

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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**Legislative Document**

**No. 125**

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S. P. 56

In Senate, January 8, 1975

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Cummings of Penobscot.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT Exempting Solar or Wind Power Facilities from Sales Tax.**

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Be it enacted by the People of the State of Maine, as follows:

36 MRSA, § 1760, as last amended by P. L. 1973, c. 794, is further amended by adding a new sub-§ 35 to read:

35. Solar and wind facilities. Sale of any solar or wind facility, certified as such by the Office of Energy Resources, and any part or accessories thereof, or any materials for the construction, repair or maintenance thereof.

A. "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of generating electrical or thermal energy by use of solar or wind power.

**STATEMENT OF FACT**

In view of the fact that the State of Maine has been severely affected by the current energy crisis and this situation is likely to continue for the foreseeable future, it is the purpose of this Act to provide incentive to those individuals and businesses who wish to develop alternate energy sources through use of solar or wind power facilities by exemption from sales tax.