

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1171

S. P. 402

In Senate, March 24, 1975

Reported by the Minority from the Committee on Taxation and printed under Joint Rules No. 18.

HARRY N. STARBRANCH, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

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

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

36 MRSA § 1760, sub-§ 35 is enacted to read:

35. Solar and wind facilities. Sale of any solar or wind facility and any part or accessory integral thereto, certified as such by the Office of Energy Resources.

A. "Facility" shall mean 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;

B. "Certification" shall entail submission to the Office of Energy Resources, or its legal successor, of an application for a tax rebate which shall state at a minimum the facility, part or accessory purchased, its manufacturer, its cost, the seller from whom the purchase was made and the use the purchaser shall make of said equipment.