

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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**Legislative Document**

**No. 1514**

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S. P. 461

In Senate, April 7, 1975

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Gahagan of Aroostook.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT Exempting Certain Energy-Conserving Building Construction  
Materials from Taxation.**

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**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the State of Maine has been adversely affected by the current energy crisis and must encourage the efficient use of available energy supplies; and

Whereas, the failure of the State of Maine to encourage the efficient use of available energy supplies will have a detrimental affect on all of the people of Maine; and

Whereas, the exemption of certain building conservation materials from taxation will encourage and foster the installation of energy-conserving building materials in residential and non-residential structures with a resulting benefit to all of the People of Maine; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

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

35. Energy-conserving building construction materials. Sales of tangible personal property including storm windows, storm doors, insulation, furnace

dampers, heat recovery heat exchangers and such other items as the Director of the Maine State Housing Authority certifies as building materials used primarily for the conservation of energy consumption in buildings.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

#### FISCAL NOTE

The loss of revenue to the State on passage of this Act would be substantial and also would include some administrative costs.

#### STATEMENT OF FACT

The purpose of this bill is to encourage the utilization of certain energy-conserving building materials in residential and non-residential structures to encourage the efficient use of available energy supplies.