

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1043

H. P. 728

House of Representatives, March 16, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Davies of Orono.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Exempting Solar and Wind Energy Equipment from the Property Tax.

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

36 MRSA § 656, sub-§ 1, ¶ H is enacted to read:

H. All solar or wind energy equipment, as defined, which is being used as either a primary or auxiliary power system for the purposes of water heating, space heating and cooling or the generation of electricity shall be exempt only for a period of 10 years from the date of installation of the system.

Any person who wishes to claim this exemption shall file with his local tax assessor or board of assessors written application claiming the exemption on an authorized form, as prescribed by the assessor or board of assessors. An application for exemption from property taxation shall be filed within 30 days following the annual assessment date of that same city, town or municipality.

As used in this paragraph:

(1) "Solar energy equipment" means all controls, tanks, pumps, heat exchangers, collectors and all other equipment necessary for the collection, transfer and storage of solar energy. Such equipment shall be used directly and exclusively for the conversion of solar energy for purposes of water heating and space heating and cooling and does not include walls, roof or equipment that would ordinarily be contained in a similar structure not designed or modified to use solar energy for these same purposes; and

(2) **“Wind energy equipment” means the equipment in any installation which is designed to collect, transfer and store the energy of the wind for the purposes of generating electrical or thermal energy.**

STATEMENT OF FACT

The purpose of this bill is to exempt solar and wind energy equipment from all municipal property taxes for a period of 10 years after installation.

The continued decline in fuel oil supplies mandates that the State take positive steps to encourage alternative energy forms. This exemption is one means of accomplishing that goal.