

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1044

H. P. 841

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 Mrs. Huber of Falmouth.

Cosponsors: Mrs. Nelson of Portland, Mr. Maxwell of Jay, Mr. Green of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Exempting Solar and Wind Energy Equipment from Sales Tax.

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

Sec. 1. 5 MRSA § 5005, sub-§ 1, ¶ J is enacted to read:

J. Encourage the use of solar and wind energy equipment under the state policy of providing tax incentives to develop alternate energy resources.

Sec. 2. 36 MRSA § 1752, sub-§ 14-A is enacted to read:

14-A. Solar energy equipment. "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. This 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.

Sec. 3. 36 MRSA § 1752, sub-§ 22 is enacted to read:

22. Wind energy equipment. "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.

Sec. 4. 36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Solar and wind equipment. Sale of any solar or wind energy equipment certified as such by the Office of Energy Resources. This exception shall

be valid for a period of 10 years from the effective date of this subsection. 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 energy equipment purchased, its manufacturer, its cost, the seller from whom the purchase was made and the use of which the purchaser shall make of the equipment.

STATEMENT OF FACT

The use of solar and wind energy equipment should be encouraged, as conserving nonrenewable resources, benefiting the economy of the State, reducing pollution and promoting the health and well-being of the people of this State and should be valued in relation to these benefits to the people of the State. Given the finite nature of fossil fuels and the economic drain of Maine people's income to other countries in an increasingly expensive effort to purchase these fuels, it is the purpose of this bill to provide incentive to those individuals and businesses who wish to develop alternate energy sources through use of solar or wind energy equipment by exemption from sales tax.

It is estimated that passage of this bill would result in a loss of revenue of \$4,000 for the biennium.