

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1095

H. P. 786

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.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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AN ACT to Exempt Energy Conservation Materials From the Sales Tax.

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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 greater conservation of energy in home heating and cooling under the state policy of providing tax incentives for the purchase of insulative materials and heating equipment which improves the operating efficiency of a heating plant in a residential structure.

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

2-A. Conservation materials. "Conservation materials" include insulation, storm windows, storm doors and any devices that when attached to a heating or cooling system, provide for more efficient utilization of fuel.

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

3-A. Heating equipment. "Heating equipment" means any item, fixture or equipment which, as determined by the Office of Energy Resources, is capable of, and designed for, improving the operating efficiency of a heating plant in a residential structure. This term includes, but is not limited to, heat exchangers, ducting and any other item, fixture or equipment which may be useful and effective in improving the operating efficiency of such a plant.

Sec. 4. 36 MRSA § 1752, sub-§ 4-A is enacted to read:

4-A. Insulative material. "Insulative material" means any material or item which, as determined by the Office of Energy Resources, is capable of achieving a significant reduction in heat loss, cooling loss, or infiltration when

properly installed in a residential structure under the prevailing climatic, meteorological and related conditions. This term includes, but is not limited to, glass and plastic storm windows and doors, flexible and fill insulation, blown insulation and any other material or item which may be useful and effective for the insulation of ceilings, floors, walls, windows or doors.

Sec. 5. 36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Energy conservation materials. Sale of any energy conservation materials certified as such by the Office of Energy Resources.

#### STATEMENT OF FACT

The use of energy conservation materials should be encouraged as conserving nonrenewable resources, benefitting 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.

It is the purpose of this bill to provide incentive to those individuals and businesses who wish to conserve energy through the use of energy conservation materials by exemption from the sales tax.

It is estimated that passage of this bill would result in a loss of \$600,000 for each fiscal year.