

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1465

H. P. 1240

House of Representatives, April 7, 1977

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

EDWIN H. PERT, Clerk

Presented by Mrs. Huber of Falmouth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Exempt Certain Woodburning Appliances From the Sales Tax.

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

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

L. Encourage the practice of woodburning under the state policy of providing tax incentives to develop the renewable natural resources of the State.

Sec. 2. 36 MRSA § 1752, sub-§§ 2-A and 2-B are enacted to read:

2-A. Circulating heater. "Circulating heater" means a woodburning appliance with an exterior cabinet allowing air circulation around the heater.

2-B. Cookstove. "Cookstove" means a woodburning appliance designed for cooking purposes.

Sec. 3. 36 MRSA § 1752, sub-§§ 3-A, 3-B, and 3-C are enacted to read:

3-A. Fireplace improvement. "Fireplace improvement" means any product that can be used with or integrated into the operation of a fireplace which will increase the energy efficiency of that fireplace.

3-B. Free-standing fireplace. "Free-standing fireplace" means any woodburning appliance designed for heating which is equipped with doors that can be shut at any time to prevent heat loss.

3-C. Furnace. "Furnace" includes any appliance utilizing wood exclusively or in combination with oil, gas, electricity or coal designed to operate as a central heating system.

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

37. Certain woodburning appliances. Sales of the following woodburning appliances: Cookstoves, circulating heaters, furnaces, free-standing fireplaces and fireplace improvements.

STATEMENT OF FACT

The use of wood for heating and cooking should be encouraged as it is an abundant, renewable native resource and will benefit the economy of the State and the conservation of nonrenewable resources.

It is the purpose of this bill to provide incentive to those who wish to develop alternate energy sources through the use of wood by exempting energy-efficient woodburning appliances from the sales tax.

It is estimated that passage of this bill would result in a loss of revenue of \$200,000 for each fiscal year.