

# MAINE STATE LEGISLATURE

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(EMERGENCY)

New Draft of: H. P. 786, L. D. 1095

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1841

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H. P. 1642

House of Representatives, June 3, 1977

Reported by Mrs. Huber from the Committee on Energy and printed under  
Joint Rules No. 2.

EDWIN H. PERT, Clerk

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STATE OF MAINE

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

Whereas, this Act should be effective during the summer of 1977 in order that Maine citizens may take advantage of its provisions prior to next winter's heating season; 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:

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 provide technical assistance and information regarding this tax incentive to home owners and dealers and retailers of home insulative materials. This paragraph shall be in effect until January 31, 1978.

Sec. 2. 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. This subsection shall be in effect until January 31, 1978.

Sec. 3. 36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Insulative material. Sales of any insulative material certified as such by the Office of Energy Resources. This subsection shall be in effect until January 31, 1978.

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

#### STATEMENT OF FACT

This new draft limits the sales tax exemption for energy conservation to insulative materials, adds an emergency clause thus making it possible for residents to take advantage of the provisions of the bill during the summer and limits the exemption period to approximately 7 months. The limitation of time period and materials to be exempted reduces the cost to the State from \$600,000 to \$355,000.