

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 716

H. P. 568

House of Representatives, February 22, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Birt of East Millinocket.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT Exempting Solid Waste Fuel-burning Facilities from Certain Taxes.

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

Sec. 1. 36 MRSA § 655, sub-§ 1, ¶Q is enacted to read:

Q. Solid waste fuel-burning facilities as defined in section 656, subsection 1, ¶I.

Sec. 2. 36 MRSA § 656, sub-§ 1, ¶I is enacted to read:

I. Solid waste fuel-burning facilities. As used in this paragraph:

(1) "Facility" means any appliance, equipment, machinery, installation or structure used or intended for use in the burning of solid waste fuel for the production of thermal energy; and

(2) "Solid waste fuel" means any material, other than primary fossil fuel, including without limitation, garbage, refuse, sludge from a waste treatment plant, or air pollution control facility, sawdust, shavings, chips, bark, slabs or inert fill material.

Sec. 3. 36 MRSA § 1760, sub-§ 40 is enacted to read:

40. Solid waster fuel-burning facilities. Sales of any solid waste fuel-burning facility, and any part or accessories thereof, or any materials for the construction, repair or maintenance thereof.

As used in this subsection:

A. "Facility" means any appliance, equipment, machinery, installation or structure used or intended for use, in the burning of solid waste fuel for the production of thermal energy; and

B. "Solid waste fuel" means any material, other than primary fossil fuel, including without limitation, garbage, refuse, sludge from a waste treatment plant, or air pollution control facility, sawdust, shavings, chips, bark, slabs or inert fill material.

STATEMENT OF FACT

This bill would conserve the use of fossil fuels by promoting and encouraging the construction of facilities to burn solid waste fuels for the production of thermal energy. This bill would exempt the sale of these facilities from the sales and use tax by adding a new exemption to Title 36, section 1760 and would exempt these facilities from personal property and real estate taxes by adding new exemptions to Title 36, sections 655 and 656.

The construction of facilities of the type described in this legislation would be a significant step in combating the existing energy shortage, which threatens to worsen and would contribute significantly to the economy of the State.