

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1053

H. P. 853

House of Representatives, March 5, 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. D. Dutremble of Biddeford.

Cosponsors: Mr. Wood of Sanford and Mr. Fowlie of Rockland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Provide a Homeowner State Income Tax Credit for Installation of  
Energy-saving Solar Devices.**

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

36 MRSA § 5127, sub-§ 3 is enacted to read:

**3. Income tax credit for installation of energy-saving solar device. A resident individual shall be allowed a credit against the tax otherwise due under this Part in the amount of 20% of the purchase price of an energy-saving solar device installed in a dwelling owned and occupied by him. In no case shall this credit exceed \$100 and in no case shall this credit reduce the state income tax to less than zero.**

STATEMENT OF FACT

This bill provides for a homeowner's state income tax credit of 20% of the purchase price of an installed energy-saving solar device. The amount of the credit is limited, however, to a maximum of \$100.

This bill will provide a significant incentive to install energy-saving solar devices.