

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)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 869

S. P. 313

In Senate, February 17, 1981

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

MAY M. ROSS, Secretary of the Senate

Presented by Senator Wood of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT Concerning the Sales Tax Exemption for Air Pollution Control Facilities.

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

36 MRSA § 1760, sub-§ 30, ¶ A, as amended by PL 1973, c. 575, § 2, is further amended by adding at the end a new sentence to read:

Similarly, any appliance, equipment, machinery, installation or structure, such as a tall stack, which is designed to disperse pollutants rather than control or reduce air pollutants shall not be deemed air pollution control facilities for purposes of this section.

STATEMENT OF FACT

This bill removes the exemption from the state sales tax for air pollution dispersion equipment such as taller smoke stacks. It leaves intact the exemption for other pollution control devices.