

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND TENTH LEGISLATURE
4

5 Legislative Document

No. 2007
6

7 H. P. 2066 House of Representatives, February 19, 1982
Approved for introduction by the Legislative Council pursuant to
Joint Rule 26.

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

EDWIN H. PERT, Clerk

Presented by Representative Huber of Falmouth.
9

10 STATE OF MAINE
11

12 IN THE YEAR OF OUR LORD
13 NINETEEN HUNDRED AND EIGHTY-TWO
14

15 AN ACT to Clarify Solar Energy
16 Tax Exemptions.
17

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

19 Sec. 1. 5 MRSA §5005, sub-§1, ¶M, last sentence, as
20 enacted by PL 1977, c. 542, §1, is repealed as follows:

21 ~~This paragraph shall remain in effect until January 1, 1983.~~

22 Sec. 2. 36 MRSA §656, sub-§1, ¶H, first sentence, as
23 enacted by PL 1977, c. 542, §2, is amended to read:

24 All solar energy equipment, as hereinafter defined,
25 which is used as either a primary or auxiliary power
26 system for the purposes of water heating or space
27 heating or producing electrical power shall be exempt
28 for a period of 5 years from the date of installation
29 of the system.

30 Sec. 3. 36 MRSA §656, sub-§1, ¶H, sub-¶(1), 2nd sen-
31 tence, as enacted by PL 1977, c. 542, §2, is amended to
32 read:

1 Such equipment shall be used directly and exclu-
2 sively for the conversion of solar energy for pur-
3 poses of water heating and, space heating and
4 cooling or producing electrical power and does not
5 include walls, roof or equipment that would ordi-
6 narily be contained in a similar structure not
7 designed or modified to use solar energy for these
8 same purposes.

9 Sec. 4. 36 MRSA §1752, sub-§14-A, last 2 sentences, as
10 enacted by PL 1977, c. 542, §3, are amended to read:

11 This equipment shall be used directly and exclusively for
12 the conversion of solar energy for purposes of water heating
13 and, space heating and cooling or producing electrical power
14 and does not include walls, roof or equipment that would
15 ordinarily be contained in a similar structure not designed
16 or modified to use solar energy for these same purposes.
17 This subsection shall remain in effect until January 1,
18 1983.

19 Sec. 5. 36 MRSA §5127, sub-§3, first sentence, as
20 enacted by PL 1979, c. 557, §1, is repealed and the follow-
21 ing enacted in its place:

22 A taxpayer who installs a renewable energy system in this
23 State shall be allowed a credit against the tax otherwise
24 due under this Part. The credit shall equal 20% of the pur-
25 chase price of the system if purchased complete, or 20% of
26 the purchase price of the components commercially purchased,
27 or \$100, whichever is less. Purchase price of the system or
28 its components shall include sales tax.

29 Sec. 6. 36 MRSA §5127, sub-§3, ¶A, sub-¶(1), div. (a),
30 as enacted by PL 1979, c. 557, §1, is amended to read:

31 (a) An "active solar system" means an assem-
32 bly of collectors, thermal storage device or
33 devices and transfer liquid which converts
34 solar energy into thermal energy and in which
35 energy in addition to solar is used to accom-
36 plish the transfer of thermal energy or
37 devices, such as photovoltaics, which convert
38 solar energy into electrical energy.

39 STATEMENT OF FACT

40 This bill clarifies that existing tax exemptions and
41 income tax credits for solar energy equipment shall apply to

1 solar equipment used to produce electrical energy and it
2 clarifies that the income tax credit includes the purchase
3 of commercially purchased component parts of owner-built
4 solar energy systems.

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