

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 251

6
7 H.P. 207

House of Representatives, January 21, 1983

8 Received by the Clerk of the House on January 21, 1983. Referred to the
9 Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

11 Presented by Representative McHenry of Madawaska.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Provide an Income
18 Tax Credit for Oil and Gas Furnace
19 Automatic Vent Dampers.
20

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

23 Sec. 1. 36 MRSA §5127, sub-§4 is enacted to
24 read:

25 4. Income tax credit for installation of
26 approved oil or gas furnace automatic vent dampers.
27 A taxpayer who purchases and installs an approved oil
28 or gas furnace automatic vent damper on an oil or gas
29 furnace, respectively, in this State shall be allowed
30 a credit against the tax otherwise due under this
31 Part equal to 20% of the purchase price of the
32 damper, including sales tax, or \$100, whichever is
33 less. The credit is allowable against taxes due only
34 for the year in which installation is completed and

1 only for the initial purchase of new equipment. No
2 more than one taxpayer may claim the credit for any
3 installation. In no case may this credit be claimed
4 more than once by any taxpayer and in no case may
5 this credit reduce the state income tax to less than
6 zero. Credit may not be claimed when the damper
7 qualifies for other state income tax benefits.

8 A. As used in this subsection, unless the con-
9 text otherwise indicates, the following terms
10 have the following meanings.

11 (1) "Approved" means where appropriate, ac-
12 ceptable to the Oil and Solid Fuel Board as
13 provided in Title 32, chapter 33. Devices
14 listed for a specific purpose by Underwrit-
15 ers Laboratories, Inc., by the American Gas
16 Association or by other nationally recog-
17 nized testing agencies shall be considered
18 as meeting the definition of this
19 subparagraph, in the absence of any determi-
20 nation by a board or agency of this State to
21 the contrary.

22 (2) "Furnace automatic vent damper" means a
23 damper that, when installed in the pipe con-
24 necting the furnace to the chimney, con-
25 serves energy by substantially stopping the
26 flow of air to the chimney when the furnace
27 is not in operation.

28 Sec. 2. Retroactivity. This Act is retroactive
29 to January 1, 1983.

30 STATEMENT OF FACT

31 This bill creates an income tax credit of 20% for
32 the purchase and installation of oil or gas furnace
33 automatic vent dampers. The amount of credit is
34 limited to \$100. This credit is exclusive of any
35 credit granted by Title 36, section 5127, subsection
36 3, for the installation of renewable energy systems.

1 The Federal Government presently allows a tax credit
2 for these devices.

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