

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 506

6
7 S.P. 188

In Senate, February 8, 1985

8 Referred to the Committee on Taxation. Sent down for concurrence and
9 ordered printed. Ordered sent forthwith.

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Usher of Cumberland.

11 Cosponsored by Representative O'Gara of Westbrook, Representative
Cashman of Old Town and Representative Michaud of Medway.

12 STATE OF MAINE
13

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

17 AN ACT Concerning Tax Exemptions for Certain
18 Pollution Control Facilities.
19

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

22 Sec. 1. 36 MRSA §656, sub-§1, ¶E, as amended by
23 PL 1971, c. 618, §12, is further amended to read:

24 E. Pollution control facilities.

25 (1) Water pollution control facilities hav-
26 ing a capacity to handle at least 4,000 gal-
27 lons of waste per day, certified as such by
28 the Board of Environmental Protection at any
29 time within 4 years after the facilities are
30 initially installed, acquired or placed in
31 operations, and all parts and accessories
32 thereof.

33 As used in this paragraph:

- 1 (a) "Facility" means any disposal sys-
2 tem or any treatment works, appliance,
3 equipment, machinery, installation or
4 structures installed, acquired or
5 placed in operation primarily for the
6 purpose of reducing, controlling or
7 eliminating water pollution caused by
8 industrial, commercial or domestic
9 waste.
- 10 (b) "Disposal system" means any system
11 used primarily for disposing of or iso-
12 lating industrial, commercial or domes-
13 tic waste and includes thickeners, in-
14 cinerators, pipelines or conduits,
15 pumping stations, force mains and all
16 other constructions, devices, appurte-
17 nances and facilities used for collect-
18 ing or conducting water borne industri-
19 al, commercial or domestic waste to a
20 point of disposal, treatment or isola-
21 tion, except that which is necessary to
22 the manufacture of products.
- 23 (c) "Industrial waste" means any liq-
24 uid, gaseous or solid waste substance
25 capable of polluting the waters of the
26 State and resulting from any process,
27 or the development of any process, of
28 industry or manufacture.
- 29 (d) "Treatment works" means any plant,
30 pumping station, reservoir or other
31 works used primarily for the purpose of
32 treating, stabilizing, isolating or
33 holding industrial, commercial or do-
34 mestic waste.
- 35 (e) "Commercial waste" means any liq-
36 uid, gaseous or solid waste substance
37 capable of polluting the waters of the
38 State and resulting from any activity
39 which is primarily commercial in na-
40 ture.
- 41 (f) "Domestic waste" means any liquid,
42 gaseous or solid waste substance capa-

1 ble of polluting the waters of the
2 State and resulting from any activity
3 which is primarily domestic in nature.

4 (2) Air pollution control facilities, cer-
5 tified as such by the Board of Environmental
6 Protection, and all parts and accessories
7 thereof.

8 As used in this paragraph:

9 (a) "Facility" means any appliance,
10 equipment, machinery, installation or
11 structures installed, acquired or
12 placed in operation primarily for the
13 purpose of reducing, controlling, elim-
14 inating or disposing of industrial air
15 pollutants.

16 Facilities such as air conditioners, dust
17 collectors, fans and similar facilities de-
18 signed, constructed or installed solely for
19 the benefit of the person for whom instal'ed
20 or the personnel of such person shall not be
21 deemed air pollution control facilities.

22 Sec. 2. 36 MRSA §1760, sub-§29, as amended by PL
23 1975, c. 618, §12, is further amended to read:

24 29. Water pollution control facilities. Sales of
25 any water pollution control facility, certified as
26 such by the Board of Environmental Protection at any
27 time within 4 years after the facility is initially
28 installed, acquired or placed in operation, and any
29 part or accessories thereof, or any materials for the
30 construction, repair or maintenance of such facility.

31 As used in this subsection:

32 A. "Disposal system" means any system used pri-
33 marily for disposing of or isolating industrial
34 or other waste and includes thickeners, incinera-
35 tors, pipelines or conduits, pumping stations,
36 force mains and all other constructions, devices,
37 appurtenances and facilities used for collecting
38 or conducting water borne industrial or other

1 waste to a point of disposal, treatment or isola-
2 tion, except that which is necessary to the manu-
3 facture of products.

4 B. "Facility" means any disposal system or any
5 treatment works, appliance, equipment, machinery,
6 installation or structures installed, acquired or
7 placed in operation primarily for the purpose of
8 reducing, controlling or eliminating water pollu-
9 tion caused by industrial or other waste, except
10 septic tanks and the pipelines and leach fields
11 connected or appurtenant thereto.

12 C. "Industrial waste" means any liquid, gaseous
13 or solid waste substance capable of polluting the
14 waters of the State and resulting from any pro-
15 cess, or the development of any process, of in-
16 dustry or manufacture.

17 D. "Treatment works" means any plant, pumping
18 station, reservoir or other works used primarily
19 for the purpose of treating, stabilizing, isolat-
20 ing or holding industrial or other waste.

21 Sec. 3. 36 MRSA §1760, sub-§30, as amended 1973,
22 c. 575, §2, is further amended to read:

23 30. Air pollution control facilities. Sale of
24 any air pollution control facility, certified as such
25 by the Board of Environmental Protection at any time
26 within 4 years after the facility is initially in-
27 stalled, acquired or placed in operation, and any
28 part or accessories thereof, or any materials for the
29 construction, repair or maintenance thereof.

30 As used in this subsection:

31 A. "Facility" means any appliance, equipment,
32 machinery, installation or structures installed,
33 acquired or placed in operation primarily for the
34 purpose of reducing, controlling, eliminating or
35 disposing of industrial or other air pollutants.

36 Facilities such as air conditioners, dust collec-
37 tors, fans and similar facilities designed, con-
38 structed or installed solely for the benefit of

1 the person for whom installed or the personnel of
2 such person, and facilities designed or installed
3 for the reduction or control of automobile ex-
4 haust emissions shall not be deemed air pollution
5 control facilities for purposes of this subsec-
6 tion.

7

STATEMENT OF FACT

8 The purpose of this bill allows a pollution con-
9 trol facility to qualify for tax exemption if the
10 Board of Environmental Protection certifies the fa-
11 cility at any time within 4 years after the facility
12 is initially installed, acquired or placed in opera-
13 tion.

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