

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 398

H.P. 278

House of Representatives, February 6, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative TREAT of Gardiner.

Cosponsored by Senator TITCOMB of Cumberland, Representative FARNSWORTH of  
Hallowell and Senator BOST of Penobscot.

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STATE OF MAINE

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

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An Act to Restructure Environmental Tax Credits.

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

2  
3 Sec. 1. 36 MRSA §655, sub-§1, ¶N, as repealed and replaced by  
4 PL 1973, c. 592, §13, is amended to read:

6 N. Water pollution control facilities and air pollution  
7 control facilities as defined in section 656, subsection 1,  
8 paragraph E. This exemption does not apply to any equipment  
9 purchased, used or installed as a result of any court order,  
10 consent decree or consent agreement approved by the Board of  
11 Environmental Protection;

12  
13 Sec. 2. 36 MRSA §1760, sub-§29, as amended by PL 1989, c. 890,  
14 Pt. A, §10 and affected by §40, is further amended to read:

16 29. Water pollution control facilities. Sales of any water  
17 pollution control facility, certified as such by the Commissioner  
18 of Environmental Protection, and any part or accessories thereof,  
19 or any materials for the construction, repair or maintenance of a  
20 facility. This exemption does not apply to any equipment  
21 purchased, used or installed as a result of any court order,  
22 consent decree or consent agreement approved by the Board of  
23 Environmental Protection.

24  
25 As used in this subsection, unless the context otherwise  
26 indicates, the following terms have the following meanings.

28 A. "Disposal system" means any system used primarily for  
29 disposing of or isolating industrial or other waste and  
30 includes thickeners, incinerators, pipelines or conduits,  
31 pumping stations, force mains and all other constructions,  
32 devices, appurtenances and facilities used for collecting or  
33 conducting water borne industrial or other waste to a point  
34 of disposal, treatment or isolation, except that which is  
35 necessary to the manufacture of products.

36  
37 B. "Facility" means any disposal system or any treatment  
38 works, appliance, equipment, machinery, installation or  
39 structures installed, acquired or placed in operation  
40 primarily for the purpose of reducing, controlling or  
41 eliminating water pollution caused by industrial or other  
42 waste, except septic tanks and the pipelines and leach  
43 fields connected or appurtenant thereto.

44  
45 C. "Industrial waste" means any liquid, gaseous or solid  
46 waste substance capable of polluting the waters of the State  
47 and resulting from any process, or the development of any  
48 process, of industry or manufacture.

50 D. "Treatment works" means any plant, pumping station,  
reservoir or other works used primarily for the purpose of

