

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 349

H.P. 279

House of Representatives, January 25, 2007

**An Act To Provide a Tax Credit for the Purchase of Small Wind
Power Generators for Personal or Small Business Use**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BROWNE of Vassalboro.
Cosponsored by Senator McCORMICK of Kennebec and
Representatives: CEBRA of Naples, FITTS of Pittsfield, HANLEY of Gardiner, HOTHAM of
Dixfield, RINES of Wiscasset, THOMAS of Ripley, WATSON of Bath, Senator: SHERMAN
of Aroostook.

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

2 **Sec. 1. 36 MRSA §5219-BB** is enacted to read:

3 **§5219-BB. Small wind power generator credit**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
5 following terms have the following meanings.

6 A. "Commission" means the Public Utilities Commission.

7 B. "Small wind power generator" means an electricity-generating installation
8 certified by the commission at any one site that includes a turbine of not more than 10
9 kilowatts that is powered entirely by wind energy and intended to serve the electricity
10 needs of a household or small business.

11 **2. Credit.** A taxpayer is allowed a credit against the tax that would otherwise be due
12 under this Part for the installation of a small wind power generator. The credit is equal to
13 30% of the cost of a small wind power generator but may not exceed \$2,000. A taxpayer
14 entitled to a credit that exceeds the taxpayer's total tax due for the tax year in which the
15 credit is earned may carry over the excess amount and apply it to the taxpayer's tax
16 liability for any of the next 3 succeeding taxable years. A taxpayer may not claim a credit
17 under this section for more than one small wind power generator. The credit allowed,
18 including carry-overs, may not reduce the tax otherwise due under this Part to less than
19 zero.

20 **3. Qualification.** The credit available under this section is available only for those
21 small wind power generators certified as such by the commission. The commission may
22 certify any product as a small wind power generator if the commission determines that
23 the product provides an efficient and effective means of generating electricity for a
24 household or small business.

25 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
26 2007.

27 **SUMMARY**

28 This bill provides an income tax credit for a small wind power generator intended to
29 provide electricity to a household or small business.