

MAINE STATE LEGISLATURE

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No. 1571

H.P. 1096

House of Representatives, March 20, 2007

An Act To Clarify the Tax Credit for Pollution-reducing Boilers

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MILLS of Farmington.

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

2 **Sec. 1. 36 MRSA §5219-Z, sub-§1, ¶B**, as enacted by PL 2005, c. 519, Pt. TTT,
3 §2 and as affected by §3, is amended to read:

4 B. "Organic material" means material that produces energy when burned, including
5 organic waste, municipal sludge and sewage and oceanic and terrestrial crops,
6 including corn pellets or kernels.

7 **Sec. 2. 36 MRSA §5219-Z, sub-§4**, as enacted by PL 2005, c. 519, Pt. TTT, §2
8 and as affected by §3, is repealed.

9 **Sec. 3. Application.** That section of this Act that amends the Maine Revised
10 Statutes, Title 36, section 5219-Z, subsection 1, paragraph B applies to tax years
11 beginning on or after January 1, 2007.

12 **SUMMARY**

13 This bill amends the tax credit for pollution-reducing boilers to specify that corn
14 pellets or kernels are included as organic material that may be burned to produce energy
15 and qualify for the credit. This bill also repeals the law providing a sunset date of
16 December 31, 2009 for the expiration of the credit.