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124th MAINE LEGISLATURE

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Legislative Document

No. 671

S.P. 245

In Senate, February 24, 2009

An Act To Exempt Clean Fuel Vehicles from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

Sien

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator RECTOR of Knox. Cosponsored by Representative ROBINSON of Raymond and Senators: DAMON of Hancock, ROSEN of Hancock, TRAHAN of Lincoln, Representatives: CLEARY of Houlton, HARLOW of Portland, WALSH INNES of Yarmouth, MAZUREK of Rockland. Be it enacted by the People of the State of Mainé as follows:

2 Sec. 1. 36 MRSA §1752, sub-§1-F, as repealed by PL 2007, c. 627, §38, is 3 Ferenacted to read:

1-F. Clean fuel. "Clean fuel" means all products or energy sources used to propel motor vehicles, as defined in Title 29-A, section 101, other than conventional gasoline, diesel or reformulated gasoline, that, when compared to conventional gasoline, diesel or reformulated gasoline, results in lower emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide or particulates or any combination of these. "Clean fuel" includes, but is not limited to, compressed natural gas; liquefied natural gas; liquefied petroleum gas; hydrogen; hythane, which is a combination of compressed natural gas and hydrogen; dynamic flywheels; solar energy; alcohol fuels containing not less than 85% alcohol by volume; and electricity.

Sec. 2. 36 MRSA §1752, sub-§1-G, as repealed by PL 2007, c. 627, §39, is reenacted to read:

1-G. Clean fuel vehicle. "Clean fuel vehicle" means a vehicle that may be propelled by a clean fuel or a fuel-cell electric vehicle that uses any fuel.

Sec. 3. 36 MRSA §1760, sub-§92 is enacted to read:

92. Clean fuel vehicles. Sales and leases of clean fuel vehicles.

SUMMARY

This bill exempts from sales tax sales and leases of clean fuel motor vehicles.