

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1013

S.P. 377

In Senate, March 17, 2009

### An Act To Protect the Environment through Promoting the Use of Clean Fuel Vehicles

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator COURTNEY of York.

Cosponsored by Senators: NASS of York, SHERMAN of Aroostook, Representative: FITTS  
of Pittsfield.

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

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

3 §5219-DD. Clean fuel vehicle

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

6 A. The term "clean fuel" means any product or energy source used to propel motor  
7 vehicles, as defined in Title 29-A, section 101, other than conventional gasoline,  
8 diesel or reformulated gasoline that, when compared to conventional gasoline, diesel  
9 or reformulated gasoline, results in lower emissions of oxides of nitrogen, volatile  
10 organic compounds, carbon monoxide or particulates or any combination of these.  
11 "Clean fuel" includes, but is not limited to, compressed natural gas; liquefied natural  
12 gas; liquefied petroleum gas; hydrogen; hythane, which is a combination of  
13 compressed natural gas and hydrogen; dynamic flywheels; solar energy; alcohol fuels  
14 containing not less than 85% alcohol by volume; and electricity.

15 2. Credit allowed. A taxpayer is allowed a credit against the tax imposed by this  
16 Part in the amount of \$2,000 for the purchase during the tax year of a motor vehicle  
17 powered by clean fuel.

18 3. Limitation; carry-over. The credit allowed under subsection 2 may not reduce  
19 the tax otherwise due under this Part below zero. Any unused portion of the credit may  
20 be carried over to the following year or years until exhausted.

21 4. Funding. By June 15th annually, the State Tax Assessor shall determine the total  
22 amount of credits granted under this section and certify that amount to the State  
23 Controller who shall, before the end of the fiscal year, transfer that amount from the  
24 Energy and Carbon Savings Trust Fund established under Title 35-A, section 10008,  
25 subsection 2, to the General Fund.

26 SUMMARY

27 This bill provides an income tax credit for the purchase of a clean fuel vehicle. It  
28 provides that the revenue loss from the credit will be reimbursed from the Energy and  
29 Carbon Savings Trust Fund.