

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1033

H.P. 708

House of Representatives, March 17, 2009

An Act To Provide a Tax Credit for the Purchase of Small Wind Power Generators

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CHASE of Wells.
Cosponsored by Senator NASS of York and
Representative: PILON of Saco.

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. Small wind power generator credit**

4 **1. Small wind power generator defined.** "Small wind power generator" means an
5 electricity-generating installation at any one site in this State that includes a turbine of not
6 more than 10 kilowatts that is powered entirely by wind energy and intended to serve the
7 electricity needs of a household or small business.

8 **2. Credit allowed.** For tax years beginning on or after January 1, 2011, a taxpayer is
9 allowed a credit against the tax that would otherwise be due under this Part for the
10 purchase and installation after January 1, 2008 of a small wind power generator. The
11 credit is equal to 30% of the cost of purchasing and installing a small wind power
12 generator but may not exceed \$1,500. A taxpayer entitled to a credit that exceeds the
13 taxpayer's total tax due for the tax year in which the credit is earned may not carry over
14 the excess amount. A taxpayer may not claim a credit under this section for the purchase
15 and installation of more than one small wind power generator. The credit allowed under
16 this section may not reduce the tax otherwise due under this Part to less than zero.

17 **3. Qualification.** A taxpayer claiming a credit under this section shall certify, in a
18 manner determined by the bureau, that the small wind power generator qualifies for the
19 credit under this section and provide proof of the cost of purchase and installation of the
20 small wind power generator.

21 **4. Limitation.** A taxpayer claiming a credit under former section 5219-AA or
22 section 5219-CC may not also claim a credit under this section for the same small wind
23 power generator.

24 **Sec. 2. Application.** This Act applies to small wind power generators, as defined
25 in the Maine Revised Statutes, Title 36, section 5219-DD, subsection 1, purchased and
26 installed after January 1, 2008 except that the credit allowed under Title 36, section 5219-
27 DD, subsection 2 may not be claimed before tax years beginning on or after January 1,
28 2011.

29 **SUMMARY**

30 This bill provides an income tax credit for the cost of purchasing and installing a
31 small wind power generator intended to provide electricity to a household or small
32 business. The credit is a one-time credit of up to \$1,500 and applies to small wind power
33 generators purchased and installed on or after January 1, 2008; however, the credit may
34 not be taken until tax years beginning on or after January 1, 2011.