

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1082

H.P. 749

House of Representatives, March 17, 2009

An Act To Create an Income Tax Credit for Certain Renewable Energy Systems

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative WAGNER of Lyman.

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. Solar and wind energy system credit**

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

6 A. "Qualified solar energy system" means a solar photovoltaic system or a solar
7 thermal system.

8 B. "Qualified solar thermal water system installer" means a person who has been
9 certified by the Public Utilities Commission to install solar thermal systems designed
10 to heat water and who holds a current license from the State as a master plumber, as a
11 master oil burner technician or as a propane and natural gas technician or has been
12 certified as a type II, type III or universal heating, ventilation and air conditioning
13 refrigeration technician through a certification program approved by the United
14 States Environmental Protection Agency.

15 C. "Qualified wind energy system" means any device, such as a wind charger,
16 windmill or wind turbine and associated facilities, with a peak generating capacity of
17 100 kilowatts or less that converts wind energy to electrical energy for use primarily
18 in a residence, public facility or place of business that is located in an area with
19 demonstrated wind power potential.

20 D. "Solar photovoltaic system" means a solar energy device with a peak generating
21 capacity of 100 kilowatts or less used for generating electricity for use in a residence
22 or place of business.

23 E. "Solar thermal system" means a configuration of solar collectors and a pump, heat
24 exchanger and storage tank or fans designed to heat water or air for the purpose of
25 space heating, domestic water heating or both space and domestic water heating.
26 Solar thermal system types include forced circulation, integral collector storage,
27 thermosyphon and self-pumping systems.

28 **2. Solar and wind energy tax credit.** An owner or tenant of residential or
29 commercial property located in the State is entitled to a credit against the tax otherwise
30 due under this Part for a qualified solar energy system that is installed in accordance with
31 this subsection after October 1, 2009 that will be connected to the electrical grid or a
32 qualified wind energy system that is installed in accordance with this subsection after
33 October 1, 2009 that will be connected to the electrical grid. An installation must be
34 certified by the Public Utilities Commission as meeting the requirements of this section.
35 The credit applicable to residential property is \$1,000. The credit applicable to
36 commercial property is \$2,000. No more than one credit may be claimed for each
37 installation.

38 A. To qualify for a credit, a solar photovoltaic system must be installed by a master
39 electrician who has been certified by a North American board of certified energy
40 practitioners or by a master electrician working in conjunction with a person who has
41 been certified by a North American board of certified energy practitioners.

1 B. To qualify for a credit, a solar thermal system designed to heat water must be
2 installed by a qualified solar thermal water system installer and, if the solar thermal
3 system is designed to heat potable water, it must be installed by a qualified solar
4 thermal water system installer who holds a current license as a master plumber or by
5 a qualified solar thermal water system installer working in conjunction with a master
6 plumber.

7 C. To qualify for a credit, the electrical components of a qualified wind energy
8 system must be installed by a master electrician or by a factory trained and approved
9 dealer for the qualified wind energy system working under the supervision of a
10 master electrician.

11 In the case of a newly constructed residence, the credit may be claimed by the original
12 owner or occupant.

13 **3. Energy audit requirement; solar photovoltaic system.** To qualify for a credit
14 for installation of a solar photovoltaic system under this section, an owner or tenant of
15 residential or commercial property located in the State must demonstrate to the
16 satisfaction of the Public Utilities Commission that an energy audit, as defined by the
17 commission by rule, has been completed.

18 **4. Limitation.** A credit under this section may not be claimed for an installation for
19 which a rebate is received under Title 35-A, section 3211-C.

20 **5. Certification; rules.** The Public Utilities Commission shall certify installations
21 eligible for a credit under this section and may adopt rules necessary to implement the
22 provisions of this section. Rules adopted under this subsection are routine technical rules
23 as defined in Title 5, chapter 375, subchapter 2-A.

24 SUMMARY

25 This bill provides an income tax credit for installations of qualifying wind and solar
26 energy systems. Installation must be certified by the Public Utilities Commission.