

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1272

H.P. 891

House of Representatives, March 31, 2009

**An Act To Establish an Income Tax Credit for the Purchase of
Certain Wood-burning Boilers and Stoves**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative SIROIS of Turner.
Cosponsored by Senator NUTTING of Androscoggin and
Representatives: BEAULIEU of Auburn, BERRY of Bowdoinham, EATON of Sullivan,
HOGAN of Old Orchard Beach, KNIGHT of Livermore Falls.

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

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

4 C. "Pollution-reducing boiler or furnace system" means a boiler, wood or pellet stove
5 or furnace system placed into operation on or after January 1, 2006 that, without
6 increasing the total output of nitrogen-oxygen compounds, burns organic material
7 while:

8 (1) Eliminating the amount of emissions of oxides of nitrogen that would have
9 resulted from using air for combustion; and

10 (2) Meeting standards established by the department.

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

13 **2. Tax credit.** A business or individual that uses a pollution-reducing boiler or
14 furnace system ~~on the site of its business~~, certified by the department, is entitled to a
15 credit against taxes due under this Part. The amount of the tax credit is equal to 1.5¢ per
16 kilowatt-hour or its equivalent in heat energy produced by the pollution-reducing boiler
17 or furnace system, but in no case may the credit exceed the amount of tax owed pursuant
18 to this Part. The department shall annually certify the number of kilowatt-hours or its
19 equivalent in heat energy produced by a certified pollution-reducing boiler or furnace
20 system. Tax credits earned pursuant to this section may be carried over from one tax year
21 to the next.

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23 and affected by §3, is repealed.

24 **SUMMARY**

25 This bill extends the income tax credit for pollution-reducing boilers and furnace
26 systems to include wood and pellet stoves and permits individuals as well as businesses to
27 take the credit. It also repeals the provision that would have eliminated this credit on
28 December 31, 2009.