

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1385

S.P. 501

In Senate, April 2, 2009

### An Act To Create an Energy Conservation Measures Tax Credit

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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 BARTLETT of Cumberland.  
Cosponsored by Senators: HOBBS of York, PERRY of Penobscot.

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

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

3 **§5219-DD. Residence energy conservation measures credit**

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

6 A. "Energy conservation measure" means an installation or modification of an  
7 installation in, or a remodeling of, an existing residence in order to reduce energy  
8 consumption and operating costs, including, but not limited to:

9 (1) Installation or modification of insulation in the residence structure and  
10 systems within the residence;

11 (2) Installation or modification of storm windows and doors, multiglazed  
12 windows and doors and heat-absorbing or heat-reflective glazed and coated  
13 window and door systems; installation of additional glazing; reductions in glass  
14 area; and other window and door system modifications that reduce energy  
15 consumption and operating costs;

16 (3) Installation or modification of automatic energy control systems;

17 (4) Replacement or modification of heating, ventilating or air conditioning  
18 systems;

19 (5) Application of caulking and weather stripping; and

20 (6) Replacement or modification of lighting fixtures to increase the energy  
21 efficiency of the lighting system without increasing the overall illumination of a  
22 residence unless the increase in illumination is necessary to conform to the  
23 applicable state or local building code for the proposed lighting system.

24 B. "Energy conservation measures costs" means the amount of money actually paid  
25 out of pocket by an individual to purchase and install energy conservation measures  
26 for that individual's residence.

27 C. "Qualifying individual" means an individual who occupies a residence in this  
28 State during the entire year for which a credit under this section is claimed and who  
29 incurs energy conservation measures costs for that individual's residence. Regardless  
30 of how many names of individuals appear on the property deed or lease, the person  
31 who meets the qualifications described in this section and proves sole responsibility  
32 for the payment of the energy conservation measures costs of the residence on the  
33 subject property is the qualified individual with respect to that property.

34 A lessee whose energy conservation measures costs are included in the rent is not a  
35 qualifying individual for purposes of this section.

36 D. "Residence" means the dwelling owned or rented by an individual or held in a  
37 revocable living trust for the benefit of the individual and occupied by the individual  
38 and the individual's dependents as a home and may consist of a part of a  
39 multidwelling or multipurpose building.

