

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1086

S.P. 319

In Senate, March 15, 2011

An Act To Promote Plug-in Electric Vehicle Sales

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator GOODALL of Sagadahoc.
Cosponsored by Representative FITTS of Pittsfield and
Senators: ALFOND of Cumberland, HOBBS of York.

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

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

3 **§5219-FF. Plug-in electric vehicle tax 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 plug-in electric vehicle" means a motor vehicle with 4 wheels that is
7 primarily propelled by an electric motor that draws electricity from a battery that has
8 a capacity of not less than 4 kilowatt hours and is capable of being recharged from an
9 external source of electricity.

10 **2. Credit allowed.** A taxpayer is allowed a credit against the tax imposed by this
11 Part in an amount equal to the excise tax paid pursuant to chapter 111 on a qualified
12 plug-in electric vehicle, not to exceed \$1,000.

13 **3. Qualifications.** A taxpayer may claim the credit allowed by this section during a
14 tax year in which the taxpayer purchased a qualified plug-in electric vehicle that is:

15 A. Manufactured for use on public streets, roads and highways and has not been
16 modified from the original manufacturer specifications;

17 B. Acquired for use or lease by the taxpayer and not for resale;

18 C. Rated at not more than 8,500 pounds unloaded gross vehicle weight;

19 D. Capable of reaching a speed of at least 65 miles per hour; and

20 E. Acquired on or after January 1, 2011, but before December 31, 2014.

21 **4. Limitations.** The credit under this section may not reduce the tax otherwise due
22 under this Part to less than zero.

23 **5. Application.** This section applies to tax years beginning on or after January 1,
24 2011 and does not apply to tax years beginning on or after January 1, 2015.

25 **6. Repeal.** This subsection is repealed January 1, 2015.

26 **SUMMARY**

27 This bill creates an income tax credit for the purchase of a qualified plug-in electric
28 vehicle that is equal to the excise tax paid, up to \$1,000. The credit expires January 1,
29 2015.