

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 604

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S.P. 191

In Senate, February 5, 2019

### An Act To Create an Electric Vehicle Tax Credit

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator CHENETTE of York.  
Cosponsored by Representative TERRY of Gorham and  
Senators: CHIPMAN of Cumberland, MIRAMANT of Knox, Representatives: COLLINGS of  
Portland, DENK of Kennebunk.

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

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

3 **§5219-VV. Electric motor vehicle credit**

4 **1. Credit allowed.** An individual who receives a credit during the tax year under the  
5 Code, Section 30D for the purchase of a qualifying vehicle is allowed a credit as provided  
6 in this section.

7 **2. Qualifying vehicle defined.** For the purposes of this section, "qualifying vehicle"  
8 means a plug-in electric-drive motor vehicle eligible for a credit under the Code, Section  
9 30D and purchased for \$50,000 or less from a motor vehicle dealer located in the State.

10 **3. Calculation of credit.** The credit under this section is equal to \$300 plus \$50 for  
11 each kilowatt-hour of capacity of the motor vehicle battery in excess of 5 kilowatt-hours  
12 up to a maximum credit of \$1,500.

13 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,  
14 2020.

15 **SUMMARY**

16 This bill provides an income tax credit for the purchase of a new plug-in electric-  
17 drive motor vehicle that is eligible for a federal income tax credit. The credit is \$300 plus  
18 \$50 for each kilowatt-hour of battery capacity in excess of 5 kilowatt-hours up to a  
19 maximum credit of \$1,500.