

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 805

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H.P. 494

House of Representatives, February 21, 2023

**An Act to Provide That a Licensed Motor Vehicle Dealer May  
Claim a Credit for Sales Tax on the Purchase and Installation of  
Equipment to Be Used for the Charging of Electric Vehicles**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative PERRY of Bangor.

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

2 **Sec. 1. 36 MRSA §1811-C** is enacted to read:

3 **§1811-C. Credit for tax paid on purchase and installation of equipment for charging**  
4 **electric vehicles**

5 A motor vehicle dealer licensed under Title 29-A, section 951 or 953 may claim a credit  
6 for sales tax imposed by this Part if the motor vehicle dealer has paid the sales tax on the  
7 purchase and installation of equipment to be used for the charging of electric vehicles.

8 **SUMMARY**

9 This bill provides that a licensed motor vehicle dealer may claim a credit for sales tax  
10 if the dealer has paid the sales tax on the purchase and installation of equipment to be used  
11 for the charging of electric vehicles.