

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

FIRST REGULAR SESSION

January 3, 1979 to June 15, 1979

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

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(2) Open burning for agricultural purposes, such as land clearing, blueberry control or burning for similar prescribed cultural purposes;

(3) Open burning for the disposal of any material generated by the demolition of any building or the clearing of any land for the erection, modification, maintenance or construction of any highway, railroad, power or communication line or pipeline or commercial or industrial or recreational building or development; and

(4) Open burning for training and research; or

B. Without any permit under this chapter, provided the burning will comply with all applicable requirements of Title 12, chapter 215:

(1) Open burning for recreational purposes.

Effective September 14, 1979

CHAPTER 557

H. P. 851 — L. D. 1051

An Act to Provide a State Income Tax Credit for Installation of Renewable Energy Systems.

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

Sec. 1. 36 MRSA § 5127, sub-§ 3 is enacted to read:

3. Income tax credit for installation of renewable energy systems.

A taxpayer who purchases and installs a renewable energy system in this State shall be allowed a credit against the tax otherwise due under this Part equal to 20% of the purchase price of the system, including sales tax, or \$100 whichever is less. The credit is allowable against taxes due only for the year in which installation is completed and only for the initial purchase of new equipment. No more than one taxpayer may claim the credit for any installation. In no case may this credit be claimed more than once by any taxpayer and in no case may this credit reduce the state income tax to less than zero. Credit shall not be claimed when the energy system qualifies for other state income tax credits.

A. As used in this subsection, "renewable energy system" means a system, including any of the systems defined in this paragraph, which are designed primarily to provide heating, to provide cooling, to produce electrical power, to

produce mechanical power, to heat water or any combination thereof, by means of collecting and transferring solar, wood or wind-generated energy into such uses and which system also may have the capability of storing the energy for future use.

(1.) "Solar energy system" means equipment which uses solar energy to heat, cool or produce electricity.

(a) An "active solar system" means an assembly of collectors, thermal storage device or devices and transfer liquid which converts solar energy into thermal energy and in which energy in addition to solar is used to accomplish the transfer of thermal energy.

(b) A "passive solar system" means an assembly of natural and architectural components including collectors, thermal storage device or devices and transfer fluid which converts solar energy into thermal energy in a controlled manner and in which no fans or pumps are used to accomplish the transfer of thermal energy. The prime elements in a passive solar system are usually some form of thermal capacitance and solar energy control.

(2) A "wind energy system" includes any machine or device which converts available wind energy into electrical or mechanical output form. A wind energy system has 4 subsystems:

- (a) A rotor;
- (b) Power processing components;
- (c) Frame; and
- (d) Controlled components.

(3) A "wood furnace" means a wood burning appliance designed to operate as a central heating system. The furnace may burn wood solely or burn wood in combination with another fuel. A "central heating system" means using central furnaces to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood furnace shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be usable in an open configuration whether or not it can also be closed and operated closed; or a "wood stove" meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system.

Sec. 2. **Retroactivity.** This Act is retroactive to January 1, 1979.