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An Act To Clarify the Tax Credit for Pollution-reducing Boilers

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

Sec. 1. 36 MRSA §5219-Z, sub-§1, ¶B, as enacted by PL 2005, c. 519, Pt. TTT, §2 and as affected by §3, is amended to read:

B. "Organic material" means material that produces energy when burned, including organic waste, municipal sludge and sewage and oceanic and terrestrial crops, including corn pellets or kernels.

Sec. 2. 36 MRSA §5219-Z, sub-§4, as enacted by PL 2005, c. 519, Pt. TTT, §2 and as affected by §3, is repealed.

Sec. 3. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 5219-Z, subsection 1, paragraph B applies to tax years beginning on or after January 1, 2007.

SUMMARY

This bill amends the tax credit for pollution-reducing boilers to specify that corn pellets or kernels are included as organic material that may be burned to produce energy and qualify for the credit. This bill also repeals the law providing a sunset date of December 31, 2009 for the expiration of the credit.