



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 476

H.P. 369

House of Representatives, February 10, 2011

An Act To Create a Sales Tax Holiday for Energy-efficient Appliances and Fixtures

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative EDGECOMB of Caribou.
Cosponsored by Senator SHERMAN of Aroostook and
Representatives: AYOTTE of Caswell, CLARK of Millinocket, CLARK of Easton, FITTS of
Pittsfield, KNIGHT of Livermore Falls, NASS of Acton, RICHARDSON of Warren,
WEAVER of York.

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

2 **Sec. 1. 36 MRSA §1760, sub-§92** is enacted to read:

3 **92. Sales on April 18th of energy-efficient appliances and fixtures.** Sales on
4 April 18th annually of new or used energy-efficient items purchased in the State for
5 noncommercial or personal use, when the cost of the item is \$2,500 or less and when the
6 item is designated by the United States Environmental Protection Agency and the United
7 States Department of Energy as an Energy Star qualified product or WaterSense qualified
8 product. Transfer of possession or payment in full for the property must occur on April
9 18th, and prior sales or layaway sales are ineligible.

10 A. For purposes of this subsection, "sales on April 18th" means sales taking place
11 between 12:01 a.m. of that calendar day and midnight of the same day.

12 B. For the purposes of this subsection, "Energy Star qualified product" means any
13 dishwasher, clothes washer, air conditioner, ceiling fan, compact fluorescent light
14 bulb, dehumidifier, programmable thermostat or refrigerator recognized by the
15 United States Environmental Protection Agency and the United States Department of
16 Energy as meeting or exceeding each agency's requirements under the Energy Star
17 program, as indicated by an Energy Star label affixed to the item or its packaging.

18 C. For the purposes of this subsection, "WaterSense qualified product" means any
19 bathroom sink faucet, faucet accessory, shower head, toilet or urinal recognized by
20 the United States Environmental Protection Agency and the United States
21 Department of Energy as meeting or exceeding each agency's requirements under the
22 WaterSense program, as indicated by a WaterSense label affixed to the item or its
23 packaging.

24 **Sec. 2. Report.** By January 15, 2013, the State Tax Assessor shall submit to the
25 joint standing committee of the Legislature having jurisdiction over taxation matters a
26 report that analyzes the results of the sales tax holiday provided for by this Act. The
27 report must compare sales made on April 18, 2012 with projected sales and actual sales
28 for that day over the preceding 5 years. The report may also contain any other
29 information that the State Tax Assessor believes will assist the committee in determining
30 the relative costs and benefits of the sales tax holiday. The committee may submit
31 legislation to the First Regular Session of the 126th Legislature related to the sales tax
32 holiday.

33 **SUMMARY**

34 This bill enacts a provision establishing an annual sales tax holiday on April 18th for
35 the purchase in Maine, free of sales tax, of energy-efficient appliances and fixtures that
36 carry the Energy Star or WaterSense labels granted to certain energy-efficient products by
37 the United States Environmental Protection Agency and the United States Department of
38 Energy. The exemption from sales tax extends to both new and used energy-efficient
39 products that are purchased on April 18th for noncommercial or personal use, when the
40 cost of each such item is \$2,500 or less. The bill also includes a reporting requirement in
41 order to measure the fiscal impact of the sales tax holiday.

