



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 693

H.P. 485

House of Representatives, February 26, 2013

An Act To Provide Solar Energy Tax Credits to Maine Homeowners

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative KUSIAK of Fairfield.

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

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

3 **§5219-II. Solar energy system credit**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
5 following terms have the following meanings.

6 A. "Qualified solar energy system" means a solar photovoltaic system or a solar
7 thermal system.

8 B. "Qualified solar thermal water system installer" means a person who has been
9 certified by the Efficiency Maine Trust pursuant to Title 35-A, section 10104,
10 subsection 7 to install solar thermal systems.

11 C. "Solar photovoltaic system" means a solar energy device with a peak generating
12 capacity of 100 kilowatts or less used for generating electricity for use in a residence
13 or place of business.

14 D. "Solar thermal system" means a configuration of solar collectors and a pump, heat
15 exchanger and storage tank or fans designed to heat water or air for the purpose of
16 space heating, domestic water heating or both space and domestic water heating.
17 Solar thermal system types include forced circulation, integral collector storage,
18 thermosiphon and self-pumping systems.

19 **2. Solar energy tax credit.** An owner or tenant of residential or commercial
20 property located in the State is entitled to a credit against the tax otherwise due under this
21 Part for a qualified solar energy system that is installed in accordance with this section on
22 or after January 1, 2013 that will be connected to the electrical grid. An installation must
23 be certified by the Efficiency Maine Trust, established by Title 35-A, section 10103, as
24 meeting the requirements of this section. The credit applicable to residential property is
25 \$1,000. The credit applicable to commercial property is \$2,000.

26 A. To qualify for a credit, a solar photovoltaic system must be installed by a master
27 electrician who has been certified by a North American board of certified energy
28 practitioners or by a master electrician working in conjunction with a person who has
29 been certified by a North American board of certified energy practitioners.

30 B. To qualify for a credit, a solar thermal system designed to heat water must be
31 installed by a qualified solar thermal water system installer and, if the solar thermal
32 system is designed to heat potable water, it must be installed by a qualified solar
33 thermal water system installer who holds a current license as a master plumber or by
34 a qualified solar thermal water system installer working in conjunction with a master
35 plumber.

36 In the case of a newly constructed residence, the credit may be claimed by the original
37 owner or occupant.

38 **3. Limitations.** No more than one solar energy tax credit may be claimed for each
39 installation certified according to subsection 2. The credit may not reduce the tax
40 otherwise due under this Part to less than zero.

