

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Create an Income Tax Credit for Certain Renewable Energy Systems**

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

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

### **§ 5219-DD. Solar and wind energy system credit**

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

- A. "Qualified solar energy system" means a solar photovoltaic system or a solar thermal system.
- B. "Qualified solar thermal water system installer" means a person who has been certified by the Public Utilities Commission to install solar thermal systems designed to heat water and who holds a current license from the State as a master plumber, as a master oil burner technician or as a propane and natural gas technician or has been certified as a type II, type III or universal heating, ventilation and air conditioning refrigeration technician through a certification program approved by the United States Environmental Protection Agency.
- C. "Qualified wind energy system" means any device, such as a wind charger, windmill or wind turbine and associated facilities, with a peak generating capacity of 100 kilowatts or less that converts wind energy to electrical energy for use primarily in a residence, public facility or place of business that is located in an area with demonstrated wind power potential.
- D. "Solar photovoltaic system" means a solar energy device with a peak generating capacity of 100 kilowatts or less used for generating electricity for use in a residence or place of business.
- E. "Solar thermal system" means a configuration of solar collectors and a pump, heat exchanger and storage tank or fans designed to heat water or air for the purpose of space heating, domestic water heating or both space and domestic water heating. Solar thermal system types include forced circulation, integral collector storage, thermosyphon and self-pumping systems.

**2. Solar and wind energy tax credit.** An owner or tenant of residential or commercial property located in the State is entitled to a credit against the tax otherwise due under this Part for a qualified solar energy system that is installed in accordance with this subsection after October 1, 2009 that will be connected to the electrical grid or a qualified wind energy system that is installed in accordance with this subsection after October 1, 2009 that will be connected to the electrical grid. An installation must be certified by the Public Utilities Commission as meeting the requirements of this section. The credit applicable to residential property is \$1,000. The credit applicable to commercial property is \$2,000. No more than one credit may be claimed for each installation.

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

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

C. To qualify for a credit, the electrical components of a qualified wind energy system must be installed by a master electrician or by a factory trained and approved dealer for the qualified wind energy system working under the supervision of a master electrician.

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

**3. Energy audit requirement; solar photovoltaic system.** To qualify for a credit for installation of a solar photovoltaic system under this section, an owner or tenant of residential or commercial property located in the State must demonstrate to the satisfaction of the Public Utilities Commission that an energy audit, as defined by the commission by rule, has been completed.

**4. Limitation.** A credit under this section may not be claimed for an installation for which a rebate is received under Title 35-A, section 3211-C.

**5. Certification; rules.** The Public Utilities Commission shall certify installations eligible for a credit under this section and may adopt rules necessary to implement the provisions of this section. Rules adopted under this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

## SUMMARY

This bill provides an income tax credit for installations of qualifying wind and solar energy systems. Installation must be certified by the Public Utilities Commission.