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An Act To Encourage Alternative Energy and Promote Maine Businesses

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, with the high level of dependence on oil in Maine as a source of home heating and the rapid price fluctuations of oil, it is imperative that alternative sources of home heating be encouraged; and

Whereas, wood pellet stoves are a viable source of home heating for Maine residents due to the wide availability in Maine of wood pellets, a by-product of recycled wood from sawmills; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §1817 is enacted to read:

§ 1817. Wood pellet stove credit

Notwithstanding any provision of this chapter to the contrary, a person who purchases a wood pellet stove in this State may apply to the bureau for a refund of the state sales tax paid on that wood pellet stove. The refund must be in the form of a voucher that may be used only for the purchase of wood pellets from a person in this State.

The bureau shall adopt routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A to implement the provisions of this section.

Sec. 2. Retroactivity. This Act applies retroactively to July 1, 2008.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill allows a person who purchases a wood pellet stove in Maine to apply for a refund of the Maine sales tax paid on that stove. The bill applies to purchases made on or after July 1, 2008. The Department of Administrative and Financial Services, Bureau of Revenue Services is required to administer the refund, including providing the refund in the form of a voucher that may be used only for the purchase of wood pellets from a person in Maine.