

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

Amend the bill by striking out the title and substituting the following:

**'An Act To Improve Maine's Economy  
and Energy Security with Solar Energy'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'**Sec. 1. 36 MRSA §1760, sub-§96** is enacted to read:

**96. Certain renewable technologies.** Sales of solar photovoltaic systems and solar thermal systems purchased for the purposes of generating energy for personal or private use.

This subsection is repealed December 31, 2016.

**Sec. 2. Federal tax credit.** The Efficiency Maine Trust shall monitor the federal tax credit for residential energy efficient property under 26 United States Code, Section 25D. If the tax credit under that section is extended beyond December 31, 2016, the Efficiency Maine Trust shall notify the joint standing committee of the Legislature having jurisdiction over energy and utility matters. After receiving the notice, the committee may report out a bill to the Second Regular Session of the 127th Legislature or the First Regular Session of the 128th Legislature related to the repeal date of the Maine Revised Statutes, Title 36, section 1760, subsection 96.'

## SUMMARY

This amendment is the minority report of the Joint Standing Committee on Energy, Utilities and Technology and replaces the bill. This amendment establishes a sales tax exemption for solar photovoltaic and solar thermal systems purchased for the purpose of generating energy for personal or private use. The sales tax exemption is repealed December 31, 2016. The amendment allows the joint standing committee of the Legislature having jurisdiction over energy and utilities matters to report out legislation to change the repeal date if the federal tax credit for residential energy efficient property is extended beyond December 31, 2016.

**FISCAL NOTE REQUIRED**  
(See attached)