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**TAXATION**

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 319, L.D. 1086, Bill, “An Act To Promote Plug-in Electric Vehicle Sales”

Amend the bill by striking out all of section 1 and inserting the following:

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

**§5219-GG. Plug-in electric vehicle tax credit**

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

A. "Qualified plug-in electric vehicle" means a motor vehicle with 4 wheels that is primarily propelled by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity.

**2. Credit allowed.** A taxpayer is allowed a credit against the tax imposed by this Part in an amount equal to the excise tax paid pursuant to chapter 111 on a qualified plug-in electric vehicle, not to exceed \$1,000.

**3. Qualifications.** A taxpayer may claim the credit allowed by this section during a tax year in which the taxpayer purchased a qualified plug-in electric vehicle that is:

- A. Manufactured for use on public streets, roads and highways and has not been modified from the original manufacturer specifications;
- B. Acquired for use or lease by the taxpayer and not for resale;
- C. Rated at not more than 8,500 pounds unloaded gross vehicle weight;
- D. Capable of reaching a speed of at least 65 miles per hour; and
- E. Acquired on or after January 1, 2011, but before January 1, 2015.

**4. Limitations.** The credit under this section may not reduce the tax otherwise due under this Part to less than zero.

**COMMITTEE AMENDMENT**

1 5. Application. This section applies to tax years beginning on or after January 1,  
2 2011 and does not apply to tax years beginning on or after January 1, 2015.'

3 **SUMMARY**

4 This amendment, which is the minority report, changes a date to allow qualified plug-  
5 in electric vehicles purchased on December 31, 2014 to qualify for the credit. It removes  
6 the repeal provision to allow persons qualifying for the credit in 2014 to claim the credit  
7 when they file their taxes in 2015.