

## **131st MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2023

**Legislative Document** 

No. 805

H.P. 494

House of Representatives, February 21, 2023

An Act to Provide That a Licensed Motor Vehicle Dealer May Claim a Credit for Sales Tax on the Purchase and Installation of Equipment to Be Used for the Charging of Electric Vehicles

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative PERRY of Bangor.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1811-C is enacted to read:
3 4	<u>§1811-C. Credit for tax paid on purchase and installation of equipment for charging</u> <u>electric vehicles</u>
5 6 7	A motor vehicle dealer licensed under Title 29-A, section 951 or 953 may claim a credit for sales tax imposed by this Part if the motor vehicle dealer has paid the sales tax on the purchase and installation of equipment to be used for the charging of electric vehicles.
8	SUMMARY
9 10 11	This bill provides that a licensed motor vehicle dealer may claim a credit for sales tax if the dealer has paid the sales tax on the purchase and installation of equipment to be used for the charging of electric vehicles.