



# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1086

S.P. 319

In Senate, March 15, 2011

### An Act To Promote Plug-in Electric Vehicle Sales

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Reference to the Committee on Taxation suggested and ordered printed.

*Joseph G. Carleton Jr.*

JOSEPH G. CARLETON, JR.  
Secretary of the Senate

Presented by Senator GOODALL of Sagadahoc.  
Cosponsored by Representative FITTS of Pittsfield and  
Senators: ALFOND of Cumberland, HOBBS of York.

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

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

3 **§5219-FF. Plug-in electric vehicle tax credit**

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

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

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

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

15 A. Manufactured for use on public streets, roads and highways and has not been  
16 modified from the original manufacturer specifications;

17 B. Acquired for use or lease by the taxpayer and not for resale;

18 C. Rated at not more than 8,500 pounds unloaded gross vehicle weight;

19 D. Capable of reaching a speed of at least 65 miles per hour; and

20 E. Acquired on or after January 1, 2011, but before December 31, 2014.

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

23 **5. Application.** This section applies to tax years beginning on or after January 1,  
24 2011 and does not apply to tax years beginning on or after January 1, 2015.

25 **6. Repeal.** This subsection is repealed January 1, 2015.

26 **SUMMARY**

27 This bill creates an income tax credit for the purchase of a qualified plug-in electric  
28 vehicle that is equal to the excise tax paid, up to \$1,000. The credit expires January 1,  
29 2015.