

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

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

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

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

### **§ 5219-FF. 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 plugin 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 December 31, 2014.

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

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

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 Repeal.** This subsection is repealed January 1, 2015.

## **SUMMARY**

SP0319, LD 1086, item 1, 125th Maine State Legislature  
An Act To Promote Plug-in Electric Vehicle Sales

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