



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 604

S.P. 191

In Senate, February 5, 2019

An Act To Create an Electric Vehicle Tax Credit

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant".

DAREK M. GRANT
Secretary of the Senate

Presented by Senator CHENETTE of York.
Cosponsored by Representative TERRY of Gorham and
Senators: CHIPMAN of Cumberland, MIRAMANT of Knox, Representatives: COLLINGS of
Portland, DENK of Kennebunk.

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

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

3 **§5219-VV. Electric motor vehicle credit**

4 **1. Credit allowed.** An individual who receives a credit during the tax year under the
5 Code, Section 30D for the purchase of a qualifying vehicle is allowed a credit as provided
6 in this section.

7 **2. Qualifying vehicle defined.** For the purposes of this section, "qualifying vehicle"
8 means a plug-in electric-drive motor vehicle eligible for a credit under the Code, Section
9 30D and purchased for \$50,000 or less from a motor vehicle dealer located in the State.

10 **3. Calculation of credit.** The credit under this section is equal to \$300 plus \$50 for
11 each kilowatt-hour of capacity of the motor vehicle battery in excess of 5 kilowatt-hours
12 up to a maximum credit of \$1,500.

13 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
14 2020.

15 **SUMMARY**

16 This bill provides an income tax credit for the purchase of a new plug-in electric-
17 drive motor vehicle that is eligible for a federal income tax credit. The credit is \$300 plus
18 \$50 for each kilowatt-hour of battery capacity in excess of 5 kilowatt-hours up to a
19 maximum credit of \$1,500.