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An Act To Provide a Tax Credit for the Purchase of a Hybrid or Clean Fuel Vehicle

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

Sec. 1. 36 MRSA §1760, sub-§90 is enacted to read:

90. Partial exemption for clean fuel vehicles. A portion of the sale or lease price of a clean fuel vehicle as follows:

A. That portion of the sale or lease price of a clean fuel vehicle sold by an original equipment manufacturer that exceeds the price of an identical vehicle powered by gasoline; or

B. When there is no identical vehicle powered by gasoline:

(1) Thirty percent of the sale or lease price of an internal combustion engine clean fuel vehicle;
or

(2) Fifty percent of the sale or lease price of a clean fuel vehicle either fully or partly powered by electricity stored in batteries, generated by a dynamic flywheel or generated by a fuel cell on board the vehicle.

SUMMARY

This bill gives a sales tax exemption for a portion of the sale or lease price of a vehicle that is a clean fuel vehicle.