

SENATE BILL NO. 309

INTRODUCED BY MOHAR, MILES, REAM, HALLIGAN,
REGAN, MANNING, B. BROWN

IN THE SENATE

February 2, 1985	Introduced and referred to Committee on Taxation.
February 4, 1985	Fiscal Note requested.
February 9, 1985	Fiscal Note returned.
March 9, 1985	Committee recommend bill do pass. Report adopted. Statement of Intent attached.
March 11, 1985	Bill printed and placed on members' desks.
March 12, 1985	Second reading, do pass.
March 13, 1985	Considered correctly engrossed.
March 14, 1985	Third reading, passed. Ayes, 40; Noes, 9. Transmitted to House.

IN THE HOUSE

March 15, 1985	Introduced and referred to Committee on Taxation.
March 26, 1985	Committee recommend bill be concurrred in as amended. Report adopted.
March 30, 1985	Second reading, concurred in.
April 1, 1985	Third reading, concurred in. Returned to Senate with amendments.

IN THE SENATE

April 1, 1985

Received from House.

April 3, 1985

Second reading, amendments
concurred in.

April 5, 1985

Third reading, amendments
concurred in. Ayes, 41; Noes, 4.

Sent to enrolling.

Reported correctly enrolled.

1 *Senate* BILL NO. *309*
 2 INTRODUCED BY *McLean Mike Ream Kelly*
 3 *Richard Manning Bob Brown*

4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A TAX CREDIT
 5 FOR THE INSTALLATION OF LOW EMISSION WOOD OR BIOMASS
 6 COMBUSTION DEVICES; EXTENDING THE DATE FOR WHICH THE ENERGY
 7 TAX CREDIT MAY BE TAKEN TO DECEMBER 31, 1992; AMENDING
 8 SECTIONS 15-32-102, 15-32-201, AND 15-32-203, MCA; AND
 9 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY
 10 DATE."

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 12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 Section 1. Section 15-32-102, MCA, is amended to read:
 14 "15-32-102. Definitions. As used in this part, the
 15 following definitions apply:

16 (1) "Building" means a single or multiple dwelling,
 17 including a mobile home, or a building used for commercial,
 18 industrial, or agricultural purposes, which is enclosed with
 19 walls and a roof.

20 (2) "Capital investment" means any material or
 21 equipment purchased and installed in a building or land with
 22 or without improvements.

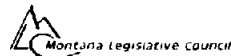
23 (3) "Energy conservation purpose" means one or more of
 24 the following results of an investment: reducing the waste
 25 or dissipation of energy or reducing the amount of energy

1 required to accomplish a given quantity of work.

2 (4) "Passive solar system" means a direct thermal
 3 energy system that uses the structure of a building and its
 4 operable components to provide heating or cooling during the
 5 appropriate times of the year by using the climate resources
 6 available at the site. It includes only those portions and
 7 components of a building that are expressly designed and
 8 required for the collection, storage, and distribution of
 9 solar energy and that are not standard components of a
 10 conventional building.

11 (5) "Low emission wood or biomass combustion device"
 12 means a stove or furnace which burns wood or other nonfossil
 13 biomass and which has an emission rate of less than 6 grams
 14 per hour when tested in conformance with the standard method
 15 for measuring the emissions and efficiencies of residential
 16 wood stoves as adopted by the department of health and
 17 environmental sciences pursuant to 15-32-203.

18 ~~(5)~~(6) "Recognized nonfossil forms of energy
 19 generation" means a system for the utilization of solar
 20 energy including passive solar systems, wind, solid wastes,
 21 or the decomposition of organic wastes for capturing energy
 22 or converting energy sources into usable sources, for the
 23 production of electric power from solid wood wastes, a low
 24 emission wood or biomass combustion device, and also means a
 25 small system for the utilization of water power by means of



1 an impoundment not over 20 acres in surface area."

2 Section 2. Section 15-32-201, MCA, is amended to read:

3 "15-32-201. Amount of credit -- to whom available. A
4 resident individual taxpayer who completes installation of
5 an energy system using a recognized nonfossil form of energy
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8 1993, or who acquires title to a dwelling prior to ~~December~~
9 ~~31--1986~~ January 1, 1993, ~~which-dwelling that~~ is to be used
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11 energy system for which the credit allowed by this part has
12 never been claimed, is entitled to claim a tax credit in an
13 amount equal to 10% of the first \$1,000 and 5% of the next
14 \$3,000 of the cost of such system, including installation
15 costs, less grants received or, if the federal government
16 provides for a tax credit substantially similar in kind (not
17 in amount), then a tax credit in an amount equal to 5% of
18 the first \$1,000 and 2 1/2% of the next \$3,000 of the cost
19 of such system, including installation costs, less grants
20 received, against the income tax liability imposed against
21 such taxpayer pursuant to chapter 30."

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24 department of revenue shall prescribe rules necessary to
25 carry out the purposes of this part.

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9 extended to the provisions of this act.

10 NEW SECTION. Section 5. Effective date --
11 applicability. This act is effective on passage and approval
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13 1984, and before January 1, 1993.

-End-

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN 333-85

Form BD-15

In compliance with a written request received February 4, 19 85, there is hereby submitted a Fiscal Note for Senate Bill 309 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act allowing a tax credit for the installation of low emission wood or biomass combustion devices; extending the date for which the energy tax credit may be taken to December 31, 1992; and providing an immediate effective date and an applicability date.

ASSUMPTIONS:

Department of Revenue:

1. Calendar Year 1983 - number of returns claiming credit (wind power and non-fossil) - 812; amount of credit - \$65,13 average credit amount \$80.
2. Continuance of the existing credit (wind power and non-fossil) is expected to generate no change in the number of returns claiming the credit.
3. No estimate is possible for the additional impact from the inclusion of low emission wood or biomass combustion devices.

Department of Health:

1. Testing alternatives and rules would be completed in the first year.

David L. Hunter

BUDGET DIRECTOR
Office of Budget and Program Planning

Date: Feb 9, 1985

SB 309

FISCAL IMPACT:

Department of Health:

General Fund Expenditures:	FY 1986			FY 1987		
	Under Current Law	Under Proposed Law	Difference	Under Current Law	Under Proposed Law	Difference
	-0-	\$4,420	\$4,420	-0-	-0-	-0-

Department of Revenue:

	FY 1986			FY 1987		
	Under Current Law	Under Proposed Law	Difference	Under Current Law	Under Proposed Law	Difference
Individual Income Tax	196,157,813	196,157,813	-0-	209,890,625	209,858,059	(32,566)
TOTAL REVENUE	196,157,813	196,157,813	-0-	209,890,625	209,858,059	(32,566)
Fund Information:						
General Fund	125,541,000	125,541,000	-0-	134,330,000	134,309,000	(20,842)
Earmarked Special Revenue Fund	49,039,453	49,039,453	-0-	52,472,656	52,464,514	(8,142)
Sinking Fund	21,577,360	21,577,360	-0-	23,087,969	23,084,387	(3,582)

The above estimates only reflect the impact of extending the applicability date for taking the wind power and non-fossil fuel energy credit. The impact of allowing a tax credit for the installation of low emission wood or biomass combustion devices can not be estimated.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

The fiscal impact of this proposal in future years will depend on such things as home heating costs and local controls wood stove emissions.

APPROVED BY COMMITTEE
ON TAXATION

1 STATEMENT OF INTENT
2 SENATE BILL 309
3 Senate Taxation Committee
4

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6 section 3 grants rulemaking authority to the department of
7 health and environmental sciences to promulgate rules
8 establishing emission testing and emission certification
9 standards for low emission wood or biomass combustion
10 devices and listing such devices that are certified.

11 It is the intent of the legislature that the department
12 review and incorporate into its rules, as appropriate, the
13 testing criteria and procedures for wood stove certification
14 contained in sections 340-21-100 through 340-21-190 of the
15 Oregon Administrative Rules. None of the rules adopted by
16 the department to implement this bill may regulate the use
17 of wood stoves. The rules may only address certification
18 procedures for determining qualification for a tax credit
19 for the installation of low emission wood or biomass
20 combustion devices.

SECOND READING
SB 309

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22 equipment purchased and installed in a building or land with
23 or without improvements.

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25 the following results of an investment: reducing the waste

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14 biomass and which has an emission rate of less than 6 grams
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17 wood stoves as adopted by the department of health and
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2 **SENATE BILL 309**

3 **Senate Taxation Committee**

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THIRD READING

SB 309

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STANDING COMMITTEE REPORT

HOUSE

March 26, 1985

MR. SPEAKER:

We, your committee on TAXATION

having had under consideration SENATE Bill No. 309

third reading copy (blue color)

AN ACT ALLOWING A TAX CREDIT FOR THE INSTALLATION OF LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICES;

Respectfully report as follows: That SENATE Bill No. 309

Be amended as follows:

- 1. Page 2, line 13.
Following: "furnace"
Insert: ", or a catalytic converter added to a stove or furnace,"

28

AND AS AMENDED
BE CONCURRED IN

DO PASS *2- 3/26*

Gerry Devlin
GERRY DEVLIN,

Chairman.

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