

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1467**

H. P. 1271

House of Representatives, April 21, 1953

Reported by Mr. Sanford from the Committee on Taxation and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Amend and Clarify the Exemption of Fuel from the Sales  
and Use Tax.**

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

**R. S., c. 14-A, § 10, sub-§ VII-A, amended.** Subsection VII-A of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

**'VII-A. Coal, oil and wood.** Coal, oil, wood and all other fuels, except gas and electricity, ~~used for cooking or heating for domestic purposes~~ when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping.'