

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 168

H. P. 124 House of Representatives, January 13, 1971
Referred to Committee on Taxation. Sent up for concurrence and ordered
printed.

BERTHA W. JOHNSON, Clerk
Presented by Mr. Webber of Belfast by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Exempting Gas for Cooking and Heating in Homes from Sales Tax.

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

R. S., T. 36, § 1760, sub-§ 9, amended. Subsection 9 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:

9. Coal, oil, wood and gas. Coal, oil, wood, gas and all other fuels, except gas and electricity, when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping.

STATEMENT OF FACT

The purpose of this bill is to exempt persons using L. P. Gas from paying sales tax for use of such gas.

FISCAL NOTE

It is estimated that this bill would result in a loss of sales tax revenue amounting to \$175,000 for a full 12 month year.