

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1533

H. P. 1194

House of Representatives, March 20, 1973

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mrs. Morin of Old Orchard Beach by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

**AN ACT Exempting Electricity 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 and wood. Coal, oil, wood and all other fuels, except gas and electricity, **as otherwise provided**, when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping; **and electricity when bought for cooking and heating in homes and apartment houses.**

FISCAL NOTE

It is estimated that this bill would result in a loss of sales tax revenue amounting to \$2,150,000 for a full 12-month year.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.