

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1786

H. P. 1355

House of Representatives, April 3, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Santoro of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Exempting from the Sales Tax Utility Services Used in the Home.

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

Sec. 1. 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 gas and electricity when bought for cooking and heating in homes.

Sec. 2. R. S., T. 36, § 1760, sub-§§ 9-A and 9-B, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding 2 new subsections 9-A and 9-B, to read as follows:

9-A. Telephone. Sales of telephone service to homes.

9-B. Water. Water purchased by any individual for use exclusively in his home and upon the land surrounding the same; provided said water shall not be exempt if, without separate metering or separate intake, the premises supplied with water shall be used not only for the home of the purchaser but also for a store, place of business, farm or any other purpose.

FISCAL NOTE

It is estimated that the loss of revenue to the State is as follows:

Electricity	\$2,461,061
Gas	134,916

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Water	371,500
Telephone	1,100,000
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	\$4,067,477

STATEMENT OF FACT

The purpose of this bill is reflected in the title.