

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1828

H. P. 1371

House of Representatives, April 3, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Ault of Wayne.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

**AN ACT Exempting Gas and Electricity Used for Domestic Heating and
Cooking from the 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, bottled gas, electricity, oil and wood. Coal, bottled gas, electricity, oil, wood 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.

FISCAL NOTE

It is estimated the State will lose \$2,300,000 in revenue by exempting gas and electricity used as heating fuels under this legislation.

STATEMENT OF FACT

The intent of this legislation is reflected in the title.