

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 232

H. P. 183

House of Representatives, January 16, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Kelleher of Bangor.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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

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

36 MRSA, § 1760, sub-§ 9 is amended to read:

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;~~

FISCAL NOTE

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

STATEMENT OF FACT

The purpose of this bill is to exempt gas for cooking and heating in homes from sales tax.