

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 514

S. P. 151 In Senate, February 4, 1975 Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary Presented by Senator Roberts of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

AN ACT to Exempt Electricity Used for Home Heating Purposes from the Sales Tax.

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

36 MRSA, § 1760, sub-§ 36, is enacted to read:

36. Electricity used for home heating. Electricity when used for heating the principal dwelling of a customer of an electrical utility.

FISCAL NOTE

It is estimated that passage of this bill would result in a loss to the State of \$245,000 for the fiscal year ending June 30, 1976 and \$270,000 for the fiscal year ending June 30, 1977.

STATEMENT OF FACT

This Act will exempt from the sales tax electricity used for home heating purposes.