

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 933

H. P. 764

House of Representatives, March 6, 1975

On Motion of Mr. Finemore of Bridgewater, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Ault of Wayne.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Exempting Certain Uses of Gas and Electricity from Taxation
under the Sales and Use Tax Law.

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

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

36. Residential electricity; gas. Electricity and gas used in homes and apartment houses designed both for human habitation and sleeping.

FISCAL NOTE

The loss of revenue to the State is estimated to be approximately \$3,250,000 for a full year.

STATEMENT OF FACT

The purposes of this bill are to end discrimination under the "Sales and Use Tax Law" against home users of gas and electricity who have not enjoyed the tax exempt status of coal, oil and wood used in the home; to relieve the burden on home users of electricity caused by the inflationary impact of the sales tax; and in conjunction with other measures to encourage the increased use of electricity with energy-efficient techniques.