

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 1611

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S. P. 478

In Senate, April 8, 1975

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Merrill of Cumberland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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AN ACT Exempting Residential Uses of Water, Gas and Electricity from  
the Sales Tax.

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

Sec. 1. 36 MRSA § 1752, sub-§ 2-A is enacted to read:

2-A. Dwelling unit. "Dwelling unit" means a place of abode occupied by one or more persons and used for residential purposes.

Sec. 2. 36 MRSA § 1760, sub-§ 9 is repealed and the following enacted in place thereof:

9. Coal, oil, wood, gas and electricity up to 500 kilowatt hours per household. Coal, oil, wood, gas, electricity up to 500 kilowatt hours per dwelling unit per month and all other fuels, when used in homes, hotels and apartment houses and other buildings designed both for human habitation and sleeping;

Sec. 3. 36 MRSA § 1760, sub-§ 35 is enacted to read:

35. Water. Water when used in homes, hotels and apartment houses and other buildings designed both for human habitation and sleeping.

FISCAL NOTE

It is estimated that enactment of this bill would result in the following revenue loss:

	1975-76	1976-77
	\$2,350,000	\$2,500,000

## STATEMENT OF FACT

This bill exempts from the sales tax any sales, storage or use of water, gas and electricity up to the amount of 500 kilowatt hours per month per dwelling unit.