

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 359**

H. P. 304

House of Representatives, February 9, 1977

Referred to the Committee on Taxation. Sent up for concurrence and 1,800 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Peterson of Caribou.

Cosponsor: Mr. McBreairty of Perham.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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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:~~

STATEMENT OF FACT

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