

# MAINE STATE LEGISLATURE

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(Filing No. H-737)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
108TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 307, L.D. 362, Bill, "AN ACT Exempting Certain Uses of Gas and Electricity from Taxation under the Sales and Use Tax Law."

Amend the Bill by striking out everything after the enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§9-B is enacted to read:

9-B. Residential electricity; sale of the first 500 kilowatt hours of residential electricity per month. For the purpose of this subsection, "residential electricity" shall mean electricity furnished to homes, mobile homes, boarding homes and apartment houses.

Sec. 2. 36 MRSA §1760, sub-§9-C is enacted to read:

9-C. Residential gas; gas when bought for cooking and heating in residences. For the purpose of this subsection "residences" shall mean homes, mobile homes, boarding homes and apartment houses.'

Fiscal Note

It is estimated that enactment of this amendment would result in a revenue loss of \$1,955,000 for the first year of the biennium and \$2,655,000 for the 2nd year of the biennium. Ninety-six percent of the decrease in revenue would be attributable to the General Fund and 4% to the Local Government Fund.

Statement of Fact

The purposes of this amendment are to:

1. Limit the exemption of cooking and heating gas to that used in residences; and
2. Exempt from the sales tax the first 500 kilowatt hours of residential electricity per month, recognizing that this amount is the average amount of electricity used by a Maine family per month and thereby encouraging conservation of electricity over and above this amount. Motels and hotels are not included in this exemption.

Reported by the Committee on Taxation.

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