

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 362

H. P. 307 House of Representatives, February 9, 1977
Referred to the Committee on Taxation. Sent up for concurrence and 2,000
ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Brenerman of Portland.

Cosponsors: Mr. Wood of Sanford, Mr. Carey of Waterville and Mr.
Higgins of Scarborough.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**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:

Sec. 1. 36 MRSA § 1760, sub-§ 9 is repealed and the following enacted in
its place:

9. Coal, gas, oil and wood. Coal, gas, oil, wood and all other fuels, ex-
cept electricity, when bought for cooking and heating in homes, hotels and
apartment houses, and other buildings designed both for human habitation
and sleeping.

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

9-B. Electricity. Electricity when bought for use in homes and apart-
ment houses.

FISCAL NOTE

This bill will decrease sales and use tax revenue by approximately \$3,000,-
000 a year.

STATEMENT OF FACT

Section 1 of this bill exempts from the sales and use tax gas when bought
for cooking and heating in buildings designed for both human habitation and
sleeping in the same manner as coal, oil, wood and all other fuels except
electricity are exempted.

Section 2 of this bill exempts from the sales and use tax all electricity
bought for use in homes and apartment houses.