

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1994

S. P. 635

Office of the Secretary of the Senate

The Committee on Taxation suggested. Approved for Introduction by the Legislative Council pursuant to Joint Rule 24.

MAY M. ROSS, Secretary

Presented by Senator Speers of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

AN ACT Exempting 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36 MRSA § 1760, sub-§ 9 is repealed and the following enacted in its place:

9. Coal, oil, wood and electricity.

A. Coal, oil, wood and all other fuels, except gas when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping; and

B. All sales of electricity to commercial, industrial and residential users;

FISCAL NOTE

This bill will decrease sales and use tax revenue by approximately \$10,200,000 a year.

STATEMENT OF FACT

This bill exempts from the sales and use tax all electricity.