

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 693**

S. P. 238

In Senate, February 6, 1981

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

MAY M. ROSS, Secretary of the Senate

Presented by Senator Hichens of York.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

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**AN ACT to Exempt Fuels Used to Heat Commercial Greenhouses from the Sales Tax.**

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

**36 MRSA § 1760, sub-§ 9-D is enacted to read:**

**9-D. Fuel for heating greenhouses. Coal, oil, wood, gas and other fuels, when purchased for heating commercial greenhouses;**

STATEMENT OF FACT

The purpose of this bill is to provide an exemption under the Sales and Use Tax for all fuels used to heat commercial greenhouses.

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