# MAINE STATE LEGISLATURE

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## 114th WAINE LEGISLATURE

### FIRST REGULAR SESSION - 1989

Legislative Document

No. 225

H.P. 160

House of Representatives, February 16, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative TOWNSEND of Eastport (BY REQUEST).

#### STATE OF MAINE

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

An Act to Provide a Sales Tax Exemption for Residential Customers of Electricity.



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

36 MRSA §1760, sub-§9-B, as amended by PL 1979, c. 520, §5, is further amended to read:

9-B. Residential electricity. Sale of the-first--750-kilewatt-hours-of residential electricity per-month. For the purpose of this subsection, "residential electricity" shall-mean means electricity furnished to homes, mobile homes, boarding homes and apartment houses, with the exception of hotels and motels. Where-residential-electricity-is-furnished-through-one meter-to-more-than-one-residential-unit-and-where-the-electric utility-applies-its-tariff-on-a-per-unit-basis, the-furnishing-of electricity-shall-be-deemed-a-separate-sale-for-each-unit-to which-the-tariff-applies;

#### STATEMENT OF FACT

This bill provides a sales tax exemption for the sale of electricity used by residential customers.