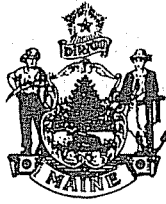


MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

SECOND REGULAR SESSION-1992

Legislative Document

No. 2441

H.P. 1755

House of Representatives, March 24, 1992

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

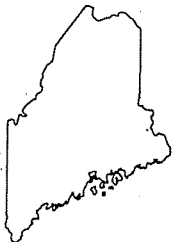
Presented by Representative MAYO of Thomaston.
Cosponsored by Senator BRAWN of Knox.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-TWO

An Act Concerning Fuel Oil and Coal Used in Manufacturing Processes.

(AFTER DEADLINE)



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

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

9-G. Fuel oil or coal. Fuel oil or coal, the by-products from the burning of which become an ingredient or component part of tangible personal property for later sale.

STATEMENT OF FACT

This bill reestablishes the sales tax exemption provided to cement manufacturers in this State. This tax exemption was initially established in 1976 for fuel oil. In 1980, it was enlarged to include coal. A clause in the law provided for the repeal of this tax exemption on July 1, 1991.