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)



116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 918

S.P. 302

In Senate, March 15, 1993

An Act to Amend the Laws Concerning Utility Taxes.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator CLEVELAND of Androscoggin. Cosponsored by Representative: MORRISON of Bangor.

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

2

4

6

10

12

14

16

20

22

	Sec.	1.	36 MRSA §1760, sub-§9-B, as amended by PL 1979,	C.
520,	_		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 When residential electricity is furnished through one meter to more than one residential unit and where when the electric utility applies its tariff on a per unit basis, the furnishing of electricity shall-be is deemed a separate sale for each unit to which the tariff applies;
- Sec. 2. 36 MRSA §1760, sub-§9-D, as amended by PL 1991, c.
 18 591, Pt. N, §1 and affected by §2, is repealed.
 - Sec. 3. Effective date. This Act takes effect October 1, 1993.

STATEMENT OF FACT

This bill eliminates the sales tax on all sales of residential electricity and repeals the phaseout of the sales tax on fuel and electricity used in manufacturing. The actual sales tax on electricity used in manufacturing will be zero on July 1, 1993.