

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

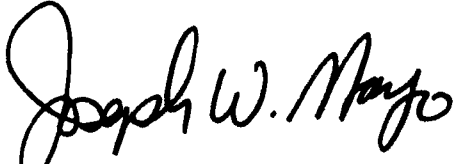
No. 1278

H.P. 900

House of Representatives, February 16, 1999

An Act to Base Sales Tax for Net Energy Billing Customers on Net Energy Deliveries.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative GREEN of Monmouth.
Cosponsored by Representatives: BULL of Freeport, DAVIDSON of Brunswick, GAGNON of Waterville, LaVERDIERE of Wilton, SAXL of Bangor, VOLENIK of Brooklin, Senator: MILLS of Somerset.

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

4 **Sec. 1. 36 MRSA §1760, sub-§80 is enacted to read:**

6 **80. Electricity used for net billing. Sale or delivery of**
8 **kilowatt hours of electricity to net energy billing customers as**
10 **defined by the Public Utilities Commission for which no money is**
12 **paid to the electricity provider or to the transmission and**
14 **distribution utility.**

14 **SUMMARY**

16 This bill requires that sales tax for net energy billing
18 customers be based upon the net energy deliveries to those
20 customers and not upon the total energy deliveries, as is
presently the case. To accomplish this, the bill enacts a sales
tax exemption for electricity to net energy bills of customers
for which no money is paid to the electricity provider or to the
transmission and distribution utility.