

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1696

H.P. 1186

House of Representatives, March 9, 1999

**An Act to Exempt Utility Work from Certain Sales Tax Requirements.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative CAMERON of Rumford.  
Cosponsored by Representatives: BRUNO of Raymond, DUNLAP of Old Town, MURPHY  
of Berwick, NASS of Acton.

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

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**Sec. 1. 36 MRSA §1811, 2nd ¶**, as amended by PL 1977, c. 198,  
4 §6, is further amended to read:

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The tax imposed upon the sale and distribution of gas, water or electricity, or telephone or telegraph service, by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, shall must be added to the rates so established. No A tax shall may not be imposed upon the sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation, except for electrical energy or water purchased for resale to or by such wholly owned subsidiary. A tax may not be imposed on the labor provided by a public utility.

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**SUMMARY**

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This bill exempts labor provided by public utilities from the tax on services.