

MAINE STATE LEGISLATURE

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R.O.S.

L.D. 1116

DATE: 4/25/05

(Filing No. H-175)

TAXATION

Minority

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
122ND LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 769, L.D. 1116, Bill, "An Act To Exempt from the Sales Tax Electricity Used by a Senior Citizen To Heat a Home"

Amend the bill by striking out the title and substituting the following:

'An Act To Exempt from the Sales Tax Electricity Used in Homes'

Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§9-B, as amended by PL 1999, c. 657, §21, is further amended to read:

9-B. Residential electricity. Sale and delivery of the ~~first-750-kilowatt-hours-of~~ residential electricity ~~per-month~~. For the purpose of this subsection, "residential electricity" 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 transmission and distribution utility applies its tariff on a per unit basis, the furnishing of electricity is considered a separate sale for each unit to which the tariff applies. For purposes of this subsection, "delivery" means transmission and distribution;

Sec. 2. Application. This Act applies to sales of electricity on or after October 1, 2005.'

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to H.P. 769, L.D. 1116

SUMMARY

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This amendment exempts from sales tax all sales of residential electricity on or after October 1, 2005.

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FISCAL NOTE REQUIRED
(See attached)

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122nd MAINE LEGISLATURE

LD 1116

LR 0700(02)

An Act To Exempt from the Sales Tax Electricity Used by a Senior Citizen to Heat a Home

Fiscal Note for Bill as Amended by Committee Amendment *A*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$1,776,528	\$2,566,096	\$2,665,928	\$2,628,392
Revenue				
General Fund	(\$1,776,528)	(\$2,566,096)	(\$2,665,928)	(\$2,628,392)
Other Special Revenue Funds	(\$95,472)	(\$137,904)	(\$146,232)	(\$144,173)

Fiscal Detail and Notes

Exempting all residential electricity from the sales and use tax is expected to reduce General Fund revenue by \$1,776,528 in fiscal year 2005-06 and \$2,566,096 in fiscal year 2006-07.