

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 1116

H.P. 769

House of Representatives, March 1, 2005

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CAMPBELL of Newfield.  
Cosponsored by Senator COURTNEY of York and  
Representatives: GLYNN of South Portland, GROSE of Woolwich, KAELIN of Winterport,  
LEWIN of Eliot, PINGREE of North Haven, WEBSTER of Freeport, Senators: MAYO of  
Sagadahoc, ROSEN of Hancock.

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

4 **Sec. 1. 36 MRSA §1760, sub-§9**, as amended by PL 1977, c. 686,  
§1, is further amended to read:

6 **9. Coal, oil and wood.** Coal, oil, wood and all other fuels,  
8 except gas and electricity not exempted under subsection 9-H,  
10 when bought for cooking and heating in homes, mobile homes,  
hotels and apartment houses, and other buildings designed both  
for human habitation and sleeping.

12 **Sec. 2. 36 MRSA §1760, sub-§9-H** is enacted to read:

14 **9-H. Residential electricity used for heating.** Sales of  
16 residential electricity as defined in subsection 9-B to a person  
who is 62 years of age or older for use in the primary residence  
18 of that person when the primary source of heat for the residence  
is from electricity.

20 **SUMMARY**

22 This bill provides a sales tax exemption for persons who are  
24 62 years of age or older for the purchase of residential  
26 electricity when that person's primary residence is heated with  
electricity.