MAINE STATE LEGISLATURE

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1   L.D. 2097

2   Date: 3/13/8   (Filing No. H-754)

3   **TAXATION**

4   Reproduced and distributed under the direction of the Clerk of the House.

5   **STATE OF MAINE**

6   **HOUSE OF REPRESENTATIVES**

7   **123RD LEGISLATURE**

8   **SECOND REGULAR SESSION**

9   COMMITTEE AMENDMENT " *A* " to H.P. 1483, L.D. 2097, Bill, "An Act To
10   Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax"

11   Amend the bill by striking out all of section 1 (page 1, lines 2 to 9 in L.D.) and
12   inserting the following:

13   '**Sec. 1. 36 MRSA §1760, sub-§9,** as amended by PL 2007, c. 438, §34, is further
14   amended to read:

15   **9. Coal, oil and wood.** Coal, oil, wood and all other fuels, except gas and
16   electricity, when bought for cooking and heating in buildings designed and used for both
17   human habitation and sleeping. Kerosene or home heating oil that is prepackaged or
18   dispensed from a tank for retail sale is exempt when portable containers with a capacity
19   of 5 gallons or less are used.'

20   **SUMMARY**

21   This amendment clarifies the exemption from retail sales tax of kerosene in small
22   containers and includes home heating oil in that exemption.

23   **FISCAL NOTE REQUIRED**
24   **(See attached)**

COMMITTEE AMENDMENT

123rd MAINE LEGISLATURE

LD 2097   LR 3119(02)

An Act To Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment " *A* "
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	$0	$19,739	$20,507	$21,327
Revenue				
General Fund	$0	($19,739)	($20,507)	($21,327)
Other Special Revenue Funds	$0	($1,061)	($1,125)	($1,170)

Fiscal Detail and Notes

Provinding a sales tax exemption for kerosene and heating oil dispensed into containers of 5 gallons or less will reduce General Fund revenue by $19,739 in fiscal year 2008-09.