

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 109

H.P. 93

House of Representatives, January 12, 2009

An Act To Exempt Residential Electricity from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DAVIS of Sangerville.
Cosponsored by Senator TRAHAN of Lincoln and
Representatives: CROCKETT of Bethel, SARTY of Denmark, SAVIELLO of Wilton,
TARDY of Newport, THOMAS of Ripley.

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

2 **Sec. 1. 36 MRSA §1760, sub-§9-B**, as amended by PL 2007, c. 438, §35, is
3 further amended to read:

4 **9-B. Residential electricity.** Sale and delivery of the first 750 kilowatt hours of
5 residential electricity per month. For purposes of this subsection, "residential electricity"
6 means electricity furnished to buildings designed and used for both human habitation and
7 sleeping, with the exception of hotels. ~~Where residential electricity is furnished through~~
8 ~~one meter to more than one residential unit and where the transmission and distribution~~
9 ~~utility applies its tariff on a per unit basis, the furnishing of electricity is considered a~~
10 ~~separate sale for each unit to which the tariff applies.~~ For purposes of this subsection,
11 "delivery" means transmission and distribution;

12 **Sec. 2. Application.** This Act applies to sales of residential electricity on or after
13 October 1, 2009.

14 **SUMMARY**

15 Current law exempts from sales tax the first 750 kilowatt-hours of residential
16 electricity per month. This bill amends the law to exempt from sales tax the sale and
17 delivery of all residential electricity.