

# MAINE STATE LEGISLATURE

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ALBUSTA, MAINE

# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1173

H.P. 812

House of Representatives, March 25, 2009

**An Act To Exempt Sales of Heating Oil and Kerosene to Maine  
Businesses from Sales Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative JOHNSON of Greenville.

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

2 **Sec. 1. 36 MRSA §1760, sub-§9**, as amended by PL 2007, c. 675, §1 and  
3 affected by §2, is further amended to read:

4 **9. Coal, oil and wood.** Coal, oil, wood and all other fuels, except gas and  
5 electricity, when bought for cooking and heating ~~in buildings designed and used for both~~  
6 ~~human habitation and sleeping.~~ Kerosene or home heating oil that is prepackaged or  
7 dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is  
8 presumed to meet the requirements of this subsection.

9 **SUMMARY**

10 This bill expands the sales tax exemption for certain cooking and heating fuels to  
11 sales for use in nonresidential buildings.