

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

SECOND REGULAR SESSION-2012

Legislative Document

No. 1610

H.P. 1219

House of Representatives, December 20, 2011

An Act To Amend the Law Regarding the Sale of Wood Pellets

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 16, 2011. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script, reading 'Heather J.R. Priest'.

HEATHER J.R. PRIEST
Clerk

Presented by Representative McKANE of Newcastle.
Cosponsored by Senator THOMAS of Somerset and
Representatives: HARLOW of Portland, HARMON of Palermo, Senators: SNOWE-MELLO
of Androscoggin, THIBODEAU of Waldo.

1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** this legislation increases the amount of wood pellets presumed to meet the
4 requirement of residential use and thus to qualify for a sales tax exemption; and

5 **Whereas,** in order to be in effect for this winter season and to allow citizens of the
6 State to benefit from this exemption; and

7 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
8 the meaning of the Constitution of Maine and require the following legislation as
9 immediately necessary for the preservation of the public peace, health and safety; now,
10 therefore,

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

12 **Sec. 1. 36 MRSA §1760, sub-§9,** as amended by PL 2009, c. 625, §7, is further
13 amended to read:

14 **9. Coal, oil and wood.** Coal, oil, wood and all other fuels, except gas and
15 electricity, when bought for cooking and heating in buildings designed and used for both
16 human habitation and sleeping. Kerosene or home heating oil that is prepackaged or
17 dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is
18 presumed to meet the requirements of this subsection. A purchase of ~~200~~ 2,000 pounds
19 or less of wood pellets or of any 100% compressed wood product intended for use in a
20 wood stove or fireplace is presumed to meet the requirements of this subsection.

21 **Emergency clause.** In view of the emergency cited in the preamble, this
22 legislation takes effect when approved.

23 **SUMMARY**

24 Currently, in order to qualify for a sales tax exemption on the purchase of wood
25 pellets for residential use, customers purchasing more than 200 pounds of wood pellets
26 for residential cooking or heating must sign an affidavit or a log. This bill increases the
27 amount of wood pellets presumed to meet the requirement of residential use, and thus to
28 qualify for the sales tax exemption, from 200 pounds to 2,000 pounds.