



## **126th MAINE LEGISLATURE**

## **SECOND REGULAR SESSION-2014**

**Legislative Document** 

No. 1785

S.P. 711

In Senate, February 18, 2014

An Act To Make Consistent the Sales and Use Tax Imposed on Various Fuels Used To Heat Buildings for Human Habitation

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

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DAREK M. GRANT Secretary of the Senate

Presented by Senator JACKSON of Aroostook. Cosponsored by Representative STANLEY of Medway and Senators: President ALFOND of Cumberland, GRATWICK of Penobscot, HASKELL of Cumberland, LACHOWICZ of Kennebec, MILLETT of Cumberland, PATRICK of Oxford, Representative: BROOKS of Winterport.

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

Sec. 1. 36 MRSA §1760, sub-§9, as amended by PL 2011, c. 670, §1, is further
amended to read:

4 9. Coal, oil, wood and gas. Coal, oil, wood, gas and all other fuels, except gas and electricity, when bought for cooking and heating in buildings designed and used for both 5 human habitation and sleeping. Kerosene or home heating oil that is prepackaged or 6 dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is 7 8 presumed to meet the requirements of this subsection. Until September 30, 2013, a 9 purchase of 1,000 pounds or less of wood pellets or of any 100% compressed wood 10 product intended for use in a wood stove or fireplace is presumed to meet the requirements of this subsection. Beginning October 1, 2013, a purchase of any amount of 11 wood pellets is presumed to meet the requirements of this subsection. A purchase of less 12 than one cord of wood is presumed to meet the requirements of this subsection. For 13 purposes of this subsection, "cord" has the same meaning as in Title 10, section 2302, 14 subsection 1. 15

Sec. 2. 36 MRSA §1760, sub-§9-C, as amended by PL 2007, c. 438, §36, is
repealed.

SUMMARY

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This bill eliminates language that requires hotels to pay tax on the sale of gas used to heat buildings designed and used for both human habitation and sleeping and adds gas to the list of fuels that are exempt from the sales and use tax when they are used to heat buildings designed and used for both human habitation and sleeping.