

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1393, L.D. 2078, "An Act to Establish the Electricity Cost Fairness Refundable Tax Credit"

Amend the bill by striking out the title and substituting the following:

'An Act to Exempt from Sales Tax the Sale and Delivery of All Residential Electricity'

Amend the bill by inserting after the title and before the enacting clause the following:

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

Whereas, current law provides a sales tax exemption for the sale and delivery of only some residential electricity, and this legislation expands that exemption to all residential electricity; and

Whereas, immediate relief from the high cost of residential electricity is necessary for customers in Maine; and

Whereas, to make the expanded exemption available for the sale and delivery of all residential electricity as early as possible in 2026, this legislation must take effect prior to the expiration of the 90-day period after adjournment; and

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

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§9-B, as amended by PL 2021, c. 713, §§1 to 3 and affected by §4, is further amended to read:

9-B. Residential electricity. Sale and delivery of residential electricity as follows:

COMMITTEE AMENDMENT



132nd MAINE LEGISLATURE

LD 2078

LR 2852(02)

An Act to Establish the Electricity Cost Fairness Refundable Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment **A (H-816)**
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$5,245,000	\$5,700,000	\$5,890,000
Revenue				
General Fund	\$0	(\$5,245,000)	(\$5,700,000)	(\$5,890,000)
Other Special Revenue Funds	\$0	(\$255,000)	(\$300,000)	(\$310,000)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$5,245,000 in fiscal year 2026-27 by exempting the sale and delivery of all residential electricity from sales tax effective July 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$255,000 in fiscal year 2026-27.