

## ACTS AND RESOLVES

AS PASSED BY THE

# Ninety-sixth Legislature

OF THE

# STATE OF MAINE

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## PUBLIC LAWS

### OF THE

# STATE OF MAINE

As Passed by the Ninety-sixth Legislature

1953

#### 458 EXEMPTION OF FUEL FROM THE SALES AND USE TAX CHAP. 401 PUBLIC LAWS, 1953

60 years and who for 25 years shall have been engaged in teaching as his principal occupation, and who shall have in all other respects met the requirements of section 6 B subsection IX shall, on his formal application, receive from the state for the remainder of his life an annual pension of \$600 \$700.'

Sec. 2. R. S., c. 60, § 6, sub-§ XII, additional. Section 6 of chapter 60 of the revised statutes, as enacted by section 3 of chapter 384 of the public laws of 1947 and renumbered by section 90 of chapter 266 of the public laws of 1951, is hereby amended by adding thereto a new subsection, to be numbered XII, to read as follows:

'XII. Application. The increase in pensions hereinbefore authorized shall apply to all teachers who have heretofore or shall hereafter retire under the provisions of subsections IX, X and XI.'

Sec. 3. Appropriation. There is hereby appropriated from the general fund to carry out the purposes of this act, the sum of \$72,400 for the fiscal year ending June 30, 1954, and \$72,400 for the fiscal year ending June 30, 1955.

Effective August 8, 1953

### Chapter 401

### AN ACT to Amend and Clarify the Exemption of Fuel from the Sales and Use Tax.

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

R. S., c. 14-A, § 10, sub-§ VII-A, amended. Subsection VII-A of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

'VII-A. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, used for cooking or heating for domestic purposes when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping.'

Effective August 8, 1953