

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out all of section 1 (page 1, lines 2 to 9 in L.D.) and inserting the following:

‘Sec. 1. 36 MRSA §1760, sub-§9, as amended by PL 2007, c. 438, §34, is further amended to read:

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking and heating in buildings designed and used for both human habitation and sleeping. Kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale is exempt when portable containers with a capacity of 5 gallons or less are used.’

SUMMARY

This amendment clarifies the exemption from retail sales tax of kerosene in small containers and includes home heating oil in that exemption.

FISCAL NOTE REQUIRED

(See attached)