



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.

A handwritten signature in black ink, appearing to read 'D M Grant'.

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:**

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

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

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17 repealed.

18 **SUMMARY**

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