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An Act To Exempt Sales of Heating Oil and Kerosene to Maine Businesses from Sales Tax

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

Sec. 1. 36 MRSA §1760, sub-§9, as amended by PL 2007, c. 675, §1 and affected by §2, 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 in containers with a capacity of 5 gallons or less is presumed to meet the requirements of this subsection.

SUMMARY

This bill expands the sales tax exemption for certain cooking and heating fuels to sales for use in nonresidential buildings.