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An Act To Provide a Sales Tax Exemption on Fuel Used for Heating a Business

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

Whereas, heating costs are increasing rapidly and putting Maine businesses in financial jeopardy; and

Whereas, it is necessary to enact this bill as early as possible in the heating season to alleviate the burden on those businesses; 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,

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

Sec. 1. 36 MRSA §1760, sub-§9, as amended by PL 2009, c. 625, §7, 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 or when bought for heating a building in which business is conducted. 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. A purchase of 200 pounds or less of wood pellets or of any 100% compressed wood product intended for use in a wood stove or fireplace is presumed to meet the requirements of this subsection.

Sec. 2. 36 MRSA §1760, sub-§9-C, as amended by PL 2007, c. 438, §36, is further amended to read:

9-C. Gas. Sales of gas when bought for cooking and heating in buildings designed and used for both human habitation and sleeping, ~~with the exception of hotels~~ or when bought for heating a building in which business is conducted.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill provides a sales tax exemption for coal, oil, wood or gas bought for heating a business.