

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

Amend the amendment in section 1 in subsection 9 in the 4th line (page 1, line 18 in amendment) by striking out the following: "is exempt when portable" and inserting the following: 'in' and in the last line (page 1, line 19 in amendment) by striking out the following: "are used" and inserting the following: 'is presumed to meet the requirements of this subsection'

SUMMARY

This amendment provides that 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 be used for residential cooking and heating and to qualify for a sales tax exemption.

FISCAL NOTE REQUIRED

(See attached)