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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1219, L.D. 1610, Bill, “An Act To Amend the Law Regarding the Sale of Wood Pellets”

Amend the bill by striking out the title and substituting the following:

'An Act To Amend the Law Regarding the Sale of Wood Pellets and Wood'

Amend the bill by striking out everything after the title and before the summary and inserting the following:

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

Whereas, this legislation increases the amount of wood pellets presumed to meet the requirement of residential use and thus to qualify for a sales tax exemption; and

Whereas, this legislation clarifies the amount of wood presumed to meet the requirement of residential use and thus to qualify for a sales tax exemption; and

Whereas, this legislation needs to be in effect for this winter season to allow citizens of the State to benefit from the exemptions; 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. 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

COMMITTEE AMENDMENT

1 presumed to meet the requirements of this subsection. A purchase of ~~200~~ 400 pounds or
2 less of wood pellets or of any 100% compressed wood product intended for use in a wood
3 stove or fireplace is presumed to meet the requirements of this subsection. A purchase of
4 less than one cord of wood is presumed to meet the requirements of this subsection. For
5 purposes of this subsection, "cord" has the same meaning as in Title 10, section 2302,
6 subsection 1.

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

9 **SUMMARY**

10 This amendment is the minority report of the committee and replaces the bill. This
11 amendment changes the amount of wood pellets presumed to meet the requirement of
12 residential use, and thus to qualify for the sales tax exemption, to 400 pounds rather than
13 2,000 pounds as proposed in the bill. It also provides a presumption of residential use for
14 the purchase of wood. Currently, wood purchased for residential use when bought for
15 cooking and heating is exempt from sales tax. Under this amendment it is presumed that
16 a person who purchases a cord of wood or less is purchasing the wood for residential use
17 for cooking or heating.