

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2452
Version: As introduced

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Authors: Quam

Subject: Expands the home heating fuel exemption to biomass

Analyst: Pat Dalton

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Expands the sales tax exemption for residential heating fuel to include biomass sold to residential customers for residential use. Effective for sales and purchases made after June 30, 2014.

Currently the following heating sources are exempt when purchased by residential customers:

- fuel oil, coal, wood, steam, hot water, and propane and L.P. gas; and
- natural gas and electricity for the months of November to April to customers who use them for their primary source of residential heat.