

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 452

H. P. 357

House of Representatives, February 8, 1979

Referred to the Committee on Taxation. Sent up for concurrence and 1,800 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Brenerman of Portland.

Cosponsors: Mr. Gillis of Calais, Mr. Diamond of Windham, Mr. MacBride of Presque Isle.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Exempt Purchased Meals for the Elderly Meals Program from the State Sales and Use Tax.

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

36 MRSA § 1760, sub-§ 41 is enacted to read:

41. Meals for the elderly meals program. Sales to incorporated nonprofit area agencies on aging for the elderly meals program purchased from hospitals, schools, long-term care facilities, food contractors and restaurants for the purpose of providing nutritious home delivered meals to homebound elderly or nutritious meals to the congregate meal sites.

STATEMENT OF FACT

Presently the nonprofit area agencies on aging purchase meals from hospitals, schools, long-term care facilities, food contractors and restaurants for the purpose of providing home delivered meals to homebound elderly and to congregate meal sites, in instances when purchasing meals is more efficient than preparing the meals on site. The nonprofit agencies estimate that they pay per year approximately \$25,000 in sales and use tax which could be better used for meals. The same institutions from which the meals are purchased are exempt from paying sales or use tax.