

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

SECOND REGULAR SESSION-2000

Legislative Document

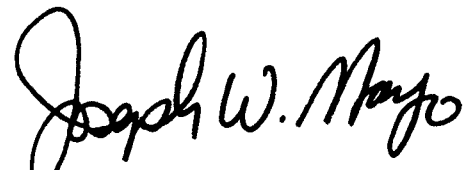
No. 2602

I.B. 6

House of Representatives, March 3, 2000

An Act to Repeal the Sales Tax on Snack Food Except Candy and Confections.

Transmitted to the Clerk of the 119th Maine Legislature by the Secretary of State on March 1, 2000 and ordered printed.


JOSEPH W. MAYO, Clerk

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

2 **Sec. 1. 36 MRSA §1752, sub-§3-B,** as amended by PL 1991, c.
4 846, §17, is further amended to read:

6 **3-B. Grocery staples.** "Grocery staples" means food
7 products ordinarily consumed for human nourishment ~~and includes,~~
8 ~~but is not limited to,~~ ~~cereals and grain products,~~ ~~including~~
9 ~~bread,~~ ~~rolls and unflavored matae,~~ ~~milk and milk products,~~
10 ~~oleomargarine,~~ ~~meat and meat products,~~ ~~fish and seafood products,~~
11 ~~poultry,~~ ~~eggs and egg products,~~ ~~vegetables and vegetable~~
12 ~~products,~~ ~~including pickles,~~ ~~fruit and fruit products,~~ ~~including~~
13 ~~fruit juices and fruit sauces,~~ ~~naturally flavored powdered or~~
14 ~~liquid drink mixes or drinks,~~ ~~spices,~~ ~~condiments,~~ ~~including jams,~~
15 ~~jellies and peanut butter,~~ ~~salt and sugar,~~ ~~coffee and tea,~~ ~~and~~
16 ~~unreasted nuts.~~

18 "Grocery staples" does not include spirituous, malt or vinous
19 liquors; soft drinks, iced tea, sodas or beverages such as are
20 ordinarily dispensed at bars or soda fountains or in connection
21 with bars or soda fountains; medicines, tonics, vitamins and
22 preparations in liquid, powdered, granular, tablet, capsule,
23 lozenge or pill form, sold as dietary supplements or adjuncts,
24 except when sold on the prescription of a physician; water,
25 including mineral bottled and carbonated waters and ice; dietary
26 substitutes; ~~snack food~~ candy and confections; and prepared food.

28 **Sec. 2. 36 MRSA §1752, sub-§14-C,** as enacted by PL 1991, c.
30 591, Pt. WW, §2 and affected by §4, is repealed.

32 **SUMMARY**

34 This bill eliminates the sales tax on snack foods.