

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE - HUNDRETH LEGISLATURE

---

---

Legislative Document

No. 745

---

---

H. P. 548

House of Representatives, January 24, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Letourneau of Sanford.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

---

**AN ACT Relating to Sales Tax on Sales of Food Products for Immediate Consumption.**

---

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

**R. S., c. 17, § 10, sub-§ III, amended.** The first sentence of the 3rd paragraph of subsection III of section 10 of chapter 17 of the Revised Statutes is amended to read as follows:

‘The sale of food products ordinarily sold for immediate consumption on or near the location of the retailer is a taxable sale ~~unless~~ **even though** such products are sold on a “take out” or “to go” order and are actually packaged or wrapped and taken from the premises.’