

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1383

H. P. 949

House of Representatives, February 13, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Plante of Old Orchard Beach.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Exempting from Sales Tax Sales of Meals Served by Certain Institutions and Homes Licensed by Department of Health and Welfare.

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

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

~~‘Provided, however, meals~~ **Meals, food and drink served to patients and inmates of hospitals licensed by the State for the care of human beings and other institutions licensed by the State for the hospitalization or nursing care of human beings, or institutions, agencies, hospitals, boarding homes and boardinghouses licensed by the Department of Health and Welfare under chapter 25, sections 5, 22, 254, and 255, shall be deemed “food products.”**’