

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
109TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. H-652)

COMMITTEE AMENDMENT "A" to H.P. 357, L.D. 452, Bill,
"AN ACT to Exempt Purchased Meals for the Elderly Meals
Program from the State Sales and Use Tax."

Amend the Bill by striking out everything after the
enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§3, last sentence, as amended
by PL 1977, c. 477, §10, is repealed.

Sec. 2. 36 MRSA §1760, sub-§6 is repealed and the following
enacted in its place:

6. Certain meals. Sales of meals:

A. Serviced by public or private schools, school districts,
student organizations and parent-teacher associations to the
students or teachers of a school;

B. 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 boarding houses licensed by the Depart-
ment of Human Services under Title 22, Subtitle 6, and Title
34, section 2211; and

C. By hospitals, schools, long-term care facilities, food
contractors and restaurants to incorporated nonprofit area
agencies on aging for the purpose of providing meals to the
elderly.'

Fiscal Note

This / ^{legislation} will result in an estimated loss of revenue to the General Fund of \$16,000 in fiscal year 1979-80 and \$24,000 in fiscal year 1980-81. This / ^{legislation} will also result in a loss of revenue to the Dedicated Municipal Revenue Sharing Fund of approximately \$1,000 each year.

Statement of Fact

This amendment clarifies the language for the new sales tax exemption provided in the original bill for the elderly meals program. It also reallocates an existing exemption in section 1760, subsections 3 to 6 to place all of the sales tax meals exemptions in one place in the sales and use tax law. The amendment also adds a fiscal note indicating a loss of revenue to the General Fund and, consequently, a loss of revenue to the Dedicated Municipal Sharing Fund.