

# MAINE STATE LEGISLATURE

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L.D. 235

(Filing No. S-77)

D. OF R.

STATE OF MAINE  
SENATE  
110TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 105, L.D. 235, Bill, "AN ACT to Remove Certain Time Restrictions Exempting Tax on Sales, Storage or Use of Certain Food Products for Human Consumption."

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

'Sec. 1. 36 MRSA §1752, sub-§5-A is enacted to read:

5-A. Internal human consumption. "Products for internal human consumption" mean edible products sold for human nutrition or refreshment and containers or instruments provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors; medicines, tonics, vitamins, dietary supplements or cigarettes.

Sec. 2. 36 MRSA §1752, sub-§11, 3rd sentence, as last amended by PL 1979, c. 292, §1, is repealed and the following enacted in its place:

The term "retail sale" or "sale at retail" also means sale of products for internal human consumption to a person for resale through coin-operated vending machines when sold to a retailer whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines are more than 50% of his gross receipts, which tax shall be paid by the retailer to the State.

Sec. 3. 36 MRSA §1760, sub-§3, 4th ¶, as last amended by PL 1979, c. 292, §2, is repealed and the following enacted in its place:

This exemption does not apply to products sold to a person for resale through coin-operated vending machines when sold to a person whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines are more than 50% of his gross receipts.

Sec. 4. 36 MRSA §1760, sub-§34, as last amended by PL 1979, c. 292, §3, is repealed and the following enacted in its place:

34. Coin-operated vending machines. Sales of products for internal human consumption when sold through coin-operated vending machines by a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines.

Fiscal Note

It is estimated that the following funds will reflect increased revenue.

	<u>1981-82</u>	<u>1982-83</u>
General Fund	\$10,240	\$15,360
Local Government Fund	425	640'

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Statement of Fact

The purpose of this amendment is to continue taxation of vending machine products at the "wholesale" level only with respect to products for internal human consumption and to insure that persons who enjoy this status because of making a substantial portion of their sales through vending machines pay sales tax upon their purchases of both the products to be sold and all nonreturnable containers or instruments which are provided simultaneously to aid in the consumption or preservation of the products to be sold.

Reported by the Committee on Taxation.

Reproduced and distributed pursuant to Senate Rule 11-A.

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