

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 359

6
7 H.P. 289

House of Representatives, February 1, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Murray of Bangor.

Cosponsored by Representative Jacques of Waterville, Representative McGowan of Canaan and Senator Usher of Cumberland.

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-FIVE
16

17 AN ACT to Exempt from State of Maine Sales
18 Tax Meals Prepared and Served in the
19 Field by Licensed Guides and
20 Whitewater Outfitters.
21

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

24 36 MRSA §1760, sub-§6, as amended by PL 1979, c.
25 663, §220, is further amended to read:

26 6. Certain meals. Sales of meals:

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

31 B. To patients and inmates of hospitals licensed
32 by the State for the care of human beings and
33 other institutions licensed by the State for the
34 hospitalization or nursing care of human beings,

1 or institutions, agencies, hospitals, boarding
2 homes and boarding houses licensed by the Depart-
3 ment of Human Services under Title 22, Subtitle
4 6, and Title 34, section 2211; and

5 C. By hospitals, schools, long-term care facili-
6 ties, food contractors and restaurants to incor-
7 porated nonprofit area agencies on aging for the
8 purpose of providing meals to the elderly; or

9 D. By commercial guides and whitewater
10 outfitters, licensed in accordance with require-
11 ments established by the Department of Inland
12 Fisheries and Wildlife, where meals are prepared
13 and served in the field and which are an integral
14 part of a guiding and whitewater outfitting ser-
15 vice provided by duly licensed individuals.

16 STATEMENT OF FACT

17 This bill amends the law concerning exemption
18 from sales tax for meals provided to individuals uti-
19 lizing the services of commercial guides and
20 whitewater outfitters, where such meals are prepared
21 and served in the field and constitute an integral
22 and necessary aspect of the service which such li-
23 censed guides and outfitters provide. The purpose of
24 this bill is to incorporate within the exemption pro-
25 visions of the sales and use tax law, the exemption
26 from sales tax obligation, the incidental provision
27 of meals, by guides and outfitters that has
28 implicitly been traditionally recognized.

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