

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 693

H.P. 520 House of Representatives, March 10, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative DUTREMBLE of Biddeford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Raise the Sales Tax on Meals.

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

5 Sec. 1. 30 MRSA §5055, sub-§5, as amended by PL
6 1983, c. 855, §2, is further amended to read:

7 5. Treasurer of State. An amount equal to 4.75%
8 of the receipts from the taxes imposed under Title
9 36, Parts 3 and 8, and credited to the General Fund,
10 plus an amount equal to \$237,000 of the receipts from
11 the tax imposed under Title 36, Part 3, shall be
12 transferred by the Treasurer of State to the Local
13 Government Fund on the first day of each month.

14 Beginning July 1, 1985, an amount equal to 5.1% of
15 the receipts under Title 36, Parts 3 and 8, and cred-

1 ited to the General Fund, plus an amount equal to
2 \$237,000 of the receipts from the tax imposed under
3 Title 36, Part 3, shall be transferred by the Trea-
4 surer of State to the Local Government Fund on the
5 first day of each month.

6 Beginning November 1, 1987, an amount equal to 6% of
7 the receipts under Title 36, Parts 3 and 8, and cred-
8 ited to the General Fund, plus an amount equal to
9 \$237,000 of the receipts from the tax imposed under
10 Title 36, Part 3, shall be transferred by the Trea-
11 surer of State to the Local Government Fund on the
12 first day of each month.

13 Beginning July 1, 1988, an amount equal to 6.5% of
14 the receipts under Title 36, Parts 3 and 8, and cred-
15 ited to the General Fund, plus an amount equal to
16 \$237,000 of the receipts from the tax imposed under
17 Title 36, Part 3, shall be transferred by the Trea-
18 surer of State to the Local Government Fund on the
19 first day of each month.

20 The Treasurer of State shall distribute the balance
21 in the Local Government Fund on the 20th day of each
22 month.

23 Sec. 2. 36 MRSA §1811, as amended by PL 1985, c.
24 783, §5, is further amended by adding after the first
25 paragraph the following:

26 A tax imposed at the rate of 7% on retail sales
27 of food products ordinarily sold for immediate con-
28 sumption on or near the location of the retailer.
29 The sale of food products ordinarily sold for immedi-
30 ate consumption on or near the location of the re-
31 tailer is a taxable sale, even though those products
32 are sold on a "takeout" or "to go" order and are ac-
33 tually packaged or wrapped and taken from the
34 premises. Sales of food and beverage products
35 through coin-operated vending machines are exempt
36 from the tax imposed by this section. This tax is in
37 addition to any other tax permitted or required by
38 federal or state law.

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STATEMENT OF FACT

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This bill will raise the meal tax and provide for
3 reimbursement to each town. This funding will off
4 set the loss of federal revenue.

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