

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



115th MAINE LEGISLATURE

SECOND REGULAR SESSION-1992

Legislative Document

No. 2240

H.P. 1586

House of Representatives, January 28, 1992

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

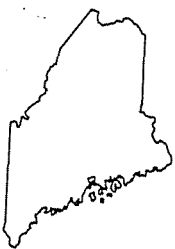
EDWIN H. PERT, Clerk

Presented by Representative MANNING of Portland.
Cosponsored by Representative DORE of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-TWO

**An Act to Clarify the Sales and Use Tax Laws Regarding Items
Purchased with General Assistance Vouchers or Food Stamps.**



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

2
36 MRSA §1760, sub-§54, as enacted by PL 1985, c. 819, Pt.
4 A, §§42 and 43, is amended to read:

6 **54. Food stamp and general assistance purchases.** Sales of
7 items purchased with federal food stamps distributed by the
8 Department of Human Services, or with general assistance vouchers
9 distributed by municipalities or counties pursuant to Title 22,
10 chapter 1161;

12
14 **STATEMENT OF FACT**

16 The State Tax Assessor's office has taken the position that
17 some purchases made with general assistance vouchers or food
18 stamps are subject to the state sales tax. While this position
19 may be technically correct because current law provides a
20 specific exemption for only federal food stamps, it is
21 inconsistent with the existing exemption provided by law for
22 sales to political subdivisions. This bill clarifies that
23 purchases made with general assistance vouchers are afforded the
24 same exempt status as purchases by a municipality.