## MAINE STATE LEGISLATURE

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## 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

Legislative Document

No. 757

H.P. 560

House of Representatives, March 2, 1993

An Act to Eliminate the Sales Tax on Snack Foods.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative MURPHY of Berwick.

Cosponsored by Representatives: GOULD of Greenville, KUTASI of Bridgton, LEMONT of Kittery, LORD of Waterboro, MARSHALL of Eliot, OTT of York, PLOURDE of Biddeford, VIGUE of Winslow, Senators: CARPENTER of York, GOULD of Waldo, SUMMERS of Cumberland.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1752, sub-§3-B, as amended by PL 1991, c
4	846, §17, is further amended to read:
6	3-B. Grocery staples. "Grocery staples" means foo
8	products ordinarily consumed for human nourishment and includes but is not limited to, cereals and grain products, includin bread, rolls and unflavored matzo; milk and milk products
10	oleomargarine; meat and meat products; fish and seafood products poultry; eggs and egg products; vegetables and vegetabl
12	products, including pickles; fruit and fruit products, includin fruit juices and fruit sauces; naturally flavored powdered o
14	liquid drink mixes or drinks; spices, condiments, including jams jellies and peanut butter, salt and sugar; coffee and tea; an
16	unroasted nuts.
18	"Grocery staples" does not include spirituous, malt or vinou liquors; soft drinks, iced tea, sodas or beverages such as ar
20	ordinarily dispensed at bars or soda fountains or in connectio with bars or soda fountains; medicines, tonics, vitamins an
22	preparations in liquid, powdered, granular, tablet, capsule lozenge or pill form, sold as dietary supplements or adjuncts
24	except when sold on the prescription of a physician; water including mineral bottled and carbonated waters and ice; dietar
26	substitutes; snaek-feed; and prepared food.
28	Sec. 2. 36 MRSA §1752, sub-§14-C, as enacted by PL 1991, c 591, PT. WW, §2 and affected by §4, is repealed.
30	
3 2	Sec. 3. Effective date. This bill takes effect October 1, 1993.
34	STATEMENT OF FACT
36	This bill eliminates the sales tax on snack foods.