

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)



116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 797

S.P. 259

In Senate, March 4, 1993

**An Act to Conform the Sales Tax on Meals and Liquor to the Rate of the
General Sales Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator CAHILL of Sagadahoc.

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

4 **Sec. 1. 36 MRSA §1811, first ¶,** as amended by PL 1991, c. 591,
Pt. XX, §2 and affected by §7, is further amended to read:

6 A tax is imposed on the value of all tangible personal
7 property and taxable services sold at retail in this State. The
8 rate of tax is ~~7% on the value of liquor sold in licensed~~
9 ~~establishments as defined in Title 28-A, section 2, subsection~~
10 ~~15, in accordance with Title 28-A, chapter 43;~~ 7% on the value of
11 rental of living quarters in any hotel, rooming house, tourist or
12 trailer camp and rental for a period of less than one year of an
13 automobile; ~~7% on the value of prepared feed sold in~~
14 ~~establishments that are licensed for on-premises consumption of~~
15 ~~liquor pursuant to Title 28-A, chapter 43~~ and 5% on the value of
16 all other tangible personal property and taxable services. Value
17 is measured by the sale price, except as otherwise provided.

18 **Sec. 2. Effective date.** This Act takes effect October 1, 1993.
20

22 **STATEMENT OF FACT**

24 This bill eliminates the 7% sales tax rate on meals and
25 liquor. Meals and liquor will be taxed at the 5% rate effective
26 October 1, 1993.
28