

# MAINE STATE LEGISLATURE

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R.D.S. 2

DATE: February 14, 1995

(Filing No. S-10 )

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STATE OF MAINE  
SENATE  
117TH LEGISLATURE  
FIRST REGULAR SESSION

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SENATE AMENDMENT " B " to SENATE AMENDMENT "A" to H.P. 120, L.D. 155, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 1995"

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Amend the amendment by inserting at the end before the emergency clause the following:

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PART I

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Sec. I-1. 36 MRSA §1752, sub-§3-B, as amended by PL 1991, c. 846, §17, is further amended to read:

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3-B. Grocery staples. "Grocery staples" means food products ordinarily consumed for human nourishment and includes, but is not limited to, cereals and grain products, including bread, rolls and unflavored matzo; milk and milk products; oleomargarine; meat and meat products; fish and seafood products; poultry; eggs and egg products; vegetables and vegetable products, including pickles; fruit and fruit products, including fruit juices and fruit sauces; naturally flavored powdered or liquid drink mixes or drinks; spices, condiments, including jams, jellies and peanut butter, salt and sugar; coffee and tea; and unroasted nuts and snack food.

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"Grocery staples" does not include spirituous, malt or vinous liquors; soft drinks, iced tea, sodas or beverages such as are ordinarily dispensed at bars or soda fountains or in connection with bars or soda fountains; medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; water, including mineral bottled and carbonated waters and ice; dietary substitutes; snaek-feed candy and confections; chewing gum; ice cream novelties; frozen confections; and prepared food.

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SENATE AMENDMENT

**RS**

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**Sec. I-2. 36 MRSA §1752, sub-§14-C**, as enacted by PL 1991, c. 591, Pt. WW, §2 and affected by §4, is amended to read:

**14-C. Snack food.** "Snack food" means any item that is ordinarily sold for consumption without further preparation or that requires no preparation other than combining the item with a liquid; that may be stored unopened without refrigeration, except that ice cream, ice milk, frozen yogurt and sherbet are snack foods; that is not generally considered a major component of a well-balanced meal; and that is not defined in this section as a grocery staple. "Snack food" includes, but is not limited to, corn chips, potato chips, processed fruit snacks, fruit rolls, fruit bars, popped popcorn, pork rinds, pretzels, cheese sticks and cheese puffs, granola bars, breakfast bars, bread sticks, roasted nuts, doughnuts, cookies, crackers, pastries, toaster pastries, croissants, cakes, pies, ice cream cones, marshmallows, marshmallow creme, artificially flavored powdered or liquid drink mixes or drinks, ice cream sauces including chocolate sauce, ready-to-eat puddings, beef jerky, meat bars and dips. "Snack food" does not include candy and confections, chewing gum, ice cream novelties and frozen confections.

**Sec. I-3. Effective date.** This Part takes effect June 1, 1995.'

Further amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**FISCAL NOTE**

	<b>1995-96</b>	<b>1996-97</b>
<b>REVENUES</b>		
General Fund	(\$11,813,768)	(\$12,286,318)
Local Government Fund	(\$634,881)	(\$660,277)

The Bureau of Taxation will incur costs in fiscal year 1994-95 for printing and mailing notification of changes to the sales tax law. The bureau's ability to absorb these costs is unclear at this time.

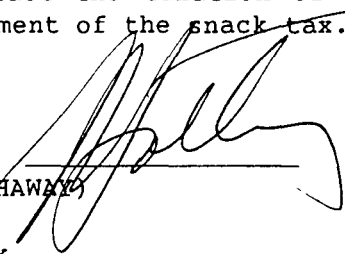
RdS.

SENATE AMENDMENT "B" to SENATE AMENDMENT "A" to H.P. 120, L.D.  
155

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**STATEMENT OF FACT**

This amendment repeals the snack tax effective June 1, 1995 but leaves intact the taxation of those items that were taxable prior to enactment of the snack tax.

SPONSORED BY:   
(Senator HATHAWAY)  
COUNTY: York

**SENATE AMENDMENT**