

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)

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44
46

DATE: 5/4/95

(Filing No. H- 208)

MAJORITY
TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
117TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 144, L.D. 192, Bill, "An Act to Repeal the Snack Tax"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

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

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.

"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,

COMMITTEE AMENDMENT

R d S

except when sold on the prescription of a physician; water, including mineral bottled and carbonated waters and ice; dietary substitutes; ~~snack-feed~~ candy and confections; chewing gum; ice cream novelties; frozen confections; and prepared food.

Sec. 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. 3. Effective date. This Act takes effect April 1, 1997.'

Further amend the bill by inserting at the end before the statement of fact the following:

FISCAL NOTE

1996-97

REVENUES

General Fund	(\$2,047,720)
Other Funds	(110,046)

The repeal of the snack tax, effective April 1, 1997, will decrease General Fund revenue by \$2,047,720 in fiscal year 1996-97. The corresponding decrease in State-Municipal Revenue Sharing will be \$110,046.

The additional costs to notify retailers of the changes can be absorbed by the Bureau of Taxation utilizing existing budgeted resources.'

2

STATEMENT OF FACT

4

6

This amendment repeals the snack tax effective April 1, 1997, but leaves intact the taxation of those items that were taxable prior to enactment of the snack tax.