

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 192

H.P. 144

House of Representatives, January 20, 1995

An Act to Repeal the Snack Tax.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative MURPHY of Berwick.
Cosponsored by Representatives: CAMERON of Rumford, CAMPBELL of Holden, CHICK of Lebanon, DiPIETRO of South Portland, FARNUM of South Berwick, FISHER of Brewer, GREENLAW of Standish, KEANE of Old Town, LEMONT of Kittery, LOOK of Jonesboro, PINKHAM of Lamoine, POVICH of Ellsworth, REED of Dexter, RICE of South Bristol, SIMONEAU of Thomaston, VIGUE of Winslow, Senators: CARPENTER of York, LAWRENCE of York, LORD of York.

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

2
4 **Sec. 1. 36 MRSA §1752, sub-§3-B**, as amended by PL 1991, c.
846, §17, is further amended to read:

6 **3-B. Grocery staples.** "Grocery staples" means food
7 products ordinarily consumed for human nourishment and includes,
8 but is not limited to, cereals and grain products, including
9 bread, rolls and unflavored matzo; milk and milk products;
10 oleomargarine; meat and meat products; fish and seafood products;
11 poultry; eggs and egg products; vegetables and vegetable
12 products, including pickles; fruit and fruit products, including
13 fruit juices and fruit sauces; naturally flavored powdered or
14 liquid drink mixes or drinks; spices, condiments, including jams,
15 jellies and peanut butter, salt and sugar; coffee and tea; and
16 unroasted nuts.

18 "Grocery staples" does not include spirituous, malt or vinous
19 liquors; soft drinks, iced tea, sodas or beverages such as are
20 ordinarily dispensed at bars or soda fountains or in connection
21 with bars or soda fountains; medicines, tonics, vitamins and
22 preparations in liquid, powdered, granular, tablet, capsule,
23 lozenge or pill form, sold as dietary supplements or adjuncts,
24 except when sold on the prescription of a physician; water,
25 including mineral bottled and carbonated waters and ice; dietary
26 substitutes; ~~snack-food~~; and prepared food.

28 **Sec. 2. 36 MRSA §1752, sub-§14-C**, as enacted by PL 1991, c.
29 591, Pt. WW, §2 and affected by §4, is repealed.

32
34 **STATEMENT OF FACT**

This bill eliminates the sales tax on snack foods.