

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 360

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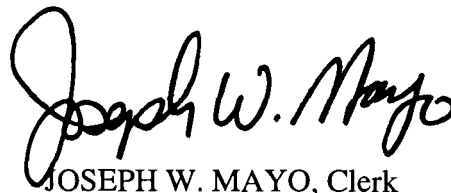
H.P. 258

House of Representatives, January 31, 1995

**An Act to Establish an Equitable Sales Tax Structure for Bottled Water.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative POVICH of Ellsworth.  
Cosponsored by Senator GOLDTHWAIT of Hancock and  
Representative: JONES of Bar Harbor.

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

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  
8 products ordinarily consumed for human nourishment and includes,  
10 but is not limited to, cereals and grain products, including  
12 bread, rolls and unflavored matzo; milk and milk products;  
14 oleomargarine; meat and meat products; fish and seafood products;  
16 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; water,  
except carbonated and flavored water; and unroasted nuts.

18 "Grocery staples" does not include spirituous, malt or vinous  
20 liquors; soft drinks, iced tea, sodas or beverages such as are  
22 ordinarily dispensed at bars or soda fountains or in connection  
24 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; carbonated  
and flavored water,--including--mineral--bottled--and--carbonated  
waters--and--; ice; dietary substitutes; snack food; and prepared  
food.

28 **Sec. 2. 36 MRSA §1760, sub-§39,** as enacted by PL 1977, c. 686,  
30 §3, is repealed and the following enacted in its place:

32 **39. Water.** Sales of water purchased for use in:

34 A. Homes, mobile homes, boardwalk homes and apartment houses  
36 and other buildings designed for both human habitation and  
sleeping; and

38 B. Businesses and offices, if purchased for human  
40 consumption.

42 **STATEMENT OF FACT**

44 This bill exempts the sale of water, except carbonated and  
46 flavored water, from the sales tax.