MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 318

H.P. 254

House of Representatives, January 23, 1997

An Act to Amend the Law Determining What Foods Are Considered Snacks.

Reference to the Committee on Taxation suggested and ordered printed.

Presented by Representative GERRY of Auburn. Cosponsored by Representatives: BUCK of Yarmouth, LANE of Enfield, SANBORN of Alton, Senators: BENNETT of Oxford, PARADIS of Aroostook.

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

Sec. 1. 36 MRSA §1752, sub-§14-C, as enacted by PL 1991, c. 591, Pt. WW, §2 and affected by §4, is amended to read:

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, erackers, pastries, toaster pastries, ereissants, 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 Notwithstanding this subsection, "snack food" does not include instant breakfast drink mixes, liquid meal replacements, bagels, cheese or cheese food products unless sold in individual-sized servings.

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Sec. 2. Review definition of "snack food." The Department of Administrative and Financial Services, Bureau of Taxation, within existing resources, shall review the foods defined as snack foods under the Maine Revised Statutes, Title 36, section 1752, subsection 14-C. The bureau shall solicit comments from the appropriateness regarding the of the definition, particularly regarding the types of foods that are generally considered major components of well-balanced meals. The bureau findings, submit its together with any necessary implementing legislation, to the Joint Standing Committee on Taxation no later than February 1, 1998.

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SUMMARY

This bill amends the definition of "snack food" for purposes of taxation and directs the Department of Administrative and Financial Services, Bureau of Taxation to review, with public input, the definition and propose any changes at the next legislative session.