

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 887

S.P. 279

In Senate, February 6, 1997

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 "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator MacKINNON of York.
Cosponsored by Representative MacDOUGALL of North Berwick and
Senator LIBBY of York, Representatives: GERRY of Auburn, LEMONT of Kittery, MACK
of Standish, WHEELER of Eliot.

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

2
3 **Sec. 1. 36 MRSA §1752, sub-§3-B**, as amended by PL 1991, c.
4 846, §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; and snack food.

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 candy and confections; chewing gum; ice
27 cream novelties; frozen confections; 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 amended to read:

32 **14-C. Snack food.** "Snack food" means any item that is
33 ordinarily sold for consumption without further preparation or
34 that requires no preparation other than combining the item with a
35 liquid; that may be stored unopened without refrigeration, except
36 that ice cream, ice milk, frozen yogurt and sherbet are snack
37 foods; that is not generally considered a major component of a
38 well-balanced meal; and that is not defined in this section as a
39 grocery staple. "Snack food" includes, but is not limited to,
40 corn chips, potato chips, processed fruit snacks, fruit rolls,
41 fruit bars, popped popcorn, pork rinds, pretzels, cheese sticks
42 and cheese puffs, granola bars, breakfast bars, bread sticks,
43 roasted nuts, doughnuts, cookies, crackers, pastries, toaster
44 pastries, croissants, cakes, pies, ice cream cones, marshmallows,
45 marshmallow creme, artificially flavored powdered or liquid drink
46 mixes or drinks, ice cream sauces including chocolate sauce,
47 ready-to-eat puddings, beef jerky, meat bars and dips.

48 "Snack food" does not include candy and confections, chewing gum,
49 ice cream novelties and frozen confections.
50

2 **Sec. 3. Effective date.** This Act takes effect April 1, 1999.

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SUMMARY

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8 This bill repeals the snack tax effective April 1, 1999, but
leaves intact the taxation of those items that were taxable prior
to enactment of the snack tax.