

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 56

H.P. 42

House of Representatives, January 7, 1999

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 LABRECQUE of Gorham.
Cosponsored by Representatives CLOUGH of Scarborough, GLYNN of South Portland,
KASPRZAK of Newport, MACK of Standish, WHEELER of Eliot,
Senator MacKINNON of York and
Representatives: GERRY of Auburn, MARVIN of Cape Elizabeth, MURPHY of Berwick.

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

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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 matze, 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.~~

"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, except when sold on the prescription of a physician; water, including mineral bottled and carbonated waters and ice; dietary substitutes; ~~snack food~~ candy and 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 WW, §2 and affected by §4, is repealed.

SUMMARY

This bill eliminates the sales tax on snack foods.