



# **119th MAINE LEGISLATURE**

# FIRST REGULAR SESSION-1999

Legislative Document

No. 963

H.P. 696

House of Representatives, February 4, 1999

## An Act to Promote Good Health Practices in Maine.

Reference to the Committee on Taxation suggested and ordered printed.

W./I

JOSEPH W. MAYO, Clerk

Presented by Representative KASPRZAK of Newport. Cosponsored by Representatives: BRAGDON of Bangor, GERRY of Auburn, HEIDRICH of Oxford, MENDROS of Lewiston, SNOWE-MELLO of Poland, TRAHAN of Waldoboro, TWOMEY of Biddeford, WATERHOUSE of Bridgton.

#### 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:

"Grocery staples" means б 3-B. Grocery staples. food products ordinarily consumed for human nourishment and includes, but is not limited to, cereals and grain products, including R bread, rolls and unflavored matzo; milk and milk products; oleomargarine; meat and meat products; fish and seafood products; 10 poultry; eggs and egg products; vegetables and vegetable products, including pickles; fruit and fruit products, including 12 fruit juices and fruit sauces; naturally flavored powdered or liquid drink mixes or drinks; spices, condiments, including jams, 14 jellies and peanut butter, salt and sugar; coffee and tea; and 16 unroasted nuts; and vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold 18 as dietary supplements or adjuncts.

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

Current law excludes vitamins and nutritional supplements 34 from the list of grocery staples exempt from the sales tax. This bill includes vitamins and nutritional supplements in the list of 36 grocery staples exempt from the sales tax.