

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 969

H.P. 702

House of Representatives, February 4, 1999

An Act to Exempt Food That is Medically Necessary From Sales 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 DAVIDSON of Brunswick.
Cosponsored by Representative SCHNEIDER of Durham.

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.

18 Unless it is sold on the written certification of a person's
19 physician that states that the item is a medical necessity to the
20 health of the person for whom the item is being purchased,
21 "Grocery staples" does not include spirituous, malt or
22 vinous liquors; soft drinks, iced tea, sodas or beverages such as
23 are ordinarily dispensed at bars or soda fountains or in
24 connection with bars or soda fountains; medicines, tonics,
25 vitamins and preparations in liquid, powdered, granular, tablet,
26 capsule, lozenge or pill form, sold as dietary supplements or
27 adjuncts, ~~except when sold on the prescription of a physician;~~
28 water, including mineral bottled and carbonated waters and ice;
29 dietary substitutes; snack food; and prepared food.

32 SUMMARY

34 This bill includes in the definition of a grocery staple
35 exempt from the sales tax an item sold on a written certification
36 of a person's physician that the item is a medical necessity to
37 the health of the person for whom the item is being purchased.
38