

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1141

H.P. 818

House of Representatives, February 9, 1999

An Act to Provide Fairness for Nondrinkers in Restaurants.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SNOWE-MELLO of Poland.
Cosponsored by Senator DAVIS of Piscataquis and
Representatives: BERRY of Belmont, FOSTER of Gray, GLYNN of South Portland,
LABRECQUE of Gorham, MacDOUGALL of North Berwick, MACK of Standish,
RICHARDSON of Greenville, TRAHAN of Waldoboro.

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

4 **Sec. 1. 36 MRSA §1811, first ¶, as amended by PL 1993, c. 701,**
6 **§6 and affected by §10, is further amended to read:**

8 A tax is imposed on the value of all tangible personal
10 property and taxable services sold at retail in this State. The
12 rate of tax is 7% on the value of liquor sold in licensed
14 establishments as defined in Title 28-A, section 2, subsection
16 15, in accordance with Title 28-A, chapter 43; 7% on the value of
18 rental of living quarters in any hotel, rooming house, tourist or
20 trailer camp; 10% on the value of rental for a period of less
than one year of an automobile; 7% on the value of prepared food
sold in establishments that are licensed for on-premises
consumption of liquor pursuant to Title 28-A, chapter 43, except
that for a person who does not consume liquor the tax is 5.5% of
the value of prepared food; and 6% on the value of all other
tangible personal property and taxable services. Value is
measured by the sale price, except as otherwise provided.

22 **SUMMARY**

24 This bill taxes restaurant food for nondrinkers at a
26 restaurant that has a liquor license at the same rate as food
sold in a restaurant that does not have a liquor license.