

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1596

S.P. 534

In Senate, March 2, 1999

**An Act to Clarify the Sales Tax Exemption for Food Service in
Educational Institutions.**

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 CATHCART of Penobscot.
Cosponsored by Representative STEVENS of Orono and
Representatives: DUNLAP of Old Town, WILLIAMS of Orono.

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

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Sec. 1. 36 MRSA §1760, sub-§6, ¶A, as amended by PL 1979, c. 663, §220, is further amended to read:

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A. Served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school up to and including the secondary level;

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SUMMARY

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This bill clarifies that the sales tax exemption on school meals is for schools up to the secondary level only.