

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 109

H.P. 105

House of Representatives, January 11, 2001

An Act to Repeal the Tax on Candy and Confections.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GOODWIN of Pembroke.
Cosponsored by Representatives: CARR of Lincoln, CHIZMAR of Lisbon, CLARK of
Millinocket, CLOUGH of Scarborough, STANLEY of Medway, TRACY of Rome, Senator:
DAVIS of Piscataquis.

2 **Emergency preamble.** Whereas, Acts of the Legislature do not
become effective until 90 days after adjournment unless enacted
as emergencies; and

4
6 **Whereas,** there is still a sales tax on candy and confections
despite the repeal of the sales tax on other snack items that
took effect January 1, 2001; and

8
10 **Whereas,** to ensure equity in taxation and to eliminate
possible confusion in the application of the sales tax, it is
necessary that this Act take effect as soon as possible; and

12
14 **Whereas,** in the judgment of the Legislature, these facts
create an emergency within the meaning of the Constitution of
Maine and require the following legislation as immediately
necessary for the preservation of the public peace, health and
safety; now, therefore,

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

20 **Sec. 1. 36 MRSA §1752, sub-§3-B,** as amended by PL 1999, c.
22 698, §1 and affected by §3, is further amended to read:

24 **3-B. Grocery staples.** "Grocery staples" means food
products ordinarily consumed for human nourishment.

26
28 "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
30 with bars or soda fountains; medicines, tonics, vitamins and
preparations in liquid, powdered, granular, tablet, capsule,
32 lozenge or pill form, sold as dietary supplements or adjuncts,
except when sold on the prescription of a physician; water,
34 including mineral bottled and carbonated waters and ice; dietary
substitutes; ~~candy-and-confections;~~ and prepared food.

36
38 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.

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SUMMARY

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This bill eliminates the sales tax on candy and confections.