



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1044

H.P. 800

House of Representatives, February 22, 2001

An Act to Exempt Bottled Water from State Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND, Clerk

Presented by Representative PATRICK of Rumford. Cosponsored by President MICHAUD of Penobscot and Representatives: BRYANT of Dixfield, GAGNE of Buckfield, JACOBS of Turner, LANDRY of Patten, LESSARD of Topsham, LUNDEEN of Mars Hill, MAYO of Bath, POVICH of Ellsworth.

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

2 Sec. 1. 36 MRSA §1752, sub-§3-B, as amended by PL 1999, c. 698, \$1 and affected by \$3, is further amended to read: 4 3-B. Grocery staples. "Grocery staples" means food б products ordinarily consumed for human nourishment. 8 "Grocery staples" does not include spirituous, malt or vinous liquors; soft drinks, iced tea, sodas or beverages such as are 10 ordinarily dispensed at bars or soda fountains or in connection 12 with bars or soda fountains; medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, 14 except when sold on the prescription of a physician; water, ineluding mineral bottled and carbonated waters and ice; dietary 16 substitutes; candy and confections; and prepared food. 18 Sec. 2. 36 MRSA §1760, sub-§3, as amended by PL 1991, c. 824, Pt. A, $\S73$, is further amended to read: 20 22 3. Grocery staples. Sales of grocery staples, including sales of bottled water. For purposes of this subsection, "water" 24 means noncarbonated, nonflavored water. SUMMARY 26 28 This bill exempts from the sales tax sales of bottled plain water.