

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1046

H.P. 802

House of Representatives, February 22, 2001

An Act Relating to the Taxation of Food.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative PEAVEY of Woolwich.
Cosponsored by Senator LEMONT of York and
Representatives: BOWLES of Sanford, BUMPS of China, ETNIER of Harpswell,
LABRECQUE of Gorham, MURPHY of Berwick, ROSEN of Bucksport.

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

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Sec. 1. 36 MRSA §1752, sub-§8-A, as enacted by PL 1991, c.
4 591, Pt. WW, §2 and affected by §4, is amended to read:

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8-A. Prepared food. "Prepared food" means meals served on
or off the premises of the retailer; drinks or food furnished,
8 prepared or served for consumption at tables, chairs or counters
or from trays, glasses, dishes or other tableware provided by the
10 retailer; food that is ordinarily sold by the retailer for
immediate consumption on or near the location of the retailer,
12 even though the products are sold on a take-out or to-go order
and are actually packaged or wrapped and taken from the premises;
14 ~~food that is sold from a retail location from which food is
ordinarily sold for consumption without further preparation or
16 storage;~~ heated food or drinks; and sandwiches.

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SUMMARY

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This bill repeals a provision of the sales tax law that
22 imposes the sales tax on all food that is sold from a retail
location from which food is ordinarily sold for consumption
24 without further preparation or storage.