

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1451

H.P. 1082

House of Representatives, March 5, 2001

**An Act to Remove the Tax on Food, Nonalcoholic Beverages and  
Medicine.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative MICHAEL of Auburn.  
Cosponsored by Representatives: GERZOFKY of Brunswick, MENDROS of Lewiston,  
SNOWE-MELLO of Poland.

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

2  
4       **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:

6       **3-B. Grocery staples.** "Grocery staples" means food products ordinarily consumed for human nourishment.

8  
10       "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 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, except when sold on the prescription of a physician, water, including mineral bottled and carbonated waters and ice, dietary substitutes, candy and confections, and prepared feed.~~

18  
20       **Sec. 2. 36 MRSA §1752, sub-§5-A**, as enacted by PL 1981, c. 163, §1, is amended to read:

22       **5-A. Internal human consumption.** "Products for internal human consumption" mean means edible products sold for human nutrition or refreshment and containers or instruments provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors, ~~medicines, tonics, vitamins, dietary supplements or cigarettes.~~

28       **Sec. 3. 36 MRSA §1760, sub-§5** is repealed.

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32       **Sec. 4. 36 MRSA §1760, sub-§6**, as amended by PL 1999, c. 502, §§1 to 3, is repealed.

34       **Sec. 5. 36 MRSA §1760, sub-§34**, as repealed and replaced by PL 1981, c. 163, §4, is amended to read:

36  
38       **34. Coin-operated vending machines.** Sales of products for internal human consumption when sold through coin-operated vending machines ~~by a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines.~~

42  
44       **Sec. 6. 36 MRSA §1760, sub-§75**, as enacted by PL 1989, c. 871, §15, is amended to read:

46       **75. Certain lodging.** ~~Meals or lodging~~ Lodging provided to employees at their place of employment when the value of ~~these meals or~~ that lodging is allowed as a credit toward the wages of those employees.

