

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

---

Legislative Document

No. 745

S.P. 243

In Senate, February 10, 2005

---

**An Act To Clarify the Definition of "Grocery Staples" To Include  
Pure Maple Syrup under the Tax Laws**

---

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 WESTON of Waldo.

Cosponsored by Senator: DAVIS of Piscataquis, Representatives: FLETCHER of Winslow,  
McLEOD of Lee, RICHARDSON of Skowhegan.

**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

8       **3-B. Grocery staples.** "Grocery staples" means food  
products, including, but not limited to, pure maple syrup,  
ordinarily consumed for human nourishment.

10

12 "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  
14 preparations in liquid, powdered, granular, tablet, capsule,  
lozenge or pill form, sold as dietary supplements or adjuncts,  
16 except when sold on the prescription of a physician; water,  
including mineral bottled and carbonated waters and ice; dietary  
18 substitutes; candy and confections; and prepared food.

20

**SUMMARY**

22

24       This bill clarifies that pure maple syrup is a grocery  
staple and thus exempt from sales tax.