

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 811

H.P. 611

House of Representatives, February 16, 2007

An Act To Exempt Dietary Supplements from the Sales Tax

Received by the Clerk of the House on February 15, 2007. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BOLAND of Sanford.

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

2 **Sec. 1. 36 MRSA §1752, sub-§2-D** is enacted to read:

3 **2-D. Dietary supplement.** “Dietary supplement” means a product, other than
4 tobacco, that:

5 A. Is intended to supplement the diet that bears or contains one or more of the
6 following dietary ingredients:

7 (1) A vitamin, a mineral, an herb or other botanical;

8 (2) An amino acid, a dietary substance for use by humans to supplement the diet
9 by increasing the total daily intake; or

10 (3) A concentrate, metabolite, constituent or extract;

11 B. Is intended for ingestion in pill, capsule, tablet or liquid form;

12 C. Is not represented for use as a conventional food or the sole item of a meal or diet;
13 and

14 D. Is labeled as a dietary supplement.

15 **Sec. 2. 36 MRSA §1760, sub-§90** is enacted to read:

16 **90. Dietary supplements.** Sales of dietary supplements.

17 **SUMMARY**

18 This bill exempts dietary supplements, as defined, from sales tax. The definition for
19 dietary supplements is the same as in the federal Dietary Supplement Health and
20 Education Act of 1994.