

MAINE STATE LEGISLATURE

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L.D. 1823

Date: 6-11-07

(Filing No. H-515)

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION**

HOUSE AMENDMENT "A" to H.P. 1271, L.D. 1823, Bill, "An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax"

Amend the bill in section 3 by striking out all of paragraph F and inserting the following:

'F. Provided without charge to an employee of an eating establishment as defined in Title 22, section 2491, subsection 7 during hours while that employee is paid for working, up to a maximum cost to the employer of \$2 per day.'

SUMMARY

This amendment clarifies that the exemption applies to meals provided without charge to an employee during hours while the employee is paid for working, and reduces the maximum cost to the employer of the meal subject to the exemption from \$6 to \$2.

SPONSORED BY: Sally Berry
(Representative BERRY)
TOWN: Bowdoinham

**FISCAL NOTE REQUIRED
(See attached)**



123rd MAINE LEGISLATURE

LD 1823

LR 2565(05)

An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax

Fiscal Note for House Amendment "A"

Sponsor: Rep. Berry of Bowdoinham

Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	(\$507,654)	(\$815,280)	(\$834,240)	(\$843,720)
Revenue				
General Fund	\$507,654	\$815,280	\$834,240	\$843,720
Other Special Revenue Funds	\$27,846	\$44,720	\$45,760	\$46,280

Fiscal Detail and Notes

This amendment will reduce the General Fund revenue loss of the bill by \$507,654 in fiscal year 2007-08 and \$815,280 in fiscal year 2008-09. The bill as amended results in a General Fund revenue loss of \$253,827 in fiscal year 2007-08 and \$407,640 in fiscal year 2008-09.