

# MAINE STATE LEGISLATURE

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Date: 06-07-07

(Filing No. S- 243)

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STATE OF MAINE  
SENATE  
123RD LEGISLATURE  
FIRST REGULAR SESSION

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

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

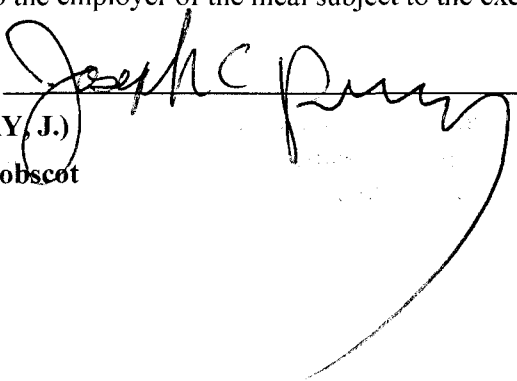
12 'F. Provided without charge to an employee of an eating establishment as defined in  
13 Title 22, section 2491, subsection 7 during hours while that employee is paid for  
14 working, up to a maximum cost to the employer of \$2 per day.'

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SUMMARY

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

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SPONSORED BY:   
(Senator PERRY, J.)  
COUNTY: Penobscot



# 123rd MAINE LEGISLATURE

LD 1823

LR 2565(04)

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

### Fiscal Note for Senate Amendment "A"

Sponsor: Sen. Perry, J. of Penobscot

Fiscal Note Required: Yes

### Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
<b>Net Cost (Savings)</b>				
General Fund	(\$507,654)	(\$815,280)	(\$834,240)	(\$843,720)
<b>Revenue</b>				
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.