

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)



123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1823

H.P. 1271

House of Representatives, April 4, 2007

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

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BERRY of Bowdoinham.
Cosponsored by Senator PERRY of Penobscot and
Representatives: BEAUDOIN of Biddeford, BRAUTIGAM of Falmouth, CLARK of
Millinocket, FINCH of Fairfield, HINCK of Portland, Senators: HOBBS of York,
MITCHELL of Kennebec.

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

2 **Sec. 1. 36 MRSA §1760, sub-§6, ¶D**, as amended by PL 1999, c. 502, §2, is
3 further amended to read:

4 D. To residents of incorporated nonprofit church-affiliated congregate housing
5 facilities for the elderly in which at least 75% of the units are available for leasing to
6 eligible lower-income residents; ~~and~~

7 **Sec. 2. 36 MRSA §1760, sub-§6, ¶E**, as enacted by PL 1999, c. 502, §3, is
8 amended to read:

9 E. Served by colleges to employees of the college when the meals are purchased
10 with debit cards issued by the colleges; ~~and~~

11 **Sec. 3. 36 MRSA §1760, sub-§6, ¶F** is enacted to read:

12 F. Provided to an employee of an eating establishment as defined in Title 22, section
13 2491, subsection 7 while that employee is actually working, up to a maximum cost to
14 the employer of \$6 per day.

15 **Sec. 4. Effective date.** This Act takes effect October 1, 2007.

16 **SUMMARY**

17 This bill exempts from the sales and use tax meals, up to a maximum cost to the
18 employer of \$6 per day, provided to an employee of an eating establishment while that
19 employee is working.