

# MAINE STATE LEGISLATURE

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**TAXATION**

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**STATE OF MAINE**

**SENATE**

**123RD LEGISLATURE**

**SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 799, L.D. 2005, Bill, "An Act To Clarify the Sales Tax on Prepared Meals"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

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

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

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

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

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

F. Served by youth camps licensed by the Department of Health and Human Services and defined in rules adopted by the Department of Health and Human Services as a combination of program and facilities established for the primary purpose of providing an outdoor group living experience with social, recreational, spiritual and educational objectives for children and operated and used for 5 or more consecutive days during one or more seasons of the year, including day camps, residential camps and trip and travel camps.

**SUMMARY**

This amendment provides more detail clarifying when youth camp meals are exempt from sales tax and places the provision in the list of sales tax exemptions.

**COMMITTEE AMENDMENT**