

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

SECOND REGULAR SESSION-2008

Legislative Document

No. 2005

S.P. 799

December 18, 2007

An Act To Clarify the Sales Tax on Prepared Meals

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 18, 2007. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator HASTINGS of Oxford.

Cosponsored by Representative SYKES of Harrison and Senators: DIAMOND of Cumberland, NASS of York, PERRY of Penobscot, RAYE of Washington, Representatives: CAIN of Orono, HAMPER of Oxford, MILLETT of Waterford, SARTY of Denmark.

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

2 **Sec. 1. 36 MRSA §1752, sub-§8-A**, as repealed and replaced by PL 2001, c. 439,
3 Pt. TTTT, §1 and affected by §3, is amended to read:

4 **8-A. Prepared food.** "Prepared food" means:

5 A. Meals served on or off the premises of the retailer;

6 B. Food and drinks that are prepared by the retailer and ready for consumption
7 without further preparation; and

8 C. All food and drinks sold from an establishment whose sales of food and drinks
9 that are prepared by the retailer account for more than 75% of the establishment's
10 gross receipts.

11 "Prepared food" does not include bulk sales of grocery staples or food and drinks served
12 by a youth camp licensed under rules adopted by the Department of Health and Human
13 Services under Title 22, chapter 562.

14 **SUMMARY**

15 This bill amends the definition of "prepared food" under the sales tax law to exclude
16 food and drinks served by a youth camp licensed under the Department of Health and
17 Human Services.