

# MAINE STATE LEGISLATURE

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L.D. 604

Date: 4-28-11

(Filing No. S- 53)

**TAXATION**

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 184, L.D. 604, 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 G (page 1, lines 11 to 13 in L.D.) and inserting the following:

'G. Provided to an employee of an eating establishment, as defined in Title 22, section 2491, subsection 7, without charge or for a reduced charge during the hours that the employee is working, including break periods, and during the period within 30 minutes before or after the beginning or end of the employee's working hours, up to a maximum retail value of \$2.50 per day.'

**SUMMARY**

This amendment clarifies that the sales and use tax exemption in the bill applies to the retail value of meals provided to employees and that meals provided during break periods and 30 minutes before or after the employee's working hours are included in the exemption.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 604

LR 1009(02)

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

Fiscal Note for Bill as Amended by Committee Amendment "A" *S-53*

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$298,195	\$660,016	\$669,797	\$697,378
<b>Revenue</b>				
General Fund	(\$298,195)	(\$660,016)	(\$669,797)	(\$697,378)
Federal Expenditures Fund	(\$15,694)	(\$35,483)	(\$36,903)	(\$38,379)
Other Funds	\$0	(\$14,164)	(\$31,351)	(\$31,815)

#### Fiscal Detail and Notes

Exempting meals provided to an employee of an eating establishment from sales and use tax while working without charge or at a reduced charge and including the period within 30 minutes either before or after the beginning or end of the employee's working hours up to a maximum of \$2.50 per day will reduce sales tax revenue to the General Fund, reduce revenue sharing and reduce revenue to the Tourism Marketing and Promotion Fund.