



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 604

S.P. 184

In Senate, February 17, 2011

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

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR. Secretary of the Senate

Presented by Senator TRAHAN of Lincoln.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 36 MRSA §1760, sub-§6, ¶ E, as amended by PL 2007, c. 529, §2, is further amended to read:
4 5	E. Served by colleges to employees of the college when the meals are purchased with debit cards issued by the colleges; and
6 7	Sec. 2. 36 MRSA §1760, sub-§6, ¶ F, as amended by PL 2009, c. 211, Pt. B, §30, is further amended to read:
8 9	F. Served by youth camps licensed by the Department of Health and Human Services and defined in Title 22, section 2491, subsection 16-; and
10	Sec. 3. 36 MRSA §1760, sub-§6, ¶G is enacted to read:
11 12 13	G. Provided to an employee of an eating establishment, as defined in Title 22, section 2491, subsection 7, during the hours that the employee is working, up to a maximum cost to the employer of \$2.50 per day.
14	Sec. 4. Effective date. This Act takes effect October 1, 2011.
15	SUMMARY
16 17 18	This bill exempts from the sales and use tax meals provided to an employee of an eating establishment while that employee is working, up to a maximum cost to the employer of \$2.50 per day.