

# MAINE STATE LEGISLATURE

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Date 6/13/23 Minority L D 66  
(Filing No H-500)

TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H P 41, L D 66, "An Act to Prohibit the Taxation of Drinking Water"

Amend the bill by striking out the title and substituting the following  
'An Act to Prohibit the Taxation of Bottled Water'

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

Sec. 1. 36 MRSA §1752, sub-§1-K is enacted to read  
1-K. Bottled water. "Bottled water" means water that is placed in a safety-sealed container or package for human consumption, that is calorie free and that does not contain sweeteners or other additives.

Sec. 2. 36 MRSA §1752, sub-§3-B, ¶C, as enacted by PL 2015, c 267, Pt 0000, §2 and affected by §7, is amended to read

C Water Except as otherwise provided in this subsection, water, including mineral bottled and carbonated waters and ice,

Sec. 3. 36 MRSA §1752, sub-§3-B, as amended by PL 2019, c 231, Pt A, §§5 and 6 and PL 2021, c 669, §5, is further amended by amending the 2nd blocked paragraph to read

"Grocery staples" includes bottled water, bread and bread products, jam, jelly, pickles, honey, condiments, maple syrup, spaghetti sauce or salad dressing when packaged as a separate item for retail sale '

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively

COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT "A" to H P 41, L D 66

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**SUMMARY**

This amendment provides that bottled water is exempt from sales tax as a grocery staple and provides a definition of "bottled water "

**FISCAL NOTE REQUIRED**

(See attached)



# 131st MAINE LEGISLATURE

LD 66

LR 250(02)

## An Act to Prohibit the Taxation of Drinking Water

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

*A (H-500)*

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	\$2,187,850	\$5,332,350	\$5,459,650	\$5,650,600
<b>Revenue</b>				
General Fund	(\$2,187,850)	(\$5,332,350)	(\$5,459,650)	(\$5,650,600)
Other Special Revenue Funds	(\$115,150)	(\$280,650)	(\$287,350)	(\$297,400)

#### Fiscal Detail and Notes

This bill provides that bottled water is exempt from sales tax as a grocery staple. Assuming an effective date of January 1, 2024, it will reduce General Fund revenue by \$2,187,850 in fiscal year 2023-24 and \$5,332,350 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$115,150 in fiscal year 2023-24 and \$280,650 in fiscal year 2024-25.