

MAINE STATE LEGISLATURE

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N I N E T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 834

S. P. 332

In Senate, February 18, 1953

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Boucher of Androscoggin

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT to Exempt from the Maine Sales and Use Tax Beer, Ale and Other Drinks.

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

R. S., c. 14-A, § 10, sub-§ III, amended. The 2nd paragraph of subsection III of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

“Food products” shall ~~not~~ include spirituous, malt or vinous liquors; soft drinks, sodas or beverages such as are ordinarily dispensed at bars or soda fountains or in connection therewith; **water for human consumption, including mineral bottled and carbonated waters and ice.** “Food products” shall **not include** medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; ~~water, including mineral bottled and carbonated waters and ice.~~ “Food products” also shall not include meals served on or off the premises of the retailer; or drinks or food, furnished, prepared or served for consumption at tables, chairs or counters, or from trays, glasses, dishes or other tableware provided by the retailer.’