



# 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 " "

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.