

## 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

**Legislative Document** 

No. 1077

H.P. 699

House of Representatives, March 18, 2025

An Act to Exempt Drinking Water from Sales and Use Tax

Received by the Clerk of the House on March 14, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

ROBERT B. HUNT Clerk

R(+ B. Hunt

Presented by Representative PERKINS of Dover-Foxcroft.

Cosponsored by Senator GUERIN of Penobscot and

Representatives: ARDELL of Monticello, BABIN of Fort Fairfield, COLLINS of Sidney, HYMES of Waldo, MCINTYRE of Lowell, MINGO of Calais, NUTTING of Oakland,

Senator: CYRWAY of Kennebec.

2 3	<b>Sec. 1. 36 MRSA §1752, sub-§3-B, ¶C,</b> as enacted by PL 2015, c. 267, Pt. OOOO, §2 and affected by §7, is repealed.
4 5 6	<b>Sec. 2. 36 MRSA §1752, sub-§3-B,</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:
7 8 9 10	"Grocery staples" includes <u>drinking water that is placed in a container or package and is intended for human consumption</u> , 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.
11	SUMMARY
12 13 14 15 16	Under current law, water, including mineral bottled and carbonated waters and ice, is excluded from the definition of "grocery staples" for the purposes of sales and use tax exemption. This bill removes that exclusion and instead provides that "grocery staples" includes drinking water that is placed in a container or package and is intended for human consumption.

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

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