



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1954

S.P. 762

In Senate, May 7, 2025

### **An Act to Lower Household Costs by Expanding the Sales Tax Exemption for Certain Grocery Staples Sold in Grocery Stores**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT  
Secretary of the Senate

Presented by President DAUGHTRY of Cumberland.  
Cosponsored by Representative FAULKINGHAM of Winter Harbor and  
Senators: CURRY of Waldo, MARTIN of Oxford, NANGLE of Cumberland, Representatives:  
DEBRITO of Waterville, HENDERSON of Rumford, HYMES of Waldo, LEE of Auburn,  
SKOLD of Portland.

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

2       **Sec. 1. 36 MRSA §1752, sub-§3-B**, as amended by PL 2019, c. 231, Pt. A, §§5  
3       and 6 and amended by PL 2021, c. 669, §5, is repealed.

4       **Sec. 2. 36 MRSA §1752, sub-§3-F** is enacted to read:

5       **3-F. Grocery staples.** "Grocery staples" means food products ordinarily consumed  
6       for human nourishment.

7       A. Except as provided in paragraph B, "grocery staples" does not include:

8               (1) Spirituous, malt or vinous liquors;

9               (2) Medicines, tonics, vitamins and preparations sold as dietary supplements or  
10              adjuncts, except when sold on the prescription of a physician;

11              (3) Water, including mineral bottled and carbonated waters, and ice;

12              (4) Dietary substitutes;

13              (5) Candy and confections, including, but not limited to, confectionery spreads. As  
14              used in this subparagraph, "candy" means a preparation of sugar, honey or other  
15              natural or artificial sweeteners in combination with chocolate, fruits, nuts or other  
16              ingredients or flavorings in the form of bars, drops or pieces;

17              (6) Prepared food;

18              (7) The following food and drinks ordinarily sold for consumption without further  
19              preparation:

20                      (a) Soft drinks and powdered and liquid drink mixes, except powdered milk,  
21                      infant formula, coffee and tea;

22                      (b) Sandwiches and salads;

23                      (c) Supplemental meal items such as corn chips, potato chips, crisped  
24                      vegetable or fruit chips, potato sticks, pork rinds, pretzels, crackers, popped  
25                      popcorn, cheese sticks, cheese puffs and dips;

26                      (d) Fruit bars, granola bars, trail mix, breakfast bars, rice cakes, popcorn cakes,  
27                      bread sticks and dried sugared fruit;

28                      (e) Nuts and seeds that have been processed or treated by salting, spicing,  
29                      smoking, roasting or other means;

30                      (f) Desserts and bakery items, including, but not limited to, doughnuts,  
31                      cookies, muffins, dessert breads, pastries, croissants, cakes, pies, ice cream  
32                      cones, ice cream, ice milk, frozen confections, frozen yogurt, sherbet, ready-  
33                      to-eat pudding, gelatins and dessert sauces; and

34                      (g) Meat sticks, meat jerky and meat bars.

35       As used in this subparagraph, "without further preparation" does not include  
36       combining an item with a liquid or toasting, microwaving or otherwise heating or  
37       thawing a product for palatability rather than for the purpose of cooking the  
38       product; and

(8) Notwithstanding any provision of law to the contrary, any food product containing any amount of cannabis or cannabis product.

B. When sold by a grocery store, "grocery staples" means products for internal human consumption but does not include the following food and drinks ordinarily sold for consumption without further preparation:

(1) Soft drinks and powdered and liquid drink mixes, except powdered milk, infant formula, coffee and tea;

(2) Candy and confections, including, but not limited to, confectionery spreads. As used in this subparagraph, "candy" means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces. "Candy" does not include fruit bars, granola bars, trail mix, breakfast bars, rice cakes, popcorn cakes, bread sticks and dried sugared fruit;

(3) Desserts and bakery items, including, but not limited to, doughnuts, cookies, muffins, dessert breads, pastries, croissants, cakes, pies, ice cream cones, ice cream, ice milk, frozen confections, frozen yogurt, sherbet, ready-to-eat pudding, gelatins and dessert sauces; and

(4) Notwithstanding any provision of law to the contrary, any food product containing any amount of cannabis or cannabis product.

As used in this paragraph, "grocery store" means a store primarily engaged in the retail sale of canned food, dry goods, fresh fruits and vegetables, fresh meats, fish and poultry. "Grocery store" includes a convenience store, but does not include a separately owned eating establishment located within a grocery store.

"Grocery staples" includes items such as 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 or when packaged as a bundled product that contains taxable and exempt items.

**Sec. 3. Effective date.** This Act takes effect January 1, 2026.

## SUMMARY

This bill exempts from the sales tax, when sold in a grocery store, items for nourishment or products for internal human consumption such as prepared foods, including sandwiches and salads; supplemental meal items, such as pretzels, cheese sticks and dips; fruit bars and granola bars; nuts and seeds; and meat sticks. Liquor, water, medicine, dietary substitutes, candy, dessert and bakery items and cannabis remain subject to tax, regardless of where sold.

"Grocery store" is defined to be a store primarily engaged in the retail sale of canned food, dry goods, fresh fruits and vegetables, fresh meats, fish and poultry and includes a convenience store, but does not include a separately owned eating establishment located within a grocery store.