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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 699, L.D. 1077, “An Act to Exempt Drinking Water from Sales and Use Tax”

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 intended for human consumption that is placed in a container, does not have any calories and does not contain sweeteners or other additives.

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

C. Water, ~~including mineral~~ except for bottled water but including mineral 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.

Sec. 4. Effective date. This Act takes effect January 1, 2026.'

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

COMMITTEE AMENDMENT

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SUMMARY

This amendment includes bottled water as a grocery staple to exempt it from the sales and use tax as long as it is placed in a container, is intended for human consumption, is calorie-free and does not contain sweeteners or other additives.

FISCAL NOTE REQUIRED

(See attached)