An Act to Prohibit the Taxation of Drinking Water

Reference to the Committee on Taxation suggested and ordered printed.

Presented by Representative PERKINS of Dover-Foxcroft.
Cosponsored by Representatives: ALBERT of Madawaska, BOYER of Poland, LANIGAN of Sanford.
Be it enacted by the People of the State of Maine as follows:

   Sec. 1. 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 Flavored, mineral bottled and carbonated waters and ice;

   Sec. 2. 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 drinking 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.

   SUMMARY

This bill expands the sales tax exemption for grocery staples to include drinking water other than flavored, mineral bottled and carbonated waters.