

125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 21

H.P. 13

House of Representatives, January 4, 2011

An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Presented by Representative McKANE of Newcastle. Cosponsored by Senator TRAHAN of Lincoln and

Representatives: CAIN of Orono, CHASE of Wells, CRAFTS of Lisbon, FOSSEL of Alna, KNIGHT of Livermore Falls, OLSEN of Phippsburg, PRESCOTT of Topsham, VALENTINO of Saco.

| 1 | Be it enacted by the People of the State of Maine as follows: |
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| 2 | Sec. 1. 36 MRSA §1752, sub-§11-A is enacted to read: |
| 3 4 5 | 11-A. Retirement facility. "Retirement facility" means a facility that includes residential dwelling units where, on an average monthly basis, at least 80% of the residents of the facility are persons 62 years of age or older. |
| 6 7 | Sec. 2. 36 MRSA §1760, sub-§6, ¶E, as amended by PL 2007, c. 529, §2, is further amended to read: |
| 8 9 | E. Served by colleges to employees of the college when the meals are purchased with debit cards issued by the colleges; and |
| 10 11 | Sec. 3. 36 MRSA §1760, sub-§6, ¶F, as amended by PL 2009, c. 211, Pt. B, §30, is further amended to read: |
| 12 13 | F. Served by youth camps licensed by the Department of Health and Human Services and defined in Title 22, section 2491, subsection 16-; and |
| 14 | Sec. 4. 36 MRSA §1760, sub-§6, ¶G is enacted to read: |
| 15 16 17 18 | G. Served by a retirement facility to its residents when the cost of the meals is included in a comprehensive fee that includes the right to reside in a residential dwelling unit and meals or other services, whether that fee is charged annually, monthly, weekly or daily. |
| 19 20 | Sec. 5. Retroactivity. This Act applies retroactively to transactions for which an assessment was not made before April 1, 2009. |
| 21 | Sec. 6. Effective date. This Act takes effect October 1, 2011. |
| 22 | SUMMARY |
| 23 24 25 26 | This bill exempts from the sales tax meals provided to residents of full-service retirement facilities and applies the exemption retroactively to transactions for which an assessment was not made before April 1, 2009. The bill includes an effective date of October 1, 2011. |
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