

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

Date:

(Filing No. H- )

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 514, L.D. 709, Bill, “An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax”

Amend the bill by striking out all of sections 1 to 6 and inserting the following:

**'Sec. 1. 36 MRSA §1760, sub-§75-A** is enacted to read:

**75-A. Certain meals provided to employees.** Meals provided to an employee at no cost by an eating establishment as defined in Title 22, section 2491, subsection 7 while the employee is actually working as a food service employee. For the purpose of this subsection, "meal" does not include alcoholic beverages.'

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

**SUMMARY**

This amendment provides that the tax exemption applies to meals that are provided at no cost to an employee who is actually working as a food service employee and that the exempted meals do not include alcoholic beverages. The amendment also removes the maximum meal cost limitation and inflation indexing provisions and allocates the exemption to a more appropriate subsection.

**FISCAL NOTE REQUIRED**

**(See attached)**