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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 41, L.D. 66, “An Act to Prohibit the Taxation of Drinking Water”

Amend the bill by striking out the title and substituting the following:

'An Act to Prohibit the Taxation of Bottled Water'

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 that is placed in a safety-sealed container or package for human consumption, that is calorie free and that 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~~ Except as otherwise provided in this subsection, water, including mineral bottled 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.'

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 provides that bottled water is exempt from sales tax as a grocery staple and provides a definition of "bottled water."

FISCAL NOTE REQUIRED

(See attached)