



# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 604

S.P. 184

In Senate, February 17, 2011

**An Act To Exempt Certain Meals Provided to Food Service  
Employees from the Sales and Use Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

*Joseph G. Carleton Jr.*

JOSEPH G. CARLETON, JR.  
Secretary of the Senate

Presented by Senator TRAHAN of Lincoln.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§6, ¶E**, as amended by PL 2007, c. 529, §2, is  
3 further amended to read:

4 E. Served by colleges to employees of the college when the meals are purchased  
5 with debit cards issued by the colleges; ~~and~~

6 **Sec. 2. 36 MRSA §1760, sub-§6, ¶F**, as amended by PL 2009, c. 211, Pt. B, §30,  
7 is further amended to read:

8 F. Served by youth camps licensed by the Department of Health and Human Services  
9 and defined in Title 22, section 2491, subsection 16-; and

10 **Sec. 3. 36 MRSA §1760, sub-§6, ¶G** is enacted to read:

11 G. Provided to an employee of an eating establishment, as defined in Title 22,  
12 section 2491, subsection 7, during the hours that the employee is working, up to a  
13 maximum cost to the employer of \$2.50 per day.

14 **Sec. 4. Effective date.** This Act takes effect October 1, 2011.

15 **SUMMARY**

16 This bill exempts from the sales and use tax meals provided to an employee of an  
17 eating establishment while that employee is working, up to a maximum cost to the  
18 employer of \$2.50 per day.