



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Chad R. Perkins

POB 251
Dover-Foxcroft, ME 04426
Residence: (207) 279-0927
Fax: (207) 305-4907
Chad.Perkins@legislature.maine.gov

23 Mar 25

MEMORANDUM FOR RECORD

SUBJECT: LD 1077 An Act to Exempt Drinking Water from Sales and Use Tax

Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation,

1. Thank you for allowing me to address you and introduce my bill to Exempt Drinking Water from Sales and Use Tax
2. Under Maine law, in Title 36 §1752 there is a definition of 'grocery staples', foods that are normally consumed for human nourishment. These are the basic food ingredient items that Maine people buy each day to prepare their meals with, and are considered so essential to the well being of Maine citizens that they are exempted from sales tax under §1760. Additional food items specifically listed in statute as commonly accepted grocery staples, even though they are 'prepared' when purchased, include bread and bread products, jam, jelly, pickles, honey, condiments, maple syrup, spaghetti sauce or salad dressing, as they are ubiquitous to the common dietary habits of Maine people. Additionally, the Maine Revenue Service specifically lists fruits, vegetables, fish, meat, dairy, breakfast cereal, and twenty-three additional canned and boxed food products, under a Maine Revenue Services Fuel & Special Tax Division Instructional Bulletin.
3. I was quite surprised when a constituent brought to my attention the fact that the State of Maine charged sales tax on unflavored, non-carbonated drinking water. On my farm I have some of the finest drinking water one can draw from a well. I found it hard to believe that water, which is more essential to life and health than any other substance, was not considered a 'staple grocery'; that we would exempt items like milk (which is not technically required to survive) while taxing water (which we do need to survive). Water is so essential to our daily sustenance that the Food and Drug Administration classifies water as a 'food product' and water is an eligible product under the USDA Supplemental Nutrition Assistance Program (SNAP).

House District 31

*Atkinson Township, Brownville, Dover-Foxcroft, Lake View Plantation, Medford, Milo, Orneville
Township, & Southeast Piscataquis*

Chad R. Perkins

LD 1077 Pg 2

4. Water is one of the first things to be considered in a disaster relief package. The American Red Cross and the Maine Emergency Management Agency (under the Home preparedness section on their website) instructs people to store water for disaster preparedness and for most people the safest way to do this is with bottled water.

5. Water is vital to good health and is required for every chemical process our body undertakes, so much so that we define laws to ensure that the sources of our drinking water are both protected and safe.

6. Not every person is as lucky as we are to have ready access to clean potable water. For people who do not have access to a municipal water supply or a clear well, bottled water is their life line. Even for some people with access to normal drinking water sources, bottled water can be a life saver. For many people with compromised immune systems or certain health issues, such as chemotherapy patients, transplant patients and certain autoimmune diseases, bottled water might be the only source of safe water available to them even if others in their household can drink water from the their tap.

7. As of May 2022, there are already 33 states that have either repealed their taxes on bottled water or have never enacted one. I ask for the committee to consider adding Maine to that list of states for the benefit of our citizens' health and well being.

8. I thank you in advance for your consideration of this matter and please feel free to contact me if I can be of further assistance in this or any other matter.

Respectfully,



Rep. Chad R. Perkins
District 31

CF:

Committee Chair Senator Grohoski
Committee Chair Representative Cloutier
Committee Members

House District 31

*Atkinson Township, Brownville, Dover-Foxcroft, Lake View Plantation, Medford, Milo, Orneville
Township, & Southeast Piscataquis*