

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Exempt Dietary Supplements from the Sales Tax

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

Sec. 1. 36 MRSA §1752, sub-§2-D is enacted to read:

2-D. Dietary supplement. “Dietary supplement” means a product, other than tobacco, that:

A. Is intended to supplement the diet that bears or contains one or more of the following dietary ingredients:

(1) A vitamin, a mineral, an herb or other botanical;

(2) An amino acid, a dietary substance for use by humans to supplement the diet by increasing the total daily intake; or

(3) A concentrate, metabolite, constituent or extract;

B. Is intended for ingestion in pill, capsule, tablet or liquid form;

C. Is not represented for use as a conventional food or the sole item of a meal or diet; and

D. Is labeled as a dietary supplement.

Sec. 2. 36 MRSA §1760, sub-§90 is enacted to read:

90. Dietary supplements. Sales of dietary supplements.

SUMMARY

This bill exempts dietary supplements, as defined, from sales tax. The definition for dietary supplements is the same as in the federal Dietary Supplement Health and Education Act of 1994.