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TAXATION

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**STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 184, L.D. 604, Bill, “An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax”

Amend the bill in section 3 by striking out all of paragraph G (page 1, lines 11 to 13 in L.D.) and inserting the following:

'G. Provided to an employee of an eating establishment, as defined in Title 22, section 2491, subsection 7, without charge or for a reduced charge during the hours that the employee is working, including break periods, and during the period within 30 minutes before or after the beginning or end of the employee’s working hours, up to a maximum retail value of \$2.50 per day.'

SUMMARY

This amendment clarifies that the sales and use tax exemption in the bill applies to the retail value of meals provided to employees and that meals provided during break periods and 30 minutes before or after the employee’s working hours are included in the exemption.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT