

131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 66

H.P. 41

House of Representatives, January 4, 2023

An Act to Prohibit the Taxation of Drinking Water

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT
Clerk

Presented by Representative PERKINS of Dover-Foxcroft.

Cosponsored by Representatives: ALBERT of Madawaska, BOYER of Poland, LANIGAN of Sanford.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 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:
4	C. Water, including Flavored, mineral bottled and carbonated waters and ice;
5 6 7	Sec. 2. 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:
8 9 10	"Grocery staples" includes <u>drinking water</u> , 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.
11	SUMMARY
12 13	This bill expands the sales tax exemption for grocery staples to include drinking water other than flavored, mineral bottled and carbonated waters.