



125th MAINE LEGISLATURE

LD 604

LR 1009(01)

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

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Sen. Trahan of Lincoln

Committee: Taxation

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$391,875	\$522,500	\$522,500	\$522,500
Revenue				
General Fund	(\$391,875)	(\$522,500)	(\$522,500)	(\$522,500)
Other Special Revenue Funds	(\$20,625)	(\$27,500)	(\$27,500)	(\$27,500)

Fiscal Detail and Notes

Exempting from sales and use tax, up to a maximum cost to the employer of \$2.50 per day, meals that are provided to an employee of an eating establishment while the employee is working will reduce sales tax revenue to the General Fund and reduce revenue sharing.