



129th MAINE LEGISLATURE

LD 709

LR 1432(02)

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

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$1,045,000	\$1,614,525	\$1,662,961	\$1,712,850
Revenue				
General Fund	(\$1,045,000)	(\$1,614,525)	(\$1,662,961)	(\$1,712,850)
Other Special Revenue Funds	(\$55,000)	(\$84,975)	(\$87,524)	(\$90,150)

Fiscal Detail and Notes

This bill provides a sales tax exemption for meals that are provided at no cost to employees working as food service employees and would result in a reduction in General Fund revenue of \$1,045,000 in fiscal year 2019-20 and \$1,614,525 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$55,000 in fiscal year 2019-20 and \$84,975 in fiscal year 2020-21.