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**Public Law**  
123rd Legislature  
Second Regular Session

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**Chapter 529**  
**S.P. 799 - L.D. 2005**

**An Act To Clarify the Sales Tax on Prepared Meals**

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

**Sec. 1. 36 MRSA §1760, sub-§6, ¶D**, as amended by PL 1999, c. 502, §2, is further amended to read:

D. To residents of incorporated nonprofit church-affiliated congregate housing facilities for the elderly in which at least 75% of the units are available for leasing to eligible lower-income residents; and

**Sec. 2. 36 MRSA §1760, sub-§6, ¶E**, as enacted by PL 1999, c. 502, §3, is amended to read:

E. Served by colleges to employees of the college when the meals are purchased with debit cards issued by the colleges; and

**Sec. 3. 36 MRSA §1760, sub-§6, ¶F** is enacted to read:

F. Served by youth camps licensed by the Department of Health and Human Services and defined in rules adopted by the Department of Health and Human Services as a combination of program and facilities established for the primary purpose of providing an outdoor group living experience with social, recreational, spiritual and educational objectives for children and operated and used for 5 or more consecutive days during one or more seasons of the year, including day camps, residential camps and trip and travel camps.

Effective June 30, 2008