

**MAINE REVENUE SERVICES  
SALES/EXCISE TAX DIVISION  
RULE NO. 321**

**MEALS PROVIDED IN THE WILD**

**SUMMARY:** Explains the application of the Sales and Use Tax Law to the provision of meals in the wild by persons licensed as outfitters or guides by the Department of Inland Fisheries and Wildlife, as required by P.L. 1985 c. 535 Sec. 29.

**.01 Definitions.**

**A. Direct Costs.** "Direct costs," when used in reference to a meal provided in the wild, means the price paid by an outfitter or guide for the food so provided and any disposable plates, napkins, tableware or other expendable items furnished with the meal.

**B. Guide.** "Guide" means a guide as defined by 12 M.R.S.A. Sec. 10001, Sub-sec. 28.

**C. Indirect Costs.** "Indirect costs" means overhead costs associated with the provision of a meal in the wild. "Indirect cost" includes but is not limited to: depreciation and operating expenses of equipment used for refrigeration, storage, preparation and cooking of food products that comprise part of the meal; the pro-rata share of depreciation and operating expenses of equipment used for transportation of the food, supplies and equipment, including transportation of such items to a primitive campsite; the pro-rata share of labor costs (including payroll taxes) for the procurement, storage, transportation, preparation and cooking of the food, at a base camp and at a primitive, camping area, and for the cleaning and maintenance of the campsite and equipment, and fuel and other supplies used but not transferred to the customer as part of the meal.

**D. In the Wild.** "In the wild" means at a place other than a base camp, restaurant or campground while on a trip or other expedition, and includes at a primitive camping area.

**E. Outfitter.** "Outfitter" means a commercial whitewater outfitter as defined by 12 M.R.S.A. Sec. 12901, sub-sec. 5.

**F. Primitive camping area.** "Primitive camping area" means a primitive camping area as defined by 12 MRSA §1001, sub-§50.

**.02 Meals provided in the wild.**

The provision of a meal in the wild by an outfitter or guide constitutes a retail sale of tangible personal property subject to the tax imposed by 36 M.R.S.A., Chapters 211 to 225. The value of a meal provided in the wild is its cost as determined pursuant to Section 3 of this Rule, provided that the meal is furnished as part of a total service and that the price of the service does not vary if the meal is not consumed. Sales tax is not imposed on any portion of a meal that consists of game taken by the guide or the guide's client.

**.03 Cost of meals.**

**A. Price separately stated.** If the price of a meal provided in the wild is stated as a separate item in the charges for services purchased from an outfitter or guide, the tax base of the meal is the price so stated, provided that the tax base may not be less than the cost determined pursuant to subsection B.

**B. Price not separately stated.** If the price of a meal provided in the wild is not stated as a separate item in the charge for a total service purchased from an outfitter or guide, the cost of the meal is the sum of direct costs and indirect costs. In lieu of maintaining a separate accounting of indirect costs, an outfitter or guide may elect to estimate indirect costs at 15% of direct costs. No credit against the cost so determined is allowed on account of food provided but not consumed. The cost of meals provided in the wild does not include direct or indirect costs of meals provided to employees at no charge.

**.04 Collection of tax.** The State Tax Assessor has determined that because of the unconventional manner in which meals are provided to customers by guides and outfitters in the wild, the cost of the meal provided and the sales tax thereon need not be separately stated from the rest of the total service charge.

EFFECTIVE DATE: July 21, 1986

AMENDED: November 12, 2006