

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 806

S.P. 251

In Senate, March 2, 2017

**An Act To Provide Tax Fairness and To Lower Medical Expenses
for Patients under the Maine Medical Use of Marijuana Act**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator LIBBY of Androscoggin.
Cosponsored by Representative BICKFORD of Auburn and
Senator CHENETTE of York.

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

Sec. 1. 36 MRSA §1754-B, sub-§1, ¶I, as amended by PL 2009, c. 373, §6, is further amended to read:

I. Every person not otherwise required to be registered that sells tangible personal property to the State and is required to register as a condition of doing business with the State pursuant to Title 5, section 1825-B; **and**

Sec. 2. 36 MRSA §1754-B, sub-§1, ¶J, as enacted by PL 2009, c. 373, §7, is amended to read:

J. Every person that holds a wine direct shipper license under Title 28-A, section 1403-A; and

Sec. 3. 36 MRSA §1754-B, sub-§1, ¶K is enacted to read:

K. Every registered primary caregiver as defined in Title 22, section 2422, subsection 11.

Sec. 4. 36 MRSA §5122, sub-§2, ¶¶PP and QQ are enacted to read:

PP. For taxable years beginning on or after January 1, 2017, an amount equal to the deduction disallowed under the Code, Section 280E related to carrying on a trade or business as a registered dispensary as defined in Title 22, section 2422, subsection 6.

QQ. For taxable years beginning on or after January 1, 2017, an amount equal to the amount paid for medical marijuana purchased in accordance with the Maine Medical Use of Marijuana Act by a qualifying patient, as defined in Title 22, section 2422, subsection 9, except that the amount that may be subtracted under this paragraph is limited to the amount that exceeds the applicable threshold under the Code, Sections 213(a) when added to the allowable medical expense deduction under the Code, Section 213.

Sec. 5. 36 MRSA §5200-A, sub-§2, ¶BB is enacted to read:

BB. For taxable years beginning on or after January 1, 2017, an amount equal to the deduction disallowed under the Code, Section 280E related to carrying on a trade or business as a registered dispensary as defined in Title 22, section 2422, subsection 6.

SUMMARY

This bill allows a taxpayer, either an individual or corporation, that operates a registered dispensary of medical marijuana pursuant to the Maine Medical Use of Marijuana Act to deduct from income the costs of operating that registered dispensary. The bill also allows a qualified patient to deduct from income the costs of medical marijuana purchased by that qualifying patient. The bill also provides a statutory requirement that registered primary caregivers under the Maine Medical Use of Marijuana Act register to collect sales tax.