

# MAINE STATE LEGISLATURE

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L.D. 278

Date: 5/28/25

MINORITY

(Filing No. S-136)

TAXATION

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STATE OF MAINE

SENATE

132ND LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 128, L.D. 278, "An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine"

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §4401, sub-§9, as amended by PL 2023, c. 613, Pt. B, §5, is further amended to read:

9. Tobacco products. "Tobacco products" means any products that are made from or derived from tobacco, or that contain nicotine, whether natural or artificial, including, but not limited to, cigars, including premium cigars; cheroots; stogies; electronic smoking devices and liquids used in electronic smoking devices whether or not they contain nicotine; periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco; snuff; snuff flour; snus; cavendish; plug and twist tobacco; finecut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be intended for human consumption or as is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled or ingested by any other means. "Tobacco products" does not include noncombustible oral pouches containing nicotine powder regardless of whether that powder is derived from tobacco or artificially created.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment replaces the bill. The amendment excludes nicotine pouches from the definition of "tobacco products" under the tobacco products tax laws.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT

**132nd MAINE LEGISLATURE****LD 278****LR 646(02)****An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine****Fiscal Note for Bill as Amended by Committee Amendment "A" (S-136)****Committee: Taxation****Fiscal Note Required: Yes**

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**Fiscal Note**

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$4,767,000	\$6,821,000	\$7,268,300	\$7,744,700
<b>Revenue</b>				
General Fund	(\$4,767,000)	(\$6,821,000)	(\$7,268,300)	(\$7,744,700)
Other Special Revenue Funds	(\$6,000)	(\$9,000)	(\$9,700)	(\$10,300)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$4,767,000 in fiscal year 2025-26 and \$6,821,000 in fiscal year 2026-27 by eliminating the tobacco products tax imposed on certain products that contain nicotine but not tobacco. The bill also includes a revenue decrease to the Local Government Fund of \$6,000 in fiscal year 2025-26 and \$9,000 in fiscal year 2026-27.