

MAINE STATE LEGISLATURE

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L.D. 544

Date: 5/30/25

(Filing No. H-387)

MAJORITY
VETERANS AND LEGAL AFFAIRS

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 363, L.D. 544, "An Act to Create Parity in the Taxation of Medicine by Exempting Sales of Cannabis for Medical Use"

Amend the bill by inserting after section 1 the following:

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs.

GENERAL FUND	2025-26	2026-27
All Other	\$53,320	\$0
GENERAL FUND TOTAL	\$53,320	\$0

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

SUMMARY

This amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT

**132nd MAINE LEGISLATURE****LD 544****LR 766(02)****An Act to Create Parity in the Taxation of Medicine by Exempting Sales of Cannabis for Medical Use**

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-387)
Committee: Veterans and Legal Affairs
Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$9,970,320	\$25,737,000	\$26,259,000	\$26,830,000
Appropriations/Allocations				
General Fund	\$53,320	\$0	\$0	\$0
Revenue				
General Fund	(\$9,917,000)	(\$25,737,000)	(\$26,259,000)	(\$26,830,000)
Other Special Revenue Funds	(\$968,000)	(\$3,265,000)	(\$3,456,000)	(\$3,652,000)

Fiscal Detail and Notes

This bill exempts sales of medical cannabis that meet certain requirements from sales tax beginning January 1, 2026. This exemption will reduce General Fund revenue by \$9,917,000 in fiscal year 2025-26 and \$25,737,000 in fiscal year 2026-27. The exemption will also decrease revenue to the Local Government Fund of \$439,000 in fiscal year 2025-26 and \$1,448,000 in fiscal year 2026-27, as well as decrease revenue to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund by \$529,000 in fiscal year 2025-26 and by \$1,817,000 in fiscal year 2026-27.

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$53,320 in fiscal year 2025-26 to fund computer programming costs associated with the provisions of this bill.