

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

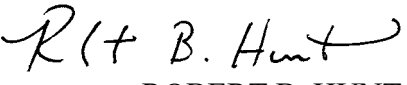
No. 1654

H.P. 1095

House of Representatives, April 15, 2025

An Act to Allow a Grace Period for the Payment of Excise Tax for Adult Use Cannabis Cultivation Facilities

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative BOYER of Poland.
Cosponsored by Senator BICKFORD of Androscoggin and
Representatives: CHAPMAN of Auburn, CROCKETT of Portland, FREDERICKS of Sanford,
LAVIGNE of Berwick, RUDNICKI of Fairfield, SUPICA of Bangor, Senators: BRENNER of
Cumberland, TIPPING of Penobscot.

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

Sec. 1. 36 MRSA §4924, as enacted by PL 2019, c. 231, Pt. B, §7, is amended to read:

§4924. Returns; payment of excise tax

On or before the 15th day of each month, a cultivation facility licensee shall file a return, as required by the assessor, and pay to the assessor all excise taxes due under this chapter for the preceding calendar month pursuant to this section.

1. Due date. An excise tax imposed on a sale specified in section 4923, subsections 1 to 5 is not due until 120 days after the date of the sale.

2. Payment. A cultivation facility licensee shall remit with its monthly return all excise taxes due from sales to which subsection 1 applies.

3. Multiple licenses. If a cultivation facility licensee holds a license to operate another cannabis establishment, the start date of the 120 days under subsection 1 is the date of transfer of cannabis from the cultivation facility to the other cannabis establishment or, if such a transfer is not made, the date of any activity undertaken pursuant to Title 28-B, section 501, subsection 2 or 4 with regard to cannabis cultivated by the cultivation facility.

SUMMARY

Under current law, an adult cannabis cultivation facility licensee is required to submit a monthly return to the State Tax Assessor and pay all the excise taxes incurred from sales to other cannabis licensees that occurred within the preceding month.

This bill extends the amount of time a cultivation facility licensee has to remit the excise taxes to 120 days after a sale upon which an excise tax is levied or, for a cultivation facility that holds a license to operate another cannabis establishment, 120 days after the date of transfer or other licensed activity as specified in the bill.