

MAINE STATE LEGISLATURE

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11/15/25
ROS

L.D. 1734

Date: 6/5/25

(Filing No. S-288)

**MAJORITY
TAXATION**

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**STATE OF MAINE
SENATE
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to S.P. 680, L.D. 1734, "An Act to Exempt
Over-the-counter Medicines from the Sales and Use Tax"

Amend the bill in section 1 in subsection 5 in the first line (page 1, line 4 in L.D.) by
striking out the following: "Sales" and inserting the following: 'Beginning January 1, 2026,
sales'

Amend the bill in section 1 in subsection 5 in paragraph B in the 3rd line (page 1, line
8 in L.D.) by inserting after the following: "66" the following: ', as amended'

Amend the bill by striking out all of section 2.

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

SUMMARY

This amendment specifies that the form and format requirements in the bill are those
contained in the Code of Federal Regulations as amended.

COMMITTEE AMENDMENT

**132nd MAINE LEGISLATURE****LD 1734****LR 2190(02)****An Act to Exempt Over-the-counter Medicines from the Sales and Use Tax****Fiscal Note for Bill as Amended by Committee Amendment "A" (S-288)****Committee: Taxation****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	\$11,094,000	\$26,598,000	\$27,118,000	\$27,792,000
Revenue				
General Fund	(\$11,094,000)	(\$26,598,000)	(\$27,118,000)	(\$27,792,000)
Other Special Revenue Funds	(\$462,000)	(\$1,399,000)	(\$1,425,000)	(\$1,460,000)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$11,094,000 in fiscal year 2025-26 and \$26,598,000 in fiscal year 2026-27 by exempting sales of over-the-counter medicines and drugs from sales and use tax effective January 1, 2026. The bill also includes a revenue decrease to the Local Government Fund of \$462,000 in fiscal year 2025-26 and \$1,399,000 in fiscal year 2026-27.