

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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**Legislative Document**

**No. 1734**

S.P. 680

In Senate, April 22, 2025

### **An Act to Exempt Over-the-counter Medicines from the Sales and Use Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT  
Secretary of the Senate

Presented by President DAUGHTRY of Cumberland.  
Cosponsored by Representative WEBB of Durham and  
Senators: BAILEY of York, BICKFORD of Androscoggin, BRENNER of Cumberland,  
HARRINGTON of York, RENY of Lincoln, Representatives: BOYER of Cape Elizabeth,  
NUTTING of Oakland, ZAGER of Portland.

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

**Sec. 1. 36 MRSA §1760, sub-§5**, as amended by PL 2011, c. 548, §15, is repealed and the following enacted in its place:

**5. Medicines.** Sales of medicine for human beings:

A. Sold on a doctor's prescription; or

B. Sold as an over-the-counter medicine or drug for use in or on the human body that is subject to the format and content requirements of the United States Food and Drug Administration under 21 Code of Federal Regulations, Section 201.66. As used in this paragraph, "over-the-counter medicine or drug" means anesthetics; antacids; anthelmintics; antibacterial, antifungal and antiviral medicine; antiseptics; astringents; contraceptive supplies, including all contraceptive drugs, devices and products approved by the United States Food and Drug Administration to prevent pregnancy; emetics and antiemetics; medication prepared for use in the eyes, ears or nose; opioid antagonists; products intended to be taken for coughs, colds, asthma or allergies; and steroidal medicines.

This subsection does not apply to the sale of cannabis pursuant to Title 22, chapter 558-C.

**Sec. 2. Effective date.** This Act applies to sales occurring on or after January 1, 2026.

## SUMMARY

This bill adds over-the-counter medicines and drugs to the sales tax exemption for medicines sold for humans on a doctor's prescription as long as the over-the-counter medicine or drug is labelled according to the requirements of the United States Food and Drug Administration. Medicines or drugs included in the new exemption include anesthetics; antacids; contraceptive supplies, drugs, devices and products approved by the United States Food and Drug Administration to prevent pregnancy; medication prepared for use in the eyes, ears or nose; opioid antagonists; products intended to be taken for coughs, colds, asthma or allergies; and steroidal medicines.