

MAINE STATE LEGISLATURE

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L.D. 1942

Date: 4/2/24

(Filing No. S621)

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**STATE OF MAINE
SENATE
132ND LEGISLATURE
SECOND REGULAR SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1301, L.D. 1942, "An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products"

Amend the amendment by striking out the substitute title and inserting the following:
'An Act to Establish an Excise Tax on Cannabis Pre-roll and to Change the Tax on Potentially Intoxicating Hemp Products'

Amend the amendment by striking out all of sections 4 and 5 and inserting the following:

'Sec. 4. 36 MRSA §4921, sub-§7-A is enacted to read:

7-A. Cannabis pre-roll. "Cannabis pre-roll" means cannabis flower, cannabis trim or a combination of cannabis flower and cannabis trim that is rolled in rolling papers, cigarette papers or wraps, with or without a cardboard filter, and intended for smoking. A cannabis pre-roll may be infused with cannabis concentrate. For the purposes of this subsection, "cannabis concentrate" has the same meaning as in Title 28-B, section 102-A, subsection 9.

Sec. 5. 36 MRSA §4923, sub-§2-A is enacted to read:

2-A. Excise tax on cannabis pre-roll. Beginning January 1, 2027, a cultivation facility licensee shall pay an excise tax pursuant to subsection 1 and subsection 2, as applicable based upon the amount per pound or fraction thereof of cannabis flower and cannabis trim contained within a cannabis pre-roll.'

Amend the amendment by striking out all of section 7 and inserting the following:

'Sec. 7. 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 administrative expenses related to programming changes.

GENERAL FUND	2025-26	2026-27
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SENATE AMENDMENT

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1301, L.D. 1942 (S.621)

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All Other	\$0	\$52,380
GENERAL FUND TOTAL	\$0	\$52,380

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

SUMMARY

This amendment amends Committee Amendment "A" by replacing the definition of "prerolled cannabis cigarette" with a definition of "cannabis pre-roll" and updates the excise tax imposed on cannabis to apply to cannabis pre-roll.

SPONSORED BY: *Nicole Grohoski*
(Senator GROHOSKI, N.)

COUNTY: Hancock

FISCAL NOTE REQUIRED
(See attached)

SENATE AMENDMENT



132nd MAINE LEGISLATURE

LD 1942

LR 2082(05)

An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-621)

Sponsor: Sen. Grohoski of Hancock

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	\$0	(\$321,030)	(\$746,400)	(\$751,800)
Appropriations/Allocations				
General Fund	\$0	(\$39,130)	\$0	\$0
Revenue				
General Fund	\$0	\$281,900	\$746,400	\$751,800
Other Special Revenue Funds	\$0	\$22,100	\$76,600	\$77,200

Fiscal Detail and Notes

This amendment would reduce the revenue decrease to the General Fund by \$281,900 in fiscal year 2026-27, \$746,400 in fiscal year 2027-28 and \$751,800 in fiscal year 2028-29. The amendment would also decrease the revenue decrease to the Local Government Fund and the Adult Use Cannabis Public Health and Safety Fund totaling \$22,100 in fiscal year 2026-27, \$76,600 in fiscal year 2027-28 and \$77,200 in fiscal year 2028-29. The amendment also reduces the appropriation for administrative expenses by \$39,130 in fiscal year 2026-27.