

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



1

L.D. 1960

2

Date: 6/2/25

(Filing No. S-231)

3

**MAJORITY
TAXATION**

4

Reproduced and distributed under the direction of the Secretary of the Senate.

5

STATE OF MAINE

6

SENATE

7

132ND LEGISLATURE

8

FIRST SPECIAL SESSION

9

COMMITTEE AMENDMENT "A" to S.P. 767, L.D. 1960, "An Act to Exempt
10 Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from
11 the Tax Imposed on Tobacco Products"

12

Amend the bill by incorporating the attached fiscal note.

13

SUMMARY

14

This amendment incorporates a fiscal note.

**132nd MAINE LEGISLATURE****LD 1960****LR 2333(02)****An Act to Exempt Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from the Tax Imposed on Tobacco Products**

Fiscal Note for Bill as Amended by Committee Amendment "A" (S 231)
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	\$44,400	\$91,300	\$95,800	\$100,700
Revenue				
General Fund	(\$44,400)	(\$91,300)	(\$95,800)	(\$100,700)
Other Special Revenue Funds	(\$100)	(\$200)	(\$200)	(\$200)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$44,400 in fiscal year 2025-26 and \$91,300 in fiscal year 2026-27 by providing tax exemptions on sales of electronic smoking devices or other tobacco products containing ingestible consumer products containing hemp or cannabidiol derived from hemp. The bill also includes a revenue decrease to the Local Government Fund of \$100 in fiscal year 2025-26 and \$200 in fiscal year 2026-27.