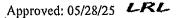


1	L.D. 1960				
2	Date: $(e/2)$ (Filing No. S-231)				
	MAJORITY				
3	TAXATION				
4	Reproduced and distributed under the direction of the Secretary of the Senate.				
5	STATE OF MAINE				
6	SENATE				
7	132ND LEGISLATURE				
8	FIRST SPECIAL SESSION				
9 10 11	COMMITTEE AMENDMENT "A" to S.P. 767, L.D. 1960, "An Act to Exempt Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from 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.				

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COMMITTEE AMENDMENT





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

Net Cost (Savings)	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
General Fund	\$44,400	\$91,300	\$95,800	\$100,700
Revenue				Ļ.,
General Fund Other Special Revenue Funds	(\$44,400) (\$100)	(\$91,300) (\$200)	(\$95,800) (\$200)	(\$100,700) (\$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.