

MAINE STATE LEGISLATURE

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STATE OF MAINE
130TH LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON
TAXATION**

December 2021

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JOINT STANDING COMMITTEE ON TAXATION

LD 871 An Act To Clarify Certain Provisions Regarding the Marijuana Excise Tax

ENACTED LAW SUMMARY

Public Law 2021, chapter 323 was submitted by the Department of Administrative and Financial Services to improve administration of the marijuana excise tax law. The law makes the following changes to the marijuana excise tax law.

1. It adds definitions of "wet marijuana flower" and "wet marijuana trim."
2. It removes the "per pound or fraction thereof" calculation of excise taxes for mature marijuana plants and, beginning July 1, 2021, provides an excise tax of \$35 per mature marijuana plant.
3. It requires a cultivation facility licensee to calculate the taxable weight by reducing the total weight of wet marijuana flower or wet marijuana trim by 75%, to account for the water in the flower or trim, before applying the excise tax.

Public Law 2021, chapter 323 was enacted as an emergency measure effective June 22, 2021.

LD 897 An Act To Allow Municipalities To Set Below-market Interest Rates for Senior Citizen Property Tax Deferral Programs

ENACTED LAW SUMMARY

Public Law 2021, chapter 120 changes the municipal property tax deferral program for senior citizens to permit a municipality adopting a deferral program to adopt an interest rate on deferred property taxes that is less than the rate established in statute.

LD 953 An Act To Improve Affordable Housing Options and Services To Address Homelessness

ENACTED LAW SUMMARY

Public Law 2021, chapter 261 permits tax increment financing to be used by a municipality to cover costs associated with the development of affordable housing in and outside development districts, for the use in supporting housing services for persons who are homeless, for the purpose of providing an incentive for development within the municipality.