## MAINE STATE LEGISLATURE

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## 128th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2017

**Legislative Document** 

No. 1600

H.P. 1103

House of Representatives, May 11, 2017

An Act To Establish an Opioid Addiction Prevention and Rehabilitation Treatment Program Funded by a Tax Imposed upon the Sale of Opioids

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

R(+ B. Hunt

Clerk

Presented by Representative O'NEIL of Saco.

Cosponsored by Senator BELLOWS of Kennebec and

Representatives: GATTINE of Westbrook, GROHMAN of Biddeford, McCREIGHT of

Harpswell, POULIOT of Augusta, STANLEY of Medway, TIPPING of Orono, WARREN of

Hallowell, Senator: DIAMOND of Cumberland.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 22 MRSA §2354 is enacted to read:
3	§2354. Opioid Addiction Prevention and Rehabilitation Program
4 5 6 7 8 9	1. Program establishment. The Opioid Addiction Prevention and Rehabilitation Program, referred to in this section as "the program," is established in the department to provide resources for opioid addiction prevention and rehabilitation services such as public awareness programs and education within public school systems; research on the analgesic and addictive properties of opioids and the causes of opioid abuse for persons dependent on opioids; and the contracting of public and private addiction treatment facilities that have been properly accredited as determined by the department by rule.
11 12 13 14 15	2. Fund establishment. The Opioid Addiction Prevention and Rehabilitation Program Fund is established to implement the program. The fund is funded from the tax on opioids collected pursuant to Title 36, section 4921 and from other funds accepted by the commissioner or allocated or appropriated by the Legislature. All revenue deposited into the fund must be allocated by the department based on demonstrated need.
16 17	3. Rules. The department shall adopt routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A to implement the provisions of this section.
18	Sec. 2. 36 MRSA c. 723 is enacted to read:
19	CHAPTER 723
20	TAX ON OPIOIDS
21	§4921. Opioid tax
22 23	1. <b>Definitions.</b> As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.
24	A. "Active opioid ingredient" means the part of a product that is an opioid.
25	B. "Distribution" means the sale of opioids in the State.
26	C. "Manufacturer" means a person that makes opioids.
27 28	D. "Opiate" means the dried, condensed juice of a poppy, Papaver somniferum, that has a narcotic, soporific, analgesic and astringent effect.
29	E. "Opioid" means:
30	(1) An opiate;
31 32	(2) A synthetic or semisynthetic narcotic that has effects similar to natural opium alkaloids but is not derived from opium; or
33	(3) A derivative of an opioid described in subparagraph (1) or (2).
34 35	F. "Wholesaler" means a person that distributes opioids to a buyer whose intention is to resell the opioids.

- 2. Tax rate. An excise tax is imposed upon the distribution of opioids by a person, including, but not limited to, a manufacturer or wholesaler, that makes the first sale of opioids in the State, if the distribution is for the purpose of resale, at the rate of 1¢ per milligram of active opioid ingredient.
  3. Exemptions. A person that the State is prohibited from taxing under the United States Constitution or laws of the United States or under the Constitution of Maine is exempt from the taxes imposed under this section.
  4. Revenue. All taxes, interest, penalties and other amounts collected from the tax
  - 4. Revenue. All taxes, interest, penalties and other amounts collected from the tax imposed under this section must be deposited into the Opioid Addiction Prevention and Rehabilitation Program Fund established by Title 22, section 2354.

11 SUMMARY

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This bill establishes the Opioid Addiction Prevention and Rehabilitation Program, to be funded by revenue generated by a tax imposed on the sale and distribution of products that contain opioids at the rate of 1¢ per milligram of active opioid ingredient.