

MAINE STATE LEGISLATURE

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8/11/19
RCS

L.D. 1322

Date: 5/22/19

(Filing No. H-334)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 957, L.D. 1322, Bill, "An Act To Provide Equitable Tax Treatment to State-licensed Marijuana Businesses"

Amend the bill by adding after section 6 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 funding for 2 Senior Tax Examiner positions and related costs to review and process individual and corporate income tax returns.

GENERAL FUND	2019-20	2020-21
POSITIONS - LEGISLATIVE COUNT	2,000	2,000
Personal Services	\$197,672	\$199,644
All Other	\$11,716	\$9,556
GENERAL FUND TOTAL	\$209,388	\$209,200

SUMMARY

This amendment provides a General Fund appropriation for administrative costs.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



Approved: 05/11/19 *MAC*

129th MAINE LEGISLATURE

LD 1322

LR 1348(02)

An Act To Provide Equitable Tax Treatment to State-licensed Marijuana Businesses

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A(H-334)

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$209,388	\$498,950	\$745,950	\$1,035,700
Appropriations/Allocations				
General Fund	\$209,388	\$209,200	\$209,200	\$209,200
Revenue				
General Fund	\$0	(\$289,750)	(\$536,750)	(\$826,500)
Other Special Revenue Funds	\$0	(\$15,250)	(\$28,250)	(\$43,500)

Fiscal Detail and Notes

The bill allows an income tax deduction for business expenses related to adult use marijuana establishments and testing facilities and medical marijuana manufacturing facilities and would result in a reduction in General Fund revenue of \$289,750 in fiscal year 2020-21 and a reduction in Local Government Fund revenue of \$15,250 in fiscal year 2020-21. The bill includes General Fund appropriations of \$209,388 in fiscal year 2019-20 and \$209,200 in fiscal year 2020-21 for 2 Senior Tax Examiner positions and related costs.