

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1362

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H.P. 984

House of Representatives, March 21, 2019

**An Act To Fund Opioid Treatment by Establishing an Excise Tax  
on Manufacturers of Opioids**

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Reference to the Committee on Health and Human Services suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative O'NEIL of Saco.  
Cosponsored by Senator CHIPMAN of Cumberland and  
Representatives: BAILEY of Saco, GATTINE of Westbrook, McCREIGHT of Harpswell,  
PERRY of Calais, TIPPING of Orono, WARREN of Hallowell, Senators: GRATWICK of  
Penobscot, SANBORN, L. of Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 22 MRSA §1511, sub-§2, ¶¶B and C**, as enacted by PL 1999, c. 401, Pt.  
3 V, §1, are amended to read:

4 B. Money from any other source, whether public or private, designated for deposit  
5 into or credited to the fund; ~~and~~

6 C. Interest earned or other investment income on balances in the fund; and

7 **Sec. 2. 22 MRSA §1511, sub-§2, ¶D** is enacted to read:

8 D. Proceeds from the tax on opioids under Title 36, section 4921. Proceeds credited  
9 to the fund under this paragraph must be deposited into the Opioid Stewardship Fund  
10 under section 1513.

11 **Sec. 3. 22 MRSA §1511, sub-§6, ¶G**, as amended by PL 2017, c. 407, Pt. A,  
12 §71, is further amended to read:

13 G. Substance use disorder prevention and treatment; ~~and~~

14 **Sec. 4. 22 MRSA §1511, sub-§6, ¶H**, as amended by PL 2007, c. 539, Pt. III,  
15 §3, is further amended to read:

16 H. Comprehensive school health and nutrition programs, including school-based  
17 health centers; and

18 **Sec. 5. 22 MRSA §1511, sub-§6, ¶I** is enacted to read:

19 I. Opioid use disorder prevention, treatment and recovery services funded under  
20 section 1513.

21 **Sec. 6. 22 MRSA §1513** is enacted to read:

22 **§1513. Opioid Stewardship Fund**

23 **1. Fund established.** The Opioid Stewardship Fund is established as a restricted  
24 account within the fund under section 1511, subsection 11 for the purpose of funding the  
25 services under section 1511, subsection 6, paragraph I. The Opioid Stewardship Fund is  
26 funded from the tax on opioids collected from all proceeds received under section 1511,  
27 subsection 2, paragraph D and appropriations, allocations and contributions from private  
28 and public sources. Any unexpended balances remaining in the Opioid Stewardship Fund  
29 at the end of any fiscal year do not lapse and must be carried forward to the next fiscal  
30 year.

31 **2. Report.** By April 1st of each calendar year, a manufacturer subject to the tax  
32 under Title 36, section 4921 shall report to the department in a form determined by the  
33 department the following information on opioids made by the manufacturer subject to the  
34 tax that were distributed in the State the previous calendar year:

35 A. The manufacturer's name, address, telephone number, e-mail address, website  
36 address and United States Department of Justice, Drug Enforcement Administration

1 registration number and any registration or identification number required by an  
2 agency of the State;

3 B. The name, address and United States Department of Justice, Drug Enforcement  
4 Administration registration number of the person to whom the opioids subject to the  
5 tax under Title 36, section 4921 were provided in the State and each date the opioids  
6 were provided;

7 C. The gross receipts in dollars of all opioids distributed;

8 D. The name and national drug code of each opioid distributed;

9 E. The number of containers and the metric quantity of controlled substance in each  
10 container of opioids distributed;

11 F. The total number of morphine milligram equivalents of opioids that were  
12 distributed; and

13 G. Any other information determined necessary by the department.

14 The department shall forward the information received under this subsection to the State  
15 Tax Assessor for the administration of the tax under Title 36, section 4921. For purposes  
16 of this subsection, "distribution" has the same meaning as in Title 36, section 4921,  
17 subsection 1, paragraph B.

18 **3. Rules.** The department, in consultation with the Maine Board of Pharmacy under  
19 Title 32, section 13711, shall adopt rules to carry out the purposes of this section. Rules  
20 adopted under this subsection are routine technical rules as defined in Title 5, chapter  
21 375, subchapter 2-A.

22 **Sec. 7. 36 MRSA c. 723** is enacted to read:

23 **CHAPTER 723**

24 **TAX ON OPIOIDS**

25 **§4921. Opioid tax**

26 **1. Definitions.** As used in this chapter, unless the context otherwise indicates, the  
27 following terms have the following meanings.

28 A. "Distribution" means the final sale of opioids to a consumer.

29 B. "Manufacturer" means a person that makes opioids.

30 C. "Opiate" means the dried, condensed juice of a poppy, Papaver somniferum L.,  
31 that has a narcotic, soporific, analgesic and astringent effect.

32 D. "Opioid" means:

33 (1) An opiate;

34 (2) A synthetic or semisynthetic narcotic that has effects similar to natural opium  
35 alkaloids but is not derived from opium; or

36 (3) A derivative of an opioid described in subparagraph (1) or (2).

