

# MAINE STATE LEGISLATURE

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L.D. 1195

Date: 5-19-21

(Filing No. H-201)

**MARIJUANA  
TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 873, L.D. 1195, "An Act To Increase Funding to Qualifying Municipalities by Sharing Adult Use Marijuana Sales and Excise Tax Revenue"

Amend the bill by inserting after section 3 the following:

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Adult Use Marijuana Public Health and Safety Fund Z263**

Initiative: Reduces allocations as a result of a decrease in excise and sales tax transfers.

	2021-22	2022-23
<b>OTHER SPECIAL REVENUE FUNDS</b>		
All Other	(\$116,400)	(\$211,800)
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>(\$116,400)</u>	<u>(\$211,800)</u>

**Local Government Marijuana Revenue Fund N326**

Initiative: Provides allocation to distribute funds to municipalities to assist in offsetting negative effects on local resources of local regulation and enforcement of adult use marijuana laws.

	2021-22	2022-23
<b>OTHER SPECIAL REVENUE FUNDS</b>		
All Other	\$970,000	\$1,765,000
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$970,000</u>	<u>\$1,765,000</u>

**Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming.

	2021-22	2022-23
<b>GENERAL FUND</b>		
All Other	\$5,000	\$0

**COMMITTEE AMENDMENT**

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COMMITTEE AMENDMENT "A" to H.P. 873, L.D. 1195

1	GENERAL FUND TOTAL	\$5,000	\$0
2			
3	ADMINISTRATIVE AND FINANCIAL		
4	SERVICES, DEPARTMENT OF		
5	DEPARTMENT TOTALS	2021-22	2022-23
6			
7	GENERAL FUND	\$5,000	\$0
8	OTHER SPECIAL REVENUE FUNDS	\$853,600	\$1,553,200
9			
10	DEPARTMENT TOTAL - ALL FUNDS	\$858,600	\$1,553,200

11  
12 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
13 number to read consecutively.

14 SUMMARY  
15 This amendment adds an appropriations and allocations section.  
16 FISCAL NOTE REQUIRED  
17 (See attached)



Approved: 05/11/21 *mac*

# 130th MAINE LEGISLATURE

LD 1195

LR 800(02)

## An Act To Increase Funding to Qualifying Municipalities by Sharing Adult Use Marijuana Sales and Excise Tax Revenue

Fiscal Note for Bill as Amended by Committee Amendment *A(H-201)*

Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$858,600	\$1,553,200	\$1,909,600	\$2,321,000
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
Other Special Revenue Funds	\$853,600	\$1,553,200	\$1,909,600	\$2,321,000
<b>Revenue</b>				
General Fund	(\$853,600)	(\$1,553,200)	(\$1,909,600)	(\$2,321,000)
Other Special Revenue Funds	\$853,600	\$1,553,200	\$1,909,600	\$2,321,000

### Fiscal Detail and Notes

The bill creates the Local Government Marijuana Revenue Fund (LGMF) within the Department of Administrative and Financial Services (DAFS) and directs 5% of the revenue from excise and sales taxes on marijuana and marijuana products be credited to the fund. The revenues from the fund will be proportionally distributed to municipalities who have authorized marijuana establishments by the excise and sales tax generated by each municipality. The bill includes an Other Special Revenue Funds allocation of \$970,000 in fiscal year 2021-22 and \$1,765,000 in fiscal year 2022-23 to allow for the distribution of the amounts credited to the LGMF. Transferring sales and excise tax receipts to the LGMF will reduce revenue to the General Fund by \$853,600 in fiscal year 2021-22 and \$1,553,200 in fiscal year 2022-23. This change will also reduce transfers to the Adult Use Marijuana Public Health and Safety Fund by \$116,400 in fiscal year 2021-22 and \$211,800 in fiscal year 2022-23 and the bill includes deallocations to DAFS to reflect it. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2021-22 to DAFS for computer programming costs.