

# MAINE STATE LEGISLATURE

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L.D. 541

Date: 4-26-23

(Filing No. H-73)

MAJORITY  
TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 346, L.D. 541, "An Act to Create Parity in the Taxation of Medicine"

Amend the bill by striking out everything after the enacting clause and inserting the following:

Sec. 1. 36 MRSA §1760, sub-§5, as amended by PL 2011, c. 548, §15, is further amended to read:

5. Medicines. Sales of medicines for human beings sold on a doctor's prescription. ~~This subsection does not apply to the sale of marijuana and sales of cannabis on or after January 1, 2024 to a person with written certification for medical use provided by a medical provider pursuant to Title 22, chapter 558-C.~~

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs.

GENERAL FUND	2023-24	2024-25
All Other	\$53,320	\$0
GENERAL FUND TOTAL	<u>\$53,320</u>	<u>\$0</u>

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

SUMMARY

This amendment clarifies that the sales tax exemption being incorporated in the statutes by the bill is for sales of cannabis to a person who is certified for medical use by a medical

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "*A*" to H.P. 346, L.D. 541

1 provider pursuant to the Maine Medical Use of Cannabis Act. The amendment also adds  
2 an appropriations and allocations section.

3

**FISCAL NOTE REQUIRED**

4

**(See attached)**



# 131st MAINE LEGISLATURE

LD 541

LR 1108(02)

## An Act to Create Parity in the Taxation of Medicine

Fiscal Note for Bill as Amended by Committee Amendment *A (H-73)*

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	\$5,472,120	\$11,614,700	\$9,985,450	\$8,698,200
<b>Appropriations/Allocations</b>				
General Fund	\$53,320	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$5,418,800)	(\$11,614,700)	(\$9,985,450)	(\$8,698,200)
Other Special Revenue Funds	(\$285,200)	(\$611,300)	(\$525,550)	(\$457,800)

#### Fiscal Detail and Notes

This bill adds medical cannabis to the sales tax exemption that applies to medicines sold on a doctor's prescription effective January 1, 2024. It will reduce General Fund revenue by \$5,418,800 in fiscal year 2023-24 and \$11,614,700 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$285,200 in fiscal year 2023-24 and \$611,300 in fiscal year 2024-25.

The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services of \$53,320 in fiscal year 2023-24 for computer programming costs.