

MAINE STATE LEGISLATURE

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Date 7/22/23

(Filing No S-470)

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STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S P 432,
L D 1063, "An Act to Provide Equitable Tax Treatment to State-licensed Cannabis
Businesses"

Amend the amendment in section 1 in paragraph D in subparagraph (1) in the first line
(page 1, line 15 in amendment) by inserting after the following "deductions" the following
'for business expenses related to carrying on a business as a cannabis establishment or a
testing facility'

Amend the amendment by striking out all of section 3 and inserting the following
'Sec. 3. Appropriations and allocations. The following appropriations and
allocations are made

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

Initiative Establishes one limited-period Tax Examiner position through June 7, 2025 and
provides funding for related All Other costs

GENERAL FUND	2023-24	2024-25
Personal Services	\$88,100	\$119,500
All Other	\$5,818	\$4,345
GENERAL FUND TOTAL	<u>\$93,918</u>	<u>\$123,845</u>

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

SUMMARY

This amendment clarifies that the tax deductions funded by the Adult Use Cannabis
Public Health and Safety and Municipal Opt-in Fund are for expenses that relate to carrying

SENATE AMENDMENT

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S P 432, L D 1063

1 on a business as a cannabis establishment or a testing facility The amendment also replaces
2 the appropriations and allocations section

3 SPONSORED BY: Rotundo DJ

4 (Senator ROTUNDO, M.)

5 COUNTY: Androscoggin

FISCAL NOTE REQUIRED

(See attached)

SENATE AMENDMENT



131st MAINE LEGISLATURE

LD 1063

LR 242(04)

An Act to Provide Equitable Tax Treatment to State-licensed Cannabis Businesses

Fiscal Note for Senate Amendment "A" to Committee Amendment "A"

Sponsor: Sen. Rotundo of Androscoggin

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$1,530,000	\$1,340,000	\$1,077,849	\$897,772
Appropriations/Allocations				
General Fund	\$0	\$0	(\$128,147)	(\$132,604)
Transfers				
General Fund	(\$1,530,000)	(\$1,340,000)	(\$1,205,996)	(\$1,030,376)
Other Special Revenue Funds	\$1,530,000	\$1,340,000	\$1,205,996	\$1,030,376

Fiscal Detail and Notes

This amendment removes transfers from the Adult Use Cannabis Public Health and Safety Municipal Opt-in Fund to the General Fund to fund the income tax deduction for business expenses of registered caregivers and registered dispensaries under the Maine Medical Use of Cannabis Act. The amendment also changes the Senior Tax Examiner position from a permanent position to a limited-period position through June 7, 2025.