

# MAINE STATE LEGISLATURE

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SAR  
ROS.

L.D. 1654

Date: 6/24/25

(Filing No. S-480)

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STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
FIRST SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1095,  
L.D. 1654, "An Act to Allow a Grace Period for the Payment of Excise Tax for Adult Use  
Cannabis Cultivation Facilities"

Amend the amendment by inserting after the title the following:

'Amend the bill by striking out the title and substituting the following:

'An Act to Exempt Certain Sales and Transfers of Adult Use Cannabis from Excise  
Tax'

Amend the amendment by striking out all of sections 5 and 6.

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

SUMMARY

This amendment removes from Committee Amendment "A" the adult use cannabis  
excise tax filing and payment guidelines. It also removes the appropriations and allocations  
section.

SPONSORED BY:

Rotundo

(Senator ROTUNDO, M.)

COUNTY: Androscoggin

FISCAL NOTE REQUIRED  
(See attached)

SENATE AMENDMENT

**132nd MAINE LEGISLATURE****LD 1654****LR 1647(04)****An Act to Allow a Grace Period for the Payment of Excise Tax for Adult Use Cannabis Cultivation Facilities****Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-480)****Sponsor: Sen. Rotundo of Androscoggin****Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	(\$5,970,200)	(\$526,000)	(\$704,000)	(\$726,000)
<b>Appropriations/Allocations</b>				
General Fund	(\$21,200)	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	\$5,949,000	\$526,000	\$704,000	\$726,000
Other Special Revenue Funds	\$816,000	\$77,000	\$98,000	\$100,000

**Fiscal Detail and Notes**

This amendment removes the provision establishing that payment of excise tax is due 120 days after filing for filing periods beginning on or after January 1, 2026 and reduces the General Fund revenue decrease by \$5,949,000 in fiscal year 2025-26 and \$526,000 in fiscal year 2026-27. As amended, the remaining revenue decrease will be \$2,000 in fiscal year 2025-26 and \$4,000 in in fiscal year 2026-27.

The amendment also reduces the revenue decrease to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund by \$816,000 in fiscal year 2025-26 and \$77,000 in fiscal year 2026-27.

Finally, the amendment removes the one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$21,200 in fiscal year 2025-26.