

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Date: 3/25/26 Report 'B'

EAC
ROS

TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to H.P. 1301, L.D. 1942, "An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products"

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

'An Act to Change Reporting Dates for Cannabis Excise Tax and to Change the Tax on Potentially Intoxicating Hemp Products'

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

Sec. 1. 36 MRSA §1811, sub-§1, ¶D, as amended by PL 2025, c. 87, §7 and c. 388, Pt. F, §1 and affected by §5, is further amended by amending subparagraph (4), division (c) to read:

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and

Sec. 2. 36 MRSA §1811, sub-§1, ¶D, as amended by PL 2025, c. 87, §7 and c. 388, Pt. F, §1 and affected by §5, is further amended by amending subparagraph (5) to read:

(5) Before January 1, 2026, 10% on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. For sales occurring on or after January 1, 2026, the applicable rate of tax under this subparagraph is 14%; and

Sec. 3. 36 MRSA §1811, sub-§1, ¶D, as amended by PL 2025, c. 87, §7 and c. 388, Pt. F, §1 and affected by §5, is further amended by enacting subparagraph (6) to read:

(6) For sales occurring on or after January 1, 2027, 14% on the value of a potentially intoxicating hemp product, as defined in Title 7, section 2231, subsection 1-A, paragraph H.

COMMITTEE AMENDMENT



132nd MAINE LEGISLATURE

LD 1942

LR 2082(03)

An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products

Fiscal Note for Bill as Amended by Committee Amendment "B" (H-902)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$461,780	\$6,500	\$3,700
Appropriations/Allocations				
General Fund	\$0	\$52,380	\$0	\$0
Revenue				
General Fund	\$0	(\$409,400)	(\$6,500)	(\$3,700)
Other Special Revenue Funds	\$0	(\$37,600)	(\$500)	(\$300)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$409,400 in fiscal year 2026-27, \$6,500 in fiscal year 2027-28 and \$3,700 in fiscal year 2028-29 from changing the due date for filing the excise tax. The bill would also result in a revenue decrease to the Adult Use Cannabis Public Health and Safety Fund of \$37,600 in fiscal year 2026-27, \$500 in fiscal year 2027-28 and \$300 in fiscal year 2028-29. No additional revenue is assumed from the bill's higher sales tax rate on potentially intoxicating hemp products.

The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services, Bureau of Revenue Services of \$52,380 in fiscal year 2026-27 for administrative costs to implement the provisions of the bill.