

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE

SECOND SPECIAL SESSION
June 19, 2018 to September 13, 2018

THE GENERAL EFFECTIVE DATE FOR
SECOND SPECIAL SESSION
NON-EMERGENCY LAWS IS
DECEMBER 13, 2018

ONE HUNDRED AND TWENTY-NINTH LEGISLATURE

FIRST REGULAR SESSION
December 5, 2018 to June 20, 2019

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 19, 2019

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2019

3. Penalties. The following penalties apply to violations of this section.

A. A cultivation facility licensee that sells at wholesale, offers for sale at wholesale or possesses with intent to sell at wholesale any adult use marijuana without being registered with the assessor pursuant to this section commits a civil violation for which a fine of not less than \$250 and not more than \$500 must be adjudged.

B. A cultivation facility licensee that violates paragraph A after having been previously adjudicated as violating paragraph A commits a civil violation for which a fine of not less than \$500 and not more than \$1,000 must be adjudged for each subsequent violation.

4. Surrender, revocation and suspension. A registration pursuant to this section is nontransferable. The assessor may revoke or suspend the registration of any registered cultivation facility licensee for failure to comply with any provision of this chapter or if the person no longer cultivates adult use marijuana. A person aggrieved by a revocation or suspension may request reconsideration as provided in section 151.

5. Notification. A cultivation facility licensee that has its registration under this section suspended or revoked shall, within 10 business days of the suspension or revocation, inform in writing all its accounts in this State that it no longer holds a valid registration. The assessor may publish the name of a cultivation facility licensee that has had its registration suspended or revoked.

§4923. Excise tax imposed

Beginning on the first day of the calendar month in which adult use marijuana may be sold in the State by a cultivation facility under Title 28-B, chapter 1, an excise tax on adult use marijuana is imposed in accordance with this chapter.

1. Excise tax on marijuana flower and mature marijuana plants. A cultivation facility licensee shall pay an excise tax of \$335 per pound or fraction thereof of marijuana flower or mature marijuana plants sold to other licensees in the State.

2. Excise tax on marijuana trim. A cultivation facility licensee shall pay an excise tax of \$94 per pound or fraction thereof of marijuana trim sold to other licensees in the State.

3. Excise tax on immature marijuana plants and seedlings. A cultivation facility licensee shall pay an excise tax of \$1.50 per immature marijuana plant or seedling sold to other licensees in the State.

4. Excise tax on marijuana seeds. A cultivation facility licensee shall pay an excise tax of 30¢ per marijuana seed sold to other licensees in the State.

5. Excise tax on purchases from registered caregivers and registered dispensaries. A cultivation facility licensee authorized pursuant to Title 28-B, section 501, subsection 6, paragraph A to purchase marijuana plants and marijuana seeds from registered caregivers and registered dispensaries that transacts such a purchase shall pay to the assessor the excise taxes that would have been imposed under subsections 1 to 4 on the sale of the marijuana plants and marijuana seeds if the marijuana plants and marijuana seeds had been sold by a cultivation facility licensee to another licensee.

6. Multiple licenses. When a cultivation facility licensee also holds a license to operate another marijuana establishment, the taxes imposed by subsections 1 to 4 apply to any transfer of marijuana from the cultivation facility to the other marijuana establishment or, if no such transfer is made, to any activity undertaken pursuant to Title 28-B, section 501, subsection 2 or 4 with regard to marijuana cultivated by the cultivation facility.

§4924. Returns; payment of excise tax

On or before the 15th day of each month, a cultivation facility licensee shall file a return, as required by the assessor, and pay to the assessor all excise taxes due under this chapter for the preceding calendar month.

§4925. Application of excise tax revenue

All excise tax revenue collected by the assessor pursuant to this chapter on the sale of adult use marijuana must be deposited into the General Fund, except that, on or before the last day of each month, the assessor shall transfer 12% of the excise tax revenue received during the preceding month pursuant to this chapter to the Adult Use Marijuana Public Health and Safety Fund established in Title 28-B, section 1101.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective June 7, 2019.

CHAPTER 232

S.P. 574 - L.D. 1725

An Act To Create a Minimum Age To Hold a Limited-purpose Aquaculture License

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, in order to avoid an influx of applications for limited-purpose aquaculture licenses by individuals who are under 12 years of age, this legislation needs to become effective before 90 days after the adjournment of the First Regular Session of the 129th Legislature; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 12 MRSA §6072-C, sub-§3, as amended by PL 2017, c. 159, §6, is further amended to read:

3. Eligibility. A limited-purpose aquaculture license may be issued only to an individual who is 12 years of age or older or to a municipal shellfish management committee established pursuant to section 6671 that has met any requirements established under subsection 3-A.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective June 7, 2019.

CHAPTER 233

H.P. 1243 - L.D. 1744

An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

Emergency preamble. **Whereas**, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, state tax law needs to be updated to conform to federal law before the 90-day period expires to avoid delay in the processing of income tax returns for 2018; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the state income tax and certain other state taxes; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preserva-

tion of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 2017, c. 474, Pt. A, §1, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~March 23~~ December 31, 2018.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2018 and to any prior tax years as specifically provided by the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2018.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective June 7, 2019.

CHAPTER 234

H.P. 82 - L.D. 96

An Act To Require Disclosure at the Sale or Transfer whether Methamphetamine Is Present or Has Been Removed from Real Estate

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 33 MRSA §173, sub-§4, ¶C, as enacted by PL 1999, c. 476, §1, is amended to read:

C. Radon; ~~and~~

Sec. 2. 33 MRSA §173, sub-§4, ¶D, as amended by PL 2017, c. 181, §1, is further amended to read:

D. Underground oil storage tanks as required under Title 38, section 563, subsection 6; and

Sec. 3. 33 MRSA §173, sub-§4, ¶E is enacted to read:

E. Methamphetamine;

See title page for effective date.
