

MAINE STATE LEGISLATURE

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Joint Standing Committee on Taxation

House Amendment "A" To Committee Amendment "A" (H-593)

This amendment, which was adopted by the House during the First Regular Session, limits the local option sales tax to lodging. This amendment was removed when the bill was recommitted at the end of the First Regular Session.

Committee Amendment "B" (H-747)

This amendment, which was the majority report of the committee during the Second Regular Session, changes the local option sales tax proposed in the bill by limiting it to lodging; limiting it to 1%; and requiring it to be imposed year-round. The amendment changes the distribution of local sales tax net revenue to 75% for the municipality imposing the tax and 25% to be distributed to the Maine Rural Development Authority. The amendment also provides that a local option sales tax may not take effect before July 1, 2021.

This bill was carried over in the House, pending acceptance of either report, to any special session of the 129th Legislature by joint order, S.P. 788.

LD 1256 An Act To Provide a Health Care Preceptor Tax Credit

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY A MOORE M	OTP-AM	H-331

This bill was carried over on the Special Appropriations Table from the First Regular Session of the 129th Legislature by joint order, H.P. 1322.

This bill establishes a refundable tax credit in the amount of \$500 per student, up to a maximum of \$1,500 per year, for a health care preceptor who provides, without compensation, instruction to and supervision of advanced practice registered nursing students in an approved course of study. A health care preceptor may be a licensed physician, physician's assistant or advanced practice registered nurse.

Committee Amendment "A" (H-331)

This amendment requires a health care preceptor to submit documentation of the activities necessary for the preceptor to qualify for an income tax credit and removes the provision making the credit refundable.

This bill was again carried over, still on the Special Appropriations Table, to any special session of the 129th Legislature by joint order, S.P. 788.

LD 1322 An Act To Provide Equitable Tax Treatment to State-licensed Marijuana Businesses

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JORGENSEN E CHIPMAN B	OTP-AM	H-334

This bill was carried over on the Special Appropriations Table from the First Regular Session of the 129th Legislature by joint order, H.P. 1322.

This bill expands the list of licensed marijuana businesses that are eligible to take tax deductions otherwise allowed under the state income tax laws to include adult use marijuana establishments and testing facilities and medical

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marijuana manufacturing facilities. This bill also corrects two lettering conflicts created when two separate public laws enacted new paragraphs with the same letter designations by reallocating the later enacted versions.

Committee Amendment "A" (H-334)

This amendment provides a General Fund appropriation for administrative costs.

This bill was again carried over, still on the Special Appropriations Table, to any special session of the 129th Legislature by joint order, S.P. 788.

LD 1362 An Act To Fund Opioid Treatment by Establishing an Excise Tax on Manufacturers of Opioids

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
O'NEIL M CHIPMAN B	OTP-AM OTP-AM	H-608 H-650 O'NEIL M

This bill was carried over on the Special Appropriations Table from the First Regular Session of the 129th Legislature by joint order, H.P. 1322.

This bill establishes the Opioid Stewardship Fund within the Fund for a Healthy Maine for the purpose of supporting opioid use disorder prevention, treatment and recovery funded by an excise tax of 0.1¢ per morphine milligram equivalent assessed against opioid drug manufacturers for opioid drugs purchased by consumers in the State.

Committee Amendment "A" (H-608)

This amendment, which is the majority report of the committee, makes the following changes to the bill.

1. It provides that the excise tax is a tax on manufacturers of opioids if more than 100,000 morphine milligram equivalents of the manufacturer's prescription opioid products are dispensed in the State in the tax year.
2. It changes the rate of the tax from 0.1¢ per morphine milligram equivalent to \$0.01 per morphine milligram equivalent for a brand-name opioid distributed in the State or \$0.0025 per morphine milligram equivalent for a generic substitute.
3. It removes the prohibition on passing the tax on to consumers.
4. It provides that revenue collected from the tax also may be used to fund the costs of administering the tax and provides necessary administrative details.
5. It provides that the tax is in effect until December 31, 2023, and requires the joint standing committee of the Legislature having jurisdiction over taxation matters to review the tax. It authorizes the committee to submit a bill to extend, amend or repeal the tax to the 131st Legislature based on the review.
6. It adds an appropriations and allocations section.

Committee Amendment "B" (H-609)

This amendment, which is the minority report of the committee, changes the bill to a resolve and directs the Commissioner of Health and Human Services, in consultation with the director of opioid response in the Executive Department and the Department of Administrative and Financial Services, Maine Revenue Services, to convene a study group to examine the need for funding for opioid use disorder education, prevention, treatment and recovery