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TAXATION

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

COMMITTEE AMENDMENT “ ” 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 Establish an Excise Tax on Prerolled Cannabis Cigarettes 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

