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Date: (Filing No. S- )

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**STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1301, L.D. 1942, “An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products”

Amend the amendment by striking out the substitute title and inserting the following:

**'An Act to Establish an Excise Tax on Cannabis Pre-roll and to Change the Tax on Potentially Intoxicating Hemp Products'**

Amend the amendment by striking out all of sections 4 and 5 and inserting the following:

**'Sec. 4. 36 MRSA §4921, sub-§7-A** is enacted to read:

**7-A. Cannabis pre-roll.** "Cannabis pre-roll" means cannabis flower, cannabis trim or a combination of cannabis flower and cannabis trim that is rolled in rolling papers, cigarette papers or wraps, with or without a cardboard filter, and intended for smoking. A cannabis pre-roll may be infused with cannabis concentrate. For the purposes of this subsection, "cannabis concentrate" has the same meaning as in Title 28-B, section 102-A, subsection 9.

**Sec. 5. 36 MRSA §4923, sub-§2-A** is enacted to read:

**2-A. Excise tax on cannabis pre-roll.** Beginning January 1, 2027, a cultivation facility licensee shall pay an excise tax pursuant to subsection 1 and subsection 2, as applicable based upon the amount per pound or fraction thereof of cannabis flower and cannabis trim contained within a cannabis pre-roll.'

Amend the amendment by striking out all of section 7 and inserting the following:

**'Sec. 7. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for administrative expenses related to programming changes.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
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**SENATE AMENDMENT**

1	All Other	\$0	\$52,380
2			
3	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$52,380</u>

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

7

**SUMMARY**

8 This amendment amends Committee Amendment "A" by replacing the definition of  
9 "prerolled cannabis cigarette" with a definition of "cannabis pre-roll" and updates the  
10 excise tax imposed on cannabis to apply to cannabis pre-roll.

11 **SPONSORED BY:** \_\_\_\_\_

12 (Senator GROHOSKI, N.)

13 **COUNTY: Hancock**