

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FIVE

—  
H.P. 1095 - L.D. 1654

**An Act to Exempt Certain Sales and Transfers of Adult Use Cannabis from  
Excise Tax**

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

**Sec. 1. 36 MRSA §4921, sub-§9-A** is enacted to read:

**9-A. Products manufacturing facility.** "Products manufacturing facility" has the same meaning as in Title 28-B, section 102-A, subsection 51.

**Sec. 2. 36 MRSA §4923, sub-§6**, as enacted by PL 2019, c. 231, Pt. B, §7 and amended by PL 2021, c. 669, §5, is amended to read:

**6. Multiple licenses.** When a cultivation facility licensee also holds a license to operate another cannabis establishment, the taxes imposed by subsections 1 to 4 apply to any transfer of cannabis from the cultivation facility to the other cannabis establishment licensee 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 cannabis cultivated by the cultivation facility.

**Sec. 3. 36 MRSA §4923, sub-§7** is enacted to read:

**7. Sales and transfers between licensed cultivation facilities.** Notwithstanding subsection 6, an excise tax is not imposed on a sale of adult use cannabis to a cultivation facility or on a transfer of adult use cannabis to a cultivation facility. This subsection does not apply to a sale or transfer by a nursery cultivation facility pursuant to Title 28-B, section 501, subsection 3, paragraph C.

**Sec. 4. 36 MRSA §4923, sub-§8** is enacted to read:

**8. Transfers to and from products manufacturing facility.** Notwithstanding subsection 6, an excise tax is not imposed on the transfer of adult use cannabis to a products manufacturing facility when the adult use cannabis is returned to the original cultivation facility in the same form and weight within 30 days.