



132nd MAINE LEGISLATURE

LD 278

LR 646(02)

An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$4,767,000	\$6,821,000	\$7,268,300	\$7,744,700
Revenue				
General Fund	(\$4,767,000)	(\$6,821,000)	(\$7,268,300)	(\$7,744,700)
Other Special Revenue Funds	(\$6,000)	(\$9,000)	(\$9,700)	(\$10,300)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$4,767,000 in fiscal year 2025-26 and \$6,821,000 in fiscal year 2026-27 by eliminating the tobacco products tax imposed on certain products that contain nicotine but not tobacco. The bill also includes a revenue decrease to the Local Government Fund of \$6,000 in fiscal year 2025-26 and \$9,000 in fiscal year 2026-27.