

**132nd MAINE LEGISLATURE****LD 1654****LR 1647(04)****An Act to Allow a Grace Period for the Payment of Excise Tax for Adult Use Cannabis Cultivation Facilities****Fiscal Note for Senate Amendment " " to Committee Amendment "A"****Sponsor: Sen. Rotundo of Androscoggin****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	(\$5,970,200)	(\$526,000)	(\$704,000)	(\$726,000)
Appropriations/Allocations				
General Fund	(\$21,200)	\$0	\$0	\$0
Revenue				
General Fund	\$5,949,000	\$526,000	\$704,000	\$726,000
Other Special Revenue Funds	\$816,000	\$77,000	\$98,000	\$100,000

Fiscal Detail and Notes

This amendment removes the provision establishing that payment of excise tax is due 120 days after filing for filing periods beginning on or after January 1, 2026 and reduces the General Fund revenue decrease by \$5,949,000 in fiscal year 2025-26 and \$526,000 in fiscal year 2026-27. As amended, the remaining revenue decrease will be \$2,000 in fiscal year 2025-26 and \$4,000 in in fiscal year 2026-27.

The amendment also reduces the revenue decrease to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund by \$816,000 in fiscal year 2025-26 and \$77,000 in fiscal year 2026-27.

Finally, the amendment removes the one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$21,200 in fiscal year 2025-26.