

**132nd MAINE LEGISLATURE****LD 1960****LR 2333(02)****An Act to Exempt Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from the Tax Imposed on Tobacco Products****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	\$44,400	\$91,300	\$95,800	\$100,700
Revenue				
General Fund	(\$44,400)	(\$91,300)	(\$95,800)	(\$100,700)
Other Special Revenue Funds	(\$100)	(\$200)	(\$200)	(\$200)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$44,400 in fiscal year 2025-26 and \$91,300 in fiscal year 2026-27 by providing tax exemptions on sales of electronic smoking devices or other tobacco products containing ingestible consumer products containing hemp or cannabidiol derived from hemp. The bill also includes a revenue decrease to the Local Government Fund of \$100 in fiscal year 2025-26 and \$200 in fiscal year 2026-27.