



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 544

H.P. 363

House of Representatives, February 11, 2025

**An Act to Create Parity in the Taxation of Medicine by Exempting
Sales of Cannabis for Medical Use**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative FREDERICKS of Sanford.
Cosponsored by Representative: HENDERSON of Rumford, Senator: HICKMAN of
Kennebec.

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

2 **Sec. 1. 36 MRSA §1760, sub-§5**, as amended by PL 2011, c. 548, §15, is further
3 amended to read:

4 **5. Medicines.** Sales of medicines for human beings sold on a doctor's prescription.
5 ~~This subsection does not apply to the sale of marijuana and sales of cannabis on or after~~
6 January 1, 2026 to a person with written certification for medical use provided by a medical
7 provider pursuant to Title 22, chapter 558-C.

8 **SUMMARY**

9 This bill includes in the sales tax exemption that applies to medicines sold on a doctor's
10 prescription sales of cannabis to a person who is certified for medical use by a medical
11 provider pursuant to the Maine Medical Use of Cannabis Act.