



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1960

S.P. 767

In Senate, May 7, 2025

**An Act to Exempt Electronic Smoking Devices or Other Tobacco  
Products Containing Ingestible Hemp from the Tax Imposed on  
Tobacco Products**

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Reference to the Committee on Veterans and Legal Affairs suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the name of the Secretary of the Senate.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator TALBOT ROSS of Cumberland.  
Cosponsored by Representative BOYER of Poland and  
Senators: BAILEY of York, BENNETT of Oxford, HICKMAN of Kennebec, TIMBERLAKE  
of Androscoggin, Representatives: CHAPMAN of Auburn, FAIRCLOTH of Bangor,  
FREDERICKS of Sanford, SUPICA of Bangor.

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

**Sec. 1. 36 MRSA §4403-A, sub-§2**, as enacted by PL 2023, c. 441, Pt. E, §20 and affected by §28, is amended to read:

**2. Tobacco products containing cannabis or ingestible consumer products containing hemp.** The tax imposed on tobacco products does not apply to the sale of an electronic smoking device or other tobacco product containing adult use cannabis subject to tax under chapter 723 ~~or~~, an electronic smoking device or other tobacco product containing cannabis or cannabis products subject to control under Title 22, chapter 558-C or an electronic smoking device or other tobacco product containing ingestible consumer products containing hemp or cannabidiol derived from hemp. For the purposes of this subsection, "hemp" has the same meaning as in Title 7, section 2231, subsection 1-A, paragraph D.

## SUMMARY

This bill exempts from the tax imposed on tobacco products an electronic smoking device or other tobacco product containing ingestible consumer products containing hemp or cannabidiol derived from hemp.