

Date:

(Filing No. H-)

TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 132ND LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT “ ” to H.P. 1095, L.D. 1654, “An Act to Allow a Grace Period for the Payment of Excise Tax for Adult Use Cannabis Cultivation Facilities”

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §4921, sub-§9-A is enacted to read:

9-A. Products manufacturing facility. "Products manufacturing facility" has the same meaning as in Title 28-B, section 102-A, subsection 51.

Sec. 2. 36 MRSA §4923, sub-§6, as enacted by PL 2019, c. 231, Pt. B, §7 and amended by PL 2021, c. 669, §5, is amended to read:

6. Multiple licenses. When a cultivation facility licensee also holds a license to operate another cannabis establishment, the taxes imposed by subsections 1 to 4 apply to any transfer of cannabis from the cultivation facility to the other cannabis establishment licensee or, if no such transfer is made, to any activity undertaken pursuant to Title 28-B, section 501, subsection 2 or 4 with regard to cannabis cultivated by the cultivation facility.

Sec. 3. 36 MRSA §4923, sub-§7 is enacted to read:

7. Sales and transfers between licensed cultivation facilities. Notwithstanding subsection 6, an excise tax is not imposed on a sale of adult use cannabis to a cultivation facility or on a transfer of adult use cannabis to a cultivation facility. This subsection does not apply to a sale or transfer by a nursery cultivation facility pursuant to Title 28-B, section 501, subsection 3, paragraph C.

Sec. 4. 36 MRSA §4923, sub-§8 is enacted to read:

8. Transfers to and from products manufacturing facility. Notwithstanding subsection 6, an excise tax is not imposed on the transfer of adult use cannabis to a products manufacturing facility when the adult use cannabis is returned to the original cultivation facility in the same form and weight within 30 days.

Sec. 5. 36 MRSA §4924, as enacted by PL 2019, c. 231, Pt. B, §7, is amended to read:

§4924. Returns; payment of excise tax

~~On~~ For returns filed for periods ending before January 1, 2026, ~~on~~ or before the 15th day of each month, a cultivation facility licensee shall file a return, as required by the assessor, and pay to the assessor all excise taxes due under this chapter for the preceding calendar month.

For filing periods beginning on or after January 1, 2026, a cultivation facility licensee shall file a return and pay to the assessor all excise taxes due under this chapter pursuant to subsections 1 and 2.

1. Return due date. On or before the 15th day of each month, a cultivation facility licensee shall file a return on a form as required by the assessor. The return must report all adult use cannabis sold or transferred to other licensees during the preceding calendar month.

2. Payment due date. Beginning June 2026, on or before the 15th day of each month, a cultivation facility licensee shall remit the excise tax imposed on sales and transfers required to be reported on a return filed pursuant to subsection 1 120 days after the filing of that return.

Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs.

GENERAL FUND	2025-26	2026-27
All Other	\$21,200	\$0
GENERAL FUND TOTAL	\$21,200	\$0

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment exempts from the cannabis excise tax the sale or transfer of adult use cannabis to a cultivation facility and exempts the transfer of adult use cannabis to a products manufacturing facility when the adult use cannabis is returned within 30 days to the original cultivation facility in the same form and weight.

Beginning January 1, 2026, the amendment establishes new filing and tax payment guidelines for cannabis excise tax. Excise tax filings and excise tax payments remain due

COMMITTEE AMENDMENT “ ” to H.P. 1095, L.D. 1654

1 on a monthly basis, but excise tax payments for any given month are for the excise tax
2 return filed 120 days prior to the payment.

3 **FISCAL NOTE REQUIRED**

4 **(See attached)**