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**STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 549, L.D. 1384, “An Act to Promote Fairness in the Taxation of Adult Use Cannabis by Basing the Excise Tax on the Tier of a Cultivation Facility”

Amend the bill by striking out the title and substituting the following:

'An Act to Promote Fairness in the Taxation of Adult Use Cannabis'

Amend the bill by inserting after the title and before the enacting clause the following:

'Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the current structure for the taxation of adult use cannabis is resulting in overtaxation of some producers and needs to be adjusted as soon as possible in order to prevent some businesses from ceasing business due to tax costs; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,'

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

'Sec. 1. 36 MRSA §4923, sub-§7 is enacted to read:

7. Sales and transfers between licensed cultivation facilities. No excise tax is imposed on a sale of adult use cannabis to a cultivation facility or on a transfer of adult use cannabis to a cultivation facility.

Sec. 2. 36 MRSA §4924, as enacted by PL 2019, c. 231, Pt. B, §7, is amended to read:

§4924. Returns; payment of excise tax

COMMITTEE AMENDMENT

