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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 901, L.D. 1405, “An Act to Change How Adult Use Cannabis Excise Tax Is Calculated”

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

**'An Act to Increase the Sales Tax on Adult Use Cannabis and Change How the Excise Tax Is Calculated'**

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

**Sec. 1. 36 MRSA §1811, sub-§1, ¶A**, as amended by PL 2019, c. 607, Pt. B, §2, is repealed.

**Sec. 2. 36 MRSA §1811, sub-§1, ¶B**, as amended by PL 2019, c. 607, Pt. B, §3, is repealed.

**Sec. 3. 36 MRSA §1811, sub-§1, ¶C**, as amended by PL 2019, c. 607, Pt. B, §4 and amended by PL 2021, c. 669, §5, is repealed.

**Sec. 4. 36 MRSA §1811, sub-§1, ¶D**, as amended by PL 2021, c. 578, §4; c. 658, §286; and c. 669, §5, is further amended by amending subparagraph (5) to read:

(5) ~~Ten percent~~ For sales occurring before January 1, 2025, 10% on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. The applicable rate of tax under this subparagraph is 12.5% for sales occurring on or after January 1, 2025 and before January 1, 2026 and 15% for sales occurring on or after January 1, 2026.

**Sec. 5. 36 MRSA §4923, sub-§7** is enacted to read:

**COMMITTEE AMENDMENT**

