127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document   **No. 867**

S.P. 312   In Senate, March 12, 2015

An Act To Provide Tax Fairness and To Lower Medical Expenses for Patients under the Maine Medical Use of Marijuana Act

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST

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Secretary of the Senate

Presented by Senator LIBBY of Androscoggin.
Cosponsored by Representative MALABY of Hancock and
Senators: BRAKEY of Androscoggin, GERZOFSKY of Cumberland, GRATWICK of Penobscot, HASKELL of Cumberland, SAVIELLO of Franklin, WILLETTE of Aroostook, Representatives: SANDERSON of Chelsea, WARD of Dedham.

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

2 **Sec. 1. 36 MRSA §5122, sub-§2, ¶¶NN and OO** are enacted to read:

3 NN. For taxable years beginning on or after January 1, 2015, an amount equal to the
4 cost of operating in accordance with the Maine Medical Use of Marijuana Act a
5 registered dispensary, as defined in Title 22, section 2422, subsection 6.

6 OO. For taxable years beginning on or after January 1, 2015, an amount equal to the
7 amount paid for medical marijuana purchased in accordance with the Maine Medical
8 Use of Marijuana Act by a qualifying patient, as defined in Title 22, section 2422,
9 subsection 9.

10 **Sec. 2. 36 MRSA §5200-A, sub-§2, ¶Z** is enacted to read:

11 Z. For taxable years beginning on or after January 1, 2015, an amount equal to the
12 cost of operating in accordance with the Maine Medical Use of Marijuana Act a
13 registered dispensary of medical marijuana, as defined in Title 22, section 2422,
14 subsection 6.

15 ## SUMMARY

16 This bill allows a taxpayer, either an individual or corporation, that operates a
17 registered dispensary of medical marijuana pursuant to the Maine Medical Use of
18 Marijuana Act to deduct from income the costs of operating that registered dispensary.
19 The bill also allows a qualified patient to deduct from income the costs of medical
20 marijuana purchased by that qualifying patient.