

§4403-A. Exemptions from the tobacco tax

1. Exempt items. The tax imposed on tobacco products does not apply to the following products:

A. Products that are subject to the tax provided by chapter 703; or [PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

B. Drugs, devices or combination products authorized for sale by the United States Department of Health and Human Services, Food and Drug Administration, as those terms are defined in the Federal Food, Drug and Cosmetic Act. [PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

2. Tobacco products containing cannabis. 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.

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

3. Exportation. The tax imposed on tobacco products does not apply to those products exported from this State or to any tobacco products that under laws of the United States may not be subject to taxation by this State.

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

SECTION HISTORY

PL 2023, c. 441, Pt. E, §20 (NEW). PL 2023, c. 441, Pt. E, §§26, 28 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.