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KIRSTEN LC FIGUEROA
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ERIK GUNDERSEN
DIRECTOR

September 23, 2020

Dear Stakeholder:

I write today regarding three important updates regarding the Maine Medical Use of Marijuana Program (MMMP).

First, with the issuance of active licenses beginning earlier this month in the Adult Use Marijuana Program (AUMP), transfers of plants and seeds from the medical program have begun. To assist both AUMP licensees and MMMP registrants in complying with state law and program rules, the Office of Marijuana Policy (OMP) issued a guidance document clarifying the requirements necessary to conduct the transfer and the obligations of each party in the transaction.

If you have not reviewed this guidance and intend to sell all or a portion of your plant and/or seed inventory, we encourage you to review our “Guidance on the Authorized Transfer of Marijuana Plants and Marijuana Seeds from the MMMP to AUMP” available at: <https://www.maine.gov/dafs/omp/resources/guidance-documents>. You may also wish to consult with a qualified attorney and/or business consultant.

In addition, I wanted to make you aware of a recent change. After engaging in several discussions with stakeholders; reviewing Title 22, Chapter 558-C; and conducting several internal discussions on the topic, OMP has determined that caregivers may engage in the sale of seedlings to qualifying patients. We hope that this decision allows you to better serve Maine patients.

Finally, OMP recently announced that all current and future registered caregivers will be required to provide an active Maine Revenue Services (MRS) sales tax registration number upon initial application or renewal.

Medical marijuana is subject to tax as tangible personal property in Maine. Every registered dispensary and registered caregiver transacting sales of medical marijuana is required to register with the State Tax Assessor as a seller and to collect and remit sales tax. Business to business transactions destined for resale to certified patients may be exempt from sales tax, provided the purchaser obtains a resale certificate from MRS and provides that information to the seller.

If you have not already registered, please visit the MRS Sales & Use, Withholding and Service Provider Tax Registration Service to begin the process: <https://www5.informe.org/cgi->

[bin/online/suwtaxreg/index](#). MRS' "Business Guide for Sales, Use & Service Provider Tax" is available on their website:

<https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/guidance-documents>.

Thank you for your attention and consideration of these important matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Erik Gundersen", written in a cursive style.

Erik Gundersen
Director