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February 21, 2020

Dear Stakeholder:

The Office of Marijuana Policy and Maine Revenue Services are providing the following guidance regarding the requirements of applicants for adult use marijuana establishment licenses to have certain identification numbers.

Employer Identification Numbers:

There is nothing in the Marijuana Legalization Act (Title 28-B, ch. 1) or the Adult Use Marijuana Program Rule (18-691 C.M.R., ch. 1) that requires a unique Employer Identification Number (EIN) for each individual marijuana establishment license when an entity is permitted to own multiple marijuana establishment licenses.

The Office of Marijuana Policy, however, requires each licensee to provide an EIN on the application for a Conditional Marijuana Establishment License.

Excise Tax Identification Number:

Maine Revenue Services requires a separate Excise Tax Identification Number for each adult use marijuana cultivation facility license.

Sales Tax Identification Number:

Maine Revenue Services requires a separate Sales Tax Identification Number for each individually licensed cultivation facility, products manufacturing facility, and marijuana store.

This guidance should not be construed to exempt a licensee from other state or federal tax requirements. We encourage you to consult an attorney or tax professional regarding additional requirements related to tax compliance.

Sincerely,

Handwritten signature of Erik Gundersen.

Erik Gundersen, Director
Office of Marijuana Policy

Handwritten signature of Judy A. Methot.

Judy A. Methot, Director
Sales, Fuel and Special Tax Division
Maine Revenue Services