

Maine Revised Statutes
Title 36: TAXATION
Chapter 213: SALES TAX

§1817. TAXES ON RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS

1. Definitions.

[2017, c. 409, Pt. D, §3 (RP) .]

2. Sales tax on retail marijuana and retail marijuana products.

[2017, c. 409, Pt. D, §3 (RP) .]

3. Returns; payment of tax; penalty.

[2017, c. 409, Pt. D, §3 (RP) .]

4. Failure to make payments.

[2017, c. 409, Pt. D, §3 (RP) .]

5. (FUTURE CONFLICT: Text as repealed by PL 2017, c. 409, Pt. D, §3) Exemption.

[2017, c. 409, Pt. D, §3 (RP) .]

5. (TEXT EFFECTIVE 12/13/18) (FUTURE CONFLICT: Text as amended by PL 2017, c. 452, §30) Exemption. The tax on marijuana imposed pursuant to this section may not be levied on marijuana sold by a registered dispensary or registered caregiver to a qualifying patient or caregiver pursuant to Title 22, chapter 558-C.

[2017, c. 452, §30 (AMD) .]

6. Records.

[2017, c. 409, Pt. D, §3 (RP) .]

7. Application of tax revenues.

[2017, c. 409, Pt. D, §3 (RP) .]

8. Effective date.

[2017, c. 409, Pt. D, §3 (RP) .]

SECTION HISTORY

IB 2015, c. 5, §3 (NEW). 2017, c. 1, §21 (AMD). 2017, c. 409, Pt. D, §3 (RP). 2017, c. 452, §30 (AMD).

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