

§4923. Excise tax imposed

Beginning on the first day of the calendar month in which adult use marijuana may be sold in the State by a cultivation facility under Title 28-B, chapter 1, an excise tax on adult use marijuana is imposed in accordance with this chapter. [PL 2019, c. 231, Pt. B, §7 (NEW).]

1. Excise tax on marijuana flower and mature marijuana plants. A cultivation facility licensee shall pay an excise tax of \$335 per pound or fraction thereof of marijuana flower or mature marijuana plants sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW).]

2. Excise tax on marijuana trim. A cultivation facility licensee shall pay an excise tax of \$94 per pound or fraction thereof of marijuana trim sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW).]

3. Excise tax on immature marijuana plants and seedlings. A cultivation facility licensee shall pay an excise tax of \$1.50 per immature marijuana plant or seedling sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW).]

4. Excise tax on marijuana seeds. A cultivation facility licensee shall pay an excise tax of 30¢ per marijuana seed sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW).]

5. Excise tax on purchases from registered caregivers and registered dispensaries. A cultivation facility licensee authorized pursuant to Title 28-B, section 501, subsection 6, paragraph A to purchase marijuana plants and marijuana seeds from registered caregivers and registered dispensaries that transacts such a purchase shall pay to the assessor the excise taxes that would have been imposed under subsections 1 to 4 on the sale of the marijuana plants and marijuana seeds if the marijuana plants and marijuana seeds had been sold by a cultivation facility licensee to another licensee. [PL 2019, c. 231, Pt. B, §7 (NEW).]

6. Multiple licenses. When a cultivation facility licensee also holds a license to operate another marijuana establishment, the taxes imposed by subsections 1 to 4 apply to any transfer of marijuana from the cultivation facility to the other marijuana establishment or, if no such transfer is made, to any activity undertaken pursuant to Title 28-B, section 501, subsection 2 or 4 with regard to marijuana cultivated by the cultivation facility. [PL 2019, c. 231, Pt. B, §7 (NEW).]

SECTION HISTORY

PL 2019, c. 231, Pt. B, §7 (NEW).

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