

Title 36: TAXATION
Part 7: SPECIAL TAXES
Chapter 723: MARIJUANA EXCISE TAX

§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) .

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.

If you need legal advice, please consult a qualified attorney.

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