

HOUSE No. 4130

The Commonwealth of Massachusetts

PRESENTED BY:

William M. Straus

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the Town of Fairhaven establishing a Medical Marijuana Sales Tax (5%).

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William M. Straus</i>	<i>10th Bristol</i>	<i>5/16/2014</i>

HOUSE No. 4130

By Mr. Straus of Mattapoisett, a petition (accompanied by bill, House, No. 4130) of William M. Straus (by vote of the town) that the town of Fairhaven be authorized to establish a local sales tax on the sale of medical marijuana in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act relative to the Town of Fairhaven establishing a Medical Marijuana Sales Tax (5%).

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding the provisions of Section 6 of Chapter 64H or any other
2 general or special law to the contrary, the Town of Fairhaven is hereby authorized to impose a
3 local sales tax upon (1) the retail sale of medical marijuana sold by a medical marijuana
4 treatment center licensed by the Commonwealth pursuant to Chapter 369 of the Acts of 2012
5 originating within the Town, (2) the wholesale sale of medical marijuana by a treatment center
6 located in the Town to another treatment center located in another municipality, (3) the
7 wholesale sale of medical marijuana cultivated in the Town of Fairhaven to a licensed medical
8 marijuana treatment center located in another municipality. The sales tax imposed under this act
9 shall be at a rate of five (5) percent of the gross receipts from the retail or wholesale sale of
10 medical marijuana. The sales tax imposed under this section shall be paid to the Treasurer of the
11 Town on a quarterly basis.

12 SECTION 2. This Act shall take effect on passage.