

# HOUSE . . . . . No. 4263

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## The Commonwealth of Massachusetts

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PRESENTED BY:

*Cleon H. Turner*

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*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 allowing the town of Dennis to impose a tax.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cleon H. Turner</i>	<i>1st Barnstable</i>	<i>6/30/2014</i>

# HOUSE . . . . . No. 4263

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By Mr. Turner of Dennis, a petition (accompanied by bill, House, No. 4263) of Cleon H. Turner (by vote of the town) that the town of Dennis be authorized to impose a local sales tax on the sale of medical marijuana. Revenue. [Local Approval Received.]

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Fourteen  
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An Act allowing the town of Dennis to impose a tax.

*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 Dennis is hereby authorized to impose a local  
3 sales tax upon (1) the retail sale of medical marijuana sold by a medical marijuana treatment  
4 center licensed by the commonwealth pursuant to chapter 369 of the Acts of 2012 originating  
5 within the town, (2) the wholesale sale of medical marijuana by a treatment center located in the  
6 town to another treatment center located in another municipality, (3) the wholesale sale of  
7 medical marijuana cultivated in the town of Dennis to a licensed medical marijuana treatment  
8 center located in another municipality, and (4) the wholesale value of medical marijuana  
9 cultivated in the Town of Dennis and sold by a medical marijuana treatment center located in  
10 another municipality. The sales tax imposed under this Act shall be at the rate of 5 percent of the  
11 gross receipts from the retail or wholesale sale of medical marijuana. The sales tax impose under  
12 this section shall be paid to the treasurer of the town on a quarterly basis.

13           SECTION 2: This Act shall take effect upon passage.