

# HOUSE . . . . . No. 3298

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## The Commonwealth of Massachusetts

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PRESENTED BY:

***Mathew Muratore***

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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 authorizing the town of Plymouth to impose a local excise tax on the cultivation, transfer and sale of medical marijuana, cannabis compounds and other cannabis-sourced products.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>1/14/2015</i>

# HOUSE . . . . . No. 3298

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By Mr. Muratore of Plymouth, a petition (accompanied by bill, House, No. 3298) of Mathew Muratore (by vote of the town) for legislation to impose a five percent excise tax on the cultivation and sale of medical marijuana and/or other cannabis products in the town of Plymouth. Revenue. [Local Approval Received.]

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## The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
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An Act authorizing the town of Plymouth to impose a local excise tax on the cultivation, transfer and sale of medical marijuana, cannabis compounds and other cannabis-sourced products.

*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. (a) Notwithstanding the provisions of section 6 of chapter 64H or any other  
2   general or special law to the contrary, the Town of Plymouth is hereby authorized to impose a  
3   local excise tax upon (1) the retail sale of medical marijuana and/or other cannabis products sold  
4   by a medical marijuana treatment center licensed by the commonwealth pursuant to the chapter  
5   369 of the acts of 2012 originating within the town, (2) the wholesale sale of medical marijuana  
6   and/or other cannabis products by a treatment center located in the town to another treatment  
7   center located in another municipality, (3) the wholesale sale of medical marijuana and/or other  
8   cannabis products cultivated in the municipality, and (4) the wholesale value of medical  
9   marijuana and/or other cannabis products cultivated in the Town of Plymouth and sold by a  
10   licensed medical marijuana treatment center located in another municipality. The excise tax  
11   imposed under this Act shall be at the rate of 5 per cent of the gross receipts from the retail or

12 wholesale sale of medical marijuana and/ or cannabis. the excise tax imposed under this section  
13 shall be paid to the Treasurer of the Town on a quarterly basis.

14 Section 2. This act shall take effect upon passage.

15 Or take any other action relative thereto.