

**HOUSE . . . . . No. 3298**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Mathew Muratore*

*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.

PETITION OF:

NAME:

*Mathew Muratore*

DISTRICT/ADDRESS:

*1st Plymouth*

**HOUSE . . . . . No. 3298**

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.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**

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.