

HOUSE No. 3170

The Commonwealth of Massachusetts

PRESENTED BY:

Shawn Dooley

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 establishing a tax rate for marijuana equal to the tax rate for tobacco.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/19/2017</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	

HOUSE No. 3170

By Mr. Dooley of Norfolk, a petition (accompanied by bill, House, No. 3170) of Shawn Dooley and others relative to the taxation of marijuana. Marijuana Policy.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing a tax rate for marijuana equal to the tax rate for tobacco.

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. Section 16 of chapter 62C of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by adding the following subsection:-

3 (m) Every retailer subject to taxation under section 2 of chapter 64N shall, on or before
4 the twentieth day of each calendar month or on or before the twentieth day of the month
5 following each calendar quarter, as the commissioner shall require, file with the commissioner a
6 return for each place of business maintained, stating the quantity of marijuana and marijuana
7 products purchased by such retailer in the commonwealth during the preceding calendar month
8 or quarter, as the case may be, and such return shall contain or be accompanied by such further
9 information as the commissioner shall require. If a retailer ceases to sell marijuana and marijuana
10 products within the commonwealth, the retailer shall immediately file with the commissioner a
11 return for the period ending with such cessation.

12 SECTION 2. Chapter 64N of the General Laws, as inserted by section 4 of chapter 334 of
13 the acts of 2016, is hereby amended by striking out section 2 and inserting in place thereof the
14 following section:-

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16 Section 2. State excise imposition; rate; payment. An excise tax is hereby imposed on all
17 marijuana and marijuana products held by a marijuana retailer in the commonwealth at a rate of
18 40 per cent of the wholesale price of such marijuana or marijuana products. This excise shall be
19 imposed on marijuana retailers at the time marijuana or marijuana products are purchased,
20 received or acquired by the retailer from a marijuana establishment, except for a purchase from
21 another marijuana retailer. For purposes of this section, the wholesale price shall mean the price
22 the marijuana retailer paid for the marijuana or marijuana products, or, if no set price exists, the
23 wholesale value of the marijuana or marijuana products received or otherwise acquired by the
24 retailer. The excise tax shall be levied in addition to state tax imposed upon the sale of property
25 or services as provided in section 2 of chapter 64H and shall be paid by a marijuana retailer to
26 the commissioner at the time provided for filing the return required by section 16 of chapter 62C.