

**§4923. Excise tax imposed**

Beginning on the first day of the calendar month in which adult use cannabis may be sold in the State by a cultivation facility under Title 28-B, chapter 1, an excise tax on adult use cannabis is imposed in accordance with this chapter. [PL 2019, c. 231, Pt. B, §7 (NEW); PL 2021, c. 669, §5 (REV).]

**1. Excise tax on cannabis flower.** A cultivation facility licensee shall pay an excise tax of \$335 per pound or fraction thereof of cannabis flower sold to other licensees in the State. [PL 2021, c. 323, §3 (AMD); PL 2021, c. 669, §5 (REV).]

**2. Excise tax on cannabis trim.** A cultivation facility licensee shall pay an excise tax of \$94 per pound or fraction thereof of cannabis trim sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW); PL 2021, c. 669, §5 (REV).]

**3. Excise tax on immature cannabis plants and seedlings.** A cultivation facility licensee shall pay an excise tax of \$1.50 per immature cannabis plant or seedling sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW); PL 2021, c. 669, §5 (REV).]

**3-A. Excise tax on mature cannabis plants.** Beginning July 1, 2021, a cultivation facility licensee shall pay an excise tax of \$35 per mature cannabis plant sold to other licensees in the State. [PL 2021, c. 323, §4 (NEW); PL 2021, c. 669, §5 (REV).]

**4. Excise tax on cannabis seeds.** A cultivation facility licensee shall pay an excise tax of 30¢ per cannabis seed sold to other licensees in the State. [PL 2019, c. 231, Pt. B, §7 (NEW); PL 2021, c. 669, §5 (REV).]

**5. Excise tax on purchases from registered caregivers and registered dispensaries.** A cultivation facility licensee authorized pursuant to Title 28-B to purchase cannabis plants and cannabis seeds from registered caregivers and registered dispensaries that transacts such a purchase shall pay to the assessor the excise taxes that would have been imposed under subsections 1 to 4 on the sale of the cannabis plants and cannabis seeds if the cannabis plants and cannabis seeds had been sold by a cultivation facility licensee to another licensee. [PL 2023, c. 679, Pt. C, §13 (AMD).]

**6. Multiple licenses.** When a cultivation facility licensee also holds a license to operate another cannabis establishment, the taxes imposed by subsections 1 to 4 apply to any transfer of cannabis from the cultivation facility to the other cannabis establishment or, if no such transfer is made, to any activity undertaken pursuant to Title 28-B, section 501, subsection 2 or 4 with regard to cannabis cultivated by the cultivation facility. [PL 2019, c. 231, Pt. B, §7 (NEW); PL 2021, c. 669, §5 (REV).]

**SECTION HISTORY**

PL 2019, c. 231, Pt. B, §7 (NEW). PL 2021, c. 323, §§3, 4 (AMD). PL 2021, c. 669, §5 (REV). PL 2023, c. 679, Pt. C, §13 (AMD).

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