**§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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