

**HOUSE . . . . . No. 3201**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Timothy R. Whelan***

*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 Dennis to impose a local sales tax on certain sales of medical marijuana.

PETITION OF:

NAME:

*Timothy R. Whelan*

DISTRICT/ADDRESS:

*1st Barnstable*

**HOUSE . . . . . No. 3201**

---

By Mr. Whelan of Brewster, a petition (accompanied by bill, House, No. 3201) of Timothy R. Whelan (by vote of the town) that the town of Dennis be authorized to impose a local sales tax on the sale of medical marijuana. Marijuana Policy. [Local Approval Received.]

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3357 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act authorizing the town of Dennis to impose a local sales tax on certain sales of medical marijuana.

*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 Dennis may impose a local sales tax upon: (1)  
3 the retail sale of medical marijuana sold by a medical marijuana treatment center licensed by the  
4 commonwealth pursuant to chapter 369 of the acts of 2012 originating within the town, (2) the  
5 wholesale sale of medical marijuana by a treatment center located in the town to another  
6 treatment center located in another municipality, (3) the wholesale sale of medical marijuana  
7 cultivated in the town of Dennis to a licensed medical marijuana treatment center located in  
8 another municipality, and (4) the wholesale value of medical marijuana cultivated in the town of  
9 Dennis and sold by a licensed medical marijuana treatment center located in another  
10 municipality. The sales tax imposed pursuant to this act shall be at a rate of 5 percent of the gross

11 receipts from the retail or wholesale sale of medical marijuana. The sales tax imposed pursuant  
12 to this section shall be paid to the treasurer of the town on a quarterly basis.

13 SECTION 2. This act shall take effect upon passage.