

HOUSE No. 3298

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 per cent 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.