

HOUSE No. 148

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 relative to allowing a local sales tax on medical marijuana.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/25/2021</i>

HOUSE No. 148

By Mr. Dooley of Norfolk, a petition (accompanied by bill, House, No. 148) of Shawn Dooley relative to local sales tax upon sale or transfer of medical marijuana or medical marijuana products. Cannabis Policy.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3597 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to allowing a local sales tax on 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 Chapter 64N of the General Laws, as appearing in the 2016 Official Edition, is hereby
2 amended by adding the following section:-

3 Section 6. (a) Notwithstanding section 6 of chapter 64H or any other general or special
4 law to the contrary, a city or town that accepts this section in the manner provided in section 4 of
5 chapter 4 may impose a local sales tax upon sale or transfer of medical marijuana or medical
6 marijuana products sold or transferred pursuant to chapter 369 of the acts of 2012 by a medical
7 marijuana treatment center or marijuana retailer operating within the city or town to anyone other
8 than a marijuana establishment at a rate not greater than 6.25 per cent of the total sales price
9 received by the medical marijuana treatment center or marijuana retailer as a consideration for
10 the sale of medical marijuana or medical marijuana products. The medical marijuana treatment

11 center or marijuana retailer shall pay the local sales tax imposed under this section to the
12 commissioner at the same time and in the same manner as the sales tax due to the
13 commonwealth.

14 (b) All sums received by the commissioner under this section shall, at least quarterly, be
15 distributed, credited and paid by the treasurer and receiver-general upon certification of the
16 commissioner to each city or town that has accepted this section in proportion to the amount of
17 the sums received in that city or town. Any city or town seeking to dispute the commissioner's
18 calculation of its distribution under this subsection shall notify the commissioner, in writing, not
19 later than 1 year from the date the tax was distributed by the commissioner to the city or town.