

§1818. Tax on adult use cannabis and adult use cannabis products**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/01/26)**

Before January 1, 2026, all sales tax revenue collected pursuant to section 1811 on the sale of adult use cannabis and adult use cannabis products must be deposited into the General Fund, except that, before January 1, 2026, on or before the last day of each month, the State Controller shall transfer 12% of the sales tax revenue received by the assessor during the preceding month pursuant to section 1811 to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund established under Title 28-B, section 1101. Beginning January 1, 2026, on or before the last day of each month, the State Controller shall transfer 9% of the sales tax revenue received by the assessor on the sale of adult use cannabis and adult use cannabis products during the preceding month pursuant to section 1811 to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund established under Title 28-B, section 1101. [PL 2025, c. 388, Pt. F, §2 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

SECTION HISTORY

PL 2017, c. 409, Pt. D, §4 (NEW). PL 2021, c. 645, §5 (AMD). PL 2021, c. 669, §5 (REV). PL 2025, c. 388, Pt. F, §2 (AMD). PL 2025, c. 388, Pt. F, §5 (AFF).

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