

§4923. Excise tax imposed**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/01/26)**

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. Before January 1, 2026, 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. Beginning January 1, 2026, a cultivation facility licensee shall pay an excise tax of \$223 per pound or fraction thereof of cannabis flower sold to other licensees in the State.

[PL 2025, c. 388, Pt. F, §3 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

2. Excise tax on cannabis trim. Before January 1, 2026, 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. Beginning January 1, 2026, a cultivation facility licensee shall pay an excise tax of \$63 per pound or fraction thereof of cannabis trim sold to other licensees in the State.

[PL 2025, c. 388, Pt. F, §3 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

3. Excise tax on immature cannabis plants and seedlings. Before January 1, 2026, 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. Beginning January 1, 2026, a cultivation facility licensee shall pay an excise tax of \$1 per immature cannabis plant or seedling sold to other licensees in the State.

[PL 2025, c. 388, Pt. F, §3 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

3-A. Excise tax on mature cannabis plants. Beginning July 1, 2021, and before January 1, 2026, a cultivation facility licensee shall pay an excise tax of \$35 per mature cannabis plant sold to other licensees in the State. Beginning January 1, 2026, a cultivation facility licensee shall pay an excise tax of \$23 per mature cannabis plant sold to other licensees in the State.

[PL 2025, c. 388, Pt. F, §3 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

4. Excise tax on cannabis seeds. Before January 1, 2026, a cultivation facility licensee shall pay an excise tax of 30¢ per cannabis seed sold to other licensees in the State. Beginning January 1, 2026, a cultivation facility licensee shall pay an excise tax of 20¢ per cannabis seed sold to other licensees in the State.

[PL 2025, c. 388, Pt. F, §3 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

5. Excise tax on purchases from registered caregivers and registered dispensaries.

[PL 2025, c. 388, Pt. F, §3 (RP); PL 2025, c. 388, Pt. F, §5 (AFF).]

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).]

7. Sales and transfers between licensed cultivation facilities. An excise tax is not imposed on a sale of adult use cannabis to a cultivation facility or on a transfer of adult use cannabis to a cultivation facility.

[PL 2025, c. 388, Pt. F, §3 (NEW); PL 2025, c. 388, Pt. F, §5 (AFF).]

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). PL 2025, c. 388, Pt. F, §3 (AMD). PL 2025, c. 388, Pt. F, §5 (AFF).

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