



# Taxes on Adult-Use Marijuana

*Last updated: January 21, 2020*

## Alaska

- \$50 per ounce wholesale tax on flower sold from cultivators to other licensees
  - \$15 per ounce wholesale tax on trim sold from from cultivators to other licensees
  - Municipalities impose additional local taxes on marijuana sales up to 8%
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## California

- \$9.65 per ounce wholesale tax on flower sold from cultivators to other licensees
  - \$2.87 per ounce wholesale tax on flower sold from cultivators to other licensees
  - 15% retail excise tax on marijuana sales to consumers
  - 7.25-10.75% normal statewide sales tax with additional local taxes
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## Colorado

- 15% wholesale excise tax on products sold by cultivators (price is based on a “fair market rate” determined periodically by regulators)
  - 15% retail sales tax on marijuana
  - Municipalities impose additional local sales taxes on marijuana up to 9%
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## Illinois

- 7% wholesale excise tax on marijuana sold by cultivators
  - 10% retail marijuana sales tax on products <35% THC
  - 20% retail marijuana sales on infused products (e.g. edibles)
  - 25% retail marijuana sales tax on products >35% THC
  - 6.25-16.25% normal statewide sales tax with additional local taxes
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## Maine

- \$335 per pound wholesale tax on flower sold from cultivators to other licensees

- \$94 per pound wholesale tax on trim sold from cultivators to other licensees
  - \$1.50 per seedling wholesale tax on immature plants sold from cultivators to other licensees
  - \$0.30 per seed wholesale tax on seeds sold from cultivators to other licensees
  - 10% retail tax on marijuana sales
  - 5.5% normal statewide sales tax
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## **Massachusetts**

- 10.25% retail excise tax on marijuana sales
  - 6.25% normal statewide sales tax
  - Municipalities impose additional local sales taxes on marijuana up to 3%
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## **Michigan**

- 10% retail excise tax on marijuana sales
  - 6% normal statewide sales tax
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## **Nevada**

- 15% wholesale excise tax on products sold by cultivators (price is based on a “fair market rate” determined periodically by regulators)
  - 15% retail excise tax on marijuana sales to consumers
  - 6.25-8.625% normal statewide sales tax with additional local taxes
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## **Oregon**

- 17% retail marijuana sales tax
  - Municipalities impose additional local sales taxes on marijuana up to 3%
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## **Washington**

- 37% retail excise tax on marijuana sales to consumers
- 7-10.5% normal statewide sales tax with additional local taxes