

Local Government Impact

This bill clarifies that counties and statutory cities have the authority to levy a voter approved sales tax on retail marijuana and retail marijuana products. This tax would be in addition to sales taxes already imposed on all tangible personal property by the county or statutory city. The jurisdiction levying the sales tax would be responsible for collecting, administering, and enforcing it.

In addition, the bill authorizes counties and statutory cities to levy a voter approved excise tax. The excise tax on retail marijuana would be collected on the first transfer of marijuana from a marijuana cultivation facility. The jurisdiction levying the excise tax would be responsible for collecting, administering, and enforcing it.

The bill has a conditional local government revenue and expenditure impact. A voter approved tax on marijuana and marijuana products will increase local government revenue and administrative costs. This impact is not estimated because it is dependent on local voter approval of new taxes, the tax rates, marijuana sales, and costs to administer and collect the tax.

The bill applies to both previously approved taxes and voter approved taxes in the future.

Effective Date

This bill was postponed indefinitely by the Senate State, Veterans, and Military Affairs Committee on May 1, 2015.

State and Local Government Contacts

Revenue	Counties	Municipalities
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