

Sales Tax Return Filing Requirements For Marijuana Businesses

(All sales tax returns are due by the 20th day of month following the end of the period being reported.)



Marijuana Cultivator

Medical Only

Retail Only

Medical & Retail

Cultivation is same location as medical center and/or MIP

Location is a stand alone cultivation

Cultivation is same location as retail store and/or MIP

Location is a stand alone cultivation

Cultivation is same location as medical center & retail store and/or MIPs

Location is a stand alone cultivation

1 sales tax return
(Use medical center/MIP sales tax return)

1 sales tax return
(Use medical center/MIP sales tax return)

1 sales tax return, 1 retail marijuana sales tax return
(Use retail store/MIP sales tax return for standard sales tax)

1 wholesale sales tax return required for each stand alone location
(Due on Jan. 20th)

2 retail sales tax returns for each location
(1 for medical center & 1 for retail store)
1 retail marijuana sales tax return (for retail store only)

1 wholesale sales tax return required for each retail stand alone location
(Due on Jan. 20th)

Marijuana Infused Product Manufacturer (MIP)

