

Tax Rates on Recreational Marijuana

	State Excise Tax Rate	State Sales Tax	Local Sales Tax	Total Tax Rate as a % of Retail Price [1]
Alaska	\$50 per oz at the wholesale level	No Statewide Sales Tax	Range of 0 - 7.5% 1.3% average rate (ITEP)	~ 18.3% [2]
Colorado	15% Excise Tax on average market sale rate 10% Retail Sales Tax* (*schedule to be reduced to 8% on 7/1/17)	2.9% State Sales Tax	Range of 0 - 8.0% / 3.2% average rate (ITEP) 3.5% special sales tax rate for marijuana (e.g. Denver local rate is 7.15% = (3.15+3.65))	22.2% - 26.15%
Oregon	25% Retail Sales Tax* (*schedule to be reduced to 17%)	No Statewide Sales Tax	Up to 3% specific to marijuana	25% to 28%
Washington	37% Retail Sales Tax (effective 7/1/15)	6.5% State Sales Tax and 0.484% B&O tax on gross receipts	Range of 0.5 - 3.1% 2.3% average rate (calculated)	~ 46.7%

[1] calculated by JFO

[2] using a price of \$290 per ounce

	State Excise Tax Rate	State Sales Tax	Local Sales Tax	Total Tax Rate as a % of Retail Price [1]
Spiritous Liquor	25% of gross receipts	6% sales tax	1% local option tax	up to 32%

Prepared by JFO/st