

## **LOCAL OPTION MARIJUANA EXCISE TAX**

### § XXXX. LOCAL OPTION MARIJUANA RETAIL EXCISE TAX

(a) For any municipality where there is located a marijuana retailer, the legislative body of that municipality may recommend the adoption of a one percent marijuana excise tax. After the recommendation of the legislative body, the voters of that municipality, at an annual or special meeting warned for that purpose, by a majority vote of those present and voting, may approve the assessment a one percent marijuana retail excise tax. Once approved by the legislative body and the voters of the municipality, the tax authorized by this section shall go into effect on the July 1 following both approval dates.

(b) Any tax imposed under this section shall be collected by any marijuana retailer in the relevant municipality in addition to the marijuana retail excise tax authorized by subchapter 5 of chapter 87 of title 18. All the requirements relating the tax authorized by subchapter 5 of chapter 87 of title 18, including the collection of that tax and payment of that tax to the Commissioner of Taxes, shall also apply to any tax imposed under this section.

(c) The Department of Taxes shall collect local options taxes remitted by retailers under this section, and account for those amounts separately for each municipality. The Department of Taxes shall, on a monthly basis, transfer taxes collected under this section to the appropriate municipality.

(d) As used in this section, "municipality" means a city, town, or incorporated village.

(e) Nothing in this section shall affect the validity of any existing provision of law or municipal charter authorizing a municipality to impose a different local option.