

State	Tax Structure	Fee Structure
Alaska	Excise tax on marijuana cultivate at final retail sale: <ul style="list-style-type: none"> • \$50 per ounce of flower • \$15 per ounce of stem/leaves 	<ul style="list-style-type: none"> • New marijuana establishment license: \$1,000, license renewal application \$600 • License fees by type <ul style="list-style-type: none"> • Retail store license \$5,000 • Limited cultivation \$1,000 • Cultivation facility \$5,000 • Concentrate manufacturing facility \$1,000 • Product manufacturing facility \$5,000 • Testing facility \$1,000
California	15% gross receipts excise tax on retail sales <ul style="list-style-type: none"> • Collected by retailer, paid to distributor Cultivation tax on distributors or manufacturers <ul style="list-style-type: none"> • \$9.25 per ounce of flowers • \$2.75 per ounce of leaves Sales tax on gross receipts <ul style="list-style-type: none"> • State sales tax: 6% • Local sales tax: 1.25% • District sales taxes up to 1% 	Application Fees: \$1,000 for most licenses Annual Fees for License Types: <ul style="list-style-type: none"> • Testing Laboratory: From \$12,500 to \$90,000 depending on value of operations • Distributors: From \$500 to \$200,000 depending on value of operations • Microbusiness: From \$10,000 to \$180,000 depending on value of operations • Event organizer: \$5000 to \$15,000 depending on number of events planned Food and Agriculture Fees: \$1205 to \$77,905 depending size of business
Colorado	15% retail marijuana excise tax <ul style="list-style-type: none"> • Tax applies to first sale from a retail cultivator to a retail store or product manufacturer 15% marijuana sales tax Local option taxes up to 8% (sales and excise taxes)	Retail marijuana establishment fee: \$5000 Annual renewal fees, \$500 late renewal fee
Maine	4 Excise Taxes on Wholesale paid by cultivators <ul style="list-style-type: none"> • \$335 per pound of marijuana flower and mature marijuana plants • \$94 per pound of marijuana trim • \$1.50 per immature marijuana plant or seedling • \$0.30 per marijuana seed 10% retail sales tax on imposed on value of adult marijuana and marijuana products	Fees for License Types: <ul style="list-style-type: none"> • Cultivators: Varying depending on tier <ul style="list-style-type: none"> • Tier 1: \$100 application fee, \$9-17 per mature marijuana plant • Tier 2: \$500 application fee, \$1,500 or \$3,000 for outdoor or indoor cultivators • Tier 3: \$500 application fee, \$5,000 or \$10,000 for outdoor or indoor cultivators • Tier 4: \$500 application fee, \$15,000 or \$30,000 for outdoor or indoor cultivators • Nursery cultivators: \$60 application fee, \$350 license fee • Products manufacturing facilities and stores: \$250 application fee, \$2,500 license fee • Testing facilities: \$250 application fee, \$1,000 license fee

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Massachusetts	10.75% excise tax on retail sales State sales tax of 6.25% Local option taxes up to 3%	Application Fees and Annual License Fees on License Types: <ul style="list-style-type: none"> •Cultivators: Varying depending on tier, (indoor/outdoor) <ul style="list-style-type: none"> • Up to 5,000 sq/ft: app. fee \$200 (I)/\$100 (O), annual fee \$1,250 (I)/\$625 (O) • 5,001-10,000 sq/ft: app. fee \$400 (I)/\$200 (O), annual fee \$2,500 (I)/\$1,250(O) • 10,001-20,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$5,000 (I)/\$2,500 (O) • 20,001-30,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$7,500 (I)/\$3,750 (O) • 30,001-40,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$10,000 (I)/\$5,000 (O) • 40,001-50,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$12,500 (I)/\$6,250 (O) • 50,001-60,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$15,000 (I)/\$7,500 (O) • 60,001-70,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$17,500 (I)/\$8,750 (O) • 70,001-80,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$20,000 (I)/\$10,000 (O) • 80,001-90,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$22,500 (I)/\$11,250 (O) • 90,001-100,000 sq/ft: app. fee \$600 (I)/\$300 (O), annual fee \$25,000 (I)/\$12,500 (O) •Craft Marijuana Cooperative: fees vary depending on locations •Microbusiness: \$300 app. Fee, annual fee 50% depending on type of business •Testing: \$300 app fee, \$5,000 annual fee •Transporter: \$300 app fee, \$5,000 annual fee •Research Laboratory: \$300 app fee, \$1,000 annual fee
Oregon	17% state sales tax Up to 3% local option tax	\$250 application and license renewal fee for all license types Annual fees depending on license types <ul style="list-style-type: none"> •Producers: <ul style="list-style-type: none"> • Micro Tier I: \$1,000 • Micro Tier II: \$2,000 • Tier I \$3,750 • Tier II \$5,750 •Processors: \$4,750 •Wholesalers: \$4,750, but \$1,000 for micro wholesalers •Retailers: \$4,750 •Laboratories :\$4,750, but \$2,250 for a sampling laboratory •Producers: Other fees for background checks, license transfers, packaging and labelling approval

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Nevada	15% wholesale excise tax on fair market value at wholesale 10% excise tax on retail sales State (6.85%) and local sales tax	\$5,000 application fee for all licenses License initial and annual fees depending on license type: Retail Store: \$20,000 initial, \$6,600 annual fee Cultivation: \$30,000 initial, \$10,000 renewal Manufacturing: \$10,000 initial, \$3,300 renewal Distribution: \$15,000 initial, \$5,000 renewal Testing: \$15,000 initial, \$5,000 renewal Background check fees
Washington	37% excise tax on retail sales 6.5% state sales tax Local option taxes	\$250 application fee and initial license and renewal fee of \$1,381 for all license types License Types: producer, retailer, processor, transporter, research Other fees for criminal background checks, ownership change fees

Sources: Governor’s Marijuana Advisory Commission, Tax and Regulate Subcommittee Final Report, Tax Foundation