

Rebecca Wasserman
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Cannabis/Tobacco Products Tax

1 Sec. 1. 32 V.S.A. § 7811 is amended to read:

2 § 7811. IMPOSITION OF TOBACCO PRODUCTS TAX

3 * * *

4 (b) The tax established in this section shall not be imposed on:

5 (1) cannabis-related supplies sold by a dispensary registered under 18

6 ~~V.S.A. chapter 86~~ 7 V.S.A. chapter 37 to registered patients and registered

7 caregivers, as those terms are defined in ~~18 V.S.A. § 4472~~ 7 V.S.A. § 972;

8 (2) cannabis products, as defined in 7 V.S.A. § 831, that do not contain

9 tobacco; or

10 (3) hemp or hemp products, as defined in 6 V.S.A. § 562, that do not

11 contain tobacco.

12 Sec. 2. EFFECTIVE DATE

13 This act shall take effect on July 1, 2023, except that, notwithstanding 1

14 V.S.A. § 214, Sec. 1, 32 V.S.A. § 7811(b)(1)(exemption; cannabis sold by

15 dispensaries), shall take effect retroactively on March 1, 2022.