

1 Sec. 4. 18 V.S.A. § 4230a is amended to read:

2 § 4230a. CANNABIS POSSESSION BY A PERSON 21 YEARS OF AGE
3 OR OLDER

4 (a)(1) Except as otherwise provided in this section, a person 21 years of age
5 or older who possesses ~~one ounce~~ two ounces or less of cannabis or ~~five~~ 10
6 grams or less of hashish and two mature cannabis plants or fewer or four
7 immature cannabis plants or fewer or who possesses paraphernalia for
8 cannabis use shall not be penalized or sanctioned in any manner by the State or
9 any of its political subdivisions or denied any right or privilege under State
10 law. The ~~one ounce~~ two-ounce limit of cannabis or ~~five~~ 10 grams of hashish
11 that may be possessed by a person 21 years of age or older shall not include
12 cannabis cultivated, harvested, and stored in accordance with section 4230e of
13 this title.

14 * * *

15 * * * Event Permit; Pilot Program * * *

16 Sec. 5. 7 V.S.A. § 912 is added to read:

17 § 912. EVENT PERMIT

18 (a) Authorization. The Board may grant event permits to licensed cannabis
19 retail establishments in good standing. The holder of an event permit is
20 authorized to oversee and administer a commercial event pursuant to this
21 section and procedures adopted by the Board. Notwithstanding section 833 of

1 ~~this title, persons 21 years of age or older may consume cannabis or cannabis~~
2 ~~products at an event authorized pursuant to this section. No cannabis or~~
3 ~~cannabis products shall be consumed at an event authorized by this section.~~

4 (b) Eligibility. A licensed cannabis **retail** establishment is eligible to apply
5 for an event permit, provided that the establishment submits a fee and
6 application demonstrating to the Board’s satisfaction:

7 (1) that the establishment has received written approval from the local
8 cannabis control commission created pursuant to 7 V.S.A. § 863, or the
9 municipal legislative body if no local cannabis control commission exists,
10 which may include conditions and limitations appropriate to protect the public,
11 manage traffic, and abate nuisance;

12 (2) a security plan to ensure that intoxicated persons or persons under 21
13 years of age cannot access the space subject to the permit, that the premises are
14 secured from diversion or inversion, and that the premises lawfully may be
15 used for the purpose intended;

16 (3) a product sale plan that describes quantities and types of cannabis
17 and cannabis products that will be offered for sale and how the cannabis will
18 be transported, monitored, secured, displayed, and sold in conformity with
19 State law and Board rule;

20 (4) capacity to administer and enforce the required plans, and
21 confirmation that the applicant has secured the services of a county law

1 enforcement agency or private security provider licensed pursuant to 26 V.S.A.
2 chapter 59, if required by the Board;

3 (5) proof of commercially reasonable insurance for the proposed event;
4 and

5 (6) compliance with any other health and safety requirements that the
6 Board may prescribe for the particular event or event location, including limits
7 on attendees ~~or types of products that may be consumed at the event site.~~

8 (c) Restrictions. Annually, the Board shall issue not more than ~~five permits~~
9 ~~for public events and five permits for private events~~ ten permits for public
10 events. ~~An event permit shall be issued only for events being held at locations~~
11 ~~within a municipality that has voted affirmatively to permit the operation of~~
12 ~~cannabis retail establishments.~~ An event permit shall be valid for a single
13 event not to exceed 24 hours held at a single access-controlled location. An
14 event permit shall not be issued for a location at which alcoholic beverages are
15 sold or furnished for on-premises consumption. A cannabis retailer that holds
16 an event permit shall not conduct sales at the licensed retail location and the
17 permitted event contemporaneously, except for sales conducted from a
18 permitted event location that is contiguous with the licensed retail location.
19 The holder of an event permit shall sell only registered adult-use cannabis and
20 cannabis products at the event.

1 (d) Noncompliance; penalties. Deviation from security and sales plans,
2 product tracking and taxation requirements, or permit terms shall be a violation
3 subject to adverse licensing action consistent with Board rules.

4 (e) Fee. Cannabis retail establishments shall be assessed a fee of \$500.00
5 to apply for an event permit, of which 50 percent shall be distributed to the
6 host municipality and 50 percent shall be deposited in the Cannabis Regulation
7 Fund.

8 (f) Procedures. The Board shall adopt procedures pursuant to 3 V.S.A.
9 § 835 to govern the event permits issued pursuant to this section, including
10 application procedures and associated forms, the permittee selection process,
11 security requirements, and event site restrictions. For the permittee selection
12 procedures, the Board shall include a requirement that permits are issued
13 equitably among cannabis establishment license categories.

14 (1) For each procedure proposed to be adopted or amended pursuant to
15 this section, the Board shall publish the proposed procedure on the Board’s
16 website and hold not fewer than two public hearings at which members of the
17 public may seek additional information or submit oral or written comments
18 concerning the proposed procedure.

19 (2) The Board shall not be required to initiate rulemaking pursuant to
20 3 V.S.A. § 831(c) in relation to a procedure adopted pursuant to this section. A
21 procedure adopted pursuant to this section shall have the force of law and be

1 binding on all persons who apply for and hold an event permit pursuant to this
2 section.

3 Sec. 6. **[Deleted.]**

4 Sec. 7. 32 V.S.A. § 7902 is amended to read:

5 § 7902. CANNABIS EXCISE TAX

6 * * *

7 (b) The tax imposed by this section shall be paid by the purchaser to the
8 retailer or ~~integrated licensee~~ holder of an event permit. Each retailer or
9 ~~integrated licensee~~ permit holder shall collect from the purchaser the full
10 amount of the tax payable on each taxable sale.

11 * * *

12 Sec. 8. 32 V.S.A. § 7904 is amended to read:

13 § 7904. RETURNS; RECORDS

14 (a) Any retailer or ~~integrated licensee~~ holder of an event permit required to
15 collect the tax imposed by this chapter shall, on or before the 25th day of every
16 month, return to the Department of Taxes, under oath of a person with legal
17 authority to bind the retailer or ~~integrated licensee~~ permit holder, a statement
18 containing its name and place of business, the total amount of sales subject to
19 the cannabis excise tax made in the preceding month, and any information
20 required by the Department of Taxes, along with the total tax due. Retailers
21 and ~~integrated licensees~~ permit holders shall not remit the tax collected to the

1 Department of Taxes in cash absent the issuance of a waiver by the
2 Commissioner of Taxes, and the Commissioner may require that returns be
3 submitted electronically.

4 (b) Every retailer and ~~integrated licensee~~ permit holder shall maintain, for
5 not less than three years, accurate records showing all transactions subject to
6 tax liability under this chapter. The records are subject to inspection by the
7 Department of Taxes at all reasonable times during normal business hours.

8 Sec. 9. 32 V.S.A. § 7906 is amended to read:

9 § 7906. LICENSE

10 (a) Any retailer or ~~integrated licensee~~ holder of an event permit required to
11 collect tax imposed by this chapter must apply for and receive a cannabis retail
12 tax license from the Commissioner for each place of business within the State
13 where ~~he or she~~ the retailer or permit holder sells cannabis or cannabis
14 products prior to commencing business. The Commissioner shall issue
15 without charge a license, or licenses, empowering the retailer or ~~integrated~~
16 ~~licensee~~ permit holder to collect the cannabis excise tax, provided that a
17 retailer's or ~~integrated licensee's~~ permit holder's application is properly
18 submitted and the retailer or ~~integrated licensee~~ permit holder is otherwise in
19 compliance with applicable laws, rules, and provisions.

20 * * *

1 Sec. 10. CANNABIS CONTROL BOARD; RULES AND REPORT

2 (a) On or before July 1, 2027, the Cannabis Control Board shall initiate
3 rulemaking pursuant to 3 V.S.A. chapter 25 to adopt rules governing the event
4 permit established in Sec. 5 of this act.

5 (b) On or before November 15, 2027, the Cannabis Control Board shall
6 submit a written report to the House Committee on Government Operations
7 and Military Affairs and the Senate Committee on Economic Development,
8 Housing and General Affairs concerning the event permit established in Sec. 5
9 of this act. The report shall include a concise assessment of the benefits,
10 challenges, and administrative viability of the event permit program. The
11 Board may recommend best practices for security, inventory tracking, tax
12 enforcement, permit administration, local government coordination, and
13 optimizing market access for small cultivators. The Board shall recommend
14 updates to the statute governing event permits, including whether the statute
15 should be repealed on the date set by this act.

16 * * * Outdoor Cultivator Fees * * *

17 Sec. 10a. 7 V.S.A. § 910 is amended to read:

18 § 910. CANNABIS ESTABLISHMENT FEE SCHEDULE

19 The following fees shall apply to each person or product licensed by the
20 Board:

- 21 (1) Cultivators.

1 (A) Outdoor cultivators.

2 (i) Outdoor cultivator tier 1. Outdoor cultivators with up to 1,000
3 square feet of plant canopy or fewer than 125 cannabis plants in an outdoor
4 cultivation space shall be assessed an annual licensing fee of ~~\$750.00~~ \$375.00.

5 (ii) Outdoor cultivator tier 2. Outdoor cultivators with up to 2,500
6 square feet of plant canopy in an outdoor cultivation space shall be assessed an
7 annual licensing fee of ~~\$1,875.00~~ \$925.00.

8 (iii) Outdoor cultivator tier 3. Outdoor cultivators with up to
9 5,000 square feet of plant canopy in an outdoor cultivation space shall be
10 assessed an annual licensing fee of ~~\$4,000.00~~ \$2,000.00.

11 (iv) Outdoor cultivator tier 4. Outdoor cultivators with up to
12 10,000 square feet of plant canopy in an outdoor cultivation space shall be
13 assessed an annual licensing fee of ~~\$8,000.00~~ \$4,000.00.

14 (v) Outdoor cultivator tier 5. Outdoor cultivators with up to
15 20,000 square feet of plant canopy in an outdoor cultivation space shall be
16 assessed an annual licensing fee of ~~\$18,000.00~~ \$9,000.00.

17 ~~(vi) Outdoor cultivator tier 6. Outdoor cultivators with up to~~
18 ~~37,500 square feet of plant canopy in an outdoor cultivation space shall be~~
19 ~~assessed an annual licensing fee of \$34,000.00.~~

20 * * *

1 ~~(b)(1) A municipality that hosts any cannabis establishment may establish a~~
2 ~~cannabis control commission composed of commissioners who may be~~
3 ~~members of the municipal legislative body.~~

4 ~~(2) The local cannabis control commission may issue and administer~~
5 ~~local control licenses under this subsection for cannabis establishments within~~
6 ~~the municipality but shall not assess a fee for a local control license issued to a~~
7 ~~cannabis establishment. The commissioners may condition the issuance of a~~
8 ~~local control license upon compliance with any bylaw adopted pursuant to 24~~
9 ~~V.S.A. § 4414 or upon ordinances regulating signs or public nuisances adopted~~
10 ~~pursuant to 24 V.S.A. § 2291, except that ordinances may not regulate public~~
11 ~~nuisances as applied to:~~

12 ~~(A) tier 1 manufacturers; or~~

13 ~~(B) outdoor cultivators that are regulated in the same manner as the~~
14 ~~Required Agricultural Practices under subdivision 869(f)(2) of this title.~~

15 ~~(3) The commission may suspend or revoke a local control license for a~~
16 ~~violation of any condition placed upon the license.~~

17 ~~(4) The Board shall adopt rules relating to a municipality's issuance of a~~
18 ~~local control license in accordance with this subsection and the local~~
19 ~~commissioners shall administer the rules furnished to them by the Board as~~
20 ~~necessary to carry out the purposes of this section.~~

21 ***

1 * * *

2 Sec. 16. 7 V.S.A. § 881 is amended to read:

3 § 881. RULEMAKING; CANNABIS ESTABLISHMENTS

4 (a) The Board shall adopt rules to implement and administer this chapter in
5 accordance with subdivisions (1)–(8) of this subsection.

6 * * *

7 (2)(A) Rules concerning cultivators shall include:

8 * * *

9 (v) labeling requirements for cannabis sold to retailers ~~and~~
10 ~~integrated licensees~~, including health warnings developed in consultation with
11 the Department of Health;

12 * * *

13 ~~(7) Rules concerning integrated licensees shall include the provisions~~
14 ~~provided in subdivisions (1)–(6) of this subsection and any additional~~
15 ~~provisions the Board deems appropriate for safe regulation of integrated~~
16 ~~licensees in accordance with this chapter. [Repealed.]~~

17 (8) Rules concerning propagators shall include:

18 * * *

19 (E) labeling requirements for cannabis sold to retailers ~~and integrated~~
20 ~~licensees~~;

21 * * *

1 Sec. 17. 7 V.S.A. § 901 is amended to read:

2 § 901. GENERAL PROVISIONS

3 * * *

4 (d)(1) There shall be **seven six** types of licenses available:

5 * * *

6 (E) a retailer license; **and**

7 (F) a testing laboratory license; ~~and~~

8 ~~(G) an integrated license.~~

9 * * *

10 (3)(A) Except as provided in subdivisions (B) and (C) of this
11 subdivision (3), an applicant and its affiliates may obtain a maximum of one
12 type of each type of license as provided in subdivisions (1)(A)–(F) of this
13 subsection (d). Each license shall permit only one location of the
14 establishment.

15 ~~(B) An applicant and its affiliates that control a dispensary registered~~
16 ~~on April 1, 2022 may obtain one integrated license provided in subdivision~~
17 ~~(1)(G) of this subsection (d) or a maximum of one of each type of license~~
18 ~~provided in subdivisions (1)(A)–(F) of this subsection (d). An integrated~~
19 ~~licensee may not hold a separate cultivator, propagator, wholesaler, product~~
20 ~~manufacturer, retailer, or testing laboratory license, and no applicant or its~~
21 ~~affiliates that control a dispensary shall hold more than one integrated license.~~

1 ~~An integrated license shall permit only one location for each of the types of~~
2 ~~activities permitted by the license: cultivation, propagator, wholesale~~
3 ~~operations, product manufacturing, retail sales, and testing. [Repealed.]~~

4 * * *

5 (e) A dispensary that obtains a retailer license ~~or an integrated license~~
6 pursuant to this chapter shall maintain the dispensary and retail operations in a
7 manner that protects patient and caregiver privacy in accordance with rules
8 adopted by the Board.

9 * * *

10 Sec. 18. 7 V.S.A. § 904 is amended to read:

11 § 904. CULTIVATOR LICENSE

12 (a) A cultivator licensed under this chapter may:

13 (1) cultivate, process, package, label, transport, test, and sell cannabis to
14 a licensed wholesaler, product manufacturer, retailer, ~~integrated licensee~~, and
15 dispensary;

16 * * *

17 (3) possess and sell cannabis products to a licensed wholesaler, product
18 manufacturer, retailer, ~~integrated licensee~~, and dispensary.

19 * * *

20 Sec. 19. 7 V.S.A. § 904a is amended to read:

21 § 904a. SMALL CULTIVATORS

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(d) Upon licensing, a small cultivator may sell cannabis to a licensed dispensary at any time for sale to patients and caregivers pursuant to the dispensary license ~~or to the public pursuant to an integrated license~~, including the time period before retail sales are permitted for licensed cannabis retailers.
Sec. 20. 7 V.S.A. § 910 is amended to read:

§ 910. CANNABIS ESTABLISHMENT FEE SCHEDULE

The following fees shall apply to each person or product licensed by the Board:

* * *

~~(6) Integrated licensees. Integrated licensees shall be assessed an annual licensing fee of \$100,000.00. [Repealed.]~~

* * *

Sec. 21. 7 V.S.A. § 974 is amended to read:

§ 974. RULEMAKING

(a)(1) The Board shall adopt rules to implement and administer this chapter. In adoption of rules, the Board shall strive for consistency with rules adopted for cannabis establishments pursuant to chapter 33 of this title where appropriate.

(2) Rules shall include:

* * *

1 (U) labeling requirements for cannabis sold to retailers and integrated
2 licensees, including health warnings developed in consultation with the
3 Department of Health;

4 * * *

5 Sec. 22. 7 V.S.A. § 987 is amended to read:

6 § 987. CANNABIS BUSINESS DEVELOPMENT FUND

7 (a) There is established the Cannabis Business Development Fund, which
8 shall be managed in accordance with 32 V.S.A. chapter 7, subchapter 5.

9 (b) The Fund shall comprise:

10 (1) ~~a one-time contribution of \$50,000.00 per integrated license to be~~
11 ~~made on or before October 15, 2022; and [Repealed.]~~

12 * * *

13 Sec. 23. **[Deleted.]**

14 * * * Household Income; Cannabis Business Expenses Deduction * * *

15 Sec. 24. 32 V.S.A. § 6061 is amended to read:

16 § 6061. DEFINITIONS

17 As used in this chapter unless the context requires otherwise:

18 * * *

19 (5) “Modified adjusted gross income” means “federal adjusted gross
20 income”:

21 * * *

1 Sec. 26. 32 V.S.A. § 3102 is amended to read:

2 § 3102. CONFIDENTIALITY OF TAX RECORDS

3 * * *

4 (e) The Commissioner may, in the Commissioner’s discretion and subject
5 to such conditions and requirements as the Commissioner may provide,
6 including any confidentiality requirements of the Internal Revenue Service,
7 disclose a return or return information:

8 * * *

9 (25) To the Cannabis Control Board for the purposes of administering
10 the Cannabis Excise Tax under chapter 207 of this title, the Sales and Use Tax
11 under chapter 233 of this title, and the exemptions to those taxes.

12 * * *

13 * * * Cannabis Cultivator Cooperatives * * *

14 Sec. 27. 7 V.S.A. § 904c is added to read:

15 § 904c. CANNABIS CULTIVATOR COOPERATIVE CORPORATIONS

16 Licensed cannabis cultivators may form a cannabis cultivator cooperative
17 corporation pursuant to 11 V.S.A. chapter 7 in the same manner as other
18 associations or persons engaged in the production of the agricultural or
19 handcraft products.

1 authority of the United States, with which the Governor has entered into an
2 agreement pursuant to this section.

3 (3) “Foreign licensee” means the holder of a cannabis license issued
4 pursuant to the laws of another State that has entered into an agreement
5 pursuant to this section.

6 (4) “Vermont license” means a cannabis license issued by the Board.

7 (b) The Governor is authorized to enter into an agreement with another
8 state or states authorizing medical or commercial cannabis activity, or both,
9 between entities licensed under the laws of the contracting state and entities
10 operating with a Vermont license, provided that:

11 (1) the commercial cannabis activities are lawful and subject to
12 licensure under the laws of the contracting state; and

13 (2) with respect to the interstate transportation of cannabis or cannabis
14 products, the agreement prohibits the following:

15 (A) the transportation of cannabis and cannabis products by any
16 means other than those authorized under the laws of the contracting state and
17 the regulations of the Board; and

18 (B) the transportation of cannabis and cannabis products through the
19 jurisdiction of a state, district, commonwealth, territory, or possession of the
20 United States that does not authorize that transportation.

1 (c) Notwithstanding any other law, a foreign licensee may engage in
2 commercial cannabis activity with a Vermont licensee and a Vermont licensee
3 may engage in commercial cannabis activity with a foreign licensee, subject to
4 the requirements and limitations set forth in this section.

5 (d) A foreign licensee shall not engage in commercial cannabis activity
6 within the boundaries of this State without a Vermont license, or engage in
7 commercial cannabis activity within a local jurisdiction without proper
8 authorization issued by the local jurisdiction.

9 (e) An agreement shall require that the contracting state impose
10 requirements on foreign licensees with regard to cannabis and cannabis
11 products to be sold or otherwise transferred or distributed within this State that
12 meet or exceed the requirements applicable to Vermont licensees, including:

13 (1) enforceable public health and safety standards that are equivalent to
14 the requirements of the Board;

15 (2) mandatory participation in a system administered by this State to
16 regulate and track cultivation, manufacturing, distribution, transportation, sale,
17 and destruction of cannabis and cannabis products from seed to sale;

18 (3) standards for testing of cannabis or cannabis products that meet or
19 exceed the standards applicable to testing laboratories licensed by the Board;

1 (4) requirements for the packaging and labeling of cannabis and
2 cannabis products that meet or exceed the packaging and labeling requirements
3 established pursuant to Board rules;

4 (5) requirements for quality assurance and inspection of cannabis or
5 cannabis products that meet or exceed the requirements applicable to cannabis
6 or cannabis products cultivated, manufactured, or sold by Vermont licensees;

7 (6) restrictions on marketing, labeling, and advertising within this State
8 by foreign licensees that meet or exceed the restrictions of Vermont licensees
9 pursuant to this title; and

10 (7) a process for identification of adulterated or misbranded cannabis
11 products, and the destruction of those products, using standards that meet or
12 exceed the standards and procedures adopted by the Board.

13 (f) An agreement shall require that the contracting state impose restrictions
14 upon advertising, marketing, labeling, or sale within the contracting state that
15 meet or exceed restrictions established pursuant to this title and the rules
16 adopted by the Board.

17 (g) An agreement shall provide for collection of all taxes applicable to the
18 medical or commercial cannabis activity.

19 (h) An agreement shall include provisions requiring the Board and any
20 other appropriate regulatory authorities of the contracting state to address
21 public health and welfare emergencies concerning cannabis or cannabis

1 products that are sold or intended for sale within this State, including for
2 prompt recall or embargo of adulterated or misbranded cannabis products.

3 (i) An agreement shall include provisions requiring appropriate regulatory
4 authorities of each state to investigate instances of alleged noncompliance with
5 the commercial cannabis regulatory rules and regulations upon request by the
6 other state and in accordance with mutually agreed-upon procedures. An
7 agreement shall include provisions requiring the contracting state to reasonably
8 cooperate with this State’s investigations concerning foreign licensees and
9 requiring the Board to reasonably cooperate with investigations by the
10 contracting state concerning persons or entities holding Vermont licenses.

11 (j) An agreement shall include appropriate provisions reflecting Board
12 programs and efforts to promote the inclusion and support of individuals and
13 communities in the cannabis industry who are linked to populations and
14 neighborhoods that were negatively or disproportionately impacted by
15 cannabis criminalization.

16 (k) Prior to the execution of an agreement or amendment to an agreement,
17 the Governor shall:

18 (1) Submit the proposed agreement or amendments to the Board and the
19 Joint Fiscal Committee for review and comment. The Board and Committee
20 shall have 60 days to review the proposed agreement or amendment and to
21 submit written recommendations to the Governor. The Governor shall

1 consider all recommendations submitted by the Board and Committee and may
2 revise the proposed agreement or amendment to incorporate the
3 recommendations. If the Governor does not incorporate any recommendations,
4 the Governor shall set forth, in writing, the reasons for not incorporating the
5 recommendations.

6 (2) Post the proposed agreement or amendment on the Governor’s and
7 Board’s internet websites for public comment for 30 days. The Governor shall
8 consider any comments received.

9 (1) An agreement entered into pursuant to this section shall not take effect
10 unless one of the following occurs:

11 (1) federal law is amended to allow for the interstate transfer of cannabis
12 or cannabis products between authorized commercial cannabis businesses;

13 (2) federal law is enacted that specifically prohibits the expenditure of
14 federal funds to prevent the interstate transfer of cannabis or cannabis products
15 between authorized commercial cannabis businesses;

16 (3) the U.S. Department of Justice issues an opinion or memorandum
17 allowing or tolerating the interstate transfer of cannabis products between
18 authorized commercial cannabis businesses; or

19 (4) the Attorney General issues a written opinion that implementation of
20 agreements entered into under this section will not result in significant legal

1 risk to this State based on review of federal judicial decisions and
2 administrative action.

3 (m) The Board shall notify the Governor and the General Assembly upon
4 the occurrence of an event described in subsection (l) of this section and shall
5 post the notification on the Board’s website.

6 (n) The Board may adopt emergency rules pursuant to 3 V.S.A. § 844
7 governing the procedures for admission of a foreign licensee to conduct
8 commercial cannabis activities within the State. Notwithstanding 3 V.S.A.
9 § 844(b), the Board’s emergency rules shall be effective for one year from the
10 date of adoption. Within 90 days after adopting the emergency rules, the
11 Board shall report to the House Committee on Government Operations and
12 Military Affairs and the Senate Committee on Economic Development,
13 Housing and General Affairs concerning its recommendations for necessary
14 updates to Vermont’s cannabis laws and a proposal for permanent rules
15 governing commercial cannabis activities subject to an agreement.

16 Sec. 28. [Deleted.]

17 * * * Repeals * * *

18 Sec. 29. **REPEALS**

19 (a) 7 V.S.A. § 909 (integrated license) is repealed on July 1, 2026.

20 (b) 7 V.S.A. § 862 (cannabis establishment chapter not applicable to hemp
21 or therapeutic use of cannabis) is repealed on July 1, 2026.

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(E) prohibit a landlord from banning ~~possession or~~ use of lighted cannabis or cannabis products intended for inhalation in a lease agreement; or

* * *

* * * Effective Dates * * *

Sec. 32. EFFECTIVE DATES

(a) This section shall take effect on passage.

(b) Notwithstanding 1 V.S.A. § 214, Sec. 24 (household income; cannabis business expenses deduction) shall take effect retroactively on January 1, 2025, for household income received beginning in the 2025 calendar year and shall apply to property tax credit claims filed on and after January 1, 2026.

(c) Sec. 10a (cannabis establishment fee schedule) shall take effect on July 1, 2027.

(d) Sec. 13 (cannabis establishment fee schedule) shall take effect on July 1, 2027.

(e) All other sections shall take effect on July 1, 2026.