

I. Potency, Serving & Package Limits

	VT	MA	ME	NY	CT	NJ
Potency (flower)	30% THC	N/A	N/A	N/A	30%	N/A
Serving (mg)	5 mg	5.5 mg	10 mg	10 mg	5 mg	10 mg
Product Package (mg)	100 mg	110 mg	200 mg	100 mg	100 mg	100 mg

II. Transaction Limits

	VT	MA	ME	NY	CT	NJ
Flower	1 oz	1 oz*	2.5 oz	3 oz	1 oz	1 oz
Products	8400 mg	500 mg (edibles) 5 g (concentrates, tinctures)	10 g (concentrate)	24 g (concentrate)	5 g (concentrate, vape oil) 500 mg (edibles)	4 g (concentrate, vape oil) 1000 mg (edibles)

III. Delivery

	VT	MA	ME	NY	CT	NJ
Medical	Y	Y	Y	Y	Y	Y
Recreational	N	Y	Y	Y	Y	Y
Address Restrictions	Y	Y	Y	Y	Y	Y

IV. Taxation

	VT	MA	ME	NY	CT	NJ
Excise	14%	10.75%	Flower: \$223 per pound (wholesale); Trim: \$63 per pound (wholesale); Immature plant: \$1 per plant (wholesale); Seeds: \$0.20 per seed (wholesale)	9% distributor tax (wholesale); 13% excise tax (retail); 3.15% gross receipts tax on medical sales	Flower: 0.625 % per mg of THC; Edibles: \$0.0275 per mg of THC; Other: 0.9 % per mg of THC	Social Equity Excise Fee: \$2.50 per ounce of flower (wholesale)
Sales	6% Sales and Use Tax; 1% local option tax (where applicable)	6.25% sales tax; municipalities may impose up to 3% "Marijuana Local Tax Option" on retail sales	14% on adult – use sales; 5.5% medical use non-edible products; 8% for medical-use edible products	exempt	6.35% sales tax; 3% municipal tax	6.625% sales tax; municipalities may impose up to 2% "Local Cannabis Transfer Tax" on retail sales
Net	20 – 21%	17 – 20%				
Med Exempt	Y	Y	N	Y	Y	Y
Tax Allocation	30% of excise tax to the Substance Misuse Prevention Special Fund; 70% to general fund; sales tax to Universal Afterschool and Summer Special Fund	15% of excise tax to the Cannabis Social Equity Trust Fund; remainder and sales tax to general fund	9% of excise and sales tax revenues to the Public Health and Safety and Municipal Opt-in Fund; \$2M annually to recovery centers; medical sales tax to general fund	40% to Education; 40% to Community Reinvestment; 20% to substance use treatment and public education Medical tax: 45% to host counties; 5% to prevention; 5% criminal justice services; 45% to Cannabis Revenue Fund	60% to social equity and innovation fund; 25% to prevention and recovery; 15% to general fund	70% to municipalities defined as "Impact Zones"; 15% to Underage Deterrence and Prevention Account, Balance General Fund.

V. Social Consumption

	VT	MA	ME	NY	CT	NJ
On-site Retail	N	N	N	N	N	Y (Retail establishment may seek endorsement for on-site consumption area)
Lounge / Cafe license	N	Y	N	Y (authorized in statute; not developed at OCM)	N	N
Events	N	Y	Y – Retail licensees only; no consumption	Y – Retail licensees in conjunction with cultivator/manufacturer; no consumption	N	N
Security	N/A	Y	Y	Y	N/A	Y
Clean Air Req's	N/A	Designated consumption areas with strict ventilation and monitoring requirements	N/A	N/A	N/A	Designated consumption areas with strict ventilation and monitoring requirements
Public Consumption	N	N	N	Y	N	N

VI. Advertising

	VT	MA	ME	NY	CT	NJ
Audience	85% reasonably expected to be 21+	85% reasonably expected to be 21+	May not advertise in a manner that targets minors	90% reasonably expected to be 21+	90% reasonably expected to be 21+	71.6% reasonably expected to be 21+
Medium	(1) Medium must comply with audience composition requirements; (2) promotes products on social media using product pictures; (3) window displays, or products that are visible to a person standing outside the establishment (4) no billboards	(1) Medium must comply with audience composition requirements; (2) promotional items, giveaways, coupons prohibited; (3) prohibited to display cannabis / cannabis brands / cannabis paraphernalia on exterior of establishment or in a way that would be visible to a person from the exterior of the cannabis business	(1) Licensees or an agent of a licensee must take reasonable steps to ensure that any mass marketing or advertising does not reach persons under the age of 21; (2) no handbills or billboards; (3) no advertisements within 500 ft from a school	(1) Medium must comply with audience composition requirements; (2) cannot be observable within 500 ft of a school, recreation center, childcare center, playground, park, or library; (3) no handbills; (4) no free promotional items; (5) no commercial mascots; (6) no billboards or outdoor signs (2 signs attached to exterior of building with name, hours of operation, etc. are permitted); (7) no signs or placards in arenas, stadiums, shopping malls, fairs, arcades; branded appeal may only be sold at licensed premises	(1) Medium must comply with audience composition requirements; (2) no billboards within 1,500 ft of a school, house of worship, recreation center, child care center, playground, park, or library; (3) prohibited to display cannabis / cannabis brands / cannabis paraphernalia on exterior of establishment or in a way that would be visible to a person from the exterior of the cannabis business	(1) Medium must comply with audience composition requirements; (2) no billboards or use of commercial mascots except at establishment's physical location; (3) radio and TV ads permitted between 10PM and 6AM; (4) prohibited to display cannabis / cannabis brands / cannabis paraphernalia on exterior of establishment or in a way that would be visible to a person from the exterior of the cannabis business; (5) no merchandise bearing a symbol or references to cannabis

Content	<p>Prohibited: (1) deceptive, false, or misleading; (2) promotes overconsumption; (3) represents that the use of cannabis has curative effects; (4) particularly appealing to people under 21; (5) encourages co-administration with other intoxicants; (6) offers free samples; (7) depicts a person under 21 consuming cannabis; (8) contradicts content of health warning</p>	<p>Prohibited: (1) deceptive, false, or misleading; (2) appealing to youth; (3) asserting that products are safe or have curative or therapeutic effects; (4) price of products (except within the store or on its age-gated website)</p>	<p>Prohibited: (1) Attractive to youth; (2) promotes irresponsible use; (3) deceptive, false, or misleading; (4) displays consumption of cannabis; (5) imitation of candy advertising / use the term candy; (6) assert safety of cannabis or claim curative or therapeutic effects; (7) contain any health or physical benefit claims; (8) encourage excessive consumption</p>	<p>Prohibited: (1) Attractive to youth; use or display colloquial references to cannabis or depictions of cannabis, cannabis products, paraphernalia; (2) false or misleading, including making any health claims or a representation that use of cannabis has curative or therapeutic effects; (3) promoting overconsumption; (4) promoting THC content; (5) promoting price, discounts, customer loyalty programs; (6) asserting cannabis is safe; (7) medical symbols;</p>	<p>Prohibited: (1) Appealing to youth; (2) images or depictions of cannabis or cannabis products; (3) claiming or implying curative / therapeutic effects</p>	<p>Prohibited: (1) Appealing to youth; (2) promoting overconsumption; (3) deceptive, false, or misleading content</p>
Review	Y	N	optional	N	N	N