

Acceptance of Revenue by Municipality

Whereas, Section 13 of Chapter 55 of the Acts of 2017, “An Act to Ensure Safe Access to Marijuana,” amended Section 3 of Chapter 64N of the General Laws by inserting in place thereof the following language:

Section 3. (a) A city or town that accepts this section in the manner provided in section 4 of chapter 4 may impose a local sales tax upon sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the city or town to anyone other than a marijuana establishment at a rate not greater than 3 per cent of the total sales price received by the marijuana retailer as a consideration for the sale of marijuana or marijuana products. The marijuana retailer shall pay the local sales tax imposed under this section to the commissioner at the same time and in the same manner as the sales tax due to the commonwealth.

(b) All sums received by the commissioner under this section shall, at least quarterly, be distributed, credited and paid by the treasurer and receiver-general upon certification of the commissioner to each city or town that has accepted this section in proportion to the amount of the sums received in that city or town. Any city or town seeking to dispute the commissioner's calculation of its distribution under this subsection shall notify the commissioner, in writing, not later than 1 year from the date the tax was distributed by the commissioner to the city or town.

(c) This section shall take effect in a city or town on the first day of the calendar quarter following 30 days after its acceptance by the city or town or on the first day of a later calendar quarter that the city or town may designate[.]; and

Whereas, section 4 of chapter 4 of the general laws provides as follows:

Section 4. Wherever a statute is to take effect upon its acceptance by a municipality or district, or is to be effective in municipalities or districts accepting its provisions, this acceptance shall be, except as otherwise provided in that statute, in a municipality, by vote of the legislative body, subject to the charter of the municipality, or, in a district, by vote of the district at a district meeting[.]; and

Whereas, it is the intention of the municipality of _____ to impose a local sales tax upon sale or transfer of marijuana or marijuana products by marijuana retailers, as so authorized;

NOW, THEREFORE, the _____ City Council/Board of Selectmen, acting as the legislative body of the municipality hereby ACCEPTS the provisions of Section 3 of Chapter 64N, as amended, and hereby imposes a tax of _____ percent (___%) of the total sales price received by the marijuana retailer as a consideration for the sale of marijuana or marijuana products, to be collected as provided therein.

This acceptance shall take effect July 1, 2018. The clerk shall transmit a certified copy hereof to the Commissioner of Revenue, the Treasurer and Receiver-General, and such other agencies or officials as shall be appropriate for implementation hereof.

ADOPTED this ___ day of _____, 2018

[Signatures, etc.]