

## CANNABIS REFORM ACT OF 2023 (H.B. 556/S.B. 516)

In November 2022, Maryland voters approved a referendum to legalize marijuana for adult use. The Maryland General Assembly passed the Cannabis Reform Act of 2023 (H.B. 556/S.B. 516), and Governor Wes Moore signed it into law, legalizing recreational cannabis use. Sales of cannabis to adults over 21 are permitted beginning July 1, 2023, and adults may possess up to 1.5 ounces of cannabis flower, 12 grams of concentrated cannabis, or a total amount of cannabis products that does not exceed 750 mg THC. This amount is known as the “personal use amount.” Retail sales began on July 1, 2023.

## CANNABIS TAXES AND THE OFFICE OF THE COMPTROLLER

Maryland law imposes a 9% sales and use tax on retail sales of adult-use cannabis and cannabis products.

The Comptroller of Maryland administers the state’s sales and use tax, which includes responsibility for collecting the tax on the retail sales of adult-use cannabis. The Comptroller is also responsible for the accounting of the funds created through the Cannabis Reform Act and distributing the required funds as detailed in the chart below.

## HOW MARYLAND DISTRIBUTES MARIJUANA TAX REVENUE

\*as established in statute



- 35% to the Community Reinvestment and Repair Fund
- 5% to Maryland Counties
- 5% to the Cannabis Public Health Fund
- 5% to the Cannabis Business Assistance Fund
- Remaining balance to the state general fund.



For more information, visit [www.marylandtaxes.gov](http://www.marylandtaxes.gov)  
**Brooke E. Lierman** Comptroller of Maryland

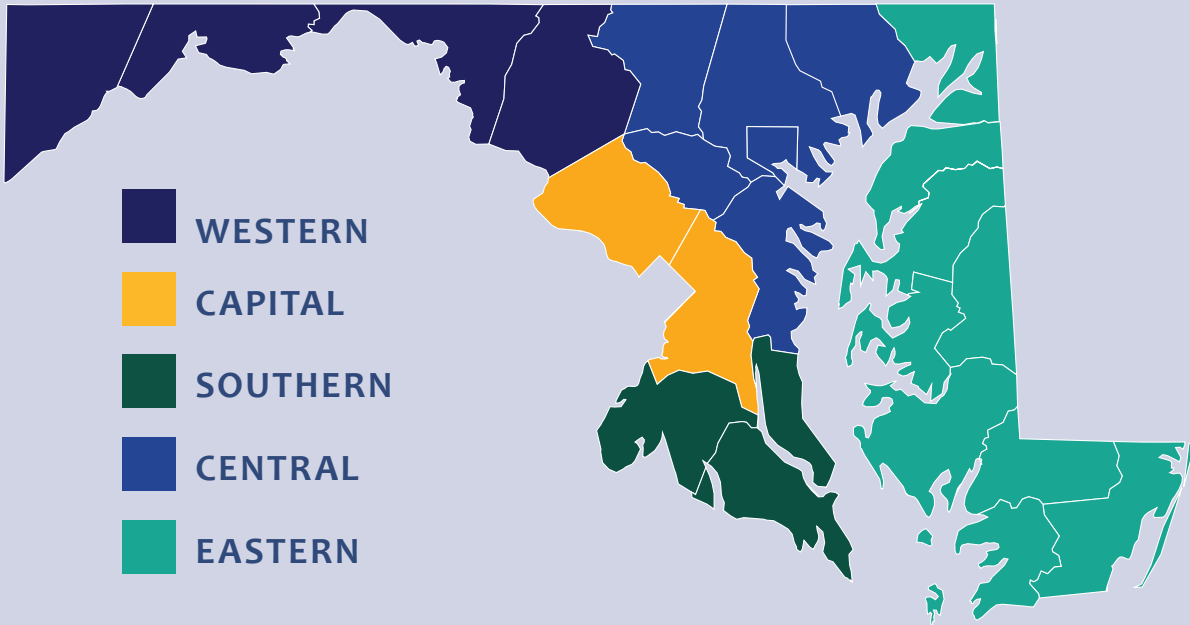


# MARYLAND QUARTERLY CANNABIS UPDATE

## OCTOBER - DECEMBER 2023



### MARYLAND CANNABIS TAX REMITTANCE REGIONS



### 2023 - Q4 CANNABIS TAX COLLECTED BY REGION

Region	Sum for Quarter
CAPITAL	\$3,827,851
CENTRAL	\$6,601,824
EASTERN	\$1,356,151
SOUTHERN	\$1,037,495
WESTERN	\$1,752,883
Total	\$14,576,205

\*Figures rounded to nearest dollar amount

### 2023 - Q4 CANNABIS LEGALIZATION ALLOCATIONS

- Total Adult-Use Cannabis Sales and Use Tax Revenue Remitted: **\$14,576,205**
- Net to Distribute: **\$14,576,205**
- To Community Reinvestment and Repair Fund: **\$5,101,672**
- Cannabis Regulation and Enforcement Fund: **\$0**
- Refunds Account - Comptroller's Office: **\$0**
- Comptroller Administration Cost: **\$0**
- To Counties and Municipalities: **\$728,810**
- To Cannabis Public Health Fund: **\$728,810**
- To Cannabis Business Assistance Fund: **\$728,810**
- Net to General Fund: **\$7,288,102**



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