

2SHB 2136 - H AMD 344

By Representative Orcutt

NOT ADOPTED 04/10/2015

1 On page 9, line 1, after "(a)" strike "There" and insert "Except as
2 provided in (c) of this subsection, there"

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4 On page 9, after line 14, insert the following:
5 "(c) The tax levied in this subsection (1) does not apply to the
6 retail sale of useable marijuana, marijuana concentrates, or marijuana-
7 infused products sold to a qualifying patient or designated provider
8 with an authorization from a health care professional. Only marijuana
9 retail outlets with medical marijuana endorsements established under
10 RCW 69.50.--- (section 10, chapter . . ., Laws of 2015 (2SSB 5052 (S-
11 1522/15))) are authorized to make exempt sales. "Qualifying patient",
12 "designated provider", "authorization", and "health care professional"
13 have the same meanings as provided in RCW 69.51A.010.

14 (d) Each seller making exempt sales under (c) of this subsection
15 (1) must maintain information establishing eligibility for the exemption
16 in the form and manner required by the board."

17 (e) The board must provide a separate tax reporting line on the
18 marijuana excise tax return for marijuana retail outlets to report the
19 total amount of exempt sales under this subsection."

EFFECT: Provides an exemption from the 30% marijuana excise tax for qualifying patients and designated providers. Requires marijuana retailers to maintain records of eligible purchases of exempt sales and requires the LCB to provide a tax reporting line for retailers to report tax exempt sales.

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