

## HB 2008 - DIGEST

Addresses marijuana tax reform.

Requires a buyer rather than a retailer to pay the marijuana excise tax on a retail sale of marijuana concentrates, useable marijuana, and marijuana-infused products.

Increases marijuana excise taxes.

Shares marijuana tax revenues with local jurisdictions for public safety and chemical dependency and mental health treatment expenditures.

Provides a sales and use tax exemption on: (1) Useable marijuana and marijuana-infused products sold to qualifying patients or their designated providers; and

(2) The use of useable marijuana or marijuana-infused products by a qualifying patient or their designated provider.

Changes the name and functions of the dedicated marijuana fund to the dedicated marijuana account.