

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1310. Tax on Marijuana Retailer.

In addition to the tax imposed by 4 CMC § 1301(a) a yearly surtax is imposed on total gross revenue of Marijuana Retailers, as defined in the Taulamwaar Sensible CNMI Cannabis Act of 2018, in the amount of fifteen percent, except gross revenue attributable to the sale of medical marijuana shall be taxed in the amount of 7.5 percent.

Source: PL 21-05 § 4 (Aug. 21, 2019).