



**Nevada Department of Taxation**  
**MEDICAL MARIJUANA TAX RETURN**

**Definitions:**

The following definitions are to be used to determine the classification of the facility relating to the payment of the Medical Marijuana Tax.

**Sales Price:** The term “sales price” means the total amount for which medical marijuana is sold, valued in money, whether received in money or otherwise, without any deduction for:

1. The sellers cost for the medical marijuana sold
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, and any other expense incurred by the seller
3. Any amount for which credit is given to the purchaser by the seller
4. Any charges by the seller for any services necessary to complete the sale
5. Sales price does not include the amount of the seller's obligation for the excise tax on medical marijuana

**Cultivation Facility: A “Cultivation Facility”, as defined in NRS 453A.056 means a business that:**

1. Is registered with the Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453A.322; and,
2. Acquires, possesses, *cultivates*, delivers, transfers, transports, supplies or sells marijuana and related supplies to:
  - a. Medical Marijuana Dispensaries
  - b. Facilities for the production of edible marijuana products or marijuana-infused products or;
  - c. Other Cultivation Facilities

**Production Facility (Facility for the production of edible marijuana products or marijuana infused products): as defined in NRS 453A.105: means a business that:**

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.A.322 and
2. Acquires, possesses, manufactures, delivers, transfers, transports, supplies or sells edible marijuana products or marijuana-infused products to medical marijuana dispensaries

**Medical Marijuana Dispensary: A “Medical Marijuana Dispensary”, as defined in NRS 453A.115 means a business that:**

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.322 and
2. Acquires, possesses, delivers, transfers, transports, supplies, sells or dispenses marijuana, edible marijuana, and marijuana-infused products, and related supplies and educational materials to the holder of a valid registry identification card.

A "Cultivation Facility" may sell to another Cultivation facility, Production Facility or to a Medical Marijuana Dispensary. An excise tax is imposed on each wholesale sale in this State of marijuana made by the Cultivation Facility at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Cultivation Facility.

A “Production Facility” may produce and sell edible marijuana or marijuana-infused products to a “Medical Marijuana Dispensary” only. An excise tax is imposed on each wholesale sale in this State of those products at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Production Facility.

A “Medical Marijuana Dispensary” may sell or dispense marijuana, edible marijuana products or marijuana-infused products to the holder of a valid registry identification card. An excise tax is imposed on the retail sales price at the rate of 2 percent of the sales price for those products. The excise tax imposed for those particular sales are the obligation of the Medical Marijuana Dispensary.

**Penalty & Interest.** If this return is not submitted/postmarked and taxes are not paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days the payment is late per NAC 360.395 (see table below). The maximum penalty amount is 10%. Determine the number of days late the payment is, and multiply the net tax owed (Line 5) by the appropriate rate based on the table below. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%. To calculate interest for each month late, multiply Line 5 x 0.75% (or .0075). The penalty and interest amounts are automatically calculated if you complete this form on-line.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10