



STATE OF NEVADA

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DEPARTMENT OF TAXATION

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**TO:** All Cannabis Licensees  
**FROM:** Nevada Department of Taxation  
**DATE:** October 9, 2025  
**SUBJECT:** Tax Obligations for Cannabis Transactions Occurring on Tribal Lands

The Nevada Department of Taxation is issuing this memo to provide additional guidance regarding the Wholesale Marijuana Tax (WMT) as it relates to cannabis transactions that occur on Tribal lands.

In accordance with **NRS 223.250**, if the first wholesale sale of cannabis takes place on Tribal land, the WMT is not owed to the State of Nevada, but rather to the Tribe where the transaction occurred. These taxes should be submitted directly to the respective Tribe.

**NRS 223.250** provides that:

“The Governor or his or her designee may enter into one or more agreements with tribal governments in this State to efficiently coordinate the cross-jurisdictional administration of the laws of this State and the laws of tribal governments relating to the use of cannabis. Such an agreement may include, without limitation, provisions relating to: **(d) The administration of laws relating to taxation.**”

To prevent cannabis licensees from inadvertently submitting these taxes to the State in error, the Department is currently revising the cannabis tax forms, returns and instructions. These updates will include prompts for identifying transactions that occur on Tribal land, helping to ensure that taxes are submitted accurately and in a timely manner to the appropriate Tribal government.

Until these revisions are in place, cannabis licensees are reminded of their responsibility to identify and report such transactions correctly, and to direct the appropriate taxes to the Tribe when applicable.

Please direct any questions regarding this guidance to the Nevada Department of Taxation at [taxpio@tax.state.nv.us](mailto:taxpio@tax.state.nv.us).

Thank you for your attention to this important matter.

The Nevada Department of Taxation