

**COMPREHENSIVE ROAD FUNDING TAX ACT (EXCERPT)**  
**Act 23 of 2025**

**205.905 Sale or transfer of marihuana; excise tax; rate.**

Sec. 5.

In addition to all other taxes, beginning January 1, 2026, an excise tax is levied and imposed on the wholesale price of the sale or other transfer of marihuana at the following rates in the following circumstances:

(a) For the first sale or other transfer of marihuana from a marihuana establishment to a marihuana retail licensee, a tax is levied on the marihuana establishment at the rate of 24% of the wholesale price of the marihuana sold or otherwise transferred.

(b) For the sale of marihuana that is cultivated and processed for retail sale by the marihuana retail licensee, a tax is levied on the marihuana retail licensee at the rate of 24% of the wholesale price on the aggregate amount or quantity of marihuana that is cultivated or processed for retail sale by that marihuana retail licensee.

(c) For the sale or transfer of marihuana from a provisioning center to a marihuana retail licensee, a tax is levied on the provisioning center at the rate of 24% of the wholesale price of marihuana sold or otherwise transferred to the marihuana retail licensee.

**History:** 2025, Act 23, Imd. Eff. Oct. 7, 2025