



DATE: October 15, 2019

RE: Medical Marijuana, Act 16 of 2016

**MEDICAL MARIJUANA TAX BULLETIN 2017-01  
TAX PAYMENT**

**Issued: November 8, 2017**

**Revised: October 15, 2019**

On April 17, 2016, Governor Tom Wolf signed into law Act 16 of 2016, the Medical Marijuana Act, effective May 17, 2016. The Act imposes tax of 5 percent on the gross receipts received from the sale of medical marijuana by a grower/processor to a dispensary, to be paid by the grower/processor. The tax shall not be added as a separate charge or line item on any sales invoice or other statement of the price paid by a dispensary, patient, or caregiver. The sale of medical marijuana is not subject to sales tax.

Growers/processors and clinical registrant grower/processors must submit a quarterly medical marijuana gross receipts tax return with the Pennsylvania Department of Revenue, even for periods where no taxable sales occurred. Effective October 15, 2019, paper returns are no longer available for this tax type.

Growers/processors can file and remit medical marijuana tax electronically by registering at [mypath.pa.gov](http://mypath.pa.gov). Payments are due on the last day of January, April, July and October for the preceding calendar quarter. If you are unable to comply with the electronic payment method, you must notify the Pennsylvania Department of Revenue thirty days prior to the payment due date. In such instance, please call the Department at 717-787-8326.