

MEDCHI, THE MARYLAND STATE MEDICAL SOCIETY  
HOUSE OF DELEGATES

Resolution 13-19

INTRODUCED BY: Medical Cannabis Task Force

SUBJECT: Medical Cannabis Taxation

---

Whereas, Section 11-221 of the Tax-General Article of the Maryland Annotated Code exempts medicine from the State's sales tax; and

Whereas, "medicine" under Maryland law for this purpose is defined as "a preparation or substance to cure, mitigate, treat, or prevent illnesses"; and

Whereas, Maryland has determined that Maryland should operate a medical cannabis industry in the State to provide patients affordable and adequate access to medical cannabis; and

Whereas, the General Assembly has formed a Marijuana Legalization Workgroup to study the experiences in other states that have legalized recreational marijuana and to consider the benefits and downfalls associated with legalizing it in Maryland; and therefore be it

Resolved, that if Maryland decides to legalize recreational marijuana MedChi support efforts to ensure that the medical use of marijuana remain untaxed.

---

As adopted by the House of Delegates at its meeting on November 2, 2019.