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.