

Rank	State	Legalized	Avenue	Sales Launch	Tax Structure
1	Colorado	Nov. 6, 2012	Election (Amendment 64)	Jan. 1, 2014	15% Excise Tax; Local Option
2	Washington	Nov. 6, 2012	Election (Initiative 502)	Jul. 14, 2014	37% Excise Tax; 6.5% Sales Tax; Local Option
3	Oregon	Nov. 4, 2014	Election (Measure 91)	Oct. 1, 2015	17% Retail Sales Tax; 3% Local Option
4	Alaska	Nov. 4, 2014	Election (Measure 2)	Oct. 29, 2016	\$50/Ounce Tax Levied From Cultivation to Retail on Flower (\$800/Pound)
5	Nevada	Nov. 8, 2016	Election (Question 2)	Jul. 1, 2017	10% Excise Tax (Retail); 15% Excise Tax (Wholesale)
6	California	Nov. 8, 2016	Election (Proposition 64)	Jan. 1, 2018	15% Excise Tax; Sales Tax (7.25%-10.75%); Local Option
7	Massachusetts	Nov. 8, 2016	Election (Question 4)	Nov. 20, 2018	10.75% Excise Tax; 6.25% Sales Tax; Local Option (up to 3%)
8	Maine	Nov. 8, 2016	Election (Question 1)	Oct. 9, 2020	10% Excise Tax (Retail); \$335/Pound Cultivation Tax
9	Vermont	Jan. 22, 2018	Legislature (H.B. 511)	Oct. 1, 2022	14% Excise Tax; 6% Sales Tax; 1% Local Option
10	Michigan	Nov. 6, 2018	Election (Proposition 1)	Dec. 1, 2019	10% Excise Tax; 6% Sales Tax
11	Illinois	Jun. 25, 2019	Legislature (H.B. 1438)	Jan. 1, 2020	7% Excise Tax (Wholesale); 10% Tax (<35% THC); 25% Tax (>35% THC); 20% (Infused Products)
12	Arizona	Nov. 3, 2020	Election (Proposition 207)	Jan. 22, 2021	16% Excise Tax; 5.6% Sales Tax; Local Option (1%-4%)
13	Montana	Nov. 3, 2020	Election (Initiative 190)	Jan. 1, 2022	20% Excise Tax; Local Option (Up to 3%)
14	New Jersey	Nov. 3, 2020	Election (Question 1)	Apr. 21, 2022	6.625% Sales Tax; \$1.52/Ounce Social Equity Excise Fee (SEEF); Location Option (Up to 2%)
15	New York	Mar. 31, 2021	Legislature (S.B. 854A)	Dec. 29, 2022	13% Excise Tax; Distribution THC Tax (\$0.03/mg for Edibles; \$0.008/mg for Concentrates; \$0.005/mg for Flower)
16	New Mexico	Apr. 12, 2021	Legislature (H.B. 2)	Apr. 21, 2022	12% Excise Tax Until July 1, 2025 (Increases to 18% by 2030); 5.125% Sales Tax
17	Virginia	Apr. 21, 2021	Legislature (H.B. 2312)	<i>*Stalled</i>	21% Excise Tax; 5.3% Sales Tax; Local Option (Up to 3%)
18	Connecticut	Jun. 22, 2021	Legislature (S.B. 1201)	Jan. 10, 2023	THC Tax (\$0.00625/mg for Flower; \$0.0275/mg for Edibles; \$0.009/mg for Other Products); 6.35% Sales Tax; 3% Local Tax

19	Rhode Island	May. 25, 2022	Legislature (S.B. 2430)	Dec. 1, 2022	10% Excise Tax; 7% Sales Tax; 3% Local Tax
20	Missouri	Nov. 8, 2022	Election (Amendment 3)	Feb. 3, 2023	6% Adult-Use Retail Tax; 4.225% State Sales Tax; Local Tax (Up to ≈5.8%)
21	Maryland	Nov. 8, 2022	Election (Question 4)	Jul. 1, 2023	9% Sales-and-Use Tax
22	Delaware	Apr. 27, 2023	Legislature (H.B. 1&2)	Late 2024?	15% Excise Tax
23	Minnesota	May. 30, 2023	Legislature (H.F. 100)	Early 2025?	10% Excise Tax
24	Ohio?	Nov. 7, 2023	Election (Issue 2)	Late 2024?	10% Excise Tax

**Certain provisions in Virginia's legislation that required reenactment were never reenacted.*