

Nevada

DEPARTMENT OF TAXATION



Marijuana Program Overview

*Presented to NACO
November 15, 2018*

Department of Taxation
Steve Gilbert, Program Manager
Kile Porter, Deputy Executive Director



Licensing Timeline July 1, 2017 to Present

July 1, 2017	Medical program moved to Department of Taxation.
July 1, 2017	Department of Taxation issued recreational licenses to current medical marijuana certificate holders, through a licensing period.
Nov 20-Dec 4, 2017	Department accepts applications for rural medical marijuana dispensary certificates per SB487.
Nov 27-29, 2017	Department accepts second round of applications for adult-use licenses (one-for-one).
Jan 2-16, 2018	Department accepts applications for medical marijuana cultivation and production certificates per SB487.
Jun 13-26, 2018	Department accepts third round of applications for adult-use licenses (one-for-one).
Jun 14-27, 2018	Department accepts applications for medical marijuana dispensary certificates in White Pine County per SB487.
July 6, 2018	Department issues notice of intent to accept applications for adult-use marijuana retail stores from Sept. 7-20 (any medical certificate holder may apply).
October 30, 2018	Opened a 10 day application period for production, cultivation and laboratories (one-for-one).
December 5, 2018	Department to issue remaining recreation dispensary conditional licenses based on county allocation.



County Allocation

Section 80, subsection 3 of LCB File No. R092-17: The Department will allocate the licenses for retail marijuana stores described in paragraph (d) of subsection 5 of NRS 453D.210.

Licensing Authority	Remaining Licenses to be Allocated
Clark County	
Henderson	6
Las Vegas	10
Mesquite	0
North Las Vegas	5
Unincorporated Clark	10
Washoe County	
Reno	6
Sparks	1
Unincorporated Washoe	0
Carson City County	
Carson City	2



County Allocation (Cont.)

Licensing Authority	Remaining Licenses to be Allocated
Remaining Counties	
Churchill	1
Douglas	2
Elko	1
Esmeralda	2
Eureka	2
Humboldt	2
Lander	2
Lincoln	2
Lyon	1
Mineral	2
Nye	1
Pershing	2
Storey	2
White Pine	2



Current Establishment Count Statewide

Establishment Type	Medical	Recreational	Total
Cultivations	143	125	268
Production Facilities	99	88	187
Independent Laboratories	11	10	21
Dispensary / Retail stores	64	64	128
Distributors		37	37
Total	317	324	641



Current Recreational Establishments by County

County	Cultivations	Production Facilities	Independent Laboratories	Dispensary / Retail stores	Distributors
Clark County	91	67	8	48	25
Washoe County	20	14	2	13	6
Carson City	3	3		2	3
Churchill					
Douglas					
Elko					
Esmeralda					
Eureka					
Humboldt					
Lander					
Lincoln					
Lyon					
Mineral					
Nye	11	4		1	3
Pershing					
Storey					
White Pine					



Current Conditionally Approved Recreational Establishments by County

County	Cultivations	Production Facilities	Independent Laboratories	Dispensary / Retail stores	Distributors
Clark County	13	7	1	1	
Washoe County	5	2			
Carson City	3	1			
Churchill				1	
Douglas					
Elko	3	1			
Esmeralda					
Eureka					
Humboldt					
Lander	1	1			
Lincoln	2	2			
Lyon	1	1		1	
Mineral					
Nye	2	2			1
Pershing					
Storey					
White Pine					



Provisional Medical Establishments: 85

County	Cultivations	Production Facilities	Dispensary / Retail stores
Clark County	13	6	1
Carson County	2	2	
Churchill County	2	2	
Elko County	5	3	1
Esmeralda County	2	2	
Eureka County	1	1	
Humboldt County	1		
Lander County	4	3	
Lincoln County	3	3	
Lyon County	5	5	1
Mineral County	1	1	
Nye County	3	3	
Pershing County	1		
White Pine County			1
Washoe County	4	3	



Tribal Compacts

Tribes with Signed Compacts

- Lovelock Paiute
- Ely Shoshone
- Yerington Paiute
- Las Vegas Paiute
- Pyramid Lake Paiute
- Ft. McDermitt Paiute and Shoshone
- Walker River Paiute
- Fallon Paiute-Shoshone



Tribal Compacts Overview

- All other compacts are under review and being negotiated.
- Tribal establishments are required to comply with state marijuana regulations.
- Report all seed-to-sale transactions in the state-mandated system (Metrc).
- Transportation requires the services of a licensed marijuana distributor.
- Tribes may purchase marijuana and marijuana products from, or sell to, state – licensees.
- Products must meet or exceed testing standards



Tribal Compacts on the Web

Marijuana.nv.gov/Stay_Informed/Resources

ot secure | marijuana.nv.gov/Stay_Informed/Resources/

Views Time Cards portal Complaint Regs Web Site ListServ AgentPortalUAT FAQs Dashboard | metrics California Regs

[return to homepage](#) **Marijuana in Nevada** [NV.gov](#) [Agencies](#) [Jobs](#) [About Nevada](#)

Google Custom Search

Search This Site Search All Sites

[ADA Complaints](#) [PRINT](#)

HOME SAFETY INFORMATION LEGAL USE FOR BUSINESSES MEDICAL MARIJUANA STAY INFORMED

Stay Informed **STAY INFORMED**

[Public Meeting Notices](#)

[News Releases](#)

[Resources](#)

RESOURCES

This page contains links to laws and regulations, background information on marijuana in Nevada, and resources from other organizations. As more public education resources become available, they will be added to this page.

State-licensed marijuana establishments

- [Retail stores](#)

Laws and regulations

- [Retail marijuana law: NRS Chapter 453D](#)
- [Retail marijuana regulation: R092-17](#)
- [Retail marijuana regulation: R092-17 \(searchable\)](#)
- [Medical marijuana law: NRS Chapter 453A](#)
- [Medical marijuana regulation: NAC Chapter 453A](#)

Tribal compacts

- [Lovelock Paiute Compact](#)
- [Ely Shoshone Compact](#)
- [Yerington Paiute Compact](#)
- [Las Vegas Paiute Compact](#)
- [Pyramid Lake Paiute Medical Marijuana Compact](#)
- [Ft. McDermitt Paiute and Shoshone Compact](#)
- [Walker River Paiute Compact](#)
- [Fallon Paiute-Shoshone Compact](#)

Background

- [Ballot Question 2: Regulation and Taxation of Marijuana Act](#)
- [Governor's Task Force](#)

Email us

Do you have a question or a resource you'd like us to share? Send us an email:

marijuana@tax.state.nv.us

Get Notifications

When you join the ListServ we will automatically send you important state notifications regarding marijuana. Simply click the link below. Your e-mail program will pop up pre-filled with all the necessary information. Click "send" and you will automatically be sent a subscription notification.

[Marijuana ListServ](#)

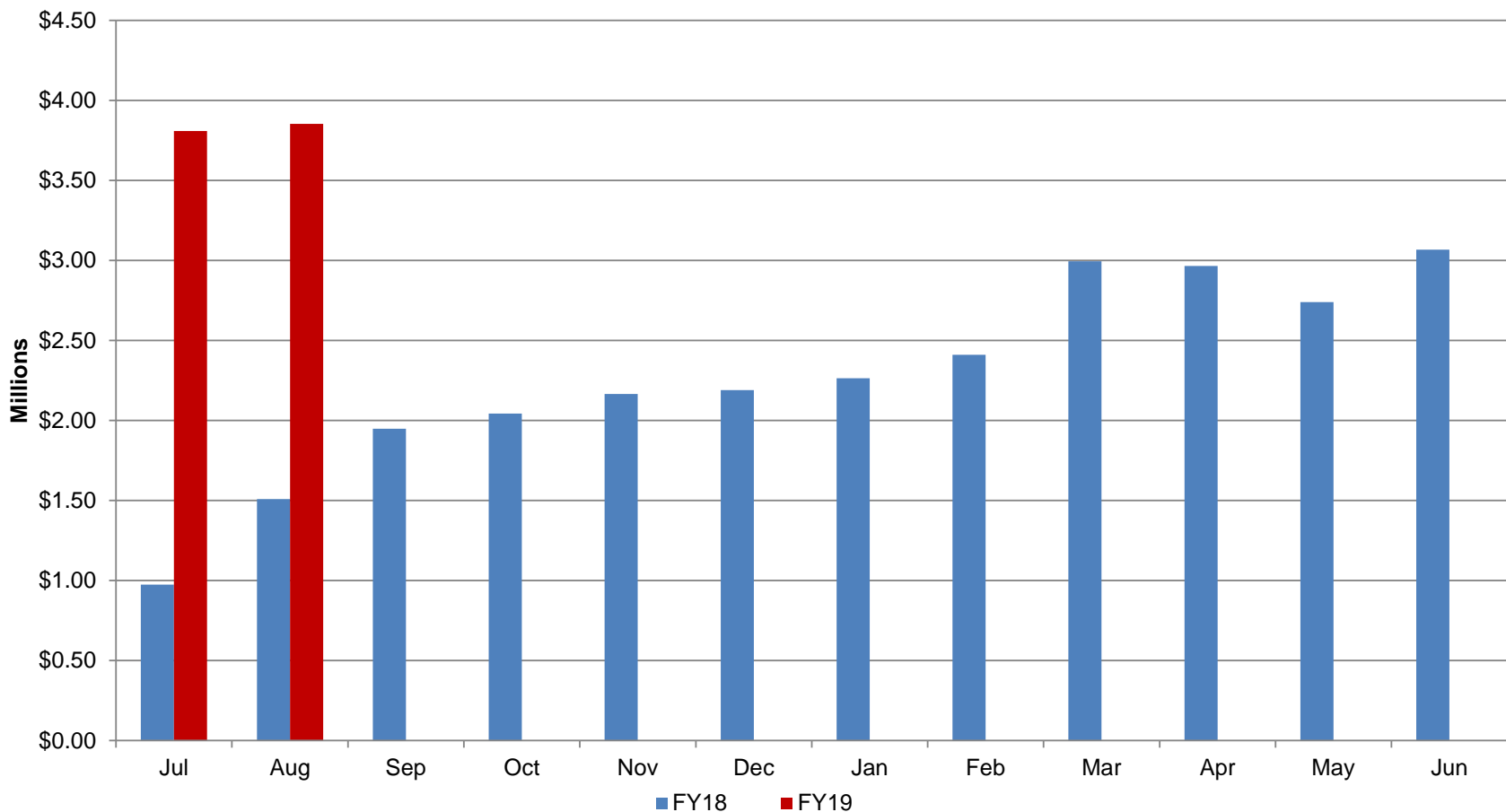
Media Contact

Public Information Officer

Stephanie Klapstein
(775) 684-2199
SKlapstein@tax.state.nv.us

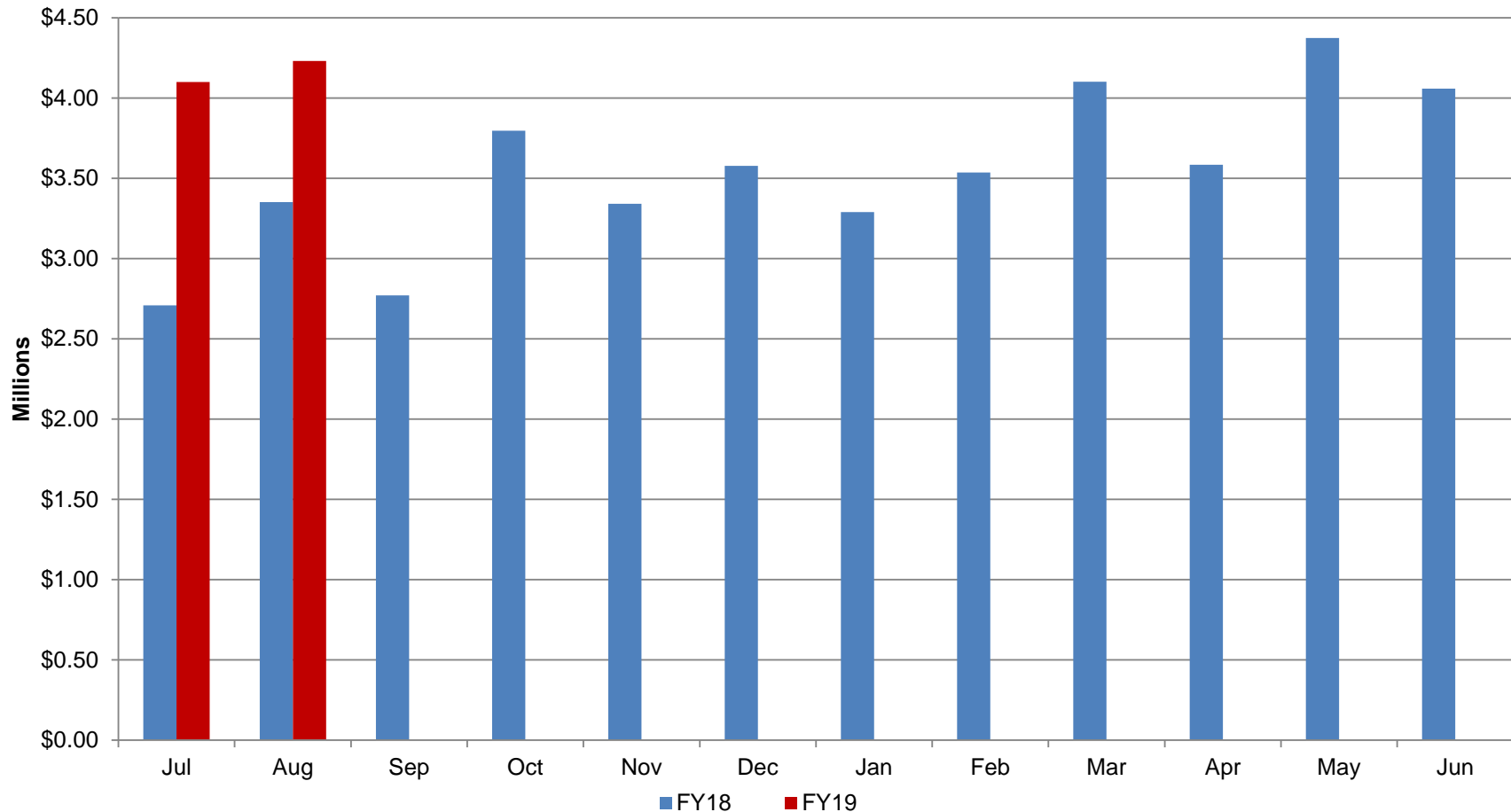


Wholesale tax collections in FY19 more than double collections in FY18 for first months of the fiscal year; Collections near \$3.9M in August





10% Retail Marijuana Tax collections come in at \$4.2M in August; *Up 26% from last August*





Marijuana revenue distributions for FY18

Strictly in accordance with regulation and statute

15% Wholesale Marijuana Tax Application & License Fees

\$5 Million to counties/localities

\$4 Million for Department administrative costs (including reserve for FY19)

\$27.5 Million to the Distributive School Account

10% Retail Marijuana Tax

\$42.5 Million to the state Rainy Day Fund



Marijuana revenue distribution to local governments

Changes for FY19

15% Wholesale Marijuana Tax Application & License Fees

\$5 Million to counties/localities

- Temporary regulation T002-18 adopted by Nevada Tax Commission on Oct. 1, 2018.
- Clarifies that the distribution of the \$3.5M is to each local government that *has a local approval and licensing process and has granted such approval.*
- Clarifies how population will be defined for distribution.
- Changes distribution date from November to February.

Nevada

DEPARTMENT OF TAXATION



Questions?