



CITY OF BOSTON • MASSACHUSETTS

OFFICE OF THE MAYOR  
MARTIN J. WALSH

November 13, 2017

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an acceptance of the provisions of Section 3 of Chapter 64N of the General Laws, which allows a municipality that accepts that section to impose a local sales tax of up to 3 per cent upon the sale of transfer of marijuana or marijuana products by a recreational marijuana retailer. The Order also sets the rate of the local sales tax on marijuana at the maximum-allowed 3 per cent rate. Although there are not yet any marijuana retailers in Boston, I recommend acceptance of this statute now in order to be able to tax such sales in the event that a marijuana retailer is licensed and located in Boston.

I urge your Honorable Body to adopt this local option.

Sincerely,

Martin J. Walsh  
Mayor of Boston

**CITY OF BOSTON**  
**IN CITY COUNCIL**

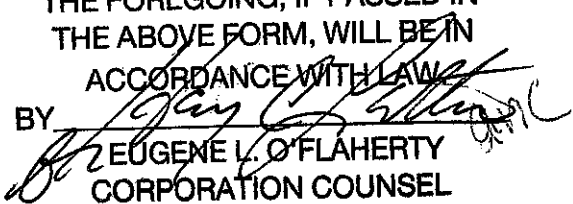
**AN ORDER APPROVING THE ACCEPTANCE OF SECTION 3 OF CHAPTER 64N OF THE GENERAL LAWS, A LOCAL OPTION SALES TAX UPON THE SALE OF MARIJUANA AND SETTING THE RATE AT THREE PER CENT.**

**ORDERED:**

- I. That the City accept Section 3 of Chapter 64N of the General Laws, as amended by Section 13 of Chapter 5 of the Acts of 2017 – An Act to Ensure Safe Access to Marijuana, for the purpose of authorizing the imposition of a local sales tax upon the sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the City of Boston.

**FURTHER VOTED:**

- II. That the local sales tax upon the sale of marijuana in the City of Boston under G. L. c. 64N, § 3, shall be at a rate of 3 per cent of the total sales price received by the marijuana retailer as consideration for the sale of marijuana or marijuana products.

I HEREBY CERTIFY THAT  
THE FOREGOING, IF PASSED IN  
THE ABOVE FORM, WILL BE IN  
ACCORDANCE WITH LAW  
BY   
EUGENE L. O'FLAHERTY  
CORPORATION COUNSEL