

2025 CANNABIS LEGISLATIVE BULLETIN



Appeals, Legal Services, and Disclosure Division
600 N. Robert St.
St. Paul, MN 55146-2220

8/18/25 FINAL

Gross receipts tax imposed. Minn. Stat. § 295.81, subd. 2, was amended to increase the cannabis gross receipts tax rate from 10 percent to 15 percent. Effective for sales and purchases made after June 30, 2025. 2025 Minn. Laws, 1st Spec. Sess., Ch. 13, Art. 3, § 3.

Deposit of revenues; account established. Minn. Stat. § 295.81, subd. 10, was amended to require the commissioner to deposit all revenues from the cannabis gross receipts tax in the general fund and remove the local cannabis aid account in the special revenue fund. The amendment to deposit all revenues in the general fund is effective for revenues received after June 30, 2025. The amendment to remove the local cannabis aid account in the special revenue fund is effective January 2, 2026. 2025 Minn. Laws, 1st Spec. Sess., Ch. 13, Art. 8, § 18.

Cancellation of amounts in local government cannabis aid account. This uncodified provision cancels any balance within the local government cannabis aid account to the general fund on January 2, 2026. Effective June 15, 2025. 2025 Minn. Laws, 1st Spec. Sess., Ch. 13, Art. 8, § 20.

Repealer-marijuana and controlled substance taxation. Minn. Stat. § 609.902, subd. 4, was amended to remove the reference to the illegal cannabis and controlled substance tax and criminal penalty. Minn. Stat. §§ 297D.01 to 297D.13, were repealed, removing the taxes imposed on illegal cannabis and controlled substances. Minn. Stat. § 477A.32 (local government cannabis aid account), was repealed, which provided local government cannabis aid from the balance in the local government cannabis aid account in the special revenue fund. The commissioner will make the last aid payment from this account on December 26, 2025. Minn. Stat. § 13.4697, subd. 5, was repealed, removing a provision in the Minnesota Government Data Practices Act that referenced a data sharing provision from Minn. Stat. chapter 297D for marijuana and controlled substance tax information. Effective August 1, 2025, except that the repealer of Minn. Stat. § 477A.32 is effective for aids payable in 2026 and thereafter. 2025 Minn. Laws, 1st Spec. Sess., Ch. 13, Art. 8, §§ 19 and 22.