



## Advisory Bulletin

January 14, 2026

### **Advisory Bulletin - Wholesale Marijuana Tax and Metrc Reporting Clarification**

This bulletin is published in response to questions from licensees regarding the wholesale tax on marijuana and how that tax relates to information entered into the statewide monitoring system (Metrc). It does not provide instructions for calculating the tax or alter Metrc data-entry requirements.

Public Act 23 of 2025 imposes a tax on the wholesale price of the sale or other transfer of marijuana in specified circumstances and at rates established by the Act.

The applicability of the wholesale tax is determined solely by the provisions in Public Act 23. The wholesale tax exists independently of Metrc and the applicability of the tax is not determined or affected by how information is entered into Metrc.

For example, entering a transfer in Metrc as an “affiliate transfer” or a “wholesale transfer” does not determine whether the wholesale tax applies. The taxpayer is responsible for determining, pursuant to Public Act 23, whether a particular affiliate transfer or wholesale transfer is subject to the wholesale tax. Similarly, the Metrc transfer type designation also does not determine whether the tax is applied to the actual transaction price or the average wholesale price published by the Department of Treasury; again, the taxpayer is responsible for making that determination.

Licensees are required to accurately enter all transactions, inventory, and related information into Metrc in accordance with statute, rule, and CRA guidance. The enactment of the wholesale tax did not amend or otherwise alter any requirements governing the use of Metrc, and licensees should not change how information is entered based on the existence of the wholesale tax.

To understand whether a transfer is subject to the wholesale tax or which price should be used to calculate the tax, licensees should consult [Public Act 23](#) and applicable Treasury [guidance](#). To understand Metrc reporting requirements, licensees should consult the rules and guidance issued by the CRA.

Licensees are encouraged to maintain records outside of Metrc sufficient to assess, collect, and remit all taxes required under Public Act 23.