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# Nevada Cannabis Advisory Commission
# Subcommittee on Taxation
## Meeting Minutes July 23rd, 2026

The Nevada Cannabis Advisory Commission Subcommittee on Taxation held a meeting via Zoom on **July 23rd, 2026**, at 9:00a.m.

**Members Present:**
**Chair – Erica Scott**
**Frederick Steinman**
**Mauricio Solorio Arteaga**
**David Goldwater**

**Member's Absent:**
**Mitchell Britten**

Chair Scott called the meeting to order at 9:00a.m.

I. Public Comment
   a. There was no one online to provide public comment.

II. Consideration of Approval of the CAC Subcommittee on Taxation June 16th, 2026, Meeting Minutes (for possible action)
   a. Member Steinmann moved to approve the June meeting minutes, and Member Goldwater seconded.

III. Discussion of Study Outline (for discussion only)
   a. Chair Scott opened the discussion focusing on recent publications and the need for a member to tackle the introduction and overview of cannabis tax in Nevada section of the final report.
      i. Member Goldwater mentioned that he shared a Nevada cannabis market study from RCG Economics and Chair Scott replied that the RCG study was conducted in 2021 when there were approximately 80 licenses where now there are approximately 106, with 75 in Clark County alone, and creating ratios from that study may be helpful but there is a more recent study from the Guinn Center that specifically looks at Nevada's cannabis tax structure and distributions.
      ii. Member Goldwater volunteered to draft the introduction of the official report with clarification on the report's structure. The introduction would review the history of cannabis tax, the mechanisms of collection and distribution, some of the models that could be utilized and how it might affect tax collections, and finally if Nevada were to move the tax from wholesale to retail versus other options.

        1. Chair Scott specified that the report should directly address how changes to Nevada's tax structure would affect the state education fund, recent revenue trends, and how possible rescheduling of medical marijuana and hemp could play a role in shaping Nevada's cannabis tax structure.
        2. Chair Scott stated that on July 22nd a new federal bill was introduced called the Lawful Hemp Protection Act and emphasized that with uncertainty and constant change going on at the federal level the report should clearly present when in time this study was conducted. Similarly, that significant federal legislation could be enacted before Nevada legislators even look at this subcommittee's report.

b. Chair Scott moved to the next section of the outline introducing cannabis tax options and the data model she and Member Solorio-Arteaga has been working on.
    i. Member Solorio-Arteaga stated that the model was coming along but that it should be peer-reviewed for accuracy.
        1. Member Steinmann asked if it would be appropriate for him, as a committee member, to peer-review the model and if not, he could share it with a fellow economist at the University of Nevada, Reno (UNR) from the College of Business.
        2. Chair Scott stated that it would be appropriate for Member Steinmann to review the model.
        3. Member Steinmann also suggested Andrew Woods at the University of Nevada, Las Vegas (UNLV) who is the Director of the Center for Business and Economic Research as a possible candidate to review the model to have an economist's eyes on it.
        4. Member Solorio-Arteaga responded that he had been working with Dr. Mark Nichols at UNR as well and Member Steinmann agreed the Dr. Nichols was a great person to include on reviewing the data.
        5. Member Goldwater added that Riana Durrett, Esq. the Director of the UNLV Cannabis Policy Institute would be a great set of eyes for qualitative data that may come from the model as well.

c. Chair Scott moved to the request from Member Britton during the June subcommittee meeting regarding using Nevada's cannabis cultivation square footage as a basis for modeling the supply data and stated that the CCB was working on this request but she had also pulled all cultivation transfers from the licenses for a relative basis on what was cultivated over the years. These transfers don't necessarily mean they were used or sold to a final consumer, but it does give a basis for supply.
    i. Member Goldwater asked if that included tribal data and Chair Scott responded that yes, tribal data was also included in the transfers.

d. Chair Scott then began discussion on the next section regarding the possible elimination of the wholesale cannabis tax with an increase to retail cannabis tax and the imposition of excise tax on retail sales of consumable hemp.
    i. The consumable hemp issue has been a struggle since the beginning because of lack of clear data. The question of what would be legal in Nevada when considering implementing a tax and how responsive the market would be to comply with that tax model is also unknown.

        1. Publications from Whitney Economics on a series of states with consumable hemp taxes and The National Hemp report from the USDA showed a valuation of what was usable to be sold at retail.
        2. Overall, there was a 31% increase in consumable hemp grown and harvested in 2024, but then only a 5% increase in 2025.
        3. Chair Scott asked Member Goldwater if it would be fair to say that some of those 2024 cultivated or harvests are in 2025's retail sales market due to the life cycle of the plant.
            a. Member Goldwater stated that the most likely reason for that decrease is due to harvest cycles or they sell in non-reportable retail outlets.
    ii. Chair Scott then presented the idea of splitting the wholesale tax between cultivation and production. So, transactions going from cultivation or production straight to retail would be a taxable event. The concern would be that splitting the tax would complicate each level of the tax structure.
        1. Member Goldwater contemplated the possibility of changing the taxable event to be after the retailer has paid the wholesaler.
        2. Chair Scott stated that tax structure would be different than any other tax structure in Nevada, but that she understands that legal actions available to the cannabis industry concerning payments from third parties are limited, but it would ultimately be a business decision for a wholesaler to collect the tax at the time of delivery from the retailer.
        3. Members agreed to not include the idea of splitting the wholesale tax between cultivation and production for their report.
e. Chair Scott began the final topic discussion on the recently enacted Clark County hemp licenses with figures that estimate around 150 physical businesses selling hemp products.
    i. Member Goldwater asked if they were assuming every smoke shop sold hemp products and Chair Scott was unsure of how they concluded 150 physical businesses and if that number included every single smoke shop in the county. There also may be a distinction of hemp and consumable hemp products that have not been defined and may deter some licenses from selling these products.
f. Member Solorio-Arteaga reiterated that the goal of the report is to try to model the wholesale tax removal and calculate how the base price increases, decreases, or stays the same. The report will need to assume what will happen with the base price of wholesale cannabis. Members reflected that their initial reaction is that the base price will stay the same due to recent market activity, but in theory it should decrease because there is no wholesale tax burden.

IV. Future Meetings (for discussion only)
    a. Chair Scott requested to have a meeting on the calendar for the following week, and a form link would be sent out for everyone’s availability.

V. Public Comment
    a. There was no one online to provide public comment.

VI. Adjournment
    a. Chair Scott adjourned the meeting at 9:46am.