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Nevada Cannabis Advisory Commission Subcommittee on Taxation Meeting Minutes August 19, 2026

The Nevada Cannabis Advisory Commission Subcommittee on Taxation held a meeting via Microsoft Teams on **August 19th, 2026**, at 9:05a.m.

Members Present:

Chair – Erica Scott
Frederick Steinman
Mauricio Solorio Arteaga
Mitchell Britten

Member's Absent:

David Goldwater

Chair Scott called the meeting to order at 9:05a.m. She noted who she saw online: Fred Steinmann, Mauricio Solorio Arteaga, and Mitch Britten.

I. Public Comment

Chair Scott asked for public comment. There was no public comment.

II. Consideration for Approval of Wednesday, August 12, 2026, Taxation of Cannabis Subcommittee Meeting Minutes (for possible action)

Chair Scott opened agenda item II and said she reviewed the minutes from August 12th and didn't see anything that needed changing. Member Steinmann moved to approve the minutes, and Member Solorio seconded.

III. Discussion of Draft Report to the Legislature (for discussion only)

Chair Scott said they are working to get everything in the document to create a finalized product. She said Member Britten sent her a list of what he'd like to see in the document. She addressed his first point and agreed that putting dollar amounts in the document rather than in the appendix is a good idea. She also said they would be adding wholesale excise tax collection amounts from Fiscal Year 2025.

She spoke about distributions of tax to local governments and the CCB and said the report would need to address that. Members Solorio and Steinmann nodded in agreement.

Chair Scott then asked Member Britten about the local licensing fees. He said that there are two thoughts that are widespread throughout the industry. He said there is a \$5 million distributed fund that he believes all local governments participate in. He said the industry discusses if all jurisdictions should participate, even if they don't have any local licenses. He said he believes this fund should be up for discussion.

Chair Scott and Member Britten discussed getting the information on the local taxes for each jurisdiction, and Member Britten said he'd work to gather the information and help with that section.

Member Solorio added that he was not aware that local jurisdictions charge an extra 3% tax. He said he will try to run another model to see how that affects it.

Mr. Britten said that he thinks the hemp section can be expanded. He said that the report needs to touch on hemp as it's undercutting the industry and how taxing intoxicating hemp might bolster the reduction in tax revenue. Chair Scott spoke about using Minnesota's tax structure as it's similar to Nevada's. She summarized how their tax structure came about. She explained the difficulty in breaking out which revenue was from hemp and which was from cannabis in the Minnesota data. She spoke about comparing the Minnesota data with Nevada's more mature market.

Chair Scott said the growth in the intoxicating hemp market seems to be geared towards people who are not part of the licensed market. Member Britten spoke about Nevada's differences between medical and adult-use markets. He stated his belief that medical sales are likely understated because facilities don't carry two different inventories and simply reduce the cost of product on medical sales.

Member Britten also stated his belief that most intoxicating hemp sales are being directed towards people who aren't eligible to participate in the legal market. He said it still undercuts the legal market and it's impossible to quantify. He said the recommendations they make should have parity with intoxicating hemp products.

Chair Scott agreed that any excise tax implemented on consumable hemp should mirror the cannabis tax, as well as age restrictions. She said that it's difficult to estimate what the tax would be from the consumable hemp market. The longevity of such an estimation is very uncertain.

Member Britten said that, in his reading, he's found that intoxicating hemp sales accounts for 22% of national THC sales. He said this study came from Cannabis Science and Technology, the BDSA Cannabis Market Forecast. Chair Scott and Member Britten discussed the information in the document and the sales projections contained therein. Chair Scott said the data from the principle states in that study have been difficult to use as their market is not the same as Nevada's. Chair Scott said that the data from Nevada doesn't seem to show that people are leaving the legal cannabis market to participate in the consumable hemp market.

Member Britten answered that there is a large market that's served by consumable hemp or the illicit market. He recommends using this information to figure out how to reallocate CCB resources to work with both cannabis and hemp. If sales continue to decline, tax will decline. If taxes are placed on hemp, that will bolster tax revenue. If funds are allocated to combat the illicit market, that will drive people back to the licensed market. He sees this as an opportunity to improve the legal market. Chair Scott agreed that, were intoxicating hemp to be allowed, CCB oversight would be required.

Chair Scott and Member Britten spoke about the possible percentage of sales that happen in the illicit market being at around 40%. Member Britten said more resources needed to be dedicated to combat the illicit market. Chair Scott said that she's tried to get data on the illicit market through self-reported figures and law enforcement numbers, pulling data from California and Washington. She said that the market survey in Nevada had mixed results, and it was based on a small number of responses.

Member Britten said he was trying to get a copy of a study done by the industry to give to the legislature. Chair Scott said she is trying to pull new figures to support what's currently going on in the more mature Nevada market.

Chair Scott spoke about setting tax rates and the difficulty of that with the uncertainty of the definition changing at the federal level. Member Britten agreed. Ms. Scott said that any excise tax could go to the CCB for regulatory operations, but that some funds would also have to come from retail taxes as well.

Chair Scott spoke about linking more material into the section about the illicit market. Member Britten reviewed that the section speaks about wholesale tax collections and distribution to local governments, school fund, and the cost to regulate the industry.

Member Solorio reiterated that he would attempt to run county specific models of the tax to see if nuances show up based on the local taxes. Chair Scott replied that there is a lot that can be added to the study, and if Members Solorio and Britten can send her the information that was discussed, it will add quite a bit.

III. Final Remarks (for discussion only)

Chair Scott said no final remarks were needed, as the draft is not complete.

Chair Scott spoke about setting up a future meeting to finalize the document, stating that a final version needs to be presented to the Cannabis Advisory Commission, likely during the week of September 14. She recognized that they would like more time, but the deadline is approaching and the study needs to be completed with the information currently available.

She said she's trying to have a meeting in the first week of September and hopes that members of the industry will be able to participate.

Member Britten said he'd just received the report and forwarded it to Chair Scott for her review. Chair Scott asked for the study's source, and Member Britten responded that it was a private report

made by RLW Consulting for the Nevada Cannabis Association. He said the Executive Director of the Nevada Cannabis Association said they were free to use the report but needed to attribute it to them. He said he'd connect her to the Executive Director.

IV. Public Comment

Chair Scott asked for public comment. No one was online to provide public comment.

V. Adjournment

The meeting was adjourned at 10:03am.