

Department of Health
Office of Health Professions

Policy Statement

Revised – 10/18/11

<i>Title:</i>	Tax Exemptions for Marijuana Products Sold to Qualifying Patients Possessing Recognition Cards	<i>Number: MMJ 21-01</i>
<i>References:</i>	RCW 69.50.375 , RCW 82.08.9998(1)(a) , RCW 82.12.9998(1)(a) ; Chapter 246-70 WAC	
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<i>Approved By:</i>	Christie Spice	

For the purposes of RCW 82.08.9888(1)(a) and 82.12.9998(1)(a) a “compliant marijuana product” as identified by the Department of Health (department) in chapter 246-70 WAC is any marijuana product purchased by qualifying patients possessing a recognition card. A “compliant marijuana product” under chapter 246-70 WAC is considered “beneficial for medical use.”

When implementing the medical marijuana program in 2016, the department explained in WAC 246-70-010 that the lack of empirical research at that time made it a challenge to establish standard determinations for the type, strains, or quality of marijuana which may be beneficial for various health conditions for which the medical use of marijuana may be authorized.

In 2019, Engrossed Substitute Senate Bill 5298 (chapter 393, Laws of 2019) changed wording in RCW 82.08.9998 and 82.12.9998 describing how the department determines which marijuana products are eligible for tax exemption. The phrase “beneficial for medical use” was replaced in both statutes with marijuana products “identified by the department ...in chapter 246-70 WAC as being a compliant marijuana product.”

For purposes of RCW 82.08.9888(1)(a) and 82.12.9998(1)(a), and in alignment with WAC 246-70-010, the department’s policy is any marijuana product purchased by qualifying patients possessing a recognition card is considered a “compliant marijuana product” as identified in chapter 246-70 WAC and is considered “beneficial for medical use.”