



State of New Jersey  
CANNABIS REGULATORY COMMISSION

PHILIP D. MURPHY  
*Governor*

TAHESHA L. WAY  
*Lt. Governor*

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DIANNA HOUENOU, *Chair*  
KRISTA NASH, *Vice Chair*  
AMELIA MAPP, *Commissioner*  
CHRIS RIGGS, *Acting Executive Director*

**RESOLUTION 2025-12-17-02**  
**IMPOSITION OF SOCIAL EQUITY EXCISE FEES ON CLASS 1 CANNABIS**  
**CULTIVATORS FOR THE 2026 CALENDAR YEAR**

**WHEREAS**, the New Jersey Cannabis Regulatory Commission (“the Commission”), established pursuant to P.L.2019, c.153, known and cited as the “Jake Honig Compassionate Use Medical Cannabis Act,” is charged with implementing the provisions of that Act as well as P.L.2021, c.16, known and cited as the “New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act” (the “CREAMM Act”); and

**WHEREAS**, pursuant to N.J.S.A. 54:47F-1(a), there may be a Social Equity Excise Fee imposed by the Commission on the cultivation of cannabis by any cannabis cultivator licensed pursuant to the provisions P.L.2021, c.16 (C.24:6I-31 et al.), or on the cultivation of cannabis for the personal-use cannabis marketplace and not for the medical cannabis marketplace by any alternative treatment center deemed to be licensed to engage in personal-use cannabis activities pursuant to section 7 of P.L.2009, c.307 (C.24:6I-7) and issued a Class 1 Cannabis Cultivator license by the Commission pursuant to N.J.S.A. 24:6I-46; and

**WHEREAS**, the excise fee, if imposed by the Commission, shall be imposed on the receipts from the sale, or equivalent value of the transfer, of usable cannabis by a cannabis cultivator to any other cannabis establishment, other than another cannabis cultivator; and

**WHEREAS**, any sale by a cannabis cultivator for which the excise fee is imposed shall be exempt from the tax imposed under the “Sales and Use Tax Act,” P.L.1966, c.30 (C.54:32B-1 et seq.); and

**WHEREAS**, pursuant to N.J.A.C. 17:30-3.4(b), effective August 19, 2021, until the fee is adjusted pursuant to N.J.A.C. 17:30-3.4(c), the Social Equity Excise Fee shall be 1/3 of one percent of the Statewide average retail price of an ounce of usable cannabis for consumer purchase, during the current calendar year, as determined by the Commission; and

**WHEREAS**, pursuant to N.J.A.C. 17:30-3.4(c), beginning nine months following the first sale or transfer of usable cannabis subject to a Social Equity Excise Fee by a cannabis cultivator that is not part of an expanded ATC and continuing annually, the excise fee shall be as follows:

1. If the average retail price of an ounce of usable cannabis in the current calendar year is \$ 350.00 or more, the excise fee shall be:

- i. \$ 10.00 per ounce of usable cannabis; and
- ii. \$ 3.00 per ounce of unusable cannabis sold for the purpose of manufacturing;

2. If the average retail price of an ounce of usable cannabis in the current calendar year is at least \$ 250.00, but less than \$ 350.00, the excise fee shall be:

- i. \$ 30.00 per ounce of usable cannabis; and
- ii. \$ 8.00 per ounce of unusable cannabis sold for the purpose of manufacturing;

3. If the average retail price of an ounce of usable cannabis in the current calendar year is at least \$ 200.00, but less than \$ 250.00, the excise fee shall be:

- i. \$ 40.00 per ounce of usable cannabis; and
- ii. \$ 12.00 per ounce of unusable cannabis sold for the purpose of manufacturing;  
and

4. If the average retail price of an ounce of usable cannabis in the current calendar year is less than \$ 200.00, the excise fee shall be:

- i. \$ 60.00 per ounce of usable cannabis; and
- ii. \$ 18.00 per ounce of unusable cannabis sold for the purpose of manufacturing;  
and

**WHEREAS**, as of September 30, 2025, the statewide average retail price of an ounce of usable cannabis was \$251.06 per ounce;

**WHEREAS**, N.J.S.A. 54:47F-1(a)(2)(b), gives the Commission the discretion to set the Social Equity Excise Fee at “*up to \$30 per ounce . . . if the average retail price of an ounce of usable cannabis was less than \$350 but at least \$250.*” (emphasis added); and

**WHEREAS**, N.J.A.C. 17:30-3.7 provides that the Commission may waive a regulatory requirement regarding the operations of a cannabis business if such waiver is necessary to achieve the purpose of the CREAMM Act, is necessary to provide access to cannabis items to consumers, and does not create a danger to public health, safety, or welfare; and

**WHEREAS**, the Commission has determined that waiving N.J.A.C. 17:30-3.4(c) is necessary to achieve purposes of the CREAMM Act, is necessary to provide consumers access to cannabis items, and would not create a danger to public health, safety, or welfare; and

**WHEREAS**, Resolution 2025-10-01-01 waives N.J.A.C. 17:30-3.4(d) requiring the Commission to publish the social equity excise fee in the New Jersey Register annually by November 1;

**NOW, THEREFORE, BE IT RESOLVED** by the New Jersey Cannabis Regulatory Commission that:

1. N.J.A.C. 17:30-3.4(c) is hereby waived. This waiver shall be effective immediately and shall remain in effect until such time that it is modified or rescinded by the Commission;
2. Pursuant to N.J.S.A. 54:47F-1, the Social Equity Excise Fee is hereby adjusted to \$2.50 per ounce, for both usable cannabis and unusable cannabis used for manufacturing, for the 2026 calendar year; and
3. The Commission's prior waiver of N.J.A.C. 17:30-3.4(d), adopted via Resolution 2025-10-01-01, is hereby rescinded.

Submitted by:

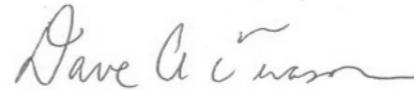


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Dianna Houenou, Chair

**CERTIFICATION**

I hereby certify that the foregoing is a true copy of the Resolution adopted by the Cannabis Regulatory Commission at its meeting held on the 17th day of December 2025.



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Dave Tuason, Chief Counsel

<b>Vote on the Approval of This Resolution</b>	<b>Motion</b>	<b>Second</b>	<b>Yes</b>	<b>No</b>	<b>Abstain</b>	<b>Absent</b>
Chairwoman Houenou			X			
Vice Chair Nash	X		X			
Commissioner Mapp		X	X			