Local Option Rooms, Meals and Marijuana Excise Tax Timetable

First Year of Adoption:

FY Quarter	Quarter Start Date	Local Action Deadline	Month Tax Assessed by Establishment	Month Tax Revenue Collected by DOR	Distribution Date	Number of Months Revenue will be Collected*
Quarter 1	July 1st	**May 31st**	July	August	September 30th	10 Months
Quarter 2	October 1st	**August 31st**	October	November	December 31st	7 Months
Quarter 3	January 1st	**December 1st**	January	February	March 31st	4 Months
Quarter 4	April 1st	**March 1st**	April	May	June 30th	1 Month

- Communities adopting the local option excise for meals, rooms or cannabis must submit the notification of acceptance no later than the date listed under local action deadline.
- Notification of Acceptance forms are available from the DLS website: https://www.mass.gov/service-details/notification-of-acceptance-of-local-option-statutes
- Please email completed forms to: Databank@dor.state.ma.us by the dates listed under Local Action Deadline.

Subsequent Years After Adoption:

FY Quarter	Quarter Start Date		Months Tax Assessed by Establishment	Months Tax Revenue Collected by DOR	Distribution Date	
Quarter 1	July 1st		May, June, July	June, July, August	September 30th	
Quarter 2	October 1st		August, September, October	September, October, November	December 31st	
Quarter 3	January 1st		November, December, January	December, January, February	March 31st	
Quarter 4	April 1st		February, March, April	March, April, May	June 30th	

* After first year of local adoption, communities will receive a full year of revenue.