

FLORIDA LEGISLATORS PROPOSE NEW TAX ON HEMP CONSUMABLE THC PRODUCTS



April 8, 2025

By: Regulated Products Section Chair [Richard M. Blau](#)

The State of Florida generally favors lower taxation. Floridians have no state income tax, and the current Governor is considering eliminating the state's property tax. However, there are exceptions. Florida has taken a more constrictive view of cannabis.

THE HISTORY

Legalized recreational use of marijuana has failed twice at the ballot box (gaining majority support but insufficient super-majority totals to pass a constitutional amendment allowing for recreational use). The Florida Legislature and executive branch have rejected recreational marijuana and limited a medical marijuana regime to vertical integration, allowing only 25 "Medical Marijuana Treatment Center" licenses to be the only ones authorized to grow, cultivate, process, distribute, and dispense medical marijuana at retail. Currently, only 20 of those MMTC licensees open dispensaries operating have open and operating dispensaries in Florida.

Hemp is a different story, thanks to the 2018 Farm Bill, which took hemp entirely off Schedule 1 of the federal Controlled Substances Act of 1970 and allowed states to create regulated hemp markets following guidelines issued by the USDA. Florida took advantage of that opportunity and created the [Florida State Hemp Program](#). Floridians took advantage of that program, and retailers of hemp-derivative products, such as gummies, vape cartridges, and enumerable delta-8 and delta-10 THC consumables, spread like weeds!

The Florida Legislature, and especially the Florida Commissioner of Agriculture and Consumer Services [Wilton Simpson](#), have voiced their concerns about this proliferation. Last year, they tried to stop the expanding market for THC-laden hemp derivatives with legislation that [Governor Ron DeSantis](#) vetoed at

the eleventh hour to avoid hurting small businesses and their employees. However, the veto was accompanied by a request that the Legislature return in 2025 with a new and better bill.

WHERE WE ARE

The 2025 Florida Legislature is back in session, and several new bills addressing hemp consumables have arrived for consideration. The two bills that just dropped include:

- [PCB HAT 25-01](#), which sets out a revamped regulatory scheme for defining and tightly controlling the marketing and sale of hemp derivatives containing THC, including restrictions on where such products cannot be sold, under what conditions, and to whom; the legislation overall becomes effective on July 1, 2025, with most imposed obligations becoming effective on January 1, 2026. bill
- [PCB HAT 25-02](#), which imposes new excise taxes on hemp consumable THC products, along with extensive record-keeping and reporting requirements. For non-beverage consumables, PCB HAT 25-02 proposes a tax payable by manufacturers, wholesalers, and retailers equal to "60 percent of the wholesale price of such products." For hemp beverages, the tax is proposed at "2.25 cents per gallon in bulk," when such beverages are sold in containers of less than one gallon, "the tax shall be 29 cents on each pint or fraction thereof in the container." If it becomes law, these provisions will take effect on the same date PCH HAT 25-01 becomes law.

WHAT TO EXPECT

How will these legislative measures play out? While it's too early to be sure, all signs indicate these bills will prescribe the future of hemp derivatives in Florida.

To learn more, please get in touch with GrayRobinson Regulated Products Section Chair [Richard Blau](#) or a member of the [Cannabis Law Team](#).

[Richard M. Blau](#) leads the GrayRobinson Cannabis Law Team, focusing on the laws and regulations that govern the cultivation and production, processing, distribution, sale, and dispensing of medical marijuana, hemp, Cannabidiol (CBD), and related cannabis products. Richard has been rated by **Chambers and Partners** since 2007, was among the first lawyers in America to be rated Band 1 Nationwide for Cannabis Law and is listed in **Best Lawyers® in America**. Richard has been involved extensively with the legalization of cannabis in Florida since its outset, with the passage of the Compassionate Medical Cannabis Act of 2014 (SB 1030) into law on June 6, 2014. Richard has also represented several investors in the cannabis industry, advising principals on compliance issues associated with Florida Medical Marijuana Treatment Center (MMTC) license acquisitions.

This content is for the general education of our readers and should not be your sole source of information in handling a legal issue, nor should you substitute it for legal advice, which relies on specific factual analysis and the laws of the relevant jurisdictions. Also, this content is not intended to create, nor does its receipt constitute, an attorney-client relationship. If you have specific questions, consult your GrayRobinson representative or other competent legal counsel.

