

CCB - MARIJUANA REGULATION & CONTROL ACCT
101-4207

PROGRAM DESCRIPTION

The Cannabis Compliance Board (CCB) administers Nevada's legal medical and adult-use cannabis programs, ensuring the protection of public health and safety through a strict and rigorous regulatory system. The CCB's responsibilities include licensing and regulation of Nevada cannabis establishments. The Department of Taxation was assigned responsibility of the adult-use cannabis program with the voter-passed Regulation and Taxation of Marijuana Act in November 2016, which legalized adult-use cannabis in Nevada. The Nevada Legislature transferred responsibility of the state's medical cannabis program from the Department of Health and Human Services to the Department of Taxation on July 1, 2017. The 2019 Nevada Legislature passed Assembly Bill 533, creating the Cannabis Compliance Board and transferred the authority to license and regulate persons and establishments relating to cannabis from the Department of Taxation to the Board. The CCB became effective July 1, 2020.

The CCB administers six cannabis license types and is responsible for establishing licensing qualifications; determining the need to license additional establishments in the state; reviewing applications for licensure; issuing initial and annual renewal of licenses; tracking licenses; reviewing and making determinations on transfers of ownership; and suspending, revoking and reinstating licenses. The CCB establishes standards and procedures for the cultivation, production, testing, distribution, consumption, and sale of cannabis in Nevada. As a critical part of its regulatory oversight, the CCB inspects cannabis establishments to ensure compliance with state laws and regulations around issues such as public health and safety, security, testing, inventory tracking, and labeling. Additionally, the CCB reviews all proposed cannabis menu items and packaging design for regulatory compliance.

There are two tax types specific to cannabis that the Department of Taxation is responsible for administering and collecting: wholesale cannabis tax and retail cannabis tax. Revenues from the wholesale cannabis tax, as well as revenues from fees, penalties, and assessments, will first pay the CCB's administrative and enforcement costs. Five million dollars per year is then distributed to counties, cities, and towns, and the remainder is distributed to the state Distributive School Account. At the end of each calendar quarter, the Department of Taxation calculates and publishes the fair market value at wholesale rates for multiple categories of cannabis product, upon which the wholesale cannabis tax is calculated. The Department of Taxation distributes revenues from the retail cannabis tax to the Account to Stabilize the Operation of State Government. Statutory Authority: NAC 372A.155

BASE

This request continues 101 full time equivalent positions, five board members and associated operating costs. One-time expenditures have been eliminated and partial year costs have been annualized.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	1,746,256	2,013,543	1,837,337	2,289,967	5,359,837	3,459,809
BALANCE FORWARD TO NEW YEAR	-2,013,543	0	0	0	0	0
EXCISE TAX - WHOLESALE	43,737,615	36,851,000	43,737,615	35,385,000	43,737,615	33,805,000
ESTABLISHMENT LICENSES AND FEES	2,147,167	1,182,000	1,182,000	1,182,000	1,182,000	1,182,000
BOARD FILING FEES	0	2,000	2,000	2,000	2,000	2,000
CONSUMPTION LOUNGE FEES	10,000	325,000	325,000	325,000	325,000	325,000
AGENT REGISTRATION FEES	1,321,790	2,250,000	1,650,000	1,650,000	2,250,000	2,250,000
ADMIN FEE BAD CHECK CHARGES	12,350	13,700	12,350	12,350	12,350	12,350
TIME AND EFFORT ASSESSMENT	382,451	382,451	382,451	382,451	382,451	382,451
CIVIL PENALTIES	553,666	553,666	553,666	553,666	553,666	553,666
TOTAL RESOURCES:	47,897,752	43,573,360	49,682,419	41,782,434	53,804,919	41,972,276
EXPENDITURES:						
PERSONNEL SERVICES	8,261,921	9,943,439	11,759,713	11,759,713	12,015,220	12,015,220
OUT-OF-STATE TRAVEL	14,332	44,593	13,462	13,462	13,462	13,462
IN-STATE TRAVEL	141,971	195,725	195,782	195,782	195,782	195,782

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OPERATING	790,961	801,192	519,816	606,137	519,816	606,137
EQUIPMENT	23,376	0	0	0	0	0
LOCAL GOVERNMENT GRANTS	5,004,587	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
DISPENSARIES AND ESTABLISHMENT	150,000	0	0	0	0	0
CARSON CITY RELOCATION	223,729	6,030	0	0	0	0
INFORMATION SERVICES	282,209	726,842	646,361	646,361	660,879	660,879
STAFF PHYSICALS	0	3,464	7,276	7,276	7,276	7,276
UNIFORMS	0	2,668	20,034	8,536	20,034	8,536
TRAINING	30,128	31,353	35,711	31,353	35,711	31,353
TRANSFER TO THE HEALTH DIVISION	185,295	257,378	257,378	257,378	257,378	257,378
TRANSFER TO STATE EDUCATION FUND	31,079,460	22,357,349	23,954,014	17,832,115	28,254,014	16,713,499
TRANSFER TO ATTORNEY GENERAL	818,029	826,084	826,084	826,084	826,084	826,084
CENTRALIZED PAYROLL COST ALLOCATION	29,400	29,400	33,875	80,902	33,875	80,902
NDOT 800 MHZ RADIOS STATEWIDE COST ALLOCATION	4,800	4,800	0	4,450	0	4,450
RESERVE	0	2,289,967	5,359,837	3,459,809	4,912,312	4,498,242
PURCHASING ASSESSMENT	1,716	1,716	1,716	1,716	1,716	1,716
STATEWIDE COST ALLOCATION PLAN	82,340	91,132	91,132	91,132	91,132	91,132
AG COST ALLOCATION PLAN	773,498	960,228	960,228	960,228	960,228	960,228
TOTAL EXPENDITURES:	47,897,752	43,573,360	49,682,419	41,782,434	53,804,919	41,972,276
TOTAL POSITIONS:	101.00	101.00	101.00	101.00	101.00	101.00

MAINTENANCE

M100 STATEWIDE INFLATION

This request funds rate changes for internal service funds such as the Attorney General, Fleet Services, information technology services, state-owned building rent, vehicle insurance, personnel assessments, and property and contents insurance.

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RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-22,329	-566,099
TOTAL RESOURCES:	0	0	0	0	-22,329	-566,099
EXPENDITURES:						
PERSONNEL SERVICES	0	0	3,030	22,937	3,030	22,937
IN-STATE TRAVEL	0	0	1,605	13,728	1,605	13,728

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OPERATING	0	0	1,371	75,333	1,371	75,312
INFORMATION SERVICES	0	0	16,323	65,633	15,960	62,795
RESERVE	0	0	-22,329	-566,099	-44,295	-1,346,369
PURCHASING ASSESSMENT	0	0	0	-1,716	0	-1,716
AG COST ALLOCATION PLAN	0	0	0	390,184	0	607,214
TOTAL EXPENDITURES:	0	0	0	0	-22,329	-566,099

M300 FRINGE BENEFITS RATE ADJUSTMENT

This request funds changes to fringe benefits rates.

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RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-5,906	-370,826
TOTAL RESOURCES:	0	0	0	0	-5,906	-370,826
EXPENDITURES:						
PERSONNEL SERVICES	0	0	5,906	370,826	5,906	309,403
RESERVE	0	0	-5,906	-370,826	-11,812	-680,229
TOTAL EXPENDITURES:	0	0	0	0	-5,906	-370,826

ENHANCEMENT

E225 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request continues out-of-state travel funds to reflect fiscal year 2025 non-IFC approved work program C68332.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-31,131	-31,131
TOTAL RESOURCES:	0	0	0	0	-31,131	-31,131
EXPENDITURES:						
OUT-OF-STATE TRAVEL	0	0	31,131	31,131	31,131	31,131
RESERVE	0	0	-31,131	-31,131	-62,262	-62,262
TOTAL EXPENDITURES:	0	0	0	0	-31,131	-31,131

E229 ECONOMIC GROWTH & BUSINESS DEVELOPMENT

This request eliminates two Compliance/Enforcement Investigator positions.

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RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	323,889	329,678
TOTAL RESOURCES:	0	0	0	0	323,889	329,678
EXPENDITURES:						
PERSONNEL SERVICES	0	0	-315,350	-324,123	-315,350	-322,815
OPERATING	0	0	-711	-626	-711	-626
EQUIPMENT	0	0	0	0	-9,100	-9,100
INFORMATION SERVICES	0	0	-1,794	-2,797	-1,794	-2,749
UNIFORMS	0	0	-6,034	-2,132	-6,034	-2,132
RESERVE	0	0	323,889	329,678	656,878	667,100
TOTAL EXPENDITURES:	0	0	0	0	323,889	329,678
TOTAL POSITIONS:	0.00	0.00	-2.00	-2.00	-2.00	-2.00

E710 EQUIPMENT REPLACEMENT

This request replaces computer hardware and associated software per the Office of the Chief Information Officer's recommended replacement schedule.

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RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-83,660	-83,660
TOTAL RESOURCES:	0	0	0	0	-83,660	-83,660
EXPENDITURES:						
INFORMATION SERVICES	0	0	83,660	83,660	85,702	85,702
RESERVE	0	0	-83,660	-83,660	-169,362	-169,362
TOTAL EXPENDITURES:	0	0	0	0	-83,660	-83,660

E715 EQUIPMENT REPLACEMENT

This request replaces tasers based on the recommended replacement schedule.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
EXPENDITURES:						
EQUIPMENT	0	0	0	0	36,400	36,400
RESERVE	0	0	0	0	-36,400	-36,400
TOTAL EXPENDITURES:	0	0	0	0	0	0

E807 CLASSIFIED POSITION CHANGES

This request funds the reclassification of one Compliance/Audit Investigator to a Business Process Analyst, commensurate with the duties of the position.

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RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-13,975	-14,111
TOTAL RESOURCES:	0	0	0	0	-13,975	-14,111
EXPENDITURES:						
PERSONNEL SERVICES	0	0	13,975	14,111	14,609	14,744
RESERVE	0	0	-13,975	-14,111	-28,584	-28,855
TOTAL EXPENDITURES:	0	0	0	0	-13,975	-14,111

E999 UNFUNDED

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
UNFUNDED DECISION UNITS	0	0	0	0	-56,951	0
TOTAL RESOURCES:	0	0	0	0	-56,951	0

SUMMARY

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	1,746,256	2,013,543	1,837,337	2,289,967	5,469,774	2,723,660
BALANCE FORWARD TO NEW YEAR	-2,013,543	0	0	0	0	0
EXCISE TAX - WHOLESALE	43,737,615	36,851,000	43,737,615	35,385,000	43,737,615	33,805,000
ESTABLISHMENT LICENSES AND FEES	2,147,167	1,182,000	1,182,000	1,182,000	1,182,000	1,182,000
BOARD FILING FEES	0	2,000	2,000	2,000	2,000	2,000
CONSUMPTION LOUNGE FEES	10,000	325,000	325,000	325,000	325,000	325,000
AGENT REGISTRATION FEES	1,321,790	2,250,000	1,650,000	1,650,000	2,250,000	2,250,000
ADMIN FEE BAD CHECK CHARGES	12,350	13,700	12,350	12,350	12,350	12,350
TIME AND EFFORT ASSESSMENT	382,451	382,451	382,451	382,451	382,451	382,451
CIVIL PENALTIES	553,666	553,666	553,666	553,666	553,666	553,666
TOTAL RESOURCES:	47,897,752	43,573,360	49,682,419	41,782,434	53,914,856	41,236,127
EXPENDITURES:						
PERSONNEL SERVICES	8,261,921	9,943,439	11,524,225	11,843,464	11,782,013	12,039,489
OUT-OF-STATE TRAVEL	14,332	44,593	44,593	44,593	44,593	44,593
IN-STATE TRAVEL	141,971	195,725	197,387	209,510	197,387	209,510
OPERATING	790,961	801,192	520,476	680,844	520,476	680,823
EQUIPMENT	23,376	0	0	0	27,300	27,300
LOCAL GOVERNMENT GRANTS	5,004,587	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
DISPENSARIES AND ESTABLISHMENT	150,000	0	0	0	0	0
CARSON CITY RELOCATION	223,729	6,030	0	0	0	0
INFORMATION SERVICES	282,209	726,842	744,550	792,857	760,747	806,627
STAFF PHYSICALS	0	3,464	7,276	7,276	7,276	7,276
UNIFORMS	0	2,668	14,000	6,404	14,000	6,404
TRAINING	30,128	31,353	35,711	31,353	35,711	31,353
TRANSFER TO THE HEALTH DIVISION	185,295	257,378	257,378	257,378	257,378	257,378
TRANSFER TO STATE EDUCATION FUND	31,079,460	22,357,349	23,954,014	17,832,115	28,254,014	16,713,499
TRANSFER TO ATTORNEY GENERAL	818,029	826,084	826,084	826,084	826,084	826,084
CENTRALIZED PAYROLL COST ALLOCATION	29,400	29,400	33,875	80,902	33,875	80,902
NDOT 800 MHZ RADIOS STATEWIDE COST ALLOCATION	4,800	4,800	0	4,450	0	4,450
RESERVE	0	2,289,967	5,469,774	2,723,660	5,100,926	2,841,865
PURCHASING ASSESSMENT	1,716	1,716	1,716	0	1,716	0
STATEWIDE COST ALLOCATION PLAN	82,340	91,132	91,132	91,132	91,132	91,132

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AG COST ALLOCATION PLAN	773,498	960,228	960,228	1,350,412	960,228	1,567,442
TOTAL EXPENDITURES:	47,897,752	43,573,360	49,682,419	41,782,434	53,914,856	41,236,127
PERCENT CHANGE:		-9.03%	14.02%	-4.11%	8.52%	-1.31%
TOTAL POSITIONS:	101.00	101.00	99.00	99.00	99.00	99.00