



## **TECHNICAL ADVISORY**

**2025-005**

**Date:** April 29, 2025

**Subject:** Electronic Tax Filing for Medical Cannabis

**Relevant authority:** KRS Chapter 218B; 915 KAR 1:020

**Issued by:** Sam Flynn, Executive Director *SRF*  
Kentucky Office of Medical Cannabis

Tom Miller, Commissioner  
Department of Revenue  
Finance and Administration Cabinet

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The purpose of this joint technical advisory issued by the Kentucky Office of Medical Cannabis (OMC) and the Kentucky Department of Revenue (DOR) is to provide cannabis business licensees with additional information regarding how to make state tax payments.

### **Background**

For some time, DOR has had all developmental resources completely focused on implementation of the Department of Revenue's Integrated Tax System (DORIS) to meet existing and pending deadlines. Due to payment restrictions from Commonwealth's banking partner and the overlap of the DORIS release go-live date (March 13, 2025) with the commencement of medical cannabis businesses in the Commonwealth, DOR previously indicated that tax obligations related to medical cannabis businesses must be paid in cash until an electronic payment solution can be implemented.

### **Current Status**

The Commonwealth's banking partner has informed DOR that it can accept payments for ancillary taxes (i.e., non-medical cannabis tax). **Accordingly, there is no longer a requirement for medical cannabis licensees to pay their taxes in cash.**

Medical business cannabis licensees may pay their taxes on-line through the new Kentucky DOR portal at [mytaxes.ky.gov](https://mytaxes.ky.gov). If they already have a MyTaxes account, they can click: "Log In Now". If they do not have an account yet, they will need to click on "Register a new account" and follow the steps to sign up for an account. Currently, the following business taxes are the only ones that can

be filed and paid online using this portal:

- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge
- Consumer's Use Tax
- Corporation Income Tax/Limited Liability Entity Tax
- Employer's Withholding Tax
- Withholding K-5
- KY Nonresident Income Tax Withholding on Distributive Share Income Tax
- Motor Vehicle Tire Fee
- Sales & Use Tax
- Telecommunications Tax
- Transient Room Tax
- Utility Gross Receipts License Tax (UGRLT)

Other business taxes and individual income taxes will come online over the next several years. To pay other taxes not listed above, taxpayers can go to the following link and select the tax type from the list: <https://revenue.ky.gov/Collections/Pages/E-file-Payment-Options.aspx>

OMC remains committed to providing cannabis business licensees with the most up-to-date information regarding matters that affect their business operations and will continue to do so.

ISSUED BY:



Sam Flynn, Executive Director  
Office of Medical Cannabis

Date: 5/1/2025



Tom Miller, Commissioner  
Department of Revenue

Date: 05/01/2025