

Medical Marijuana and Montana Income Taxes

If you are a user of medical marijuana in Montana, you need to know some important details about the Montana Medical Marijuana Act (Title 50, Chapter 46, MCA) in relation to income taxes.

For qualifying patients

Even if you hold a valid medical marijuana card, which allows you to possess or grow marijuana for medicinal purposes, you are not entitled to a deduction on your income tax return for costs of purchasing or growing marijuana.

Except for insulin, only drugs that a physician prescribes are allowed as an itemized deduction for medical expenses. Federal law prohibits a physician from prescribing marijuana even in states where marijuana is legal for medicinal purposes. Under Montana's Medical Marijuana Act, physicians do not prescribe the drug they only certify the qualifying patient.

If you have questions, please call the Citizen Services Call Center toll-free at 1-866-859-2254 (in Helena, 444-6900).