
DIGEST

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HB 492 Original

2023 Regular Session

Marino

Abstract: Repeals a tax upon dealers of marijuana and controlled dangerous substances.

Present law (R.S. 47:2601 et seq.) levies a tax upon dealers of marijuana and controlled dangerous substances, as defined in present law, according to the following schedule:

- (1) Upon each gram of marijuana, or each portion of a gram, a tax of \$3.50.
- (2) Upon each gram of controlled dangerous substance, or portion of a gram, a tax of \$200.
- (3) Upon each ten dosage units of a controlled dangerous substance that is not sold by weight, or portion thereof, a tax of \$400.

Proposed law repeals the tax and all provisions relating to the levy, administration, collection, and enforcement of the tax.

(Repeals R.S. 47:2601-2610)