

2019 Regular Session

HOUSE BILL NO. 513

BY REPRESENTATIVE JORDAN

TAX/EXCISE: Repeals the marijuana tax levied on certain dealers and repeals provisions related to tax stamps which evidence payment of the tax

1 AN ACT

2 To amend and reenact the heading of Part I of Chapter 3 of Subtitle IV of Title 47 of the
3 Louisiana Revised Statutes of 1950, R.S. 47:2601, 2603(A) and (C), 2604, 2607(A)
4 and (C), and 2610; relative to state tax on marijuana; to repeal the marijuana tax
5 levied on certain dealers; to repeal requirements for the purchase of marijuana tax
6 stamps; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. The heading of Part I of Chapter 3 of Subtitle IV of the Title 47 of the
9 Louisiana Revised Statutes of 1950, R.S. 47:2601, 2603(A) and (C), 2604, 2607(A) and (C),
10 and 2610 are hereby amended and reenacted to read as follows:

11 PART I. ~~MARIJUANA AND~~ CONTROLLED DANGEROUS
12 SUBSTANCES TAX

13 §2601. Imposition of tax

14 There is hereby levied a tax upon dealers of ~~marijuana and~~ controlled
15 dangerous substances, as defined herein, within the state of Louisiana, according to
16 the classification and rates hereinafter set forth:

17 ~~(1) Marijuana. Upon each gram of marijuana, or each portion of a gram, a~~
18 ~~tax of three dollars and fifty cents.~~

19 ~~(2) Controlled dangerous substances. (a)(1)~~ Upon each gram of controlled
20 dangerous substance, or portion of a gram, a tax of two hundred dollars.

1 the tax has not been paid as evidenced by a stamp such dealer shall be subject to the
2 additional penalties contained in this Part.

3 * * *

4 C. In addition to the tax penalty imposed, a dealer distributing or possessing
5 ~~marijuana~~ or controlled dangerous substances without affixing the appropriate
6 stamps is guilty of a crime and, upon conviction, may be sentenced to imprisonment
7 for not more than five years or receive a penalty of not more than ten thousand
8 dollars, or both.

9 * * *

10 §2610. Exceptions

11 Nothing in this Part requires persons lawfully in possession of ~~marijuana~~ or
12 a controlled dangerous substance to pay the tax required under this Part.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Abstract: Repeals the state tax levied on marijuana and repeals requirements that tax stamps to be affixed to or on marijuana to evidence the payment of the tax.

Present law provides for the imposition of a tax upon marijuana dealers on marijuana at the rate of \$3.50 per gram. In order to enforce the tax, marijuana dealers must purchase tax stamps from the Dept. of Revenue and affix the stamp to the marijuana container or package to evidence that the tax has been paid.

Proposed law repeals the imposition of the tax on marijuana and all provisions relative to the tax stamp.

(Amends the heading of Part I of Chapter 3 of Subtitle IV of Title 47, R.S. 47:2601, 2603(A) and (C), 2604, 2607(A) and (C), and 2610)