
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)]

HB 513 Original

2019 Regular Session

Jordan

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)