

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.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add contingent effectiveness of proposed law to enactment of HB No. 485 of the 2019 Regular Session.