
DIGEST

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HB 513 Engrossed

2019 Regular Session

Jordan

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

Present law provides for the imposition of a tax on marijuana to be paid by marijuana dealers 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.

Effective if and when House Bill No. 485 of this 2019 R.S. is enacted and becomes effective.

(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)

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.