AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

PART I. MARIJUANA AND CONTROLLED DANGEROUS SUBSTANCES TAX

§2601. Imposition of tax

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

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

(2) Controlled dangerous substances. (a)(1) Upon each gram of controlled dangerous substance, or portion of a gram, a tax of two hundred dollars.
(b)(2) Upon each ten dosage units of a controlled dangerous substance that
is not sold by weight, or portion thereof, a tax of four hundred dollars.

§2603. Use of stamps required

A. Tax stamps. In order to enforce the collection of the tax levied by this
Part, the secretary shall design and have printed or manufactured stamps of such size
and denomination as may be determined by him and so prepared as to permit them
to be easily affixed to or stamped on marijuana or controlled dangerous substances,
or containers thereof.

C. Affixing stamps. Stamps shall be affixed by the dealer on the smallest
container or package of marijuana or controlled dangerous substance that is subject
to the tax, to permit the secretary to readily ascertain by an inspection of any dealer's
stock on hand whether or not the tax has been paid. The dealer shall cause to be
affixed on every gram or unit of marijuana or controlled dangerous substance on
which a tax is due stamps of an amount equaling the tax due thereon, before any
dealer sells, offers for sale, handles, removes, or otherwise disturbs or distributes the
same. Each stamp may be used only once.

§2604. Authority to issue rules and regulations

The secretary is hereby authorized to issue rules and regulations not in
conflict herewith in order to make effective the provisions of this Part. The secretary
shall adopt a uniform system of providing, affixing, and displaying official stamps
for marijuana and controlled dangerous substances on which a tax is imposed.

§2607. Penalties

A. No dealer may possess any marijuana or controlled dangerous substance
upon which a tax is imposed by this Part. In addition to any other criminal penalties,
if a dealer possesses any marijuana or controlled dangerous substance upon which
the tax has not been paid as evidenced by a stamp such dealer shall be subject to the
additional penalties contained in this Part.

*          *          *

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

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§2610. Exceptions
Nothing in this Part requires persons lawfully in possession of marijuana or
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)]

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)