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## DIGEST

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HB 507 Engrossed

2019 Regular Session

Abramson

**Abstract:** Levies a 7% tax on the gross sales of therapeutic marijuana and dedicates the avails of the tax into the New Opportunities Waiver Fund after amounts appropriated by the legislature have been paid to the Dept. of Agriculture and Forestry.

Present law establishes an annual license fee of \$100,000 for a license to produce marijuana for therapeutic use, an annual permit fee of \$100 for the administrative and inspection costs associated with producing marijuana for therapeutic use, and a nonrefundable application fee of \$10,000 to apply for the license to produce marijuana for therapeutic use. Proposed law retains present law.

Present law mandates that the Dept. of Agriculture and Forestry receive an amount not to exceed 7% of the gross sales of therapeutic marijuana.

Proposed law changes present law to levy a tax of 7% of the gross sales of therapeutic marijuana and dedicates the remainder of the avails of the tax into the New Opportunities Waiver Fund after an amount appropriated by the legislature has been paid to the Dept. of Agriculture and Forestry for administrative costs.

Eff. July 1, 2019.

(Amends R.S. 40:1046(H)(8)(a))

### Summary of Amendments Adopted by House

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

1. Clarify that the legislature may appropriate an amount from the 7% tax to the Dept. of Agriculture and Forestry for administrative costs of the therapeutic marijuana program. The remainder of the avails of the tax on therapeutic marijuana shall be deposited into the New Opportunities Waiver Fund.