2023 Regular Session

HOUSE BILL NO. 492

BY REPRESENTATIVE MARINO

TAX: Repeals a tax on marijuana and controlled dangerous substances

1	AN ACT
2	To repeal Part I of Chapter 3 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of
3	1950, comprised of R.S. 47:2601 through 2610, relative to the tax upon dealers of
4	marijuana and controlled dangerous substances; to repeal the tax and all provisions
5	relating to the levy, administration, collection, and enforcement of the tax; and to
6	provide for related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. Part I of Chapter 3 of Subtitle IV of Title 47 of the Louisiana Revised

9 Statutes of 1950, comprised of R.S. 47:2601 through 2610, is hereby repealed in its entirety.

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 492 Original	2023 Regular Session	Marino
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Abstract: Repeals a tax upon dealers of marijuana and controlled dangerous substances.

<u>Present law</u> (R.S. 47:2601 et seq.) levies a tax upon dealers of marijuana and controlled dangerous substances, as defined in <u>present law</u>, according to the following schedule:

- (1) Upon each gram of marijuana, or each portion of a gram, a tax of \$3.50.
- (2) Upon each gram of controlled dangerous substance, or portion of a gram, a tax of \$200.
- (3) Upon each ten dosage units of a controlled dangerous substance that is not sold by weight, or portion thereof, a tax of \$400.

<u>Proposed law</u> repeals the tax and all provisions relating to the levy, administration, collection, and enforcement of the tax.

(Repeals R.S. 47:2601-2610)