

2021 Regular Session

HOUSE BILL NO. 567

BY REPRESENTATIVE JORDAN

TAX/EXCISE: Repeals the marijuana tax levied on certain dealers and repeals provisions related to tax stamps which evidence payment of 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, 2602(2), 2603(A) and (C), 2604,  
4 2607(A) and (C), and 2610 and to repeal R.S. 47:2602(3), relative to the state tax on  
5 marijuana; to repeal the marijuana tax levied on certain dealers; to repeal  
6 requirements for the purchase of marijuana tax stamps; to provide for effectiveness;  
7 and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The heading of Part I of Chapter 3 of Subtitle IV of Title 47 of the  
10 Louisiana Revised Statues of 1950, R.S. 47:2601, 2602(2), 2603(A) and (C), 2604, 2607(A)  
11 and (C), and 2610 are hereby amended and reenacted to read as follows:

12 PART I. ~~MARIJUANA AND~~ CONTROLLED DANGEROUS

13 SUBSTANCES TAX

14 §2601. Imposition of tax

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

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

1                   ~~(2) Controlled dangerous substances.~~ (a)(1) Upon each gram of controlled  
2 dangerous substance, or portion of a gram, a tax of two hundred dollars.

3                   ~~(b)(2)~~ (2) Upon each ten dosage ~~units~~ unit of a controlled dangerous substance  
4 that is not sold by weight, or portion thereof, a tax of four hundred dollars.

5 §2602. Definitions

6                   As used in this Part, the following terms shall have the meaning ascribed to  
7 them in this Section unless the context clearly indicates otherwise:

8                                                           \*       \*       \*

9                   (2) "Dealer" means a person who in violation of Louisiana law manufactures,  
10 produces, ships, transports, or imports into Louisiana or in any manner acquires or  
11 possesses more than ~~forty-two and one-half grams of marijuana,~~ or seven or more  
12 grams of any controlled dangerous substance; or ten or more dosage units of any  
13 controlled dangerous substance which is not sold by weight.

14                                                           \*       \*       \*

15 §2603. Use of stamps required

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

21                                                           \*       \*       \*

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

1 §2604. Authority to issue rules and regulations

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

6 \* \* \*

7 §2607. Penalties

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

13 \* \* \*

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

19 \* \* \*

20 §2610. Exceptions

21 Nothing in this Part requires persons lawfully in possession of ~~marijuana~~ or  
22 a controlled dangerous substance to pay the tax required under this Part.

23 Section 2. R.S. 47:2602(3) is hereby repealed in its entirety.

24 Section 3. This Act shall become effective if and when the Act which originated as  
25 House Bill No. \_\_\_\_ of this 2021 Regular Session of the Legislature is enacted and becomes  
26 effective.

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**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)]

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HB 567 Original

2021 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. \_\_\_\_ of this 2021 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, 2602(2), 2603(A) and (C), 2604, 2607(A) and (C), and 2610; Repeals R.S. 47:2602(3)).