

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 Statutes 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 §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 on August 1, 2021, if either the Act which
25 originated as House Bill No. 243 or 699 of this 2021 Regular Session of the Legislature is
26 enacted and becomes effective.

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 567 Engrossed

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 on Aug. 1, 2021, if either House Bill No. 243 or 699 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)).

Summary of Amendments Adopted by House

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

1. Add provisions related to effectiveness.