

ALASKA STATE LEGISLATURE

Interim – May-December:
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Session – January-April:
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REPRESENTATIVE GABRIELLE LEDOUX

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Sectional Analysis – House Bill 337

CS Version E

Marijuana Taxes; Excess Possession; Bonds

Section 1 amends AS 17.38.200 by adding the bond created in Section 3 to the marijuana establishment requirements.

Section 2 amends AS 43.61.020(a) to require electronic filing of marijuana tax returns.

Section 3 amends AS 43.61 adding two new sections:

Sec. 43.61.040 grants the tax division authority to assess a tax on marijuana plants found in excess of the possession limit for adults not licensed under AS 17.38.

Sec. 43.61.050 requires a marijuana cultivation facility to furnish a cash or surety bond, to be forfeited if taxes are not paid. It also makes marijuana product manufacturing facilities and retail marijuana stores secondarily liable for taxes on their marijuana inventory and responsible for providing proof that their marijuana inventory is legitimate, upon request by the department.

Section 4 provides for an immediate effective date.