

# ALASKA STATE LEGISLATURE

*Interim – May-December:*  
**716 W. 4<sup>th</sup> Ave., Ste. 611**  
**Anchorage, AK 99501**  
**907-269-0216**  
**907-269-0218 (fax)**



*Session – January-April:*  
**State Capitol, Rm. 118**  
**Juneau, AK 99801**  
**907-465-4998**  
**907-465-4419 (fax)**

## REPRESENTATIVE GABRIELLE LEDOUX

**Rep.Gabrielle.LeDoux@akleg.gov**

### **Sectional Analysis – House Bill 337**

#### ***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 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.