

AMENDMENT #1

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE

Schrage

- 1 Page 1, lines 1 - 2:
2 Delete "relating to marijuana cultivation;"
3
4 Page 1, line 3:
5 Delete "relating to the duties of the Department of Revenue;"
6
7 Page 2, lines 11 - 17:
8 Delete all material.
9
10 Renumber the following bill sections accordingly.
11
12 Page 5, line 20:
13 Delete "and deposit it into the public education fund"
14 Insert ". The legislature may appropriate the tax accounted for under this subsection to
15 the public education fund (AS 14.17.300). Nothing in this subsection creates a dedicated
16 fund."
17
18 Page 6, line 22, through page 7, line 6:
19 Delete all material.
20
21 Renumber the following bill sections accordingly.
22
23 Page 7, line 8:

- 1 Delete "January 1, 2026"
- 2 Insert "January 1, 2028"
- 3
- 4 Page 7, line 11:
 - 5 Delete "sec. 11"
 - 6 Insert "sec. 10"
 - 7
- 8 Page 7, line 12:
 - 9 Delete "sec. 11"
 - 10 Insert "sec. 10"
 - 11
- 12 Page 7, line 13:
 - 13 Delete "Sections 13 - 16"
 - 14 Insert "Sections 12 - 14"
 - 15 Delete "January 1, 2026"
 - 16 Insert "January 1, 2028"
 - 17
- 18 Page 7, line 14:
 - 19 Delete "sec. 20"
 - 20 Insert "sec. 18"
 - 21 Delete "July 1, 2025"
 - 22 Insert "July 1, 2026"

AMENDMENT

#2

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE JOSEPHSON

- 1 Page 5, lines 4 - 16:
- 2 Delete all material.
- 3
- 4 Renumber the following bill sections accordingly.
- 5
- 6 Page 7, line 13:
- 7 Delete "Sections 13 - 16"
- 8 Insert "Sections 12 - 15"
- 9
- 10 Page 7, line 14:
- 11 Delete "sec. 20"
- 12 Insert "sec. 19"

AMENDMENT

#3

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE JOSEPHSON

- 1 Page 5, line 17:
- 2 Delete "new subsections"
- 3 Insert "a new subsection"
- 4
- 5 Page 5, lines 18 - 20:
- 6 Delete all material.
- 7
- 8 Reletter the following subsection accordingly.

AMENDMENT

#4

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE TOMASZEWSKI

- 1 Page 5, line 17, through page 7, line 6:
- 2 Delete all material.
- 3
- 4 Renumber the following bill sections accordingly.
- 5
- 6 Page 7, line 8:
- 7 Delete "AS 43.61.010(a) is"
- 8 Insert "AS 43.61.010, 43.61.020, and 43.61.030 are"
- 9
- 10 Page 7, lines 13 - 14:
- 11 Delete all material and insert:
- 12 **** Sec. 16.** This Act takes effect July 1, 2026."

LEGAL SERVICES

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MEMORANDUM

March 23, 2026

SUBJECT: Marijuana tax repeal
(CSHB 91(STA); Work Order No. 34-LS0528\N.4)

TO: Representative Frank Tomaszewski
Attn: Connor Merriner

FROM: Claire Radford
Legislative Counsel 

Attached is the amendment you requested to HB 91, which eliminates the six percent marijuana sales tax in proposed sec. 43.61.020(h), currently added by sec. 13 of the bill. In my phone conversation with Mr. Merriner on March 17, 2026, he asked for this amendment to retain the repeal of AS 43.61.010(a) in sec. 18 of the bill. Eliminating the new sales tax provision, combined with the repeal of the excise tax in sec. 18, results in the elimination of all current and proposed marijuana taxes when sec. 18 takes effect. This amendment therefore repeals all of AS 43.61 (Excise Tax on Marijuana) to reflect that result. Please let me know if this is not your intent, and you instead intend to either retain the excise tax, retain and amend the sales tax provision, or create a new marijuana tax to take effect when the excise tax is repealed.

Please let me know if you have any questions.

CER:boo
26-102.boo

Attachment

AMENDMENT #5

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE JOSEPHSON

- 1 Page 5, line 22:
- 2 Delete "a six"
- 3 Insert "an eight"

AMENDMENT

#6

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE JOSEPHSON

- 1 Page 1, line 3:
- 2 Delete "**relating to the duties of the Department of Revenue;**"
- 3
- 4 Page 6, line 22, through page 7, line 6:
- 5 Delete all material.
- 6
- 7 Renumber the following bill sections accordingly.
- 8
- 9 Page 7, line 13:
- 10 Delete "Sections 13 - 16"
- 11 Insert "Sections 13 - 15"
- 12
- 13 Page 7, line 14:
- 14 Delete "sec. 20"
- 15 Insert "sec. 19"

AMENDMENT #7

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE Galvin

1 Page 1, line 3, following "Revenue;":

2 Insert "relating to the duties of the Department of Health;"

3

4 Page 5, line 14:

5 Delete "youth services"

6 Insert "afterschool"

7

8 Page 7, following line 6:

9 Insert a new bill section to read:

10 **** Sec. 17. AS 44.29.020(a) is amended to read:**

11 (a) The Department of Health shall administer state programs, including

12 (1) maternal and child health services;

13 (2) preventive medical services;

14 (3) public health nursing services;

15 (4) nutrition services;

16 (5) health education;

17 (6) laboratories;

18 (7) mental health treatment and diagnosis, except for mental health

19 treatment and diagnosis under AS 47.30.660 - 47.30.915;

20 (8) medical facilities;

21 (9) adult public assistance;

22 (10) the Alaska temporary assistance program;

23 (11) general relief;

1 (12) a comprehensive smoking education, tobacco use prevention, and
 2 tobacco control program; to the maximum extent possible, the department shall
 3 administer the program required under this paragraph by grant to or contract with one
 4 or more organizations in the state; the department's program must include

5 (A) a community-based tobacco use prevention and cessation
 6 component addressing the needs of youth and adults that includes use of
 7 cessation aids such as a nicotine patch or a nicotine gum tobacco substitute;

8 (B) youth-based efforts that involve youth in the design and
 9 implementation of tobacco control efforts;

10 (C) anti-tobacco counter-marketing targeting both youth and
 11 adult populations designed to communicate messages to help prevent youth
 12 initiation of tobacco use, promote cessation among tobacco users, and educate
 13 the public about the lethal effects of exposure to secondhand smoke;

14 (D) tobacco use surveys of youth and adult populations
 15 concerning knowledge, awareness, attitude, and use of tobacco products; and

16 (E) an enforcement component;

17 (13) licensure and regulation of child care facilities;

18 (14) a comprehensive marijuana use education and treatment program;
 19 to the extent possible, the department shall administer the program required under this
 20 paragraph by grant to or contract with one or more organizations in the state; the
 21 department's program must include

22 (A) a community-based marijuana misuse prevention
 23 component; the community-based component must provide for

24 (i) a youth services grant program to [(i)] reduce
 25 initiation and promote cessation of marijuana use by youth, reduce
 26 youth access to marijuana products, [AND] reduce exposure of youth to
 27 impaired driving dangers related to marijuana use, and [;

28 (ii) PROVIDE RECREATIONAL, EDUCATIONAL,
 29 AND CHARACTER-BUILDING PROGRAMS FOR YOUTH
 30 OUTSIDE SCHOOL HOURS; AND

31 (iii)] address marijuana use prevention through

1 outcome-based curricula, adult and peer mentoring, and opportunities
2 for positive, prosocial leisure and recreational activities;

3 (ii) an afterschool grant program to provide
4 recreational, educational, and character-building programs for
5 youth outside school hours;

6 (B) marijuana public education designed to communicate
7 messages to help prevent youth initiation of marijuana use, educate the public
8 about the effects of marijuana use, and educate the public about marijuana
9 laws;

10 (C) surveys of

11 (i) youth and adult populations concerning knowledge,
12 awareness, attitude, and use of marijuana products;

13 (ii) the need for trained professionals working in
14 organizations described in this paragraph;

15 (D) the development of plans to address the need for trained
16 professionals and to assist in implementing a training program for those
17 professionals;

18 (E) monitoring of population health status related to the
19 consequences of marijuana use; and

20 (F) substance abuse screening, brief intervention, and referral
21 to treatment."

22
23 Renumber the following bill sections accordingly.

24
25 Page 7, line 14:

26 Delete "sec. 20"

27 Insert "sec. 21"

AMENDMENT #8

OFFERED IN THE HOUSE
TO: CSHB 91(STA)

BY REPRESENTATIVE JOSEPHSON

- 1 Page 7, line 8:
- 2 Delete "2026"
- 3 Insert "2028"
- 4
- 5 Page 7, line 13:
- 6 Delete "2026"
- 7 Insert "2028"
- 8
- 9 Page 7, line 14:
- 10 Delete "2025"
- 11 Insert "2026"