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CSHB 119: Marijuana Tax

Summary of Changes

Version A to Version B

Section 2 of version A has been deleted.

This section allowed the department to set different rates of excise tax for different parts of the marijuana plant. Removing this section sets an excise tax of \$12.50 per ounce for all parts of the plant. This is repealed (Section 7 of version B) on January 1, 2025—the same date the sales tax is implemented.

Section 3 of version A has been deleted. It now appears in section 2 of version B.

This section had changed how the marijuana education and treatment fund revenue was used and for what purposes. In version B of the bill the fund remains the same, but clarifies that up to 50 percent of the annual balance of the fund may be appropriated to the youth services grant program within the community-based marijuana misuse prevention component of the program.

Section 4 of version A now appears as Section 3 of version B.

In version A this section had applied a 3% sales tax on marijuana retailers. In version B the sales tax is increased to 10%. This would take effect January 1, 2025, the same date the excise tax is repealed.

Section 7 of version A has been deleted.

This section repealed the marijuana recidivism reduction fund. Removing this section retains this fund.

The remainder of the changes are conforming.