

Introduced: 1/9/89  
Referred: Judiciary  
and Finance

1 IN THE HOUSE

BY MARTIN

2 HOUSE BILL NO. 32

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act imposing a tax on marijuana; and providing  
7 for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 52. TAX ON MARIJUANA.

11 Sec. 43.52.010. TAX IMPOSED. There is levied an excise tax of  
12 \$150 on each ounce of marijuana that a person possesses in the state.

13 Sec. 43.52.020. STAMPS AFFIXED. (a) When a person acquires or  
14 imports into the state marijuana on which the tax under this chapter  
15 is due, if a stamp or other indicia evidencing payment of the tax has  
16 not already been affixed, the person shall have the stamp or other  
17 indicia permanently affixed on the marijuana immediately upon receiv-  
18 ing the substance.

19 (b) Each stamp or other indicia may be used only once.

20 Sec. 43.52.030. PAYMENT OF TAX. (a) The tax imposed on mari-  
21 juana by this chapter is due and payable by the person immediately  
22 upon the person's acquisition of the marijuana.

23 (b) A person who is liable for the tax imposed by this chapter  
24 shall pay the face value for each stamp or other indicia of purchase.

25 (c) For purposes of calculating the tax due under this chapter,  
26 the marijuana is measured by the weight of the substance in the per-  
27 son's possession.

28 Sec. 43.52.040. ADMINISTRATION OF CHAPTER. (a) The department  
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- (1) administer this chapter;
- (2) collect, supervise, and enforce the collection of taxes due under this chapter and the penalties as provided in AS 43.05; and
- (3) adopt a uniform system of providing, affixing, and displaying official stamps or other official indicia for marijuana upon which a tax is imposed.

(b) The department may adopt regulations necessary for the administration of this chapter.

Sec. 43.52.050. TAX PAYMENT REQUIRED FOR POSSESSION. A person may not possess marijuana subject to the tax imposed by this chapter unless

- (1) the tax has been paid on the marijuana; and
- (2) a stamp or other official indicia issued by the department has been affixed to the marijuana.

Sec. 43.52.060. CRIMINAL PENALTIES. The penalties provided in AS 43.05 apply to the tax levied in this chapter.

Sec. 43.52.070. CIVIL PENALTY. A person who is in control of marijuana in violation of this chapter is considered to have possession of the marijuana. A person in possession of marijuana is personally liable for the tax, plus a penalty of 100 percent.

Sec. 43.52.080. CONFIDENTIAL NATURE OF INFORMATION. (a) The commissioner and employees of the department may not reveal facts obtained from a person in the administration of this chapter except in connection with a proceeding involving taxes due under this chapter from the person.

(b) Information obtained by the department from a person may not be used against the person in the prosecution of an offense unless the information is obtained independently of the person's acquiring the official stamps or other official indicia required by this chapter.

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Sec. 43.52.090. ACCOUNTING AND DISPOSITION OF RECEIPTS. The commissioner of administration shall separately account for money collected under this chapter that the department deposits in the general fund.

Sec. 43.52.099. DEFINITIONS. In this chapter

- (1) "marijuana" has the meaning given in AS 11.71.900;
- (2) "tax" means the tax levied by AS 43.52.010.

\* Sec. 2. This Act takes effect January 1, 1990.