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S.F. No. 3670 – Repeal illegal cannabis and controlled substances tax (1st Engrossment)

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Under current law, illegal cannabis and controlled substances that are held, possessed, transported, transferred, sold, or offered for sale in violation of criminal laws or laws governing legal cannabis are subject to tax.

The tax equals \$3.50 per gram of illegal cannabis; \$200 per gram of controlled substance; and \$400 per dosage unit of a controlled substance not sold by weight.

Section 1. Criminal act. Strikes the reference to the illegal cannabis and controlled substance chapter from the definition of "criminal act." Effective August 1, 2024.

Section 2. Repealer. Repeals the reference to the illegal cannabis and controlled substances tax in the data practices chapter and repeals all sections of the illegal cannabis and controlled substances tax chapter. Effective August 1, 2024.