

## Controlled Substances Tax

Minnesota Statutes, Chapter 297D

**Tax Base:** Marijuana or controlled substance, as defined, that is held, possessed, transported, transferred, sold, or offered to be sold in violation of Minnesota laws.

**Rates:**

Marijuana	\$3.50 per gram
Controlled substance	\$200 per gram
Controlled substance not sold by weight	\$400 per ten dosage units

**Credit:** Tax paid to another state or local government.

**Revenue**

Collections:	F.Y. 2021	\$0
	F.Y. 2022	\$0

Disposition: State General Fund

**Administration**

Agency: Minnesota Department of Revenue

**Who Pays:** A person who manufactures, produces, ships, transports, or imports into Minnesota or possesses marijuana or a controlled substance.

**Due Dates:** Immediately upon acquisition in Minnesota.

**History of Major Changes**

1986 — Enacted.

1988 — Tax on dosage units not sold by weight changed.

1989 — Credit enacted for tax paid to another state.