

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 619

H.P. 464 House of Representatives, March 4, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative MAYO of Thomaston.

Cosponsored by Senator DOW of Kennebec, Representatives
MILLS of Bethel and HOLLOWAY of Edgecomb.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

1 AN ACT to Establish a Tax for the Possession
2 of Illegal Drugs.
3

4 Be it enacted by the People of the State of Maine as
5 follows:

6 36 MRSA c. 704-A is enacted to read:

7 CHAPTER 704-A

8 ILLEGAL DRUGS

9 §4421. Definitions

10 As used in this chapter, unless the context indi-
11 cates otherwise, the following terms have the follow-
12 ing meanings.

1 1. Dealer. "Dealer" means a person, who in vio-
2 lation of state law, manufactures, produces, ships,
3 transports or imports into the State or in any manner
4 acquires or possesses more than 42-1/2 grams of mari-
5 juana, 7 or more grams of any scheduled drug or 10 or
6 more dosage units of any scheduled drug which is not
7 sold by weight.

8 2. Marijuana. "Marijuana" has the same meaning
9 as that provided in Title 17-A, chapter 45.

10 3. Scheduled drug. "Scheduled drug" has the same
11 meaning as that provided in Title 17-A, chapter 45,
12 except that it does not include marijuana.

13 §4422. Administration

14 The State Tax Assessor shall adopt a uniform sys-
15 tem of providing, affixing and displaying official
16 stamps, official labels or other official indicia for
17 marijuana and scheduled drugs on which a tax is im-
18 posed.

19 §4423. Tax payment required for possession

20 No dealer may possess any marijuana or scheduled
21 drug upon which a tax is imposed by this chapter, un-
22 less the tax has been paid on the marijuana or other
23 scheduled drug as evidenced by a stamp or other offi-
24 cial indicia.

25 §4424. No immunity

26 Nothing in this chapter may in any manner provide
27 immunity for a dealer from criminal prosecution under
28 state law.

29 §4425. Pharmaceuticals

30 Nothing in this chapter requires persons regis-
31 tered under Title 32, chapter 41, or otherwise law-
32 fully in possession of marijuana or a scheduled drug
33 to pay the tax required under this chapter.

34 §4426. Tax rate

35 A tax is imposed on marijuana and scheduled drugs
36 at the following rates:

1 A. On each gram or portion of a gram of marijuana,
2 \$3.50; and

3 B. On each gram of scheduled drug, or portion of
4 a gram, \$200; or

5 C. On each 50 dosage units of a scheduled drug
6 that is not sold by weight, or portion of those
7 dosage units, \$2,000.

8 §4427. Penalties for violation

9 1. Tax penalty. Any dealer violating this chap-
10 ter is subject to a penalty of 100% of the tax in ad-
11 dition to the tax imposed by this chapter.

12 2. Criminal penalty. A dealer distributing or
13 possessing marijuana or scheduled drugs without af-
14 fixing the appropriate stamps, labels or other indi-
15 cia is guilty of a Class C crime.

16 §4428. Stamps

17 The State Tax Assessor shall make available
18 stamps, labels or other indicia to be affixed to all
19 marijuana or scheduled drugs. The purchaser shall pay
20 100% of face value for each stamp, label or other in-
21 dicia at the time of the purchase.

22 §4429. Payment due

23 1. Stamps affixed. When a dealer purchases, ac-
24 quires, transports or imports into this State mari-
25 juana or scheduled drugs on which a tax is imposed by
26 this chapter, and if the indicia evidencing the pay-
27 ment of the tax have not already been affixed, the
28 dealer shall have them permanently affixed to the
29 packaging of all marijuana or scheduled drug immedi-
30 ately after receiving the substance. Each stamp or
31 other official indicia may be used only once.

32 2. Payable on possession. Taxes imposed upon
33 marijuana or scheduled drugs by this chapter are due
34 and payable immediately upon acquisition or posses-
35 sion in this State by a dealer.

36 §4430. Burden of proof

