



General Assembly

Substitute Bill No. 6587

January Session, 2009

* HB06587PD 032309 *

AN ACT DIRECTING A PORTION OF THE MARIJUANA AND CONTROLLED SUBSTANCES TAX TO MUNICIPALITIES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-651 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009*):

3 (a) A tax is imposed on any marijuana or controlled substances
4 purchased, acquired, transported or imported into the state. Payment
5 thereof shall be evidenced by the permanent affixing of stamps on the
6 marijuana or controlled substance immediately after receipt. Each
7 stamp or other official indicia may be used only once.

8 (b) The tax imposed pursuant to this section shall be at the following
9 rates: (1) On each gram of marijuana or portion of a gram, three dollars
10 and fifty cents, and (2) on each gram of a controlled substance, or
11 portion of a gram, two hundred dollars or on each fifty dosage units of
12 a controlled substance that is not sold by weight, or portion thereof,
13 two thousand dollars. For the purpose of calculating the tax due under
14 this section, an ounce of marijuana or other controlled substance is
15 measured by the weight of the substance in the dealer's possession.

16 (c) Any tax imposed pursuant to this section is due and payable
17 immediately upon acquisition or possession in this state by a dealer.

18 (d) When a municipality notifies the commissioner of a potential
19 violation of this section pursuant to such municipality's lawful arrest
20 of a dealer or lawful search of such dealer's real or personal property,
21 the commissioner shall remit to such municipality forty per cent of all
22 amounts received under this chapter as a result of such notice. Such
23 notification may be made by the chief of police of any municipality
24 having a police department or by the chief elected official of any town
25 in which there is no police department.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2009</i>	12-651
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PD *Joint Favorable Subst.*