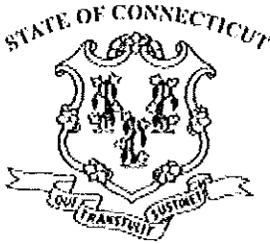


"AN ACT CONCERNING TAX TREATMENT OF CERTAIN ALTERNATIVE FUELS."  
2 of 2 document(s) retrieved



General Assembly  
February Session, 2002

**Amendment**

LCO No. 4476

Offered by:

REP. SAN ANGELO, 131<sup>st</sup> Dist.

← Ron - Richard - Nargatch

REP. THOMPSON, 13<sup>th</sup> Dist.

Jack - Manchester

REP. DARGAN, 115<sup>th</sup> Dist.

To: Subst. House Bill No. 5667

File No. 385

Cal. No. 253

**"AN ACT CONCERNING TAX TREATMENT OF CERTAIN ALTERNATIVE FUELS. "**

After the last section, insert the following:

"Sec. 4. Section 12-651 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2002):

- (a) A tax is imposed on any marijuana or controlled substances purchased, acquired, transported or imported into the state. Payment thereof shall be evidenced by the permanent affixing of stamps on the marijuana or controlled substance immediately after receipt. Each stamp or other official indicia may be used only once.
- (b) The tax imposed pursuant to this section shall be at the following rates: (1) On each gram of marijuana or portion of a gram, three dollars and fifty cents, and (2) on each gram of a controlled substance, or portion of a gram, two hundred dollars or on each fifty dosage units of a controlled substance that is not sold by weight, or portion thereof, two thousand dollars. For the purpose of calculating the tax due under this section, an ounce of marijuana or other controlled substance is measured by the weight of the substance in the dealer's possession.
- (c) Any tax imposed pursuant to this section is due and payable immediately upon acquisition or possession in this state by a dealer.

(d) If an arrest is made by a municipal law enforcement agency and such arrest leads to the imposition of such tax, sixty per cent of the revenue to the state from the tax imposed under this section shall be allocated to the General Fund and forty per cent of such revenue shall be allocated to the municipality. If such an arrest is made by a regional or state law enforcement agency, the arresting agency shall share equally in the municipal portion of the revenue from the assessment of the tax."