

**§ 105-113.107. Excise tax on unauthorized substances.**

(a) **Controlled Substances.** – An excise tax is levied on controlled substances possessed, either actually or constructively, by dealers at the following rates:

- (1) At the rate of forty cents (40¢) for each gram, or fraction thereof, of harvested marijuana stems and stalks that have been separated from and are not mixed with any other parts of the marijuana plant.
- (1a) At the rate of three dollars and fifty cents (\$3.50) for each gram, or fraction thereof, of marijuana, other than separated stems and stalks taxed under subdivision (1) of this [sub]section, or synthetic cannabinoids.
- (1b) At the rate of fifty dollars (\$50.00) for each gram, or fraction thereof, of cocaine.
- (1c) At the rate of fifty dollars (\$50.00) for each gram, or fraction thereof, of any low-street-value drug that is sold by weight.
- (2) At the rate of two hundred dollars (\$200.00) for each gram, or fraction thereof, of any other controlled substance that is sold by weight.
- (2a) At the rate of fifty dollars (\$50.00) for each 10 dosage units, or fraction thereof, of any low-street-value drug that is not sold by weight.
- (3) At the rate of two hundred dollars (\$200.00) for each 10 dosage units, or fraction thereof, of any other controlled substance that is not sold by weight.

(a1) **Weight.** – A quantity of marijuana or other controlled substance is measured by the weight of the substance whether pure or impure or dilute, or by dosage units when the substance is not sold by weight, in the dealer's possession. A quantity of a controlled substance is dilute if it consists of a detectable quantity of pure controlled substance and any excipients or fillers.

(b) **Illicit Spirituous Liquor.** – An excise tax is levied on illicit spirituous liquor possessed by a dealer at the following rates:

- (1) At the rate of thirty-one dollars and seventy cents (\$31.70) for each gallon, or fraction thereof, of illicit spirituous liquor sold by the drink.
- (2) At the rate of twelve dollars and eighty cents (\$12.80) for each gallon, or fraction thereof, of illicit spirituous liquor not sold by the drink.

(c) **Mash.** – An excise tax is levied on mash possessed by a dealer at the rate of one dollar and twenty-eight cents (\$1.28) for each gallon or fraction thereof.

(d) **Illicit Mixed Beverages.** – A tax is levied on illicit mixed beverages sold by a dealer at the rate of twenty dollars (\$20.00) on each four liters and a proportional sum on lesser quantities. (1989, c. 772, s. 1; 1995, c. 340, s. 1; 1997-292, s. 1; 1998-218, s. 1; 2012-79, s. 2.2(a); 2014-3, s. 14.25.)