

## Legalize marijuana and impose cigarette tax on sales

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**Description** The bill imposes a total tax of 15.125 cents tax on the sale, use, consumption, handling, possession, or distribution per half gram of marijuana in the state. The revenue collected under this bill will be deposited into the General Fund.

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**Current Law** Sales of medical marijuana are subject to retail sales tax and retailing B&O tax.

Sales of medical marijuana are not eligible for the retail sales tax exemption provided for prescription drugs.

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**Revenue Impact** General Fund Impacts (\$ millions):

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$0	\$21.7	\$21.7

*Notes:*

- *Estimates assume a July 1, 2012, effective date, representing 11 months of collections for FY 2013.*
  - *Estimates reflect the November 2010 revenue forecast by the Forecast Council.*
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**Expenditure Impact**

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$11,000	\$0	\$11,000

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