

**297D.08 TAX RATE.**

A tax is imposed on illegal cannabis and controlled substances as defined in section 297D.01 at the following rates:

- (1) on each gram of illegal cannabis, or each portion of a gram, \$3.50; and
- (2) on each gram of controlled substance, or portion of a gram, \$200; or
- (3) on each ten dosage units of a controlled substance that is not sold by weight, or portion thereof, \$400.

**History:** 1986 c 470 s 11; 1988 c 719 art 19 s 15; 2023 c 63 art 2 s 23