

## CHAPTER 297D

MARIJUANA AND CONTROLLED  
SUBSTANCE TAXATION

297D.085 Credit for previously paid taxes.  
297D.09 Penalties; criminal provisions.

297D.13 Confidential nature of information.

**297D.085 CREDIT FOR PREVIOUSLY PAID TAXES.**

If another state or local unit of government has previously assessed an excise tax on the marijuana or controlled substances, the taxpayer must pay the difference between the tax due under section 297D.08 and the tax previously paid. If the tax previously paid to the other state or local unit of government was equal to or greater than the tax due under section 297D.08, no tax is due. The burden is on the taxpayer to show that an excise tax on the marijuana or controlled substances has been paid to another state or local unit of government.

**History:** 1989 c 277 art 1 s 25

**297D.09 PENALTIES; CRIMINAL PROVISIONS.**

*[For text of subd 1, see M.S.1988]*

Subd. 1a. **Criminal penalty; sale without affixed stamps.** In addition to the tax penalty imposed, a dealer distributing or possessing marijuana or controlled substances without affixing the appropriate stamps, labels, or other indicia is guilty of a crime and, upon conviction, may be sentenced to imprisonment for not more than seven years or to payment of a fine of not more than \$14,000, or both.

*[For text of subd 2, see M.S.1988]*

**History:** 1989 c 290 art 6 s 2

**297D.13 CONFIDENTIAL NATURE OF INFORMATION.**

*[For text of subds 1 to 3, see M.S.1988]*

Subd. 4. **Possession of stamps.** A stamp denoting payment of the tax imposed under this chapter must not be used against the taxpayer in a criminal proceeding, except that the stamp may be used against the taxpayer in connection with the administration or civil or criminal enforcement of the tax imposed under this chapter or any similar tax imposed by another state or local unit of government.

**History:** 1989 c 277 art 1 s 26