

**297D.04 TAX PAYMENT REQUIRED FOR POSSESSION.**

No tax obligor may possess any marijuana or controlled substance upon which a tax is imposed by section 297D.08 unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia.

**History:** *1986 c 470 s 7; 1991 c 291 art 9 s 33*