138.872 Levy of tax on offenders engaging in a taxable activity -- Rates.

(1) A tax is hereby levied on each offender engaging in a taxable activity in this state. The tax shall be paid at the following rates:

(a) One thousand dollars ($1,000) per plant, whether growing or detached from the soil, on each marijuana plant with foliation;

(b) Three dollars and fifty cents ($3.50) on each gram, or portion thereof, of marijuana which has been detached from the plant on which it grew;

(c) Two hundred dollars ($200) on each gram, or portion thereof, of controlled substances; and

(d) Two thousand dollars ($2,000) on each fifty (50) dosage units, or portion thereof, of a controlled substance that is not sold by weight.

(2) For the purpose of calculating the tax levied pursuant to subsections (1)(b), (1)(c), and (1)(d) of this section, the quantity shall be measured by the weight of the marijuana or controlled substance, whether pure, impure, or diluted, or by dosage units when a controlled substance is not sold by weight.

(3) An offender lawfully engaged in a taxable activity shall be exempt from the tax imposed by this section if the offender is not in violation of any law which authorizes him to engage in the activity.

Effective: June 21, 2001

History: Amended 2001 Ky. Acts ch. 155, sec. 2, effective June 21, 2001. -- Created 1994 Ky. Acts ch. 315, sec. 2, effective July 15, 1994.