

**79-5202. Same; imposition of tax; rates; measurement.** (a) There is hereby imposed a tax upon marijuana, domestic marijuana plants and controlled substances, as defined by K.S.A. 79-5201, and amendments thereto, at the following rates:

- (1) On each gram of marijuana, or each portion of a gram, \$3.50;
- (2) on each gram of a wet domestic marijuana plant, \$.40;
- (3) on each gram of a dry domestic marijuana plant, \$.90;
- (4) on each gram of controlled substance, or portion of a gram, \$200; and
- (5) on each 50 dosage units of a controlled substance that is not sold by weight, or portion thereof, \$2,000.

(b) For the purpose of calculating the tax hereunder, an ounce of marijuana or other controlled substance is measured by the weight of the substance in the dealer's possession. The weight of the marijuana or controlled substance includes all material, mixture or preparation that is added to the marijuana or controlled substance.

**History:** L. 1987, ch. 366, § 2; L. 1990, ch. 359, § 2; July 1.