

## 2021 Kansas Statutes

79-5201. **Taxation of marijuana and controlled substances; definitions.** As used in this act:

(a) "Marijuana" means any marijuana, whether real or counterfeit, as defined by K.S.A. 2021 Supp. 21-5701, and amendments thereto, which is held, possessed, transported, transferred, sold or offered to be sold in violation of the laws of Kansas;

(b) "controlled substance" means any drug or substance, whether real or counterfeit, as defined by K.S.A. 2021 Supp. 21-5701, and amendments thereto, which is held, possessed, transported, transferred, sold or offered to be sold in violation of the laws of Kansas. Such term shall not include marijuana;

(c) "dealer" means any person who, in violation of Kansas law, manufactures, produces, ships, transports or imports into Kansas or in any manner acquires or possesses more than 28 grams of marijuana, or more than one gram of any controlled substance, or 10 or more dosage units of any controlled substance which is not sold by weight;

(d) "domestic marijuana plant" means any cannabis plant at any level of growth which is harvested or tended, manicured, irrigated, fertilized or where there is other evidence that it has been treated in any other way in an effort to enhance growth.

**History:** L. 1987, ch. 366, § 1; L. 1990, ch. 359, § 1; L. 2009, ch. 32, § 63; July 1.