
HOUSE BILL 1789

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Hunter, Carlyle, Hurst, Wylie, Ryu, Morrell, and Pollet

Read first time 02/08/13. Referred to Committee on Finance.

1 AN ACT Relating to creating greater consistency in the regulatory
2 schemes applied to marijuana during the transition to the
3 implementation of Initiative Measure No. 502; adding a new chapter to
4 Title 82 RCW; and providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) Except as provided otherwise in
7 subsection (2) of this section, in addition to any other taxes, there
8 is levied and collected from every person for the privilege of engaging
9 within this state in a business operating pursuant to chapter 69.51A
10 RCW as a medical cannabis dispensary a marijuana excise tax equal to
11 twenty-five percent of the gross proceeds of sales of useable cannabis
12 and cannabis-infused products.

13 (2) Pharmacies licensed by the department of health under chapter
14 18.64 RCW are exempt from the tax levied in this section.

15 (3)(a) The taxes levied under this section must be paid to the
16 department in accordance with RCW 82.32.045.

17 (b) All other applicable provisions of chapter 82.32 RCW have full
18 force and application with respect to the tax imposed under this
19 section. The department must administer this section.

1 (4) Taxes collected under this section must be deposited in the
2 dedicated marijuana fund created in RCW 69.50.530.

3 (5) The definitions in this subsection apply throughout this
4 chapter unless the context clearly requires otherwise.

5 (a) "Cannabis" has the same meaning as provided for "marijuana" in
6 RCW 69.50.101.

7 (b) "Cannabis-infused products" has the same meaning as provided
8 for "marijuana-infused products" in RCW 69.50.101.

9 (c) "Gross proceeds of sales" has the same meaning as in RCW
10 82.04.070.

11 (d) "Medical cannabis dispensary" means any business, person, or
12 entity that engages in the sale or delivery of marijuana to another
13 person pursuant to chapter 69.51A RCW in return for money or other
14 valuable consideration, or who is otherwise licensed to conduct retail
15 sales of medical cannabis under chapter 69.51A RCW.

16 NEW SECTION. **Sec. 2.** Section 1 of this act constitutes a new
17 chapter in Title 82 RCW.

18 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013.

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