
HOUSE BILL 2411

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Wylie, Nealey, Tharinger, and Ryu

Read first time 01/16/14. Referred to Committee on Government Accountability & Oversight.

1 AN ACT Relating to creating a tax stamp system for the sale of
2 recreational marijuana; adding a new chapter to Title 82 RCW; creating
3 a new section; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** The legislature recognizes the importance of
6 ensuring taxes on the production and sale of recreational marijuana are
7 collected by the state of Washington. It is the intent of the
8 legislature to create a counterfeit-resistant tax stamp program that
9 provides the state with more secure mechanisms to ensure that taxes on
10 recreational marijuana are collectible, enforceable, and auditable by
11 the state of Washington.

12 NEW SECTION. **Sec. 2.** (1) In consultation with the department of
13 revenue, the state liquor control board must develop and implement a
14 tax stamp program for the production and sale of recreational marijuana
15 in Washington state: At a minimum, the tax stamp program must include
16 the following provisions:

17 (a) All licensed marijuana producers and processors must purchase
18 counterfeit-resistant marijuana tax stamps from the board, and

1 marijuana products are prohibited from being shipped to a licensed
2 marijuana processor or retailer until a tax stamp is properly affixed
3 to the product by the producer or processor as described in (b) of this
4 subsection.

5 (b) All marijuana products leaving the marijuana producer and
6 processor must be sealed in highly secure tamper-resistant packaging
7 and affixed with a counterfeit-resistant tax stamp.

8 (c) A licensed retailer may only accept wholesale product that has
9 been sealed and stamped as described in (b) of this subsection. The
10 retailer is permitted to break down product as prescribed by rule by
11 the liquor control board.

12 (2) The liquor control board must develop rules to implement the
13 tax stamp program created under this section no later than October 1,
14 2014, and the tax stamp program must begin no later than January 1,
15 2015.

16 NEW SECTION. **Sec. 3.** Every licensed marijuana producer,
17 processor, and retailer subject to the provisions of this chapter must
18 keep and preserve for a period to be determined by the liquor control
19 board an accurate set of records. These records must show all
20 transactions relating to the purchase and sale of any of the articles
21 taxed under this chapter and show all physical inventories performed on
22 those articles, all invoices, and a record of all stamps purchased or
23 received. All such records and all stock of taxable articles on hand
24 must be open to inspection at all reasonable times by the liquor
25 control board or its duly authorized agent.

26 NEW SECTION. **Sec. 4.** For the purposes of this act, "marijuana"
27 has the same meaning as provided in RCW 69.50.101.

28 NEW SECTION. **Sec. 5.** Sections 2 through 4 of this act constitute
29 a new chapter in Title 82 RCW.

30 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
31 preservation of the public peace, health, or safety, or support of the
32 state government and its existing public institutions, and takes effect

1 immediately.

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