

### **453B.1 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. "*Controlled substance*" means controlled substance as defined in section 124.101.
  2. "*Counterfeit substance*" means a counterfeit substance as defined in section 124.101.
  3. "*Dealer*" means any person who ships, transports, or imports into this state or acquires, purchases, possesses, manufactures, or produces in this state any of the following:
    - a. Seven or more grams of a taxable substance other than marijuana, but including a taxable substance that is a mixture of marijuana and other taxable substances.
    - b. Forty-two and one-half grams or more of processed marijuana or of a substance consisting of or containing marijuana.
    - c. One or more unprocessed marijuana plants.
    - d. Ten or more dosage units of a taxable substance which is not sold by weight.
- However, a person who lawfully ships, transports, or imports into this state or acquires, purchases, possesses, manufactures, or produces a taxable substance in this state is not considered a dealer.
4. "*Department*" means the department of revenue.
  5. "*Director*" means the director of revenue.
  6. "*Dosage unit*" means the unit of measurement in which a substance is dispensed to the ultimate user. Dosage unit includes, but is not limited to, one pill, one capsule, or one microdot.
  7. "*Marijuana*" means marijuana as defined in section 124.101.
  8. "*Processed marijuana*" means all marijuana except unprocessed marijuana plants.
  9. "*Simulated controlled substance*" means a simulated controlled substance as defined in section 124.101.
  10. "*Taxable substance*" means a controlled substance, a counterfeit substance, a simulated controlled substance, or marijuana, or a mixture of materials that contains a controlled substance, counterfeit substance, simulated controlled substance, or marijuana.
  11. "*Unprocessed marijuana plant*" means any cannabis plant at any level of growth, whether wet, dry, harvested, or growing.

90 Acts, ch 1251, §37

C91, § 421A.1

C93, § 453B.1

95 Acts, ch 83, §2931; 2003 Acts, ch 145, §286