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. a. "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:
- (1) 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.
- (2) Forty-two and one-half grams or more of processed marijuana or of a substance consisting of or containing marijuana.
 - (3) One or more unprocessed marijuana plants.
 - (4) Ten or more dosage units of a taxable substance which is not sold by weight.
- b. 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, $29 – 31; 2003 Acts, ch 145, $286; 2011 Acts, ch 25, $143
```