

**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](#)

Referred to in [§453B.4](#)