

TITLE XII
*MARIJUANA AND CONTROLLED
SUBSTANCES STAMP TAX*
CHAPTER 91
ADMINISTRATION OF MARIJUANA AND
CONTROLLED SUBSTANCES STAMP TAX

701—91.1(453B) Marijuana and controlled substances stamp tax. Iowa Code chapter 453B imposes a tax on “dealers” who possess, distribute, or offer to sell “taxable substances” as defined therein. The taxes imposed by Iowa Code chapter 453B are due and payable immediately upon manufacture, production, acquisition, purchase, or possession by a dealer. Payment of the tax is evidenced by a stamp, label, or other official indicia permanently affixed to the taxable substance.

701—91.2(453B) Sales of stamps. The director or the director’s authorized representative shall offer for sale to members of the public, during normal business hours, stamps which are capable of being affixed to taxable substances. The stamps shall be sold at the Hoover State Office Building, fourth floor, Des Moines, Iowa, and at other locations as may be designated by the director.

The director shall offer for sale four different stamps: (1) a stamp for a substance consisting of or containing marijuana, (2) a stamp for taxable substances other than marijuana which are sold by weight, (3) a stamp for taxable substances other than marijuana which are not sold by weight, and (4) a stamp for each unprocessed marijuana plant. Each package or container which contains a taxable substance must have a stamp affixed to it. The stamps will be issued in denominations requested by the purchaser so long as the minimum purchase price for a single stamp purchase transaction is \$215 or more. In addition, the denomination of individual stamps cannot be less than the price for ten dosage units, multiples of ten dosage units, one whole gram, or multiples of one gram even if the stamp will be affixed to a package containing less than ten dosage units or multiples thereof, or only a portion of one gram or multiples thereof.

The director will accept payment for stamps in the form of cash, cashier’s check, or money order. Payment may not be made by personal check.

The stamps are valid for a period of six months from the date of issuance and the stamps shall contain a statement that the stamps expire after six months from the date of issue. A stamp is “unused” and expires if it has not been affixed to taxable substances within six months of the date of issue.

Stamps may be purchased in person or by mail. Persons (including dealers) purchasing stamps are not required to provide identification such as their name or address when purchasing stamps. Neither the director nor any employee of the department shall reveal any information obtained from a stamp purchaser, nor shall information obtained from a stamp purchaser in the course of purchasing stamps be used against the stamp purchaser in any criminal proceeding, unless the information is independently obtained, except in connection with a proceeding involving taxes due under this chapter from the stamp purchaser against whom a tax was assessed.

[ARC 7727B, IAB 4/22/09, effective 5/27/09]

701—91.3(453B) Refunds pertaining to unused stamps. At any time up to 30 days after the expiration date as indicated on the stamp, any unused stamp may be returned to the department and a refund requested in accordance with Iowa Code section 422.73(1) and rules promulgated thereunder.

Refund information is confidential. Persons seeking a refund for an unused stamp must provide a name in which a refund can be made. However, neither the director nor any employee of the department shall reveal any information obtained from a refund claimant; nor shall information obtained from a refund claimant in the course of a refund claim for an unused stamp be used against the refund claimant in any criminal proceeding, unless the information is independently obtained, except in connection with a proceeding involving taxes under this chapter from the refund claimant against whom a tax was assessed or involving a counterfeit taxable substance tax stamp. If granted, the refund in the form of a warrant may, at the request of the refund claimant, either be picked up in person from the department at the

Hoover State Office Building, Des Moines, Iowa, or sent by mail to an address designated by the refund claimant.

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These rules are intended to implement Iowa Code chapter 453B.

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