

**453B.7 Tax imposed — rate of tax.**

An excise tax is imposed on dealers at the following rates:

1. On each gram of processed marijuana, or each portion of a gram, five dollars.
2. On each gram or portion of a gram of any taxable substance, other than marijuana, sold by weight, two hundred fifty dollars.
3. On each unprocessed marijuana plant, seven hundred fifty dollars.
4. On each ten dosage units of any taxable substance, other than unprocessed marijuana plants, that is not sold by weight, or portion thereof, four hundred dollars.

[90 Acts, ch 1251, §43](#)

C91, §421A.7

C93, §453B.7

[95 Acts, ch 83, §32](#); [2013 Acts, ch 90, §108](#)

Referred to in [§453B.4](#), [453B.8](#), [453B.12](#)