

## HB 1672 -- Excise Tax on Unauthorized Substances

Sponsor: Roorda

This bill imposes an excise tax on controlled substances and illicit alcoholic beverages. The Director of the Department of Revenue will issue stamps to affix to unauthorized substances to indicate payment of the tax. Dealers are not required to give any identifying information to the department when purchasing the stamps.

Law enforcement will notify the department after an arrest or seizure involving any unstamped, unauthorized substance so that the excise tax along with the applicable penalties and interest can be assessed and collected. Any voluntarily paid tax proceeds will be deposited into the newly created State Unauthorized Substances Tax Fund to investigate, combat, prevent, and reduce drug-related crimes.

The Unauthorized Substance Tax Commission is established to review the rates of the tax and make recommendations to the General Assembly.