

(C)--"DEALER"--MEANS--A--PERSON--WHO--MANUFACTURES,--PRODUCES, DELIVERS, OR POSSESSES MORE THAN:

(1)--42.5 GRAMS OF MARIJUANA;

(2)--10---OR---MORE---DOSAGE---UNITS---OF---ANY---CONTROLLED SUBSTANCE OTHER THAN MARIJUANA, THAT IS NOT SOLD BY WEIGHT; OR

(3)--7 OR MORE GRAMS OF ANY CONTROLLED SUBSTANCE OTHER THAN MARIJUANA, THAT IS SOLD BY WEIGHT.

(D)--(1)--"DELIVER"--MEANS--TO--TRANSFER, EXCHANGE, OR DELIVER A CONTROLLED SUBSTANCE FROM ONE PERSON TO ANOTHER WITH OR WITHOUT:

(i)--REMUNERATION; OR

(ii)--AN AGENCY RELATIONSHIP.

(2)--"DELIVER"--INCLUDES--THE--TERMS--"DISPENSE"---AND "DISTRIBUTE" AS DEFINED IN ARTICLE 27, § 277 OF THE CODE.

(E)--(1)--"DOSAGE--UNIT"--MEANS--THE--QUANTITY--OF--A--CONTROLLED SUBSTANCE THAT THE COMPTROLLER DETERMINES BY REGULATION IS THE NORMAL QUANTITY OF A SINGLE DOSE OF THE CONTROLLED SUBSTANCE.

(2)--"DOSAGE--UNIT"--INCLUDES--A--PILL, CAPSULE, TABLET, OR OTHER SIMILAR UNIT OF A CONTROLLED SUBSTANCE.

(F)--"MANUFACTURE"--HAS--THE--MEANING--STATED--IN--ARTICLE--27--§ 277 OF THE CODE.

(G)--"MARIJUANA"--HAS--THE--MEANING--STATED--FOR--"MARIJUANA"--IN ARTICLE 27, § 277 OF THE CODE.

(H)--"POSSESS"--MEANS--TO--EXERCISE--ACTUAL--OR--CONSTRUCTIVE DOMINION OR CONTROL OVER A THING BY ONE OR MORE PERSONS.

(I)--"PRODUCE"--MEANS--TO--MANUFACTURE, PLANT, CULTIVATE, GROW, OR HARVEST A CONTROLLED SUBSTANCE.

(J)--"TAXPAYER"--MEANS--A--DEALER WHO IS REQUIRED UNDER THIS SUBTITLE TO PAY A CONTROLLED SUBSTANCE TAX.

(K)--"TAX--STAMP"--MEANS--THE--STAMP--IN--THE--DESIGN--AND DENOMINATION--THE--COMPTROLLER--AUTHORIZES--FOR--THE--PURPOSE--OF--BEING AFFIXED TO A CONTROLLED SUBSTANCE AS EVIDENCE THAT THE CONTROLLED SUBSTANCE TAX IS PAID.

473.

(A)--EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, A TAX IS IMPOSED ON CONTROLLED SUBSTANCES IN THE POSSESSION OF DEALERS--IN