

THE--STATE--IN--VIOLATION--OF--THE--MARYLAND--CONTROLLED--DANGEROUS
SUBSTANCE--ACT.

(B)--THE--CONTROLLED--SUBSTANCE--TAX--IS--DUE--IMMEDIATELY--ON
ACQUISITION--OR--POSSESSION--IN--THIS--STATE.

474.

(A)--A--REBUTTABLE--PRESUMPTION--EXISTS--THAT--ANY--CONTROLLED
SUBSTANCE--IN--THE--STATE--IS--SUBJECT--TO--THE--CONTROLLED--SUBSTANCE
TAX.

(B)--A--PERSON--WHO--POSSESSES--A--CONTROLLED--SUBSTANCE--HAS--THE
BURDEN--OF--PROVING--THAT--THE--CONTROLLED--SUBSTANCE--IS--NOT--SUBJECT--TO
THE--CONTROLLED--SUBSTANCE--TAX.

475.

THE--CONTROLLED--SUBSTANCE--TAX--DOES--NOT--APPLY--TO--ANY
CONTROLLED--SUBSTANCE--MANUFACTURED,--PRODUCED,--DELIVERED,--OR
POSSESSED--BY--A--PERSON--WHO--IS--AUTHORIZED--UNDER--THE--MARYLAND
CONTROLLED--DANGEROUS--SUBSTANCE--ACT--TO--MANUFACTURE,--PRODUCE,
DELIVER,--OR--POSSESS--THE--CONTROLLED--SUBSTANCE.

476.

THE--TAX--RATE--FOR--CONTROLLED--SUBSTANCES--IN--A--DEALER'S
POSSESSION--IS:

(1)--\$3.50--PER--GRAM--OF--MARIJUANA;

(2)--\$20--PER--DOSAGE--UNIT--OF--A--CONTROLLED--SUBSTANCE
OTHER--THAN--MARIJUANA--THAT--IS--NOT--SOLD--BY--WEIGHT,--AND

(3)--\$100--PER--GRAM--OF--A--CONTROLLED--SUBSTANCE--OTHER
THAN--MARIJUANA--THAT--IS--SOLD--BY--WEIGHT.

477.

FOR--THE--PURPOSE--OF--CALCULATING--THE--TAX--UNDER--§--476--OF--THIS
SUBTITLE,--THE--WEIGHT--OF--THE--CONTROLLED--SUBSTANCE--SHALL--INCLUDE
THE--WEIGHT--OF--ANY--SUBSTANCE--CONTAINED--INSIDE--THE--PACKAGING--OF--THE
CONTROLLED--SUBSTANCE,--EVEN--IF--SOME--OF--THE--SUBSTANCE--IS--NOT--A
CONTROLLED--SUBSTANCE.

478.

(A)--A--DEALER--SHALL--PURCHASE--TAX--STAMPS--FROM--THE--COMPTROLLER
BY--PAYING--THE--FACE--VALUE--OF--THE--TAX--STAMPS--AT--THE--TIME--OF
PURCHASE.

(B)--PURCHASERS--OF--TAX--STAMPS--SHALL--MAKE--A--MINIMUM--PURCHASE
OF--TAX--STAMPS--WORTH--\$150.