

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH30326-LYx-3 (12/13)

Short Title: Drug Privilege Tax.

(Public)

Sponsors: Representative Gibson.

Referred to:

A BILL TO BE ENTITLED
AN ACT TO CHANGE THE TAX RATES FOR THE UNAUTHORIZED
SUBSTANCES TAX AND TO CHANGE THE DEFINITION OF DEALER.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-113.106(3) reads as rewritten:

"(3) Dealer. – Any of the following:

- a. A person who actually or constructively possesses more than 42.5 grams of marijuana, seven or more grams of any other controlled substance other than a low-street-value drug that is sold by weight, or 10 or more dosage units of any other controlled ~~substance that is not sold by weight.~~ substance.
- b. A person who in violation of Chapter 18B of the General Statutes possesses illicit spirituous liquor for sale.
- c. A person who in violation of Chapter 18B of the General Statutes possesses mash.
- d. A person who in violation of Chapter 18B of the General Statutes possesses an illicit mixed beverage for sale."

SECTION 2. G.S. 105-113.107(a) is amended by adding a new subdivision to read:

"(a) Controlled Substances. – An excise tax is levied on controlled substances possessed, either actually or constructively, by dealers at the following rates:

...

(1c) At the rate of fifty dollars (\$50.00) for each gram, or fraction thereof, of any low-street-value drug that is sold by weight."

SECTION 3. This act becomes effective July 1, 2003, and applies to controlled substances possessed on or after that date.