

Subject Illegal cannabis and controlled substances tax repealed

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Overview

This bill repeals the taxes imposed on illegal cannabis and controlled substances under chapter 297D.

Under current law, a person who holds, possesses, transports, or sells illegal cannabis and controlled substances in violation of Minnesota law is liable for the tax imposed at the following rates:

- \$3.50/gram of illegal cannabis
- \$200/gram of controlled substance
- \$400/gram per ten dosage units of controlled substances not sold by weight

This bill repeals these taxes effective August 1, 2025.

Summary

Section	Description
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| 1 | <p>Criminal act.</p> <p>Removes a cross-reference to chapter 297D from the definition of “criminal act” under chapter 609. This is a technical correction necessary for the repeal of the tax.</p> <p>Effective August 1, 2025.</p> |
| 2 | <p>Repealer.</p> <p>Repeals the taxes imposed on illegal cannabis and controlled substances.</p> <p>Effective August 1, 2025.</p> |