

The Dixie Cannabis Tax Act of 2019

WHEREAS the State of Dixie's is on the verge of bankruptcy.

WHEREAS the State of Dixie has a newfound source of both revenue and jobs in the recent legalization of Cannabis.

WHEREAS the State of Dixie has an obligation to protect both the recently created industry and to increase the budget surplus created within the State of Dixie.

BE it resolved by the Legislature of the State of Dixie:

SECTION I: SHORT TITLE

The bill shall be referred to as the The Dixie Cannabis Tax Act of 2019.

SECTION II: DEFINITIONS

1. "Cannabis" shall be defined under [Title XLVI, Chapter 893, Section 2](#).
2. "Cannabis product" shall be defined as any product or synthetic product deriving from the genus *Cannabis* sold by a licensed dealer.
3. "Cultivate" shall be defined as producing an agricultural product to be used for either private or public use.
4. "Cultivator" shall be defined as any private individual or corporation that grows an agricultural product to be used for either public or private use.
5. "Dealer" shall be defined as any individual or company selling a product.

SECTION III: PROVISIONS

(A) [Title XIV, Chapter 210](#) shall be renamed as the "TAX ON TOBACCO AND CANNABIS PRODUCTS".

(B) Title XIV, Chapter 210 shall read as:

1. "PART III: TAX ON CANNABIS PRODUCTS"
 - a. "210.76: Definitions:

- i. “Cannabis” shall be defined under [Title XLVI, Chapter 893, Section 2](#).
 - ii. “Cannabis product” shall be defined as any product or synthetic product deriving from the genus *Cannabis* sold by a licensed dealer.
 - iii. “Cultivate” shall be defined as producing an agricultural product to be used for either private or public use.
 - iv. “Cultivator” shall be defined as any private individual or corporation that grows an agricultural product to be used for either public or private use.
 - v. “Dealer” shall be defined as any individual or company selling a product.
 - vi. “Sale” shall refer to any transfer or exchange of good or products.
 - vii. “Retail sale” shall refer to any transfer or exchange of goods or product to a consumer.
 - viii. “Use” shall refer to the use of any Cannabis related product in the state of Dixie.
 - ix. “Cultivator” shall refer to any individual that is legally allowed under state and federal law to cultivate Cannabis for either public or private use.
- b. “211.77: Tax on Cultivation
- i. “(1) All cultivators with an excess of fifty Cannabis related plants with the intention of selling their by-products within the state of Dixie shall be levied five dollars per plant in excess of said fifty Cannabis related plants.”
 - ii. “(2) All cultivators in excess of two hundred cannabis related plants with the intention of selling their by-products within the State of Dixie shall be levied seven dollars and fifty cents per plant in excess of said two-hundred Cannabis plants.”
 - iii. “(3) All cultivators in excess of five hundred Cannabis related plants with the intention of selling their by-products within the state of Dixie shall be levied ten dollars per plant in excess of said five hundred Cannabis plants.”
- c. “211.78: Tax on Retail Sales and Dealers
- i. “(1) A surcharge of twenty-five cents shall be levied on all retail sales by dealers for recreational Cannabis cigarettes.
 - ii. “(2) A surcharge of thirty five cents shall be levied on all retail sales by dealers for recreational Cannabis related oils.
 - iii. “(3) A surcharge of fifty cents shall be levied on all retail sales by dealers for all other recreational Cannabis related products.”

(C) The Executive branch shall be empowered to enforce the provisions of this Act upon it’s effect and acceptance by the Legislature of Dixie.

SECTION IV: SEVERABILITY

Should any section of this bill be found unconstitutional, the rest of this bill will remain in effect.

SECTION V: ENACTMENT

This bill will go into effect by January 1st, 2026 unless otherwise stated in this act.

This bill was written and sponsored by Banan_Republic_ (Assemblyman, Socialist)