



## 2010 Georgia Code

### TITLE 48 - REVENUE AND TAXATION

#### CHAPTER 15 - EXCISE TAX ON MARIJUANA AND CONTROLLED SUBSTANCES

##### § 48-15-1 - No immunity from criminal prosecution; unlawful use of marijuana or controlled substances not authorized

O.C.G.A. 48-15-1 (2010)

48-15-1. No immunity from criminal prosecution; unlawful use of marijuana or controlled substances not authorized

No provision of this chapter shall in any manner provide any immunity for any person from criminal prosecution pursuant to the laws of this state and no provision of this chapter shall in any manner be deemed to authorize the unlawful use, possession, consumption, storage, transfer, or distribution of marijuana or controlled substances.

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##### § 48-15-2 - Definitions

O.C.G.A. 48-15-2 (2010)

48-15-2. Definitions

As used in this chapter, the term:

- (1) "Commissioner" means the state revenue commissioner.
- (2) "Controlled substance" shall have the same meaning as defined in paragraph (4) of Code Section 16-13-21 and shall mean any drug, substance, or immediate precursor, whether real or counterfeit, that is held, possessed, transported, transferred, sold, or offered for sale in violation of the laws of this state.
- (3) "Marijuana" shall have the same meaning as defined in paragraph (16) of Code Section 16-13-21 and shall mean any marijuana, whether real or counterfeit, that is held, possessed, transported, transferred, sold, or offered for sale in violation of the laws of this state.

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**TITLE 48 - REVENUE AND TAXATION**  
**CHAPTER 15 - EXCISE TAX ON MARIJUANA**  
**AND CONTROLLED SUBSTANCES**  
**§ 48-15-3 - Imposition of tax**

O.C.G.A. 48-15-3 (2010)

48-15-3. Imposition of tax

(a) There is imposed, in addition to all other applicable taxes, a state excise tax upon each use, possession, consumption, storage, or transfer of marijuana or any controlled substance.

(b) The tax imposed by this Code section shall apply regardless of whether the substance exists in solid, liquid, or gaseous form and regardless of the degree of purity of the substance. Each person who uses, possesses, consumes, stores, or transfers a substance identified in this Code section shall be liable for the tax imposed by this Code section.

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**§ 48-15-4 - Exemption**

O.C.G.A. 48-15-4 (2010)

48-15-4. Exemption

Nothing in this chapter shall require persons who are lawfully in possession of marijuana or a controlled substance under a valid medical prescription or a licensed pharmacist or medical practitioner licensed to dispense marijuana or any controlled substance to pay the tax required under this chapter when such person, pharmacist, or practitioner is lawfully using, possessing, consuming, storing, or transferring such marijuana or controlled substance.

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**§ 48-15-5 - Calculation of tax**

O.C.G.A. 48-15-5 (2010)  
48-15-5. Calculation of tax

For the purpose of calculating the tax under Code Section 48-15-6, a quantity of marijuana or other controlled substance in the person's possession shall be measured by the weight of the substance whether pure or impure or dilute, or by dosage units when the substance is not sold by weight. A quantity of a controlled substance is dilute if it consists of a detectable quantity of pure controlled substance and any excipients or fillers.

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**§ 48-15-6 - Tax rates**

O.C.G.A. 48-15-6 (2010)  
48-15-6. Tax rates

A tax is imposed on marijuana and controlled substances as defined in Code Section 48-15-2 at the following rates:

- (1) On each gram of marijuana, or each portion of a gram, \$3.50;
  - (2) On each gram of controlled substance, or portion of a gram, \$200.00; and
  - (3) On each ten dosage units of a controlled substance that is not sold by weight, or portion thereof, \$400.00.
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