

**297D.07 MEASUREMENT.**

For the purpose of calculating the tax under section 297D.08, a quantity of illegal cannabis or a controlled substance is 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, in the tax obligor's possession. A quantity of a controlled substance is dilute if it consists of a detectable quantity of pure controlled substance and any excipients or fillers.

**History:** 1986 c 470 s 10; 1987 c 268 art 17 s 36; 1987 c 330 s 3; 1987 c 384 art 3 s 48; 1991 c 291 art 9 s 35; 2023 c 63 art 2 s 22