

297D.04 TAX PAYMENT REQUIRED FOR POSSESSION.

No tax obligor may possess any illegal cannabis or controlled substance upon which a tax is imposed by section 297D.08 unless the tax has been paid on the illegal cannabis or a controlled substance as evidenced by a stamp or other official indicia.

History: *1986 c 470 s 7; 1991 c 291 art 9 s 33; 2023 c 63 art 2 s 20*