

HR 1014

Marijuana Tax Revenue Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 20, 2015

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 20, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/1014>

Sponsor

Name: Rep. Blumenauer, Earl [D-OR-3]

Party: Democratic • **State:** OR • **Chamber:** House

Cosponsors (7 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---------------|------|--------------|
| Del. Norton, Eleanor Holmes [D-DC-At Large] | D · DC | | Feb 20, 2015 |
| Rep. Cohen, Steve [D-TN-9] | D · TN | | Feb 20, 2015 |
| Rep. Lee, Barbara [D-CA-13] | D · CA | | Feb 20, 2015 |
| Rep. Pingree, Chellie [D-ME-1] | D · ME | | Feb 20, 2015 |
| Rep. Pocan, Mark [D-WI-2] | D · WI | | Feb 20, 2015 |
| Rep. Polis, Jared [D-CO-2] | D · CO | | Feb 20, 2015 |
| Rep. Swalwell, Eric [D-CA-15] | D · CA | | Feb 20, 2015 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Feb 20, 2015 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Marijuana Tax Revenue Act of 2015

This bill amends the Internal Revenue Code to impose an excise tax on: (1) the sale of marijuana by producers or importers, and (2) each person who is engaged in a marijuana enterprise. Defines "marijuana enterprise" to mean a producer, importer, manufacturer, distributor, retailer or any person who transports, stores, displays, or otherwise participates in any business activity that handles marijuana or marijuana products.

Any person who engages in a marijuana enterprise must obtain a permit to engage in such an enterprise.

The bill imposes civil penalties for failure to comply with the requirements of this Act and criminal penalties for engaging in a marijuana enterprise without a permit, failing to keep or make required records or for making false records, or refusing to pay or evading a tax imposed by this Act and for other offenses related to the sale of marijuana.

Actions Timeline

- **Feb 20, 2015:** Introduced in House
- **Feb 20, 2015:** Sponsor introductory remarks on measure. (CR E227)
- **Feb 20, 2015:** Referred to the House Committee on Ways and Means.