

2SHB 2198 - H AMD 797

By Representative Carlyle

1 On page 2, beginning on line 5, after "patients" strike all
2 material through "exemption" on line 21 and insert "and designated
3 providers with a retail sales and use tax exemption on purchases of
4 marijuana for medical use when authorized by a health care
5 professional, subject to the requirements of this act.

6 (2)(a) This subsection is the tax preference performance statement
7 for the retail sales and use tax exemptions for marijuana purchased by
8 qualifying patients and designated providers established in sections 2
9 and 3 of this act. The performance statement is only intended to be
10 used for subsequent evaluation of the tax preferences. It is not
11 intended to create a private right of action by any party or be used to
12 determine eligibility for preferential tax treatment.

13 (b) The legislature categorizes the tax preference as one intended
14 to accomplish the general purposes indicated in RCW 82.32.808(2)(e).

15 (c) It is the legislature's specific public policy objective to
16 provide qualifying patients and designated providers who hold valid
17 cards issued by the department of health with a retail sales and use
18 tax exemption on marijuana for medical use when authorized by a health
19 care professional, and when such marijuana is purchased or obtained
20 from a marijuana retail outlet with a medical marijuana endorsement
21 under chapter 69.50 RCW.

22 (d) To measure the effectiveness of the exemptions"

23 On page 2, line 24, after "of the" strike "sale" and insert "sales"

24 On page 2, line 32, after "or" strike "their designated provider"
25 and insert "designated providers, who hold a valid qualifying patient
26 or designated provider recognition card issued by the department of
27 health"

28 On page 2, beginning on line 34, after "outlets" strike all

1 material through "Retail" on line 35 and insert "with a medical
2 marijuana endorsement authorized under chapter 69.50 RCW. Such retail"

3 On page 3, beginning on line 1, after "sales" insert "under this
4 section"

5 On page 3, beginning on line 18, after "by" strike all material
6 through "69.50 RCW" on line 20 and insert "qualifying patients or their
7 designated providers if:

8 (a) The qualifying patient or designated provider holds a valid
9 qualifying patient or designated provider recognition card issued by
10 the department of health; and

11 (b) Such marijuana or marijuana-infused product was obtained from
12 an authorized marijuana retail outlet with a medical marijuana
13 endorsement under chapter 69.50 RCW and is used in compliance with
14 chapter 69.51A RCW"

15 On page 3, after line 22, insert the following:

16 NEW SECTION. **Sec. 4.** A new section is added to chapter 69.51A
17 RCW to read as follows:

18 The department of health must maintain records from the qualifying
19 patient and designated provider recognition card system administered
20 under this chapter for at least five calendar years to permit the
21 department of revenue to verify eligibility for exemptions under
22 sections 2 and 3 of this act."

23 Renumber the remaining sections consecutively, correct any internal
24 references accordingly, and correct the title.

25 On page 3, line 23, after "July 1," strike "2014" and insert "2015"

EFFECT: Changes the effective date from July 1, 2014 to July 1,
2015. Limits medical marijuana tax exemptions to valid qualifying
patients or designated providers, who hold a valid qualifying patient
or designated provider recognition card issued by the Department of
Health. Requires qualifying patients or designated providers to

purchase marijuana from marijuana retail outlets with a medical marijuana endorsement in order to qualify for the exemption. Requires Department of Health to maintain records from the qualifying patient and designated provider for a minimum of five years to verify eligibility for the exemption.

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