



**MARIJUANA AND CONTROLLED
SUBSTANCE STAMPS**

	Number of Stamps			
1. Marijuana				
1 Gram	_____	x	\$3.50 =	_____
10 Gram	_____	x	\$35.00 =	_____
100 Gram	_____	x	\$350.00 =	_____
1000 Gram	_____	x	\$3,500.00 =	_____
1. Total =				▶ \$ _____
2. Controlled Substance				
1 Gram	_____	x	\$200.00 =	_____
10 Gram	_____	x	\$2,000.00 =	_____
100 Gram	_____	x	\$20,000.00 =	_____
1000 Gram	_____	x	\$200,000.00 =	_____
2. Total =				▶ \$ _____
3. 50 Dosage Units	_____	x	\$2,000.00 =	_____
3. Total =				▶ \$ _____
All Total =				▶ \$ _____

SC Code Section 12-21-5090: A tax is imposed on marijuana and controlled substances as defined in Section 12-21-5020 at the following rate:

1. on each gram of marijuana, or portion of a gram, three dollars fifty cents;
2. on each gram of controlled substance, or portion of a gram, two hundred dollars;
3. on each fifty dosage units of a controlled substance that is not sold by weight, or portion of fifty dosage units, two thousand dollars.

SC Code Section 12-21-6000: (A) A dealer who violates this article must pay a penalty of one hundred percent of the tax in addition to the tax imposed by Section 12-21-5090. The penalty must be collected as part of the tax.

(B) In addition to the tax imposed, a dealer distributing or possessing marijuana or controlled substances without affixing the appropriate stamps . . . is guilty of a misdemeanor and, upon conviction, must be imprisoned not more than five years or fined not more than ten thousand dollars, or both.

SC Code Section 12-21-6030: An assessment for a dealer not possessing valid stamps . . . is considered a jeopardy assessment or collection.

The information contained in the application is confidential and may not be used against the dealer in a criminal proceeding.

Stamps must be purchased and affixed immediately upon acquisition or possession of marijuana or controlled substances.

— FOR OFFICE USE ONLY —

Marijuana	Controlled Substance	50 Dosage Units
No. to	No. to	No. to
General Fund Total		Cash - Money Order
Issued By		Date