

*"THE REGULATIONS REPRODUCED HERE HAVE BEEN PROVIDED BY THE DEPARTMENT OF REVENUE AS A PUBLIC COURTESY. WHILE EVERY EFFORT HAS BEEN MADE TO ASSURE THE ACCURACY OF THE REPRODUCED VERSION, THE DEPARTMENT OF REVENUE CANNOT GUARANTEE ITS ABSOLUTE ACCURACY. PAPER COPIES OF THE REGULATIONS AS ORIGINALLY FILED BY THE LIEUTENANT GOVERNOR ARE AVAILABLE FROM THE DEPARTMENT OF REVENUE.*

*THE REGULATIONS HAVE AN EFFECTIVE DATE OF JANUARY 1, 2019 ARE IN REGISTER 228 AND WILL APPEAR IN OFFICIAL PUBLISHED FORM IN THE JANUARY 2019 SUPPLEMENT TO THE ALASKA ADMINISTRATIVE CODE."*

**Courtesy copy of adopted regulations**

15 AAC 61.100(a) is amended to read:

(a) All non-exempt marijuana sold or transferred from a marijuana cultivation facility will be taxed as follows:

(1) **mature bud will be taxed at \$50 an ounce** [ANY PART OF THE BUD AND FLOWER WILL BE TAXED AT \$50 AN OUNCE];

(2) **immature bud will be taxed at \$25 an ounce;** [THE REMAINDER OF THE PLANT, NOT INCLUDED IN (1) OF THIS SUBSECTION, WILL BE TAXED AT \$15 AN OUNCE.]

**(3) abnormal bud will be taxed at \$25 an ounce;**

**(4) the remainder of the plant will be taxed at \$15 an ounce; and**

**(5) clones will be taxed at \$1 per plant.**

15 AAC 61.100 is amended by adding a new subsection to read:

(d) Marijuana offered for sale in a manner that contains a combination of plant parts will be taxed at the tax rate applicable to the plant part subject to the highest tax rate under this section. (Eff. 5/28/2016, Register 218; am 1/1/2019, Register 228)

**Authority:** AS 43.05.080 AS 43.61.010 AS 43.61.020

The introductory language to 15 AAC 61.990 is amended to read:

**15 AAC 61.990. Definitions.** In AS 43.61 and this chapter,

15 AAC 61.990(1) is repealed:

(1) repealed; 1/1/2019;

15 AAC 61.990 is amended by adding new paragraphs to read:

**(11) “abnormal bud” means a flower formed on a flowering marijuana plant, and consists of calyx, pistils, resin, and trichomes, that also**

**(A) failed a microbial testing required by 3 AAC 306.645(b); or**

**(B) contains observable seeds;**

**(12) “clones” has the meaning given in 3 AAC 306.990(b);**

**(13) “flowering” has the meaning given in 3 AAC 306.990(a);**

**(14) “immature bud” means an immature flower formed on a flowering marijuana plant, and consists of calyx, pistils, resin, and trichomes and that generally**

**(A) appear loose, wispy, or leafy; and**

**(B) are not dense to sight or touch;**

**(15) "mature bud" means a mature flower formed on a flowering marijuana plant, and consists of calyx, pistils, resin, and trichomes that are generally**

**(A) swelled with resin;**

**(B) dense to sight and touch; and**

**(C) visibly covered in trichomes;**

**(16) "remainder of the plant" means any part of a flowering marijuana plant not included in (11), (14), or (15) of this section.**

(Eff. 5/28/2016, Register 218; am 1/1/2019, Register 228)

**Authority:** AS 43.05.080 AS 43.61.020 AS 43.61.030  
AS 43.61.010