New stamp must be attached to illegal drugs in Louisiana

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The legislation was sponsored by Rep. Dale Smith of Pollock, who says "this is not so much a revenue bill as it is a bill to bankrupt the drug dealers." When first proposed by Smith in 1988, only 11 states had enacted such laws. Others were leery of constitutional challenges but when Minnesota's law was upheld by the U.S. Supreme Court, several states immediately adopted similar measures.

Failure to pay the tax enables the state to seize any property owned by drug dealers to recover the cost of the taxes.

The smallest denomination is a $20.00 stamp for each gram or portion of marijuana seized. Other charges for stamps are $20.00 for each gram or portion of a controlled dangerous substance, such as cocaine, and $100 for each 10-dosage unit of a controlled dangerous substance not sold by weight, such as pills.

Purchasers of the stamps are not required to identify themselves and any information supplied to the Department of Revenue and Taxation when the stamps are purchased is confidential. The state cannot use such information against a dealer in any criminal prosecution.

Danny Brown, public information officer for the revenue department, said he expects numerous sales to collectors but "I'm sure we've got an adequate supply to go around."

Besides the fine and jail sentence likely for possessing or distributing drugs, anyone caught with drugs that do not have tax stamps attached also are fined 100 percent of the tax owed, plus interest, and may be sent to prison for five years and fined $10,000 for each violation.

The law calls for the revenue produced to be dedicated to a new Drug Enforcement Fund, of which portions will go to law enforcement agencies, for incarceration costs, for state police and to the Department of Revenue and Taxation for administering the program.

Some of the income will be earmarked for 28 drug rehabilitation centers around the state, including the clinic at University Medical Center.

Smith says he views the law as "making the drug dealers pay for their own apprehension."

Drug tax stamps may be purchased from any of the eight regional offices of the Department of Revenue and Taxation located in Lafayette, Baton Rouge, New Orleans, Lake Charles, South Louisiana, Monroe, Shreveport and Thibodaux.