

Marihuana Tax Act of 1937 – Full Text

U. S. TREASURY DEPARTMENT BUREAU OF NARCOTICS

REGULATIONS No. 1

RELATING TO THE IMPORTATION, MANUFACTURE, PRODUCTION, COMPOUNDING, SALE, DEALING IN, DISPENSING
PRESCRIBING, ADMINISTERING, AND GIVING AWAY OF MARIHUANA UNDER THE ACT OF AUGUST 2, 1937
PUBLIC, No. 238, 75TH CONGRESS

NARCOTIC-INTERNAL REVENUE REGULATIONS

JOINT MARIHUANA REGULATIONS MADE BY THE COMMISSIONER OF NARCOTICS AND THE
COMMISSIONER OF INTERNAL REVENUE WITH THE APPROVAL OF THE SECRETARY OF THE TREASURY

EFFECTIVE DATE, OCTOBER 1, 1937

LAW AND REGULATIONS RELATING TO THE IMPORTATION, MANUFACTURE, PRODUCTION, COMPOUNDING, SALE,
DEALING IN, DISPENSING, PRESCRIBING, ADMINISTERING, AND GIVING AWAY OF MARIHUANA

THE LAW

(Act of Aug. 2, 1937, Public 238, 75th Congress)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when used in this Act,

- (a) The term "person" means an individual, a partnership, trust, association, company, or corporation and includes an officer or employee of a trust, association, company, or corporation, or a member or employee of a partnership, who, as such officer, employee, or member, is under a duty to perform any act in respect of which any violation of this Act occurs.
- (b) The term "marihuana" means all parts of the plant *Cannabis sativa* L., whether growing or not; the seeds thereof; the resin extracted from any part of such plant; and every compound, manufacture, salt, derivative, mixture, or preparation of such plant, its seeds, or resin- but shall not include the mature stalks of such plant, fiber produced from such stalks, oil or cake made from the seeds of such plant, any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stalks (except the resin extracted there from), fiber, oil, or cake, or the sterilized seed of such plant which is incapable of germination.
- (c) The term "producer" means any person who (1) plants, cultivates, or in any way facilitates the natural growth of marihuana; or (2) harvests and transfers or makes use of marihuana.
- (d) The term "Secretary" means the Secretary of the Treasury and the term "collector" means collector of internal revenue.
- (e) The term "transfer" or "transferred" means any type of disposition resulting in a change of possession but shall not include a transfer to a common carrier for the purpose of transporting marihuana.

SEC. 2.

(a) Every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, prescribes, administers, or gives away marihuana shall (1) within fifteen days after the effective date of this Act, or (2) before engaging after the expiration of such fifteen-day period in any of the above mentioned activities, and (3) thereafter, on or before July 1 of each year, pay the following special taxes respectively:

- (1) Importers, manufacturers, and commoners of marihuana, \$24 per year.
- (2) Producers of marihuana (except those included within subdivision (4) of this subsection), \$1 per year, or fraction thereof, during which they engage in such activity.
- (3) Physicians, dentists, veterinary surgeons, and other practitioners who distribute, dispense, give away, administer, or prescribe marihuana to patients upon whom they in the course of their professional practice are in attendance, \$1 per year or fraction thereof during which they engage in any of such activities.
- (4) Any person not registered as an importer, manufacturer, producer, or compounded who obtains and uses marihuana in a laboratory for the purpose of research, instruction, or analysis, or who produces marihuana for any such purpose, \$1 per year, or fraction thereof, during which he engages in such activities.
- (5) Any person who is not a physician, dentist, veterinary surgeon, or other practitioner and who deals in, dispenses, or gives away marihuana, \$3 per year: Provided, That any person who has registered and paid the special tax as an importer, manufacturer, compounder, or producer, as required by subdivisions (1) and (2) of this subsection, may deal in, dispense,

or give away marihuana imported, manufactured, compounded, or produced by him without further payment of the tax imposed by this section.

(b) Where a tax under subdivision (1) or (5) is payable on July 1 of any year it shall be computed for one year; where any such tax is payable on any other day it shall be computed proportionately from the first day of the month in which the liability for the tax accrued to the following July 1.

(c) In the event that any person subject to a tax imposed by this section engages in any of the activities enumerated in subsection (a) of this section at more than one place, such person shall pay the tax with respect to each such place.

(d) Except as otherwise provided, whenever more than one of the activities enumerated in subsection (a) of this section is carried on by the same person at the same time, such person shall pay the tax for each such activity, according to the respective rates prescribed.

(e) Any person subject to the tax imposed by this section shall, upon payment of such tax, register his name or style and his place or places of business with the collector of the district in which such place or places of business are located.

(f) Collectors are authorized to furnish, upon written request, to any person a certified copy of the names of any or all persons who may be listed in their respective collection districts as special taxpayers under this section, upon payment of a fee of \$1 for each one hundred of such names or fraction thereof upon such copy so requested.

SEC. 3.

(a) No employee of any person who has paid the special tax and registered, as required by section 2 of this Act, acting within the scope of his employment, shall be required to register and pay such special tax.

(b) An officer or employee of the United States, any State, Territory, the District of Columbia, or insular possession, or political subdivision, who, in the exercise of his official duties, engages in any of the activities enumerated in section 2 of this Act, shall not be required to register or pay the special tax, but his right to this exemption shall be evidenced in such manner as the Secretary may by regulations prescribe.

SEC. 4.

(a) It shall be unlawful for any person required to register and pay the special tax under the provisions of section 2 to import, manufacture, produce, compound, sell, deal in, dispense, distribute, prescribe, administer, or give away marihuana without having so registered and paid such tax.

(b) In any suit or proceeding to enforce the liability imposed by this section or section 2, if proof is made that marihuana was at any time growing upon land under the control of the defendant, such proof shall be presumptive evidence that at such time the defendant was a producer and liable under this section as well as under section 2.

SEC. 5.

It shall be unlawful for any person who shall not have paid the special tax and registered, as required by section 2, to send, ship, carry, transport, or deliver any marihuana within any Territory, the District of Columbia, or any insular possession, or from any State, Territory, the District of Columbia, any insular possession of the United States, or the Canal Zone, into any other State, Territory, the District of Columbia, or insular possession of the United States: Provided, That nothing contained in this section shall apply to any common carrier engaged in transporting marihuana; or to any employee of any person who shall have registered and paid the special tax as required by section 2 while acting within the scope of his employment; or to any person who shall deliver marihuana which has been prescribed or dispensed by a physician, dentist, veterinary surgeon, or other practitioner registered under section 2, who has been employed to prescribe for the particular patient receiving such marihuana; or to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties.

SEC. 6.

(a) It shall be unlawful for any person, whether or not required to pay a special tax and register under section 2, to transfer marihuana, except in pursuance of a written order of the person to whom such marihuana is transferred, on a form to be issued in blank for that purpose by the Secretary.

(b) Subject to such regulations as the Secretary may prescribe, nothing contained in this section shall apply:

(1) To a transfer of marihuana to a patient by a physician, dentist, veterinary surgeon, or other practitioner registered under section 2, in the course of his professional practice only: Provided, That such physician, dentist, veterinary surgeon, or other practitioner shall keep a record of all such marihuana transferred, showing the amount transferred and the name and address of the patient to whom such marihuana is transferred, and such record shall be kept for a period of two years from the date of the transfer of such marihuana, and subject to inspection as provided in section 11.

(2) To a transfer of marihuana, made in good faith by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, veterinary surgeon, or other practitioner registered under section 2: Provided, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, veterinary

surgeon, or other practitioner who issues the same; Provided further, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled so as to be readily accessible for inspection by the officers, agents, employees, and officials mentioned in section 11.

(3) To the sale, exportation, shipment, or delivery of marihuana by any person within the United States, any Territory, the District of Columbia, or any of the insular possessions of the United States, to any person in any foreign country regulating the entry of marihuana, if such sale, shipment, or delivery of marihuana is made in accordance with such regulations for importation into such foreign country as are prescribed by such foreign country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

(4) To a transfer of marihuana to any officer or employee of the United States Government or of any State, Territorial, District, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, Territorial, District, county, or municipal or insular hospitals or prisons

(5) To a transfer of any seeds of the plant *Cannabis sativa* L. to any person registered under section 2.

(c) The Secretary shall cause suitable forms to be prepared for the purposes before mentioned and shall cause them to be distributed to collectors for sale. The price at which such forms shall be sold by said collectors shall be fixed by the Secretary but shall not exceed 2 cents each. Whenever any collector shall sell any of such forms he shall cause the date of sale, the name and address of the proposed vendor, the name and address of the purchaser, and the amount of marihuana ordered to be plainly written or stamped thereon before delivering the same.

(d) Each such order form sold by a collector shall be prepared by him and shall include an original and two copies, any one of which shall be admissible in evidence as an original. The original and one copy shall be given by the collector to the purchaser thereof. The original shall in turn be given by the purchaser thereof to any person who shall, in pursuance thereof, transfer marihuana to him and shall be preserved by such person for a period of two years so as to be readily accessible for inspection by any officer, agent, or employee mentioned in section 11. The copy given to the purchaser by the collector shall be retained by the purchaser and preserved for a period of two years so as to be readily accessible to inspection by any officer, agent, or employee mentioned in section 11. The second copy shall be preserved in the records of the collector.

SEC. 7.

(a) There shall be levied, collected, and paid upon all transfers of marihuana which are required by section 6 to be carried out in pursuance of written order forms taxes at the following rates:

(1) Upon each transfer to any person who has paid the special tax and registered under section 2 of this Act, \$1 per ounce of marihuana or fraction thereof

(2) Upon each transfer to any person who has not paid the special tax and registered under section 2 of this Act, \$100 per ounce of marihuana or fraction thereof.

(b) Such tax shall be paid by the transferee at the time of securing each order form and shall be in addition to the price of such form. Such transferee shall be liable for the tax imposed by this section but in the event that the transfer is made in violation of section 6 without an order form and without payment of the transfer tax imposed by this section, the transferor shall also be liable for such tax.

(c) Payment of the tax herein provided shall be represented by appropriate stamps to be provided by the Secretary and said stamps shall be affixed by the collector or his representative to the original order form.

(d) All provisions of law relating to the engraving, issuance, sale, accountability, cancelation, and destruction of tax-paid stamps provided for in the internal-revenue laws shall, insofar as applicable and not inconsistent with this Act, be extended and made to apply to stamps provided for in this section.

(e) All provisions of law (including penalties) applicable in respect of the taxes imposed by the Act of December 17, 1914 (38 Stat. 785; U. S. C., 1934 ed., title 26, secs. 1040– 1061, 1383-1391), as amended, shall, insofar as not inconsistent with this Act, be applicable in respect of the taxes imposed by this Act.

SEC. 8.

(a) It shall be unlawful for any person who is a transferee required to pay the transfer tax imposed by section 7 to acquire or otherwise obtain any marihuana without having paid such tax; and proof that any person shall have had in his possession any marihuana and shall have failed, after reasonable notice and demand by the collector, to produce the order form required by section 6 to be retained by him, shall be presumptive evidence of guilt under this section and of liability for the tax imposed by section 7.

(b) No liability shall be imposed by virtue of this section upon any duly authorized officer of the Treasury Department engaged in the enforcement of this Act or upon any duly authorized officer of any State, or Territory, or of any political subdivision thereof, or the District of Columbia, or of any insular possession of the United States, who shall be engaged in the enforcement of any law or municipal ordinance dealing with the production, sale, prescribing, dispensing, dealing in, or distributing of marihuana.

SEC. 9.

(a) Any marihuana which has been imported, manufactured, compounded, transferred, or produced in violation of any of the provisions of this Act shall be subject to seizure and forfeiture and, except as inconsistent with the provisions of this Act, all the provisions of internal-revenue laws relating to searches, seizures, and forfeitures are extended to include marihuana.

(b) Any marihuana which may be seized by the United States Government from any person or persons charged with any violation of this Act shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States.

(c) Any marihuana seized or coming into the possession of the United States in the enforcement of this Act, the owner or owners of which are unknown, shall be confiscated by and forfeited to the United States.

(d) The Secretary is hereby directed to destroy any marihuana confiscated by and forfeited to the United States under this section or to deliver such marihuana to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulations as may be prescribed by the Secretary.

SEC. 10.

(a) Every person liable to any tax imposed by this act shall keep such books and records, render under oath such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

(b) Any person who shall be registered under the provisions of section 2 in any internal- revenue district shall, whenever required so to do by the collector of the district, render to the collector a true and correct statement or return, verified by affidavits, setting forth the quantity of marihuana received or harvested by him during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine. If such person is not solely a producer, he shall set forth in such statement or return the names of the persons from which said marihuana was received, the quantity in each instance received from such persons, and the date when received.

SEC. 11.

The order forms and copies thereof and the prescriptions and records required to be preserved under the provisions of section 6, and the statements or returns filed in the office of the collector of the district under the provisions of section 10 (b) shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose, and such officers of any State, or Territory, or of any political subdivision thereof, or the District of Columbia, or of any insular possession of the United States as shall be charged with the enforcement of any law or municipal ordinance regulating the production, sale, prescribing, dispensing, dealing in, or distributing of marihuana. Each collector shall be authorized to furnish, upon written request, copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory, or political subdivision thereof, or the District of Columbia, or any insular possession of the United States as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of \$1 for each 100 words or fraction thereof in the copy or copies so requested.

SEC. 12.

Any person who is convicted of a violation of any provision of this Act shall be fined not more than \$2,000 or imprisoned not more than five years, or both, in the discretion of the court.

SEC. 13.

It shall not be necessary to negative any exemptions set forth in this Act in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act and the burden of proof of any such exemption shall be upon the defendant. In the absence of the production of evidence by the defendant that he has complied with the provisions of section 6 relating to order forms, he shall be presumed not to have complied with such provisions of such sections, as the case may be.

SEC. 14.

The Secretary is authorized to make, prescribe, and publish all necessary rules and regulations for carrying out the provisions of this Act and to confer or impose any of the rights, privileges, powers, and duties conferred or imposed upon him by this Act upon such officers or employees of the Treasury Department as he shall designate or appoint.

SEC. 15.

The provisions of this Act shall apply to the several States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, and the insular possessions of the United States, except the Philippine Islands. In Puerto Rico the administration of this Act, the collection of the special taxes and transfer taxes, and the issuance of the order forms provided for in section 6 shall be performed by the appropriate internal revenue officers of that government, and all revenues collected under this Act in Puerto Rico shall accrue intact to the general government thereof. The President is hereby authorized and directed to issue such Executive orders as will carry into effect in the Virgin Islands the intent and purpose of this Act by providing for the registration with appropriate officers and

the imposition of the special and transfer taxes upon all persons in the Virgin Islands who import, manufacture, produce, compound, sell, deal in, dispense, prescribe, administer, or give away marihuana.

SEC. 16.

If any provision of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act and the application of such provision to other persons or circumstances shall not be affected thereby.

SEC. 17.

This Act shall take effect on the first day of the second month during which it is enacted.

SEC. 18.

This Act may be cited as the "Marihuana Tax Act of 1937."

(T. D. 28)

Order of the Secretary of the Treasury Relating to the Enforcement of the Marihuana Tax Act of 1937

September 1, 1937

Section 14 of the Marihuana Tax Act of 1937 (act of Congress approved August 2, 1937, Public, No. 238), provides as follows:

The Secretary is authorized to make, prescribe, and publish all necessary rules and regulations for carrying out the provisions of this Act and to confer or impose any of the rights, privileges, powers, and duties conferred or imposed upon him by this Act upon such officers or employees of the Treasury Department as he shall designate or appoint.

In pursuance of the authority thus conferred upon the Secretary of the Treasury, it is hereby ordered:

I. Rights, Privileges, Powers, and Duties Conferred and Imposed Upon the Commissioner of Narcotics

1. There are hereby conferred and imposed upon the Commissioner of Narcotics, subject to the general supervision and direction of the Secretary of the Treasury, all the rights, privileges, powers, and duties conferred or imposed upon said Secretary by the Marihuana Tax Act of 1937, so far as such rights privileges, powers, and duties relate to:

- (a) Prescribing regulations, with the approval of the Secretary, as to the manner in which the right of public officers to exemption from registration and payment of special tax may be evidenced, in accordance with section 3 (b) of the act.
- (b) Prescribing the form of written order required by section 6 (a) of the act, said form to be prepared and issued in blank by the Commissioner of Internal Revenue as hereinafter provided.
- (c) Prescribing regulations, with the approval of the Secretary, giving effect to the exceptions, specified in subsection (b), from the operation of subsection (a) of section 6 of the act.
- (d) The destruction of marihuana confiscated by and forfeited to the United States, or delivery of such marihuana to any department, bureau, or other agency of the United States Government, and prescribing regulations, with the approval of the Secretary, governing the manner of application for, and delivery of such marihuana.
- (e) Prescribing rules and regulations, with the approval of the Secretary, as to books and records to be kept, and statements and information returns to be rendered under oath, as required by section 10 (a) of the act.
- (f) The compromise of any criminal liability (except as relates to delinquency in registration and delinquency in payment of tax) arising under the act, in accordance with section 3229 of the Revised Statutes of the United States (U. S. Code (1934 ed.) title 26, sec. 1661), and the recommendation for assessment of civil liability for internal-revenue taxes and ad valorem penalties under the act.

II. Rights, Privileges, Powers, and Duties Conferred and Imposed upon the Commissioner of Internal Revenue

1. There are hereby conferred and imposed upon the Commissioner of Internal Revenue, subject to the general supervision and direction of the Secretary of the Treasury, the rights, privileges, powers, and duties conferred or imposed upon said Secretary of the Marihuana Tax Act of 1937, not otherwise assigned herein, so far as such rights, privileges, powers, and duties relate to

- (a) Preparation and issuance in blank to collectors of internal revenue of the written orders, in the form prescribed by the Commissioner of Narcotics, required by section 6 (a) of the act. The price of the order form, as sold by the collector under section 6 (c) of the act shall be two cents for the original and one copy.
- (b) Providing appropriate stamps to represent payment of transfer tax levied by section 7, and prescribing and providing appropriate stamps for issuance of special tax payers registering under section 2 of the act.

(c) The compromise of any civil liability involving delinquency in registration, delinquency in payment of tax, and ad valorem penalties, and of any criminal liability incurred through delinquency in registration and delinquency in payment of tax, in connection with the act and in accordance with Section 3229 of the Revised Statutes of the United States (U. S. Code (1934 ed.), title 26, sec. 1661)- the determination of liability for and the assessment and collection of special and transfer taxes imposed by the act; the determination of liability for and the assessment and collection of the ad valorem penalties imposed by Section 3176 of the Revised Statutes, as modified by Section 406 of the Revenue Act of 1935 (U. S. Code (1934 ed.) title 26, secs. 1512-1525), for delinquency in registration; and the determination of liability for and the assertion of the specific penalty imposed by the act, for delinquency in registration and payment of tax.

General Provisions

The investigation and the detection, and presentation to prosecuting officers of evidence, of violations of the Marihuana Tax Act of 1937, shall be the duty of the Commissioner of Narcotics and the assistants, agents, inspectors, or employees under his direction. Except as specifically inconsistent with the terms of said act and of this order, the Commissioner of Narcotics and the Commissioner of Internal Revenue and the assistants, agents, inspectors, or employees of the Bureau of Narcotics and the Bureau of Internal Revenue, respectively, shall have the same powers and duties in safeguarding the revenue hereunder as they now have with respect to the enforcement of, and collection of the revenue under, the act of December 17, 1914, as amended (U. S. Code (1934 ed.), title 26, sec. 1049).

In any case where a general offer is made in compromise of civil and criminal liability ordinarily compromisable hereunder by the Commissioner of Internal Revenue and of criminal liability ordinarily compromisable hereunder by the Commissioner of Narcotics, the case may be jointly compromisable by those officers, in accordance with Section 3229 of the Revised Statutes of the United States (U. S. Code (1934 ed.), title 26, sec. 1661).

Power is hereby conferred upon the Commissioner of Narcotics to prescribe such regulations as he may deem necessary for the execution of the functions imposed upon him or upon the officers or employees of the Bureau of Narcotics, but all regulations and changes in regulations shall be subject to the approval of the Secretary of the Treasury.

The Commissioner of Internal Revenue and the Commissioner of Narcotics may, if they are of the opinion that the good of the service will be promoted thereby, prescribe regulations relating to internal revenue taxes where no violation of the Marihuana Tax Act of 1937 is involved, jointly, subject to the approval of the Secretary of the Treasury.

The right to amend or supplement this order or any provision thereof from time to time, or to revoke this order or any provision thereof at any time, is hereby reserved.

The effective date of this order shall be October 1, 1937, which is the effective date of the Marihuana Tax Act of 1937.

STEPHEN B. GIBBONS,

Acting Secretary of the Treasury.

REGULATIONS

Introductory

The Marihuana Tax Act of 1937, imposes special (occupational) taxes upon persons engaging in activities involving articles or material within the definition of "marihuana" contained in the act, and also taxes the transfer of such articles or material.

These regulations deal with details as to tax computation, procedure, the forms of records and returns, and similar matters. These matters in some degree are controlled by certain sections of the United States Revised Statutes and other statutes of general application. Provisions of these statutes, as well as of the Marihuana Tax Act of 1937 are quoted, in whole or in part, as the immediate or general basis for the regulatory provisions set forth. The quoted provisions are from the Marihuana Tax Act of 1937 unless otherwise indicated.

Provisions of the statutes upon which the various articles of the regulations are based generally have not been repeated in the articles. Therefore, the statutory excerpts preceding the several articles should be examined to obtain complete information.

Chapter I

Laws Applicable

SEC. 7 (e) All provisions of law (including penalties) applicable in respect of the taxes imposed by the Act of December 17, 1914 (38 Stat. 785; U. S. C., 1934 ed., title 26, secs. 1040- 1061, 1383-1391), as amended, shall, insofar as not inconsistent with this Act, be applicable in respect of the taxes imposed by this Act.

ART. 1. Statutes applicable.

All general provisions of the internal revenue laws, not inconsistent with the Marihuana Tax Act, are applicable in the enforcement of the latter.

Chapter II

Definitions

SEC. 1. That when used in this Act:

- (a) The term "person" means an individual, a partnership, trust, association, company, or corporation and includes an officer or employee of a trust, association, company, or corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform . any act in respect of which any violation of this Act occurs.
- (b) The term "marihuana" means all parts of the plant *Cannabis sativa* L., whether growing or not; the seeds thereof; the resin extracted from any part of such plant; and every compound, manufacture, salt, derivative, mixture, or preparation of such plant, its seeds, or resins; but shall not include the mature stalks of such plant, fiber produced from such stalks, oil or cake made from the seeds of such plant, any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of such plant which is incapable of germination.
- (c) The term "producer" means any person who (1) plants, cultivates, or in any way facilitates the natural growth of marihuana; or (2) harvests and transfers or makes use of marihuana.
- (d) The term "Secretary" means the Secretary of the Treasury and the term "collector" means collector of internal revenue.
- (e) The term "transfer" or "transferred" means any type of disposition resulting in a change of possession but shall not include a transfer to a common carrier for the purpose of transporting marihuana

ART. 2. As used in these regulations:

- (a) The term "act" or "this act" shall mean the Marihuana Tax Act of 1937, unless otherwise indicated.
- (b) The term "United States" shall include the several States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, and the insular possessions of the United States except Puerto Rico and the Virgin Islands. It does not include the Canal Zone or the Philippine Islands.
- (c) The terms "manufacturer" and "compounder" shall include any person who subjects marihuana to any process of separation, extraction, mixing, compounding, or other manufacturing operation. They shall not include one who merely gathers and destroys the plant, one who merely threshes out the seeds on the premises where produced, or one who in the conduct of a legitimate business merely subjects seeds to a cleaning process.
- (d) The term "producer" means any person who induces in any way the growth of marihuana, and any person who harvests it, either in a cultivated or wild state, from his own or any other land, and transfers or makes use of it, including one who subjects the marihuana which he harvests to any processes rendering him liable also as a manufacturer or compounder. Generally all persons are included who gather marihuana for any purpose other than to destroy it. The term does not include one who merely plows under or otherwise destroys marihuana with or without harvesting. It does not include one who grows marihuana for use in his own laboratory for the purpose of research, instruction, or analysis and who does not use it for any other purpose or transfer it.
- (e) The term "special tax" is used to include any of the taxes, pertaining to the several occupations or activities covered by the act, imposed upon persons who import, manufacture, produce, compound, sell, deal in, dispense, prescribe, administer, or give away marihuana.
- (f) The term "person" occurring in these regulations is used to include individual, partnership, trust, association, company, or corporation; also a hospital, college of pharmacy, medical or dental clinic, sanatorium, or other institution or entity.
- (g) Words importing the singular may include the plural; words importing the masculine gender may be applied to the feminine or the neuter.

The definitions contained herein shall not be deemed exclusive.