

The following tables present state legislation that propose some form of opioid taxation.

Enacted Legislation — 2018

State and Legislation	Status	Summary
NY S 7507	Enacted	Requires opioid manufacturers and distributors that sell or distribute opioids in the state of New York to pay a portion of the annual “opioid stewardship payment.” Funds collected under this Act are to be used to provide treatment, recovery, prevention and education services and to provide support for the prescription monitoring program registry.

Pending and Failed Legislation — 2018

State and Legislation	Status	Summary
AK HB 196	Failed	Creates a tax on certain opioids and would create the alcohol and other drug abuse treatment and prevention fund.
CA A 1512	Failed	Creates the Opioid Addiction Prevention and Rehabilitation Act to impose a tax upon the distribution of opioids by a manufacturer to a wholesaler at a specified rate. Funds collected under this Act are to be allocated to addiction prevention, rehabilitation programs.
DE HB 250 (DE HB 358)	Pending	Imposes a tax on the first sale of opioids in the state at a rate of 10 percent of the purchase price.
ID HB 625	Failed	Amends and adds to existing law to impose a tax on the sale and distribution of opioids with proceeds going to fund addiction programs.
IA HB 618	Failed	Creates an excise tax on gross receipts of certain controlled substances sold at wholesale.
IA HB 2474	Failed	Creates an excise tax on gross receipts of certain controlled substances sold at wholesale.
KY HB 337	Failed	Imposes a tax of one dollar per dose on opioids distributed in Kentucky. Allocates tax revenues to permanent pension fund.
MA HB 2633	Pending	Creates a taxation on the sale of active opioids.
MN SB 2148	Failed	Modifies the wholesale drug distributor tax and appropriates the funds to specialized, comprehensive programs to treat opioid addiction.
NJ SB 1349 (NJ AB 3412)	Pending	Establishes Opioid Prevention and Rehabilitation Program Fund and tax on opioid drugs.

NY AB 7764	Pending	Provides for an excise tax of one cent per milligram on prescription opiates and establish the opiate addiction trust fund to provide funding for addiction treatment, prevention and recovery programs.
PA SB 534	Pending	Provides for an addiction prevention and treatment assessment to be paid by any entity that manufactures, produces, distributes, sells or offers to sell opioid products in the state. Establishes the Opioid Addiction Prevention and Treatment Fund.
TN HB 2618	Failed	Establishes a sales tax per opioid pill dispensed. Provides that the collected tax is to be allocated for drug education, prevention, and treatment, including for drug courts.
TN HB 2617 (TN S 2445)	Failed	Imposes a gross receipts tax on the sale of opioids.
VT H 15	Pending	Imposes an assessment on the manufacture of prescription opioids. All revenue from the assessment imposed will be deposited in the Substance Use Disorder Prevention, Treatment, and Recovery Fund.
WV HB 4543	Failed	Imposes a special excise tax on Schedule II controlled drugs.

Additionally, below are examples of state legislation introduced in 2017, which failed to pass.

Failed Legislation — 2017

State and Legislation	Status	Summary
CA AB 1512	Failed	Creates the Opioid Addiction Prevention and Rehabilitation Act to impose a tax upon the distribution of opioids by every person, including a manufacturer or wholesaler, that makes the first sale in the state of opioids at a specific rate.
KY HB 467	Failed	Imposes a tax of a certain percentage per dose on opioids distributed in the state. A portion of funds from this tax would support an addiction and neonatal addiction care fund, a drug courts fund and an opioid education fund.
ME HB 1103	Failed	Establishes the Opioid Addiction Prevention and Rehabilitation Program, to be funded by revenue generated by a tax imposed on the sale and distribution of products that contain opioids at the rate of one cent per milligram of active opioid ingredient.
MT SB 348	Failed	Provides for a tax on any schedule II drug sold by a wholesale drug distributor.
NJ SB 3188	Failed	Establishes Opioid Prevention and Rehabilitation Program Fund and tax on opioid drugs.