

person subject to a tax of \$1 an ounce or fraction thereof, and makes transfers to an unregistered person subject to a prohibitive tax of \$100 an ounce or fraction thereof.

In determining what persons may become registered and make payment of the occupational tax, the regulatory scheme requires as a condition precedent that the applicant be qualified to engage in the activity according to the applicable State provisions where he intends to carry on the activities. A typical street peddler could not, for example, become registered under the Marihuana Tax Act and make payment of the special tax, since the responsible State licensing agencies would refuse to certify that such a person is authorized under State laws to engage in that activity. On the other hand, licensed physicians, registered pharmacists, or a bona fide scientific researcher can become registered. Briefly, the Marihuana Tax Act is designed to make extremely difficult the acquisition of marihuana, and to restrict its use to medical and scientific purposes only.

The penalties for marihuana violations have been reviewed by Congress three times. In 1951, the penalties were increased, and in 1956, Congress decided that even more stringent sentences should be imposed on violators. Again in 1966, incident to enactment of the Narcotic Addict Rehabilitation Act, Congress took another look at the penalties. The only change made by Congress at that time was to restore the provisions of parole to all marihuana violators, including those already under sentence.

The penalties for violation of the Marihuana Tax Act in 26 U.S.C. 7237 are as follows:

Acquiring marihuana without having paid the transfer tax (commonly known as "possession") is punishable for the first offense by a sentence of not less than 2 years, or more than 10 years, imprisonment; for a second offense the offender shall be sentenced to not less than 5 years, or more than 20 years, imprisonment; and for a third offense the offender shall be sentenced to not less than 10 years, or more than 40 years' imprisonment. In addition, all offenders may be fined \$20,000, or that is, any sum up to \$20,000.

Sale of marihuana without receiving an official order form is punishable for the first offense by a sentence of not less than 5 years' or more than 20 years' imprisonment; for a second offense the offender shall be sentenced to not less than 10 years' or more than 40 years' imprisonment. If the sale is to a person under the age of 18 years, even in the case of a first offense, the offender shall be sentenced to not less than 10 years or more than 40 years. In addition, all offenders may be fined \$20,000. All offenders, both for sale or for possession, are eligible for parole.

I am not saying that the constraining measures will ever accomplish the desired result of preventing all marihuana abuse, but I hate to think of what the problem might have been today if there had been no marihuana controls. In today's ever-growing hedonistic society, it is obvious the results would have been disastrous.