

American Medical Association Opposes the Marijuana Tax Act of 1937

American Medical Association
Bureau of Legal Medicine and Legislation
Chicago, July 10, 1937
Hon. Pat Harrison
Chairman, Committee on Finance, United States Senate
Washington D.C.

SIR: I have been instructed by the board of trustees of the American Medical Association to protest on behalf of the association against the enactment in its present form of so much of H.R. 6906 as relates to the medicinal use of cannabis and its preparations and derivatives. The act is entitled "An Act to impose an occupational excise tax upon certain dealers in marihuana, to impose a transfer tax upon certain dealings in marihuana, and to safeguard the revenue therefrom by registry and recording."

Cannabis and its preparations and derivatives are covered in the bill by the term "marihuana" as that term is defined in section 1, paragraph (b). There is no evidence, however, that the medicinal use of these drugs has caused or is causing cannabis addiction. As remedial agents, they are used to an inconsiderable extent, and the obvious purpose and effect of this bill is to impose so many restrictions on their use as to prevent such use altogether. Since the medicinal use of cannabis has not caused and is not causing addiction, the prevention of the use of the drug for medicinal purposes can accomplish no good end whatsoever. How far it may serve to deprive the public of the benefits of a drug that on further research may prove to be of substantial value, it is impossible to foresee.

The American Medical Association has no objection to any reasonable regulation of the medicinal use of cannabis and its preparations and derivatives. It does protest, however, against being called upon to pay a special tax, to use special order forms in order to procure the drug, to keep special records concerning its professional use and to make special returns to the Treasury Department officials, as a condition precedent to the use of cannabis in the practice of medicine. In the several States, all separate and apart from the taxes, order forms, records, and reports required under the Harrison Narcotics Act with reference to opium and coca leaves and their preparations and derivatives.

If the medicinal use of cannabis calls for Federal legal regulation further than the legal regulation that now exists, the drug can without difficulty be covered under the provisions of the Harrison Narcotics Act by a suitable amendment. By such a procedure the professional use of cannabis may readily be controlled as effectively as are the professional uses of opium and coca leaves, with less interference with professional practice and less cost and labor on the part of the Treasury Department.

It has been suggested that the inclusion of cannabis into the Harrison Narcotics Act would jeopardize the constitutionality of that act, but that suggestion has been supported by no specific statements of its legal basis or citations of legal authorities.

Wm. C. Woodward,

Legislative Counsel

[Whereupon at 11:37 AM Monday, July 12, 1937, the subcommittee adjourned.]

[End]



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