

State	Bill	Session	Tax rate	Explanation	Est. Revenues	Status
Kentucky	HB 337	2018	\$1.00 per dose on all wholesale distributors and mail-order pharmacies.	Creates a tax for opioid distribution as well as a licensing system for opioid distributors. Revenues will be used to unfunded pension liability.	2018-2019 = \$136M; 2019-2020 = \$272M (fully annualized)	Passed house. In Senate. Language added to Tax/revenue bill (see below)
Kentucky	HB 366		\$0.25 per dose tax on all wholesale distributors and mail-order pharmacies.	This is the revenue bill (equivalent to Vermont's Misc. Tax Bill).	FY 2019 = \$70M; FY 2020 = \$70M	Bill will pass, but its unclear if Opioid tax will be in final version. Senate leader recently announced it won't be.
Iowa	HF 618	2017-2018	5% of gross receipts of schedule II controlled substances sold at wholesale to a practitioner in the state. Paid by wholesaler.	Funds deposited into a special fund to expand treatment and assist opioid drug abuse prevention and treatment programs.	2019 = \$8.2M; 2020 = \$8.6M	Bill missed deadline. Technically still pending but effectively dead.
Massachusetts	HB 2633	2017-2018	\$0.01 on each milligram of active opioid. Paid by manufacturer, producer or importer	Excludes treatment drugs.	N/A	Pending although appears unlikely to progress any further in the legislative process ("study order").
Maine	HP 1103	2017	\$0.01 on each milligram of active opioid ingredient. Paid by the person/entity that makes the first sale of the opioid in the state (could be manufacturer or distributor).	Bill would've established an Opioid addition, 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 \$0.01 per milligram of active opioid ingredient.	N/A	Did not pass.
New York	AB 7764	2017-2018	\$0.01 per milligram paid by manufacturer, producer or importer.	Excludes treatment drugs or drugs used exclusively for certain cancer and hospice patients. Establish fund for addiction treatment, prevention and recovery.	N/A	Pending. In Ways & Means. No further actions reported to date.
Connecticut	SB 5	2016	6.35% surcharge on gross receipts of the legal sale of selected controlled substances (Opioids). Paid by wholesaler or manufacturer.	Funds deposited into a special account for funding opioid abuse and prevention programs.	FY '17 = \$1.75M; FY '18 = \$3.5M	Passed Senate, but does not appear to have passed house.
California	AB 1512	2017-2018	\$0.01 per milligram of active opioid ingredient paid by the wholesaler.	Would've created a special fund to be used for addiction prevention and rehabilitation programs.	Estimated \$88.1M.	Bill died
U.S. CONGRESS	S.2977	2015-2016	\$0.01 per milligram of active opioid ingredient paid by manufacturer, producer or importer.	Excludes prescribed drugs used for the treatment of opioid addiction.	N/A	Introduced but not acted on.
	S.253	2017-2018	Same opioid tax language, same sponsor (Sen. Manchin), different year.	Same	N/A	Introduced but not acted on.

= either did not pass or appear unlikely to pass.