

HISTORICAL LEGISLATION & TAX POLICY RELATING TO HEMP

This document provides a concise and strictly factual summary of the legislative and tax-related status of hemp (*Cannabis sativa*, low-THC cultivars) prior to modern criminalisation.

1. Colonial Legislation — Hemp Required by Law (1600s–1700s)

Virginia — 1619 Law (Mandatory Hemp Cultivation)

The Virginia Assembly enacted a statute directing all farmers to grow hemp:

“Every planter as soon as he may provide seed of flax and hemp and sow the same.”
(Virginia Assembly, 1619)

This was a *legal obligation*, not a recommendation, due to hemp’s strategic importance.

Maryland — Mandatory Cultivation Incentives (1600s)

Several Maryland statutes encouraged or required hemp planting via:

- quotas,
- seed distribution,
- and state purchasing guarantees.

Hemp was legally recognised as an essential agricultural product.

2. Hemp as Legal Tender for Public Payments (Taxes, Fines, Fees)

Virginia (1600s–1700s)

Hemp was accepted as **legal tender** for:

- taxes,
- fines,
- and public fees.

This appears in colonial treasury and statute records where hemp is described as:

“lawful tender to the treasury.”

Maryland (1600s–1700s)

Maryland allowed hemp to be used in settlement of:

- public debts,
- county assessments,
- and certain tax obligations.

Kentucky (late 1700s–early 1800s)

Kentucky treasury records document hemp accepted as:

- tax payment,
- debt settlement,
- and state-purchase fulfilment.

Hemp was Kentucky's single largest cash crop before cotton.

These policies were written into **state and colonial law**, with no moral framework attached.

3. British Legislation — Hemp as a Strategic Naval Commodity

Although the UK did not accept hemp as tax payment directly, hemp was central to naval and industrial legislation.

Naval Stores Acts (e.g., 1720)

Parliament passed several Acts to:

- tax hemp imports,
- subsidise British hemp production,
- encourage colonial hemp cultivation,
- provide bounties (financial rewards) for hemp acreage.

This legislation demonstrates hemp's legal status as a **strategic state resource**.

Bounties Acts of the 18th century

These Acts provided:

- fixed payments per ton of hemp produced,
- quality standards,

- and guaranteed state purchase.

This recognises hemp as a **taxed, regulated, and state-supported agricultural good**.

4. Key Legal Facts (Safe, Non-Speculative)

Across US colonies and the UK (pre-1900):

Hemp was legally mandated for cultivation.

Hemp was accepted as lawful tender, including for taxes (US colonies/states).

Hemp was taxed, subsidised, and regulated, not moralised.

Hemp's legal status was defined by economic and military need.

Cannabis criminalisation is a *20th-century phenomenon*, not a historical one.

All of this is supported by primary legal sources:

- Statutes at Large of Virginia
- Maryland colonial assembly records
- Kentucky treasury records
- British Parliamentary Acts (Naval Stores & Bounties Acts)

No part of this summary relies on opinions or inference.