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RESEARCH ARTICLE

Social Justice and Medical Equity through Federal Legalization of Marijuana

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ABSTRACT

Most Americans are living with state-sanctioned cannabis jurisdiction permitting medicinal, and often, recreational use. Yet, cannabis and its cannabinoids remain on schedule-I of the controlled substances act (CSA), imposing hurdles to much needed research and promulgating outdated 'War on Drugs' policies and their disproportionate impact on minorities. Recent advances by the current government to decriminalize past federal cannabis possession convictions and the encouragement to State Governors to follow suit are within the current political climate and public opinion but fall short during times of an ever-faster expansion of cannabis legislation and access by the individual states. Opposing views on federal cannabis legalization have precipitated an indeterminate situation between federal and state legislation prompting inconsistent decision-making, social injustice, and health inequities across the country. The latter can be exemplified by the inconsistencies of qualifying conditions and availability of cannabis for medicinal use. Now, under the new 118th U.S. Congress, it becomes ever more important to re-focus on legislative opportunities such as the 'Marijuana Opportunity Reinvestment and Expungement (MORE) Act of 2021' which had been previously passed by the House of Representatives on April 1st, 2022, under the 117th Congress (2021-22). This bill aims to de-schedule and decriminalize use, possession, distribution, sale, and production of medical cannabis on the federal level. Through establishing cannabis business equity and loan programs, it seeks to promote social justice for communities disproportionately affected by the 'War on Drugs'. This health policy research brief provides a comprehensive view of stakeholder perspectives and positions, as well as potential benefits and drawbacks - all with a historical perspective.

Categories: Public Health, Epidemiology/Public Health, Health Policy

Keywords: War on Drugs, Decriminalization, Societal Equity, Medical Equity, Congressional Bill, U.S. Senate, House Of Representatives, U.S. Congress, Cannabis (Marijuana), Marijuana

STUDY AIM

The study objective is to provide background information on the current legal and societal status of cannabis use in the United States and to introduce the MORE Act of 2021. The study design is informative, providing readers with relevant facts and current events related to cannabis legislation and its impact on society. The outcomes important to this study include highlighting the legal and medical implications of cannabis use, the current political landscape surrounding its legality, and the potential socioeconomic benefits of passing legislation, such as the MORE Act, into law.

The investigation subject in this article is the current legal status of cannabis in the United States, and its implications for research, public policy, and social justice. The investigation problem is the conflict between federal and state legislation regarding cannabis, which leads to inconsistent decision-making, health inequities, and social injustice across the United States. This work raises the question of whether the MORE Act, which aims to de-schedule and decriminalize cannabis on the federal level, can address these issues and promote social justice for communities affected by the 'War on Drugs'. Overall, the outcomes of this study are important because they provide readers with a better understanding of the current legal and social issues surrounding cannabis use in the US and the potential benefits of the MORE Act or equivalent act of the current 118th U.S. Congress. The information presented in this study can inform policymakers, medical professionals, and the general public on the implications of cannabis legalization and its impact on society.

REVIEW STRATEGY

This health policy review is based on the systematic analysis and interpretation of articles associated with PubMed, Google Scholar, and other resources vetted by the principal investigator (PI), such as not-for-profit foundations (e.g., Kaiser Family Foundation, Pew Research Center), government agencies (e.g., Library of Congress, U.S. Department of Justice, National Conference of State Legislatures, U.S. Food and Drug Administration), and news agencies (e.g., CNN, New York Times, Global Newswire). Articles were chosen and assessed based on their overall relevance to the research topic, credibility, and significance regarding but not limited to the following search terms and expressions: 'medical marijuana', 'marijuana & social justice', 'marijuana & congress', 'war on drugs', 'cannabis & business opportunities', 'marijuana & minorities'. The study extended over a period of 12 months.

INTRODUCTION AND BACKGROUND

At present, we are experiencing the vast expansion of medical and recreational cannabis use throughout the US.^{1,2} This is happening while cannabis and its psychoactive and non-psychoactive cannabinoids remain under Schedule I of the CSA along with ecstasy, heroin, mescaline, and other drugs. State legislation has taken the initiative, while the federal Department of Justice (DOJ) is standing down assigning law enforcement and harm mitigation to the individual states.³ This situation remains dynamic, sparking legal challenges and medical inequities across the nation. There have been several attempts by Congress to resolve this issue, however, differences in opinion have prevented a resolution. Cannabis remains therefore a schedule I drugs federally with "...no currently accepted medical use and a high potential for abuse".⁴

The 'Marijuana Opportunity Reinvestment and Expungement Act of 2021' (hereinafter "MORE Act" or H.R.3617) was reintroduced to the House of Representatives on May 28th, 2021, which it had previously passed shortly before the adjournment of the 116th Congress (2019-21). On April 1st, 2022, it passed the U.S. House of Representatives for a second time with a narrow margin (220 yay, 204 nay) but did not come up for a vote by the U.S. Senate where it had been under consideration.⁵ This bill stands out because of its socioeconomic focus on minorities hit hardest by failed 'War on Drugs' policies.

HEALTH POLICY REVIEW

Focus of the Bill

H.R. 3617 proposes the complete removal of cannabis from the list of controlled substances managed by Drug Enforcement Administration (DEA), effectively legalizing cannabis. If the bill were reintroduced and signed into law, its retroactive component would expunge each "conviction or adjudication of juvenile delinquency for a non-violent federal cannabis offense", resulting in the termination of any remaining federal sentencing or resentencing.⁵ This provision intends to correct the disproportional suffering of minority populations from the implementation of the Controlled Substances Act and the subsequent 'War on Drugs' campaign, thereby providing a path towards social reconciliation. Furthermore, H.R.3617 would offer protection under immigration laws to individuals for certain cannabis-related offenses.⁵

Financial Setup and Distribution

The MORE Act and the implementation of its programs are self-sustainable and financed through the introduction of a 5% tax on cannabis and cannabis-related products for the first five years after implementation. The tax would then increase by one percent each year, until a cap of 8% is reached.⁵

The net revenue from the imposition of taxes would finance the Opportunity Trust Fund (OTF) as a mechanism to distribute funding to existing community and substance use disorder programs. The Community Reinvestment Grant Program (CRGP) would be enacted with the adoption of the bill and controlled by a newly established Cannabis Justice Office within the Office of Justice Programs; an agency of the United States Department of Justice (DOJ) focused on crime prevention through research and development. This grant program earmarks 50% of the Trust Fund for professional job training and re-education, legal aid services for expungement, and youth recreation programs for communities that were disproportionately impacted by the 'War on Drugs', while 10% are earmarked for existing substance abuse disorder programs. The remaining 40% would be made available to the Small Business Administration toward the distribution of loans for the development of community-based business opportunities and equitable licensing programs assisting with the development of legitimate cannabis businesses and their emergence into the market. Special emphasis is hereby placed on opportunities for groups that tend to be economically disadvantaged and lacking business opportunities - such as women and minorities.⁵

The bill also promotes transparency and oversight by directing the Bureau of Labor Statistics to regularly publish demographic data on cannabis business owners and employees. In addition, the bill supports several epidemiological research studies gathering information on the impact of state legalization of recreational cannabis on schools and school-aged children, workplace, and its overall societal impact. Lastly, it directs the National Highway Traffic Safety Administration to develop the methodology to better determine driving impairment while under the influence of cannabis.⁵

The Pursuit of Social Equality

The preamble of The U.S. Constitution defines the role of the federal government to "promote the general welfare" of its constituents.⁶ The absence of clear and binding federal guidance and cohesion on cannabis legislation has precipitated a growing divide between states and disparities between their citizens. H.R.3617 intends to create greater

cohesion and fairness across the country by providing unifying regulations, decriminalization, and the creation of business opportunities in emerging marijuana markets for those who would be otherwise left out. To achieve sustainable goals H.R.3617 proposes a stable revenue stream to support and sustain a federally sanctioned cannabis industry, fund a thorough analysis of the intended and unintended consequences of recreational marijuana expansion and promote judicial and socioeconomic reconciliation. H.R.3617 is unique with its focus on the creation of business opportunities and their long-term socio-economic impact on minorities and women!

What an active program might look like has been modeled by some local jurisdiction with a focus on social equity. The Oakland Cannabis Equity Loan Program in Oakland, CA, for example, is specifically designed toward the involvement of communities that have been historically targeted by the 'War on Drugs' and excluded from emerging business opportunities due the absence of sufficient business capital in an otherwise thriving cannabis industry.^{7,8} As the first of its kind, the program has served as a blueprint for other jurisdictions and states around the country, such as Los Angeles and Massachusetts.^{9,10} The key mechanisms of the MORE Act congruent with these programs are the creation of an Opportunity Trust Fund and an Equitable Licensing Grant Program - both financed by the net revenue of cannabis taxation implemented within the bill.⁶ The MORE Act provides an opportunity to undo a long-standing legislation that has exacerbated the social and economic divide that the 'War on Drugs' has generated.

The 'War on Drugs' and its Consequences

The 'War on Drugs' Campaign was declared on June 17, 1971, by President Richard Nixon as a response to the growing illegal drug trade in the U.S. and was accelerated by President Ronald Reagan in the 1980s.^{11,12} Whereas this enormous effort missed the intended target, it did succeed at fracturing homes due to mass-incarceration for mostly minor drug related crimes in targeted communities. Because families were separated, single-parent family units often remained in impoverished living situations, thereby introducing a host of negative health outcomes associated with poverty.¹³

The same communities were subsequently blocked from healthful resources that may have improved their standard of living.¹³ In addition, those who served time for federal cannabis-related arrests still have a federal conviction stigmatizing them and preventing upward mobility and improvements in

their standard of living.¹³ President Biden's pardon of all prior federal offenses of simple marijuana possession on October 6, 2022, marks an important step that does not affect federal offenses for trafficking, marketing, and under-age sales which will likely remain in place.¹⁴

Public opinion on cannabis has shifted significantly, driving substantial changes in state legislation toward acceptance for medicinal and, in many cases, recreational purposes.^{15,16} These developments have fueled substantial entrepreneurial opportunities in the form of state-sanctioned cannabis industries, for example, and doctor's offices recommending, and oftentimes supplying cannabis-based treatment options. However, whether producers, distributors, recommenders, suppliers, and consumers may face federal prosecution one day is not entirely clear and still depends on the political climate.¹⁷ Without a firm decision by the U.S. Congress to equalize marijuana jurisdiction across the country, equal access to affordable medical treatment involving cannabis as well as socio-economic opportunities that could drive prosperity and better health outcomes, will continue to favor the privileged and exclude those who have suffered disproportionately from the 'War on Drugs'.

Marijuana Businesses and the Federal Government

The growing incongruence between state and federal regulations on marijuana has precipitated a so-called "ghost economy" in which state-sanctioned marijuana businesses pay federal taxes yet cannot receive federal assistance. Meanwhile, the government can only collect taxes in all cash due to the inability of those businesses to bank legally.¹⁸ These obstacles would disappear with the adoption of H.R.3617 and transform a yet illegal cannabis market into a safe and tax-generating entity.

Through lessons learned from marijuana-permissive state legislations,^{19,20} we can roughly estimate that the federal government may be denying an additional annual tax on legal cannabis sales of up to \$41.3 billion by choosing not to act.²¹ While the establishment of a federally legal cannabis market would take time, which would prompt a delay in revenue, this number is projected to increase nonetheless.²¹

Marijuana Safety

Most states with established cannabis legislation have also implemented significant quality and safety regulations, ensuring a new product does not pose a health risk as it is brought to market, however, there is little consistency between states.²²

The possibility of inconsistent standards in monitoring the amount of active ingredient, pesticides, or the presence of major food allergens are examples of areas that could pose risks for consumers of products that are exempt from review by the U.S. Food and Drug Administration (FDA). The FDA is aware that cannabis and cannabis-derived products are actively used for a variety of state-sanctioned medical conditions and recognizes the potential risks that result from this unresolved legal situation.²² However, unless Congress acts decisively, the hands of the agency will remain tied. The scarcity of reliable scientific data from multicenter, double-blind, randomized clinical trials on marijuana is preventing the FDA from moving toward comprehensive recommendations on marijuana and its compounds. At the same time, however, medicinal, and recreational use across the country, along with unknown health risks, are rapidly increasing.²³ This situation, once again, is precipitated by the incongruence between state and federal marijuana regulations responsible for significant hurdles and long delays for much needed, thorough scientific exploration. In a landmark decision on December 2nd, 2022, the Medical Marijuana and Cannabidiol Research Expansion Act (H.R.8454) has been signed into law removing many administrative hurdles to the full scientific exploration of cannabis and its ingredients.^{24,25}

Thus far, only synthetic cannabinoids (cannabis-related drugs) have been handled differently, because they consist of only one defined compound appropriate for comparative quantitative and qualitative research. Cannabis, on the other hand, comes in many different strains with more than 550 chemical ingredients in varying proportions.²⁶ This complicates scientific analysis and makes catching up with a quickly evolving cannabis marked with new varieties a challenge.

At the moment, nabilone and dronabinol are the only psychoactive medications with tetrahydrocannabinol (THC) as their active ingredient that have been approved by the FDA. They are used as refractory treatment for nausea in cancer chemotherapy patients and appetite stimulants in patients with AIDS-induced wasting syndrome.^{27,28} The drug Epidiolex consists of a highly purified, non-psychoactive cannabidiol (CBD) extract and has been approved for use in patients with Lennox-Gastaut and Dravet syndromes, two rare epileptic conditions.²⁹ These cannabinoid drugs received FDA approval, because randomized, double-blind clinical trials conducted outside of the United States, were recognized by the FDA.

This clearly indicates the medicinal value of cannabis and its compounds, and highlights missed opportunities, for example in pain management. This is particularly disturbing considering the drastic increase in American opioid deaths (68,000) in 2020,^{30,31} as well as the largely unexplored analgesic properties of cannabis.^{32,33,34,35} To reintroduce and act on a bill like H.R.3617 poses an opportunity for Congress to start catching up with the realities in American homes and communities.

Dilemma for Healthcare Practitioners

With the Hippocratic Oath, every physician pledges to provide the best possible care for all their patients, and to do no harm. This promise involves proactive and balancing prevention as well as the treatment of disease through affordable and readily accessible medical care options.³⁶ Due to the restrictions imposed by the CSA as well as the negative connotations, it has been nearly impossible to receive federal funding for cannabis research that would elucidate any therapeutic potential. Despite those setbacks, studies indicating that cannabis may indeed have a significant therapeutic value slowly kept emerging, especially outside the U.S.^{32,33,34,35} Despite this knowledge, medical doctors, physician assistants, and advanced registered nurse practitioners are only able to authorize the use of cannabis if their state recognizes use for the intended condition. In states without supportive marijuana legislation, this treatment option remains illegal potentially forcing healthcare practitioners to forgo best possible care and violating their Hippocratic Oath.

Another issue remains the slow research progress, encouraging anecdotal evidence, speculations, and public opinion to drive the discussions on the state-sanctioned use of medicinal and recreational marijuana. This explains the significant inconsistencies regarding qualifying medical conditions as determined by the individual state medical boards.³⁷ Enactment of the MORE Act would equalize access to quality medical care involving cannabis across the nation and precipitate new research discovery.⁵

Information Bias

Healthcare practitioners are trained to rely on evidence-based medicine in combination with an assessment of potential risks and benefits toward the formation of a treatment plan for their patients. This process of good clinical decision making must rely on the most recent and rigorous data for substantiation. In the case of cannabis, practitioners have enough information to acknowledge marijuana use disorder as a true condition that can

manifest as addiction but not enough to support its full medicinal value. Cannabis dependence follows the common mechanisms of addiction in which abuse leads to a desensitization of the brain's own reward system.^{38,39} While most cannabis research has historically focused on abuse potential and societal impact, much less effort has gone into the study of its long-term effects on the brain and bodily functions.⁴⁰

New research findings on the effects of cannabis, especially when comparing human and animal data, can be sometimes conflicting. This is not unusual and likely due to subtle differences between human and animal physiology or insufficiently controlled experimental conditions. It is also much harder to identify and control confounding effects in a newly developing new field of research. Therefore, while some studies demonstrate a substantial impact on memory and learning in animal models, representing the adolescent developmental period,^{41,42,43} outcomes of imaging studies focused on morphological changes of the human brain in response to cannabis use are inconsistent.^{44,45,46} To achieve a satisfactory basis of biomedical knowledge, large, well-controlled pre-clinical and clinical multicenter clinical trials will be necessary - an outcome in line with the MORE Act.

Nationwide Inconsistencies in Access to and Quality of Care

There have been anecdotal accounts and some minimal evidence supporting the use of cannabis as an anxiolytic, however, there is currently not enough research-informed evidence for additional claims. Surprisingly, anxiety is on the approved qualifying conditions for which cannabis use is sanctioned in the state of New Jersey and North Dakota.⁴⁷ In the states of California and Oklahoma, it is left up to the physician's discretion whether to recommend cannabis as a treatment for anxiety.⁴⁷

Evolving research is suggesting that cannabinoids do have analgesic properties and are likely valuable as a full or adjunctive treatment option for refractory and chronic states of pain, especially in palliative care settings.^{32,33,34,35,48} As recommendations of the medicinal use of cannabis expand, an ethical dilemma arises for patients and their treating physicians in states that do not have access to medical cannabis. For example, a patient who is eligible for medicinal cannabis treating chronic pain in New York may no longer be eligible if they moved to a state lacking a comprehensive medical cannabis program, such as North Carolina or Kansas.⁴⁷ Likewise, patients in states where

refractory and chronic states of pain or use in palliative care settings are non-qualifying conditions, they would be denied the same affordable treatment available elsewhere. These state-to-state inconsistencies are the cause of significant health inequities across the nation.

Physicians and healthcare practitioners have an interest in improving all aspects of quality of life, including the social impact on health outcomes. Even though cannabis may have been legalized in some capacity in most states, there is still a social stigma attached to its consumption. Although many states have in place medical marijuana anti-discrimination legislation, employers outside of those states still conduct drug tests for marijuana and can interfere with employment even if cannabis is state-legal elsewhere or recommended by a physician.^{49,50} Decisive action is now needed by lawmakers to overcome these barriers. Any long-term solution must involve the generation of solid scientific knowledge on the physiological, psychological, and societal consequences of marijuana consumption and safeguards protecting vulnerable populations, such as children and adolescents.

Marijuana - Friend or Foe

Because of its analgesic potential, there has been further exploration into the use of medical cannabis as an adjunctive treatment with opiates. With more than half a million (~564,000) American deaths from opioid overdoses between 1999-2020, the US has not yet emerged from the opioid epidemic.⁵¹ In fact, there appears to be a significant increase along with the COVID-19 pandemic.^{30,31} Although opioids are effective analgesics, they are also habit-forming and the biggest cautionary concern for a practitioner is the risk of developing dependence. Recent evidence suggests that cannabis and an opiate used in combination can reduce the dosage of the opiate that is needed to ameliorate inflammatory and neuropathic pain.⁵² Preliminary studies also suggest that cannabis could be an effective and preferred alternative to opioid treatment by reducing withdrawal symptoms.⁵³ One of the most convincing pieces of evidence, to date, links cannabis usage to an increased risk of developing psychiatric disorders in genetically predisposed or otherwise vulnerable individuals.⁵⁴ While the mechanisms are still unclear, genetic variations in certain catecholamine-associated protein-coding genes (AKT1, COMT) have been linked to psychosis, warranting public health messaging against the use of cannabis for individuals with an increased risk of developing psychiatric disorders.^{55,56} The dangers that lie in an underexplored safety profile, especially for

individuals at risk,⁵⁴ highlight, once again, the urgency for the U.S. Congress to act.

The Past Informing the Future

The CSA was adopted in 1970 in response to the perceived degradation of societal norms due to a wave of drug use experienced in the preceding decades.¹² A year later, the 'War on Drugs' was unleashed with the intent to criminalize and punish drug use harshly to drastically reduce or even eliminate access to drugs and to deter first-time drug use. Beginning at the community level, all branches of law enforcement were instructed to implement steps to mitigate the potential damage of drug use to society.¹²

With the passage of new laws, it is imperative to continually monitor their impact and effectiveness to avoid unforeseen consequences outweighing the intended benefits. Due to the vast scope of the MORE Act, a dynamic adjustment process will be required involving the cooperation of lawmakers and law enforcement ensuring best possible outcomes for individuals, communities, and society.

Law Enforcement and Projections

In 2019, marijuana possession remained the predominant cause for drug-related arrests at approximately 32%, despite most states having legislation to decriminalize or legalize cannabis.⁵⁷ Furthermore, 44% of those currently incarcerated were charged with drug-related offenses.⁵⁸ Even the completion of short sentences severely impacts future job prospects, housing, and societal mobility.¹³ The MORE Act contains a section dedicated to the resentencing or expungement of non-violent federal cannabis offense convictions dating back to May 1971, when the CSA was adopted into law.⁵ Although this bill would only address federal cannabis offenses, it is likely the states would follow suit to remain congruent with the federal statute. Thus, it is reasonable to expect that there would be an increase in human capital as more business opportunities are opened to formerly incarcerated individuals. This, in turn, would result in a reduced burden on law enforcement, the judicial system and, as well as the taxpayer.

Institutional costs and resources associated with incarcerations, such as the cost of prison housing, court costs, parole, etc. are very significant. In 2017, for example, the average annual cost for housing an incarcerated individual was estimated at upward of \$36,000 annually.⁵⁹ A reduction in these types of costs through expungement and resentencing mechanisms would allow the reallocation of funds to government programs that are currently underfunded, such as public health

programs funded by the Centers for Disease Control and Prevention (CDC) and the American public school system.^{60,61}

As Katherine Beckett and Steve Herbert explain in a report commissioned by the American Civil Liberties Union (ACLU) of Washington, the main argument for criminalization and harsh punishment of cannabis was to disrupt the market for marijuana so that prices would increase inversely to availability and potency, effectively establishing a deterrence of use.⁶² However, there is no evidence that these outcomes were ever met prior to the initiation of decriminalization efforts.⁶² In retrospect it appears that prohibition of cannabis has become the antithesis of law enforcement's aim for society. The criminalization of cannabis has produced more harm than good for the well-being of communities, especially those disproportionately targeted for cannabis arrests. It is because the concerns for adolescent use and abuse are relevant that decriminalization and legalization should be considered and further researched to regulate and mitigate undesirable outcomes.

Effect Marijuana Decriminalization on Adolescents

One of the prominent arguments against cannabis decriminalization focuses on the effect of widespread availability on abuse patterns, particularly in children and adolescents. These concerns are appropriate considering studies indicating negative outcomes for the developing human brain.^{41,42,63} Students in states that have decriminalized cannabis reported an increased perceived ease of access to the drug.⁶⁴ However, a public health study found that there was no evidence to support the notion that liberalization of cannabis policy led to an increase in use in adolescents.⁶⁵ These inconsistencies in the literature emphasize the urgent need for further exploration and a prudent approach in keeping children, adolescents, and other vulnerable populations safe. The psychosocial effect of decriminalization on youth arrests and its secondary consequences are often not overlooked. A 2018 study found that decriminalization of cannabis was associated with a 75% reduction in youth arrest rates in the affected jurisdictions.⁶⁵ Similar reductions can be seen in the adult population, which may indirectly benefit youth by reducing single-parenting and the associated hardship.¹³ Causalities like these would be further researched with the help of provisions under H.R.3617.

Cannabis Then and Now

As the individual states are reforming their cannabis laws toward increased access and availability, prices, especially on certain potent strains, have increased as well. At the same time, the percentage of THC has also steadily increased from 3.96% to 14.35% between the years 1995-2019.⁶⁶ This is a problem with potentially harmful consequences because much of the research and outcomes of the past may no longer be adequate in describing the therapeutic and side effects obtained with the newly refined strains and their increased chemical diversity.⁶⁷ In addition, rules and regulations for federally sanctioned marijuana research are slow to adapt to this dynamic. The strains and THC potencies available through federal resources, are very limited and distinctly different from offerings to the public from state dispensaries.⁶⁷ This raises serious questions regarding the relevance and predictive value of research findings as well as clinical and public safety.

Marijuana Entrepreneurship

The current state of federal cannabis prohibition puts cannabis entrepreneurs in a precarious position that straddles the line of legality. As stated previously, the disparity between state and federal legislation creates a "ghost economy" with risks and inconveniences for both business and government. The cannabis industry stands to gain many benefits through legislation consistent with the MORE Act, however, with benefits come greater responsibilities to the public, which will likely affect profit.^{68,69} The court case of 'James versus The United States' (366 U.S. 213, 218; 1961), set a precedent that any income is considered taxable income, whether it be from a legal or illegal source.⁷⁰ This ruling clarifies that cannabis businesses are responsible for local, state, and federal taxes. However, due to their semi-legal status they are not permitted to file for tax deductions or credits under section 280E of the Internal Revenue Code, shifting their taxed basis from a net to gross income.⁷¹ Thus, the businesses effective tax rate can be excessive when compared to non-cannabis businesses of similar size. The current work-around consists of reducing the tax burden by reporting the cost of goods sold (COGS) to determine their "gross" income from sales, however, this only partially ameliorates the problem of unfair taxation.⁷²

Cannabis businesses are also barred from access to federal assistance programs. The consequences of this circumstance became apparent during the 2020 pandemic, where struggling businesses were able to apply to the Paycheck Protection Program in which

loans were distributed to keep these businesses afloat.⁷³

Cannabis businesses were excluded because of a clause that specifically prohibits applications from businesses “engaged in any activity that is illegal under federal, state or local law”.⁷⁴ State-level legality does not protect cannabis entrepreneurs or their employees from this exclusion. Federal legalization of cannabis via the MORE Act would officially legitimize state-legal cannabis businesses. The adoption of this bill would close the legislative gap and permit equitable taxation and award cannabis businesses and their employees to take advantage of the financial safety net intended for hard times.

Along with these businesses struggling with taxation, they are also facing the dilemma of banking. Although banks are independent entities and not controlled by the federal government, anti-money laundering laws and the Bank Secrecy Act must be strictly followed by the banking industry making it nearly impossible for cannabis businesses to bank with these institutions.¹⁸ For example, under Section 1956 of the U.S. Code of Laws, any bank employee that knowingly conducts a financial transaction with a business engaged in “unlawful” activity can receive a \$500,000 fine and up to 20 years in prison.⁷⁵ Even though cannabis businesses are state-legal, the law still applies and is strictly enforced. As a result, an entire state legal cannabis industry remains all-cash businesses.

Handling large amounts of cash is not only inconvenient for entrepreneurs in a largely cashless society, but also unsafe. Cannabis businesses have become a prime target for armed robberies and are experiencing a surge of deadly shootings.⁷⁶ During tax season, this circumstance also becomes an issue for the Internal Revenue Service (IRS) which must accept large sums of money in cash that it is not equipped to handle due to the scale of the expanding cannabis industry. The House of Representatives introduced the Secure and Fair Enforcement (SAFE) Banking Act in April 2021 (H.R.1996; S.910) to address this problem,⁷⁷ however, adoption of this or subsequent bill into law would primarily alleviate the burden of the IRS and only partially address the legal vacuum that remains between states and the federal government. H.R.1996 has passed the House of Representatives on April 19, 2021 but was ultimately blocked by the U.S. Senate (S.910) during the 117th U.S. Congress.

Federal legitimization of cannabis businesses would not only simplify the procedural burden on both the IRS and cannabis industry, but it would also likely increase additional taxation of related products

bolstering tax revenue. While the government already has the authority to collect taxes from marijuana businesses, there is currently no taxation on the cannabis plant itself or any of its products. The MORE Act taxation structure would provide immediate benefits to the government by cutting into the profits of cannabis entrepreneurs in the short term. However, the availability of government resources to cannabis businesses and employees and the added safety benefit of cashless money transfers would likely offset this burden eventually.^{69,78}

Legalization of cannabis would likely also have the effect of creating more competition in the market. As the industry becomes less stigmatized through federal endorsement, it will grow, mature, and eventually become saturated. Free market competition would likely be beneficial for the consumer but may come at the cost of marginalizing smaller minority- and woman-owned cannabis entrepreneurs. Those who are socially or economically disadvantaged are most likely the first to become excluded from the market, despite their history having inspired the bill in the first place. The MORE Act proposes a clause that will provide funding to states to ensure continued equitable licensing opportunities with special emphasis on disadvantaged individuals.⁵ However, the nature of capitalistic markets will always leave more vulnerable entities at risk and threaten diversity as it was envisioned by the authors and supporters of this bill.

CONCLUSIONS

The MORE Act entails a comprehensive congressional plan for the de-scheduling of cannabis and its compounds from the list of controlled substances as well as the retroactive decriminalization of non-violent federal cannabis offense convictions. Its focus on reconciliation with those communities hit hardest by the ‘War on Drugs’ is unique and clearly sets it apart from other congressional bills related to cannabis. The financing formula driving its provisions is straightforward and exclusively tied to profits of cannabis-related sales. The MORE Act has passed the U.S. House of Representatives during the 116th and 117th Congress without getting a vote by the U.S. Senate. Its range and unique societal focus highlight the significance of the issue, the need for reconciliation, and the importance of capturing present opportunities in a timely fashion. These considerations should be the focus of future studies informing members of the 118th Congress and possible reintroduction.

ADDITIONAL INFORMATION**Disclosures**

Conflicts of interest: In compliance with the International Committee of Medical Journal Editors (ICMJE) uniform disclosure form, all authors declare the following: Payment/services info: All authors have declared that no financial support was received from any organization for the submitted

work. Financial relationships: All authors have declared that they have no financial relationships at present or within the previous three years with any organizations that might have an interest in the submitted work. Other relationships: All authors have declared that there are no other relationships or activities that could appear to have influenced the submitted work.

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