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ENGROSSED LEGISLATIVE BILL 230

Introduced by Hallstrom, 1.

A BILL FOR AN ACT relating to public health and welfare; to amend sections 28-405 and 77-5601, Revised Statutes Cumulative Supplement, 2024; to adopt the Kratom Consumer Protection Act; to regulate the sale of nitrous oxide products; to provide penalties; to change provisions of the schedules of controlled substances under the Uniform Controlled Substances Act; to provide for the use of the Department of Revenue Enforcement Fund for the Kratom Consumer Protection Act; to provide operative dates; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Sections 1 to 15 of this act shall be known and may be cited as the Kratom Consumer Protection Act.

Sec. 2. For purposes of the Kratom Consumer Protection Act:

(1) Attractive to children means products:

(a) Manufactured in the shape of humans, cartoons, or animals; or

(b) Manufactured in a form that bears any reasonable resemblance to an existing candy product that is familiar to the public as a widely distributed or a branded food product such that a product could be mistaken for the branded food product, especially by children;

(2) Department means the Department of Revenue;

(3) Kratom means the plant mitragyna speciosa or any part of that plant, including, but not limited to, all components present in the natural plant;

(4) Kratom extract means the material obtained by extraction of kratom leaves with a solvent consisting of water, ethanol, or food-grade carbon dioxide, or any other solvent allowed by federal or state regulation to be used in manufacturing a food ingredient;

(5) Kratom product means a food, ingredient, or dietary supplement that:

(a) Consists of or contains kratom or kratom extract;

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(b) Does not contain any synthesized kratom alkaloids, other synthesized kratom constituents, or synthesized metabolites of any kratom constituent;

(c) Does not contain a level of 7-hydroxymitragynine in the alkaloid fraction that is greater than two percent of the alkaloid composition of the kratom product; and

(d) Does not include any kratom product in any form that is combustible, is intended to be used for vaporization, or is injectable;

(6) Processor means a person that manufacturers, packages, labels, or distributes kratom products or advertises, represents, or holds itself out as manufacturing, preparing, packaging, labeling, or distributing kratom products;

(7) Retailer has the same meaning as in section 77-2701.32; and

(8) Synthesized means an alkaloid or alkaloid derivative that has been created, in full or in part, by directed chemical, physical, or biosynthetic conversion, including, but not limited to, fermentation, recombinant techniques, yeast-derived, or enzymatic techniques, rather than traditional food preparation techniques, such as heating or extracting.

Sec. 3. (1) No person shall sell, offer for sale, provide, or distribute a kratom product to a person under twenty-one years of age.

(2) An online retailer or marketplace that sells or offers for sale a kratom product shall implement an age-verification system to ensure compliance with this section.

Sec. 4. No person shall produce, manufacture, distribute, offer for sale, sell, or introduce into commerce a kratom product in the State of Nebraska if the product is manufactured in a manner that is attractive to children.

Sec. 5. A kratom product sold, offered for sale, or introduced into commerce in the State of Nebraska shall:

(1) Be manufactured, packaged, labeled, or held in a facility that meets the requirements of 21 C.F.R. Part 111, as such regulations existed on January 1, 2025; and

(2) Be manufactured, processed, packed, or held by a processor who has registered with the federal Food and Drug Administration as a food facility.

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Sec. 6. A kratom product sold, offered for sale, or introduced into commerce in the State of Nebraska shall have a label on each retail package that clearly and conspicuously provides the following information:

(1) The product is not recommended for use by individuals who are under twenty-one years of age, who are pregnant, or who are breastfeeding;

(2) A health care practitioner should be consulted prior to using the product;

(3) The product may be habit-forming;

(4) The following statements: "These statements have not been evaluated by the Food and Drug Administration. This product is not intended to diagnose, treat, cure, or prevent any disease.";

(5) The name and place of business of the processor;

(6) Directions for use that include a recommended amount of the kratom product per serving that is:

(a) Clearly described on the label for product forms such as capsules, gummies, prepackaged, single-serving units, and similar product forms; or

(b) A clear instruction or a mark on the package or container for beverages or liquids;

(7) A recommended number of servings that can be safely consumed in a twenty-four-hour period;

(8) A listing of the servings per container; and

(9) A listing of kratom alkaloids mitragynine and 7-hydroxymitragynine and other ingredients in the product, including quantitative declarations of the amount per serving of mitragynine.

Sec. 7. (1) The department shall establish, operate, and administer a program to register kratom products. The Tax Commissioner shall designate an implementation date for such program which date is on or before January 1, 2026.

(2) Beginning on the implementation date designated by the Tax Commissioner pursuant to subsection (1) of this section:

(a) No processor may manufacture, package, label, or distribute a kratom

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product to be offered for sale in the State of Nebraska unless the product has been registered with the department;

(b) Applications for product registration shall be submitted on a form prescribed by the department. Each application shall include:

(i) The name, address, and state of organization for the processor of the product;

(ii) A principal point of contact for the processor and contact information for the point of contact;

(iii) The name of the product;

(iv) The product label;

(v) A certificate of analysis for the kratom product that states the kratom product's alkaloid content and certifies that the kratom product has a level of 7-hydroxymitragynine that is less than two percent of the alkaloid composition of the kratom product from an independent laboratory. Such laboratory shall obtain and maintain an International Organization for Standardization and International Electrotechnical Commission (ISO/IEC) 17025 accreditation for testing and calibration laboratories from an accreditation body that is a signatory to the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement;

(vi) A valid good manufacturing practice certificate issued by an accredited third-party certification body in compliance with 21 C.F.R. Part 111; and

(vii) A current food facility registration certificate issued by the federal Food and Drug Administration for all facilities where kratom products are manufactured, prepared, packaged, or labeled;

(c) A certificate of registration shall be valid for one calendar year after the date of issue and shall not be transferable;

(d) The department may charge a fee for product registration applications and may adjust such fee annually. The fee shall be reasonable and shall not exceed any reasonable or necessary costs to administer the Kratom Consumer Protection Act. The department shall remit such fees to the State Treasurer for

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credit to the Department of Revenue Enforcement Fund; and

(e) A product that contains the same kratom ingredients in the same kratom delivery form, but is packaged, sold, or offered for sale in a different container, package, or volume shall be included in a single registration.

(3) If an application is incomplete or deficient, the department shall, in a timely manner, notify the applicant in writing describing the reason or reasons and request additional information. If such application is not corrected or supplemented within thirty days after the department's request, the department shall deny the application.

(4) If any false statement is made in any part of an application, the department shall deny the application.

(5) A person aggrieved by the denial of an application may request a hearing pursuant to section 11 of this act.

(6) A processor or retailer is not prohibited from selling, preparing, manufacturing, distributing, maintaining, advertising, representing, or holding itself out as selling, preparing, or maintaining kratom products in the State of Nebraska prior to the implementation date designated by the Tax Commissioner pursuant to subsection (1) of this section, or while the first product registration applications submitted by processors operating in the State of Nebraska as of January 1, 2025, are pending approval or denial by the department.

Sec. 8. Beginning on the implementation date designated by the Tax Commissioner pursuant to subsection (1) of section 7 of this act, the department shall make public a list of all registered kratom products on its website.

Sec. 9. (1) No person shall sell, offer for sale, provide, or distribute an adulterated kratom product in the State of Nebraska.

(2) A product shall be deemed adulterated if:

(a) It contains any kratom alkaloid or metabolite, including 7-hydroxymitragynine, and does not meet the definition of a kratom product under section 2 of this act; or

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(b) The kratom product is combined with a dangerous nonkratom substance that contains a poisonous or otherwise deleterious nonkratom ingredient, including, but not limited to, any substance listed as a controlled substance under the laws of this state or federal law.

(3) Upon receipt of evidence that suggests a product may be an adulterated kratom product, the department may require the person selling, providing, or distributing the product to obtain an independent third-party test of the product by a laboratory of the department's choosing.

Sec. 10. (1) Any processor or retailer that violates any section of the Kratom Consumer Protection Act, including those related to the application or registration, or any of the rules and regulations adopted and promulgated by the department that apply to processors or kratom products shall be subject to the penalties provided in this section.

(2) For the first violation, the department shall impose a civil penalty of up to one thousand dollars. For the second violation, the department shall impose a civil penalty of up to five thousand dollars. For a third violation and any subsequent violations, the department shall impose a civil penalty of at least five thousand dollars and no more than twenty thousand dollars and, if the violator is a processor, the department shall prohibit the sale of any kratom products of such processor within the State of Nebraska for a period of three years.

(3) For any processor or retailer that has no violation for a period of four consecutive years, a new violation shall be treated as a first violation.

(4) No determination that a violation has occurred shall be made until notice has been given and a hearing has been held by the Tax Commissioner as provided in section 11 of this act if requested by the processor or retailer.

(5) A retailer shall not be found to be in violation of the Kratom Consumer Protection Act if it is shown by a preponderance of the evidence that the retailer relied in good faith upon the representation of a processor that a product is not an adulterated kratom product as defined in section 9 of this act or otherwise conformed to the act.

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Sec. 11. (1) A processor or retailer aggrieved by a notice of denial of an application issued under section 7 of this act or a notice of violation issued under section 10 of this act may request a hearing.

(2) Such request shall be made within twenty days after the receipt of any such notice.

(3) At such hearing the Tax Commissioner, or any officer or employee of the Tax Commissioner designated in writing, may examine any books, papers, memoranda, or other evidence bearing upon the matter at issue and require the attendance of any officer or employee of the processor or retailer or any person having knowledge pertinent to such hearing. The Tax Commissioner or the Tax Commissioner's designee may administer oaths to persons testifying at such hearing.

(4) During the hearing, the Tax Commissioner or the Tax Commissioner's designee shall not be bound by the technical rules of evidence, and no informality in any proceeding or in the manner of taking testimony shall invalidate any order or decision made or approved by the Tax Commissioner.

(5) Within a reasonable time after the hearing the Tax Commissioner shall make a final decision or final determination and notify the processor or retailer by mail of such decision or determination.

(6) If it is determined that a processor intentionally and materially falsified any information contained in an application under the Kratom Consumer Protection Act, the processor shall be ineligible to obtain a certification of registration for a period of twelve months after the date of such determination.

(7) A processor or retailer may appeal the decision of the Tax Commissioner, and the appeal shall be in accordance with the Administrative Procedure Act.

Sec. 12. The Attorney General shall have authority to enforce the Kratom Consumer Protection Act pursuant to the Consumer Protection Act and the Uniform Deceptive Trade Practices Act. This section shall not be construed to allow for a private right of action under the Kratom Consumer Protection Act even though

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such action is authorized under the Consumer Protection Act and the Uniform Deceptive Trade Practices Act.

Sec. 13. (1) If a registered processor has been convicted by any court of a violation of the Kratom Consumer Protection Act, the processor may, in addition to the penalties for such offense, incur a forfeiture of the certificate of registration for its kratom products and all money that had been paid for such certificate of registration.

(2) If any materially false statement is made in any part of an application submitted under section 7 of this act, the applicant shall be subject to prosecution for perjury and if convicted may, in addition to the penalties for such offense, incur a forfeiture of any certificate of registration that was issued for the applicant's kratom products and all money that had been paid for such certificate of registration.

Sec. 14. Except as otherwise provided in the Kratom Consumer Protection Act, no political subdivision shall impose additional restrictions on the manufacturing, packaging, labeling, distribution, or sale of kratom products greater than or in addition to those enumerated in the act.

Sec. 15. The department may adopt and promulgate rules and regulations to carry out the Kratom Consumer Protection Act.

Sec. 16. (1) For purposes of this section:

(a) Delivery sale has the same meaning as in section 28-1418.01;

(b) Flavored nitrous oxide product means a nitrous oxide product:

(i) Having the taste or smell of any food, including, but not limited to, any fruit, candy, dessert, alcoholic beverage, herb, or spice, that is distinguishable by an ordinary consumer either prior to or during consumption or use of the product;

(ii) That is marketed as having the taste or smell of any food, including, but not limited to, any fruit, candy, dessert, alcoholic beverage, herb, or spice; or

(iii) Regarding which the manufacturer, seller, or any person authorized by, or acting with the consent of, the manufacturer or seller, has made a

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public statement or claim, whether express or implied, that such product has the taste or smell of any food, including, but not limited to, any fruit, candy, dessert, alcoholic beverage, herb, or spice; and

(c) Nitrous oxide product means a cartridge, cylinder, or tank containing nitrous oxide.

(2) A business entity or corporation shall not sell, including by delivery sale, offer for sale, give, furnish, or distribute to any consumer in this state a nitrous oxide product or flavored nitrous oxide product or willingly allow such products to be taken from such business entity or corporation by any person. This subsection does not apply to a nitrous oxide product, other than a flavored nitrous oxide product, that:

(a) Has been denatured or otherwise rendered unfit for human consumption for use;

(b) Is intended for use by a manufacturer as part of a manufacturing process or industrial operation;

(c) Is intended for use for automotive purposes;

(d) Is prescribed as part of the care or treatment of a disease, condition, or injury by a licensed medical or dental practitioner; or

(e) Is a propellant in food or in food preparation for restaurant, food service, or houseware products.

(3) A business entity or corporation that violates subsection (2) of this section shall be subject to:

(a) A Class II misdemeanor for a first offense;

(b) A Class I misdemeanor for a second or subsequent offense; and

(c) A civil penalty of two thousand five hundred dollars for a first or a subsequent offense.

(4) All nitrous oxide products or flavored nitrous oxide products that are sold, offered for sale, given, or furnished in violation of this section are subject to seizure, forfeiture, and destruction. The cost of such seizure, forfeiture, and destruction shall be borne by the person from whom the products are seized.

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(5) Any common carrier that knowingly transports nitrous oxide products or flavored nitrous oxide products for a business entity or corporation that is in violation of subsection (2) of this section is guilty of a Class II misdemeanor.

(6) In addition to any other penalty, a violation of this section shall constitute a deceptive trade practice under the Uniform Deceptive Trade Practices Act and shall be subject to any remedies or penalties available for a violation of such act.

(7) This section does not apply to the following:

(a) The shipment of nitrous oxide products or flavored nitrous oxide products to a foreign-trade zone that is established under 19 U.S.C. 81a et seq., and that is located in this state if the products are from outside of this country, were ordered by a distributor in another state, and are not distributed in this state; or

(b) A government employee who is acting in the course of the employee's official duties.

Sec. 17. Section 28-405, Revised Statutes Cumulative Supplement, 2024, is amended to read:

28-405 The following are the schedules of controlled substances referred to in the Uniform Controlled Substances Act, unless specifically contained on the list of exempted products of the Drug Enforcement Administration of the United States Department of Justice as the list existed on January 31, 2022:

Schedule I

(a) Any of the following opiates, including their isomers, esters, ethers, salts, and salts of isomers, esters, and ethers, unless specifically excepted, whenever the existence of such isomers, esters, ethers, and salts is possible within the specific chemical designation:

(1) Acetylmethadol;

(2) Allylprodine;

(3) Alphacetylmethadol, except levo-alphacetylmethadol which is also known as levo-alpha-acetylmethadol, levomethadyl acetate, and LAAM;

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(4) Alphameprodine;

(5) Alphamethadol;

(6) Benzethidine;

(7) Betacetylmethadol;

(8) Betameprodine;

(9) Betamethadol;

(10) Betaprodine;

(11) Clonitazene;

(12) Dextromoramide;

(13) Difenoxin;

(14) Diampromide;

(15) Diethylthiambutene;

(16) Dimenoxadol;

(17) Dimepheptanol;

(18) Dimethylthiambutene;

(19) Dioxaphetyl butyrate;

(20) Dipipanone;

(21) Ethylmethylthiambutene;

(22) Etonitazene;

(23) Etoxeridine;

(24) Furethidine;

(25) Hydroxypethidine;

(26) Ketobemidone;

(27) Levomoramide;

(28) Levophenacylmorphan;

(29) Morpheridine;

(30) Noracymethadol;

(31) Norlevorphanol;

(32) Normethadone;

(33) Norpipanone;

(34) Phenadoxone;

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(35) Phenampromide;

(36) Phenomorphan;

(37) Phenoperidine;

(38) Piritramide;

(39) Proheptazine;

(40) Properidine;

(41) Propiram;

(42) Racemoramide;

(43) Trimeperidine;

(44) Alpha-methylfentanyl, N-(1-(alpha-methyl-beta-phenyl)ethyl-4-piperidyl) propionanilide, 1-(1-methyl-2-phenylethyl)-4-(N-propanilido) piperidine;

(45) Tilidine;

(46) 3-Methylfentanyl, N-(3-methyl-1-(2-phenylethyl)-4-piperidyl)-N-phenylpropanamide, its optical and geometric isomers, salts, and salts of isomers;

(47) 1-methyl-4-phenyl-4-propionoxypiperidine (MPPP), its optical isomers, salts, and salts of isomers;

(48) PEPAP, 1-(2-phenethyl)-4-phenyl-4-acetoxypiperidine, its optical isomers, salts, and salts of isomers;

(49) Acetyl-alpha-methylfentanyl, N-(1-(1-methyl-2-phenethyl)-4-piperidinyl)-N-phenylacetamide, its optical isomers, salts, and salts of isomers;

(50) Alpha-methylthiofentanyl, N-(1-methyl-2-(2-thienyl)ethyl-4-piperidinyl)-N-phenylpropanamide, its optical isomers, salts, and salts of isomers;

(51) Benzylfentanyl, N-(1-benzyl-4-piperidyl)-N-phenylpropanamide, its optical isomers, salts, and salts of isomers;

(52) Beta-hydroxyfentanyl, N-(1-(2-hydroxy-2-phenethyl)-4-piperidinyl)-N-phenylpropanamide, its optical isomers, salts, and salts of isomers;

(53) Beta-hydroxy-3-methylfentanyl, (other name: N-(1-(2-hydroxy-2-

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phenethyl)-3-methyl-4-piperidinyl)-N-phenylpropanamide), its optical and geometric isomers, salts, and salts of isomers;

(54) 3-methylthiofentanyl, N-(3-methyl-1-(2-thienyl)ethyl-4-piperidinyl)-N-phenylpropanamide, its optical and geometric isomers, salts, and salts of isomers;

(55) N-(1-(2-thienyl)methyl-4-piperidyl)-N-phenylpropanamide (thenylfentanyl), its optical isomers, salts, and salts of isomers;

(56) Thiofentanyl, N-phenyl-N-(1-(2-thienyl)ethyl-4-piperidinyl)-propanamide, its optical isomers, salts, and salts of isomers;

(57) Para-fluorofentanyl, N-(4-fluorophenyl)-N-(1-(2-phenethyl)-4-piperidinyl)propanamide, its optical isomers, salts, and salts of isomers;

(58) U-47700, 3,4-dichloro-N-[2-(dimethylamino)cyclohexyl]-N-methylbenzamide;

(59) 4-Fluoroisobutyryl Fentanyl;

(60) Acetyl Fentanyl;

(61) Acyrloylfentanyl;

(62) AH-7921; 3, 4-dichloro-N-[(1-dimethylamino) cyclohexylmethyl] benzamide;

(63) Butyryl fentanyl;

(64) Cyclopentyl fentanyl;

(65) Cyclopropyl fentanyl;

(66) Furanyl fentanyl;

(67) Isobutyryl fentanyl;

(68) Isotonitazene;

(69) Methoxyacetyl fentanyl;

(70) MT-45; 1-cyclohexyl-4-(1,2-diphenylethyl) piperazine;

(71) Tetrahydrofuranyl fentanyl;

(72) 2-fluorofentanyl; N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl) propionamide;

(73) Ocfentanil;

(74) Ortho-Fluorofentanyl;

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(75) Para-chloroisobutyryl fentanyl;

(76) Para-Fluorobutyryl Fentanyl;

(77) Valeryl fentanyl;

(78) Phenyl Fentanyl;

(79) Para-Methylfentanyl;

(80) Thiofuranyl Fentanyl;

(81) Beta-methyl Fentanyl;

(82) Beta'-Phenyl Fentanyl;

(83) Crotonyl Fentanyl;

(84) 2'-Fluoro Ortho-Fluorofentanyl;

(85) 4'-Methyl Acetyl Fentanyl;

(86) Ortho-Fluorobutyryl Fentanyl;

(87) Ortho-Methyl Acetylfentanyl;

(88) Ortho-Methyl Methoxyacetyl Fentanyl;

(89) Ortho-Fluoroacryl Fentanyl;

(90) Fentanyl Carbamate;

(91) Ortho-Fluoroisobutyryl Fentanyl;

(92) Para-Fluoro Furanyl Fentanyl;

(93) Para-Methoxybutyryl Fentanyl;

(94) Brorphine (other name: 1-(1-(1-(4-bromophenyl) ethyl) piperidin-4-yl-1,3-dihydro-2H-benzo[D]imidazole-2-one); and

(95) Fentanyl-related substances, their isomers, esters, ethers, salts and salts of isomers, esters, and ethers. Unless specifically excepted, listed in another schedule, or specifically named in this schedule, this includes any substance that is structurally related to fentanyl by one or more of the following modifications:

(A) Replacement of the phenyl portion of the phenethyl group by any monocycle, whether or not further substituted in or on the monocycle;

(B) Substitution in or on the phenethyl group with alkyl, alkenyl, alkoxyl, hydroxyl, halo, haloalkyl, amino, or nitro groups;

(C) Substitution in or on the piperidine ring with alkyl, alkenyl,

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alkoxyl, ester, ether, hydroxyl, halo, haloalkyl, amino, or nitro groups;

(D) Replacement of the aniline ring with any aromatic monocycle whether or not further substituted in or on the aromatic monocycle; or

(E) Replacement of the N-propionyl group by another acyl group.

(b) Any of the following opium derivatives, their salts, isomers, and salts of isomers, unless specifically excepted, whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(1) Acetorphine;

(2) Acetyldihydrocodeine;

(3) Benzylmorphine;

(4) Codeine methylbromide;

(5) Codeine-N-Oxide;

(6) Cyprenorphine;

(7) Desomorphine;

(8) Dihydromorphine;

(9) Drotebanol;

(10) Etorphine, except hydrochloride salt;

(11) Heroin;

(12) Hydromorphinol;

(13) Methyldesorphine;

(14) Methyldihydromorphine;

(15) Morphine methylbromide;

(16) Morphine methylsulfonate;

(17) Morphine-N-Oxide;

(18) Myrophine;

(19) Nicocodeine;

(20) Nicomorphine;

(21) Normorphine;

(22) Pholcodine; and

(23) Thebacon.

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(c) Any material, compound, mixture, or preparation which contains any quantity of the following hallucinogenic substances, their salts, isomers, and salts of isomers, unless specifically excepted, whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation, and, for purposes of this subdivision only, isomer shall include the optical, position, and geometric isomers:

(1) Bufotenine. Trade and other names shall include, but are not limited to: 3-(beta-Dimethylaminoethyl)-5-hydroxyindole; 3-(2-dimethylaminoethyl)-5-indolol; N,N-dimethylserotonin; 5-hydroxy-N,N-dimethyltryptamine; and mappine;

(2) 4-bromo-2,5-dimethoxyamphetamine. Trade and other names shall include, but are not limited to: 4-bromo-2,5-dimethoxy-alpha-methylphenethylamine; and 4-bromo-2,5-DMA;

(3) 4-methoxyamphetamine. Trade and other names shall include, but are not limited to: 4-methoxy-alpha-methylphenethylamine; and paramethoxyamphetamine, PMA;

(4) 4-methyl-2,5-dimethoxyamphetamine. Trade and other names shall include, but are not limited to: 4-methyl-2,5-dimethoxy-alpha-methylphenethylamine; DOM; and STP;

(5) Para-methoxymethamphetamine. Trade and other names shall include, but are not limited to: 1-(4-Methoxyphenyl)-N-methylpropan-2-amine, PMMA, and 4-MMA;

(6) Ibogaine. Trade and other names shall include, but are not limited to: 7-Ethyl-6,6beta,7,8,9,10,12,13-octahydro-2-methoxy-6,9-methano-5H-pyrido (1',2':1,2) azepino (5,4-b) indole; and Tabernanthe iboga;

(7) Lysergic acid diethylamide;

(8) Marijuana;

(9) Mescaline;

(10) Methoxetamine (MXE);

(11) Peyote. Peyote shall mean all parts of the plant presently classified botanically as Lophophora williamsii Lemaire, whether growing or not, the seeds thereof, any extract from any part of such plant, and every compound,

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manufacture, salts, derivative, mixture, or preparation of such plant or its seeds or extracts;

(12) Psilocybin;

(13) Psilocyn;

(14) Tetrahydrocannabinols, including, but not limited to, synthetic equivalents of the substances contained in the plant or in the resinous extractives of cannabis, sp. or synthetic substances, derivatives, and their isomers with similar chemical structure and pharmacological activity such as the following: Delta 1 cis or trans tetrahydrocannabinol and their optical isomers, excluding dronabinol in a drug product approved by the federal Food and Drug Administration; Delta 6 cis or trans tetrahydrocannabinol and their optical isomers; and Delta 3,4 cis or trans tetrahydrocannabinol and its optical isomers. Since nomenclature of these substances is not internationally standardized, compounds of these structures shall be included regardless of the numerical designation of atomic positions covered. Tetrahydrocannabinols does not include cannabidiol contained in a drug product approved by the federal Food and Drug Administration;

(15) N-ethyl-3-piperidyl benzilate;

(16) N-methyl-3-piperidyl benzilate;

(17) Thiophene analog of phencyclidine. Trade and other names shall include, but are not limited to: 1-(1-(2-thienyl)-cyclohexyl)-piperidine; 2-thienyl analog of phencyclidine; TPCP; and TCP;

(18) Hashish or concentrated cannabis;

(19) Parahexyl. Trade and other names shall include, but are not limited to: 3-Hexyl-1-hydroxy-7,8,9,10-tetrahydro-6,6,9-trimethyl-6H-dibenzo(b,d)pyran; and Synhexyl;

(20) Ethylamine analog of phencyclidine. Trade and other names shall include, but are not limited to: N-ethyl-1-phenylcyclohexylamine; (1-phenylcyclohexyl)ethylamine; N-(1-phenylcyclohexyl)ethylamine; cyclohexamine; and PCE;

(21) Pyrrolidine analog of phencyclidine. Trade and other names shall

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include, but are not limited to: 1-(1-phenylcyclohexyl)-pyrrolidine; PCPy; and PHP;

(22) Alpha-ethyltryptamine. Some trade or other names: etryptamine; Monase; alpha-ethyl-1H-indole-3-ethanamine; 3-(2-aminobutyl) indole; alpha-ET; and AET;

(23) 2,5-dimethoxy-4-ethylamphet-amine; and DOET;

(24) 1-(1-(2-thienyl)cyclohexyl)pyrrolidine; and TCPy;

(25) Alpha-methyltryptamine, which is also known as AMT;

(26) Salvia divinorum or Salvinorin A. Salvia divinorum or Salvinorin A includes all parts of the plant presently classified botanically as Salvia divinorum, whether growing or not, the seeds thereof, any extract from any part of such plant, and every compound, manufacture, derivative, mixture, or preparation of such plant, its seeds, or its extracts, including salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation;

(27) Any material, compound, mixture, or preparation containing any quantity of synthetically produced cannabinoids as listed in subdivisions (A) through (L) of this subdivision, including their salts, isomers, salts of isomers, and nitrogen, oxygen, or sulfur-heterocyclic analogs, unless specifically excepted elsewhere in this section. Since nomenclature of these synthetically produced cannabinoids is not internationally standardized and may continually evolve, these structures or compounds of these structures shall be included under this subdivision, regardless of their specific numerical designation of atomic positions covered, so long as it can be determined through a recognized method of scientific testing or analysis that the substance contains properties that fit within one or more of the following categories:

(A) Tetrahydrocannabinols: Meaning tetrahydrocannabinols naturally contained in a plant of the genus cannabis (cannabis plant), as well as synthetic equivalents of the substances contained in the plant, or in the resinous extractives of cannabis, sp. and/or synthetic substances, derivatives,

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and their isomers with similar chemical structure and pharmacological activity such as the following: Delta 1 cis or trans tetrahydrocannabinol, and their optical isomers; Delta 6 cis or trans tetrahydrocannabinol, and their optical isomers; Delta 3,4 cis or trans tetrahydrocannabinol, and its optical isomers. This subdivision does not include cannabidiol contained in a drug product approved by the federal Food and Drug Administration;

(B) Naphthoylindoles: Any compound containing a 3-(1-naphthoyl)indole structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(C) Naphthylmethylindoles: Any compound containing a 1 H-indol-3-yl-(1-naphthyl)methane structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(D) Naphthoylpyrroles: Any compound containing a 3-(1-naphthoyl)pyrrole structure with substitution at the nitrogen atom of the pyrrole ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(E) Naphthylideneindenes: Any compound containing a naphthylideneindene structure with substitution at the 3-position of the indene ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-

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(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(F) Phenylacetylindoles: Any compound containing a 3-phenylacetylindole structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(G) Cyclohexylphenols: Any compound containing a 2-(3-hydroxycyclohexyl)phenol structure with substitution at the 5-position of the phenolic ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not substituted in or on any of the listed ring systems to any extent;

(H) Benzoylindoles: Any compound containing a 3-(benzoyl)indole structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 2-(4-morpholinyl)ethyl group, cyanoalkyl, 1-(N-methyl-2-piperidinyl)methyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(I) Adamantoylindoles: Any compound containing a 3-adamantoylindole structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 1-(N-methyl-2-piperidinyl)methyl, 2-(4-morpholinyl)ethyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

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(J) Tetramethylcyclopropanoylindoles: Any compound containing a 3-tetramethylcyclopropanoylindole structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 1-(N-methyl-2-piperidinyl)methyl, 2-(4-morpholinyl)ethyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted in or on any of the listed ring systems to any extent;

(K) Indole carboxamides: Any compound containing a 1-indole-3-carboxamide structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 1-(N-methyl-2-piperidinyl)methyl, 2-(4-morpholinyl)ethyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, substitution at the carboxamide group by an alkyl, methoxy, benzyl, propionaldehyde, adamantyl, 1-naphthyl, phenyl, aminooxoalkyl group, or quinolinyl group, whether or not further substituted in or on any of the listed ring systems to any extent or to the adamantyl, 1-mapthyl, phenyl, aminooxoalkyl, benzyl, or propionaldehyde groups to any extent;

(L) Indole carboxylates: Any compound containing a 1-indole-3-carboxylate structure with substitution at the nitrogen atom of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, halobenzyl, benzyl, cycloalkylmethyl, cycloalkylethyl, 1-(N-methyl-2-piperidinyl)methyl, 2-(4-morpholinyl)ethyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, substitution at the carboxylate group by an alkyl, methoxy, benzyl, propionaldehyde, adamantyl, 1-naphthyl, phenyl, aminooxoalkyl group, or quinolinyl group, whether or not further substituted in or on any of the listed ring systems to any extent or to the adamantyl, 1-mapthyl, phenyl, aminooxoalkyl, benzyl, or propionaldehyde groups to any extent; and

(M) Any nonnaturally occurring substance, chemical compound, mixture, or preparation, not specifically listed elsewhere in these schedules and which is

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not approved for human consumption by the federal Food and Drug Administration, containing or constituting a cannabinoid receptor agonist as defined in section 28-401;

(28) Zipeprol 1-methoxy-3-[4-(2-methoxy-2-phenylethyl)piperazin-1-yl]-1-phenylpropan-2-ol, including its isomers, esters, ethers, salts, and salts of isomers, esters, and ethers, whenever the existence of such isomers, esters, ethers, and salts is possible within the specific chemical designation;

(29) Any material, compound, mixture, or preparation containing any quantity of a substituted phenethylamine as listed in subdivisions (A) through (C) of this subdivision, unless specifically excepted, listed in another schedule, or specifically named in this schedule, that is structurally derived from phenylethan-2-amine by substitution on the phenyl ring with a fused methylenedioxy ring, fused furan ring, or a fused tetrahydrofuran ring; by substitution with two alkoxy groups; by substitution with one alkoxy and either one fused furan, tetrahydrofuran, or tetrahydropyran ring system; or by substitution with two fused ring systems from any combination of the furan, tetrahydrofuran, or tetrahydropyran ring systems, whether or not the compound is further modified in any of the following ways:

(A) Substitution of the phenyl ring by any halo, hydroxyl, alkyl, trifluoromethyl, alkoxy, or alkylthio groups; (B) substitution at the 2-position by any alkyl groups; or (C) substitution at the 2-amino nitrogen atom with alkyl, dialkyl, benzyl, hydroxybenzyl, or methoxybenzyl groups, and including, but not limited to:

(i) 2-(4-Chloro-2,5-dimethoxyphenyl)ethanamine, which is also known as 2C-C or 2,5-Dimethoxy-4-chlorophenethylamine;

(ii) 2-(2,5-Dimethoxy-4-methylphenyl)ethanamine, which is also known as 2C-D or 2,5-Dimethoxy-4-methylphenethylamine;

(iii) 2-(2,5-Dimethoxy-4-ethylphenyl)ethanamine, which is also known as 2C-E or 2,5-Dimethoxy-4-ethylphenethylamine;

(iv) 2-(2,5-Dimethoxyphenyl)ethanamine, which is also known as 2C-H or 2,5-Dimethoxyphenethylamine;

(v) 2-(4-lodo-2,5-dimethoxyphenyl)ethanamine, which is also known as 2C-I or 2,5-Dimethoxy-4-iodophenethylamine;

(vi) 2-(2,5-Dimethoxy-4-nitro-phenyl)ethanamine, which is also known as 2C-N or 2,5-Dimethoxy-4-nitrophenethylamine;

(vii) 2-(2,5-Dimethoxy-4-(n)-propylphenyl)ethanamine, which is also known as 2C-P or 2,5-Dimethoxy-4-propylphenethylamine;

(viii) 2-[4-(Ethylthio)-2,5-dimethoxyphenyl]ethanamine, which is also known as 2C-T-2 or 2,5-Dimethoxy-4-ethylthiophenethylamine;

(ix) 2-[4-(Isopropylthio)-2,5-dimethoxyphenyl]ethanamine, which is also known as 2C-T-4 or 2,5-Dimethoxy-4-isopropylthiophenethylamine;

(x) 2-(4-bromo-2,5-dimethoxyphenyl)ethanamine, which is also known as 2C-B or 2,5-Dimethoxy-4-bromophenethylamine;

(xi) 2-(2,5-dimethoxy-4-(methylthio)phenyl)ethanamine, which is also known as 2C-T or 4-methylthio-2,5-dimethoxyphenethylamine;

(xii) 1-(2,5-dimethoxy-4-iodophenyl)-propan-2-amine, which is also known as DOI or 2,5-Dimethoxy-4-iodoamphetamine;

(xiii) 1-(4-Bromo-2,5-dimethoxyphenyl)-2-aminopropane, which is also known as DOB or 2,5-Dimethoxy-4-bromoamphetamine;

(xiv) 1-(4-chloro-2,5-dimethoxy-phenyl)propan-2-amine, which is also known as DOC or 2,5-Dimethoxy-4-chloroamphetamine;

(xv) 2-(4-bromo-2,5-dimethoxyphenyl)-N-[(2-methoxyphenyl)methyl]ethanamine, which is also known as 2C-B-NBOMe; 25B-NBOMe or 2,5-Dimethoxy-4-bromo-N-(2-methoxybenzyl)phenethylamine;

(xvi) 2-(4-iodo-2,5-dimethoxyphenyl)-N-[(2-methoxyphenyl)methyl]ethanamine, which is also known as 2C-I-NBOMe; 25I-NBOMe or 2,5-Dimethoxy-4-iodo-N-(2-methoxybenzyl)phenethylamine;

(xvii) N-(2-Methoxybenzyl)-2-(3,4,5-trimethoxyphenyl)ethanamine, which is also known as Mescaline-NBOMe or 3,4,5-trimethoxy-N-(2-methoxybenzyl)phenethylamine;

(xviii) 2-(4-chloro-2,5-dimethoxyphenyl)-N-[(2-methoxyphenyl)methyl]ethanamine, which is also known as 2C-C-NBOMe; or 25C-

NBOMe or 2,5-Dimethoxy-4-chloro-N-(2-methoxybenzyl)phenethylamine;

(xix) 2-(7-Bromo-5-methoxy-2,3-dihydro-1-benzofuran-4-yl)ethanamine, which is also known as 2CB-5-hemiFLY;

(xx) 2-(8-bromo-2,3,6,7-tetrahydrofuro [2,3-f][1]benzofuran-4-yl)ethanamine, which is also known as 2C-B-FLY;

(xxi) 2-(10-Bromo-2,3,4,7,8,9-hexahydropyrano[2,3-g]chromen-5-yl)ethanamine, which is also known as 2C-B-butterFLY;

(xxii) N-(2-Methoxybenzyl)-1-(8-bromo-2,3,6,7- tetrahydrobenzo[1,2-b:4,5-b']difuran-4-yl)-2-aminoethane, which is also known as 2C-B-FLY-NBOMe;

(xxiii) 1-(4-Bromofuro[2,3-f][1]benzofuran-8-yl)propan-2-amine, which is also known as bromo-benzodifuranylisopropylamine or bromo-dragonFLY;

(xxiv) N-(2-Hydroxybenzyl)-4-iodo-2,5-dimethoxyphenethylamine, which is also known as 2C-INBOH or 25I-NBOH;

(xxv) 5-(2-Aminopropyl)benzofuran, which is also known as 5-APB;

(xxvi) 6-(2-Aminopropyl)benzofuran, which is also known as 6-APB;

(xxvii) 5-(2-Aminopropyl)-2,3-dihydrobenzofuran, which is also known as 5-APDB;

(xxviii) 6-(2-Aminopropyl)-2,3-dihydrobenzofuran, which is also known as 6-APDB;

(xxix) 2,5-dimethoxy-amphetamine, which is also known as 2, 5-dimethoxy-a-methylphenethylamine; 2, 5-DMA;

(xxx) 2,5-dimethoxy-4-ethylamphetamine, which is also known as DOET;

(xxxi) 2,5-dimethoxy-4-(n)-propylthiophenethylamine, which is also known as 2C-T-7;

(xxxii) 5-methoxy-3,4-methylenedioxy-amphetamine;

(xxxiii) 4-methyl-2,5-dimethoxy-amphetamine, which is also known as 4-methyl-2,5-dimethoxy-amethylphenethylamine; DOM and STP;

(xxxiv) 3,4-methylenedioxy amphetamine, which is also known as MDA;

(xxxv) 3,4-methylenedioxymethamphetamine, which is also known as MDMA;

(xxxvi) 3,4-methylenedioxy-N-ethylamphetamine, which is also known as N-ethyl-alpha-methyl-3,4(methylenedioxy)phenethylamine, MDE, MDEA;

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(xxxvii) 3,4,5-trimethoxy amphetamine; and

(xxxviii) n-hydroxy-3, 4-Methylenedioxy-N-Hydroxyamphetamine, which is also known as N-hydroxyMDA;

(30) Any material, compound, mixture, or preparation containing any quantity of a substituted tryptamine unless specifically excepted, listed in another schedule, or specifically named in this schedule, that is structurally derived from 2-(1H-indol-3-yl)ethanamine, which is also known as tryptamine, by mono- or di-substitution of the amine nitrogen with alkyl or alkenyl groups or by inclusion of the amino nitrogen atom in a cyclic structure whether or not the compound is further substituted at the alpha position with an alkyl group or whether or not further substituted on the indole ring to any extent with any alkyl, alkoxy, halo, hydroxyl, or acetoxy groups, and including, but not limited to:

(A) 5-methoxy-N,N-diallyltryptamine, which is also known as 5-MeO-DALT;

(B) 4-acetoxy-N,N-dimethyltryptamine, which is also known as 4-AcO-DMT or OAcetylpsilocin;

(C) 4-hydroxy-N-methyl-N-ethyltryptamine, which is also known as 4-HO-MET;

(D) 4-hydroxy-N,N-diisopropyltryptamine, which is also known as 4-HO-DIPT;

(E) 5-methoxy-N-methyl-N-isopropyltryptamine, which is also known as 5-MeOMiPT;

(F) 5-Methoxy-N,N-Dimethyltryptamine, which is also known as 5-MeO-DMT;

(G) 5-methoxy-N,N-diisopropyltryptamine, which is also known as 5-MeO-DiPT;

(H) Diethyltryptamine, which is also known as N,N-Diethyltryptamine, DET; and

(I) Dimethyltryptamine, which is also known as DMT; and

(31)(A) Any substance containing any quantity of the following materials, compounds, mixtures, or structures:

(i) 3,4-methylenedioxymethcathinone, or bk-MDMA, or methylone;

(ii) 3,4-methylenedioxypyrovalerone, or MDPV;

(iii) 4-methylmethcathinone, or 4-MMC, or mephedrone;

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(iv) 4-methoxymethcathinone, or bk-PMMA, or PMMC, or methedrone;

(v) Fluoromethcathinone, or FMC;

(vi) Naphthylpyrovalerone, or naphyrone; or

(vii) Beta-keto-N-methylbenzodioxolylpropylamine or bk-MBDB or butylone; or

(B) Unless listed in another schedule, any substance which contains any quantity of any material, compound, mixture, or structure, other than bupropion, that is structurally derived by any means from 2-aminopropan-1-one by substitution at the 1-position with either phenyl, naphthyl, or thiophene ring systems, whether or not the compound is further modified in any of the following ways:

(i) Substitution in the ring system to any extent with alkyl, alkoxy, alkylenedioxy, haloalkyl, hydroxyl, or halide substituents, whether or not further substituted in the ring system by one or more other univalent substituents;

(ii) Substitution at the 3-position with an acyclic alkyl substituent; or

(iii) Substitution at the 2-amino nitrogen atom with alkyl or dialkyl groups, or by inclusion of the 2-amino nitrogen atom in a cyclic structure.

(d) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system, including its salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(1) Amineptine 7-[(10,11-dihydro-5H-dibenzo[a,d]-cyclohepten-5-yl)amino]heptanoic acid, including its salts, isomers, and salts of isomers;

(2) Mecloqualone;

(3) Methaqualone; and

(4) Gamma-Hydroxybutyric Acid. Some other names include: GHB; Gamma-hydroxybutyrate; 4-Hydroxybutyrate; 4-Hydroxybutanoic Acid; Sodium Oxybate; and Sodium Oxybutyrate.

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(e) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers, and salts of isomers:

(1) Fenethylline;

(2) N-ethylamphetamine;

(3) Aminorex; aminoxaphen; 2-amino-5-phenyl-2-oxazoline; or 4,5-dihydro-5-phenyl-2-oxazolamine;

(4) Cathinone; 2-amino-1-phenyl-1-propanone; alpha-aminopropiophenone; 2-aminopropiophenone; and norephedrone;

(5) Methcathinone, its salts, optical isomers, and salts of optical isomers. Some other names: 2-(methylamino)-propiophenone; alpha-(methylamino)propiophenone; 2-(methylamino)-1-phenylpropan-1-one; alpha-N-methylaminopropiophenone; methylcathinone; monomethylpropion; ephedrone; N-methylcathinone; AL-464; AL-422; AL-463; UR1432; and 4-MEC;

(6) (+/-)cis-4-methylaminorex; and (+/-)cis-4,5-dihydro-4-methyl-5-phenyl-2-oxazolamine;

(7) N,N-dimethylamphetamine; N,N-alpha-trimethyl-benzeneethanamine; and N,N-alpha-trimethylphenethylamine;

(8) Benzylpiperazine, 1-benzylpiperazine;

(9) 4,4'-dimethylaminorex (other names: 4,4'-DMAR, 4,5-dihydro-4-methyl-5-(4-methylphenyl)-2-oxazolamine); and

(10) N-phenyl-N' -(3-(1- phenylpropan-2-yl)-1,2,3-oxadiazol-3- ium-5-yl)carbamimidate), including its salts, isomers, and salts of isomers.

(f) Any controlled substance analogue to the extent intended for human consumption.

Schedule II

(a) Any of the following substances except those narcotic drugs listed in other schedules whether produced directly or indirectly by extraction from substances of vegetable origin, independently by means of chemical synthesis, or by combination of extraction and chemical synthesis:

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(1) Opium and opiate, and any salt, compound, derivative, or preparation of opium or opiate, excluding apomorphine, buprenorphine, thebaine-derived butorphanol, dextrorphan, nalbuphine, nalmefene, naloxone, and naltrexone and their salts, but including the following:

(A) Raw opium;

(B) Opium extracts;

(C) Opium fluid;

(D) Powdered opium;

(E) Granulated opium;

(F) Tincture of opium;

(G) Codeine;

(H) Ethylmorphine;

(I) Etorphine hydrochloride;

(J) Hydrocodone;

(K) Hydromorphone;

(L) Metopon;

(M) Morphine;

(N) Oxycodone;

(O) Oxymorphone;

(P) Oripavine;

(Q) Thebaine; and

(R) Dihydroetorphine;

(2) Any salt, compound, derivative, or preparation thereof which is chemically equivalent to or identical with any of the substances referred to in subdivision (1) of this subdivision, except that these substances shall not include the isoquinoline alkaloids of opium;

(3) Opium poppy and poppy straw;

(4) Coca leaves and any salt, compound, derivative, or preparation of coca leaves, and any salt, compound, derivative, or preparation thereof which is chemically equivalent to or identical with any of these substances, including cocaine or ecgonine and its salts, optical isomers, and salts of optical

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isomers, except that the substances shall not include decocainized coca leaves or extractions which do not contain cocaine or ecgonine; and

(5) Concentrate of poppy straw, the crude extract of poppy straw in either liquid, solid, or powder form which contains the phenanthrene alkaloids of the opium poppy.

(b) Unless specifically excepted or unless in another schedule any of the following opiates, including their isomers, esters, ethers, salts, and salts of their isomers, esters, and ethers whenever the existence of such isomers, esters, ethers, and salts is possible within the specific chemical designation, dextrorphan excepted:

(1) Alphaprodine;

(2) Anileridine;

(3) Bezitramide;

(4) Diphenoxylate;

(5) Fentanyl;

(6) Isomethadone;

(7) Levomethorphan;

(8) Levorphanol;

(9) Metazocine;

(10) Methadone;

(11) Methadone-intermediate, 4-cyano-2-dimethylamino-4,4-diphenyl butane;

(12) Moramide-intermediate, 2-methyl-3-morpholino-1,1-diphenylpropane-carboxylic acid;

(13) Norfentanyl (N-phenyl-N-piperidin-4-yl) propionamide;

(14) Oliceridine;

(15) Pethidine or meperidine;

(16) Pethidine-Intermediate-A, 4-cyano-1-methyl-4-phenylpiperidine;

(17) Pethidine-Intermediate-B, ethyl-4-phenylpiperidine-4-carboxylate;

(18) Pethidine-Intermediate-C, 1-methyl-4-phenylpiperidine-4-carboxylic acid;

(19) Phenazocine;

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(20) Piminodine;

(21) Racemethorphan;

(22) Racemorphan;

(23) Dihydrocodeine;

(24) Bulk Propoxyphene in nondosage forms;

(25) Sufentanil;

(26) Alfentanil;

(27) Levo-alphacetylmethadol which is also known as levo-alpha-acetylmethadol, levomethadyl acetate, and LAAM;

(28) Carfentanil;

(29) Remifentanil;

(30) Tapentadol; and

(31) Thiafentanil.

(c) Any material, compound, mixture, or preparation which contains any quantity of the following substances having a potential for abuse associated with a stimulant effect on the central nervous system:

(1) Amphetamine, its salts, optical isomers, and salts of its optical isomers;

(2) Phenmetrazine and its salts;

(3) Methamphetamine, its salts, isomers, and salts of its isomers;

(4) Methylphenidate; and

(5) Lisdexamfetamine, its salts, isomers, and salts of its isomers.

(d) Any material, compound, mixture, or preparation which contains any quantity of the following substances having a potential for abuse associated with a depressant effect on the central nervous system, including their salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designations:

(1) Amobarbital;

(2) Secobarbital;

(3) Pentobarbital;

(4) Phencyclidine; and

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(5) Glutethimide.

(e) Hallucinogenic substances known as:

(1) Nabilone. Another name for nabilone: (+/-)-trans-3-(1,1-dimethylheptyl)- 6,6a,7,8,10,10a-Hexahydro-1-hydroxy-6,6-dimethyl-9H-dibenzo(b,d)pyran-9-one; and

(2) Dronabinol in an oral solution in a drug product approved by the federal Food and Drug Administration.

(f) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances:

(1) Immediate precursor to amphetamine and methamphetamine: Phenylacetone. Trade and other names shall include, but are not limited to: Phenyl-2-propanone; P2P; benzyl methyl ketone; and methyl benzyl ketone;

(2) Immediate precursors to phencyclidine, PCP:

(A) 1-phenylcyclohexylamine; or

(B) 1-piperidinocyclohexanecarbonitrile, PCC;

(3) Immediate precursor to fentanyl; 4-anilino-N-phenethylpiperidine (ANPP); or

(4) Tianeptine, its salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation.

Schedule III

(a) Any material, compound, mixture, or preparation which contains any quantity of the following substances having a potential for abuse associated with a stimulant effect on the central nervous system, including their salts, isomers, whether optical, position, or geometric, and salts of such isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(1) Benzphetamine;

(2) Chlorphentermine;

(3) Clortermine; and

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(4) Phendimetrazine.

(b) Any material, compound, mixture, or preparation which contains any quantity of the following substances having a potential for abuse associated with a depressant effect on the central nervous system:

(1) Any substance which contains any quantity of a derivative of barbituric acid or any salt of a derivative of barbituric acid, except those substances which are specifically listed in other schedules of this section;

(2) Aprobarbital;

(3) Butabarbital;

(4) Butalbital;

(5) Butethal;

(6) Butobarbital;

(7) Chlorhexadol;

(8) Embutramide;

(9) Lysergic acid;

(10) Lysergic acid amide;

(11) Methyprylon;

(12) Perampanel;

(13) Secbutabarbital;

(14) Sulfondiethylmethane;

(15) Sulfonethylmethane;

(16) Sulfonmethane;

(17) Nalorphine;

(18) Talbutal;

(19) Thiamylal;

(20) Thiopental;

(21) Vinbarbital;

(22) Any compound, mixture, or preparation containing amobarbital, secobarbital, pentobarbital, or any salt thereof and one or more other active medicinal ingredients which are not listed in any schedule;

(23) Any suppository dosage form containing amobarbital, secobarbital,

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pentobarbital, or any salt of any of these drugs and approved by the federal Food and Drug Administration for marketing only as a suppository;

(24) Any drug product containing gamma-hydroxybutyric acid, including its salts, isomers, and salts of isomers, for which an application is approved under section 505 of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. 355, as such section existed on January 1, 2014;

(25) Ketamine, its salts, isomers, and salts of isomers. Some other names for ketamine: (+/-)-2-(2-chlorophenyl)-2-(methylamino)-cyclohexanone; and

(26) Tiletamine and zolazepam or any salt thereof. Trade or other names for a tiletamine-zolazepam combination product shall include, but are not limited to: telazol. Trade or other names for tiletamine shall include, but are not limited to: 2-(ethylamino)-2-(2-thienyl)-cyclohexanone. Trade or other names for zolazepam shall include, but are not limited to: 4-(2-fluorophenyl)-6,8-dihydro-1,3,8-trimethylpyrazolo-(3,4-e) (1,4)-diazepin-7(1H)-one, and flupyrazapon.

(c) Unless specifically excepted or unless listed in another schedule:

(1) Any material, compound, mixture, or preparation containing limited quantities of any of the following narcotic drugs, or any salts calculated as the free anhydrous base or alkaloid, in limited quantities as set forth below:

(A) Not more than one and eight-tenths grams of codeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with an equal or greater quantity of an isoquinoline alkaloid of opium;

(B) Not more than one and eight-tenths grams of codeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts;

(C) Not more than one and eight-tenths grams of dihydrocodeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts;

(D) Not more than three hundred milligrams of ethylmorphine per one hundred milliliters or not more than fifteen milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts;

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(E) Not more than five hundred milligrams of opium per one hundred milliliters or per one hundred grams, or not more than twenty-five milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts; and

(F) Not more than fifty milligrams of morphine per one hundred milliliters or per one hundred grams with one or more active, nonnarcotic ingredients in recognized therapeutic amounts; and

(2) Any material, compound, mixture, or preparation containing any of the following narcotic drug or its salts, as set forth below:

(A) Buprenorphine.

(d) Unless contained on the list of exempt anabolic steroids of the Drug Enforcement Administration of the United States Department of Justice as the list existed on January 31, 2022, any anabolic steroid, which shall include any material, compound, mixture, or preparation containing any quantity of the following substances, including its salts, isomers, and salts of isomers whenever the existence of such salts of isomers is possible within the specific chemical designation:

(1) 3-beta,17-dihydroxy-5a-androstane;

(2) 3-alpha,17-beta-dihydroxy-5a-androstane;

(3) 5-alpha-androstan-3,17-dione;

(4) 1-androstenediol (3-beta,17-beta-dihydroxy-5-alpha-androst-1-ene);

(5) 1-androstenediol (3-alpha,17-beta-dihydroxy-5-alpha-androst-1-ene);

(6) 4-androstenediol (3-beta,17-beta-dihydroxy-androst-5-ene);

(7) 5-androstenediol (3-beta,17-beta-dihydroxy-androst-5-ene);

(8) 1-androstenedione ([5-alpha]-androst-1-en-3,17-dione);

(9) 4-androstenedione (androst-4-en-3,17-dione);

(10) 5-androstenedione (androst-5-en-3,17-dione);

(11) Bolasterone (7-alpha,17-alpha-dimethyl-17-beta-hydroxyandrost-4-en-3-one);

(12) Boldenone (17-beta-hydroxyandrost-1,4-diene-3-one);

(13) Boldione (androsta-1,4-diene-3,17-3-one);

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(14) Calusterone (7-beta,17-alpha-dimethyl-17-beta-hydroxyandrost-4-en-3-one);

(15) Clostebol (4-chloro-17-beta-hydroxyandrost-4-en-3-one);

(16) Dehydrochloromethyltestosterone (4-chloro-17-beta-hydroxy-17-alpha-methyl-androst-1,4-dien-3-one);

(17) Desoxymethyltestosterone (17-alpha-methyl-5-alpha-androst-2-en-17-beta-ol) (a.k.a. 'madol');

(18) Delta-1-Dihydrotestosterone (a.k.a. '1-testosterone')(17-beta-hydroxy-5-alpha-androst-1-en-3-one);

(19) 4-Dihydrotestosterone (17-beta-hydroxy-androstan-3-one);

(20) Drostanolone (17-beta-hydroxy-2-alpha-methyl-5-alpha-androstan-3-one);

(21) Ethylestrenol (17-alpha-ethyl-17-beta-hydroxyestr-4-ene);

(22) Fluoxymesterone (9-fluoro-17-alpha-methyl-11-beta,17-beta-dihydroxyandrost-4-en-3-one);

(23) Formebulone (formebolone); (2-formyl-17-alpha-methyl-11-alpha,17-beta-dihydroxyandrost-1,4-dien-3-one);

(24) Furazabol (17-alpha-methyl-17-beta-hydroxyandrostano[2,3-c]-furazan);

(25) 13-beta-ethyl-17-beta-hydroxygon-4-en-3-one;

(26) 4-hydroxytestosterone (4,17-beta-dihydroxy-androst-4-en-3-one);

(27) 4-hydroxy-19-nortestosterone (4,17-beta-dihydroxy-estr-4-en-3-one);

(28) Mestanolone (17-alpha-methyl-17-beta-hydroxy-5-androstan-3-one);

(29) Mesterolone (17-alpha-methyl-17-beta-hydroxy-5-androstan-3-one);

(30) Methandienone (17-alpha-methyl-17-beta-hydroxyandrost-1,4-dien-3-one);

(31) Methandriol (17-alpha-methyl-3-beta,17-beta-dihydroxyandrost-5-ene);

(32) Methasterone (2-alpha,17-alpha-dimethyl-5-alpha-androstan-17-beta-ol-3-one);

(33) Methenolone (1-methyl-17-beta-hydroxy-5-alpha-androst-1-en-3-one);

(34) 17-alpha-methyl-3-beta,17-beta-dihydroxy-5a-androstane;

(35) 17-alpha-methyl-3-alpha,17-beta-dihydroxy-5a-androstane;

(36) 17-alpha-methyl-3-beta,17-beta-dihydroxyandrost-4-ene;

(37) 17-alpha-methyl-4-hydroxynandrolone (17-alpha-methyl-4-hydroxy-17-beta-hydroxyestr-4-en-3-one);

(38) Methyldienolone (17-alpha-methyl-17-beta-hydroxyestra-4,9(10)-dien-3-one);

(39) Methyltrienolone (17-alpha-methyl-17-beta-hydroxyestra-4,9,11-trien-3-one);

(40) Methyltestosterone (17-alpha-methyl-17-beta-hydroxyandrost-4-en-3-one);

(41) Mibolerone (7-alpha,17-alpha-dimethyl-17-beta-hydroxyestr-4-en-3-one);

(42) 17-alpha-methyl-delta-1-dihydrotestosterone (17-beta-hydroxy-17-alpha-methyl-5-alpha-androst-1-en-3-one) (a.k.a. '17-alpha-methyl-1-testosterone');

(43) Nandrolone (17-beta-hydroxyestr-4-en-3-one);

(44) 19-nor-4-androstenediol (3-beta, 17-beta-dihydroxyestr-4-ene);

(45) 19-nor-4-androstenediol (3-alpha, 17-beta-dihydroxyestr-4-ene);

(46) 19-nor-5-androstenediol (3-beta, 17-beta-dihydroxyestr-5-ene);

(47) 19-nor-5-androstenediol (3-alpha, 17-beta-dihydroxyestr-5-ene);

(48) 19-nor-4,9(10)-androstadienedione (estra-4,9(10)-diene-3,17-dione);

(49) 19-nor-4-androstenedione (estr-4-en-3,17-dione);

(50) 19-nor-5-androstenedione (estr-5-en-3,17-dione);

(51) Norbolethone (13-beta, 17-alpha-diethyl-17-beta-hydroxygon-4-en-3-one);

(52) Norclostebol (4-chloro-17-beta-hydroxyestr-4-en-3-one);

(53) Norethandrolone (17-alpha-ethyl-17-beta-hydroxyestr-4-en-3-one);

(54) Normethandrolone (17-alpha-methyl-17-beta-hydroxyestr-4-en-3-one);

(55) Oxandrolone (17-alpha-methyl-17-beta-hydroxy-2-oxa-[5-alpha]-androstan-3-one);

(56) Oxymesterone (17-alpha-methyl-4,17-beta-dihydroxyandrost-4-en-3-one);

(57) Oxymetholone (17-alpha-methyl-2-hydroxymethylene-17-beta-hydroxy-[5-

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alpha]-androstan-3-one);

(58) Prostanozol (17-beta-hydroxy-5-alpha-androstano[3,2-c]pyrazole);

(59) Stanozolol (17-alpha-methyl-17-beta-hydroxy-[5-alpha]-androst-2-eno[3,2-c]-pyrazole);

(60) Stenbolone (17-beta-hydroxy-2-methyl-[5-alpha]-androst-1-en-3-one);

(61) Testolactone (13-hydroxy-3-oxo-13,17-secoandrosta-1,4-dien-17-oic acid lactone);

(62) Testosterone (17-beta-hydroxyandrost-4-en-3-one);

(63) Tetrahydrogestrinone (13-beta, 17-alpha-diethyl-17-beta-hydroxygon-4,9,11-trien-3-one);

(64) Trenbolone (17-beta-hydroxyestr-4,9,11-trien-3-one);

(65) [3,2-c]-furazan-5 alpha-androstane-17 beta-ol;

(66) [3,2-c]pyrazole-androst-4-en-17 beta-ol;

(67) 17 alpha-methyl-androst-ene-3,17 beta-diol;

(68) 17 alpha-methyl-androsta-1,4-diene-3,17 beta-diol;

(69) 17 alpha-methyl-androstan-3-hydroxyimine-17 beta-ol;

(70) 17 beta-hydroxy-androstano[2,3-d]isoxazole;

(71) 17 beta-hydroxy-androstano[3,2-c]isoxazole;

(72) 18a-homo-3-hydroxy-estra-2,5(10)-dien-17-one;

(73) 2 alpha, 3 alpha-epithio-17 alpha-methyl-5 alpha-androstan-17 beta-ol;

(74) 4-chloro-17 alpha-methyl-17 beta-hydroxy-androst-4-en-3-one;

(75) 4-chloro-17 alpha-methyl-17 beta-hydroxy-androst-4-en-3,11-dione;

(76) 4-chloro-17 alpha-methyl-androst-4-ene-3 beta,17 beta-diol;

(77) 4-chloro-17 alpha-methyl-androsta-1,4-diene-3,17 beta-diol;

(78) 4-hydroxy-androst-4-ene-3,17-dione;

(79) 5 alpha-Androstan-3,6,17-trione;

(80) 6-bromo-androst-1,4-diene-3,17-dione;

(81) 6-bromo-androstan-3,17-dione;

(82) 6 alpha-methyl-androst-4-ene-3,17-dione;

(83) Delta 1-dihydrotestosterone;

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(84) Estra-4,9,11-triene-3,17-dione; and

(85) Any salt, ester, or ether of a drug or substance described or listed in this subdivision if the salt, ester, or ether promotes muscle growth.

(e) Hallucinogenic substances known as:

(1) Dronabinol, synthetic, in sesame oil and encapsulated in a soft gelatin capsule in a drug product approved by the federal Food and Drug Administration. Some other names for dronabinol are (6aR-trans)-6a,7,8,10a-tetrahydro-6,6,9-trimethyl-3-pentyl-6H-dibenzo (b,d)pyran-1-ol or (-)-delta-9-(trans)-tetrahydrocannabinol.

Schedule IV

(a) Any material, compound, mixture, or preparation which contains any quantity of the following substances, including their salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(1) Barbital;

(2) Chloral betaine;

(3) Chloral hydrate;

(4) Chlordiazepoxide, but not including librax (chlordiazepoxide hydrochloride and clindinium bromide) or menrium (chlordiazepoxide and water soluble esterified estrogens);

(5) Clonazepam;

(6) Clorazepate;

(7) Daridorexant;

(8) Diazepam;

(9) Ethchlorvynol;

(10) Ethinamate;

(11) Flurazepam;

(12) Mebutamate;

(13) Meprobamate;

(14) Methohexital;

(15) Methylphenobarbital;

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(16) Oxazepam;

(17) Paraldehyde;

(18) Petrichloral;

(19) Phenobarbital;

(20) Prazepam;

(21) Alprazolam;

(22) Bromazepam;

(23) Camazepam;

(24) Clobazam;

(25) Clotiazepam;

(26) Cloxazolam;

(27) Delorazepam;

(28) Estazolam;

(29) Ethyl loflazepate;

(30) Fludiazepam;

(31) Flunitrazepam;

(32) Halazepam;

(33) Haloxazolam;

(34) Ketazolam;

(35) Loprazolam;

(36) Lorazepam;

(37) Lormetazepam;

(38) Medazepam;

(39) Nimetazepam;

(40) Nitrazepam;

(41) Nordiazepam;

(42) Oxazolam;

(43) Pinazepam;

(44) Temazepam;

(45) Tetrazepam;

(46) Triazolam;

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(47) Midazolam;

(48) Quazepam;

(49) Zolpidem;

(50) Dichloralphenazone;

(51) Zaleplon;

(52) Zopiclone;

(53) Fospropofol;

(54) Alfaxalone;

(55) Suvorexant;

(56) Carisoprodol;

(57) Brexanolone; 3 alpha-hydroxy-5 alpha-pregnan-20-one;

(58) Lemborexant;

(59) Solriamfetol; 2-amino-3-phenylpropyl carbamate;

(60) Remimazolam; and

(61) Serdexmethylphenidate.

(b) Any material, compound, mixture, or preparation which contains any quantity of the following substance, including its salts, isomers, whether optical, position, or geometric, and salts of such isomers, whenever the existence of such salts, isomers, and salts of isomers is possible: Fenfluramine.

(c) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including their salts, isomers, whether optical, position, or geometric, and salts of such isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(1) Diethylpropion;

(2) Phentermine;

(3) Pemoline, including organometallic complexes and chelates thereof;

(4) Mazindol;

(5) Pipradrol;

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(6) SPA, ((-)-1-dimethylamino-1,2-diphenylethane);

(7) Cathine. Another name for cathine is ((+)-norpseudoephedrine);

(8) Fencamfamin;

(9) Fenproporex;

(10) Mefenorex;

(11) Modafinil; and

(12) Sibutramine.

(d) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following narcotic drugs, or their salts or isomers calculated as the free anhydrous base or alkaloid, in limited quantities as set forth below:

(1) Propoxyphene in manufactured dosage forms;

(2) Not more than one milligram of difenoxin and not less than twenty-five micrograms of atropine sulfate per dosage unit; and

(3) 2-[(dimethylamino)methyl]-1-(3-methoxyphenyl)cyclohexanol, its salts, optical and geometric isomers, and salts of these isomers to include: Tramadol.

(e) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances, including their salts:

(1) Pentazocine; and

(2) Butorphanol (including its optical isomers).

(f) Any material, compound, mixture, or preparation which contains any quantity of the following substance, including its salts, isomers, and salts of such isomers, whenever the existence of such salts, isomers, and salts of isomers is possible: Lorcaserin.

(g)(1) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substance, including its salts, optical isomers, and salts of such optical isomers: Ephedrine.

(2) The following drug products containing ephedrine, its salts, optical isomers, and salts of such optical isomers, are excepted from subdivision (g)

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(1) of Schedule IV if they (A) are stored behind a counter, in an area not accessible to customers, or in a locked case so that a customer needs assistance from an employee to access the drug product; (B) are sold by a person, eighteen years of age or older, in the course of his or her employment to a customer eighteen years of age or older with the following restrictions: No customer shall be allowed to purchase, receive, or otherwise acquire more than three and six-tenths grams of ephedrine base during a twenty-four-hour period; no customer shall purchase, receive, or otherwise acquire more than nine grams of ephedrine base during a thirty-day period; and the customer shall display a valid driver's or operator's license, a Nebraska state identification card, a military identification card, an alien registration card, or a passport as proof of identification; (C) are labeled and marketed in a manner consistent with the pertinent OTC Tentative Final or Final Monograph; (D) are manufactured and distributed for legitimate medicinal use in a manner that reduces or eliminates the likelihood of abuse; and (E) are not marketed, advertised, or represented in any manner for the indication of stimulation, mental alertness, euphoria, ecstasy, a buzz or high, heightened sexual performance, or increased muscle mass:

(i) Primatene Tablets; and

(ii) Bronkaid Dual Action Caplets.

Schedule V

(a) Any compound, mixture, or preparation containing any of the following limited quantities of narcotic drugs or salts calculated as the free anhydrous base or alkaloid, which shall include one or more nonnarcotic active medicinal ingredients in sufficient proportion to confer upon the compound, mixture, or preparation valuable medicinal qualities other than those possessed by the narcotic drug alone:

(1) Not more than two hundred milligrams of codeine per one hundred milliliters or per one hundred grams;

(2) Not more than one hundred milligrams of dihydrocodeine per one hundred milliliters or per one hundred grams;

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(3) Not more than one hundred milligrams of ethylmorphine per one hundred milliliters or per one hundred grams;

(4) Not more than two and five-tenths milligrams of diphenoxylate and not less than twenty-five micrograms of atropine sulfate per dosage unit;

(5) Not more than one hundred milligrams of opium per one hundred milliliters or per one hundred grams; and

(6) Not more than five-tenths milligram of difenoxin and not less than twenty-five micrograms of atropine sulfate per dosage unit.

(b) Unless specifically exempted or excluded or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers, and salts of isomers: Pyrovalerone.

(c) Unless specifically exempted or excluded or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system, including its salts, isomers, and salts of isomers:

(1) Ezogabine (N-(2-amino-4-(4-fluorobenzylamino)-phenyl)-carbamic acid ethyl ester);

(2) Ganaxolone;

(3) Lacosamide ((R)-2-acetoamido-N-benzyl-3-methoxy-propionamide);

(4) Pregabalin ((S)-3-(aminomethyl)-5-methylhexanoic acid);

(5) Brivaracetam ((2S)-2-[(4R)-2-oxo-4-propylpyrrolidin-1-yl] butanamide) (also referred to as BRV; UCB-34714; Briviact), including its salts;

(6) Cenobamate; and

(7) Lasmiditan.

Sec. 18. Section 77-5601, Revised Statutes Cumulative Supplement, 2024, is amended to read:

77-5601 (1) From August 1, 2004, through October 31, 2004, there shall be conducted a tax amnesty program with regard to taxes due and owing that have not been reported to the Department of Revenue. Any person applying for tax

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amnesty shall pay all unreported taxes that were due on or before April 1, 2004. Any person that applies for tax amnesty and is accepted by the Tax Commissioner shall have any penalties and interest waived on unreported and delinquent taxes notwithstanding any other provisions of law to the contrary.

(2) To be eligible for the tax amnesty provided by this section, the person shall apply for amnesty within the amnesty period, file a return for each taxable period for which the amnesty is requested by December 31, 2004, if no return has been filed, and pay in full all taxes for which amnesty is sought with the return or within thirty days after the application if a return was filed prior to the amnesty period. Tax amnesty shall not be available for any person that is under civil or criminal audit, investigation, or prosecution for unreported or delinquent taxes by this state or the United States Government on or before April 16, 2004.

(3) The department shall not seek civil or criminal prosecution against any person for any taxable period for which amnesty has been granted. The Tax Commissioner shall develop forms for applying for the tax amnesty program, develop procedures for qualification for tax amnesty, and conduct a public awareness campaign publicizing the program.

(4) If a person elects to participate in the amnesty program, the election shall constitute an express and irrevocable relinquishment of all administrative and judicial rights to challenge the imposition of the tax or its amount. Nothing in this section shall prohibit the department from adjusting a return as a result of any state or federal audit.

(5)(a) Except for any local option sales tax collected and returned to the appropriate municipality and any motor vehicle fuel, diesel fuel, and compressed fuel taxes, which shall be deposited in the Highway Trust Fund or Highway Allocation Fund as provided by law, no less than eighty percent of all revenue received pursuant to the tax amnesty program shall be deposited in the General Fund and ten percent, not to exceed five hundred thousand dollars, shall be deposited in the Department of Revenue Enforcement Fund. Any amount that would otherwise be deposited in the Department of Revenue Enforcement Fund

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that is in excess of the five-hundred-thousand-dollar limitation shall be deposited in the General Fund.

(b) For fiscal year 2005-06, all proceeds in the Department of Revenue Enforcement Fund shall be appropriated to the department for purposes of employing investigators, agents, and auditors and otherwise increasing personnel for enforcement of the Nebraska Revenue Act of 1967.

(c) For fiscal years after fiscal year 2005-06, twenty percent of all proceeds received during the previous calendar year due to the efforts of auditors and investigators hired pursuant to subdivision (5)(b) of this section, not to exceed seven hundred fifty thousand dollars, shall be deposited in the Department of Revenue Enforcement Fund for purposes of employing investigators and auditors or continuing such employment for purposes of increasing enforcement of the act.

(d) Ten percent of all proceeds received during each calendar year due to the contracts entered into pursuant to section 77-367 shall be deposited in the Department of Revenue Enforcement Fund for purposes of identifying nonfilers of returns, underreporters, nonpayers of taxes, and improper or fraudulent payments.

(6)(a) The department shall prepare a report by April 1, 2005, and by February 1 of each year thereafter detailing the results of the tax amnesty program and the subsequent enforcement efforts. For the report due April 1, 2005, the report shall include (i) the amount of revenue obtained as a result of the tax amnesty program broken down by tax program, (ii) the amount obtained from instate taxpayers and from out-of-state taxpayers, and (iii) the amount obtained from individual taxpayers and from business enterprises.

(b) For reports due in subsequent years, the report shall include (i) the number of personnel hired for purposes of subdivision (5)(b) of this section and their duties, (ii) a description of lists, software, programming, computer equipment, and other technological methods acquired and the purposes of each, and (iii) the amount of new revenue obtained as a result of the new personnel and acquisitions during the prior calendar year, broken down into the same

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categories as described in subdivision (6)(a) of this section.

(7) The Department of Revenue Enforcement Fund is created. Transfers may be made from the Department of Revenue Enforcement Fund to the General Fund at the direction of the Legislature. The Department of Revenue Enforcement Fund may receive transfers from the Civic and Community Center Financing Fund at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act. The Department of Revenue Enforcement Fund shall include any money credited to the fund (a) under section 77-2703, and such money shall be used by the Department of Revenue to defray the costs incurred to implement Laws 2019, LB237, (b) under the Mechanical Amusement Device Tax Act, and such money shall be used by the department to defray the costs incurred to implement and enforce Laws 2019, LB538, and any rules and regulations adopted and promulgated to carry out Laws 2019, LB538, (c) under section 77-2906, and such money shall be used by the Department of Revenue to defray the costs incurred to implement Laws 2020, LB310, (d) under the Kratom Consumer Protection Act, and such money shall be used by the Department of Revenue to defray the costs incurred to administer the act, and (e) under section 77-3,124. Any money in the Department of Revenue Enforcement Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act. Beginning October 1, 2024, any investment earnings from investment of money in the fund shall be credited to the General Fund.

(8) For purposes of this section, taxes mean any taxes collected by the department, including, but not limited to state and local sales and use taxes, individual and corporate income taxes, financial institutions deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

Sec. 19. Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, and 20 of this act become operative on July 1, 2025. Section 16 of this act becomes operative three calendar months after the adjournment of this legislative session. The other sections of this act become operative on their

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effective date.

Sec. 20. Original sections 28-405 and 77-5601, Revised Statutes Cumulative Supplement, 2024, are repealed.

Sec. 21. Since an emergency exists, this act takes effect when passed and approved according to law.

PRESIDENT OF THE LEGISLATURE

THIS IS TO CERTIFY that the within LB 230 was passed by the One Hundred Ninth Legislature of Nebraska at its First Session on the ..... day of ..... 20.....

CLERK OF THE LEGISLATURE

Approved:

..... 20....., ... o'clock .....M.

GOVERNOR