

RETAIL MARIJUANA SALES TAX PROCEDURES

39-28.8-201

- (1) The Department's procedures governing Retail Sales Tax described in the rules promulgated under Articles 21 and 26 of Title 39, C.R.S. shall, to the extent not inconsistent with the provisions of Article 28.8 of Title 39, C.R.S. and the rules promulgated pursuant thereto, likewise govern the procedures with respect to the collection, reporting, and remittance of Retail Marijuana Sales Tax.
- (2) Any vendor making sales of Retail Marijuana at a Retail Marijuana Store shall file a **separate** Retail Marijuana Sales Tax Return for Retail Marijuana Sales Tax collected **in addition to the ~~Retail Sales Tax Return for Retail Sales Tax collected.~~**
 - (a) The Retail Marijuana Sales Tax Return shall be filed electronically by all such vendors. The remittance of the Retail Marijuana Sales Tax shall be made in accordance with procedures prescribed on the Department's website or on forms published by the Department.
 - (b) If any vendor making sales of Retail Marijuana is unable to file Retail Marijuana Sales Tax Returns electronically, such vendor may apply to the Department for a waiver of electronic filing requirements. The Department may grant such a waiver upon a showing of good cause.