

## DEPARTMENT OF REVENUE

### Taxpayer Service Division - Tax Group

#### RETAIL MARIJUANA TAX

##### 1 CCR 201-18

[Editor's Notes follow the text of the rules at the end of this CCR Document.]

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## DEFINITIONS

### 39-28.8-101

With respect to rules promulgated under Article 28.8 of Title 39, the following terms have the following meanings:

- (1) Unless the context clearly requires otherwise, terms defined by section 12-43.4-103, C.R.S. or in Rule R 103 of 1 CCR 212-2, the Marijuana Enforcement Division's rules related to the Colorado Retail Marijuana Code, shall have the same meanings in these rules as therein defined.
- (2) "Affiliated Marijuana Business Licensees" shall have the same meaning as defined in subsection 39-28.8-101(1), C.R.S.
- (23) "Average Market Rate" shall have the same meaning as defined in subsection 39-28.8-101(1.5), C.R.S., and shall be calculated pursuant to Department Rule 39-28.8-~~302-(4)1(2)~~ in the following categories:
  - (a) Bud
  - (b) Trim
  - (c) Immature Plant
  - (d) Wet Whole Plant
  - (e) Seed
  - (f) Contaminated Product Allocated for Extraction
- (34) "Bud" shall have the same meaning as the product of the "Flower" or "Flowering" stage as set forth by Rule R 103 of 1 CCR 212-2 including the actual flower, except that the term "Bud" shall not include any Contaminated Product Allocated for Extraction.
- (5) "Contaminated Product Allocated for Extraction" means any Bud or Trim that failed microbial testing and is transferred to a retail marijuana products manufacturing facility pursuant to Rule R 1507(B.1)(2) of 1 CCR 212-2.
- (46) "Immature Plant" shall have the same meaning as set forth by Rule R 103 of 1 CCR 212-2.
- (57) "Inventory Tracking System" shall have the same meaning as set forth by Rule R 103 of 1 CCR 212-2.

- (68) "Marijuana" means Medical Marijuana or Retail Marijuana.
- (79) "Retail Marijuana" shall have the same meaning as set forth by Rule R 103 of 1 CCR 212-2.
- (810) "Retail Marijuana Concentrate" shall have the same meaning as "Retail Marijuana Concentrate" as set forth by Rule R 103 of 1 CCR 212-2.
- (911) "Retail Marijuana Cultivation Facility" shall have the same meaning as set forth by Rule R 103 of 1 CCR 212-2.
- ~~(4012)~~ "Retail Marijuana Excise Tax" means excise tax due under Article 28.8 of Title 39, C.R.S.
- (4413) "Retail Marijuana Excise Tax Return" means the excise tax return upon which all sales or Transfers of retail marijuana subject to the excise tax and the amount of Retail Marijuana Excise Tax is reported.
- ~~(4214)~~ "Retail Marijuana Plant" means a mature plant of the genus cannabis, whether growing or harvested, that is cultivated by a licensed Retail Marijuana Cultivation Facility.
- ~~(4315)~~ "Retail Marijuana Sales Tax" means sales tax collected and due under Article 28.8 of Title 39, C.R.S.
- (4416) "Retail Marijuana Sales Tax Return" means the sales tax return upon which all sales of Retail Marijuana Products and the amount of state and local Retail Marijuana Sales Tax is reported.
- ~~(4517)~~ "Retail Sales Tax" means the sales tax collected and due under part 1 of Article 26 of Title 39, C.R.S.
- ~~(16) "Retail Sales Tax Return" means the sales tax return upon which the amount of state sales and state-administered local jurisdictions sales tax imposed, collected, and due under part 1 of Article 26 of Title 39, C.R.S. is reported.~~
- (4718) "Test period" means the period of time used to calculate the Average Market Rate. The Test Period shall be each November 1st to the subsequent January 31st, each February 1st to the subsequent April 30th, ~~and~~ each May 1st to the subsequent July 31st, and each August 1st to the subsequent October 31st.
- ~~(4819)~~ "Transfer" means to grant, convey, hand over, assign, sell, exchange, or barter, in any manner or by any means, with or without consideration, any Retail Marijuana or Retail Marijuana Product from one licensee to another or to a consumer. A Transfer includes the movement of Retail Marijuana or Retail Marijuana Product from one licensed premises to another, even if both premises are contiguous, and even if both premises are owned by a single entity or individual or group of individuals and also includes a virtual transfer that is reflected on the Inventory Tracking System, even if no physical movement of the Retail Marijuana occurs.
- ~~(4920)~~ "Trim" means any part of a Retail Marijuana Plant other than the Bud or Wet Whole Plant that is sold or Transferred to a Retail Marijuana Store, ~~or a Retail Marijuana Products Manufacturing Facility, or a Retail Marijuana Cultivation Facility~~ except that the term "Trim" shall not include any Contaminated Product Allocated for Extraction. Trim includes "sweet leaf" or "sugar leaf".
- (21) "Unaffiliated Marijuana Business Licensees" shall mean marijuana business licensees that are not owned or controlled by the same or related interests, where "related interests" includes individuals who are related by blood or marriage or entities that are directly or indirectly controlled by an entity or individual or related individuals.

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- (2022) “Unprocessed Retail Marijuana” means all Retail Marijuana that is first sold or Transferred by a Retail Marijuana Cultivation Facility to a Retail Marijuana Store or Retail Marijuana Products Manufacturing Facility, even though it may have gone through some processing, and even though it may be subject to further processing by another licensee.
- (24-23) “Wet Whole Plant” means a Retail Marijuana Plant that is cut off just above the roots and is not trimmed, dried, or cured. The weight of the Wet Whole Plant includes all bud, leaves, stems, and stalk. The Wet Whole Plant must be weighed within 2 hours of the plant being harvested. The plant must not undergo any further processing prior to being weighed, and tax must be paid on the weight of the entire unprocessed plant.