

HB1318 L.002

## HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.HB13-1318 be amended as follows:

1 Amend printed bill, page 4, line 7, before "As" insert "UNLESS THE  
2 CONTEXT OTHERWISE REQUIRES, ANY TERMS NOT DEFINED IN THIS ARTICLE  
3 SHALL HAVE THE MEANINGS SET FORTH IN ARTICLE 26 OF THIS TITLE."

4 Page 4, strike lines 9 through 27.

5 Page 5, strike lines 1 through 18.

6 Renumber succeeding subsections accordingly.

7 Page 6, after line 13 insert:

8           (7) "RETAIL MARIJUANA" MEANS ALL PARTS OF THE PLANT OF THE  
9 GENUS CANNABIS WHETHER GROWING OR NOT, THE SEEDS THEREOF, THE  
10 RESIN EXTRACTED FROM ANY PART OF THE PLANT, AND EVERY COMPOUND,  
11 MANUFACTURE, SALT, DERIVATIVE, MIXTURE, OR PREPARATION OF THE  
12 PLANT, ITS SEEDS, OR ITS RESIN, INCLUDING MARIJUANA CONCENTRATE.  
13 "RETAIL MARIJUANA" DOES NOT INCLUDE INDUSTRIAL HEMP, NOR DOES IT  
14 INCLUDE FIBER PRODUCED FROM THE STALKS, OIL, CAKE MADE FROM THE  
15 SEEDS OF THE PLANT, STERILIZED SEED OF THE PLANT THAT IS INCAPABLE  
16 OF GERMINATION, OR THE WEIGHT OF ANY OTHER INGREDIENT COMBINED  
17 WITH MARIJUANA TO PREPARE TOPICAL OR ORAL ADMINISTRATIONS, FOOD,  
18 DRINK, OR OTHER PRODUCT.

19           (8) "RETAIL MARIJUANA CULTIVATION FACILITY" MEANS AN  
20 ENTITY LICENSED TO CULTIVATE, PREPARE, AND PACKAGE RETAIL  
21 MARIJUANA AND SELL RETAIL MARIJUANA TO RETAIL MARIJUANA STORES,  
22 TO RETAIL MARIJUANA PRODUCT MANUFACTURING FACILITIES, AND TO  
23 OTHER RETAIL MARIJUANA CULTIVATION FACILITIES, BUT NOT TO  
24 CONSUMERS.

25           (9) "RETAIL MARIJUANA PRODUCTS" MEANS CONCENTRATED  
26 RETAIL MARIJUANA PRODUCTS AND RETAIL MARIJUANA PRODUCTS THAT  
27 ARE COMPRISED OF RETAIL MARIJUANA AND OTHER INGREDIENTS AND ARE  
28 INTENDED FOR USE OR CONSUMPTION, SUCH AS, BUT NOT LIMITED TO,  
29 EDIBLE PRODUCTS, OINTMENTS, AND TINCTURES.

30           (10) "RETAIL MARIJUANA PRODUCT MANUFACTURING FACILITY"  
31 MEANS AN ENTITY LICENSED TO PURCHASE RETAIL MARIJUANA;  
32 MANUFACTURE, PREPARE, AND PACKAGE RETAIL MARIJUANA PRODUCTS;  
33 AND SELL RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS TO



1 OTHER RETAIL MARIJUANA PRODUCT MANUFACTURING FACILITIES AND TO  
2 RETAIL MARIJUANA STORES, BUT NOT TO CONSUMERS.

3 (11) "RETAIL MARIJUANA SALES TAX" MEANS THE SALES TAX  
4 IMPOSED ON RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS  
5 PURSUANT TO PART 2 OF THIS ARTICLE.

6 (12) "RETAIL MARIJUANA STORE" MEANS AN ENTITY LICENSED BY  
7 THE DEPARTMENT TO PURCHASE RETAIL MARIJUANA FROM RETAIL  
8 MARIJUANA CULTIVATION FACILITIES AND RETAIL MARIJUANA AND RETAIL  
9 MARIJUANA PRODUCTS FROM RETAIL MARIJUANA PRODUCT  
10 MANUFACTURING FACILITIES AND TO SELL RETAIL MARIJUANA AND RETAIL  
11 MARIJUANA PRODUCTS TO CONSUMERS."

12 Page 6, line 25, strike "PART 1 OF ARTICLE 26 OF THIS TITLE;" and  
13 substitute "ARTICLE 21 OF THIS TITLE AND PART 1 OF ARTICLE 26 OF THIS  
14 TITLE, INCLUDING, WITHOUT LIMITATION, ANY PENALTIES FOR FAILURE TO  
15 MAKE ANY RETURN OR TO COLLECT OR PAY ANY TAX;".

16 Page 6, line 27, strike "OF PART" and substitute "OF ARTICLE 21 OF THIS  
17 TITLE OR PART".

18 Page 7, line 13, strike "TAX." and substitute "TAX AND EXCEPT THAT THE  
19 DEPARTMENT OF REVENUE MAY REQUIRE A RETAILER TO MAKE RETURNS  
20 AND REMIT THE TAX DESCRIBED IN THIS PART 2 BY ELECTRONIC MEANS."

21 Page 8, after line 7 insert:

22 "(3) THE DEPARTMENT MAY REQUIRE RETAIL MARIJUANA STORES  
23 TO FILE TAX RETURNS AND REMIT PAYMENTS DUE PURSUANT TO THIS PART  
24 2 ELECTRONICALLY. THE DEPARTMENT SHALL PROMULGATE RULES  
25 GOVERNING ELECTRONIC PAYMENT AND FILING."

26 Page 8, strike line 23 and substitute "DEPARTMENT."

27 Page 8, line 24, strike "PURSUANT TO THIS PARAGRAPH (a)."

28 Page 9, line 1, strike "DEPARTMENT THAT" and substitute "DEPARTMENT."

29 Page 9, strike lines 2 and 3.

30 Page 10, line 6, strike "PURPOSES." and substitute "PURPOSES; HOWEVER,  
31 ANY LOCAL TAX IMPOSED AT OTHER THAN THE LOCAL JURISDICTIONS

1 GENERAL SALES TAX RATE SHALL NOT BE COLLECTED, ADMINISTERED, AND  
2 ENFORCED BY THE DEPARTMENT OF REVENUE PURSUANT TO SECTION  
3 29-2-106, C.R.S., BUT SHALL INSTEAD BE COLLECTED, ADMINISTERED,  
4 AND ENFORCED BY THE LOCAL GOVERNMENT ITSELF."

5 Page 11, line 7, strike "PART 1 OF ARTICLE 26 OF THIS TITLE;" and  
6 substitute "ARTICLE 21 OF THIS TITLE AND PART 1 OF ARTICLE 26 OF THIS  
7 TITLE, INCLUDING, WITHOUT LIMITATION, ANY PENALTIES FOR FAILURE TO  
8 MAKE ANY RETURN OR TO COLLECT OR PAY ANY TAX;"

9 Page 11, line 9, strike "OF PART" and substitute "OF ARTICLE 21 OF THIS  
10 TITLE OR PART".

11 Page 14, line 2, strike "QUARTER." and substitute "MONTH."

12 Page 14, line 6, strike "QUARTER" and substitute "MONTH".

13 Page 14, strike lines 10 through 14 and substitute "THE AMOUNT OF TAX  
14 DUE."

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