

## **RETAIL MARIJUANA EXCISE TAX PROCEDURES**

### **39-28.8-308**

The Department's procedures governing Retail Sales Tax described in the rules promulgated under Articles 21 and 26 of Title 39 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 excise tax on Retail Marijuana.