

COLORADO DEPARTMENT OF REVENUE STATEMENT OF BASIS AND PURPOSE

DEFINITIONS

39-28.8-101

1 CCR 201-18

Basis

The statutory basis for this rule is found in subsections 39-21-112(1) and sections 39-28.8-205 and 39-28.8-308, C.R.S.

Purpose

This rule defines terms used frequently in the Retail Marijuana Sales and Excise Tax rules and statutes.