The Colorado Liquor Enforcement Division has four offices established throughout Colorado on a geographical basis. Each office is responsible for its own individual area. Licensing questions should first be directed to your local licensing authority (City or County where business is located), the local Division Office and then to the Division’s Denver office. To report violations, contact your local Division field office. To determine which office you should telephone, find the office responsible for your county, as listed below:

**Denver Office**  
1881 Pierce Street, Suite 108A, Lakewood, CO 80214  
Phone: 303-205-2300  
FAX: 303-205-2341  
**Countsies Handled**  
Adams, Arapahoe, Clear Creek, Denver, Douglas, Elbert, Grand, Jefferson, Lake, Park, and Summit

**Colorado Springs Office**  
2447 N. Union Blvd., Colorado Springs, CO 80909  
Phone: 719-594-8702, FAX: 719-594-8719  
**Countsies Handled**  
Alamosa, Archuleta, Baca, Bent, Chaffee, Cheyenne, Conejos, Costilla, Crowley, Custer, El Paso, Fremont, Huerfano, Kiowa, Las Animas, Mineral, Otero, Prowers, Pueblo, Rio Grande, Saguache and Teller

**Grand Junction Office**  
222 S. 6th Street, Room 425, Grand Junction, CO 81501  
Phone: 970-248-7133, FAX: 970-248-7124  
**Countsies Handled**  
Delta, Dolores, Eagle, Garfield, Gunnison, Hinsdale, La Plata, Mesa, Moffat, Montezuma, Montrose, Ouray, Pitkin, Rio Blanco, Routt, San Juan and San Miguel

**Greeley Office**  
2320 Reservoir Rd., Ste. A, Greeley, CO 80634  
Phone: 970-356-3992, FAX: 970-378-8896  
**Countsies Handled**  
Boulder, Broomfield, Gilpin, Jackson, Kit Carson, Larimer, Lincoln, Logan, Morgan, Phillips, Sedgwick, Washington, Weld and Yuma

**Division Web Page**  
The Liquor Enforcement Division has an informational web site that includes copies of all Division publications, information pamphlets, the Colorado Liquor and Beer Code Statutes and Regulations and copies of license and permit applications. This web page can be found at [www.colorado.gov/revenue/liquor](http://www.colorado.gov/revenue/liquor).

**Division E-Mail Address:**  
dor_led@state.co.us
I. Requirements to hold a retail liquor or 3.2% Beer license:

Colorado liquor and beer retail licenses are issued by “dual” licensing authorities. Your local City or County Clerk can provide applications and answer questions concerning the application process. Your local licensing authority (City or County) must first approve all retail licenses before forwarding liquor and beer license applications to the State Liquor Enforcement Division. Licenses can take several months to acquire and, therefore, you must communicate with your local licensing authority far in advance of your opening date. Failure to file applications far in advance of your opening date will most likely result in a delay.

Colorado liquor and beer licenses may be issued in the name of natural persons, corporations, partnerships, and limited liability companies. Applicants and other persons involved with partnerships, corporations, or limited liability companies, must be at least 21 years of age. Persons under 21 may be involved with an established trust as long as the trustee is at least 21 and the person under 21 cannot benefit from the trust until that person reaches the age of 21.

All corporations and limited liability companies must be registered with the Colorado Secretary of State’s Office and authorized to do business. Foreign corporations and foreign limited liability companies must also register with the Secretary of State and be authorized to do business in Colorado.

Applicants do not have to be a United States citizen or a Colorado resident to acquire a liquor or beer license, and the existence of a criminal record does not preclude a person from licensure. However, applicants with criminal records must be able to provide evidence of rehabilitation or they may be denied a license.

Sheriffs, deputy sheriffs, police officers, state liquor investigators and prosecuting attorneys may not have a liquor license.

II. Compliance Inspections:

Liquor licensees may be subject to a compliance inspection at their place of business. Regulation 47-700 provides, “The licensed premises, including any places of storage where alcohol beverages are stored or dispensed, shall be subject to inspection by the State or Local Licensing Authorities and their investigators, or peace officers, during all business hours and all other times of apparent activity, for the purpose of inspection or investigation. For examination of any inventory or books and records required to be kept by licensees, access shall only be required during business hours. Where any part of the licensed premises consists of a locked area, upon demand to the licensee, such area shall be made available for inspection without delay; and upon request by authorized representatives of the licensing authority or peace officers, such licensee shall open said area for inspection.” (See Section 12-47-701, C.R.S., and Regulation 47-700).

Items checked during Compliance Inspections

Licenses/Permits posted
Liquor and beer licensees must have currently valid State and Local liquor or beer licenses, sales tax and food service licenses posted conspicuously on the licensed premises so that the general public may see them. Licensees should check their license expiration date to ensure that they do not forget to file for license renewal. (See Section 12-47-301(4)(a), C.R.S.).

Minor Warning Sign Posted
You must have a sign, which warns underage persons that it is illegal to attempt to purchase alcohol beverages. These signs are available free of charge from the State Liquor Enforcement Division. (See 12-47-901(5)(h), C.R.S.)
Meals or Snacks Available
The meal/food requirements for the different types of licenses follow:

Retail liquor store license: May not sell food items

Liquor licensed drugstore: No food requirements

Beer and Wine License: Must have light snacks (chips, pretzels, nuts, etc.) and sandwiches (prepackaged pizzas, burritos, subs, etc.) available for consumption during all business hours.

Bed and Breakfast permit: No food requirements

Hotel and Restaurant license: Must be a bonafide restaurant with a menu. At least 25% of annual sales (between food and drink) must be from the sale of full meals. Full meals must be served between the hours of 8:00 a.m. and 8:00 p.m., with sandwiches and light snacks available after 8:00 p.m.

Tavern liquor license: Must have light snacks (chips, pretzels, nuts, etc.) and sandwiches (prepackaged pizzas, burritos, subs, etc.) available for consumption during all business hours.

Optional premises license: No food requirements

Retail gaming tavern license: Must have light snacks (chips, pretzels, nuts, etc.) and sandwiches (prepackaged pizzas, burritos, subs, etc.) available for consumption during all business hours. May contract for these items to be provided from other businesses.

Brewpub license: At least 15% of the sales (between food and drink) must be from the sale of food.

Club license (non-profit only): No food requirements

Arts license (non-profit only): No food requirements

Art Gallery permit: No food requirements

Racetrack license: Must serve food, with no specific sales requirements.

Public transportation license: No food requirements

Vintner’s restaurant license: Must be a bonafide restaurant with a menu. At least 15% of the sales (between food and drink) must be from the sale of food

Special Event permits (non-profit organizations only): Sandwiches or other foods must be available during event.

3.2% Fermented Malt Beverage Licenses: No food requirements

Cleanliness is Adequate
An examination of the overall licensed premises is conducted to identify hazards and recommend solutions. Your local health department may be notified if problems are identified. (See Regulations 47-418 and 47-902)

Books and Invoices Available
Licensees are required to maintain records to fully show all business transactions and must make these records available for examination upon request. You could be asked to show invoices concerning alcohol beverage purchases. (See Section 12-47-701, C.R.S., and Regulations 47-426 and 47-700)
Beer, Wine and Liquor Stock Acceptable
The public expects to be served the alcohol beverage they pay for and nothing more. An examination of beer is conducted to ensure you are selling 3.2% beer (if a 3.2% Beer Licensee) or beer products containing more than 3.2% beer if you hold any other kind of license. Your wine and liquor products will be examined for impurities (paper particles, bugs, dirt, etc). Any product found to contain a foreign substance may be seized, or you will be asked to destroy it. You should frequently check your alcohol beverage stock for foreign contaminates to avoid problems in this area. On premises licensees may not have any flat or flask shaped containers on their premises or any spirituous liquor container over 14% alcohol by volume in any container of less than 1/5 of a gallon. (Regulations 47-904 and 47-906).

Alcohol Purchased from Permitted Sources
All Retail liquor and beer licensees must purchase their alcohol beverage inventory from a licensed Colorado Brewpub, Vintner’s Restaurants, Winery, Limited Winery or Wholesale licensee.

Those licensees who sell alcohol beverages by the drink, to be consumed on the licensed premises, are allowed to purchase not more than $2,000.00 of alcohol beverage inventory during a calendar year from a retail liquor store. This provision was created to allow those businesses who ran out of a particular product during a busy night when product could not be obtained from a licensed wholesaler to purchase it from a retail liquor store. All other beer, wine and liquor products must be purchased from a licensed Colorado wholesaler. (See Sections 12-47-409, 12-47-411, 12-47-412, 12-47-414, 12-47-415, 12-47-416, 12-47-417, 12-47-418, and 12-47-420, C.R.S., and Regulation 47-408).

Compliance with Gambling Restrictions
The Division has encountered several different gambling schemes which always involve a participant paying something of value for an opportunity to win something of value. Many of these schemes appear to be harmless and simple, but may constitute illegal gambling. The Division strongly encourages all Licensees to check with local Police/Sheriffs and most importantly the local District Attorney to assist in determining the legality of the proposed game. Licensees who maintain game machines on their licensed premises, such as video poker or similar devices, are required to have keys to access the interior of the machines, machine operating manuals and a copy of the written contract with the game vendor if the Licensee does not own the machines. (See Section 12-47-901(5)(n)(I), C.R.S., and Regulation 47-922)

Manager Registered with Authorities
Hotel and Restaurant licensees and Tavern Licensees must have a separate and distinct manager and must register that manager with the local and state licensing authorities. All other licensees who sell alcohol beverages by the drink, for consumption on the licensed premises, must report the name of their manager to the local and state licensing authorities. 3.2% Beer licensees who have an “on premises” license must also report the name of their manager. (See Sections 12-47-411 and 12-47-301, C.R.S.)

Licensee in Possession/Control of Premises
All alcohol beverage licensees must have possession of the premises at all times, by deed, lease, sub-lease, etc. Licensees may not grant possession of their licensed premises to anyone other than the person licensed. Exterior licensed areas must be in possession of the licensee, who must be able to demonstrate control over the areas licensed. For example, access to and from an outdoor patio area is essential to ensure all alcohol beverages purchased from the business, remain on the licensed premises and to keep minors from consuming alcohol beverages. (See Section 12-47-301, C.R.S.)

Trade Name Properly Registered
The business name, commonly known as the trade name or “d/b/a” (doing business as) must be properly listed on licenses. If exterior signs are posted, they too must properly reflect the correct business name. If you want to change the trade name of the business, you must file an application with your local licensing authority at least 10 days prior to changing the business’ name. (See Regulation 47-306).
Compliance with Intoxicated Sale Restrictions
Persons who exhibit or display visible signs of intoxication, i.e., swaying, blood shot eyes, slurred speech, loud-boisterous behavior, may not be served alcohol beverages. Because of the many secondary problems created by visibly intoxicated persons, the Division will always initiate an investigation into violations of this nature. Remember that it is a violation of the liquor code to serve alcohol beverages to intoxicated persons under any circumstances. The fact that the intoxicated person isn’t driving is not a factor. (See Section 12-47-901(1), C.R.S., and Regulation 47-900).

Compliance with Sale to Minor Provisions
It is unlawful for a licensee to sell, serve, give or allow the consumption or possession of alcohol beverages to or for a person under the age of 21 years. Because of the many public safety issues created by these violations, the Division will always initiate an investigation into violations of this nature. (See Sections 12-47-901(1) and 12-47-901(5)(a)(I), C.R.S.)

Age requirements to sell or serve alcohol beverages
On-premises licensees and 3.2% Beer Licensees, with the exception of Tavern Licenses who do not regularly provide full meals, may employ persons who are at least 18 years of age to participate in the sale of alcohol beverages. These persons may participate in the selling, serving or giving of alcohol beverages as long as they are actively supervised by a person who is at least 21 years old (18 for 3.2% Beer). A person must be at least 21 years of age to sell alcohol beverages in a Retail liquor store or a Liquor Licensed Drug Store. (See Regulation 47-913.)

Acceptable dispensing systems
Electronic dispensing "guns", "taps" or "systems" are acceptable in Colorado. However, they must be clearly marked so customers know what product they are receiving. A sign, or card posted and visible to the consumer is acceptable. Beer tap handles must properly reflect only the name of the product dispensed from that specific tap. It is a violation to identify one product and sell another to the consumer. Additionally, it is unlawful for dispensing systems to mix products with each other. (See Regulations 47-904 and 47-908).

Off-premises storage licensed
Colorado Retail licensees may apply for and receive a retail storage warehouse permit to allow storage of alcohol beverages at one location other than the main licensed premises. On-premises licensees (hotel and restaurants, taverns, etc., may store wine and liquor products indefinitely, but may only store beer for a period not to exceed 10 days from the date of delivery. Off-premises licensees (retail liquor stores, etc.) may only store wine and liquor. No beer products may be stored at an off premises retail storage warehouse location. Copies of the storage permit must be conspicuously posted on the licensed premises and at the storage facility. (See Regulation 47-410).

Removal of alcohol beverages from premises
A hotel and restaurant licensee, limited winery licensee, beer and wine licensee, tavern licensee, brew pub licensee, and vintner’s restaurant licensee may permit a patron to reseal a partially consumed bottle of vinous liquor (not to exceed 750ml) which was originally sold for on premises consumption. Reseal the bottle with a cork or other commercially manufactured stopper. It is recommended that the licensee securely package the resealed bottle in another sealable container (e.g. paper bag, box). It is recommended that the patron place the container in the vehicle’s trunk, or in an area within the vehicle that is not within reach of the driver. (See Regulation 47-918)

Only permitted items sold
Retail Liquor Store licensees may only sell items directly related to the consumption of alcohol beverages and only those items approved by the State Licensing Authority. A list of the items currently approved for sale is attached. (See Section 12-47-407, C.R.S., and Regulation 47-416)
No person licensed to conduct the business of a retail liquor store shall sell, offer or expose for sale or distribute within the State of Colorado any commodities, items or articles of commerce except the following:

- Malt, vinous and spirituous liquors, soft drinks, milk, mixers, and mixes, all in sealed containers for consumption off the premises.
- Cigarettes, cigars and other tobacco and tobacco products intended for human consumption or use.
- Smoking supplies, including: Mechanical lighters and fluid, wicks, flints and other replacement parts for mechanical lighters; ashtrays, matches and containers for matches; cigarette rollers; cigarette and cigar holders, filters, and replacement parts for such holders and filters; cigar cutters and punches; cigar humidors, humidification solution and sponge blocks; pipes and pipe cleaners, filters, reamers, and other accessories and replacement parts for pipes.
- Pumps, pumping devices, taps, or any equipment or devices, which are to be used only in connection with, and for the sole purpose of, dispensing malt liquor from sealed containers. Cartridges containing carbon dioxide gas or other propellants necessary for the use of pumps, pumping devices, or taps.
- General bar equipment, portable bars (home use only), bartender guides, bar towels, blenders, fruit squeezers, bottle openers, coasters, cork screws, drink shakers, drip rings, party clips that attach wine glasses to plates, shot measures, soda siphons or soda mixers, stir sticks, trays, glass washing equipment, ice, buckers, ice crushers, and ice machines.
- All types of dispensers, decanters, pitchers, flasks, glasses, glass holders, mugs, coolers, and liquor travel cases.
- Beverage publications, books, or magazines, where the use or content is focused primarily on alcohol beverages or the alcohol beverage industry. Electronic versions of the same are acceptable if they are read-only and not reusable.
- Beer brewing kits that contain brewing equipment and/or commercially packaged, pre-mixed, self-contained, add-water-only ingredients. Wine making kits, wine racks, wine storage units (home use only), wine inventory/cataloging systems, and related accessories.
- Bottle neck greeting cards, gift baskets, synthetic packaging material for gift baskets, gift wrap, and ribbons.
- Olives, cocktail garnishes as authorized pursuant to 12-47-407, C.R.S., fresh lemons, fresh limes, and maraschino cherries.
- Liquor-filled candy, hangover remedies that are specifically labeled as a hangover reliever, herb bitters, and breath fresheners that are specifically labeled as a remedy to remove alcohol breath.
- Devices purported to measure the alcohol content of the breath or blood.
- Automated cash machines that are provided solely for the convenience of retail liquor store customers.
- Other non-food items related directly to the consumption of alcohol beverages as approved by the state licensing authority, by rule or otherwise.

II. Most Commonly Asked Questions and Answers:

1. **Do patrons have to produce identification, and what kinds of identification can I accept?**
   Colorado law does not require a patron to produce identification when making a purchase of alcohol beverages. Colorado law does not prohibit underage persons (those persons under the age of 21 years) from entering or remaining in a licensed establishment. However, Colorado law does prohibit any licensed establishment from selling, serving, or giving alcohol beverages to an underage person. Licensees should always check for acceptable proof of age if there is any doubt about the age of the patron. If an acceptable proof of age is not available from the questionable patron, no service or sale should be provided.

   Only the following types of identification may be relied upon by licensees as proof of age of a patron. Note that each identification listed must be valid (not expired), have a photograph and a description of the bearer:
1. An operator’s, chauffeur’s or similar type driver’s license issued by any state within the United States, any U.S. territory, or any foreign country, including Canada or Mexico.
4. A Passport
5. An Alien Registration Card.

A copy of an ID checking Guidebook should be used to verify these types of identification.

Those patrons attempting to purchase alcohol beverages who are unable to provide one of the forms of identification described above may be refused service of alcohol beverages. If you suspect that a fraudulent or altered identification has been given to you for proof of age, ask for a second identification or ask questions concerning the information on the face of the identification. If you still believe you have been given a fraudulent or altered identification, you may confiscate it and turn it over to a state or local law enforcement officer within 72 hours. (See Reg. 47-912 and 12-47-901(5)(a)).

2. What are the hours that alcohol beverages may be sold?

On-Premises Liquor Licensees:
Licensees who sell alcohol beverages for consumption on the premises, i.e., taverns, restaurants, brew pubs, may sell alcohol beverages to be consumed on the premises, from 7:00 a.m. until 2:00 a.m., 365 days a year.

Off-Premises Liquor Licensees:
Licensees who sell alcohol beverages in sealed containers for consumption off the licensed premises, i.e., liquor stores, drug stores, vintner’s restaurant (vinous liquors of their own manufacture), may sell alcohol beverages in sealed containers from 8:00 a.m., until midnight every day except Christmas. Brew pub licensees may sell only products of their own manufacture in sealed containers to go from 8:00 am until midnight.

3.2% Beer Licensees:
3.2% beer may be sold from 5:00 a.m. until midnight, 365 days a year.

There are no state prohibitions concerning the sale or service of alcohol beverages on election days.

3. Is public consumption of alcohol beverages legal?

Colorado law prohibits public consumption of malt liquor (beer other than 3.2% beer), vinous liquor (wine) and spirituous liquors (bourbon, gin, vodka, etc.) in public, except in a business which is licensed with a Colorado liquor license. Public consumption of 3.2% beer is not prohibited by state law, however, many cities and counties have local laws prohibiting public consumption of 3.2% beer.

4. Can I bring my own alcohol beverages into a place that has a liquor license?

It is also unlawful to bring alcohol beverages into any place that is licensed to sell or serve alcohol beverages, i.e., restaurants, sports stadiums. Similarly, it is unlawful to bring alcohol beverages onto an unlicensed public business, i.e., restaurants, for consumption due to the prohibition on public consumption.

5. Can I renovate or remodel my liquor licensed business?

Once you have received your Colorado liquor license, you may not cause structural changes to your licensed business without first reporting the changes to the local and state licensing authorities. Cosmetic changes, i.e., painting, carpeting, etc., generally do not require authorization. However, the addition of a
bar (or to lengthen a bar), or the relocation of entrances or exits, the addition of (or deletion of) walls, patio areas, etc., require pre-approval from the local and state licensing authorities. Generally, any change that substantially alters the usage of the licensed premises from that originally approved requires pre-approval. The applications to change, alter or modify your licensed premises are usually available from your local City or County Clerk, or the Liquor Enforcement Division.

6. If I sell my business, does the buyer have to obtain its own liquor license to continue the operation of the business?
The new owner of the business must acquire its own liquor or beer license by filing applications with the local licensing authority. Should the new owner desire to operate, it must ask the local authority for a “temporary permit” which may be granted (discretionary) upon filing of the applications for a permanent annual license. It is unlawful for you to allow anyone to “use” your license, and it is unlawful for them to use your license.

Corporations and limited liability company licensees who are purchased and remain in business as the licensee/owner of the business may continue to operate and must only report the “internal changes” i.e., change of officers, directors, stockholders, members, etc., to the local licensing authority. This report must be filed within 30 days of the date of the internal change. Failure to meet the reporting deadlines may result in sanctions against your license.

7. How often do I have to renew my liquor or beer license?
Liquor and beer licenses must be renewed every year. Liquor licenses, unlike many other licenses, are not issued on a calendar year basis. Instead they expire one year from the date of initial license issuance. Your license applications will be mailed to the business address listed on your application (or mailing address, if designated) at least 90 days before your license expires. If you change the mailing address, you must notify the State Liquor Enforcement Division. It is your responsibility to ensure your license renewal is filed with your local licensing authority at least 45 days before the expiration date. Failure to file your renewal at least 45 days prior to its expiration may result in the license not being renewed. If you do not notice that your license has expired within 90 days from the date of its expiration, you must apply for a totally new license. It is unlawful to continue to sell, serve, or distribute alcohol beverages without valid local and state liquor or beer licenses.

8. Can I cater or deliver alcohol beverages?
It is permissible to provide a bartending service off a licensed premises for private events. It is, however, not legal to sell alcohol beverages (as a caterer, bartender or other person) without first being licensed to do so. Since liquor and beer licenses are issued to a specific person at a specific place, there exists no license for the “mobile” catering of alcohol beverages. Those liquor and beer licensees that have a retail liquor store license, a drug store license, or a 3.2% beer off-premise or on/off premises license, may deliver alcohol beverages. (See Section 12-47-901(1)(g), C.R.S. and Regulation 47-426)

III. Trade Practice Restrictions:
Pursuant to Section 12-47-308, C.R.S., and Regulations 47-316, 47-320 and 47-322, licensed suppliers (wholesalers, manufacturers, importers, brew pubs, vintner’s restaurants) are prohibited from furnishing financial assistance to licensed retailers. The purpose of such restrictions is to prevent suppliers from influencing and/or controlling the product selection of licensed retailers.

The following outline summarizes what a supplier MAY provide to a retailer:

1. Certain point-of-sale advertising materials including: such as display decorations of negligible value, table tents, table tent holders, sports schedules and brackets, case cards, serving trays, condiment trays, bar utensil caddies, stir rods, strainers, presses, check and credit card holders, shakers, pitchers, table mats, bar mats, alcohol beverage lists or menus, menu cards, menu holders, calendars, napkins,
napkin holders, coasters, stir sticks, and similar items of negligible value, as approved by the Liquor Enforcement Division. These items must carry sufficient advertising to show that they primarily advertise the supplier or the supplier’s product. As long as this requirement is met, the supplier may print the retailer’s name on such materials and other information about food or drink specials.

2. **Signs on the premises which are not temporary in nature**: such as a supplier’s normal and customary neon or plastic signs. A supplier may not construct or paint any sign for the retailer, and such signs may not include the retailer’s name or any information about the establishment. None of the preceding restrictions concerning the type of advertising permitted on exterior signs and interior displays shall be applicable to paper or vinyl bulletins or banners and posters, which are not intended or designed primarily to advertise the retail license.

3. **Interior displays**: such as non-refrigerated racks, bins, barrels, casks, and shelving from which alcohol beverages are actually sold. If a display item has another utility value (e.g. bicycles, snowboards, umbrellas, pool lights, etc.), the supplier must charge the retailer the cost of the item.

4. **Services**: such as cleaning and inspecting of dispensing equipment, not including providing the parts; product delivery, stocking, pricing, rotating, and resetting; sign or display repair.

5. **Tickets to events**: such as tickets or admission fees for athletic or sporting events, concerts, artistic performances, festivals, and similar forms of entertainment can be provided when, and where, suppliers or supplier’s representatives are present.

6. **Promotional nights or other products promotions**: which are conducted on the retailer’s premises. Supplier representatives must be present to provide any supplier novelty items (t-shirts, etc.) to the public. Suppliers may provide or pay for any media announcement of a supplier-sponsored consumer sampling that primarily advertises the product, the location, and the date and time of the sampling. The name of the retail outlet may also be mentioned.

7. **Volume or quantity discounts on products purchases**: In no event shall the total product sold or provided, per invoice, be sold at a per-case price which is below the per-case laid-in cost of the supplier.

8. **Limited right to return alcohol beverage products only when**: such as defective products; broken containers or short-filled containers/cases; errors in products delivered; discontinued products; manufacturer’s product change; freshness standards for malt liquor and fermented malt beverages; retailer’s seasonal operation; wholesalers’ lawful claim to inventory as secured creditors; surrender or cancellation of a retail liquor license; and unsold alcohol beverages after a licensed special event.

**Please note**: A retailer is also in violation of the aforementioned statutes and/or regulations for accepting any prohibited form of financial assistance.