

First Regular Session
Seventieth General Assembly
STATE OF COLORADO

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 15-0107.01 Nicole Myers x4326

HOUSE BILL 15-1007

HOUSE SPONSORSHIP

Singer,

SENATE SPONSORSHIP

(None),

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE AUTHORITY OF CERTAIN LOCAL GOVERNMENTS TO**
102 **IMPLEMENT SPECIFIED TAXES ON RETAIL MARIJUANA SUBJECT**
103 **TO APPROVAL BY THE ELIGIBLE ELECTORS OF THE LOCAL**
104 **GOVERNMENT.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

Marijuana Revenues Interim Committee. Currently, any county or municipality that allows the sale of retail marijuana is authorized to levy the standard county or municipal sales tax on the sale of retail

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

marijuana in addition to the state retail marijuana sales tax and the state retail marijuana excise tax.

The bill clarifies that counties and municipalities are authorized, subject to voter approval, to levy, collect, and enforce a sales tax on all sales of retail marijuana and retail marijuana products by retailer, in addition to any sales tax imposed by the state or by the county or municipality as applicable.

In addition, the bill authorizes, subject to voter approval, any county and any municipality to levy, collect, and enforce an excise tax on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility, in addition to any sales tax imposed by the state or by the county or municipality, as applicable, and in addition to the state excise tax imposed on retail marijuana.

The bill specifies that an additional sales tax or excise tax may not be levied until the proposed tax has been referred to and approved by the eligible electors of the county or municipality, as applicable. A county or municipality may refer the proposed tax to the eligible electors only on the date of the state general election, on the first Tuesday in November of an odd-numbered year, or on the date of a municipal biennial election.

Any retail marijuana sales tax or excise tax imposed by a county or municipality shall not be collected, administered, or enforced by the department of revenue. Instead, such tax shall be collected, administered, and enforced by the county or municipality imposing the tax.

A county or municipality in which the eligible electors have approved an additional sales tax on the sale of retail marijuana or excise tax on the first transfer of unprocessed retail marijuana may credit the revenues collected from the taxes to the general fund of the county or municipality or to any special fund created in the county or municipality's treasury. The governing body of a county or municipality may use the revenues collected from the taxes for any purpose as determined by the governing body or the electors of the county or municipality, as applicable.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add** 29-2-114 and
3 29-2-115 as follows:

4 **29-2-114. Retail marijuana sales tax - county - municipality -**
5 **election.** (1) (a) IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO
6 SECTION 29-2-103 AND ARTICLES 26 AND 28.8 OF TITLE 39, C.R.S., AND
7 NOTWITHSTANDING THE PROVISIONS OF SECTION 29-2-105 (1) (d), EACH

1 COUNTY IN THE STATE IS AUTHORIZED TO LEVY, COLLECT, AND ENFORCE
2 A COUNTY SALES TAX IN THE UNINCORPORATED AREA OF SUCH COUNTY
3 UPON ALL SALES OF RETAIL MARIJUANA AND RETAIL MARIJUANA
4 PRODUCTS BY A RETAILER AUTHORIZED BY THE COUNTY. A COUNTY MAY
5 LEVY, COLLECT, AND ENFORCE A SALES TAX PURSUANT TO THIS
6 SUBSECTION (1), IN WHOLE OR IN PART, IN LESS THAN THE ENTIRE COUNTY
7 WHEN THE CONDITIONS SPECIFIED IN SECTION 29-2-103 (2) (b) AND (2) (c)
8 ARE SATISFIED.

9 (b) NO SALES TAX SHALL BE LEVIED PURSUANT TO THE PROVISIONS
10 OF PARAGRAPH (a) OF THIS SUBSECTION (1) UNTIL THE PROPOSAL HAS BEEN
11 REFERRED TO AND APPROVED BY THE ELIGIBLE ELECTORS OF THE COUNTY
12 IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE. ANY PROPOSAL
13 FOR THE LEVY OF A SALES TAX IN ACCORDANCE WITH PARAGRAPH (a) OF
14 THIS SUBSECTION (1) MAY BE SUBMITTED TO THE ELIGIBLE ELECTORS OF
15 THE COUNTY ONLY ON THE DATE OF THE STATE GENERAL ELECTION OR ON
16 THE FIRST TUESDAY IN NOVEMBER OF AN ODD-NUMBERED YEAR, AND ANY
17 ELECTION ON THE PROPOSAL MUST BE CONDUCTED BY THE COUNTY CLERK
18 AND RECORDER IN ACCORDANCE WITH THE "UNIFORM ELECTION CODE OF
19 1992", ARTICLES 1 TO 13 OF TITLE 1, C.R.S.

20 (c) NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION (1),
21 A COUNTY AND ANY MUNICIPALITY THAT LIES IN WHOLE OR IN PART
22 WITHIN THE COUNTY MAY ENTER INTO AN INTERGOVERNMENTAL
23 AGREEMENT THAT AUTHORIZES THE COUNTY TO LEVY, COLLECT, AND
24 ENFORCE A COUNTY SALES TAX UPON ALL SALES OF RETAIL MARIJUANA
25 AND RETAIL MARIJUANA PRODUCTS BY A RETAILER WITHIN THE BOUNDARY
26 OF THE MUNICIPALITY, SUBJECT TO MUTUALLY AGREED UPON TERMS AND
27 CONDITIONS.

1 (2) (a) IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO
2 SECTION 29-2-102 AND ARTICLES 26 AND 28.8 OF TITLE 39, C.R.S., AND
3 NOTWITHSTANDING THE PROVISIONS OF SECTION 29-2-105 (1) (d), EACH
4 MUNICIPALITY IN THE STATE IS AUTHORIZED TO LEVY, COLLECT, AND
5 ENFORCE A MUNICIPAL SALES TAX UPON ALL SALES OF RETAIL MARIJUANA
6 AND RETAIL MARIJUANA PRODUCTS BY A RETAILER.

7 (b) NO SALES TAX SHALL BE LEVIED PURSUANT TO THE PROVISIONS
8 OF PARAGRAPH (a) OF THIS SUBSECTION (2) UNTIL THE PROPOSAL HAS BEEN
9 REFERRED TO AND APPROVED BY THE ELIGIBLE ELECTORS OF THE
10 MUNICIPALITY IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE 10 OF
11 TITLE 31, C.R.S. ANY PROPOSAL FOR THE LEVY OF A SALES TAX IN
12 ACCORDANCE WITH PARAGRAPH (a) OF THIS SUBSECTION (2) MAY BE
13 SUBMITTED TO THE ELIGIBLE ELECTORS OF THE MUNICIPALITY ON THE
14 DATE OF THE STATE GENERAL ELECTION, ON THE FIRST TUESDAY IN
15 NOVEMBER OF AN ODD-NUMBERED YEAR, OR ON THE DATE OF A
16 MUNICIPAL BIENNIAL ELECTION. ANY ELECTION ON THE PROPOSAL MUST
17 BE CONDUCTED BY THE CLERK OF THE MUNICIPALITY IN ACCORDANCE
18 WITH THE "COLORADO MUNICIPAL ELECTION CODE OF 1965", ARTICLE 10
19 OF TITLE 31, C.R.S.

20 (3) (a) NOTWITHSTANDING THE PROVISIONS OF THIS ARTICLE, ANY
21 RETAIL MARIJUANA SALES TAX IMPOSED BY A COUNTY OR MUNICIPALITY
22 PURSUANT TO THIS SECTION SHALL NOT BE COLLECTED, ADMINISTERED, OR
23 ENFORCED BY THE DEPARTMENT OF REVENUE, BUT SHALL INSTEAD BE
24 COLLECTED, ADMINISTERED, AND ENFORCED BY THE COUNTY OR
25 MUNICIPALITY IMPOSING THE TAX.

26 (b) A COUNTY OR MUNICIPALITY IN WHICH A TAX IS IMPOSED
27 PURSUANT TO THIS SECTION MAY AUTHORIZE A RETAIL MARIJUANA STORE

1 TO RETAIN A PERCENTAGE, TO BE DETERMINED BY THE COUNTY OR
2 MUNICIPALITY, OF THE RETAIL MARIJUANA SALES TAX COLLECTED
3 PURSUANT TO SUBSECTIONS (1) AND (2) OF THIS SECTION TO COVER THE
4 EXPENSES OF COLLECTING AND REMITTING THE TAX TO THE COUNTY OR
5 MUNICIPALITY.

6 (4) A COUNTY OR MUNICIPALITY IN WHICH THE ELIGIBLE ELECTORS
7 HAVE APPROVED A SALES TAX PURSUANT TO THIS SECTION MAY CREDIT
8 THE REVENUES COLLECTED FROM THE TAX TO THE GENERAL FUND OF THE
9 COUNTY OR MUNICIPALITY OR TO ANY SPECIAL FUND CREATED IN THE
10 COUNTY OR MUNICIPALITY'S TREASURY. THE GOVERNING BODY OF A
11 COUNTY OR MUNICIPALITY MAY USE THE REVENUES COLLECTED FROM THE
12 TAX IMPOSED PURSUANT TO THIS SECTION FOR ANY PURPOSE AS
13 DETERMINED BY THE GOVERNING BODY OR THE ELECTORS OF THE COUNTY
14 OR MUNICIPALITY, AS APPLICABLE.

15 (5) THE PROVISIONS OF THIS SECTION SHALL NOT BE CONSTRUED
16 TO INVALIDATE THE PRESUMED LEGALITY OF ANY COUNTY OR MUNICIPAL
17 SALES TAX IMPOSED ON THE SALE OF RETAIL OR MEDICAL MARIJUANA,
18 RETAIL OR MEDICAL MARIJUANA PRODUCTS, OR RETAIL OR MEDICAL
19 MARIJUANA PARAPHERNALIA THAT IS CONSISTENT WITH THIS SECTION AND
20 THAT IS IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO SECTION
21 29-2-103 AND ARTICLES 26 AND 28.8 OF TITLE 39, C.R.S., AND THAT WAS
22 APPROVED BY THE ELIGIBLE ELECTORS OF THE COUNTY OR MUNICIPALITY
23 PRIOR TO THE EFFECTIVE DATE OF THIS SUBSECTION (5).

24 **29-2-115. Retail marijuana excise tax - county - municipality**
25 **- election.** (1) (a) IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO
26 SECTIONS 29-2-103 AND 29-2-114 (1) AND ARTICLES 26 AND 28.8 OF TITLE
27 39, C.R.S., AND IN ADDITION TO THE EXCISE TAX IMPOSED PURSUANT TO

1 ARTICLE 28.8 OF TITLE 39, C.R.S., EACH COUNTY IN THE STATE IS
2 AUTHORIZED TO LEVY, COLLECT, AND ENFORCE A COUNTY EXCISE TAX IN
3 THE UNINCORPORATED AREA OF SUCH COUNTY ON THE FIRST SALE OR
4 TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY A RETAIL MARIJUANA
5 CULTIVATION FACILITY AUTHORIZED BY THE COUNTY. THE TAX SHALL BE
6 IMPOSED AT THE TIME WHEN THE RETAIL MARIJUANA CULTIVATION
7 FACILITY FIRST SELLS OR TRANSFERS UNPROCESSED RETAIL MARIJUANA
8 FROM THE RETAIL MARIJUANA CULTIVATION FACILITY TO A RETAIL
9 MARIJUANA PRODUCT MANUFACTURING FACILITY, A RETAIL MARIJUANA
10 STORE, OR ANOTHER RETAIL MARIJUANA CULTIVATION FACILITY.

11 (b) NO EXCISE TAX SHALL BE LEVIED PURSUANT TO THE
12 PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (1) UNTIL THE
13 PROPOSAL HAS BEEN REFERRED TO AND APPROVED BY THE ELIGIBLE
14 ELECTORS OF THE COUNTY. THE ADOPTION PROCEDURES FOR A
15 COUNTYWIDE SALES TAX, USE TAX, OR BOTH, AS SPECIFIED IN THIS
16 ARTICLE, SHALL APPLY TO THE REFERRAL AND APPROVAL OF AN EXCISE
17 TAX PURSUANT TO THIS SUBSECTION (1). ANY PROPOSAL FOR THE LEVY OF
18 AN EXCISE TAX IN ACCORDANCE WITH PARAGRAPH (a) OF THIS SUBSECTION
19 (1) MAY BE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE COUNTY ONLY
20 ON THE DATE OF THE STATE GENERAL ELECTION OR ON THE FIRST TUESDAY
21 IN NOVEMBER OF AN ODD-NUMBERED YEAR, AND ANY ELECTION ON THE
22 PROPOSAL MUST BE CONDUCTED BY THE COUNTY CLERK AND RECORDER
23 IN ACCORDANCE WITH THE "UNIFORM ELECTION CODE OF 1992", ARTICLES
24 1 TO 13 OF TITLE 1, C.R.S.

25 (c) NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION (1),
26 A COUNTY AND ANY MUNICIPALITY THAT LIES IN WHOLE OR IN PART
27 WITHIN THE COUNTY MAY ENTER INTO AN INTERGOVERNMENTAL

1 AGREEMENT THAT AUTHORIZES THE COUNTY TO LEVY, COLLECT, AND
2 ENFORCE A COUNTY EXCISE TAX UPON THE FIRST SALE OR TRANSFER OF
3 UNPROCESSED RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION
4 FACILITY WITHIN THE BOUNDARY OF THE MUNICIPALITY, SUBJECT TO
5 MUTUALLY AGREED UPON TERMS AND CONDITIONS.

6 (2) (a) IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO
7 SECTIONS 29-2-102 AND 29-2-114 (2) AND ARTICLES 26 AND 28.8 OF TITLE
8 39, C.R.S., AND IN ADDITION TO THE EXCISE TAX IMPOSED PURSUANT TO
9 ARTICLE 28.8 OF TITLE 39, C.R.S., EACH MUNICIPALITY IN THE STATE IS
10 AUTHORIZED TO LEVY, COLLECT, AND ENFORCE A MUNICIPAL EXCISE TAX
11 ON THE FIRST SALE OR TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY
12 A RETAIL MARIJUANA CULTIVATION FACILITY. THE TAX SHALL BE IMPOSED
13 AT THE TIME WHEN THE RETAIL MARIJUANA CULTIVATION FACILITY FIRST
14 SELLS OR TRANSFERS UNPROCESSED RETAIL MARIJUANA FROM THE RETAIL
15 MARIJUANA CULTIVATION FACILITY TO A RETAIL MARIJUANA PRODUCT
16 MANUFACTURING FACILITY, A RETAIL MARIJUANA STORE, OR ANOTHER
17 RETAIL MARIJUANA CULTIVATION FACILITY.

18 (b) NO EXCISE TAX SHALL BE LEVIED PURSUANT TO THE
19 PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (2) UNTIL THE
20 PROPOSAL HAS BEEN REFERRED TO AND APPROVED BY THE ELIGIBLE
21 ELECTORS OF THE MUNICIPALITY IN ACCORDANCE WITH THE PROVISIONS
22 OF ARTICLE 10 OF TITLE 31, C.R.S. ANY PROPOSAL FOR THE LEVY OF AN
23 EXCISE TAX IN ACCORDANCE WITH PARAGRAPH (a) OF THIS SUBSECTION (2)
24 MAY BE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE MUNICIPALITY ON
25 THE DATE OF THE STATE GENERAL ELECTION, ON THE FIRST TUESDAY IN
26 NOVEMBER OF AN ODD-NUMBERED YEAR, OR ON THE DATE OF A
27 MUNICIPAL BIENNIAL ELECTION. ANY ELECTION ON THE PROPOSAL SHALL

1 BE CONDUCTED BY THE CLERK OF THE MUNICIPALITY IN ACCORDANCE
2 WITH THE "COLORADO MUNICIPAL ELECTION CODE OF 1965", ARTICLE 10
3 OF TITLE 31, C.R.S.

4 (3) ANY EXCISE TAX IMPOSED BY A COUNTY OR MUNICIPALITY
5 PURSUANT TO THIS SECTION SHALL NOT BE COLLECTED, ADMINISTERED, OR
6 ENFORCED BY THE DEPARTMENT OF REVENUE, BUT SHALL INSTEAD BE
7 COLLECTED, ADMINISTERED, AND ENFORCED BY THE COUNTY OR
8 MUNICIPALITY IMPOSING THE TAX.

9 (4) A COUNTY OR MUNICIPALITY IN WHICH THE ELIGIBLE ELECTORS
10 HAVE APPROVED AN EXCISE TAX PURSUANT TO THIS SECTION MAY CREDIT
11 THE REVENUES COLLECTED FROM THE TAX TO THE GENERAL FUND OF THE
12 COUNTY OR MUNICIPALITY OR TO ANY SPECIAL FUND CREATED IN THE
13 COUNTY OR MUNICIPALITY'S TREASURY. THE GOVERNING BODY OF A
14 COUNTY OR MUNICIPALITY MAY USE THE REVENUES COLLECTED FROM THE
15 TAX IMPOSED PURSUANT TO THIS SECTION FOR ANY PURPOSE AS
16 DETERMINED BY THE GOVERNING BODY OR THE ELECTORS OF THE COUNTY
17 OR MUNICIPALITY, AS APPLICABLE.

18 (5) THE PROVISIONS OF THIS SECTION SHALL NOT BE CONSTRUED
19 TO INVALIDATE THE PRESUMED LEGALITY OF ANY COUNTY OR MUNICIPAL
20 EXCISE TAX IMPOSED ON THE FIRST SALE OR TRANSFER OF UNPROCESSED
21 RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY THAT
22 IS CONSISTENT WITH THIS SECTION AND THAT IS IN ADDITION TO ANY
23 EXCISE TAX IMPOSED PURSUANT TO ARTICLE 28.8 OF TITLE 39, C.R.S., AND
24 THAT WAS APPROVED BY THE ELIGIBLE ELECTORS OF THE COUNTY OR
25 MUNICIPALITY PRIOR TO THE EFFECTIVE DATE OF THIS SUBSECTION (5).

26 **SECTION 2.** In Colorado Revised Statutes, 32-1-1004, add (10)
27 as follows:

1 **32-1-1004. Metropolitan districts - additional powers and**

2 **duties.** (10) (a) (I) IN ADDITION TO ANY SALES TAX IMPOSED PURSUANT TO
3 SECTION 29-2-103 AND ARTICLES 26 AND 28.8 OF TITLE 39, C.R.S., A
4 METROPOLITAN DISTRICT WITH BOUNDARIES ENTIRELY WITHIN THE
5 UNINCORPORATED AREA OF A COUNTY IS AUTHORIZED TO LEVY, COLLECT,
6 AND ENFORCE A METROPOLITAN DISTRICT SALES TAX UPON ALL SALES OF
7 RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS BY A RETAILER.

8 (II) IN ADDITION TO THE EXCISE TAX IMPOSED PURSUANT TO
9 ARTICLE 28.8 OF TITLE 39, C.R.S., A METROPOLITAN DISTRICT WITH
10 BOUNDARIES ENTIRELY WITHIN THE UNINCORPORATED AREA OF A COUNTY
11 IS AUTHORIZED TO LEVY, COLLECT, AND ENFORCE A METROPOLITAN
12 DISTRICT EXCISE TAX ON THE FIRST SALE OR TRANSFER OF UNPROCESSED
13 RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY. THE
14 TAX SHALL BE IMPOSED AT THE TIME WHEN THE RETAIL MARIJUANA
15 CULTIVATION FACILITY FIRST SELLS OR TRANSFERS UNPROCESSED RETAIL
16 MARIJUANA FROM THE RETAIL MARIJUANA CULTIVATION FACILITY TO A
17 RETAIL MARIJUANA PRODUCT MANUFACTURING FACILITY, A RETAIL
18 MARIJUANA STORE, OR ANOTHER RETAIL MARIJUANA CULTIVATION
19 FACILITY.

20 (b) IF THE BOUNDARIES OF A METROPOLITAN DISTRICT ARE WITHIN
21 A COUNTY THAT IMPOSES AN ADDITIONAL SALES TAX ON RETAIL
22 MARIJUANA AND RETAIL MARIJUANA PRODUCTS PURSUANT TO SECTION
23 29-2-114, C.R.S., OR THAT IMPOSES AN ADDITIONAL EXCISE TAX ON THE
24 FIRST SALE OR TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY A
25 RETAIL MARIJUANA CULTIVATION FACILITY PURSUANT TO SECTION
26 29-2-115, C.R.S., THE SALES TAX RATE AND THE EXCISE TAX RATE
27 IMPOSED BY THE METROPOLITAN DISTRICT PURSUANT TO THIS SUBSECTION

1 (10) SHALL NOT EXCEED SUCH TAX RATES IMPOSED BY THE COUNTY.

2 (c) NO SALES OR EXCISE TAX SHALL BE LEVIED PURSUANT TO THE
3 PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (10) UNTIL THE
4 PROPOSAL HAS BEEN REFERRED TO AND APPROVED BY THE ELIGIBLE
5 ELECTORS OF THE METROPOLITAN DISTRICT. ANY PROPOSAL FOR THE LEVY
6 OF A SALES OR EXCISE TAX IN ACCORDANCE WITH PARAGRAPH (a) OF THIS
7 SUBSECTION (10) MAY BE SUBMITTED TO THE ELIGIBLE ELECTORS OF THE
8 DISTRICT AT A REGULAR SPECIAL DISTRICT ELECTION, ON THE DATE OF THE
9 STATE GENERAL ELECTION, OR ON THE FIRST TUESDAY IN NOVEMBER OF
10 AN ODD-NUMBERED YEAR, AND ANY ELECTION ON THE PROPOSAL MUST BE
11 CONDUCTED IN ACCORDANCE WITH THE "UNIFORM ELECTION CODE OF
12 1992", ARTICLES 1 TO 13 OF TITLE 1, C.R.S.

13 (d) (I) ANY RETAIL MARIJUANA SALES OR EXCISE TAX IMPOSED BY
14 A METROPOLITAN DISTRICT PURSUANT TO THIS SUBSECTION (10) SHALL
15 NOT BE COLLECTED, ADMINISTERED, OR ENFORCED BY THE DEPARTMENT
16 OF REVENUE, BUT SHALL INSTEAD BE COLLECTED, ADMINISTERED, AND
17 ENFORCED BY THE METROPOLITAN DISTRICT IMPOSING THE TAX OR
18 THROUGH AN INTERGOVERNMENTAL AGREEMENT WITH THE COUNTY IN
19 WHICH THE METROPOLITAN DISTRICT IS LOCATED.

20 (II) A METROPOLITAN DISTRICT IN WHICH A SALES TAX IS IMPOSED
21 PURSUANT TO THIS SUBSECTION (10) MAY AUTHORIZE A RETAIL
22 MARIJUANA STORE TO RETAIN A PERCENTAGE, TO BE DETERMINED BY THE
23 DISTRICT, OF THE RETAIL MARIJUANA SALES TAX COLLECTED PURSUANT TO
24 THIS SUBSECTION (10) TO COVER THE EXPENSES OF COLLECTING AND
25 REMITTING THE SALES TAX TO THE DISTRICT.

26 **SECTION 3. Applicability.** This act applies to retail marijuana
27 sales and excise taxes levied by a county, municipality, or metropolitan

1 district on or after January 1, 2014.

2 **SECTION 4. Safety clause.** The general assembly hereby finds,
3 determines, and declares that this act is necessary for the immediate
4 preservation of the public peace, health, and safety.