



Sales Tax Requirements for Retail Marijuana Businesses

This flowchart provides guidance on the sales tax license requirements after MED license issuance.

Colorado state sales tax licenses are issued with a 12 digit number. The account is identified by the first 8 digits of the sales tax license number, the last 4 digits of the sales tax license indicate the site.

Account = XXXXXXXX - NNNN = Site

The following retail marijuana license types require a sales tax account site:

| MED LICENSE PREFIX | MED LICENSE TYPE |
|--------------------|--|
| 402R | Retail Marijuana Store (No Consumption on Premises) |
| 403R | Retail Marijuana Cultivation Facility |
| 404R | Retail Marijuana Infused Product Manufacturer |
| 610HS | Retail Marijuana Hospitality and Sales (Consumption Allowed on Premises) |

| EXAMPLE SITUATION | MED LICENSE PREFIX | STATE SALES TAX ACCOUNTS | STATE SALES TAX SITES |
|---|-------------------------------|--------------------------------------|---|
| Single Retail store only. | 402R or 610HS | 1 <u>Retail</u> Sales Tax Account | Store Site |
| Two (2) Retail stores. | 402R or 610HS | 1 <u>Retail</u> Sales Tax Account | Store 1 Site |
| | 402R or 610HS | | Store 2 Site |
| Single Retail cultivation. | 403R | 1 <u>Wholesale</u> Sales Tax Account | Cultivation Site |
| Single cultivation and single product manufacturer located at different addresses. | 403R | 1 <u>Wholesale</u> Sales Tax Account | Cultivation Site |
| | 404R | | Product Manufacturer Site |
| Cultivation and product manufacturer at the same location with the same address. | 403R 404R | 1 <u>Wholesale</u> Sales Tax Account | Cultivation/Product Manufacturer Site |
| Single Retail store with cultivation and product manufacturer on premises with the same address. | 402R or 610HS 403R 404R | 1 <u>Retail</u> Sales Tax Account | Store/Cultivation/Product Manufacturer Site |



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Account = XXXXXXXX-NNNN = Site

| EXAMPLE SITUATION | MED LICENSE PREFIX | STATE SALES TAX ACCOUNTS | STATE SALES TAX SITES |
|---|--------------------|---|---------------------------------------|
| Two (2) Retail stores. Store 2 has cultivation on premises with the same address. | 402R or 610HS | 1 Retail Sales Tax Account | Store 1 Site |
| | 403R | | Store 2/Cultivation Site |
| Retail store at one location; cultivation and product manufacturer at a separate location. Cultivation and product manufacturer have the same address. | 402R or 610HS | 1 Retail Sales Tax Account | Store Site |
| | 403R 404R | 1 Wholesale Sales Tax Account | Cultivation/Product Manufacturer Site |
| Two (2) Retail stores. Separate cultivation and product manufacturer, all with different addresses. | 402R or 610HS | 1 Retail Sales Tax Account | Store 1 Site |
| | 402R or 610HS | | Store 2 Site |
| | 403R | 1 Wholesale Sales Tax Account | Cultivation Site |
| | 404R | | Product Manufacturer Site |
| Retail store with cultivation and product manufacturer on the same property, but each operation has a different mailing address. (Different suites) | 402R or 610HS | 1 Retail Sales Tax Account | Store Site |
| | 403R | 1 Wholesale Sales Tax Account | Cultivation Site |
| | 404R | | Product Manufacturer Site |

ADDITIONAL RESOURCES

[Cannabis.Colorado.gov](https://cannabis.colorado.gov)

[Tax.Colorado.gov/marijuana-taxes](https://tax.colorado.gov/marijuana-taxes)

[SBG.Colorado.gov/med-licensing-information](https://sbg.colorado.gov/med-licensing-information)

DOR_MEDInquiry@state.co.us

DOR_ExciseTax@state.co.us



Reference for businesses selling **BOTH**
Retail AND Medical Marijuana.

| EXAMPLE SITUATION | MED LICENSE PREFIX | STATE SALES TAX ACCOUNTS | STATE SALES TAX SITES |
|--|--------------------|--------------------------------------|---|
| Single store selling both retail and medical. | 402R or 610HS | 1 Retail Sales Tax Account | Retail Store Site |
| | 402 | | Medical Store Site |
| Single cultivation producing retail and medical. | 403R | 1 Wholesale Sales Tax Account | Retail Cultivation Site |
| | 403 | | Medical Cultivation Site |
| Single store selling retail and medical, with cultivation and product manufacturer on premises, with the same address. | 402R or 610HS | 1 Retail Sales Tax Account | Retail Store/Cultivation/Product Manufacturer Site |
| | 403R | | Medical Store/Cultivation/Product Manufacturer Site |
| | 404R | | |
| | 402 | | |
| 403 | | | |
| 404 | | | |
| Two (2) Stores: Store 1 sells retail, store 2 sells retail and medical. Cultivation producing both retail and medical at a separate location. | 402R or 610HS | 1 Retail Sales Tax Account | Retail Store 1 Site |
| | 402R or 610HS | | Retail Store 2 Site |
| | 402 | | Medical Store 2 Site |
| | 403R | 1 Wholesale Sales Tax Account | Retail Cultivation Site |
| | 403 | | Medical Cultivation Site |
| | | | |
| Store selling retail and medical, cultivation and product manufacturer on the same property, but each operation has a different mailing address. (Different suites) | 402R or 610HS | 1 Retail Sales Tax Account | Retail Site |
| | 402 | | Medical Site |
| | 403R | 1 Wholesale Sales Tax Account | Retail Cultivation Site |
| | 403 | | Medical Cultivation Site |
| | 404R | | Retail Product Manufacturer Site |
| | 404 | | Medical Product Manufacturer Site |