



Sales Tax Requirements for Medical 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 “Sales Tax Requirements for Retail Marijuana Businesses”, page 3, should be referenced for businesses selling both Medical and Retail Marijuana.

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



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Account = XXXXXXXX-NNNN = Site

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

ADDITIONAL RESOURCES

Cannabis.Colorado.gov

Tax.Colorado.gov/marijuana-taxes

SBG.Colorado.gov/med-licensing-information

DOR_MEDInquiry@state.co.us

DOR_ExciseTax@state.co.us