



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

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



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Account = XXXXXXXX-NNNN = Site

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

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	STATE SALES TAX ACCOUNTS	STATE SALES TAX SITES	MED LICENSE PREFIX
Single store selling both retail and medical.	1 <u>Retail</u> Sales Tax Account	Retail Store Site	402R
		Medical Store Site	402
Single cultivation producing retail and medical.	1 <u>Wholesale</u> Sales Tax Account	Retail Cultivation Site	403R
		Medical Cultivation Site	403
Single store selling retail and medical, with cultivation and product manufacturer on premises, with the <u>same</u> address.	1 <u>Retail</u> Sales Tax Account	Retail Store/Cultivation/Product Manufacturer Site	402R 403R 404R
		Medical Store/Cultivation/Product Manufacturer Site	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.	1 <u>Retail</u> Sales Tax Account	Retail Store 1 Site	402R
		Retail Store 2 Site	402R
		Medical Store 2 Site	402
	1 <u>Wholesale</u> Sales Tax Account	Retail Cultivation Site	403R
		Medical Cultivation Site	403
Store selling retail and medical, cultivation and product manufacturer on the same property, but each operation has a different mailing address. (Different suites)	1 <u>Retail</u> Sales Tax Account	Retail Site	402R
		Medical Site	402
	1 <u>Wholesale</u> Sales Tax Account	Retail Cultivation Site	403R
		Medical Cultivation Site	403
		Retail Product Manufacturer Site	404R
		Medical Product Manufacturer Site	404