

Office of Tax Policy Excise Tax Newsletter June 2023

Greetings from Tax Policy!

This newsletter provides information about our recently completed and ongoing excise tax projects. We've also prepared separate newsletters with information about our projects involving other tax types. You can access these other newsletters through the Tax Reference Library. If you have any questions about any of our rules, publications, or other projects, please feel free to contact us as dor taxpolicy@state.co.us.

Rulemaking

We are currently working on the following excise tax rules:

➤ Retail Marijuana Taxes — We <u>recently conducted</u> a stakeholder workgroup to discuss draft rules for retail marijuana sales and excise taxes. Both the meeting <u>agenda</u> and a <u>recording</u> of the meeting are available online.

If you wish to receive notifications regarding rulemaking activities, you may sign up to receive those notifications here.

We are currently working on a PLR request relating to:

Whether a marijuana cultivator and a dispensary are affiliated for the purpose of the excise tax as the result of contract terms between them.

Contact Us

Please feel free to contact our office at <u>dor taxpolicy@state.co.us</u> with any questions about any of the items listed above, rulemaking, our publications, PLRs and GILs, or decisions made by the Tax Policy Committee.