

HOUSE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

February 5, 2018  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB18-088 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend reengrossed bill, page 3, line 18, strike "retroactive" and  
2 substitute "retroactive, but not retrospective,".
- 3 Page 3, strike line 20.
- 4 Page 3, line 21, strike "retroactive" and substitute "retroactive, but not  
5 retrospective,".
- 6 Page 3, line 26, strike "realized." and substitute "realized; and  
7 (c) While the retroactive, but not retrospective, curative, and  
8 remedial operation of this act establishes that the existing tax policy of the  
9 state authorizing the affected special districts and other governmental  
10 entities to levy sales tax on retail marijuana sales never changed,  
11 notwithstanding the inadvertent and unintended effect that the enactment  
12 of Senate Bill 17-267 had on the collection of such taxes, it would be  
13 unfair and burdensome to sellers and purchasers of retail marijuana and  
14 administratively impractical or impossible to recover sales tax that was  
15 authorized to be levied on but was not actually collected on retail  
16 marijuana sales occurring on and after July 1, 2017, but before the  
17 effective date of this act.".
- 18 Page 4, line 12, strike "On" and substitute "(a) EXCEPT AS OTHERWISE  
19 PROVIDED IN SUBSECTION (1)(b) OF THIS SECTION, on".

1 Page 4, after line 23 insert:

2 "(b) ANY METROPOLITAN DISTRICT THAT LEVIES SALES TAX AS  
3 AUTHORIZED BY SECTION 32-1-1106 (1), HEALTH ASSURANCE DISTRICT  
4 THAT LEVIES SALES TAX AS AUTHORIZED BY SECTION 32-19-112 (1), OR  
5 HEALTH SERVICE DISTRICT THAT LEVIES SALES TAX AS AUTHORIZED BY  
6 SECTION 32-19-112 (1) MAY LEVY SALES TAX ON RETAIL SALES OF  
7 MARIJUANA UPON WHICH THE RETAIL MARIJUANA SALES TAX IS IMPOSED  
8 PURSUANT TO SECTION 39-28.8-202 REGARDLESS OF WHETHER OR NOT THE  
9 DISTRICT WAS LEVYING SALES TAX ON SUCH SALES BEFORE JULY 1, 2017."

10 Page 4, line 26, after "2017," insert "AND THE GOVERNING BODY OF ANY  
11 METROPOLITAN DISTRICT, HEALTH ASSURANCE DISTRICT, OR HEALTH  
12 SERVICE DISTRICT THAT IS AUTHORIZED BY SUBSECTION (1)(b) OF THIS  
13 SECTION TO LEVY SALES TAX ON RETAIL MARIJUANA SALES".

14 Page 5, line 9, strike "This act applies" and substitute "The provisions of  
15 this act that authorize the continued levying of sales tax on retail sales of  
16 marijuana apply retroactively, but not retrospectively, curatively, and  
17 remedially".

18 Page 5, line 10, strike "2017." and substitute "2017, but, notwithstanding  
19 that authorization, authorized sales taxes that were not actually collected  
20 on retail sales of marijuana occurring on and after July 1, 2017, but before  
21 the effective date of this act shall not be collected."

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