

SB088_L.005

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.SB18-088 be amended as follows:

- 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 5, line 9, strike "This act applies" and substitute "The provisions of
19 this act that authorize the continued levying of sales tax on retail sales of
20 marijuana apply retroactively, but not retrospectively, curatively, and
21 remedially".
- 22 Page 5, line 10, strike "2017." and substitute "2017, but, notwithstanding
23 that authorization, authorized sales taxes that were not actually collected
24 on retail sales of marijuana occurring on and after July 1, 2017, but before
25 the effective date of this act shall not be collected.".

** ** ** ** **