

ARTICLE 9. MARIJUANA SALES TAX

Section 7-54. Purpose.

The purpose of this Article is to impose a separate and additional sales tax on the lawful retail sale of marijuana, marijuana products and marijuana accessories within the City.

Section 7-55. Definitions.

For purposes of this Article, the following words shall have the following meanings:

- (a) “Consumer” shall have the meaning attributed to it in section (2)(b) of Section 16 of Article XVIII of the Colorado Constitution;
- (b) “Lawful retail sale of marijuana, marijuana products and marijuana accessories” shall mean the sale of marijuana, marijuana products and marijuana accessories by a licensed retail marijuana store to a consumer in compliance with Section 16 of Article XVIII of the Colorado Constitution and § 12-43.4-101 , et seq. , C.R.S.;
- (c) “Marijuana” shall have the meaning attributed to it in section (2)(f) of Section 16 of Article XVIII of the Colorado Constitution;
- (d) “Marijuana Accessories” shall have the meaning attributed to it in section (2)(g) of Section 16 of Article XVIII of the Colorado Constitution;
- (e) “Marijuana Establishment” shall have the meaning attributed to it in section 2(i) of Section 16 of Article XVIII of the Colorado Constitution;
- (f) “Marijuana Products” shall have the meaning attributed to it in section (2)(k) of Section 16 of Article XVIII of the Colorado Constitution; and
- (g) “Retail marijuana store” shall have the meaning attributed to it in section (2)(n) of Section 16 of Article XVIII of the Colorado Constitution. (Ord 1998, Sec. 7-55 corrected, eff. 3-1-16)

Section 7-56. Tax Imposed.

- (a) A tax is levied and shall be collected upon the lawful retail sale of marijuana, marijuana products and marijuana accessories within the City at a rate of five percent (5%) of the price paid by the consumer thereof rounded off to the nearest penny.
- (b) The sales tax imposed by this section shall be in addition to and not in lieu of the sales tax imposed on the retail sale of tangible personal property pursuant to Article 2 of this Chapter.

Section 7-57. Collections, administration and enforcement.

The collection, administration and enforcement of the sales tax imposed by this Article shall be performed by the City of Trinidad Director of Finance in a manner similar to the collection, administration and enforcement of the state-collected City sales tax as provided in Article 26 of Title 39 of the Colorado Revised Statutes.