**AGENDA**

**Workgroup on Retail Marijuana Tax**

March 28, 2023, at 10:00 A.M. Colorado Department of Revenue

1881 Pierce Street

Call-in number: 1 (669) 900-6833 Entrance B, Room 110

‬Meeting ID: 871 5655 9613 Lakewood, CO 80214

The Colorado Department of Revenue, Division of Taxation, is convening a workgroup to discuss the promulgation of seven new or revised retail marijuana sales and excise tax rules.

In addition to other matters the Department may open for discussion, the following items are scheduled for consideration:

* Welcome and Introductions
* Topics for Discussion. The Department intends to seek input on specific topics, including those listed below, but encourages attendees to suggest additional topics for discussion.
  + [Draft Rule 39-28.8-101.](https://tax.colorado.gov/sites/tax/files/documents/1%20CCR%20201-18%20-%20Retail%20Marijuana%20Tax%20-%20Rule%20Text%20-%20March%202023%20Workgroup.docx) Retail Marijuana Definitions.
    - Potential refinement of “fresh frozen bud.”
      * Is the material transferred only “bud,” or does it include what the rule defines as “trim”?
      * Is the manner and type of trimming and processing allowed following the harvest and prior to weighing clear? Does the definition capture the standard practices with respect to fresh frozen bud?
    - Additional stakeholder input.
  + [Draft Rule 39-28.8-302–1](https://tax.colorado.gov/sites/tax/files/documents/1%20CCR%20201-18%20-%20Retail%20Marijuana%20Tax%20-%20Rule%20Text%20-%20March%202023%20Workgroup.docx). Average Market Rate.
    - Discussion of the transition plan for the new categories.
  + [Draft Rule 39-28.8-303.](https://tax.colorado.gov/sites/tax/files/documents/1%20CCR%20201-18%20-%20Retail%20Marijuana%20Tax%20-%20Rule%20Text%20-%20March%202023%20Workgroup.docx) Recordkeeping Requirements.
    - Review the transfer type rules, including the new transfer types.
    - Additional stakeholder input.
  + Feedback on other draft rules
* Other comments or issues for consideration
* Adjourn

We would appreciate your feedback to help us measure and improve the success of the rulemaking program.  If you participate in the rulemaking process, we invite you to complete a [short survey](https://docs.google.com/forms/d/e/1FAIpQLSfwH2HFlbE7ND9LxLurvIbp7X8dnoG65W8VDZ8TPrBRZ9EBKw/viewform).  Follow the link, and choose the "I participated in the Rulemaking Process (Announcement, Stakeholder Meeting, or Hearing)" option.