



Resolution No. R-2016-135

A RESOLUTION ADOPTING COUNTY-WIDE RETAIL MARIJUANA EXCISE TAX

WHEREAS, pursuant to C.R.S. §29-2-114(1) a county may levy, collect and enforce a county excise tax on the first sale or transfer of unprocessed retail marijuana by a retail marijuana facility located within the county, except on a retail marijuana cultivation facility within any municipality that levies such an excise tax pursuant to C.R.S. §29-2-114(2); and

WHEREAS, on November 8, 2016, the majority of voters in Clear Creek County approved an excise tax of five percent (5%) on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility, per ballot question adopted by Resolution R-16-86; and

WHEREAS, the Board has determined that prescribed procedures are necessary to provide for the administration of the retail marijuana excise tax; and

WHEREAS, the Board finds it is in the interest of public health, safety and welfare that the Board adopt the Clear Creek County County-Wide Retail Marijuana Excise Tax as attached hereto.

NOW, THEREFORE, BE IT RESOLVED, that the Clear Creek County Board of Commissioners hereby adopts the Clear Creek County, County-Wide Retail Marijuana Excise Tax, attached hereto, effective January 1, 2017.

ADOPTED this 20th day of December, 2016, at a regularly scheduled meeting of the Clear Creek Board of County Commissioners.

Phil Buckland, Chairman

Timothy J. Mauck, Commissioner

Peter C. Monson, Commissioner

ATTEST:

Deputy Clerk and Recorder

Approved as to form:

Robert W. Loeffler, County Attorney



CLEAR CREEK COUNTY MARIJUANA EXCISE TAX PROCEDURES

Section 1.01 Applicability

This excise tax applies to all retail marijuana cultivation facilities located anywhere in Clear Creek County, including within the boundaries of the municipalities within Clear Creek County, except those located in a municipality which levies an excise tax pursuant to C.R.S. §29-2-114(2).

Section 1.02 Administration of Excise Tax

The Clear Creek County Marijuana Excise Tax is administered by the Clear Creek County Finance Department.

Section 1.03 Duty to Pay Clear Creek County Excise Tax

All retail marijuana cultivation facilities shall pay to Clear Creek County a 5% excise tax on the first sale or transfer of unprocessed retail marijuana from a retail marijuana cultivation facility located within Clear Creek County, including bud, trim, wet whole plant, and the first sale of seeds and immature plants to a retail marijuana store or retail marijuana products manufacturing facility. The amount of the excise tax shall be calculated using the procedures adopted by the State of Colorado Department of Revenue, as amended from time to time, for collection of the state excise tax, and using the average market rates for the respective categories of retail marijuana cultivation facility sales as determined by the Colorado Department of Revenue. Remittance of the Clear Creek County Marijuana Excise Tax shall be paid to Clear Creek County not later than the 20th day of the month following the month in which sale or transfer of unprocessed retail marijuana occurred. If the 20th day of the month falls on a weekend or holiday, the due date is the next following business day.

For example, the excise tax for sales or transfers of unprocessed marijuana occurring during the month of January are due not later than February 20.

Section 1.04 Documentation of Excise Tax; Reporting Form

A copy of the excise tax return filed with the Colorado Department of Revenue for each cultivating facility in Clear Creek County must accompany, and is deemed a part of, the Clear Creek County Marijuana Excise Tax Reporting Form ("Reporting Form"). A Reporting Form must be submitted each month by every licensed retail marijuana cultivation facility, even if no sales or transfer occurred during the month. The Reporting Form must accompany payment to Clear Creek County. The Reporting Form may be obtained from the Clear Creek County Attorney or on the County's website.

Section 1.05 Taxpayer Records Retention

Every retail marijuana cultivation facility subject to this excise tax must keep at each licensed place of business in Clear Creek County complete and accurate records of its operations for each reporting period for that place of business for at least four years after filing its Reporting Form.

Section 1.06 Confidentiality of Reporting Form

Except in accordance with judicial order or as otherwise provided by law, Clear Creek County,



County officers, and their respective employees, shall not divulge or make known in any way any information obtained from any investigation conducted by them or on their behalf or disclosed in any document, report, or return filed in connection with the excise tax. The officials charged with the custody of such documents, reports, investigations, and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County in an action or proceeding to enforce the provisions of these procedures, or on behalf of any party to any action or proceeding with respect to these procedures when the report or facts shown thereby is directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said reports or of the facts shown thereby as are pertinent to the action or proceeding and no more.

Section 1.07 Payment of Excise Tax

The excise tax payment should be made payable to Clear Creek County. The payment and the Reporting Form must be delivered to the Clear Creek County Treasurer, Clear Creek County Courthouse, 405 Argentine Street, Georgetown, CO 80444. Payments should be made by check, cashier's check or money order, if possible. The payment and Reporting Form may be mailed to Clear Creek County Treasurer, P.O. Box 2000, Georgetown, CO 80444, but cash should not be mailed. The County Treasurer will promptly transmit the Reporting Forms with a copy of the receipts for payments to the County Finance Department.

Section 1.08 Late Payments; Late Reports

The Reporting Form and tax payments will be deemed received only when physically received by the County Treasurer. Late payments or late delivery of the Reporting Form shall be assessed a penalty of \$100 per day for each day the payment is made, or the Reporting Form is delivered, after the due date. An incomplete Reporting Form (for example, which is not accompanied by the excise tax return filed with the State for the same period), will be deemed as not having been received until a completed Reporting Form is delivered to the County Treasurer. The late fee with respect to any reporting period shall not exceed \$100 per day.

In addition to the late fee, failure to pay the excise tax, or to deliver the Reporting Form, when due are, independently, grounds for the immediate suspension or revocation of the County license for the facility, if any.