

COLORADO MUNICIPALITIES WITH VOTER-APPROVED MARIJUANA EXCISE TAXES (THROUGH FALL 2018)¹

The following Colorado municipalities have approved excises taxes that appear to authorize a tax on the wholesale transfer of marijuana and/or marijuana products. “Unpr. RMJ” means transfers (and sometimes “first transfers”) of unprocessed retail marijuana from cultivation facilities. Sales refers to wholesale transfers. Some taxes apply only to transfers originating in the city. This list does not reflect municipalities that have actually imposed the tax or approved ballot issues for municipalities that have not authorized marijuana.

City/Town	Rate ²	Transfer
Aurora	5%	Unpr. RMJ
Blanca	5%	Unpr. RMJ
Boulder	5%	Unpr. RMJ
Canon City	5%	Unpr. RMJ
Carbondale	5%	Unpr. RMJ
Commerce City	5%	All sales
Crawford	5%	Unpr. RMJ
DeBeque	5%	All sales ³
Delta	5%	Unpr. RMJ
Dillon	5%	Unpr. RMJ
Dinosaur	5%	Unpr. RMJ
Eagle	2.5%	Unpr. RMJ
Federal Heights	5%	Unpr. RMJ
Florence	5%	Unpr. RMJ
Glenwood Springs	5%	Unpr. RMJ ³
Gunnison	5%	Unpr. RMJ
Gunnison	5%	Product sold outside city
Hayden	7.5%	Unpr. RMJ
Hot Sulphur Springs	10%	Unpr. RMJ
Lafayette	5%	Unpr. RMJ

City/Town	Rate ²	Transfer
Leadville	5%	Unpr. RMJ
Log Lane Village	5%	Unpr. RMJ
Lyons	5%	All sales
Monte Vista	18%	Unpr. RMJ
Monte Vista	18%	Products
Naturita	5%	Unpr. RMJ
Nunn	5%	Unpr. RMJ
Palisade	5%	Unpr. RMJ
Parachute	5%	Unpr. RMJ
Parachute	5%	Products
Pueblo	8%	Unpr. RMJ
Red Cliff	15%	Unpr. RMJ
Rifle	5%	Unpr. RMJ
Sheridan	5%	Unpr. RMJ
Sedgwick	2%	Unpr. RMJ
Silverton	3%	All sales
Walsenburg	5%	Unpr. RMJ

¹ Source: Colorado Municipal League Marijuana Tax Ballot Summary (Fall 2018).

² The tax rate shown is authorized in the ballot issue, but may not be the actual rate imposed or adjusted pursuant to the ballot issue. The rate reflected may include multiple authorized taxes.

³ Nature of intended tax is not clear.