

An Act

HOUSE BILL 21-1204

BY REPRESENTATIVE(S) Snyder, Bernett, Bird, Hooton, Jodeh, Lontine, Michaelson Jenet, Ricks;
also SENATOR(S) Holbert and Ginal, Kolker, Rodriguez.

CONCERNING THE TREATMENT OF A MARIJUANA-LICENSEE-OWNED BUSINESS
THAT PROVIDES EMPLOYMENT SERVICES TO A COMMONLY
CONTROLLED MARIJUANA BUSINESS AS A SINGLE EMPLOYING UNIT.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 8-70-114, **amend** (1)
as follows:

8-70-114. Employing unit - definitions - rules - employee leasing company certification fund. (1) (a) "Employing unit" means any individual or type of organization, including any partnership, limited liability partnership, limited liability company, limited liability limited partnership, association, trust, estate, joint stock company, insurance company, or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor ~~thereof~~ OF A TRUSTEE, or legal representative of a deceased person, ~~who~~ THAT employs one or more individuals performing services within this state. All individuals performing

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

services within this state for any employing unit that maintains two or more separate establishments within this state ~~shall be~~ ARE deemed to be employed by a single employing unit for all the purposes of articles 70 to 82 of this ~~title~~ TITLE 8. Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit ~~shall be~~ ARE deemed to be employed by ~~such~~ THE employing unit for all the purposes of articles 70 to 82 of this ~~title~~ TITLE 8, whether ~~such~~ THE individual was hired or paid directly by ~~such~~ THE employing unit or by the agent or employee if the employing unit had actual or constructive knowledge of the work.

(b) Nothing in this section shall be construed to mean that a common paymaster, AS DEFINED BY 26 CFR 31.3121(s)-1 (b)(2)(i), may be considered a single employing unit for purposes of considering the services performed by another employing unit subject to a single or common payroll.

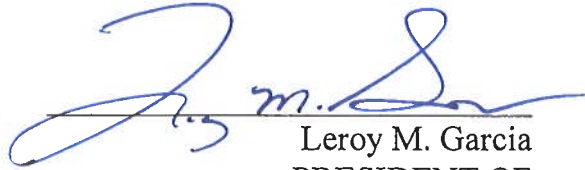
(c) NOTWITHSTANDING SUBSECTIONS (1)(a) AND (1)(b) OF THIS SECTION, AN "EMPLOYING UNIT" INCLUDES AN EMPLOYEE LEASING COMPANY OR OTHER EMPLOYING ENTITY THAT IS OWNED BY ONE OR MORE PERSONS LICENSED PURSUANT TO ARTICLE 10 OF TITLE 44 AND THAT OWN AT LEAST FIFTY PERCENT OF AN ENTITY THAT SHARES THE EMPLOYEE LEASING COMPANY'S OR OTHER EMPLOYING ENTITY'S SERVICES. AN EMPLOYING UNIT DESCRIBED IN THIS SUBSECTION (1)(c) IS NOT A COMMON PAYMASTER FOR THE PURPOSES OF ARTICLES 70 TO 82 OF THIS TITLE 8.

SECTION 2. Safety clause. The general assembly hereby finds,

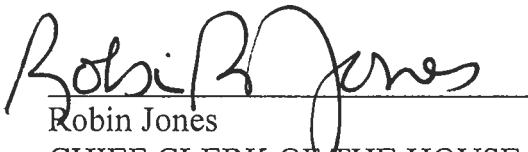
determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.



Alec Garnett
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



Leroy M. Garcia
PRESIDENT OF
THE SENATE

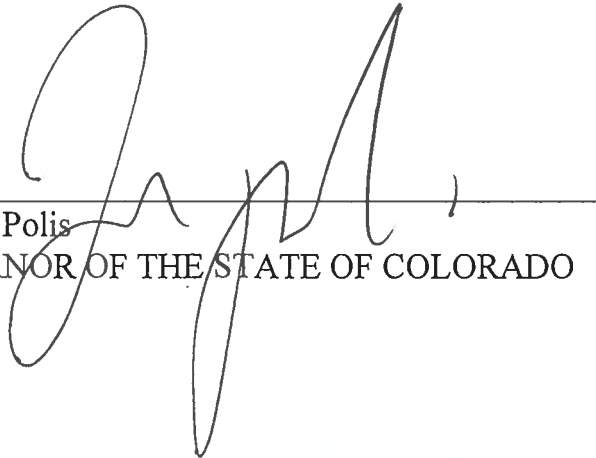


Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES



Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED April 29, 2021 at 12:15 pm
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO