

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
Actual Revenue for August 2016 Sales, Remitted in September 2016

Line	TAXES	September 2016 Remitted	September 2015 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate)(2+3)	\$ 3,535,768	\$ 2,821,102	\$ 714,666	25.3%	\$ 10,106,747	\$ 7,914,769	\$ 2,191,979	27.7%
2	Medical Marijuana	1,160,762	1,161,129	(367)	0.0%	3,318,358	3,265,753	52,605	1.6%
3	Retail Marijuana	2,375,006	1,659,972	715,034	43.1%	6,788,390	4,649,016	2,139,374	46.0%
4	Retail Marijuana Sales Tax (10% rate)(5+6+7)	\$ 8,492,129	\$ 5,813,123	\$ 2,679,006	46.1%	\$ 24,170,016	\$ 16,047,287	\$ 8,122,729	50.6%
5	Local Government Distribution (15% of Total)	1,277,189	871,601	405,588	46.5%	3,628,375	2,384,174	1,244,202	52.2%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	7,237,444	4,939,404	2,298,041	46.5%	20,560,889	13,510,577	7,050,312	52.2%
7	Collections Not Yet Allocated*	(22,505)	2,118	(24,622)	-1162.7%	(19,249)	152,536	(171,785)	-112.6%
8	Retail Marijuana Excise Tax (15% rate)(9+10+11)	\$ 6,233,494	\$ 3,328,898	\$ 2,904,596	87.3%	\$ 16,323,589	\$ 9,332,411	\$ 6,991,177	74.9%
9	Public School Capital Construction Assistance Fund Transfer	6,257,954	3,330,002	2,927,953	87.9%	16,483,493	9,344,146	7,139,347	76.4%
10	Public School Fund *	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated **	(24,460)	(1,104)	(23,357)	2116.6%	(159,904)	(11,735)	(148,170)	1262.7%
12	Total Marijuana Tax Transfers and Distributions(1+4+8)	\$ 18,261,391	\$ 11,963,123	\$ 6,298,268	52.6%	\$ 50,600,351	\$ 33,294,467	\$ 17,305,885	52.0%
	LICENSES AND FEES								
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)	\$ 884,601	\$ 1,218,635	\$ (334,035)	-27.4%	\$ 2,943,638	\$ 3,555,313	\$ (611,675)	-17.2%
14	Medical Marijuana	545,855	817,405	(271,550)	-33.2%	1,951,326	2,545,960	(594,634)	-23.4%
15	Retail Marijuana	332,670	401,230	(68,560)	-17.1%	966,210	1,009,353	(43,143)	-4.3%
16	Permitted Economic Interest (PEI) Application Fee	6,076	N/A	N/A	N/A	24,302	N/A	N/A	N/A
17	Others	-	N/A	N/A	N/A	1,800	N/A	N/A	N/A
	TAXES, LICENSES, AND FEES TOTALS								
18	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13) ***	\$ 11,657,813	\$ 8,979,141	\$ 2,678,672	29.8%	\$ 33,611,274	\$ 24,980,658	\$ 8,630,616	34.5%
19	Total All Marijuana Taxes, Licenses, and Fees (12+13) ***	\$ 19,145,992	\$ 13,181,758	\$ 5,964,234	45.2%	\$ 53,543,989	\$ 36,849,779	\$ 16,694,210	45.3%

* HB15-1367 changed the fund type from the Marijuana Tax Cash Fund to the Public School Fund.

** Indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

*** May not sum to total due to rounding.

Source: Colorado Department of Revenue

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