

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**Tax Revenue Remitted in November 2016 for Sales Primarily Made in October 2016 <sup>1</sup>**

Line		November 2016 Remitted	November 2015 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	<b>Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)</b>	<b>\$3,304,756</b>	<b>\$2,256,473</b>	<b>\$1,048,282</b>	<b>46.5%</b>	<b>\$16,995,982</b>	<b>\$12,827,330</b>	<b>\$4,168,653</b>	<b>32.5%</b>
2	Medical Marijuana	\$982,998	\$879,643	\$103,355	11.7%	\$5,411,428	\$5,218,824	\$192,604	3.7%
3	Retail Marijuana	\$2,321,758	\$1,376,830	\$944,927	68.6%	\$11,584,554	\$7,608,506	\$3,976,049	52.3%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	<b>\$8,115,943</b>	<b>\$5,207,345</b>	<b>\$2,908,598</b>	<b>55.9%</b>	<b>\$40,870,911</b>	<b>\$26,209,709</b>	<b>\$14,661,201</b>	<b>55.9%</b>
5	Local Government Distribution (15% of Total)	\$1,195,742	\$714,083	\$481,659	67.5%	\$6,111,211	\$3,877,131	\$2,234,081	57.6%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$6,775,917	\$4,046,508	\$2,729,409	67.5%	\$34,630,144	\$21,970,171	\$12,659,973	57.6%
7	Collections Not Yet Allocated <sup>2</sup>	\$144,284	\$446,754	N/A	N/A	\$129,555	\$362,408	N/A	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	<b>\$6,045,927</b>	<b>\$2,604,672</b>	<b>\$3,441,255</b>	<b>132.1%</b>	<b>\$28,440,621</b>	<b>\$14,733,948</b>	<b>\$13,706,673</b>	<b>93.0%</b>
9	Public School Capital Construction Assistance Fund Transfer	\$6,022,864	\$2,232,560	\$3,790,305	169.8%	\$28,550,008	\$14,357,300	\$14,192,708	98.9%
10	Public School Fund <sup>3</sup>	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
11	Collections Not Yet Allocated <sup>2</sup>	\$23,063	\$372,112	N/A	N/A	(\$109,387)	\$376,648	N/A	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$17,466,626</b>	<b>\$10,068,491</b>	<b>\$7,398,135</b>	<b>73.5%</b>	<b>\$86,307,514</b>	<b>\$53,770,987</b>	<b>\$32,536,527</b>	<b>60.5%</b>
<b>LICENSES AND FEES</b>									
13	<b>License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)</b>	<b>\$959,239</b>	<b>\$1,221,521</b>	<b>(\$262,283)</b>	<b>-21.5%</b>	<b>\$4,929,261</b>	<b>\$6,025,540</b>	<b>(\$1,096,279)</b>	<b>-18.2%</b>
14	Medical Marijuana	\$530,134	\$699,906	(\$169,772)	-24.3%	\$3,073,717	\$4,106,877	(\$1,033,160)	-25.2%
15	Retail Marijuana	\$423,800	\$521,615	(\$97,815)	-18.8%	\$1,816,399	\$1,918,663	(\$102,264)	-5.3%
16	Permitted Economic Interest (PEI) Application Fee	\$5,305	N/A	N/A	N/A	\$37,345	N/A	N/A	N/A
17	Others	\$0	N/A	N/A	N/A	\$1,800	N/A	N/A	N/A
<b>TAXES, LICENSES, AND FEES TOTALS</b>									
18	<b>Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13) <sup>4</sup></b>	<b>\$11,039,911</b>	<b>\$7,524,503</b>	<b>\$3,515,409</b>	<b>46.7%</b>	<b>\$56,555,388</b>	<b>\$40,823,040</b>	<b>\$15,732,347</b>	<b>38.5%</b>
19	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13) <sup>4</sup></b>	<b>\$18,425,864</b>	<b>\$11,290,012</b>	<b>\$7,135,853</b>	<b>63.2%</b>	<b>\$91,236,775</b>	<b>\$59,796,527</b>	<b>\$31,440,248</b>	<b>52.6%</b>

<sup>1</sup> Collections could include medical and retail marijuana sales tax revenue for previous months due to late filings or corrections.

<sup>2</sup> 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.

<sup>3</sup> HB15-1367 changed the fund type from the Marijuana Tax Cash Fund to the Public School Fund.

<sup>4</sup> May not sum to total due to rounding.

Source: Colorado Department of Revenue

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