

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

Line		December 2016 Remitted	December 2015 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$2,980,227	\$2,261,503	\$718,724	31.8%	\$19,976,209	\$15,088,833	\$4,887,376	32.4%
2	Medical Marijuana	\$949,280	\$830,044	\$119,237	14.4%	\$6,360,709	\$6,048,868	\$311,841	5.2%
3	Retail Marijuana	\$2,030,946	\$1,431,459	\$599,487	41.9%	\$13,615,501	\$9,039,965	\$4,575,536	50.6%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$7,252,646	\$5,258,248	\$1,994,398	37.9%	\$48,123,557	\$31,467,958	\$16,655,599	52.9%
5	Local Government Distribution (15% of Total)	\$1,058,889	\$740,305	\$318,584	43.0%	\$7,170,101	\$4,617,436	\$2,552,665	55.3%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$6,000,632	\$4,195,079	\$1,805,553	43.0%	\$40,630,776	\$26,165,250	\$14,465,526	55.3%
7	Collections Not Yet Allocated <sup>2</sup>	\$193,125	\$322,864	N/A	N/A	\$322,680	\$685,272	N/A	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$6,131,564	\$3,048,539	\$3,083,025	101.1%	\$34,572,185	\$17,782,487	\$16,789,698	94.4%
9	Public School Capital Construction Assistance Fund Transfer	\$6,174,435	\$3,080,548	\$3,093,887	100.4%	\$34,724,443	\$17,437,848	\$17,286,595	99.1%
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>	(\$42,871)	(\$32,009)	N/A	N/A	(\$152,258)	\$344,639	N/A	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$16,364,437</b>	<b>\$10,568,290</b>	<b>\$5,796,147</b>	<b>54.8%</b>	<b>\$102,671,951</b>	<b>\$64,339,277</b>	<b>\$38,332,674</b>	<b>59.6%</b>
<b>LICENSES AND FEES</b>									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)	\$1,330,517	\$1,663,120	(\$332,603)	-20.0%	\$6,259,778	\$7,688,659	(\$1,428,882)	-18.6%
14	Medical Marijuana	\$551,719	\$745,020	(\$193,300)	-25.9%	\$3,625,436	\$4,851,896	(\$1,226,460)	-25.3%
15	Retail Marijuana	\$758,500	\$918,100	(\$159,600)	-17.4%	\$2,574,899	\$2,836,763	(\$261,864)	-9.2%
16	Permitted Economic Interest (PEI) Application Fee	\$19,397	N/A	N/A	N/A	\$56,742	N/A	N/A	N/A
17	Others	\$900	N/A	N/A	N/A	\$2,700	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>\$10,311,376</b>	<b>\$8,119,702</b>	<b>\$2,191,674</b>	<b>27.0%</b>	<b>\$66,866,763</b>	<b>\$48,942,742</b>	<b>\$17,924,021</b>	<b>36.6%</b>
19	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13) <sup>4</sup></b>	<b>\$17,694,953</b>	<b>\$12,231,410</b>	<b>\$5,463,544</b>	<b>44.7%</b>	<b>\$108,931,728</b>	<b>\$72,027,937</b>	<b>\$36,903,792</b>	<b>51.2%</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

Prepared by: Office of Research and Analysis, dor\_ora@state.co.us