

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
Tax Revenue Remitted in January 2017 for Sales Primarily Made in December 2016 ¹

Line		January 2017 Remitted	January 2016 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$3,217,201	\$2,841,308	\$375,893	13.2%	\$23,193,410	\$17,930,141	\$5,263,269	29.4%
2	Medical Marijuana	\$914,206	\$1,097,227	(\$183,021)	-16.7%	\$7,274,915	\$7,146,095	\$128,820	1.8%
3	Retail Marijuana	\$2,302,994	\$1,744,081	\$558,914	32.0%	\$15,918,495	\$10,784,045	\$5,134,449	47.6%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$7,746,575	\$5,438,522	\$2,308,053	42.4%	\$55,870,132	\$36,906,479	\$18,963,653	51.4%
5	Local Government Distribution (15% of Total)	\$1,207,325	\$936,682	\$270,643	28.9%	\$8,377,426	\$5,554,118	\$2,823,308	50.8%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$6,841,538	\$5,307,892	\$1,533,647	28.9%	\$47,472,315	\$31,473,142	\$15,999,173	50.8%
7	Collections Not Yet Allocated ²	(\$302,289)	(\$806,052)	N/A	N/A	\$20,391	(\$120,781)	N/A	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$6,174,352	\$3,608,488	\$2,565,864	71.1%	\$40,746,537	\$21,390,975	\$19,355,562	90.5%
9	Public School Capital Construction Assistance Fund Transfer	\$5,275,557	\$3,930,162	\$1,345,395	34.2%	\$40,000,000	\$21,368,010	\$18,631,990	87.2%
10	Public School Fund ³	\$788,750	\$0	\$788,750	0.0%	\$788,750	\$0	\$788,750	0.0%
11	Collections Not Yet Allocated ²	\$110,045	(\$321,674)	N/A	N/A	(\$42,213)	\$22,965	N/A	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$17,138,128	\$11,888,317	\$5,249,810	44.2%	\$119,810,079	\$76,227,595	\$43,582,484	57.2%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)	\$1,026,660	\$1,359,117	(\$332,457)	-24.5%	\$7,286,437	\$9,047,776	(\$1,761,339)	-19.5%
14	Medical Marijuana	\$562,557	\$867,744	(\$305,187)	-35.2%	\$4,187,993	\$5,719,640	(\$1,531,647)	-26.8%
15	Retail Marijuana	\$443,720	\$491,373	(\$47,653)	-9.7%	\$3,018,619	\$3,328,136	(\$309,517)	-9.3%
16	Permitted Economic Interest (PEI) Application Fee	\$10,383	N/A	N/A	N/A	\$67,125	N/A	N/A	N/A
17	Others	\$10,000	N/A	N/A	N/A	\$12,700	N/A	N/A	N/A
TAXES, LICENSES, AND FEES TOTALS									
18	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13) ⁴	\$11,874,149	\$9,508,317	\$2,365,832	24.9%	\$78,740,912	\$58,451,059	\$20,289,853	34.7%
19	Total All Marijuana Taxes, Licenses, and Fees (12+13) ⁴	\$18,164,787	\$13,247,434	\$4,917,353	37.1%	\$127,096,516	\$85,275,371	\$41,821,145	49.0%

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

² 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.

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

⁴ May not sum to total due to rounding.

Source: Colorado Department of Revenue

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