

**State of Colorado**  
**Marijuana Tax and Fee Revenue Summary**  
**Tax Revenue from January 2021 <sup>1</sup>**

		January 2021 Remitted	Fiscal Year-to-Date FY 2020 - 2021 <sup>2</sup>	Calendar Year-to-Date CY 2021 <sup>3</sup>
<b>Line</b>	<b>TAXES</b>			
1	<b>State Sales Tax (2.9% rate) - Marijuana Tax Cash Fund (2+3)</b>	<b>\$1,182,812</b>	<b>\$8,763,045</b>	<b>\$1,182,812</b>
2	Medical Marijuana	\$1,025,920	\$7,794,090	\$1,025,920
3	Retail Marijuana <sup>4</sup>	\$156,892	\$968,955	\$156,892
4	<b>State Retail Marijuana Sales Tax (15% rate) (5+6+10)</b>	<b>\$22,535,988</b>	<b>\$171,909,811</b>	<b>\$22,535,988</b>
5	Local Government Distribution (10% of Total)	\$2,217,994	\$17,143,414	\$2,217,994
6	Total Retained by the State (90% of Total) (7+8+9)	\$19,961,182	\$154,279,615	\$19,961,182
7	Marijuana Tax Cash Fund <sup>5</sup>	\$14,342,110	\$110,849,903	\$14,342,110
8	Public School Fund <sup>5</sup>	\$2,513,113	\$19,423,803	\$2,513,113
9	General Fund <sup>5</sup>	\$3,105,960	\$24,005,908	\$3,105,960
10	Collections Not Yet Allocated <sup>6</sup>	\$356,811	\$486,783	\$356,811
11	<b>State Retail Marijuana Excise Tax (15% rate) (12+13+14)</b>	<b>\$10,403,821</b>	<b>\$67,822,152</b>	<b>\$10,403,821</b>
12	Public School Capital Construction Assistance Fund <sup>7</sup>	\$0	\$40,000,000	\$0
13	Public School Fund <sup>7</sup>	\$10,499,701	\$27,188,434	\$10,499,701
14	Collections Not Yet Allocated <sup>6</sup>	(\$95,880)	\$633,718	(\$95,880)
15	<b>Total Marijuana Taxes <sup>8</sup> (1+4+11)</b>	<b>\$34,122,621</b>	<b>\$248,495,008</b>	<b>\$34,122,621</b>
	<b>FEES</b>			
16	<b>Total License and Application Fees - Marijuana Tax Cash Fund</b>	<b>\$858,325</b>	<b>\$6,787,859</b>	<b>\$12,452,445</b>
	<b>TOTAL TAXES AND FEES</b>			
17	<b>Total Marijuana Taxes and Fees <sup>8</sup> (15+16)</b>	<b>\$34,980,946</b>	<b>\$255,282,867</b>	<b>\$46,575,067</b>

Source: Revenue collected monthly as posted in the Colorado state accounting system

<sup>1</sup> Tax remitted includes marijuana tax, license, and fee revenue received as well as penalties and other adjustments in a given month.

<sup>2</sup> The fiscal year is July 1 through June 30.

<sup>3</sup> The calendar year is January 1 through December 31.

<sup>4</sup> Per §39-26-729, C.R.S., retail marijuana, retail marijuana products, and retail marijuana concentrates are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) sold in retail marijuana stores are still subject to the 2.9% state sales tax.

<sup>5</sup> Per §39-28.8-203, C.R.S., the state share of the retail marijuana sales tax filed in the fiscal year is divided in the following way: 71.85% to the marijuana tax cash fund, 12.59% to state public school fund, and 15.56% to the general fund.

<sup>6</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>7</sup> Per §39-28.8-305, C.R.S. for fiscal year 2020 - 2021 only (HB 20-1418), the first \$40 million is transferred to the public school capital construction assistance fund and any remaining money is transferred to the public school fund. For subsequent fiscal years, all of the retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund. If there were any remaining money it would be transferred to the public school fund.

<sup>8</sup> May not sum to total due to rounding.

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