

State of Colorado
Marijuana Tax and Fee Revenue Summary
Tax Revenue from July 2021 ¹

		July 2021 Remitted	Fiscal Year-to-Date FY 2021 - 2022 ²	Calendar Year-to-Date CY 2021 ³
Line	TAXES			
1	State Sales Tax (2.9% rate) - Marijuana Tax Cash Fund (2+3)	\$951,766	\$951,766	\$7,956,868
2	Medical Marijuana	\$953,814	\$953,814	\$7,212,147
3	Retail Marijuana ⁴	(\$2,047)	(\$2,047)	\$744,721
4	State Retail Marijuana Sales Tax (15% rate) (5+6+10)	\$23,165,152	\$23,165,152	\$164,037,073
5	Local Government Distribution (10% of Total)	\$2,337,874	\$2,337,874	\$16,415,811
6	Total Retained by the State (90% of Total) (7+8+9)	\$21,039,236	\$21,039,236	\$147,739,395
7	Marijuana Tax Cash Fund ⁵	\$15,116,691	\$15,116,691	\$106,150,755
8	Public School Fund ⁵	\$2,648,840	\$2,648,840	\$18,600,390
9	General Fund ⁵	\$3,273,705	\$3,273,705	\$22,988,250
10	Collections Not Yet Allocated ⁶	(\$211,959)	(\$211,959)	(\$118,134)
11	State Retail Marijuana Excise Tax (15% rate) (12+13+14)	\$9,867,846	\$9,867,846	\$72,787,794
12	Public School Capital Construction Assistance Fund ⁷	\$9,849,045	\$9,849,045	\$9,849,045
13	Public School Fund ⁷	\$0	\$0	\$63,657,918
14	Collections Not Yet Allocated ⁶	\$18,801	\$18,801	(\$719,169)
15	Total Marijuana Taxes ⁸ (1+4+11)	\$33,984,763	\$33,984,763	\$244,781,734
	FEES			
16	Total License and Application Fees - Marijuana Tax Cash Fund	\$966,159	\$966,159	\$18,799,426
	TOTAL TAXES AND FEES			
17	Total Marijuana Taxes and Fees ⁸ (15+16)	\$34,950,923	\$34,950,923	\$263,581,159

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

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

² The fiscal year is July 1 through June 30.

³ The calendar year is January 1 through December 31.

⁴ 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.

⁵ 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.

⁶ 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.

⁷ Per §39-28.8-305, C.R.S. 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.

⁸ May not sum to total due to rounding.

Prepared by: Office of Research and Analysis, Colorado Department of Revenue | dor_ora@state.co.us

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