

**Colorado Department of Revenue
Marijuana Tax and Fee Revenue Report ¹
February 2014 to Date**

Revenue Month	Revenue Year	State Sales Tax 2.9%			Retail Marijuana Sales Tax (RMS) ²					Retail Marijuana Excise Tax (RME) 15%			Total Taxes L=A+D+I	License & Other Fees Total ⁶ M	Total Taxes & Fees N=L+M
		State Sales Tax Total A=B+C	Medical Marijuana ³ B	Retail Marijuana ^{3, 4} C	RMS Tax Total ⁵ D=E+F+G+H	RMS Local Government Distribution E	RMS Marijuana Tax Cash Fund F	RMS Public School Fund G	RMS General Fund H	RME Tax Total ⁵ I=J+K	RME Public School Capital Construction Assistance Fund J	RME Public School Fund K			
Calculation		A=B+C	B	C	D=E+F+G+H	E	F	G	H	I=J+K	J	K	L=A+D+I	M	N=L+M
2	2023	\$668,583	\$578,296	\$90,287	\$18,761,526	\$1,877,231	\$12,139,109	\$2,127,089	\$2,628,873	\$4,609,452	\$4,449,405	\$0	\$24,039,560	\$713,130	\$24,752,691
3	2023	\$563,507	\$444,417	\$119,090	\$16,735,449	\$1,674,078	\$10,825,430	\$1,896,899	\$2,344,380	\$4,693,889	\$4,753,634	\$0	\$21,992,844	\$1,108,192	\$23,101,036
4	2023	\$582,003	\$459,036	\$122,967	\$18,633,442	\$1,861,331	\$12,036,305	\$2,109,076	\$2,606,610	\$5,107,633	\$5,089,910	\$0	\$24,323,079	\$805,142	\$25,128,221
5	2023	\$587,462	\$456,596	\$130,865	\$17,125,816	\$1,710,835	\$11,063,128	\$1,938,550	\$2,395,856	\$4,252,416	\$4,267,835	\$0	\$21,965,694	\$991,216	\$22,956,910
6	2023	\$493,297	\$381,724	\$111,574	\$16,654,257	\$1,639,849	\$10,604,075	\$1,858,111	\$2,296,443	\$4,009,963	\$3,827,989	\$0	\$21,157,517	\$966,702	\$22,124,218
7	2023	\$517,525	\$425,000	\$92,526	\$17,960,538	\$1,778,553	\$11,500,209	\$2,015,137	\$2,490,511	\$3,921,851	\$4,189,493	\$0	\$22,399,914	\$843,850	\$23,243,765

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 Retail marijuana sales tax on the sale of retail marijuana and marijuana products increased from 10% to 15% beginning July 1, 2017. The first revenue month that reflects the 15% rate is August 2017.

³ State sales tax revenue from medical marijuana and retail marijuana is distributed to the Marijuana Tax Cash Fund.

⁴ Retail marijuana, retail marijuana products, and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax. The first revenue month that reflects this exemption is August 2017.

⁵ Total includes collections not yet allocated which are receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return.

⁶ Revenue from license fees and other fees is distributed to the Marijuana Cash Fund.

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