

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**Tax Revenue Remitted in February 2017 for Sales Primarily Made in January 2017 <sup>1</sup>**

Line		February 2017 Remitted	February 2016 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	<b>Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)</b>	<b>\$3,056,541</b>	<b>\$2,482,086</b>	<b>\$574,455</b>	<b>23.1%</b>	<b>\$26,249,951</b>	<b>\$20,412,227</b>	<b>\$5,837,724</b>	<b>28.6%</b>
2	Medical Marijuana	\$872,813	\$897,973	(\$25,160)	-2.8%	\$8,147,728	\$8,044,068	\$103,660	1.3%
3	Retail Marijuana	\$2,183,728	\$1,584,113	\$599,616	37.9%	\$18,102,223	\$12,368,158	\$5,734,065	46.4%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	<b>\$8,186,608</b>	<b>\$5,213,363</b>	<b>\$2,973,245</b>	<b>57.0%</b>	<b>\$64,056,740</b>	<b>\$42,119,843</b>	<b>\$21,936,898</b>	<b>52.1%</b>
5	Local Government Distribution (15% of Total)	\$1,232,199	\$778,816	\$453,383	58.2%	\$9,609,624	\$6,332,934	\$3,276,691	51.7%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$6,982,488	\$4,413,310	\$2,569,177	58.2%	\$54,454,802	\$35,886,452	\$18,568,350	51.7%
7	Collections Not Yet Allocated <sup>2</sup>	(\$28,078)	\$21,237	N/A	N/A	(\$7,686)	(\$99,543)	\$91,857	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	<b>\$5,503,295</b>	<b>\$3,671,875</b>	<b>\$1,831,419</b>	<b>49.9%</b>	<b>\$46,249,831</b>	<b>\$25,062,850</b>	<b>\$21,186,981</b>	<b>84.5%</b>
9	Public School Capital Construction Assistance Fund Transfer	\$0	\$3,682,750	(\$3,682,750)	-100.0%	\$40,000,000	\$25,050,760	\$14,949,240	59.7%
10	Public School Fund <sup>3</sup>	\$5,628,748	\$0	\$5,628,748	0.0%	\$6,417,498	\$0	\$6,417,498	0.0%
11	Collections Not Yet Allocated <sup>2</sup>	(\$125,454)	(\$10,874)	N/A	N/A	(\$167,667)	\$12,090	(\$179,757)	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$16,746,444</b>	<b>\$11,367,325</b>	<b>\$5,379,119</b>	<b>47.3%</b>	<b>\$136,556,522</b>	<b>\$87,594,919</b>	<b>\$48,961,603</b>	<b>55.9%</b>
<b>LICENSES AND FEES</b>									
13	<b>License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)</b>	<b>\$977,414</b>	<b>\$1,099,292</b>	<b>(\$121,878)</b>	<b>-11.1%</b>	<b>\$8,263,851</b>	<b>\$10,147,069</b>	<b>(\$1,883,217)</b>	<b>-18.6%</b>
14	Medical Marijuana	\$538,233	\$716,819	(\$178,586)	-24.9%	\$4,726,226	\$6,436,459	(\$1,710,233)	-26.6%
15	Retail Marijuana	\$348,999	\$382,120	(\$33,121)	-8.7%	\$3,367,618	\$3,710,256	(\$342,639)	-9.2%
16	Permitted Economic Interest (PEI) Application Fee	\$5,183	\$354	\$4,829	1365.5%	\$72,308	\$354	\$71,954	20346.2%
17	Others	\$85,000	N/A	N/A	N/A	\$97,700	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>\$16,645,191</b>	<b>\$7,994,688</b>	<b>\$8,650,502</b>	<b>108.2%</b>	<b>\$95,386,103</b>	<b>\$66,445,747</b>	<b>\$28,940,355</b>	<b>43.6%</b>
19	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13) <sup>4</sup></b>	<b>\$17,723,858</b>	<b>\$12,466,617</b>	<b>\$5,257,241</b>	<b>42.2%</b>	<b>\$144,820,374</b>	<b>\$97,741,988</b>	<b>\$47,078,386</b>	<b>48.2%</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

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