

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**Tax Revenue from September 2016**

| Line                                    |  | September 2016 | September 2015 | Change       |          | Year-to-Date  | Year-to-Date  | Change        |         |
|---|--|----------------|----------------|--------------|----------|---------------|---------------|---------------|---------|
|   |  | Remitted       | Remitted       | \$           | %        | FY2016-17     | FY2015-16     | \$            | %       |
| <b>TAXES</b>                            |  |                |                |              |          |               |               |               |         |
| 1                                       | <b>Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)</b>                 | \$ 3,535,768   | \$ 2,821,102   | \$ 714,666   | 25.3%    | \$ 10,106,747 | \$ 7,914,769  | \$ 2,191,979  | 27.7%   |
| 2                                       | Medical Marijuana  | 1,160,762      | 1,161,129      | (367)        | 0.0%     | 3,318,358     | 3,265,753     | 52,605        | 1.6%    |
| 3                                       | Retail Marijuana   | 2,375,006      | 1,659,972      | 715,034      | 43.1%    | 6,788,390     | 4,649,016     | 2,139,374     | 46.0%   |
| 4                                       | <b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>                                   | \$ 8,492,129   | \$ 5,813,123   | \$ 2,679,006 | 46.1%    | \$ 24,170,016 | \$ 16,047,287 | \$ 8,122,729  | 50.6%   |
| 5                                       | Local Government Distribution (15% of Total)   | 1,277,189      | 871,601        | 405,588      | 46.5%    | 3,628,375     | 2,384,174     | 1,244,202     | 52.2%   |
| 6                                       | Marijuana Tax Cash Fund Transfer (85% of Total)  | 7,237,444      | 4,939,404      | 2,298,041    | 46.5%    | 20,560,889    | 13,510,577    | 7,050,312     | 52.2%   |
| 7                                       | Collections Not Yet Allocated*   | (22,505)       | 2,118          | (24,622)     | -1162.7% | (19,249)      | 152,536       | (171,785)     | -112.6% |
| 8                                       | <b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>                                | \$ 6,233,494   | \$ 3,328,898   | \$ 2,904,596 | 87.3%    | \$ 16,323,589 | \$ 9,332,411  | \$ 6,991,177  | 74.9%   |
| 9                                       | Public School Capital Construction Assistance Fund Transfer                            | 6,257,954      | 3,330,002      | 2,927,953    | 87.9%    | 16,483,493    | 9,344,146     | 7,139,347     | 76.4%   |
| 10                                      | Public School Fund *   |                |                |              | N/A      |               |               |               | N/A     |
| 11                                      | Collections Not Yet Allocated **   | (24,460)       | (1,104)        | (23,357)     | 2116.6%  | (159,904)     | (11,735)      | (148,170)     | 1262.7% |
| 12                                      | <b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>                         | \$ 18,261,391  | \$ 11,963,123  | \$ 6,298,268 | 52.6%    | \$ 50,600,351 | \$ 33,294,467 | \$ 17,305,885 | 52.0%   |
| <b>LICENSES AND FEES</b>                |  |                |                |              |          |               |               |               |         |
| 13                                      | <b>License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16)</b> | \$ 884,601     | \$ 1,218,635   | \$ (334,035) | -27.4%   | \$ 2,943,638  | \$ 3,555,313  | \$ (611,675)  | -17.2%  |
| 14                                      | Medical Marijuana  | 545,855        | 817,405        | (271,550)    | -33.2%   | 1,951,326     | 2,545,960     | (594,634)     | -23.4%  |
| 15                                      | Retail Marijuana   | 332,670        | 401,230        | (68,560)     | -17.1%   | 966,210       | 1,009,353     | (43,143)      | -4.3%   |
| 16                                      | Permitted Economic Interest (PEI) Application Fee                                      | 6,076          | N/A            | N/A          | N/A      | 24,302        | N/A           | N/A           | N/A     |
| 17                                      | Others   |                | N/A            | N/A          | N/A      | 1,800         | 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+13) ***</b>                | \$ 11,657,813  | \$ 8,979,141   | \$ 2,678,672 | 29.8%    | \$ 33,611,274 | \$ 24,980,658 | \$ 8,630,616  | 34.5%   |
| 19                                      | <b>Total All Marijuana Taxes, Licenses, and Fees (12+13) ***</b>                       | \$ 19,145,992  | \$ 13,181,758  | \$ 5,964,234 | 45.2%    | \$ 53,543,989 | \$ 36,849,779 | \$ 16,694,210 | 45.3%   |

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

\*\* 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.

\*\*\* May not sum to total due to rounding.

Source: Colorado Department of Revenue

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