

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

Line		October 2016 Remitted	October 2015 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>\$3,584,480</b>	<b>\$2,656,088</b>	<b>\$928,392</b>	<b>35.0%</b>	<b>\$13,691,227</b>	<b>\$10,570,856</b>	<b>\$3,120,371</b>	<b>29.5%</b>
2	Medical Marijuana	\$1,110,073	\$1,073,428	\$36,644	3.4%	\$4,428,430	\$4,339,181	\$89,249	2.1%
3	Retail Marijuana	\$2,474,407	\$1,582,659	\$891,748	56.3%	\$9,262,797	\$6,231,675	\$3,031,121	48.6%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	<b>\$8,584,952</b>	<b>\$4,955,077</b>	<b>\$3,629,875</b>	<b>73.3%</b>	<b>\$32,754,968</b>	<b>\$21,002,364</b>	<b>\$11,752,603</b>	<b>56.0%</b>
5	Local Government Distribution (15% of Total)	\$1,287,094	\$778,874	\$508,220	65.3%	\$4,915,469	\$3,163,048	\$1,752,422	55.4%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$7,293,338	\$4,413,086	\$2,880,252	65.3%	\$27,854,227	\$17,923,663	\$9,930,564	55.4%
7	Collections Not Yet Allocated <sup>1</sup>	\$4,520	(\$236,882)	N/A	N/A	(\$14,729)	(\$84,346)	N/A	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	<b>\$6,071,105</b>	<b>\$2,796,865</b>	<b>\$3,274,241</b>	<b>117.1%</b>	<b>\$22,394,694</b>	<b>\$12,129,276</b>	<b>\$10,265,418</b>	<b>84.6%</b>
9	Public School Capital Construction Assistance Fund Transfer	\$6,043,651	\$2,780,595	\$3,263,057	117.4%	\$22,527,144	\$12,124,741	\$10,402,403	85.8%
10	Public School Fund <sup>2</sup>	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
11	Collections Not Yet Allocated <sup>1</sup>	\$27,454	\$16,270	N/A	N/A	(\$132,450)	\$4,535	N/A	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$18,240,537</b>	<b>\$10,408,030</b>	<b>\$7,832,507</b>	<b>75.3%</b>	<b>\$68,840,888</b>	<b>\$43,702,496</b>	<b>\$25,138,392</b>	<b>57.5%</b>
<b>LICENSES AND FEES</b>									
13	<b>License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)</b>	<b>\$1,026,385</b>	<b>\$1,248,706</b>	<b>(\$222,322)</b>	<b>-17.8%</b>	<b>\$3,970,022</b>	<b>\$4,804,019</b>	<b>(\$833,996)</b>	<b>-17.4%</b>
14	Medical Marijuana	\$592,258	\$861,011	(\$268,753)	-31.2%	\$2,543,583	\$3,406,971	(\$863,387)	-25.3%
15	Retail Marijuana	\$426,389	\$387,695	\$38,694	10.0%	\$1,392,599	\$1,397,048	(\$4,449)	-0.3%
16	Permitted Economic Interest (PEI) Application Fee	\$7,738	N/A	N/A	N/A	\$32,040	N/A	N/A	N/A
17	Others	\$0	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) <sup>3</sup></b>	<b>\$11,904,202</b>	<b>\$8,317,880</b>	<b>\$3,586,322</b>	<b>43.1%</b>	<b>\$45,515,476</b>	<b>\$33,298,538</b>	<b>\$12,216,938</b>	<b>36.7%</b>
19	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13) <sup>3</sup></b>	<b>\$19,266,922</b>	<b>\$11,656,736</b>	<b>\$7,610,186</b>	<b>65.3%</b>	<b>\$72,810,911</b>	<b>\$48,506,515</b>	<b>\$24,304,395</b>	<b>50.1%</b>

<sup>1</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>2</sup> HB15-1367 changed the fund type from the Marijuana Tax Cash Fund to the Public School Fund.

<sup>3</sup> May not sum to total due to rounding.

Source: Colorado Department of Revenue

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