

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
Tax Revenue from December 2016 ¹

Line		December 2016 Remitted	December 2015 Remitted	Change		Year-to-Date FY2016-17	Year-to-Date FY2015-16	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$2,980,227	\$2,261,503	\$718,724	31.8%	\$19,976,209	\$15,088,833	\$4,887,376	32.4%
2	Medical Marijuana	\$949,280	\$830,044	\$119,237	14.4%	\$6,360,709	\$6,048,868	\$311,841	5.2%
3	Retail Marijuana	\$2,030,946	\$1,431,459	\$599,487	41.9%	\$13,615,501	\$9,039,965	\$4,575,536	50.6%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$7,252,646	\$5,258,248	\$1,994,398	37.9%	\$48,123,557	\$31,467,958	\$16,655,599	52.9%
5	Local Government Distribution (15% of Total)	\$1,058,889	\$740,305	\$318,584	43.0%	\$7,170,101	\$4,617,436	\$2,552,665	55.3%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	\$6,000,632	\$4,195,079	\$1,805,553	43.0%	\$40,630,776	\$26,165,250	\$14,465,526	55.3%
7	Collections Not Yet Allocated ²	\$193,125	\$322,864	N/A	N/A	\$322,680	\$685,272	N/A	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$6,131,564	\$3,048,539	\$3,083,025	101.1%	\$34,572,185	\$17,782,487	\$16,789,698	94.4%
9	Public School Capital Construction Assistance Fund Transfer	\$6,174,435	\$3,080,548	\$3,093,887	100.4%	\$34,724,443	\$17,437,848	\$17,286,595	99.1%
10	Public School Fund ³	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
11	Collections Not Yet Allocated ²	(\$42,871)	(\$32,009)	N/A	N/A	(\$152,258)	\$344,639	N/A	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$16,364,437	\$10,568,290	\$5,796,147	54.8%	\$102,671,951	\$64,339,277	\$38,332,674	59.6%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15+16+17)	\$1,330,517	\$1,663,120	(\$332,603)	-20.0%	\$6,259,778	\$7,688,659	(\$1,428,882)	-18.6%
14	Medical Marijuana	\$551,719	\$745,020	(\$193,300)	-25.9%	\$3,625,436	\$4,851,896	(\$1,226,460)	-25.3%
15	Retail Marijuana	\$758,500	\$918,100	(\$159,600)	-17.4%	\$2,574,899	\$2,836,763	(\$261,864)	-9.2%
16	Permitted Economic Interest (PEI) Application Fee	\$19,397	N/A	N/A	N/A	\$56,742	N/A	N/A	N/A
17	Others	\$900	N/A	N/A	N/A	\$2,700	N/A	N/A	N/A
TAXES, LICENSES, AND FEES TOTALS									
18	Total Marijuana Tax and License Cash Fund Transfers (1+6+13) ⁴	\$10,311,376	\$8,119,702	\$2,191,674	27.0%	\$66,866,763	\$48,942,742	\$17,924,021	36.6%
19	Total All Marijuana Taxes, Licenses, and Fees (12+13) ⁴	\$17,694,953	\$12,231,410	\$5,463,544	44.7%	\$108,931,728	\$72,027,937	\$36,903,792	51.2%

¹ Collections could include medical and retail marijuana sales tax revenue for previous months due to late filings or corrections.

² 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.

³ HB15-1367 changed the fund type from the Marijuana Tax Cash Fund to the Public School Fund.

⁴ May not sum to total due to rounding.

Source: Colorado Department of Revenue

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