How is Marijuana Revenue Collected and Spent in the State of Colorado?

- **B.E.S.T. Public School Capital Construction Assistance Fund**
  - First $40 million
  - Over $40 million
  - (12.5% of which is credited to the Charter School Facilities Assistance Subaccount)

- **Public School Fund (K-12 Education)**

- **Marijuana Tax Cash Fund**
  - Appropriated to Various State Agencies
    - Department of Agriculture
    - Department of Education
    - Governor’s Office
    - Department of Health Care Policy and Financing
    - Department of Human Services
    - Judicial Department
    - Attorney General’s Office
    - Department of Local Affairs
    - Department of Public Health and Environment
    - Department of Public Safety
    - Department of Transportation

- **15% Excise Tax on Retail Marijuana**
- **2.9% Sales Tax on Retail Marijuana**
- **2.9% Sales Tax on Medical Marijuana**
- **10% Special Sales Tax on Retail Marijuana**
- **Stable Share (85%) of 10% Retail Sales Tax**
- **Medical and Retail Marijuana Business Fees**
- **Medical Marijuana Patient Fees**
- **Regulatory Oversight**
  - Department of Public Health and Environment
  - Health Research

- **Local Share of 10% Special Sales Tax**
  - (15% of gross tax collected, proportionate to local sales)

- **General Fund (pass-through)**
  - 85%
  - 15%

- **Marijuana Cash Fund**
  - **Medical Marijuana Program Cash Fund**
  - **Patient Registry & Oversight**
    - Department of Public Health and Environment
    - Health Research

- **Current as of April 2016**

The special sales tax will be reduced to 8% beginning July 1, 2017.