Figure 48. Distribution of Marijuana Tax Revenue Starting in FY 2017-18

- 15% Excise Tax on Retail Marijuana
  - Local Share: 10% of gross tax collected, distributed proportionately to local sales
  - 90% State Share
  - General Fund:
    - Of the 90% State share, 28.15% minus $90 million is retained in the General Fund in FY 2017-18; 15.56% is retained in FY 2018-19 and thereafter

- 15% Special Sales Tax on Retail Marijuana

- 2.9% Sales Tax on Medical Marijuana

- R.E.S.T. Public School Capital Construction Assistance Fund (12.5% of which is credited to the Childcare School Facilities Assistance Subaccount)
  - anything over $40 million

- Public School Fund (K-12 Education)
  - $30 million in FY 2017-18
  - 71.85% of the 90% State Share
  - 12.39% of the 90% State Share in FY 2018-19 and thereafter

- Marijuana Tax Cash Fund (MTCF)