



August 15, 2023

TO: Interested Persons

FROM: Emily Dohrman, Economist, 303-866-3687

SUBJECT: Marijuana Revenue in the State Budget

Summary

This memorandum answers common questions about how revenue from the marijuana industry fits into Colorado's state budget.

Colorado collected \$282.3 million from the marijuana industry in FY 2022-23 from three distinct taxes:

- a 15 percent excise tax,
- a 15 percent special sales tax, and
- the state's 2.9 percent general sales tax.

Contents

Taxes on Marijuana	1
Marijuana Tax Revenue Distribution	3
Marijuana Revenue Expenditures	5
Marijuana, Tobacco, and Alcohol Tax Comparison	7
Appendix	10

Marijuana tax revenue is distributed in statute and through the budget process each year. Sixteen state agencies, multiple local governments, and the state General Fund received marijuana tax revenue in FY 2022-23. K-12 schools received \$108.3 million for school construction and school funding, representing 37 percent of total marijuana distributions.

Additionally, local governments that license marijuana businesses may impose and collect their own taxes on marijuana products. Taxes collected at the local level are not included in this memorandum.

Taxes on Marijuana

Three distinct state taxes apply to sales of marijuana. Retail marijuana is subject to a voter-approved excise tax of 15 percent and a voter-approved special sales tax of 15 percent, in lieu of the state sales tax. As voter-approved taxes, this revenue is exempt from the state's constitutional spending limit (TABOR limit). Medical marijuana and any non-marijuana products sold by a marijuana store are subject to the state sales tax. Table 1 shows the tax that applies to each type of marijuana.



Table 1
Colorado Marijuana Taxes

	Medical Marijuana	Retail Marijuana	Non-marijuana Products Sold in Marijuana Stores
Excise Tax (15%)		✓	
Special Sales Tax (15%)		✓	
State Sales Tax (2.9%)	✓		✓

Excise tax. The 15 percent excise tax is due when retail marijuana is first transferred from a cultivator to a processor or distributor. The excise tax is applied to the wholesale price of retail marijuana.¹ For marijuana businesses that are vertically integrated, meaning that the processor, distributor, and cultivator are all the same business, the excise tax is applied to a wholesale price calculated by the Department of Revenue.

Special sales tax. The 15 percent special sales tax is paid by consumers when retail marijuana is sold. The tax applies similar to a general sales tax.²

State sales tax. Medical marijuana is not subject to the excise tax or the special sales tax, only the state’s standard 2.9 percent general sales tax. Non-marijuana products sold by marijuana retailers is also subject to the general sales tax. Sales tax revenue is subject to the TABOR limit.³

Tax revenue. Marijuana tax revenue grew consistently for the first eight years of legalization, peaking at \$425.2 million FY 2020-21. Revenue fell for the first time in FY 2021-22, declining by 13.9 percent and by another 22.6 percent in FY 2022-23. Annual marijuana tax revenue collections are shown in Figure 1.

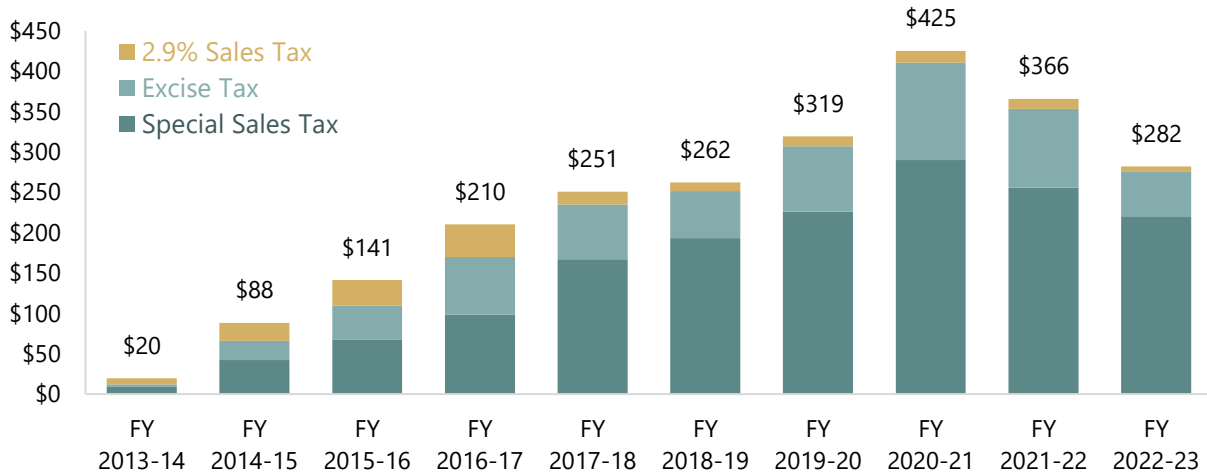
¹ Section 39-28.8-302

² Section 39-28.8-202

³ Colo. Const. art. X, § 20 (7).



Figure 1
Marijuana Tax Revenue
Dollars in Millions



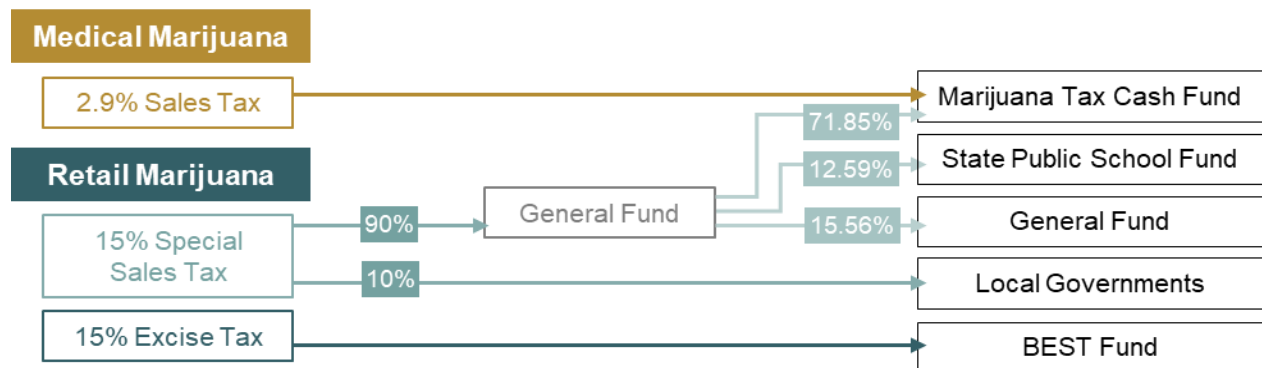
Source: Colorado Department of Revenue.

In addition to the taxes described above, there are also licensing fees, operating fees, and fines that are collected from the marijuana industry. These are a minor source of revenue relative to the sales and excise taxes that are largely dedicated to regulating the marijuana industry, and are not addressed in this memorandum.

Marijuana Tax Revenue Distribution

Marijuana tax revenue is distributed to three state cash funds, the General Fund, and local governments that allow the sale of retail marijuana. The distribution of marijuana tax revenue is illustrated in Figure 2.

Figure 2
Distribution Formula for Marijuana Tax Revenue



Source: Article 28.8 of Title 39, C.R.S.



Sales tax on medical marijuana and other products sold in marijuana stores. State sales tax revenue on medical marijuana is deposited in the Marijuana Tax Cash Fund (MTCF).⁴ The 2.9 percent sales tax is collected on medical marijuana and on merchandise and non-marijuana products sold in retail marijuana stores.

Special sales tax on retail marijuana. Revenue from the 15 percent special sales tax is shared between the state (90 percent) and local governments (10 percent). The state share is deposited into the General Fund, and then distributed as follows:

- 71.85 percent is deposited into the Marijuana Tax Cash Fund;
- 12.59 percent is deposited into the State Public School Fund; and
- 15.56 percent remains in the General Fund.⁵

Local governments that permit sales of retail marijuana receive 10 percent of special sales tax revenue. Revenue is distributed to cities and counties in proportion to the geographic location of retail marijuana sales.⁶

Excise tax on retail marijuana. Beginning in FY 2021-22, all revenue from the 15 percent excise tax is deposited into the Public School Capital Construction Assistance Fund, commonly known as the fund used for the Building Excellent Schools Today (BEST) program, or the “BEST Fund.”⁷ The first \$40 million of excise tax revenue each year is constitutionally dedicated to school construction.⁸

FY 2022-23 distributions. The state collected \$282.3 million from marijuana in FY 2022-23. The amount of revenue distributed to each fund is shown in Figure 3.

⁴ Section 39-28.8-501 (1), C.R.S.

⁵ Section 39-28.8-203 (1)(b)(I.5), C.R.S.

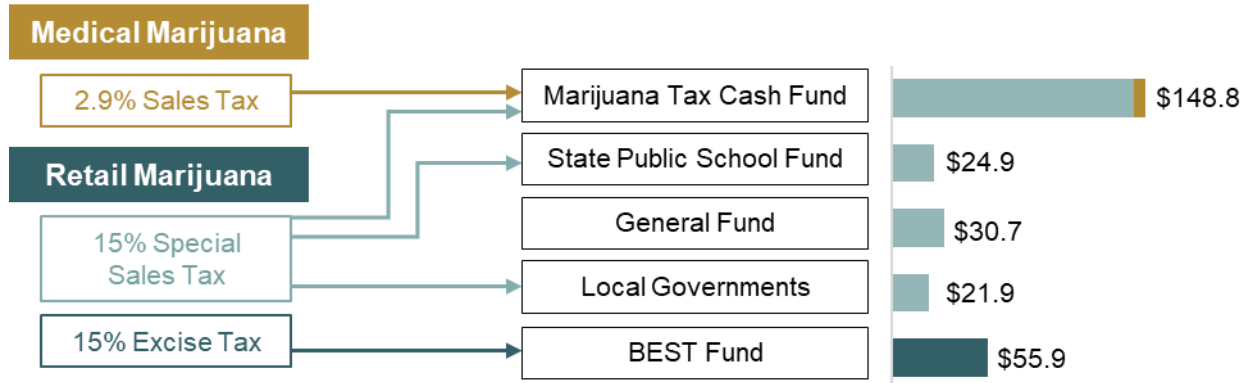
⁶ Section 39-28.8-203 (1)(a)(I), C.R.S.

⁷ Section 39-28.8-305 (1)(a)(III), C.R.S.

⁸ Colo. Const. art. XVIII, §16 (5)(d)



Figure 3
FY 2022-23 Estimated Distribution of Marijuana Tax Revenue
Dollars in Millions



Sources: Colorado Department of Revenue and Legislative Council Staff calculations.

Marijuana Revenue Expenditures

As discussed in the previous section, marijuana revenue is distributed to three different cash funds, the General Fund, and to local governments. The uses of these funds are described in more detail below.

Marijuana Tax Cash Fund. The General Assembly annually appropriates money from the Marijuana Tax Cash Fund. Appropriations are limited to specific uses, including regulation of marijuana, marijuana education, behavioral health services, and law enforcement.⁹ The General Assembly is required to maintain a reserve of 15 percent of expenditures from the fund, which must be in addition to any amounts designated as part of the TABOR emergency reserve.¹⁰

For FY 2023-24, the General Assembly allocated \$176.2 million to 16 different agencies. Appropriations and transfers from the MTCF for FY 2020-21 through FY 2023-24 are shown in Table 1 in the appendix.

General Fund. A portion of special sales tax revenue is retained in the state General Fund. This portion of marijuana revenue is not dedicated for a specific purpose. The General Fund is used to fund most general government functions of the state, and annually appropriated by the General Assembly.

State Public School Fund. The State Public School Fund is used for a portion of the state share of school finance (2.2 percent as of FY 2022-23) and for other education-related programs and functions. In addition to marijuana tax revenue, the SPSF receives interest earnings on the

⁹ Section 39-28.8-501 (2)(b), C.R.S.

¹⁰ Section 39-28.8-501 (5), C.R.S.



balance of the Public School Fund (the “Permanent Fund”), federal mineral leasing revenue, and rent and royalties from state school lands.

Local governments. Of the revenue collected from the special sales tax, 10 percent is distributed to counties and municipalities. Revenue is distributed in proportion to the amount of special sales tax revenue collected in each area. Municipalities receive funding based on the percentage of revenue that was collected in each municipality, while counties receive funding based on how much revenue was collected only in the unincorporated areas of the county. Local governments are not limited in how they spend these funds.

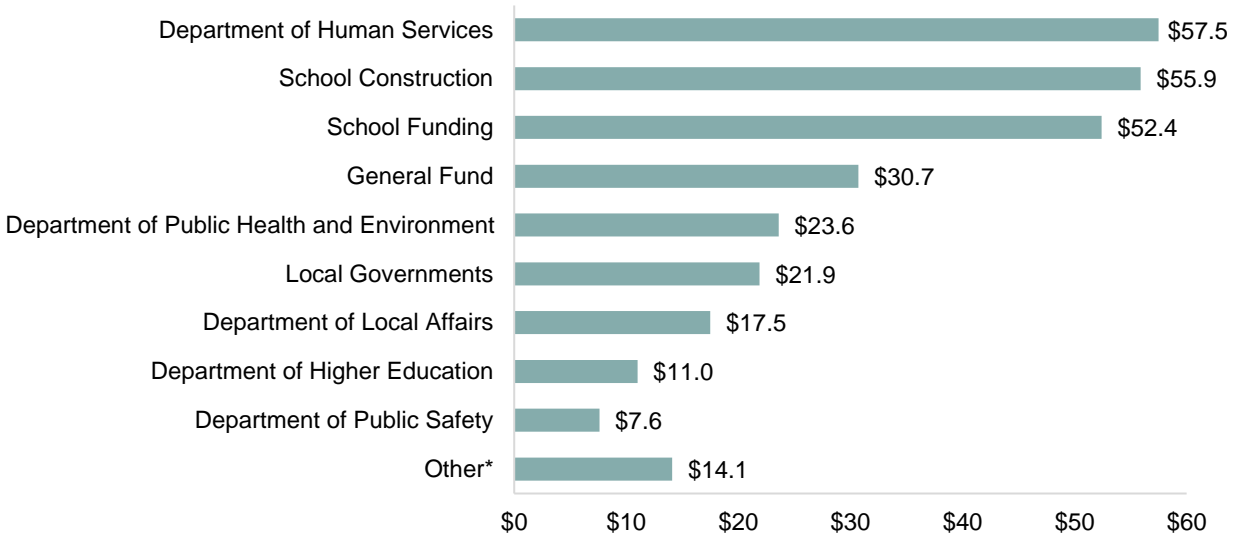
BEST Fund. The legislature adopted the Building Excellent Schools Today (BEST) Act¹¹ in 2008 to provide competitive grants to public schools for construction projects, with priority given to projects that address health, safety, and security concerns. Grants are available to all public school districts, charter schools, institute charter schools, boards of cooperative educational services, and the Colorado School for the Deaf and the Blind. Grants may be used for a variety of projects, including new roofs and boilers, major renovations, and occasionally the construction of new schools. The Colorado Department of Education Division of Public School Construction Assistance administers the program. Grant applications are reviewed annually and recommended for funding by the Capital Construction Assistance Board.

Total distributions. Taking into account the statutory distributions and the MCTF appropriations, K-12 education received about 37 percent of total spending from marijuana revenue for school funding and school construction. The Department of Human Services received about 20 percent for a variety of programs, including those focused on behavioral health and addiction. Figure 4 summarizes the uses of marijuana revenue in FY 2022-23. More information about program appropriations from the MTCF is shown in the appendix.

¹¹ Section 22-43.7-101, et seq., C.R.S.



Figure 4
FY 2022-23 Marijuana Tax Revenue Distributions by Use
Dollars in Millions



Source: Joint Budget Committee Appropriations Report.

* "Other" includes (in order of the amount appropriated) the Judicial Branch, Department of Agriculture, Department of Law, Department of Transportation, Department of Health Care Policy and Financing, Office of the Governor, Department of Revenue, Department of Early Childhood, Division of Criminal Justice, Department of Labor and Employment, and Department of Regulatory Agencies.

Marijuana, Tobacco, and Alcohol Tax Comparison

The tax treatment of marijuana is often compared with the tax treatment of tobacco and alcohol. Alcohol, cigarettes, tobacco products, and nicotine products are each subject to excise taxes as well as the state's 2.9 percent sales tax. The tax rates on each of the products are shown in Table 2.

Table 2
Tax Rates on Marijuana, Alcohol, and Tobacco Products in 2023

Product	Excise Tax	Sales Tax
Marijuana	15%	15%
Alcohol	Varies based on type	2.9%
Cigarettes*	\$1.94 per pack	2.9%
Tobacco Products*	50%	2.9%
Nicotine Products*	50%	2.9%

* Tax rates on these products are scheduled to increase in future years, and will depend on the outcome of Proposition II, a statewide ballot measure on the November 2023 ballot.



Alcohol. Colorado’s liquor tax was enacted in 1933, when the state first permitted the production and sale of alcoholic beverages following Prohibition. The liquor tax is an excise tax levied on the sale of beer, wine, or spirits according to the quantity sold. Revenue from the liquor tax is subject to the TABOR spending limit. Excise tax rates vary based on the type of alcohol, ranging from 8¢ per gallon on beer and hard cider to 60.26¢ per liter on spirits.¹²

Cigarettes. The cigarette tax is levied on the sale of cigarettes by wholesalers and is assessed at a fixed amount on each single cigarette sold. The cigarette tax has three components. The first, enacted in 1964, is a statutory tax of 1¢ per cigarette. In 2004, voters approved a constitutional tax of 3.2¢ per cigarette with the passage of Amendment 35.¹³ In 2020, voters passed Proposition EE, approving an increase in the statutory tax to 6.5¢ per cigarette.¹⁴ The Proposition EE tax is scheduled to increase in future years. Only the initial statutory tax is subject to the TABOR limit. In practice, the three taxes are collected as a single tax of \$1.94 per pack of 20 cigarettes.

Tobacco products. The state excise tax on tobacco products applies to tobacco products including cigars, pipe tobacco, chewing tobacco, and snuff, but does not apply to cigarettes. The tax was enacted in 1986, and, similar to the cigarette tax, was expanded in 2004 and again in 2020. The total tax on tobacco products is 50 percent of the manufacturer’s list price, made up of the original 20 percent statutory tax, the 20 percent constitutional tax approved in 2004, and the ten percent statutory tax increase approved in Proposition EE in 2020. The Proposition EE tax is scheduled to increase in future years. Only the initial statutory tax is subject to the TABOR limit.

Nicotine products. The state tax on nicotine products is assessed on nicotine products such as e-cigarettes and vaping products. The tax was enacted in 2020 with the passage of Proposition EE. The tax rate is 50 percent of the manufacturer’s list price, and is scheduled to increase in future years.¹⁵

Tax revenue. Tax revenue from marijuana, tobacco, and alcohol in FY 2023-24 are shown in Figure 5. The revenue figures shown in Figure 5 for alcohol, cigarettes, tobacco products, and nicotine products do not include revenue from the state’s 2.9 percent sales tax, which is deposited in the General Fund.

¹² Article 3 of Title 44, C.R.S.

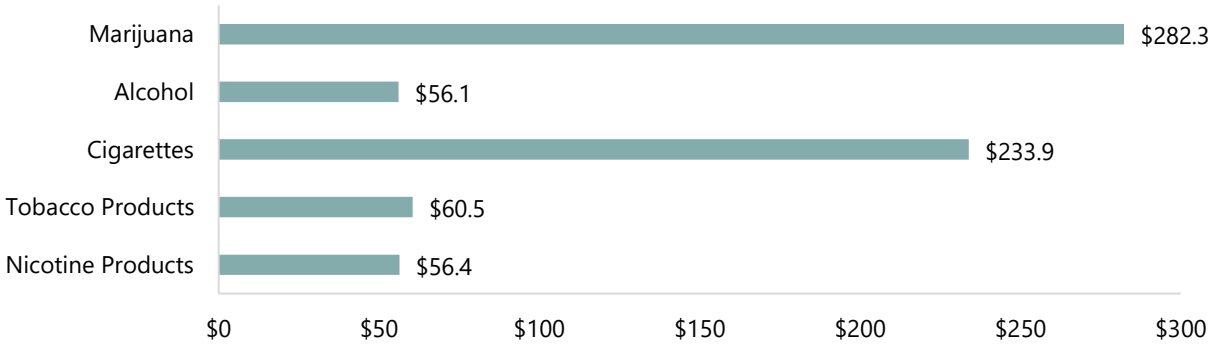
¹³ Section 39-28-103, C.R.S.

¹⁴ Colo. Const. art. X, § 21, and Section 39-28-103.5, C.R.S.

¹⁵ Section 39-28.6-103, C.R.S.



Figure 5
Tax Revenue from Marijuana, Alcohol, and Tobacco Products, FY 2022-23
Dollars in Millions



Source: Colorado Department of Revenue and Colorado Department of Personnel and Administration.



Appendix

Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Agriculture				
Pesticide control and regulation	\$1.2	\$1.2	\$1.2	\$1.2
Colorado State Fair Authority: FFA and 4-H programming	\$0.2	\$0.3	\$0.3	\$0.3
Centrally appropriated amounts not accounted for above	\$0.6	\$0.6	\$0.6	\$0.6
Agriculture Subtotal	\$1.9	\$2.1	\$2.1	\$2.1
Early Childhood				
Community and Family Support	-	-	\$0.1	\$0.1
Social-Emotional Learning Programs Grants	-	-	\$0.8	\$0.8
Centrally appropriated amounts not accounted for above	-	-	\$0.1	\$0.0
Early Childhood Subtotal	-	-	\$0.9	\$1.0
Education				
School Health Professionals Grant Program	\$11.9	\$14.9	\$15.0	\$15.0
Early Literacy Competitive Grant Program (HB 18-1393)	\$5.4	\$5.4	\$5.4	-
Office of Dropout Prevention and Student Reengagement	\$2.0	\$2.0	\$2.0	\$2.0
School Bullying Prevention and Education	\$1.0	\$1.0	\$1.0	\$1.0
Concurrent Enrollment Expansion and Innovation Grant Program	\$1.5	\$1.5	\$1.5	\$1.5
K-5 Social and Emotional Health Pilot Program	-	\$2.5	\$2.5	\$2.5
Centrally appropriated amounts not accounted for above	\$0.1	\$0.2	\$0.1	\$0.2
Education Subtotal	\$21.9	\$27.5	\$27.5	\$22.2
Governor				
Evidence-based policymaking evaluation and support	\$0.5	\$0.5	\$0.5	\$0.5
Office of Information Technology, Applications Administration	\$0.6	-	\$0.5	\$0.5
Office of Information Technology, Enterprise Solutions	-	\$0.5	-	-
Governor's Office	\$0.1	\$0.1	\$0.1	\$0.1
Cannabis Resource Optimization Program	\$0.2	-	-	-
Centrally appropriated amounts not accounted for above	\$0.0	\$0.0	\$0.0	\$0.1
Governor Subtotal	\$1.4	\$1.1	\$1.1	\$1.1



Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Health Care Policy and Financing				
Training for health professionals to provide Screening, Brief Intervention, and Referral for Treatment (SBIRT) services for Medicaid clients at risk for substance abuse	\$0.5	\$0.8	\$1.5	\$1.5
Health Care Policy and Financing Subtotal	\$0.5	\$0.8	\$1.5	\$1.5
Higher Education				
Regulating marijuana concentrates - CU School of Public Health (HB 21-1317)	-	\$4.0	\$3.0	\$3.0
Medication-assisted Treatment Pilot Program (SB 17-074)	\$2.5	\$3.0	\$3.0	\$3.0
Institute of Cannabis Research at CSU-Pueblo (SB 16-191)	\$1.0	\$1.8	\$2.8	\$3.8
AgrAbility project at CSU (SB 21-137)	-	\$0.9	\$0.9	\$0.9
Opioid awareness campaign, grant assistance, and provider education per Section 27-80-118, C.R.S.	\$0.5	\$1.3	\$1.3	\$1.3
Perinatal Data Linkage Study (SB 19-228)	\$0.1	\$0.1	-	-
Higher Education Subtotal	\$4.1	\$11.0	\$11.0	\$12.0
Human Services				
Increasing access to effective substance use disorder services, including evaluation of intensive residential treatment (SB 16-202)	\$13.9	\$15.8	\$16.1	\$16.6
Criminal justice diversion programs (Law Enforcement Assisted Diversion or "LEAD" pilot programs and SB 17-207)	\$5.6	\$5.8	\$5.9	\$6.1
Circle Program and other rural treatment programs for people with co-occurring mental health and substance use disorders	\$5.6	\$5.7	\$5.8	\$6.0
Mental health services for juvenile and adult offenders	\$4.7	\$5.8	\$5.9	\$6.1
Enhance behavioral health crisis response system (SB 17-207)	\$4.0	\$5.0	\$5.1	\$5.2
Programs that fund service alternatives to placing youth in a correctional facility (SB 91-094)	\$3.0	\$3.1	\$3.2	\$3.3
Tony Gramscas Youth Services Program grants for the prevention of youth marijuana use	\$1.6	\$1.6	\$1.6	\$1.6
Incredible Years program	\$0.8	\$0.9	-	-
Community prevention and treatment for alcohol and drug abuse	\$0.8	\$1.1	\$0.6	\$0.6
Office of Behavioral Health administrative expenses	\$0.6	\$0.8	\$0.8	\$0.8
Treatment and detoxification programs	\$0.5	\$6.2	\$7.0	\$7.2
Substance use disorder treatment at the mental health institutes	\$0.5	\$0.5	\$0.6	\$0.6



Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Human Services (cont.)				
Appropriation to the Youth Mentoring Services Cash Fund (Tony Grampsas Youth Services Program)	\$0.5	\$0.5	\$0.5	\$0.5
Mental Health Treatment for Children and Youth at Risk of Out-of-home Placement	\$0.4	\$0.4	\$0.4	\$0.4
Medication consistency and health information exchange (SB 17-019)	\$0.4	\$0.8	\$0.8	\$0.8
Office of Children, Youth, and Families Program Administration	\$0.0	\$0.0	\$0.0	\$0.0
Office of Information Technology Services, Behavioral Health Capacity Tracking System	-	\$0.0	\$0.0	\$0.0
Indirect cost assessments and centrally appropriated amounts not accounted for above	\$1.8	\$2.7	\$3.1	\$3.7
Human Services Subtotal	\$44.8	\$56.7	\$57.5	\$59.6
Judicial				
Appropriation to the Correctional Treatment Cash Fund for jail-based behavioral health services (administered through the Department of Human Services)	\$1.6	\$1.6	\$1.6	\$1.6
Trial court programs	-	\$0.6	\$1.1	\$1.1
Judicial Subtotal	\$1.6	\$2.2	\$2.7	\$2.7
Labor and Employment				
Colorado Veterans' Service-to-Career Pilot Program (HB 16-1267)	\$0.3	\$0.5	\$0.5	\$0.5
Labor and Employment Subtotal	\$0.3	\$0.5	\$0.5	\$0.5
Law				
Local law enforcement training through the Peace Officers Standards and Training (POST) Board	-	-	\$1.0	\$1.0
Office of Community Engagement/Safe2Tell	\$0.2	\$0.2	\$0.2	-
Consumer protection and antitrust (SB 22-205)	-	-	\$0.6	\$0.6
Centrally appropriated amounts not accounted for above	-	-	\$0.0	-
Law Subtotal	\$0.2	\$0.2	\$1.8	\$1.6



Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Local Affairs				
Affordable Housing Construction Grants and Loans	\$15.3	\$15.3	\$15.3	\$15.3
Gray and Black Market Marijuana Enforcement Efforts (HB 17-1221)	\$1.0	\$1.0	\$1.0	\$1.0
Low income rental subsidies	\$0.9	\$0.9	\$0.9	\$0.9
Division of Housing Administration	-	-	\$0.1	\$0.1
Indirect cost assessments and centrally appropriated amounts not accounted for above	\$0.3	\$0.3	\$0.3	\$0.3
Local Affairs Subtotal	\$17.5	\$17.5	\$17.5	\$17.6
Public Health and Environment				
Substance abuse prevention	\$9.4	\$9.4	\$10.0	\$10.1
Public awareness campaign	\$1.0	\$1.0	\$1.0	\$1.0
Colorado Health Service Corps Program (SB 18-024)	\$2.0	\$3.6	\$3.6	\$3.6
Distributions to local public health agencies	\$1.8	\$1.9	\$1.9	\$1.9
Transfer to Harm Reduction Cash Fund	\$1.8	\$1.8	\$1.8	\$1.8
Healthy Kids Colorado Survey	\$0.8	\$0.8	\$0.8	\$0.8
Marijuana health effects monitoring	\$0.3	\$0.3	\$0.4	\$0.4
Health survey data collection	\$0.2	\$0.2	\$0.2	\$0.2
Data collection and analysis (SB 13-283)	\$0.2	\$0.2	\$0.2	\$0.2
Enhanced marijuana data collection through Rocky Mountain	\$0.1	\$0.1	\$0.1	\$0.1
Poison and Drug Safety	\$0.0	\$0.0	\$0.0	\$0.0
Executive Director's Office, Personal Services	\$0.0	\$0.0	\$0.0	\$0.0
Marijuana lab certification	-	\$1.1	\$1.1	\$1.2
Retail marijuana health research grants	\$0.0	-	-	-
Indirect cost assessments and centrally appropriated amounts not accounted for above	\$2.5	\$2.5	\$2.6	\$2.5
Public Health and Environment Subtotal	\$20.1	\$22.8	\$23.6	\$23.7
Public Safety				
Black market marijuana interdiction/state toxicology lab	\$3.2	\$3.2	\$4.3	\$4.4
School Safety Resource Center	-	-	-	\$0.3
Study of the impacts of the legalization of retail marijuana (SB 13-283/SB 16-191) and Law Enforcement Assistance Grant Program (HB 18-1020)	\$1.2	\$1.2	\$1.2	\$1.2



Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Public Safety (cont.)				
Juvenile diversion programs	\$0.4	\$0.4	\$0.4	\$0.4
Enhance school safety incident response grant program	-	\$0.3	\$0.3	-
State Patrol training academy	\$0.2	\$0.2	\$0.2	\$0.2
Public safety intelligence support related to the illegal sale and diversion of marijuana	\$0.1	\$0.1	\$0.1	\$0.1
Reserve Peace Officer Academy Grant Program (SB 17-096)	-	\$0.0	-	-
Indirect cost assessments and centrally appropriated amounts not accounted for above	\$1.1	\$1.4	\$1.2	\$1.4
Public Safety Subtotal	\$6.1	\$6.6	\$7.6	\$7.8
Regulatory Agencies				
Division of Professions and Occupations for medical marijuana enforcement	-	-	\$0.1	\$0.1
Centrally appropriated amounts not accounted for above	-	-	\$0.1	\$0.1
Regulatory Agencies Subtotal	-	-	\$0.2	\$0.2
Revenue				
Appropriations to Department of Revenue	\$1.1	\$1.0	\$1.0	\$1.1
Revenue Subtotal	\$1.1	\$1.0	\$1.0	\$1.1
Transportation				
Marijuana impaired driving campaign	\$0.5	\$1.0	\$1.0	\$1.0
Impairment device study (HB 22-1321)	-	-	\$0.8	-
Transportation Subtotal	\$0.5	\$1.0	\$1.7	\$1.0
Statutory Transfers:				
FY 2020-21 Transfer to General Fund (HB 20-1401)	\$137.0	-	-	-
Transfer to Pay for Success Contracts Fund (HB 18-1323)	\$1.7	-	-	-
Transfer to Marijuana Entrepreneur Fund (SB 21-111)	\$4.0	-	-	-
Transfer to State Public School Fund (HB 20-1418)	\$2.5	-	-	-
Transfer from Marijuana Cash Fund to MTCF to support CBI Task Force (SB 19-213)	\$(0.9)	-	-	-
Transfer to Public School Capital Construction Assistance Fund (SB 21-207)	-	\$100.0	-	-
Transfer to First Time Drunk Driving Offender Account (HB 21-1317)	-	\$2.0	-	-



Table A1
Spending from the Marijuana Tax Cash Fund
Dollars in Millions

Department and Program	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Statutory Transfers (cont.):				
Transfer to Marijuana Cash Fund (SB 21-283)	-	\$1.8	-	-
Transfers to Licensing Services Cash Fund (HB 21-1314)	-	\$0.9	-	-
Transfers to various criminal justice related funds (HB 21-1315)	-	\$0.6	-	-
Transfer to Public School Capital Construction Assistance Fund (SB 21-207, HB 22-1341, SB 23-220)	-	-	-	\$20.0
Transfers to various criminal justice related funds (HB 21-1315)	-	-	\$0.6	\$0.6
Statutory Transfers Total	\$144.3	\$105.3	\$0.6	\$20.6
Total Appropriations and Transfers	\$266.2	\$256.3	\$158.9	\$176.2

Source: Joint Budget Committee Appropriations Report.