



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Memorandum

January 21, 2026

TO: Interested Persons
FROM: [Emily Dohrman](#), Senior Economist
SUBJECT: Marijuana Revenue in the State Budget

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Summary

This memorandum answers common questions about how revenue from the marijuana industry fits into Colorado's state budget. Colorado collected \$231.1 million from the marijuana industry in FY 2024-25 primarily 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.

Marijuana tax revenue distributions are established in state law and occur through the budget process each year. Fifteen state agencies, multiple local governments, and the state General Fund will receive marijuana tax revenue in FY 2025-26. K-12 schools received \$83.3 million for school construction and school funding, representing 33.3 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 general 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

Tax Type	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 Colorado 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 2.9 percent general sales tax. Non-marijuana products sold by marijuana retailers are also subject to the general sales tax. Sales tax revenue is subject to the TABOR limit.³

¹ Section 39-28.8-302, C.R.S.

² Section 39-28.8-202, C.R.S.

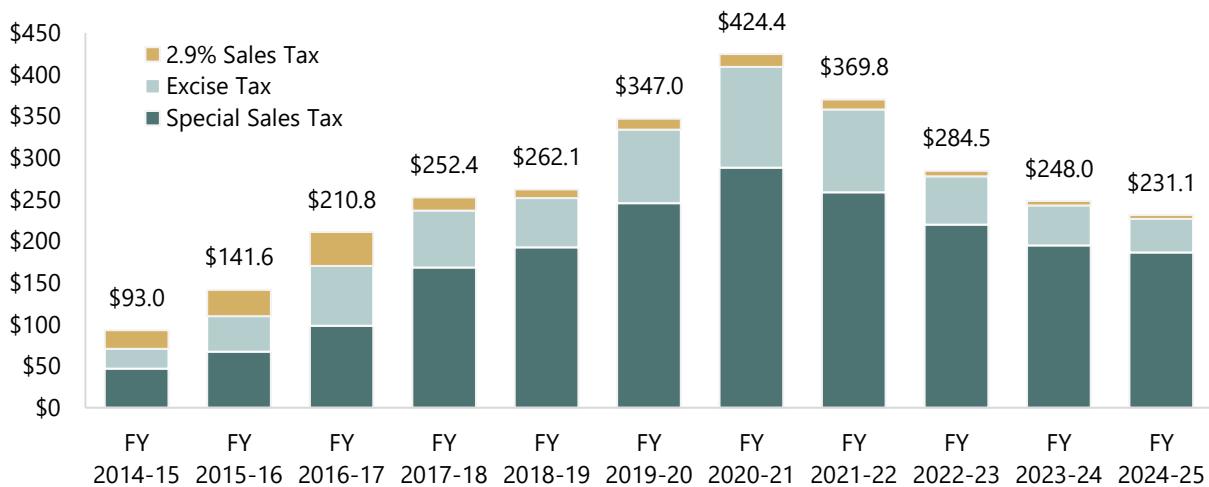
³ Colo. Const. art. X, § 20 (7).



Tax Revenue

Marijuana tax revenue grew consistently for the first eight years of legalization, peaking at \$424.4 million FY 2020-21. Revenue fell for the first time in FY 2021-22, and has declined each year since. Marijuana tax revenue fell to \$231.1 million in FY 2024-25, 45.5 percent below its FY 2020-21 peak. The decline in marijuana tax revenue has largely been due to low prices and falling demand as other states across the country legalize marijuana, and alternatives like intoxicating hemp become more widely available. Annual marijuana tax revenue collections are shown in Figure 1.

Figure 1
Marijuana Tax Revenue
Dollars in Millions



Source: Colorado Department of Revenue.

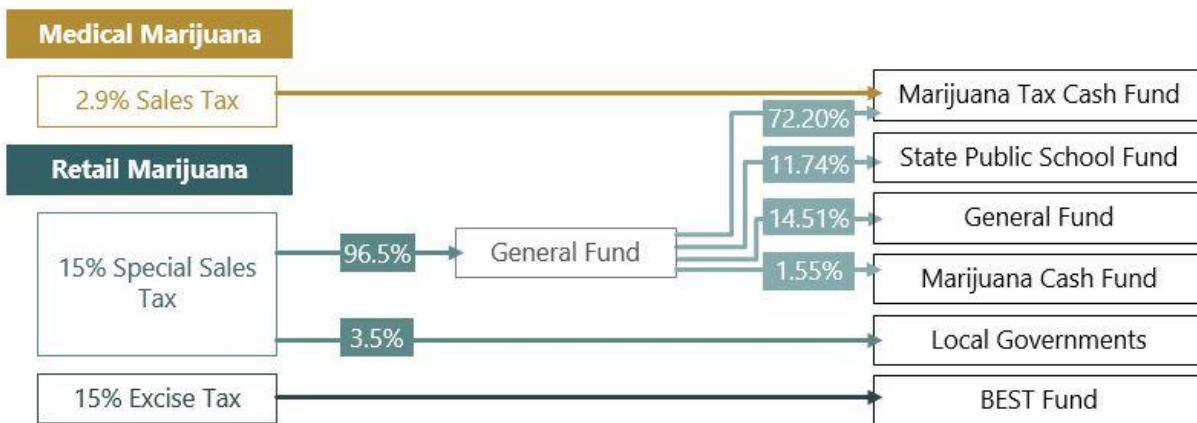
In addition to the taxes described above, licensing fees, operating fees, and fines are also collected from the marijuana industry. These are a minor source of revenue relative to the sales and excise taxes. Fee and fine collections are largely dedicated to regulating the marijuana industry, and are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

Marijuana Tax Revenue Distribution

Marijuana tax revenue is distributed to four state cash funds, the General Fund, and local governments that allow the sale of retail marijuana. The distribution of marijuana tax revenue was modified by [Senate Bill 25-268](#), and is illustrated in Figure 2.



Figure 2
Distribution Formula for Marijuana Tax Revenue under SB 25-268



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

This distribution formula took effect beginning in FY 2025-26.

SB 25-268 modified the distribution of marijuana special sales tax revenue beginning in FY 2025-26. Prior to the bill, 90 percent of special sales revenue was retained by the state and distributed to the MTCF, General Fund, and State Public School Fund, and 10 percent was distributed to local governments. The bill modified these distributions by reducing the local share from 10 percent to 3.5 percent, increasing the MTCF distribution, and creating a new distribution to the Marijuana Cash Fund.

State Sales Tax

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 and local governments. Beginning in FY 2025-26, the state share is 96.5 percent and the local share is 3.5 percent. The state share is deposited into the General Fund, and then distributed as follows:

- 72.20 percent is deposited into the Marijuana Tax Cash Fund;

⁴ Section 39-28.8-501 (1), C.R.S.



- 11.74 percent is deposited into the State Public School Fund;
- 14.51 percent remains in the General Fund; and
- 1.55 percent is deposited into the Marijuana Cash Fund.⁵

Local governments that permit sales of retail marijuana receive 3.5 percent of special sales tax revenue. Revenue is distributed to cities and counties in proportion to the geographic location of retail marijuana sales.⁶

Prior to FY 2025-26, 90 percent of special sales tax revenue was retained by the state and 10 percent was distributed to local governments. Of the amount retained by the state, 71.85 percent was deposited into the Marijuana Tax Cash Fund, 12.59 percent to the State Public School Fund, and 15.56 percent remained in the General Fund.

Excise Tax on Retail Marijuana

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 2024-25 Distributions

The state collected \$231.1 million from marijuana taxes in FY 2024-25. The amount of revenue distributed to each fund is shown in Figure 3.

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

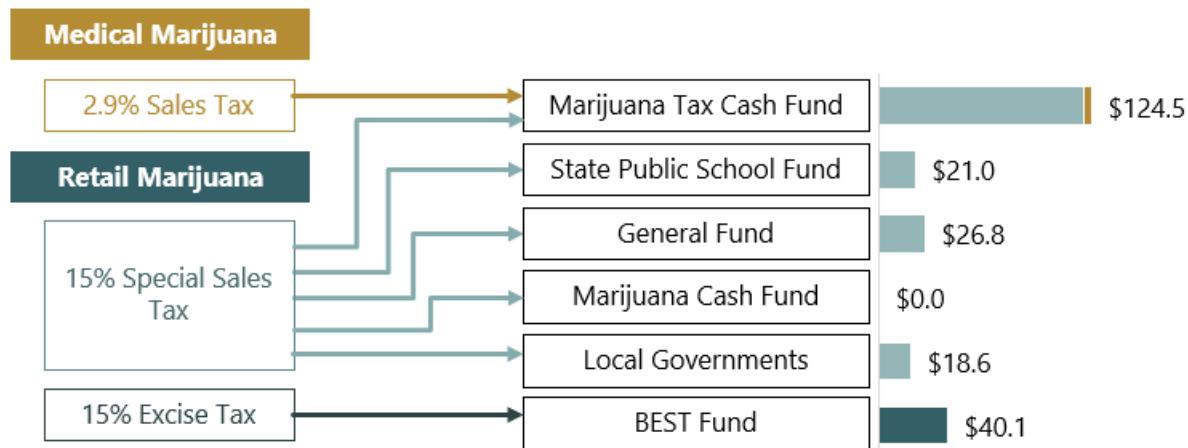
⁶ Section 39-28.8-203 (1)(a)(I), C.R.S.

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

⁸ Colo. Const. art. XVIII, §16 (5)(d)



Figure 3
FY 2024-25 Estimated Distribution of Marijuana Tax Revenue
Dollars in Millions



Sources: Colorado Department of Revenue, Office of the State Controller, and Legislative Council Staff calculations.

Marijuana Revenue Expenditures

As discussed in the previous section, marijuana revenue is distributed to four 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 2025-26, the General Assembly appropriated \$124.6 million to 15 different agencies and authorized \$3.8 million in statutory transfers. Appropriations from the MTCF for FY 2022-23 through FY 2025-26 by department are shown in Table 2. Additionally, a detailed breakout of appropriations by program are shown in Table A1 in the appendix and transfers are shown in Table A2 in the appendix.

⁹ Section 39-28.8-501 (2)(b), C.R.S.

¹⁰ Section 39-28.8-501 (5), C.R.S.



Table 2
MTCF Appropriations by Department
Dollars in Millions

Department	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Agriculture	\$2.1	\$2.1	\$2.1	\$2.1
Early Childhood	\$0.9	\$1.0	\$1.0	\$1.0
Education	\$27.5	\$22.2	\$22.2	\$17.2
Governor	\$1.1	\$1.1	\$1.9	\$0.9
Health Care Policy and Financing	\$1.5	\$1.5	\$1.5	\$1.5
Higher Education	\$11.0	\$12.0	\$11.0	\$7.2
Human Services	\$57.5	\$59.6	\$60.1	\$58.7
Judicial	\$2.7	\$2.7	\$2.7	\$2.7
Labor and Employment	\$0.5	\$0.5	-	-
Law	\$1.8	\$1.6	\$1.7	\$1.7
Local Affairs	\$17.5	\$17.6	\$2.2	\$1.4
Public Health and Environment	\$23.6	\$23.7	\$23.8	\$17.5
Public Safety	\$7.6	\$7.8	\$7.6	\$7.5
Regulatory Agencies	\$0.2	\$0.2	\$0.1	\$0.1
Revenue	\$1.0	\$1.1	\$4.6	\$4.6
Transportation	\$1.7	\$1.0	\$1.0	\$0.5
Total Appropriations	\$158.3	\$155.6	\$143.5	\$124.7

Source: Joint Budget Committee Staff.

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 and for other education-related programs and functions. In addition to marijuana tax revenue, the SPSF receives interest earnings on the 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, 3.5 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.

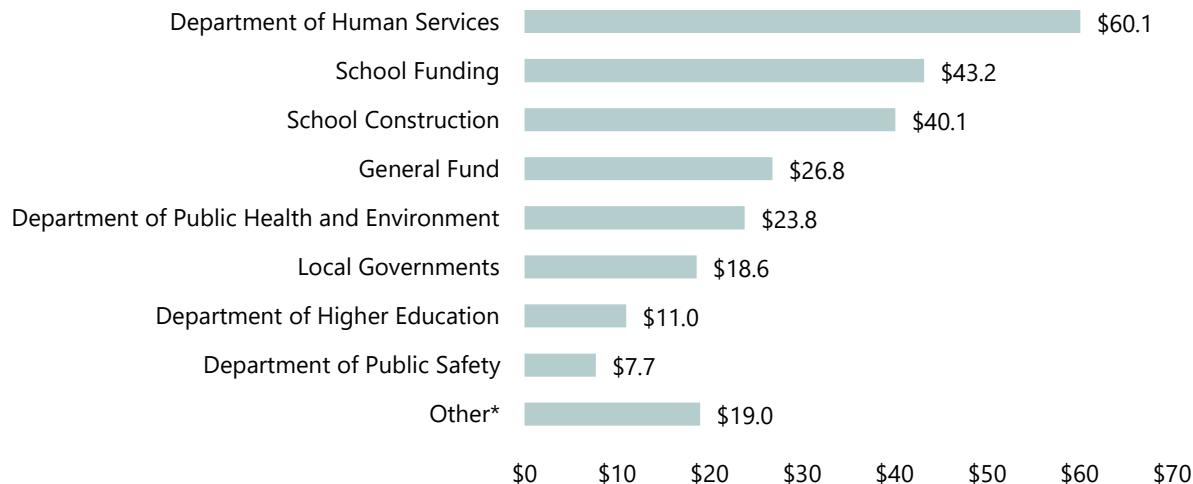
Total Distributions

Taking into account the statutory distributions and the MCTF appropriations, about 33 percent of total spending from marijuana revenue was allocated to K-12 education for school funding and school construction for FY 2024-25. The Department of Human Services received about 24 percent for a variety of programs, including those focused on behavioral health and addiction. Figure 4 summarizes the uses of marijuana revenue in FY 2024-25. More information about program appropriations from the MCTF is shown in the appendix.

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



Figure 4
FY 2024-25 Marijuana Tax Revenue Distributions by Use
Dollars in Millions



Source: Joint Budget Committee Staff.

"Other" includes the Judicial Branch, Department of Agriculture, Department of Law, Department of Transportation, Department of Health Care Policy and Financing, Department of Local Affairs, Office of the Governor, Department of Revenue, Department of Early Childhood, 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 3.

Table 3
Tax Rates on Marijuana, Alcohol, and Tobacco Products in 2025

Product	Excise Tax	Sales Tax
Marijuana	15%	15%
Alcohol	Varies based on type	2.9%
Cigarettes	\$2.24 per pack	2.9%
Tobacco Products	56%	2.9%
Nicotine Products	56%	2.9%

Tax rates on cigarette, tobacco, and nicotine products are scheduled to increase in 2027.



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.¹⁴ The tax attributable to Proposition EE is currently 7.0¢ per cigarette and is scheduled to increase to 9.0¢ per cigarette in FY 2027-28. Only the initial statutory tax is subject to the TABOR limit. In practice, the three taxes are collected as a single tax of \$2.24 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 56 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 16 percent statutory tax increase approved in Proposition EE. The Proposition EE tax is scheduled to increase to 22 percent in FY 2027-28. 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 56 percent of the manufacturer's list price, and is scheduled to increase to 62 percent in FY 2027-28.¹⁵

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.



Tax Revenue

Tax revenue from marijuana, tobacco, and alcohol in FY 2024-25 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.

Figure 5
Tax Revenue from Marijuana, Alcohol, and Tobacco Products, FY 2024-25

Dollars in Millions



Source: Colorado Department of Revenue and Office of the State Controller.



Appendix

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

Department	Program	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Agriculture	Pesticide control and regulation	\$1.2	\$1.2	\$1.2	\$1.3
Agriculture	Colorado State Fair Authority: FFA and 4-H programming	\$0.3	\$0.3	\$0.3	\$0.3
Agriculture	Centrally appropriated amounts not accounted for above	\$0.6	\$0.6	\$0.6	\$0.5
Early Childhood	Social-Emotional Learning Programs Grants	\$0.8	\$0.8	\$0.8	\$0.8
Early Childhood	Community Support and centrally appropriated amounts not accounted for above	\$0.1	\$0.2	\$0.2	\$0.2
Education	School Health Professionals Grant Program	\$15.0	\$15.0	\$15.0	\$15.0
Education	Early Literacy Competitive Grant Program (HB 18-1393)	\$5.4	-	-	-
Education	Office of Dropout Prevention and Student Reengagement	\$2.0	\$2.0	\$2.0	\$2.0
Education	School Bullying Prevention and Education	\$1.0	\$1.0	\$1.0	-
Education	Concurrent Enrollment Expansion and Innovation Grant Program	\$1.5	\$1.5	\$1.5	-
Education	K-5 Social and Emotional Health Pilot Program	\$2.5	\$2.5	\$2.5	-
Education	Centrally appropriated amounts not accounted for above	\$0.1	\$0.2	\$0.2	\$0.3
Governor	Evidence-based policymaking evaluation and support	\$0.5	\$0.5	\$0.5	\$0.3
Governor	Office of Information Technology, Applications Administration	\$0.5	\$0.5	\$0.5	\$0.5
Governor	Marijuana Policy Advisor	\$0.1	\$0.1	\$0.1	\$0.1
Governor	Marijuana Entrepreneur Fund	-	-	\$0.8	-
Governor	Centrally appropriated amounts not accounted for above	\$0.0	\$0.1	\$0.0	\$0.1



Department	Program	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
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	\$1.5	\$1.5	\$1.5	\$1.5
Higher Education	Regulating marijuana concentrates - CU School of Public Health (HB 21-1317)	\$3.0	\$3.0	\$2.0	\$2.0
Higher Education	Medication-assisted Treatment Pilot Program (SB 17-074)	\$3.0	\$3.0	-	-
Higher Education	Institute of Cannabis Research at CSU-Pueblo (SB 16-191)	\$2.8	\$3.8	\$3.8	\$3.1
Higher Education	AgrAbility project at CSU (SB 21-137)	\$0.9	\$0.9	\$0.9	\$0.9
Higher Education	Opioid awareness campaign, grant assistance, and provider education per Section 27-80-118, C.R.S.	\$1.3	\$1.3	\$1.3	\$1.3
Human Services	Increasing access to effective substance use disorder services, including evaluation of intensive residential treatment (SB 16-202)	\$16.1	\$16.6	\$16.9	\$16.9
Human Services	Criminal justice diversion programs (Law Enforcement Assisted Diversion or "LEAD" pilot programs and SB 17-207)	\$5.9	\$6.1	\$6.1	\$6.2
Human Services	Circle Program and other rural treatment programs for people with co-occurring mental health and substance use disorders	\$5.8	\$6.0	\$5.7	\$5.8
Human Services	Mental health services for juvenile and adult offenders	\$5.9	\$6.1	\$6.2	\$6.2
Human Services	Enhance behavioral health crisis response system (SB 17-207)	\$5.1	\$5.2	\$5.3	\$4.9
Human Services	Programs that fund service alternatives to placing youth in a correctional facility (SB 91-094)	\$3.2	\$3.3	\$3.3	\$3.3
Human Services	Tony Grampsas Youth Services Program grants for the prevention of youth marijuana use	\$1.6	\$1.6	\$1.6	\$2.2
Human Services	Community prevention and treatment for alcohol and drug abuse	\$0.6	\$0.6	\$0.6	\$0.6
Human Services	Office of Behavioral Health administrative expenses	\$0.8	\$0.8	\$1.0	\$1.2



Department	Program	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Human Services	Treatment and detoxification programs	\$7.0	\$7.2	\$6.8	\$5.3
Human Services	Appropriation to the Youth Mentoring Services Cash Fund (Tony Grampsas Youth Services Program)	\$0.5	\$0.5	\$0.5	-
Human Services	Mental Health Treatment for Children and Youth at Risk of Out-of-home Placement	\$0.4	\$0.4	\$0.5	\$0.5
Human Services	Medication consistency and health information exchange (SB 17-019)	\$0.8	\$0.8	\$0.8	\$0.8
Human Services	Program administration, indirect cost assessments, and centrally appropriated amounts not accounted for above	\$3.7	\$4.5	\$4.6	\$4.7
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
Judicial	Trial court programs	\$1.1	\$1.1	\$1.1	\$1.1
Labor and Employment	Colorado Veterans' Service-to-Career Pilot Program (HB 16-1267)	\$0.5	\$0.5	-	-
Law	Local law enforcement training through the Peace Officers Standards and Training (POST) Board	-	\$1.0	\$1.0	\$1.0
Law	Office of Community Engagement/Safe2Tell	\$0.2	-	-	-
Law	Consumer protection and antitrust (SB 22-205)	\$0.6	\$0.6	\$0.6	\$0.6
Law	Centrally appropriated amounts not accounted for above	\$0.0	\$0.0	\$0.1	\$0.1
Local Affairs	Affordable Housing Construction Grants and Loans	\$15.3	\$15.3	-	-
Local Affairs	Gray and Black Market Marijuana Enforcement Efforts (HB 17-1221)	\$1.0	\$1.0	\$1.0	\$0.2
Local Affairs	Low income rental subsidies	\$0.9	\$0.9	\$0.9	\$0.9
Local Affairs	Program administration, indirect cost assessments, and centrally appropriated amounts not accounted for above	\$0.4	\$0.4	\$0.3	\$0.2
Public Health and Environment	Substance abuse prevention	\$10.0	\$10.1	\$10.1	\$6.7



Department	Program	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Public Health and Environment	Public awareness campaign	\$1.0	\$1.0	\$1.0	\$0.2
Public Health and Environment	Colorado Health Service Corps Program (SB 18-024)	\$3.6	\$3.6	\$3.6	\$1.6
Public Health and Environment	Distributions to local public health agencies	\$1.9	\$1.9	\$2.0	\$2.0
Public Health and Environment	Harm Reduction Cash Fund	\$1.8	\$1.8	\$1.8	\$1.8
Public Health and Environment	Healthy Kids Colorado Survey	\$0.8	\$0.8	\$0.8	\$0.8
Public Health and Environment	Marijuana health effects monitoring	\$0.4	\$0.4	\$0.4	\$0.4
Public Health and Environment	Health survey data collection	\$0.2	\$0.2	\$0.2	\$0.2
Public Health and Environment	Data collection and analysis (SB 13-283)	\$0.2	\$0.2	\$0.2	\$0.2
Public Health and Environment	Marijuana lab certification	\$1.1	\$1.2	\$1.2	\$1.2
Public Health and Environment	Indirect cost assessments and centrally appropriated amounts not accounted for above	\$2.6	\$2.6	\$2.6	\$2.5
Public Safety	Colorado Bureau of Investigation	\$4.3	\$4.4	\$4.5	\$4.7
Public Safety	School Safety Resource Center	-	\$0.3	\$0.3	\$0.3
Public Safety	Division of Criminal Justice	\$1.2	\$1.2	\$0.5	\$0.2
Public Safety	Juvenile diversion programs	\$0.4	\$0.4	\$0.4	\$0.4
Public Safety	Enhance school safety incident response grant program	\$0.3	-	-	-
Public Safety	State Patrol training academy	\$0.2	\$0.2	\$0.2	\$0.2
Public Safety	Public safety intelligence support related to the illegal sale and diversion of marijuana	\$0.1	\$0.1	\$0.1	\$0.1
Public Safety	Indirect cost assessments and centrally appropriated amounts not accounted for above	\$1.2	\$1.4	\$1.7	\$1.7
Regulatory Agencies	Medical marijuana enforcement	\$0.1	\$0.1	\$0.1	\$0.1



Department	Program	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Regulatory Agencies	Centrally appropriated amounts not accounted for above	\$0.1	\$0.1	-	-
Revenue	Marijuana enforcement	\$1.0	\$1.1	\$4.6	\$4.6
Transportation	Marijuana impaired driving campaign	\$1.0	\$1.0	\$1.0	\$0.5
Transportation	Impairment device study (HB 22-1321)	\$0.8	-	-	-
Total		\$158.3	\$155.6	\$143.5	\$124.7

Source: Joint Budget Committee Staff.

Table A2
Transfers from the Marijuana Tax Cash Fund
Dollars in Millions

Transfer	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
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	\$0.6	\$0.6
Transfer for Capital Construction: IT capital seed to sale MTCF Transfer (HB 24-1425)	-	-	\$1.0	\$3.0
Transfer for Capital Construction: IT capital Colorado gang database	-	-	-	\$0.3
Statutory Transfers Total	\$0.6	\$20.6	\$1.6	\$3.8

Source: Joint Budget Committee Staff.