

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
May 2014 Sales Reported in June

Line		June 2014 Reported	June 2013 Reported	Change		Year-to-Date FY2013-14	Year-to-Date FY2012-13	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,569,454	\$ -	\$ 1,569,454	N/A	\$ 13,268,876	\$ -	\$ 13,268,876	N/A
2	Medical Marijuana	927,330		927,330	N/A	10,562,577		10,562,577	N/A
3	Retail Marijuana	642,124		642,124	N/A	2,706,299		2,706,299	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 2,070,577	\$ -	\$ 2,070,577	N/A	\$ 9,023,352	\$ -	\$ 9,023,352	N/A
5	Local Government Distribution (15% of Total)	315,356		315,356	N/A	1,353,571		1,353,571	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	1,787,025		1,787,025	N/A	7,668,035		7,668,035	N/A
7	Collections Not Yet Allocated*	(31,804)		(31,804)	N/A	1,746		1,746	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,135,648	\$ -	\$ 1,135,648	N/A	\$ 3,014,839	\$ -	\$ 3,014,839	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,135,718		1,135,718	N/A	3,012,860		3,012,860	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	(70)		(70)	N/A	1,979		1,979	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 4,775,679	\$ -	\$ 4,775,679	N/A	\$ 25,307,067	\$ -	\$ 25,307,067	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 940,028	\$ 317,898	\$ 622,129	195.7%	\$ 9,553,768	\$ 4,078,875	\$ 5,474,893	134.2%
14	Medical Marijuana	867,178	317,898	549,279	172.8%	7,128,568	4,078,875	3,049,693	74.8%
15	Retail Marijuana	72,850		72,850	N/A	2,425,200		2,425,200	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 4,296,507	\$ 317,898	\$ 3,978,608	1251.5%	\$ 30,490,679	\$ 4,078,875	\$ 26,411,804	647.5%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 5,715,707	\$ 317,898	\$ 5,397,808	1698.0%	\$ 34,860,835	\$ 4,078,875	\$ 30,781,960	754.7%

* 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.

Source: Colorado Department of Revenue

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