

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
Tax Revenue from January 2015

Line		January 2015 Reported	January 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,874,283	\$ -	\$ 1,874,283	N/A	\$ 12,219,878	\$ -	\$ 12,219,878	N/A
2	Medical Marijuana	889,249		889,249	N/A	6,104,059		6,104,059	N/A
3	Retail Marijuana	985,034		985,034	N/A	6,115,820		6,115,820	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,472,230	\$ -	\$ 3,472,230	N/A	\$ 21,341,444	\$ -	\$ 21,341,444	N/A
5	Local Government Distribution (15% of Total)	547,664		547,664	N/A	3,199,551		3,199,551	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	3,103,439		3,103,439	N/A	18,130,888		18,130,888	N/A
7	Collections Not Yet Allocated*	(178,873)		(178,873)	N/A	11,004		11,004	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,965,731	\$ -	\$ 1,965,731	N/A	\$ 10,326,161	\$ -	\$ 10,326,161	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,952,855		1,952,855	N/A	10,290,536		10,290,536	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	12,876		12,876	N/A	35,625		35,625	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 7,312,244	\$ -	\$ 7,312,244	N/A	\$ 43,887,483	\$ -	\$ 43,887,483	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 1,245,897	\$ 793,022	\$ 452,875	57.1%	\$ 8,682,599	\$ 5,487,783	\$ 3,194,816	58.2%
14	Medical Marijuana	735,107	592,472	142,635	24.1%	5,497,819	3,583,233	1,914,586	53.4%
15	Retail Marijuana	510,790	200,550	310,240	154.7%	3,184,780	1,904,550	1,280,230	67.2%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 6,223,619	\$ 793,022	\$ 5,430,597	684.8%	\$ 39,033,365	\$ 5,487,783	\$ 33,545,582	611.3%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 8,558,141	\$ 793,022	\$ 7,765,119	979.2%	\$ 52,570,081	\$ 5,487,783	\$ 47,082,298	857.9%

* 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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