

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

Line		February 2015 Reported	February 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)	\$ 1,808,419	\$ 1,330,209	\$ 478,210	35.9%	\$ 14,028,297	\$ 7,109,879	\$ 6,918,419	97.3%
2	Medical Marijuana	785,792	913,519	(127,727)	-14.0%	6,889,851	6,693,189	196,662	3.0%
3	Retail Marijuana	1,022,627	416,690	605,937	145.4%	7,138,447	416,690	6,721,757	1613.1%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,547,864	\$ 1,401,568	\$ 2,146,296	153.1%	\$ 24,889,308	\$ 1,401,567	\$ 23,487,741	1675.8%
5	Local Government Distribution (15% of Total)	524,468	210,269	314,199	149.4%	3,724,019	210,269	3,513,750	1671.1%
6	Marijuana Cash Fund Transfer (85% of Total)	2,971,998	1,191,534	1,780,464	149.4%	21,102,887	1,191,534	19,911,353	1671.1%
7	Collections Not Yet Allocated*	51,398	(236)	51,634	-21878.9%	62,403	(236)	62,639	-26541.8%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,349,219	\$ 195,318	\$ 2,153,901	1102.8%	\$ 12,675,380	\$ 195,318	\$ 12,480,062	6389.6%
9	Public School Capital Construction Assistance Fund Transfer	2,332,843	195,286	2,137,557	1094.6%	12,623,379	195,286	12,428,093	6364.0%
10	Marijuana Cash Fund Transfer	-	-		N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	16,376	32	16,344	51075.0%	52,001	32	51,969	162403.1%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 7,705,502	\$ 2,927,095	\$ 4,778,407	163.2%	\$ 51,592,985	\$ 8,706,764	\$ 42,886,222	492.6%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	1,096,793	\$ 592,661	\$ 504,132	85.1%	\$ 9,779,391	\$ 6,080,444	\$ 3,698,947	60.8%
14	Medical Marijuana	738,723	496,361	242,362	48.8%	6,236,541	4,079,594	2,156,947	52.9%
15	Retail Marijuana	358,070	96,300	261,770	271.8%	3,542,850	2,000,850	1,542,000	77.1%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,877,210	\$ 3,114,404	\$ 2,762,806	88.7%	\$ 44,910,575	\$ 14,381,857	\$ 30,528,719	212.3%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 8,802,295	\$ 3,519,756	\$ 5,282,539	150.1%	\$ 61,372,376	\$ 14,787,208	\$ 46,585,169	315.0%

* 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

Prepared by: Office of Research and Analysis, dor_ora@state.co.us

Publish date: March 2015