

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

| Line | | March 2015 Reported | March 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) | \$ 1,919,649 | \$ 1,460,429 | \$ 459,220 | 31.4% | \$ 15,947,946 | \$ 8,570,308 | \$ 7,377,638 | 86.1% |
| 2 | Medical Marijuana | 820,635 | 1,022,176 | (201,541) | -19.7% | 7,710,485 | 7,715,365 | (4,880) | -0.1% |
| 3 | Retail Marijuana | 1,099,014 | 438,253 | 660,761 | 150.8% | 8,237,461 | 854,943 | 7,382,518 | 863.5% |
| 4 | Retail Marijuana Sales Tax (10% rate) (5+6+7) | \$ 3,792,120 | \$ 1,434,915 | \$ 2,357,204 | 164.3% | \$ 28,681,428 | \$ 2,836,483 | \$ 25,844,945 | 911.2% |
| 5 | Local Government Distribution (15% of Total) | 573,091 | 212,674 | 360,417 | 169.5% | 4,297,110 | 422,943 | 3,874,167 | 916.0% |
| 6 | Marijuana Cash Fund Transfer (85% of Total) | 3,247,540 | 1,210,786 | 2,036,754 | 168.2% | 24,350,427 | 2,402,320 | 21,948,106 | 913.6% |
| 7 | Collections Not Yet Allocated* | (28,511) | 11,455 | (39,966) | -348.9% | 33,891 | 11,219 | 22,672 | 202.1% |
| 8 | Retail Marijuana Excise Tax (15% rate) (9+10+11) | \$ 2,123,091 | \$ 339,615 | \$ 1,783,476 | 525.1% | \$ 14,798,471 | \$ 534,933 | \$ 14,263,538 | 2666.4% |
| 9 | Public School Capital Construction Assistance Fund Transfer | 2,140,582 | 339,531 | 1,801,051 | 530.5% | 14,763,961 | 534,817 | 14,229,144 | 2660.6% |
| 10 | Marijuana Cash Fund Transfer | - | - | | N/A | - | - | - | N/A |
| 11 | Collections Not Yet Allocated* | (17,491) | 84 | (17,575) | -20922.6% | 34,510 | 116 | 34,394 | 29650.0% |
| 12 | Total Marijuana Tax Transfers and Distributions (1+4+8) | \$ 7,834,860 | \$ 3,234,960 | \$ 4,599,900 | 142.2% | \$ 59,427,845 | \$ 11,941,723 | \$ 47,486,122 | 397.6% |
| LICENSES AND FEES | | | | | | | | | |
| 13 | License and Application Fees Transfer to Marijuana Cash Fund (14+15) | 1,264,534 | \$ 857,615 | \$ 406,919 | 47.4% | \$ 11,043,926 | \$ 6,938,059 | \$ 4,105,867 | 59.2% |
| 14 | Medical Marijuana | 958,504 | 754,165 | 204,339 | 27.1% | 7,195,046 | 4,833,759 | 2,361,287 | 48.8% |
| 15 | Retail Marijuana | 306,030 | 103,450 | 202,580 | 195.8% | 3,848,880 | 2,104,300 | 1,744,580 | 82.9% |
| TAXES, LICENSES, AND FEES TOTALS | | | | | | | | | |
| 16 | Total Marijuana Cash Fund Transfers (1+6+10+13) | \$ 6,431,723 | \$ 3,528,830 | \$ 2,902,893 | 82.3% | \$ 51,342,298 | \$ 17,910,687 | \$ 33,431,612 | 186.7% |
| 17 | Total All Marijuana Taxes, Licenses, and Fees (12+13) | \$ 9,099,395 | \$ 4,092,575 | \$ 5,006,820 | 122.3% | \$ 70,471,771 | \$ 18,879,782 | \$ 51,591,989 | 273.3% |

* 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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Publish date: April 2015