

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

Line		April 2015 Reported	April 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)	\$ 2,093,101	\$ 1,569,405	\$ 523,696	33.4%	\$ 18,041,047	\$ 10,139,713	\$ 7,901,334	77.9%
2	Medical Marijuana	895,193	999,900	(104,707)	-10.5%	8,605,679	8,715,265	(109,586)	-1.3%
3	Retail Marijuana	1,197,908	569,505	628,403	110.3%	9,435,368	1,424,448	8,010,921	562.4%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 4,282,160	\$ 1,898,685	\$ 2,383,475	125.5%	\$ 32,963,588	\$ 4,735,168	\$ 28,228,420	596.1%
5	Local Government Distribution (15% of Total)	640,453	285,215	355,238	124.6%	4,937,563	708,158	4,229,404	597.2%
6	Marijuana Cash Fund Transfer (85% of Total)	3,629,248	1,613,861	2,015,387	124.9%	27,979,675	4,016,181	23,963,493	596.7%
7	Collections Not Yet Allocated*	12,459	(391)	12,850	-3286.4%	46,350	10,828	35,522	328.1%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,587,352	\$ 609,907	\$ 1,977,445	324.2%	\$ 17,385,823	\$ 1,144,840	\$ 16,240,983	1418.6%
9	Public School Capital Construction Assistance Fund Transfer	2,592,768	609,887	1,982,881	325.1%	17,356,729	1,144,704	16,212,024	1416.3%
10	Marijuana Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(5,416)	20	(5,436)	-27178.5%	29,094	136	28,958	21292.9%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 8,962,612	\$ 4,077,997	\$ 4,884,615	119.8%	\$ 68,390,458	\$ 16,019,720	\$ 52,370,737	326.9%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 1,017,030	\$ 902,995	\$ 114,035	12.6%	\$ 12,060,956	\$ 7,841,054	\$ 4,219,902	53.8%
14	Medical Marijuana	774,820	794,045	(19,225)	-2.4%	7,969,866	5,627,804	2,342,062	41.6%
15	Retail Marijuana	242,210	108,950	133,260	122.3%	4,091,090	2,213,250	1,877,840	84.8%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 6,739,379	\$ 4,086,261	\$ 2,653,118	64.9%	\$ 58,081,678	\$ 21,996,948	\$ 36,084,730	164.0%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 9,979,643	\$ 4,980,992	\$ 4,998,651	100.4%	\$ 80,451,414	\$ 23,860,774	\$ 56,590,639	237.2%

* 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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