

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
Tax Revenue from May 2014

Line		May 2014 Reported	May 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)	\$ 1,559,710	\$ -	\$ 1,559,710	N/A	\$ 11,699,423	\$ -	\$ 11,699,423	N/A
2	Medical Marijuana	919,982		919,982	N/A	9,635,247		9,635,247	N/A
3	Retail Marijuana	639,728		639,728	N/A	2,064,176		2,064,176	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 2,217,607	\$ -	\$ 2,217,607	N/A	\$ 6,952,775	\$ -	\$ 6,952,775	N/A
5	Local Government Distribution (15% of Total)	330,057		330,057	N/A	1,038,215		1,038,215	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	1,864,829		1,864,829	N/A	5,881,010		5,881,010	N/A
7	Collections Not Yet Allocated*	22,722		22,722	N/A	33,550		33,550	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 734,351	\$ -	\$ 734,351	N/A	\$ 1,879,191	\$ -	\$ 1,879,191	N/A
9	Public School Capital Construction Assistance Fund Transfer	732,406		732,406	N/A	1,877,142		1,877,142	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	1,945		1,945	N/A	2,049		2,049	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 4,511,668	\$ -	\$ 4,511,668	N/A	\$ 20,531,389	\$ -	\$ 20,531,389	N/A
	LICENSES AND FEES								
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 761,687	\$ 374,963	\$ 386,724	103.1%	\$ 8,602,741	\$ 3,760,978	\$ 4,841,763	128.7%
14	Medical Marijuana	622,587	374,963	247,624	66.0%	6,250,391	3,760,978	2,489,413	66.2%
15	Retail Marijuana	139,100		139,100	N/A	2,352,350		2,352,350	N/A
	TAXES, LICENSES, AND FEES TOTALS								
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 4,186,225	\$ 374,963	\$ 3,811,262	1016.4%	\$ 26,183,174	\$ 3,760,978	\$ 22,422,196	596.2%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 5,273,355	\$ 374,963	\$ 4,898,392	1306.4%	\$ 29,134,130	\$ 3,760,978	\$ 25,373,152	674.6%

* 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: June 2014