

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

Line		May 2015 Reported	May 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 2,084,081	\$ 1,559,710	\$ 524,371	33.6%	\$ 20,125,128	\$ 11,699,423	\$ 8,425,705	72.0%
2	Medical Marijuana	895,205	919,982	(24,777)	-2.7%	9,500,883	9,635,247	(134,364)	-1.4%
3	Retail Marijuana	1,188,876	639,728	549,148	85.8%	10,624,245	2,064,176	8,560,069	414.7%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	<b>\$ 4,390,362</b>	<b>\$ 2,217,607</b>	<b>\$ 2,172,755</b>	<b>98.0%</b>	<b>\$ 37,353,950</b>	<b>\$ 6,952,775</b>	<b>\$ 30,401,175</b>	<b>437.3%</b>
5	Local Government Distribution (15% of Total)	655,390	330,057	325,333	98.7%	5,592,953	1,038,215	4,554,738	438.7%
6	Marijuana Cash Fund Transfer (85% of Total)	3,713,895	1,864,829	1,849,066	99.2%	31,693,570	5,881,010	25,812,560	438.9%
7	Collections Not Yet Allocated*	21,077	22,722	(1,645)	-7.2%	67,427	33,550	33,877	101.0%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	<b>\$ 3,103,722</b>	<b>\$ 734,351</b>	<b>\$ 2,369,371</b>	<b>322.6%</b>	<b>\$ 20,489,545</b>	<b>\$ 1,879,191</b>	<b>\$ 18,610,354</b>	<b>990.3%</b>
9	Public School Capital Construction Assistance Fund Transfer	3,103,286	732,406	2,370,880	323.7%	20,460,015	1,877,142	18,582,873	990.0%
10	Marijuana Cash Fund Transfer	-	-		N/A	-	-		N/A
11	Collections Not Yet Allocated*	436	1,945	(1,509)	-77.6%	29,531	2,049	27,482	1341.2%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 9,578,166</b>	<b>\$ 4,511,668</b>	<b>\$ 5,066,498</b>	<b>112.3%</b>	<b>\$ 77,968,623</b>	<b>\$ 20,531,389</b>	<b>\$ 57,437,234</b>	<b>279.8%</b>
<b>LICENSES AND FEES</b>									
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	<b>\$ 1,039,145</b>	<b>\$ 761,687</b>	<b>\$ 277,458</b>	<b>36.4%</b>	<b>\$ 13,100,101</b>	<b>\$ 8,602,741</b>	<b>\$ 4,497,360</b>	<b>52.3%</b>
14	Medical Marijuana	793,705	622,587	171,118	27.5%	8,763,571	6,250,391	2,513,180	40.2%
15	Retail Marijuana	245,440	139,100	106,340	76.4%	4,336,530	2,352,350	1,984,180	84.3%
<b>TAXES, LICENSES, AND FEES TOTALS</b>									
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	<b>\$ 6,837,121</b>	<b>\$ 4,186,225</b>	<b>\$ 2,650,896</b>	<b>63.3%</b>	<b>\$ 64,918,799</b>	<b>\$ 26,183,174</b>	<b>\$ 38,735,625</b>	<b>147.9%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	<b>\$ 10,617,311</b>	<b>\$ 5,273,355</b>	<b>\$ 5,343,956</b>	<b>101.3%</b>	<b>\$ 91,068,724</b>	<b>\$ 29,134,130</b>	<b>\$ 61,934,594</b>	<b>212.6%</b>

\* 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 2015