

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

Line		June 2015 Reported	June 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$ 2,100,621	\$ 1,569,454	\$ 531,167	33.8%	\$ 22,225,749	\$ 13,268,876	\$ 8,956,873	67.5%
2	Medical Marijuana	908,456	927,330	(18,874)	-2.0%	10,409,340	10,562,577	(153,237)	-1.5%
3	Retail Marijuana	1,192,165	642,124	550,041	85.7%	11,816,410	2,706,299	9,110,111	336.6%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 4,663,848	\$ 2,070,577	\$ 2,593,271	125.2%	\$ 42,017,797	\$ 9,023,352	\$ 32,994,445	365.6%
5	Local Government Distribution (15% of Total)	679,403	315,356	364,047	115.4%	6,272,356	1,353,571	4,918,785	363.4%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	3,849,973	1,787,025	2,062,948	115.4%	35,543,542	7,668,035	27,875,507	363.5%
7	Collections Not Yet Allocated*	134,472	(31,804)	166,276	-522.8%	201,900	1,746	200,154	11463.5%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,506,230	\$ 1,135,648	\$ 2,370,582	208.7%	\$ 23,995,775	\$ 3,014,839	\$ 20,980,936	695.9%
9	Public School Capital Construction Assistance Fund Transfer	3,489,550	1,135,718	2,353,832	207.3%	23,949,565	3,012,860	20,936,705	694.9%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	16,680	(70)	16,750	-23928.6%	46,211	1,979	44,232	2235.1%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 10,270,699	\$ 4,775,679	\$ 5,495,020	115.1%	\$ 88,239,322	\$ 25,307,067	\$ 62,932,255	248.7%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,055,753	\$ 940,028	\$ 115,725	12.3%	\$ 14,155,854	\$ 9,542,769	\$ 4,613,085	48.3%
14	Medical Marijuana	846,453	867,178	(20,725)	-2.4%	9,610,024	7,117,569	2,492,455	35.0%
15	Retail Marijuana	209,300	72,850	136,450	187.3%	4,545,830	2,425,200	2,120,630	87.4%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 7,006,347	\$ 4,296,507	\$ 2,709,840	63.1%	\$ 71,925,145	\$ 30,479,680	\$ 41,445,465	136.0%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 11,326,452	\$ 5,715,707	\$ 5,610,745	98.2%	\$ 102,395,176	\$ 34,849,836	\$ 67,545,340	193.8%

* 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.

** May not sum to total due to rounding.

Source: Colorado Department of Revenue

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