# State of Colorado

## Marijuana Taxes, Licenses, and Fees Transfers and Distribution

**Tax Revenue from June 2015**

### Taxes

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>June 2015 Reported</th>
<th>June 2014 Reported</th>
<th>Change</th>
<th>Year-to-Date FY2014-15</th>
<th>Year-to-Date FY2013-14</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)</td>
<td>$2,100,621</td>
<td>$1,569,454</td>
<td>$531,167</td>
<td>$22,225,749</td>
<td>$13,268,876</td>
<td>$8,956,873</td>
</tr>
<tr>
<td>2</td>
<td>Medical Marijuana</td>
<td>908,456</td>
<td>927,330</td>
<td>(18,874)</td>
<td>10,409,340</td>
<td>10,562,577</td>
<td>(153,237)</td>
</tr>
<tr>
<td>3</td>
<td>Retail Marijuana</td>
<td>1,192,165</td>
<td>642,124</td>
<td>550,041</td>
<td>11,816,410</td>
<td>2,706,299</td>
<td>9,110,111</td>
</tr>
<tr>
<td>4</td>
<td>Retail Marijuana Sales Tax (10% rate) (5+6+7)</td>
<td>$4,663,848</td>
<td>$2,070,577</td>
<td>$2,593,271</td>
<td>$42,017,797</td>
<td>$9,023,352</td>
<td>$32,994,445</td>
</tr>
<tr>
<td>5</td>
<td>Local Government Distribution (15% of Total)</td>
<td>679,403</td>
<td>315,356</td>
<td>364,047</td>
<td>1,353,571</td>
<td>1,353,571</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>Marijuana Tax Cash Fund Transfer (85% of Total)</td>
<td>3,849,973</td>
<td>1,787,025</td>
<td>2,062,948</td>
<td>35,543,542</td>
<td>7,668,035</td>
<td>27,875,507</td>
</tr>
<tr>
<td>7</td>
<td>Collections Not Yet Allocated*</td>
<td>134,472</td>
<td>(31,804)</td>
<td>166,276</td>
<td>201,000</td>
<td>1,746</td>
<td>199,254</td>
</tr>
<tr>
<td>8</td>
<td>Retail Marijuana Excise Tax (15% rate) (9+10+11)</td>
<td>$3,506,230</td>
<td>$1,135,648</td>
<td>$2,370,582</td>
<td>$23,995,775</td>
<td>$3,014,839</td>
<td>$20,980,936</td>
</tr>
<tr>
<td>9</td>
<td>Public School Capital Construction Assistance Fund Transfer</td>
<td>3,489,550</td>
<td>1,135,718</td>
<td>2,353,832</td>
<td>23,949,565</td>
<td>3,012,860</td>
<td>20,936,705</td>
</tr>
<tr>
<td>10</td>
<td>Marijuana Tax Cash Fund Transfer</td>
<td>-</td>
<td>N/A</td>
<td>-</td>
<td>N/A</td>
<td>-</td>
<td>N/A</td>
</tr>
<tr>
<td>11</td>
<td>Collections Not Yet Allocated*</td>
<td>16,680</td>
<td>(70)</td>
<td>16,750</td>
<td>46,211</td>
<td>1,979</td>
<td>44,232</td>
</tr>
<tr>
<td>12</td>
<td>Total Marijuana Tax Transfers and Distributions (1+4+8)</td>
<td>$10,270,699</td>
<td>$4,775,679</td>
<td>$5,495,020</td>
<td>$88,239,322</td>
<td>$25,307,067</td>
<td>$62,932,255</td>
</tr>
</tbody>
</table>

### Licenses and Fees

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>13</td>
<td>License and Application Fees Transfer to Marijuana License Cash Fund (14+15)</td>
<td>$1,055,753</td>
<td>$940,028</td>
<td>$115,725</td>
<td>$14,155,854</td>
<td>$9,542,769</td>
<td>$4,613,085</td>
</tr>
<tr>
<td>14</td>
<td>Medical Marijuana</td>
<td>846,453</td>
<td>867,178</td>
<td>(20,725)</td>
<td>9,610,024</td>
<td>7,117,560</td>
<td>2,492,455</td>
</tr>
<tr>
<td>15</td>
<td>Retail Marijuana</td>
<td>209,300</td>
<td>72,850</td>
<td>136,450</td>
<td>4,545,830</td>
<td>2,425,200</td>
<td>2,120,630</td>
</tr>
</tbody>
</table>

### Taxes, Licenses, and Fees Totals

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<tr>
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<tbody>
<tr>
<td>16</td>
<td>Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**</td>
<td>$7,006,347</td>
<td>$4,296,507</td>
<td>$2,709,840</td>
<td>$30,479,680</td>
<td>$41,445,465</td>
<td>136.0%</td>
</tr>
<tr>
<td>17</td>
<td>Total All Marijuana Taxes, Licenses, and Fees (12+13)**</td>
<td>$11,326,452</td>
<td>$5,715,707</td>
<td>$5,610,745</td>
<td>$34,849,836</td>
<td>$67,545,340</td>
<td>193.8%</td>
</tr>
</tbody>
</table>

* 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
Prepared by: Office of Research and Analysis, dor_ora@state.co.us

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