

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

Line		July 2014 Reported	July 2013 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)	\$ 1,530,968	\$ -	\$ 1,530,968	N/A	\$ 1,530,968	\$ -	\$ 1,530,968	N/A
2	Medical Marijuana	830,861		830,861	N/A	830,861		830,861	N/A
3	Retail Marijuana	700,107		700,107	N/A	700,107		700,107	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 2,473,627	\$ -	\$ 2,473,627	N/A	\$ 2,473,627	\$ -	\$ 2,473,627	N/A
5	Local Government Distribution (15% of Total)	368,231		368,231	N/A	368,231		368,231	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,086,648		2,086,648	N/A	2,086,648		2,086,648	N/A
7	Collections Not Yet Allocated*	18,747		18,747	N/A	18,747		18,747	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 969,637	\$ -	\$ 969,637	N/A	\$ 969,637	\$ -	\$ 969,637	N/A
9	Public School Capital Construction Assistance Fund Transfer	963,551		963,551	N/A	963,551		963,551	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	6,086		6,086	N/A	6,086		6,086	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 4,974,232	\$ -	\$ 4,974,232	N/A	\$ 4,974,232	\$ -	\$ 4,974,232	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 1,547,853	\$ 432,237	\$ 1,115,617	258.1%	\$ 1,547,853	\$ 432,237	\$ 1,115,617	258.1%
14	Medical Marijuana	1,040,363	432,237	608,127	140.7%	1,040,363	432,237	608,127	140.7%
15	Retail Marijuana	507,490		507,490	N/A	507,490		507,490	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,165,469	\$ 432,237	\$ 4,733,233	1095.1%	\$ 5,165,469	\$ 432,237	\$ 4,733,233	1095.1%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 6,522,085	\$ 432,237	\$ 6,089,848	1408.9%	\$ 6,522,085	\$ 432,237	\$ 6,089,848	1408.9%

* 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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