

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

| Line | | July 2015 Reported | July 2014 Reported | Change | | Year-to-Date FY2015-16 | Year-to-Date FY2014-15 | Change | |
|---|---|-----------------------|-----------------------|--------------|----------|---------------------------|---------------------------|--------------|----------|
| | | | | \$ | % | | | \$ | % |
| TAXES | | | | | | | | | |
| 1 | Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3) | \$ 2,394,910 | \$ 1,530,968 | \$ 863,942 | 56.4% | \$ 2,394,910 | \$ 1,530,968 | \$ 863,942 | 56.4% |
| 2 | Medical Marijuana | 988,108 | 830,861 | 157,247 | 19.0% | 988,108 | 830,861 | 157,247 | 18.9% |
| 3 | Retail Marijuana | 1,406,802 | 700,107 | 706,695 | 100.9% | 1,406,802 | 700,107 | 706,695 | 100.9% |
| 4 | Retail Marijuana Sales Tax (10% rate) (5+6+7) | \$ 4,394,550 | \$ 2,473,627 | \$ 1,920,924 | 77.7% | \$ 4,394,550 | \$ 2,473,626 | \$ 1,920,924 | 77.7% |
| 5 | Local Government Distribution (15% of Total) | 686,426 | 368,231 | 318,195 | 86.4% | 686,426 | 368,231 | 318,195 | 86.4% |
| 6 | Marijuana Tax Cash Fund Transfer (85% of Total) | 3,889,760 | 2,086,648 | 1,803,112 | 86.4% | 3,889,760 | 2,086,648 | 1,803,112 | 86.4% |
| 7 | Collections Not Yet Allocated* | (181,636) | 18,747 | (200,383) | -1068.9% | (181,636) | 18,747 | (200,383) | -1068.9% |
| 8 | Retail Marijuana Excise Tax (15% rate) (9+10+11) | \$ 2,933,200 | \$ 969,637 | \$ 1,963,563 | 202.5% | \$ 2,933,200 | \$ 969,637 | \$ 1,963,563 | 202.5% |
| 9 | Public School Capital Construction Assistance Fund Transfer | 2,955,423 | 963,551 | 1,991,872 | 206.7% | 2,955,423 | 963,551 | 1,991,872 | 206.7% |
| 10 | Marijuana Tax Cash Fund Transfer | - | - | - | N/A | - | - | - | N/A |
| 11 | Collections Not Yet Allocated* | (22,223) | 6,086 | (28,309) | -465.2% | (22,223) | 6,086 | (28,309) | -465.2% |
| 12 | Total Marijuana Tax Transfers and Distributions (1+4+8) | \$ 9,722,660 | \$ 4,974,232 | \$ 4,748,429 | 95.5% | \$ 9,722,660 | \$ 4,974,232 | \$ 4,748,429 | 95.5% |
| LICENSES AND FEES | | | | | | | | | |
| 13 | License and Application Fees Transfer to Marijuana License Cash Fund (14+15) | \$ 1,133,924 | \$ 1,547,853 | \$ (413,929) | -26.7% | \$ 1,133,924 | \$ 1,547,853 | \$ (413,929) | -26.7% |
| 14 | Medical Marijuana | 857,344 | 1,040,363 | (183,019) | -17.6% | 857,344 | 1,040,363 | (183,019) | -17.6% |
| 15 | Retail Marijuana | 276,580 | 507,490 | (230,910) | -45.5% | 276,580 | 507,490 | (230,910) | -45.5% |
| TAXES, LICENSES, AND FEES TOTALS | | | | | | | | | |
| 16 | Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)** | \$ 7,418,594 | \$ 5,165,469 | \$ 2,253,125 | 43.6% | \$ 7,418,594 | \$ 5,165,469 | \$ 2,253,125 | 43.6% |
| 17 | Total All Marijuana Taxes, Licenses, and Fees (12+13)** | \$ 10,856,584 | \$ 6,522,085 | \$ 4,334,500 | 66.5% | \$ 10,856,584 | \$ 6,522,085 | \$ 4,334,500 | 66.5% |

* 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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