

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
August 2015 Sales Reported in September 2015

Line		September 2015 Reported	September 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)	\$ 2,821,102	\$ 1,892,780	\$ 928,322	49.0%	\$ 7,914,769	\$ 5,083,537	\$ 2,831,232	55.7%
2	Medical Marijuana	1,161,129	935,807	225,322	24.1%	3,265,753	2,605,379	660,374	25.3%
3	Retail Marijuana	1,659,972	956,973	702,999	73.5%	4,649,016	2,478,158	2,170,858	87.6%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,813,123	\$ 3,307,078	\$ 2,506,045	75.8%	\$ 16,047,287	\$ 8,750,888	\$ 7,296,399	83.4%
5	Local Government Distribution (15% of Total)	871,601	496,211	375,390	75.7%	2,384,174	1,307,940	1,076,234	82.3%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,939,404	2,811,874	2,127,530	75.7%	13,510,577	7,411,686	6,098,891	82.3%
7	Collections Not Yet Allocated*	2,118	(1,007)	3,125	-310.3%	152,536	31,262	121,275	387.9%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,328,898	\$ 1,464,796	\$ 1,864,102	127.3%	\$ 9,332,411	\$ 3,832,363	\$ 5,500,048	143.5%
9	Public School Capital Construction Assistance Fund Transfer	3,330,002	1,458,036	1,871,965	128.4%	9,344,146	3,821,083	5,523,063	144.5%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(1,104)	6,760	(7,863)	-116.3%	(11,735)	11,280	(23,014)	-204.0%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 11,963,123	\$ 6,664,654	\$ 5,298,468	79.5%	\$ 33,294,467	\$ 17,666,788	\$ 15,627,679	88.5%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,218,635	\$ 1,076,513	\$ 142,122	13.2%	\$ 3,555,313	\$ 4,003,915	\$ (448,602)	-11.2%
14	Medical Marijuana	817,405	828,853	(11,448)	-1.4%	2,545,960	2,779,765	(233,805)	-8.4%
15	Retail Marijuana	401,230	247,660	153,570	62.0%	1,009,353	1,224,150	(214,797)	-17.5%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 8,979,141	\$ 5,781,167	\$ 3,197,974	55.3%	\$ 24,980,658	\$ 16,499,138	\$ 8,481,520	51.4%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 13,181,758	\$ 7,741,167	\$ 5,440,591	70.3%	\$ 36,849,779	\$ 21,670,703	\$ 15,179,076	70.0%

* 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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