# State of Colorado

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

### Tax Revenue from October 2014

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>October 2013 Reported</th>
<th>October 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></td>
<td></td>
<td>$1,795,545</td>
<td>$1,795,545</td>
<td>N/A</td>
<td>$6,879,082</td>
<td>$6,879,082</td>
<td>N/A</td>
</tr>
<tr>
<td>1</td>
<td>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</td>
<td>908,630</td>
<td>886,915</td>
<td>N/A</td>
<td>3,514,009</td>
<td>3,365,073</td>
<td>N/A</td>
</tr>
<tr>
<td>2</td>
<td>Medical Marijuana</td>
<td>908,630</td>
<td>908,630</td>
<td>N/A</td>
<td>3,514,009</td>
<td>3,514,009</td>
<td>N/A</td>
</tr>
<tr>
<td>3</td>
<td>Retail Marijuana</td>
<td>886,915</td>
<td>886,915</td>
<td>N/A</td>
<td>3,365,073</td>
<td>3,365,073</td>
<td>N/A</td>
</tr>
<tr>
<td>4</td>
<td>Retail Marijuana Sales Tax (10% rate) (5+6+7)</td>
<td>2,940,346</td>
<td>2,940,346</td>
<td>N/A</td>
<td>11,691,233</td>
<td>11,691,233</td>
<td>N/A</td>
</tr>
<tr>
<td>5</td>
<td>Local Government Distribution (15% of Total)</td>
<td>443,937</td>
<td>443,937</td>
<td>N/A</td>
<td>1,751,877</td>
<td>1,751,877</td>
<td>N/A</td>
</tr>
<tr>
<td>6</td>
<td>Marijuana Cash Fund Transfer (85% of Total)</td>
<td>2,515,663</td>
<td>2,515,663</td>
<td>N/A</td>
<td>9,927,349</td>
<td>9,927,349</td>
<td>N/A</td>
</tr>
<tr>
<td>7</td>
<td>Collections Not Yet Allocated*</td>
<td>(19,254)</td>
<td>(19,254)</td>
<td>N/A</td>
<td>12,007</td>
<td>12,007</td>
<td>N/A</td>
</tr>
<tr>
<td>8</td>
<td>Retail Marijuana Excise Tax (15% rate) (9+10+11)</td>
<td>1,446,105</td>
<td>1,446,105</td>
<td>N/A</td>
<td>5,278,468</td>
<td>5,278,468</td>
<td>N/A</td>
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<tr>
<td>9</td>
<td>Public School Capital Construction Assistance Fund Transfer</td>
<td>1,454,528</td>
<td>1,454,528</td>
<td>N/A</td>
<td>5,275,611</td>
<td>5,275,611</td>
<td>N/A</td>
</tr>
<tr>
<td>10</td>
<td>Marijuana Cash Fund Transfer</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
</tr>
<tr>
<td>11</td>
<td>Collections Not Yet Allocated*</td>
<td>(8,423)</td>
<td>(8,423)</td>
<td>N/A</td>
<td>2,857</td>
<td>2,857</td>
<td>N/A</td>
</tr>
<tr>
<td>12</td>
<td>Total Marijuana Tax Transfers and Distributions (1+4+8)</td>
<td>6,181,996</td>
<td>6,181,996</td>
<td>N/A</td>
<td>23,848,783</td>
<td>23,848,783</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>LICENSES AND FEES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</td>
<td>1,050,874</td>
<td>1,782,641</td>
<td>(731,767)</td>
<td>5,054,789</td>
<td>3,329,698</td>
<td>1,725,091</td>
</tr>
<tr>
<td>14</td>
<td>Medical Marijuana</td>
<td>790,156</td>
<td>632,391</td>
<td>157,765</td>
<td>3,569,921</td>
<td>2,179,448</td>
<td>1,390,473</td>
</tr>
<tr>
<td>15</td>
<td>Retail Marijuana</td>
<td>260,718</td>
<td>1,150,250</td>
<td>(889,532)</td>
<td>1,484,868</td>
<td>1,150,250</td>
<td>334,618</td>
</tr>
<tr>
<td>16</td>
<td>Total Marijuana Cash Fund Transfers (1+6+10+13)</td>
<td>5,362,082</td>
<td>5,379,441</td>
<td>200.8%</td>
<td>21,861,220</td>
<td>21,329,698</td>
<td>531,522</td>
</tr>
<tr>
<td>17</td>
<td>Total All Marijuana Taxes, Licenses, and Fees (12+13)</td>
<td>7,232,870</td>
<td>7,182,641</td>
<td>5,450,229</td>
<td>28,903,572</td>
<td>23,848,783</td>
<td>5,054,789</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.

Source: Colorado Department of Revenue

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