

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
October 2014 Sales Reported in November

Line		November 2014 Reported	November 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)	\$ 1,816,579	\$ -	\$ 1,816,579	N/A	\$ 8,695,660	\$ -	\$ 8,695,660	N/A
2	Medical Marijuana	928,329		928,329	N/A	4,442,338		4,442,338	N/A
3	Retail Marijuana	888,250		888,250	N/A	4,253,323		4,253,323	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,244,159	\$ -	\$ 3,244,159	N/A	\$ 14,935,392	\$ -	\$ 14,935,392	N/A
5	Local Government Distribution (15% of Total)	488,236		488,236	N/A	2,240,113		2,240,113	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,766,687		2,766,687	N/A	12,694,036		12,694,036	N/A
7	Collections Not Yet Allocated*	(10,764)		(10,764)	N/A	1,243		1,243	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,718,273	\$ -	\$ 1,718,273	N/A	\$ 6,996,741	\$ -	\$ 6,996,741	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,711,909		1,711,909	N/A	6,987,520		6,987,520	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	6,364		6,364	N/A	9,221		9,221	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 6,779,010	\$ -	\$ 6,779,010	N/A	\$ 30,627,793	\$ -	\$ 30,627,793	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	863,790	\$ 351,892	\$ 511,898	145.5%	\$ 5,918,579	\$ 2,531,340	\$ 3,387,238	133.8%
14	Medical Marijuana	491,568	351,892	139,676	39.7%	4,061,489	2,531,340	1,530,148	60.4%
15	Retail Marijuana	372,222		372,222	N/A	1,857,090		1,857,090	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,447,055	\$ 351,892	\$ 5,095,163	1447.9%	\$ 27,308,275	\$ 2,531,340	\$ 24,776,935	978.8%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 7,642,800	\$ 351,892	\$ 7,290,907	2071.9%	\$ 36,546,372	\$ 2,531,340	\$ 34,015,031	1343.8%

* 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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Publish date: December 2014