

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

| Line |  | November 2014<br>Reported | November 2013<br>Reported | Change              |               | Year-to-Date<br>FY2014-15 | Year-to-Date<br>FY2013-14 | Change               |               |
|------|--|---------------------------|---------------------------|---------------------|---------------|---------------------------|---------------------------|----------------------|---------------|
|      |  |                           |                           | \$                  | %             |                           |                           | \$                   | %             |
|      | <b>TAXES</b>   |                           |                           |                     |               |                           |                           |                      |               |
| 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   | <b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>       | <b>\$ 6,779,010</b>       | <b>\$ -</b>               | <b>\$ 6,779,010</b> | <b>N/A</b>    | <b>\$ 30,627,793</b>      | <b>\$ -</b>               | <b>\$ 30,627,793</b> | <b>N/A</b>    |
|      | <b>LICENSES AND FEES</b>   |                           |                           |                     |               |                           |                           |                      |               |
| 13   | License and Application Fees Transfer to Marijuana Cash Fund (14+15) | 8,637,890                 | \$ 785,392                | \$ 78,398           | 10.0%         | \$ 5,918,579              | \$ 4,115,090              | \$ 1,803,488         | 43.8%         |
| 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                   | 433,500                   | (61,278)            | -14.1%        | 1,857,090                 | 1,583,750                 | 273,340              | 17.3%         |
|      | <b>TAXES, LICENSES, AND FEES TOTALS</b>                              |                           |                           |                     |               |                           |                           |                      |               |
| 16   | <b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>               | <b>\$ 5,447,055</b>       | <b>\$ 785,392</b>         | <b>\$ 4,661,663</b> | <b>593.5%</b> | <b>\$ 27,308,275</b>      | <b>\$ 4,115,090</b>       | <b>\$ 23,193,185</b> | <b>563.6%</b> |
| 17   | <b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>         | <b>\$ 7,642,800</b>       | <b>\$ 785,392</b>         | <b>\$ 6,857,407</b> | <b>873.1%</b> | <b>\$ 36,546,372</b>      | <b>\$ 4,115,090</b>       | <b>\$ 32,431,281</b> | <b>788.1%</b> |

\* 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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