

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

Line		December 2014 Reported	December 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)	\$ 1,649,935	\$ -	\$ 1,649,935	N/A	\$ 10,345,595	\$ -	\$ 10,345,595	N/A
2	Medical Marijuana	772,472		772,472	N/A	5,214,809		5,214,809	N/A
3	Retail Marijuana	877,463		877,463	N/A	5,130,786		5,130,786	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 2,933,821	\$ -	\$ 2,933,821	N/A	\$ 17,869,213	\$ -	\$ 17,869,213	N/A
5	Local Government Distribution (15% of Total)	411,774		411,774	N/A	2,651,887		2,651,887	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,333,413		2,333,413	N/A	15,027,449		15,027,449	N/A
7	Collections Not Yet Allocated*	188,634		188,634	N/A	189,877		189,877	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,363,689	\$ -	\$ 1,363,689	N/A	\$ 8,360,430	\$ -	\$ 8,360,430	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,350,161		1,350,161	N/A	8,337,681		8,337,681	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	13,528		13,528	N/A	22,749		22,749	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 5,947,445	\$ -	\$ 5,947,445	N/A	\$ 36,575,239	\$ -	\$ 36,575,239	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	1,518,123	\$ 579,671	\$ 938,452	161.9%	\$ 7,436,701	\$ 4,694,761	\$ 2,741,940	58.4%
14	Medical Marijuana	701,223	459,421	241,802	52.6%	4,762,711	2,990,761	1,771,950	59.2%
15	Retail Marijuana	816,900	120,250	696,650	579.3%	2,673,990	1,704,000	969,990	56.9%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,501,471	\$ 579,671	\$ 4,921,800	849.1%	\$ 32,809,746	\$ 4,694,761	\$ 28,114,985	598.9%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 7,465,568	\$ 579,671	\$ 6,885,898	1187.9%	\$ 44,011,940	\$ 4,694,761	\$ 39,317,179	837.5%

* 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.

Source: Colorado Department of Revenue

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