

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**December 2014 Sales Reported in January 2015**

Line		January 2015 Reported	January 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,874,283	\$ -	\$ 1,874,283	N/A	\$ 12,219,878	\$ -	\$ 12,219,878	N/A
2	Medical Marijuana	889,249		889,249	N/A	6,104,059		6,104,059	N/A
3	Retail Marijuana	985,034		985,034	N/A	6,115,820		6,115,820	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,472,230	\$ -	\$ 3,472,230	N/A	\$ 21,341,444	\$ -	\$ 21,341,444	N/A
5	Local Government Distribution (15% of Total)	547,664		547,664	N/A	3,199,551		3,199,551	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	3,103,439		3,103,439	N/A	18,130,888		18,130,888	N/A
7	Collections Not Yet Allocated <sup>‡</sup>	(178,873)		(178,873)	N/A	11,004		11,004	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,965,731	\$ -	\$ 1,965,731	N/A	\$ 10,326,161	\$ -	\$ 10,326,161	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,952,855		1,952,855	N/A	10,290,536		10,290,536	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated <sup>‡</sup>	12,876		12,876	N/A	35,625		35,625	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 7,312,244</b>	<b>\$ -</b>	<b>\$ 7,312,244</b>	<b>N/A</b>	<b>\$ 43,887,483</b>	<b>\$ -</b>	<b>\$ 43,887,483</b>	<b>N/A</b>
<b>LICENSES AND FEES</b>									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	1,245,897	\$ 793,022	\$ 452,875	57.1%	\$ 8,682,599	\$ 5,487,783	\$ 3,194,816	58.2%
14	Medical Marijuana	735,107	592,472	142,635	24.1%	5,497,819	3,583,233	1,914,586	53.4%
15	Retail Marijuana	510,790	200,550	310,240	154.7%	3,184,780	1,904,550	1,280,230	67.2%
<b>TAXES, LICENSES, AND FEES TOTALS</b>									
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	<b>\$ 6,223,619</b>	<b>\$ 793,022</b>	<b>\$ 5,430,597</b>	<b>684.8%</b>	<b>\$ 39,033,365</b>	<b>\$ 5,487,783</b>	<b>\$ 33,545,582</b>	<b>611.3%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	<b>\$ 8,558,141</b>	<b>\$ 793,022</b>	<b>\$ 7,765,119</b>	<b>979.2%</b>	<b>\$ 52,570,081</b>	<b>\$ 5,487,783</b>	<b>\$ 47,082,298</b>	<b>857.9%</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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