

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

Line		February 2014 Reported	February 2013 Reported	Change		Year-to-Date FY2013-14	Year-to-Date FY2012-13	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,330,209	\$ -	\$ 1,330,209	N/A	\$ 7,109,879	\$ -	\$ 7,109,879	N/A
2	Medical Marijuana	913,519		913,519	N/A	6,693,189		6,693,189	N/A
3	Retail Marijuana	416,690		416,690	N/A	416,690		416,690	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 1,401,568	\$ -	\$ 1,401,568	N/A	\$ 1,401,568	\$ -	\$ 1,401,568	N/A
5	Local Government Distribution (15% of Total)	210,269		210,269	N/A	210,269		210,269	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	1,191,534		1,191,534	N/A	1,191,534		1,191,534	N/A
7	Collections Not Yet Allocated*	(236)		(236)	N/A	(236)		(236)	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 195,318	\$ -	\$ 195,318	N/A	\$ 195,318	\$ -	\$ 195,318	N/A
9	Public School Capital Construction Assistance Fund Transfer	195,286		195,286	N/A	195,286		195,286	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	32		32	N/A	32		32	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 2,927,095	\$ -	\$ 2,927,095	N/A	\$ 8,706,764	\$ -	\$ 8,706,764	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 592,661	\$ 253,606	\$ 339,055	133.7%	\$ 6,080,444	\$ 2,791,367	\$ 3,289,077	117.8%
14	Medical Marijuana	496,361	253,606	242,755	95.7%	4,079,594	2,791,367	1,288,227	46.2%
15	Retail Marijuana	96,300		96,300	N/A	2,000,850		2,000,850	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 3,114,404	\$ 253,606	\$ 2,860,798	1128.0%	\$ 14,381,856	\$ 2,791,367	\$ 11,590,489	415.2%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 3,519,756	\$ 253,606	\$ 3,266,150	1287.9%	\$ 14,787,208	\$ 2,791,367	\$ 11,995,841	429.7%

* 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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