

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

Line		March 2014 Reported	March 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)	\$ 1,460,429	\$ -	\$ 1,460,429	N/A	\$ 8,570,308	\$ -	\$ 8,570,308	N/A
2	Medical Marijuana	1,022,176		1,022,176	N/A	7,715,365		7,715,365	N/A
3	Retail Marijuana	438,253		438,253	N/A	854,943		854,943	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 1,434,916	\$ -	\$ 1,434,916	N/A	\$ 2,836,482	\$ -	\$ 2,836,482	N/A
5	Local Government Distribution (15% of Total) *	212,674		212,674	N/A	422,943		422,943	N/A
6	Marijuana Cash Fund Transfer (85% of Total) *	1,210,786		1,210,786	N/A	2,402,320		2,402,320	N/A
7	Collections Not Yet Allocated**	11,455		11,455	N/A	11,219		11,219	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 339,615	\$ -	\$ 339,615	N/A	\$ 534,933	\$ -	\$ 534,933	N/A
9	Public School Capital Construction Assistance Fund Transfer	339,531		339,531	N/A	534,817		534,817	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated**	84		84	N/A	116		116	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 3,234,960	\$ -	\$ 3,234,960	N/A	\$ 11,941,723	\$ -	\$ 11,941,723	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 857,615	\$ 292,476	\$ 565,139	193.2%	\$ 6,938,059	\$ 3,083,843	\$ 3,854,216	125.0%
14	Medical Marijuana	754,165	292,476	461,689	157.9%	4,833,759	3,083,843	1,749,916	56.7%
15	Retail Marijuana	103,450		103,450	N/A	2,104,300		2,104,300	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 3,528,830	\$ 292,476	\$ 3,236,354	1106.5%	\$ 17,910,687	\$ 3,083,843	\$ 14,826,844	480.8%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 4,092,575	\$ 292,476	\$ 3,800,099	1299.3%	\$ 18,879,782	\$ 3,083,843	\$ 15,795,939	512.2%

* A processing issue caused \$844 to not be distributed to local governments. This issue affects the precision of the calculation to distribute the sales tax. The \$844 will be properly distributed next month.

** 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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