

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

Line		April 2014 Reported	April 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)	\$ 1,569,405	\$ -	\$ 1,569,405	N/A	\$ 10,139,713	\$ -	\$ 10,139,713	N/A
2	Medical Marijuana	999,900		999,900	N/A	8,715,265		8,715,265	N/A
3	Retail Marijuana	569,505		569,505	N/A	1,424,448		1,424,448	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 1,898,685	\$ -	\$ 1,898,685	N/A	\$ 4,735,167	\$ -	\$ 4,735,167	N/A
5	Local Government Distribution (15% of Total)	285,215		285,215	N/A	708,158		708,158	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	1,613,861		1,613,861	N/A	4,016,181		4,016,181	N/A
7	Collections Not Yet Allocated*	(391)		(391)	N/A	10,828		10,828	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 609,907	\$ -	\$ 609,907	N/A	\$ 1,144,872	\$ -	\$ 1,144,872	N/A
9	Public School Capital Construction Assistance Fund Transfer	609,887		609,887	N/A	1,144,736		1,144,736	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	20		20	N/A	136		136	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 4,077,997	\$ -	\$ 4,077,997	N/A	\$ 16,019,752	\$ -	\$ 16,019,752	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 902,995	\$ 302,172	\$ 600,823	198.8%	\$ 7,841,054	\$ 3,386,015	\$ 4,455,039	131.6%
14	Medical Marijuana	794,045	302,172	491,873	162.8%	5,627,804	3,386,015	2,241,789	66.2%
15	Retail Marijuana	108,950		108,950	N/A	2,213,250		2,213,250	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 4,086,261	\$ 302,172	\$ 3,784,089	1252.3%	\$ 21,996,948	\$ 3,386,015	\$ 18,610,933	549.6%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 4,980,992	\$ 302,172	\$ 4,678,820	1548.4%	\$ 23,860,806	\$ 3,386,015	\$ 20,474,791	604.7%

* 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

Prepared by: Office of Research and Analysis, (303) 866-5777 or dor_ora@state.co.us

Publish date: May 2014