

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**July 2014 Sales Reported in August**

Line		August 2014 Reported	August 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,659,789	\$ -	\$ 1,659,789	N/A	\$ 3,190,757	\$ -	\$ 3,190,757	N/A
2	Medical Marijuana	838,711		838,711	N/A	1,669,572		1,669,572	N/A
3	Retail Marijuana	821,078		821,078	N/A	1,521,185		1,521,185	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 2,970,183	\$ -	\$ 2,970,183	N/A	\$ 5,443,809	\$ -	\$ 5,443,809	N/A
5	Local Government Distribution (15% of Total)	443,498		443,498	N/A	811,729		811,729	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,513,164		2,513,164	N/A	4,599,812		4,599,812	N/A
7	Collections Not Yet Allocated*	13,521		13,521	N/A	32,269		32,269	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,397,930	\$ -	\$ 1,397,930	N/A	\$ 2,367,567	\$ -	\$ 2,367,567	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,399,496		1,399,496	N/A	2,363,047		2,363,047	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	(1,566)		(1,566)	N/A	4,520		4,520	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 6,027,901	\$ -	\$ 6,027,901	N/A	\$ 11,002,133	\$ -	\$ 11,002,133	N/A
<b>LICENSES AND FEES</b>									
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	\$ 1,379,549	\$ 469,590	\$ 909,959	193.8%	\$ 2,927,402	\$ 901,826	\$ 2,025,576	224.6%
14	Medical Marijuana	910,549	469,590	440,959	93.9%	1,950,912	901,826	1,049,086	116.3%
15	Retail Marijuana	469,000		469,000	N/A	976,490		976,490	N/A
<b>TAXES, LICENSES, AND FEES TOTALS</b>									
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,552,502	\$ 469,590	\$ 5,082,912	1082.4%	\$ 10,717,971	\$ 901,826	\$ 9,816,145	1088.5%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,407,450	\$ 469,590	\$ 6,937,861	1477.4%	\$ 13,929,535	\$ 901,826	\$ 13,027,709	1444.6%

\* 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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