

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

Line		September 2014 Reported	September 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
TAXES									
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,892,780	\$ -	\$ 1,892,780	N/A	\$ 5,083,537	\$ -	\$ 5,083,537	N/A
2	Medical Marijuana	935,807		935,807	N/A	2,605,379		2,605,379	N/A
3	Retail Marijuana	956,973		956,973	N/A	2,478,158		2,478,158	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,307,078	\$ -	\$ 3,307,078	N/A	\$ 8,750,888	\$ -	\$ 8,750,888	N/A
5	Local Government Distribution (15% of Total)	496,211		496,211	N/A	1,307,940		1,307,940	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,811,874		2,811,874	N/A	7,411,686		7,411,686	N/A
7	Collections Not Yet Allocated*	(1,007)		(1,007)	N/A	31,262		31,262	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,464,796	\$ -	\$ 1,464,796	N/A	\$ 3,832,363	\$ -	\$ 3,832,363	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,458,036		1,458,036	N/A	3,821,083		3,821,083	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	6,760		6,760	N/A	11,280		11,280	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 6,664,654	\$ -	\$ 6,664,654	N/A	\$ 17,666,788	\$ -	\$ 17,666,788	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 1,076,513	\$ 645,231	\$ 431,282	66.8%	\$ 4,003,915	\$ 1,547,057	\$ 2,456,858	158.8%
14	Medical Marijuana	828,853	645,231	183,622	28.5%	2,779,765	1,547,057	1,232,708	79.7%
15	Retail Marijuana	247,660		247,660	N/A	1,224,150		1,224,150	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,781,167	\$ 645,231	\$ 5,135,936	796.0%	\$ 16,499,138	\$ 1,547,057	\$ 14,952,081	966.5%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 7,741,167	\$ 645,231	\$ 7,095,937	1099.8%	\$ 21,670,703	\$ 1,547,057	\$ 20,123,646	1300.8%

* 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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