

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

Line		October 2014 Reported	October 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)	\$ 1,795,545	\$ -	\$ 1,795,545	N/A	\$ 6,879,082	\$ -	\$ 6,879,082	N/A
2	Medical Marijuana	908,630		908,630	N/A	3,514,009		3,514,009	N/A
3	Retail Marijuana	886,915		886,915	N/A	3,365,073		3,365,073	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 2,940,346	\$ -	\$ 2,940,346	N/A	\$ 11,691,233	\$ -	\$ 11,691,233	N/A
5	Local Government Distribution (15% of Total)	443,937		443,937	N/A	1,751,877		1,751,877	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,515,663		2,515,663	N/A	9,927,349		9,927,349	N/A
7	Collections Not Yet Allocated*	(19,254)		(19,254)	N/A	12,007		12,007	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,446,105	\$ -	\$ 1,446,105	N/A	\$ 5,278,468	\$ -	\$ 5,278,468	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,454,528		1,454,528	N/A	5,275,611		5,275,611	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	(8,423)		(8,423)	N/A	2,857		2,857	N/A
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 6,181,996	\$ -	\$ 6,181,996	N/A	\$ 23,848,783	\$ -	\$ 23,848,783	N/A
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	\$ 1,050,874	\$ 1,782,641	\$ (731,767)	-41.0%	\$ 5,054,789	\$ 3,329,698	\$ 1,725,091	51.8%
14	Medical Marijuana	790,156	632,391	157,765	24.9%	3,569,921	2,179,448	1,390,473	63.8%
15	Retail Marijuana	260,718	1,150,250	(889,532)	-77.3%	1,484,868	1,150,250	334,618	29.1%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Cash Fund Transfers (1+6+10+13)	\$ 5,362,082	\$ 1,782,641	\$ 3,579,441	200.8%	\$ 21,861,220	\$ 3,329,698	\$ 18,531,522	556.6%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)	\$ 7,232,870	\$ 1,782,641	\$ 5,450,229	305.7%	\$ 28,903,572	\$ 3,329,698	\$ 25,573,874	768.1%

* 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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