

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**February 2015 Sales Reported in March 2015**

Line		March 2015 Reported	March 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
	<b>TAXES</b>								
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,919,649	\$ 1,460,429	\$ 459,220	31.4%	\$ 15,947,946	\$ 8,570,308	\$ 7,377,638	86.1%
2	Medical Marijuana	820,635	1,022,176	(201,541)	-19.7%	7,710,485	7,715,365	(4,880)	-0.1%
3	Retail Marijuana	1,099,014	438,253	660,761	150.8%	8,237,461	854,943	7,382,518	863.5%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,792,120	\$ 1,434,916	\$ 2,357,204	164.3%	\$ 28,681,428	\$ 2,836,483	\$ 25,844,945	911.2%
5	Local Government Distribution (15% of Total)	573,091	212,674	360,417	169.5%	4,297,110	422,943	3,874,167	916.0%
6	Marijuana Cash Fund Transfer (85% of Total)	3,247,540	1,210,786	2,036,754	168.2%	24,350,427	2,402,320	21,948,106	913.6%
7	Collections Not Yet Allocated*	(28,511)	11,455	(39,966)	-348.9%	33,891	11,219	22,672	202.1%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,123,091	\$ 339,615	\$ 1,783,476	525.1%	\$ 14,798,471	\$ 534,933	\$ 14,263,538	2666.4%
9	Public School Capital Construction Assistance Fund Transfer	2,140,582	339,531	1,801,051	530.5%	14,763,961	534,817	14,229,144	2660.6%
10	Marijuana Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(17,491)	84	(17,575)	-20922.6%	34,510	116	34,394	29650.0%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 7,834,860</b>	<b>\$ 3,234,960</b>	<b>\$ 4,599,900</b>	<b>142.2%</b>	<b>\$ 59,427,845</b>	<b>\$ 11,941,723</b>	<b>\$ 47,486,122</b>	<b>397.6%</b>
	<b>LICENSES AND FEES</b>								
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	1,264,534	\$ 857,615	\$ 406,919	47.4%	\$ 11,043,926	\$ 6,938,059	\$ 4,105,867	59.2%
14	Medical Marijuana	958,504	754,165	204,339	27.1%	7,195,046	4,833,759	2,361,287	48.8%
15	Retail Marijuana	306,030	103,450	202,580	195.8%	3,848,880	2,104,300	1,744,580	82.9%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	<b>\$ 6,431,723</b>	<b>\$ 3,528,830</b>	<b>\$ 2,902,893</b>	<b>82.3%</b>	<b>\$ 51,342,298</b>	<b>\$ 17,910,687</b>	<b>\$ 33,431,612</b>	<b>186.7%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	<b>\$ 9,099,395</b>	<b>\$ 4,092,575</b>	<b>\$ 5,006,820</b>	<b>122.3%</b>	<b>\$ 70,471,771</b>	<b>\$ 18,879,782</b>	<b>\$ 51,591,989</b>	<b>273.3%</b>

\* 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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