

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
July 2015 Sales Reported in August 2015

Line		August 2015 Reported	August 2014 Reported	Change		Year-to-Date FY2015-16	Year-to-Date FY2014-15	Change	
				\$	%			\$	%
	TAXES								
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$ 2,698,757	\$ 1,659,789	\$ 1,038,968	62.6%	\$ 5,093,667	\$ 3,190,757	\$ 1,902,910	59.6%
2	Medical Marijuana	1,116,515	838,711	277,804	33.1%	2,104,623	1,669,572	435,051	26.1%
3	Retail Marijuana	1,582,242	821,078	761,164	92.7%	2,989,044	1,521,185	1,467,859	96.5%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,839,613	\$ 2,970,183	\$ 2,869,431	96.6%	\$ 10,234,164	\$ 5,443,809	\$ 4,790,354	88.0%
5	Local Government Distribution (15% of Total)	826,146	443,498	382,649	86.3%	1,512,573	811,729	700,844	86.3%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,681,413	2,513,164	2,168,249	86.3%	8,571,173	4,599,812	3,971,361	86.3%
7	Collections Not Yet Allocated*	332,054	13,521	318,533	2355.8%	150,418	32,269	118,150	366.1%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,070,314	\$ 1,397,930	\$ 1,672,384	119.6%	\$ 6,003,513	\$ 2,367,567	\$ 3,635,947	153.6%
9	Public School Capital Construction Assistance Fund Transfer	3,058,722	1,399,496	1,659,226	118.6%	6,014,145	2,363,047	3,651,098	154.5%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	11,592	(1,566)	13,158	-840.2%	(10,631)	4,520	(15,151)	-335.2%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 11,608,684	\$ 6,027,901	\$ 5,580,783	92.6%	\$ 21,331,344	\$ 11,002,133	\$ 10,329,211	93.9%
	LICENSES AND FEES								
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,202,753	\$ 1,379,549	\$ (176,796)	-12.8%	\$ 2,336,677	\$ 2,927,402	\$ (590,725)	-20.2%
14	Medical Marijuana	871,210	910,549	(39,339)	-4.3%	1,728,554	1,950,912	(222,358)	-11.4%
15	Retail Marijuana	331,543	469,000	(137,457)	-29.3%	608,123	976,490	(368,367)	-37.7%
	TAXES, LICENSES, AND FEES TOTALS								
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 8,582,923	\$ 5,552,502	\$ 3,030,421	54.6%	\$ 16,001,517	\$ 10,717,971	\$ 5,283,546	49.3%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 12,811,437	\$ 7,407,450	\$ 5,403,987	73.0%	\$ 23,668,021	\$ 13,929,535	\$ 9,738,487	69.9%

* 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.

** May not sum to total due to rounding.

Source: Colorado Department of Revenue

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