

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

Line		October 2015 Reported	October 2014 Reported	Change		Year-to-Date FY2015-16	Year-to-Date FY2014-15	Change	
				\$	%			\$	%
<b>TAXES</b>									
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$ 2,656,088	\$ 1,795,545	\$ 860,543	47.9%	\$ 10,570,856	\$ 6,879,082	\$ 3,691,774	53.7%
2	Medical Marijuana	1,073,428	908,630	164,798	18.1%	4,339,181	3,514,009	825,172	23.5%
3	Retail Marijuana	1,582,659	886,915	695,744	78.4%	6,231,675	3,365,073	2,866,602	85.2%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 4,955,077	\$ 2,940,346	\$ 2,014,732	68.5%	\$ 21,002,364	\$ 11,691,233	\$ 9,311,131	79.6%
5	Local Government Distribution (15% of Total)	778,874	443,937	334,937	75.4%	3,163,048	1,751,877	1,411,171	80.6%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,413,086	2,515,663	1,897,423	75.4%	17,923,663	9,927,349	7,996,314	80.5%
7	Collections Not Yet Allocated*	(236,882)	(19,254)	(217,628)	1130.3%	(84,346)	12,007	(96,353)	-802.5%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,796,865	\$ 1,446,105	\$ 1,350,760	93.4%	\$ 12,129,276	\$ 5,278,468	\$ 6,850,808	129.8%
9	Public School Capital Construction Assistance Fund Transfer	2,780,595	1,454,528	1,326,067	91.2%	12,124,741	5,275,611	6,849,130	129.8%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	16,270	(8,423)	24,693	-293.2%	4,535	2,857	1,678	58.7%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 10,408,030</b>	<b>\$ 6,181,996</b>	<b>\$ 4,226,034</b>	<b>68.4%</b>	<b>\$ 43,702,496</b>	<b>\$ 23,848,783</b>	<b>\$ 19,853,713</b>	<b>83.2%</b>
<b>LICENSES AND FEES</b>									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,248,706	\$ 1,050,874	\$ 197,832	18.8%	\$ 4,804,019	\$ 5,054,789	\$ (250,770)	-5.0%
14	Medical Marijuana	861,011	790,156	70,855	9.0%	3,406,971	3,569,921	(162,950)	-4.6%
15	Retail Marijuana	387,695	260,718	126,977	48.7%	1,397,048	1,484,868	(87,820)	-5.9%
<b>TAXES, LICENSES, AND FEES TOTALS</b>									
16	<b>Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**</b>	<b>\$ 8,317,880</b>	<b>\$ 5,362,082</b>	<b>\$ 2,955,798</b>	<b>55.1%</b>	<b>\$ 33,298,538</b>	<b>\$ 21,861,220</b>	<b>\$ 11,437,318</b>	<b>52.3%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)**</b>	<b>\$ 11,656,736</b>	<b>\$ 7,232,870</b>	<b>\$ 4,423,866</b>	<b>61.2%</b>	<b>\$ 48,506,515</b>	<b>\$ 28,903,572</b>	<b>\$ 19,602,943</b>	<b>67.8%</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.

\*\* May not sum to total due to rounding.

Source: Colorado Department of Revenue

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