

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

Line		November 2015 Reported	November 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)	\$ 2,256,473	\$ 1,816,579	\$ 439,895	24.2%	\$ 12,827,330	\$ 8,695,660	\$ 4,131,669	47.5%
2	Medical Marijuana	879,643	928,329	(48,686)	-5.2%	5,218,824	4,442,338	776,487	17.5%
3	Retail Marijuana	1,376,830	888,250	488,580	55.0%	7,608,506	4,253,323	3,355,183	78.9%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,207,345	\$ 3,244,159	\$ 1,963,186	60.5%	\$ 26,209,709	\$ 14,935,392	\$ 11,274,318	75.5%
5	Local Government Distribution (15% of Total)	714,083	488,236	225,847	46.3%	3,877,131	2,240,113	1,637,018	73.1%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,046,508	2,766,687	1,279,821	46.3%	21,970,171	12,694,036	9,276,135	73.1%
7	Collections Not Yet Allocated*	446,754	(10,764)	457,519	-4250.4%	362,408	1,243	361,165	29058.3%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,604,672	\$ 1,718,273	\$ 886,399	51.6%	\$ 14,733,948	\$ 6,996,741	\$ 7,737,207	110.6%
9	Public School Capital Construction Assistance Fund Transfer	2,232,560	1,711,909	520,651	30.4%	14,357,300	6,987,520	7,369,780	105.5%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	372,112	6,364	365,748	5747.1%	376,648	9,221	367,427	3984.7%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 10,068,491	\$ 6,779,010	\$ 3,289,481	48.5%	\$ 53,770,987	\$ 30,627,793	\$ 23,143,194	75.6%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,221,521	\$ 863,790	\$ 357,732	41.4%	\$ 6,025,540	\$ 5,918,579	\$ 106,961	1.8%
14	Medical Marijuana	699,906	491,568	208,339	42.4%	4,106,877	4,061,489	45,388	1.1%
15	Retail Marijuana	521,615	372,222	149,393	40.1%	1,918,663	1,857,090	61,573	3.3%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 7,524,503	\$ 5,447,055	\$ 2,077,447	38.1%	\$ 40,823,040	\$ 27,308,275	\$ 13,514,765	49.5%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 11,290,012	\$ 7,642,800	\$ 3,647,212	47.7%	\$ 59,796,527	\$ 36,546,372	\$ 23,250,155	63.6%

* 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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Publish date: December 2015