

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

Line		December 2015 Reported	December 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)	\$ 2,261,503	\$ 1,649,935	\$ 611,568	37.1%	\$ 15,088,833	\$ 10,345,595	\$ 4,743,237	45.8%
2	Medical Marijuana	830,044	772,472	57,572	7.5%	6,048,868	5,214,809	834,059	16.0%
3	Retail Marijuana	1,431,459	877,463	553,996	63.1%	9,039,965	5,130,786	3,909,179	76.2%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,258,248	\$ 2,933,821	\$ 2,324,427	79.2%	\$ 31,467,958	\$ 17,869,213	\$ 13,598,744	76.1%
5	Local Government Distribution (15% of Total)	740,305	411,774	328,531	79.8%	4,617,436	2,651,887	1,965,549	74.1%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,195,079	2,333,413	1,861,666	79.8%	26,165,250	15,027,449	11,137,801	74.1%
7	Collections Not Yet Allocated*	322,864	188,634	134,229	71.2%	685,272	189,877	495,395	260.9%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,048,539	\$ 1,363,689	\$ 1,684,850	123.6%	\$ 17,782,487	\$ 8,360,430	\$ 9,422,057	112.7%
9	Public School Capital Construction Assistance Fund Transfer	3,080,548	1,350,161	1,730,387	128.2%	17,437,848	8,337,681	9,100,167	109.1%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(32,009)	13,528	(45,537)	-336.6%	344,639	22,749	321,890	1415.0%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 10,568,290	\$ 5,947,445	\$ 4,620,845	77.7%	\$ 64,339,277	\$ 36,575,239	\$ 27,764,039	75.9%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,663,120	\$ 1,518,123	\$ 144,997	9.6%	\$ 7,688,659	\$ 7,436,701	\$ 251,958	3.4%
14	Medical Marijuana	745,020	701,223	43,797	6.2%	4,851,896	4,762,711	89,185	1.9%
15	Retail Marijuana	918,100	816,900	101,200	12.4%	2,836,763	2,673,990	162,773	6.1%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 8,119,702	\$ 5,501,471	\$ 2,618,231	47.6%	\$ 48,942,742	\$ 32,809,746	\$ 16,132,996	49.2%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 12,231,410	\$ 7,465,568	\$ 4,765,841	63.8%	\$ 72,027,937	\$ 44,011,940	\$ 28,015,997	63.7%

* 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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