

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
December 2015 Sales Reported in January 2016

Line		January 2016 Reported	January 2015 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)	\$ 2,841,308	\$ 1,874,283	\$ 967,025	51.6%	\$ 17,930,141	\$ 12,219,878	\$ 5,710,262	46.7%
2	Medical Marijuana	1,097,227	889,249	207,978	23.4%	7,146,095	6,104,059	1,042,037	17.1%
3	Retail Marijuana	1,744,081	985,034	759,047	77.1%	10,784,045	6,115,820	4,668,226	76.3%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,438,522	\$ 3,472,230	\$ 1,966,291	56.6%	\$ 36,906,479	\$ 21,341,444	\$ 15,565,036	72.9%
5	Local Government Distribution (15% of Total)	936,682	547,664	389,018	71.0%	5,554,118	3,199,551	2,354,567	73.6%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	5,307,892	3,103,439	2,204,453	71.0%	31,473,142	18,130,888	13,342,254	73.6%
7	Collections Not Yet Allocated*	(806,052)	(178,873)	(627,179)	350.6%	(120,781)	11,004	(131,785)	-1197.6%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,608,488	\$ 1,965,731	\$ 1,642,757	83.6%	\$ 21,390,975	\$ 10,326,161	\$ 11,064,814	107.2%
9	Public School Capital Construction Assistance Fund Transfer	3,930,162	1,952,855	1,977,307	101.3%	21,368,010	10,290,536	11,077,474	107.6%
10	Marijuana Tax Cash Fund Transfer	-	-	-	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(321,674)	12,876	(334,550)	-2598.2%	22,965	35,625	(12,660)	-35.5%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 11,888,317	\$ 7,312,244	\$ 4,576,073	62.6%	\$ 76,227,595	\$ 43,887,483	\$ 32,340,112	73.7%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,359,117	\$ 1,245,897	\$ 113,220	9.1%	\$ 9,047,776	\$ 8,682,599	\$ 365,178	4.2%
14	Medical Marijuana	867,744	735,107	132,636	18.0%	5,719,640	5,497,819	221,821	4.0%
15	Retail Marijuana	491,373	510,790	(19,417)	-3.8%	3,328,136	3,184,780	143,356	4.5%
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 9,508,317	\$ 6,223,619	\$ 3,284,698	52.8%	\$ 58,451,059	\$ 39,033,365	\$ 19,417,694	49.7%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 13,247,434	\$ 8,558,141	\$ 4,689,293	54.8%	\$ 85,275,371	\$ 52,570,081	\$ 32,705,290	62.2%

* 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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