

State of Colorado
Marijuana Taxes, Licenses, and Fees Transfers and Distribution
January 2016 Sales Remitted in February 2016

Line		February 2016 Remitted	February 2015 Remitted	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)	\$ 2,482,086	\$ 1,808,419	\$ 673,667	37.3%	\$ 20,412,227	\$ 14,028,297	\$ 6,383,929	45.5%
2	Medical Marijuana	897,973	785,792	112,181	14.3%	8,044,068	6,889,851	1,154,218	16.8%
3	Retail Marijuana	1,584,113	1,022,627	561,486	54.9%	12,368,158	7,138,447	5,229,712	73.3%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 5,213,363	\$ 3,547,864	\$ 1,665,499	46.9%	\$ 42,119,843	\$ 24,889,308	\$ 17,230,535	69.2%
5	Local Government Distribution (15% of Total)	778,816	524,468	254,348	48.5%	6,332,934	3,724,019	2,608,915	70.1%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	4,413,310	2,971,998	1,441,312	48.5%	35,886,452	21,102,887	14,783,565	70.1%
7	Collections Not Yet Allocated*	21,237	51,398	(30,161)	-58.7%	(99,543)	62,403	(161,946)	-259.5%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 3,671,875	\$ 2,349,219	\$ 1,322,656	56.3%	\$ 25,062,850	\$ 12,675,380	\$ 12,387,470	97.7%
9	Public School Capital Construction Assistance Fund Transfer	3,682,750	2,332,843	1,349,907	57.9%	25,050,760	12,623,379	12,427,381	98.5%
10	Marijuana Tax Cash Fund Transfer	-	-	-	-	-	-	-	-
11	Collections Not Yet Allocated*	(10,874)	16,376	(27,250)	-166.4%	12,090	52,001	(39,911)	-76.8%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 11,367,325	\$ 7,705,502	\$ 3,661,822	47.5%	\$ 87,594,919	\$ 51,592,985	\$ 36,001,934	69.8%
LICENSES AND FEES									
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,099,292	\$ 1,096,793	\$ 2,500	0.2%	\$ 10,147,069	\$ 9,779,391	\$ 367,677	3.8%
14	Medical Marijuana	716,819	738,723	(21,904)	-3.0%	6,436,459	6,236,541	199,917	3.2%
15	Retail Marijuana	382,120	358,070	24,050	6.7%	3,710,256	3,542,850	167,406	4.7%
16	Permitted Economic Interest (PEI) Application Fee	354	-	-	N/A	354	-	-	N/A
TAXES, LICENSES, AND FEES TOTALS									
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 7,994,688	\$ 5,877,210	\$ 2,117,478	36.0%	\$ 66,445,747	\$ 44,910,575	\$ 21,535,172	48.0%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 12,466,617	\$ 8,802,295	\$ 3,664,322	41.6%	\$ 97,741,988	\$ 61,372,376	\$ 36,369,612	41.6%

* 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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