

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**July 2014 Sales Reported in August**

		August 2014 Reported	August 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,659,789	\$ -	\$ 1,659,789	N/A	\$ 3,190,757	\$ -	\$ 3,190,757	N/A
2	Medical Marijuana	838,711		838,711	N/A	1,669,572		1,669,572	N/A
3	Retail Marijuana	821,078		821,078	N/A	1,521,185		1,521,185	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 2,970,183	\$ -	\$ 2,970,183	N/A	\$ 5,443,809	\$ -	\$ 5,443,809	N/A
5	Local Government Distribution (15% of Total)	443,498		443,498	N/A	811,729		811,729	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,513,164		2,513,164	N/A	4,599,812		4,599,812	N/A
7	Collections Not Yet Allocated*	13,521		13,521	N/A	32,269		32,269	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,397,930	\$ -	\$ 1,397,930	N/A	\$ 2,367,567	\$ -	\$ 2,367,567	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,399,496		1,399,496	N/A	2,363,047		2,363,047	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	(1,566)		(1,566)	N/A	4,520		4,520	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 6,027,901	\$ -	\$ 6,027,901	N/A	\$ 11,002,133	\$ -	\$ 11,002,133	N/A
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	\$ 1,379,549	\$ 469,590	\$ 909,959	193.8%	\$ 2,927,402	\$ 901,826	\$ 2,025,576	224.6%
14	Medical Marijuana	910,549	469,590	440,959	93.9%	1,950,912	901,826	1,049,086	116.3%
15	Retail Marijuana	469,000		469,000	N/A	976,490		976,490	N/A
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,552,502	\$ 469,590	\$ 5,082,912	1082.4%	\$ 10,717,971	\$ 901,826	\$ 9,816,145	1088.5%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,407,450	\$ 469,590	\$ 6,937,861	1477.4%	\$ 13,929,535	\$ 901,826	\$ 13,027,709	1444.6%

\* 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.

Source: Colorado Department of Revenue

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: September 2014

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**August 2014 Sales Reported in September**

		September 2014 Reported	September 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,892,780	\$ -	\$ 1,892,780	N/A	\$ 5,083,537	\$ -	\$ 5,083,537	N/A
2	Medical Marijuana	935,807		935,807	N/A	2,605,379		2,605,379	N/A
3	Retail Marijuana	956,973		956,973	N/A	2,478,158		2,478,158	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 3,307,078	\$ -	\$ 3,307,078	N/A	\$ 8,750,888	\$ -	\$ 8,750,888	N/A
5	Local Government Distribution (15% of Total)	496,211		496,211	N/A	1,307,940		1,307,940	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,811,874		2,811,874	N/A	7,411,686		7,411,686	N/A
7	Collections Not Yet Allocated*	(1,007)		(1,007)	N/A	31,262		31,262	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,464,796	\$ -	\$ 1,464,796	N/A	\$ 3,832,363	\$ -	\$ 3,832,363	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,458,036		1,458,036	N/A	3,821,083		3,821,083	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	6,760		6,760	N/A	11,280		11,280	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 6,664,654	\$ -	\$ 6,664,654	N/A	\$ 17,666,788	\$ -	\$ 17,666,788	N/A
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	\$ 1,076,513	\$ 645,231	\$ 431,282	66.8%	\$ 4,003,915	\$ 1,547,057	\$ 2,456,858	158.8%
14	Medical Marijuana	828,853	645,231	183,622	28.5%	2,779,765	1,547,057	1,232,708	79.7%
15	Retail Marijuana	247,660		247,660	N/A	1,224,150		1,224,150	N/A
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,781,167	\$ 645,231	\$ 5,135,936	796.0%	\$ 16,499,138	\$ 1,547,057	\$ 14,952,081	966.5%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,741,167	\$ 645,231	\$ 7,095,937	1099.8%	\$ 21,670,703	\$ 1,547,057	\$ 20,123,646	1300.8%

\* 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.

Source: Colorado Department of Revenue

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: October 2014

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**September 2014 Sales Reported in October**

		October 2014 Reported	October 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,795,545	\$ -	\$ 1,795,545	N/A	\$ 6,879,082	\$ -	\$ 6,879,082	N/A
2	Medical Marijuana	908,630		908,630	N/A	3,514,009		3,514,009	N/A
3	Retail Marijuana	886,915		886,915	N/A	3,365,073		3,365,073	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 2,940,346	\$ -	\$ 2,940,346	N/A	\$ 11,691,233	\$ -	\$ 11,691,233	N/A
5	Local Government Distribution (15% of Total)	443,937		443,937	N/A	1,751,877		1,751,877	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,515,663		2,515,663	N/A	9,927,349		9,927,349	N/A
7	Collections Not Yet Allocated*	(19,254)		(19,254)	N/A	12,007		12,007	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,446,105	\$ -	\$ 1,446,105	N/A	\$ 5,278,468	\$ -	\$ 5,278,468	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,454,528		1,454,528	N/A	5,275,611		5,275,611	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	(8,423)		(8,423)	N/A	2,857		2,857	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 6,181,996	\$ -	\$ 6,181,996	N/A	\$ 23,848,783	\$ -	\$ 23,848,783	N/A
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	\$ 1,050,874	\$ 1,782,641	\$ (731,767)	-41.0%	\$ 5,054,789	\$ 3,329,698	\$ 1,725,091	51.8%
14	Medical Marijuana	790,156	632,391	157,765	24.9%	3,569,921	2,179,448	1,390,473	63.8%
15	Retail Marijuana	260,718	1,150,250	(889,532)	-77.3%	1,484,868	1,150,250	334,618	29.1%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,362,082	\$ 1,782,641	\$ 3,579,441	200.8%	\$ 21,861,220	\$ 3,329,698	\$ 18,531,522	556.6%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,232,870	\$ 1,782,641	\$ 5,450,229	305.7%	\$ 28,903,572	\$ 3,329,698	\$ 25,573,874	768.1%

\* 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.

Source: Colorado Department of Revenue

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: November 2014

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**October 2014 Sales Reported in November**

		November 2014 Reported	November 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,816,579	\$ -	\$ 1,816,579	N/A	\$ 8,695,660	\$ -	\$ 8,695,660	N/A
2	Medical Marijuana	928,329		928,329	N/A	4,442,338		4,442,338	N/A
3	Retail Marijuana	888,250		888,250	N/A	4,253,323		4,253,323	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 3,244,159	\$ -	\$ 3,244,159	N/A	\$ 14,935,392	\$ -	\$ 14,935,392	N/A
5	Local Government Distribution (15% of Total)	488,236		488,236	N/A	2,240,113		2,240,113	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,766,687		2,766,687	N/A	12,694,036		12,694,036	N/A
7	Collections Not Yet Allocated*	(10,764)		(10,764)	N/A	1,243		1,243	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,718,273	\$ -	\$ 1,718,273	N/A	\$ 6,996,741	\$ -	\$ 6,996,741	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,711,909		1,711,909	N/A	6,987,520		6,987,520	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	6,364		6,364	N/A	9,221		9,221	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 6,779,010	\$ -	\$ 6,779,010	N/A	\$ 30,627,793	\$ -	\$ 30,627,793	N/A
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	863,790	\$ 785,392	\$ 78,398	10.0%	\$ 5,918,579	\$ 4,115,090	\$ 1,803,488	43.8%
14	Medical Marijuana	491,568	351,892	139,676	39.7%	4,061,489	2,531,340	1,530,148	60.4%
15	Retail Marijuana	372,222	433,500	(61,278)	-14.1%	1,857,090	1,583,750	273,340	17.3%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,447,055	\$ 785,392	\$ 4,661,663	593.5%	\$ 27,308,275	\$ 4,115,090	\$ 23,193,185	563.6%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,642,800	\$ 785,392	\$ 6,857,407	873.1%	\$ 36,546,372	\$ 4,115,090	\$ 32,431,281	788.1%

\* 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.

Source: Colorado Department of Revenue

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: December 2014

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**November 2014 Sales Reported in December**

		December 2014 Reported	December 2013 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,649,935	\$ -	\$ 1,649,935	N/A	\$ 10,345,595	\$ -	\$ 10,345,595	N/A
2	Medical Marijuana	772,472		772,472	N/A	5,214,809		5,214,809	N/A
3	Retail Marijuana	877,463		877,463	N/A	5,130,786		5,130,786	N/A
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 2,933,821	\$ -	\$ 2,933,821	N/A	\$ 17,869,213	\$ -	\$ 17,869,213	N/A
5	Local Government Distribution (15% of Total)	411,774		411,774	N/A	2,651,887		2,651,887	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	2,333,413		2,333,413	N/A	15,027,449		15,027,449	N/A
7	Collections Not Yet Allocated*	188,634		188,634	N/A	189,877		189,877	N/A
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 1,363,689	\$ -	\$ 1,363,689	N/A	\$ 8,360,430	\$ -	\$ 8,360,430	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,350,161		1,350,161	N/A	8,337,681		8,337,681	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	13,528		13,528	N/A	22,749		22,749	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 5,947,445	\$ -	\$ 5,947,445	N/A	\$ 36,575,239	\$ -	\$ 36,575,239	N/A
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	1,518,123	\$ 579,671	\$ 938,452	161.9%	\$ 7,436,701	\$ 4,694,761	\$ 2,741,940	58.4%
14	Medical Marijuana	701,223	459,421	241,802	52.6%	4,762,711	2,990,761	1,771,950	59.2%
15	Retail Marijuana	816,900	120,250	696,650	579.3%	2,673,990	1,704,000	969,990	56.9%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,501,471	\$ 579,671	\$ 4,921,800	849.1%	\$ 32,809,746	\$ 4,694,761	\$ 28,114,985	598.9%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 7,465,568	\$ 579,671	\$ 6,885,898	1187.9%	\$ 44,011,940	\$ 4,694,761	\$ 39,317,179	837.5%

\* 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.

Source: Colorado Department of Revenue

Prepared by: Office of Research and Analysis, dor\_ora@state.co.us

Publish date: January 2015

**State of Colorado**  
**Marijuana Taxes, Licenses, and Fees Transfers and Distribution**  
**December 2014 Sales Reported in January 2015**

		January 2015 Reported	January 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)	\$ 1,874,283	\$ -	\$ 1,874,283	N/A	\$ 12,219,878	\$ -	\$ 12,219,878	N/A
2	Medical Marijuana	889,249		889,249	N/A	6,104,059		6,104,059	N/A
3	Retail Marijuana	985,034		985,034	N/A	6,115,820		6,115,820	N/A
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 3,472,230	\$ -	\$ 3,472,230	N/A	\$ 21,341,444	\$ -	\$ 21,341,444	N/A
5	Local Government Distribution (15% of Total)	547,664		547,664	N/A	3,199,551		3,199,551	N/A
6	Marijuana Cash Fund Transfer (85% of Total)	3,103,439		3,103,439	N/A	18,130,888		18,130,888	N/A
7	Collections Not Yet Allocated*	(178,873)		(178,873)	N/A	11,004		11,004	N/A
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 1,965,731	\$ -	\$ 1,965,731	N/A	\$ 10,326,161	\$ -	\$ 10,326,161	N/A
9	Public School Capital Construction Assistance Fund Transfer	1,952,855		1,952,855	N/A	10,290,536		10,290,536	N/A
10	Marijuana Cash Fund Transfer	-		-	N/A	-		-	N/A
11	Collections Not Yet Allocated*	12,876		12,876	N/A	35,625		35,625	N/A
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 7,312,244</b>	<b>\$ -</b>	<b>\$ 7,312,244</b>	<b>N/A</b>	<b>\$ 43,887,483</b>	<b>\$ -</b>	<b>\$ 43,887,483</b>	<b>N/A</b>
	<b>LICENSES AND FEES</b>								
13	License and Application Fees Transfer to Marijuana Cash Fund (14+15)	1,245,897	\$ 793,022	\$ 452,875	57.1%	\$ 8,682,599	\$ 5,487,783	\$ 3,194,816	58.2%
14	Medical Marijuana	735,107	592,472	142,635	24.1%	5,497,819	3,583,233	1,914,586	53.4%
15	Retail Marijuana	510,790	200,550	310,240	154.7%	3,184,780	1,904,550	1,280,230	67.2%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	<b>\$ 6,223,619</b>	<b>\$ 793,022</b>	<b>\$ 5,430,597</b>	<b>684.8%</b>	<b>\$ 39,033,365</b>	<b>\$ 5,487,783</b>	<b>\$ 33,545,582</b>	<b>611.3%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	<b>\$ 8,558,141</b>	<b>\$ 793,022</b>	<b>\$ 7,765,119</b>	<b>979.2%</b>	<b>\$ 52,570,081</b>	<b>\$ 5,487,783</b>	<b>\$ 47,082,298</b>	<b>857.9%</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.

Source: Colorado Department of Revenue  
Prepared by: Office of Research and Analysis, dor\_ora@state.co.us

Publish date: February 2015

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

		February 2015 Reported	February 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,808,419	\$ 1,330,209	\$ 478,210	35.9%	\$ 14,028,297	\$ 7,109,879	\$ 6,918,419	97.3%
2	Medical Marijuana	785,792	913,519	(127,727)	-14.0%	6,889,851	6,693,189	196,662	2.9%
3	Retail Marijuana	1,022,627	416,690	605,937	145.4%	7,138,447	416,690	6,721,757	1613.1%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 3,547,864	\$ 1,401,568	\$ 2,146,296	153.1%	\$ 24,889,308	\$ 1,401,567	\$ 23,487,741	1675.8%
5	Local Government Distribution (15% of Total)	524,468	210,269	314,199	149.4%	3,724,019	210,269	3,513,750	1671.1%
6	Marijuana Cash Fund Transfer (85% of Total)	2,971,998	1,191,534	1,780,464	149.4%	21,102,887	1,191,534	19,911,353	1671.1%
7	Collections Not Yet Allocated*	51,398	(236)	51,634	-21878.9%	62,403	(236)	62,639	-26541.8%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 2,349,219	\$ 195,318	\$ 2,153,901	1102.8%	\$ 12,675,380	\$ 195,318	\$ 12,480,062	6389.6%
9	Public School Capital Construction Assistance Fund Transfer	2,332,843	195,286	2,137,557	1094.6%	12,623,379	195,286	12,428,093	6364.0%
10	Marijuana Cash Fund Transfer	-	-	N/A		-	-	-	N/A
11	Collections Not Yet Allocated*	16,376	32	16,344	51075.0%	52,001	32	51,969	162403.1%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 7,705,502	\$ 2,927,095	\$ 4,778,407	163.2%	\$ 51,592,985	\$ 8,706,764	\$ 42,886,222	492.6%
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	1,096,793	\$ 592,661	\$ 504,132	85.1%	\$ 9,779,391	\$ 6,080,444	\$ 3,698,947	60.8%
14	Medical Marijuana	738,723	496,361	242,362	48.8%	6,236,541	4,079,594	2,156,947	52.9%
15	Retail Marijuana	358,070	96,300	261,770	271.8%	3,542,850	2,000,850	1,542,000	77.1%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 5,877,210	\$ 3,114,404	\$ 2,762,806	88.7%	\$ 44,910,575	\$ 14,381,857	\$ 30,528,719	212.3%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 8,802,295	\$ 3,519,756	\$ 5,282,539	150.1%	\$ 61,372,376	\$ 14,787,208	\$ 46,585,169	315.0%

\* 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.

Source: Colorado Department of Revenue  
Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: March 2015

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

		March 2015 Reported	March 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 1,919,649	\$ 1,460,429	\$ 459,220	31.4%	\$ 15,947,946	\$ 8,570,308	\$ 7,377,638	86.1%
2	Medical Marijuana	820,635	1,022,176	(201,541)	-19.7%	7,710,485	7,715,365	(4,880)	-0.1%
3	Retail Marijuana	1,099,014	438,253	660,761	150.8%	8,237,461	854,943	7,382,518	863.5%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 3,792,120	\$ 1,434,916	\$ 2,357,204	164.3%	\$ 28,681,428	\$ 2,836,483	\$ 25,844,945	911.2%
5	Local Government Distribution (15% of Total)	573,091	212,674	360,417	169.5%	4,297,110	422,943	3,874,167	916.0%
6	Marijuana Cash Fund Transfer (85% of Total)	3,247,540	1,210,786	2,036,754	168.2%	24,350,427	2,402,320	21,948,106	913.6%
7	Collections Not Yet Allocated*	(28,511)	11,455	(39,966)	-348.9%	33,891	11,219	22,672	202.1%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 2,123,091	\$ 339,615	\$ 1,783,476	525.1%	\$ 14,798,471	\$ 534,933	\$ 14,263,538	2666.4%
9	Public School Capital Construction Assistance Fund Transfer	2,140,582	339,531	1,801,051	530.5%	14,763,961	534,817	14,229,144	2660.6%
10	Marijuana Cash Fund Transfer	-	-	N/A		-	-	-	N/A
11	Collections Not Yet Allocated*	(17,491)	84	(17,575)	-20922.6%	34,510	116	34,394	29650.0%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 7,834,860	\$ 3,234,960	\$ 4,599,900	142.2%	\$ 59,427,845	\$ 11,941,723	\$ 47,486,122	397.6%
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	1,264,534	\$ 857,615	\$ 406,919	47.4%	\$ 11,043,926	\$ 6,938,059	\$ 4,105,867	59.2%
14	Medical Marijuana	958,504	754,165	204,339	27.1%	7,195,046	4,833,759	2,361,287	48.8%
15	Retail Marijuana	306,030	103,450	202,580	195.8%	3,848,880	2,104,300	1,744,580	82.9%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 6,431,723	\$ 3,528,830	\$ 2,902,893	82.3%	\$ 51,342,298	\$ 17,910,687	\$ 33,431,612	186.7%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 9,099,395	\$ 4,092,575	\$ 5,006,820	122.3%	\$ 70,471,771	\$ 18,879,782	\$ 51,591,989	273.3%

\* 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.

Source: Colorado Department of Revenue  
Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: April 2015



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

		April 2015 Reported	April 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	<b>\$ 2,093,101</b>	<b>\$ 1,569,405</b>	<b>\$ 523,696</b>	33.4%	<b>\$ 18,041,047</b>	<b>\$ 10,139,713</b>	<b>\$ 7,901,334</b>	77.9%
2	Medical Marijuana	895,193	999,900	(104,707)	-10.5%	8,605,679	8,715,265	(109,586)	-1.3%
3	Retail Marijuana	1,197,908	569,505	628,403	110.3%	9,435,368	1,424,448	8,010,921	562.4%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	<b>\$ 4,282,160</b>	<b>\$ 1,898,685</b>	<b>\$ 2,383,475</b>	125.5%	<b>\$ 32,963,588</b>	<b>\$ 4,735,168</b>	<b>\$ 28,228,420</b>	596.1%
5	Local Government Distribution (15% of Total)	640,453	285,215	355,238	124.6%	4,937,563	708,158	4,229,404	597.2%
6	Marijuana Cash Fund Transfer (85% of Total)	3,629,248	1,613,861	2,015,387	124.9%	27,979,675	4,016,181	23,963,493	596.7%
7	Collections Not Yet Allocated*	12,459	(391)	12,850	-3286.4%	46,350	10,828	35,522	328.1%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	<b>\$ 2,587,352</b>	<b>\$ 609,907</b>	<b>\$ 1,977,445</b>	324.2%	<b>\$ 17,385,823</b>	<b>\$ 1,144,840</b>	<b>\$ 16,240,983</b>	1418.6%
9	Public School Capital Construction Assistance Fund Transfer	2,592,768	609,887	1,982,881	325.1%	17,356,729	1,144,704	16,212,025	1416.3%
10	Marijuana Cash Fund Transfer	-	-		N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	(5,416)	20	(5,436)	-27178.5%	29,094	136	28,958	21292.9%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	<b>\$ 8,962,612</b>	<b>\$ 4,077,997</b>	<b>\$ 4,884,615</b>	<b>119.8%</b>	<b>\$ 68,390,458</b>	<b>\$ 16,019,720</b>	<b>\$ 52,370,737</b>	<b>326.9%</b>
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	<b>\$ 1,017,030</b>	<b>\$ 902,995</b>	<b>\$ 114,035</b>	<b>12.6%</b>	<b>\$ 12,060,956</b>	<b>\$ 7,841,054</b>	<b>\$ 4,219,902</b>	<b>53.8%</b>
14	Medical Marijuana	774,820	794,045	(19,225)	-2.4%	7,969,866	5,627,804	2,342,062	41.6%
15	Retail Marijuana	242,210	108,950	133,260	122.3%	4,091,090	2,213,250	1,877,840	84.8%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	<b>\$ 6,739,379</b>	<b>\$ 4,086,261</b>	<b>\$ 2,653,118</b>	<b>64.9%</b>	<b>\$ 58,081,678</b>	<b>\$ 21,996,948</b>	<b>\$ 36,084,730</b>	<b>164.0%</b>
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	<b>\$ 9,979,643</b>	<b>\$ 4,980,992</b>	<b>\$ 4,998,651</b>	<b>100.4%</b>	<b>\$ 80,451,414</b>	<b>\$ 23,860,774</b>	<b>\$ 56,590,639</b>	<b>237.2%</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.

Source: Colorado Department of Revenue  
Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: May 2015

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

		May 2015 Reported	May 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Cash Fund (2.9% rate) (2+3)</b>	\$ 2,084,081	\$ 1,559,710	\$ 524,371	33.6%	\$ 20,125,128	\$ 11,699,423	\$ 8,425,705	72.0%
2	Medical Marijuana	895,205	919,982	(24,777)	-2.7%	9,500,883	9,635,247	(134,364)	-1.4%
3	Retail Marijuana	1,188,876	639,728	549,149	85.8%	10,624,245	2,064,176	8,560,069	414.7%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 4,390,362	\$ 2,217,607	\$ 2,172,755	98.0%	\$ 37,353,950	\$ 6,952,775	\$ 30,401,175	437.3%
5	Local Government Distribution (15% of Total)	655,390	330,057	325,333	98.6%	5,592,953	1,038,215	4,554,738	438.7%
6	Marijuana Cash Fund Transfer (85% of Total)	3,713,895	1,864,829	1,849,066	99.2%	31,693,570	5,881,010	25,812,560	438.9%
7	Collections Not Yet Allocated*	21,077	22,722	(1,645)	-7.2%	67,427	33,550	33,877	101.0%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 3,103,722	\$ 734,351	\$ 2,369,371	322.6%	\$ 20,489,545	\$ 1,879,191	\$ 18,610,354	990.3%
9	Public School Capital Construction Assistance Fund Transfer	3,103,286	732,406	2,370,880	323.7%	20,460,015	1,877,142	18,582,873	990.0%
10	Marijuana Cash Fund Transfer	-	-	N/A	N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	436	1,945	(1,509)	-77.6%	29,531	2,049	27,482	1341.2%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 9,578,166	\$ 4,511,668	\$ 5,066,498	112.3%	\$ 77,968,623	\$ 20,531,389	\$ 57,437,234	279.8%
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana Cash Fund (14+15)</b>	\$ 1,039,145	\$ 761,687	\$ 277,458	36.4%	\$ 13,100,101	\$ 8,602,741	\$ 4,497,360	52.3%
14	Medical Marijuana	793,705	622,587	171,118	27.5%	8,763,571	6,250,391	2,513,180	40.2%
15	Retail Marijuana	245,440	139,100	106,340	76.4%	4,336,530	2,352,350	1,984,180	84.3%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Cash Fund Transfers (1+6+10+13)</b>	\$ 6,837,121	\$ 4,186,225	\$ 2,650,896	63.3%	\$ 64,918,799	\$ 26,183,174	\$ 38,735,625	147.9%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)</b>	\$ 10,617,311	\$ 5,273,355	\$ 5,343,956	101.3%	\$ 91,068,724	\$ 29,134,130	\$ 61,934,594	212.6%

\* 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.

Source: Colorado Department of Revenue  
Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: June 2015

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

		June 2015 Reported	June 2014 Reported	Change		Year-to-Date FY2014-15	Year-to-Date FY2013-14	Change	
				\$	%			\$	%
<b>Line</b>	<b>TAXES</b>								
1	<b>Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)</b>	\$ 2,100,621	\$ 1,569,454	\$ 531,167	33.8%	\$ 22,225,749	\$ 13,268,876	\$ 8,956,873	67.5%
2	Medical Marijuana	908,456	927,330	(18,874)	-2.0%	10,409,340	10,562,577	(153,237)	-1.5%
3	Retail Marijuana	1,192,165	642,124	550,041	85.7%	11,816,410	2,706,299	9,110,111	336.6%
4	<b>Retail Marijuana Sales Tax (10% rate) (5+6+7)</b>	\$ 4,663,848	\$ 2,070,577	\$ 2,593,271	125.2%	\$ 42,017,797	\$ 9,023,352	\$ 32,994,445	365.7%
5	Local Government Distribution (15% of Total)	679,403	315,356	364,047	115.4%	6,272,356	1,353,571	4,918,785	363.4%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	3,849,973	1,787,025	2,062,948	115.4%	35,543,542	7,668,035	27,875,507	363.5%
7	Collections Not Yet Allocated*	134,472	(31,804)	166,276	-522.8%	201,900	1,746	200,154	11463.5%
8	<b>Retail Marijuana Excise Tax (15% rate) (9+10+11)</b>	\$ 3,506,230	\$ 1,135,648	\$ 2,370,582	208.7%	\$ 23,995,775	\$ 3,014,839	\$ 20,980,936	695.9%
9	Public School Capital Construction Assistance Fund Transfer	3,489,550	1,135,718	2,353,832	207.3%	23,949,565	3,012,860	20,936,705	694.9%
10	Marijuana Tax Cash Fund Transfer	-	-		N/A	-	-	-	N/A
11	Collections Not Yet Allocated*	16,680	(70)	16,750	-23928.6%	46,211	1,979	44,232	2235.1%
12	<b>Total Marijuana Tax Transfers and Distributions (1+4+8)</b>	\$ 10,270,699	\$ 4,775,679	\$ 5,495,020	115.1%	\$ 88,239,322	\$ 25,307,067	\$ 62,932,255	248.7%
	<b>LICENSES AND FEES</b>								
13	<b>License and Application Fees Transfer to Marijuana License Cash Fund (14+15)</b>	\$ 1,055,753	\$ 940,028	\$ 115,725	12.3%	\$ 14,155,854	\$ 9,542,769	\$ 4,613,085	48.3%
14	Medical Marijuana	846,453	867,178	(20,725)	-2.4%	9,610,024	7,117,569	2,492,455	35.0%
15	Retail Marijuana	209,300	72,850	136,450	187.3%	4,545,830	2,425,200	2,120,630	87.4%
	<b>TAXES, LICENSES, AND FEES TOTALS</b>								
16	<b>Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**</b>	\$ 7,006,347	\$ 4,296,507	\$ 2,709,840	63.1%	\$ 71,925,145	\$ 30,479,680	\$ 41,445,465	136.0%
17	<b>Total All Marijuana Taxes, Licenses, and Fees (12+13)**</b>	\$ 11,326,452	\$ 5,715,707	\$ 5,610,745	98.2%	\$ 102,395,176	\$ 34,849,836	\$ 67,545,340	193.8%

\* 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

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: July 2015

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

		July 2015 Reported	July 2014 Reported	Change		Year-to-Date FY2015-16	Year-to-Date FY2014-15	Change	
				\$	%			\$	%
Line	TAXES								
1	Sales Tax Transfer to Marijuana Tax Cash Fund (2.9% rate) (2+3)	\$ 2,394,910	\$ 1,530,968	\$ 863,942	56.4%	\$ 2,394,910	\$ 1,530,968	\$ 863,942	56.4%
2	Medical Marijuana	988,108	830,861	157,247	18.9%	988,108	830,861	157,247	18.9%
3	Retail Marijuana	1,406,802	700,107	706,695	100.9%	1,406,802	700,107	706,695	100.9%
4	Retail Marijuana Sales Tax (10% rate) (5+6+7)	\$ 4,394,550	\$ 2,473,627	\$ 1,920,924	77.7%	\$ 4,394,550	\$ 2,473,627	\$ 1,920,924	77.7%
5	Local Government Distribution (15% of Total)	686,426	368,231	318,195	86.4%	686,426	368,231	318,195	86.4%
6	Marijuana Tax Cash Fund Transfer (85% of Total)	3,889,760	2,086,648	1,803,112	86.4%	3,889,760	2,086,648	1,803,112	86.4%
7	Collections Not Yet Allocated*	(181,636)	18,747	(200,383)	-1068.9%	(181,636)	18,747	(200,383)	-1068.9%
8	Retail Marijuana Excise Tax (15% rate) (9+10+11)	\$ 2,933,200	\$ 969,637	\$ 1,963,563	202.5%	\$ 2,933,200	\$ 969,637	\$ 1,963,563	202.5%
9	Public School Capital Construction Assistance Fund Transfer	2,955,423	963,551	1,991,872	206.7%	2,955,423	963,551	1,991,872	206.7%
10	Marijuana Tax Cash Fund Transfer	-	-	N/A		-	-	-	N/A
11	Collections Not Yet Allocated*	(22,223)	6,086	(28,309)	-465.2%	(22,223)	6,086	(28,309)	-465.2%
12	Total Marijuana Tax Transfers and Distributions (1+4+8)	\$ 9,722,660	\$ 4,974,232	\$ 4,748,429	95.5%	\$ 9,722,660	\$ 4,974,232	\$ 4,748,429	95.5%
	LICENSES AND FEES								
13	License and Application Fees Transfer to Marijuana License Cash Fund (14+15)	\$ 1,133,924	\$ 1,547,853	\$ (413,929)	-26.7%	\$ 1,133,924	\$ 1,547,853	\$ (413,929)	-26.7%
14	Medical Marijuana	857,344	1,040,363	(183,019)	-17.6%	857,344	1,040,363	(183,019)	-17.6%
15	Retail Marijuana	276,580	507,490	(230,910)	-45.5%	276,580	507,490	(230,910)	-45.5%
	TAXES, LICENSES, AND FEES TOTALS								
16	Total Marijuana Tax and License Cash Fund Transfers (1+6+10+13)**	\$ 7,418,594	\$ 5,165,469	\$ 2,253,125	43.6%	\$ 7,418,594	\$ 5,165,469	\$ 2,253,125	43.6%
17	Total All Marijuana Taxes, Licenses, and Fees (12+13)**	\$ 10,856,584	\$ 6,522,085	\$ 4,334,500	66.5%	\$ 10,856,584	\$ 6,522,085	\$ 4,334,500	66.5%

\* 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

Prepared by: Office of Research and Analysis, dor\_or@state.co.us

Publish date: August 2015