

2014 Recreational Marijuana Sales/Use Tax Rates

Excise Tax (Based on Average Market Value Determined by the State of Colorado)

15.00%	State of Colorado
<u>5.00%</u>	City of Boulder
20.00%	Total

Sales Tax

10.00% + 2.9%	State of Colorado
1.10%	RTD
0.80%	Boulder County
<u>3.5% + 3.56%</u>	City of Boulder
21.86%	Total

Use Tax (Fixed Assets and Expenses)

2.90%	State of Colorado
1.10%	RTD
<u>3.5% + 3.56%</u>	City of Boulder
11.06%	Total

Use Tax (Withdrawals from Inventory)

10.00% + 2.9%	State of Colorado
1.10%	RTD
<u>3.5% + 3.56%</u>	City of Boulder
21.06%	Total