



# City of Boulder Finance

## REVENUE REPORT

July 2023

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Tax & Licensing Division  
Joel Wagner, Finance Deputy Director  
[wagnerj@bouldercolorado.gov](mailto:wagnerj@bouldercolorado.gov), 303-441-3871

This report provides information and analysis related to 2023 unaudited taxes and fees including sales and use tax, accommodations tax, admissions tax, disposable bag fee, electronic smoking device tax, food service tax, marijuana tax, short-term rental tax, sugar sweetened beverage tax, and the trash tax. The revenue reported below was received by the city through August 31, 2023, and is largely attributed to economic activity through the month of July 2023. Details by industry, geographic zone and month are found on pages 3 through 7 of this report.

**Sales and Use Tax Summary**

Sources - Related to Current Economic Activity	July YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Sales Tax	\$74,517,761	\$75,364,728	846,966	1.14%	3.53%
Rec MJ Additional 3.5%*	1,040,765	823,802	(216,962)	(20.85%)	(21.35%)
Business Use Tax	6,768,578	5,747,626	(1,020,952)	(15.08%)	(7.31%)
Construction Use Tax	8,169,135	8,642,826	473,691	5.80%	29.18%
Motor Vehicle Use Tax	3,548,947	3,574,586	25,639	0.72%	(0.24%)
<b>Total Sales &amp; Use Tax based on current economic activity</b>	<b>\$94,045,186</b>	<b>\$94,153,568</b>	<b>\$108,382</b>	<b>0.12%</b>	<b>3.94%</b>
<b>Sources - Related to Prior Periods</b>					
Sales Tax Audit Revenue	138,733	678,284	539,551	388.91%	92.02%
Use Tax Audit Revenue	47,714	853,289	805,575	1688.35%	1128.98%
<b>Total Sales and Use Tax</b>	<b>\$94,231,633</b>	<b>\$95,685,141</b>	<b>\$1,453,508</b>	<b>1.54%</b>	<b>4.79%</b>

\* The additional 3.5% sales and use tax on Recreational Marijuana is dedicated to the general fund. 2022 amounts have been revised to correct a reporting error in the July 2022 report.

**Other Tax Revenues**

Miscellaneous Tax Statistics	July YTD				
	2022	2023	\$ Change	YTD % Change	12 Month % Change
Accommodations Tax	\$4,780,142	\$5,102,554	\$322,412	6.74%	12.48%
Admissions Tax	469,016	844,399	375,383	80.04%	61.00%
Disposable Bag Fee	127,660	112,278	(15,382)	(12.05%)	(6.53%)
Electronic Smoking Device Tax	452,524	373,545	(78,979)	(17.45%)	(16.68%)
Food Service Tax	406,251	466,975	60,724	14.95%	10.79%
Rec Marijuana Excise Tax	561,047	154,398	(406,648)	(72.48%)	(68.20%)
Short-Term Rental Tax	865,041	1,393,727	528,686	61.12%	44.90%
Sugar Sweetened Beverage Tax	2,364,387	2,296,197	(68,190)	(2.88%)	(2.20%)
Trash Tax	903,201	883,048	(20,153)	(2.23%)	(0.99%)

## Revenue Trends and Changes

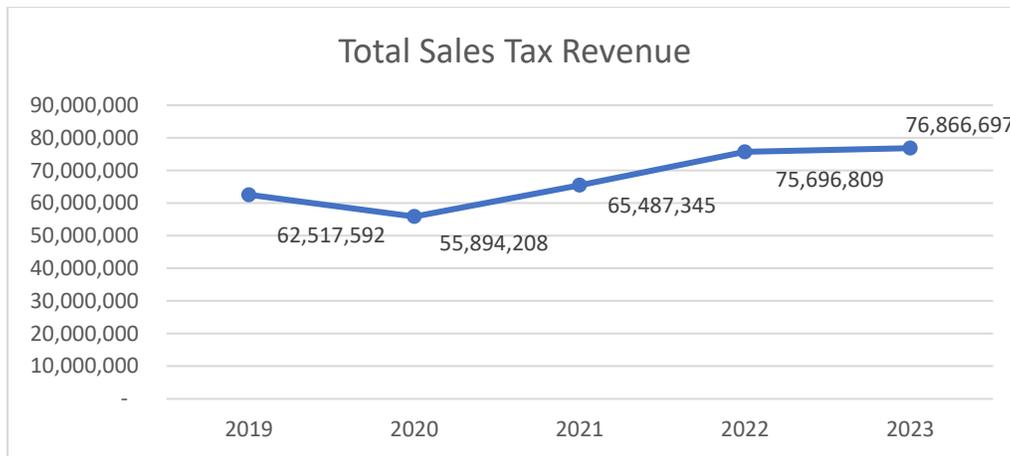
### Overview

Year-to-date sales and use tax based upon current economic activity increased from YTD July 2022 by \$108,382 or 0.1%.

The city also completes tax compliance audits which may result in additional revenue. This revenue relates to prior periods and is not reflective of current economic activity. Including audit revenue, total sales and use tax increased from July 2022 by \$1,453,508 or 1.5%.

### Sales Tax

YTD July 2023 sales tax (including audit revenue and the additional 3.5% recreational marijuana tax) increased by \$1,169,888 (or 1.6%) when compared to YTD July 2022. This increase results in a compound annual growth rate of 5.3% compared to 2019. The chart below illustrates the trend in sales tax revenue over the past five years. Much of this growth in sales tax is attributable to the adoption of the Marketplace Facilitator ordinance in late 2020, which resulted in over \$3.5 million of new revenue in 2021, and \$3.8 million in 2022.



In sales tax, the rolling twelve month change for July of 4.8% outpaced the Consumer Price Index (CPI) for All Urban Consumers of 3.2%<sup>1</sup>.

Year-to-Date performance for Sales Tax by industry follows prior months' trends with the gains coming from five business sectors: Automotive Trade (up 8.3%), Construction (up 9.3%), Eating Places (up 7.7%), Transportation/Utilities (up 10.5%) and All Other (up 26.6%). The remaining nine sectors declined compared to YTD July 2022.

### Other Taxes

Tourism related activity was positive in July: Short-Term Rental tax increased 61.1%, Accommodations Tax increased by 6.7%, and Admissions Tax increased by 80.0%. Food Service Tax revenues improved by 15.0%. Sugar Sweetened Beverage tax decreased 2.9%. Recreational Marijuana excise tax declined by 72.5% due to a large refund of excise tax erroneously paid to Boulder by a cultivation facility in prior periods, and a general slowdown in demand resulting in lower prices and less production by grow facilities. The additional 3.5% tax on Recreational Marijuana declined by 20.9%, which is consistent with statewide trends.

<sup>1</sup> U.S. Bureau of Labor Statistics, August 16, 2023

Chart 1: YTD Sales and Use Tax by Fund

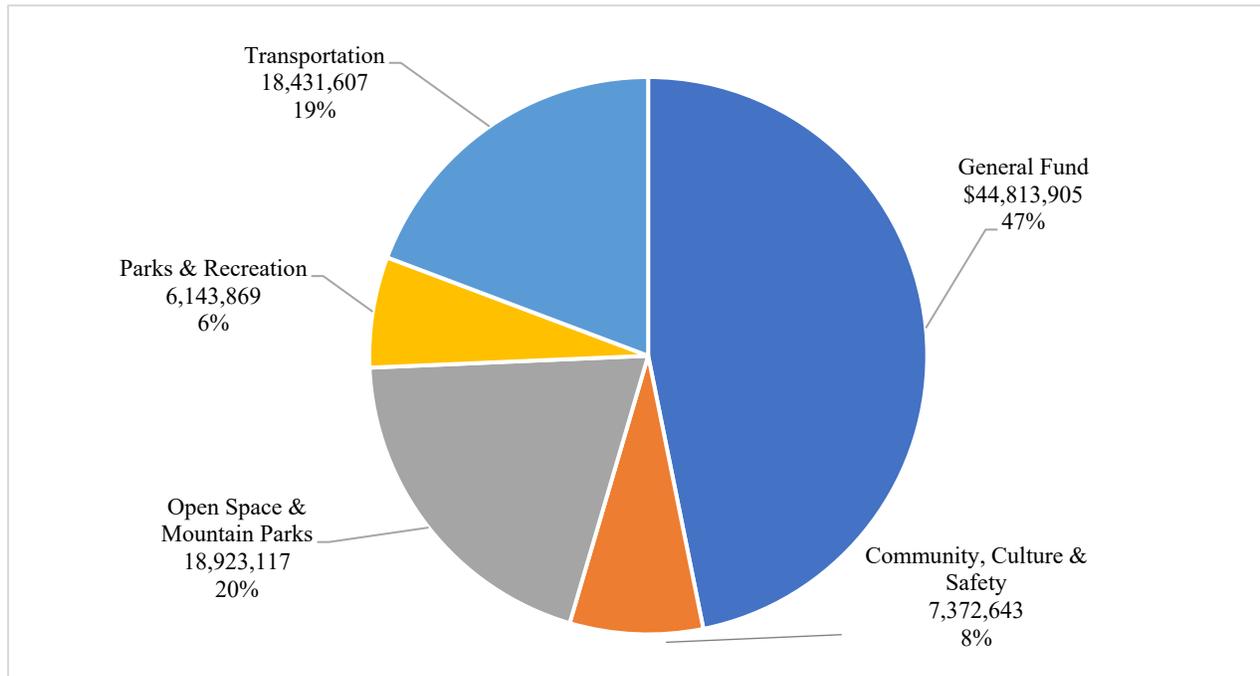
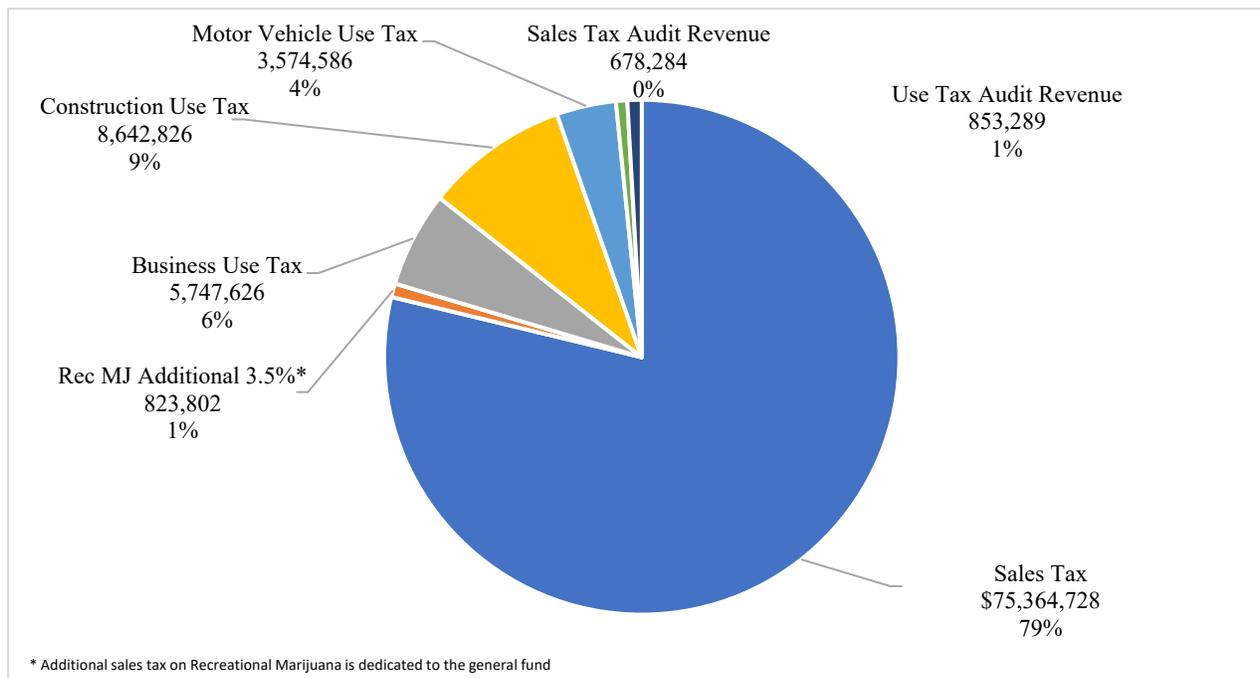


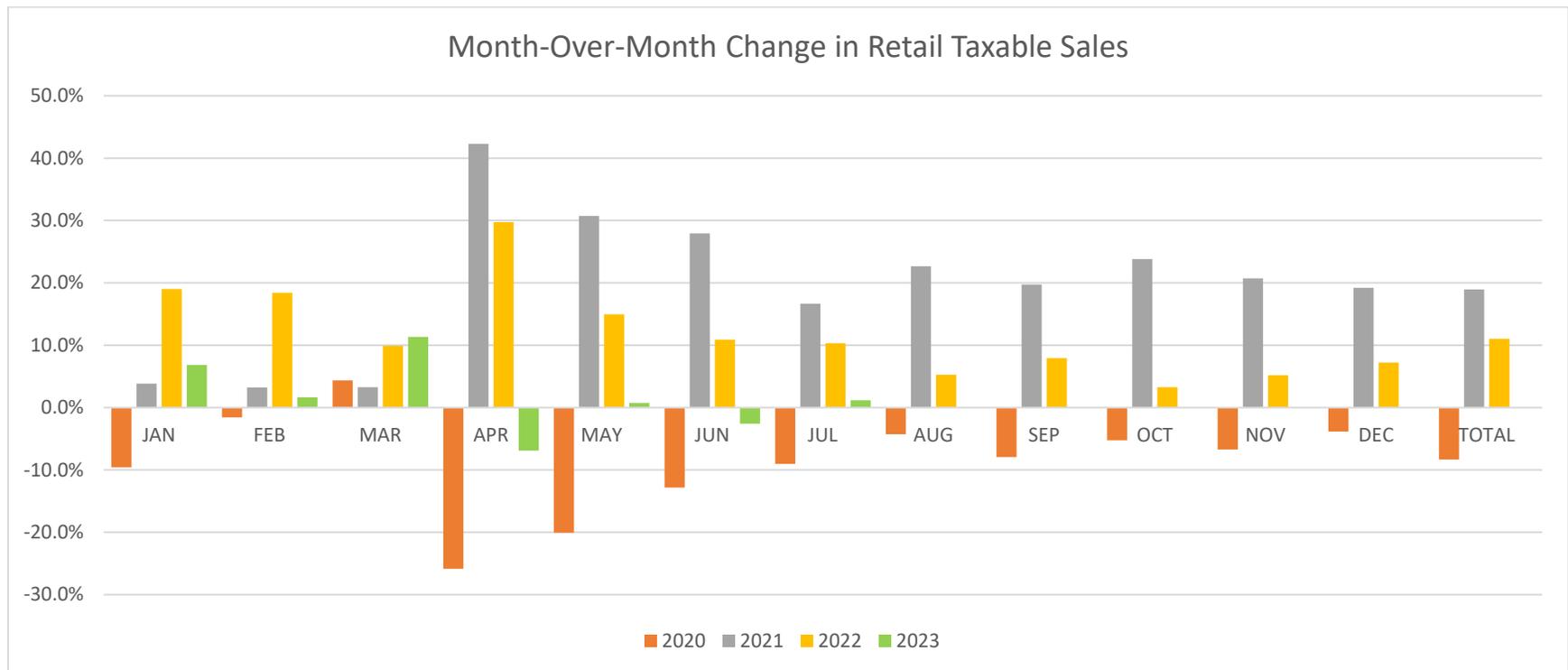
Chart 2: YTD Sales & Use Tax by Type



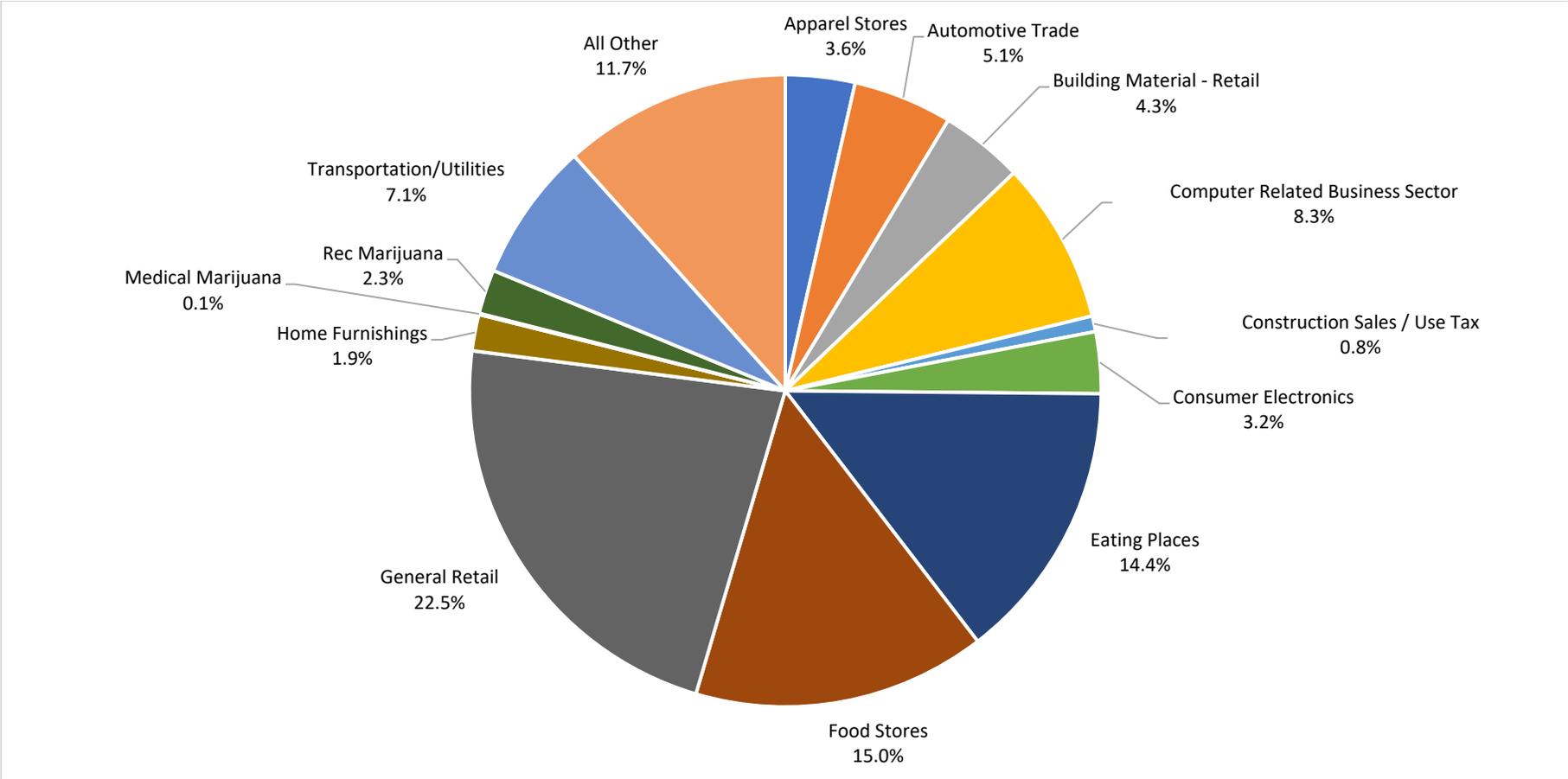
## Retail Sales Tax

- Retail sales tax including Recreational Marijuana additional sales tax and sales tax audit revenue comprises approximately 80% of total sales and use tax revenue for the period.
- Because there is strong seasonality to retail sales tax revenue, it is useful to compare same month-over-month revenue changes. July 2023 retail sales tax revenue was up **1.2%** compared to July 2022 revenue (including audit revenue and the additional recreational marijuana sales tax).

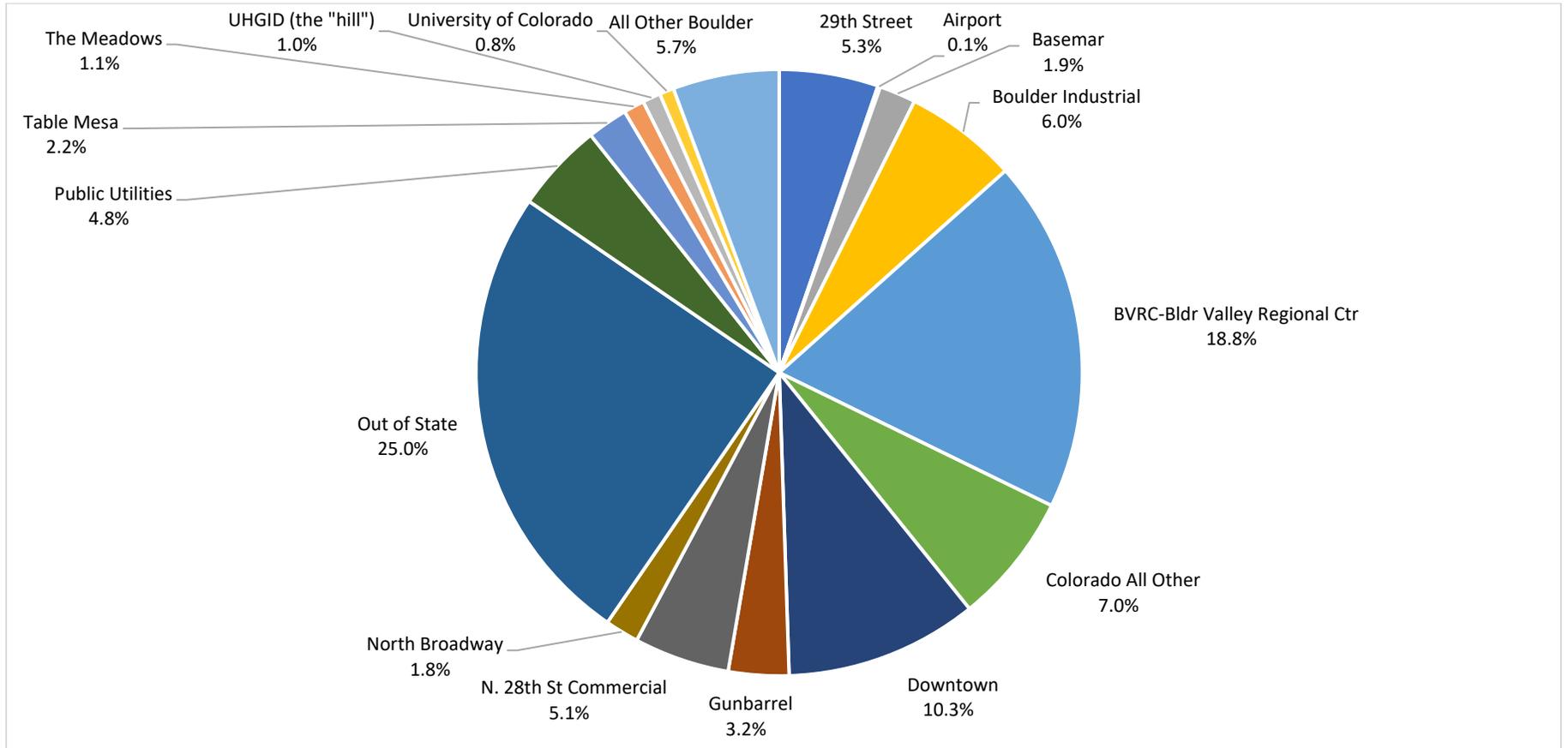
**Chart 3: Month-Over-Month Change in Retail Taxable Sales**



**Chart 4: Sales Tax by Industry**



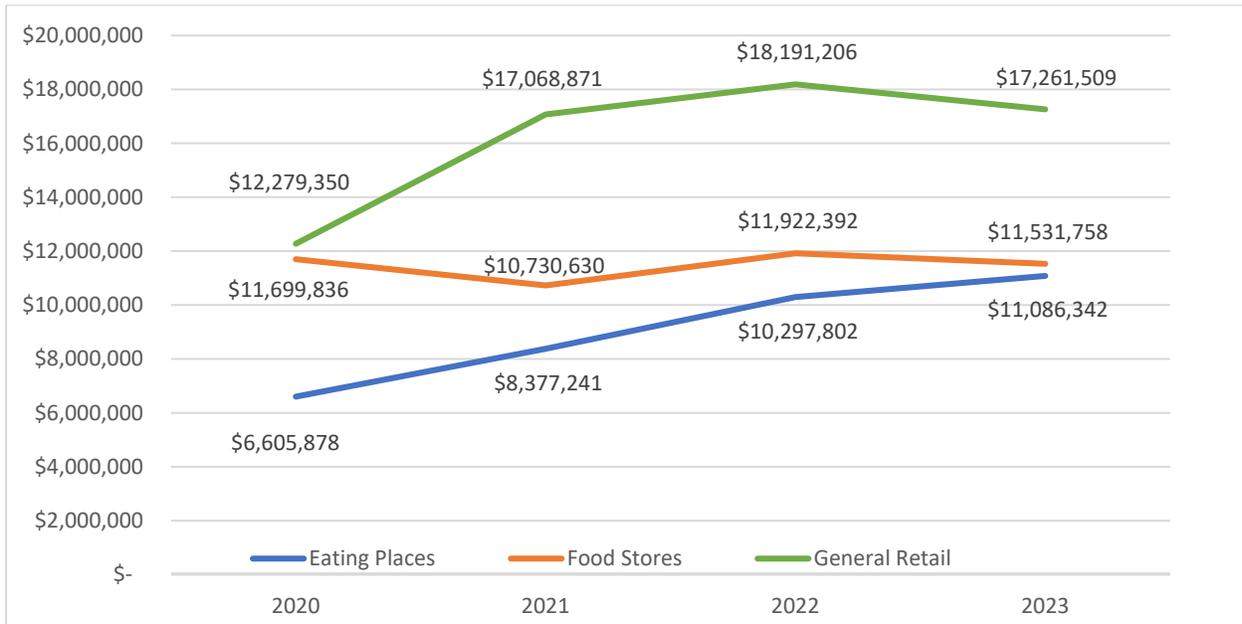
**Chart 5: Sales Tax by Geographic Area<sup>2</sup>**



<sup>2</sup> Some geographic sub-areas have been combined, see Exhibit 2 for sub-area breakdowns.

### Chart 6: Industry Trends – YTD Retail Sales Tax

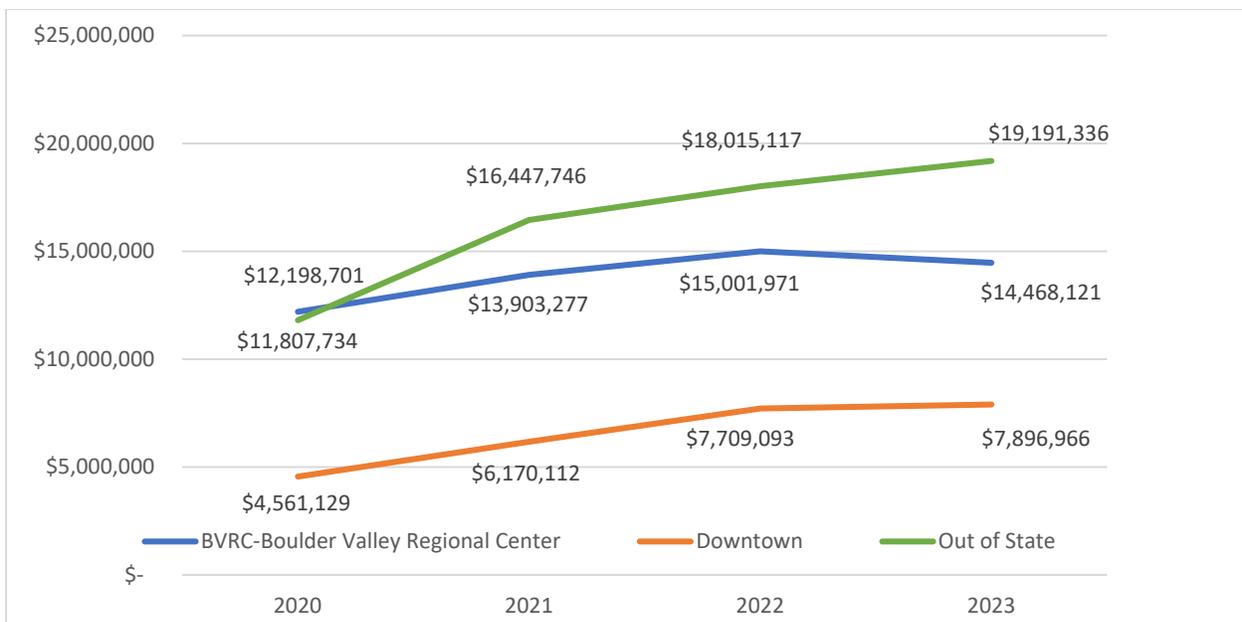
The chart below highlights the three-highest grossing industries. Combined these three industries generate over half of total retail sales tax revenue for the period.



Notes: Totals may not tie to exhibits due to rounding.  
 Industry groups were updated for several taxpayers during conversion to the new sales tax system in 2020. Prior periods have been adjusted to provide a consistent comparison. The prior year numbers in this report may not tie to prior publications.

### Chart 7: Geographic Area Trends – YTD Retail Sales Tax

The chart below highlights the three-highest grossing geographic areas. Combined these three areas generate over half of total retail sales tax revenue for the period.

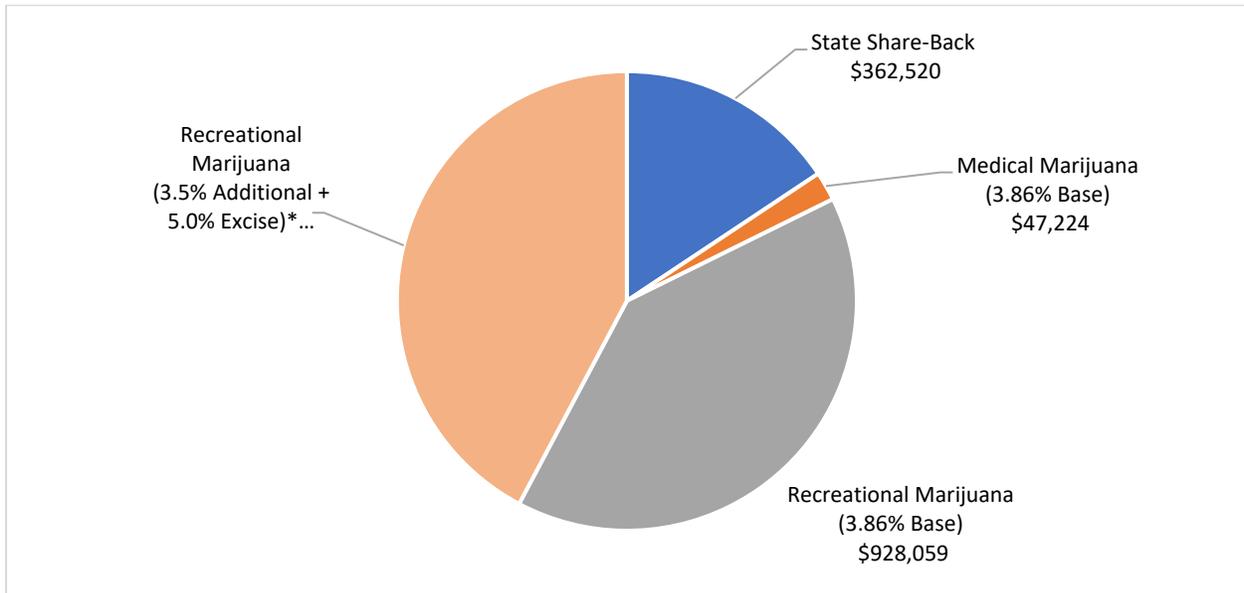


Notes: Downtown includes Pearl Street Mall, Downtown, Downtown Extension, and East Downtown  
 Totals may not tie to exhibits due to rounding.

## Marijuana Tax Revenues

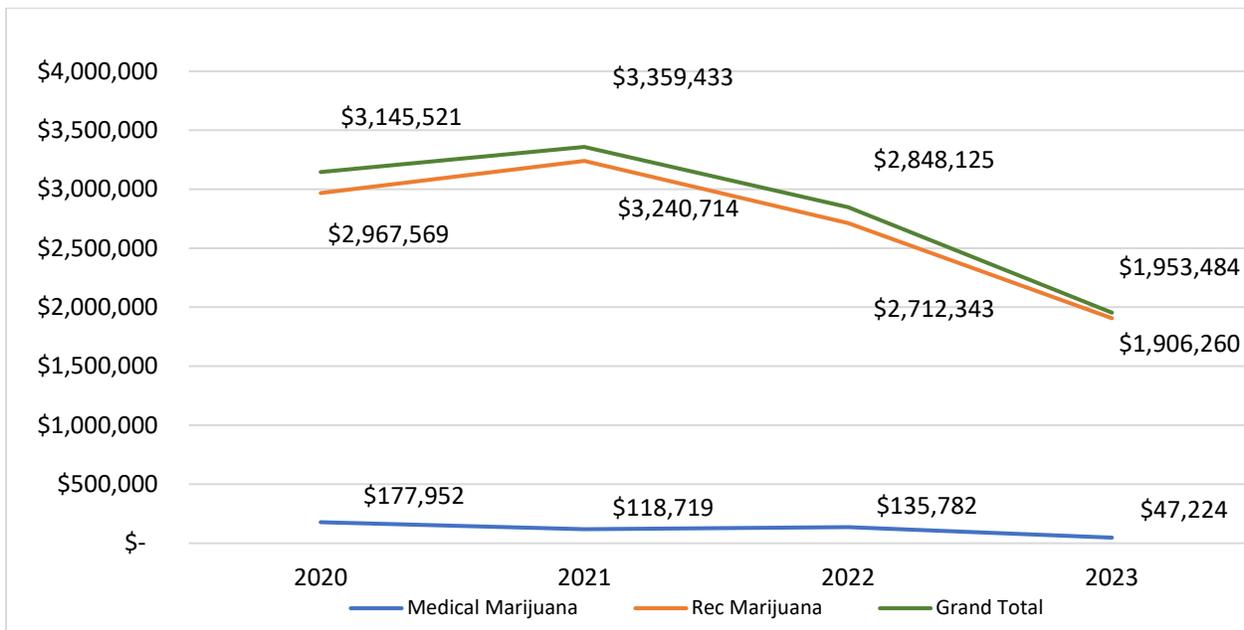
The City of Boulder collects revenue from the sale of both medical and recreational marijuana. The city collects the base 3.86% sales and use tax on medical and recreational marijuana. The city also collects an additional 3.50% sales and use tax on recreational marijuana, and a 5.0% excise tax when marijuana is transferred from a cultivation facility to a dispensary, testing facility or facility that produces marijuana infused products. In addition, the city receives a revenue share back from state recreational marijuana taxes, which is reflected in Chart 8 below.

**Chart 8: Distribution of YTD Marijuana Revenues**



\*Dedicated to the General Fund.

**Chart 9: Historical Trends for YTD Marijuana Revenues<sup>3</sup>**

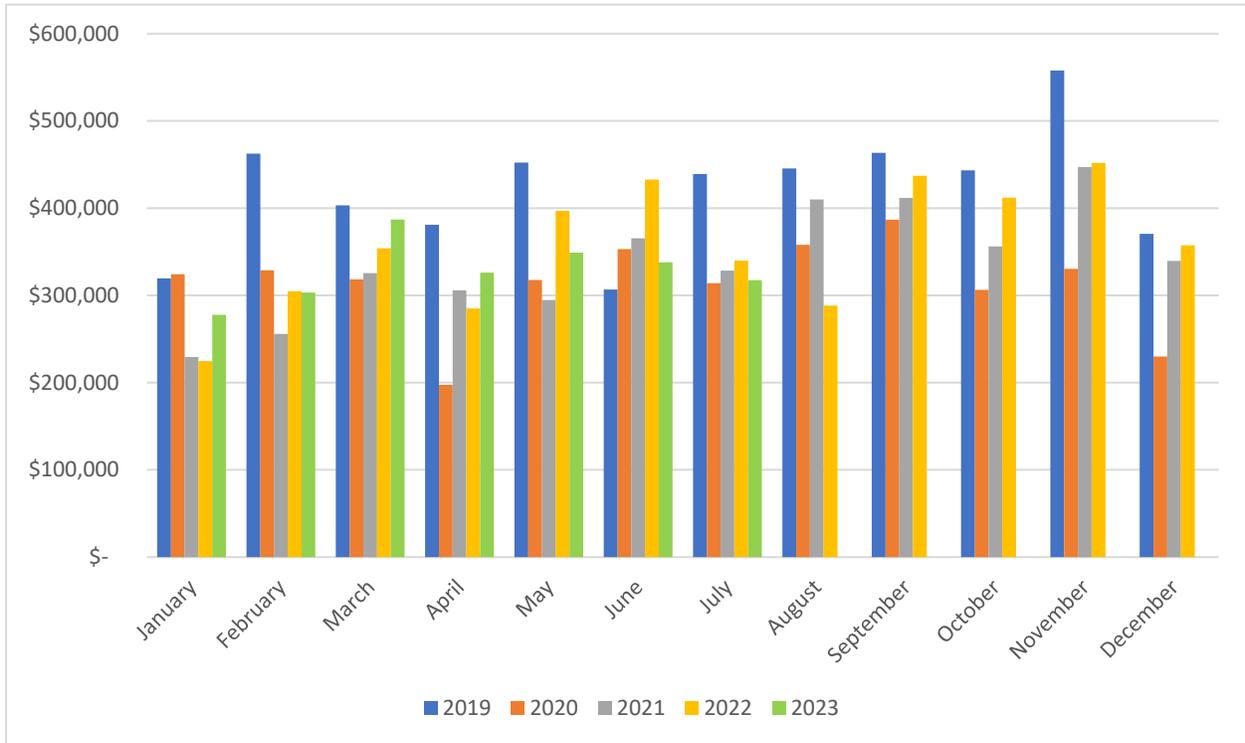


<sup>3</sup> Rec Marijuana excludes state share back payments.

2022's numbers have been revised to correct a reporting error that understated Rec Marijuana and overstated All Other

## Sugar Sweetened Beverage Tax Revenue

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election and went into effect on July 1, 2017. It places a 2 cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners.



**Note:** February 2019 Sugar-Sweetened Beverage Revenue is higher than average due to the collection of 2018 taxes that were not paid until 2019. November 2019 is higher than average due to the posting of an audit of a large taxpayer.

# City Tax Descriptions

## Accommodations Tax

This tax is charged for the leasing or renting of any room, hotel/motel room, or other public accommodation located in the city and used for overnight lodging purposes (for less than a 30-night stay). The current accommodations tax rate is 7.5%.

## Admissions Tax

This tax is charged for admission to an event such as concerts, nightclubs, and theatres. The tax rate for admission to an event is 5.0% of the price of the ticket or admission. Any admission fee paid or charged to participate in a racing event which includes running, walking, biking, or swimming is exempt from this tax.

## Business Use Tax

Use tax applies to all furniture, fixtures, equipment, supplies, and materials purchased for use by businesses that are not for resale. If a person or business hasn't paid the proper city sales tax to the vendor on a taxable purchase, they must report use tax directly to the city. The current City of Boulder use tax rate is 3.86%.

## Construction Use Tax

Construction Use Tax is paid at the time of a building permit application and is based upon 50% of the valuation of the project. If the project valuation is more than \$75,000, after the project is complete the contractor is required to file a reconciliation return to determine whether additional tax is due, or a refund is due based upon the actual value of taxable personal property and services included in project. This tax is therefore dependent upon the number and value of construction projects permitted in a year and can vary significantly year to year, and because it is collected at the time of permitting the revenue is in advance of visible construction activity. The current construction use tax rate is 3.86%.

## Disposable Bag Fee

The city requires a 10-cent fee on all disposable plastic and paper checkout bags provided by stores in Boulder. The bag fee does not apply to certain types of disposable bags including those provided by restaurants, bulk or produce bags, newspaper bags, or any other kind of food packaging bags. The city council intends that the requirements of the bag fee imposition will assist in offsetting the costs associated with using disposable bags including mitigation, educational, replacement, and administrative efforts of the city.

## Electronic Smoking Device Tax

This additional 40% sales tax is applied to the retail sales price of Electronic Smoking Devices (ESDs) containing nicotine including any refill, cartridge, or any other component of such product. This tax is in addition to the city's 3.86% sales and use tax levied on the sale of ESDs.

## Food Service Tax

This tax is applied to food and beverage prepared and served by food service establishments. The food service tax of 0.15% is added to the current sales tax rate of 3.86% resulting in a total tax rate of 4.01%. This tax is not applied to food purchased for home consumption from grocery/convenience stores.

## Marijuana Taxes

The city's 3.86% sales tax applies to the sale of both medical and recreational marijuana. In addition, the city has a 3.5% additional recreational marijuana tax and 5.0% excise tax on the transfer of marijuana from a recreational marijuana cultivation facility to a marijuana infused product facility, testing facility or recreational marijuana store. In addition, the city receives a revenue share back from state recreational marijuana taxes.

### Motor Vehicle Use Tax

If sales tax is not paid at the time of purchasing a vehicle, a Motor Vehicle Use Tax is due at the time a vehicle is registered or titled to an address within the city. The current use tax rate is 3.86%.

### Short Term Rental Tax

This tax is charged for leasing or renting properties by Boulder homeowners for less than 30 days at a time. The current short-term rental tax rate is 7.5%.

### Sugar Sweetened Beverage Product Distribution Tax

The Sugar Sweetened Beverage Product Distribution Tax is a voter-initiated tax that was adopted by Boulder voters in the November 2016 election. It places a 2-cent per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. Revenue will be spent on health promotion, general wellness programs and chronic disease prevention that improve health equity, and other health programs (especially for residents with low income and those most affected by chronic disease) linked to sugary drink consumption.

### Trash Tax

The trash tax is an occupation tax on trash haulers serving customers within the city limits and helps fund waste reduction efforts in Boulder. Most haulers pass the tax on to customers as part of their trash service bills. Boulder also has a waste hauling ordinance that applies to all haulers. The current trash tax rates are \$3.50 per month for households and \$0.85 per cubic yard of trash for businesses and multifamily units that use centralized dumpsters.

## Exhibit 1: Sales and Use Tax by Category, Industry and Location

Total Net Sales/Use Tax Receipts by Tax Category	July YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Sales Tax	\$75,696,809	\$76,866,697	80.33%	1.55%	3.46%
Business Use Tax	6,816,742	6,601,032	6.90%	(3.16%)	1.21%
Construction Use Tax	8,169,135	8,642,826	9.03%	5.80%	29.18%
Motor Vehicle Use Tax	3,548,947	3,574,586	3.74%	0.72%	(0.24%)
<b>Total Sales and Use Tax</b>	<b>\$94,231,633</b>	<b>\$95,685,141</b>	<b>100.00%</b>	<b>1.54%</b>	<b>4.79%</b>

Total Net Sales/Use Tax Receipts by Industry Type	July YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
Apparel Stores	\$2,789,773	\$2,746,274	2.87%	(1.56%)	1.17%
Automotive Trade	7,189,194	7,503,262	7.84%	4.37%	3.53%
Building Material - Retail	3,475,233	3,286,569	3.43%	(5.43%)	(4.79%)
Computer Related Business Sector	7,844,200	7,612,879	7.96%	(2.95%)	10.15%
Construction Sales / Use Tax	8,857,179	9,341,355	9.76%	5.47%	26.33%
Consumer Electronics	2,536,274	2,507,553	2.62%	(1.13%)	(2.52%)
Eating Places	10,335,384	11,118,192	11.62%	7.57%	8.24%
Food Stores	12,014,767	11,621,040	12.15%	(3.28%)	1.25%
General Retail	18,853,991	17,703,901	18.50%	(6.10%)	(2.84%)
Home Furnishings	1,545,187	1,432,325	1.50%	(7.30%)	(0.13%)
Medical Marijuana	135,782	47,224	0.05%	(65.22%)	(56.61%)
Rec Marijuana*	2,151,297	1,751,862	1.83%	(18.57%)	(18.64%)
Transportation/Utilities	5,215,884	5,676,641	5.93%	8.83%	7.84%
All Other*	11,287,489	13,336,065	13.94%	18.15%	13.01%
<b>Total Sales and Use Tax</b>	<b>\$94,231,633</b>	<b>\$95,685,141</b>	<b>100.00%</b>	<b>1.54%</b>	<b>4.79%</b>

Total Net Sales/Use Tax Receipts by Geographic Area	July YTD Actual				
	2022	2023	% of Total	YTD % Change	12 Month % Change
29th Street	\$4,578,634	\$4,252,633	4.44%	(7.12%)	(2.81%)
Airport	500,335	276,656	0.29%	(44.71%)	(37.64%)
Basemar	1,566,953	1,560,489	1.63%	(0.41%)	(2.86%)
Boulder County	1,223,063	1,324,185	1.38%	8.27%	15.79%
Boulder Industrial	10,158,395	9,525,097	9.95%	(6.23%)	(1.33%)
BVRC-Boulder Valley Regional Center	15,875,151	14,822,052	15.49%	(6.63%)	(4.47%)
Colorado All Other	431,398	486,530	0.51%	12.78%	45.55%
County Clerk	3,548,947	3,574,586	3.74%	0.72%	(0.24%)
Downtown	5,473,292	5,190,845	5.42%	(5.16%)	(0.64%)
Downtown Extension	133,856	129,284	0.14%	(3.42%)	90.63%
East Downtown	542,022	529,157	0.55%	(2.37%)	5.30%
Gunbarrel Commercial	960,888	952,457	1.00%	(0.88%)	(1.79%)
Gunbarrel Industrial	2,879,033	4,240,951	4.43%	47.30%	44.41%
Metro Denver	3,686,053	3,814,156	3.99%	3.48%	(1.21%)
N. 28th St Commercial	4,321,501	4,379,894	4.58%	1.35%	8.76%
N. Broadway Annex	276,663	453,480	0.47%	63.91%	33.71%
North Broadway	1,284,933	1,247,292	1.30%	(2.93%)	0.93%
Out of State	18,601,819	19,591,777	20.48%	5.32%	5.92%
Pearl Street Mall	2,420,164	2,487,168	2.60%	2.77%	2.35%
Public Utilities	3,421,718	3,805,012	3.98%	11.20%	15.41%
Table Mesa	1,425,898	1,682,515	1.76%	18.00%	57.21%
The Meadows	833,149	936,870	0.98%	12.45%	6.82%
UHGD (the "hill")	738,237	777,412	0.81%	5.31%	(0.82%)
University of Colorado	790,232	1,601,379	1.67%	102.65%	80.63%
Unlicensed Receipts	334,792	427,453	0.45%	27.68%	27.01%
All Other Boulder	8,224,505	7,615,811	7.96%	(7.40%)	4.62%
<b>Total Sales and Use Tax</b>	<b>\$94,231,633</b>	<b>\$95,685,141</b>	<b>100.00%</b>	<b>1.54%</b>	<b>4.79%</b>

\*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated All Other

## Exhibit 2: Sales Tax and Use Tax Separately by Industry and Location

SALES TAX BY INDUSTRY					INDUSTRY	USE TAX BY INDUSTRY				
July YTD						July YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
2,776,162	2,734,968	(41,194)	(1.48%)	1.24%	Apparel Stores	13,611	11,305	(2,305)	(16.94%)	(12.47%)
3,596,857	3,894,726	297,869	8.28%	7.52%	Automotive Trade	3,592,336	3,608,536	16,200	0.45%	(0.61%)
3,448,832	3,270,823	(178,009)	(5.16%)	(4.68%)	Building Material - Retail	26,401	15,746	(10,655)	(40.36%)	(22.43%)
6,576,091	6,392,197	(183,894)	(2.80%)	9.25%	Computer Related Business Sector	1,268,109	1,220,683	(47,426)	(3.74%)	15.02%
564,343	616,557	52,214	9.25%	8.80%	Construction Sales / Use Tax	8,292,836	8,724,798	431,963	5.21%	28.14%
2,469,285	2,421,390	(47,895)	(1.94%)	(3.10%)	Consumer Electronics	66,990	86,163	19,173	28.62%	15.53%
10,297,802	11,086,342	788,540	7.66%	8.00%	Eating Places	37,582	31,850	(5,732)	(15.25%)	87.87%
11,922,392	11,531,758	(390,635)	(3.28%)	1.21%	Food Stores	92,374	89,282	(3,092)	(3.35%)	5.86%
18,191,206	17,261,509	(929,697)	(5.11%)	(3.14%)	General Retail	662,785	442,392	(220,393)	(33.25%)	5.49%
1,539,186	1,427,122	(112,064)	(7.28%)	(0.19%)	Home Furnishings	6,002	5,203	(799)	(13.31%)	20.62%
131,713	47,022	(84,691)	(64.30%)	(54.58%)	Medical Marijuana	4,069	202	(3,867)	(95.04%)	(88.13%)
2,146,164	1,745,195	(400,968)	(18.68%)	(18.07%)	Rec Marijuana	5,133	6,666	1,533	29.86%	(69.00%)
4,959,289	5,479,128	519,839	10.48%	9.20%	Transportation/Utilities	256,595	197,512	(59,083)	(23.03%)	(16.82%)
7,077,487	8,957,960	1,880,474	26.57%	21.91%	All Other	4,210,002	4,378,104	168,102	3.99%	(1.53%)
<b>75,696,809</b>	<b>76,866,697</b>	<b>1,169,888</b>	<b>1.55%</b>	<b>3.46%</b>	<b>Total</b>	<b>18,534,824</b>	<b>18,818,444</b>	<b>283,620</b>	<b>1.53%</b>	<b>10.97%</b>

SALES TAX BY LOCATION					LOCATION	USE TAX BY LOCATION				
July YTD						July YTD				
2022	2023	\$ Change	YTD % Change	12 Month % Change		2022	2023	\$ Change	YTD % Change	12 Month % Change
4,402,719	4,057,527	(345,192)	(7.84%)	(2.87%)	29th Street	175,915	195,106	19,191	10.91%	(0.65%)
248,943	106,273	(142,670)	(57.31%)	(49.87%)	Airport	251,392	170,383	(81,008)	(32.22%)	(26.44%)
1,543,057	1,494,244	(48,813)	(3.16%)	(4.10%)	Basemar	23,896	66,245	42,349	177.22%	55.57%
1,032,101	1,001,845	(30,255)	(2.93%)	4.42%	Boulder County	190,963	322,339	131,376	68.80%	77.94%
4,314,201	4,647,465	333,263	7.72%	2.25%	Boulder Industrial	5,844,194	4,877,632	(966,562)	(16.54%)	(4.63%)
15,001,971	14,468,121	(533,850)	(3.56%)	(2.68%)	BVRC-Boulder Valley Regional Center	873,180	353,931	(519,249)	(59.47%)	(52.12%)
410,643	438,075	27,432	6.68%	42.71%	Colorado All Other	20,755	48,455	27,700	133.46%	87.14%
0	0	0	0.00%	0.00%	County Clerk	3,548,947	3,574,586	25,639	0.72%	(0.24%)
4,838,309	4,947,175	108,866	2.25%	3.94%	Downtown	634,983	243,669	(391,314)	(61.63%)	(47.02%)
36,339	25,944	(10,394)	(28.60%)	23.19%	Downtown Extension	97,517	103,340	5,823	5.97%	129.94%
475,019	474,393	(626)	(0.13%)	3.35%	East Downtown	67,003	54,764	(12,239)	(18.27%)	18.03%
956,299	950,681	(5,618)	(0.59%)	(1.90%)	Gunbarrel Commercial	4,589	1,776	(2,813)	(61.30%)	26.03%
1,488,019	1,522,945	34,927	2.35%	22.24%	Gunbarrel Industrial	1,391,015	2,718,005	1,326,991	95.40%	64.71%
3,566,062	3,683,508	117,446	3.29%	(0.86%)	Metro Denver	119,991	130,648	10,658	8.88%	(9.32%)
4,200,756	3,914,583	(286,174)	(6.81%)	(0.08%)	N. 28th St Commercial	120,744	465,312	344,567	285.37%	1127%
253,285	277,813	24,528	9.68%	13.43%	N. Broadway Annex	23,378	175,667	152,289	651.42%	135.17%
1,156,852	1,109,272	(47,580)	(4.11%)	5.34%	North Broadway	128,081	138,021	9,939	7.76%	(29.75%)
18,015,117	19,191,336	1,176,218	6.53%	6.05%	Out of State	586,702	400,442	(186,260)	(31.75%)	1.00%
2,359,426	2,449,454	90,028	3.82%	2.77%	Pearl Street Mall	60,738	37,714	(23,024)	(37.91%)	(21.32%)
3,245,917	3,655,752	409,835	12.63%	17.07%	Public Utilities	175,801	149,259	(26,541)	(15.10%)	(12.15%)
1,415,841	1,670,415	254,575	17.98%	58.36%	Table Mesa	10,058	12,099	2,042	20.30%	(33.05%)
814,560	847,872	33,311	4.09%	(1.99%)	The Meadows	18,588	88,999	70,411	378.79%	311.28%
722,113	745,490	23,377	3.24%	(2.00%)	UHGD (the "hill")	16,124	31,922	15,798	97.98%	75.80%
434,903	586,103	151,200	34.77%	20.35%	University of Colorado	355,328	1,015,276	659,948	185.73%	228.60%
254,703	239,104	(15,599)	(6.12%)	(19.62%)	Unlicensed Receipts	80,089	188,349	108,260	135.17%	(591.77%)
4,509,651	4,361,306	(148,344)	(3.29%)	3.03%	All Other Boulder	3,714,854	3,254,504	(460,350)	(12.39%)	6.64%
<b>75,696,809</b>	<b>76,866,697</b>	<b>1,169,888</b>	<b>1.55%</b>	<b>3.46%</b>	<b>Total</b>	<b>18,534,824</b>	<b>18,818,444</b>	<b>283,620</b>	<b>1.53%</b>	<b>10.98%</b>

\*2022's numbers have been revised to correct a reporting error that understated Recreational Marijuana and overstated All Other

### Exhibit 3: Sales Tax and Use Tax Separately by Month

REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Taxable Sales	% Change in Taxable	
																Sales	Tax Rate
<b>Retail Sales Tax</b>	2018	7,849,997	7,028,188	9,445,995	7,925,005	8,389,559	10,016,816	8,891,244						59,546,804	1,542,663,316	674.83%	3.86%
	2019	8,590,452	7,489,624	9,606,398	8,214,047	8,832,480	10,732,278	9,049,753						62,515,032	1,619,560,415	4.98%	3.86%
	2020	7,761,028	7,370,943	10,025,017	6,090,136	7,059,371	9,354,890	8,232,822						55,894,208	1,448,036,465	-10.59%	3.86%
	2021	8,059,343	7,608,759	10,351,245	8,666,637	9,229,065	11,968,601	9,603,695						65,487,345	1,696,563,342	17.16%	3.86%
	2022	9,592,143	9,009,882	11,376,046	11,242,614	10,608,781	13,273,480	10,593,863						75,696,809	1,961,057,224	15.59%	3.86%
	<b>2023</b>	<b>10,246,130</b>	<b>9,156,111</b>	<b>12,665,356</b>	<b>10,465,614</b>	<b>10,686,280</b>	<b>12,928,501</b>	<b>10,718,705</b>						<b>76,866,697</b>	<b>1,991,365,206</b>	<b>1.55%</b>	<b>3.86%</b>
Change from prior year (month)		6.82%	1.62%	11.33%	-6.91%	0.73%	-2.60%	1.18%									
Change from prior year (YTD)		6.82%	4.30%	6.97%	3.18%	2.68%	1.61%	1.55%									
<b>Business Use Tax</b>	2018	874,373	888,081	1,353,132	961,502	953,706	1,270,112	1,010,214						7,311,119	189,407,233	775.77%	3.86%
	2019	871,308	955,369	1,113,030	937,269	822,969	1,319,363	855,146						6,874,455	178,094,692	-5.97%	3.86%
	2020	654,578	1,384,693	903,331	858,280	1,167,413	982,473	1,391,419						7,342,188	190,212,113	6.80%	3.86%
	2021	1,093,683	922,423	1,358,876	806,718	1,239,084	1,283,691	755,073						7,459,548	193,252,539	1.60%	3.86%
	2022	801,989	796,506	1,338,778	981,745	779,030	1,336,528	782,166						6,816,742	176,599,539	-8.62%	3.86%
	<b>2023</b>	<b>923,424</b>	<b>711,000</b>	<b>1,607,058</b>	<b>519,560</b>	<b>816,509</b>	<b>1,218,764</b>	<b>804,718</b>						<b>6,601,032</b>	<b>171,011,193</b>	<b>-3.16%</b>	<b>3.86%</b>
Change from prior year (month)		15.14%	-10.74%	20.04%	-47.08%	4.81%	-8.81%	2.88%									
Change from prior year (YTD)		15.14%	2.25%	10.36%	-4.03%	-2.56%	-3.95%	-3.16%									
<b>Construction Use Tax</b>	2018	750,069	566,915	1,301,336	1,741,557	1,665,150	981,039	708,659						7,714,725	199,863,342	569.92%	3.86%
	2019	444,168	1,245,000	1,021,676	969,826	740,084	1,831,923	624,540						6,877,217	178,166,244	-10.86%	3.86%
	2020	182,837	810,198	1,463,531	1,796,319	598,476	826,940	932,184						6,610,485	171,256,075	-3.88%	3.86%
	2021	1,015,642	810,738	776,246	1,904,800	1,438,375	496,950	614,060						7,056,811	182,818,938	6.75%	3.86%
	2022	1,405,836	1,491,714	1,289,094	935,774	1,401,158	660,378	985,181						8,169,135	211,635,613	15.76%	3.86%
	<b>2023</b>	<b>1,528,238</b>	<b>1,835,363</b>	<b>848,775</b>	<b>1,174,702</b>	<b>1,021,741</b>	<b>1,460,855</b>	<b>773,152</b>						<b>8,642,826</b>	<b>223,907,403</b>	<b>5.80%</b>	<b>3.86%</b>
Change from prior year (month)		8.71%	23.04%	-34.16%	25.53%	-27.08%	121.22%	-21.52%									
Change from prior year (YTD)		8.71%	16.08%	0.61%	5.17%	-1.76%	9.55%	5.80%									
<b>Motor Vehicle Use Tax</b>	2018	415,636	406,364	399,123	340,273	347,263	358,111	407,339						2,674,110	69,277,456	630.04%	3.86%
	2019	558,802	409,378	368,653	388,198	404,479	389,684	455,583						2,974,776	77,066,733	11.24%	3.86%
	2020	459,561	416,162	277,748	201,463	168,903	488,303	573,427						2,585,566	66,983,573	-13.08%	3.86%
	2021	553,658	539,761	477,063	525,328	471,703	690,328	496,594						3,754,435	97,265,155	45.21%	3.86%
	2022	489,417	405,726	646,263	552,449	486,108	464,149	504,835						3,548,947	91,941,633	-5.47%	3.86%
	<b>2023</b>	<b>534,029</b>	<b>425,121</b>	<b>500,637</b>	<b>588,954</b>	<b>582,153</b>	<b>539,823</b>	<b>403,870</b>						<b>3,574,586</b>	<b>92,605,861</b>	<b>0.72%</b>	<b>3.86%</b>
Change from prior year (month)		9.12%	4.78%	-22.53%	6.61%	19.76%	16.30%	-20.00%									
Change from prior year (YTD)		9.12%	7.15%	-5.30%	-2.15%	1.97%	4.16%	0.72%									
<b>TOTAL</b>	2018	9,890,075	8,889,548	12,499,586	10,968,337	11,355,678	12,626,078	11,017,456						77,246,758	2,001,211,347	669.55%	3.86%
	2019	10,464,730	10,099,371	12,109,757	10,509,340	10,800,012	14,273,248	10,985,022						79,241,480	2,052,888,083	2.58%	3.86%
	2020	9,058,004	9,981,996	12,669,627	8,946,198	8,994,163	11,652,605	11,129,853						72,432,446	1,876,488,227	-8.59%	3.86%
	2021	10,722,326	9,881,681	12,963,430	11,903,483	12,378,227	14,439,570	11,469,422						83,758,139	2,169,899,974	15.64%	3.86%
	2022	12,289,385	11,703,828	14,650,181	13,712,583	13,275,077	15,734,535	12,866,044						94,231,633	2,441,234,010	12.50%	3.86%
	<b>2023</b>	<b>13,231,820</b>	<b>12,127,595</b>	<b>15,621,826</b>	<b>12,748,830</b>	<b>13,106,683</b>	<b>16,147,944</b>	<b>12,700,444</b>						<b>95,685,141</b>	<b>2,478,889,663</b>	<b>1.54%</b>	<b>3.86%</b>
Change from prior year (month)		7.67%	3.62%	6.63%	-7.03%	-1.27%	2.63%	-1.29%									
Change from prior year (YTD)		7.67%	5.69%	6.05%	2.62%	1.84%	1.99%	1.54%									