

Monthly Sales Tax Comparison									
Sales Month	Month Paid to Town	2023 Original 3.5%	2024 Original 3.5%	2024 Additional 0.5%	2024 Total Sales Tax	2025 Original 3.5%	2025 Additional 0.5%	2025 Total Sales Tax	
January	March	\$ 91,353	\$ 117,359	\$ -	\$ 117,359	\$ 124,851	\$ 16,436	\$ 141,287	
February	April	\$ 116,042	\$ 113,602	\$ -	\$ 113,602	\$ 123,143	\$ 16,335	\$ 139,478	
March	May	\$ 122,988	\$ 128,713	\$ -	\$ 128,713	\$ 142,468	\$ 18,653	\$ 161,121	
April	June	\$ 121,024	\$ 136,661	\$ -	\$ 136,661	\$ 145,370	\$ 19,100	\$ 164,470	
May	July	\$ 149,312	\$ 149,973	\$ -	\$ 149,973	\$ 161,910	\$ 21,070	\$ 182,980	
June	August	\$ 162,993	\$ 176,566	\$ -	\$ 176,566	\$ 182,833	\$ 23,703	\$ 206,536	
July	September	\$ 205,289	\$ 203,704	\$ 26,378	\$ 230,081	\$ 216,963	\$ 28,753	\$ 245,716	
August	October	\$ 196,445	\$ 216,029	\$ 28,157	\$ 244,186	\$ 217,730	\$ 28,889	\$ 246,619	
September	November	\$ 173,072	\$ 187,113	\$ 24,323	\$ 211,436	\$ 192,310	\$ 25,479	\$ 217,789	
October	December	\$ 139,845	\$ 167,522	\$ 21,721	\$ 189,243	\$ 158,432	\$ 20,767	\$ 179,199	
November	January	\$ 129,808	\$ 143,964	\$ 18,867	\$ 162,831	\$ 148,866	\$ 19,835	\$ 168,701	
December	February	\$ 127,617	\$ 163,924	\$ 21,606	\$ 185,530				
TOTAL		\$ 1,735,787	\$ 1,905,130	\$ 141,051	\$ 2,046,181	\$ 1,814,876	\$ 239,021	\$ 2,053,896	

The sales tax revenue information presented here is through January 2026 (for November 2025 sales). Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- July 2024 is the first month the Town received sales tax revenue from the additional 0.5% tax approved by the voters
 - For comparison purposes to the prior years tax, this 0.5% is segregated out in the table
 - As a reminder, the additional 0.5% is to be used for capital improvements ONLY
- The original 3.5% sales tax revenue for **November sales was 3.40% (\$5,870) higher than in 2024**
- The **year-to-date sales tax revenue** for the original 3.5% tax was **4.23% (\$78,000) higher than in 2024**
- The sales tax figures also include the Town's portion of the State's marijuana tax received each month
 - A reduction in this amount was approved and took effect on July 1, 2025. This reduces the amounts remitted to the local municipalities from 10% to 3.5%

- Staff estimates the impact to the annual sales tax numbers to be a reduction of \$25,000
 - The estimated impact to 2025 will be approximately half of that amount due to the timing of the reduction

Town of Lyons 2025 Sales Tax Local Businesses vs. Non-Local Businesses						
Sales Month	Month Paid to Town	2025 Total Sales Tax*	2025 Local	2025 Non Local	2023 Local	2024 Local
January	March	\$ 141,287	46%	54%	51%	56%
February	April	\$ 139,478	50%	50%	51%	48%
March	May	\$ 161,121	47%	53%	55%	53%
April	June	\$ 164,470	50%	50%	55%	49%
May	July	\$ 182,980	55%	45%	57%	55%
June	August	\$ 206,536	56%	44%	60%	58%
July	September	\$ 245,716	61%	39%	68%	66%
August	October	\$ 246,619	62%	38%	69%	62%
September	November	\$ 217,789	55%	45%	58%	59%
October	December	\$ 179,199	54%	46%	55%	52%
November	January	\$ 168,701	43%	57%	49%	43%
December	February				51%	42%

*Total sales tax includes taxes collected from retail marijuana

This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons. Non-local businesses can be online businesses, mobile vendors/catering, deliveries from out-of-town companies, natural gas (Xcel), etc.

- Approximately 43% of the sales tax revenue received in January for sales in the month of November can be attributed to local businesses. This percentage is similar to 2024 for sales in the month of November.
 - This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes
 - The local business-generated sales tax typically fluctuates between 50% - 65%, however, in recent months the local business percentage has somewhat declined
 - A lower percentage can be illustrative of the impact of online and/or delivery sales

Late Sales Tax

- 1 local business is 1 month behind on sales tax payments. This situation will continue to be monitored.

Local Marijuana Tax
Historical Revenue*

Sales Month	2023	2024	2025
January	\$ 5,194	\$ 7,398	\$ 7,537
February	\$ 5,750	\$ 7,423	\$ 6,767
March	\$ 8,124	\$ 8,931	\$ 9,153
April	\$ 7,387	\$ 8,909	\$ 8,975
May	\$ 11,243	\$ 11,664	\$ 11,090
June	\$ 14,913	\$ 14,464	\$ 13,009
July	\$ 17,490	\$ 14,661	\$ 14,201
August	\$ 16,223	\$ 14,563	\$ 14,034
September	\$ 15,458	\$ 10,965	\$ 12,630
October	\$ 8,709	\$ 11,905	\$ 11,824
November	\$ 9,328	\$ 9,150	\$ 9,065
December	\$ 9,382	\$ 9,756	
TOTAL	\$ 129,202	\$ 129,790	\$ 118,286

*Revenue includes only the Town of Lyons Local MJ Tax of 5.0%

**The local tax rate increased from 3.5% to 5.0% in May 2023

The Town has a local marijuana tax in the amount of 5%. This tax is remitted directly to the Town and is due on the 20th of each month. The Town has 3 local marijuana businesses that remit the tax. This tax is also included in the sales tax figures in the previous slides. It should be noted that this tax is different from the marijuana tax received from the State that is scheduled to decrease in July.

In 2025, the Board of Trustees granted approximately \$32,000 of this revenue to the Boulder Foundation, which is distributed to LCF, to be used towards community substance abuse and mental health programs in the Town.