

STATE OF COLORADO

GENERAL SUPPORT SERVICES OFFICE OF THE STATE CONTROLLER

1525 Sherman Street, Suite 250
Denver, Colorado 80203
Phone: (303) 866-3281
Fax: (303) 866-4233



Bill Owens
Governor

Department of Personnel
Larry E. Trujillo, Sr.
Executive Director

Arthur L. Barnhart
State Controller

August 28, 2000

The Honorable Bill Owens
Governor
State of Colorado

The Honorable Russell George
Speaker of the House
Colorado General Assembly

The Honorable Ray Powers
President of the Senate
Colorado General Assembly

Fred Fisher
Executive Director
Colorado Department of Revenue

Dear Sirs:

Pursuant to CRS 24-77-106.5(b), I hereby certify that the unaudited state revenues, subject to Article X, Section 20 (TABOR) of the state constitution, exceeded the TABOR limitation. The Fiscal Year 1999-00 revenues in excess of the limitation were \$939,242,397. State revenues not exempt from TABOR totaled \$8,502,952,413, while the adjusted TABOR limit for Fiscal Year 1999-00 was \$7,563,710,016.

The amount to be refunded to the taxpayers in Fiscal Year 1999-00 includes the Fiscal Year 1999-00 excess revenues, and a \$1,886,581 increase in prior years' TABOR refund liabilities resulting from corrections of improperly classified revenues.

Attached is a schedule of non-exempt TABOR revenues comparing the current fiscal year to last fiscal year. Total non-exempt TABOR revenues for Fiscal Year 1999-00 exceeded non-exempt TABOR revenues of the previous year by 7.4 percent.

If there are questions concerning the information provided please feel free to contact me.

Sincerely yours,

Arthur L. Barnhart
State Controller

cc: Larry E. Trujillo, Sr., Personnel/GSS
Nancy J. McCallin, OSPB

Working together to support the business



of government as your chosen provider

STATE OF COLORADO
STATE CONTROLLER'S OFFICE
SCHEDULE OF NONEXEMPT TABOR REVENUE

	Fiscal Year 1999-00	Fiscal Year 1998-99	Increase (Decrease)	Percent Change
Individual Income Tax, Net	\$ 3,687,314,615	\$ 3,298,698,366	\$ 388,616,249	11.8%
Corporate Income Tax, Net	289,228,619	276,092,038	13,136,581	4.8%
Fiduciary Income Tax, Net	30,892,303	28,006,395	2,885,908	10.3%
TOTAL INCOME TAX	4,007,435,537	3,602,796,799	404,638,738	11.2%
Sales Tax, Net	1,734,663,523	1,568,965,796	165,697,727	10.6%
Use Tax, Net	142,504,641	140,191,958	2,312,683	1.6%
Tobacco Products Tax	67,236,497	68,578,532	(1,342,035)	-2.0%
Alcoholic Beverages Tax	28,199,190	26,157,293	2,041,897	7.8%
Other Excise Taxes, Net	209,760	174,755	35,005	20.0%
TOTAL EXCISE TAXES	1,972,813,611	1,804,068,334	168,745,277	9.4%
Fuel and Transportation Taxes, Net	522,598,118	497,573,948	25,024,170	5.0%
Employment Taxes	199,137,514	191,148,992	7,988,522	4.2%
Insurance Taxes	171,187,111	160,918,545	10,268,566	6.4%
Estate and Inheritance Taxes	59,731,067	67,140,458	(7,409,391)	-11.0%
Gaming and Other Taxes	85,237,781	82,049,864	3,187,917	3.9%
Severance Taxes	36,238,953	32,752,467	3,486,486	10.6%
TOTAL OTHER TAXES	1,074,130,544	1,031,584,274	42,546,270	4.1%
Education Tuition and Fees	550,871,201	530,975,270	19,895,931	3.7%
Motor Vehicle Registrations	148,986,616	140,340,101	8,646,515	6.2%
Business Licenses and Permits	70,063,649	70,385,286	(321,637)	-0.5%
Hunting and Fishing Licenses	53,358,093	60,326,967	(6,968,874)	-11.6%
Nonbusiness Licenses and Permits	45,108,258	42,478,397	2,629,861	6.2%
Health Service Fees	30,886,020	34,786,852	(3,900,832)	-11.2%
Other Charges for Services	40,004,792	27,321,577	12,683,215	46.4%
General Government Service Fees	19,626,925	21,678,677	(2,051,752)	-9.5%
Driver's Licenses	21,744,243	17,900,551	3,843,692	21.5%
Certifications and Inspections	16,420,460	15,713,970	706,490	4.5%
Public Safety Service Fees	2,832,419	3,908,013	(1,075,594)	-27.5%
Employee Benefit Fees	1,573,994	2,156,955	(582,961)	-27.0%
Welfare Service Fees	257,871	226,813	31,058	13.7%
TOTAL LICENSES, PERMITS, AND FEES	1,001,734,541	968,199,429	33,535,112	3.5%
Interest and Investment Income	231,186,904	232,270,048	(1,083,144)	-0.5%
Court and Other Fines	79,158,164	74,159,317	4,998,847	6.7%
Disproportionate Share Providers	7,131,370	73,005,074	(65,873,704)	-90.2%
HE Auxiliary Sales and Services	30,822,246	30,446,509	375,737	1.2%
Miscellaneous Revenues	20,543,891	20,891,663	(347,772)	-1.7%
Rent	21,585,226	18,804,704	2,780,522	14.8%
Local Governments and Authorities	20,660,355	16,131,930	4,528,425	28.1%
Sales of Products	16,449,088	15,473,669	975,419	6.3%
Unclaimed Money	12,029,037	12,045,242	(16,205)	-0.1%
Lottery Transfer to Capital Construction	-	10,985,539	(10,985,539)	-100.0%
Contract With a TABOR Enterprise	107,172	-	107,172	
Non-exempt Operating Transfers	6,432,799	7,488,377	(1,055,578)	-14.1%
Other Intergovernmental Revenue	731,928	237,233	494,695	208.5%
OTHER REVENUE	446,838,180	511,939,305	(65,101,125)	-12.7%
TOTAL TABOR NON-EXEMPT REVENUE	\$ 8,502,952,413	\$ 7,918,588,141	\$ 584,364,272	7.4%