

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 29, 2001

The Honorable Bill Owens
Governor
State of Colorado

The Honorable Doug Dean
Speaker of the House
Colorado General Assembly

The Honorable Stan Matsunaka
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 2000-01 revenues in excess of the limitation were \$928,555,249. State revenues not exempt from TABOR totaled \$8,877,105,406, while the adjusted TABOR limit for Fiscal Year 2000-01 was \$7,948,550,157.

The amount to be refunded to the taxpayers in Fiscal Year 1999-00 includes the Fiscal Year 2000-01 excess revenues, less a \$1,354,443 decrease 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 2000-01 exceeded non-exempt TABOR revenues of the previous year by 4.4 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
NON-EXEMPT TABOR REVENUES
BY MAJOR REVENUE CATEGORY

	Fiscal Year 1999-00	Fiscal Year 2000-01	Increase (Decrease)	Percent Change
GENERAL REVENUES				
Individual Income Tax, Net	\$ 3,687,314,614	\$ 3,835,338,129	\$ 148,023,515	4.0%
Sales and Use Tax, Net	1,679,654,046	1,688,171,056	8,517,010	0.5%
Corporate Income Tax, Net	289,228,618	339,995,292	50,766,674	17.6%
Insurance Taxes	128,542,486	141,992,774	13,450,288	10.5%
Tobacco Products Tax	67,236,498	67,987,018	750,520	1.1%
Estate and Inheritance Taxes	59,731,067	82,563,486	22,832,419	38.2%
Interest and Investment Income	41,987,858	44,986,292	2,998,434	7.1%
Fiduciary Income Tax, Net	30,892,303	31,594,182	701,879	2.3%
Court and Other Fines	29,636,691	25,369,188	(4,267,503)	-14.4%
Alcoholic Beverages	27,978,957	29,297,194	1,318,237	4.7%
Other General Revenues	26,400,429	16,360,721	(10,039,708)	-38.0%
Total Non-Exempt General Revenues	6,068,603,567	6,303,655,332	235,051,765	3.9%
PROGRAM REVENUES				
Education Fees	550,871,201	579,993,648	29,122,447	5.3%
Fuel Tax	521,965,603	528,601,144	6,635,541	1.3%
Employment Taxes	199,137,514	170,438,241	(28,699,273)	-14.4%
Sales and Use Tax, Net	197,514,118	209,075,750	11,561,632	5.9%
Interest and Investment Income	189,198,630	212,504,202	23,305,572	12.3%
Motor Vehicle Registrations	148,986,616	148,724,924	(261,692)	-0.2%
Gaming and Other Taxes	77,628,224	90,033,599	12,405,375	16.0%
Business Licenses and Permits	64,032,391	69,072,545	5,040,154	7.9%
Hunting and Fishing Licenses	53,358,093	53,472,420	114,327	0.2%
Court and Other Fines	49,521,475	56,176,042	6,654,567	13.4%
Nonbusiness Licenses and Permits	43,662,365	53,693,125	10,030,760	23.0%
Insurance Taxes	42,644,625	43,223,254	578,629	1.4%
Severance Taxes	36,238,952	68,890,858	32,651,906	90.1%
Health Service Fees	30,886,020	31,046,138	160,118	0.5%
Higher Education Auxiliaries	30,822,244	31,284,545	462,301	1.5%
Driver's Licenses and ID Cards	22,591,564	20,907,523	(1,684,041)	-7.5%
Rents	21,585,227	24,082,001	2,496,774	11.6%
Local Governments or Authorities	19,732,466	31,736,533	12,004,067	60.8%
Certifications and Inspections	15,407,201	16,285,779	878,578	5.7%
Unclaimed Money	12,029,038	16,718,931	4,689,893	39.0%
Other Program Revenues	106,535,303	117,488,872	10,953,569	10.3%
Total Non-Exempt Program Revenues	2,434,348,870	2,573,450,074	139,101,204	5.7%
TOTAL NON-EXEMPT REVENUES	\$ 8,502,952,437	\$ 8,877,105,406	\$ 374,152,969	4.4%