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STATE OF COLORADO DEPARTMENT OF REVENUE

FIRST ANNUAL REPORT - FISCAL YEAR ENDING JUNE 30, 1942

PART TWO STATISTICAL SUPPLEMENT

DENVER, COLORADO NOVEMBER 30, 1942

STATE OF COLORADO
DEPARTMENT OF REVENUE
FIRST ANNUAL REPORT - FISCAL YEAR ENDING JUNE 30, 1942

PART TWO
STATISTICAL SUPPLEMENT

F. R. CARPENTER,
DIRECTOR OF REVENUE

DENVER, COLORADO

NOVEMBER 30, 1942

FOREWORD

THIS VOLUME IS PART OF THE FIRST ANNUAL REPORT OF THE DIRECTOR OF REVENUE TO THE GOVERNOR OF THE STATE OF COLORADO.

CONTAINED HEREIN ARE DETAILED DATA PERTAINING TO THE TAX REVENUES COLLECTED BY, AND THE OPERATION OF THE DEPARTMENT OF REVENUE. ALSO INCLUDED ARE ANALYTICAL TABLES AND CHARTS PRESENTING TRENDS AND DISTRIBUTIONS BY COUNTIES AND COMMERCIAL AREAS. CERTAIN TABLES WILL BE OF USE PRIMARILY TO THE LEGISLATOR AND STATE OFFICIAL. MANY TABLES, HOWEVER, WILL BE FOUND HELPFUL TO STUDENTS OF TAXATION, ECONOMICS, AND FINANCE. ALL SUMMARIES AND ALL TEXTUAL TREATMENT OF THESE DATA ARE INCLUDED IN THE PRINTED COMPANION VOLUME PUBLISHED UNDER THE SAME DATE AND TITLE.

THIS REPORT WAS COMPILED BY THE DEPARTMENT STATISTICIAN, MISS EDNA BIGELOW, UNDER THE SUPERVISION OF HAROLD E. HURST, PROCEDURAL ANALYST IN CHARGE OF STATISTICS AND SYSTEMS RESEARCH.

F. R. Carpenter

F. R. CARPENTER
DIRECTOR OF REVENUE

CONTENTS

	PAGE
FOREWORD.....	i
PART I. REVENUES AND ADMINISTRATIVE EXPENDITURES	
TABLE 1. STATE TAX REVENUE BY MONTHS AND QUARTERS, FISCAL YEARS ENDING JUNE 30, 1942 AND 1941	1
2. COMPARATIVE STATE REVENUES BY SOURCE, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	2
3. ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED AS OF JULY 31, 1942, FISCAL YEAR ENDING JUNE 30, 1942.....	4
4. RATIO OF COSTS TO COLLECTIONS FOR SPECIFIC TAXES, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	7
PART II. MOTOR FUEL TAX	
TABLE 5. MOTOR FUEL TAX REVENUE, 1919 TO 1942.....	8
6. MOTOR FUEL TAX REVENUE BY MONTHS, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	9
7. GROSS MOTOR FUEL GALLONS IMPORTED OR ORIGINATING IN THE STATE, EXEMPTED AND NET TAXED GALLONS, AND MOTOR FUEL TAX COLLECTED, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	10
8. MOTOR FUEL GALLONS TAXED BY CALENDAR YEARS 1926 TO 1940, AND BY FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	10
9. SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	11
10. MOTOR FUEL EXPORTS BY STATES, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	12
11. MOTOR FUEL TAX REFUNDS BY PURPOSE FOR WHICH FUEL WAS USED, FISCAL YEARS ENDING JUNE 30, 1941 AND 1942.....	12
12. STATE MOTOR FUEL TAX REFUNDS BY CALENDAR YEARS 1935 TO 1941.....	12
PART III. SALES TAX	
TABLE 13. SALES TAX REVENUE BY BUSINESS CLASSIFICATION FOR THE STATE AND FOR CITY AND COUNTY OF DENVER. FISCAL YEAR ENDING JUNE 30, 1942.	13
14. GROSS SALES REPORTED, ALLOWABLE DEDUCTIONS AND NET TAXED RETAIL SALES FOR STATE AND DENVER COUNTY BY QUARTERS, CALENDAR YEAR 1941.....	14
15. SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY, FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942.....	17
16. SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA BY COUNTIES AND FOR THE STATE, FISCAL YEAR ENDING JUNE 30, 1942....	18
17. SALES TAX REVENUE FOR THE STATE, BY COMMERCIAL DISTRICTS, CHAIN STORES, OUT-OF-STATE LICENSEES AND CONCESSIONERS, FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942.....	21
18. SALES TAX COLLECTIONS FROM INDEPENDENT RETAIL CONCERNS BY BUSINESS GROUPS FOR SELECTED COUNTIES, CALENDAR YEARS 1940 AND 1941.....	22

CONTENTS

	PAGE
TABLE 19. SALES TAX RETURNS FILED BY INDEPENDENT RETAIL CONCERNS BY BUSINESS GROUPS FOR SELECTED COUNTIES, CALENDAR YEARS 1940 AND 1941.....	24
20. ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE, FISCAL YEARS ENDING JUNE 30, 1938 TO 1942.....	26
21. TREND IN THE VOLUME OF COLORADO RETAIL TRADE TAXED UNDER THE RETAIL SALES TAX ACT, FISCAL YEARS ENDING JUNE 30, 1936-1942...	27
PART IV. SERVICE TAX	
TABLE 22. SERVICE TAX REVENUE BY SERVICE CLASSIFICATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 1942.....	28
23. SERVICE TAX REVENUE BY SERVICE CLASSIFICATIONS FOR CITY AND COUNTY OF DENVER, FISCAL YEAR ENDING JUNE 30, 1942.....	28
24. GROSS SERVICES REPORTED, ALLOWABLE DEDUCTIONS AND NET TAXED RETAIL SERVICES FOR THE STATE AND DENVER COUNTY BY QUARTERS, CALENDAR YEAR 1941.....	30
25. SERVICE TAX REVENUE BY CLASSIFIED GROUPS FOR THE STATE AND DENVER COUNTY. FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942	32
26. SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA BY COUNTIES AND FOR THE STATE, FISCAL YEAR ENDING JUNE 30, 1942...	33
27. ANNUAL SERVICE TAX REVENUE BY COUNTIES AND FOR THE STATE, FISCAL YEARS ENDING JUNE 30, 1938 TO 1942.....	35
28. TREND IN THE VOLUME OF COLORADO RETAIL SERVICES TAXED UNDER THE SERVICE TAX ACT, FISCAL YEARS ENDING JUNE 30, 1938-1942....	36
PART V. MOTOR VEHICLE REGISTRATION	
TABLE 29. MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS, CALENDAR YEARS 1937-1941.....	37
30. MOTOR VEHICLE REGISTRATIONS, CALENDAR YEARS 1937-1941.....	38
31. MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE, CALENDAR YEARS 1940 AND 1941.....	39
32. OPERATORS AND CHAUFFEURS LICENSES BY COUNTIES AND FOR THE STATE, CALENDAR YEARS 1940 AND 1941.....	41
PART VI. INCOME TAX	
TABLE 33. STATE INCOME TAX ASSESSMENTS, CALENDAR YEARS 1942 - 1938.....	42
34. STATE INCOME TAX COLLECTIONS, CALENDAR YEARS 1942 - 1938.....	42
35. TAXABLE AND NON-TAXABLE STATE INCOME TAX RETURNS FILED, CALENDAR YEARS 1938 - 1942.....	43
PART VII. MISCELLANEOUS	
TABLE 36. NUMBER OF RETAIL SALES AND SERVICE BUSINESS CONCERNS LICENSED TO DO BUSINESS UNDER THE RETAIL SALES AND SERVICE TAX ACTS FOR THE STATE AND SELECTED COUNTIES, BY QUARTERS, DURING THE YEARS 1939-1942	44
37. COLORADO STATE SHARE OF PROPERTY TAX, LEVIES FOR AND COLLECTIONS IN CALENDAR YEARS 1940 AND 1941.....	45

CONTENTS

LIST OF CHARTS

	PAGE
CHART I. PER CENT RATIO OF COSTS TO COLLECTIONS FOR SPECIFIC TAXES....	6
II. DISTRIBUTION OF GROSS SALES REPORTED ON SALES TAX RETURNS FOR THE STATE AND DENVER COUNTY, CALENDAR YEAR, 1941.....	14
III. PER CENT CHANGE IN SALES TAX GROUP COLLECTIONS, 1942 COMPARED WITH 1940 AND 1941, FISCAL YEARS ENDING JUNE 30.....	16
IV. PER CENT CHANGE IN SALES TAX COLLECTIONS BY COMMERCIAL DISTRICTS AND SPECIFIC GROUPS, 1942 COMPARED WITH 1940 AND 1941, FISCAL YEARS ENDING JUNE 30.....	20
V. DISTRIBUTION OF GROSS SERVICE SALES REPORTED ON SERVICE TAX RETURNS FOR STATE AND DENVER COUNTY, CALENDAR YEAR 1941.....	29
VI. PER CENT CHANGE IN SERVICE TAX GROUP COLLECTIONS, 1942 COMPARED WITH 1940 AND 1941, FISCAL YEARS ENDING JUNE 30.....	31
VII. LOSSES IN NUMBER OF RETAIL SALES AND SERVICE TAX BUSINESS CONCERNS LICENSED TO DO BUSINESS UNDER THE SALES AND SERVICE TAX ACTS, QUARTERS OF 1941 AND 1942 COMPARED WITH SAME QUARTERS OF PREVIOUS YEARS.....	44 A

TABLE 1

STATE TAX REVENUE BY MONTHS AND QUARTERS
FISCAL YEARS ENDING JUNE 30, 1942 AND 1941

MONTH AND QUARTER	BY MONTHS		BY QUARTERS	
	1942	1941	1942	1941
JULY	\$ 3,362,760.71	\$ 3,132,644.54	\$	\$
AUGUST	2,485,366.79	2,181,797.97		
SEPTEMBER	2,676,627.67	2,333,986.17		
FIRST QUARTER			8,194,755.17	7,648,428.68
OCTOBER	2,965,409.89	2,567,764.31		
NOVEMBER	2,154,991.13	2,097,031.79		
DECEMBER	2,651,723.41	2,495,753.12		
SECOND QUARTER			7,772,124.43	7,160,549.22
JANUARY	3,527,665.08	2,845,890.33		
FEBRUARY	3,111,728.04	3,830,375.64		
MARCH	3,158,006.35	3,000,139.23		
THIRD QUARTER.....			9,797,399.47	9,676,406.20
APRIL	3,866,669.37	3,400,741.03		
MAY	2,107,133.52	2,316,659.02		
JUNE	2,581,898.17	2,393,341.17		
FOURTH QUARTER.....			8,555,701.06	8,110,741.22
STATE TOTAL	\$ 34,319,980.13	\$ 32,596,125.32	\$ 34,319,980.13	\$ 32,596,125.32

TABLE 2
COMPARATIVE STATE REVENUES BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1942 REVENUE	1942	1941	PER CENT INCREASE OR DECREASE
TOTAL STATE TAX REVENUE.....		100.0	\$ 34,319,980.13	\$ 32,596,125.32	+ 5.3
SALES TAXES:.....		62.6	21,460,176.77	20,326,850.85	+ 5.6
2313	GASOLINE.....	28.9	9,915,015.61	9,853,887.21	+ .6
2303	GENERAL SALES.....	25.0	8,545,078.16	7,744,254.30	+ 10.3
2305	GENERAL USE.....	1.2	411,482.23	446,998.46	- 7.9
2314	ALCOHOLIC BEVERAGES.....	7.5	2,588,600.77	2,281,710.88	+ 13.4
TAXES ON MOTOR VEHICLES AND OPERATORS:..		10.6	3,648,774.28	3,519,881.52	+ 3.7
2315	MOTOR VEHICLE LICENSES.....	7.1	2,447,745.18	2,440,767.19	+ .3
2316	MOTOR VEHICLE ENGINE NUMBERS.....		1,696.00	1,719.00	- 1.3
2301	MOTOR VEHICLE PERMIT & INSPECTION FEES	.1	30,171.40	37,767.54	- 20.1
2322	CERTIFICATE OF TITLE FEES.....	.2	45,357.30	53,943.11	- 15.9
2323	OPERATORS AND CHAUFFEURS LICENSES.....	.3	113,264.75	91,585.00	+ 23.7
PUBLIC UTILITY CARRIERS (TON-MILE TAX):					
2231	PRIVATE - H. B. 173.....	.3	119,225.56	108,276.70	+ 10.1
2232	COMMERCIAL - S. B. 296.....	1.3	453,047.25	438,069.10	+ 3.4
2233	COMMON - H. B. 430.....	1.1	367,254.45	275,168.70	+ 33.5
167	P. U. C. FEES, GENERAL REVENUE.....	.0	8,725.14	8,087.45	+ 7.9
2317	PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS.....	.2	62,287.25	64,497.73	- 3.4
2307	INCOME TAXES.....	12.6	4,327,795.30	3,559,239.19	+ 21.6
2181	INHERITANCE TAX - OLD AGE PENSION FUND..	.3	89,109.63	78,891.41	+ 13.0
2401	INHERITANCE TAX.....	2.4	830,501.19	909,822.15	- 8.7
2402	GIFT TAX.....	.8	279,910.44	129,244.57	+116.6
2306	GENERAL SERVICE TAX.....	4.0	1,384,052.23	1,233,456.59	+ 12.2
OTHER TAXES ON BUSINESSES AND OCCUPATIONS:		6.1	2,108,627.02	2,668,758.14	- 21.0
2236	INSURANCE.....	2.7	942,448.61	1,157,777.21	- 18.6
2314	ALCOHOLIC BEVERAGE LICENSES.....	.5	171,225.00	197,375.00	- 13.2
2181	85% LOCAL LIQUOR LICENSES.....	1.0	343,168.14	654,893.53	- 47.6
2302	STORE LICENSES.....	.4	145,574.35	162,394.50	- 10.3
2601	CORPORATION TAX: FOREIGN & DOMESTIC..	.3	103,530.44	104,654.84	- 1.1
108	BANK COMMISSIONER FEES.....	.1	44,969.95	41,941.84	+ 7.2
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS.....		1.1	357,710.53	349,721.22	+ 2.2
2332	ADVERTISING CAMPAIGN FUND.....		1,425.00	---	
2172	AGRICULTURAL INSPECTION.....		2,548.59	2,001.47	
103	ALCOHOL LICENSE FEES.....		745.00	790.00	
2226	BEDDING LICENSE FEES.....		10,497.72	440.00	
113	BUILDING AND LOAN.....		6,414.93	5,565.54	
111	BOILER INSPECTION.....		11,984.80	10,917.25	
2625	BOXING COMMISSION FEES.....		4,039.71	5,564.17	
2239	COAL MINES AND COAL TAX.....		40,451.83	40,117.03	
2602	COLLECTION AGENCIES.....		1,742.00	1,604.00	
123	DAIRY COMMISSION FEES.....		5,994.44	6,994.00	
125	DETECTIVE AGENCY FEES.....		400.00	200.00	

(CONTINUED)

TABLE 2, (CONTINUED)

COMPARATIVE STATE REVENUES BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1942 REVENUE	1942	1941	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS (CONTINUED):					
2167	FEED CONTROL INSPECTION FEES.....	\$	15,877.01	\$ 15,744.22	
2229	LIVESTOCK WATER TANK FUND.....		1,425.00	---	
2181	OLD AGE PENSION: SECRETARY OF STATE...		622.60	685.34	
2169	OLEOMARGARINE TAX.....		850.00	525.00	
157	ORE BUYERS LICENSES.....		500.00	400.00	
2161	PLANT AND INSECT CONTROL INSPECTION FEES		2,860.96	1,646.29	
162	PLUMBING INSPECTION FEES.....		9,347.50	10,215.50	
2165	POULTRY AND EGG INSPECTION.....		25,913.65	26,918.00	
164	PRIVATE EMPLOYMENT AGENCY.....		775.00	625.00	
2217	PRIVATE THEATRICAL EMPLOYMENT AGENCY...		200.00	300.00	
2166	PRODUCE DEALERS FEES.....		44,063.85	45,325.00	
2626	REAL ESTATE LICENSE.....		14,224.00	14,540.00	
2221	RESTAURANT INSPECTION FEES.....		24,775.00	27,090.00	
178	SECURITIES DIVISION FEES.....		3,332.50	4,302.50	
	STALLION.....		---	104.00	
129	STATE ENGINEER RECEIPTS.....		290.20	2,384.60	
	STOCK INSPECTION SALES RING LICENSE....		---	1,326.00	
2505	TEACHERS CERTIFICATION FUND.....		8,376.72	7,129.96	
2107	TOURIST CAMP LICENSE FEES.....		20,831.75	18,702.00	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES.....		2,915.00	2,825.00	
2607	ABSTRACTORS LICENSES.....		1,150.00	---	
2608	ARCHITECTS LICENSES.....		1,165.00	1,205.00	
2609	BARBER EXAMINERS.....		14,048.00	14,825.00	
2605	BASIC SCIENCE EXAMINERS.....		610.00	1,975.00	
2603	CHIROPRACTIC EXAMINERS.....		2,992.20	3,800.00	
2611	COSMETOLOGY EXAMINERS.....		23,834.21	27,927.18	
2612	DENTAL EXAMINERS.....		2,641.00	2,062.00	
2613	EMBALMING EXAMINERS.....		3,949.36	4,398.00	
2614	ENGINEER EXAMINERS.....		3,545.00	3,830.00	
2615	MEDICAL EXAMINERS.....		3,295.00	3,115.00	
2616	MEDICAL REGISTRATION.....		7,777.00	7,470.00	
2617	NURSE EXAMINERS.....		13,165.50	10,741.50	
2618	OPTOMETRIC EXAMINERS.....		1,505.00	2,030.00	
2619	PHARMACY EXAMINERS.....		14,475.50	11,301.75	
2621	SHORTHAND REPORTERS EXAMINERS.....		133.00	58.92	
OTHER REVENUES:6	191,033.27	169,980.90	+ 12.5
115	CIVIL SERVICE COMMISSION FEES.....		1,142.00	1,798.05	
	GARNISHEE FEES.....		---	12.00	
2333	INCOME TAX NON-RESIDENT LICENSE.....		295.00	---	
2107	JUSTICE OF PEACE HIGHWAY FEES.....		34,169.61	30,780.86	
2628	LIQUOR PERMIT & LICENSE EXPENSE FUND...		703.94	606.00	
2324	MOTOR VEHICLE PENALTY FEES.....		22,471.11	23,472.00	
149	MUTUAL ASSOCIATIONS.....		---	2,385.00	
2228	PUBLIC HEALTH FEES & BIRTH CERTIFICATES		36,116.55	11,564.75	
177	SECRETARY OF STATE FEES.....		49,882.05	53,221.50	
2171	STATE FAIR RECEIPTS.....		45,000.00	44,000.00	
2509	STATE HISTORICAL SOCIETY.....		1,253.01	2,140.74	

TABLE 3

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED AS OF JULY 31, 1942
FISCAL YEAR ENDING JUNE 30, 1942

FUND NUMBER	TYPE OF RECEIPT	AMOUNT	FUND NUMBER	TYPE OF RECEIPT	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL)	\$ 745.00	2231	P. U. C. PRIVATE CARRIER TAX	\$ 119,225.56
108	BANK COMMISSIONER FEES	44,969.95	2232	P. U. C. COMMERCIAL TAX	453,047.25
109	ACCT. #2767 GEN. FUND - BARBERS	35.00	2233	P. U. C. TRUCK & BUS COMM. CARR.	367,254.15
111	BOILER INSPECTION FEES	11,984.80	2235	P. U. C. SUSPENSE	13,607.39
113	BUILDING & LOAN FEES	6,414.93	2236	INSURANCE LICENSE	38,139.00
115	CIVIL SERVICE COMM. FEES	1,142.00	2236	INSURANCE - TAX & FEES	904,309.61
118	CAPITOL BUILDING - RENTS	84,283.22	2239	COAL MINING	40,451.83
123	DAIRY COMMISSIONERS	5,994.44	2301	INSPECTION STICKER FEES	28,071.07
125	DETECTIVE LICENSE FEES	400.00	2301	TEMPORARY PERMIT FEES	1,591.59
129	ENGINEER'S FEES	290.20	2301	DEALERS' PERMITS	470.99
149	MUT. BEN. ASS'N. FEES (BAL DEPT.)	00.00	2301	REPOSESSION PERMITS	37.75
157	ORE BUYERS' FEES	500.00	2301	ADM. FUND - PHOTO SERV. #297	562.59
162	PLUMBING INSPECTION FEES	9,347.50	2301	ADM. FUND - COURT COSTS #298	00.00
164	PRIVATE EMPLOYMENT AGENCY FEES	775.00	2301	ADM. FUND - MISC. #299	1,220.91
165	PUBLIC HEALTH DEPT. FEES	14,605.45	2302	STORE LICENSE	145,574.35
167	PUBLIC UTILITY COMMISSION FEES	8,725.14	2303	SALES TAX	8,545,077.16
177	SECRETARY OF STATE FEES	49,882.05	2305	USE TAX	411,482.23
178	SECURITIES DIVISION FEES	3,332.50	2306	SERVICE TAX	1,384,052.23
181	STALLION LICENSE FEES	00.00	2307	INCOME TAX	4,327,795.30
290	REFUND (REIM. APP. EXPEND.)	00.00	2313	MOTOR FUEL TAX	9,915,015.61
291	WARRANT TRANSFERS	00.00	2314	LIQUOR LICENSE	171,225.00
2107	TOURIST CAMP LICENSE	20,831.75	2314	LIQUOR TAX	2,587,256.54
2107	JUSTICE OF THE PEACE FEES (MISC.)	34,169.61	2314	LIQUOR LIABILITY (TAX DEF.)	1,344.23
2111	HIGHWAY DEPT. REC. (MISC.)	102,422.06	2315	MOTOR VEHICLE LICENSES - 1941	243,961.67
2114	STATE PLANNING COMM. (MISC.)	00.00	2315	MOTOR VEHICLE ENGINE NO. - 1941	828.00
2161	BUREAU PLANT & INSECT CONT. INSP.	2,860.96	2316	MOTOR VEHICLE LICENSES - 1942	2,203,783.51
2162	FRUIT & VEGETABLE INSP.	00.00	2316	MOTOR VEHICLE ENGINE NO. - 1942	868.00
2163	GRAIN STORAGE FUND (INSP. FEES)	00.00	2317	MOTOR VEHICLE OWNERSHIP TAX	62,287.25
2164	FEDERAL STATE TURKEY INSP. FEES	00.00	2322	CERTIFICATE OF TITLE M. V.	45,357.30
2165	POULTRY & EGG INSP. FEES	25,913.65	2323	OPERATORS & CHAUFFEURS LIC. FEES	113,264.75
2166	PRODUCE DEALERS INSP. FEES	44,063.85	2324	CAFETERIA COURT FEES M. V.	22,471.11
2166	PRODUCE DEALERS PERMITS & LICENSE	00.00	2327	LIQUOR TAX AD VALOREM	446.90
2167	FOOD CONTROL INSP. FEES	15,877.01	2332	ADVERTISING CAMPAIGN FUND	1,425.00
2189	OLEOMARGARINE TAX	850.00	2333	INCOME TAX NON-RESIDENT LIC.	295.00
21711	STATE FAIR TAX (MISC.)	45,000.00	2401	INHERITANCE TAX	814,290.88
2172	AGRICULTURAL INSP. FEES	2,548.59	2401	INHERITANCE TAX FEES	16,210.31
2181	LIQUOR LIC. (85%) O. A. PEN.	343,168.14	2402	GIFT TAX	279,910.44
2181	INHERITANCE TAX - O. A. PEN.	89,109.63	2501	PUBLIC SCHOOL COURSE OF STUDY	00.00
2181	SECRETARY OF STATE - O. A. PEN.	622.60	2505	TEACHERS CERTIFICATE FUND	8,376.72
2188	CHILD WELFARE SERVICE	6,177.65	2509	STATE HISTORICAL SOCIETY (MISC.)	1,253.01
2217	PRIVATE THEATRE EMP. AGENCY FEES	200.00	2601	CORPORATION TAX - FOREIGN & DOM.	103,530.42
2221	STATE RESTAURANT INSP. FEES	24,775.00	2602	COLLECTION AGENCY FEES	1,742.00
2222	PUBLIC HEALTH WORK	00.00	2603	CHIROPRACTIC EXAMINERS' FEES	2,992.20
2223	MATERNAL & CHILD HEALTH SERV.	00.00	2604	ACCOUNTANCY LICENSE FEES	2,915.00
2224	SERVICE CRIPPLED CHILDREN	00.00	2605	BASIC SCIENCE EXAMINERS' FEES	610.00
2225	VENEREAL DISEASE CONTROL	00.00	2607	ABSTRACTORS' LICENSE	1,150.00
2226	BEDDING LICENSE	10,497.72	2608	ARCHITECTS' LICENSE FEES	1,165.00
2228	PUB. HEALTH BIRTH CERT. #393	21,511.10	2609	BARBER EXAMINERS FEES	14,048.00
2229	LIVESTOCK WATER TANK FUND	1,425.00	2611	COSMETOLOGY EXAMINER LICENSE	23,834.21

(CONTINUED)

TABLE 3, (CONTINUED)

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED AS OF JULY 31, 1942
FISCAL YEAR ENDING JUNE 30, 1942

FUND			FUND		
NUMBER	TYPE OF RECEIPT	AMOUNT	NUMBER	TYPE OF RECEIPT	AMOUNT
2612	DENTAL EXAMINERS' FEES	\$ 2,641.00	2610	PHARMACY EXAMINERS' FEES	\$ 14,475.00
2613	FUNERAL DIRECTORS & EMBALMERS	3,949.36	2621	SHORTHAND REPORTS EXAM. FEES	133.00
2614	ENG. LAND SURVEYOR LIC. FEES	3,545.00	2625	BOXING COMMISSION FEES	4,039.71
2615	MEDICAL EXAMINERS' FEES	3,295.00	2626	REAL ESTATE LIC. FEES	14,224.00
2616	MEDICAL REGISTRATION	7,777.00	2628	LIQUOR LIC. & PERMIT EXP. FUND	703.94
2617	NURSE EXAMINERS' FEES	13,165.50	2759	DEPT OF REVENUE SUSPENSE	21,194.09
2618	OPTOMETRIC EXAMINERS' FEES	1,505.00	2759	PERMITS & LICENSES SUSPENSE FUND	00.00
			TOTAL		\$34,549,929.92

TO RECONCILE THE ACCOUNTS DIVISION ANNUAL STATEMENT WITH THE TOTALS PRESENTED IN TABLE 2, DEDUCT THE FOLLOWING RECEIPTS WHICH WERE ERRONEOUSLY PAID TO THE DEPARTMENT OF REVENUE, OR WERE CHARGES BY THE DEPARTMENT FOR SERVICES RENDERED.

FUND NUMBER	TYPE OF RECEIPT	AMOUNT
118	CAPITOL BUILDING RENTS	\$ 84,283.22
2111	HIGHWAY DEPARTMENT RECEIPTS, MISC.	102,422.04
2235	PUBLIC UTILITY SUSPENSE	13,607.39
2301	ADM. FUND - PHOTO SERVICE #297	562.59
2301	ADM. FUND - Misc. #299	1,220.91
2759	DEPARTMENT OF REVENUE SUSPENSE	21,194.09
2188	CHILD WELFARE SERVICE	6,177.65
2327	LIQUOR TAX AD VALOREM	446.90
109	ACCT. 2767 GENERAL FUND - BARBERS	35.00
TOTAL		\$ 229,949.79
TOTAL STATE REVENUES IN TABLE 2		34,319,980.13
GRAND TOTAL		\$ 34,549,929.92

PER CENT RATIO OF EXPENDITURES TO COLLECTIONS FOR SPECIFIC TAXES
FISCAL YEARS ENDING JUNE 30: 1941 AND 1942

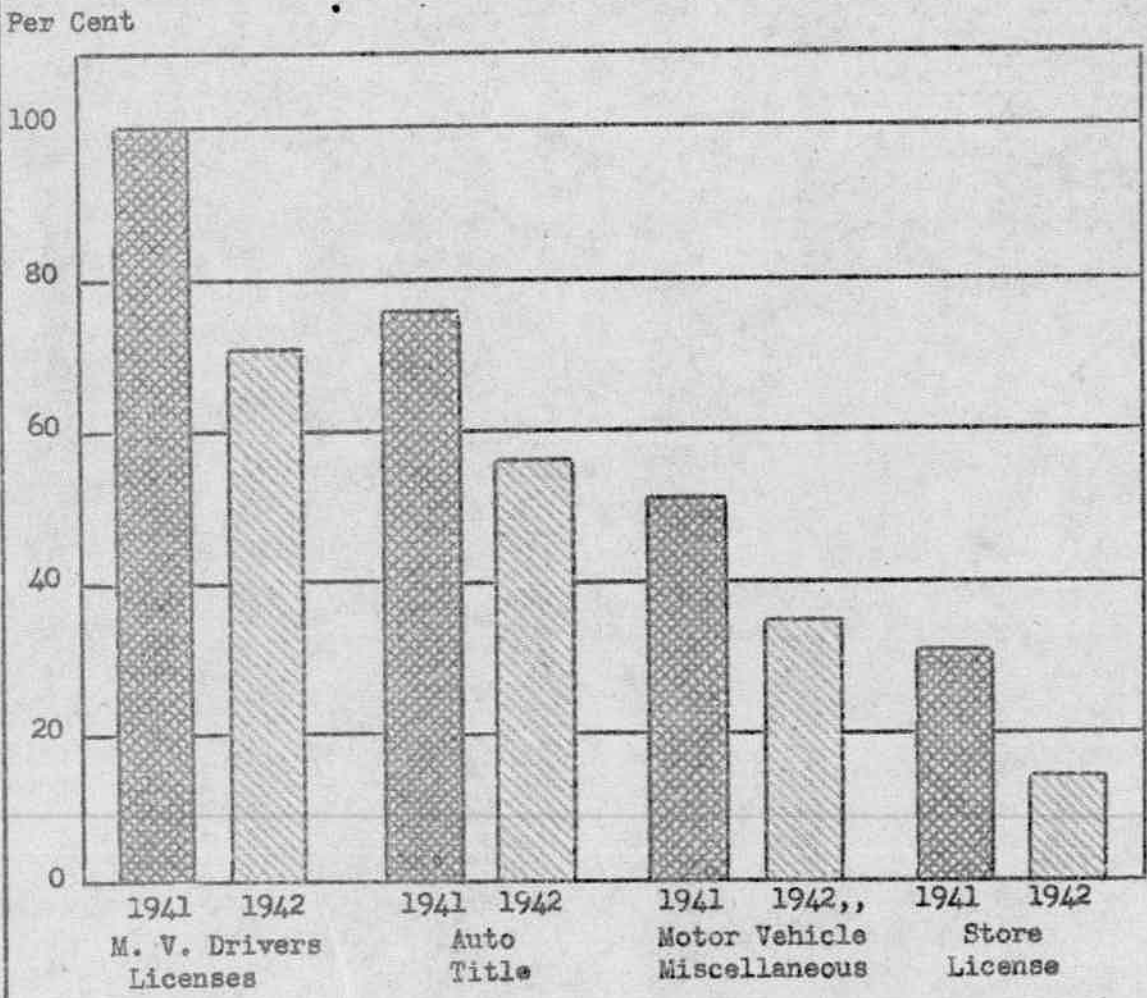
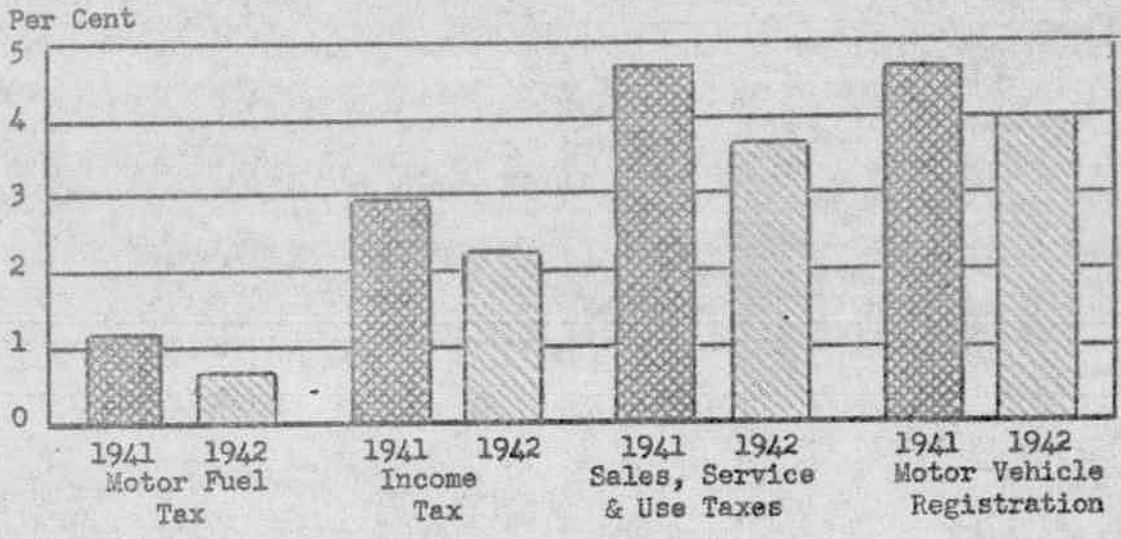


Chart I

E.B.

TABLE 4

RATIO OF COSTS TO COLLECTIONS FOR SPECIFIC TAXES
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

TAX	COLLECTIONS			TOTAL COSTS			RATIO OF COSTS TO COLLECTIONS				
	1941	1942	INCREASE OR DECREASE	% INC. OR DEC.	1941	1942	INCREASE OR DECREASE	% INC. OR DEC.	COLLECTIONS		
									1941	1942	
SALES, SERVICE AND USE.	\$ 9,424,709.35	\$10,340,612.62	+\$ 915,903.27	+ 9.7	\$441,923.70	\$381,482.44	-\$ 60,441.26	- 13.7	\$ 4.69	\$ 3.69	- 1.00
SALES.....	7,744,254.30	8,545,078.16	+ 800,823.86	+ 10.3	-----	244,193.39	-----	-----	-----	2.85	-----
SERVICE.....	1,233,456.59	1,384,052.23	+ 150,595.64	+ 12.2	-----	121,847.62	-----	-----	-----	8.80	-----
USE.....	446,998.46	411,482.23	- 35,516.23	- 7.9	-----	15,441.43	-----	-----	-----	-----	-----
INCOME.....	3,559,239.19	4,327,795.30	+ 768,556.11	+ 21.6	104,305.60	96,243.35	- 8,062.25	- 7.7	2.93	2.22	- .71
MOTOR FUEL.....	9,853,887.21	9,915,015.61	+ 61,128.40	+ .6	113,537.16	63,756.05	- 49,781.11	- 43.8	1.15	.64	- .51
MOTOR VEHICLE:											
REGISTRATION.....	2,440,767.19	2,447,745.18	+ 6,977.99	+ .3	114,641.08	97,337.87	- 17,303.21	- 15.1	4.70	3.98	- .72
AUTO TITLE.....	53,943.11	45,357.30	- 8,585.81	- 15.9	41,618.78	26,025.98	- 15,592.80	- 37.5	77.15	57.36	- 19.77
MISCELLANEOUS.....	62,958.54	54,338.51	- 8,620.03	- 13.7	32,056.27	18,795.89	- 13,260.38	- 41.4	50.92	34.52	- 16.33
OPERATORS & CHAUF-											
FURS LICENSES.....	91,585.00	113,264.75	+ 21,679.75	+ 23.7	91,370.36	80,278.50	- 11,091.86	- 12.1	99.76	70.86	- 28.88
STORE LICENSE.....	162,394.50	145,574.35	- 16,820.15	- 10.4	50,924.74	20,464.06	- 30,460.68	- 59.8	31.56	14.06	- 17.30
TOTAL	\$25,649,484.09	\$27,389,703.62	+\$1,740,219.53	+ 6.8	\$990,377.69	\$784,384.14	-\$205,993.55	- 20.8	\$ 3.86	\$ 2.66	- 1.00

1 THE 1942 COSTS INCLUDE \$14,528.85 CONTRIBUTION TO THE STATE EMPLOYEES' RETIREMENT FUND, EFFECTIVE JULY 1, 1941, WHICH WAS NOT INCLUDED IN THE 1941 COSTS.
2 TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT AND CAPITAL OUTLAY.

TABLE 5

MOTOR FUEL TAX REVENUE
1919 TO 1942

YEAR	TAX RATE PER GALLON (CENTS)	ANNUAL TAX REVENUE
CALENDAR YEARS:		
1919	1	\$ 274,401.06
1920	1	458,394.82
1921	1	566,570.36
1922	1	644,912.30
1923	1	922,643.73
1924 ¹ / ₂	2	1,773,361.66
1925	2	1,845,470.48
1926	2	2,169,456.07
1927 ¹ / ₂	3	3,272,537.05
1928	3	4,115,298.82
1929 ¹ / ₂	3 AND 4	5,560,348.03
1930 ¹ / ₂	1, 3 AND 4	6,642,308.41
1931	1, 3 AND 4	6,857,517.26
1932	1, 3 AND 4	6,134,472.64
1933 ¹ / ₂	4	6,012,638.82
1934 ¹ / ₂	4 AND 5	7,300,772.57
1935	4	6,814,598.50
1936	4	7,855,299.46
1937	4	8,659,028.50
1938	4	8,623,327.98
1939	4	9,037,921.86
1940	4	9,554,089.74
1941	4	10,212,190.20
FISCAL YEARS: ² / ₂		
1941	4	9,853,887.21
1942	4	9,915,015.61
PER CENT INCREASE:		
1942 OVER 1941		.6

¹ THE TWO-CENT TAX BECAME EFFECTIVE AUGUST, 1923; THE THREE-CENT TAX, MAY, 1926; THE FOUR-CENT TAX, MAY, 1929. A FIVE-CENT TAX WAS IN EFFECT FROM AND AFTER FEBRUARY 1, 1934, TO AND INCLUDING AUGUST 31, 1934, THE ADDITIONAL ONE CENT BEING LEVIED FOR RELIEF PURPOSES.

² FISCAL YEARS ENDING JUNE 30.

TABLE 6

MOTOR FUEL TAX REVENUE BY MONTHS
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

MONTH AND YEAR	GROSS TAX REVENUE	REFUNDS PAID	NET TOTAL REVENUE
1940			
JULY.....	\$ 1,016,116.88	\$ 128,165.16	\$ 887,951.72
AUGUST.....	875,192.11	200,040.04	675,152.07
SEPTEMBER.....	1,054,780.58	124,013.40	930,767.18
OCTOBER.....	832,085.96	131,241.32	700,844.64
NOVEMBER.....	849,893.12	119,354.56	730,538.56
DECEMBER.....	746,876.94	84,108.20	662,768.74
1941			
JANUARY.....	685,583.22	65,896.24	619,686.98
FEBRUARY.....	661,027.29	40,911.40	620,115.89
MARCH.....	614,504.68	60,790.88	553,713.80
APRIL.....	727,150.55	106,227.48	620,923.07
MAY.....	838,202.28	125,514.36	712,687.92
JUNE.....	952,473.60	164,817.88	787,655.72
TOTAL	\$ 9,853,887.21	\$ 1,351,080.92	\$ 8,502,806.29
1941			
JULY.....	973,301.46	185,744.20	787,557.26
AUGUST.....	1,053,743.13	146,200.80	907,542.33
SEPTEMBER.....	1,093,278.69	131,917.80	961,360.89
OCTOBER.....	939,467.23	103,624.84	835,842.39
NOVEMBER.....	868,595.54	137,872.56	730,722.98
DECEMBER.....	804,862.53	110,024.32	694,838.21
1942			
JANUARY.....	741,056.45	77,298.48	663,757.97
FEBRUARY.....	648,149.59	31,670.20	616,479.39
MARCH.....	535,402.02	51,258.68	484,143.34
APRIL.....	683,554.94	72,721.92	610,833.02
MAY.....	740,178.64	121,573.48	618,605.16
JUNE.....	833,425.39	141,299.24	692,126.15
TOTAL	\$ 9,915,015.61	\$ 1,311,206.52	\$ 8,603,809.09

TABLE 7

GROSS MOTOR FUEL GALLONS IMPORTED OR ORIGINATING IN THE STATE,
EXEMPTED AND NET TAXED GALLONS,
AND MOTOR FUEL TAX COLLECTED,
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

	GALLONS			TAX AT 4 CENTS PER GALLON	
	1941	1942	PER CENT INCREASE OR DECREASE	1941	1942
GROSS GALLONAGE.....	259,488,488	258,124,185	- 0.5		
2% ALLOWANCE.....	4,982,703	5,012,503			
DUPLICATE CHARGES.....	562,766	208,441			
NET GALLONAGE RECEIVED..	253,943,019	252,903,241	- 0.4	\$ 10,157,720.76	\$ 10,116,129.64
GALLONAGE EXEMPTED					
SALES TO U. S. GOVERNMENT	4,751,306	4,666,750	- 1.8	190,052.24	186,670.00
COUNTIES, CITIES & TOWNS	1,831,405	1,427,778	-22.0	73,256.20	57,111.12
RAILROADS.....	620,002	486,501	-21.5	24,800.08	19,460.04
AVIATION.....	52,119	55,029	+ 5.6	2,084.76	2,201.16
MISCELLANEOUS CREDITS.....	158,666	160,983	+ 1.5	6,346.64	6,439.32
EXPORTS.....	1,694,730	1,526,715	- 9.9	67,789.20	61,068.60
TOTAL EXEMPTIONS.....	9,108,228	8,323,756	- 8.6	364,329.12	332,950.24
NET TOTALS.....	244,834,791	244,579,485	- 0.1	\$ 9,793,391.64	\$ 9,783,179.40

TABLE 8

MOTOR FUEL GALLONS TAXED BY CALENDAR YEARS, 1926 TO 1940
AND BY FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

YEAR	NET GALLONS TAXED	% CHANGE EACH YEAR FROM PRE- VIOUS YEAR
CALENDAR YEARS		
1926	106,796,733	
1927	122,493,107	+14.69
1928	131,707,467	+ 7.52
1929	141,466,891	+ 7.41
1930	153,307,446	+ 8.37
1931	156,360,930	+ 1.99
1932	134,963,862	-13.68
1933	136,619,012	+ 1.22
1934	143,290,112	+ 4.88
1935	152,330,404	+ 6.31
1936	172,661,227	+13.34
1937	184,800,858	+ 7.03
1938	187,943,938	+ 1.70
1939	196,146,328	+ 4.36
1940	206,741,674	+ 5.40
FISCAL YEARS		
1941	211,057,768	
1942	211,799,322	+ 0.35

TABLE 9

SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942
(GALLONAGE LESS TWO PER CENT ALLOWANCE AND DUPLICATE CHARGES)

STATE OF SOURCE ¹	GALLONS SHIPPED BY RAILROAD		GALLONS SHIPPED BY TANK TRUCK		TOTAL GALLONS		% INCREASE OR DECREASE
	1941	1942	1941	1942	1941	1942	
NEW MEXICO	4,236,989	4,083,372	1,500,788	2,342,671	5,737,777	6,426,043	+ 12.0
INDIANA	2	7,900	---	390	2	8,290	---
COLORADO	49,910,365	43,055,280	37,577,172	61,131,171	87,487,537	104,186,451	+ 19.1
KANSAS	5,080,209	3,302,185	35,868,268	25,608,839	40,948,477	28,911,024	- 29.4
MISSOURI	12,726	43,686			12,726	43,686	+ 243.3
NEBRASKA	21,276	99,473	2,823,864	1,984,916	2,845,140	2,084,389	- 26.7
OKLAHOMA	10,313,365	8,130,804	929,401	1,843,520	11,242,766	9,974,324	- 11.3
TEXAS	17,433,266	11,689,115	6,482,703	15,516,641	23,915,969	27,205,756	+ 13.7
UTAH	---	3,314	64,248	159,625	64,248	162,939	+ 153.6
WYOMING	50,129,270	39,062,820	30,900,251	34,465,562	81,029,521	73,528,382	- 9.3
UNKNOWN ²			658,856	371,957	658,856	371,957	- 43.5
TOTAL	137,137,468	109,477,949	116,805,551	143,425,292	253,943,019	252,903,241	- 0.4
PER CENT INCREASE OR DECREASE:							
1942 FROM 1941		- 20.2		+ 22.8		- 0.4	

¹ GALLONS SHOWN FOR COLORADO INDICATE INTRASTATE TRANSPORTATION; GALLONS SHOWN FOR OTHER STATES INDICATE INTERSTATE TRANSPORTATION.

² SOURCE OF GALLONAGE NOT SHOWN ON THE DISTRIBUTORS' REPORTS.

TABLE 10

MOTOR FUEL EXPORTS BY STATES
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

STATE SHIPPED TO	1941	1942	PER CENT INCREASE OR DECREASE
KANSAS	113,263	143,161	+ 26.4
NEBRASKA	213,957	123,036	- 42.5
NEW MEXICO	272,690	230,347	- 15.5
TEXAS	11,986	---	--
UTAH	353,618	460,118	+ 30.1
WYOMING	729,216	570,053	- 21.8
TOTAL GALLONAGE	1,694,730	1,526,715	- 9.9

TABLE 11

MOTOR FUEL TAX REFUNDS BY PURPOSE FOR WHICH FUEL WAS USED
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

PURPOSE OF USE	1941	1942	PER CENT INCREASE OR DECREASE
AGRICULTURE	\$ 894,748.20	\$ 891,896.32	- .3
INDUSTRIES	78,172.20	66,023.96	- 15.5
CONTRACTORS	82,427.64	67,050.84	- 18.6
STATE HIGHWAY COUNTIES	85,942.28	83,053.76	- 3.4
CITIES AND TOWNS	115,009.20	98,251.60	- 14.6
CITIES AND TOWNS	16,970.04	17,507.24	+ 3.2
STATE INSTITUTIONS	1,413.96	1,035.44	- 26.8
AVIATION	55,823.68	70,011.84	+ 25.4
MOTOR BOATS	461.88	---	--
RAILROADS	4,106.40	4,219.60	+ 2.8
CLEANERS AND DYERS	930.24	852.28	- 8.4
U. S. GOVERNMENT	102.24	51.48	- 50.0
LIGHTING, HEATING AND COOKING ¹	3,959.44	8,408.28	+112.4
MISCELLANEOUS ¹	11,013.52	2,843.88	- 74.2
TOTAL	\$ 1,351,080.92	\$ 1,311,206.52	- 3.0

TABLE 12

STATE MOTOR FUEL TAX REFUNDS BY CALENDAR YEARS 1935 TO 1941

YEAR	REFUNDS PAID AT 4 CENTS PER GALLON	PER CENT INCREASE FROM 1935
1935	\$ 809,972.86	---
1936	1,042,474.04	29
1937	1,214,575.12	50
1938	1,154,776.04	43
1939	1,215,334.36	50
1940	1,344,638.48	66
1941	1,379,542.76	70

¹ LIGHTING, HEATING AND COOKING WERE NOT SEPARATED FROM MISCELLANEOUS UNTIL FEBRUARY, 1941.

TABLE 13

SALES TAX REVENUES BY BUSINESS CLASSIFICATION FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

BUSINESS CLASS	MONTHLY AVERAGE No. OF RETURNS FILED	TAX PAID DURING YEAR	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL No. OF TAXPAYERS	PER CENT OF TOTAL TAX PAID
APPAREL.....	1,185	\$ 603,604.95	\$ 509.37	4.70	7.07
AUTOMOTIVE.....	4,796	1,101,693.09	229.71	19.07	12.89
FOOD.....	6,897	2,245,689.79	325.60	27.42	26.28
FURNITURE.....	768	283,195.81	368.74	3.05	3.31
GENERAL MERCHANDISE.....	2,480	1,936,987.37	781.04	9.86	22.67
JOBBER.....	62	26,021.89	419.71	.25	.31
LUMBER AND BUILDING	1,841	592,743.77	321.97	7.32	6.94
PROFESSIONAL AND PERSONAL SERVICE..	722	63,467.26	87.90	2.87	.74
PUBLIC UTILITY.....	165	564,968.82	3,424.05	.66	6.61
UNCLASSIFIED RETAIL.....	4,031	593,776.03	147.30	16.03	6.95
FARM AND GARDEN PRODUCE.....	702	47,012.02	66.97	2.79	.55
MANUFACTURING, TRADING OR JOBBING..	1,503	484,926.58	322.64	5.98	5.68
STATE TOTAL	25,152	\$ 8,544,087.38	\$ 339.70	100.00	100.00
LIKE YEAR OF 1941	22,534	\$ 7,744,082.46	\$ 343.66		
PERCENT INCREASE OR DECREASE, 1942 FROM 1941	+11.6	+10.3	- 1.2		
LIKE YEAR OF 1940	23,360	\$ 7,316,632.57	\$ 313.21		
PERCENT INCREASE OR DECREASE, 1942 FROM 1940	+ 7.7	+16.8	+8.4		

SALES TAX REVENUES BY BUSINESS CLASSIFICATION FOR CITY AND COUNTY OF DENVER
FISCAL YEAR ENDING JUNE 30, 1942

BUSINESS CLASS	MONTHLY AVERAGE No. OF RETURNS FILED	TAX PAID DURING YEAR	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL No. OF TAXPAYERS	PER CENT OF TOTAL TAX PAID
APPAREL.....	423	\$ 353,411.86	\$ 835.49	5.80	13.25
AUTOMOTIVE.....	1,115	385,503.37	345.74	15.32	14.46
FOOD.....	2,029	669,228.93	329.83	27.85	25.10
FURNITURE.....	279	152,131.15	545.27	3.83	5.71
GENERAL MERCHANDISE.....	637	363,379.96	570.46	8.74	13.63
JOBBER.....	59	22,248.93	377.10	.81	.83
LUMBER AND BUILDING.....	692	185,230.47	267.67	9.50	6.95
PROFESSIONAL AND PERSONAL SERVICE..	266	37,447.70	140.78	3.65	1.40
PUBLIC UTILITY.....	13	5,270.80	405.45	.18	.20
UNCLASSIFIED RETAIL.....	1,133	236,368.35	208.62	15.55	8.86
FARM AND GARDEN PRODUCE.....	57	4,555.15	79.91	.78	.17
MANUFACTURING, TRADING OR JOBBING...	582	251,680.64	432.44	7.99	9.44
DENVER COUNTY TOTAL	7,285	\$ 2,666,457.31	\$ 366.02	100.00	100.00
LIKE YEAR OF 1941	6,672	\$ 2,439,241.48	\$ 365.59		
PERCENT INCREASE OR DECREASE, 1942 FROM 1941	+ 9.2	+ 9.3	+ .1		
LIKE YEAR OF 1940	6,920	\$ 2,304,982.83	\$ 333.09		
PER CENT INCREASE OR DECREASE, 1942 FROM 1940	+ 5.3	+15.7	+9.9		

DISTRIBUTION OF GROSS SALES REPORTED ON SALES
TAX RETURNS FOR THE STATE AND DENVER COUNTY
CALENDAR YEAR, 1941

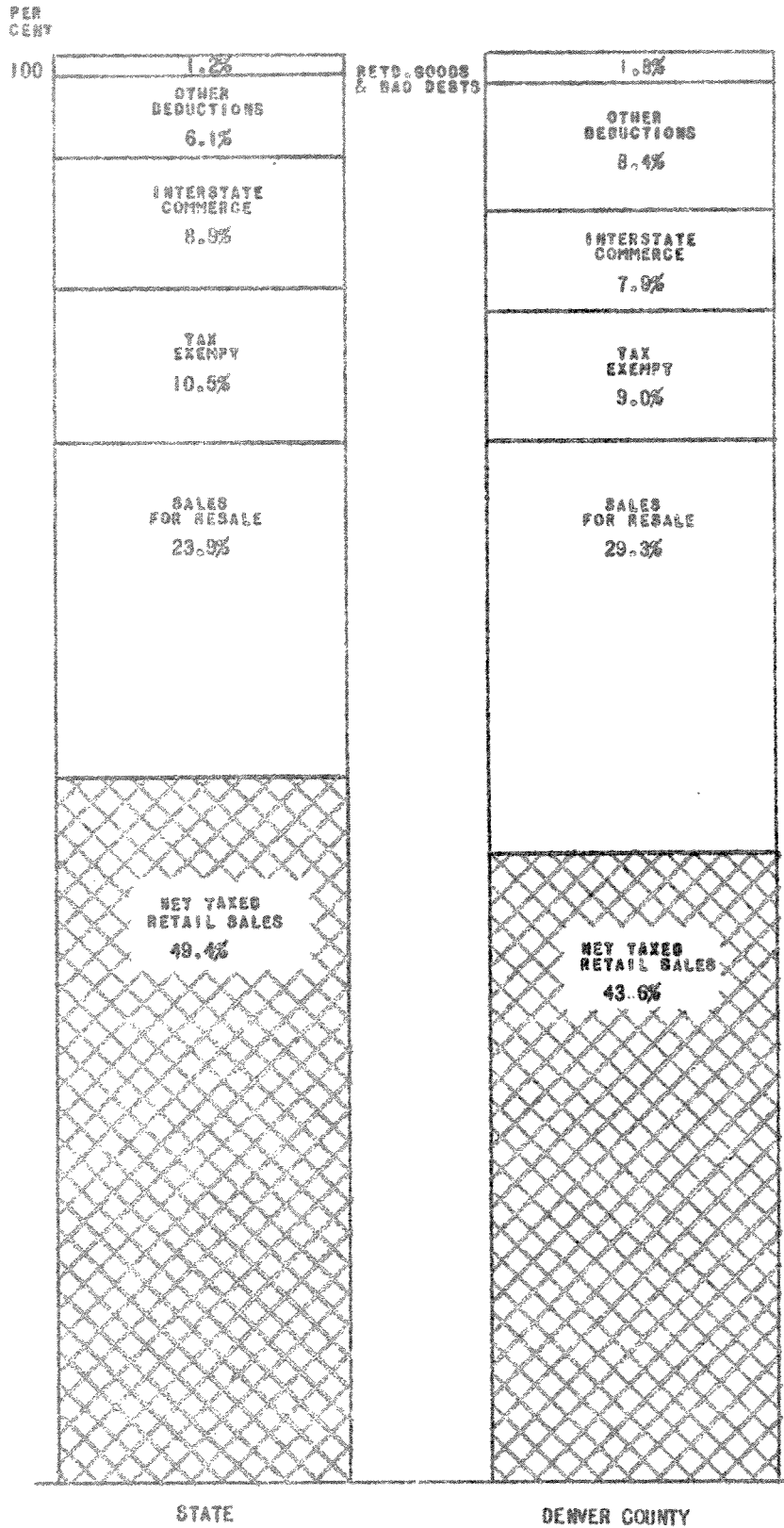


Chart II

STATE

DENVER COUNTY

E.B.

TABLE 14

GROSS SALES REPORTED, ALLOWABLE DEDUCTIONS AND NET TAXED RETAIL SALES
FOR STATE AND DENVER COUNTY BY QUARTERS
CALENDAR YEAR 1941

	MARCH QUARTER	JUNE QUARTER	SEPTEMBER QUARTER	DECEMBER QUARTER	ANNUAL TOTAL	% OF ANNUAL GROSS SALES	QUARTERLY AVERAGE
THE STATE							
QTR. AVERAGE							23,312
NO. OF RETURNS	21,140	22,224	25,756	24,129			
GROSS SALES REPORTED	\$192,291,124	\$ 208,662,948	\$ 249,040,778	\$ 232,986,556	\$ 882,981,406	100.00	\$ 220,745,351
SALES FOR RESALE	44,712,615	49,989,448	59,422,572	56,648,275	210,772,910	23.87	52,693,228
INTERSTATE COMMERCE	17,174,882	18,334,814	21,916,698	20,670,896	78,597,290	8.90	19,649,322
TAX EXEMPT	19,456,936	20,104,485	27,287,805	26,010,763	92,859,989	10.52	23,214,997
RETURNED GOODS AND BAD DEBTS	2,805,230	1,998,528	3,158,495	2,504,242	10,466,495	1.18	2,616,624
OTHER DEDUCTIONS	10,182,136	10,501,352	16,945,008	15,964,785	53,593,281	6.07	13,398,320
TOTAL DEDUCTIONS	94,331,799	101,428,527	128,730,578	121,798,961	446,289,965	50.54	111,572,491
NET TAXED RETAIL SALES	\$ 97,959,325	\$ 107,234,321	\$ 120,310,200	\$ 111,187,595	\$ 436,691,441	49.46	\$ 109,172,860
DENVER COUNTY							
QTR. AVERAGE							6,836
NO. OF RETURNS	6,498	6,681	7,219	6,946			
GROSS SALES REPORTED	\$ 66,985,992	\$ 75,969,575	\$ 89,781,582	\$ 83,522,539	\$ 316,259,688	100.00	\$ 79,064,922
SALES FOR RESALE	18,064,036	22,687,153	26,784,905	25,049,156	92,585,250	29.28	23,146,313
INTERSTATE COMMERCE	5,250,815	5,690,614	6,923,268	7,093,277	24,957,974	7.90	6,239,494
TAX EXEMPT	6,682,003	6,537,641	7,941,363	7,347,531	26,508,538	9.00	7,127,134
RETURNED GOODS AND BAD DEBTS	1,387,234	1,176,512	1,821,277	1,437,233	5,822,256	1.84	1,455,564
OTHER DEDUCTIONS	4,300,491	5,541,132	8,415,512	8,332,354	26,589,489	8.41	6,647,372
TOTAL DEDUCTIONS	35,684,579	41,633,052	51,886,325	49,259,551	178,463,507	56.43	44,615,877
NET TAXED RETAIL SALES	\$ 31,301,413	\$ 34,336,523	\$ 37,895,257	\$ 34,262,988	\$ 137,796,181	43.57	\$ 34,449,045

1. CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE CONCERNS ARE NOT BROKEN DOWN BY COUNTIES.
NOTE: THE QUARTERS INDICATED ARE THE QUARTERLY PERIODS IN WHICH THE COLLECTED TAX WAS REPORTED AND PAID TO THE STATE.

1942 COMPARED WITH 1940 AND 1941

FISCAL YEARS ENDING JUNE 30

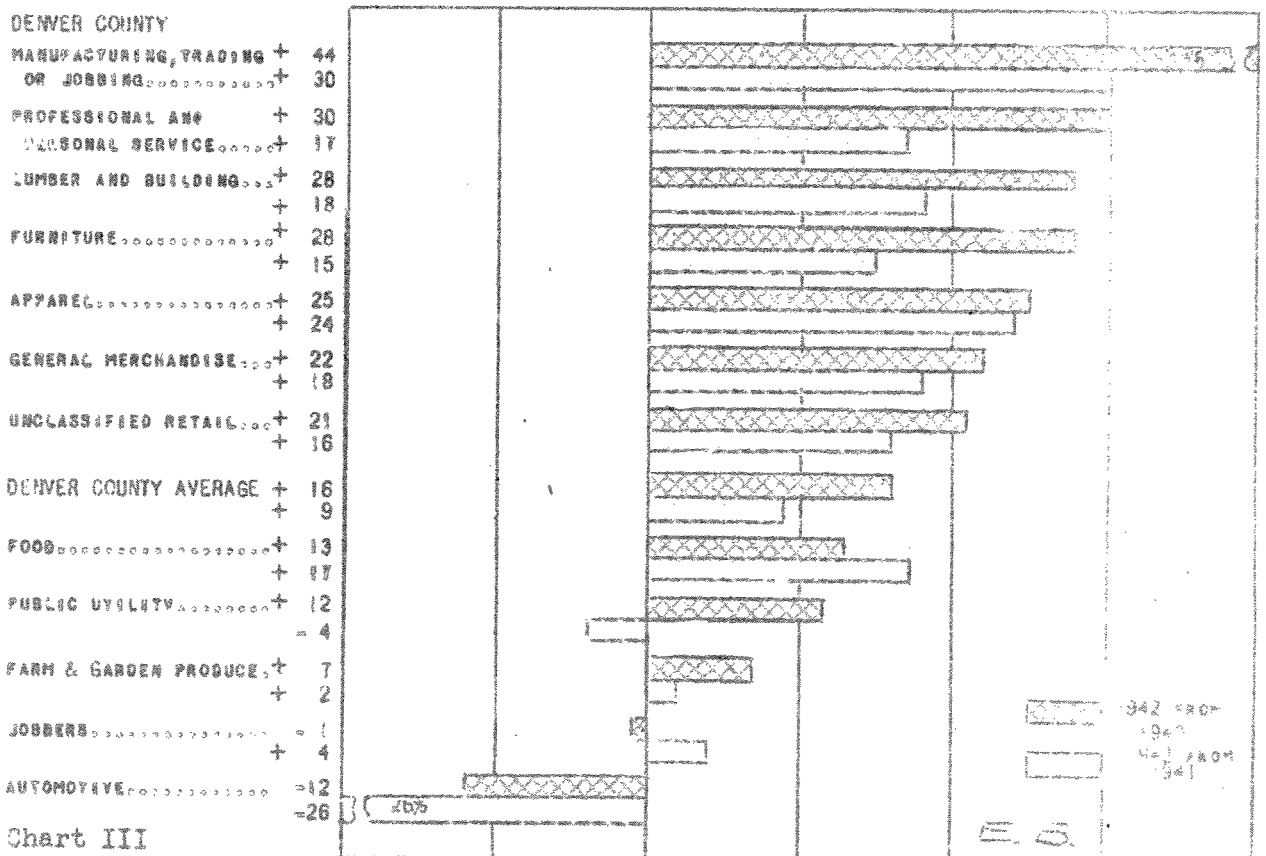
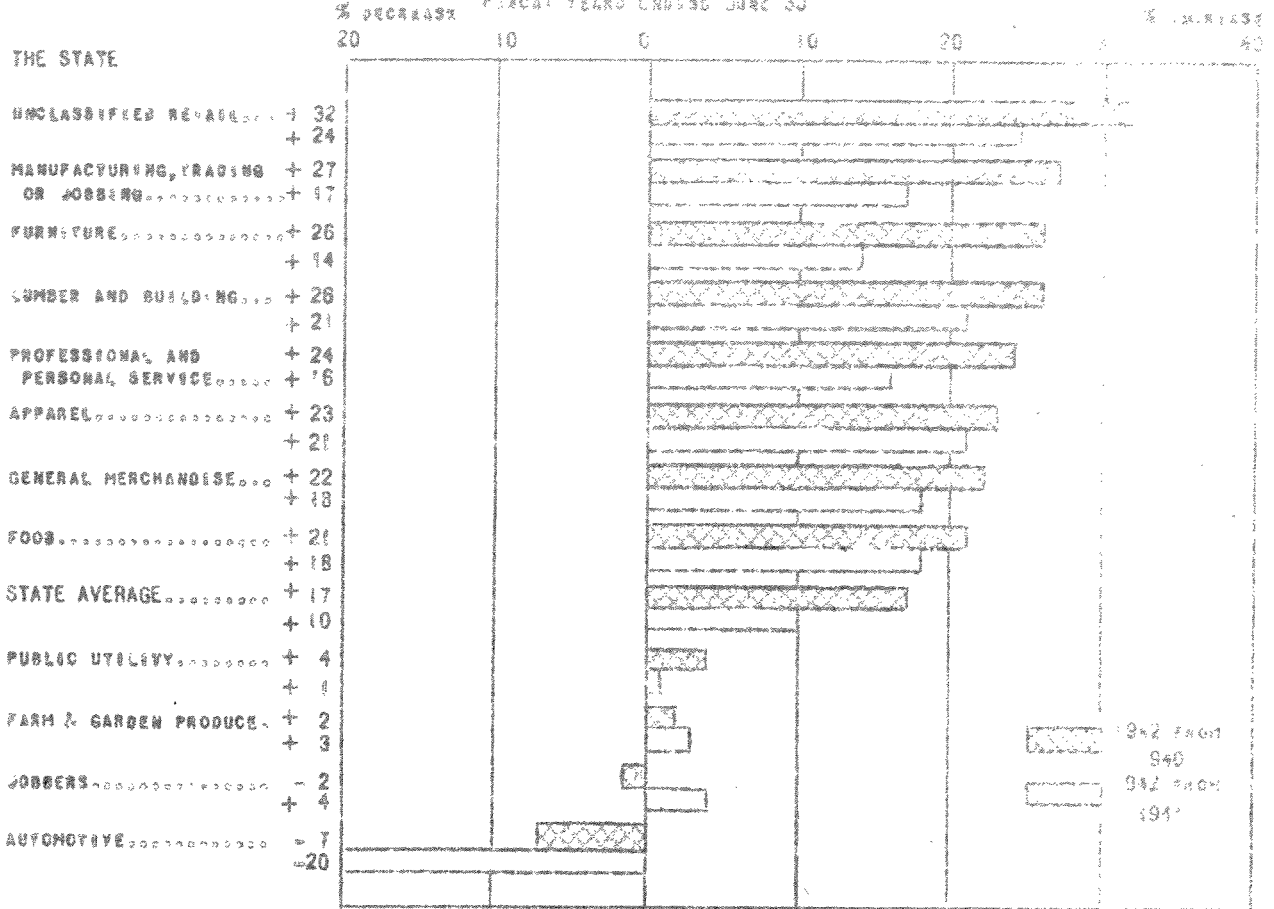


Chart III

TABLE 15

SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY
FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942

BUSINESS GROUPS	% OF 1942 TOTAL REVENUE	TOTAL REVENUE		PER CENT INCREASE OR DECREASE 1942 FROM 1941	1942 FROM 1940
		1942	1941		
THE STATE					
FOOD.....	26.28	\$ 2,245,689.79	\$ 1,907,021.46	+ 17.8	+ 20.6
GENERAL MERCHANDISE..	22.67	1,936,987.37	1,639,157.31	+ 18.2	+ 21.8
AUTOMOTIVE.....	12.89	1,101,693.09	1,378,087.19	- 20.1	- 6.8
APPAREL.....	7.07	603,604.95	500,593.90	+ 20.6	+ 23.4
UNCLASSIFIED RETAIL.....	6.95	593,776.03	478,149.83	+ 24.2	+ 31.9
LUMBER AND BUILDING.....	6.94	592,743.77	490,749.39	+ 20.8	+ 25.9
PUBLIC UTILITY.....	6.61	564,968.82	562,157.20	+ .5	+ 4.4
MANUFACTURING, TRADING AND JOBBING.....	5.68	484,926.58	414,137.68	+ 17.1	+ 27.1
FURNITURE.....	3.31	283,195.81	248,748.55	+ 13.8	+ 26.1
PROFESSIONAL AND PERSONAL SERVICE.....	.74	63,467.26	54,552.58	+ 16.3	+ 23.8
FARM AND GARDEN PRODUCE.....	.55	47,012.02	45,613.39	+ 3.1	+ 2.0
JOBBERS.....	.31	26,021.89	25,113.98	+ 3.6	- 2.2
STATE TOTAL	100.00	\$ 8,544,087.38	\$ 7,744,082.46	+ 10.3	+ 16.8
DENVER COUNTY-1					
FOOD.....	25.10	\$ 689,228.93	\$ 574,174.32	+ 16.6	+ 13.2
AUTOMOTIVE.....	14.46	385,503.37	520,700.23	- 26.0	- 12.3
GENERAL MERCHANDISE.....	13.63	363,379.96	308,787.66	+ 17.7	+ 21.6
APPAREL.....	13.25	353,411.86	283,856.51	+ 24.5	+ 25.4
MANUFACTURING, TRADING AND JOBBING.....	9.44	251,680.64	194,116.31	+ 29.7	+ 44.3
UNCLASSIFIED RETAIL.....	8.86	236,368.35	204,707.89	+ 15.5	+ 21.2
LUMBER AND BUILDING.....	6.95	185,230.47	157,351.61	+ 17.7	+ 28.2
FURNITURE.....	5.71	152,131.15	132,183.82	+ 15.1	+ 27.7
PROFESSIONAL AND PERSONAL SERVICE.....	1.40	37,447.70	32,025.82	+ 16.9	+ 30.1
JOBBERS.....	.83	22,248.93	21,349.46	+ 4.2	- .7
PUBLIC UTILITY.....	.20	5,270.80	5,504.85	- 4.2	+ 12.2
FARM AND GARDEN PRODUCE.....	.17	4,555.15	4,483.00	+ 1.6	+ 6.9
COUNTY TOTAL	100.00	\$ 2,666,457.31	\$ 2,439,241.48	+ 9.3	+ 15.7

1. CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE FIRMS ARE EXCLUDED.

TABLE 16

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1941	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER	322,412	7,285	\$ 2,666,457.31	31.21	+ 9.3	\$ 366.02	\$ 8.27
2	PUEBLO-	68,870	1,548	395,121.73	4.62	+ 8.2	255.25	5.74
3	WELD	63,747	1,122	236,103.88	2.76	+ 4.5	210.43	3.70
4	EL PASO	54,025	1,578	396,659.16	4.65	+21.0	251.37	7.34
5	LAS ANIMAS	32,369	638	91,421.31	1.07	+ 4.6	143.29	2.82
6	LARIMER	35,539	777	165,514.95	1.94	+ 6.6	213.02	4.66
7	BOULDER	37,438	906	182,963.93	2.14	+ 3.3	201.95	4.89
8	MESA	33,791	710	151,745.57	1.78	+ 4.2	213.73	4.49
9	OTERO	23,571	551	100,609.68	1.18	+11.4	182.59	4.27
10	ARAPAHOE	32,150	737	140,842.92	1.65	+17.7	191.10	4.38
11	JEFFERSON	30,725	632	104,213.81	1.22	+ 9.5	164.90	3.39
12	ADAMS	22,481	399	59,271.02	.69	+28.1	148.55	2.64
13	LOGAN	18,370	332	71,879.05	.84	+ 6.8	216.50	3.91
14	FREMONT	19,742	401	60,302.88	.71	+ 1.7	150.38	3.05
15	MORGAN	17,214	352	68,097.37	.80	+11.7	193.46	3.96
16	HUERFANO	16,088	306	39,617.85	.46	+ 6.3	129.47	2.46
17	PROWERS	12,304	298	57,388.84	.67	+ 7.2	192.58	4.66
18	DELTA	16,470	387	57,537.77	.67	+ 1.1	148.68	3.49
19	YUMA	12,102	237	42,460.98	.50	+25.3	179.16	3.51
20	LA PLATA	15,494	312	58,623.21	.69	+ 2.1	187.89	3.78
21	MONTROSE	15,418	269	54,448.09	.64	+ .3	202.41	3.53
22	BACA	6,207	133	22,342.57	.26	+44.2	167.99	3.60
23	RIO GRANDE	12,404	251	49,627.99	.58	+10.7	197.72	4.00
24	GARFIELD	10,560	285	43,332.72	.51	+ 1.6	152.04	4.10
25	CONEJOS	11,648	161	22,214.25	.26	+ 6.4	137.98	1.91
26	KIT CARSON	7,512	157	26,134.82	.31	+16.0	166.46	3.48
27	WASHINGTON	8,336	115	15,446.23	.18	+16.0	134.32	1.85
28	ROUTT	10,525	228	38,448.57	.45	+13.8	168.63	3.65
29	BENT	9,653	191	29,087.05	.34	+11.8	152.29	3.01
30	ALAMOSA	10,484	253	51,238.07	.60	+ 2.6	202.52	4.89
31	CHAFFEE	8,109	230	33,253.17	.39	- 4.4	144.58	4.10
32	MONTEZUMA	10,463	186	34,808.38	.41	+ 3.3	187.14	3.33
33	LINCOLN	5,882	153	25,755.24	.30	+15.1	168.33	4.38
34	ELBERT	5,460	90	10,685.95	.13	+16.1	118.73	1.96
35	SAGUACHE	6,173	124	14,297.79	.17	+15.4	115.30	2.32
36	CROWLEY	5,398	91	12,950.05	.15	- 7.5	142.31	2.40
37	PHILLIPS	4,948	133	26,019.22	.30	+30.8	195.63	5.25
38	COSTILLA	7,533	88	9,444.85	.11	9.5	107.33	1.25
39	SEDGWICK	5,294	122	23,659.83	.28	+24.0	193.93	4.47
40	GUNNISON	6,192	180	25,966.77	.30	+ 8.9	144.26	4.19

(CONTINUED)

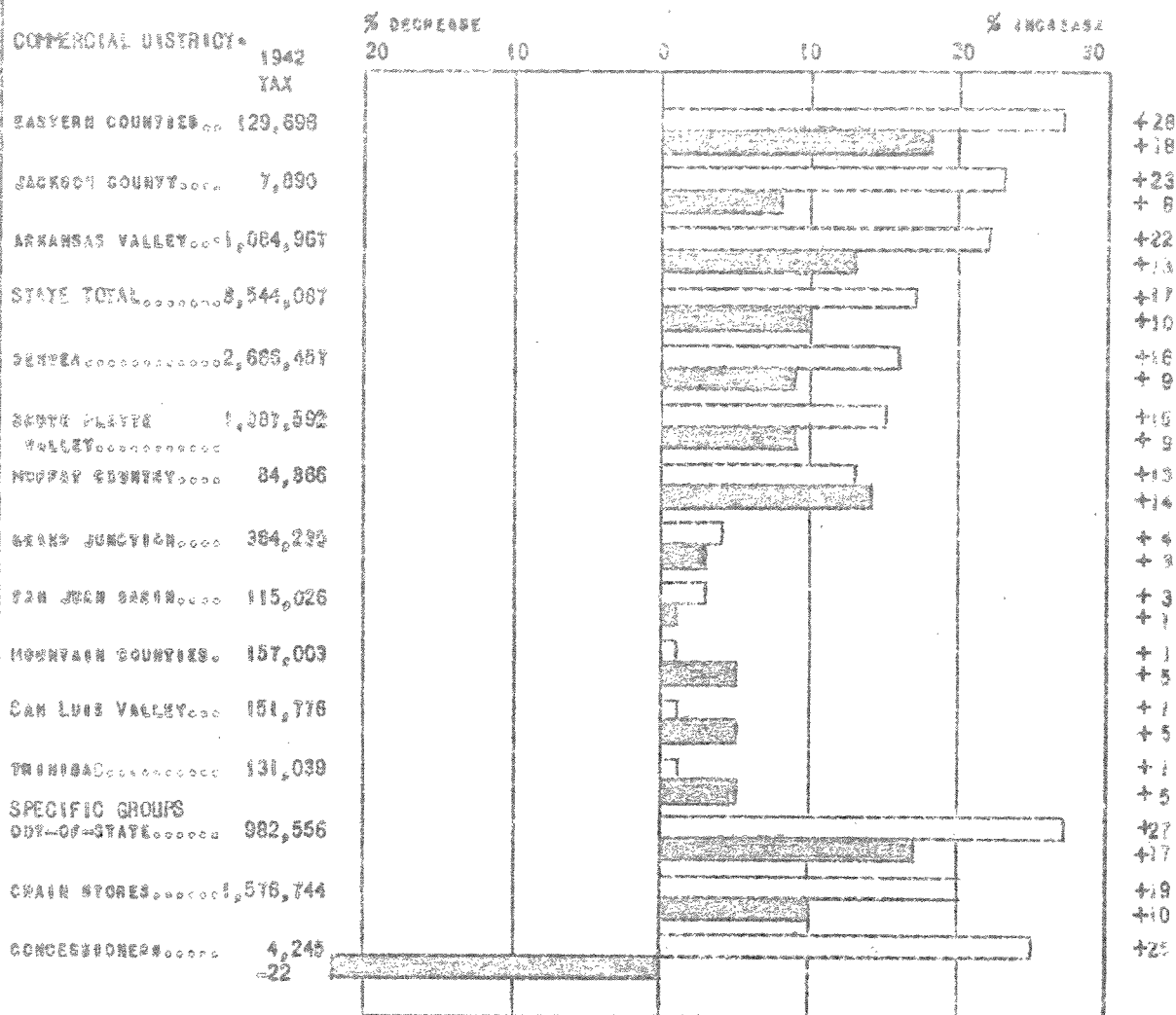
TABLE 16, (CONTINUED)

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT IN- CREASE OR DE- CREASE FROM 1941	TAX PAYMENT PER:	
							RETURN	CAPITA
41	LAKE	6,883	138	\$ 41,138.80	.48	+ 20.0	\$ 298.10	\$ 5.98
42	MOFFAT	5,086	129	25,631.69	.30	+ 18.6	198.70	5.04
43	TELLER	6,463	165	20,446.91	.24	+ 6.8	123.92	3.16
44	EAGLE	5,361	124	20,021.06	.23	- .8	161.46	3.73
45	KIOWA	2,793	58	6,392.71	.07	+ 14.0	110.22	2.29
46	CHEYENNE	2,964	65	9,212.85	.11	+ 8.1	142.74	3.11
47	DOUGLAS	3,496	77	9,025.97	.10	+ 15.8	117.22	2.58
48	ARCHULETA	3,806	58	10,238.03	.12	- 2.4	176.52	2.69
49	RIO BLANCO	2,943	69	14,021.97	.16	+ 20.6	203.22	4.76
50	SAN MIGUEL	3,664	67	11,114.21	.13	- 6.6	165.88	3.03
51	CLEAR CREEK	3,784	106	16,844.17	.20	+ 5.7	158.91	4.45
52	CUSTER	2,270	45	4,112.55	.05	+ 5.8	91.39	1.81
53	GRAND	3,587	133	20,785.39	.24	+ 9.9	156.28	5.79
54	PARK	3,272	115	10,516.80	.12	- 5.8	91.45	3.22
55	SAN JUAN	1,439	42	6,353.09	.07	- 10.2	151.26	4.41
56	OURAY	2,089	50	5,154.44	.06	- 16.7	103.09	2.48
57	PITKIN	1,836	37	4,058.98	.05	+ 4.4	109.70	2.21
58	DOLORES	1,958	37	5,003.62	.06	+ 46.4	135.23	2.58
59	JACKSON	1,798	45	7,890.38	.09	+ 8.1	175.34	4.39
60	GILPIN	1,625	52	7,090.90	.08	+ 6.7	136.36	4.36
61	SUMMIT	1,754	49	3,631.95	.04	+ 17.9	74.12	2.07
62	MINERAL	975	32	4,952.75	.06	- 1.6	154.77	5.08
63	HINSDALE	349	16	908.27	.01	+ 22.5	56.76	2.60
ALL COUNTIES		1,123,296	24,657	\$ 5,980,542.32	69.99	+ 9.3	\$ 242.55	\$ 3.32
70	CHAIN STORES ¹		155	1,576,744.19	18.46	+ 10.4	10,172.54	1.41
80	OUT-OF-STATE ¹		297	982,556.17	11.50	+ 17.4	3,308.26	.88
90	CONCESSIONERS ¹		35	2,643.05	.03	+ 35.2	75.52	TRACE
95	TRANSIENT CONCESSIONERS ¹		8	1,601.65	.02	- 54.7	200.21	TRACE
STATE TOTAL		1,123,296	25,152	\$ 8,544,087.38	100.00	+ 10.3	\$ 339.70	\$ 7.61
ANNUAL COLLECTIONS COMPARED								
			YEAR 1941	22,534	\$ 7,744,082.46		\$ 343.66	
			YEAR 1940	23,360	7,316,632.57		333.09	
			YEAR 1939	24,434	6,857,090.10		280.64	
			YEAR 1938	25,965	6,780,921.85		261.16	
			YEAR 1937	24,026	6,697,167.31		278.75	
			YEAR 1936	23,172	5,838,001.43		251.94	

¹ RETURNS FROM CHAIN STORES AND FROM ACCOUNTING DEPARTMENTS OUTSIDE OF THE STATE OF COLORADO, AND FROM CONCESSIONERS, ARE NOT BROKEN DOWN TO SHOW RECEIPTS PER COUNTY.

PER CENT CHANGE IN SALES TAX COLLECTIONS BY COMMERCIAL DISTRICTS AND SPECIFIC GROUPS
 1942 COMPARED WITH 1940 AND 1941
 FISCAL YEARS ENDING JUNE 30



1942 FROM 1940
 1942 FROM 1941

*COMMERCIAL DISTRICTS AS DETERMINED BY THE ROCKY MOUNTAIN UNIVERSITY RESEARCH COUNCIL

Chart IV

E.B.

TABLE 17

SALES TAX REVENUE FOR THE STATE
BY COMMERCIAL DISTRICTS, CHAIN STORES, OUT OF STATE LICENSEES AND CONCESSIONERS
FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942

DISTRICT ¹	PER CENT OF STATE TOTAL-1942	1942	1941	1940	PER CENT INC. OR DEC.	
					1942 FROM 1941	1942 FROM 1940
DENVER, CITY & COUNTY	31.21	\$ 2,666,457.31	\$ 2,439,241.48	\$ 2,304,982.83	+ 9.3	+ 15.7
SOUTH PLATTE VALLEY	12.72	1,087,591.95	994,500.83	945,651.62	+ 9.4	+ 15.0
ARKANSAS VALLEY	12.70	1,084,967.22	961,015.28	887,188.07	+ 12.9	+ 22.3
GRAND JUNCTION	4.26	364,229.81	353,855.74	350,036.78	+ 2.9	+ 4.1
MOUNTAIN COUNTIES	1.83	157,002.74	149,541.43	155,419.54	+ 5.0	+ 1.0
TRINIDAD	1.53	131,039.16	124,654.07	130,946.53	+ 5.1	+ .7
SAN LUIS VALLEY	1.78	151,775.70	144,374.00	150,442.32	+ 5.1	+ .9
EASTERN COUNTIES	1.53	129,696.07	109,831.28	101,741.40	+ 18.1	+ 27.5
SAN JUAN BASIN	1.35	115,026.33	114,555.16	111,813.27	+ .4	+ 2.9
MOFFAT COUNTRY	.99	84,865.65	74,313.60	74,893.73	+ 14.2	+ 13.3
JACKSON COUNTY	.09	7,890.38	7,301.62	6,419.28	+ 8.1	+ 22.9
ALL COUNTY TOTAL	69.99	5,980,542.32	5,473,184.49	5,219,535.37	+ 9.3	+ 14.6
CHAIN STORES ²	18.46	1,576,744.19	1,428,772.18	1,317,376.42	+ 10.4	+ 19.7
OUT-OF-STATE ²	11.50	982,556.17	836,631.80	776,329.44	+ 17.4	+ 26.6
CONCESSIONERS ²	.05	4,244.70	5,493.99	3,391.34	- 22.7	+ 25.2
STATE TOTAL	100.00	\$ 8,544,087.38	\$ 7,744,082.46	\$ 7,316,632.57	+ 10.3	+ 16.8

¹ COMMERCIAL DISTRICTS AS DETERMINED BY THE ROCKY MOUNTAIN UNIVERSITY RESEARCH COUNCIL. SOUTH PLATTE VALLEY INCLUDES WELD, LARIMER, BOULDER, ARAPAHOE, JEFFERSON, ADAMS, LOGAN, MORGAN, PHILLIPS, SEDGWICK AND DOUGLAS COUNTIES.

ARKANSAS VALLEY INCLUDES PUEBLO, EL PASO, OTERO, FRENCH, PROWERS, BACA, BENT, CROWLEY, KIOWA AND CUSTER COUNTIES.

GRAND JUNCTION INCLUDES MESA, DELTA, MONTROSE, GARFIELD, GUNNISON, RIO BLANCO, SAN MIGUEL, OURAY AND HINSDALE COUNTIES.

MOUNTAIN COUNTIES INCLUDE CHAFFEE, LAKE, TELLER, EAGLE, CLEAR CREEK, PARK, PITKIN, GILPIN AND SUMMIT COUNTIES.

TRINIDAD INCLUDES LAS ANIMAS AND HUERFANO COUNTIES

SAN LUIS VALLEY INCLUDES RIO GRANDE, CONEJOS, ALAMOSAS, SAGUACHE, COSTILLA AND MINERAL COUNTIES.

EASTERN COUNTIES INCLUDE YUMA, KIT CARSON, WASHINGTON, LINCOLN, ELBERT AND CHEYENNE COUNTIES.

SAN JUAN BASIN INCLUDES LA PLATA, MONTEZUMA, ARCHULETA, SAN JUAN AND DOLORES COUNTIES.

MOFFAT COUNTRY INCLUDES ROUTT, MOFFAT AND GRAND COUNTIES.

² RETURNS FROM CENTRAL ACCOUNTING DEPARTMENTS OF CHAIN SYSTEMS AND FOREIGN CORPORATIONS AND CONCESSIONERS ARE NOT BROKEN DOWN TO SHOW RECEIPTS PER COUNTY.

TABLE 18

SALES TAX COLLECTIONS FROM INDEPENDENT RETAIL CONCERNS
BY BUSINESS GROUPS FOR SELECTED COUNTIES
CALENDAR YEARS 1940 AND 1941

BASED ON THE CALENDAR MONTHS IN WHICH THE TAX WAS COLLECTED

YEAR AND BUSINESS GROUP	DENVER	PUEBLO	WELB	EL PASO	LAS ANIMAS	LARIMER	BOULDER
1940							
APPAREL GROUP	\$ 278,498.52	\$ 18,512.82	\$ 10,831.77	\$ 26,184.47	\$ 3,739.99	\$ 8,807.55	\$ 13,228.34
AUTOMOTIVE GROUP TOTAL ¹	450,910.53	82,665.27	57,865.20	56,487.05	22,156.61	34,726.51	37,522.79
AUTOMOBILES, AIRCRAFT, BICYCLES	363,647.65	68,772.01	24,758.60	40,160.47	12,227.18	21,898.44	18,969.86
FILLING AND SERVICE STATIONS	26,213.23	6,443.14	9,316.31	6,565.02	2,588.56	3,910.13	6,233.66
GARAGES AND REPAIR SHOPS	18,003.65	4,472.52	20,357.50	6,915.74	6,907.39	7,858.84	10,705.16
FOOD GROUP TOTAL ¹	575,622.74	88,848.24	51,714.42	103,814.78	28,500.23	49,321.06	55,431.97
GROCERIES AND MEAT MARKETS	293,723.80	60,524.97	35,093.62	59,349.44	20,989.80	30,327.30	36,986.97
RESTAURANTS AND EATING HOUSES	143,071.01	17,036.33	9,413.45	19,560.93	5,071.37	10,824.60	10,384.97
FURNITURE GROUP	121,794.10	14,526.41	6,903.86	14,315.58	2,408.88	5,953.18	9,026.72
GENERAL MERCHANDISE GROUP	301,070.63	59,912.62	35,492.09	47,429.08	18,126.06	22,073.92	21,618.06
LUMBER AND BUILDING GROUP	148,162.64	28,008.38	16,145.62	22,037.39	3,116.61	8,432.23	14,986.27
MANUFACTURING, TRADING AND JOBING GROUP	178,520.84	9,567.10	7,477.11	7,168.73			
PUBLIC UTILITY GROUP	4,193.25	8,212.57	12,771.51	17,592.02			
UNCLASSIFIED RETAIL	198,349.29	20,778.14	19,973.28	19,867.19			
FARM AND GARDEN PRODUCE GROUP	4,542.43	2,851.06	1,795.66	1,867.05			
1941							
APPAREL GROUP	323,030.30	20,351.13	10,696.17	28,042.73	4,365.52	9,490.81	14,793.52
AUTOMOTIVE GROUP TOTAL ¹	515,942.65	97,418.64	61,835.32	58,280.92	21,931.21	36,196.71	36,618.11
AUTOMOBILES, AIRCRAFT, BICYCLES	411,044.59	78,027.81	27,013.53	40,481.72	11,145.52	22,391.91	17,652.81
FILLING AND SERVICE STATIONS	27,751.81	7,486.99	11,116.35	8,097.24	3,382.61	4,032.85	6,469.18
GARAGES AND REPAIR SHOPS	22,526.22	5,374.84	20,292.36	5,882.04	6,776.51	7,905.58	11,020.73
FOOD GROUP TOTAL ¹	628,156.39	105,193.38	50,428.98	116,249.09	30,842.33	55,416.10	59,134.75
GROCERIES AND MEAT MARKETS	310,251.43	69,872.70	32,871.58	64,534.47	22,314.76	33,587.31	39,064.34
RESTAURANTS AND EATING HOUSES	167,253.10	21,198.94	9,712.78	22,697.27	4,983.48	10,429.64	9,911.38
FURNITURE GROUP	151,985.75	19,288.47	7,913.57	15,358.61	2,971.96	6,857.10	8,945.79
GENERAL MERCHANDISE GROUP	345,318.99	70,135.67	37,428.94	55,873.42	19,173.19	24,765.51	24,565.88
LUMBER AND BUILDING GROUP	167,965.88	35,682.20	15,833.37	26,786.66	3,307.45	8,173.18	13,607.42
MANUFACTURING, TRADING AND JOBING GROUP	224,369.21	13,313.09	8,934.25	6,612.11			
PUBLIC UTILITY GROUP	6,314.85	8,107.91	13,566.27	18,373.55			
UNCLASSIFIED RETAIL	237,454.03	28,596.78	27,032.15	28,568.04			
FARM AND GARDEN PRODUCE	4,297.15	3,046.42	1,910.16	1,385.09			

¹ FOLLOWING THESE GROUP TOTALS ARE SUB-GROUP TOTALS FOR THOSE SUB-GROUPS FOR WHICH THERE WERE AVAILABLE SUFFICIENT DATA TO BE SIGNIFICANT.

(CONTINUED)

TABLE 18, (CONTINUED)

SALES TAX COLLECTIONS FROM INDEPENDENT RETAIL CONCERNS
BY BUSINESS GROUPS FOR SELECTED COUNTIES
CALENDAR YEARS 1940 AND 1941

BASED ON THE CALENDAR MONTHS IN WHICH THE TAX WAS COLLECTED

YEAR AND BUSINESS GROUP	MESA	OTERO	ARAPAHOE	JEFFERSON	LOGAN	LA PLATA	ALAMOSA
1940							
APPAREL GROUP	\$ 7,590.28	\$ 6,065.43	\$ 1,359.23	\$ 971.24	\$ 5,335.72	\$ 3,927.56	\$ 2,467.70
AUTOMOTIVE GROUP TOTAL	34,689.93	20,648.32	28,731.71	21,355.84	22,292.42	15,182.49	16,208.34
AUTOMOBILES, AIRCRAFT, BICYCLES	14,441.37	12,018.97	19,473.27	10,144.51	9,470.23	5,671.99	7,930.30
FILLING AND SERVICE STATIONS	4,418.58	2,939.99	3,411.99	4,261.54	3,791.21	1,766.80	1,348.31
GARAGES AND REPAIR SHOPS	14,771.66	4,714.43	4,613.27	5,668.68	8,479.50	7,033.19	6,022.85
FOOD GROUP TOTAL	37,580.37	22,293.60	33,202.74	28,271.70	12,269.65	16,176.22	14,588.86
GROCERIES AND MEAT MARKETS	27,535.49	14,427.66	17,710.21	17,024.24	7,031.93	10,595.27	10,198.63
RESTAURANTS AND EATING HOUSES	8,422.41	4,045.41	3,628.71	5,418.20	4,244.89	3,531.94	3,428.06
FURNITURE GROUP	6,768.88	4,970.50	5,651.76	842.05	2,727.55	2,649.90	2,587.87
GENERAL MERCHANDISE GROUP	22,208.48	11,115.98	9,995.69	8,356.28	5,920.97	11,692.34	6,490.52
LUMBER AND BUILDING GROUP	17,588.32	4,354.40	8,213.37	11,616.10	5,740.90	3,897.64	2,762.89
MANUFACTURING, TRADING AND JOBGING GROUP	5,622.27						
PUBLIC UTILITY GROUP	322.74						
UNCLASSIFIED RETAIL	7,792.07						
FARM AND GARDEN PRODUCE	1,152.32						
1941							
APPAREL GROUP	7,453.48	6,900.29	1,733.32	1,113.71	5,676.13	3,794.64	2,385.34
AUTOMOTIVE GROUP TOTAL	36,628.12	27,896.54	42,501.67	25,839.34	25,391.33	13,685.11	14,234.60
AUTOMOBILES, AIRCRAFT, BICYCLES	15,267.73	19,346.68	29,658.60	10,781.08	10,100.22	5,675.34	4,490.12
FILLING AND SERVICE STATIONS	5,004.92	3,312.39	4,311.05	3,367.75	4,497.33	2,072.42	1,606.08
GARAGES AND REPAIR SHOPS	13,639.99	3,449.85	6,565.57	9,672.22	10,253.76	4,993.79	6,496.42
FOOD GROUP TOTAL	41,285.08	28,143.04	40,737.04	33,205.77	12,803.02	16,462.09	14,689.30
GROCERIES AND MEAT MARKETS	27,346.56	19,089.89	22,819.42	19,815.41	6,732.58	11,205.57	10,564.97
RESTAURANTS AND EATING HOUSES	8,350.44	4,806.35	3,764.63	5,817.24	4,441.88	3,675.14	3,412.03
FURNITURE GROUP	7,437.09	2,136.80	6,951.96	1,525.74	5,268.21	3,592.17	2,543.20
GENERAL MERCHANDISE GROUP	24,333.11	12,259.68	13,358.40	9,775.97	8,086.30	11,994.15	6,959.23
LUMBER AND BUILDING GROUP	15,143.79	5,195.08	12,231.09	14,962.20	7,225.91	3,624.23	2,595.09
MANUFACTURING, TRADING AND JOBGING GROUP	5,447.69						
PUBLIC UTILITY GROUP	320.36						
UNCLASSIFIED RETAIL	10,859.76						
FARM AND GARDEN PRODUCE	1,094.83						

1. FOLLOWING THESE GROUP TOTALS ARE SUB-GROUP TOTALS FOR THOSE GROUPS FOR WHICH THERE WERE AVAILABLE SUFFICIENT DATA TO BE SIGNIFICANT.

TABLE 19
MONTHLY AVERAGE NUMBER OF SALES TAX RETURNS
FROM INDEPENDENT CONCERNS IN SELECTED COUNTIES BY BUSINESS GROUPS
CALENDAR YEARS, 1940 AND 1941

YEAR AND BUSINESS GROUP	DENVER	PUEBLO	WELD	EL PASO	LAS ANIMAS	LARIMER	BOULDER
<u>1940</u>							
APPAREL GROUP	428	74	54	74	22	44	55
AUTOMOTIVE GROUP: TOTAL ¹	890	197	207	221	92	147	152
AUTOMOBILES, AIRCRAFT, BICYCLES	145	25	19	25	8	20	18
FILLING AND SERVICE STATIONS	387	107	114	113	54	77	85
GARAGES AND REPAIR SHOPS	240	43	52	63	23	34	31
FOOD GROUP: TOTAL ¹	2,013	424	284	369	184	235	239
GROCERIES AND MEAT MARKETS	862	190	123	172	88	108	111
RESTAURANTS AND EATING HOUSES	570	151	96	101	55	54	66
FURNITURE GROUP	256	43	29	35	13	26	35
GENERAL MERCHANDISE GROUP	614	87	126	131	55	74	77
LUMBER AND BUILDING GROUP	727	125	89	119	26	47	63
MANUFACTURING, TRADING, AND JOBGING GROUP	589	69	39	58			
PUBLIC UTILITY GROUP	14	6	9	4			
UNCLASSIFIED RETAIL	744	152	137	159			
FARM AND GARDEN PRODUCE GROUP	13	53	33	36			
<u>1941</u>							
APPAREL GROUP	425	79	50	79	26	45	51
AUTOMOTIVE GROUP TOTAL ¹	924	220	217	226	104	153	147
AUTOMOBILES, AIRCRAFT, BICYCLES	162	31	25	25	10	22	19
FILLING AND SERVICE STATIONS	389	109	109	106	58	74	76
GARAGES AND REPAIR SHOPS	233	48	54	65	28	31	33
FOOD GROUP TOTAL ¹	2,015	456	264	403	203	238	237
GROCERIES AND MEAT MARKETS	848	202	122	175	92	108	108
RESTAURANTS AND EATING HOUSES	201	159	86	104	59	47	63
FURNITURE GROUP	277	53	32	45	17	31	32
GENERAL MERCHANDISE GROUP	626	96	117	150	55	73	72
LUMBER AND BUILDING GROUP	759	150	84	135	33	40	68
MANUFACTURING, TRADING, AND JOBGING GROUP	574	84	42	58			
PUBLIC UTILITY GROUP	53	5	8	7			
UNCLASSIFIED RETAIL GROUP	1,110	241	203	250			
FARM AND GARDEN PRODUCE GROUP	59	50	28	30			

¹ FOLLOWING THESE GROUP TOTALS ARE SUB-GROUP TOTALS FOR THOSE SUB-GROUPS FOR WHICH THERE WERE AVAILABLE SUFFICIENT DATA TO BE SIGNIFICANT
(CONTINUED)

TABLE 19, (CONTINUED)
 MONTHLY AVERAGE NUMBER OF SALES TAX RETURNS
 FROM INDEPENDENT CONCERNS IN SELECTED COUNTIES BY BUSINESS GROUPS
 CALENDAR YEARS, 1940 AND 1941

YEAR AND BUSINESS GROUP	MESA	OTERO	ARAPAHOE	JEFFERSON	LOGAN	LA PLATA	ALAMOSA
1940							
APPAREL GROUP	27	25	18	9	21	17	33
AUTOMOTIVE GROUP TOTAL ¹	109	87	128	90	77	55	44
AUTOMOBILES, AIRCRAFT, BICYCLES	15	11	26	13	9	6	8
FILLING AND SERVICE STATIONS	49	54	73	49	37	28	20
GARAGES AND REPAIR SHOPS	36	12	20	24	25	14	11
FOOD GROUP TOTAL ¹	17	139	199	178	83	70	61
GROCERIES AND MEAT MARKETS	81	61	76	73	37	34	27
RESTAURANTS AND EATING HOUSES	41	36	39	58	34	19	18
FURNITURE GROUP	21	13	17	6	11	10	9
GENERAL MERCHANDISE GROUP	65	45	48	42	27	35	18
LUMBER AND BUILDING GROUP	62	29	49	50	21	20	12
MANUFACTURING, TRADING AND JOBBER GROUP	39						
PUBLIC UTILITY GROUP	4						
UNCLASSIFIED RETAIL	88						
FARM AND GARDEN PRODUCE GROUP	19						
1941							
APPAREL GROUP	29	24	16	10	21	15	15
AUTOMOTIVE GROUP TOTAL ¹	115	109	134	87	70	58	53
AUTOMOBILES, AIRCRAFT, BICYCLES	18	18	30	14	8	8	8
FILLING AND SERVICE STATIONS	51	55	59	42	34	30	21
GARAGES AND REPAIR SHOPS	31	13	24	25	23	13	12
FOOD GROUP TOTAL ¹	179	151	181	186	85	68	61
GROCERIES AND MEAT MARKETS	88	62	81	77	36	34	26
RESTAURANTS AND EATING HOUSES	38	39	40	53	33	18	22
FURNITURE GROUP	24	15	22	89	11	11	8
GENERAL MERCHANDISE GROUP	66	46	48	42	28	34	20
LUMBER AND BUILDING GROUP	57	30	55	59	21	20	17
MANUFACTURING, TRADING AND JOBBER GROUP	40						
PUBLIC UTILITY GROUP	4						
UNCLASSIFIED RETAIL	130						
FARM AND GARDEN PRODUCE	16						

¹ FOLLOWING THESE GROUP TOTALS ARE SUB-GROUP TOTALS FOR THOSE SUB-GROUPS FOR WHICH THERE WERE AVAILABLE SUFFICIENT DATA TO BE SIGNIFICANT.

ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE
FISCAL YEARS ENDING JUNE 30, 1938 TO 1942

Co. No. COUNTY	REVENUE BY YEARS				
	1942	1941	1940	1939	1938
1 DENVER	\$ 2,666,457.31	\$ 2,439,241.48	\$ 2,304,982.83	\$ 2,123,785.29	\$ 2,059,730.10
2 PUEBLO	395,121.73	365,039.29	321,199.79	282,339.76	282,293.44
3 WELD	236,103.88	225,918.38	219,493.87	210,711.73	216,213.91
4 EL PASO	396,659.16	327,857.35	322,665.21	329,612.94	346,993.79
5 LAS ANIMAS	91,421.31	87,376.43	88,821.69	82,020.62	88,153.94
6 LARIMER	165,514.95	155,230.33	155,947.34	155,985.19	157,260.29
7 BOULDER	182,963.93	177,184.79	175,935.33	170,263.75	168,795.26
8 MESA	151,745.57	145,686.98	145,011.06	130,004.69	140,789.97
9 OTERO	100,609.68	90,265.30	83,480.76	82,672.92	88,071.53
10 ARAPAHOE	140,842.92	119,679.32	99,091.20	83,505.90	81,105.20
11 JEFFERSON	104,213.81	95,162.39	84,938.68	78,042.78	75,177.80
12 ADAMS	59,271.02	46,259.91	45,175.89	45,172.36	44,647.73
13 LOGAN	71,879.05	67,331.52	64,518.83	67,224.96	66,267.85
14 FREMONT	60,302.88	59,294.63	59,691.19	57,418.97	58,691.94
15 MORGAN	68,097.37	60,972.55	57,070.17	57,535.56	60,434.59
16 HUERFANO	39,617.85	37,277.64	42,124.84	43,974.17	41,069.43
17 PROWERS	57,388.84	53,551.77	44,480.10	40,351.70	41,552.08
18 DELTA	57,537.77	56,937.49	57,276.37	58,817.58	55,780.14
19 YUMA	42,460.98	33,886.59	32,551.58	33,609.00	37,746.61
20 LA PLATA	58,623.21	59,889.94	60,623.39	57,986.69	58,376.47
21 MONTROSE	54,448.09	54,275.32	52,511.82	49,897.23	54,284.06
22 BACA	22,342.57	15,495.16	13,788.60	11,826.02	11,416.51
23 RIO GRANDE	49,627.99	44,829.51	47,052.80	44,153.32	43,756.57
24 GARFIELD	43,332.72	42,665.68	42,307.68	42,674.25	41,955.97
25 CONEJOS	22,214.25	20,884.56	20,458.68	19,071.35	20,076.03
26 KIT CARSON	26,134.82	22,528.87	19,995.60	19,604.84	19,026.58
27 WASHINGTON	15,446.23	13,321.30	12,538.13	13,222.60	14,642.26
28 ROUTT	38,448.57	33,792.04	35,754.73	29,165.01	31,973.51
29 BENT	29,087.05	26,022.40	20,498.96	17,937.26	19,518.96
30 ALAMOSA	51,238.07	52,618.83	53,304.58	52,090.48	48,925.93
31 CHAFFEE	33,253.17	34,794.44	38,102.61	36,541.47	38,947.35
32 MONTEZUMA	34,808.38	33,681.60	31,074.75	27,174.73	28,624.58
33 LINCOLN	25,755.24	22,367.80	20,480.80	20,217.57	20,011.30
34 ELBERT	10,685.95	9,204.58	8,392.72	9,243.22	10,059.86
35 SAGUACHE	14,297.79	12,386.26	15,177.54	13,866.98	16,506.27
36 CROWLEY	12,950.05	13,995.67	12,120.63	11,270.82	11,458.90
37 PHILLIPS	26,019.22	19,892.92	17,697.53	17,595.99	18,419.01
38 COSTILLA	9,444.85	8,623.99	9,718.53	8,617.73	9,004.77
39 SEDGWICK	23,659.83	19,074.43	18,333.32	16,444.22	17,553.26
40 GUNNISON	25,966.77	23,837.05	23,965.75	22,813.18	25,251.44

(CONTINUED)

TABLE 20, (CONTINUED)

ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE
FISCAL YEARS ENDING JUNE 30, 1938 to 1942

Co. No. COUNTY	REVENUE BY YEARS				
	1942	1941	1940	1939	1938
41 LAKE	\$ 41,138.80	\$ 34,291.69	\$ 36,663.43	\$ 39,035.39	\$ 43,945.36
42 MOFFAT	25,631.69	21,603.37	19,960.19	15,658.75	15,528.69
43 TELLER	20,446.91	21,934.61	21,762.04	22,320.38	20,665.17
44 EAGLE	20,021.06	20,193.61	19,581.73	17,519.70	17,911.16
45 KIOWA	6,392.71	5,607.27	5,202.43	5,645.94	5,873.34
46 CHEYENNE	9,212.85	8,522.14	7,782.57	7,239.83	7,916.03
47 DOUGLAS	9,025.97	7,794.29	7,449.46	7,010.91	6,926.81
48 ARCHULETA	10,238.03	10,489.08	9,927.55	9,669.70	12,002.61
49 RIO BLANCO	14,021.97	11,625.96	10,477.07	10,497.69	9,507.90
50 SAN MIGUEL	11,114.21	11,900.64	11,228.05	9,479.55	9,193.65
51 CLEAR CREEK	16,844.17	15,942.06	15,537.91	14,920.61	15,606.43
52 CUSTER	4,112.55	3,886.44	4,060.40	3,390.98	3,268.20
53 GRAND	20,785.39	18,918.19	19,178.81	15,065.33	13,331.74
54 PARK	10,516.80	11,169.07	11,655.13	13,355.03	13,255.66
55 SAN JUAN	6,353.09	7,076.70	6,479.83	7,120.38	8,491.65
56 OURAY	5,154.44	6,185.15	6,581.42	4,943.48	7,549.22
57 PITKIN	4,058.98	3,887.65	4,344.15	4,339.57	4,537.79
58 DOLORES	5,003.62	3,417.84	3,707.75	2,902.40	2,591.46
59 JACKSON	7,890.38	7,301.62	6,419.28	6,254.81	7,325.38
60 GILPIN	7,090.90	4,247.24	4,587.50	5,404.98	4,897.17
61 SUMMIT	3,631.95	3,081.06	3,185.04	3,052.96	2,134.83
62 MINERAL	4,952.75	5,030.85	4,730.19	2,488.15	2,993.56
63 HINSDALE	908.27	741.47	677.56	489.72	608.74
ALL COUNTY TOTAL	\$ 5,890,542.32	\$ 5,473,184.49	\$ 5,219,535.37	\$ 4,903,271.07	\$ 4,906,627.74
70 CHAIN STORES	1,576,744.19	1,428,772.18	1,317,376.42	1,258,676.44	1,236,488.53
80 FOREIGN CORPORATIONS	982,556.17	836,631.80	776,329.44	692,211.78	634,528.62
90 CONCESSIONERS	2,643.05	5,493.99	3,287.86	2,723.96	3,276.96
95 TRANSIENT CONCESSIONERS	1,601.65		103.48	206.85	
STATE TOTAL	\$ 8,544,087.38	\$ 7,744,082.46	\$ 7,316,632.57	\$ 6,857,090.10	\$ 6,780,921.85
COUNTY TOTAL LESS DENVER COUNTY	3,314,085.01	3,033,943.01	2,914,552.54	2,779,485.78	2,846,897.64

TABLE 21

TREND IN THE VOLUME OF COLORADO RETAIL TRADE
TAXED UNDER THE RETAIL SALES TAX ACT
FISCAL YEARS ENDING JUNE 30, 1936 - 1942

YEAR	TAXED RETAIL SALES	PER CENT EACH YEAR IS OF 1936	YEAR	TAXED RETAIL SALES	PER CENT EACH YEAR IS OF 1936
1936	\$ 307,263,233	100	1940	\$ 385,085,924	125
1937	352,428,490	115	1941	407,583,287	133
1938	356,890,623	116	1942	449,688,809	146
1939	360,899,478	117			

TABLE 22

SERVICE TAX REVENUES BY BUSINESS CLASSIFICATION FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

BUSINESS CLASS	MONTHLY AVERAGE No. OF RETURNS FILED	TAX PAID DURING YEAR	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL No. OF TAXPAYERS	PER CENT OF TOTAL TAX PAID
BUSINESS	470	\$ 69,089.10	\$ 146.99	3.16	4.99
CUSTOM	1,022	75,227.88	73.61	6.85	5.45
PERSONAL	4,555	283,119.67	62.16	30.58	20.47
PROFESSIONAL	1,483	156,717.54	105.68	9.96	11.32
RECREATIONAL.....	922	176,769.84	191.72	6.19	12.78
RENTAL.....	1,606	193,386.30	120.41	10.78	13.98
REPAIR.....	2,958	204,248.17	69.05	19.86	14.77
STRUCTURAL.....	1,880	224,686.22	119.51	12.62	16.24
STATE TOTAL	14,896	\$ 1,383,238.72	\$ 92.86	100.00	100.00
LIKE YEAR OF 1941	14,450	\$ 1,233,435.32	\$ 85.36		
PERCENT INCREASE OR DECREASE, 1942 FROM 1941	+ 3.1	+12.1	+ 8.8		
LIKE YEAR OF 1940	15,196	\$ 1,197,149.55	\$ 78.78		
PERCENT INCREASE OR DECREASE, 1942 FROM 1940	- 2.0	+15.5	+ 17.9		

TABLE 23

SERVICE TAX REVENUES BY BUSINESS CLASSIFICATION FOR CITY AND COUNTY OF DENVER
FISCAL YEAR ENDING JUNE 30, 1942

BUSINESS CLASS	MONTHLY AVERAGE No. OF RETURNS FILED	TAX PAID DURING YEAR	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL No. OF TAXPAYERS	PER CENT OF TOTAL TAX PAID
BUSINESS	237	\$ 45,442.01	\$ 191.74	4.74	6.56
CUSTOM	373	39,315.23	105.40	7.46	5.67
PERSONAL.....	1,607	151,263.50	94.13	32.16	21.82
PROFESSIONAL.....	640	98,566.26	154.01	12.81	14.22
RECREATIONAL.....	129	42,586.69	330.13	2.58	6.14
RENTAL.....	465	96,174.72	206.83	9.31	13.87
REPAIR.....	771	85,342.71	110.69	15.43	12.31
STRUCTURAL.....	775	134,539.12	173.60	15.51	19.41
DENVER COUNTY TOTAL	4,997	\$ 693,230.24	\$ 138.73	100.00	100.00
LIKE YEAR OF 1941	5,038	\$ 620,868.51	\$ 123.24		
PERCENT INCREASE OR DECREASE, 1942 FROM 1941	- .8	+11.7	+12.6		
LIKE YEAR OF 1940	5,351	\$ 592,816.53	110.79		
PERCENT INCREASE OR DECREASE, 1942 FROM 1940	- 6.6	+16.9	+ 25.2		

DISTRIBUTION OF GROSS SERVICE SALES REPORTED ON
SERVICE TAX RETURNS FOR STATE AND DENVER COUNTY
CALENDAR YEAR, 1941

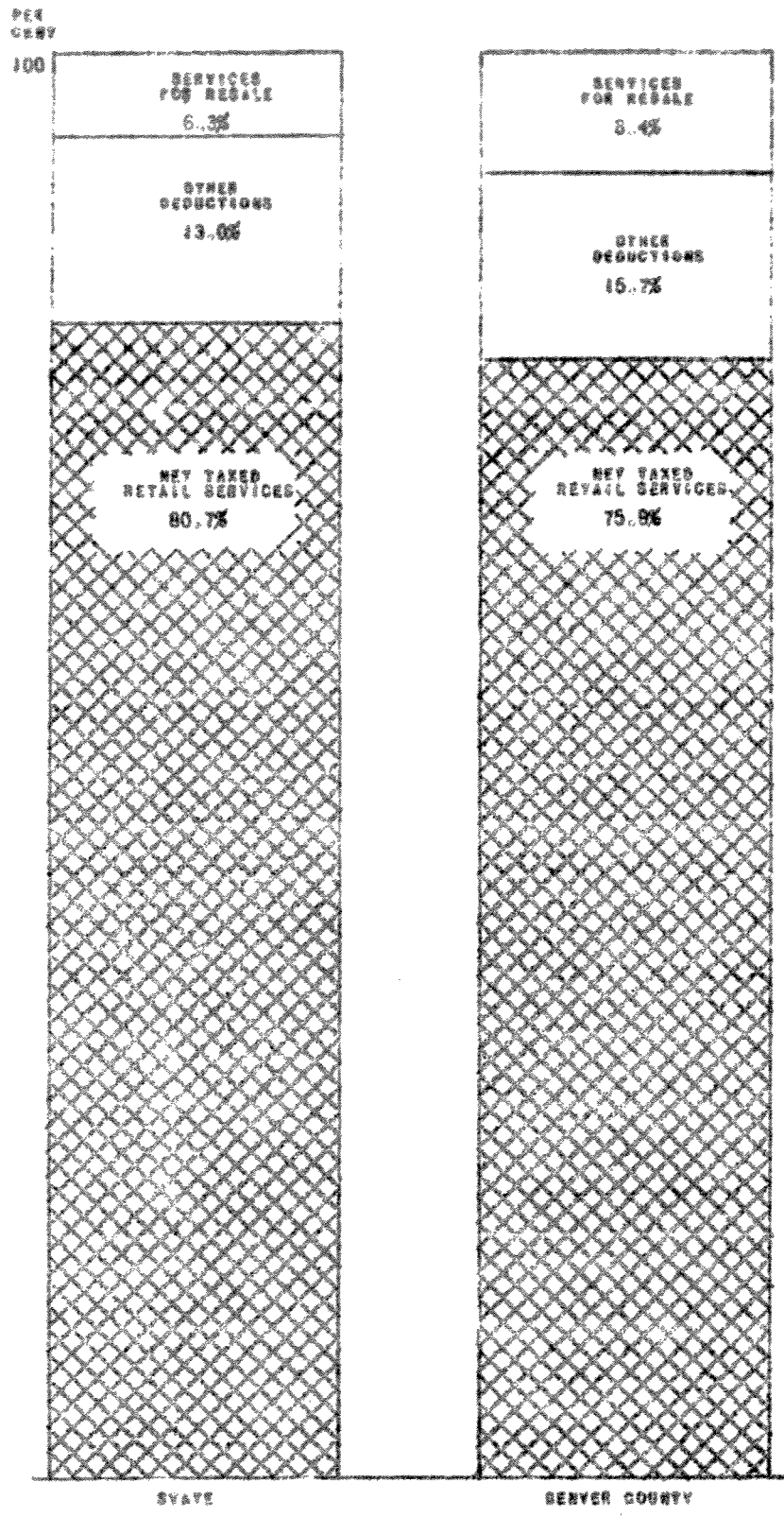


Chart V

E.B.

TABLE 24

GROSS SERVICES REPORTED, ALLOWABLE DEDUCTIONS AND NET TAXED RETAIL SERVICES
FOR STATE AND DENVER COUNTY BY QUARTERS
CALENDAR YEAR 1941

	MARCH QUARTER	JUNE QUARTER	SEPTEMBER QUARTER	DECEMBER QUARTER	ANNUAL TOTAL	% OF ANNUAL GROSS SALES	QUARTERLY AVERAGE
THE STATE							
QTR. AVERAGE	14,548	14,875	15,176	14,249	56,848		14,712
No. of RETURNS	14,548	14,875	15,176	14,249	56,848		14,712
GROSS SERVICES REPORTED	\$ 17,992,465	\$ 19,420,894	\$ 24,630,489	\$ 21,361,923	\$ 83,405,771	100.00	\$ 20,851,443
SALES FOR RESALE	1,025,837	1,274,150	1,598,688	1,368,671	5,267,976	6.32	1,316,994
INTERSTATE COMMERCE	171,239	151,579	225,551	189,939	738,308	.89	184,577
TAX EXEMPT	11,038	22,263	40,507	6,818	80,626	.10	20,157
RETURNED GOODS AND BAD DEBTS	64,441	38,956	82,197	71,247	256,841	.30	64,210
OTHER DEDUCTIONS	2,168,111	2,868,277	2,544,867	2,152,024	9,733,279	11.56	2,433,319
TOTAL DEDUCTIONS	3,441,296	4,355,225	4,491,810	3,788,699	16,077,030	19.27	4,019,257
NET TAXED RETAIL SERVICES	\$ 14,551,169	\$ 15,065,669	\$ 20,138,679	\$ 17,573,224	\$ 67,328,741	80.73	\$ 16,832,186
DENVER COUNTY							
QTR. AVERAGE	5,238	5,021	4,843	4,793	19,895		4,976
No. of RETURNS	5,238	5,021	4,843	4,793	19,895		4,976
GROSS SERVICES REPORTED	\$ 9,618,281	\$ 10,736,678	\$ 12,422,018	\$ 11,374,752	\$ 44,151,729	100.00	\$ 11,037,932
SALES FOR RESALE	708,208	933,775	1,054,494	1,009,617	3,706,094	8.39	926,524
INTERSTATE COMMERCE	114,471	129,476	201,552	169,072	614,571	1.39	153,643
TAX EXEMPT	2,342	6,873	13,183	1,625	24,023	.06	6,005
RETURNED GOODS AND BAD DEBTS	43,232	22,816	41,811	40,715	148,574	.34	37,144
OTHER DEDUCTIONS	1,244,483	1,924,373	1,592,267	1,386,210	6,147,333	13.92	1,536,833
TOTAL DEDUCTIONS	2,112,736	3,017,313	2,903,307	2,607,239	10,640,595	24.10	2,660,149
NET TAXED RETAIL SERVICES	\$ 7,505,545	\$ 7,719,365	\$ 9,518,711	\$ 8,767,513	\$ 33,511,134	75.90	\$ 8,377,783

1 CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE CONCERNS ARE NOT BROKEN DOWN BY COUNTIES
NOTE: THE QUARTERS INDICATED ARE THE QUARTERLY PERIODS IN WHICH THE COLLECTED TAX WAS REPORTED AND PAID TO THE STATE.

PER CENT CHANGE IN SERVICE TAX GROUP COLLECTIONS
 1942 COMPARED WITH 1940 AND 1941
 FISCAL YEARS ENDING JUNE 30

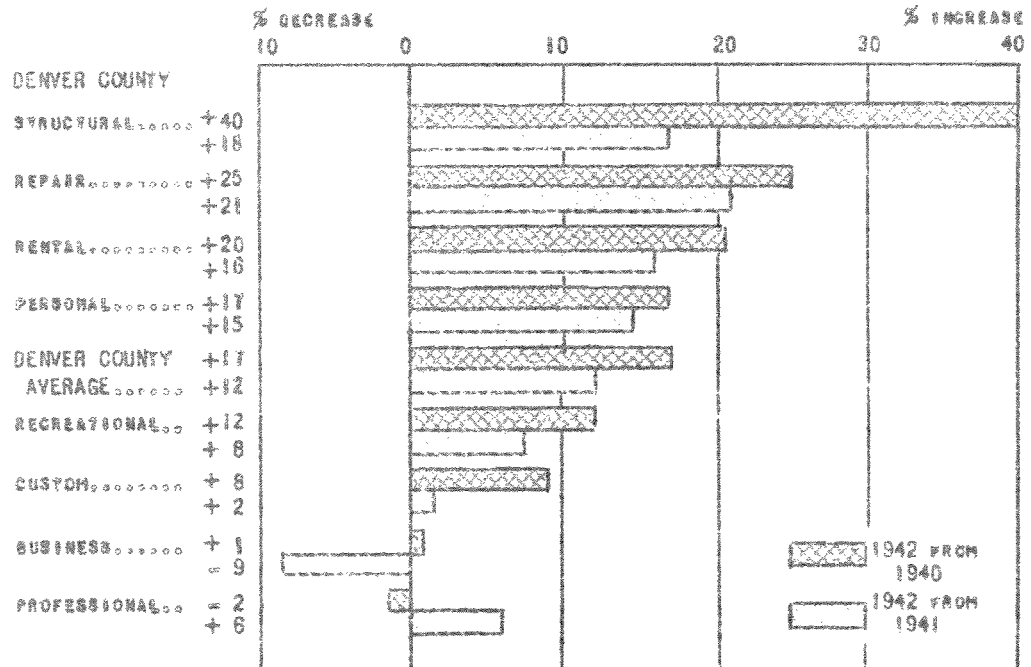
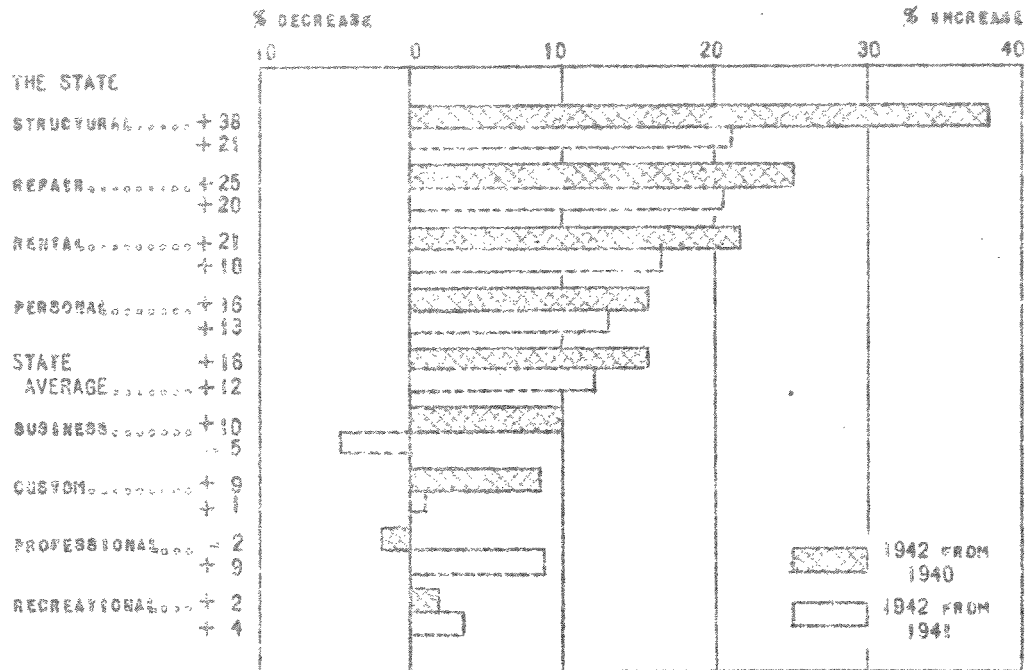


Chart VI

E. B.

TABLE 25

SERVICE TAX REVENUE BY CLASSIFIED SERVICE GROUPS FOR THE STATE AND DENVER COUNTY
FISCAL YEARS ENDING JUNE 30, 1940, 1941 AND 1942

SERVICE GROUPS	% Of 1942 TOTAL REVENUE	TOTAL REVENUE			PERCENT INCREASE OR DECREASE 1942 FROM	
		1942	1941	1940	1941	1940
THE STATE:						
PERSONAL -----	20.47	\$ 283,119.67	\$ 250,086.56	\$ 245,162.19	+ 13.2	+ 15.5
STRUCTURAL -----	16.24	224,686.22	186,027.99	162,809.46	+ 20.8	+ 38.0
REPAIR -----	14.77	204,248.17	169,493.60	163,334.61	+ 20.5	+ 25.0
RENTAL -----	13.98	193,386.30	166,295.99	159,311.30	+ 16.3	+ 21.4
RECREATIONAL -----	12.78	176,769.84	170,847.20	173,914.69	+ 3.5	+ 1.6
PROFESSIONAL -----	11.32	156,717.54	144,107.28	160,316.98	+ 8.8	- 2.2
CUSTOM -----	5.45	75,227.88	74,190.05	69,303.22	+ 1.4	+ 8.5
BUSINESS -----	4.99	69,083.10	72,386.65	62,997.20	- 4.6	+ 9.7
STATE TOTAL	100.00	\$ 1,383,238.72	\$ 1,233,435.32	\$ 1,197,149.55	+ 12.1	+ 15.5
DENVER COUNTY -						
PERSONAL -----	21.82	\$ 151,263.50	\$ 131,996.45	\$ 129,051.77	+ 14.6	+ 17.2
STRUCTURAL -----	19.41	134,539.12	114,377.52	96,020.15	+ 17.6	+ 40.1
PROFESSIONAL -----	14.22	98,566.26	92,862.53	100,166.25	+ 6.1	- 1.6
RENTAL -----	13.87	96,174.72	83,078.76	79,839.75	+ 15.8	+ 20.4
REPAIR -----	12.31	85,342.71	70,561.32	68,204.48	+ 20.9	+ 25.1
BUSINESS -----	6.56	45,442.01	49,684.67	45,142.65	- 8.5	+ 7
RECREATIONAL -----	6.14	42,586.69	39,627.48	37,960.08	+ 7.5	+ 12.2
CUSTOM -----	5.67	39,315.23	38,679.22	36,431.40	+ 1.6	+ 7.9
COUNTY TOTAL	100.00	\$ 693,230.24	\$ 620,668.51	\$ 592,816.53	+ 11.7	+ 16.9

1 CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE FIRMS ARE EXCLUDED.

TABLE 26

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1941	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER	322,412	4,997	\$ 693,230.24	50.12	+ 11.6	\$ 138.73	\$ 2.15
2	PUEBLO	68,870	897	78,296.05	5.67	+ 19.5	87.29	1.14
3	WELD	63,747	616	33,560.79	2.43	+ 5.5	54.48	.53
4	EL PASO	54,025	1,036	94,581.33	6.85	+ 27.4	91.29	1.75
5	LAS ANIMAS	32,369	814	17,024.87	1.24	+ 26.5	54.22	.53
6	LARIMER	35,539	513	33,342.02	2.42	+ 13.1	64.99	.94
7	BOULDER	37,438	506	30,062.92	2.18	+ 2.6	59.39	.80
8	MESA	33,791	402	25,745.48	1.87	+ 2.4	64.04	.76
9	OTERO	23,571	303	15,960.04	1.15	+ 14.2	52.67	.68
10	ARAPAHOE	32,150	324	19,802.34	1.41	+ 31.4	61.12	.62
11	JEFFERSON	30,725	294	24,591.52	1.79	+ 17.8	83.64	.80
12	ADAMS	22,481	179	9,325.03	.68	+ 21.2	52.10	.41
13	LOGAN	18,370	194	11,612.87	.84	+ 14.6	59.86	.63
14	FREMONT	19,742	217	10,768.42	.78	+ 3.6	49.62	.55
15	MORGAN	17,214	221	11,471.20	.83	+ 12.2	51.90	.67
16	HUERFANO	16,088	175	8,095.44	.44	+ 8.3	34.83	.38
17	PROWERS	12,304	169	8,736.80	.63	+ 15.9	51.70	.71
18	DELTA	16,470	210	7,384.59	.53	+ 3.8	35.16	.45
19	YUMA	12,102	131	5,161.48	.37	+ 18.7	39.40	.43
20	LA PLATA	15,494	183	10,549.64	.76	+ 5.0	57.65	.68
21	MONTROSE	15,418	152	9,460.02	.68	+ 7.7	62.24	.61
22	BACA	6,207	64	2,481.23	.18	+ 25.1	38.77	.40
23	RIO GRANDE	12,404	172	7,083.48	.51	+ 17.3	41.18	.57
24	GARFIELD	10,560	171	10,027.86	.72	+ 8.5	58.64	.95
25	CONJOS	11,648	76	2,659.00	.19	+ 20.8	34.99	.23
26	KIT CARSON	7,512	84	2,859.84	.21	+ 21.4	34.05	.38
27	WASHINGTON	8,336	60	1,798.74	.13	+ 21.5	29.98	.22
28	ROUXT	10,525	115	6,535.23	.47	+ 21.3	56.83	.62
29	BENT	9,653	109	4,221.29	.31	+ 7.3	38.73	.44
30	ALAMOSA	10,484	155	8,812.70	.64	- 9.5	56.86	.84
31	CHAFFEE	8,109	150	5,223.84	.38	+ 4.4	34.83	.64
32	MONTUZUMA	10,463	97	4,065.64	.29	+ 4.3	41.91	.39
33	LINCOLN	5,882	95	3,198.05	.23	+ 14.1	33.66	.54
34	ELBERT	5,460	36	943.14	.07	+ 2.0	26.20	.17
35	SAGUACHE	6,173	62	1,932.17	.14	+ 17.8	31.16	.31
36	CROWLEY	5,398	45	1,591.99	.11	- 1.5	35.38	.29
37	PHILLIPS	4,948	69	2,677.25	.19	+ 9.6	38.80	.54
38	COSTILLA	7,533	27	609.24	.04	- 15.3	22.56	.08
39	SEDGWICK	5,294	62	2,592.50	.18	+ 14.2	41.81	.49
40	GUNNISON	6,192	106	5,390.94	.39	+ 4.0	50.86	.87

(CONTINUED)

TABLE 26, (CONTINUED)

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1942

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT IN- CREASE OR DE- CREASE FROM 1941	TAX PAYMENT PER:	
							RETURN	CAPITA
41	LAKE	6,883	88	\$ 4,504.84	.93	+ 4.8	\$ 51.19	\$.60
42	MOFFAT	5,086	85	6,012.53	.43	+ 28.4	70.74	1.18
43	TELLER	6,463	77	3,494.76	.25	+ 1.8	45.39	.54
44	EAGLE	5,361	58	1,964.91	.14	+ 17.1	33.88	.37
45	KIOWA	2,793	23	642.28	.05	- 9.6	27.93	.23
46	CHEYENNE	2,964	38	927.77	.07	+ 7.5	24.42	.31
47	DOUGLAS	3,496	35	958.97	.07	+ 26.8	27.40	.27
48	ARCHULETA	3,806	25	1,130.46	.08	- 3.8	45.22	.30
49	RIO BLANCO	2,943	42	1,847.07	.13	+ 13.0	43.98	.63
50	SAN MIGUEL	3,664	28	1,207.22	.09	+ 2.5	43.12	.33
51	CLEAR CREEK	3,784	67	3,410.41	.24	+ 6.5	50.90	.90
52	CUSTER	2,270	19	323.36	.02	- 6.7	17.02	.14
53	GRAND	3,587	81	4,508.09	.32	+ 18.2	55.66	1.26
54	PARK	3,272	47	1,476.43	.11	- 13.2	31.41	.45
55	SAN JUAN	1,439	19	803.55	.06	- 18.3	42.29	.56
56	OURAY	2,089	28	1,161.04	.08	+ 24.8	41.47	.56
57	P. TKIN	1,836	16	515.14	.04	- 13.6	32.20	.28
58	DOLORES	1,958	17	303.80	.02	+ 14.2	17.87	.16
59	JACKSON	1,798	29	1,146.30	.08	+ 57.2	39.53	.64
60	GILPIN	1,625	12	323.88	.02	- 14.7	26.99	.20
61	SUMMIT	1,754	25	431.35	.03	- 10.0	17.25	.25
62	MINERAL	975	15	426.20	.03	- 28.1	28.41	.44
63	HINSDALE	349	12	478.91	.03	- 4.3	39.91	1.37
ALL COUNTIES		1,123,296	14,674	\$ 1,269,456.49	91.77	+ 12.8	86.51	1.13
70	CHAIN STORES ¹		75	75,107.69	5.42	+ 7.4	\$1,001.44	.07
80	OUT-OF-STATE ¹		105	33,382.26	2.43	+ 4.2	317.93	.03
90	CONCESSIONERS ¹		37	4,782.93	.34	- 17.6	129.27	TRACE
95	TRANSIENT CONCESSIONERS ¹		5	509.35	.04	+ 93.0	101.87	TRACE
STATE TOTAL		1,123,296	14,896	\$ 1,383,238.72	100.00	+ 12.1	92.86	1.23
ANNUAL COLLECTIONS COMPARED								
YEAR 1941			14,450	\$ 1,233,435.32			85.36	
YEAR 1940			15,196	1,197,149.55			78.78	
YEAR 1939			17,233	1,293,286.16			75.05	
YEAR 1938			17,503	1,274,138.85			72.80	

¹ RETURNS FROM CHAIN STORES AND FROM ACCOUNTING DEPARTMENTS OUTSIDE OF THE STATE OF COLORADO, AND FROM CONCESSIONERS, ARE NOT BROKEN DOWN TO SHOW RECEIPTS PER COUNTY.

TABLE 27

ANNUAL SERVICE TAX REVENUE BY COUNTIES AND FOR THE STATE
FISCAL YEARS ENDING JUNE 30, 1938 TO 1942

Co. No. COUNTY	REVENUE BY YEARS				
	1942	1941	1940	1939	1938
1 DENVER	\$ 693,230.24	\$ 620,868.51	\$ 592,816.53	\$ 622,772.90	\$ 604,773.66
2 PUEBLO	78,296.05	65,517.12	59,013.11	67,822.65	65,821.25
3 WELD	33,560.79	31,822.11	31,133.54	35,357.38	34,382.89
4 EL PASO	94,581.33	74,241.48	83,152.56	99,589.50	92,728.41
5 LAS ANIMAS	17,024.87	13,458.14	13,092.92	14,155.88	20,805.70
6 LARIMER	33,342.02	29,493.15	29,248.54	35,040.47	32,003.60
7 BOULDER	30,052.92	29,290.38	26,411.45	34,829.41	34,774.79
8 MESA	25,745.48	25,130.06	26,785.51	28,625.53	28,280.24
9 OTERO	15,960.04	13,976.05	13,829.25	16,664.73	17,778.97
10 ARAPAHOE	19,802.34	15,068.78	10,756.65	10,156.12	10,260.65
11 JEFFERSON	24,591.52	20,871.23	17,306.50	15,839.75	13,829.38
12 ADAMS	9,325.03	7,690.93	6,570.10	6,698.29	6,741.48
13 LOGAN	11,612.87	10,134.62	10,859.26	12,459.52	12,796.19
14 FREMONT	10,768.42	10,392.51	10,607.19	11,770.88	11,982.24
15 MORGAN	11,471.20	10,219.04	10,400.41	11,484.43	12,222.20
16 HUERFANO	6,095.44	5,630.11	6,234.10	7,209.06	7,571.86
17 PROWERS	8,736.80	7,537.09	6,963.22	7,264.77	8,083.65
18 DELTA	7,384.59	7,116.00	7,514.72	9,779.67	8,615.46
19 YUMA	5,161.48	4,349.56	4,382.87	5,215.93	4,971.21
20 LA PLATA	10,549.64	10,049.15	10,776.04	11,487.63	10,807.86
21 MONTROSE	9,460.02	8,779.83	8,458.85	8,965.18	9,116.94
22 BACA	2,481.23	1,983.73	1,956.02	1,651.21	1,524.97
23 RIO GRANDE	7,083.48	6,036.28	6,743.18	6,880.21	7,451.83
24 GARFIELD	10,027.86	9,240.67	9,058.70	10,063.47	10,095.08
25 CONEJOS	2,659.00	2,201.30	2,193.91	2,587.48	2,618.20
26 KIT CARSON	2,859.84	2,354.76	2,518.74	2,919.30	3,294.70
27 WASHINGTON	1,798.74	1,480.21	1,598.05	1,685.15	1,942.59
28 ROUTT	6,535.23	5,386.99	5,354.56	4,165.63	4,530.76
29 BENT	4,221.29	3,932.67	3,413.66	3,049.57	3,828.43
30 ALAMOSA	8,812.70	9,741.28	10,852.45	9,613.51	8,536.72
31 CHAFFEE	5,223.84	5,001.17	5,666.89	7,564.91	7,809.13
32 MONTEZUMA	4,065.64	3,898.65	3,479.98	3,783.83	4,163.21
33 LINCOLN	3,198.05	2,803.50	2,634.50	3,032.65	3,178.45
34 ELBERT	943.14	924.81	975.48	1,041.06	1,183.98
35 SAGUACHE	1,932.17	1,640.39	1,958.08	2,089.84	2,220.02
36 CROWLEY	1,591.99	1,616.87	1,669.57	1,633.11	2,513.13
37 PHILLIPS	2,677.25	2,443.73	2,466.69	2,653.39	2,743.83
38 COSTILLA	609.24	719.43	824.33	658.16	551.31
39 SEDGWICK	2,592.50	2,270.87	2,432.42	2,658.75	2,385.63
40 GUNNISON	5,390.94	5,185.75	4,968.79	5,001.12	5,080.04

(CONTINUED)

TABLE 27, (CONTINUED)

ANNUAL SERVICE TAX REVENUE BY COUNTIES AND FOR THE STATE
FISCAL YEARS ENDING JUNE 30, 1938 TO 1942

Co. No. COUNTY	REVENUE BY YEARS				
	1942	1941	1940	1939	1938
41 LAKE	\$ 4,504.84	\$ 4,297.60	\$ 4,684.07	\$ 5,949.99	\$ 6,277.39
42 MOFFAT	6,012.53	4,683.96	3,730.25	3,318.25	2,503.83
43 TELLER	3,494.76	3,431.19	3,719.58	3,570.16	3,565.00
44 EAGLE	1,964.91	1,678.49	1,564.54	1,696.69	1,678.73
45 KIOWA	642.28	710.71	556.24	692.85	652.78
46 CHEYENNE	927.77	863.07	932.98	1,022.24	1,261.33
47 DOUGLAS	958.97	756.34	640.52	778.46	837.16
48 ARCHULETA	1,130.46	1,174.98	1,046.68	1,432.92	1,483.31
49 RIO BLANCO	1,847.07	1,634.27	1,632.11	1,758.96	1,801.22
50 SAN MIGUEL	1,207.22	1,177.73	1,280.67	1,313.68	1,269.87
51 CLEAR CREEK	3,410.41	3,201.60	2,754.54	3,188.60	3,159.83
52 CUSTER	323.36	346.60	362.81	450.58	443.32
53 GRAND	4,508.09	3,812.42	4,756.00	2,798.13	2,153.98
54 PARK	1,476.43	1,701.89	1,701.51	2,134.19	2,040.93
55 SAN JUAN	803.55	984.13	759.88	1,157.72	1,463.23
56 OURAY	1,161.04	930.01	1,155.26	1,209.95	1,368.90
57 PITKIN	515.14	596.00	612.56	705.11	707.20
58 DOLORES	303.80	265.99	159.08	206.33	134.39
59 JACKSON	1,146.30	729.41	656.79	761.59	668.42
60 GILPIN	323.88	379.79	425.35	315.22	338.32
61 SUMMIT	431.35	479.14	428.84	262.99	200.52
62 MINERAL	426.20	593.07	538.19	587.27	552.33
63 HINSDALE	478.91	500.49	321.10	227.54	232.97
ALL COUNTY TOTAL	\$ 1,269,456.49	\$ 1,125,427.79	\$ 1,091,498.87	\$ 1,814,461.41	\$ 1,158,795.60
70 CHAIN STORES	75,107.69	69,904.14	77,863.09	78,300.90	85,416.79
80 FOREIGN CORPORATIONS	33,382.26	30,036.29	23,041.12	27,497.40	22,229.30
90 CONCESSIONERS	4,782.93	5,803.12	4,688.86	5,916.44	7,697.16
95 TRANSIENT CONCESSIONERS	509.35	263.98	57.61	110.01	
STATE TOTAL	\$ 1,383,238.72	\$ 1,233,435.32	\$ 1,197,149.55	\$ 1,293,286.16	\$ 1,274,138.85
COUNTY TOTAL LESS DENVER COUNTY	576,226.25	504,559.28	498,682.34	558,688.51	554,021.94

TABLE 28

TREND IN THE VOLUME OF COLORADO RETAIL SERVICES
TAXED UNDER THE SERVICE TAX ACT
FISCAL YEARS ENDING JUNE 30, 1938 - 1942

YEAR	TAXES RETAIL SERVICES	PER CENT EACH
		YEAR IS OF 1938
1938	\$ 65,677,260	100
1939	66,664,235	102
1940	61,708,740	94
1941	63,579,140	97
1942	71,300,964	109

TABLE 29

MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS
CALENDAR YEARS 1937-1941

	RECEIPTS BY CALENDAR YEARS				
	1941	1940	1939	1938	1937
REGULAR REGISTRATION FEES:					
PASSENGER CARS.....	\$ 1,778,212.22	\$ 1,689,235.26	\$ 1,631,286.11	\$ 1,570,625.05	\$ 1,557,318.65
TRUCKS.....	496,543.05	480,560.13	477,947.05	478,562.13	494,172.30
TRAILERS.....	46,123.75	39,309.15	34,801.88	29,360.49	28,913.87
MOTORCYCLES.....	2,307.00	2,430.50	2,316.88	2,205.00	2,254.63
SUBTOTAL	2,323,186.02	2,211,535.04	2,146,353.92	2,080,752.67	2,082,659.45
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:					
DEALERS' LICENSES OR PERMITS:					
PASSENGER CARS AND TRUCKS.....	34,606.34	31,577.85	28,426.61	26,999.80	26,404.45
MOTORCYCLES.....	65.07	97.61	80.33	59.44	79.46
SUBTOTAL	34,671.41	31,675.46	28,506.94	27,059.24	26,483.91
OPERATORS' & CHAUFFEURS' LICENSES AND REISSUES:					
OPERATORS' LICENSES.....	45,623.50	47,177.00	129,067.50	24,938.25	37,440.25
CHAUFFEURS' LICENSES.....	46,438.25	43,647.75	42,299.75	36,151.75	38,537.00
SUBTOTAL	92,061.75	90,824.75	171,367.25	61,090.00	75,977.25
CERTIFICATE OF TITLE SALES.....	55,829.05	49,857.68	49,598.15	45,569.04	51,710.75
PENALTY ASSESSMENTS.....	21,311.00	22,317.00	5,009.00	---	---
MISCELLANEOUS RECEIPTS:					
TRANSFER OR RE-REGISTRATION FEES	99,736.66	86,574.46	80,974.58	65,626.91	93,653.66
INDUSTRIAL PERMITS.....	3,595.00	3,845.00	3,050.00	3,805.00	2,295.00
DUPLICATES: REPLACEMENTS.....	4,070.00	3,750.00	4,106.00	3,174.00	3,997.00
PREVIOUS YEAR FEES.....	1,845.79	1,677.46	1,197.89	1,841.88	2,788.77
SPECIAL ENGINE NUMBERS.....	1,807.00	1,825.00	2,005.00	1,818.00	1,808.00
SPECIAL PERMITS.....	3,837.75	3,219.25	2,836.00	2,534.75	1,996.50
SUBTOTAL	114,892.20	100,891.18	94,169.47	78,800.54	106,538.93
TOTAL, ALL RECEIPTS	\$2,641,951.43	2,507,101.11	2,495,004.73	2,293,271.49	2,343,370.29
PER CENT INCREASE OR DECREASE FROM 1937.....	+ 12.7	+ 7.0	+ 6.5	- 2.1	---

↓ PENALTY ASSESSMENTS ARE FINES IMPOSED BY HIGHWAY COURTESY PATROL. NOT COLLECTED BEFORE AUGUST, 1939.

TABLE 30

MOTOR VEHICLE REGISTRATIONS
CALENDAR YEARS, 1937 - 1941

SOURCE	NUMBER OF REGISTRATIONS				
	1941	1940	1939	1938	1937
REGULAR LICENSE TAGS SOLD OR ISSUED:					
PASSENGER CARS.....	336,718	321,810	312,847	301,838	304,419
TRUCKS.....	31,050	30,300	30,640	30,936	32,798
TRAILERS.....	1,887	1,703	1,574	1,422	1,468
MOTORCYCLES.....	1,308	1,379	1,355	1,271	1,316
SUBTOTAL	370,963	355,192	346,416	335,467	340,001
MISCELLANEOUS REGISTRATIONS:					
DEALERS' LICENSES OR PERMITS:					
PASSENGER CARS OR TRUCKS.....	4,533	4,224	3,832	3,543	3,464
MOTORCYCLES.....	15	26	26	16	28
TRANSFERS OR RE-REGISTRATIONS.....	77,835	68,956	64,415	51,296	72,629
INDUSTRIAL PERMITS.....	719	769	610	761	459
DUPLICATES, REPLACEMENTS.....	4,080	3,756	4,132	3,174	4,005
PREVIOUS YEAR REGISTRATIONS.....	1,358	1,267	884	1,159	1,989
SPECIAL ENGINE NUMBERS.....	1,807	1,825	2,005	1,818	1,808
SPECIAL PERMITS.....	15,401	12,877	11,364	10,139	7,986
SUBTOTAL	105,748	93,700	87,268	71,906	92,368
TOTAL ALL REGISTRATIONS	476,711	448,892	433,684	407,373	432,369
CERTIFICATES OF TITLE.....	189,492	169,973	165,723	151,521	189,406
OPERATORS' AND CHAUFFEURS' LICENSES AND REISSUES:					
OPERATORS' LICENSES.....	96,276	107,949	278,539	55,208	90,195
CHAUFFEURS' LICENSES.....	35,673	33,780	32,888	28,729	30,160
TOTAL	131,949	141,729	311,427	32,936	120,355
PER CENT INCREASE OR DECREASE, EACH YEAR FROM 1937:					
REGULAR LICENSE TAGS SOLD OR ISSUED.....	9.1	4.5	1.9	- 1.3	0.0
ALL REGISTRATIONS.....	10.2	3.8	.3	- 5.8	0.0

TABLE 31

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE
CALENDAR YEARS, 1940 AND 1941

STATE AND COUNTY	NUMBER OF REGISTRATIONS							
	PASSENGER CARS		TRUCKS		TRAILERS		MOTORCYCLES	
	1941	1940	1941	1940	1941	1940	1941	1940
STATE TOTAL	336,718	321,810	31,050	30,300	1,887	1,703	1,308	1,379
ADAMS	7,750	7,336	1,317	1,203	38	24	16	21
ALAMOSA	2,727	2,722	341	345	21	16	8	8
ARAPAHOE	12,122	10,827	787	760	33	30	70	74
ARCHULETA	711	692	65	66	6	4	--	2
BACA	1,923	1,767	242	235	35	38	6	6
BENT	2,804	2,517	190	183	2	5	8	6
BOULDER	12,322	12,204	1,162	1,186	31	26	58	68
CHAFFEE	2,065	2,130	157	175	9	3	3	7
CHEYENNE	936	860	67	56	--	--	3	1
CLEAR CREEK	1,333	1,373	154	159	5	9	4	2
CONEJOS	2,056	2,012	270	271	4	3	4	2
COSTILLA	981	955	177	155	2	5	3	3
CROWLEY	1,408	1,409	245	237	4	5	2	2
CUSTER	641	629	81	86	--	--	--	2
DELTA	4,517	4,461	511	562	19	13	8	10
DENVER	102,295	94,620	6,069	5,790	769	644	499	481
DOLORES	480	447	57	45	--	1	--	2
DOUGLAS	1,355	1,316	152	148	6	2	2	3
EAGLE	1,552	1,483	128	147	5	4	3	7
ELBERT	1,703	1,651	128	121	1	1	3	2
EL PASO	17,674	17,613	1,003	1,058	53	68	77	87
FREMONT	5,358	5,260	496	475	31	23	42	27
GARFIELD	2,776	2,725	309	308	16	16	9	10
GILPIN	561	601	53	56	1	--	2	5
GRAND	1,370	1,231	170	148	9	3	--	4
GUNNISON	1,793	1,703	149	145	12	6	4	4
HINSDALE	71	77	19	23	--	--	--	--
HUERFANO	3,050	3,071	227	233	9	3	7	8
JACKSON	667	648	102	96	6	3	1	3
JEFFERSON	12,178	11,019	810	790	15	16	45	36
KIOWA	882	844	65	69	2	2	1	2
KIT CARSON	2,141	2,034	158	143	5	4	4	1
LAKE	2,152	2,030	160	151	3	4	8	9
LA PLATA	3,575	3,761	302	315	23	28	13	13
LARIMER	11,377	11,421	1,385	1,340	47	44	50	53

(CONTINUED)

TABLE 31, (CONTINUED)

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE
CALENDAR YEARS, 1940 AND 1941

STATE AND COUNTY	NUMBER OF REGISTRATIONS							
	PASSENGER CARS		TRUCKS		TRAILERS		MOTORCYCLES	
	1941	1940	1941	1940	1941	1940	1941	1940
LAS ANIMAS	6,568	6,459	591	590	18	22	12	21
LINCOLN	1,856	1,748	134	119	1	2	5	7
LOGAN	5,255	5,196	944	869	56	43	14	12
MESA	9,553	9,497	891	926	34	33	56	62
MINERAL	301	302	38	42	--	1	--	--
MOFFAT	1,602	1,525	189	192	35	45	7	6
MONTEZUMA	2,387	2,333	256	275	26	43	1	3
MONTROSE	4,405	4,147	508	490	25	28	8	15
MORGAN	4,981	4,927	890	844	35	28	13	15
OTERO	6,128	5,898	715	696	55	55	14	26
OURAY	550	549	37	51	1	1	1	--
PARK	1,262	1,319	152	152	10	10	3	4
PHILLIPS	1,598	1,522	246	251	14	13	1	2
PITKIN	418	432	40	35	--	--	--	--
PROWERS	3,620	3,372	304	287	33	32	7	13
PUEBLO	20,082	18,517	1,252	1,237	122	105	112	95
RIO BLANCO	880	828	89	76	4	4	4	6
RIO GRANDE	3,421	3,398	586	604	26	27	15	15
ROUTT	3,010	2,892	275	287	12	10	7	11
SAGUACHE	1,431	1,443	219	221	7	5	3	1
SAN JUAN	413	393	41	37	--	1	--	--
SAN MIGUEL	927	967	77	70	2	2	3	5
SEDGWICK	1,600	1,569	332	316	5	6	--	1
SUMMIT	580	608	55	46	1	--	2	3
TELLER	1,970	2,058	182	180	1	1	3	1
WASHINGTON	2,403	2,357	224	228	9	12	--	5
WELD	18,745	18,766	3,541	3,445	114	105	48	74
YUMA	3,466	3,339	534	454	19	16	6	5

TABLE 32

OPERATORS AND CHAUFFEURS LICENSES BY COUNTIES AND FOR THE STATE
CALENDAR YEARS, 1940 AND 1941

STATE AND COUNTY	NUMBER OF LICENSES				COUNTY	NUMBER OF LICENSES			
	OPERATORS		CHAUFFEURS			OPERATORS		CHAUFFEURS	
	1941	1940	1941	1940		1941	1940	1941	1940
STATE TOTAL	94,504	105,292	35,605	33,718					
ADAMS	2,447	2,418	797	670	LAS ANIMAS	1,839	2,316	1,022	968
ALAMOSA	870	1,136	390	390	LINCOLN	449	514	220	184
ARAPAHOE	3,874	3,436	1,418	1,200	LOGAN	1,429	1,366	590	569
ARCHULETA	265	238	80	76	MESA	2,569	3,019	998	1,039
BACA	712	664	238	238	MINERAL	110	117	32	49
BENT	1,223	1,304	215	264	MOFFAT	568	554	246	202
BOULDER	3,383	4,189	1,264	1,234	MONTEZUMA	913	1,013	253	252
CHAFFEE	702	943	296	286	MONTROSE	1,335	1,535	398	372
CHEYENNE	277	325	59	80	MORGAN	1,226	1,499	513	497
CLEAR CREEK	417	564	223	242	OTERO	1,847	2,296	699	612
CONEJOS	664	840	237	234	OURAY	129	158	55	76
COSTILLA	407	408	132	120	PARK	374	380	155	147
CROWLEY	424	544	120	140	PHILLIPS	386	406	135	140
CUSTER	203	231	80	74	PITKIN	128	152	28	27
DELTA	1,438	1,620	405	438	PROWERS	1,374	1,607	550	483
DENVER	25,995	24,655	10,700	9,812	PUEBLO	5,931	8,800	1,841	1,613
DOLORES	221	190	60	56	RIO BLANCO	305	265	112	136
DOUGLAS	390	413	180	142	RIO GRANDE	1,117	1,424	373	380
EAGLE	441	563	148	162	ROUTT	896	1,085	379	359
EILBERT	467	408	143	138	SAGUACHE	359	513	160	151
EL PASO	4,464	5,294	1,815	1,823	SAN JUAN	118	172	44	36
FREMONT	1,490	1,793	537	551	SAN MIGUEL	331	317	108	87
GARFIELD	682	732	265	280	SEDGWICK	494	540	105	102
GILPIN	188	212	106	122	SUMMIT	214	220	56	53
GRAND	495	406	172	172	TELLER	525	600	163	148
GUNNISON	580	614	163	155	WASHINGTON	614	612	198	223
HINSDALE	30	30	15	16	WELD	4,496	5,886	1,631	1,624
HUERFANO	911	1,134	361	339	YUMA	1,081	1,025	380	362
JACKSON	200	264	112	110					
JEFFERSON	3,995	3,516	1,269	1,105					
KIOWA	330	302	144	134					
KIT CARSON	548	533	189	195					
LAKE	832	888	256	231					
LA PLATA	938	1,351	510	529					
LARIMER	2,844	4,658	1,062	1,069					

TABLE 33

STATE INCOME TAX ASSESSMENTS¹
CALENDAR YEARS 1942-1938

YEAR	TOTAL ASSESSMENTS	ASSESSMENTS UPON INDIVIDUALS			OTHER ASSESSMENTS	
		SALARIES & WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY
1942	\$ 4,188,324.75	\$ 604,770.06	\$ 2,323,659.35	\$ 2,928,429.41	\$ 1,211,600.71	\$ 48,295.63
1941	3,632,364.28	387,324.22	2,029,739.85	2,417,064.07	1,174,110.03	41,190.18
1940	3,386,080.55	339,985.53	1,752,267.45	2,092,252.98	1,250,791.11	43,036.46
1939	2,854,543.78	332,916.09	1,412,910.46	1,745,826.55	1,060,290.62	48,426.61
1938 ²	1,340,869.81	155,480.65	573,763.64	729,244.29	611,625.52	--- ³
PER CENT INCREASE IN ASSESSMENTS, 1942 OVER 1941						
	15.3	56.1	14.5	21.2	3.2	17.2
PERCENTAGE DISTRIBUTION OF ASSESSMENTS						
1942	100.0	14.4	55.5	69.9	28.9	1.2
1941	100.0	10.7	55.9	66.6	32.3	1.1
1940	100.0	10.0	51.7	61.8	36.9	1.3
1939	100.0	11.7	49.5	61.2	37.1	1.7
1938	100.0	11.6	42.8	54.4	45.6	---

TABLE 34

STATE INCOME TAX COLLECTIONS
CALENDAR YEARS 1942-1938

YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS	
		SALARIES & WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL FROM INDIVIDUALS	CORPORATION	FIDUCIARY
1942 ⁴	\$ 2,782,150.94	\$ 570,426.16	\$ 1,427,679.18	\$ 1,998,185.34	\$ 743,712.92	\$ 40,332.68
1941	3,543,431.44	383,996.55	2,014,862.75	2,398,859.30	1,106,285.62	38,286.52
1940	3,361,131.82	338,883.87	1,752,358.59	2,091,242.46	1,224,767.89	45,121.47
1939	2,829,302.09	330,352.50	1,399,276.70	1,729,629.20	1,054,446.73	45,226.16
1938	1,284,403.57	155,044.02	567,726.42	722,770.44	561,633.13	--- ³

¹ ASSESSMENTS REPRESENT THE TOTAL AMOUNT OF INCOME TAX DUE THE STATE, AS REPORTED ON INCOME TAX RETURNS. THE TAX MAY BE PAID ANNUALLY, SEMI-ANNUALLY OR QUARTERLY

² THE STATE INCOME TAX BECAME EFFECTIVE JULY 1, 1937, THE FIRST TAXABLE PERIOD BEING ONLY SIX MONTHS.

³ NOT TAXABLE IN 1937.

⁴ COLLECTIONS FROM JANUARY 1, 1942 TO JUNE 30, 1942.

TABLE 35

TAXABLE AND NON-TAXABLE STATE INCOME TAX RETURNS FILED
CALENDAR YEARS 1938-1942

SOURCES OF RETURNS	NUMBER OF RETURNS FILED									
	1942		1941		1940		1939		1938	
	TAXABLE	NON-TAX	TAXABLE	NON-TAX	TAXABLE	NON-TAX	TAXABLE	NON-TAX	TAXABLE	NON-TAX
INDIVIDUALS:										
SALARIES & WAGES.....	39,156	13,347	34,573	11,941	30,148	9,208	29,330	8,352	24,464	8,000
BUSINESS & PROFESSIONAL INCOME.....	22,758	10,292	18,143	8,565	16,200	5,492	14,822	5,522	13,972	5,371
TOTAL INDIVIDUALS.....	61,914	23,639	52,716	20,506	46,348	14,700	44,152	13,874	38,436	13,371
CORPORATION.....	2,337	2,386	1,969	2,894	2,183	3,442	1,963	3,867	1,992	4,188
FIDUCIARY.....	595	1,030	510	1,003	626	886	452	783	---	6884
PARTNERSHIP (NON-TAX) ⁵	---	3,728	---	3,214	---	2,809	---	2,533	---	2,457
TOTAL, ALL RETURNS	64,846	30,783	55,195	27,617	49,157	21,837	46,567	21,057	40,428	20,684

1. INCOME TAX RETURN FOR ANY GIVEN YEAR COVERS INCOME FOR THE YEAR PRIOR.

2. JANUARY 1 TO JUNE 30, 1942.

3. INCOME TAX LAW BECAME EFFECTIVE JULY 1, 1937, THE FIRST TAXABLE PERIOD BEING ONLY SIX MONTHS.

4. LAW REQUIRED FIDUCIARY RETURNS TO BE FILED IN 1937 FOR INFORMATION ONLY.

5. LAW REQUIRES PARTNERSHIP RETURNS TO BE FILED FOR INFORMATION ONLY.

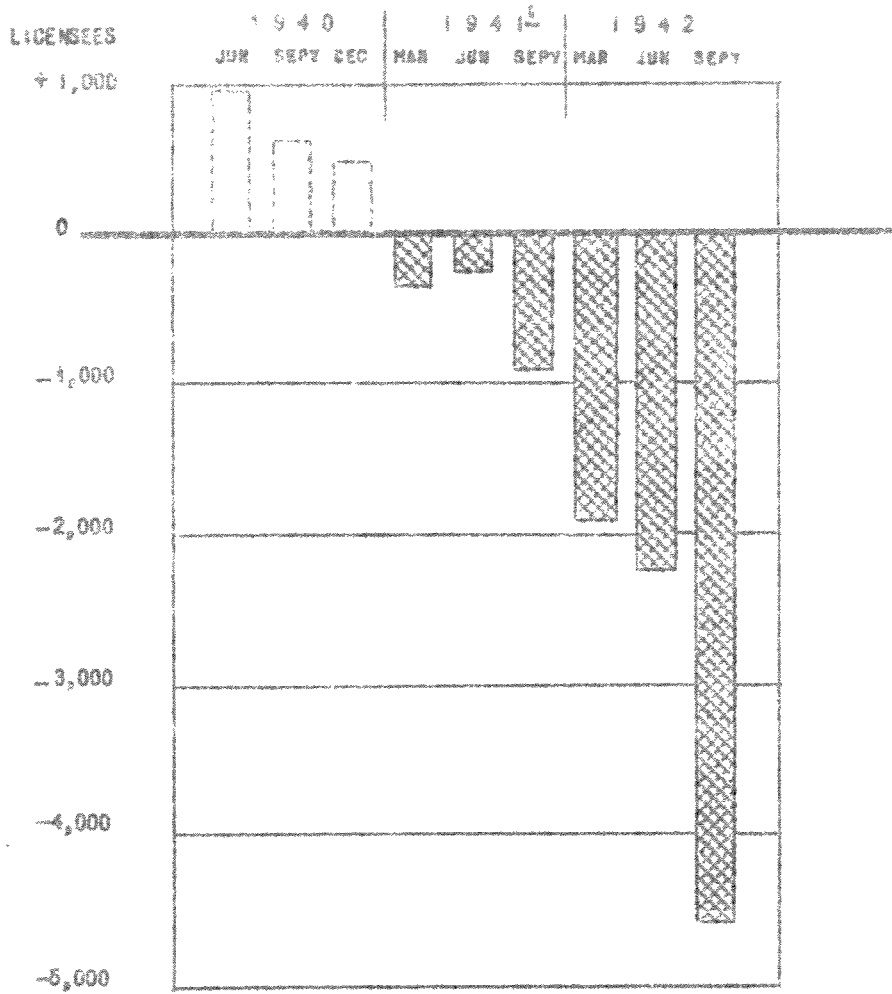
TABLE 36

NUMBER OF RETAIL SALES AND SERVICE BUSINESS CONCERNS
LICENSED TO DO BUSINESS UNDER THE RETAIL SALES AND SERVICE TAX ACTS
FOR THE STATE AND SELECTED COUNTIES
BY QUARTERS DURING YEARS, 1939 - 1942

YEAR AND QUARTER	STATE	DENVER	PUEBLO	WELD	EL PASO	LAS ANIMAS	LARIMER	BOULDER	MESA	LA PLATA	ALAMOSA
<u>1939</u>											
JUNE	36,476	10,912	1,882	1,611	2,167	728	1,335	1,326	986	414	297
SEPTEMBER	36,865	10,949	1,900	1,620	2,187	726	1,343	1,310	984	426	307
DECEMBER	36,812	11,043	1,877	1,615	2,149	743	1,332	1,319	973	447	304
<u>1940</u>											
MARCH	37,077	11,112	1,937	1,634	2,127	765	1,329	1,334	991	427	306
JUNE	37,145	11,204	1,916	1,616	2,156	762	1,298	1,321	983	430	311
SEPTEMBER	37,477	11,300	1,933	1,612	2,148	785	1,302	1,430	998	437	333
DECEMBER	37,259	11,253	1,930	1,593	2,139	766	1,170	1,251	982	424	321
<u>1941</u>											
MARCH	36,742	11,075	1,952	1,595	2,139	633	1,289	1,251	988	393	306
JUNE	36,869	11,102	1,944	1,573	2,097	751	1,268	1,256	983	423	312
SEPTEMBER	36,582	10,987	1,941	1,583	2,079	723	1,296	1,241	959	414	303
<u>1942</u>											
APRIL	34,832	10,454	1,888	1,468	1,954	694	1,224	1,189	890	392	295
JUNE	34,613	11,152	1,853	1,399	1,997	676	1,197	1,158	855	378	273
SEPTEMBER	32,052	9,726	1,801	1,345	1,883	652	1,081	1,088	792	354	260

1. FIGURES FOR DECEMBER, 1941, QUARTER NOT AVAILABLE.

LOSSES IN NUMBER OF RETAIL SALES AND SERVICE TAX BUSINESS CONCERNS
 LICENSED TO DO BUSINESS UNDER THE SALES AND SERVICE TAX ACTS
 QUARTERS OF 1940, 1941 AND 1942 COMPARED WITH SAME QUARTERS OF PREVIOUS YEARS



¹ FIGURES FOR THE DECEMBER, 1941 QUARTERS NOT AVAILABLE.
 NOTE: BARS EXTENDING ABOVE THE "0" LINE REPRESENT INCREASES; BARS
 EXTENDING BELOW THE "0" LINE REPRESENT DECREASES.

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TABLE 37
 COLORADO STATE SHARE OF PROPERTY TAX
 LEVIES FOR AND COLLECTIONS IN CALENDAR YEARS, 1940 AND 1941
 COLLECTIONS OF PRIOR YEARS LEVIES AND INTEREST EXCLUDED

COUNTY	1939 LEVY	1939 LEVY PAID IN 1940	% 1940 COLLEC- TIONS TO 1939 LEVY	1940 LEVY	1940 LEVY PAID IN 1941	% 1941 COLLEC- TIONS TO 1940 LEVY
ADAMS	\$ 103,151.03	\$ 94,100.42	91.23	\$ 99,131.82	\$ 95,315.71	96.15
ALAMOSA	32,989.46	26,662.68	80.82	31,999.06	26,979.95	84.31
ARAPAHOE	79,969.47	75,433.96	94.33	80,351.42	78,089.49	97.18
ARCHULETA	13,573.76	11,631.61	85.69	12,882.88	11,966.08	92.88
BACA	40,499.60	32,470.01	80.17	36,374.22	33,676.19	92.58
BENT	45,499.51	41,241.18	90.64	42,646.48	40,679.60	95.39
BOULDER	165,302.93	158,201.60	95.70	162,973.03	158,502.49	97.26
CHAFFEE	32,288.55	28,437.91	88.07	29,821.93	27,832.33	93.33
CHEYENNE	34,762.77	31,541.75	90.73	32,543.76	31,983.30	98.28
CLEAR CREEK	19,019.58	12,873.71	67.69	18,842.81	12,848.37	68.19
CONEJOS	28,148.28	18,971.27	67.40	26,901.84	19,818.57	73.67
COSTILLA	14,054.91	8,555.35	60.87	13,995.80	8,732.32	62.39
CROWLEY	22,930.16	19,313.33	84.23	22,256.27	20,347.15	91.42
CUSTER	8,704.47	7,737.06	88.89	8,453.33	7,833.90	92.67
DELTA	42,987.70	38,215.88	88.90	41,259.27	39,150.01	94.89
DENVER	1,547,206.73	1,514,948.43	97.92	1,580,163.25	1,574,520.08	99.64
DOLONES	5,861.17	4,599.64	78.48	6,212.82	5,110.12	82.25
DOUGLAS	32,259.45	29,635.44	91.87	30,319.96	29,963.65	98.82
EAGLE	40,407.49	37,483.20	92.76	41,210.92	40,286.39	97.76
ELBERT	41,115.62	35,643.17	86.69	39,178.19	38,224.27	97.56
EL PASO	225,191.12	217,032.64	96.38	220,526.19	218,895.58	99.26
FREMONT	59,646.36	53,388.22	89.51	57,324.28	53,991.61	94.19
GARFIELD	53,085.56	49,119.02	92.53	51,497.24	50,493.17	98.05
GILPIN	13,838.53	8,541.14	61.72	12,498.41	8,298.35	66.40
GRAND	28,216.54	25,078.63	88.88	25,857.90	24,845.98	96.09
GUNNISON	39,872.56	33,626.70	84.34	37,114.61	33,623.91	90.59
HINSDALE	2,353.58	1,072.61	45.57	2,362.20	1,129.14	47.80
HUERFANO	40,683.94	32,096.96	78.89	39,320.89	34,958.49	88.91
JACKSON	11,286.52	11,128.06	98.60	11,581.20	11,515.42	99.43
JEFFERSON	101,950.30	98,652.67	96.77	101,948.75	101,011.69	99.08
KIOWA	31,149.46	27,087.11	86.96	27,610.83	26,772.19	96.96
KIT CARSON	43,260.80	37,076.87	85.71	36,506.74	34,913.81	95.64
LAKE	93,638.36	16,535.93	17.66	90,968.57	65,820.13	72.35
LA PLATA	43,543.68	38,460.18	88.33	41,660.54	38,877.33	93.32
LARIMER	159,932.50	149,831.54	93.68	157,236.34	154,102.76	98.01
LAS ANIMAS	126,046.28	90,929.41	72.14	118,303.89	99,602.50	84.19
LINCOLN	42,211.53	32,510.24	77.02	40,687.31	37,566.39	92.33
LOGAN	96,871.93	87,566.16	90.39	91,083.08	89,549.29	98.32
MESA	91,436.64	85,155.44	93.13	90,704.61	86,448.39	95.31
MINERAL	5,246.19	4,250.62	81.02	5,473.71	4,841.04	88.44

(CONTINUED)

TABLE 37, (CONTINUED)

COLORADO STATE SHARE OF PROPERTY TAX
LEVIES FOR AND COLLECTIONS IN CALENDAR YEARS, 1940 AND 1941
COLLECTIONS OF PRIOR YEARS LEVIES AND INTEREST EXCLUDED

COUNTY	1939 LEVY	1939 LEVY PAID IN 1940	% 1940 COLLEC- TIONS TO 1939 LEVY	1940 LEVY	1940 LEVY PAID IN 1941	% 1941 COLLEC- TIONS TO 1940 LEVY
MOFFAT	\$ 24,931.68	\$ 22,325.15	89.55	\$ 24,124.86 ¹	\$ 24,576.14	101.87
MONTEZUMA	23,911.97	17,855.97	74.67	23,764.13	19,675.84	82.80
MONTROSE	38,010.41	33,206.85	87.36	37,095.23	35,085.70	94.58
MORGAN	77,940.17	71,523.18	91.77	74,626.95	73,302.43	98.23
OTERO	94,584.99	86,258.85	91.20	90,913.54	87,913.97	96.70
OURAY	12,384.72	10,075.50	81.35	11,485.94	9,577.99	83.39
PARK	17,967.66	16,285.62	90.64	18,236.42	17,201.75	94.33
PHILLIPS	29,331.17	27,457.59	93.61.	28,217.60	27,874.32	98.78
PITKIN	9,562.56	8,215.08	85.91	9,157.05	8,448.04	92.26
PROWERS	61,936.15	51,922.69	83.83	59,526.86	54,775.10	92.02
PUEBLO	246,860.83	229,394.08	92.92	246,603.11	236,980.92	96.10
RIO PLANCO	16,279.54	14,423.72	88.60	16,711.48	15,351.57	91.86
RIO GRANDE	34,491.47	30,541.70	88.55	33,660.89	30,391.57	90.29
ROUTT	50,694.67	45,075.47	88.92	48,054.75	46,684.43	97.15
SAGUACHE	28,541.62	23,364.31	81.86	26,575.23	23,140.82	87.08
SAN JUAN	13,271.56	6,619.45	49.88	12,342.17	6,306.55	51.10
SAN MIGUEL	14,592.84	11,369.93	77.91	14,915.32	12,871.68	86.30
SEDGWICK	33,209.09	30,657.77	92.32	32,111.92	31,392.21	97.76
SUMMIT	10,949.69	7,909.51	72.24	30,292.35	16,379.11	54.07
TELLER	22,649.12	18,825.08	83.12	21,699.37	19,222.62	88.59
WASHINGTON	42,350.91	39,079.20	92.27	39,073.58	38,644.72	98.70
WELD	291,731.94	268,569.87	92.06	279,903.19	274,289.27	97.99
YUMA	45,239.37	42,922.89	94.88	44,702.08	44,190.03	98.85
STATE TOTAL	\$ 4,901,619.15	\$ 4,440,717.21	90.60	\$ 4,841,580.17	\$ 4,633,393.92	95.69

¹ INCLUDES MOTOR VEHICLE CLASS B TAX.

SOURCE OF DATA: STATE AUDITOR'S RECORDS