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# SECOND ANNUAL REPORT

## DEPARTMENT OF REVENUE

### STATE OF COLORADO



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FISCAL YEAR ENDED JUNE 30, 1943



**JOHN C. VIVIAN**  
Governor

**SECOND ANNUAL REPORT**  
— FISCAL YEAR ENDED JUNE 30, 1943 —

**DEPARTMENT OF REVENUE**  
**STATE OF COLORADO**

**ALBERT F. CRUSE**  
Director

---

**DENVER, COLORADO**  
April 1, 1944

LETTER OF TRANSMITTAL

APRIL 1, 1944

HONORABLE JOHN C. VIVIAN,  
GOVERNOR OF COLORADO,  
STATE CAPITOL BUILDING,  
DENVER, COLORADO.

DEAR SIR:

IN COMPLIANCE WITH THE COLORADO STATUTES I TRANSMIT  
HEREWITH THE SECOND ANNUAL REPORT OF THE DEPARTMENT OF  
REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1943.

RESPECTFULLY SUBMITTED,

*Albert F. Cruse*

ALBERT F. CRUSE,  
DIRECTOR OF REVENUE.

## FOREWORD

THIS SECOND ANNUAL REPORT OF THE DEPARTMENT OF REVENUE COVERS THE FISCAL YEAR FROM JULY 1, 1942 TO JUNE 30, 1943.

THE REVENUE DEPARTMENT DURING THIS FISCAL YEAR COLLECTED FROM VARIOUS TAX SOURCES, \$36,773,175. THIS WAS AN INCREASE OF \$2,453,795 OVER THE PRECEDING FISCAL YEAR. NOTWITHSTANDING THIS INCREASE, THE ACTUAL COST OF COLLECTION COMPARED WITH THE PREVIOUS FISCAL YEAR DECREASED \$80,574 OR 9.4 PER CENT.

THE STATE'S RECEIPTS FROM THE PROPERTY TAX ARE NOT INCLUDED IN THE REVENUE DEPARTMENT COLLECTIONS. THEY ARE COLLECTED BY THE COUNTY TREASURERS AND PAID BY THEM DIRECT TO THE STATE TREASURER.

THE CHARTS AND TABLES USED IN THIS REPORT HAVE BEEN PREPARED TO PRESENT A CONCISE, ACCURATE PICTURE OF THE STATE'S TAX COLLECTIONS FOR THIS FISCAL YEAR.

THIS REPORT WAS PREPARED BY JOHN P. JAMES, CHIEF, STAFF SERVICES AND EDNA BIGELOW, STATISTICIAN.

ALBERT F. CRUSE  
DIRECTOR OF REVENUE

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## THE STATE TAX DOLLAR BY SOURCE AND FUNCTION

THE STATE TAX DOLLAR ILLUSTRATED ON CHART 1 HAS TWO SIDES, THE ONE DISPLAYING THE SOURCE OF THE TAX MONEY AND THE OTHER THE FUNCTION OF THE STATE GOVERNMENT FOR WHICH IT IS EXPENDED. THE RECEIPT AND DISTRIBUTION OF THE TAX DOLLAR BY SOURCE AND APPLICATION ARE PRESENTED IN TABLES 1 AND 2 FOR THE FISCAL YEAR ENDING JUNE 30, 1943. THE DATA WERE SECURED FROM THE STATE TREASURER'S DEPARTMENT.

THE RETAIL SALES AND USE TAX, WHICH FURNISHED 24.2 CENTS OF THE 1943 TAX DOLLAR, WAS THE LARGEST SINGLE REVENUE SOURCE. THIS MONEY IS ALLOCATED BY CONSTITUTIONAL AMENDMENT FOR PAYMENT OF OLD AGE PENSIONS. ITS EXPENDITURE, TOGETHER WITH OTHER REVENUES ALSO ALLOCATED, MAKE THE OLD AGE PENSION EXPENDITURES THE LARGEST OF THE STATE, WITH 27.4 CENTS OF THE TAX DOLLAR GOING FOR THAT PURPOSE.

THE MOTOR FUEL TAX IS THE SECOND LARGEST REVENUE PRODUCER, BRINGING IN 17.7 CENTS OF THE TAX DOLLAR. PUBLIC ROADS TO WHICH THIS MONEY IS ALLOCATED, WAS THE SECOND LARGEST ITEM OF EXPENDITURE ON THE STATE TAX DOLLAR, 25.9 CENTS BEING EXPENDED FOR THIS PURPOSE.

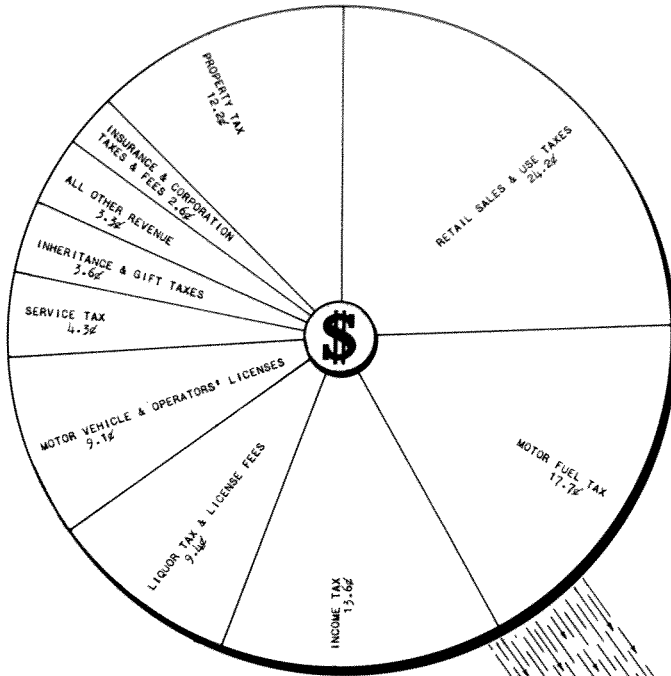
INCOME TAX WAS THE THIRD LARGEST PRODUCER OF REVENUE AND THE PROPERTY TAX THE FOURTH. STATE EDUCATIONAL INSTITUTIONS AND SCHOOLS WERE IN THIRD PLACE IN EXPENDITURES, WHILE THE GENERAL STATE FUNDS WHICH INCLUDE THE EXECUTIVE, LEGISLATIVE AND JUDICIAL DEPARTMENTS OF THE STATE, WERE IN THE FOURTH PLACE IN AMOUNT OF EXPENDITURES.

THE TAX ADMINISTRATION COST, AS SHOWN ON CHART 1, TOOK 4.8 CENTS OF THE DOLLAR WHICH IS A HIGHER AMOUNT THAN THAT SHOWN FOR THE REVENUE DEPARTMENT IN TABLES 5 AND 6. THIS HIGHER ADMINISTRATIVE COST IS DUE TO THE FACT THAT MANY BOARDS AND BUREAUS RECEIVE LICENSE AND OTHER FEES, WHICH BY ACT OF LEGISLATURE, THEY ARE PERMITTED TO USE FOR DIRECT ADMINISTRATION. THE EXPENSES OF THESE INDEPENDENT AGENCIES WERE ADDED TO THE OPERATING EXPENSE OF THE DEPARTMENT OF REVENUE ITSELF AND THUS THE AGGREGATE COST COMES TO 4.8 CENTS.



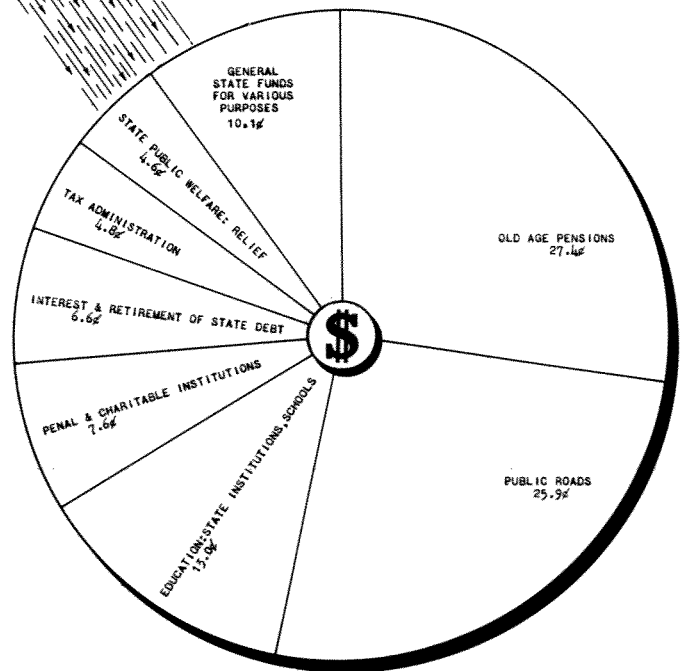
# COLORADO STATE TAX DOLLAR 1943

## RECEIPTS BY SOURCES



TOTAL TAX DOLLARS  
\$ 41,123,755

## APPLICATIONS BY FUNCTIONS



Refunds deducted from all receipts.  
 Fiscal Year Ended June 30:  
 Source of Data: Treasury Division  
 Chart 1

TABLE 1  
STATE TAX REVENUE BY SOURCES  
FISCAL YEAR ENDING JUNE 30, 1943

SOURCE	REVENUE <sup>1</sup>	CENTS OUT OF STATE DOLLAR
RETAIL SALES & USE TAXES.....	\$ 9,929,615	24.2
MOTOR FUEL TAX .....	7,277,396	17.7
INCOME TAX .....	5,604,071	13.6
PROPERTY TAX .....	5,021,148	12.2
LIQUOR TAX & LICENSE FEES .....	3,850,654	9.4
MOTOR VEHICLE & OPERATORS' LICENSES.	3,746,809	9.1
SERVICE TAX .....	1,792,265	4.3
INHERITANCE & GIFT TAXES .....	1,483,650	3.6
ALL OTHER REVENUE .....	1,341,781	3.3
INSURANCE & CORPORATION TAXES & FEES .....	1,076,366	2.6
STATE TOTAL .....	\$ 41,123,755	100.0

TABLE 2  
APPLICATION OF STATE TAX REVENUE  
FISCAL YEAR ENDING JUNE 30, 1943

APPLICATION	REVENUE	CENTS OUT OF STATE DOLLAR
<b>WELFARE:</b>		
OLD AGE PENSIONS .....	\$ 11,271,558	27.4
STATE PUBLIC WELFARE: RELIEF.....	1,907,991	4.6
CHARITABLE & PENAL INSTITUTIONS...	3,124,534	7.6
SUBTOTAL .....	\$ 16,304,083	39.6
PUBLIC ROADS .....	10,636,209	25.9
<b>EDUCATION:</b>		
STATE INSTITUTIONS .....	3,464,930	8.4
SCHOOLS .....	1,902,394	4.6
SUBTOTAL .....	5,367,324	13.0
GENERAL STATE FUNDS FOR VARIOUS		
OTHER PURPOSES .....	4,131,940	10.1
INTEREST & RETIREMENT OF STATE DEBT.	2,704,816	6.6
TAX ADMINISTRATION .....	1,979,983	4.8
STATE TOTAL .....	\$ 41,123,755	100.0

<sup>1</sup> REFUNDS WERE DEDUCTED FROM ALL TAX REVENUES.

SOURCE: TREASURY DIVISION, STATE OF COLORADO

## STATE REVENUES

COLORADO TAX COLLECTIONS REACHED THEIR HIGHEST LEVEL IN THE HISTORY OF THE STATE DURING THE FISCAL YEAR COVERED BY THIS REPORT. COMPARISON WITH THE COLLECTIONS OF PREVIOUS YEARS ARE SHOWN ON CHART 2 AND TABLE 3 FOLLOWING. ONLY IN THOSE SOURCES WHICH HAVE BEEN DEFINITELY RESTRICTED BY THE FEDERAL GOVERNMENT HAS THERE BEEN ANY SUBSTANTIAL DECREASE IN REVENUE.

THE TOTAL TAX COLLECTIONS MADE BY THE REVENUE DEPARTMENT DURING THE FISCAL YEAR WERE \$36,773,775. THIS WAS AN INCREASE OF \$2,453,795 OVER THE PRECEDING FISCAL YEAR AND \$4,166,650 MORE THAN THE TOTAL COLLECTIONS OF THE FISCAL YEAR ENDED JUNE 30, 1941.

SERVICE TAXES MADE THE LARGEST PERCENTAGE GAIN OF ANY OF THE TAX SOURCES. DURING THE FISCAL YEAR THESE TAX COLLECTIONS INCREASED 30.7 PER CENT OVER THE PRECEDING YEAR. THE TOTAL COLLECTIONS WERE \$1,809,160. THIS LARGE INCREASE WAS DUE PRIMARILY TO WAR CONTRACTS AND CANNOT BE EXPECTED TO CONTINUE AT SUCH A LEVEL. THE INCREASE OVER 1941 WAS 46.7 PER CENT. THE REVENUE FROM THIS SOURCE IS ALLOCATED BY THE LEGISLATURE TO THE STATE'S GENERAL FUND.

INCOME TAXES MADE THE SECOND LARGEST PERCENTAGE GAIN OVER THE PRECEDING FISCAL YEAR. THEIR INCREASE WAS \$1,308,539 OR 30.7 PER CENT. THIS LARGE INCREASE WAS ALSO DUE PRIMARILY TO THE WAR ECONOMY REFLECTED IN PROFITABLE GOVERNMENT CONTRACTS FOR MANY CORPORATIONS, HIGH WAGES AND FULL EMPLOYMENT.

INHERITANCE AND GIFT TAXES WERE \$344,566 MORE THAN IN THE PRECEDING YEAR, THE INCREASE AMOUNTING TO 28.7 PER CENT.

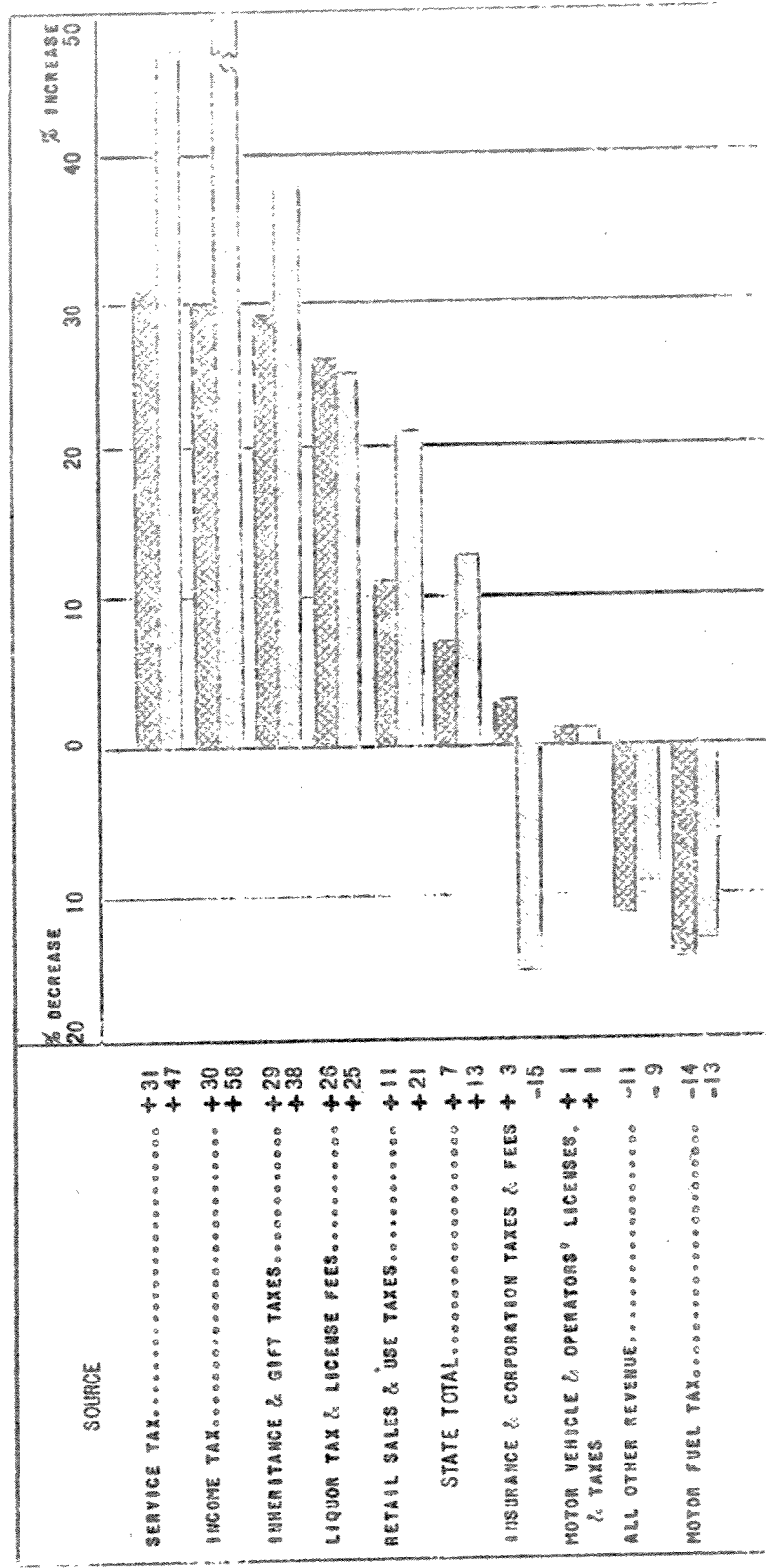
LIQUOR TAX AND LICENSE FEES INCREASED BY 25.9 PER CENT. THE TOTAL AMOUNT COLLECTED FROM THIS SOURCE WAS \$3,907,244 WHICH WAS \$804,250 MORE THAN THE PREVIOUS FISCAL YEAR.

THE PRINCIPAL DECREASE OCCURRED IN THE MOTOR FUEL TAX COLLECTIONS WHICH DROPPED \$1,365,450 OR 13.2 PER CENT FROM THE PRECEDING FISCAL YEAR.

THE NET RESULT OF ALL INCREASES AND DECREASES, WAS AN INCREASE OVER THE TOTAL COLLECTIONS OF THE PREVIOUS FISCAL YEAR AMOUNTING TO 7.1 PER CENT.

DURING THIS FISCAL YEAR, SALES AND SERVICE TAXES REACHED THEIR HIGHEST LEVEL. IN CONTRAST, THE NUMBER OF FIRMS LICENSED TO COLLECT THESE TAXES DECREASED FROM 33,438 AT THE BEGINNING OF THE YEAR TO 28,513 AT THE CLOSE OF THE YEAR, A NET LOSS OF 4,925. A COMPARISON OF THE QUARTERS OF THE FISCAL YEAR WITH SIMILAR QUARTERS OF PREVIOUS YEARS IS SHOWN ON CHART 3 AND TABLE 4 FOLLOWING.

PER CENT CHANGES IN STATE TAX REVENUES BY SOURCE  
 1943 COMPARED WITH 1941 AND 1942  
 Fiscal Years Ending June 30



1943 FROM 1941  
 1943 FROM 1942

CHART 2

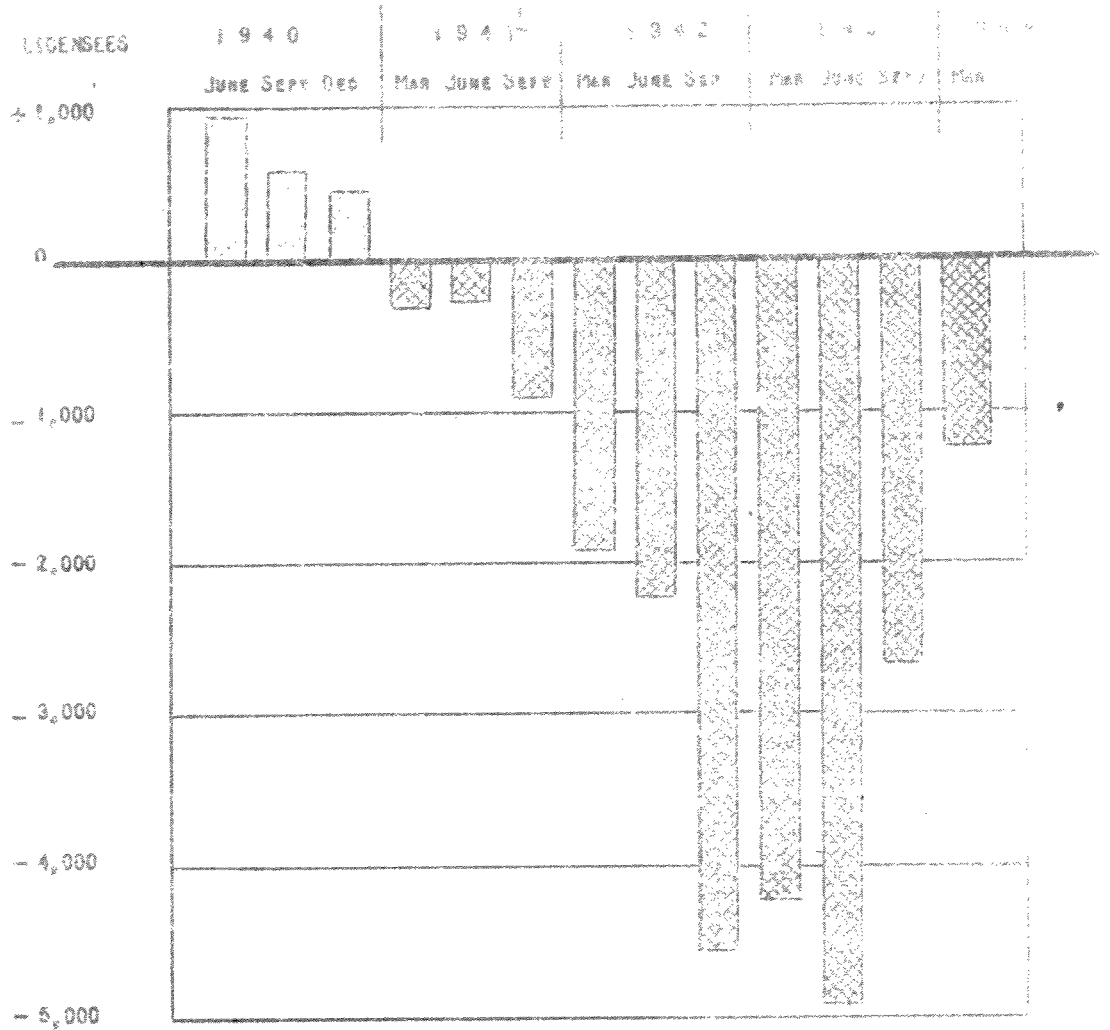
E.B.

TABLE 3  
 COMPARATIVE STATE TAX REVENUE BY SOURCE  
 FISCAL YEARS ENDING JUNE 30, 1941 - 1943

TAX & LICENSE FEES	1943	1942	1941	PER CENT CHANGE	
				1943 FROM 1942	1943 FROM 1941
RETAIL SALES AND USE TAXES	\$ 9,896,861	\$ 8,956,560	\$ 8,191,252	+ 10.5	+ 20.8
MOTOR FUEL TAX .....	8,549,562	9,915,016	9,853,887	- 13.8	- 13.2
INCOME TAX .....	5,636,334	4,327,795	3,559,239	+ 30.2	+ 58.4
LIQUOR TAX & LICENSE FEES..	3,907,244	3,102,994	3,133,979	+ 25.9	+ 24.7
MOTOR VEHICLE & OPERATORS'					
LICENSES & TAXES .....	3,694,887	3,648,774	3,519,882	+ 1.3	+ .5
SERVICE TAX .....	1,809,160	1,384,052	1,233,457	+ 30.7	+ 46.7
INHERITANCE & GIFT TAXES...	1,544,087	1,199,521	1,117,958	+ 28.7	+ 38.1
INSURANCE & CORPORATION					
TAXES & FEES .....	1,076,556	1,045,980	1,262,432	+ 2.9	- 14.7
ALL OTHER REVENUE .....	659,084	739,288	724,039	- 10.8	- 9.0
STATE TOTAL	\$36,773,775	\$34,319,980	\$32,596,125	+ 7.1	+ 12.8

LOSSES IN NUMBER OF RETAIL SALES AND SERVICE TAX BUSINESS CONCERNED  
 LICENSED TO DO BUSINESS UNDER THE SALES AND SERVICE TAX ACTS

QUARTERS OF 1940 - 1944 COMPARED WITH SAME QUARTERS OF PREVIOUS YEARS



1 FIGURES FOR THE DECEMBER QUARTERS AFTER 1940 NOT AVAILABLE.

NOTE: BARS EXTENDING ABOVE THE "0" LINE REPRESENT INCREASES; BARS  
 EXTENDING BELOW THE "0" LINE REPRESENT DECREASES.

*[Handwritten signature]*

TABLE 4

NUMBER OF RETAIL SALES AND SERVICE BUSINESS CONCERNS  
 LICENSED TO DO BUSINESS UNDER THE RETAIL SALES AND SERVICE TAX ACTS  
 FOR THE STATE BY QUARTERS DURING YEARS, 1940 - 1944

YEAR AND QUARTER	STATE TOTAL NUMBER OF CONCERNS	CHANGE EACH QUARTER FROM LIKE PERIOD OF PREVIOUS YEAR
<u>1940</u>		
JUNE .....	37,415	+ 939
SEPTEMBER .....	37,477	+ 612
DECEMBER .....	37,259	+ 447
<u>1941</u> <sup>1</sup>		
MARCH .....	36,742	- 335
JUNE .....	36,869	- 276
SEPTEMBER .....	36,582	- 895
<u>1942</u>		
MARCH .....	33,627	- 1,910
JUNE <sup>2</sup> .....	33,438	- 2,256
SEPTEMBER .....	31,176	- 4,530
<u>1943</u>		
MARCH .....	29,443	- 4,184
JUNE <sup>2</sup> .....	28,513	- 4,925
SEPTEMBER .....	28,520	- 2,656
<u>1944</u>		
MARCH .....	28,317	- 1,126

<sup>1</sup> FIGURES FOR THE DECEMBER QUARTERS AFTER 1940 NOT AVAILABLE.

<sup>2</sup> THESE ARE THE QUARTERS REFERRED TO IN THE TEXT.

## ADMINISTRATIVE COST

THE REVENUE DEPARTMENT AT THE CLOSE OF THE FISCAL YEAR COVERED BY THIS REPORT, COMPLETED ITS SECOND YEAR. A COMPARISON OF THE ADMINISTRATIVE COSTS OF THE DEPARTMENT DISTRIBUTED AMONG THE VARIOUS TAX SOURCES, WHICH PRODUCE THE REVENUE, FOLLOWS IN TABLES 5 AND 6. WITH THE SINGLE EXCEPTION OF INCOME TAX, THE COLLECTION COST DECREASED DURING THE SECOND YEAR AS COMPARED WITH THE FIRST YEAR. THIS INCREASE IN COST OF COLLECTION OF INCOME TAX IS, OF COURSE, DUE TO THE LARGE INCREASE IN INCOME TAX RECEIPTS. DURING THE CURRENT FISCAL YEAR, THE RATIO OF COSTS TO COLLECTIONS DECREASED. THE TOTAL DECREASE IN ADMINISTRATIVE COSTS FOR THE YEAR AMOUNTED TO \$80,574.68.

## SALES AND SERVICE TAX DELINQUENCY

DURING THIS FISCAL YEAR SALES AND SERVICE TAX DELINQUENCY HAS BEEN REDUCED TO WHERE IT IS NEGLIGIBLE. AT THE BEGINNING OF THE YEAR 5.79 PER CENT OF THE ACCOUNTS 45 DAYS PAST DUE WERE OUTSTANDING AND DELINQUENT. AT THE CLOSE OF THE YEAR, ONLY .9 OF ONE PER CENT OF THE ACCOUNTS WERE DELINQUENT AT THE END OF THE 45 DAY PERIOD.

## REVENUE DEPARTMENT ADMINISTRATION

PERSONNEL ON JULY 1ST, 1942, THERE WERE 384 EMPLOYEES IN THE REVENUE DEPARTMENT. OF THAT NUMBER 56 WERE TEMPORARY AND PROVISIONAL DRIVERS EXAMINERS WHOSE SERVICES WERE ELIMINATED ON AUGUST 31ST. AT THE CLOSE OF THE FISCAL YEAR, JUNE 30, 1943, THERE WERE 318 EMPLOYEES IN THE DEPARTMENT. OF THIS NUMBER 291 WERE CERTIFIED CIVIL SERVICE EMPLOYEES WHILE 25 WERE PROVISIONAL EMPLOYEES. AT THE CLOSE OF THIS FISCAL YEAR THERE WERE 17 MEN AND 4 WOMEN FROM THE DEPARTMENT SERVING IN THE ARMED FORCES OF THE UNITED STATES.

IT HAS BEEN THE POLICY OF THE DEPARTMENT TO CONSOLIDATE POSITIONS WHEREVER POSSIBLE WHERE EMPLOYEES HAVE GONE INTO THE ARMED FORCES. THEIR POSITIONS HAVE NOT BEEN FILLED BUT THEIR WORK HAS BEEN TEMPORARILY ASSIGNED TO OTHERS.

THERE WERE 420 EMPLOYEES IN THE VARIOUS BOARDS AND BUREAUS WHOSE FUNCTIONS WERE TRANSFERRED TO THE DEPARTMENT OF REVENUE ON JULY 1ST, 1941.



TABLE 5

ADMINISTRATIVE EXPENSES FOR TAXES COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEAR ENDING JUNE 30, 1943

TAX	PERSONAL SERVICES	MAINTENANCE & OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
SALES, SERVICE & USE..	\$ 235,411.29	\$ 81,996.90	\$ 6,689.73	\$ 324,097.92	\$ 2,785.48	\$ 326,883.40
SALES.....	144,495.82	53,373.80	4,098.62	201,968.24	1,745.90	203,714.14
SERVICE.....	80,639.17	26,964.98	2,297.11	109,901.26	1,003.95	110,905.21
USE.....	10,276.30	1,658.12	294.00	12,228.42	35.63	12,264.05
INCOME.....	93,519.21	25,377.34	2,678.84	121,575.39	2,465.28	124,040.67
MOTOR FUEL <sup>1</sup> .....	44,349.83	11,631.44	1,246.15	57,227.42	61.68	57,289.10
MOTOR VEHICLE:						
REGISTRATION. <sup>2</sup> .....	82,027.39	6,140.19	653.88	88,821.46	.24	88,821.70
AUTO TITLE.....	15,327.71	3,606.98	436.48	19,371.17	.65	19,371.82
MISCELLANEOUS.....	12,315.74	3,316.07	348.35	15,980.16	1.26	15,981.42
OPERATORS & CHAUFFEURS						
DRIVERS LICENSES....	51,044.11	26,345.90	1,200.00	78,590.81	67.13	78,665.94
STORE LICENSE.....	13,932.87	2,300.15	397.75	16,630.77	40.57	16,671.34
TOTAL.....	\$547,928.15	\$160,714.97	\$13,659.90	\$722,303.10	\$5,422.29	\$727,725.39
PER CENT OF TOTAL EXPENSE	75.4	22.0	1.9	99.3	.7	100.0
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION TAXES.....	\$20,589.47	\$7,575.31	\$ 587.69	\$ 28,752.47	\$ 539.42	\$ 29,291.89
ALL OTHER TAXES, FEES AND LICENSES.....	13,159.05	3,170.59	379.93	16,709.57	58.79	16,768.36
GRAND TOTAL.....	\$581,676.67	\$171,460.87	\$14,627.60	\$767,765.14	\$6,020.50	\$773,785.64
GRAND TOTAL, FISCAL YEAR, 1942.....	\$621,891.26	\$190,564.51	\$15,964.50	\$828,420.27	\$25,940.05	\$854,360.32
INCREASE OR DECREASE.....	= 40,214.59	-19,103.64	-1,336.90	-60,655.13	-19,919.55	- 80,574.68
PER CENT INCREASE OR DECREASE .....	= 6.5	= 10.0	= 8.4	= 7.3	= 76.8	= 9.4

<sup>1</sup> - EXCLUDES OIL INSPECTION SALARIES AND EXPENSES.

<sup>2</sup> - INCLUDES COUNTY CLERK HIRE BUT EXCLUDES PURCHASE OF TAGS.

TABLE 6

RATIO OF COSTS TO COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1942 AND 1943

TAX	COLLECTIONS			TOTAL COSTS <sup>1</sup>			RATIO OF COSTS TO COLLECTIONS	
	1942	1943	INCREASE OR DECREASE	1942	1943	INCREASE OR DECREASE	1942	1943
			% INC. OR DEC.			% INC. OR DEC.		
SALES, SERVICE AND USE	\$ 10,340,612.62	\$ 11,706,021.45	+ \$1,365,408.83	\$ 981,482.44	\$ 326,882.40	- \$64,599.04	\$ 3.59	\$ 2.79
SALES	8,545,078.16	9,525,291.41	+ 980,213.25	244,193.39	203,714.14	- 40,479.25	2.85	2.13
SERVICE	1,384,052.23	1,809,160.47	+ 425,108.24	121,847.62	110,905.21	- 10,942.41	8.80	6.13
USE	411,482.23	371,569.57	- 39,912.66	15,441.43	12,264.05	- 3,177.38	---	3.30
INCOME	4,327,795.30	5,636,333.54	+ 1,308,538.24	96,243.35	124,040.67	+ 27,797.32	2.22	2.20
MOTOR FUEL	9,915,015.61	8,549,562.05	- 1,365,453.56	63,756.05	57,289.10	- 6,466.95	.64	.67
MOTOR VEHICLE:								
REGISTRATION	2,447,745.18	2,365,050.85	- 82,694.33	97,337.87	88,821.70	- 8,516.17	3.98	3.76
AUTO TITLE	45,337.30	38,518.55	- 6,838.75	26,025.98	19,371.82	- 6,654.16	57.98	50.29
MISCELLANEOUS	54,338.51	59,549.32	+ 5,210.81	18,795.89	15,981.42	- 2,814.47	34.59	26.84
OPERATORS & CHAUFFEURS								
LICENSES	119,264.75	135,807.00	+ 22,542.25	80,278.50	78,665.94	- 1,612.56	70.88	57.92
STORE LICENSE	145,574.35	139,727.24	- 5,847.11	20,464.06	16,671.34	- 3,792.72	14.06	11.93
TOTAL	\$27,389,703.62	\$28,630,570.00	+ \$1,240,866.38	\$784,384.14	\$727,725.39	- \$56,658.75	\$ 2.86	\$ 2.54

<sup>1</sup> TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT AND CAPITAL OUTLAY.

THE TAXES INCLUDED IN THIS TABLE ARE BOTH ASSESSED AND COLLECTED BY THE DEPARTMENT OF REVENUE

## TAX LEGISLATION

THE LEGISLATURE, WHICH MET IN JANUARY 1943, MADE SEVERAL CHANGES IN THE TAX LAWS BUT DID NOT LEVY ANY NEW TAXES OF ANY KIND. THE MORE IMPORTANT TAX LEGISLATION IS BRIEFLY SUMMARIZED AS FOLLOWS:

1. THE SERVICE TAX LAW WAS RE-ENACTED TO CONTINUE IT IN FORCE UNTIL JUNE 30, 1945.
2. THE LAW PLACING A SURTAX ON INTANGIBLE INCOME WAS AMENDED TO EXEMPT INCOMES OF \$200 OR LESS FROM ITS PROVISIONS. THIS WILL NOT MATERIALLY EFFECT THE AMOUNT OF REVENUE RECEIVED BY THE STATE BUT WILL PROBABLY REDUCE BY A FEW THOUSAND, THE NUMBER OF RETURNS FILED.
3. SEVERAL CHANGES WERE MADE IN THE INCOME TAX LAW BUT THE CHANGES WERE OF A NATURE WHICH CLARIFIED ADMINISTRATIVE AND ENFORCEMENT PROCEDURES.
4. THE MOTOR FUEL TAX LAW WAS AMENDED TO PERMIT FILING APPLICATIONS FOR REFUNDS AT ANY TIME WITHIN SIX MONTHS AFTER DATE OF PURCHASE INSTEAD OF SIXTY DAYS; ALSO THE CONDITIONS UNDER WHICH REFUNDS MAY BE GRANTED WERE SOMEWHAT LIBERALIZED. THE LEGISLATURE ALSO PRESCRIBED ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DIESEL FUEL TAX.
5. LAWS WERE PASSED PLACING A LIMITATION OF THREE YEARS DURING WHICH TIME ADDITIONAL ASSESSMENTS OR LEVIES ON SALES, SERVICE AND USE TAXES MUST BE MADE EXCEPT IN CASES OF FRAUD. THE PERIOD IS FOUR YEARS FOR MAKING ASSESSMENTS ON INCOME TAXES.

IN ADDITION TO THESE LEGISLATIVE CHANGES A NUMBER OF CASES INVOLVING ADMINISTRATIVE RULES, IN WHICH THE REVENUE DEPARTMENT IS DEFENDENT, ARE NOW PENDING IN THE SUPREME COURT.

## CONCLUSIONS

FROM THE PRESENT OUTLOOK, TAX COLLECTIONS SHOULD REMAIN AT OR NEAR THE PRESENT LEVELS AS LONG AS THE WAR CONTINUES. THE EXCEPTIONS TO THIS RULE BEING THE INCOME TAX WHICH MAY BE MATERIALLY EFFECTED BY THE DEDUCTIONS ON ACCOUNT OF INCREASED FEDERAL INCOME TAXES AND THE DECLINE IN MOTOR FUEL TAX REVENUES WHICH MIGHT OCCUR DUE TO FURTHER RATIONING RESTRICTIONS.

TABLE 7

COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1942 AND 1943

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1943 REVENUE	1943	1942	PER CENT INCREASE OR DECREASE
TOTAL STATE TAX REVENUE .....		100.0	\$ 36,773,774.59	\$ 34,319,980.13	+ 7.1
SALES TAXES .....		59.5	21,862,522.48	21,460,176.77	+ 1.9
2313	GASOLINE.....	23.2	8,549,562.05	9,915,015.61	- 13.8
2303	GENERAL SALES .....	26.0	9,525,291.41	8,545,078.16	+ 11.5
2305	GENERAL USE.....	1.0	371,569.57	411,482.23	- 9.7
2314	ALCOHOLIC BEVERAGES .....	9.3	3,416,099.45	2,588,600.77	+ 32.0
TAXES ON MOTOR VEHICLES AND OPERATORS...		10.0	3,694,886.81	3,648,774.28	+ 1.3
2316 & 2338	MOTOR VEHICLE LICENSES .....	6.4	2,365,050.85	2,447,745.18	- 3.4
2316 & 2338	MOTOR VEHICLE ENGINE NUMBERS.....	TRACE <sup>1</sup>	1,549.00	1,696.00	- 8.7
2301	MOTOR VEHICLE PERMIT & INSP. FEES.....	.1	36,299.32	30,171.40	+ 20.3
2322	CERTIFICATE OF TITLE FEES .....	.1	38,518.55	45,357.30	- 15.1
2323	OPERATORS & CHAUFFEURS LICENSES .....	.4	135,807.00	113,264.75	+ 19.9
PUBLIT UTILITY CARRIERS (TON-MILE TAX):					
2231	PRIVATE - H. B. 173.....	.4	137,635.06	119,225.56	+ 15.4
2232	COMMERCIAL - S. B. 296.....	.9	340,557.20	453,047.25	- 24.8
2232	COMMON - H. B. 430 .....	1.5	563,849.90	367,254.45	+ 53.5
167	P. U. C. FEES. GENERAL REVENUE.....	TRACE	7,558.22	8,725.14	- 13.4
2317	PROPERTY TAX ON INTER-COUNTY.....				
	MOTOR CARRIERS.....	.2	68,061.71	62,287.25	+ 9.3
2307	INCOME TAXES.....	15.3	5,636,333.54	4,327,795.30	+ 30.2
2181	INHERITANCE TAX-OLD AGE PENSION FUND..	.2	68,646.88	89,109.63	- 23.0
2401	INHERITANCE TAX .....	3.7	1,358,524.41	830,501.19	+ 63.6
2402	GIFT TAX .....	.3	116,916.14	279,910.44	- 58.2
2306	GENERAL SERVICE TAX .....	4.9	1,809,160.47	1,384,052.23	+ 30.7
OTHER TAXES ON BUSINESSES AND					
OCCUPATIONS:.....		5.7	2,091,238.30	2,108,627.02	- .8
2296	INSURANCE .....	2.7	976,499.92	942,448.61	+ 3.6
2314	ALCOHOLIC BEVERAGE LICENSES.....	.4	153,075.00	171,225.00	- 10.6
2181	85% LOCAL LIQUOR LICENSES .....	.9	338,069.90	343,168.14	- 1.5
2302	STORE LICENSES .....	.4	139,727.24	145,574.35	- 4.0
2601	CORPORATION TAX: FOREIGN & DOMESTIC...	.3	100,055.17	103,530.44	- 3.4
108	BANK COMMISSIONER FEES.....	.1	43,628.08	44,969.95	- 3.0
ALL OTHER TAXES ON BUSINESSES AND					
OCCUPATIONS		.9	340,182.99	357,710.53	- 4.9
2332	ADVERTISING CAMPAIGN FUND .....		77.80	1,425.06	
2172	AGRICULTURAL INSPECTION .....		2,419.29	2,548.59	
103	ALCOHOL LICENSE FEES.....		780.00	745.00	
2226	BEDDING LICENSE FEES.....		8,839.00	10,497.72	
113	BUILDING AND LOAN.....		5,286.35	6,414.93	
111	BOILER INSPECTION.....		13,184.44	11,984.80	
2625	BOXING COMMISSION FEES.....		1,571.91	4,039.71	
2239	COAL MINES AND COAL TAX .....		44,865.35	40,451.83	
2602	COLLECTION AGENCIES .....		1,408.00	1,742.00	

<sup>1</sup> LESS THAN .1 PER CENT

TABLE 7 (CONTINUED)

COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1942 AND 1943

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1943 REVENUE	1943	1942	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS (CONTINUED):					
123	DAIRY COMMISSION FEES .....		\$ 7,627.22	\$ 5,994.44	
125	DETECTIVE AGENCY FEES .....		300.00	400.00	
2167	FEED CONTROL INSPECTION FEES .....		21,342.63	15,877.01	
2622	VETERINARY INSPECTION FEES.....		721.67	---	
2229	LIVESTOCK WATER TANK FUND.....		188.00	1,425.00	
2181	OLD AGE PENSION-SECRETARY OF STATE.....		415.60	622.60	
2169	OLEOMARGARINE TAX .....		425.00	850.00	
157	ORE BUYERS LICENSES .....		500.00	500.00	
2161	PLANT & INSECT CONTROL INSP. FEES.....		2,822.19	2,860.96	
162	PLUMBING INSPECTION FEES .....		5,607.25	9,347.50	
2165	POULTRY & EGG INSPECTION.....		24,290.80	25,913.65	
164	PRIVATE EMPLOYMENT AGENCY .....		1,075.00	775.00	
2217	PRIVATE THEATRICAL EMPLOYMENT AGENCY...		400.00	200.00	
2166	PRODUCE DEALERS FEES .....		42,626.00	44,063.85	
2626	REAL ESTATE LICENSE.....		14,056.00	14,224.00	
2221	RESTAURANT INSPECTION FEES .....		22,450.00	24,775.00	
178	SECURITIES DIVISION FEES .....		2,460.00	3,332.50	
129	STATE ENGINEER RECEIPTS .....		1,196.65	290.20	
2505	TEACHERS CERTIFICATION FUND .....		9,010.25	8,376.72	
2107	TOURIST CAMP LICENSE FEES .....		19,296.42	20,831.75	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES.....		2,670.00	2,915.00	
2607	ABSTRACTORS LICENSES.....		1,005.00	1,150.00	
2608	ARCHITECTS LICENSES.....		1,070.00	1,165.00	
2609	BARBERS EXAMINERS .....		12,044.00	14,048.00	
2605	BASIC SCIENCE EXAMINERS .....		3,135.00	610.00	
2603	CHIROPRACTIC EXAMINERS.....		3,415.00	2,992.20	
2611	COSMETOLOGY EXAMINERS .....		8,880.15	23,834.21	
2612	DENTAL EXAMINERS.....		2,560.02	2,641.00	
2613	EMBALMING EXAMINERS .....		3,565.00	3,949.36	
2614	ENGINEER EXAMINERS .....		3,296.50	3,545.00	
2615	MEDICAL EXAMINERS.....		3,197.00	3,295.00	
2616	MEDICAL REGISTRATION .....		7,911.00	7,777.00	
2617	NURSE EXAMINERS .....		14,055.00	13,165.50	
2618	OPTOMETRIC EXAMINERS .....		1,460.00	1,505.00	
2619	PHARMACY EXAMINERS .....		16,741.50	14,475.50	
2621	SHORTHAND REPORTERS EXAMINERS.....		15.00	133.00	
OTHER REVENUES:					
		.4	135,545.56	191,033.27	- 29.0
115	CIVIL SERVICE COMMISSION FEES.....		14.00	1,142.00	
2174	DIRECTOR OF MARKETS,RABBITS .....		104.60	---	
2333	INCOME TAX NON-RESIDENT LICENSE .....		555.00	295.00	
2107	JUSTICE OF PEACE HIGHWAY FEES.....		34,409.97	34,169.61	
2628	LIQUOR PERMIT & LICENSE EXPENSE FUND...		367.50	703.94	
2324	MOTOR VEHICLE PENALTY FEES .....		21,701.00	22,471.11	
2228	PUBLIC HEALTH FEES & BIRTH CERTIFICATES		29,179.10	36,116.55	
177	SECRETARY OF STATE FEES .....		48,157.40	49,882.05	
2171	STATE FAIR RECEIPTS		-----	45,000.00	
2509	STATE HISTORICAL SOCIETY		1,056.99	1,253.01	

TABLE 8

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED  
AS OF JUNE 30, 1943

FUND NUMBER	TYPE OF RECEIPT	AMOUNT	FUND NUMBER	TYPE OF RECEIPT	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL) ....	\$ 780.00	2302	STORE LICENSE.....	\$ 139,727.24
108	BANK COMMISSIONER FEES .....	43,628.08	2303	SALES TAX.....	9,525,291.41
109	ACCT. #2767 GEN.FUND-BARBERS.....	1,044.50	2304	TOKEN REDEMPTION FUND.....	28,223.00
111	BOILER INSPECTION FEES .....	13,184.44	2305	USE TAX .....	371,569.57
113	BUILDING & LOAN FEES .....	5,206.35	2306	SERVICE TAX.....	1,809,160.47
115	CIVIL SERVICE COMM.FEES.....	14.00	2307	INCOME TAX.....	5,636,333.54
118	CAPITOL BUILDING - RENTS.....	102,580.98	2313	MOTOR FUEL TAX.....	8,549,562.05
123	DAIRY COMMISSIONERS .....	4,404.00	2314	LIQUOR LICENSE.....	153,075.00
125	DETECTIVE LICENSE FEES .....	300.00	2314	LIQUOR TAX.....	3,414,522.21
129	ENGINEER'S FEES .....	1,196.65	2314	LIQUOR LIABILITY (TAX DEF.)..	1,577.24
157	ORE BUYER'S FEES.....	500.00	2316	MOTOR VEHICLE LICENSES - 1942	200,099.77
162	PLUMBING INSPECTION FEES.....	5,607.25	2316	MOTOR VEHICLE ENG.Nos. 1942..	749.00
164	PRIVATE EMPLOYMENT AGENCY FEES...	1,075.00	2317	MOTOR VEHICLE OWNERSHIP TAX..	68,061.71
166	PUBLIC HEALTH DEPT. FEES .....	54.00	2322	CERTIFICATE OF TITLE M.V. ...	38,518.55
167	PUBLIC UTILITY COMMISSION FEES...	7,558.22	2323	OPER.& CHAUF. LIC. FEES.....	135,807.00
177	SECRETARY OF STATE FEES .....	48,157.40	2324	CAFETERIA COURT FEES M.V.....	21,701.00
178	SECURITIES DIVISION FEES.....	2,460.00	2332	ADVERTISING CAMPAIGN FUND....	77.80
2107	TOURIST CAMP LICENSE .....	19,296.42	2333	INCOME TAX NON-RESIDENT LIC..	555.00
2107	JUSTICE OF PEACE FEES.....	34,409.97	2338	MOTOR VEHICLE LICENSES-1943..	2,164,951.08
2161	BUREAU PLANT & INSECT CONT. INSP..	2,822.19	2338	MOTOR VEHICLE ENG.Nos. 1943..	800.00
2165	POULTRY & EGG INSP. FEES.....	24,290.80	2401	INHERITANCE TAX FEES.....	17,068.00
2166	PRODUCE DEALERS INSP. FEES.....	42,626.00	2401	INHERITANCE TAX .....	1,341,456.41
2167	FEED CONTROL INSP. FEES.....	21,342.63	2402	GIFT TAX.....	116,916.14
2169	OLEOMARGARINE TAX.....	425.00	2505	TEACHERS CERTIFICATE FUND....	9,010.25
2172	AGRICULTURAL INSP. FEES.....	2,419.29	2509	STATE HISTORICAL SOCIETY(Misc)	1,056.99
2174	DIRECTOR OF MARKETS-RABBIT FUR...	104.60	2601	CORPORATION TAX-FOR. & DOM...	100,055.17
2175	DAIRY COMMISSION LICENSE FEES		2602	COLLECTION AGENCY FEES.....	1,408.00
	CLASS #283.....	3,223.22	2603	CHIROPRACTIC EXAMINER'S FEES.	3,415.00
2181	LIQUOR LICENSE (85%) O.A.PENSION	338,069.90	2604	ACCOUNTANCY LICENSE FEES.....	2,670.00
2181	INHERITANCE TAX-O.A.PENSION.....	68,646.88	2605	BASIC SCIENCE EXAMINER'S FEES	3,135.00
2181	SECRETARY OF STATE-O.A.PENSION ..	415.60	2607	ABTRACTOR'S LICENSE.....	1,005.00
2217	PRIVATE THEATRE EMP.AGENCY FEES	400.00	2608	ARCHITECT'S LICENSE FEES ....	1,070.00
2221	STATE RESTAURANT INSP. FEES.....	22,450.00	2609	BARBER EXAMINER'S FEES.....	10,999.00
2226	BEDDING LICENSE.....	8,839.00	2611	COSMETOLOGY EXAMINER LIC....	8,880.15
2228	PUBLIC HEALTH BIRTH CERT. #293...	29,125.10	2612	DENTAL EXAMINER'S FEES.....	2,560.02
2229	LIVESTOCK WATER TANK FUND .....	188.00	2613	FUNERAL DIRECTORS & EMBALMERS	3,565.00
2231	P. U. C. PRIVATE CARRIER TAX.....	137,635.06	2614	ENG. LAND SURVEYOR LIC. FEES.	3,296.50
2232	P. U. C. COMMERCIAL TAX.....	340,557.20	2615	MEDICAL EXAMINER'S FEES.....	3,197.00
2233	P. U. C. TRUCK & BUS COMMERCIAL..		2616	MEDICAL REGISTRATION.....	7,911.00
	CARRIER.....	563,849.90	2617	NURSE EXAMINER'S FEES.....	14,055.00
2235	P. U. C. SUSPENSE .....	4,839.70	2618	OPTOMETRIC EXAMINER'S FEES...	1,460.00
2236	INSURANCE LICENSE.....	34,361.50	2619	PHARMACY EXAMINER'S FEES.....	16,741.50
2236	INSURANCE -TAX & FEES.....	942,138.42	2621	SHORTHAND REPORTS EXAM.FEES..	15.00
2239	COAL MINING.....	44,865.35	2622	VETERINARY INSPECTION FEES...	721.67
2301	INSPECTION STICKER FEES.....	35,902.05	2625	BOXING COMMISSION FEES.....	1,571.91
2301	DEALERS PERMITS.....	379.52	2626	REAL ESTATE LICENSE FEES.....	14,056.00
2301	ADM.FUND-PHOTO SERV. #297.....	144.23	2628	LIQUOR PERMIT & LIC.Ex.FUND..	367.50
2301	ADM.FUND-COURT COSTS #298.....	3.00	2759	DEPT.OF REVENUE SUSPENSE-MINUS	-10,120.99
2301	ADM. FUND-MISC. #299.....	906.20			
2301	REPOSSESSION PERMITS.....	17.75		TOTAL.....	\$36,900,350.71

TABLE 8 (CONTINUED)

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED  
AS OF JUNE 30, 1943

NOTE: TO RECONCILE THE ACCOUNTS DIVISION ANNUAL STATEMENT WITH THE TOTALS PRESENTED IN TABLE 7, DEDUCT THE FOLLOWING RECEIPTS WHICH WERE CHARGES BY THE DEPARTMENT FOR SERVICES RENDERED.

FUND NUMBER	TYPE OF RECEIPTS	AMOUNT
118	CAPITOL BUILDING RENTS.....	\$ 102,580.98
2235	PUBLIC UTILITY SUSPENSE.....	4,839.70
2301	ADM. FUND-PHOTO SERVICE #297.....	144.23
2301	ADM. FUND-COURT COST #298.....	3.00
2301	ADM. FUND-MISC. #299.....	906.20
2304	TOKEN REDEMPTION FUND.....	28,223.00
2759	DEPARTMENT OF REVENUE SUSPENSE .....	-10,120.99
TOTAL.....		126,576.12
TOTAL STATE REVENUES IN TABLE 7.....		\$36,773,774.59
GRAND TOTAL.....		\$36,900,350.71

TABLE 9  
MOTOR FUEL TAX REVENUE  
1919 TO 1943

YEAR	RATE OF TAX 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 <sup>1</sup>	2	1,773,361.66
1925	2	1,845,470.48
1926	2	2,169,456.07
1927 <sup>1</sup>	3	3,272,537.05
1928	3	4,115,298.82
1929 <sup>1</sup>	3 & 4	5,560,348.03
1930 <sup>1</sup>	1, 3 & 4	6,642,208.41
1931	1, 3 & 4	6,857,517.26
1932	1, 3 & 4	6,134,472.64
1933 <sup>1</sup>	4	6,012,638.82
1934 <sup>1</sup>	4 & 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
1942	4	9,327,962.95
1943	4	7,677,278.93
FISCAL YEARS: <sup>2</sup>		
1941	4	9,853,887.21
1942	4	9,915,015.61
1943	4	8,549,562.05
PER CENT CHANGE:		
1942 OVER 1941		+ .6
1943 OVER 1942		- 19.8

<sup>1</sup> THE TWO-CENT TAX BECAME EFFECTIVE AUGUST, 1923; THE THREE-CENT TAX, MAY, 1927; 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.

<sup>2</sup> FISCAL YEARS ENDING JUNE 30.



TABLE 10

MOTOR FUEL TAX REVENUE BY MONTHS  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

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.....	849,899.12	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
1942			
JULY .....	838,052.96	178,414.80	659,638.16
AUGUST.....	911,842.42	154,829.36	757,013.06
SEPTEMBER.....	918,238.00	102,165.76	816,072.24
OCTOBER.....	859,559.72	178,351.52	681,208.20
NOVEMBER.....	766,259.45	99,496.68	666,762.77
DECEMBER.....	852,243.37	99,623.76	752,619.61
1943			
JANUARY.....	489,153.00	87,143.92	402,009.08
FEBRUARY.....	452,774.84	29,249.52	423,525.32
MARCH.....	495,013.11	62,324.68	432,688.43
APRIL.....	596,109.43	69,799.16	526,310.27
MAY.....	648,570.55	119,217.40	529,353.15
JUNE.....	721,745.20	144,937.32	576,807.88
TOTAL.....	\$ 8,549,562.05	\$ 1,325,553.88	\$ 7,224,008.17

GROSS MOTOR FUEL GALLONS IMPORTED OR ORIGINATING IN THE STATE, EXEMPTED AND NET GALLONS TAXED  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

MOTOR FUEL RECEIVED AND EXEMPTED	IN THOUSANDS OF GALLONS			PER CENT INCREASE OR DECREASE		TAX AT 4 CENTS PER GALLON		
	1941	1942	1943	1942 OVER 1941	1943 OVER 1942	1941	1942	1943
<b>GALLONAGE RECEIVED:</b>								
GROSS .....	259,488	258,124	243,193	- .5	- 5.8			
2% ALLOWANCE.....	4,983	5,013	4,407	+ .6	- 12.1			
DUPLICATE CHARGES.....	563	208	738	-63.2	+254.3			
NET GALLONAGE.....	253,942	248,903	238,048	- .4	- 5.9	\$10,157,721	\$10,116,130	\$9,531,901
<b>GALLONAGE EXEMPTED:</b>								
SALES TO U.S.GOV'T.....	4,751	4,667	22,902	- 1.8	+390.7	190,052	186,670	916,051
EXPORTS.....	1,695	1,526	1,225	- 9.9	- 19.7	67,789	61,069	49,015
MISCELLANEOUS CREDITS..	159	161	152	+ 1.5	- 5.6	6,347	6,439	6,081
COUNTIES,CITIES & TOWNS..	1,831	1,428	234	-22.0	- 83.6	73,256	57,111	9,377
RAILROADS.....	620	486	421	-21.5	- 13.4	24,800	19,460	16,845
AVIATION.....	52	55	61	+ 5.6	+ 10.5	2,085	2,201	2,432
TOTAL EXEMPTED .....	9,108	8,323	24,995	- 8.6	+200.3	364,329	332,950	999,801
NET TOTAL.....	244,834	244,580	213,052	- .1	- 12.9	9,793,392	9,783,179	8,532,100
GALLONAGE,CASH REFUNDS...	33,777	32,780	33,139	- 2.9	+ 1.1	1,351,081	1,311,206	1,325,554
NET GALLONAGE TAXED	211,057	211,800	179,913	+ .4	- 15.1	8,442,311	8,471,973	7,206,546

TABLE 12  
MOTOR FUEL GALLONAGE TAXED BY CALENDAR YEARS, 1926 - 1943  
AND BY FISCAL YEARS ENDING JUNE 30, 1941 AND 1943

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
<b>CALENDAR YEARS:</b>		
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
1941 .....	221,519,398	+ 7.15
1942 .....	197,398,176	+ 10.87
1943 .....	159,297,979	- 19.33
<b>FISCAL YEARS:</b>		
1941 .....	211,057,768	
1942 .....	211,799,322	+ 0.35
1943 .....	179,913,641	- 15.05

SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION  
FISCAL YEARS ENDING JUNE 30, 1941 AND 1942

NOTE: GALLONAGE LESS TWO PER CENT ALLOWANCE AND DUPLICATE CHARGES

STATE OF SOURCE <sup>1</sup>	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	35,858,268	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 <sup>2</sup>			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 OF DECREASE:							
1942 FROM 1941		- 20.2		+ 22.8		- 0.4	

<sup>1</sup> GALLONS SHOWN FOR COLORADO INDICATE INTRASTATE TRANSPORTATION; GALLONS SHOWN FOR OTHER STATES INDICATE INTERSTATE TRANSPORTATION.

<sup>2</sup> SOURCE OF GALLONAGE NOT SHOWN ON THE DISTRIBUTORS' REPORTS.

TABLE: 14 SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION  
FISCAL YEAR ENDING JUNE 30, 1943

NOTE: NET TOTAL GALLONAGE RECEIVED EQUALS TOTAL GROSS GALLONAGE LESS 2 PER CENT ALLOWANCE AND DUPLICATE CHARGES. THESE DEDUCTIONS WERE NOT TAKEN FROM THE RAILROAD, TANK TRUCK AND INTRASTATE SHIPMENTS.

( IN THOUSANDS OF GROSS GALLONS )

SOURCE BY STATE & TYPE OF SHIPMENT	SHIPPED BY		
	TOTAL	RAILROADS	TANK TRUCKS
<b>INTRASTATE:</b>			
COLORADO .....	105,537	6,242	99,295
<b>INTERSTATE:</b>			
CALIFORNIA.....	688	688	---
ILLINOIS.....	700	700	---
INDIANA.....	1	---	1
KANSAS.....	9,866	1,628	8,238
MISSOURI.....	23	23	---
NEBRASKA.....	1,458	18	1,440
NEW MEXICO.....	4,672	2,335	2,337
OKLAHOMA .....	6,702	6,048	654
TEXAS.....	43,473	18,407	25,066
UTAH.....	94	---	94
WYOMING.....	69,979	26,552	43,427
TOTAL - GROSS.....	243,193	62,641	180,552
2% ALLOWANCE.....	4,407		
DUPLICATE CHARGES....	739		
NET TOTAL GALLONAGE REC'D	238,047		

TABLE 15

MOTOR FUEL EXPORTS BY STATES  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

(IN GALLONS)

STATE SHIPPED TO	1941	1942	1943	PER CENT INCREASE OR DEC. 1943 OVER 1942
KANSAS.....	113,263	143,161	46,174	- 67.7
NEBRASKA.....	213,957	123,036	75,046	- 39.0
NEW MEXICO.....	272,690	230,347	332,855	+ 44.5
TEXAS.....	11,986	---	---	----
UTAH.....	353,618	460,118	484,023	+ 5.3
WYOMING.....	729,216	570,053	287,271	- 49.7
TOTAL.....	1,694,730	1,526,715	1,225,369	- 19.8

TABLE 16

STATE MOTOR FUEL TAX REFUNDS  
BY CALENDAR YEARS 1935 TO 1943

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
1942.....	1,308,703.88	62
1943.....	1,372,452.44	69
GRAND TOTAL.....	\$10,842,469.98	

TABLE 17

MOTOR FUEL TAX REFUND BY PURPOSE FOR WHICH FUEL WAS USED  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

PURPOSE OF USE	1941	1942	1943 <sup>1</sup>	PER CENT INCREASE OR DECREASE	
				1942 OVER 1941	1943 OVER 1942
AGRICULTURE .....	894,748.20	891,896.32	834,201.36	- .3	- 6.5
INDUSTRIES .....	78,172.20	66,023.96	51,645.00	- 15.5	- 21.8
CONTRACTORS .....	82,427.64	67,050.84	128,389.64	- 18.6	+ 91.5
STATE HIGHWAY .....	85,942.28	83,053.76	82,742.20	- 3.4	- .4
COUNTIES .....	115,009.20	98,251.60	102,362.40	- 14.6	+ 4.2
CITIES AND TOWNS .....	16,970.04	17,507.24	12,466.44	+ 3.2	- 28.8
STATE INSTITUTIONS .....	1,413.96	1,035.44	827.04	- 26.8	- 20.1
AVIATION .....	55,823.68	70,011.84	97,680.24	+ 25.4	+ 39.5
RAILROADS .....	4,106.40	4,219.60	6,739.84	+ 2.8	+ 59.7
MOTOR BOATS .....	461.88	-----	-----	-----	-----
LIGHTING, HEATING AND COOKING <sup>2</sup>	3,959.44	8,408.28	5,304.58	+ 112.4	- 36.9
CLEANERS AND DYERS .....	990.24	852.28	933.36	- 8.4	+ 9.5
U. S. GOVERNMENT .....	102.24	51.48	71.96	- 50.0	+ 39.8
MISCELLANEOUS <sup>2</sup> .....	11,013.52	2,843.88	2,189.84	- 74.2	- 23.0
STATE TOTAL	1,351,080.92	1,311,206.52	1,325,553.88	- 3.0	+ 1.1

<sup>1</sup> EFFECTIVE ON FEBRUARY 26, 1943 LAW WAS CHANGED TO PERMIT FILING APPLICATION FOR REFUND FROM 60 DAYS TO SIX MONTHS.  
<sup>2</sup> LIGHTING, HEATING AND COOKING WERE NOT SEPARATED FROM MISCELLANEOUS UNTIL FEBRUARY, 1941.

TABLE 18

SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

BUSINESS GROUPS	% OF 1943 TOTAL REVENUE	TOTAL REVENUE			PER CENT. INCREASE OR DECREASE	
		1943	1942	1941	1943 FROM 1942	1943 FROM 1941
<b>THE STATE</b>						
FOOD .....	29.85	\$ 2,841,455.47	\$ 2,245,689.79	\$ 1,907,021.46	+ 26.4	+ 49.0
GENERAL MERCHANDISE .....	24.45	2,326,872.23	1,936,987.37	1,639,157.31	+ 20.1	+ 42.0
AUTOMOTIVE .....	9.48	902,011.82	1,101,693.09	1,378,087.19	- 18.1	- 34.5
APPAREL .....	8.45	804,280.41	603,604.95	500,593.90	+ 33.2	+ 60.7
UNCLASSIFIED RETAIL .....	5.98	568,699.23	593,776.03	478,149.83	- 4.2	+ 18.9
PUBLIC UTILITY .....	5.95	566,887.84	564,968.82	562,157.20	+ .3	+ .8
LUMBER AND BUILDING .....	5.64	536,892.75	592,743.77	590,749.39	- 9.4	+ 9.4
MFG., TRADING OR JOBBING .....	5.38	511,773.75	484,926.58	414,137.68	+ 5.5	+ 23.6
FURNITURE .....	3.35	318,624.75	283,195.81	248,748.55	+ 12.5	+ 28.1
PROFESSIONAL AND PERSONAL SERVICE...	.76	72,094.23	63,467.26	54,552.58	+ 13.6	+ 32.2
FARM & GARDEN PRODUCE .....	.47	44,905.26	47,012.02	45,613.39	- 4.5	- 1.6
JOBBERS .....	.24	22,977.10	26,021.89	25,113.98	- 11.7	- 8.5
STATE TOTAL .....	100.00	\$ 9,517,474.84	\$ 8,544,087.38	\$ 7,744,082.46	+ 11.4	+ 22.9
<b>DENVER COUNTY 1</b>						
FOOD.....	29.80	\$ 860,651.69	\$ 669,228.93	\$ 574,174.32	+ 28.6	+ 49.9
GENERAL MERCHANDISE.....	15.91	459,479.97	363,379.96	308,787.66	+ 26.4	+ 48.8
APPAREL .....	15.50	447,532.59	353,411.86	283,856.51	+ 26.6	+ 57.7
AUTOMOTIVE .....	8.63	249,332.12	385,503.37	520,700.23	- 35.3	- 52.1
MANUFACTURING, TRADING OR JOBBING...	8.41	242,735.15	251,680.64	194,116.31	- 3.6	+ 25.0
UNCLASSIFIED RETAIL .....	7.61	219,838.80	236,368.35	204,707.89	- 7.0	+ 7.4
FURNITURE .....	5.78	166,911.85	152,131.15	132,183.82	+ 9.7	+ 26.3
LUMBER & BUILDING .....	5.88	169,864.48	185,230.47	157,351.61	- 8.3	+ 8.0
PROFESSIONAL & PERSONAL SERVICE.....	1.40	40,380.10	37,447.70	32,025.82	+ 7.8	+ 26.1
JOBBERS .....	.69	20,100.67	22,248.93	21,349.46	- 9.6	- 5.8
PUBLIC UTILITY .....	.21	6,105.01	5,270.80	5,504.85	+ 15.8	+ 10.9
FARM AND GARDEN PRODUCE.....	.18	4,837.93	4,555.15	4,483.00	+ 6.2	+ 7.9
COUNTY TOTAL.....	100.00	\$ 2,887,790.36	\$ 2,666,457.31	\$ 2,439,241.48	+ 8.3	+ 18.4

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

TABLE 19

COMPARATIVE SALES TAX REVENUES BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1936 - 1943

YEAR	BUSINESS CLASS					ANNUAL TOTAL
	FOOD	GENERAL MERCHANDISE <sup>1</sup>	AUTOMOTIVE	APPAREL	ALL OTHER <sup>2</sup>	
1936	1,666,681.61	1,573,238.09	754,046.67	470,439.65	1,373,595.41	5,838,001.43
1937	1,806,048.89	1,801,801.76	924,059.25	522,641.19	1,642,616.22	6,697,167.31
1938	1,835,226.39	1,789,801.72	975,111.59	508,806.36	1,671,975.79	6,780,921.85
1939	1,799,151.54	1,745,327.15	989,006.66	476,277.23	1,847,327.52	6,857,090.10
1940	1,862,162.63	1,815,053.79	1,182,714.68	489,021.31	1,967,680.16	7,316,632.57
1941	1,907,021.46	1,887,905.86	1,378,087.19	500,593.90	2,070,474.05	7,744,082.46
1942	2,245,689.79	2,220,183.18	1,101,693.09	603,604.95	2,372,916.37	8,544,087.38
1943	2,841,455.47	2,645,496.98	902,011.82	804,280.41	2,324,230.16	9,517,474.84

1 INCLUDES THE FURNITURE CLASS.

2 INCLUDES THE FOLLOWING BUSINESS CLASSES: JOBBERS; LUMBER AND BUILDING; PROFESSIONAL AND PERSONAL SERVICES; PUBLIC UTILITY; UNCLASSIFIED RETAIL; FARM AND GARDEN PRODUCE; AND MANUFACTURING, TRADING, OR JOBBING.

TABLE 20

TREND OF SALES TAX REVENUES BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1936 - 1943  
EXPRESSED IN PERCENTAGES THAT EACH YEAR IS OF 1936

YEAR	BUSINESS CLASS					ANNUAL TOTAL
	FOOD	GENERAL MERCHANDISE	AUTOMOTIVE	APPAREL	ALL OTHER	
1936	100	100	100	100	100	100
1937	108	115	122	111	120	115
1938	110	114	129	108	122	118
1939	108	111	131	101	134	117
1940	112	115	157	104	143	125
1941	114	120	183	106	151	133
1942	134	141	147	128	173	146
1943	170	168	119	171	169	163

TABLE 21 SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1943

BUSINESS CLASS	MONTHLY AVG. No. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL PAYMENT	PER CENT OF TOTAL No. OF RETURNS	PER CENT OF TOTAL TAX PAID
I APPAREL GROUP: TOTAL	\$ 1,161	\$ 804,280.41	\$ 692.75	4.86	8.45
1. BOOT AND SHOE STORES	72	108,312.27	1,504.34	.30	1.14
2. CLOTHING STORES - DRESSMAKERS	521	627,754.02	1,204.90	2.18	6.60
3. FURRIERS	36	19,311.77	536.44	.15	.20
4. HABERDASHERY	26	18,828.12	724.16	.11	.20
5. MILLINERY	47	11,267.48	239.73	.20	.12
6. SHOE REPAIR	361	12,633.43	35.00	1.51	.13
7. OTHERS	2	75.51	37.76	.01	---
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	96	6,097.81	63.52	.40	.06
II AUTOMOTIVE GROUP: TOTAL	6,216	902,011.82	145.11	26.04	9.48
I. ACCESSORIES-TIRES-BATTERIES WRECKERS, ETC.	351	127,365.40	362.86	1.47	1.34
2. AUTOMOBILE-AIRCRAFT-BICYCLES	3,446	478,610.90	138.89	14.43	5.04
3. FILLING AND SERVICE STATIONS	1,492	164,502.32	110.26	6.25	1.73
4. GARAGE-REPAIR SHOPS	903	118,555.41	131.29	3.78	1.24
5. TRAILERS-OTHER AUTOMOTIVE STORES	24	12,977.79	540.74	.11	.13
III FOOD GROUP: TOTAL	6,030	2,841,455.48	471.22	25.25	29.85
1. BAKERIES-DAIRY PRODUCTS-DELICATESSENS	535	193,658.79	361.98	2.24	2.03
2. CANDY-CONFECTIONERY	344	61,576.86	179.00	1.44	.65
3. FRUIT STANDS-VEGETABLE MKTS.-TRUCKERS	334	55,197.25	165.26	1.40	.58
4. GROCERY & MOTOR STORES-MEAT MARKETS	2,313	1,882,090.84	813.70	9.68	19.78
6. RESTAURANTS-TAVERNS-CAFETERIA	1,915	553,541.66	289.06	8.02	5.81
7. FISH-POULTRY-OTHER FOOD STORES	98	13,989.42	142.75	.41	.15
8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	491	81,400.66	165.79	2.06	.85
IV FURNITURE GROUP: TOTAL	705	318,624.75	451.95	2.95	3.35
1. CARPETS-RUGS-HOUSE FURNISHINGS	29	8,030.32	276.91	.12	.08
2. FURNITURE STORES	303	210,108.75	693.43	1.27	2.21
3. HOUSEHOLD APPLIANCES	60	19,777.29	329.62	.25	.21
4. MUSICAL INSTR.-PHONOGRAPHS-MUSIC	53	37,611.00	709.64	.22	.40

1 34% OF THIS AMOUNT COLLECTED FROM OCCASIONAL AUTO SALES.  
2 THE NO. 5 LUNCH ROOMS AND OTHERS COMBINED WITH NO. 6.



TABLE 21 SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1943

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL NO. OF RETURNS	PER CENT OF TOTAL TAX PAID
IV FURNITURE GROUP: TOTAL (CONT'D)					
5. RADIO SALES AND SERVICE .....	115	\$ 8,604.52	74.82	.48	.09
6. OTHER HOME FURNISHINGS-APPLIANCES .....	19	12,552.31	660.65	.08	.13
7. ELECTRICAL APPLIANCES & SERVICES .....	115	21,515.14	187.09	.48	.23
8. UPHOLSTERSERS .....	11	425.42	38.67	.05	---
V GENERAL MERCHANDISE GROUP: TOTAL .....	2,381	2,326,872.23	977.27	9.97	24.45
1. DEPARTMENT STORES .....	19	372,887.09	19,625.64	.08	3.92
2. DRUG STORES .....	692	368,448.24	532.44	2.90	3.87
3. DRY GOODS STORES .....	115	195,066.32	1,696.25	.48	2.05
4. GENERAL STORES .....	511	834,702.69	1,633.47	2.14	6.78
5. HARDWARE-PAINT-OILS-VARNISHES .....	220	132,072.99	600.33	.92	1.38
6. JEWELRY STORES .....	263	129,551.48	492.59	1.10	1.36
7. LEATHER-LEATHER GOODS-SADDLERY .....	36	7,457.14	207.14	.15	.08
8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS .....	131	27,009.74	206.18	.55	.28
9. SPORTING GOODS-TEWTS-AWNINGS .....	72	33,896.52	470.78	.30	.36
10. VARIETY-5 & 10 SPECIALTY STORES OIL PAINTINGS-POTTERY-KEYS .....	296	213,837.42	722.42	1.24	2.24
11. OTHER GENERAL MERCHANDISE STORES .....	26	11,940.60	459.25	.11	.13
VI JOBBERS-MDSE.-GENERAL-SPECIAL: TOTAL .....	50	22,977.10	459.54	.21	.24
VII LUMBER AND BUILDING GROUP: TOTAL .....	1,524	536,892.75	352.29	6.36	5.64
1. BUILDING & CONSTRUCTION CONTRACTORS- PAINTERS AND DECORATORS .....	726	22,534.41	31.04	3.04	.24
2. BUILDING HARDWARE AND MACHINERY .....	14	9,361.28	666.66	.06	.10
3. BUILDING MATERIAL DEALERS .....	296	325,149.77	1,098.48	1.24	3.41
4. ELECTRICAL EQUIPMENT SUPPLIES .....	108	69,861.99	648.86	.45	.73
5. PAINT-GLASS & WALLPAPER STORES .....	67	19,807.57	295.64	.28	.21
6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS .....	268	67,247.48	250.92	1.12	.71
7. OTHER LUMBER & BUILDING SUPPLIES .....	45	22,930.85	509.57	.19	.24
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL .....	738	72,094.23	97.69	3.09	.76
1. AUCTIONEERS-COMM. DEALERS-SALES BARRIS .....	36	6,787.46	188.54	.15	.07
2. BARBER & BEAUTY SHOPS-SALES .....	344	11,271.93	32.18	1.44	.12

TABLE 21 (CONTINUED)  
 SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED  
 AND PAYMENT PER RETURN FOR THE STATE  
 FISCAL YEAR ENDING JUNE 30, 1943

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL NO. OF RETURNS	PER CENT OF TOTAL TAX PAID
<b>VIII PROFESSIONAL &amp; PERSONAL SERVICE GROUP (CONT'D)</b>					
3. OPTICIANS-OPTOMETRISTS-OCULIST-SALES	127	\$ 29,174.71	\$ 229.72	.53	.30
4. PHOTOGRAPHERS .....	165	17,734.61	107.48	.69	.19
5. DOCTORS-DENTIST-PROFESSIONAL-SALES ..	33	2,751.68	83.38	.14	.03
6. NEON SIGNS & ADVERTISING-OTHERS .....	33	4,373.84	132.54	.14	.05
<b>IX PUBLIC UTILITY GROUP: TOTAL .....</b>					
	160	566,887.84	3,543.05	.67	5.95
<b>1. GAS AND ELECTRIC COMPANIES .....</b>					
	91	379,531.43	4,170.67	.38	3.98
<b>2. RAILROADS .....</b>					
	5	10,996.23	2,199.25	.02	.12
<b>3. TELEGRAPH .....</b>					
	2	3,806.85	1,903.43	.01	.04
<b>4. TELEPHONE .....</b>					
	43	171,020.00	3,977.21	.18	1.80
<b>5. WATER IN CONTAINERS .....</b>					
	14	1,193.33	85.67	.06	.01
<b>6. ALL OTHER PUBLIC UTILITIES .....</b>					
	5	334.00	66.80	.02	.01
<b>X UNCLASSIFIED RETAIL GROUP: TOTAL .....</b>					
	2,699	560,699.23	210.71	11.30	5.98
<b>1. BLACKSMITH-NICH. SHOPS-WELDERS-SALES...</b>					
	174	9,625.55	55.34	.73	.10
<b>2. BOOKS-STATIONERY-SCHOOL SUPPLIES .....</b>					
	148	32,904.43	222.33	.62	.35
<b>3. CIGAR STORES-SMOKER SUPPLIES .....</b>					
	117	10,679.26	91.20	.49	.11
<b>4. CLUBS .....</b>					
	62	12,552.33	202.46	.26	.13
<b>5. COAL-WOOD FUEL-ICE DEALERS .....</b>					
	722	214,613.73	297.25	3.02	2.27
<b>6. FARM IMPLEMENTS AND MACHINERY .....</b>					
	174	85,008.41	488.55	.73	.09
<b>7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER ...</b>					
	260	54,512.60	209.41	1.12	.50
<b>8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS...</b>					
	253	36,003.16	1,423.25	1.06	.30
<b>9. MAGAZINES-PERIODICALS-GREETING CARDS...</b>					
	22	1,567.90	71.27	.09	--
<b>10. MONUMENTS AND TOMB STONES .....</b>					
	30	6,265.04	217.52	.16	.09
<b>11. OFFICE EQUIPMENT AND SUPPLIES .....</b>					
	31	24,630.22	304.10	.34	.26
<b>12. RECREATION PARLORS-NIGHT CLUBS-SALES...</b>					
	313	12,736.60	40.69	1.31	.13
<b>13. SURGICAL &amp; SCIENTIFIC INST. DEALERS ..</b>					
	34	13,065.51	407.81	.14	.15
<b>14. UNDERTAKERS AND FUNERAL PARLORS .....</b>					
	124	23,071.77	186.06	.52	.24
<b>15. STORE FIXTURES-PET SHOPS-KENNEL- BROOMS-CHRISTMAS TREES .....</b>					
	127	20,927.47	164.70	.53	.22
<b>16. CONCESSIONERS: CIRCUSES; MEDICINE SHOWS</b>					
	14	2,693.21	192.37	.06	.03
<b>17. CANDY-POP CORN-VENDING MACHINES IN THEATRES .....</b>					
	20	5,025.00	179.47	.12	.05

TABLE 21 (CONTINUED)

SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1943

BUSINESS CLASS	MONTHLY AVERAGE NUMBER OF RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX COLLECTED	PER CENT OF TOTAL RETURNS	PER CENT OF TOTAL TAX PAID
XI FARM AND GARDEN PRODUCT GROUP: TOTAL	652	\$ 44,905.26	\$ 68.87	2.73	.47
1. DIRECT SALES OF FARM PRODUCTS	581	38,850.23	66.83	2.44	.41
2. HATCHERIES AND SUPPLIES	55	4,301.35	78.21	.23	.05
3. LIVESTOCK	14	1,721.49	122.96	.05	.01
4. OTHER	2	52.09	26.04	.01	---
XII MANUFACTURING, TRADING, OR JOBBING: TOTAL	1,565	511,773.75	327.01	6.55	5.38
1. BEVERAGES-LIQUOR	225	6,558.67	29.15	.94	.07
2. CHEMICALS AND PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	96	20,627.28	214.87	.40	.22
3. FOOD AND FOOD PREPARATIONS	45	3,557.52	79.06	.19	.04
4. LEATHER AND LEATHER PRODUCTS	10	4,877.18	487.72	.04	.05
5. LUMBER & WOOD PRODUCTS-SAW MILLS-MINE PROPS	186	23,659.67	127.20	.78	.25
6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS	148	168,276.49	1,137.00	.62	1.77
7. METAL AND METAL PRODUCTS	124	73,221.83	590.50	.52	.78
8. MINERALS-ASSAYERS-COAL MINES	158	25,302.11	160.14	.66	.26
9. PAPER, PULP AND PRODUCTS	31	7,106.32	229.24	.13	.07
10. PETROLEUM-PETROLEUM PRODUCTS	50	40,791.95	815.84	.21	.43
11. PRINTING-PUBLISHING & BOOK BINDING	318	19,409.12	61.03	1.33	.20
12. RUBBER AND RUBBER GOODS	7	14,400.90	2,057.27	.03	.15
13. STONE, CLAY, SAND & GRAVEL PRODUCTS	84	93,179.03	1,109.27	.35	.98
14. MATTRESS RENOVATING	41	6,590.97	159.29	.17	.07
15. MISCELLANEOUS	38	4,263.27	112.19	.16	.04
17. VETERINARY SUPPLIES-SOAP PRODUCTS	2	8.70	4.35	.01	---
18. CARBONIC LIQUID	2	2.74	1.37	.01	---
STATE TOTAL	23,881	\$ 9,517,474.85	\$ 398.54	100.00	100.00

TABLE 22

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1943

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1942	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER .....	322,412	6,106	\$ 2,887,790.36	30.34	+ 8.3	\$ 472.94	\$ 8.99
2	PUEBLO .....	68,870	1,171	450,221.67	4.73	+ 13.9	384.50	6.54
3	WELD .....	63,747	937	237,490.37	2.50	+ .6	253.46	3.73
4	EL PASO .....	54,925	1,193	502,200.62	5.28	+ 26.6	421.00	9.30
5	LAS ANIMAS ..	32,369	476	98,202.93	1.03	+ 7.4	206.30	3.09
6	LARIMER .....	35,539	715	160,198.61	1.68	- 3.2	224.05	4.51
7	BOULDER .....	37,430	788	195,017.67	2.06	+ 6.6	247.48	5.21
8	MESA .....	33,791	541	154,464.12	1.62	+ 1.8	285.51	4.57
9	OTERO .....	23,571	478	126,831.10	1.33	+ 26.1	265.33	5.38
10	ARAPAHOE .....	32,150	603	149,500.84	1.58	+ 6.1	247.92	4.65
11	JEFFERSON ...	30,725	575	121,756.49	1.28	+ 16.8	211.75	3.96
12	ADAMS .....	22,481	374	71,041.87	.75	+ 19.9	189.94	3.16
13	LOGAN .....	18,370	283	73,394.81	.77	+ 2.1	259.34	4.00
14	FREMONT .....	19,742	370	62,629.17	.66	+ 3.8	169.27	3.17
15	MORGAN .....	17,214	280	72,269.09	.76	+ 6.1	256.10	4.20
16	HUERFANO .....	16,008	244	39,586.73	.43	- .1	162.24	2.46
17	PROWERS .....	12,304	248	71,526.72	.75	+ 24.4	288.41	5.81
18	DELTA .....	16,470	337	60,662.12	.64	+ 5.4	180.00	3.68
19	YUMA .....	12,102	193	44,559.10	.47	+ 4.9	230.87	3.68
20	LA PLATA .....	15,494	251	52,876.42	.56	- 9.8	210.66	3.41
21	MONTROSE .....	15,418	234	52,852.85	.55	- 2.9	225.86	3.43
22	BACA .....	6,207	100	28,418.17	.30	+ 27.2	284.20	4.53
23	RIO GRANDE ..	12,404	212	48,514.82	.51	- 2.2	228.84	3.91
24	GARFIELD .....	10,560	235	43,023.55	.46	+ 1.1	186.43	4.15
25	CONEJOS .....	11,643	121	22,595.98	.24	+ 1.7	186.73	1.94
26	KIT CARSON ..	7,512	137	29,306.88	.31	+ 12.1	213.91	3.90
27	WASHINGTON...	8,336	92	17,315.50	.18	+ 12.1	138.20	2.08
28	ROUTT .....	10,525	175	40,397.07	.42	+ 5.1	230.84	3.84
29	BENT .....	9,653	131	28,749.01	.30	- 1.1	219.46	2.98
30	ALAMOSA .....	10,484	175	48,939.42	.51	- 4.5	279.65	4.67
31	CHAFFEE .....	8,109	174	40,377.30	.42	+ 21.4	232.05	4.98
32	MONTUZUMA ...	10,463	144	34,751.24	.36	- .2	241.32	3.32
33	LINCOLN .....	5,882	120	27,123.55	.28	+ 5.3	211.90	4.61
34	ELBERT .....	5,460	79	11,154.61	.12	+ 4.4	141.19	2.04
35	SAGUACHE .....	6,173	112	20,298.13	.21	+ 42.0	181.23	3.29
36	CROWLEY .....	5,398	81	14,068.00	.15	+ 8.6	173.67	2.61
37	PHILLIPS .....	4,948	124	28,635.87	.30	+ 10.0	230.93	5.79
38	COSTILLA .....	7,533	74	9,143.56	.10	- 3.2	123.55	1.21
39	SEDGWICK .....	5,294	101	23,380.41	.25	- 1.1	231.56	4.42
40	GUNNISON .....	6,192	150	21,983.80	.23	- 15.3	146.55	3.55

(CONTINUED)

TABLE 22 (CONTINUED)

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1949

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT IN- CREASE OR DECREASE FROM:		TAX PAYMENT PER:	
						1942	RETURN	CAPITA	
41	LAKE .....	6,883	104	\$ 51,987.55	.55	+ 26.4	\$ 499.06	\$ 7.55	
42	MOFFAT .....	5,006	92	21,120.35	.22	+ 17.6	229.37	4.15	
43	TELLER .....	6,463	90	12,709.04	.13	- 37.8	141.21	1.97	
44	EAGLE .....	5,361	108	48,047.18	.50	+ 140.0	444.87	8.96	
45	KIOWA .....	2,793	60	6,503.55	.07	+ 1.7	106.98	2.93	
46	CHEYENNE .....	2,964	65	9,801.64	.10	+ 7.3	152.01	3.33	
47	DOUGLAS .....	3,496	67	9,071.59	.10	+ .5	135.38	2.59	
48	ARCHULETA ...	3,806	46	9,892.81	.10	- 3.4	215.04	2.60	
49	RIO BLANCO ..	2,943	61	12,515.25	.13	- 10.7	205.16	4.25	
50	SAN MIGUEL ..	3,664	70	9,855.12	.10	- 11.3	140.79	2.69	
51	CLEAR CREEK..	3,784	91	13,413.43	.14	- 20.4	147.40	3.54	
52	CUSTER .....	2,270	41	4,161.02	.04	+ 1.2	101.49	1.83	
53	GRAND .....	3,587	140	19,399.20	.20	- 6.7	138.59	5.41	
54	PARK .....	3,272	64	7,337.65	.08	- 30.2	114.64	2.24	
55	SAN JUAN .....	1,439	35	6,348.91	.07	- .1	181.37	4.41	
56	OURAY .....	2,089	45	5,186.31	.05	+ .6	115.28	2.48	
57	PITKIN .....	1,836	37	3,891.37	.04	- 4.1	105.16	2.12	
58	DOLORES .....	1,958	29	4,997.34	.05	- .1	172.31	2.55	
59	JACKSON .....	1,798	43	6,832.06	.07	- 13.4	158.88	3.80	
60	GILPIN .....	1,625	35	2,832.84	.03	- 60.0	80.94	1.74	
61	SUMMIT .....	1,754	40	4,632.45	.05	+ 27.5	115.80	2.64	
62	MINERAL .....	975	24	3,633.44	.04	- 26.6	151.40	3.72	
63	HINSDALE .....	349	20	849.66	.01	- 6.4	42.48	2.43	
ALL COUNTIES TOTAL		1,123,296	20,349	6,499,158.37	68.29	+ 8.7	319.98	5.77	
70	CHAIN STORES <sup>1</sup> .....		132	1,819,427.94	19.12	+ 15.4	13,783.54	1.62	
80	FORG. CORP. <sup>1</sup> .....		283	1,061,596.79	11.15	+ 8.0	3,751.23	.95	
90	CONCESSIONERS <sup>1</sup> .....		30	2,264.98	.02	- 14.3	75.50	--	
95	TRANSIENT CONCESSIONERS <sup>1</sup>		5	649.70	.01	- 59.4	129.94	--	
OCCASIONAL AUTO SALES <sup>1</sup> .....			3,082	134,377.06	1.41	----	43.60	.12	
STATE TOTAL .....		1,123,296	23,881	\$ 9,517,474.84 <sup>2</sup>	100.00	+ 11.4	\$ 398.54	\$ 8.45	
COUNTY TOTAL WITHOUT DENVER COUNTY .....			14,243	\$ 3,614,368.01	----	+ 9.0	\$ 253.55	\$ 4.51	

## ANNUAL COLLECTIONS COMPARED

YEAR	RETURNS	TOTAL	PER CAPITA
1942	25,152	\$ 8,544,087.38	\$ 339.70
1941	22,534	7,744,082.45	343.66
1940	23,360	7,316,632.57	333.09
1939	24,434	6,857,090.10	288.64
1938	25,965	6,700,921.85	261.16
1937	24,026	6,697,167.31	278.75
1936	23,172	5,838,001.43	251.94

<sup>1</sup> 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.

<sup>2</sup> THIS STATISTICAL TOTAL IS LESS BY \$7,816.57 FROM THE ACCOUNTS DIVISION TOTAL BECAUSE OF THE EXCLUSION OF THE LICENSE FEES DURING THE LAST HALF OF THE YEAR.

ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1949

Co. No.	COUNTY	REVENUE BY YEARS				
		1943	1942	1941	1940	1939
1	DENVER .....	\$ 2,887,790.36	\$ 2,666,457.31	\$ 2,439,241.48	\$ 2,304,982.03	\$ 2,123,785.29
2	PUEBLO .....	450,221.67	395,121.73	365,039.29	321,199.79	282,339.76
3	WELD .....	237,490.37	236,103.08	225,918.38	219,493.07	210,711.73
4	EL PASO .....	502,200.62	396,659.16	327,057.35	322,665.21	329,612.94
5	LAS ANIMAS .....	98,202.93	91,421.31	87,376.43	88,821.69	82,020.62
6	LARIMER .....	160,198.61	165,514.95	155,230.33	155,947.34	155,905.19
7	BOULDER .....	195,017.67	182,963.93	177,184.79	175,935.33	170,263.75
8	MESA .....	154,464.12	151,745.57	145,686.98	145,011.06	130,004.69
9	OTERO .....	126,831.10	100,609.68	90,265.30	83,480.76	82,672.92
10	ARAPAHOE .....	149,500.84	140,842.92	119,679.32	99,091.20	83,505.90
11	JEFFERSON .....	121,756.49	104,213.04	95,162.39	84,930.60	78,042.78
12	ADAMS .....	71,041.87	59,271.02	46,259.91	45,175.09	45,172.36
13	LOGAN .....	73,394.81	71,079.05	67,331.52	64,518.83	67,224.96
14	FREMONT .....	62,629.17	60,302.08	59,294.63	59,691.19	57,418.97
15	MORGAN .....	72,269.09	68,097.37	60,972.55	57,070.17	57,535.56
16	HUERFANO .....	39,586.73	39,617.05	37,277.64	42,124.84	43,974.17
17	PROWERS .....	71,526.72	57,308.84	53,551.77	44,480.10	40,351.70
18	DELTA .....	60,662.12	57,537.77	56,937.49	57,276.37	58,817.58
19	YUMA .....	44,559.10	42,460.98	39,886.59	32,551.58	33,609.00
20	LA PLATA .....	52,876.42	58,623.21	59,889.94	60,623.39	57,986.69
21	MONTROSE .....	52,852.85	54,448.09	54,275.32	52,511.82	49,897.23
22	BACA .....	28,418.17	22,342.57	15,495.16	13,788.60	11,826.02
23	RIO GRANDE .....	48,514.82	49,627.99	44,889.39	47,052.80	44,153.32
24	GARFIELD .....	43,823.55	43,332.72	42,665.68	42,307.68	41,955.97
25	CONEJOS .....	22,595.98	22,214.25	20,884.56	20,450.68	19,071.35
26	KIT CARSON .....	29,306.88	26,134.82	22,528.87	19,995.60	19,604.84
27	WASHINGTON .....	17,315.50	15,446.23	13,321.30	12,530.13	13,222.60
28	ROUTT .....	40,397.07	38,448.57	33,792.04	35,754.73	29,165.01
29	BENT .....	28,749.01	29,087.05	26,022.40	20,498.96	17,937.26
30	ALAMOSA .....	28,939.42	31,238.07	32,618.83	33,304.58	32,090.48
31	CHAFFEE .....	40,377.30	33,853.17	34,794.44	38,102.61	36,541.47
32	MONTEZUMA .....	34,751.24	34,808.38	33,681.68	31,074.75	27,174.73
33	LINCOLN .....	27,123.55	25,755.24	22,367.80	20,480.80	20,217.57
34	ELBERT .....	11,154.61	10,683.95	9,204.58	8,392.72	9,243.22
35	SAGUACHE .....	20,298.13	14,297.79	12,306.26	15,177.54	13,866.98
36	CROWLEY .....	14,068.00	12,950.05	13,995.67	12,120.63	11,270.82
37	PHILLIPS .....	28,635.87	26,019.22	19,892.92	17,697.53	17,595.99
38	COSTILLA .....	9,143.56	9,444.85	8,623.99	9,718.53	8,617.73
39	SEDGWICK .....	23,388.41	23,659.83	19,074.43	18,333.32	16,444.22
40	GUNNISON .....	21,983.80	25,966.77	23,837.05	23,965.75	22,813.18
41	LAKE .....	51,987.55	41,130.00	34,291.69	36,663.43	39,035.39
42	MOFFAT .....	21,120.35	25,631.69	21,603.37	19,960.19	15,658.75
43	TELLER .....	12,709.04	20,446.91	21,934.61	21,762.04	22,320.38
44	EAGLE .....	48,047.18	20,021.06	20,193.61	19,581.73	17,519.70
45	KIOWA .....	6,503.55	6,392.71	5,607.27	5,202.43	5,645.94

(CONTINUED)

ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1943

Co. No.	COUNTY	REVENUE BY YEARS				
		1943	1942	1941	1940	1939
46	CHEYENNE .....	\$ 9,881.64	\$ 9,212.85	\$ 8,522.14	\$ 7,782.57	\$ 7,239.83
47	DOUGLAS .....	9,071.59	9,025.97	7,794.29	7,449.46	7,010.91
48	ARCHULETA .....	9,892.81	10,238.03	10,489.08	9,927.55	9,669.70
49	RIO BLANCO ....	12,515.25	14,021.97	11,625.96	10,477.07	10,497.69
50	SAN MIGUEL ....	9,855.12	11,114.21	11,900.64	11,228.05	9,479.55
51	CLEAR CREEK ...	19,413.49	16,844.17	15,942.06	15,537.91	14,920.61
52	CUSTER .....	4,161.02	4,112.55	3,886.44	4,060.40	3,990.98
53	GRAND .....	19,399.28	20,785.39	18,910.19	19,178.81	15,065.33
54	PARK .....	7,337.65	10,516.80	11,169.07	11,655.13	13,355.03
55	SAN JUAN .....	6,348.91	6,353.09	7,076.70	6,479.83	7,120.38
56	OURAY .....	5,186.31	5,154.44	6,185.15	6,581.42	5,943.48
57	PITKIN .....	3,891.37	4,058.98	3,887.65	4,344.15	4,339.57
58	DOLORIS .....	4,997.34	5,003.62	3,417.84	3,707.75	2,902.40
59	JACKSON .....	6,832.06	7,890.38	7,301.62	6,419.28	6,254.81
60	GILPIN .....	2,832.84	7,090.90	4,247.24	4,587.50	5,404.98
61	SUMMIT .....	4,632.45	3,631.95	3,081.06	3,185.04	3,052.96
62	MINERAL .....	3,633.44	4,952.75	5,030.85	4,730.19	2,488.15
63	HINSDALE .....	849.66	908.27	741.47	677.56	489.72
ALL	COUNTY TOTAL ...	\$ 6,499,150.37	\$ 5,980,542.32	\$ 5,473,184.49	\$ 5,219,535.37	\$ 4,903,271.07
70	CHAIN STORES...	1,819,427.94	1,576,744.19	1,428,772.18	1,317,376.42	1,258,676.44
80	FOREIGN CORPORATIONS	1,061,596.79	982,556.17	836,631.80	776,329.44	692,211.78
90	CONCESSIONERS	2,264.98	2,643.05	5,493.99	3,287.86	2,723.96
95	TRANSIENT CON- CESSIONERS...	649.70	1,601.65	-----	103.48	206.85
	OCCASIONAL AUTO SALES	134,377.06	-----	-----	-----	-----
	STATE TOTAL .....	\$ 9,517,474.84	\$ 8,544,087.38	\$ 7,744,082.46	\$ 7,316,632.57	\$ 6,857,090.10
	COUNTY TOTAL LESS DENVER COUNTY.....	\$ 3,611,368.01	\$ 3,314,085.01	\$ 3,033,943.01	\$ 2,914,552.54	\$ 2,779,485.78

TABLE 24

TREND IN THE VOLUME OF COLORADO RETAIL TRADE  
TAXED UNDER THE RETAIL SALES TAX ACT  
FISCAL YEARS ENDING JUNE 30, 1936 - 1943

YEAR	TAXED RETAIL SALES (ADD 000,000)	PER CENT EACH YEAR IS OF 1936	PER CENT EACH YEAR IS OF 1940
1936 .....	\$ 307	100	
1937 .....	352	115	
1938 .....	357	116	
1939 .....	361	117	
1940 .....	385	125 (PRE-WAR LEVEL)	100
1941 .....	408	133	106
1942 .....	450	146	117
1943 .....	501	163	130

TABLE 25

SERVICE TAX REVENUE BY CLASSIFIED SERVICE GROUPS FOR THE STATE AND DENVER COUNTY  
FISCAL YEARS ENDING JUNE 30, 1941 - 1943

SERVICE GROUP	% OF 1943 TOTAL REVENUE	TOTAL REVENUE			PER CENT INCREASE OR DECREASE	
		1943	1942	1941	1943 FROM 1942	1943 FROM 1941
<u>THE STATE</u>						
STRUCTURAL .....	24.01	\$ 433,378.05	\$ 224,686.22	\$ 186,027.99	+ 92.9	+ 123.0
PERSONAL .....	18.03	339,668.77	283,119.67	250,066.56	+ 20.0	+ 35.0
RECREATIONAL .....	13.37	241,206.54	176,769.04	170,047.20	+ 36.4	+ 41.2
RENTAL .....	12.46	224,713.62	193,306.30	166,295.99	+ 16.2	+ 35.1
REPAIR .....	12.33	222,512.00	204,243.17	169,493.60	+ 5.9	+ 31.3
PROFESSIONAL .....	10.00	180,399.76	156,717.54	144,107.28	+ 15.1	+ 25.2
CUSTOM .....	4.66	84,102.24	75,227.88	74,190.05	+ 11.8	+ 13.4
BUSINESS .....	4.34	78,464.07	69,003.10	72,306.65	+ 13.6	+ 0.4
STATE TOTAL .....	100.00	\$ 1,804,445.05	\$ 1,303,230.72	\$ 1,233,435.32	+ 30.5	+ 46.3
<u>DENVER COUNTY 1</u>						
STRUCTURAL .....	23.41	\$ 192,372.21	\$ 124,539.12	\$ 114,377.52	+ 43.0	+ 60.2
PERSONAL .....	21.09	173,208.43	151,263.50	131,996.45	+ 14.6	+ 31.3
PROFESSIONAL .....	13.48	110,758.00	98,566.26	92,062.59	+ 12.4	+ 19.3
RENTAL .....	13.37	109,065.12	96,174.72	93,078.76	+ 14.2	+ 32.3
REPAIR .....	11.32	93,043.01	85,342.71	70,561.02	+ 9.0	+ 31.9
RECREATIONAL .....	7.26	59,717.21	42,566.69	39,627.48	+ 40.2	+ 50.7
BUSINESS .....	5.20	43,414.53	45,442.01	49,604.67	- 4.5	- 12.6
CUSTOM .....	4.79	39,445.15	39,315.23	30,679.22	+ .3	+ 2.0
COUNTY TOTAL .....	100.00	\$ 821,925.01	\$ 593,230.24	\$ 620,669.51	+ 10.6	+ 32.4

1 CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.



TABLE 26

SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1943

SERVICE CLASSIFICATION	MONTHLY AVERAGE No. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL RETURNS	PER CENT OF TOTAL TAX PAID
I BUSINESS SERVICE GROUP: TOTAL	464	\$ 78,464.07	\$ 169.10	9.14	4.24
1. ADJUSTMENT-CREDIT-COLLECTION BUREAUS	66	17,036.80	258.13	.45	.94
2. ADVERTISING AGENCIES-REAL ESTATE AGENTS	31	4,672.09	150.71	.21	.26
3. BANKS-TRUST & FINANCE COMPANIES-LOAN COMPANIES-DEPOSITORIES	171	22,593.03	132.12	1.15	1.25
5. DUPLICATION-ADDRESSING-MAILING-CIRCULATING-DISTRIBUTION-DISPLAY SERVICES	21	437.84	20.85	.14	.02
6. EMPLOYMENT AGENCIES	16	2,231.23	139.45	.11	.12
7. SIGN PAINTING SHOPS-NEON MANUFACTURING & SERVICE	56	2,559.24	45.70	.38	.14
8. WEARING APPAREL SUPPLY SHOPS-MILLINERY, APRON AND TOWEL SUPPLY SHOPS-DRY GOODS STORES	87	28,485.53	327.42	.59	1.59
9. OTHER BUSINESS SERVICE-BEAUTY SHOP AND FURNITURE EQUIPMENT	16	448.31	28.02	.11	.02
II CUSTOM SERVICE GROUP: TOTAL	930	84,102.24	90.43	6.29	4.66
1. CABINETMAKING-WOODWORKING	24	226.65	9.44	.16	.01
2. CEMETERY-HAUSOLEUMS-MONUMENTS	1	252.82	252.82	.01	.01
3. GRIST MILLS-SEED CLEANING PLANTS	102	5,325.96	52.22	.69	.30
4. HATCHERIES-CHIC-TURKEY, ETC.	4	352.33	88.08	.03	.02
5. HEMSTITCHING-EMBROIDERY-BUTTONHOLING	14	35.88	2.56	.10	---
6. LITHOGRAPHING-ENGRAVING-LINOTYPING	6	3,095.14	515.85	.04	.17
7. MACHINE SHOPS-IRON & WIRE WORKS-SAFES-TOOL SHARPENING.	243	22,017.87	90.61	1.64	1.22
8. PRINTING-PUBLISHING-BOOKBINDING	319	31,903.73	100.01	2.16	1.77
9. SAW MILLS-PLANING MILLS	58	557.64	9.61	.39	.03
11. WAREHOUSE-STORAGE-COLD STORAGE	38	3,799.54	100.00	.26	.21
12. POTTERY WORK-ARTIFICIAL LIMBS-THEATRE EQUIPMENT-OTHER.	31	786.13	25.36	.21	.04
13. PUBLIC SERVICE-POWER-TELEPHONE AND TELEGRAPH	21	7,909.45	376.64	.14	.44
14. SUGAR & PACKING PLANTS-HARDWARE-DAIRY-COOLERS AND SEPARATORS-FRUIT-OIL, COAL	69	7,839.10	113.61	.46	.44
III PERSONAL SERVICES: TOTAL	4,504	339,668.77	75.41	30.47	18.83
1. AUTOMOBILE WASHING & GREASING FILLING STATIONS	1,122	33,372.09	29.74	7.59	1.85
2. BARBER SHOPS-BEAUTY SHOPS AND PARLORS	1,679	104,250.04	62.09	11.36	5.79
3. CATERING-DECORATING	1	261.91	261.91	.01	.01
4. CLEANING-DYEING, PRESSING, ALTERATIONS-MATRESS RENOVATING-TAILORS	670	63,879.59	95.34	4.53	3.54

TABLE 26 (CONTINUED)  
 SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED  
 AND PAYMENT PER RETURN FOR THE STATE  
 FISCAL YEAR ENDING JUNE 30, 1943

SERVICE CLASSIFICATION	MONTHLY AVERAGE NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL NO. OF RETURNS	PER CENT OF TOTAL TAX PAID
<b>III PERSONAL SERVICES (CONTINUED)</b>					
6. LAUNDRIES .....	136	\$ 93,131.04	\$ 684.79	.92	5.16
8. PHOTOGRAPHIC STUDIES-COMMERCIAL-ARTISTS-PHOTO FINISHING .....	390	21,662.09	55.54	2.64	1.20
9. RUG CLEANING-REPAIRING .....	10	2,789.95	278.99	.07	.16
10. SHOE REPAIR SHOPS-SHINE PARLORS .....	432	14,330.26	33.17	2.92	.79
11. WINDOW CLEANING-BEER COIL CLEANING-CHIMNEY SWEEPING ..	27	2,376.93	88.03	.18	.13
12. TAXIDERMIST-OTHER .....	24	1,943.79	80.99	.16	.11
13. BUSINESS SCHOOLS-RANCHES-ORE SMELTING & REFINING- FLYING INSTRUCTION .....	13	1,671.08	128.54	.09	.09
<b>IV PROFESSIONAL GROUP: TOTAL</b> .....					
	1,744	180,399.76	103.44	11.30	10.00
1. ABSTRACTORS .....	50	8,802.19	176.04	.34	.50
2. ARCHITECTS .....	37	853.32	23.06	.25	.05
3. ATTORNEYS AT LAW .....	660	88,432.17	133.99	4.46	4.90
4. AUCTIONEERS AND COMMISSION DEALERS .....	44	1,844.61	41.92	.30	.10
5. CHEMISTS-ASSAYERS-METALLURGISTS .....	19	1,236.26	65.06	.13	.07
8. ENGINEERS-SURVEYERS-GEOLOGISTS .....	56	1,956.94	34.98	.38	.11
9. HOSPITALS-SANITARIUMS .....	9	4,179.75	464.42	.06	.23
12. PHYSICIANS-SURGEONS .....	16	443.86	27.74	.11	.02
13. PUBLIC ACCOUNTANTS .....	204	17,157.79	84.11	1.30	.95
14. REAL ESTATE BROKERS-NOTARIES PUBLIC INVESTMENT BROKERS- PAWN BROKERS .....	630	52,504.68	83.47	4.26	2.91
119. DETECTIVE BUREAUS - OTHERS .....	1	531.61	531.61	.01	.03
20. TREE TRIMMERS & SPRAYERS-WIRING INSPECTORS .....	16	2,211.52	138.22	.11	.12
21. MISCELLANEOUS .....	2	163.06	81.53	.01	.01
<b>V RECREATIONAL GROUP: TOTAL</b> .....					
	849	241,206.54	284.11	5.74	19.37
1. AMUSEMENT PARKS-COURSES-COURTS .....	24	7,725.43	321.09	.16	.44
2. BANDS-ORCHESTRAS .....	1	23.94	23.94	.01	---
3. BILLIARD-POOL-BOWLING PARLORS .....	339	26,432.44	77.97	2.29	1.46
4. CIRCUSES-CARNIVALS-SHOWS .....	4	160.43	40.11	.03	.01
5. DANCE HALLS-STUDIOS & ACADEMIES-MUSIC TEACHERS .....	87	5,100.33	58.62	.59	.28
6. FAIRS-RACES-GAMES-SLOT MACHINES-CONFESSIONS .....	210	36,040.63	175.91	1.42	2.05
7. RIDING ACADEMIES .....	9	53.03	5.89	.06	---
9. SWIMMING POOLS .....	10	40.27	4.03	.07	---
10. THEATRES-MOTION PICTURES-VAUDEVILLE .....	117	158,058.61	1,350.92	.79	8.76

TABLE 26 (CONTINUED)  
 SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED  
 AND PAYMENT PER RETURN FOR THE STATE  
 FISCAL YEAR ENDING JUNE 30, 1949

SERVICE CLASSIFICATION	MONTHLY AVERAGE NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF PER CENT TOTAL NO. OF TOTAL OF RETURNS TAX PAID	PER CENT OF TOTAL TAX PAID
<b>V RECREATIONAL GROUP (CONTINUED)</b>					
11. CLUBS-SIGHTSEEING TOURS-REPORTS-OTHERS .....	33	\$ 4,654.31	\$ 141.05	.22	.26
12. ALL OTHERS NOT SPECIFIED-INCIDENTALS .....	15	2,016.62	134.44	.10	.11
<b>VI RENTAL SERVICE GROUP: TOTAL .....</b>	<b>1,897</b>	<b>224,719.62</b>	<b>118.46</b>	<b>12.83</b>	<b>12.46</b>
1. HOTELS-INNS-APARTMENT HOTELS AND COTTAGE CAMPS- LODGING HOUSES .....	1,727	204,902.33	118.65	11.60	11.36
3. CIRCULATING LIBRARIES (COMMERCIAL) .....	1	339.63	339.63	.01	.02
4. AUTOMOBILES-TRUCKS-TRAILERS-BICYCLES .....	9	737.68	31.96	.06	.04
5. PARKING LOTS--AUTO HOTELS .....	98	13,855.41	141.30	.66	.77
6. MACHINERY-PALMS-PUBLIC ADDRESS SYSTEMS-CLOTHING-OTHER. 7. BOATS .....	56 6	4,734.51 144.06	84.54 24.01	.30 .04	.26 .01
<b>VII REPAIR SERVICE GROUP: TOTAL .....</b>	<b>2,765</b>	<b>222,512.80</b>	<b>79.90</b>	<b>16.34</b>	<b>12.39</b>
2. AUTOMOBILE RADIATOR-BATTERY IGNITION 1 .....	529	17,950.87	33.93	3.50	1.00
4. ELECTRICAL APPLIANCES-RADIO-REFRIGERATORS-SEWING MACHINE .....	300	4,239.78	11.16	2.57	.23
5. HARNESSESS-LEATHER GOODS-SADDLERY-TRUNK MFG. & REPAIR ...	50	2,627.25	52.55	.34	.15
6. LOCKSMITH-GUNSMITH-NOVELTY SHOPS .....	70	2,710.82	38.73	.47	.15
8. UPHOLSTERY-FURNITURE-MUSICAL INSTRUMENTS .....	146	12,316.06	84.36	.99	.68
9. VEHICLE REPAIR-AUTOS-BICYCLES-MOTORCYCLES .....	1,298	153,866.00	118.54	8.78	8.53
10. WATCH-CLOCK-JEWELRY .....	272	20,596.49	75.72	1.84	1.14
11. CANVAS GOODS-TYPERWRITER-OFFICE EQUIPMENTS .....	40	8,205.53	205.14	.27	.45
<b>VIII STRUCTURAL SERVICE GROUP: TOTAL .....</b>	<b>1,610</b>	<b>433,378.05</b>	<b>269.18</b>	<b>10.89</b>	<b>24.01</b>
1. CONTRACTORS-GENERAL-TILE SETTERS-CARPENTERS .....	744	284,592.27	382.52	5.03	15.77
2. CONTRACTORS-ELECTRICAL .....	59	39,986.74	677.74	.40	2.22
3. CONTRACTORS-PLUMBING & HEATING-AIR CONDITIONING .....	272	101,574.60	373.44	1.84	5.62
4. CONTRACTORS, ALL OTHER .....	532	5,454.38	10.25	3.60	.30
7. TRAILER MANUFACTURING .....	3	1,770.06	590.02	.02	.10
<b>STATE TOTAL .....</b>	<b>14,783</b>	<b>\$ 1,804,445.85</b>	<b>\$ 122.06</b>	<b>100.00</b>	<b>100.00</b>

1 THIS CLASSIFICATION IS THE COMBINATION OF THE FORMER 1, AUTOMOBILE PAINT-TOP AND BODY SHOPS; 3, BLACKSMITH-MACHINE-WELDING SHOPS;  
 AND 7, TIRE REPAIR SHOPS.

TABLE 27

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1943

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 1942	TAX PAYMENT PER	
							RETURN	CAPITA
1	DENVER .....	322,412	5,053	821,925.01	45.55	+ 18.6	162.66	2.55
2	PUEBLO .....	68,870	802	91,841.27	5.09	+ 17.3	114.52	1.33
3	WELD .....	63,747	586	38,457.22	2.13	+ 14.6	65.62	.60
4	EL PASO .....	54,025	999	236,587.08	13.11	+ 150.1	236.82	4.38
5	LAS ANIMAS...	32,369	260	22,906.28	1.27	+ 34.5	88.10	.71
6	LARIMER .....	35,539	547	33,665.64	1.87	+ 1.0	61.55	.95
7	BOULDER .....	37,438	549	37,471.91	2.08	+ 24.7	68.25	1.00
8	MESA .....	33,791	368	28,700.39	1.59	+ 11.5	77.99	.85
9	OTERO .....	23,571	309	39,918.76	2.21	+ 150.1	129.19	1.69
10	ARAPAHOE .....	32,150	346	21,686.43	1.20	+ 9.5	62.68	.67
11	JEFFERSON ...	30,725	306	24,681.61	1.37	+ .4	80.65	.80
12	ADAMS .....	22,481	203	11,213.62	.62	+ 20.5	55.24	.50
13	LOGAN .....	18,370	184	12,445.19	.69	+ 7.2	67.64	.68
14	FREMONT .....	19,742	215	18,707.49	1.04	+ 73.7	87.01	.95
15	MORGAN .....	17,214	205	12,879.47	.71	+ 12.3	62.82	.75
16	HUERFANO .....	16,088	146	6,010.54	.33	- 1.4	41.17	.37
17	PROWERS .....	12,304	168	15,117.61	.84	+ 73.0	89.99	1.22
18	DELTA .....	16,470	177	7,704.05	.43	+ 4.3	43.53	.47
19	YUMA .....	12,102	124	5,334.86	.30	+ 3.4	43.02	.44
20	LA PLATA .....	15,494	157	8,989.03	.50	- 14.8	57.25	.58
21	MONTROSE .....	15,418	152	8,568.04	.47	- 9.4	56.37	.56
22	BACA .....	6,207	64	2,754.45	.15	+ 11.0	43.04	.44
23	RIO GRANDE ..	12,404	159	6,879.70	.04	- 2.9	43.27	.55
24	GARFIELD.....	10,560	170	10,565.59	.59	+ 5.4	62.15	1.00
25	CONEJOS .....	11,648	78	2,607.89	.15	- 1.9	33.43	.22
26	KIT CARSON ..	7,512	80	3,624.93	.20	+ 26.8	45.31	.48
27	WASHINGTON ..	8,336	54	1,828.46	.10	+ 1.7	33.86	.22
28	ROUTT .....	10,525	110	6,128.57	.34	- 6.2	55.71	.58
29	BENT .....	9,653	86	9,741.32	.54	+ 130.1	113.27	1.01
30	ALAMOSA .....	10,484	133	7,291.82	.40	- 17.3	54.83	.70
31	CHAFFEE .....	8,109	152	6,194.51	.34	+ 18.6	40.75	.76
32	MONTEZUMA ...	10,463	85	3,740.65	.21	- 8.0	44.01	.36
33	LINCOLN .....	5,882	90	3,068.37	.17	- 4.1	34.09	.52
34	ELBERT .....	5,460	47	902.20	.05	- 4.3	19.20	.17
35	SAGUACHE .....	6,173	62	1,705.57	.09	- 11.7	27.51	.28
36	CROWLEY .....	5,398	58	1,748.49	.10	+ 9.8	30.15	.32
37	PHILLIPS .....	4,948	74	2,990.00	.17	+ 11.7	40.41	.60
38	COSTILLA .....	7,533	34	585.95	.31	- 3.8	17.23	.08
39	SEDGWICK .....	5,294	65	3,148.85	.17	+ 21.5	48.44	.59
40	GUNNISON .....	6,192	104	4,450.01	.25	- 17.5	42.79	.72

(CONTINUED)

TABLE 27 (CONTINUED)

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1943

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVE. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1942	TAX PAYMENT PER	
							RETURN	CAPITA
41	LAKE .....	6,883	83	8,974.65	.50	+ 99.2	108.13	1.30
42	MOFFAT .....	5,086	67	4,711.75	.26	- 21.6	70.32	.93
43	TELLER .....	6,463	49	1,698.84	.10	- 51.4	34.67	.26
44	EAGLE .....	5,361	60	4,424.26	.25	+ 125.2	73.73	.83
45	KIOWA .....	2,793	30	658.27	.04	+ 2.5	21.94	.24
46	CHEYENNE .....	2,964	48	905.62	.05	- 2.4	18.87	.31
47	DOUGLAS .....	3,496	34	934.69	.05	- 2.5	27.49	.27
48	ARCHULETA .....	3,806	23	964.37	.06	- 14.7	41.93	.25
49	RIO BLANCO .....	2,943	48	1,924.63	.11	+ 4.2	40.10	.65
50	SAN MIGUEL .....	3,664	30	885.13	.05	- 26.7	29.50	.24
51	CLEAR CREEK .....	3,784	68	2,466.02	.14	- 27.8	36.26	.65
52	CUSTER .....	2,270	20	245.42	.01	- 24.1	12.27	.11
53	GRAND .....	3,587	102	4,071.00	.23	- 9.7	39.91	1.13
54	PARK .....	3,272	34	872.01	.05	- 40.9	25.65	.27
55	SAN JUAN .....	1,439	31	722.81	.04	- 10.0	23.32	.50
56	OURAY .....	2,089	33	996.21	.06	- 14.2	30.19	.48
57	PITKIN .....	1,836	25	1,048.01	.06	+ 103.4	41.92	.57
58	DOLORES .....	1,958	16	246.42	.01	- 18.9	15.40	.13
59	JACKSON .....	1,798	25	739.07	.04	- 35.5	29.56	.41
60	GILPIN .....	1,625	10	119.83	.01	- 63.0	11.98	.07
61	SUMMIT .....	1,754	20	472.21	.03	+ 9.5	23.61	.27
62	MINERAL .....	975	19	296.58	.02	- 30.4	15.61	.30
63	HINSDALE .....	349	21	315.57	.02	- 34.1	15.03	.90
ALL COUNTIES .....		1,123,296	14,457	1,623,462.20	89.96	+ 27.9	112.29	1.45
70	CHAIN STORES <sup>1</sup>		77	1,104,110.34	5.77	+ 38.6	1,352.08	.09
80	OUT-OF-STATE <sup>1</sup>		112	69,922.12	3.88	+ 109.5	62.43	.06
90	CONCESSIONERS <sup>1</sup>		130	6,595.89	.37	+ 27.9	50.74	---
95	TRANSIENT CONCESSIONERS <sup>1</sup>		7	252.57	.01	- 50.4	36.08	---
	MISC.		---	102.73	.01	---	102.73	---
STATE TOTAL .....		1,123,296	14,783	1,804,445.85 <sup>2</sup>	100.00	+ 30.5	122.06	1.60
COUNTY TOTAL WITHOUT DENVER COUNTY .....		800,884	9,404	801,537.19	----	+ 39.2	85.23	1.00
YEAR		ANNUAL COLLECTIONS COMPARED						
1942	.....		14,896	1,303,238.72			92.86	
1941	.....		14,450	1,233,435.32			85.36	
1940	.....		15,196	1,197,149.55			78.78	
1939	.....		17,233	1,293,286.16			75.05	
1938	.....		17,503	1,274,138.85			72.80	

<sup>1</sup> 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.

<sup>2</sup> THIS STATISTICAL TOTAL IS LESS BY \$4,714.62 FROM THE ACCOUNTS DIVISION OF THE REVENUE DEPARTMENT, TOTAL BECAUSE OF THE EXCLUSION OF THE LICENSE FEES DURING THE LAST HALF OF THE YEAR.

ANNUAL SERVICE TAX REVENUE BY COUNTIES AND FOR THE STATE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1943

Co. No.	COUNTY	REVENUE BY YEARS				
		1943	1942	1941	1940	1939
1	DENVER.....	\$ 821,925.01	\$ 693,230.24	\$ 620,868.51	\$ 592,816.53	\$ 622,772.90
2	PUEBLO .....	91,041.27	78,296.05	65,517.12	59,013.11	67,022.65
3	WELD .....	38,457.22	33,560.79	31,822.11	31,133.54	35,357.38
4	EL PASO .....	236,587.08	94,581.33	74,241.48	83,152.56	99,589.50
5	LAS ANIMAS .....	22,906.20	17,024.87	13,458.14	13,092.92	14,155.84
6	LARIMER .....	33,665.64	33,342.02	29,493.15	29,240.54	35,040.47
7	BOULDER .....	37,471.91	30,052.92	29,290.33	26,411.45	34,829.41
8	MESA .....	28,700.39	25,745.48	25,130.06	26,705.51	28,625.53
9	OTERO .....	39,910.76	15,960.04	13,976.05	13,829.25	16,664.73
10	ARAPAHOE .....	21,666.43	19,802.34	15,068.78	10,756.65	10,156.12
11	JEFFERSON .....	24,681.61	24,591.52	20,871.23	17,306.50	15,899.75
12	ADAMS .....	11,213.62	9,325.03	7,690.93	6,570.10	6,698.29
13	LOGAN .....	12,445.19	11,612.87	10,134.62	10,859.26	12,459.52
14	FREMONT .....	10,707.49	10,760.42	10,392.51	10,607.19	11,770.88
15	MORGAN .....	12,879.47	11,471.20	10,219.04	10,400.41	11,484.43
16	HUERFANO .....	6,010.54	6,095.44	5,630.11	6,234.10	7,209.06
17	PROWERS .....	15,117.61	8,736.00	7,537.09	6,963.22	7,264.77
18	DELTA .....	7,704.05	7,334.59	7,116.00	7,514.72	9,779.67
19	YUMA .....	5,334.86	5,161.48	4,349.56	4,302.87	5,215.93
20	LA PLATA .....	8,909.03	10,549.64	10,049.15	10,776.04	11,487.63
21	MONTROSE .....	8,568.04	9,460.02	8,779.83	8,458.85	8,965.18
22	BACA .....	2,754.45	2,481.23	1,983.73	1,956.02	1,651.21
23	RIO GRANDE .....	6,879.70	7,083.48	6,036.28	6,743.18	6,880.21
24	GARFIELD .....	10,565.59	10,027.86	9,240.67	9,058.70	10,063.47
25	CONEUJOS .....	2,607.89	2,659.00	2,201.30	2,193.91	2,537.48
26	KIT CARSON .....	3,624.93	2,859.84	2,354.76	2,518.74	2,919.30
27	WASHINGTON .....	1,828.46	1,798.74	1,480.21	1,598.05	1,685.15
28	ROUTT .....	6,128.57	6,535.23	5,386.99	5,354.56	4,165.63
29	BENT .....	9,741.32	4,221.29	3,932.67	3,413.66	3,049.57
30	ALAMOSA .....	7,291.82	8,812.70	9,741.28	10,352.45	9,613.51
31	CHAFFEE .....	6,194.51	5,223.84	5,001.17	5,666.89	7,564.91
32	MONTUZUMA .....	3,740.65	4,065.64	3,893.65	3,479.98	3,783.83
33	LINCOLN .....	3,068.37	3,190.05	2,803.50	2,634.50	3,032.65
34	ELBERT .....	902.20	943.14	924.31	975.48	1,041.06
35	SAGUACHE .....	1,705.57	1,932.17	1,640.39	1,958.08	2,089.84
36	CROWLEY .....	1,748.49	1,591.99	1,616.87	1,669.57	1,633.11
37	PHILLIPS.....	2,990.00	2,677.25	2,443.73	2,466.69	2,653.39
38	COSTILLA .....	585.95	609.24	719.43	824.33	658.16
39	SEDGWICK .....	3,148.85	2,592.50	2,270.87	2,432.42	2,658.75
40	GUNNISON .....	4,450.01	5,390.94	5,185.75	4,968.79	5,001.12
41	LAKE .....	8,974.65	4,504.84	4,297.60	4,684.07	5,949.99
42	MOFFAT .....	4,711.75	6,012.53	4,683.96	3,730.25	3,318.25
43	TELLER .....	1,698.04	3,494.76	3,431.19	3,719.58	3,570.16
44	EAGLE .....	4,424.26	1,964.91	1,678.49	1,564.54	1,696.69
45	KIOWA .....	658.27	642.28	710.71	556.24	692.85

(CONTINUED)

ANNUAL SERVICE TAX REVENUE BY COUNTIES AND FOR THE STATE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1943

Co. No. COUNTY	REVENUE BY YEARS				
	1943	1942	1941	1940	1939
46 CHEYENNE .....	\$ 905.62	\$ 927.77	\$ 863.07	\$ 932.98	\$ 1,022.24
47 DOUGLAS .....	934.69	958.97	756.94	640.52	778.46
48 ARCHULETA .....	964.37	1,130.46	1,174.98	1,046.68	1,432.92
49 RIO BLANCO .....	1,924.63	1,847.07	1,634.27	1,632.11	1,758.96
50 SAN MIGUEL .....	885.13	1,207.22	1,177.73	1,280.67	1,313.68
51 CLEAR CREEK .....	2,466.02	3,410.41	3,201.60	2,754.54	3,188.60
52 CUSTER .....	245.42	323.96	346.60	362.81	450.58
53 GRAND .....	4,071.00	4,508.09	3,812.42	4,756.00	2,798.13
54 PARK .....	872.01	1,476.43	1,701.89	1,701.51	2,134.19
55 SAN JUAN .....	722.81	803.55	984.13	759.88	1,157.72
56 OURAY .....	996.21	1,161.04	930.01	1,155.26	1,209.95
57 PITKIN .....	1,043.01	515.14	596.00	612.56	705.11
58 DOLORES .....	245.42	303.80	265.99	159.08	206.33
59 JACKSON .....	799.07	1,146.30	729.41	656.79	761.59
60 GILPIN .....	119.83	323.88	379.79	425.35	315.22
61 SUMMIT .....	472.21	431.35	479.14	428.84	262.99
62 MINERAL .....	296.58	426.20	593.07	536.19	587.27
63 HINSDALE .....	315.57	478.91	500.49	321.10	227.54
ALL COUNTY TOTAL .....	\$1,623,462.20	\$ 1,269,456.49	\$1,125,427.79	\$ 1,091,498.87	\$1,181,461.41
70 CHAIN STORES ..... 1	104,110.34	75,107.69	69,904.14	77,863.09	78,300.90
80 FOREIGN CORP ..... 1	69,922.12	33,382.26	30,036.29	23,041.12	27,497.40
90 CONCESSIONERS ..... 1	6,595.89	4,782.93	5,803.12	4,688.86	5,916.44
95 TRANSIENT CONCESSIONERS ..... 1	252.57	509.35	263.98	57.61	110.01
MISCELLANEOUS ..... 1	102.73				
STATE TOTAL .....	\$1,804,445.85	\$1,383,238.72	\$1,233,435.32	\$1,197,149.55	\$1,293,286.16
COUNTY TOTAL WITHOUT DENVER COUNTY .....	\$ 801,537.19	\$ 576,226.25	\$ 504,559.28	\$ 498,682.34	\$ 558,668.51

TABLE 29

TREND IN THE VOLUME OF COLORADO RETAIL SERVICES  
TAXED UNDER THE SERVICE TAX ACT  
FISCAL YEARS ENDING JUNE 30, 1936 - 1943

YEAR	TAXES RETAIL SERVICES	PER CENT EACH YEAR IS OF 1936
1936.....	\$ 65,677,260	100
1939.....	66,664,235	102
1940.....	61,708,740	94
1941.....	63,579,140	97
1942.....	71,300,964	109
1943.....	93,012,621	142

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 30 MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS FOR THE STATE  
CALENDAR YEARS 1939 - 1943

SOURCE	1939	1940	1941	1942	1943
<b>REGULAR REGISTRATION FEES:</b>					
PASSENGER CARS .....	\$ 1,480,696.13	\$ 1,765,054.79	\$ 1,778,212.22	\$ 1,689,235.26	\$ 1,631,288.11
COMMERCIAL VEHICLES UNDER 1 TON	219,447.70	---	---	---	---
TRUCKS .....	517,814.19	510,080.27	496,543.05	480,560.13	477,947.05
TRAILERS .....	52,167.50	51,232.00	46,123.75	39,309.15	34,801.88
MOTORCYCLES .....	2,549.50	2,660.50	2,207.00	2,430.50	2,316.88
SUBTOTAL .....	\$ 2,272,675.02	\$ 2,329,027.66	\$ 2,323,186.02	\$ 2,211,535.04	\$ 2,146,353.92
<b>RECEIPTS OTHER THAN REGULAR</b>					
<b>REGISTRATION FEES:</b>					
DEALERS' LICENSES OR PERMITS:					
PASSENGER CARS AND TRUCKS...	13,752.85	22,568.95	34,606.34	31,577.85	28,426.61
MOTORCYCLES .....	25.03	60.92	65.07	97.61	80.32
SUBTOTAL .....	13,777.88	22,629.87	34,671.41	31,675.46	28,506.94
<b>OPERATORS' &amp; CHAUFFEURS' LICENSES</b>					
<b>AND REISSUES:</b>					
OPERATORS .....	44,844.50	114,004.75	45,623.50	47,177.00	129,067.50
CHAUFFEURS .....	41,092.50	48,974.25	46,438.25	43,647.75	42,299.75
SUBTOTAL .....	85,937.00	162,979.00	92,061.75	90,824.75	171,367.25
CERTIFICATE OF TITLE SALES .....	33,160.82	39,090.54	55,829.05	49,857.68	49,598.15
PENALTY ASSESSMENTS 2 .....	27,747.00	19,730.00	21,311.00	22,317.00	5,009.00
<b>MISCELLANEOUS RECEIPTS:</b>					
TRANSFER OR RE-REGISTRATION FEES	37,204.18	43,751.49	99,736.66	86,574.46	80,974.58
INDUSTRIAL PERMITS 2 .....	---	---	3,595.00	3,845.00	3,050.00
DUPLICATES: REPLACEMENTS .....	2,236.00	3,064.00	4,070.00	3,750.00	4,106.00
PREVIOUS YEAR FEES .....	276.61	1,625.01	1,845.79	1,677.47	1,197.89
SPECIAL ENGINE NUMBERS .....	1,495.00	1,617.00	1,807.00	1,825.00	2,005.00
SPECIAL PERMITS .....	2,925.75	3,758.25	3,897.75	3,219.25	2,896.00
SUBTOTAL .....	44,137.54	59,815.75	114,892.20	100,891.18	94,169.47
TOTAL, ALL RECEIPTS .....	\$ 2,477,446.26	\$ 2,627,272.82	\$ 2,641,951.49	\$ 2,507,101.11	\$ 2,495,004.73
PER CENT INCREASE OR DECREASE					
FROM 1939 .....	-7	+5.3	+5.9	+5	---

1 THESE VEHICLES WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION.

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

3 INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER.



TABLE 31

MOTOR VEHICLE REGISTRATIONS FOR THE STATE  
CALENDAR YEARS, 1939 - 1943

SOURCE	NUMBER OF REGISTRATIONS				
	1943	1942	1941	1940	1939
<u>REGULAR LICENSE TAGS SOLD OR ISSUED:</u>					
PASSENGER CARS .....	277,117	331,476	326,719	321,810	312,847
COMMERCIAL VEHICLES UNDER 1 1/2 TON .....	29,856	-----	-----	-----	-----
TRUCKS .....	31,461	31,784	31,050	30,300	30,640
TRAILERS .....	2,002	1,991	1,887	1,702	1,574
MOTORCYCLES .....	1,472	1,589	1,308	1,379	1,355
SUBTOTAL .....	350,908	366,840	370,963	355,192	346,416
<u>MISCELLANEOUS REGISTRATIONS:</u>					
<u>DEALERS' LICENSES OR PERMITS:</u>					
PASSENGER CARS OR TRUCKS .....	1,608	2,794	4,533	4,224	3,832
MOTORCYCLES .....	7	17	15	26	26
TRANSFERS OR RE-REGISTRATIONS .....	29,610	35,272	77,825	68,956	64,415
INDUSTRIAL PERMITS 2 .....	-----	-----	719	769	610
DUPLICATES, REPLACEMENTS .....	2,299	3,066	4,160	3,756	4,132
PREVIOUS YEAR REGISTRATIONS .....	230	1,222	1,228	1,267	884
SPECIAL ENGINE NUMBERS .....	1,495	1,611	1,607	1,825	2,005
SPECIAL PERMITS .....	11,703	15,036	15,101	12,887	11,264
SUBTOTAL .....	46,892	59,024	105,748	93,700	87,668
TOTAL ALL REGISTRATIONS .....	397,800	425,864	476,711	448,892	434,084
<u>CERTIFICATES OF TITLE .....</u>					
OPERATORS' AND CHAUFFEURS' LICENSES AND REISSUES:	110,944	135,380	189,492	169,973	165,723
OPERATORS .....	102,928	244,246	96,276	107,949	278,539
CHAUFFEURS .....	31,540	31,637	35,672	33,780	32,886
TOTAL LICENSES .....	134,468	281,533	191,949	141,729	311,427
PER CENT INCREASE OR DECREASE EACH YEAR FROM 1939:					
REGULAR LICENSE TAGS SOLD OR ISSUED .....	+ 1.3	+ 5.9	+ 7.1	+ 2.5	-----
ALL REGISTRATIONS .....	- 8.3	- 1.8	+ 9.9	+ 3.5	-----

1 THESE VEHICLES WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION.

2 INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER.

TABLE 32.

STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN  
CALENDAR YEARS 1939 - 1943

YEAR	TOTAL ASSESSMENTS <sup>1</sup>	ASSESSMENTS UPON INDIVIDUALS			OTHER ASSESSMENTS	
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY
1943	\$ 6,332,555.13	\$920,614.20	\$2,731,857.75	\$ 3,652,471.95	\$2,586,040.75	\$94,042.43
1942	4,633,898.25	618,741.20	2,488,529.84	3,107,271.04	1,456,104.57	70,522.64
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	43,096.46
1939	2,854,543.78	332,916.09	1,412,910.46	1,745,826.55	1,060,290.62	48,426.61
PER CENT INCREASE IN ASSESSMENTS						
1943 OVER						
1942	+ 36.7	+ 48.8	+ 9.9	+ 17.7	+ 77.6	+ 33.3
1943 OVER						
1941	+ 74.3	+ 137.7	+ 34.6	+ 51.1	+ 120.2	+ 128.3
PERCENTAGE DISTRIBUTION OF ASSESSMENTS						
1943	100.0	14.5	43.2	57.5	40.8	1.5
1942	100.0	13.4	53.7	67.1	31.4	1.5
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

TABLE 33

STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN  
CALENDAR YEARS, 1939 - 1943

YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS	
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL FROM INDIVIDUALS	CORPORATION	FIDUCIARY
1943	\$ 6,160,739.71	\$919,809.83	\$ 2,700,857.75	\$ 3,620,667.58	\$2,455,802.38	\$ 84,269.75
1942	4,596,080.80	618,330.96	2,466,451.91	3,084,782.87	1,441,273.23	70,024.70
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	1,752,356.59	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
PER CENT INCREASE IN COLLECTIONS						
1943 OVER						
1942	+ 34.0	+ 48.8	+ 9.5	+ 17.4	+ 70.4	+ 20.3
1943 OVER						
1941	+ 73.9	+ 139.5	+ 34.0	+ 50.9	+ 122.0	+ 120.1

<sup>1</sup> 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. THEY ALSO INCLUDE PENALTY AND INTEREST CHARGES.

TABLE 34

TAXABLE AND NON-TAXABLE STATE INCOME TAX RETURNS FILED BY TYPE OF RETURN  
CALENDAR YEARS 1939 - 1943

SOURCE OF RETURNS	NUMBER OF RETURNS FILED										
	1943		1942		1941		1940		1939		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	
<u>INDIVIDUALS:</u>											
SALARIES & WAGES .....	48,361	15,250	40,083	13,459	34,573	11,941	30,148	9,208	29,330	8,352	
BUSINESS & PROFESSIONAL INCOME .....	30,677	10,037	24,392	10,419	18,143	9,565	16,200	5,492	14,822	5,522	
TOTAL INDIVIDUALS .....	79,038	25,287	64,475	23,878	52,716	20,506	46,348	14,700	44,152	13,874	
CORPORATION .....	3,443	2,133	2,763	2,686	1,969	2,894	2,183	3,442	1,963	3,867	
FIDUCIARY .....	598	1,174	668	1,090	510	1,003	626	886	452	703	
PARTNERSHIP (NON-TAXABLE) 2 ..	---	5,368	---	3,944	---	3,214	---	2,009	---	2,533	
TOTAL, ALL RETURNS	83,079	33,982	67,906	31,598	55,195	27,617	49,157	21,037	46,567	21,057	

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

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