

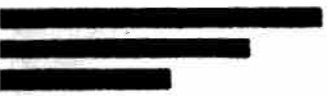
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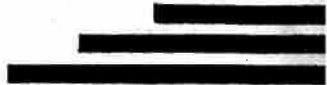
DEPARTMENT OF REVENUE



STATE OF COLORADO

THIRD ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1944



JOHN C. VIVIAN
Governor

**DEPARTMENT OF REVENUE
STATE OF COLORADO**

ALBERT F. GRUSE
Director



**THIRD ANNUAL REPORT
FISCAL YEAR ENDING JUNE 30, 1944**



Prepared by
John P. James, Chief
Staff Services

DENVER, COLORADO

November 1, 1944

LETTER OF TRANSMITTAL

NOVEMBER 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 THIRD ANNUAL REPORT OF THE DEPARTMENT OF
REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1944.

RESPECTFULLY SUBMITTED,

Albert F. Cruse

ALBERT F. CRUSE,
DIRECTOR OF REVENUE.

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INTRODUCTION

THE STATE REVENUE DEPARTMENT ON JUNE 30TH, 1944, COMPLETED THE THIRD YEAR SINCE ITS ORGANIZATION.

THE RESULTS ATTAINED IN THREE YEARS OF OPERATION EXCEED THE MOST OPTIMISTIC ESTIMATES OF THE PROPONENTS OF THE PLAN TO CONSOLIDATE THE VARIOUS REVENUE COLLECTING AGENCIES OF THE STATE. THE EXPERIENCE GAINED FROM ACTUAL OPERATION HAS NOW PREPARED THE WAY FOR FURTHER CONSOLIDATION AND ECONOMICAL ADMINISTRATION OF ADDITIONAL AGENCIES SHOULD SUCH BE DEEMED ADVISABLE BY THE CHIEF EXECUTIVE AND THE LEGISLATURE.

DURING THIS FISCAL YEAR THE REVENUE DEPARTMENT COLLECTED \$37,399,833 FROM THE VARIOUS TAX SOURCES. THIS IS AN INCREASE OF 1.7% AMOUNTING TO \$626,058 OVER THE PRECEDING FISCAL YEAR.

THE STATE'S RECEIPTS FROM THE PROPERTY TAX AMOUNTING TO \$4,785,788 ARE NOT INCLUDED IN THIS TOTAL. THESE TAXES ARE COLLECTED BY THE VARIOUS COUNTY TREASURERS AND BY THEM REMITTED MONTHLY TO THE STATE TREASURER.

THE COST PER \$100.00 OF ALL TAXES COLLECTED BY THE REVENUE DEPARTMENT INCREASED BY 19 CENTS OVER THE PRECEDING YEAR, TO A TOTAL OF \$2.29. THE INCREASED COST WAS DUE IN PART TO INCREASED VOLUME OF COLLECTIONS, IN PART TO SALARY INCREASES AUTHORIZED BY THE LEGISLATURE AND PART TO INCREASED CAPITAL OUTLAY.

THE CHARTS AND TABLES HAVE BEEN PREPARED TO PRESENT A COMPARISON OF THE WAR YEARS COLLECTIONS AND WHEN PRACTICAL, TO PRESENT ALSO THE IMMEDIATE PRE-WAR YEAR OR YEARS.

STATE REVENUES

DURING THE FISCAL YEAR ENDED JUNE 30TH, 1944, THE STATE COLLECTIONS EXCEEDED THOSE OF THE PRECEDING YEAR BY \$626,000 AND THE COLLECTIONS OF THE 1942 FISCAL YEAR BY \$3,079,000.

THESE THREE YEARS, 1942, 1943 AND 1944, REPRESENT THE REVENUES RECEIVED UNDER THE STIMULUS OF A WAR ECONOMY. THAT THEY ARE AT OR NEAR THE PEAK IS INDICATED BY THE SMALL GAIN OF THE CURRENT YEAR OVER THE PRECEDING YEAR. THE INCREASE FOR THE CURRENT YEAR WAS \$600,000, WHILE THE PRECEDING YEAR INCREASED NEARLY \$2,500,000 OVER THE 1942 FISCAL YEAR.

SALES AND USE TAXES WERE, AS DURING THE PRECEDING FISCAL YEAR, THE LARGEST PRODUCERS OF REVENUE. THE TOTAL OF THESE TWO SOURCES WERE \$10,699,450 AN INCREASE OF \$802,589 OVER THE 1943 COLLECTIONS, A GAIN OF 8.1%.

SERVICE TAXES SHOWED AN INCREASE OVER THE PRECEDING YEAR AMOUNTING TO \$49,157. THESE COLLECTIONS TOTALLED \$1,858,317 UP 2.7%.

INCOME TAXES, CONTRARY TO EXPECTATION, EXCEEDED THE PREVIOUS YEARS' COLLECTIONS BY 16.2% FOR A GAIN OF \$911,500. TOTAL COLLECTIONS WERE \$6,547,834.

INHERITANCE AND GIFT TAXES, ALWAYS AN UNPREDICTABLE SOURCE, TOTALLED \$1,432,768, A DECREASE OF \$111,319 FROM THE PRECEDING YEAR.

THESE THREE SOURCES, SERVICE, INCOME AND INHERITANCE, TOGETHER WITH THE PROPERTY TAX RECEIVED FROM THE STATE MILL LEVY, FURNISH THE BULK OF THE REVENUE FOR THE STATE GENERAL FUND. MOST OF THE REMAINING TAX SOURCES ARE ALLOCATED BY LEGISLATIVE OR CONSTITUTIONAL ACT TO SPECIFIC PURPOSES.

MOTOR FUEL TAXES, DUE TO REDUCTION IN RATION ALLOWANCES, DROPPED \$741,551 IN COLLECTIONS FROM THE PREVIOUS YEARS' TOTAL. THE TOTAL COLLECTIONS WERE \$7,808,011. IN 1942, WHICH REFLECTED A PART OF YEAR UNDER RATIONING, THE COLLECTIONS WERE \$9,915,016, A DECREASE OF \$2,107,005.

LIQUOR TAXES AND LICENSE FEES AMOUNTED TO \$3,665,078, A DECREASE OF \$242,166 FROM 1943. THEY REPRESENT AN INCREASE, HOWEVER, OF \$562,084 ABOVE THE 1942 FISCAL YEAR TAXES FROM THIS SOURCE.

MOTOR VEHICLE TAXES AND FEES AND OPERATOR LICENSES SHOW A SMALL DECREASE FROM THE PRECEDING YEAR, AMOUNTING TO 2.3% OR \$86,699.

MISCELLANEOUS LICENSES, TAXES AND FEES ARE UP SLIGHTLY FROM THE PRECEDING YEAR.

THE NET RESULT, AFTER BALANCING THE GAINS AND LOSSES OF THE VARIOUS CATEGORIES IS AN INCREASE OF 1.7% FOR THE YEAR. A COMPARISON OF THE VARIOUS SOURCES FOR THE YEARS 1942, 1943 AND 1944 AND THE PERCENTAGE OF CHANGE IS SHOWN ON CHART 1 AND TABLE 1 FOLLOWING.

AFTER SHOWING A STEADY DECREASE FOR THREE CALENDAR YEARS AND THE FIRST QUARTER OF THE CALENDAR YEAR OF 1944, THE NUMBER OF FIRMS LICENSED TO COLLECT SALES AND SERVICE TAXES IN COLORADO SHOWED A GAIN DURING THE FINAL QUARTER OF THIS FISCAL YEAR. THE GAIN FOR THE FINAL QUARTER WAS 224. THE PRECEDING QUARTER SHOWED A LOSS OF 1,126.

PER CENT CHANGES/ IN STATE TAX REVENUES BY SOURCE
 1944 COMPARED WITH 1942 AND 1943
 Fiscal Years Ending June 30

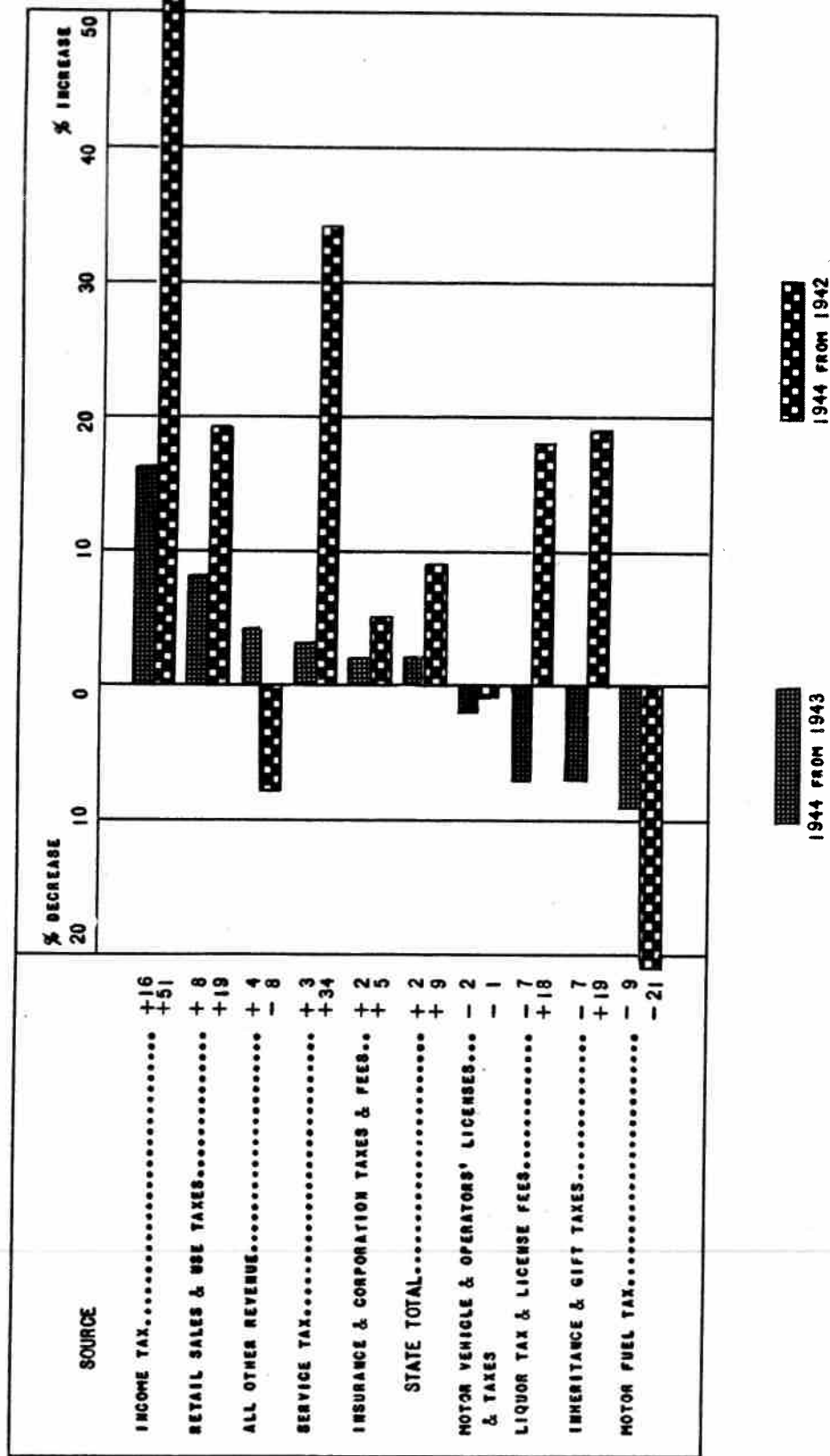


CHART I

TABLE I

COMPARATIVE STATE TAX REVENUE BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

TAX & LICENSE FEES	1944	1943	1942	PER CENT CHANGE	
				1944 FROM 1943	1944 FROM 1942
RETAIL SALES AND USE TAXES	\$10,699,450	\$ 9,896,861	\$ 8,956,560	+ 8.1	+ 19.4
MOTOR FUEL TAX	7,808,011	8,549,562	9,915,016	- 8.7	- 21.2
INCOME TAX	6,547,834	5,636,334	4,327,795	+ 16.2	+ 51.3
LIQUOR TAX & LICENSE FEES.	3,665,078	3,907,244	3,102,994	- 6.8	+ 18.1
MOTOR VEHICLE & OPERATORS' LICENSES AND TAXES	3,608,188	3,694,887	3,648,774	- 2.3	- 1.1
SERVICE TAX	1,858,317	1,809,160	1,384,052	+ 2.7	+ 34.3
INHERITANCE & GIFT TAXES..	1,432,768	1,544,087	1,199,521	- 7.2	+ 19.4
INSURANCE & COPORATION TAXES & FEES.....	1,096,706	1,076,556	1,045,980	+ 1.9	+ 4.8
ALL OTHER REVENUE	683,481	659,084	739,288	+ 3.7	- 7.5
STATE TOTAL	\$37,399,833	\$36,773,775	\$34,319,980	+ 1.7	+ 9.0

TABLE 2

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 ¹	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>		
MARCH	36,742	- 335
JUNE	36,869	- 276
SEPTEMBER	36,582	- 895
<u>1942</u>		
MARCH	33,627	- 1,910
JUNE	33,438	- 2,256
SEPTEMBER	31,176	- 4,530
<u>1943</u>		
MARCH	29,443	- 4,184
JUNE	28,513	- 4,925
SEPTEMBER	28,520	- 2,656
<u>1944</u>		
MARCH	28,317	- 1,126
JUNE	28,737	+ 224
SEPTEMBER	29,402	+ 882

¹ FIGURES FOR THE DECEMBER QUARTERS AFTER 1940 NOT AVAILABLE.

TABLE 3

STATE TAX REVENUE AND REFUNDS BY SPECIFIED SOURCES
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

TAX AND LICENSE FEES	1942 REVENUE			1943 REVENUE			1944 REVENUE		
	TOTAL	REFUND	NET	TOTAL	REFUND	NET	TOTAL	REFUND	NET
STORE LICENSE	\$ 145,574.35	\$ 55.06	\$ 145,519.29	\$ 199,727.24	\$ 427.50	\$ 199,299.74	\$ 196,661.24	\$ 83.00	\$ 196,578.24
SALES TAX	8,545,077.16	3,868.98	8,541,208.18	9,525,291.41	11,791.53	9,513,499.88	10,260,482.12	5,951.37	10,254,530.75
USE TAX	411,482.23	672.12	410,810.11	371,569.57	7,273.00	364,296.57	438,967.70	7,264.56	431,703.14
SERVICE TAX	1,384,052.23	155.08	1,383,897.15	1,809,160.47	20,742.45	1,788,418.02	1,898,317.06	27,549.05	1,870,768.01
INCOME TAX	4,327,795.30	3,254.41	4,324,540.89	5,636,888.54	57,467.74	5,579,420.80	6,548,054.54	106,546.22	6,441,508.32
MOTOR FUEL TAX	9,915,015.61	1,310,254.78	8,604,760.83	8,549,562.05	1,325,275.72	7,224,286.33	7,812,510.71	1,331,776.20	6,480,734.51
LIQUOR TAX	2,588,600.77	94,313.52	2,494,287.25	3,416,466.95	140,554.36	3,275,912.59	3,182,684.59	127,016.49	3,055,668.10
OLD AGE PENSION	420,061.49	21.25	420,040.24	407,132.38	---	407,132.38	410,929.60	19.50	410,910.10
MOTOR VEHICLE TITLE..	45,357.30	19.00	45,338.30	38,518.55	---	38,518.55	32,920.67	---	32,920.67
TOTAL	27,783,016.44	1,412,614.20	26,370,402.24	29,894,317.16	1,563,532.30	28,330,784.86	30,661,523.23	1,606,206.39	29,055,321.84

TABLE 4

PER CENT OF STATE TAX REVENUES REFUNDED BY SPECIFIED SOURCES
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

TAX AND LICENSE FEES	PER CENT OF REVENUE REFUNDED		
	1942	1943	1944
STORE LICENSE .....	.04	.30	.06
SALES TAX .....	.04	.12	.06
USE TAX .....	.16	1.96	1.65
SERVICE TAX .....	.01	1.14	1.49
INCOME TAX .....	.07	1.02	1.63
MOTOR FUEL TAX	13.21	15.50	17.05
LIQUOR TAX	3.64	4.11	3.99
OLD AGE PENSIONS.....	.005	---	.005
MOTOR VEHICLE TITLE.....	.04	---	---

REVENUE DEPARTMENT ADMINISTRATION

APPROPRIATION

DURING THE FISCAL YEAR THE REVENUE DEPARTMENT WAS ABLE TO OPERATE WITH EFFICIENCY AND YET STAY WELL WITHIN ITS APPROPRIATION AND BUDGETORY ALLOTMENTS. THERE WAS A BALANCE OF \$66,400.66 IN THE SALARY ALLOTMENT; \$49,801.58 IN THE CAPITAL OUTLAY ALLOTMENT AND MINOR AMOUNTS IN OTHER FUNDS. THE BUDGETORY ALLOTMENT EXCEEDED THE EXPENDITURES BY \$132,370.52.

ADMINISTRATION COST

THE TOTAL COST OF ADMINISTRATION OF THE VARIOUS FUNDS INCREASED SLIGHTLY OVER THE PREVIOUS YEAR DUE TO AN INCREASE IN COST OF COLLECTION OF OPERATORS AND CHAUFFEURS LICENSES. THIS INCREASE IN COST WAS OCCASIONED BY THE NECESSITY OF MOVING THE DEPARTMENT TO LARGER AND IMPROVED QUARTERS.

THE COST OF COLLECTION OF \$100.00 FOR THE FUNDS BOTH ADMINISTERED AND COLLECTED BY THE DEPARTMENT WAS \$2.74. FOR ALL FUNDS COLLECTED BY THE DEPARTMENT, THE COST WAS \$2.29 PER \$100.00 COLLECTED.

THE COST OF COLLECTING THE MOTOR FUEL TAX WAS THE LOWEST OF ANY CATEGORY, AMOUNTING TO .73 CENTS PER \$100.00 COLLECTED. DURING THE FISCAL YEAR, THE DEPARTMENT PROCESSED 701,769 DOCUMENTS. THE COMPARISON OF COLLECTION FOR THE VARIOUS CATEGORIES FOR THE YEARS 1941 - 1944, ARE SHOWN IN TABLES 6 AND 7 FOLLOWING.

OUT OF STATE AUDITS

THE LAST SESSION OF THE LEGISLATURE AUTHORIZED THE DEPARTMENT TO SEND ITS AUDITORS OUT OF THE STATE TO CHECK ON INCOME, SALES, USE AND OTHER TAX REPORTS. SINCE OCTOBER 25, 1943, THESE OUT-OF-STATE AUDITS HAVE RESULTED IN ADDITIONAL ASSESSMENTS AMOUNTING TO \$507,573.75 AND COLLECTIONS AMOUNTING TO \$222,552.64.

PERSONNEL

AT THE BEGINNING OF THE FISCAL YEAR, THE DEPARTMENT HAD 289 CERTIFIED CIVIL SERVICE EMPLOYEES AND 23 PROVISIONAL AND TEMPORARY EMPLOYEES. AT THE END OF THE YEAR IT HAD 322 CERTIFIED AND 21 PROVISIONAL AND TEMPORARY EMPLOYEES.

DURING THE YEAR THE CIVIL SERVICE COMMISSION MADE SOME CHANGES IN CLASSIFICATIONS OF EMPLOYEES WHICH EFFECTED THE DEPARTMENT. THIS WAS PARTICULARLY TRUE IN THE AUDITING SECTION. THE DEPARTMENT, AT THE END OF THE FISCAL YEAR, HAD 8 PRINCIPAL AUDITORS, 16 SENIOR AUDITORS AND 32 AUDITORS, A TOTAL OF 57. AT THE BEGINNING OF THE YEAR THE DEPARTMENT HAD 32 AUDITORS. THE FIELD AND ADMINISTRATIVE STAFFS REMAIN APPROXIMATELY THE SAME AS THE PRECEDING YEAR.

RULES AND REGULATIONS

DURING THE YEAR NEW REGULATIONS COVERING MOTOR FUEL TAX COLLECTIONS AND REFUNDS WERE ISSUED. ALSO NEW RULES AND REGULATIONS COVERING SALES AND USE TAXES WERE ISSUED AND DISTRIBUTED. IN BOTH OF THESE, ALL CHANGES MADE BY THE LAST SESSION OF THE LEGISLATURE WERE INCLUDED.

NEW INCOME TAX RULES AND REGULATIONS HAVE NOT BEEN ISSUED SINCE THE TAX BECAME EFFECTIVE IN 1937. THESE ARE NOW IN PROCESS OF CAREFUL REVISION BUT WILL PROBABLY NOT BE ISSUED UNTIL AFTER THE COMING SESSION OF THE LEGISLATURE SO THAT ANY CHANGES MADE BY IT MAY BE INCLUDED.

TAX DELINQUENCY

THE TAX DELINQUENCY IS AT ITS LOWEST POINT SINCE THE ORGANIZATION OF THE DEPARTMENT. THE DELINQUENCY ON SALES AND SERVICE TAXPAYERS 45 DAYS AFTER THE CLOSE OF THE FILING PERIOD WAS .93% ON JUNE 30TH. A YEAR PREVIOUS, IT WAS 3.77% AND IN 1942, IT WAS 9.06%, WHICH WAS THEN CONSIDERED EXCELLENT. CHART 3 IS ILLUSTRATIVE.

OPERATORS AND CHAUFFEURS

ON MAY 1ST, 1944, THE OPERATORS AND CHAUFFEURS DEPARTMENT MOVED FROM 1318 LINCOLN STREET TO 150 WEST 6TH AVENUE. THIS DEPARTMENT NOW HAS AN IDEAL LOCATION FOR THE PERFORMANCE OF ITS DUTIES. THE BUILDING IS LARGE ENOUGH TO ACCOMODATE THE PUBLIC AND THERE IS SUFFICIENT PARKING SPACE TO AVOID THE INCONVENIENCE AND TRAFFIC HAZARDS OF THE FORMER LOCATION. THE BUILDING AND GROUNDS NOW RANK AMONG THE BEST IN THE UNITED STATES FOR ITS PURPOSE AND LOCATION. THE PREMISES WERE LEASED UNDER A PURCHASE OPTION AND THE PURCHASE BY THE LEGISLATURE IS STRONGLY RECOMMENDED.

CONCLUSIONS

WITH THE LEGISLATURE COMING INTO SESSION DURING THE COMING FISCAL YEAR, THERE WILL UNDOUBTEDLY BE SOME CHANGES MADE IN THE STATE TAX STRUCTURE.

IN ANY CHANGES CONTEMPLATED, THE FACT THAT WE ARE NOW OPERATING ON A WAR ECONOMY BASIS MUST BE CAREFULLY CONSIDERED. ALL TAX SOURCES ARE RETURNING FROM 15 TO 50 PER CENT MORE THAN THEY WOULD UNDER A NORMAL ECONOMY.

POST WAR DEMANDS FOR INCREASED REVENUES ARE A PROBABILITY. AN INITIATED MEASURE ALLOCATING \$1,500,000 ANNUALLY FROM THE GENERAL FUND TO MEET OLD AGE PENSION DEFICIENCY PAYMENTS, IF PASSED, WOULD ALSO NECESSITATE INCREASED REVENUES.

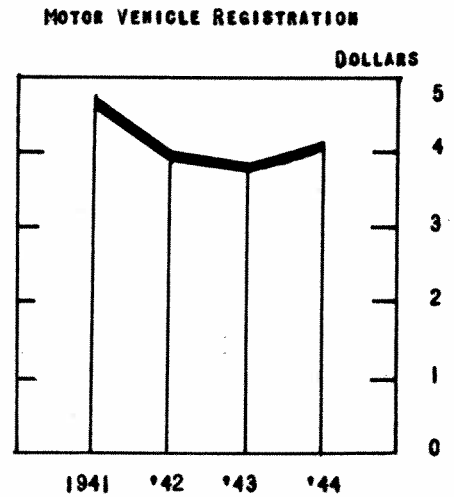
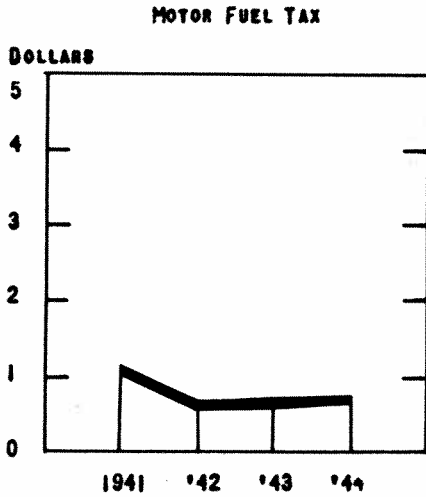
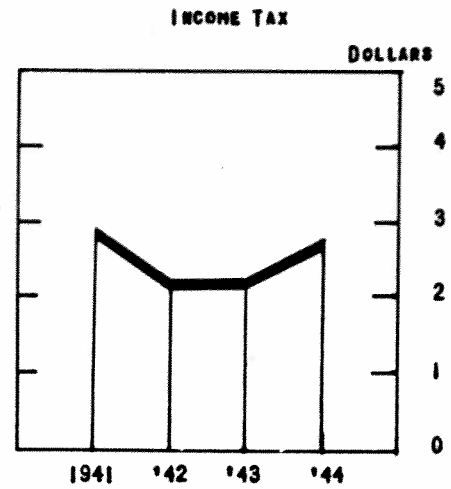
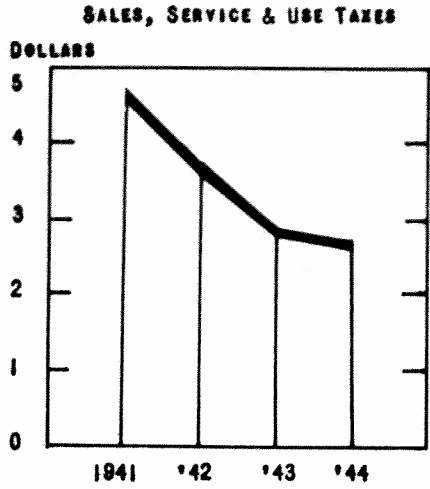
OUTSIDE OF THESE CONTINGENCIES AND THE EVER PRESENT POSSIBILITY OF A CHANGE IN THE ALLOCATION OF THE INCOME TAX REVENUE, THE PRESENT TAX SOURCES SHOULD BE SUFFICIENT TO MEET STATE NEEDS DURING THE COMING FISCAL YEAR. THE PROGRESS OF THE WAR WILL BE THE DETERMINING FACTOR IN THE REVENUE PROGRAM FOR THE SUCCEEDING BIENNIUM.

TABLE 5

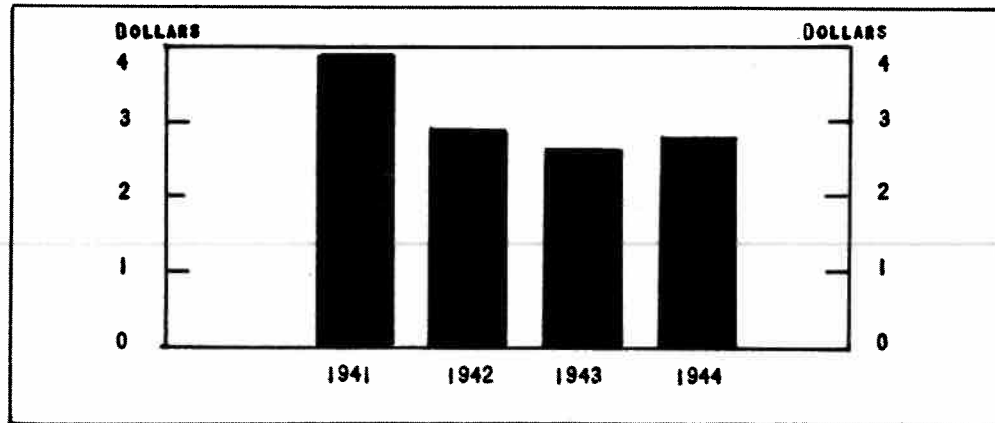
DEPARTMENT OF REVENUE ADMINISTRATIVE FUND: BUDGETARY ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

ACCOUNT NUMBER	CLASS OF EXPENDITURE	1942			1943			1944		
		ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES	BUDGETARY ALLOTMENTS	EXPENDITURES	BALANCES
2301-A	SALARIES	\$ 575,425.00	\$ 558,125.81	\$ 17,299.19	\$ 562,340.00	\$ 522,442.62	\$ 40,896.38	\$ 665,000.00	\$ 598,599.34	\$ 66,400.66
2301-B	MAINTENANCE AND OPERATION. TRANSFERRED FROM CONTINGENT FUND	150,019.00			150,019.00			221,000.00		
		46,700.00			38,350.00					
2301-C	CAPITAL OUTLAY	196,719.00	189,671.29	7,047.71	188,369.00	171,460.87	16,908.13	221,000.00	171,198.42	49,801.58
	TRANSFERRED FROM CONTINGENT FUND	28,800.00	25,940.10	2,859.90	28,800.00	6,020.50	22,779.50	12,500.00		
2301-D	STATES SHARE RETIREMENT...	18,665.48	15,964.39	2,691.09	18,236.00	14,627.60	3,608.40	22,500.00	18,237.02	4,262.98
2301-E	WORKMEN'S COMP. PREMIUM...	---	---	---	---	---	---	23,000.00	17,936.25	5,063.65
2301-X	COUNTY CLERK'S FEES	70,000.00	61,665.45	8,334.55	65,000.00	59,233.05	5,766.95	1,125.00	1,125.00	---
2301-Y	CONTINGENT	100,000.00			100,000.00			60,000.00	59,158.25	6,841.65
	TRANSFERRED	46,700.00	2,993.28	50,306.72	38,350.00	---	61,650.00	10,000.00	---	---
		53,300.00			61,650.00			---		
	TOTAL	942,899.48	854,360.32	88,599.16	925,995.00	773,785.64	151,609.36	992,625.00	860,254.48	132,370.52
	PER CENT EXPENDITURES OF BUDGETARY ALLOTMENTS		90.6			83.6			86.7	

COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES
FISCAL YEARS ENDING JUNE 30, 1941 - 1944



ALL TAXES ASSESSED AND COLLECTED



COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES
FISCAL YEARS ENDING JUNE 30, 1941 - 1944

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

TAX	COST PER \$100 OF COLLECTIONS			
	1944	1943	1942	1941
SALES, SERVICE & USE:.....	\$ 2.65	\$ 2.79	\$ 3.69	\$ 4.69
SALES	2.04	2.13	2.85	<u>1</u>
SERVICE.....	6.01	6.13	8.80	<u>1</u>
USE	2.86	3.30	3.75	<u>1</u>
INCOME	2.70	2.20	2.22	2.93
MOTOR FUEL .....	.73	.67	.64	1.15
MOTOR VEHICLE:				
REGISTRATION	4.12	3.76	3.98	4.70
AUTO TITLE	72.06	50.29	57.38	77.15
MISCELLANEOUS	39.86	26.84	34.59	50.92
OPERATORS & CHAUFFEURS LICENSES	91.39	57.92	70.88	99.76
STORE LICENSE	15.41	11.93	14.06	31.36
AVERAGE COST	2.74	2.54	2.86	3.86

TABLE 7

RATIO OF ADMINISTRATIVE COSTS TO TOTAL REVENUE
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

YEAR	TOTAL REVENUE	COST OF ADMINISTRATION	COST PER \$100 OF REVENUE
1942	\$ 34,549,874	\$ 854,360	\$ 2.47
1943	36,872,128	773,786	2.10
1944	37,544,389	860,254	2.29

1 ADMINISTRATIVE COSTS OF THESE TAXES WERE NOT KEPT SEPARATELY DURING 1941

TABLE 8

RATIO OF ADMINISTRATIVE COSTS TO COLLECTIONS FOR SPECIFIC TAXES
 FISCAL YEARS ENDING JUNE 30, 1943 AND 1944
 NOTE: THE TAXES INCLUDED IN THIS TABLE ARE BOTH ASSESSED AND COLLECTED BY THE DEPARTMENT OF REVENUE.

TAX	COLLECTIONS			COST OF ADMINISTRATION ¹			COST PER \$100 OF COLLECTIONS		
	1943	1944	INCREASE OR DECREASE	1943	1944	INCREASE OR DECREASE	1943	1944	INCREASE OR DECREASE
SALES, SERVICE AND USE	\$11,706,021	\$12,557,767	+ \$851,746	\$326,983	\$393,457	+ \$6,574	2.79	2.65	- .14
SALES	9,525,291	10,260,482	+ 735,191	203,714	209,158	+ 5,444	2.13	2.04	- .09
SERVICE	1,809,160	1,858,317	+ 49,157	110,905	111,737	+ 832	6.13	6.01	- .12
USE	371,570	438,968	+ 67,398	12,264	12,562	+ 298	3.30	2.86	- .44
INCOME	5,636,334	6,547,834	+ 911,500	124,001	176,882	+ 52,881	2.20	2.70	+ .50
MOTOR FUEL	8,549,562	7,808,011	- 741,551	57,289	57,337	+ 48	.67	.73	+ .06
MOTOR VEHICLE:									
REGISTRATION.....	2,365,051	2,265,591	- 99,460	60,822	93,292	+ 4,470	3.76	4.12	+ .36
AUTO TITLE	30,519	32,921	+ 2,402	19,372	23,724	+ 4,352	50.29	72.06	+ 21.77
MISCELLANEOUS	59,549	67,040	+ 7,491	15,931	26,726	+ 10,795	26.84	39.06	+ 12.22
OPERATORS & CHAUFFEURS									
LICENSES.....	135,007	61,432	- 73,575	70,666	74,421	+ 3,755	57.92	91.39	+ 33.47
STORE LICENSE	139,727	136,661	- 3,066	16,671	21,064	+ 4,393	11.93	15.41	+ 3.48
TOTAL	20,630,570	29,497,257	+ 8,866,687	727,725	806,903	+ 79,178	2.54	2.74	+ .20

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

TABLE 9

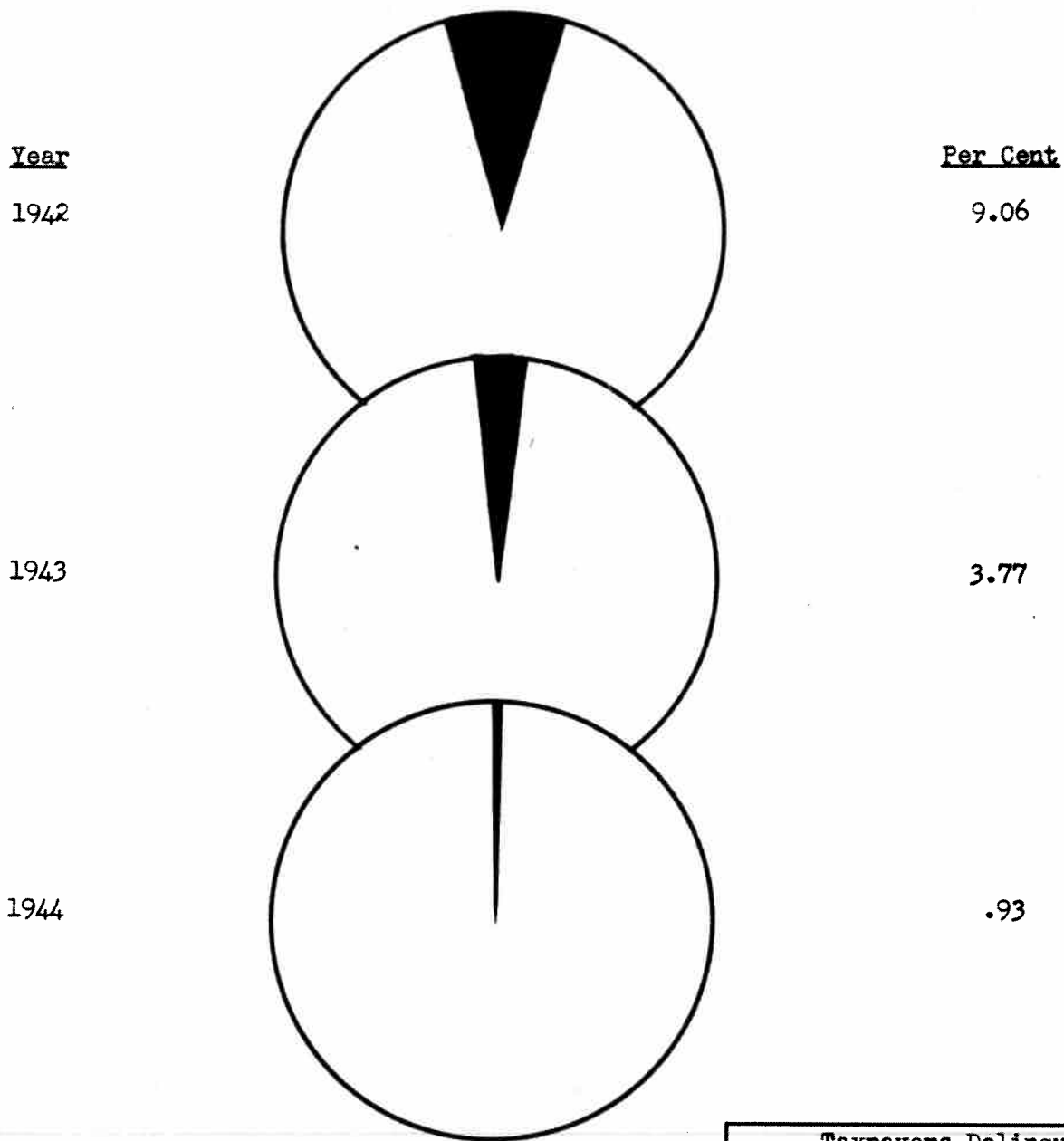
 ADMINISTRATIVE EXPENSES FOR TAXES COLLECTED BY DEPARTMENT OF REVENUE
 FISCAL YEAR ENDED JUNE 30, 1944

TAX	PERSONAL SERVICES	MAINTENANCE OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
SALES, SERVICE & USE....	\$ 247,588.36	\$ 66,434.07	\$ 7,455.58	\$ 321,478.01	\$ 11,979.89	\$ 333,457.90
SALES	153,393.42	43,401.09	4,620.09	201,414.60	7,743.73	209,158.33
SERVICE	83,812.78	21,196.53	2,522.62	107,531.93	4,205.52	111,737.45
USE	10,382.16	1,836.45	312.87	12,531.48	30.64	12,562.12
INCOME	137,641.28	32,075.82	4,136.19	173,853.29	3,028.50	176,881.79
MOTOR FUEL ¹	44,144.00	10,215.29	1,326.73	55,686.02	1,650.88	57,336.90
MOTOR VEHICLE:						
REGISTRATION ²	83,491.62	8,885.54	912.67	93,289.83	2.69	93,292.52
AUTO TITLE	16,583.82	6,560.15	499.39	23,643.36	80.66	23,724.02
MISCELLANEOUS	17,480.32	8,715.05	525.40	26,720.77	4.75	26,725.52
OPERATORS & CHAUFFEURS						
DRIVERS LICENSE.....	46,217.25	25,712.58	1,321.31	73,251.14	1,169.47	74,420.61
STORE LICENSE.....	17,518.51	2,977.01	524.11	21,019.63	43.95	21,063.58
TOTAL	\$ 610,665.16	\$ 161,575.51	\$ 16,701.38	\$ 788,942.05	\$ 17,960.79	\$ 806,902.84
% OF TOTAL EXPENSE	75.7	20.0	2.1	97.8	2.2	100.0
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION						
TAXES.....	\$ 30,053.15	\$ 7,229.39	\$ 903.50	\$ 38,186.02	\$ 219.96	\$ 38,405.98
ALL OTHER TAXES, FEES						
AND LICENSES	11,039.36	3,518.72	331.39	14,889.47	56.19	14,945.66
GRAND TOTAL.....	\$ 651,757.67	\$ 172,323.52	\$ 17,936.35	\$ 842,017.54	\$ 18,236.94	\$ 860,254.48
GRAND TOTAL, FISCAL						
YEAR, 1943.....	\$ 581,676.67	\$ 171,460.87	\$ 14,627.60	\$ 767,765.14	\$ 6,020.50	\$ 773,785.64
INCREASE OR						
DECREASE.....	+ 70,081.00	+ 862.65	+ 3,308.75	+ 74,252.40	+ 12,216.44	+ 86,468.84
PER CENT INCREASE						
OR DECREASE	+ 12.0	+ .5	+ 22.6	+ 9.7	+ 202.9	+ 11.2

¹ EXCLUDES OIL INSPECTION SALARIES AND EXPENSES.

² INCLUDES COUNTY CLERK HIRE BUT EXCLUDES PURCHASE OF TAGS.

SALES AND SERVICE TAXPAYERS DELINQUENT 45 DAYS AFTER CLOSE OF FILING PERIOD
FISCAL YEARS ENDING JUNE 30, 1942 - 1944



Year	Taxpayers Delinquent	
	Monthly Ave. Number	Per Cent
1942	2,661	9.06
1943	1,135	3.77
1944	256	.93

TABLE 10

COMPARATIVE STATE REVENUES BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1943 AND 1944

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1944 REVENUE	1944	1943	PER CENT INCREASE OR DECREASE
TOTAL STATE TAX REVENUE.....		100.0	37,399,032.91	36,773,774.59	+ 1.7
SALES TAXES:		58.0	21,689,716.12	21,862,522.48	- .8
2313	GASOLINE.....	20.9	7,808,010.71	8,549,562.05	- 8.7
2303	GENERAL SALES	27.4	10,260,482.12	9,525,291.41	+ 7.7
2305	GENERAL USE	1.2	438,967.70	371,569.57	+ 18.1
2314	ALCOHOLIC BEVERAGES	8.5	3,182,255.59	3,416,099.45	- 6.8
TAXES ON MOTOR VEHICLES AND OPERATORS:..		9.7	3,608,187.57	3,694,886.81	- 2.3
2338 & 2339	MOTOR VEHICLE LICENSES	6.1	2,265,591.14	2,365,050.85	- 4.2
2338 & 2339	MOTOR VEHICLE ENGINE NUMBERS	TRACE ↓	1,610.00	1,549.00	+ 3.9
2301	MOTOR VEHICLE PERMIT & INSPECTION FEES	.1	30,744.96	36,299.32	- 15.3
2322	CERTIFICATE OF TITLE FEES .....	.1	32,920.67	38,518.55	- 14.5
2323	OPERATORS & CHAUFFEURS LICENSES .....	.2	81,432.50	135,807.00	- 40.0
PUBLIC UTILITY CARRIERS (TON-MILE TAX):..					
2231	PRIVATE - H. B. 179 .....	.3	119,674.87	137,635.06	- 13.0
2232	COMMERCIAL - S. B. 296 .....	.8	294,663.45	340,557.20	- 13.5
2233	COMMON - H. B. 430	1.9	711,180.87	563,849.90	+ 26.1
167	P. U. C. FEES, GENERAL REVENUE	TRACE ↓	9,609.28	7,558.22	+ 27.2
2317	PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS .....	.2	60,759.83	68,061.71	- 10.7
2307	INCOME TAXES	17.5	6,547,834.54	5,636,333.54	+ 16.2
2181	INHERITANCE TAX-OLD AGE PENSION FUND.,	.2	89,779.21	68,646.88	+ 30.8
2401	INHERITANCE TAX.....	3.5	1,315,598.34	1,358,524.41	- 3.2
2402	GIFT TAX .....	.1	27,450.91	116,916.14	- 76.5
2306	GENERAL SERVICE TAX	5.0	1,858,317.06	1,809,160.47	+ 2.7
OTHER TAXES ON BUSINESSES AND					
OCCUPATIONS:		5.6	2,106,960.34	2,091,238.30	+ .8
2236	INSURANCE	2.7	994,194.94	976,499.92	+ 1.8
2314	ALCOHOLIC BEVERAGE LICENSES .....	.4	162,075.00	153,075.00	+ 5.9
2181	85% LOCAL LIQUOR LICENSES .....	.9	320,747.31	338,069.90	- 5.1
2302	STORE LICENSES .....	.4	136,661.24	139,727.24	- 2.2
2601	CORPORATION TAX: FOREIGN & DOMESTIC...	.2	102,510.73	100,055.17	+ 2.5
108	BANK COMMISSIONER FEES .....	.1	40,865.33	43,626.08	- 6.3
ALL OTHER TAXES ON BUSINESSES AND					
OCCUPATIONS: .....		.9	349,905.79	340,182.99	+ 2.9
2332	ADVERTISING CAMPAIGN FUND			77.80	
2472	AGRICULTURAL INSPECTION		3,422.40	2,419.29	
103	ALCOHOL LICENSE FEES		732.50	780.00	
2226	BEDDING LICENSE FEES		9,608.32	8,839.00	
113	BUILDING AND LOAN		5,803.39	5,206.35	
111	BOILER INSPECTION		12,887.49	13,184.44	
2625	BOXING COMMISSION FEES		1,728.55	1,571.91	
2239	COAL MINES AND COAL TAX		42,451.62	44,865.35	
2602	COLLECTION AGENCIES		1,275.00	1,408.00	

↓ LESS THAN .1 OF 1 PER CENT

COMPARATIVE STATE REVENUES BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1943 AND 1944

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1944 REVENUE	1944	1943	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS: (CONTINUED)					
2175	DAIRY COMMISSION FEES		7,547.00	7,627.22	
125	DETECTIVE AGENCY FEES		300.00	300.00	
2167	FEED CONTROL INSPECTION		26,238.71	21,342.63	
2622	VETERINARY INSPECTION FEES		690.00	721.67	
2230	LIVESTOCK WATER TANK FUND		231.00	188.00	
2181	OLD AGE PENSION: SECRETARY OF STATE.....		403.08	415.60	
2169	OLEOMARGARINE TAX		475.00	425.00	
157	ORE BUYERS LICENSES		600.00	500.00	
2161	PLANT & INSECT CONTROL INSPECTION FEES..		2,789.06	2,822.19	
162	PLUMBING INSPECTION FEES		5,705.90	5,607.25	
2165	POULTRY AND EGG INSPECTION		24,972.80	24,290.80	
164	PRIVATE EMPLOYMENT AGENCY		825.00	1,075.00	
2217	PRIVATE THEATRICAL EMPLOYMENT AGENCY....		700.00	400.00	
2166	PRODUCE DEALERS FEES		45,311.10	42,626.00	
2626	REAL ESTATE LICENSE		15,144.00	14,056.00	
2221	RESTAURANT INSPECTION FEES		14,790.00	22,450.00	
178	SECURITIES DIVISION FEES		2,615.00	2,460.00	
129	STATE ENGINEER RECEIPTS		1,085.40	1,196.65	
2505	TEACHERS CERTIFICATION FUND		7,156.71	9,010.25	
2107	TOURIST CAMP LICENSE FEES		18,220.25	19,296.42	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES		2,245.15	2,670.00	
2607	ABSTRACTORS LICENSES		1,040.00	1,005.00	
2608	ARCHITECTS LICENSES		1,030.00	1,070.00	
2609	BARBER EXAMINERS		13,065.00	12,044.00	
2605	BASIC SCIENCE EXAMINERS		4,370.10	3,135.00	
2603	CHIROPRACTIC EXAMINERS		3,059.08	3,415.00	
2611	COSMETOLOGY EXAMINERS		22,626.45	8,880.15	
2612	DENTAL EXAMINERS		2,614.15	2,560.02	
2613	EMBALMING EXAMINERS		3,264.00	3,565.00	
2614	ENGINEER EXAMINERS		3,954.00	3,296.50	
2615	MEDICAL EXAMINERS		3,499.00	3,197.00	
2616	MEDICAL REGISTRATION		8,082.00	7,911.00	
2617	NURSE EXAMINERS		14,086.00	14,055.00	
2618	OPTOMETRIC EXAMINERS		1,365.00	1,460.00	
2619	PHARMACY EXAMINERS		11,851.50	16,741.50	
2621	SHORTHAND REPORTERS EXAMINERS		45.00	15.00	
OTHER REVENUES: .....		.4	156,058.82	135,545.56	+ 15.1
115	CIVIL SERVICE COMMISSION		957.00	14.00	
2174	DIRECTOR OF MARKETS, RABBITS			104.60	
2333	INCOME TAX NON-RESIDENT LICENSE		220.00	555.00	
2325 &					
2107	JUSTICE OF PEACE HIGHWAY		34,514.57	34,409.97	
2628	LIQUOR PERMIT & LICENSE EXPENSE FUND ...		429.00	367.50	
2324	MOTOR VEHICLE PENALTY FEES		34,684.90	21,701.00	
2228	PUBLIC HEALTH FEES & BIRTH CERTIFICATES.		23,604.50	29,179.10	
177	SECRETARY OF STATE FEES		59,364.75	48,157.40	
2509	STATE HISTORICAL SOCIETY		2,274.10	1,056.99	

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED
AS OF JUNE 30, 1944

FUND NUMBER	TYPE OF RECEIPT	AMOUNT	FUND NUMBER	TYPE OF RECEIPT	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL) \$	732.50	2307	INCOME TAX	6,547,834.54
108	BANK COMMISSIONER FEES	40,865.33	2313	MOTOR FUEL TAX.....	7,808,010.71
109	BARBERS EXAMINERS (GEN. REV.)	1,191.00	2314	LIQUOR TAX.....	3,179,106.26
111	BOILER INSPECTION FEES	12,887.49	2314	LIQUOR LICENSE.....	162,075.00
113	BUILDING AND LOAN FEES.....	5,803.39	2314	LIQUOR LIABILITY (TAX DEF.)..	2,149.33
115	CIVIL SERVICE COMM. FEES.....	957.00	2315	LIQUOR LICENSE (85%) O.A.PEN.	82,522.27
125	DETECTIVE LICENSE FEES.....	300.00	2317	MOTOR VEHICLE OWNERSHIP TAX A	60,759.83
129	ENGINEER'S FEES.....	1,085.40	2322	CERTIFICATE OF TITLE M. V....	32,920.67
157	ORE BUYERS FEES.....	600.00	2323	OPER. & CHAUF. LICENSE FEES..	81,432.50
162	PLUMBING INSPECTION FEES.....	5,705.90	2324	CAFETERIA COURT FEES	34,684.90
164	PRIVATE EMPLOYMENT AGENCY FEES	825.00	2325	N.V. JUSTICE OF PEACE FINES...	34,264.57
167	PUBLIC UTILITY COMM FEES...	9,609.28	2333	INCOME TAX NON-RESIDENT LIC..	220.00
177	SECRETARY OF STATE FEES.....	59,364.75	2338	MOTOR VEHICLE LICENSES, 1943.	164,154.36
178	SECURITIES DIVISION FEES.....	2,615.00	2338	MOTOR VEHICLE ENG. NOS. 1943.	695.00
2107	TOURIST CAMP LICENSE.....	18,220.25	2339	MOTOR VEHICLE LICENSES, 1944.	2,101,436.78
2107	N. V. JUSTICE OF PEACE FINES	250.00	2339	MOTOR VEHICLE ENG. NOS. 1944.	915.00
2161	PLANT & INSECT CONTROL.....	2,789.06	2401	INHERITANCE TAX FUND.....	1,315,538.34
2165	POULTRY & EGG INSP. FEES....	24,972.80	2402	GIFT TAX.....	27,450.91
2166	PRODUCE DEALERS FUND.....	45,311.10	2505	TEACHERS CERTIFICATE FUND....	7,156.71
2167	FEED CONTROL INSP. FEES.....	26,238.71	2509	STATE HISTORICAL SOCIETY.....	2,274.10
2169	OLEOMARGARINE TAX.....	475.00	2601	CORPORATION TAX, FOR. & DOM..	102,510.73
2172	AGRICULTURAL INSP. FEES.....	2,422.48	2602	COLLECTION AGENCY FEES.....	1,275.00
2175	DAIRY COMM'R'S LIC. FEES....	7,547.00	2605	CHIROPRACTIC EXAMINERS FEES..	3,059.08
2181	LIQUOR LIC. (85%) O.A.PENSION	238,225.04	2604	ACCOUNTANCY LICENSE FEES.....	2,245.15
2181	INHERITANCE TAX O.A.PENSION	89,779.21	2605	BASIC SCIENCE EXAMINERS FEES.	4,370.10
2181	SECY. OF STATE - O.A.PENSION	403.08	2607	ABTRACTOR'S LICENSE.....	1,040.00
2217	PRIVATE THEATRE EMP. AGCY. FEES	700.00	2608	ARCHITECT'S LICENSE FEES.....	1,030.00
2221	STATE RESTAURANT INSP. FEES	14,790.00	2609	BARBER EXAMINER'S FEES.....	11,874.00
2226	BEDDING LICENSE.....	9,608.32	2611	COSMETOLOGY EXAMINER LICENSE	22,626.45
2228	PUBLIC HEALTH BIRTH CERT. FEES	23,604.50	2612	DENTAL EXAMINER'S FEES.....	2,614.15
2230	LIVESTOCK WATER TANK FUND...	231.00	2613	FUNERAL DIRECTORS & EMBALMERS	3,264.00
2231	P. U. C. PRIVATE CARRIER TAX	119,674.87	2614	ENG. LAND SURVEYOR LIC. FEES.	3,954.00
2232	P. U. C. COMMERCIAL TAX.....	294,663.45	2615	MEDICAL EXAMINER'S FEES	3,499.00
2233	P. U. C. TRUCK & BUS		2616	MEDICAL REGISTRATION.....	8,082.00
	COMMERCIAL CARRIER.....	711,180.87	2617	NURSE EXAMINER'S FEES.....	14,086.00
2236	INSURANCE FUND.....	994,194.94	2618	OPTOMETRIC EXAMINER'S FEES...	1,265.00
2239	COAL MINE FUND.....	42,451.62	2619	PHARMACY EXAMINER'S FEES.....	11,851.50
2301	INSPECTION STICKER FEES.....	30,427.95	2621	SHORTHAND REPORTER'S FEES....	45.00
2301	TEMPORARY PERMIT FEES.....	4.40	2622	VETERINARY INSPECTION FEES...	690.00
2301	DEALERS' PERMITS.....	311.86	2625	BOXING COMMISSION FEES.....	1,728.55
2301	REPOSSESSION PERMITS.....	.75	2626	REAL ESTATE LICENSE FEES.....	15,144.00
2302	STORE LICENSE.....	136,661.24	2628	LIQUOR PERMIT & LIC. EXP.FUND	429.00
2303	SALES TAX.....	10,251,618.64			
2303	SALES TAX LICENSE.....	8,863.48			
2305	USE TAX.....	1438,967.70			
2306	SERVICE TAX.....	1,852,009.87			
2306	SERVICE TAX LICENSE.....	6,307.19			
			TOTAL		\$ 37,399,832.91

(CONTINUED)

TABLE II (CONT'D)

ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS ADJUSTED
AS OF JUNE 30, 1944

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

FUND		
NUMBER	TYPE OF RECEIPT	AMOUNT
118	CAPITOL BUILDING - RENTS.....	\$ 109,283.74
2233	PUBLIC UTILITY SUSPENSE	30,218.77
2301	ADM. FUND - PHOTO SERVICE #297.....	53.82
2301	ADM. FUND - MISC. #299.....	499.86
2304	TOKEN REDEMPTION FUND.....	31,538.00
2312	MOTOR FUEL SUSPENSE.....	4,500.00
2759	DEPARTMENT OF REVENUE SUSPENSE.....	34,198.31
TOTAL.....		210,292.50
TOTAL STATE REVENUES IN TABLE.....		37,399,822.91
GRAND TOTAL.....		\$ 37,610,125.41

TABLE 12

MOTOR FUEL GROSS TAX REVENUE AND REFUNDS PAID

1935 - 1944

(TAX RATE AT 4 CENTS PER GALLON)

YEAR	GROSS REVENUE COLLECTED	REFUNDS PAID	
		AMOUNT	% INCREASE FROM 1935
<u>CALENDAR YEARS:</u>			
1935.....	\$ 6,814,598	\$ 809,972	----
1936	7,855,299	1,042,474	29
1937	8,659,028	1,214,575	50
1938	8,623,328	1,154,776	43
1939	9,037,922	1,215,334	50
1940	9,554,090	1,344,698	66
1941	10,212,190	1,379,543	70
1942	9,327,963	1,308,704	62
1943	7,677,279	1,372,452	69
<u>FISCAL YEARS: 1</u>			
1941.....	9,853,887	1,351,081	
1942	9,915,016	1,311,207	
1943	8,549,562	1,325,554	
1944	7,808,011	1,331,864	
<u>PER CENT CHANGE IN</u>			
<u>FISCAL YEARS:</u>			
1942 OVER 1941	+ .6	- 2.9	
1943 OVER 1942	- 13.6	+ 1.1	
1944 OVER 1943	- 8.7	+ .5	

1 FISCAL YEARS ENDING JUNE 30.

MOTOR FUEL TAX REVENUE BY MONTHS
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

MONTH AND YEAR	GROSS TAX REVENUE	REFUNDS PAID	NET TOTAL REVENUE
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	740,170.64	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
1943			
JULY	\$ 830,052.96	\$ 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	859,553.72	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
1943			
JULY	\$ 687,840.55	\$ 103,528.24	\$ 584,312.31
AUGUST	770,170.53	146,701.84	623,468.69
SEPTEMBER	796,324.60	170,017.16	625,507.44
OCTOBER	713,020.47	140,193.40	572,827.07
NOVEMBER	712,642.49	134,026.56	578,615.93
DECEMBER	593,914.16	164,513.24	429,400.92
1944			
JANUARY	546,554.44	85,714.40	460,840.04
FEBRUARY	552,217.05	49,865.76	502,351.29
MARCH	523,980.72	65,020.08	458,960.64
APRIL	574,023.49	51,446.24	522,577.25
MAY	600,276.73	61,458.64	538,818.09
JUNE	737,045.48	158,577.96	578,467.52
TOTAL	\$ 7,808,010.71	\$ 1,331,863.52	\$ 6,476,147.19

TABLE 14 MOTOR FUEL TAX REFUND BY PURPOSE FOR WHICH FUEL WAS USED
FISCAL YEARS ENDING JUNE 30, 1941 - 1944

PURPOSE OF USE	1941	1942	1943 ¹	1944	PER CENT INCREASE OR DECREASE	
					1944 OVER 1943	1944 OVER 1941
AGRICULTURE.....	\$ 994,740	\$ 991,896	\$ 834,201	\$ 940,787	+ 12.8	+ 5.1
INDUSTRIES	76,172	66,024	51,645	52,705	+ 2.1	= 92.6
CONTRACTORS	82,428	67,051	126,390	33,774	- 79.7	- 59.0
STATE HIGHWAY	85,942	83,054	82,742	61,154	- 26.1	- 28.8
COUNTIES	115,009	98,252	102,362	91,495	- 10.6	- 20.4
CITIES AND TOWNS	15,970	17,507	12,467	9,999	- 19.0	- 41.1
STATE INSTITUTIONS	1,414	1,035	827	1,315	+ 59.0	- 7.0
AVIATION	55,824	70,012	97,680	129,805	+ 32.9	+ 132.5
RAILROADS	4,106	4,220	6,740	4,797	- 20.8	+ 16.8
MOTOR BOATS	462	---	---	---	---	---
LIGHTING, HEATING & COOKING ²	3,960	8,408	5,305	3,395	- 36.0	- 14.3
CLEANERS AND DYERS	930	852	933	756	- 19.0	- 18.7
U. S. GOVERNMENT	102	52	72	22	- 69.4	- 78.4
MISCELLANEOUS ²	11,014	2,844	2,190	1,959	- 15.1	- 83.1
STATE TOTAL	\$ 1,351,001	\$ 1,311,207	\$ 1,325,554	\$ 1,331,063	+ .5	- 1.4

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

TABLE 15

MOTOR FUEL EXPORTS BY STATES
FISCAL YEARS ENDING JUNE 30, 1941 - 1944

(IN GALLONS)					PER CENT INC- REASE OR DEC. 1944 OVER 1943
STATE SHIPPED TO	1941	1942	1943	1944	
KANSAS	113,263	143,161	46,174	29,971	- 35.1
NEBRASKA	213,957	123,036	75,046	123,931	+ 67.1
NEW MEXICO	272,690	230,347	332,855	202,462	- 39.2
TEXAS	11,986	---	---	---	---
UTAH	353,618	460,110	404,023	485,781	+ .4
WYOMING	729,216	570,053	287,271	89,319	- 69.0
TOTAL	1,694,730	1,526,715	1,225,369	931,464	- 24.0

TABLE 16

MOTOR FUEL GALLONAGE TAXED BY CALENDAR YEARS, 1935 - 1944
AND BY FISCAL YEARS ENDING JUNE 30, 1941 - 1944

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
<u>CALENDAR YEARS:</u>		
1935	152,330,404	..... + 6.31
1936	172,661,227	..... + 13.34
1937	184,800,850	..... - 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
<u>FISCAL YEARS:</u>		
1941	211,057,768 ----
1942	211,799,322	..... + .35
1943	179,913,641	..... - 15.05
1944	163,784,278	..... - 8.97

TABLE 17

GROSS MOTOR FUEL GALLONS IMPORTED OR ORIGINATING IN THE STATE, EXEMPTED AND NET GALLONS TAXED
FISCAL YEARS ENDING JUNE 30, 1941 - 1944

MOTOR FUEL RECEIVED AND EXEMPTED	IN THOUSANDS OF GALLONS				PER CENT INCREASE OR DECREASE		TAX AT 4 CENTS PER GALLON			
	1941	1942	1943	1944	1944 OVER 1943	1944 OVER 1941	1941	1942	1943	1944
<u>GALLONAGE RECEIVED:</u>										
GROSS.....	259,488	258,124	243,193	279,541	+ 15.0	+ 7.7				
2% ALLOWANCE	4,983	5,013	4,407	4,016	- 8.9	- 19.4				
DUPLICATE CHARGES	563	208	738	191	- 74.1	- 66.1				
NET GALLONAGE	253,942	252,903	238,048	275,334	+ 15.7	+ 8.4	\$10,157,721	\$10,116,130	\$9,531,901	\$11,013,355
<u>GALLONAGE: EXEMPTED:</u>										
SALES TO U. S. GOVERNMENT.	4,751	4,667	22,902	76,434	+ 233.7	+ 1508.8	190,052	186,670	916,051	3,057,347
EXPORTS	1,695	1,526	1,225	932	- 23.9	- 45.0	67,789	61,069	49,015	37,258
MISCELLANEOUS CREDITS	159	161	152	222	+ 46.0	+ 39.6	6,347	6,439	6,081	8,896
COUNTIES, CITIES & TOWNS..	1,831	1,428	234	---	---	---	73,256	57,111	9,277	---
RAILROADS	620	486	421	612	+ 45.4	- 1.3	24,800	19,460	16,845	24,475
AVIATION	52	55	61	54	- 11.5	+ 3.8	2,085	2,201	2,432	2,145
TOTAL EXEMPTED	9,108	8,929	24,995	78,254	+ 213.1	+ 759.2	364,329	332,950	999,801	3,130,121
NET TOTAL	244,834	244,580	213,053	197,080	- 7.5	- 19.5	9,793,392	9,783,179	8,532,100	7,883,234
GALLONAGE, CASH REFUNDS.....	33,777	32,780	33,139	33,296	+ .5	- 1.4	1,351,091	1,311,206	1,325,554	1,331,064
NET GALLONAGE TAXED.....	211,057	211,800	179,914	163,784	- 9.0	- 22.4	8,442,311	8,471,973	7,206,546	6,551,370

SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION
FISCAL YEARS ENDING JUNE 30, 1943 - 1944

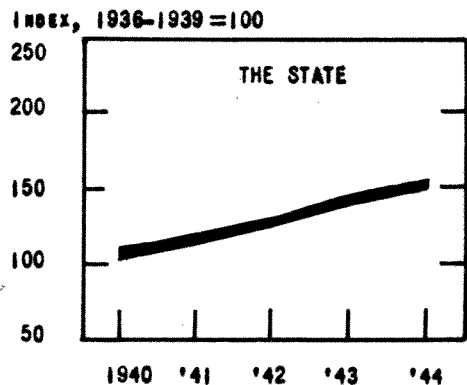
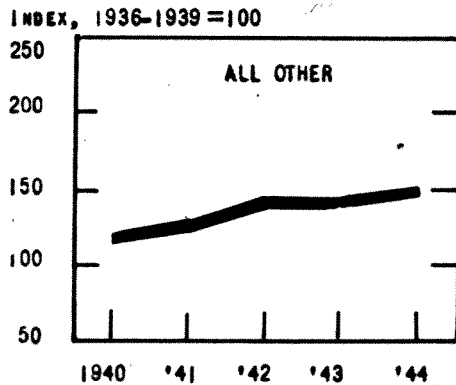
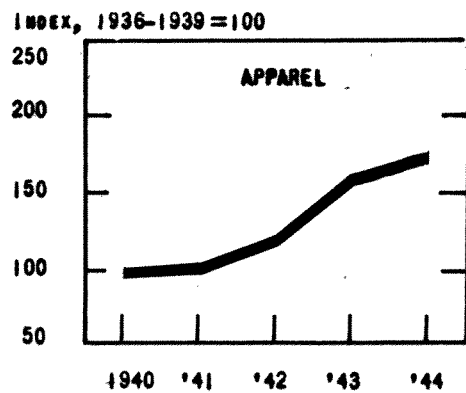
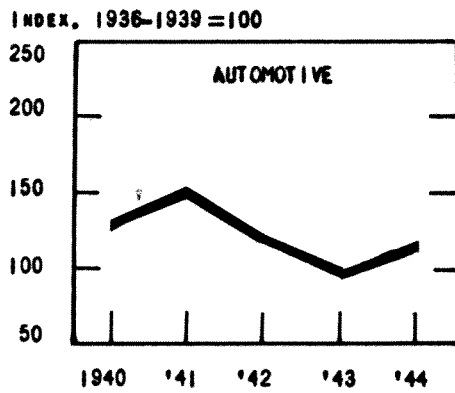
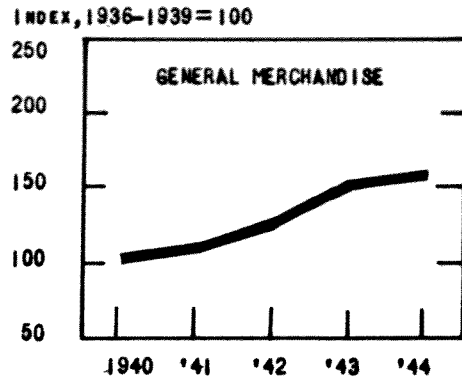
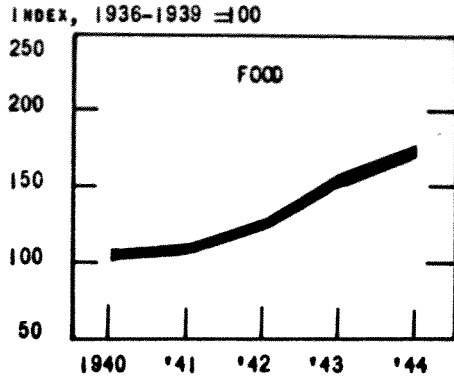
NOTE: NET TOTAL GALLONAGE RECEIVED EQUALS TOTAL GROSS GALLONAGE LESS 2 PER CENT AND DUPLICATE CHARGES. THESE DEDUCTIONS WERE NOT TAKEN FROM THE RAILROAD, TANK TRUCK AND INTRASTATE SHIPMENTS.

(IN THOUSANDS OF GROSS GALLONS)

SOURCE BY STATE & TYPE OF SHIPMENT	SHIPPED BY					
	TOTAL	1944		TOTAL	1943	
		RAILROADS	TANK TRUCKS		RAILROADS	TANK TRUCKS
<u>INTRASTATE:</u>						
COLORADO	96,579	5,257	91,322	105,537	6,242	99,295
<u>INTERSTATE:</u>						
CALIFORNIA	14,754	14,754	---	688	688	---
ILLINOIS	243	243	---	700	700	---
INDIANA	32	32	---	1	---	1
KANSAS	4,263	793	3,470	9,866	1,628	8,238
LOUISIANA	10	10	---	---	---	---
MISSOURI	12	12	---	23	23	---
NEBRASKA	1,845	315	1,530	1,458	18	1,440
NEW MEXICO	4,258	1,947	2,311	4,672	2,335	2,337
OKLAHOMA	7,644	6,595	1,049	6,702	6,048	654
TEXAS	68,973	40,356	28,617	43,473	18,407	25,066
UTAH	473	344	129	94	---	94
WYOMING	79,038	33,171	45,867	69,979	26,552	43,427
TOTAL - GROSS	278,124 ¹	103,829	174,295	243,193	62,641	180,552
2% ALLOWANCE	4,016			4,407		
DUPLICATE CHARGES	191			739		
NET TOTAL GALLONAGE RECEIVED	273,917			238,047		

¹ THIS AMOUNT DOES NOT INCLUDE THE 1,417 THOUSANDS OF GALLONS OF TAXABLE DIESEL, BUTANE AND GAS LISTED ON SPECIAL USERS' REPORTS.

TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS
FISCAL YEARS ENDING JUNE 30, 1940 - 1944
EXPRESSED IN PERCENTAGES THAT EACH YEAR IS OF 1936-1939 AVERAGE



TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS
FISCAL YEARS ENDING JUNE 30, 1940 - 1944

YEAR	FOOD	GENERAL MERCHANDISE	AUTOMOBILE	APPAREL	ALL OTHER ¹	ANNUAL TOTAL
1936-1939 AVERAGE	\$1,776,777	\$1,727,542	\$ 910,556	\$494,541	\$1,633,879	\$6,543,295
1940	1,862,163	1,815,054	1,182,715	489,021	1,967,680	7,316,633
1941	1,907,021	1,887,906	1,378,087	500,594	2,070,474	7,744,082
1942	2,245,690	2,220,183	1,101,693	603,605	2,372,916	8,544,087
1943	2,841,456	2,645,497	902,012	804,280	2,324,230	9,517,475
1944	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619

EXPRESSED IN PERCENTAGES THAT EACH YEAR IS OF 1936-1939 AVERAGE

1936-39 AVE ...	100	100	100	100	100	100
1940	105	105	130	99	120	112
1941	107	109	151	101	127	118
1942	126	129	121	122	145	131
1943	160	153	99	162	142	146
1944	175	160	117	174	150	157

TABLE 20

SALES TAX PAYMENTS PER CAPITA BY GENERAL CLASSES OF BUSINESS
FISCAL YEARS ENDING JUNE 30, 1940 - 1944

YEAR	FOOD	GENERAL MERCHANDISE	AUTOMOTIVE	APPAREL	ALL OTHER ¹	ANNUAL TOTAL
1936-1939 AVERAGE	\$1.58	\$1.54	\$.81	\$.44	\$1.45	\$ 5.82
1940	1.66	1.62	1.05	.43	1.75	6.51
1941	1.70	1.68	1.23	.45	1.84	6.90
1942	2.00	1.99	.98	.54	2.10	7.61
1943	2.52	2.36	.80	.71	2.06	8.45
1944	2.78	2.45	.95	.77	2.18	9.13

¹ 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 21

SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

BUSINESS GROUPS	% OF 1944 TOTAL REVENUE	TOTAL REVENUE			PER CENT. INCREASE OR DECREASE 1944 FROM	
		1944	1943	1942	1943	1942
THE STATE						
FOOD	30.39	\$ 3,115,962	\$ 2,841,456	2,245,690	+ 9.7	+ 38.7
GENERAL MERCHANDISE	23.75	2,435,371	2,326,872	1,936,987	+ 4.7	+ 25.7
AUTOMOTIVE	10.41	1,066,916	902,012	1,101,693	+ 18.3	- 3.2
APPAREL	8.38	859,054	804,280	603,605	+ 6.8	+ 42.3
UNCLASSIFIED RETAIL	6.56	672,618	568,699	593,776	+ 18.3	+ 13.3
PUBLIC UTILITY	5.76	590,794	566,888	564,969	+ 4.2	+ 4.6
LUMBER AND BUILDING	5.28	541,095	536,893	592,743	+ .8	- 8.7
MFG., TRADING OR JOBBING	4.77	488,831	511,774	484,927	- 4.5	+ .8
FURNITURE	3.19	326,833	318,625	283,196	+ 2.6	+ 15.4
PROFESSIONAL & PERSONAL SERVICE .....	.80	81,903	72,094	63,467	+ 13.6	+ 29.0
FARM & GARDEN PRODUCE .....	.45	46,036	44,905	47,012	+ 2.5	- 2.1
JOBBERS .....	.26	26,206	22,977	26,022	+ 14.0	+ .7
STATE TOTAL	100.00	\$10,251,619	\$ 9,517,475	\$ 8,544,087	+ 7.7	+ 20.0
DENVER COUNTY 1						
FOOD	31.34	\$ 992,626	\$ 860,652	669,229	+ 15.3	+ 48.3
GENERAL MERCHANDISE	15.52	491,681	459,480	363,380	+ 7.0	+ 35.3
APPAREL	15.21	481,778	447,533	353,412	+ 7.6	+ 36.3
AUTOMOTIVE	10.30	326,306	249,332	305,503	+ 30.9	- 15.4
UNCLASSIFIED RETAIL	8.20	259,878	219,859	236,368	+ 18.2	+ 9.9
MFG., TRADING, OR JOBBING	7.07	224,110	242,735	251,681	- 7.7	- 10.9
FURNITURE	5.32	166,658	166,911	152,131	+ 1.0	+ 10.9
LUMBER AND BUILDING	4.44	140,802	169,064	185,230	- 17.1	- 24.0
PROFESSIONAL & PERSONAL SERVICE	1.39	44,079	40,380	37,448	+ 9.2	+ 17.7
JOBBERS .....	.72	22,697	20,101	22,249	+ 12.9	+ 2.0
PUBLIC UTILITY .....	.35	10,980	6,105	5,271	+ 79.8	+ 108.3
FARM & GARDEN PRODUCE .....	.14	4,520	4,538	4,555	- 6.4	- .6
COUNTY TOTAL	100.00	\$ 2,160,123	\$ 2,887,790	\$ 2,666,457	+ 9.7	+ 18.8

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

SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

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
I APPAREL GROUP: TOTAL	951	\$ 859,053.69	\$ 903.32	4.59	8.36
1. BOOT AND SHOE STORES	69	109,597.96	1,588.38	.33	1.07
2. CLOTHING STORES-DRESSMAKERS	456	664,768.30	1,457.83	2.20	6.48
3. FURRIERS	29	25,274.95	875.00	.14	.25
4. HABERDASHERY	25	20,773.87	830.95	.12	.20
5. MILLINERY	46	13,690.61	297.62	.22	.13
6. SHOE REPAIR	252	16,232.91	64.81	1.22	.16
7. OTHERS	1	542.92	542.92	---	.01
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	73	7,972.17	109.21	.36	.08
II AUTOMOTIVE GROUP: TOTAL	6,171	1,066,916.45	172.89	29.76	10.41
1. ACCESSORIES-TIRES-BATTERIES-WRECKERS, ETC.....	317	144,706.81	456.49	1.53	1.41
2. AUTOMOBILE-AIRCRAFT-BICYCLES 1	3,784	578,893.88	152.98	18.25	5.65
3. FILLING & SERVICE STATIONS	1,216	176,989.84	145.55	5.86	1.73
4. GARAGE-REPAIR SHOPS	829	157,805.32	190.36	4.00	1.54
5. TRAILERS-OTHER AUTOMOTIVE STORES	25	8,520.60	340.82	.12	.08
III FOOD GROUP: TOTAL	5,211	3,115,961.94	597.96	25.19	30.39
1. BAKERIES-DAIRY PRODUCTS-DELICATESSENS	495	221,587.53	447.65	2.39	2.16
2. CANDY-CONFECTIONERY	271	77,263.78	285.11	1.31	.75
3. FRUIT STANDS-VEGETABLE MARKETS-TRUCKERS	210	65,790.53	313.29	1.01	.64
4. GROCERY & MOTOR STORES-HEAT MARKETS.....	2,159	1,967,487.86	911.30	10.41	19.19
6. RESTAURANTS-TAVERNS-CAFETERIA 2	1,691	679,927.01	402.09	8.15	6.63
7. FISH-POULTRY-OTHER FOOD STORES	72	16,856.76	234.12	.35	.17
8. HOTELS-COTTAGE CAMPS-RESORTS-BOARDING HOUSES	313	87,048.47	278.11	1.51	.85
IV FURNITURE GROUP: TOTAL	631	326,832.97	517.96	2.04	2.19
1. CARPETS-RUGS-HOUSE FURNISHINGS	26	11,568.13	444.93	.12	.11
2. FURNITURE STORES	272	206,525.62	759.29	1.31	2.01
3. HOUSEHOLD APPLIANCES	46	25,395.67	509.60	.22	.23
4. MUSICAL INSTRUMENTS-PHOTOGRAPHS-MUSIC	43	30,362.52	706.11	.21	.30
5. RADIO SALES AND SERVICE	95	9,990.62	105.16	.46	.10
6. OTHER HOME FURNISHINGS-APPLIANCES	19	14,751.91	776.42	.09	.14
7. ELECTRICAL APPLIANCES & SERVICE	122	29,461.38	241.49	.59	.29
8. UPHOLSTERERS	8	777.02	97.13	.04	.01

1 INCLUDES OCCASIONAL AUTO SALES
2 THE FORMER NO. 5 'LUNCH' & OTHERS CLASSIFICATION COMBINED WITH NO. 6

TABLE 22 (CONT'D) SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

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
V GENERAL MERCHANDISE GROUP: TOTAL	2,307	2,435,371.11	1,020.26	11.51	23.75
1. DEPARTMENT STORES	32	407,391.53	12,730.99	.16	3.97
2. DRUG STORES	598	407,701.95	681.76	2.80	3.90
3. DRY GOODS STORES	156	223,786.55	1,434.53	.75	2.10
4. GENERAL STORES 1	576	793,307.04	1,377.27	2.78	7.74
5. HWY.-PAINT-OILS-VARNISHES	238	146,377.49	615.03	1.15	1.43
6. JEWELRY STORES	351	155,912.07	444.20	1.69	1.52
7. LEATHER-LEATHER GOODS-SADDLERY	25	7,342.24	293.69	.12	.67
8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	119	30,941.75	273.32	.54	.30
9. SPORTING GOODS-TENTS-AVINGS	55	36,093.88	656.25	.27	.35
10. VARIETY- 5 & 10 SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS	243	226,515.11	932.16	1.17	2.21
VI JOBBERS-MDSE.-GENERAL-SPECIAL: TOTAL	43	26,205.74	609.44	.21	.26
VII LUMBER AND BUILDING GROUP: TOTAL	797	541,095.49	678.92	3.85	5.28
1. BUILDING & CONSTRUCTION CONTRACTORS- PAINTERS AND DECORATORS	82	24,221.40	295.38	.40	.24
2. BUILDING HWY. & MACHINERY	10	7,023.90	702.39	.05	.07
3. BUILDING MATERIAL DEALERS	286	308,376.64	1,078.25	1.30	3.01
4. ELECTRICAL EQUIPMENT SUPPLIES	95	74,154.60	780.68	.46	.79
5. PAINT, GLASS & WALLPAPER STORES	60	27,013.17	450.22	.29	.26
6. PLUMBING, HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS	233	91,475.02	349.68	1.12	.79
7. OTHER LUMBER & BUILDING SUPPLIES	31	18,018.76	607.06	.15	.18
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	571	81,903.16	143.44	2.75	.80
1. AUCTIONEERS-COMM-DEALERS-SALES BARNS	30	9,060.47	328.68	.14	.10
2. BARBER & BEAUTY SHOPS-SALES	268	14,068.06	52.49	1.29	.14
3. OPTICIANS-OPTOMETRISTS-OCULIST-SALES	104	32,502.54	312.52	.50	.32
4. PHOTOGRAPHERS	120	19,059.35	158.89	.58	.18
5. DOCTORS-DENTIST-PROFESSIONAL-SALES	21	2,550.43	121.45	.10	.02
6. NEON SIGNS & ADVERTISING-OTHERS	20	3,862.26	197.94	.14	.04
IX PUBLIC UTILITY GROUP: TOTAL	149	590,793.80	3,965.06	.72	5.76
1. GAS & ELECTRIC COMPANIES	88	396,956.63	4,510.67	.43	3.67
2. RAILROADS	6	15,572.35	2,595.39	.03	.15

TABLE 22 (CONT'D) SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

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
IX PUBLIC UTILITY GROUP: TOTAL (CONT'D)					
3. TELEGRAPH	2	\$ 3,924.42	1,962.21	.01	.04
4. TELEPHONE	36	172,502.89	4,791.75	.17	1.66
5. WATER IN CONTAINERS	11	1,055.33	95.94	.05	.01
6. ALL OTHER PUBLIC UTILITIES	6	782.24	130.37	.03	.01
X UNCLASSIFIED RETAIL GROUP: TOTAL	2,254	672,617.73	298.41	10.87	6.56
1. BLACKSMITH-MCH. SHOPS-WELDERS-SALES	149	17,064.19	114.52	.72	.16
2. BOOKS-STATIONERY-SCHOOL SUPPLIES	116	39,084.61	336.94	.56	.38
3. CIGAR STORES-SMOKER SUPPLIES	96	12,968.05	135.08	.46	.12
4. CLUBS	43	13,317.00	309.70	.21	.13
5. COAL-WOOD-FUEL-ICE DEALERS	627	226,508.50	361.26	3.02	2.21
6. FARM IMPLEMENTS AND MACHINERY	158	109,754.96	694.65	.76	1.07
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	235	67,429.42	286.93	1.13	.66
8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS ..	194	51,827.90	267.15	.94	.51
9. MAGAZINES-PERIODICALS-GREETING CARDS ..	16	1,367.52	85.47	.08	.01
10. MONUMENTS AND TOMB STONES	32	9,196.72	287.40	.15	.09
11. OFFICE EQUIPMENT AND SUPPLIES	71	26,257.93	369.41	.34	.20
12. RECREATION PARLORS-NIGHT CLUBS-SALES..	241	13,963.76	57.94	1.16	.14
13. SURGICAL & SCIENTIFIC INST. DEALERS...	27	16,555.30	613.16	.13	.16
14. UNDERTAKERS AND FUNERAL PARLORS	124	27,421.53	2,211.41	.60	.27
15. STORE FIXTURES-PET SHOPS-KENNEL- BROOMS-CHRISTMAS TREES	95	28,798.72	303.14	.46	.28
16. CONCESSIONERS-CIRCUSES-MEDICINE SHOWS..	6	2,969.31	494.89	.03	.03
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	24	6,032.23	251.34	.12	.06
XI FARM AND GARDEN PRODUCT GROUP: TOTAL	365	46,035.83	126.13	1.76	.45
1. DIRECT SALES OF FARM PRODUCTS	310	38,701.27	124.84	1.50	.33
2. HATCHERIES AND SUPPLIES	48	5,830.64	121.47	.23	.06
3. LIVESTOCK	7	1,503.92	214.85	.03	.01
4. OTHER					
XII MANUFACTURING-TRADING OR JOBBING: TOTAL	1,204	488,830.83	406.01	5.81	4.77
1. BEVERAGES-LIQUOR	111	9,059.27	81.62	.54	.09
2. CHEMICALS AND PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID.....	72	28,656.48	398.01	.35	.28
3. FOOD AND FOOD PREPARATIONS	34	3,608.89	106.14	.16	.04

TABLE 22 (CONT'D) SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

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
XII MANUFACTURING, TRADING OR JOBBING (CONT'D)					
4. LEATHER AND LEATHER PRODUCTS	8	5,275.21	659.40	.04	.05
5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	154	25,059.94	162.72	.74	.25
6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS	130	141,651.25	1,089.61	.63	1.38
7. METAL AND METAL PRODUCTS	101	77,851.09	770.80	.49	.76
8. MINERALS-ASSAYERS-COAL MINES	138	26,744.57	193.80	.67	.26
9. PAPER PULP AND PRODUCTS	24	12,995.52	541.48	.12	.13
10. PETROLEUM-PETROLEUM PRODUCTS	48	47,030.92	979.81	.23	.46
11. PRINTING-PUBLISHING & BOOK BINDING	236	23,030.23	97.59	1.14	.22
12. RUBBER AND RUBBER GOODS	8	13,519.79	1,689.97	.04	.13
13. STONE-CLAY-SAND & GRAVEL PRODUCTS	71	60,458.48	851.59	.34	.59
14. MATTRESS RENOVATING	34	7,424.29	218.36	.16	.07
15. MISCELLANEOUS	32	6,249.34	195.29	.15	.06
17 &					
18. VETERINARY SUPPLIES-SOAP PRODUCTS & CARBONIC LIQUID	3	215.62	71.87	.01	---
STATE TOTAL	20,734	10,251,618.64	494.43	100.00	100.00

TABLE 23
TREND IN THE VOLUME OF COLORADO RETAIL TRADE TAXED UNDER THE RETAIL SALES TAX ACT
FISCAL YEARS ENDING JUNE 30, 1936 - 1944

YEAR	TAXED RETAIL SALES (100 000,000)	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
1944	540	176	140

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON
SALES TAX RETURNS BY BUSINESS CLASSES FOR THE STATE
SPECIFIED QUARTERS, 1943 AND 1944: QUARTERLY TOTALS COMPARED WITH SAME PERIODS OF 1941
(ADD 000 TO ALL MONEY FIGURES)

BUSINESS CLASS	QTR. AVE. No. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
DECEMBER, 1943 QUARTER					
APPAREL	950	\$ 14,128	\$ 1,771	\$12,357	12.5
AUTOMOTIVE	5,905	29,672	16,196	15,476	54.5
FOOD	5,267	67,623	26,235	41,388	38.8
FURNITURE	594	6,211	1,985	4,226	32.0
GENERAL MERCHANDISE	2,058	47,668	14,941	32,727	31.4
LUMBER AND BUILDING	802	13,915	6,045	7,870	43.4
PROFESSIONAL & PERSONAL SERV..	577	3,535	2,513	1,022	71.0
PUBLIC UTILITY	154	11,052	4,282	6,770	38.7
UNCLASSIFIED RETAIL	2,239	32,958	24,410	8,548	74.2
FARM & GARDEN PRODUCE	418	3,556	2,931	625	82.5
MFG., TRADING OR JOBBING	1,235	51,259	44,794	6,565	87.3
STATE TOTAL	20,199	281,677	146,103	135,574	52.0
STATE TOTAL, 1941 DEC. QTR.	24,129	232,986	121,798	111,188	52.2
INC. OR DEC., 1943 FROM 1941..	- 3,930	+ 48,691	+ 24,305	+ 24,306	
PER CENT CHANGE	- 16.3	+ 20.9	+ 20.0	+ 21.9	
MARCH 1944, QUARTER					
APPAREL	958	\$ 13,487	\$ 1,719	\$ 11,769	12.8
AUTOMOTIVE	6,310	29,224	15,465	13,759	53.0
FOOD	5,257	64,646	25,394	39,252	39.2
FURNITURE	629	5,711	1,530	4,181	26.8
GENERAL MERCHANDISE	3,044	47,205	12,005	35,200	25.4
LUMBER AND BUILDING	809	10,697	4,806	5,811	45.7
PROFESSIONAL & PERSONAL SERV..	571	4,018	2,922	1,096	72.8
PUBLIC UTILITY	153	31,476	4,815	8,661	35.7
UNCLASSIFIED RETAIL	2,283	36,342	26,958	9,384	71.4
FARM & GARDEN PRODUCE	340	2,290	1,769	529	76.9
MFG., TRADING OR JOBBING	1,295	52,755	45,588	7,167	86.6
STATE TOTAL	21,659	\$279,859	\$143,050	\$136,809	51.2
STATE TOTAL, 1941 MARCH QTR.	21,140	192,291	94,332	97,959	49.0
INC. OR DEC., 1944 FROM 1941	+ 519	+ 87,568	+ 48,718	+ 38,850	
PER CENT CHANGE	+ 2.4	+ 45.5	+ 51.6	+ 39.7	
JUNE 1944 QUARTER					
APPAREL	922	\$ 12,114	\$ 1,497	\$ 10,617	12.4
AUTOMOTIVE	6,289	30,330	15,724	14,606	51.9
FOOD	5,100	67,314	27,461	39,853	40.7
FURNITURE	671	5,651	1,391	4,260	24.6
GENERAL MERCHANDISE	2,061	40,427	12,192	28,235	30.2
LUMBER AND BUILDING	785	11,971	5,112	6,859	42.7
PROFESSIONAL & PERSONAL SERV..	564	3,759	2,697	1,062	71.9
PUBLIC UTILITY	145	12,927	4,579	8,348	35.4
UNCLASSIFIED RETAIL	2,239	35,582	26,121	9,461	73.2
FARM AND GARDEN PRODUCE	328	2,177	1,607	570	73.6
MFG., TRADING OR JOBBING	1,209	48,096	41,007	6,209	87.0
STATE TOTAL	20,343	270,348	140,108	130,160	51.8
STATE TOTAL, 1941 JUNE QTR.	22,224	208,653	101,429	107,234	48.6
INC. OR DEC., 1944 FROM 1941..	- 1,881	+ 61,685	+ 38,759	+ 22,926	
PER CENT CHANGE	- 8.4	+ 29.6	+ 38.2	+ 21.4	

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON SALES
TAX RETURNS BY BUSINESS CLASSES FOR DENVER COUNTY
SPECIFIED QUARTERS, 1943 AND 1944: QUARTERLY TOTALS COMPARED WITH SAME PERIODS OF 1941

NOTE: CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.

(ADD 000 TO ALL MONEY FIGURES)

BUSINESS CLASS	QTR. AVE. No. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
DECEMBER, 1943 QUARTER					
APPAREL	359	\$ 8,795	\$ 1,689	\$ 7,106	19.3
AUTOMOTIVE	1,321	9,386	5,376	4,010	57.3
FOOD	1,617	22,220	9,333	12,887	41.8
FURNITURE	241	3,548	1,340	2,208	37.7
GENERAL MERCHANDISE	558	13,170	6,532	6,638	49.6
LUMBER AND BUILDING	256	4,475	2,678	1,797	59.7
PROFESSIONAL & PERSONAL SERV.	238	843	266	577	31.6
PUBLIC UTILITY	14	153	23	130	15.2
UNCLASSIFIED RETAIL	603	9,045	5,529	3,516	61.2
FARM & GARDEN PRODUCE	30	90	29	61	32.3
MFG., TRADING OR JOBBING	486	22,384	12,431	2,953	87.0
STATE TOTAL	5,723	94,109	52,226	41,883	55.4
STATE TOTAL, 1941 DEC. QTR.	6,946	83,522	49,259	34,263	59.0
INC. OR DEC., 1943 FROM 1941..	- 1,223	+ 10,587	+ 2,967	+ 7,620	
PER CENT CHANGE	- 17.6	+ 12.7	+ 6.0	+ 22.2	
MARCH 1944 QUARTER					
APPAREL	369	\$ 8,465	\$ 1,617	\$ 6,848	19.1
AUTOMOTIVE	1,543	9,505	5,439	4,066	57.2
FOOD	1,641	21,742	8,712	13,030	40.0
FURNITURE	247	3,098	982	2,116	31.7
GENERAL MERCHANDISE	561	14,302	7,120	7,182	49.7
LUMBER AND BUILDING	248	3,788	2,181	1,607	57.5
PROFESSIONAL & PERSONAL SERV.	236	846	266	580	31.5
PUBLIC UTILITY	15	178	39	139	21.8
UNCLASSIFIED RETAIL	591	10,438	6,581	3,857	63.0
FARM & GARDEN PRODUCE	26	79	26	53	31.6
MFG., TRADING OR JOBBING	507	22,640	12,266	3,374	84.2
STATE TOTAL	5,984	95,081	52,229	42,852	54.8
STATE TOTAL, 1941 MAR. QTR.	6,498	66,985	35,684	31,301	53.4
INC. OR DEC., 1944 FROM 1941..	- 514	+ 28,096	+ 16,545	+ 11,551	
PER CENT CHANGE	- 7.9	+ 42.0	+ 46.4	+ 37.0	
JUNE 1944 QUARTER					
APPAREL	362	\$ 7,019	\$ 1,343	\$ 5,676	19.2
AUTOMOTIVE	1,469	10,440	5,386	5,054	51.5
FOOD	1,620	21,704	8,988	12,716	41.4
FURNITURE	261	2,957	888	2,069	30.0
GENERAL MERCHANDISE	575	12,945	7,168	5,777	55.2
LUMBER AND BUILDING	245	3,935	2,243	1,692	57.0
PROFESSIONAL & PERSONAL SERV.	234	852	261	591	30.6
PUBLIC UTILITY	12	151	8	143	5.5
UNCLASSIFIED RETAIL	587	10,115	6,691	3,424	66.0
FARM & GARDEN PRODUCE	30	133	77	56	57.5
MFG., TRADING OR JOBBING	485	23,886	20,742	3,144	86.8
STATE TOTAL	5,880	94,137	53,795	40,342	57.2
STATE TOTAL, 1941 JUNE QTR.	6,681	75,969	41,633	34,336	54.7
INC. OR DEC., 1944 FROM 1941..	- 801	+ 18,168	+ 12,162	+ 6,006	
PER CENT CHANGE	- 12.0	+ 23.9	+ 29.2	+ 17.5	

GROSS SALES REPORTED ON RETAIL SALES AND SERVICE TAX RETURNS BY COUNTIES
AND FOR THE STATE BY SPECIFIED QUARTERS OF 1943 AND 1944

(IN THOUSANDS OF DOLLARS)

Co. No.	COUNTY	GROSS SALES ON					
		SALES TAX RETURNS			SERVICE TAX RETURNS		
		DECEMBER 1943	MARCH 1944	JUNE 1944	DECEMBER 1943	MARCH 1944	JUNE 1944
	STATE TOTAL	\$281,677	\$279,859	\$270,349	\$ 29,035	\$ 27,895	\$ 28,664
1	DENVER	94,109	95,081	94,136	13,394	14,558	14,701
2	PUEBLO	10,282	10,677	10,603	1,391	1,308	1,455
3	WELD	7,996	7,555	7,303	654	709	665
4	EL PASO	13,336	11,901	13,385	2,275	2,007	2,546
5	LAS ANIMAS	3,394	3,291	3,447	266	243	256
6	LARIMER	6,470	3,401	3,663	499	452	449
7	BOULDER	4,457	4,470	4,415	573	546	528
8	MESA	6,385	4,705	5,031	536	536	560
9	OTERO	4,166	3,742	3,875	324	311	324
10	ARAPAHOE	4,343	3,931	4,040	279	282	312
11	JEFFERSON	3,077	2,634	2,572	277	223	315
12	ADAMS	2,548	2,618	2,975	159	155	175
13	LOGAN	2,242	2,636	2,583	200	218	230
14	FREMONT	2,074	2,219	1,964	202	207	215
15	MORGAN	2,194	2,344	2,348	197	194	223
16	HUERFANO	1,504	1,679	1,569	84	80	83
17	PROWERS	1,740	1,880	1,846	191	201	184
18	DELTA	2,600	1,763	1,885	163	145	130
19	YUMA	1,803	1,958	1,644	89	79	96
20	LA PLATA	1,979	2,129	1,949	208	173	174
21	MONTROSE	1,521	1,403	1,417	130	152	144
22	BACA	739	656	750	45	43	47
23	RIO GRANDE	1,340	1,122	1,214	131	101	119
24	GARFIELD	1,068	1,044	1,017	161	159	168
25	CONEJOS	559	494	464	43	37	42
26	KIT CARSON	842	701	753	64	56	66
27	WASHINGTON	811	572	521	33	32	32
28	ROUTT	884	771	763	83	87	90
29	BENT	541	509	511	67	61	69
30	ALAMOSA	1,073	1,011	1,083	143	135	151
31	CHAFFEE	851	823	782	113	104	111
32	MONTEZUMA	1,387	946	1,014	65	70	77
33	LINCOLN	640	655	624	48	51	59
34	ELBERT	259	244	287	16	13	17
35	SAGUACHE	391	277	284	30	27	29
36	CROWLEY	630	951	600	38	27	40
37	PHILLIPS	1,650	1,461	1,649	50	47	56
38	COSTILLA	230	202	321	11	11	13
39	SEDGWICK	513	470	518	47	46	49
40	GUNNISON	587	537	483	68	50	49

GROSS SALES REPORTED ON RETAIL SALES AND SERVICE TAX RETURNS BY COUNTIES
AND FOR THE STATE BY SPECIFIED QUARTERS OF 1943 AND 1944

(IN THOUSANDS OF DOLLARS)

Co. No. COUNTY	GROSS SALES ON <u>1</u>					
	SALES TAX RETURNS			SERVICE TAX RETURNS		
	DECEMBER 1943	MARCH 1944	JUNE 1944	DECEMBER 1943	MARCH 1944	JUNE 1944
41 LAKE	\$1,121,	\$1,045	\$1,008	\$102	\$140	\$115
42 MOFFAT	481	566	525	70	63	78
43 TELLER	259	261	222	29	18	18
44 EAGLE	438	405	410	28	29	30
45 IOWA	128	180	250	10	15	11
46 CHEYENNE	347	375	337	18	15	15
47 DOUGLAS	243	232	230	28	18	13
48 ARCHULETA	222	178	186	14	15	12
49 RIO BLANCO	288	290	284	30	38	28
50 SAN MIGUEL	193	178	169	15	18	19
51 CLEAR CREEK	354	265	279	46	34	36
52 CUSTER	115	92	103	3	2	5
53 GRAND	393	323	326	38	27	32
54 PARK	175	131	118	40	23	17
55 SAN JUAN	128	123	84	20	19	12
56 OURAY	146	150	132	12	12	11
57 PITKIN	98	89	72	6	5	6
58 DOLORES	153	108	119	8	5	5
59 JACKSON	170	163	150	12	12	12
60 GILPIN	59	49	38	2	1	1
61 SUMMIT	38	82	66	6	5	3
62 MINERAL	54	50	47	8	1	1
63 HINSDALE	6	4	4	2	1	1
ALL COUNTY TOTAL	\$198,882	\$190,802	\$191,459	\$23,888	\$24,458	\$25,530
70 CHAIN STORES	57,023	58,736	51,570	1,633	1,748	1,589
80 FOREIGN CORPORATION...	25,750	30,313	27,295	2,772	1,599	1,518
90 CONCESSIONERS	19	6	20	25	88	26
95 TRANS. CONCESSIONERS..	9	2	5	6	2	1
65 MISCELLANEOUS	---	---	---	711	---	---
COUNTY TOTAL LESS DENVER COUNTY	\$104,773	\$95,721	\$97,323	\$10,494	\$9,900	\$10,829

1 GROSS SALES CONSIST OF ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. ALLOWABLE DEDUCTIONS FROM SALES AND SERVICE TAXES ARE: SALES AND/OR SERVICES FOR RESALE; SALES AND/OR SERVICES IN INTERSTATE COMMERCE; SALES TO STATE OF COLORADO AND ITS POLITICAL SUBDIVISIONS AND TO THE U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12 1/2% HAS ALREADY BEEN PAID, NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR, BEER; BAD DEBTS; TRADE-INS AND OTHER ALLOWABLE DEDUCTIONS.

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1944

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1943	TAX PAYMENT PER	
							RETURN	CAPITA
1	DENVER	322,412	5,862	\$ 3,168,122.67	30.90	+ 9.7	\$ 540.45	\$ 9.83
2	PUEBLO.....	68,870	1,527	496,363.83	4.84	+ 10.2	325.05	7.21
3	WELD.....	63,747	973	288,183.28	2.81	+ 21.3	296.18	4.52
4	EL PASO.....	54,025	1,304	589,640.05	5.75	+ 17.4	452.17	10.91
5	LAS ANIMAS..	32,369	469	112,191.76	1.10	+ 14.2	239.21	3.47
6	LARIMER.....	35,539	663	181,524.85	1.77	+ 13.3	273.79	5.11
7	BOULDER	37,438	695	206,897.99	2.02	+ 6.1	297.69	5.53
8	MESA	33,791	581	195,586.34	1.91	+ 26.6	336.64	5.79
9	OTERO	23,571	491	147,774.35	1.44	+ 16.5	300.97	6.27
10	ARAPAHOE....	32,150	524	176,198.55	1.72	+ 17.9	282.37	5.48
11	JEFFERSON...	30,725	523	137,845.31	1.35	+ 13.2	263.57	4.49
12	ADAMS	22,481	347	80,793.05	.79	+ 13.7	232.83	3.59
13	LOCAN	18,370	289	90,145.90	.88	+ 22.8	311.92	4.91
14	FREMONT.....	19,742	333	69,102.03	.68	+ 10.3	207.51	3.50
15	MORGAN.....	17,214	295	84,993.56	.83	+ 17.6	288.11	4.94
16	HUERFANO....	16,088	229	43,651.60	.43	+ 10.3	190.61	2.71
17	PROWERS	12,304	260	84,938.27	.83	+ 18.8	326.69	6.90
18	DELTA	16,470	320	75,702.07	.74	+ 24.8	236.57	4.60
19	YUMA.....	12,102	193	51,423.77	.50	+ 15.4	266.44	4.25
20	LA PLATA....	15,494	233	65,317.43	.64	+ 23.5	280.33	4.22
21	MONTROSE...	15,418	231	59,780.77	.58	+ 13.1	258.79	3.88
22	BACA.....	6,207	136	37,053.74	.36	+ 30.4	272.45	5.97
23	RIO GRANDE..	12,404	220	57,434.16	.56	+ 18.4	261.06	4.63
24	GARFIELD....	10,560	218	50,165.66	.49	+ 14.5	230.12	4.75
25	CONEJOS.....	11,648	120	27,076.94	.27	+ 19.8	225.64	2.32
26	KIT CARSON..	7,512	131	35,993.51	.35	+ 22.8	274.80	4.79
27	WASHINGTON..	8,336	112	23,916.81	.23	+ 30.1	213.54	2.87
28	ROUTT.....	10,525	187	43,185.58	.42	+ 6.9	230.94	4.11
29	BENT.....	9,653	124	26,952.11	.26	- 6.3	217.36	2.79
30	ALAMOSA.....	10,404	100	56,397.60	.55	+ 15.2	313.32	5.38
31	CHAFFEE	8,109	200	46,479.22	.45	+ 15.1	232.40	5.73
32	MONTEZUMA...	10,463	167	44,442.29	.43	+ 27.9	266.12	4.25
33	LINCOLN.....	5,882	121	31,904.94	.31	+ 17.6	263.68	5.42
34	ELBERT.....	5,460	71	12,767.74	.13	+ 14.5	179.83	2.34
35	SAGUACHE....	6,173	109	19,535.00	.19	- 3.8	179.22	3.16
36	CROWLEY.....	5,398	83	17,411.40	.17	+ 23.8	209.78	3.23
37	PHILLIPS ...	4,940	112	35,061.86	.34	+ 22.4	313.05	7.09
38	COSTILLA ...	7,533	73	12,650.20	.12	+ 30.3	173.29	1.68
39	SEDGWICK....	5,294	97	26,724.47	.26	+ 14.3	275.51	5.05
40	GUNNISON....	6,192	124	23,059.73	.23	+ 4.9	185.97	3.72
41	LAKE	6,883	147	52,351.79	.51	+ .7	356.13	7.61
42	MOFFAT.....	5,886	89	26,164.84	.26	+ 23.9	293.99	5.14
43	TELLER.....	6,463	80	11,273.96	.11	- 11.3	140.99	1.75
44	EAGLE.....	5,361	109	24,668.08	.24	- 48.9	226.31	4.60
45	KIOWA.....	2,793	46	7,457.70	.07	+ 14.7	162.12	2.67

(CONTINUED)

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1944

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1943	TAX PAYMENT PER:	
							RETURN	CAPITA
46	CHEYENNE	2,964	58	\$ 11,782.44	.12	+ 19.2	\$ 203.15	\$ 3.90
47	DOUGLAS	3,496	64	11,189.65	.11	+ 23.9	174.84	3.20
48	ARCHULETA....	3,806	44	11,893.17	.12	+ 20.3	270.41	3.13
49	RIO BLANCO...	2,943	51	13,957.09	.14	+ 11.5	273.67	4.74
50	SAN MIGUEL...	3,664	56	9,810.94	.10	- .4	175.20	2.68
51	CLEAR CREEK..	3,784	80	14,518.74	.14	+ 8.2	181.40	3.84
52	CUSTER.....	2,270	37	4,381.00	.04	+ 5.3	118.41	1.93
53	GRAND.....	3,587	97	19,735.73	.19	+ 1.7	203.46	5.50
54	PARK.....	3,272	56	7,169.45	.07	- 2.3	128.03	2.19
55	SAN JUAN.....	1,439	33	7,044.57	.07	+ 11.0	213.47	4.90
56	OURAY.....	2,089	46	7,556.64	.07	+ 45.7	164.27	3.62
57	PITKIN	1,836	20	4,517.02	.04	+ 16.1	161.32	2.46
58	DOLORES	1,950	40	7,675.44	.07	+ 53.6	191.89	3.92
59	JACKSON	1,798	41	8,963.90	.09	+ 31.3	218.70	4.99
60	GILPIN.....	1,625	23	2,663.74	.03	- 5.8	116.00	1.64
61	SUMMIT.....	1,754	31	3,900.80	.04	- 15.8	125.83	2.22
62	MINERAL	975	14	3,541.39	.03	- 2.5	252.96	3.63
63	HINSDALE.....	349	7	500.61	---	- 40.1	72.66	1.46
ALL	COUNTY TOTAL.....	1,123,296	20,304	\$7,307,144.16	71.29	+ 12.4	\$356.43	6.51
70	CHAIN STORES ¹		144	1,834,859.68	17.89	+ .8	12,742.00	1.63
80	FORG. CORP. ¹		277	1,072,395.70	10.46	+ 1.0	3,871.46	.96
90	CONCESSIONERS ¹		5	2,661.26	.03	+ 17.5	532.25	---
95	TRANSIENT CONCESSIONERS ¹		4	222.00	---	- 65.7	55.72	---
	OCCASIONAL AUTO SALES ²		---	34,334.94	.33	- 74.4		.03
	STATE TOTAL	1,123,296	20,734	\$10,251,618.64 ³	100.00	+ 7.7	\$ 494.44	\$9.13
	COUNTY TOTAL WITHOUT DENVER COUNTY	800,884		\$ 4,139,021.49		+ 14.6		\$5.17

YEAR	ANNUAL COLLECTIONS COMPARED	
1944	\$ 20,734	\$10,251,618
1943	23,881	9,517,475
1942	25,152	8,544,087
1941	22,534	7,744,082
1940	23,360	7,316,632
1939	24,434	6,857,090
1938	25,965	6,700,921
1937	24,026	6,697,167
1936	23,172	5,838,001

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.

² THIS RECEIPT ONLY FOR THE FIRST QUARTER OF THE YEAR. THE COLLECTIONS WERE DISTRIBUTED TO THE COUNTIES FOR THE OTHER QUARTERS.

³ THIS STATISTICAL TOTAL IS LESS BY \$8,063.48 FROM THE ACCOUNTS DIVISION TOTAL BECAUSE OF THE EXCLUSION OF THE LICENSE FEES DURING THE LAST HALF OF THE YEAR.

TABLE 28

SERVICE TAX REVENUE BY CLASSIFIED SERVICE GROUPS FOR THE STATE AND DENVER COUNTY
FISCAL YEARS ENDING JUNE 30, 1942 - 1944

SERVICE GROUP	% OF 1944 TOTAL REVENUE	TOTAL REVENUE			PER CENT INCREASE OR DECREASE	
		1944	1943	1942	1944 FROM 1943	1944 FROM 1942
THE STATE:						
PERSONAL.....	20.40	\$ 377,704	\$ 339,669	\$ 203,120	+ 11.2	+ 39.4
REPAIR	15.72	291,107	222,513	204,240	+ 30.0	+ 42.5
STRUCTURAL	14.94	276,741	433,370	224,606	- 36.1	+ 23.2
RENTAL	14.28	264,530	224,713	193,306	+ 17.7	+ 36.0
RECREATIONAL	14.21	263,247	241,207	176,770	+ 9.1	+ 48.9
PROFESSIONAL	11.50	214,461	180,400	156,710	+ 18.9	+ 36.8
CUSTOM	5.51	101,982	84,102	75,220	+ 21.3	+ 35.6
BUSINESS	3.36	62,150	70,464	69,003	- 20.8	- 10.0
STATE TOTAL	100.00	\$ 1,852,010	\$ 1,004,446	\$ 1,303,239	+ 2.6	+ 33.9
DENVER COUNTY ¹						
PERSONAL.....	21.53	\$ 193,251	\$ 173,209	\$ 151,263	+ 11.5	+ 27.0
STRUCTURAL	16.40	147,199	192,372	134,539	- 23.5	+ 9.4
RENTAL	15.15	135,950	109,805	96,175	+ 23.7	+ 41.4
PROFESSIONAL	14.88	133,527	110,759	90,566	+ 20.6	+ 35.5
REPAIR	14.05	126,004	93,043	85,343	+ 35.5	+ 47.7
RECREATIONAL	7.44	66,735	59,717	42,507	+ 11.8	+ 56.7
CUSTOM	5.63	50,510	39,445	39,315	+ 28.1	+ 28.5
BUSINESS	4.92	44,156	43,415	45,442	+ 1.7	- 2.8
COUNTY TOTAL	100.00	\$ 897,420	\$ 821,925	\$ 693,230	+ 9.2	+ 29.4

TABLE 29

TREND IN THE VOLUME OF COLORADO RETAIL SERVICES
TAXED UNDER THE SERVICE TAX ACT
FISCAL YEARS ENDING JUNE 30, 1938 - 1944

YEAR	TAXED RETAIL SERVICES (ADD 000,000)	% EACH YEAR IS OF 1938
1938	\$ 66	100
1939	67	102
1940	62	94
1941	64	97
1942	71	109
1943	93	142
1944	95	145

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

TABLE 30 SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

SERVICE CLASSIFICATION	MONTHLY AVG. No. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL RETURNS	PER CENT OF TOTAL TAX
I BUSINESS SERVICE GROUP: TOTAL	340	\$ 62,149.79	\$ 182.79	3.00	3.36
1. ADJUSTMENT-CREDIT-COLLECTION BUREAUS	51	11,698.43	233.30	.45	.64
2. ADVERTISING AGENCIES-REAL ESTATE AGENTS ..	28	7,292.82	260.46	.25	.39
3. BANKS-TRUST & FINANCE COMPANIES-LOAN COMPANIES-DEPOSITORIES	106	8,539.06	80.56	.94	.46
4. DENTAL LABORATORIES.....	2	62.83	31.42	.02	---
5. DUPLICATING-ADDRESSING-MAILING-CIRCULATING DISTRIBUTION-DISPLAY SERVICES	14	2,006.68	143.33	.12	.11
6. EMPLOYMENT AGENCIES	9	2,105.73	233.97	.08	.12
7. SIGN PAINTING SHOPS - NEON MFG. & SERVICE.	42	4,578.41	109.01	.37	.25
8. WEARING APPAREL SUPPLY SHOPS-MILLINERY, APRON AND TOWEL SUPPLY SHOPS-DRY GOODS STORES.....	75	23,085.20	307.80	.66	1.25
9. OTHER BUSINESS SERVICE-BEAUTY SHOP AND FURNITURE EQUIPMENT	13	2,580.63	198.51	.11	.14
II CUSTOM SERVICE GROUP: TOTAL	835	101,982.44	122.13	7.27	5.51
1. CABINETMAKING-WOODWORKING	15	452.10	30.14	.12	.03
2. CEMETERY-MAUSOLEUMS-MONUMENTS	1	73.03	73.03	.01	---
3. GRIST MILLS-SEED CLEANING PLANTS	88	15,925.90	180.98	.78	.86
4. HATCHERIES-CHIC-TURKEY, ETC.	4	288.79	72.20	.03	.02
5. HEMSTITCHING-EMBROIDERY-BUTTONHOLING.....	96	2,802.15	29.19	.65	.15
6. LITHOGRAPHING-ENGRAVING-LINOTYPING.....	1	826.48	826.48	.01	.05
7. MACHINE SHOPS-IRON & WIRE WORKS-SAFES-TOOL SHARPENING	162	27,641.01	170.62	1.43	1.49
8. PRINTING-PUBLISHING-BOOKBINDING	233	30,046.33	128.95	2.06	1.62
9. SAW MILLS-PLANING MILLS	47	908.03	19.32	.41	.05
10. TINSMITH SHOPS	44	5,718.72	129.97	.39	.31
11. WAREHOUSE-STORAGE-COLD STORAGE	33	6,038.44	182.98	.29	.33
12. POTTERY WORK-ARTIFICIAL LIMES-THEATRE EQUIP. OTHER.....	26	4,118.31	158.40	.23	.22
13. PUBLIC SERVICE-POWER-TELEPHONE & TELEGRAPH	19	1,935.78	101.88	.17	.10
14. SUGAR & PACKING PLANTS-HARDWARE-DAIRY-COOLERS & SEPARATORS-FRUIT-OIL-COAL.....	66	5,207.37	78.90	.58	.28
III PERSONAL SERVICES: TOTAL	3,309	377,783.70	114.17	29.21	20.40
1. AUTOMOBILE WASHING & GREASING FILLING STA.	944	31,808.63	33.70	8.33	1.72
2. BARBER SHOPS-BEAUTY SHOPS AND PARLORS.....	1,148	117,411.80	102.28	10.10	2.00

TABLE 30 (CONT'D) SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

SERVICE CLASSIFICATION	MONTHLY AVE. No. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL No. OF RETURNS	PER CENT OF TOTAL TAX
III PERSONAL SERVICES: (CONT'D)					
3. CATERING-DECORATING	2	409.00	204.50	.02	.02
4. CLEANING-DYEING, PRESSING, ALTERATIONS- MATTRESS - RENOVATING-TAILORS	422	76,267.62	180.73	3.73	4.12
5. FUNERAL DIRECTORS-EMBALMERS-OPERATORIES	6	85.91	14.32	.05	---
6. LAUNDRIES	110	94,956.98	863.25	.97	5.13
7. MASSEURS-MASSEUSES-BATH HOUSES	1	59.22	59.22	---	---
8. PHOTOGRAPHIC STUDIES-COMMERCIAL ARTISTS- PHOTO FINISHING	323	31,668.91	98.05	2.85	1.71
9. RUG CLEANING-REPAIRING	9	1,326.37	147.37	.08	.08
10. SHOE REPAIR SHOPS-SHINE PARLORS	296	18,462.10	62.36	2.61	1.00
11. WINDOW CLEANING-BEER COIL CLEANING- CHIMNEY SWEEPING	17	2,458.03	14.46	.15	.13
12. TAXIDERMIST-OTHER	20	1,555.08	77.75	.18	.08
13. BUSINESS SCHOOLS-RANCHES-ORE SMELTING & REFINING-FLYING INSTRUCTION	9	1,283.14	142.57	.08	.07
14. STOCK BREEDERS-EXTERMINATORS-GOLF INSTRUCTORS	2	30.82	15.41	.02	---
IV PROFESSIONAL GROUP: TOTAL					
1. ABSTRACTORS	1,138	214,461.01	188.45	10.04	11.58
2. ARCHITECTS	44	12,383.59	281.45	.39	.67
3. ATTORNEYS AT LAW	16	1,323.08	82.69	.13	.07
4. AUCTIONEERS & COMMISSION DEALERS	441	93,992.22	213.13	3.89	5.08
5. CHEMISTS-ASSAYERS-METALLURGISTS	31	4,454.79	143.70	.27	.24
8. ENGINEERS-SURVEYERS-GEOLOGISTS	16	1,279.20	79.95	.14	.07
9. HOSPITALS-SANITARIUMS	37	3,413.80	92.26	.33	.18
10. OPTICIANS-OPTOMETRIST-OCCULISTS	8	806.10	100.76	.07	.04
12. PHYSICIANS-SURGEONS	7	342.75	48.96	.06	.02
13. PUBLIC ACCOUNTANTS	63	23,666.51	375.66	.56	1.28
14. REAL ESTATE BROKERS-NOTARIES PUBLIC- INVESTMENT BROKERS-PAWN BROKERS	442	70,622.68	159.78	3.90	3.01
16. SECURITY DEALERS	1	98.34	98.34	.01	.01
17. SHORTHAND REPORTERS-PUBLIC STENOGRAPHERS	11	423.85	38.53	.10	.02
19. DETECTIVE BUREAUS-OTHERS	2	376.98	188.49	.02	.02
20. TREE TRIMMERS & SPRAYERS-WIRING INSPECTORS	10	947.97	94.80	.09	.05
21. MISCELLANEOUS	9	329.15	36.57	.08	.02

TABLE 30 SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE FISCAL YEAR ENDING JUNE 30, 1944

SERVICE CLASSIFICATION	MONTHLY AVG. NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL NO. RETURNS	PER CENT OF TOTAL TAX
V RECREATIONAL GROUP: TOTAL	660	269,246.83	398.86	5.83	14.21
1. AMUSEMENT PARKS-COURSES-COURTS	19	10,890.05	573.16	.17	.58
2. BANDS-ORCHESTRAS	4	226.74	56.68	.03	.01
3. BILLIARD-POOL-BOWLING PARLORS	298	22,998.84	89.14	2.28	1.24
4. CIRCUSES-CARNIVALS-SHOWS	3	1,212.14	404.05	.03	.07
5. DANCE HALLS-STUDIOS & ACADEMIES-MUSIC TEACHERS	67	8,422.64	125.71	.59	.45
6. FAIRS-RACES-GAMES-SLOT MACHINES-CONCESSIONS	153	36,286.31	236.24	1.75	2.07
7. RIDING ACADEMIES	5	159.72	31.94	.04	.01
8. SKATING RINKS	15	3,828.70	255.24	.13	.21
9. SWIMMING POOLS	4	423.76	105.94	.04	.02
10. THEATRES-MOTION PICTURES-VAUDEVILLE	112	170,880.31	1,525.71	.99	9.23
11. CLUBS-SIGHTSEEING TOURS-RESORTS-OTHERS	19	5,855.69	308.19	.17	.32
12. ALL OTHERS NOT SPECIFIED-INCIDENTALS	1	61.93	61.93	.01	---
VI RENTAL SERVICE GROUP: TOTAL	1,312	264,527.63	201.63	11.58	14.28
1. HOTELS-INNS-APARTMENT HOTELS	651	206,492.34	317.19	5.74	11.15
2. COTTAGE CAMPS-LODGING HOUSES	539	39,843.85	73.92	4.76	2.15
3. CIRCULATING LIBRARIES (COMMERCIAL)	1	73.79	73.79	.01	---
4. AUTOMOBILES-TRUCKS-TRAILERS-BICYCLES	7	4,998.37	714.05	.06	.27
5. PARKING LOTS-AUTO HOTELS	66	7,019.33	106.35	.58	.38
6. MACHINERY-PALMS-FUELIC ADDRESS SYSTEMS- CLOTHING-OTHER	46	5,918.67	128.67	.41	.32
7. BOATS	2	191.28	95.64	.02	.01
8. MISCELLANEOUS					
VII REPAIR SERVICE GROUP: TOTAL	2,443	291,106.94	119.16	21.56	15.72
1. AUTOMOBILE PAINT-TOP & BODY SHOPS	51	6,155.43	120.69	.45	.33
2. AUTOMOBILE RADIATOR-BATTERY IGNITION AND BODY SHOPS	43	8,852.56	205.87	.38	.48
3. BLACKSMITH-MACHINE-WELDING SHOPS	250	17,984.84	71.94	2.21	.97
4. ELECTRICAL APPLIANCES-RADIO-REFRIGERATORS, SEWING MACHINE	338	31,756.72	93.95	2.98	1.72
5. HARNESSESS-LEATHER GOODS-SADDLERY-TRUNK MFG. AND REPAIR	35	1,585.74	45.31	.31	.09
6. LOCKSMITH-GUNSMITH-NOVELTY SHOPS	44	3,036.40	69.01	.39	.16

TABLE 30 (CONT'D) SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1944

SERVICE CLASSIFICATION	MONTHLY AVG. NO. RETURNS FILED	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	PER CENT OF TOTAL NO. RETURNS	PER CENT OF TOTAL TAX
VII REPAIR SERVICE GROUP: (CONT'D)					
7. TIRE REPAIR SHOPS	102	15,717.24	154.09	1.90	.85
8. UPHOLSTERY-FURNITURE-MUSICAL INSTRUMENTS...	117	13,483.13	115.24	1.03	.73
9. VEHICLE REPAIR-AUTOS-BICYCLES-MOTORCYCLES.	1,192	163,610.57	137.26	10.52	8.83
10. WATCH-CLOCK-JEWELRY	239	26,270.22	109.91	2.11	1.42
11. CANVAS GOODS-TYPEWRITER-OFFICE EQUIPMENTS AND OTHER.....	32	2,654.09	82.94	.28	.14
VIII STRUCTURAL SERVICE GROUP: TOTAL.....	1,293	276,741.53	214.03	11.41	14.94
1. CONTRACTORS-GENERAL-TILE SETTERS-					
CARPENTERS.....	621	157,507.03	253.63	5.48	8.50
2. CONTRACTORS-ELECTRICAL.....	47	12,108.62	257.63	.41	.65
3. CONTRACTORS-PLUMBING & HEATING-AIR CONDITIONING	246	60,612.31	246.40	2.17	3.27
4. CONTRACTORS-DECORATORS-WALL PAPER CLEANING- PAINTING-BLINDS & SHADES-PAPER HANGING...	25	2,893.79	115.75	.22	.16
5. CONTRACTORS-LANDSCAPE	37	9,256.08	250.16	.33	.50
6. INSULATION-GLAZING.....	1	327.56	327.56	.01	.02
7. TRAILER MANUFACTURING					
STATE TOTAL	11,330	1,852,009.87	163.46	100.00	100.00

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SERVICES REPORTED
ON SERVICE TAX RETURNS BY SERVICE CLASSES FOR THE STATE
SPECIFIED QUARTERS, 1943 AND 1944: QUARTERLY TOTALS COMPARED WITH SAME PERIODS OF 1941

(ADD 000 TO ALL MONEY FIGURES)

SERVICE CLASS	QTR. AVE. No. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SERVICES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
DECEMBER, 1943 QUARTER					
BUSINESS.....	336	\$ 929	\$ 180	\$ 749	19.4
CUSTOM	845	2,071	793	1,278	30.2
PERSONAL	3,320	5,669	902	4,867	14.1
PROFESSIONAL	1,140	2,957	424	2,533	14.4
RECREATIONAL	676	3,297	3	3,294	.1
RENTAL	1,427	3,536	21	3,515	5.9
REPAIR	2,359	4,226	577	3,649	13.7
STRUCTURAL	1,280	6,350	2,327	4,023	36.6
STATE TOTAL	11,303	29,035	5,127	23,908	17.6
STATE TOTAL 1941 DEC. QTR.	14,249	21,361	3,780	17,573	17.7
INC. OR DEC., 1943 FROM 1941..	- 2,866	+ 7,674	+ 1,399	+ 6,335	
PER CENT CHANGE	- 20.1	+ 36.0	+ 35.3	+ 36.1	
MARCH, 1944 QUARTER					
BUSINESS	337	943	210	733	22.2
CUSTOM	846	2,296	804	1,492	35.0
PERSONAL	3,342	6,034	1,191	4,843	19.7
PROFESSIONAL	1,135	3,314	382	2,932	11.5
RECREATIONAL	673	3,163	---	3,163	---
RENTAL	1,256	3,158	66	3,092	2.1
REPAIR	2,463	4,713	761	3,952	16.2
STRUCTURAL	1,300	4,270	1,256	3,022	29.2
STATE TOTAL	11,360	27,899	4,670	23,229	16.7
STATE TOTAL, 1941 MAR. QTR.	14,548	17,992	3,441	14,551	19.1
INC. OR DEC., 1944 FROM 1941...	- 3,188	+ 9,907	+ 1,229	+ 8,678	
PER CENT CHANGE	- 21.9	+ 55.0	+ 35.6	+ 59.6	
JUNE, 1944 QUARTER					
BUSINESS	346	1,146	172	974	15.0
CUSTOM	815	2,262	1,006	1,256	44.4
PERSONAL	3,264	5,784	751	5,033	13.0
PROFESSIONAL	1,137	3,361	412	2,949	12.3
RECREATIONAL	633	3,252	---	3,252	---
RENTAL	1,254	3,249	30	3,219	.9
REPAIR	2,507	4,684	643	4,041	13.7
STRUCTURAL	1,290	4,929	1,530	3,399	31.1
STATE TOTAL	11,246	20,667	4,552	24,115	15.8
STATE TOTAL, 1941 JUNE QTR.	14,075	19,421	4,355	15,066	22.4
INC. OR DEC., 1944 FROM 1941....	-3,629	+ 9,246	+ 197	+ 9,049	
PER CENT CHANGE	- 24.4	+ 47.6	+ 4.5	+ 60.1	

1 ALLOWABLE DEDUCTIONS FROM SALES AND SERVICE TAXES ARE: SALES AND/OR SERVICES FOR RESALE; SALES AND/OR SERVICES IN INTERSTATE COMMERCE; SALES TO STATE OF COLORADO AND ITS POLITICAL SUBDIVISIONS AND TO THE U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12 1/2% HAS ALREADY BEEN PAID, NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR, BEER; BAD DEBTS; TRADE-INS AND OTHER ALLOWABLE DEDUCTIONS.

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SERVICES REPORTED
ON SERVICE TAX RETURNS BY SERVICE CLASSES FOR DENVER COUNTY
SPECIFIED QUARTERS, 1943 AND 1944: QUARTERLY TOTALS COMPARED WITH SAME PERIODS OF 1941

NOTE: CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED
(ADD 000 TO ALL MONEY FIGURES)

SERVICE CLASS	QTR. AVE. NO. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TOTAL RETAIL SERVICES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
DECEMBER, 1943 QUARTER					
BUSINESS	168	\$ 680	\$ 159	\$ 521	23.4
CUSTOM	293	1,245	602	643	48.3
PERSONAL	1,277	2,893	419	2,474	14.5
PROFESSIONAL	542	1,777	229	1,548	12.9
RECREATIONAL	115	815	8	807	1.0
RENTAL	415	1,830	3	1,827	.2
REPAIR	670	1,957	343	1,614	17.5
STRUCTURAL	522	2,198	550	1,648	25.0
STATE TOTAL	4,002	13,395	2,313	11,082	17.2
STATE TOTAL, 1941 DEC. QTR.	4,793	11,375	2,607	8,768	22.9
INC. OR DEC., 1943 FROM 1941	- 791	+ 2,020	- 294	+ 2,314	
PER CENT CHANGE	- 16.5	+ 17.8	- 11.3	+ 26.4	
MARCH, 1944 QUARTER					
BUSINESS	168	\$ 709	\$ 194	\$ 515	27.2
CUSTOM	302	1,297	575	722	44.3
PERSONAL	1,266	2,907	462	2,445	15.9
PROFESSIONAL	533	2,002	181	1,821	9.0
RECREATIONAL	120	818	---	818	2.3
RENTAL	409	1,792	36	1,756	2.0
REPAIR	705	2,371	591	1,780	24.8
STRUCTURAL	511	2,681	990	1,691	36.9
STATE TOTAL	4,014	14,577	3,029	11,548	20.6
STATE TOTAL, 1941 MARCH QTR.	5,238	9,618	2,113	7,505	21.9
INC. OR DEC., 1944 FROM 1941.	- 1,224	+ 4,959	+ 916	+ 4,043	
PER CENT CHANGE	- 23.4	+ 51.6	+ 42.4	+ 53.9	
JUNE, 1944 QUARTER					
BUSINESS	181	\$ 888	\$ 128	\$ 760	14.4
CUSTOM	297	1,421	789	632	55.5
PERSONAL	1,273	3,027	480	2,547	15.8
PROFESSIONAL	539	2,006	227	1,779	11.3
RECREATIONAL	116	801	5	796	.6
RENTAL	396	1,711	16	1,695	1.0
REPAIR	713	2,094	439	1,655	21.0
STRUCTURAL	531	2,753	1,164	1,589	42.3
STATE TOTAL	4,046	14,701	3,248	11,453	22.0
STATE TOTAL, 1941 JUNE QTR.	5,021	10,736	3,017	7,719	28.0
INC. OR DEC., 1944 FROM 1941.	- 975	+ 3,965	+ 231	+ 3,734	
PER CENT CHANGE	- 19.4	+ 37.0	+ 7.7	+ 48.4	

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE
FISCAL YEAR ENDING JUNE 30, 1944

NOTE: FOR COMPARISONS OF THESE ANNUAL COUNTY SERVICE TAX REVENUES WITH THOSE OF PREVIOUS FIVE FISCAL YEARS SEE TABLE 28, SECOND ANNUAL REPORT.

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1943	TAX PAYMENT PER RETURN	PER CAPITA
1	DENVER	322,412	4,021	\$ 897,420.14	48.46	+ 9.2	\$ 223.10	\$ 2.70
2	PUEBLO.....	68,870	636	98,030.59	5.29	+ 6.7	154.14	1.42
3	WELD.....	63,747	457	40,114.51	2.60	+ 25.1	105.20	.75
4	EL PASO.....	54,025	760	146,305.72	7.90	- 30.1	130.61	2.71
5	LAS ANIMAS..	32,369	207	17,516.01	.95	- 23.5	84.62	.54
6	LARIMER	35,539	426	36,309.42	1.96	+ 7.9	85.23	1.02
7	BOULDER	37,430	375	37,430.61	2.02	- .1	99.01	1.00
8	MESA	33,791	303	37,456.15	2.02	+ 30.5	123.62	1.11
9	OTERO	23,571	220	23,214.30	1.25	- 41.9	105.52	.90
10	ARAPAHOE....	32,150	262	20,627.30	1.11	- 4.9	70.73	.64
11	JEFFERSON...	30,725	219	24,409.94	1.32	- 1.1	111.46	.79
12	ADAMS.....	22,401	145	11,771.82	.64	+ 5.0	81.10	.52
13	LOGAN.....	18,370	159	15,226.74	.02	+ 22.4	95.77	.03
14	FREMONT.....	19,742	170	15,146.10	.02	- 19.0	89.09	.77
15	MORGAN	17,214	153	14,037.73	.76	+ 9.0	88.85	.82
16	HUERFANO....	16,088	110	5,863.17	.32	- 2.5	53.30	.36
17	PROWERS.....	12,304	130	12,537.57	.60	- 17.1	96.44	1.02
18	DELTA.....	16,470	149	9,950.17	.54	+ 29.2	66.78	.60
19	YUMA	12,102	90	6,700.34	.36	+ 25.6	60.37	.55
20	LA PLATA....	15,494	116	11,849.60	.64	+ 31.8	102.15	.76
21	MONTROSE ...	15,410	111	9,907.29	.53	+ 15.6	89.25	.64
22	BACA	6,207	40	3,416.98	.10	+ 24.1	71.19	.55
23	RIO GRANDE..	12,404	126	8,231.70	.44	+ 19.7	65.33	.66
24	GARFIELD ...	10,560	125	11,871.11	.64	+ 12.4	94.97	1.12
25	CONEJOS	11,640	57	3,145.23	.17	+ 20.6	55.10	.27
26	KIT CARSON..	7,512	69	4,830.37	.26	+ 33.3	70.00	.64
27	WASHINGTON..	8,336	46	2,411.45	.13	+ 31.9	52.42	.29
28	ROUTT.....	10,525	90	6,406.10	.35	+ 4.5	71.18	.61
29	BENT.....	9,653	63	4,913.14	.27	- 49.6	77.99	.51
30	ALAMOSA.....	10,484	107	9,636.05	.52	+ 32.1	90.06	.92
31	CHAFFEE.....	8,109	126	8,009.55	.43	+ 29.3	63.57	.99
32	MONTEZUMA...	10,463	74	5,789.58	.31	+ 54.8	78.24	.55
33	LINCOLN	5,882	66	3,869.84	.21	+ 26.1	58.63	.66
34	ELBERT	5,460	30	1,189.06	.06	+ 31.8	39.64	.22
35	SAGUACHE....	6,173	48	2,134.63	.12	+ 25.2	44.47	.35
36	CROWLEY.....	5,398	32	2,253.27	.12	+ 28.9	70.41	.42
37	PHILLIPS....	4,948	60	3,808.19	.21	+ 27.4	63.47	.77
38	COSTILLA....	7,533	24	832.70	.04	+ 42.1	34.70	.11
39	SEDGWICK ...	5,294	48	3,555.48	.19	+ 12.9	74.07	.67
40	GUNNISON ...	6,192	66	4,470.80	.24	+ .5	67.74	.72
41	LAKE.....	6,883	73	7,978.34	.43	- 11.1	109.29	1.16
42	MOFFAT.....	5,086	54	5,534.72	.30	+ 17.5	102.49	1.09
43	TELLER.....	6,463	35	1,465.16	.08	- 13.8	41.86	.23
44	EAGLE	5,361	39	2,330.18	.13	- 47.3	59.75	.43
45	KIOWA	2,793	17	773.80	.04	+ 17.5	43.52	.28

(CONTINUED)

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA
BY COUNTIES AND FOR THE STATE

FISCAL YEAR ENDING JUNE 30, 1944

NOTE: FOR COMPARISONS OF THESE ANNUAL COUNTY SERVICE TAX REVENUES WITH THOSE OF PREVIOUS FIVE FISCAL YEARS SEE TABLE 28, SECOND ANNUAL REPORT.

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1943	TAX PAYMENT PER	
							RETURN	CAPITA
46	CHEYENNE	2,964	30	\$ 1,159.28	.06	+ 28.0	\$ 38.64	.39
47	DOUGLAS	3,496	25	1,406.78	.08	+ 50.5	56.27	.40
48	ARCHULETA	3,806	18	1,091.53	.06	+ 13.2	60.64	.29
49	RIO BLANCO ...	2,943	36	2,415.98	.13	+ 25.5	67.11	.82
50	SAN MIGUEL ...	3,664	17	963.80	.05	+ 8.9	56.69	.26
51	CLEAR CREEK ..	3,784	53	2,709.57	.15	+ 9.9	51.12	.72
52	CUSTER	2,270	14	310.73	.02	+ 26.6	22.20	.14
53	GRAND.....	3,587	48	3,545.78	.19	- 12.9	73.87	.99
54	PARK	3,272	27	847.81	.05	- 2.8	31.40	.26
55	SAN JUAN	1,439	16	806.83	.04	+ 11.6	50.43	.56
56	OURAY	2,089	20	895.70	.05	- 10.1	44.79	.43
57	PITKIN	1,836	12	498.16	.03	- 52.5	41.51	.27
58	DOLORES	1,958	14	424.50	.02	+ 72.2	30.32	.22
59	JACKSON	1,798	17	934.17	.05	+ 26.4	54.95	.52
60	GILPIN	1,625	06	83.88	.01	- 30.0	13.98	.05
61	SUMMIT	1,754	11	360.52	.02	- 23.6	32.77	.21
62	MINERAL	975	08	364.29	.02	+ 22.8	45.54	.37
63	HINSDALE	349	06	235.71	.01	- 25.3	39.29	.68
ALL COUNTY TOTAL.....		1,123,296	11,141	\$1,627,818.55	87.90	+ .3	146.11	1.45
70	CHAIN STORES ¹		75	119,427.83	6.45	+ 14.7	1,592.37	.11
80	FOREIGN CORP. ¹		103	90,392.64	4.88	+ 29.3	877.60	.08
90	CONCESSIONERS ¹		7	6,934.73	.37	+ 5.1	990.68	---
95	TRANS.CONC. ¹		4	219.60	.01	- 13.1	54.90	---
	MISCELLANEOUS		---	7,216.52	.39	---	---	.01
STATE TOTAL.....		1,123,296	11,330	\$1,852,009.87 ²	100.00	+ 2.6	163.46	1.65
COUNTY TOTAL WITHOUT DENVER COUNTY.....		800,884	7,120	\$ 730,398.41	39.44	+ 8.9	\$ 102.58	\$.91

ANNUAL COLLECTIONS COMPARED

YEAR	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	TAX PAYMENT PER RETURN
1944	11,330	\$1,852,010	\$ 163.46
1943	14,783	1,804,446	122.06
1942	14,896	1,383,239	92.86
1941	14,450	1,233,435	85.36
1940	15,196	1,197,150	78.78
1939	17,233	1,293,286	75.05
1938	17,503	1,274,139	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.

² THIS STATISTICAL TOTAL IS LESS BY \$6,307.19 FROM THAT OF THE ACCOUNTS DIVISION OF THE REVENUE DEPARTMENT BECAUSE OF THE EXCLUSION OF THE LICENSE FEES DURING THE LAST HALF OF THE YEAR.

TABLE 34 STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR, 1944 COMPARED WITH SAME PERIOD OF 1943

FIRST HALF YEAR	ASSESSMENTS UPON INDIVIDUALS				OTHER ASSESSMENTS			
	TOTAL ASSESSMENTS ¹	SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1944	\$ 5,222,943.26	\$ 622,568.35	\$ 2,489,727.99	\$ 3,112,296.34	\$ 2,129,204.60	\$ 79,313.13	\$ 165.00	\$ 1,084.21
1943	5,746,028.67	879,142.42	2,526,252.70	3,407,295.12	2,258,189.25	80,444.40	---	---
1944 OVER		-256,574.07	-36,524.71	-295,098.78	-128,904.75	-1,131.27	+165.00	+1,884.21
1943	- 423,085.50	- 29.2	- 1.5	- 8.7	- 5.7	- 1.4	---	---
% CHANGE:	- 7.4							

STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR, 1944 COMPARED WITH SAME PERIOD OF 1943

FIRST HALF YEAR	COLLECTIONS FROM INDIVIDUALS				OTHER COLLECTIONS			
	TOTAL COLLECTIONS	SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1944	\$ 4,226,116.79	\$ 531,657.30	\$ 2,004,074.79	\$ 2,535,732.09	\$ 1,615,219.72	\$ 74,999.98	\$ 165.00	---
1943	3,910,288.33	801,609.11	1,278,664.28	2,080,273.39	1,751,809.17	76,205.77	---	---
1944 OVER		-269,951.81	+ 725,410.51	+ 455,458.70	- 136,589.45	-3,205.79	+165.00	
1943	+ 315,828.46	- 33.7	+ 56.7	+ 21.9	- 7.8	- 4.1		
% CHANGE:	+ 8.1							
1944	79	85	80	82	76	94		
1943	68	91	51	61	78	97		

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. THEY ALSO INCLUDE PENALTY AND INTEREST CHARGES.

TABLE 36

STATE INCOME TAXABLE AND NON-TAXABLE RETURNS FILED BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR, 1944 COMPARED WITH SAME PERIOD OF 1943 ¹

SOURCE OF RETURNS	NUMBER OF RETURNS FILED						PER CENT CHANGE:		
	1944		1943		INC. OR DEC. 1944 FROM 1943		1944 FROM 1943		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	
<u>INDIVIDUALS:</u>									
SALARIES & WAGES	41,041	16,454	45,397	14,923	-4,356	+ 1,531	- 9.6	+10.3	
BUSINESS & PROFESSIONAL INCOME	31,693	12,874	28,418	9,873	+3,275	+ 3,001	+11.5	+30.4	
TOTAL INDIVIDUALS	72,734	29,328	73,815	24,796	-1,081	+ 4,532	- 1.5	+18.3	
CORPORATION	2,876	1,664	2,793	1,910	+ 83	- 246	+ 3.0	-12.9	
FIDUCIARY	443	1,302	583	1,107	- 140	+ 195	-24.0	+17.6	
PARTNERSHIP (NON-TAXABLE) <u>2</u>	---	4,470	---	5,011	---	- 541	---	-10.8	
TOTAL, ALL RETURNS	76,053	36,764	77,191	32,824	-1,138	+ 3,940	- 1.5	+12.0	

TABLE 37

RATIO OF STATE INCOME TAX COLLECTIONS TO ASSESSMENTS FOR RETURNS FILED
IN FIRST HALF OF CALENDAR YEARS, 1942 - 1944

FIRST HALF YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1944	\$ 4,226,117	\$ 5,322,943	79
1943	3,910,288	5,746,029	68
1942	2,782,151	4,180,326	66

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

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

TABLE 38
STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1939 - 1943

YEAR	TOTAL ASSESSMENTS ¹	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	43,036.46
1939	2,854,543.78	332,916.09	1,412,910.46	1,745,826.55	1,060,290.62	48,426.61
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 39

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	1,752,358.59	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
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

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. THEY ALSO INCLUDE PENALTY AND INTEREST CHARGES.

T. 31E 40

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	46,361	15,250	40,083	13,459	34,573	11,941	30,143	9,208	29,330	8,352	
BUSINESS & PROFESSIONAL INCOME	30,677	10,037	24,392	10,419	18,143	8,565	16,200	5,492	14,822	5,522	
TOTAL INDIVIDUALS	79,038	25,287	64,475	23,878	52,716	20,506	46,343	14,700	44,152	13,874	
CORPORATION	3,443	2,133	2,753	2,686	1,969	2,894	2,183	3,442	1,963	3,067	
FIDUCIARY	598	1,174	668	1,090	510	1,003	626	886	452	783	
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.

MOTOR VEHICLE TRAFFIC ACCIDENTS IN COLORADO
CALENDAR YEAR, 1943

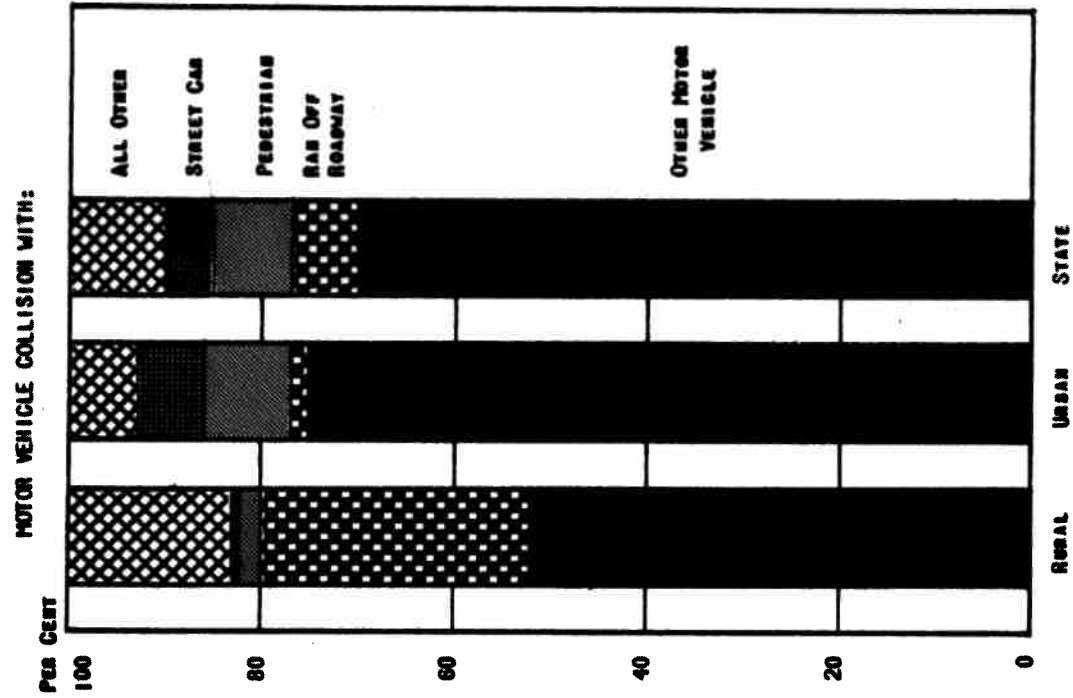
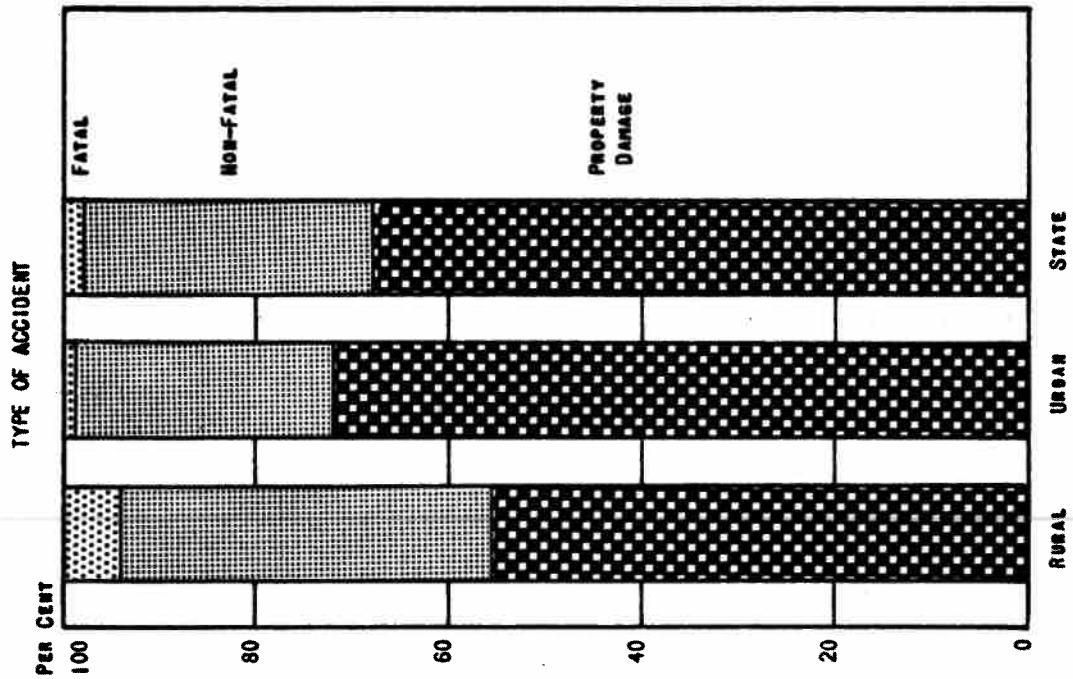


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E.D.

TABLE 41

MOTOR VEHICLE TRAFFIC ACCIDENTS BY TYPE IN COLORADO
CALENDAR YEAR, 1949

DISTRICT	TOTAL	NUMBER OF ACCIDENTS			PER CENT		
		PROPERTY DAMAGE	NON-FATAL	FATAL	PROPERTY DAMAGE	NON-FATAL	FATAL
RURAL	1,724	979	649	96	56.6	37.8	5.6
URBAN	5,569	4,006	1,485	78	72.0	26.6	1.4
STATE TOTAL	7,293	4,985	2,134	174	68.3	29.3	2.4

TABLE 42

MOTOR VEHICLE TRAFFIC COLLISIONS IN COLORADO
CALENDAR YEAR, 1949

DISTRICT	TOTAL	NUMBER OF MOTOR VEHICLE COLLISIONS WITH:				
		OTHER MOTOR VEHICLE	RAN-OFF ROADWAY	PEDESTRIAN	STREET CAR	ALL ¹ OTHER
RURAL	1,724	897	476	51	3	297
URBAN	5,569	4,186	90	523	354	416
STATE TOTAL	7,293	5,083	566	574	357	713

DISTRICT	TOTAL	PER CENT OF NUMBER OF MOTOR VEHICLE COLLISIONS				
		OTHER MOTOR VEHICLE	RAN-OFF ROADWAY	PEDESTRIAN	STREET CAR	ALL OTHER
RURAL	100.0	52.0	27.6	2.9	.2	17.3
URBAN	100.0	75.2	1.6	9.4	6.4	7.4
STATE TOTAL	100.0	69.6	7.8	7.9	4.9	9.8

¹ ALL OTHER INCLUDES COLLISIONS WITH RAILROAD TRAINS, ANIMAL DRAWN VEHICLES, BICYCLES, ANIMALS AND FIXED OBJECTS; AND MISCELLANEOUS NON-COLLISIONS.

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE
CALENDAR YEARS, 1941 - 1943

STATE AND COUNTY	NUMBER OF REGISTRATIONS						
	COMMERCIAL VEHICLES UNDER 1 TON ^{1/}	PASSENGER CARS			TRUCKS		
		1943	1943	1942	1941	1943	1942	1941
STATE TOTAL.....	38,856	227,117	231,476	236,718	31,461	31,784	31,050
DENVER.....	6,007	88,938	101,046	102,295	5,767	6,125	6,069
ADAMS.....	1,022	6,530	7,855	7,750	1,391	1,352	1,317
ALAMOSA.....	353	1,867	2,471	2,727	320	310	341
ARAPAHOE.....	1,119	11,411	12,843	12,122	748	781	787
ARCHULETA.....	197	565	646	711	51	62	65
BACA.....	499	1,582	1,962	1,923	258	236	242
BENT.....	294	1,916	2,487	2,804	208	186	190
BOULDER.....	1,221	9,800	11,630	12,322	1,130	1,130	1,162
CHAFFEE.....	270	1,655	1,944	2,065	176	148	157
CHEYENNE.....	175	717	893	926	79	70	67
CLEAR CREEK.....	121	841	1,132	1,353	110	129	154
CONEJOS.....	552	1,386	1,969	2,056	275	259	270
COSTILLA.....	227	685	923	981	149	156	177
CROWLEY.....	210	1,139	1,397	1,408	265	266	245
CUSTER.....	139	496	549	641	75	71	81
DELTA.....	947	5,066	4,136	4,517	498	499	511
DOLORES.....	138	312	454	480	67	52	57
DOUGLAS.....	216	1,614	1,271	1,355	170	162	152
EAGLE.....	276	1,252	1,555	1,552	143	139	128
ELBERT.....	376	1,211	1,638	1,703	147	136	128
EL PASO.....	2,060	18,955	21,216	17,674	1,056	1,313	1,003
FREMONT.....	949	3,945	4,915	5,358	531	462	496
GARFIELD.....	647	2,006	2,619	2,776	332	307	309
GILPIN.....	64	315	428	561	33	46	53
GRAND.....	225	807	1,312	1,370	165	163	170
GUNNISON.....	258	1,161	1,644	1,793	130	136	149
HINSDALE.....	17	77	87	71	13	19	19
HUERFANO.....	473	2,139	2,780	3,050	182	189	227
JACKSON.....	123	448	633	667	97	93	102
JEFFERSON.....	1,363	10,798	12,363	12,178	819	821	810
KIOWA.....	209	657	881	882	89	72	65
KIT CARSON.....	347	1,857	2,201	2,141	219	200	158
LAKE.....	228	2,129	2,496	2,152	185	176	160
LA PLATA.....	625	2,067	3,072	3,575	291	275	302
LARIMER.....	1,144	8,757	10,506	11,377	1,357	1,308	1,385
LAS ANIMAS.....	1,088	4,799	6,215	6,568	569	582	591
LINCOLN.....	394	1,442	1,856	1,856	160	140	134
LOGAN.....	673	4,287	5,136	5,255	962	965	944
MESA.....	1,725	6,912	8,866	9,553	856	849	891
MINERAL.....	41	155	276	301	26	34	38
MOFFAT.....	394	1,026	1,532	1,602	179	180	189
MONTEZUMA.....	667	1,490	2,202	2,287	227	235	256
MONTROSE.....	881	3,037	4,206	4,405	491	499	508
MORGAN.....	476	4,037	4,743	4,981	911	934	890
OTERO.....	729	5,635	6,231	6,128	805	854	715

^{1/} THESE VEHICLES WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION.

(CONTINUED)

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE
CALENDAR YEARS, 1941 - 1943

STATE AND COUNTY	NUMBER OF REGISTRATIONS						
	COMMERCIAL VEHICLES UNDER 1 TON	PASSENGER CARS			TRUCKS		
		1943	1943	1942	1941	1943	1942	1941
OURAY.....	123	314	488	550	38	27	37
PARK.....	167	603	973	1,262	114	125	152
PHILIPS.....	290	1,349	1,616	1,598	283	242	246
PITKIN.....	93	283	286	418	30	35	40
PROWERS.....	452	2,918	3,488	3,620	377	350	304
PUEBLO.....	2,051	17,246	20,623	20,082	1,375	1,528	1,252
RIO BLANCO.....	238	523	814	880	67	72	89
RIO GRANDE.....	506	2,564	3,210	3,421	639	600	586
ROUTT.....	564	2,030	2,762	3,010	249	251	275
SAGUACHE.....	294	1,029	1,337	1,431	239	218	219
SAN JUAN.....	54	248	339	413	29	31	41
SAN MIGUEL.....	206	490	798	927	64	69	77
SEDGWICK.....	167	1,302	1,498	1,600	350	344	332
SUMMIT.....	67	401	531	580	52	42	55
TELLER.....	229	825	1,635	1,970	135	155	182
WASHINGTON.....	386	2,000	2,394	2,403	287	255	224
WELD.....	2,291	15,057	18,028	18,745	3,806	3,734	3,541
YUMA.....	409	2,904	3,239	3,466	615	565	534

TABLE 44

TREND IN MOTOR VEHICLE REGISTRATIONS FOR THE STATE
1943 COMPARED WITH PREVIOUS YEARS

TYPE OF VEHICLE	NUMBER OF REGISTRATIONS		
	1943	1942	1941
PASSENGER CARS.....	265,973 ^{1/}	331,476	336,718
CHANGE IN REGISTRATIONS:			
1943 FROM 1942.....	- 65,503		
1943 FROM 1941.....	- 70,745		
% CHANGE IN REGISTRATIONS:			
1943 FROM 1942.....	- 19.7		
1943 FROM 1941.....	- 21.0		
TRUCKS.....	31,461	31,784	31,050
CHANGE IN REGISTRATIONS:			
1943 FROM 1942.....	- 323		
1943 FROM 1941.....	+ 411		
% CHANGE IN REGISTRATIONS:			
1943 FROM 1942.....	- 1.3		
1943 FROM 1941.....	+ 1.0		

^{1/} COMMERCIAL VEHICLES COMBINED WITH PASSENGER CARS, AS THEY ARE INCLUDED WITH PASSENGER CARS FOR THE PREVIOUS YEARS.