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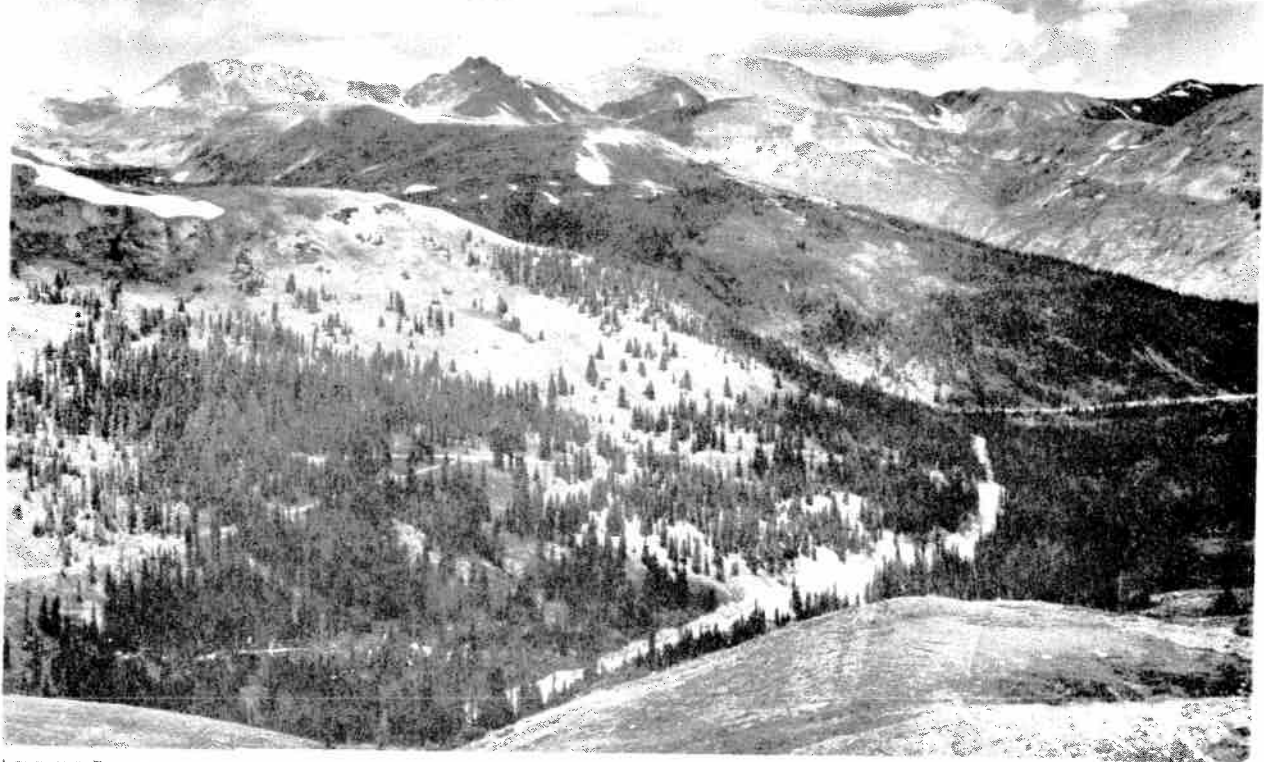
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## DEPARTMENT OF REVENUE

### FOURTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1945



JOHN C. VIVIAN  
Governor

DEPARTMENT OF REVENUE  
STATE OF COLORADO

C. B. POND  
Director



FOURTH ANNUAL REPORT

FISCAL YEAR ENDING JUNE 30, 1945

Prepared by

John P. James, Chief

Staff Services

—  
Edna Bigelow

Statistician

Denver, Colorado

March 1, 1946

LETTER OF TRANSMITTAL

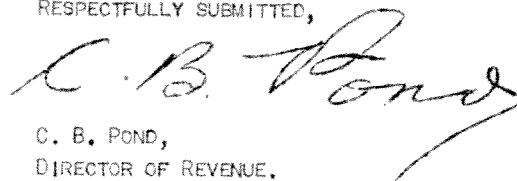
MARCH 1, 1946

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

DEAR SIR:

IN COMPLIANCE WITH THE COLORADO STATUTES, THERE IS TRANSMITTED  
HEREWITH THE FOURTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE FOR THE  
FISCAL YEAR ENDING JUNE 30, 1945.

RESPECTFULLY SUBMITTED,

A handwritten signature in cursive script, appearing to read "C. B. Pond", written in dark ink. The signature is fluid and somewhat stylized, with a long, sweeping underline that extends to the right.

C. B. POND,  
DIRECTOR OF REVENUE.

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STATE REVENUE DEPARTMENT ADMINISTRATION

THE COLLECTIONS MADE BY THE STATE DEPARTMENT OF REVENUE DURING THE FISCAL YEAR ENDING JUNE 30, 1945, TOTALLED \$39,179,369 TO REACH THEIR HIGHEST POINT SINCE THE ESTABLISHMENT OF THE DEPARTMENT.

THESE COLLECTIONS WERE MADE UNDER WARTIME RESTRICTIONS WHICH INCLUDED REDUCED PERSONNEL AND SHORTAGES OF SUPPLIES AND EQUIPMENT.

THE DEPARTMENT REVENUE INCREASED \$1,635,087.60 OVER THE PRECEDING FISCAL YEAR, WHILE THE COST OF COLLECTION INCREASED \$85,454.96, OR 9.9 PER CENT OVER THE PREVIOUS YEAR.

THE AVERAGE COST OF TAX COLLECTIONS BOTH ADMINISTERED AND COLLECTED BY THE DEPARTMENT WAS \$2.94 PER \$100 COLLECTED. THIS IS AN INCREASE OF 20¢ PER \$100 OVER THE PRECEDING YEAR. THE AVERAGE COST OF COLLECTION OF ALL TAXES COLLECTED BY THE DEPARTMENT, WHETHER ADMINISTERED BY THEM OR NOT, WAS \$2.42 PER \$100 COLLECTED COMPARED WITH \$2.29 PER \$100 FOR THE PRECEDING YEAR.

DELINQUENCIES

THE SALES AND SERVICE TAXPAYERS DELINQUENT 45 DAYS AFTER THE FILING PERIOD DROPPED TO AN ALLTIME LOW AVERAGE OF .68 PER CENT FOR THE YEAR. THE COMPARISON WITH PREVIOUS YEARS IS:

SALES AND SERVICE TAXPAYERS DELINQUENT 45 DAYS AFTER CLOSE OF FILING PERIOD, FISCAL YEARS ENDING JUNE 30, 1942 - 1945

YEAR	MONTHLY AVERAGE NUMBER OF TAXPAYERS		
	TOTAL	DELINQUENT	PER CENT DELINQUENT
1942 1/.....	29,371	2,661	9.06
1943 .....	30,077	1,135	3.77
1944 .....	27,509	256	.93
1945 .....	26,899	184	.68

1/ NINE MONTHS' AVERAGE.

INCOME TAX DELINQUENCY AS DETERMINED FROM THE RETURNS FILED AND AUDITS COMPLETED ALSO SHOW A REMARKABLY LOW PERCENTAGE AS INDICATED BY THE FOLLOWING COMPARATIVE TABLE.



STATE INCOME TAX LIABILITY DETERMINED FOR THE CALENDAR YEARS  
1938 - 1944

YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1944		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		AMOUNT	PER CENT	
1938 <sup>1/</sup>	\$ 1,340,870	\$ 203	TRACE	.02
1939	2,854,544	1,384	.7	.05
1940	3,386,081	5,702	3.0	.17
1941	3,632,364	1,014	.5	.03
1942	4,633,898	5,321	2.8	.11
<del>1943</del>	6,332,555	29,536	15.6	.47
1944	6,442,440	147,851	<sup>2/</sup> 77.5	2.29
GRAND TOTAL	\$ 28,622,752	\$ 191,011	100.0	.67

<sup>1/</sup> TAX EFFECTIVE JULY 1, 1937

<sup>2/</sup> THE LARGER PART OF THIS AMOUNT IS FOR FISCAL YEAR PART-PAYMENTS.

APPROPRIATION

THE LEGISLATURE APPROPRIATED \$992,625 FOR THE REVENUE DEPARTMENT EXPENSE FOR THE 1945 FISCAL YEAR. ACTUAL EXPENDITURES AMOUNTED TO \$945,709.44, LEAVING AN UNEXPENDED BALANCE OF \$46,915.56 AT THE CLOSE OF THE YEAR.

COLLECTIONS

UNDER THE STIMULUS OF THE FULL EMPLOYMENT AND HIGH WAGES OF THE WAR PERIOD, THE SALES AND USE TAX COLLECTIONS FOR THE 1945 FISCAL YEAR REACHED A PEAK WHICH EXCEEDED THE MOST OPTIMISTIC EXPECTATIONS.

THESE COLLECTIONS IN REACHING A TOTAL OF \$11,885,558, EXCEEDED THE PREVIOUS FISCAL YEAR COLLECTIONS BY \$1,186,108, OR 11.1 PER CENT AND THOSE OF THE 1943 FISCAL YEAR BY \$1,988,697, OR 20.1 PER CENT.

LIQUOR TAX AND LIQUOR LICENSE FEE COLLECTIONS ALSO SHOWED A SUBSTANTIAL INCREASE FOR THE 1945 FISCAL YEAR. THEY TOTALLED \$4,441,580 AND REPRESENT AN INCREASE OF \$776,502, OR 21.2 PER CENT OVER THE 1944 FISCAL YEAR AND \$534,336, OR 13.7 PER CENT OVER 1943.

INCOME TAX COLLECTIONS TOTALLED \$6,238,484, WHICH WERE A DECREASE OF \$308,986, OR 4.7 PER CENT FROM THE 1944 FISCAL YEAR, BUT AN INCREASE OF \$602,514, OR 10.7 PER CENT OVER THE 1943 FISCAL YEAR.

MOTOR FUEL TAX COLLECTIONS AMOUNTING TO \$8,030,383 INCREASED \$222,373, OR 2.8 PER CENT OVER THE 1944 FISCAL YEAR. THESE TAXES DO NOT REFLECT ANY OF THE INCREASE WHICH TOOK PLACE AFTER THE REMOVAL OF RATIONING.

MOTOR VEHICLE AND OPERATORS' LICENSE FEES AND TAXES SHOWED A SMALL INCREASE FOR THE YEAR OF \$56,549, OR 1.6 PER CENT. THE TOTAL COLLECTIONS WERE \$3,864,737.

INHERITANCE AND GIFT TAXES IN THE AMOUNT OF \$1,281,983 DECREASED BY \$150,785, OR 10.5 PER CENT FROM THE 1944 FISCAL YEAR.

ALTHOUGH THE SERVICE TAX COLLECTIONS WERE ONLY FOR THE FIRST NINE MONTHS OF THE YEAR BECAUSE OF THE REPEAL OF THE SERVICE TAX ACT, THEY WERE WELL ABOVE THOSE OF THE PRECEDING YEAR. THE AMOUNT COLLECTED FROM JULY 1, 1944 TO FEBRUARY 28, 1945 WAS \$1,595,153.

#### LEGISLATION, COURT DECISIONS, REGULATIONS

THE LEGISLATURE MADE TWO MAJOR AND SEVERAL MINOR CHANGES IN THE LAWS ADMINISTERED BY THE DEPARTMENT. THE ONE MAJOR CHANGE WAS CHAPTER 215, SESSION LAWS, 1945, WHICH ELIMINATED TAX TOKENS AND SUBSTITUTED THE ONE CENT BRACKETS; AND THE OTHER ONE WAS CHAPTER 227, WHICH REPEALED THE SERVICE TAX LAW. BOTH OF THESE ACTS BECAME EFFECTIVE MARCH 1, 1945.

TWO IMPORTANT CASES AFFECTING INCOME TAX WERE DECIDED DURING THE FISCAL YEAR BY THE SUPREME COURT. THEY WERE: LAVINGTON VS. GANO, 112 COLO. 510 AND CRUSE VS. STAYPUT CLAMP COMPANY, 113, COLORADO 254.

SUPPLEMENTAL SALES AND USE TAX RULES WERE ISSUED IN CONFORMITY WITH THE CHANGES MADE BY THE LEGISLATURE .

EFFECTIVE AS OF JANUARY 1945, THE DEPARTMENT ISSUED AND DISTRIBUTED NEW INCOME TAX RULES AND REGULATIONS. THIS IS THE FIRST COMPLETE REVISION OF THESE RULES MADE SINCE THE INCOME TAX LAW BECAME EFFECTIVE IN 1937.

PERCENTAGE CHANGES IN STATE TAX REVENUE BY SOURCE  
 1945 COMPARED WITH 1944 AND 1943  
 FISCAL YEARS ENDING JUNE 30

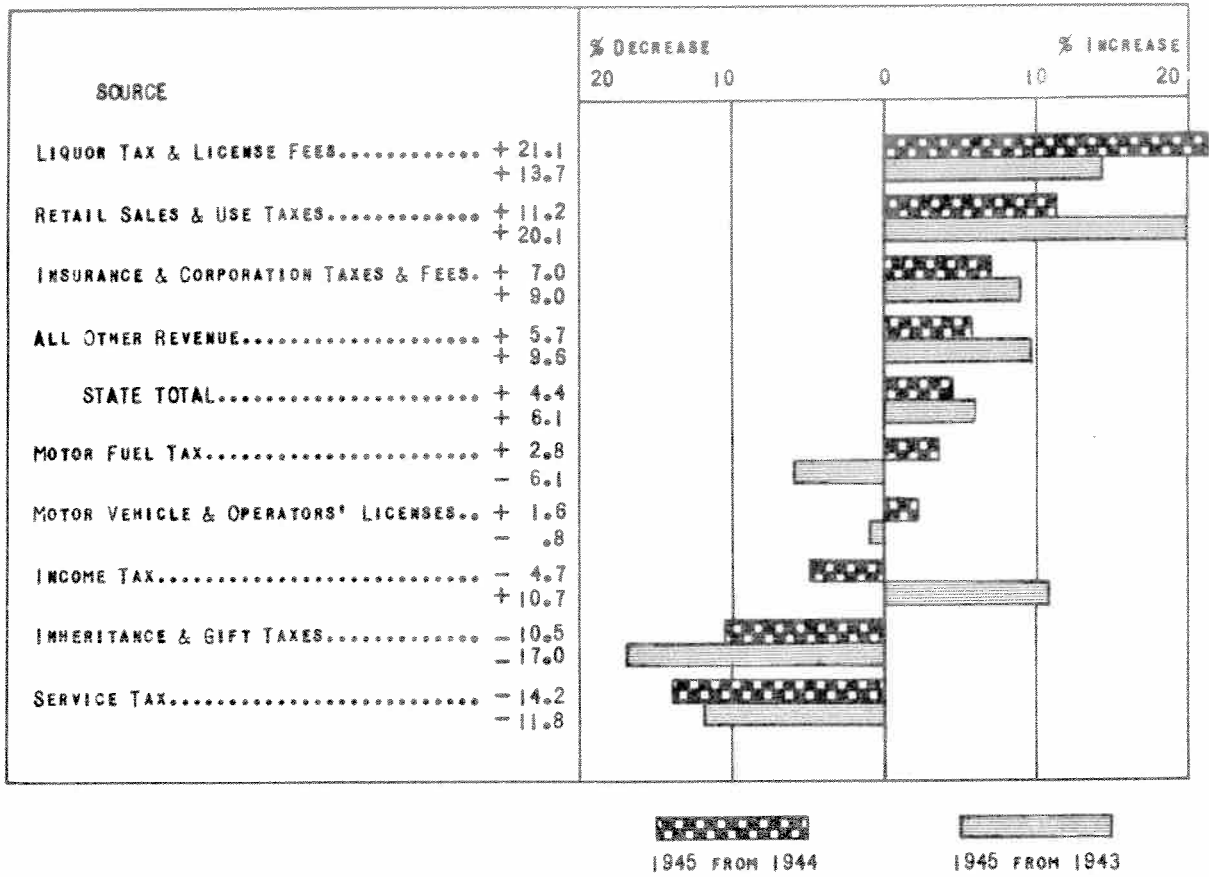


CHART 1

E.B.

TABLE 1  
COMPARATIVE STATE TAX REVENUE BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1943 - 1945

TAX & LICENSE FEES	1945	1944	1943	PER CENT CHANGE	
				1945 FROM 1944	1945 FROM 1943
RETAIL SALES AND USE TAXES.....	\$ 11,885,558	\$ 10,699,450	\$ 9,896,861	+ 11.1	+ 20.1
MOTOR FUEL TAX .....	8,030,383	7,808,011	8,549,562	+ 2.8	- 6.1
INCOME TAX .....	6,238,848	6,547,834	5,636,334	- 4.7	+ 10.7
LIQUOR TAX & LICENSE FEES .....	4,441,580	3,665,078	3,907,244	+ 21.2	+ 13.7
MOTOR VEHICLE & OPERATORS' LICENSES AND TAXES .....	3,664,737	3,608,188	3,694,887	+ 1.6	+ .8
SERVICE TAX .....	1,595,153	1,858,317	1,809,160	- 14.2	- 11.8
INHERITANCE & GIFT TAXES .....	1,281,983	1,432,768	1,544,087	- 10.5	- 17.0
INSURANCE & CORP. TAXES & FEES.	1,173,935	1,096,706	1,076,556	+ 7.0	+ 9.0
ALL OTHER REVENUE .....	722,744	683,481	659,084	+ 5.7	+ 9.6
STATE TOTAL .....	39,034,921	37,399,833	36,773,775	+ 4.4	+ 6.1

TABLE 2 TREND OF STATE REVENUE BY SOURCE, COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1945

NOTE: COLLECTIONS MADE BY SEPARATE AGENCIES FOR THE FISCAL YEARS, 1939 - 1941

YEAR	MOTOR FUEL	SALES + USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1939	\$8,851,089	\$7,190,484	\$2,061,968	\$3,128,470	\$2,462,415	\$3,879,600	\$27,574,026
1940	9,251,604	7,616,759	3,118,506	3,416,828	3,295,446	4,164,278	30,863,421
1941	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,368,841	34,319,980
1943	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945	8,030,383	11,885,558	6,238,848	3,664,737	4,441,580	4,773,815	39,034,921

PERCENTAGE PROPORTION OF STATE TAX REVENUE BY SOURCE

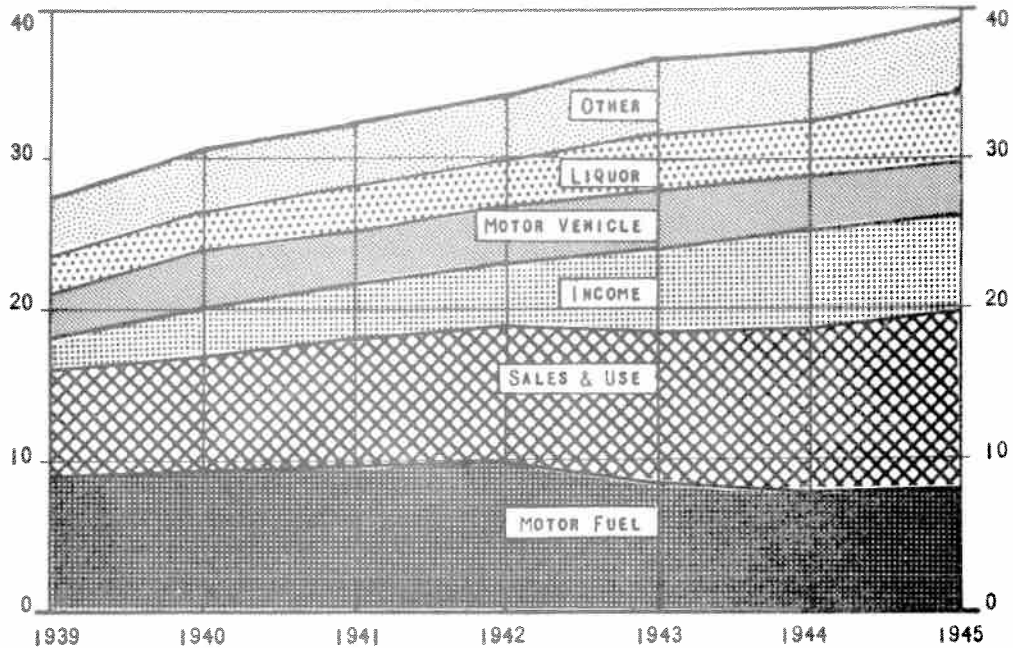
YEAR	MOTOR FUEL	SALES + USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1939	32.2	26.0	7.5	11.3	8.9	14.1	100.0
1940	30.0	24.6	10.1	11.1	10.7	13.5	100.0
1941	30.2	25.2	10.9	10.8	9.6	13.3	100.0
1942	28.9	26.2	12.6	10.6	9.0	12.7	100.0
1943	23.2	27.0	15.3	10.0	10.6	13.9	100.0
1944	20.9	28.6	17.5	9.7	9.8	13.5	100.0
1945	20.6	30.4	15.9	9.4	11.4	12.3	100.0

1/ THE PUBLIC REVENUE SERVICE TAX LAW WAS REPEALED BY THE THIRTY-FIFTH GENERAL ASSEMBLY EFFECTIVE MARCH 1, 1945.

### TREND OF STATE TAX REVENUES BY SOURCE, COLLECTED BY DEPARTMENT OF REVENUE FISCAL YEARS ENDING JUNE 30, 1939 - 1945

NOTE: COLLECTIONS MADE BY SEPARATE AGENCIES FOR FISCAL YEARS, 1939 - 1941

MILLIONS OF DOLLARS



### RELATIVE IMPORTANCE OF STATE TAX REVENUES BY SOURCE

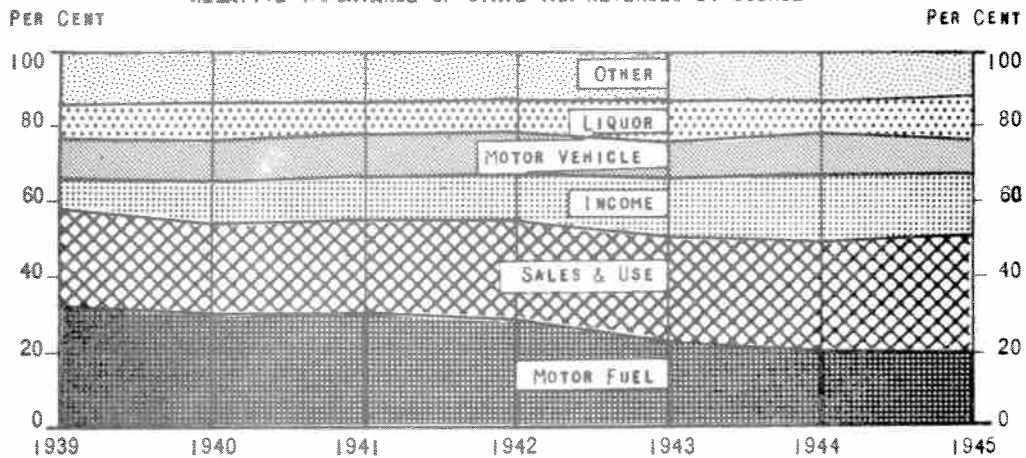


TABLE 3

NUMBER OF ACTIVE RETAIL SALES TAX LICENSEES  
BY INVENTORY PERIODS IN YEARS 1940 - 1945

YEAR AND PERIOD	NO. ACTIVE LICENSEES	CHANGE IN NO. LICENSEES FROM LIKE PERIOD OF PREVIOUS YEAR
<u>1940</u>		
MARCH 31.....	29,325	+ 342
SEPTEMBER 30.....	29,195	- 177
<u>1941</u>		
MARCH 31.....	29,066	- 259
SEPTEMBER 30.....	28,768	- 427
<u>1942</u>		
MARCH 31.....	26,941	- 2,125
SEPTEMBER 30.....	24,361	- 4,407
<u>1943<sup>1/</sup></u>		
MARCH 31.....	22,264	- 4,677
SEPTEMBER 30.....	21,347	- 3,014
<u>1944</u>		
MARCH 31.....	21,368	- 896
SEPTEMBER 30.....	22,126	+ 779
<u>1945</u>		
MARCH 31.....	22,385	+ 1,017
SEPTEMBER 30.....	23,158	+ 1,032

TABLE 4

NUMBER OF ACTIVE RETAIL SALES AND SERVICE TAX LICENSEES  
ON SEPTEMBER 30 OF YEARS 1936 - 1945

YEAR	NUMBER OF ACTIVE LICENSEES	
	RETAIL SALES TAX	SERVICE TAX
1936.....	27,151	---
1937.....	28,035	18,354
1938.....	29,230	21,225
1939.....	29,372	19,343 <sup>2/</sup>
1940.....	29,195	19,887
1941.....	28,768	19,745
1942.....	24,361	17,133
1943.....	21,347 <sup>1/</sup>	15,606
1944.....	22,126	16,117 <sup>3/</sup>
1945.....	23,158	---

<sup>1/</sup> IN THE MARCH, 1943, INVENTORY ABOUT 600 INACTIVE CONCESSIONERS WERE DROPPED, WHICH ACCOUNTS, IN PART, FOR THE HEAVY DECREASE FROM THE PREVIOUS PERIOD.

<sup>2/</sup> THE SERVICE TAX ACT AS AMENDED ON MAY 1, 1939, EXEMPTED THE MEDICAL PROFESSION AND HEALTH INSTITUTIONS FROM TAXATION.

<sup>3/</sup> THE SERVICE TAX ACT WAS REPEALED FEBRUARY 28, 1945.

T.BLE 5

NUMBER OF STORE LICENSES ISSUED  
CALENDAR YEARS, 1943 - 1945

RATE	NUMBER OF LICENSES		
	1945	1944	1943
1.50	3,652	2,468	1,757
2.50 <sup>1</sup>	21,494	19,331	18,139
5.50	118	143	106
10.50 <sup>1</sup>	1,126	962	972
25.50	1	14	7
50.50 <sup>1</sup>	164	160	163
75.50	2	4	3
100.50	15	---	1
150.50 <sup>1</sup>	80	102	97
200.50 <sup>1</sup>	45	47	49
300.50 <sup>1</sup>	127	125	126
TOTAL	26,824	23,356	21,420
<u>PER CENT CHANGE:</u>			
1945 FROM PREVIOUS YEARS	---	+ 14.9	+ 25.2

TABLE 6

COLORADO STORE LICENSE RATES

NUMBER OF STORES	FOR EACH STORE IN EXCESS OF:	ANNUAL RATE PER STORE <sup>2</sup>
1	---	2.50
2 TO 4	1	10.50
5 TO 8	4	50.50
9 TO 15	8	150.50
16 TO 24	15	200.50
25 OR OVER	24	300.50

<sup>1</sup> FULL YEAR RATES.

<sup>2</sup> EACH AND EVERY LICENSE ISSUED ON OR AFTER THE FIRST DAY OF JULY OF ANY YEAR SHALL BE CHARGED FOR AT ONE-HALF OF THE FULL RATE.

TABLE 7

STATE TAX REVENUE AND REFUNDS BY SPECIFIED SOURCES  
FISCAL YEARS ENDING JUNE 30, 1943 - 1945

TAX AND LICENSE FEES	1943 REVENUE			1944 REVENUE			1945 REVENUE		
	TOTAL	REFUND	NET	TOTAL	REFUND	NET	TOTAL	REFUND	NET
STORE LICENSE.....	\$ 139,727.24	\$ 427.50	\$ 139,299.74	\$ 136,661.24	\$ 83.00	\$ 136,578.24	\$ 142,352.10	\$ 52.00	\$ 142,300.10
SALES TAX.....	9,525,291.41	11,791.53	9,513,499.88	10,260,482.12	5,351.37	10,254,930.75	11,327,655.17	3,980.63	11,323,674.54
USE TAX.....	371,569.57	7,273.00	364,296.57	438,967.70	7,264.56	431,703.14	557,902.66	190.53	557,712.13
SERVICE TAX.....	1,809,160.47	20,742.45	1,788,418.02	1,838,317.06	27,549.05	1,810,768.01	1,595,152.82	1,634.93	1,593,517.89
INCOME TAX.....	5,636,888.54	57,467.74	5,579,420.80	6,548,054.54	106,546.22	6,441,508.32	6,238,847.76	88,997.63	6,149,850.13
MOTOR FUEL TAX.....	8,549,562.05	1,325,275.72	7,224,286.33	7,812,510.71	1,331,776.20	6,480,734.51	8,030,382.76	1,544,560.56	6,485,822.20
LIQUOR TAX.....	3,416,466.95	140,354.36	3,275,912.59	3,182,684.59	127,016.49	3,055,668.10	3,928,754.78	192,349.86	3,736,404.92
OLD AGE PENSION FUND.....	407,132.38	--	407,132.38	410,929.60	19.50	410,910.10	508,108.14	355.00	507,753.14
TOTAL.....	\$29,855,798.61	\$1,563,532.30	\$28,292,266.31	\$30,628,607.56	\$1,606,206.39	\$29,022,401.17	\$32,329,156.19	\$1,832,121.14	\$30,497,035.05

TABLE 8

PER CENT OF STATE TAX REVENUES REFUNDED BY SPECIFIED SOURCES  
FISCAL YEARS ENDING JUNE 30, 1943 - 1945

TAX AND LICENSE FEES	PER CENT OF REVENUE REFUNDED	
	1943	1944
STORE LICENSE.....	.30	.06
SALES TAX.....	.12	.06
USE TAX.....	1.96	1.65
SERVICE TAX.....	1.14	1.49
INCOME TAX.....	1.02	1.63
MOTOR FUEL TAX.....	15.50	17.05
LIQUOR TAX.....	4.11	3.99
OLD AGE PENSION FUND.....	--	.005

✓ INCLUDES 10% SHARE OF THE INHERITANCE TAX, AND 10% OF THE FILING FEES FROM FOREIGN NEW INCORPORATIONS; AND THE LOCAL 85% LIQUOR LICENSE FEES.

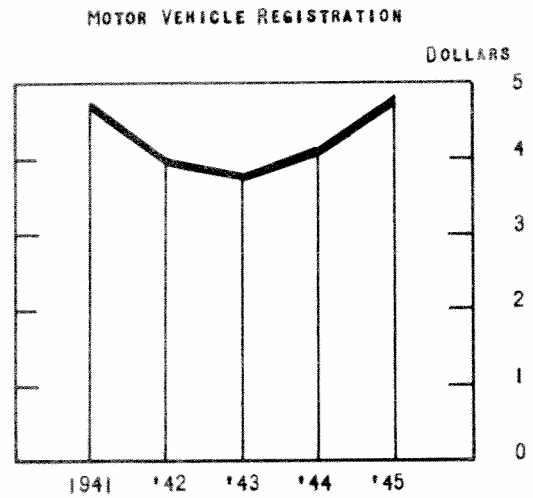
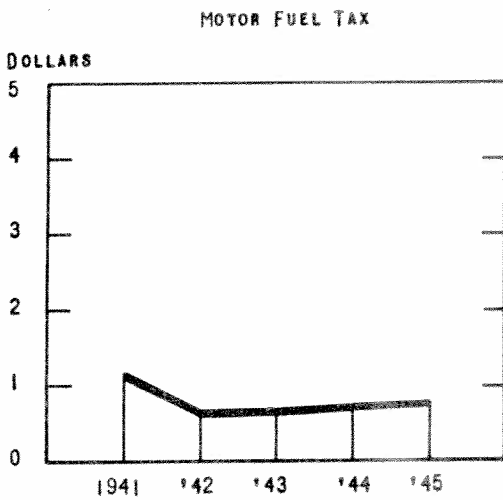
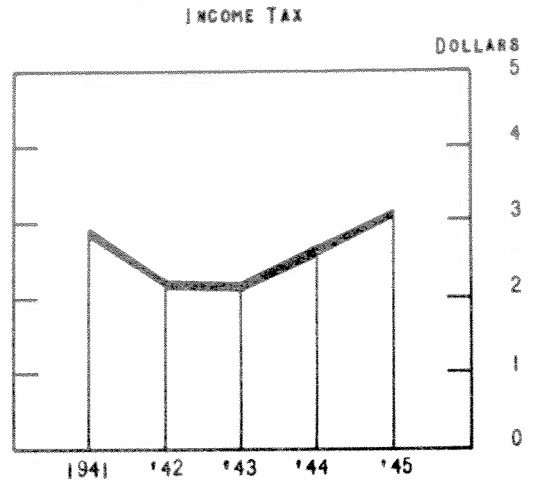
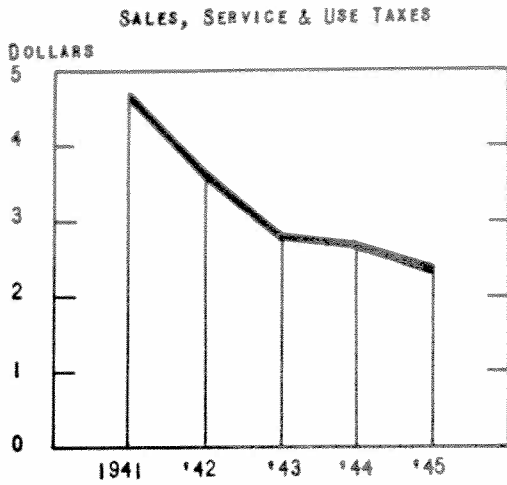


TABLE 9

DEPARTMENT OF REVENUE ADMINISTRATIVE FUND - BUDGET ALLOTMENTS AND EXPENDITURES  
FISCAL YEARS ENDING JUNE 30, 1943 - 1945

ACCOUNT NUMBER	CLASS OF EXPENDITURE	1943			1944			1945		
		ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES
2301-A	SALARIES.....	\$563,340.00	\$522,443.62	\$ 40,896.38	\$665,000.00	\$598,599.34	\$ 66,400.66	\$665,000.00	\$653,388.08	\$ 11,611.92
2301-B	MAINTENANCE AND OPERATION..	150,019.00			221,000.00			221,000.00		
	TRANSFERRED FROM CONTINGENT FUND.....	38,350.00								
2301-C	CAPITAL OUTLAY.....	188,369.00	171,460.87	16,908.13	221,000.00	171,198.42	49,801.58	221,000.00	191,749.02	29,250.98
	TRANSFERRED FROM CONTINGENT FUND.....	28,800.00			10,000.00			10,000.00		
2301-D	STATE'S SHARE RETIREMENT....	18,236.00	6,020.50	22,779.50	22,500.00	18,237.02	4,262.98	22,500.00	21,948.27	551.73
2301-E	WORKMEN'S COMP. PREMIUM....		14,627.50	3,608.40	23,000.00	17,936.35	5,063.65	23,000.00	20,749.47	2,250.53
2301-X	COUNTY CLERK'S FEES.....				1,125.00	1,125.00		1,125.00	997.00	128.00
2301-Y	CONTINGENT.....	65,000.00	59,233.05	5,766.95	60,000.00	53,158.35	6,841.65	60,000.00	56,877.60	3,122.40
	TRANSFERRED.....	100,000.00			10,000.00			10,000.00		
	TRANSFERRED.....	38,350.00			10,000.00			10,000.00		
	TRANSFERRED.....	61,650.00		61,650.00						
	TOTAL.....	\$925,395.00	\$773,785.64	\$151,609.36	\$992,625.00	\$860,254.48	\$132,370.52	\$992,625.00	\$945,709.44	\$ 46,915.56
	PER CENT EXPENDITURES OF BUDGET ALLOTMENTS.....		83.6			86.7			95.27	

COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1941 - 1945



ALL TAXES ASSESSED AND COLLECTED

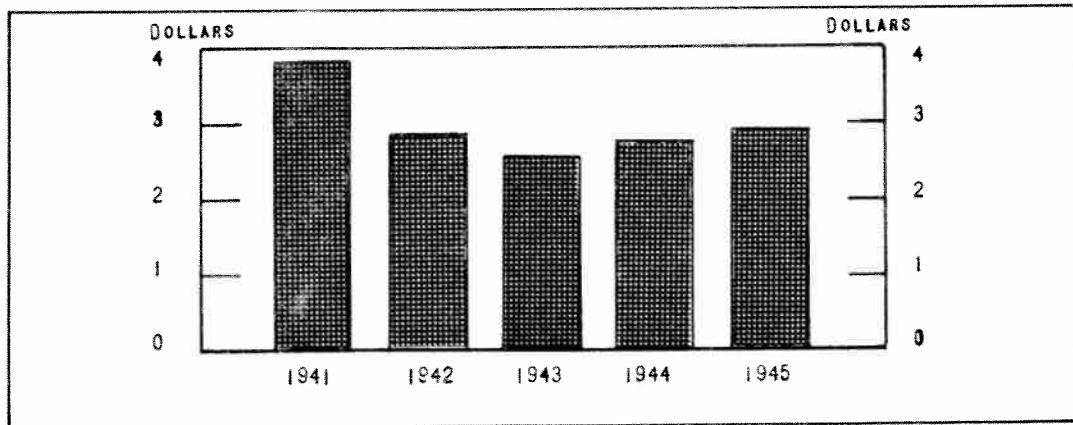


TABLE 10

COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1941 - 1945

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

TAX	COST PER \$100 OF COLLECTIONS				
	1945	1944	1943	1942	1941
SALES, SERVICE AND USE.....	\$ 2.39	\$ 2.65	\$ 2.79	\$ 3.69	\$ 4.69
SALES.....	1.85	2.04	2.13	2.85	1/
SERVICE.....	5.91	6.01	6.13	8.80	1/
USE.....	3.38	2.86	3.30	3.75	1/
INCOME.....	3.64	2.70	2.20	2.22	2.93
MOTOR FUEL.....	.75	.73	.67	.64	1.15
MOTOR VEHICLES:					
REGISTRATION.....	4.82	4.12	3.76	3.98	4.70
AUTO TITLE.....	93.80	72.08	50.29	57.38	77.15
MISCELLANEOUS.....	45.71	39.88	26.84	34.59	50.92
OPERATORS AND CHAUFFEURS LICENSES....	77.13	91.39	57.92	70.88	99.76
STORE LICENSE.....	15.83	15.41	11.93	14.06	31.36
AVERAGE COST.....	\$ 2.94	\$ 2.74	\$ 2.54	\$ 2.86	\$ 3.86

TABLE 11

RATIO OF ADMINISTRATIVE COSTS TO TOTAL REVENUE  
FISCAL YEARS ENDING JUNE 30, 1942 - 1945

YEAR	TOTAL REVENUE	COST OF ADMINISTRATION	COST PER \$100 OF REVENUE
1942	\$ 34,549,874	\$ 854,360	\$ 2.47
1943	36,872,128	773,706	2.10
1944	37,544,389	860,254	2.29
1945	39,158,242 <sup>2/</sup>	945,709	2.42

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

2/ DOES NOT INCLUDE THE TOKEN REDEMPTION FUND IN THE AMOUNT OF \$21,128.

TABLE 12

RATIO OF ADMINISTRATIVE COSTS TO COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1944 AND 1945

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

TAX	COLLECTIONS				COST OF ADMINISTRATION				COST PER \$100 COLLECTIONS			
	1944	1945	% INCREASE OR DECREASE	1944	1945	% INCREASE OR DECREASE	1944	1945	% INCREASE OR DECREASE	1944	1945	% INCREASE OR DECREASE
	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE	INCREASE OR DECREASE
SALES, SERVICE AND USE..	\$ 12,557,767	\$ 13,480,711	+ 7.4	\$ 333,457	\$ 322,097	- \$ 11,360	\$ 2.65	\$ 2.39	- 3.4	\$ 2.65	\$ 2.39	- 3.4
SALES .....	10,260,482	11,327,655	+ 10.4	209,158	209,011	- 147	2.04	1.85	- .1	2.04	1.85	- .1
SERVICE .....	1,858,317	1,595,153	- 14.2	111,737	94,202	- 17,535	6.01	5.91	- 15.7	6.01	5.91	- 15.7
USE .....	438,968	557,903	+ 27.1	12,562	18,884	+ 6,322	2.86	3.38	+ 50.3	2.86	3.38	+ 50.3
INCOME .....	6,547,834	6,238,848	- 4.7	176,882	227,180	+ 50,298	2.70	3.64	+ 28.4	2.70	3.64	+ 28.4
MOTOR FUEL .....	7,808,011	8,030,383	+ 2.8	57,337	60,452	+ 3,115	5.4	7.5	+ 5.4	5.4	7.5	+ 5.4
MOTOR VEHICLE:												
REGISTRATION .....	2,265,591	2,324,583	+ 2.6	93,292	112,093	+ 18,801	4.12	4.82	+ 20.2	4.12	4.82	+ 20.2
AUTO TITLE .....	32,921	29,227	- 11.2	23,724	27,415	+ 3,691	72.06	93.80	+ 15.6	72.06	93.80	+ 15.6
MISCELLANEOUS .....	67,040	66,537	- .8	26,726	30,412	+ 3,686	39.86	45.71	+ 13.8	39.86	45.71	+ 13.8
OPERATORS AND CHAUF-												
FEURS LICENSES .....	81,432	119,540	+ 46.8	74,421	92,201	+ 17,780	91.39	77.13	+ 23.9	91.39	77.13	+ 23.9
STORE LICENSE .....	136,661	142,352	+ 4.2	21,064	22,528	+ 1,464	15.41	15.83	+ 6.9	15.41	15.83	+ 6.9
TOTAL .....	\$ 29,497,257	\$ 30,432,181	+ 3.2	\$ 934,924	\$ 894,378	+ \$ 87,475	\$ 2.74	\$ 2.94	+ 10.8	\$ 2.74	\$ 2.94	+ 10.8

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

TABLE 19

ADMINISTRATIVE EXPENSES FOR TAXES COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEAR ENDING JUNE 30, 1945

TAX	PERSONAL SERVICES	MAINTENANCE & OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
SALES, SERVICE & USE.....	\$247,266.73	\$ 64,375.28	\$ 7,865.25	\$319,507.26	\$ 2,589.77	\$322,097.03
SALES.....	159,616.45	42,488.81	5,070.80	207,176.06	1,835.13	209,011.19
SERVICE.....	72,679.36	18,489.44	2,320.25	93,489.05	712.50	94,201.55
USE.....	14,970.92	3,397.03	474.20	18,842.15	42.14	18,884.29
INCOME.....	175,664.30	42,732.62	5,568.31	223,965.23	3,215.07	227,180.30
MOTOR FUEL <sup>1/</sup> .....	45,363.61	13,422.62	1,441.16	60,227.38	224.42	60,451.80
MOTOR VEHICLE: <sup>2/</sup>						
REGISTRATION.....	91,999.33	9,276.63	1,114.50	102,390.46	9,702.94	112,093.40
AUTO TITLE.....	18,116.33	8,149.88	575.75	26,841.96	572.93	27,414.89
MISCELLANEOUS.....	21,445.78	8,159.73	681.42	30,286.93	124.99	30,411.92
OPERATORS & CHAUFFEURS LICENSES.....	52,954.47	32,227.20	1,678.54	86,860.21	5,340.57	92,200.78
STORE LICENSE.....	18,191.19	3,695.35	576.94	22,463.48	64.22	22,527.70
TOTAL.....	\$671,001.73	\$182,039.31	\$19,501.87	\$872,542.91	\$21,834.91	\$894,377.82
PER CENT OF TOTAL EXPENSE.	75.0	20.4	2.2	97.6	2.4	100.0
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION TAX	\$ 28,116.45	\$ 7,260.92	\$ 893.57	\$ 36,270.94	\$ 99.20	\$ 36,370.14
ALL OTHER TAXES, FEES AND LICENSES.....	11,147.50	3,445.79	354.03	14,947.32	14.16	14,961.48
GRAND TOTAL.....	\$710,265.68	\$192,746.02	\$20,749.47	\$923,761.17	\$21,948.27	\$945,709.44
GRAND TOTAL, FISCAL YEAR 1944.....	\$651,757.67	\$172,323.52	\$17,936.35	\$842,017.54	\$18,236.94	\$860,254.48
INCREASE:						
1945 OVER 1944.....	+ 58,508.01	+ 20,422.50	+ 2,813.12	+ 81,743.63	+ 3,711.33	+ 85,454.96
PER CENT INCREASE.....	+ 9.0	+ 11.9	+ 15.7	+ 9.7	+ 20.4	+ 9.9

<sup>1/</sup> EXCLUDES SALARIES AND EXPENSES OF STATE OIL INSPECTOR'S OFFICE.

<sup>2/</sup> INCLUDES "COUNTY CLERK HIRE" BUT EXCLUDES PURCHASE OF LICENSE PLATES.

TABLE 14

ADMINISTRATIVE EXPENSES FOR TAXES BOTH ASSESSED AND COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEARS ENDING JUNE 30, 1941 - 1945

TAX	TOTAL EXPENSE					PERSONAL SERVICES				
	1945	1944	1943	1942	1941	1945	1944	1943	1942	1941
TOTAL.....	\$894,378	\$806,903	\$727,725	\$784,384	\$990,377	\$671,002	\$610,665	\$547,928	\$571,191	\$689,742
SALES, SERVICE AND USE.....	322,097	333,458	326,883	381,483	441,924	247,267	247,588	235,411	269,168	330,001
SALES.....	209,011	209,158	203,714	244,193	1/	159,616	153,393	144,496	172,098	---
SERVICE.....	94,202	111,738	110,905	121,848	1/	72,680	83,813	80,639	87,902	---
USE.....	18,884	12,562	12,264	15,442	1/	14,971	10,382	10,276	9,168	---
INCOME.....	227,180	176,881	124,040	96,243	104,305	175,684	137,641	93,519	66,049	71,126
MOTOR FUEL <sup>2/</sup> .....	60,452	57,337	57,289	63,756	113,537	45,364	44,144	44,350	46,966	66,258
MOTOR VEHICLE: <sup>3/</sup>										
REGISTRATION.....	112,093	93,293	88,822	97,338	114,641	91,939	88,492	82,027	89,569	102,738
AUTO TITLE.....	27,415	23,724	19,372	26,026	41,619	18,116	16,584	15,328	19,701	24,245
MISCELLANEOUS.....	30,412	26,726	15,981	18,796	32,056	21,446	17,480	12,316	12,739	17,890
OPERATORS & CHAUFFEURS LICENSES.....	92,901	74,420	78,666	80,278	91,370	52,955	46,217	51,044	50,726	49,870
STORE LICENSE.....	22,528	21,064	16,672	20,464	50,925	18,191	17,519	13,933	16,283	37,614
TAX										
TOTAL.....	182,039	161,576	160,715	177,233	235,139	19,502	16,702	13,660	14,529	4/
SALES, SERVICE AND USE.....	64,375	66,434	81,997	91,207	105,740	7,865	7,456	6,690	7,708	---
SALES.....	42,489	43,401	53,374	58,275	---	5,071	4,620	4,088	4,932	---
SERVICE.....	18,489	21,157	26,965	27,359	---	2,320	2,523	2,297	2,516	---
USE.....	3,397	1,836	1,658	5,573	---	474	313	295	260	---
INCOME.....	42,733	32,076	25,377	22,533	25,916	5,568	4,136	2,579	1,864	---
MOTOR FUEL.....	13,422	10,215	11,632	14,354	30,536	1,441	1,327	1,246	1,344	---
MOTOR VEHICLE:										
REGISTRATION.....	9,277	8,886	6,140	6,465	8,716	1,114	913	654	796	---
AUTO TITLE.....	8,150	6,560	3,607	5,746	15,382	576	499	436	565	---
MISCELLANEOUS.....	8,160	8,715	3,316	5,571	12,556	681	526	348	363	---
OPERATORS AND CHAUFFEURS LICENSES.....	32,227	25,713	26,946	27,961	23,144	1,679	1,321	1,209	1,422	---
STORE LICENSE.....	3,695	2,977	2,300	3,396	13,149	578	524	398	467	---

1/ ALL ITEMS OF EXPENSES WERE NOT BROKEN DOWN BETWEEN THE THREE SALES TAXES.

2/ EXCLUDES SALARIES AND OTHER EXPENSES OF STATE OIL INSPECTOR'S OFFICE.

3/ INCLUDES "COUNTY CLERK HIRE" BUT EXCLUDES PURCHASE OF LICENSE PLATES.

4/ STATE'S SHARE OF EMPLOYEES' RETIREMENT DEDUCTION BECAME EFFECTIVE BY LAW JULY 1, 1941.

TABLE 14

ADMINISTRATIVE EXPENSES FOR TAXES BOTH ASSESSED AND COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEARS ENDING JUNE 30, 1941, 1942, 1943, 1944, 1945 (CONTINUED)

TAX	TOTAL OPERATING EXPENSE					CAPITAL OUTLAY				
	1945	1944	1943	1942	1941	1945	1944	1943	1942	1941
TOTAL.....	\$872,543	\$788,943	\$722,303	\$762,953	\$934,881	\$ 21,835	\$ 17,960	\$ 5,422	\$ 21,431	\$ 55,496
SALES, SERVICE AND USE.....	319,507	321,478	324,098	368,083	435,741	2,590	11,980	2,785	13,400	6,183
SALES.....	207,176	201,414	201,968	235,305	—	1,835	7,744	1,746	8,888	—
SERVICE.....	93,489	107,533	109,301	117,777	—	713	4,205	1,004	4,071	—
USE.....	18,842	12,531	12,229	15,001	—	42	31	35	441	—
INCOME.....	223,965	173,653	121,575	90,446	97,042	3,215	3,028	2,465	5,797	7,263
MOTOR FUEL.....	60,227	55,686	57,228	62,664	96,794	225	1,651	61	1,092	16,743
MOTOR VEHICLE:										
REGISTRATION.....	102,390	93,291	88,821	96,820	111,454	9,703	2	1	518	3,167
AUTO TITLE.....	26,842	23,643	19,371	26,012	39,627	573	81	1	14	1,992
MISCELLANEOUS.....	30,287	26,721	15,980	18,673	30,446	125	6	1	123	1,610
OPERATORS & CHAUFFEURS LICENSES	86,861	73,251	78,599	80,109	73,014	5,340	1,169	67	169	18,356
STORE LICENSE.....	22,464	21,020	16,631	20,146	50,763	64	44	41	318	162

TABLE 15  
COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1944 AND 1945

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1945 REVENUE	1945	1944	PER CENT INCREASE OR DECREASE
TOTAL STATE TAX REVENUE .....		100.0	\$ 39,034,920.51	\$ 37,399,832.91	+ 4.4
SALES TAXES: .....		61.1	23,844,695.37	21,689,715.12	+ 9.9
2313	CASOLINE .....	20.6	8,030,382.76	7,802,010.71	+ 2.8
2309	GENERAL SALES .....	29.0	11,327,655.17	10,260,482.12	+ 10.4
2305	GENERAL USE .....	1.4	557,902.66	438,967.70	+ 27.1
2314	ALCOHOLIC BEVERAGES .....	10.1	3,928,754.78	3,182,255.59	+ 23.5
TAXES ON MOTOR VEHICLES AND OPERATORS:		9.4	3,664,736.66	3,608,187.57	+ 1.6
2338-39 &					
2345	MOTOR VEHICLE LICENSES .....	5.9	2,324,583.29	2,265,591.14	+ 2.6
2338-39 &					
2345	MOTOR VEHICLE ENGINE NUMBERS .....	TRACE <sup>1</sup>	7,812.86	1,610.00	+ 385.2
2301	MOTOR VEHICLE PERMIT & INSP. FEES .....	.4	31,220.18	30,744.96	+ 1.5
2322	CERTIFICATE OF TITLE FEES .....	.1	29,226.96	32,920.67	- 11.2
2323	OPERATORS & CHAUFFEURS LICENSES .....	.3	119,540.25	81,432.50	+ 46.8
PUBLIC UTILITY CARRIERS (TON-MILE TAX):					
2231	PRIVATE - H. B. 173 .....	.3	109,469.47	119,674.87	- 8.5
2232	COMMERCIAL - S. B. 296 .....	.7	265,518.01	294,663.45	- 9.9
2233	COMMON - H. B. 430 .....	1.8	706,541.52	711,180.87	- .6
167	P.U.C. FEES, GENERAL REVENUE .....	TRACE <sup>1</sup>	8,780.65	9,609.28	- 8.6
2317	PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS .....	.2	62,043.67	60,759.83	+ 2.1
2307	INCOME TAXES .....	15.9	6,238,847.76	6,547,834.54	- 4.7
2181	INHERITANCE TAX - OLD AGE PENSION .....	.4	172,062.16	89,779.21	+ 91.6
2401	INHERITANCE TAX FUND .....	2.8	1,089,686.90	1,315,538.34	- 17.2
2402	GIFT TAX .....	.1	20,233.75	27,450.91	- 26.3
2306	SERVICE TAX <sup>2</sup> .....	4.1	1,595,152.82	1,858,317.06	- 14.2
OTHER TAXES ON BUSINESSES AND OCCUPATIONS:		5.8	2,247,657.62	2,106,960.34	+ 6.7
2236	INSURANCE FUND .....	2.7	1,071,845.33	994,194.94	+ 7.8
2314	ALCOHOLIC BEVERAGE LICENSES .....	.4	177,525.00	162,075.00	+ 9.5
2181	85% LOCAL LIQUOR LICENSES .....	.9	335,300.82	320,747.31	+ 4.5
2302	STORE LICENSES .....	.4	142,352.10	136,661.24	+ 4.2
2601	CORPORATION TAX: FOREIGN & DOMESTIC .....	.3	102,089.38	102,510.73	- .4
108	BANK COMMISSIONER FEES .....	.1	46,160.47	40,865.33	+ 13.0
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS: .....		1.0	372,384.52	349,905.79	+ 6.4
2172	AGRICULTURAL INSPECTION FEES .....		4,555.88	3,422.48	
103	ALCOHOL LICENSE FEES .....		690.00	732.50	
2226	BEDDING LICENSE FEES .....		10,180.00	9,608.32	
113	BUILDING AND LOAN .....		5,563.02	5,803.39	
111	BOILER INSPECTION .....		12,768.06	12,887.49	
2625	BOXING COMMISSION FEES .....		5,064.87	1,728.55	
2239	COAL MINES AND COAL TAX .....		42,239.93	42,451.62	
2602	COLLECTION AGENCIES .....		1,583.00	1,275.00	
2175	DAIRY COMMISSION FEES .....		5,980.00	7,547.00	
125	DETECTIVE AGENCY FEES .....		200.00	300.00	
2167	FEED CONTROL INSPECTION .....		21,877.76	26,238.71	

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

<sup>2</sup> THE PUBLIC REVENUE SERVICE TAX LAW WAS REPEALED BY THE 35TH GENERAL ASSEMBLY EFFECTIVE MARCH 1, 1945.



TABLE 15

COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1944 AND 1945

ACCOUNT CODE NUMBER	SOURCE	PER CENT OF TOTAL 1945 REVENUE	1945	1944	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS: (CONTINUED)					
2622	VETERINARY INSPECTION FEES .....	3	360.00	690.00	
2230	LIVESTOCK WATER TANK FUND .....		215.00	231.00	
2181	OLD AGE PENSION: SECRETARY OF STATE ...		745.16	403.08	
2169	OLEOMARGARINE TAX .....		425.00	475.00	
157	ORE BUYERS LICENSES .....		600.00	600.00	
2161	PLANT & INSECT CONTROL INSPECTION FEES.		2,882.66	2,789.06	
162	PLUMBING INSPECTION FEES .....		7,012.00	5,705.90	
2165	POULTRY & EGG INSPECTION .....		24,909.50	24,972.80	
164	PRIVATE EMPLOYMENT AGENCY .....		1,075.00	825.00	
2217	PRIVATE THEATRICAL EMPLOYMENT AGENCY...		700.00	700.00	
2166	PRODUCE DEALERS FEES .....		45,707.00	45,311.10	
2626	REAL ESTATE LICENSE .....		16,584.00	15,144.00	
2221	RESTAURANT INSPECTION FEES .....		36,120.00	14,790.00	
178	SECURITIES DIVISION FEES .....		3,262.50	2,615.00	
129	STATE ENGINEER RECEIPTS .....		1,436.90	1,085.40	
2505	TEACHERS CERTIFICATION FUND .....		7,104.28	7,156.71	
2107	TOURIST CAMP LICENSE FEES .....		19,378.50	18,220.25	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES .....		2,720.00	2,245.15	
2607	ABSTRACTORS LICENSES .....		1,115.00	1,040.00	
2608	ARCHITECTS LICENSES .....		1,020.00	1,030.00	
2609	BARBER EXAMINERS .....		13,401.00	13,065.00	
2605	BASIC SCIENCE EXAMINERS .....		5,145.00	4,370.10	
2603	CHIROPRACTIC EXAMINERS .....		2,970.00	3,059.08	
2611	COSMETOLOGY EXAMINER LICENSE .....		12,262.00	22,626.45	
2612	DENTAL EXAMINERS .....		3,091.00	2,614.15	
2613	EMBALMING EXAMINERS .....		3,318.00	3,264.00	
2614	ENGINEER EXAMINERS .....		3,929.50	3,954.00	
2615	MEDICAL EXAMINERS .....		4,891.00	3,499.00	
2616	MEDICAL REGISTRATION .....		8,414.00	8,082.00	
2617	NURSE EXAMINERS .....		14,334.00	14,086.00	
2618	OPTOMETRIC EXAMINERS .....		1,460.00	1,365.00	
2619	PHARMACY EXAMINERS .....		15,064.00	11,851.50	
2621	SHORTHAND REPORTERS EXAMINERS .....		30.00	45.00	
OTHER REVENUES: .....					
			4	161,847.27	156,048.82 + 3.7
115	CIVIL SERVICE COMMISSION .....		502.00	957.00	
2333	INCOME TAX NON-RESIDENT LICENSE .....		320.00	220.00	
2107 &					
2325	JUSTICE OF PEACE HIGHWAY .....		39,521.98	34,514.57	
2626	LIQUOR PERMIT & LICENSE EXPENSE FUND...		369.00	429.00	
2324	MOTOR VEHICLE PENALTY FEES .....		27,504.10	34,684.90	
166 &					
2228	PUBLIC HEALTH FEES & BIRTH CERTIFICATES		18,302.50	23,604.50	
177	SECRETARY OF STATE FEES .....		63,758.90	59,364.75	
2509	STATE HISTORICAL SOCIETY .....		11,568.79	2,274.10	

## TITLE 16

 ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS  
 AS OF JUNE 30, 1945

FUND NUMBER	TYPE OF RECEIPT	AMOUNT	FUND NUMBER	TYPE OF RECEIPT	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL)..	\$ 690.00	2313	MOTOR FUEL TAX .....	\$ 8,030,382.76
108	BANK COMMISSIONER FEES .....	46,160.47	2314	LIQUOR TAX .....	3,923,900.73
109	BARBERS EXAMINERS (GEN.REV.)..	1,239.00	2314	LIQUOR LICENSE .....	177,525.00
111	BOILER INSPECTION FEES.....	12,768.06	2314	LIQUOR LIABILITY .....	4,854.05
113	BUILDING & LOAN FEES.....	5,563.02	2315	LIQUOR LICENSE (85%) O.A.PEN.	335,300.82
115	CIVIL SERVICE COMMISSION FEES.	502.00	2317	MOTOR VEHICLE OWNERSHIP TAX A	62,043.67
125	DETECTIVE LICENSE FEES .....	200.00	2322	CERT.OF TITLE MOTOR VEHICLE..	29,226.96
129	ENGINEERS' FEES.....	1,436.90	2323	OPER.& CHAUF.LICENSE FEES....	119,540.25
157	ORE BUYERS FEES .....	600.00	2324	CAFETERIA COURT FEES.....	27,504.10
162	PLUMBING INSPECTION FEES.....	7,012.00	2325	M.V. JUSTICE OF PEACE FINES..	39,521.98
164	PRIVATE EMP.AGENCY FEES.....	1,075.00	2333	INCOME TAX NON-RESIDENT LIC..	320.00
166	PUBLIC HEALTH FEES.....	18.00	2339	MOTOR VEHICLE LICENSES, 1944	160,813.06
167	PUBLIC UTILITY COMM. FEES ...	8,780.65	2339	MOTOR VEHICLE ENG.NOS. 1944	6,594.86
177	SECRETARY OF STATE FEES.....	63,758.90	2345	MOTOR VEHICLE LICENSES, 1945	2,163,770.23
178	SECURITIES DIVISION FEES.....	3,262.50	2345	MOTOR VEHICLE ENG.NOS. 1945	1,218.00
2107	TOURIST CAMP LICENSE .....	19,378.50	2401	INHERITANCE TAX FUND.....	1,089,686.90
2161	PLANT & INSECT CONTROL.....	2,882.66	2402	GIFT TAX .....	20,233.75
2165	POULTRY & EGG INSPECTION.....	24,909.50	2505	TEACHERS CERTIFICATE FUND....	7,104.28
2166	PRODUCE DEALERS FUND.....	45,707.00	2509	STATE HIST ORICAL SOCIETY....	11,568.79
2167	FEED CONTROL INSPECTION FEES..	21,877.76	2601	CORP.TAX, FOREIGN & DOMESTIC.	102,089.38
2169	OLEOMARGARINE TAX.....	425.00	2602	COLLECTION AGENCY FEES.....	1,583.00
2172	AGRICULTURAL INSPECTION FEES..	4,555.88	2603	CHIROPRACTIC EXAMINER'S FEES.	2,970.00
2175	DAIRY COMMISSIONERS.....	5,980.00	2604	ACCOUNTANCY LICENSE FEES.....	2,720.00
2181	INHERITANCE TAX-O.A.PENSION...	172,062.16	2605	BASIC SCIENCE EXAMINERS FEES.	5,145.00
2181	SECRETARY OF STATE-O.A.PENSION	745.16	2607	ABTRACTOR'S LICENSE .....	1,115.00
2217	PRIVATE THEATRE EMP. AGENCY...	700.00	2608	ARCHITECT'S LICENSE.....	1,020.00
2221	STATE RESTAURANT INSP.FEES....	36,120.00	2609	BARBER EXAMINER'S FEES.....	12,162.00
2226	BEDDING LICENSE .....	10,180.00	2611	COSMETOLOGY EXAMINER LICENSE	12,262.00
2228	PUBLIC HEALTH CERTIFICATE FEES	18,284.50	2612	DENTAL EXAMINER'S FEES.....	3,091.00
2230	LIVESTOCK WATER TANK .....	215.00	2613	FUNERAL DIRECTORS & EMBALMERS	3,318.00
2231	P.U.C. PRIVATE CARRIER TAX....	109,469.47	2614	ENG.LAND SURVEYOR LIC. FEES..	3,929.50
2232	P.U.C.COMMERCIAL TAX .....	265,518.01	2615	MEDICAL EXAMINER'S FEES.....	4,891.00
2233	P.U.C.TRUCK & BUS.COMM. TAX...	706,541.52	2616	MEDICAL REGISTRATION .....	8,414.00
2236	INSURANCE FUND.....	1,071,845.33	2617	NURSE EXAMINER'S FEES.....	14,334.00
2239	COAL MINE FUND .....	42,239.93	2618	OPTOMETRIC EXAMINER'S FEES...	1,460.00
2301	INSPECTION STICKER FEES.....	30,913.40	2619	PHARMACY EXAMINER'S FEES.....	15,064.00
2301	DEALERS PERMITS .....	306.28	2621	SHORTHAND REPORTER'S FEES....	30.00
2301	REPOSSESSION PERMITS .....	.50	2622	VETERINARY INSPECTION FEES...	360.00
2302	STORE LICENSE.....	142,352.10	2625	BOXING COMMISSION FEES .....	5,064.87
2303	SALES TAX .....	11,319,107.91	2626	REAL ESTATE LICENSE FEES....	16,584.00
2303	SALES TAX LICENSE.....	8,547.26	2628	LIQUOR PERMIT & LIC.EXP.FUND	369.00
2305	USE TAX .....	557,902.66			
2306	SERVICE TAX .....	1,589,778.32			
2306	SERVICE TAX LICENSE .....	5,374.50			
2307	INCOME TAX .....	6,238,847.76	TOTAL .....		\$ 39,034,920.51

(CONTINUED)

TABLE 16

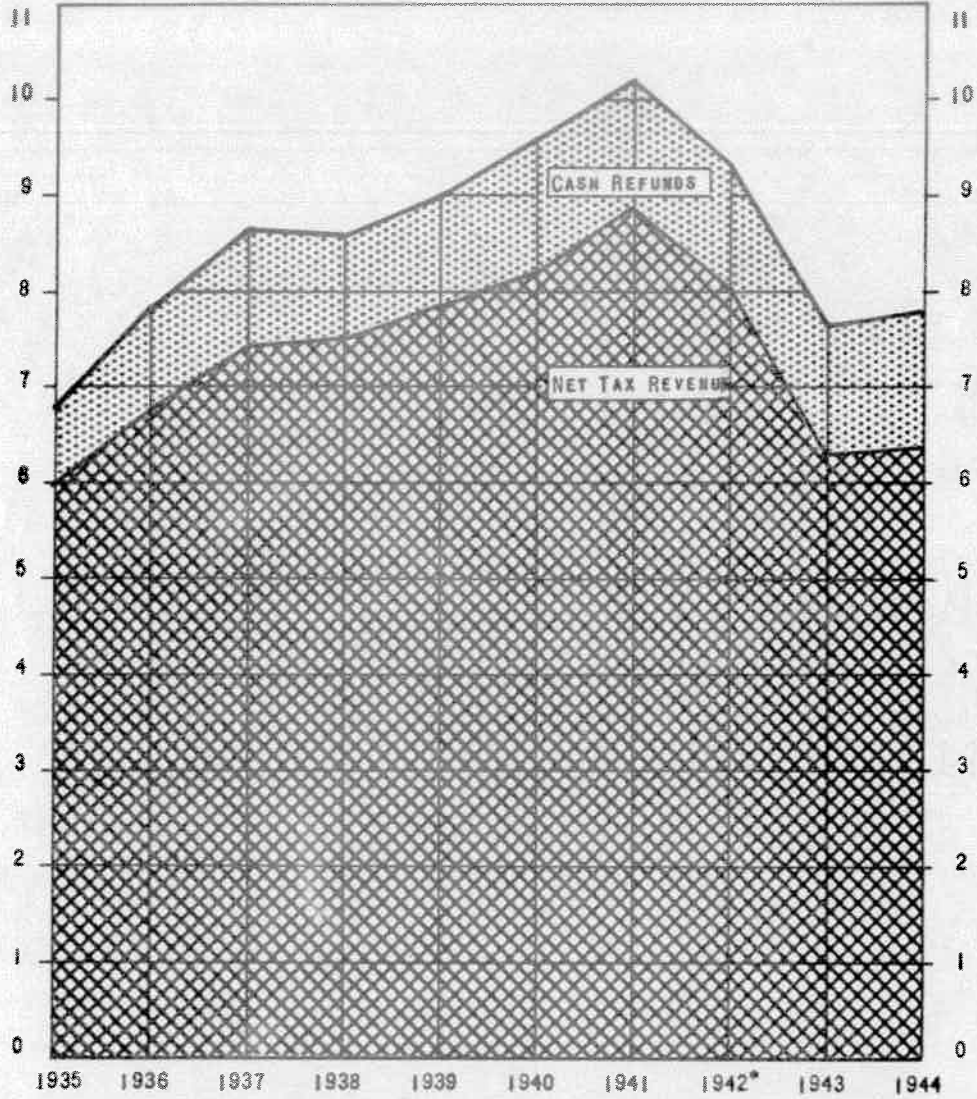
ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS  
AS OF JUNE 30, 1945

(ALL OTHER RECEIPTS AND CHARGES BY THE DEPARTMENT FOR SERVICES  
RENDERED)

FUND		AMOUNT
NUMBER	TYPE OF RECEIPT	
118	CAPITOL BUILDING RENTS .....	\$ 103,056.36
2235	PUBLIC UTILITY COMMISSION SUSPENSE....	22,091.75
2301	PHOTOSTATIC SERVICE.....	47.86
2301	COURT COSTS .....	107.10
2301	MISCELLANEOUS CHARGES .....	4,184.36
2304	TOKEN REDEMPTION FUND .....	21,127.73
2312	MOTOR FUEL SUSPENSE .....	200.00
2759	DEPARTMENT OF REVENUE SUSPENSE .....	- 6,365.79
	TOTAL .....	144,449.37
	TOTAL STATE REVENUES IN TABLE 15. ....	39,034,920.51
	GRAND TOTAL .....	\$ 39,179,369.88

### MOTOR FUEL TAX REVENUE CALENDAR YEARS; 1935 - 1944

MILLIONS OF DOLLARS



\* AUTOMOBILE AND TIRE RATIONING  
BEGAN JANUARY 2, 1942

GASOLINE RATIONING  
BEGAN DECEMBER 1, 1942

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E.B.

TABLE 17

MOTOR FUEL TAX REVENUE AND REFUNDS  
1935 - 1945

NOTE: RATIONING CHRONOLOGY OF THE CPA: TIRES, JANUARY 5, 1942; AUTOMOBILES, FEBRUARY 26, 1942; GASOLINE, NATIONWIDE, DECEMBER 1, 1942.

(TAX RATE 4 CENTS PER GALLON)

YEAR	GROSS REVENUE COLLECTED	REFUNDS PAID	
		AMOUNT	% INCREASE FROM 1935
<b>CALENDAR YEARS:</b>			
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	1,344,638	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
1944.....	7,767,368	1,417,015	75
<b>FISCAL YEARS:<sup>1/</sup></b>			
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	
1945.....	8,030,383	1,544,579	
<b>PER CENT CHANGE IN FISCAL YEARS:</b>			
1942 OVER 1941.....	± .6	- 2.9	
1943 OVER 1942.....	- 13.8	± 1.1	
1944 OVER 1943.....	- 8.7	± .5	
1945 OVER 1944.....	± 2.8	± 16.0	

<sup>1/</sup> FISCAL YEARS ENDING JUNE 30.

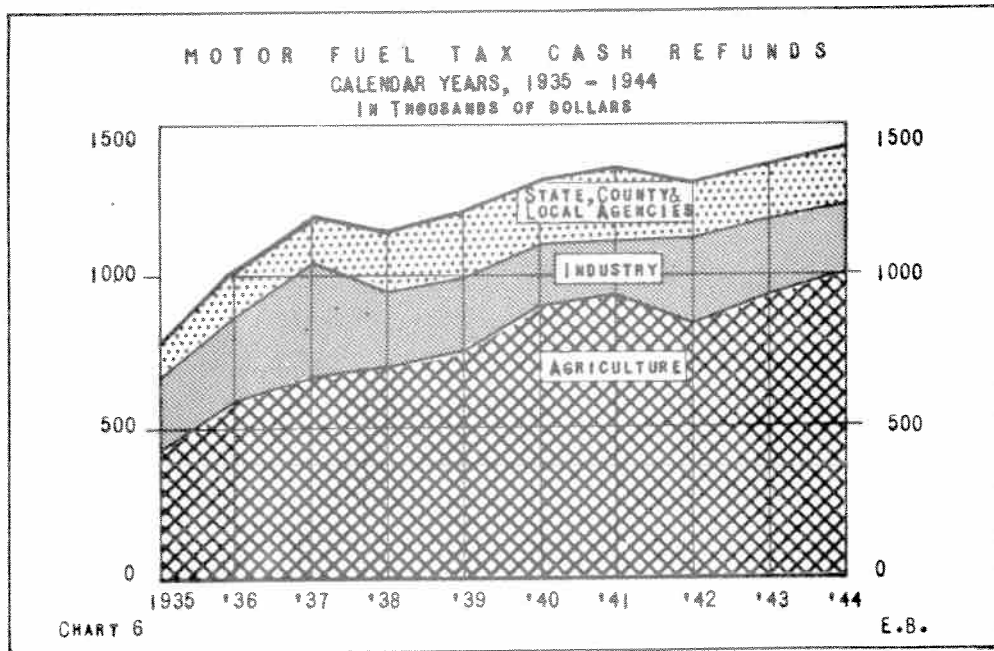
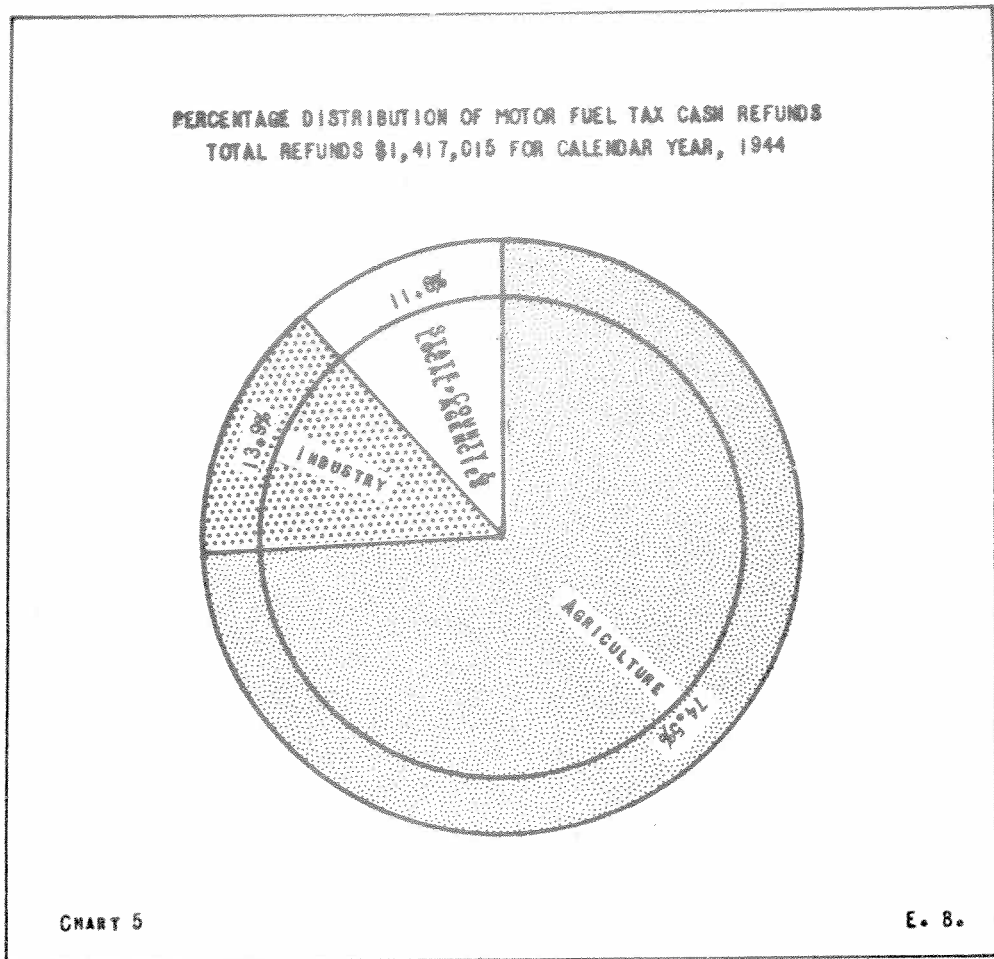


TABLE 10  
 MOTOR FUEL TAX REVENUE BY MONTHS  
 FISCAL YEARS ENDING JUNE 30, 1943 - 1945

MONTH AND YEAR	GROSS TAX REVENUE	REFUNDS PAID	NET TOTAL REVENUE
1942			
JULY .....	\$ 838,052.96	\$ 178,414.80	\$ 659,638.16
AUGUST.....	911,842.42	154,829.36	757,013.06
SEPTEMBER.....	518,238.00	102,165.76	816,072.24
OCTOBER.....	859,559.72	178,351.52	681,208.20
NOVEMBER.....	766,259.45	99,496.68	666,762.77
DECEMBER.....	852,243.37	99,623.76	752,619.61
1943			
JANUARY.....	489,153.00	87,143.92	402,009.08
FEBRUARY.....	452,774.84	29,249.52	423,525.32
MARCH.....	495,513.11	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	170,817.16	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	35,714.40	460,840.04
FEBRUARY.....	552,217.05	49,865.76	502,351.29
MARCH.....	523,580.72	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
1944			
JULY.....	\$ 709,141.66	144,270.40	624,871.26
AUGUST.....	718,805.98	177,475.92	541,330.06
SEPTEMBER.....	765,086.32	161,601.72	603,484.60
OCTOBER.....	700,683.11	172,525.24	528,157.87
NOVEMBER.....	686,101.37	158,874.12	527,227.25
DECEMBER.....	593,451.20	130,184.32	463,266.88
1945			
JANUARY.....	598,150.82	134,597.36	463,553.46
FEBRUARY.....	582,534.43	111,154.00	471,380.43
MARCH.....	506,756.31	64,887.96	441,868.35
APRIL.....	600,980.81	79,760.76	521,220.05
MAY.....	641,645.03	94,543.56	547,101.47
JUNE.....	777,039.72	114,304.00	662,735.72
TOTAL.....	\$ 8,030,382.76	\$ 1,544,579.36	\$ 6,485,803.40

PERCENTAGE CHANGES IN MOTOR FUEL TAX CASH REFUNDS BY CLASSES  
EACH OF CALENDAR YEARS, 1940 - 1944, COMPARED WITH PREWAR YEAR, 1939

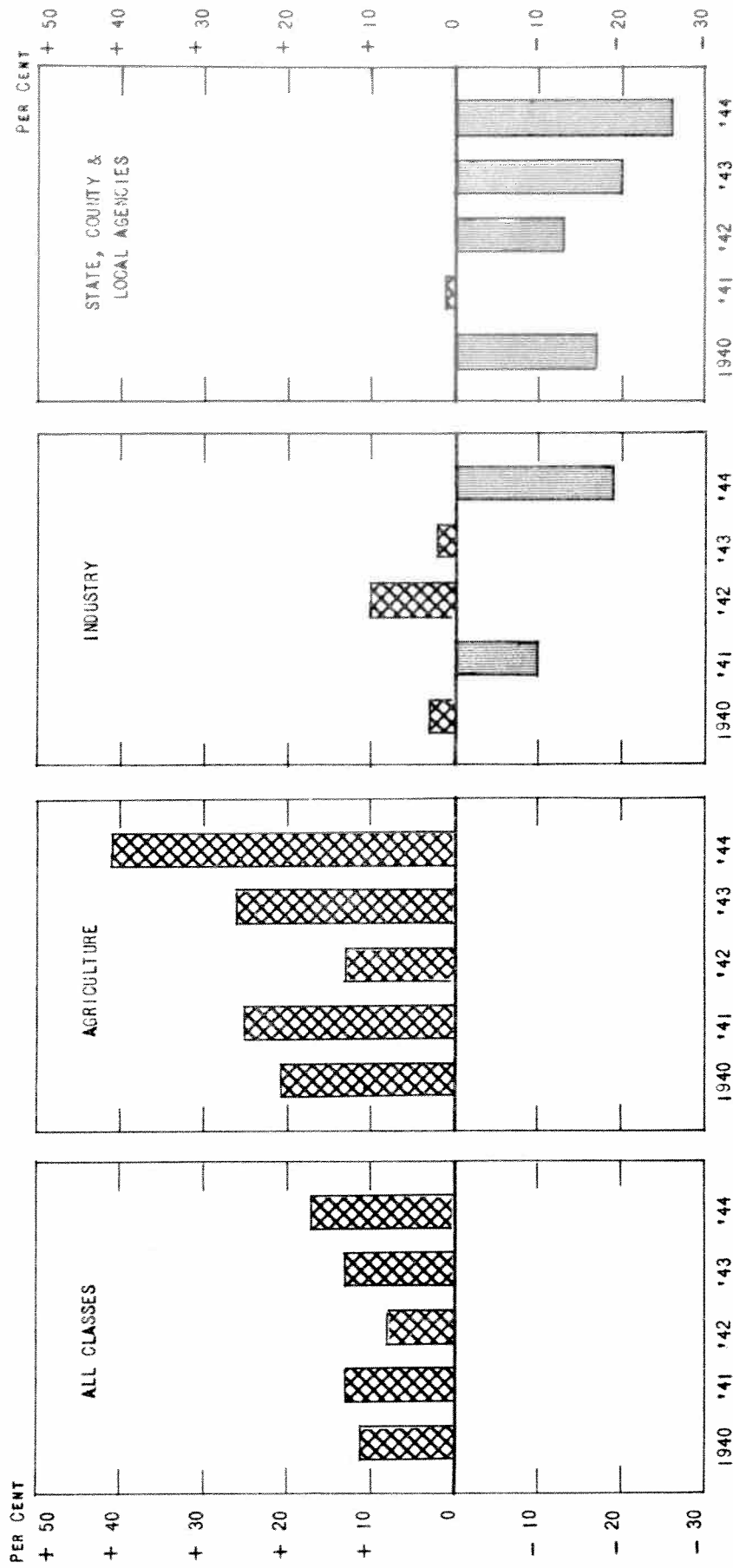


CHART 7

E-8



TABLE 19

MOTOR FUEL TAX REFUNDS BY PURPOSE FOR WHICH FUEL WAS USED  
FISCAL YEARS ENDING JUNE 30, 1941 - 1945

PURPOSE OF USE	1941	1942	1943 <sup>1/</sup>	1944	1945	PER CENT	
						INCREASE OVER 1941	INCREASE OR DECREASE 1945 OVER 1944
AGRICULTURE.....	\$ 894,748	\$ 891,896	\$ 834,201	\$ 940,787	\$ 1,162,637	+ 30.0	+ 23.6
INDUSTRIES.....	78,172	66,024	51,645	52,705	47,579	- 39.1	- 9.7
CONTRACTORS.....	82,428	67,051	128,390	33,774	29,615	- 64.1	- 12.3
STATE HIGHWAY.....	85,942	83,054	82,742	61,154	64,709	- 24.7	+ 5.8
COUNTIES.....	115,009	98,252	102,362	91,495	96,561	- 16.0	+ 5.5
CITIES AND TOWNS.....	16,970	17,507	12,467	9,989	10,200	- 39.9	+ 2.0
STATE INSTITUTIONS.....	1,414	1,035	827	1,315	1,273	- 10.0	- 3.2
AVIATION.....	55,824	70,012	97,680	129,805	121,582	+117.8	- 6.3
RAILROADS.....	4,106	4,220	6,740	4,797	4,652	+ 13.3	- 3.0
MOTOR BOATS.....	462	--	--	--	--	--	--
LIGHTING, HEATING & COOKING <sup>2/</sup>	3,960	8,408	5,355	3,395	3,286	- 17.0	- 3.2
CLEANERS AND DYERS.....	930	852	933	756	642	- 31.0	- 15.1
U. S. GOVERNMENT.....	102	52	72	22	94	- 7.8	+327.3
MISCELLANEOUS.....	11,014	2,844	2,190	1,859	1,749	- 84.1	- 5.9
STATE TOTAL.....	\$ 1,351,681	\$ 1,311,207	\$ 1,325,554	\$ 1,331,863	\$ 1,544,579	+ 14.3	+ 16.0

<sup>1/</sup> EFFECTIVE FEBRUARY 26, 1943, THE LAW WAS AMENDED TO PERMIT FILING OF APPLICATION FOR REFUND WITHIN SIX MONTHS OF THE DATE ON WHICH THE MOTOR FUEL WAS PURCHASED, INSTEAD OF SIXTY DAYS.

<sup>2/</sup> LIGHTING, HEATING AND COOKING WERE NOT SEPARATED FROM MISCELLANEOUS UNTIL FEBRUARY, 1941.

TABLE 20

MOTOR FUEL EXPORTS BY STATES  
FISCAL YEARS ENDING JUNE 30, 1941 - 1945

(IN GALLONS)

STATE SHIPPED TO	1941	1942	1943	1944	1945	% INCREASE OR DECREASE 1945 OVER 1944
KANSAS.....	113,263	143,161	46,174	29,971	12,097	- 59.6
NEBRASKA.....	213,957	123,036	75,046	123,931	149,993	+ 21.0
NEW MEXICO....	272,690	230,347	332,855	202,462	191,473	- 5.4
TEXAS.....	11,986	--	--	--	--	--
UTAH.....	353,618	460,118	484,023	485,781	389,306	- 19.9
WYOMING.....	729,216	570,053	287,271	89,319	505,767	+466.2
TOTAL.....	1,694,730	1,526,715	1,225,369	931,464	1,248,636	+ 34.1

TABLE 21

MOTOR FUEL GALLONS TAXED BY CALENDAR YEARS, 1935 - 1944  
AND BY FISCAL YEARS ENDING JUNE 30, 1941 - 1945

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 .....	184,800,858 .....	- 7.03
1938 .....	187,943,938 .....	+ 1.70
1939 .....	196,146,328 .....	+ 4.36
1940 .....	206,741,674 .....	+ 5.40
1941 .....	221,519,398 .....	+ 7.15
1942 .....	197,398,176 .....	+ 10.87
1943 .....	159,297,979 .....	- 19.33
1944 .....	160,019,355 .....	+ .45
<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
1945 .....	162,450,352 .....	- .82

TABLE 22

GROSS GALLONS MOTOR FUEL IMPORTED OR ORIGINATING IN THE STATE, GALLONS EXEMPTED AND NET GALLONS TAXED  
FISCAL YEARS ENDING JUNE 30, 1942 - 1945

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)				PER CENT INCREASE OR DECREASE		TAX AT 4 CENTS PER GALLON			
	1942	1943	1944	1945	1945 OVER 1942	1945 OVER 1944	1942	1943	1944	1945
<u>GALLONAGE RECEIVED:</u>										
GROSS.....	258,124	243,193	279,541	292,480	+ 13.3	+ 4.6	\$	\$	\$	\$
2% ALLOWANCE.....	5,013	4,407	4,016	4,126	- 17.7	+ 2.7				
DUPLICATE CHARGES.....	208	738	191	32	- 84.6	- 83.2				
NET GALLONAGE.....	252,903	238,048	275,334	288,322	+ 14.0	+ 4.7	10,116,130	9,531,901	11,013,355	11,532,866
<u>GALLONAGE EXEMPTED:</u>										
SALES TO U. S. GOVERNMENT.....	4,667	22,902	76,434	85,112	+ 1723.9	+ 11.4	186,670	916,061	3,057,347	3,404,487
EXPORTS.....	1,526	1,225	932	1,249	- 18.2	+ 34.0	61,069	49,015	37,258	49,945
MISCELLANEOUS CREDITS.....	161	152	222	203	+ 26.0	- 8.6	6,439	6,081	8,898	8,126
COUNTIES, CITIES, TOWNS.....	1,428	234	--	--	--	--	57,111	9,377	--	--
RAILROADS.....	486	421	612	561	+ 15.4	- 8.3	19,460	16,645	24,475	22,422
AVIATION.....	55	61	54	133	+ 141.8	+ 146.3	2,202	2,432	2,145	5,292
TOTAL EXEMPTED.....	8,323	24,995	78,254	87,258	+ 948.4	+ 11.5	\$ 332,951	\$ 999,601	\$3,130,121	\$3,490,272
NET TOTAL.....	244,580	213,053	197,080	201,064	- 17.8	+ 2.0	9,783,179	8,532,100	7,883,234	8,042,594
GALLONAGE, CASH REFUNDS.....	32,780	33,139	33,296	38,614	+ 17.8	+ 16.0	1,311,206	1,325,554	1,331,664	1,544,579
NET GALLONAGE TAXED.....	211,800	179,914	163,784	162,450	- 23.4	- .8	8,471,973	7,206,546	6,551,370	6,498,015

TABLE 23

SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION  
FISCAL YEARS ENDING JUNE 30, 1944 - 1945

NOTE: THESE GALLONAGES DO NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS - 1,417,000 GALLONS FOR 1944, AND 1,402,000 GALLONS FOR 1945.

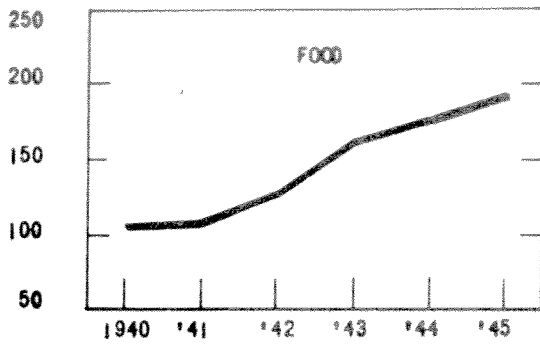
(IN THOUSANDS OF GALLONS)

SOURCE BY STATE	TRANSPORTED BY					
	1945			1944		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
<b>INTRASTATE:</b>						
COLORADO.....	106,955	5,566	101,389	96,579	5,257	91,322
<b>INTERSTATE:</b>						
CALIFORNIA.....	6,812	6,812	--	14,754	14,754	--
ILLINOIS.....	2,586	2,586	--	243	243	--
INDIANA.....	597	597	--	32	32	--
KANSAS.....	6,031	2,422	3,609	4,263	793	3,470
LOUISIANA.....	--	--	--	10	10	--
MISSOURI.....	68	68	--	12	12	--
MONTANA.....	5	--	5	--	--	--
NEBRASKA.....	1,405	21	1,384	1,845	315	1,530
NEW JERSEY.....	5	5	--	--	--	--
NEW MEXICO.....	4,676	2,154	2,522	4,258	1,947	2,311
OKLAHOMA.....	9,255	8,287	968	7,644	6,595	1,049
TEXAS.....	58,168	35,709	22,459	68,973	40,356	28,617
UTAH.....	6,216	6,039	177	473	344	129
WYOMING.....	88,299	45,309	42,990	79,038	33,171	45,867
TOTAL - GROSS GALLONAGE...	291,078	115,575	175,503	278,124	103,829	174,295
2% ALLOWANCE.....	4,126	--	--	4,016	--	--
DUPLICATE CHARGES.....	32	--	--	191	--	--
TOTAL - NET GALLONAGE.....						
RECEIVED.....	286,920	--	--	273,917	--	--

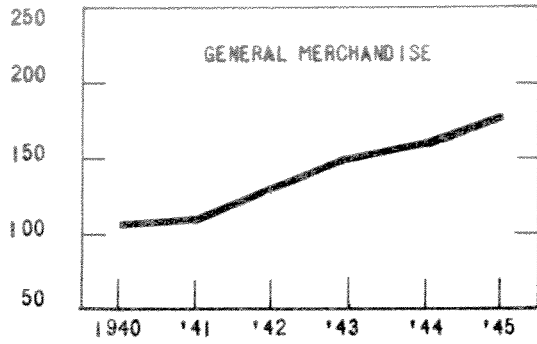
TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1945

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

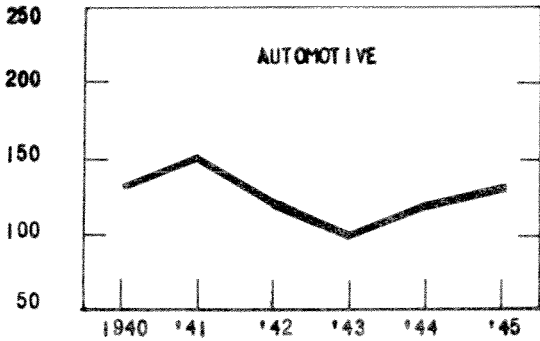
INDEX, 1936-1939 = 100



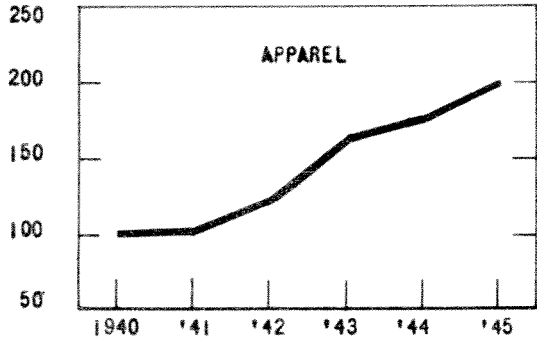
INDEX, 1936-1939 = 100



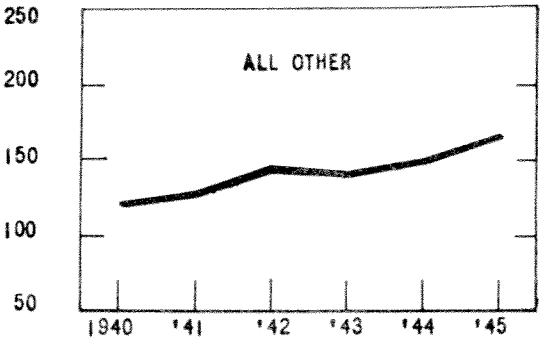
INDEX, 1936-1939 = 100



INDEX, 1936-1939 = 100



INDEX, 1936-1939 = 100



INDEX, 1936-1939 = 100

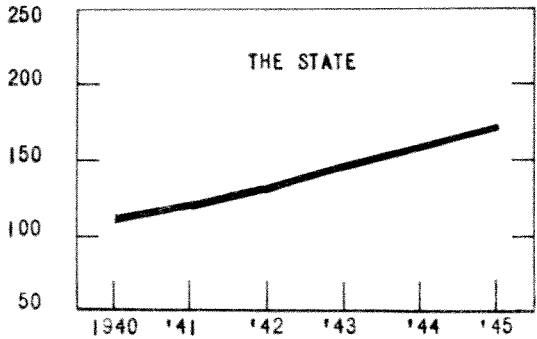


TABLE 24

TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1945

YEAR	FOOD	GENERAL <sup>1</sup> MERCHANDISE	AUTOMOBILE	APPAREL	ALL OTHER <sup>2</sup>	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	2,324,290	9,517,475
1944 .....	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619
1945 .....	3,404,141	3,062,735	1,183,495	979,772	2,688,965	11,319,108

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
1945 .....	192	178	130	198	165	173

TABLE 25

SALES TAX PAYMENTS PER CAPITA BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1945

YEAR	FOOD	GENERAL <sup>1</sup> MERCHANDISE	AUTOMOTIVE	APPAREL	ALL OTHER <sup>2</sup>	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
1945 .....	3.04	2.72	1.05	.87	2.40	10.08

<sup>1</sup> INCLUDES FURNITURE CLASS.

<sup>2</sup> 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.

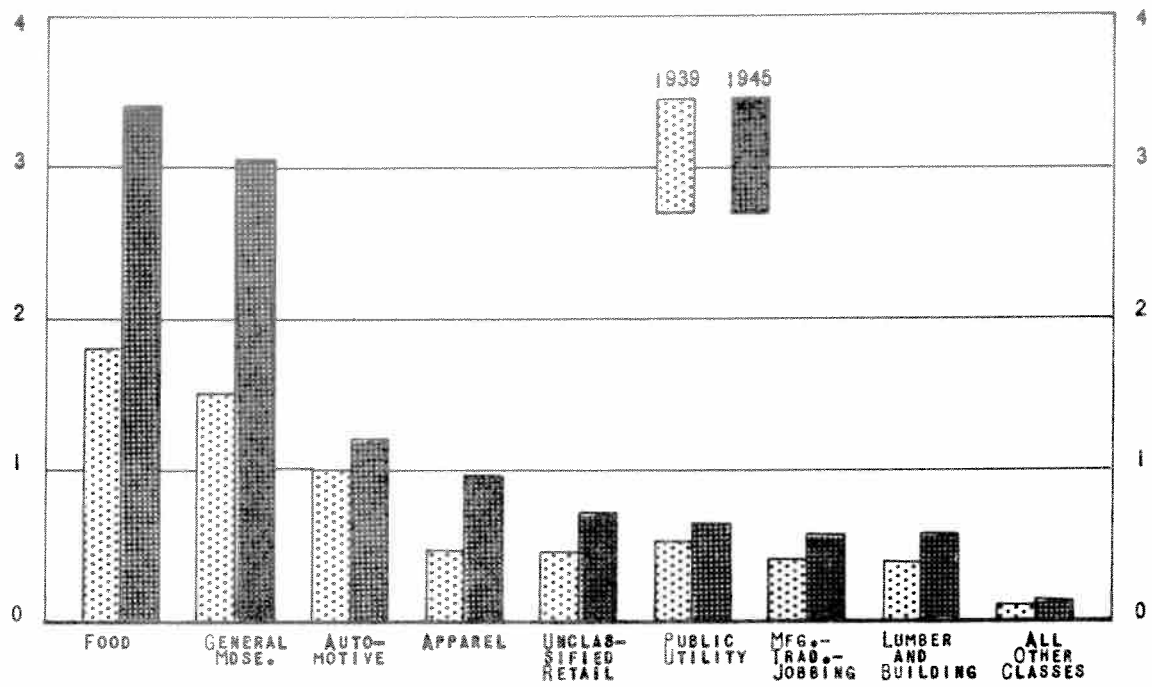
TABLE 26

SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY  
FISCAL YEARS ENDING JUNE 30, 1943 - 1945

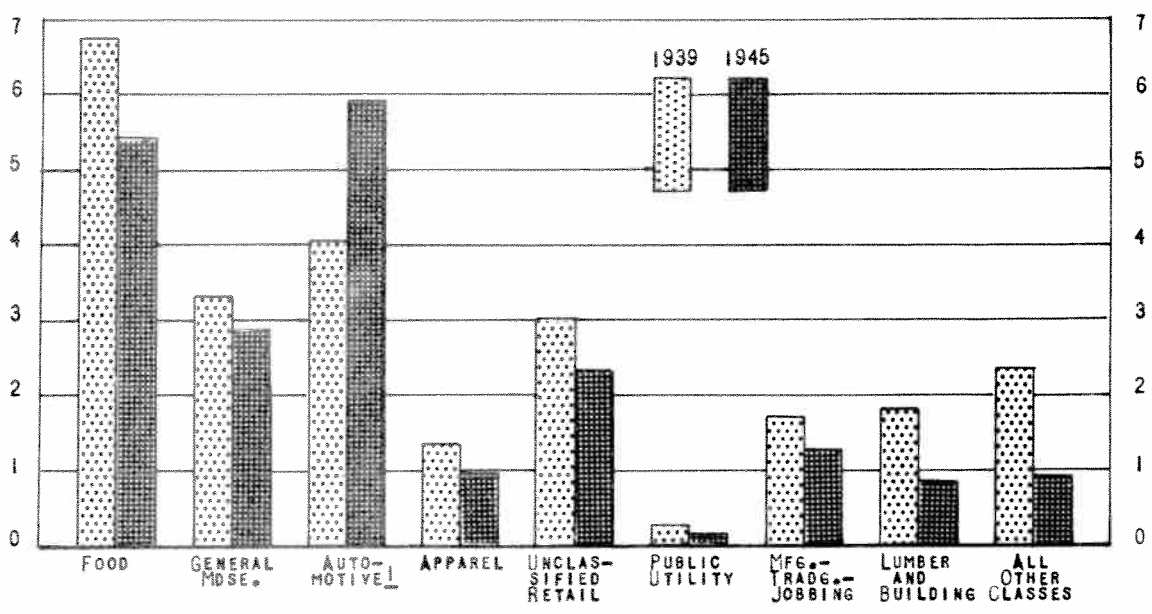
BUSINESS GROUPS	% of 1945 TOTAL REVENUE	TOTAL REVENUE				PER CENT INCREASE OR DECREASE	
		1945	1944	1943	1944	1945	1943
<b>THE STATE</b>							
FOOD .....	30.07	\$ 3,404,141	\$ 3,115,962	\$ 2,841,456	+ 9.2	+ 19.8	
GENERAL MERCHANDISE .....	23.85	2,699,529	2,435,371	2,226,872	+ 10.8	+ 16.0	
AUTOMOTIVE .....	10.45	1,183,495	1,066,916	902,012	+ 10.9	+ 31.2	
APPAREL .....	8.66	979,772	859,054	804,280	+ 14.1	+ 21.8	
UNCLASSIFIED RETAIL .....	6.82	771,763	672,618	568,699	+ 14.7	+ 35.7	
PUBLIC UTILITY.....	5.67	642,163	590,794	566,888	+ 8.7	+ 13.3	
MFG., TRADING OR JOBBING .....	5.07	573,513	515,097	534,751	+ 10.4	+ 7.2	
LUMBER & BUILDING .....	5.00	565,808	541,095	536,893	+ 4.5	+ 5.3	
FURNITURE .....	3.21	363,206	326,833	310,625	+ 11.1	+ 14.0	
PROFESSIONAL & PERSONAL SERVICE...	.82	92,948	81,903	72,094	+ 13.5	+ 29.0	
FARM & GARDEN PRODUCE .....	.38	42,970	46,036	44,305	- 6.7	- 4.3	
<b>STATE TOTAL</b>	<b>100.00</b>	<b>11,319,108</b>	<b>10,251,619</b>	<b>9,517,475</b>	<b>+ 10.4</b>	<b>+ 19.0</b>	
<b>DENVER COUNTY 1</b>							
FOOD .....	30.92	\$ 1,097,515	\$ 992,626	\$ 860,652	+ 10.6	+ 27.5	
GENERAL MERCHANDISE .....	15.64	555,075	491,661	459,480	+ 12.9	+ 20.8	
APPAREL .....	15.50	550,144	481,778	447,533	+ 14.2	+ 23.0	
AUTOMOTIVE .....	10.52	372,417	326,306	249,332	+ 14.4	+ 49.8	
UNCLASSIFIED RETAIL .....	8.21	291,294	259,878	219,859	+ 12.1	+ 32.5	
MFG., TRADING OR JOBBING .....	7.81	277,338	246,807	262,835	+ 12.4	+ 5.5	
FURNITURE .....	5.03	178,562	168,658	166,912	+ 5.9	+ 7.0	
LUMBER & BUILDING .....	4.40	156,348	140,802	159,864	+ 11.0	+ 8.0	
PROFESSIONAL & PERSONAL SERVICE...	1.47	52,308	44,079	40,380	+ 16.7	+ 29.5	
PUBLIC UTILITY .....	.39	13,636	10,980	6,105	+ 26.0	+ 126.6	
FARM & GARDEN PRODUCE .....	.11	4,081	4,528	4,638	- 9.9	- 15.6	
<b>COUNTY TOTAL</b>	<b>100.00</b>	<b>\$ 3,549,918</b>	<b>\$ 3,168,123</b>	<b>\$ 2,887,799</b>	<b>+ 12.0</b>	<b>+ 22.9</b>	

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

SALES TAX REVENUE BY BUSINESS CLASSES  
 FISCAL YEARS ENDING JUNE 30, 1939 AND 1945  
 IN MILLIONS OF DOLLARS



NUMBER OF OUTLETS  
 IN THOUSANDS



1 INCLUDES THE AVERAGE NUMBER OF OCCASIONAL AUTO SALES MADE DURING THE YEAR, 1945.  
 THIS FACT ACCOUNTS FOR THE SHARP RISE OF 1945 OVER 1939.



SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, GROSS SALES,  
AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	ANNUAL <sup>1/</sup> GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
I APPAREL GROUP: TOTAL .....	959	\$ 59,643	\$ 979,772.32	\$ 1,021.66	4.65	8.66
1. BOOT AND SHOE STORES.....	74	7,167	125,375.25	1,694.26	.36	1.11
2. CLOTHING STORES, DRESSMAKERS.....	458	46,982	772,285.39	1,686.21	2.22	6.92
3. FURRIERS.....	29	1,887	20,103.11	693.21	.14	.18
4. HABERDASHERY.....	24	1,236	22,363.37	931.81	.12	.20
5. MILLINERY.....	45	799	15,249.72	338.88	.22	.13
6. SHOE REPAIR.....	262	957	17,142.24	65.43	1.27	.15
7. OTHERS.....	2	6	117.34	58.67	.01	.01
8. CLEANERS, DYERS, TAILORS, LAUNDRIES.....	65	609	7,135.90	109.78	.31	.06
II AUTOMOTIVE GROUP: TOTAL.....	5,936	141,741	1,183,495.11	199.38	28.77	10.45
1. ACCESSORIES, TIRES, BATTERIES, WRECKERS, ETC	373	28,078	186,217.03	499.15	1.81	1.64
2. AUTOMOBILE, AIRCRAFT, BICYCLES <sup>2/</sup> .....	3,427	56,142	602,189.10	175.72	16.61	5.32
3. FILLING AND SERVICE STATIONS.....	1,227	41,910	205,692.17	167.64	5.95	1.82
4. GARAGE, REPAIR SHOPS.....	883	14,892	179,724.14	203.54	4.28	1.59
5. TRAILERS, OTHER AUTOMOTIVE STORES.....	26	729	9,672.67	372.03	.12	.08
III FOOD GROUP: TOTAL.....	5,412	288,290	3,404,140.89	629.00	26.23	30.07
1. BAKERIES, DAIRY PRODUCTS, DELICATESSENS....	478	32,885	243,677.80	509.79	2.32	2.15
2. CANDY, CONFECTIONERY.....	290	7,479	91,355.25	315.02	1.41	.81
3. FRUIT STANDS, VEG. MARKETS, TRUCKERS.....	226	9,819	75,767.75	336.74	1.10	.67
4. GROCERY & MEAT STORES, MEAT MARKETS.....	2,229	159,721	2,142,272.93	961.09	10.80	18.93
5. RESTAURANTS, TAVERNS, CAFETERIAS.....	1,785	63,774	733,987.55	411.20	8.65	6.48
6. FISH, POULTRY, OTHER FOOD STORES.....	75	7,631	18,878.95	251.72	.36	.17
7. HOTELS, COTTAGE CAMPS, RESORTS, BOARDING...	329	6,981	98,200.66	298.48	1.59	.86
IV FURNITURE GROUP: TOTAL.....	760	26,265	353,206.20	477.90	3.68	3.21
1. CARPETS, RUGS, HOUSE FURNISHINGS.....	27	2,048	17,872.13	661.93	.13	.16
2. FURNITURE STORES.....	318	13,626	229,703.86	722.34	1.54	2.03
3. HOUSEHOLD APPLIANCES.....	42	1,116	15,780.42	375.72	.20	.14
4. MUSICAL INSTRUMENTS, PHONOGRAPHS, MUSIC....	45	2,049	30,340.26	674.23	.22	.27
5. RADIO SALES AND SERVICE.....	117	1,744	14,920.00	127.52	.57	.13
6. OTHER HOME FURNISHINGS, APPLIANCES.....	26	1,490	17,494.32	672.86	.13	.15
7. ELECTRICAL APPLIANCES AND SERVICE.....	172	3,958	35,855.05	208.46	.83	.32
8. UPHOLSTERERS.....	13	234	1,240.16	95.40	.06	.01
V GENERAL MERCHANDISE GROUP: TOTAL.....	2,125	133,858	2,699,528.82	1,270.37	10.30	23.85
1. DEPARTMENT STORES.....	24	28,283	487,188.78	20,299.53	.12	4.30
2. DRUG STORES.....	593	54,272	434,504.42	732.72	2.87	3.84
3. DRY GOODS STORES.....	104	14,404	261,795.64	2,517.26	.50	2.31
4. GENERAL STORES.....	445	51,925	857,180.54	1,926.25	2.16	7.57
5. HARDWARE, PAINT, OILS, VARNISHES.....	212	12,333	171,266.15	807.86	1.03	1.51
6. JEWELRY STORES.....	244	9,011	150,538.72	616.96	1.18	1.33
7. LEATHER, LEATHER GOODS, SADDLERY.....	25	830	8,777.00	351.08	.12	.08
8. SECOND-HAND STORES, PAWNBROKERS, JUNK YARDS	123	3,375	33,995.24	276.38	.60	.30
9. SPORTING GOODS, TENTS, AWNINGS.....	61	4,810	38,096.20	624.53	.30	.34
10. VARIETY, 5 & 10, SPECIALTY STORES, OIL PAINTINGS, POTTERY, KEYS.....	294	14,615	256,186.13	871.38	1.42	2.27

<sup>1/</sup> 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 U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12 $\frac{1}{2}$ % HAS ALREADY BEEN PAID; NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR, BEER; BAD DEBTS; TRADE-INS AND OTHER ALLOWABLE DEDUCTIONS

<sup>2/</sup> INCLUDES OCCASIONAL AUTO SALES

<sup>3/</sup> INCLUDES FORMER NO. 11

(CONTINUED)

TABLE 27 (CONTINUED)  
 SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, GROSS SALES,  
 AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
 FISCAL YEAR ENDING JUNE 30, 1945

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	ANNUAL GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
<b>VII LUMBER AND BUILDING GROUP: TOTAL.....</b>	<b>831</b>	<b>\$ 54,835</b>	<b>\$ 565,607.57</b>	<b>\$ 680.54</b>	<b>4.03</b>	<b>5.00</b>
1. BUILDING AND CONSTRUCTION CONTRACTORS, PAINTERS AND DECORATORS.....	81	2,086	23,005.01	284.01	.39	.21
2. BUILDING HARDWARE AND MACHINERY.....	11	964	9,045.52	822.32	.05	.08
3. BUILDING MATERIAL DEALERS.....	292	31,440	347,043.54	1,188.51	1.42	3.07
4. ELECTRICAL EQUIPMENT SUPPLIES.....	93	7,311	62,544.67	673.60	.45	.55
5. PAINT, GLASS & WALL PAPER STORES.....	66	5,117	33,950.88	514.40	.32	.30
6. PLUMBING, HEATING, AIR CONDITIONING, TIN SHOPS, FURNACE SHOPS.....	261	6,313	70,608.57	270.53	1.27	.62
7. OTHER LUMBER AND BUILDING SUPPLIES.....	27	1,604	19,309.38	715.16	.13	.17
<b>VIII PROFESSIONAL &amp; PERSONAL SERVICE GROUP: TOTAL.....</b>	<b>592</b>	<b>17,653</b>	<b>92,947.74</b>	<b>157.01</b>	<b>2.87</b>	<b>.82</b>
1. AUCTIONEERS, COMM. DEALERS, SALES BARNs.....	36	11,641	10,181.86	282.83	.17	.09
2. BARBER & BEAUTY SHOPS, SALES.....	268	1,147	14,753.33	55.05	1.30	.13
3. OPTICIANS, OPTOMETRISTS, OCULISTS, SALES.....	108	2,461	37,027.34	342.85	.52	.33
4. PHOTOGRAPHERS.....	134	1,574	23,646.32	176.46	.65	.21
5. DOCTORS, DENTISTS, PROFESSIONAL, SALES.....	18	326	2,129.17	118.29	.09	.02
6. NEON SIGNS & ADVERTISING, OTHERS.....	28	504	5,209.72	186.06	.14	.05
<b>IX PUBLIC UTILITY GROUP: TOTAL.....</b>	<b>147</b>	<b>52,975</b>	<b>642,163.35</b>	<b>4,368.46</b>	<b>.71</b>	<b>5.67</b>
1. GAS AND ELECTRIC COMPANIES.....	88	34,948	420,400.23	4,777.28	.43	3.71
2. RAILROADS.....	6	1,026	19,572.51	3,262.08	.03	.17
3. TELEGRAPH.....	2	170	3,199.43	1,599.71	.01	.03
4. TELEPHONE.....	34	16,577	195,663.92	5,754.82	.16	1.73
5. WATER IN CONTAINERS.....	12	78	1,441.90	120.16	.06	.01
6. ALL OTHER PUBLIC UTILITIES.....	5	176	1,885.30	377.06	.02	.02
<b>X UNCLASSIFIED RETAIL GROUP: TOTAL.....</b>	<b>2,305</b>	<b>143,891</b>	<b>771,762.40</b>	<b>334.82</b>	<b>11.17</b>	<b>6.82</b>
1. BLACKSMITH, MACH. SHOPS, WELDERS, SALES.....	168	2,579	17,636.89	104.98	.81	.16
2. BOOKS, STATIONERY, SCHOOL SUPPLIES.....	118	3,878	43,651.94	369.93	.57	.39
3. CIGAR STORES, SMOKER SUPPLIES.....	96	7,375	15,053.21	156.80	.47	.13
4. CLUBS.....	46	1,773	16,658.93	362.15	.22	.15
5. COAL, WOOD, FUEL, ICE DEALERS.....	624	22,413	226,962.70	363.72	3.02	2.01
6. FARM IMPLEMENTS AND MACHINERY.....	189	13,059	162,280.03	858.62	.92	1.43
7. FLOUR, FEED, SEEDS, GRAIN, FERTILIZER.....	233	68,033	71,741.40	307.90	1.13	.60
8. FLOWERS, BULBS, PLANTS, NURSERY STOCKS.....	191	7,416	62,612.74	327.81	.93	.55
9. MAGAZINES, PERIODICALS, GREETING CARDS.....	15	949	1,324.84	88.32	.07	.01
10. MONUMENTS AND TOMB STONES.....	33	702	11,769.02	356.64	.16	.10
11. OFFICE EQUIPMENT AND SUPPLIES.....	75	3,451	34,662.23	462.16	.36	.31
12. RECREATION PARLORS, NIGHT CLUBS SALES.....	236	2,524	15,486.01	65.62	1.14	.14
13. SURGICAL & SCIENTIFIC INST. DEALERS.....	28	2,741	19,481.09	695.75	.14	.17
14. UNDERTAKERS AND FUNERAL PARLORS.....	111	2,627	28,722.65	258.76	.64	.25
15. STORE FIXTURES, PET SHOPS, KENNELS, BROOMS..	97	3,819	34,547.24	356.16	.47	.31
16. CONCESSIONERS, CIRCUSES, MEDICINE SHOWS.....	20	189	2,892.47	144.62	.10	.03
17. CANDY, POP-CORN VENDING MACHINES IN THEATRES	25	363	6,279.01	251.16	.12	.05

(CONTINUED)

TABLE 27 (CONTINUED)

SALES TAX COLLECTED BY BUSINESS CLASSIFICATION, GROSS SALES,  
AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	ANNUAL GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
XI FARM AND GARDEN PRODUCE GROUP: TOTAL.....	321	7,581	42,970.30	\$133.86	1.56	.38
1. DIRECT SALES OF FARM PRODUCTS.....	276	4,582	37,058.45	134.27	1.34	.33
2. HATCHERIES AND SUPPLIES.....	40	2,370	5,118.93	127.97	.20	.04
3. LIVESTOCK.....	5	629	792.92	158.58	.02	.01
XII MANUFACTURING, TRADING OR JOBBING: TOTAL.....	1,244	227,171	573,513.21	461.02	6.03	5.07
1. BEVERAGES, LIQUOR.....	118	14,625	11,436.65	96.92	.57	.10
2. CHEMICALS AND PRODUCTS, PEST CONTROL, EXPLOSIVES, CLEANING FLUID.....	74	8,703	35,762.22	483.27	.36	.32
3. FOOD AND FOOD PREPARATIONS..	39	10,645	3,869.51	99.22	.19	.04
4. LEATHER AND LEATHER PRODUCTS.....	8	965	6,409.99	801.25	.04	.06
5. LUMBER AND WOOD PRODUCTS, SAWMILLS, NINE PROPS.....	158	4,836	26,539.52	167.97	.77	.24
6. MACHINERY, IMPLEMENTS, TOOLS, BEVERAGE COOLERS.....	127	29,618	167,664.74	1,320.19	.62	1.48
7. METAL AND METAL PRODUCTS.....	102	89,949	102,126.55	1,001.24	.49	.90
8. MINERALS, ASSAYERS, COAL MINES.....	125	12,558	25,560.24	204.48	.61	.23
9. PAPER, PULP AND PRODUCTS.....	23	7,778	12,990.63	564.81	.11	.11
10. PETROLEUM, PETROLEUM PRODUCTS.....	49	17,099	52,352.83	1,068.43	.24	.46
11. PRINTING, PUBLISHING AND BOOK BINDING.....	229	4,533	25,289.79	110.44	1.11	.22
12. RUBBER AND RUBBER GOODS.....	8	2,646	20,857.95	2,607.24	.04	.18
13. STONE, CLAY, SAND & GRAVEL PRODUCTS.....	75	6,037	40,240.71	536.54	.36	.36
14. MATTRESS RENOVATING.....	29	4,798	5,793.55	199.78	.14	.05
15. MISCELLANEOUS.....	75	12,248	36,479.77	486.40	.36	.32
17 AND 18. VETERINARY SUPPLIES, SOAP PRODUCTS, AND CARBONIC LIQUID.....	5	33	138.56	27.71	.02	--
STATE TOTAL.....	20,632	\$1,213,903	\$11,319,107.91	\$548.62	100.00	100.00

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON SALES TAX RETURNS  
BY BUSINESS CLASSES FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945 - AND - CALENDAR YEAR TOTALS COMPARED, 1941-1944

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<u>FISCAL YEAR 1945:</u>		(ADD 000 TO ALL MONEY FIGURES)			
APPAREL.....	959	\$ 59,643	\$ 8,075	\$ 51,568	13.54
AUTOMOTIVE.....	5,936	141,741	79,452	62,289	56.05
FOOD.....	5,412	288,290	109,125	179,165	37.85
FURNITURE.....	760	26,266	7,150	19,116	27.22
GENERAL MERCHANDISE.....	2,125	193,858	51,777	142,081	26.71
LUMBER AND BUILDING.....	831	54,834	25,065	29,769	45.71
PROFESSIONAL AND PERSONAL SERV...	592	17,653	12,762	4,891	72.29
PUBLIC UTILITY.....	147	52,975	19,177	33,798	36.20
UNCLASSIFIED RETAIL.....	2,305	143,890	103,272	40,618	71.77
FARM AND GARDEN PRODUCE.....	321	7,581	5,320	2,261	70.18
MANUFACTURING, TRADING, JOBBING..	1,244	227,172	196,987	30,185	86.71
STATE TOTAL.....	20,632	\$ 1,213,903	\$ 618,162	\$ 595,741	50.92
STATE TOTALS FOR CALENDAR YEARS COMPARED:					
1944.....	20,906	\$ 1,157,022	\$ 590,890	\$ 566,132	51.06
1941.....	23,312	882,981	446,290	436,691	50.54
INCREASE OR DECREASE, 1944 FROM 1941	- 2,406	+ 274,041	+ 144,600	+ 129,441	
PER CENT CHANGE.....	- 10.3	+ 31.0	+ 32.4	+ 29.6	

TABLE 29

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON RETAIL SALES TAX RETURNS  
FOR THE STATE BY SELECTED QUARTER PERIODS, 1941 - 1945  
(ADD 000 TO ALL MONEY FIGURES)

QUARTER AND YEAR	QTR. AVG. NO. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
1941:					
MARCH.....	21,140	\$ 192,291	\$ 94,332	\$ 97,959	49.0
JUNE.....	22,224	208,663	101,429	107,234	48.5
SEPTEMBER.....	25,224	249,041	128,731	120,310	51.7
DECEMBER.....	24,129	232,987	121,799	111,188	52.2
1943:					
DECEMBER.....	20,199	281,677	146,103	135,574	52.0
1944:					
MARCH.....	21,659	279,859	143,050	136,809	51.2
JUNE.....	20,343	270,348	140,188	130,160	51.8
SEPTEMBER.....	21,283	302,298	153,453	148,845	50.8
DECEMBER.....	20,337	304,516	154,182	150,334	50.6
1945:					
MARCH.....	20,480	299,424	150,102	149,322	50.1
JUNE.....	20,432	307,665	160,425	147,240	52.1

1/ GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. SEE TABLE 27 FOR DEFINITION OF "ALLOWABLE DEDUCTIONS."

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON SALES TAX RETURNS  
BY BUSINESS CLASSES FOR DENVER COUNTY

FISCAL YEAR ENDING JUNE 30, 1945 - AND - CALENDAR YEAR TOTALS COMPARED, 1941-1944  
(ADD 000 TO ALL MONEY FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>2/</sup>	ALLOWABLE DEDUCTIONS <sup>2/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<b>FISCAL YEAR 1945:</b>					
APPAREL.....	359	\$ 36,612	\$ 7,659	\$ 28,953	20.92
AUTOMOTIVE.....	1,403	50,818	31,164	19,654	61.32
FOOD.....	1,714	95,860	38,095	57,765	39.74
FURNITURE.....	304	14,400	5,002	9,398	34.74
GENERAL MERCHANDISE.....	606	58,517	29,302	29,215	50.07
LUMBER AND BUILDING.....	259	20,541	12,312	8,229	59.94
PROFESSIONAL & PERSONAL SERVICES	243	3,813	1,060	2,753	27.80
PUBLIC UTILITY.....	13	770	69	701	8.96
UNCLASSIFIED RETAIL.....	604	42,482	27,151	15,331	63.91
FARM AND GARDEN PRODUCE.....	26	391	176	215	45.01
MANUFACTURING, TRADING, JOBBING	499	98,357	83,732	14,625	85.13
<b>COUNTY TOTAL.....</b>	<b>6,030</b>	<b>\$ 422,561</b>	<b>\$ 235,722</b>	<b>\$ 186,839</b>	<b>55.78</b>
<b>DENVER COUNTY TOTAL FOR CALENDAR YEARS COMPARED:</b>					
1944.....	5,963	\$ 395,702	\$ 221,845	\$ 173,857	56.06
1941.....	6,836	316,260	178,464	137,796	56.42
INCREASE OR DECREASE, 1944 FROM 1941	- 873	+ 79,442	+ 43,381	+ 36,061	
PER CENT CHANGE.....	- 12.8	+ 25.1	+ 24.3	+ 26.2	

TABLE 31

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON RETAIL SALES TAX RETURNS  
FOR DENVER COUNTY BY SELECTED QUARTER PERIODS, 1941-1945  
(ADD 000 TO ALL MONEY FIGURES)

QUARTER AND YEAR	QTR. AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>2/</sup>	ALLOWABLE DEDUCTIONS <sup>2/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<b>1941:</b>					
MARCH.....	6,498	\$ 66,986	\$ 35,685	\$ 31,301	53.4
JUNE.....	6,681	75,970	41,633	34,337	54.7
SEPTEMBER.....	7,219	89,782	51,886	37,896	57.7
DECEMBER.....	6,946	83,523	49,260	34,263	59.0
<b>1943:</b>					
DECEMBER.....	5,723	94,109	52,226	41,883	55.4
<b>1944:</b>					
MARCH.....	5,984	95,081	52,229	42,852	54.8
JUNE.....	5,880	94,137	53,795	40,342	57.2
SEPTEMBER.....	6,113	100,289	56,744	43,545	56.6
DECEMBER.....	5,873	106,196	59,071	47,125	55.6
<b>1945:</b>					
MARCH.....	6,100	105,527	57,290	48,237	54.3
JUNE.....	6,037	110,549	62,617	47,932	56.6

<sup>1/</sup> CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.

<sup>2/</sup> GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. SEE TABLE 27 FOR DEFINITION OF "ALLOWABLE DEDUCTIONS."

TABLE 32

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES  
BY COUNTIES AND FOR THE STATE

FISCAL YEAR ENDING JUNE 30, 1945

CO. NO.	COUNTY	ANNUAL TAX FROM ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
1	DENVER	6,030	\$ 3,549,918	359	\$ 550,144	1,403	\$ 373,417	1,714	\$ 1,097,515	304	\$ 178,562	606	\$ 555,075
2	PUEBLO	1,220	543,990	60	47,734	352	67,985	384	190,736	51	21,129	84	123,139
3	WELD	965	341,531	44	24,580	323	59,537	234	85,727	29	11,238	102	62,318
4	EL PASO	1,268	590,382	64	66,354	376	57,292	346	216,239	50	23,949	144	110,139
5	LAS ANIMAS	482	120,925	18	7,118	118	16,181	151	45,389	13	10,522	41	24,382
6	LARIMER	719	217,698	35	12,704	202	29,381	193	74,523	35	11,386	69	37,857
7	BOULDER	683	236,180	37	25,963	185	27,168	201	85,233	28	12,601	62	36,731
8	MESA	592	224,755	22	15,783	198	28,106	129	68,438	26	12,066	50	47,817
9	OTERO	500	167,678	26	18,261	178	25,052	125	54,072	13	12,158	40	24,819
10	ARAPAHOE	592	195,194	15	3,640	228	43,188	146	79,941	20	6,743	45	23,272
11	JEFFERSON	532	149,252	8	2,091	158	27,557	166	55,056	13	1,593	44	20,045
12	ADAMS	350	97,323	6	3,882	131	14,706	81	38,457	7	1,714	31	15,845
13	LOGAN	289	98,396	15	8,307	103	23,381	67	22,943	11	6,555	22	10,042
14	FREMONT	348	81,148	16	4,242	104	14,251	98	25,372	12	2,129	36	20,229
15	MORGAN	293	98,900	15	8,619	112	21,167	60	25,669	9	1,782	29	18,903
16	HUERFANO	231	48,675	9	1,106	60	5,619	71	16,019	5	2,187	23	15,321
17	PROWERS	261	99,351	11	5,447	88	19,550	62	24,660	7	1,212	30	29,825
18	DELTA	326	90,198	13	5,040	114	13,660	70	22,955	9	2,405	36	22,311
19	YUMA	196	59,431	8	3,025	70	12,981	37	13,088	6	2,227	21	9,941
20	LA PLATA	228	74,038	12	4,549	62	12,528	50	21,162	7	3,868	27	18,514
21	MONTROSE	223	68,240	7	2,550	80	14,234	50	19,604	6	3,596	22	16,921
22	BACA	137	47,642	3	1,035	70	11,809	24	11,088	4	529	17	13,596
23	RIO GRANDE	218	70,247	8	1,047	77	13,849	47	17,162	7	2,451	22	18,278
24	GARFIELD	228	57,369	8	3,355	58	8,115	56	17,834	8	1,971	24	12,221
25	CONEJOS	129	31,672	3	195	50	6,418	39	11,995	1	24	11	9,492
26	KIT CARSON	139	45,025	5	715	48	8,343	29	9,754	1	152	20	11,693
27	WASHINGTON	106	27,954	3	1,007	39	4,856	15	4,894	4	2,057	24	8,973
28	ROUITT	177	48,015	7	4,705	57	7,125	30	12,430	5	881	21	14,483
29	BENT	129	33,161	4	888	52	7,975	32	10,851	5	1,054	12	7,126
30	ALAMOSA	184	67,155	12	3,598	61	14,127	37	21,239	8	2,468	17	11,359
31	CHAFFEE	194	44,031	10	3,017	54	7,612	50	12,302	4	1,780	19	11,880
32	MONTEZUMA	166	53,727	4	2,303	66	11,988	31	11,573	3	1,336	20	12,747
33	LINCOLN	116	35,182	3	1,363	41	7,406	24	9,016	3	466	14	8,534

TABLE 32 (CONTINUED)

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945, CONTINUED

COUNTY	ANNUAL TAX FROM ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
34 ELBERT	82	\$ 15,454	1	\$ 31	33	\$ 3,852	17	\$ 3,972	1	\$ 11	13	\$ 4,11
35 SAGUACHE	104	22,522	1	31	35	3,715	21	5,711	1	1	14	6,88
36 CROWLEY	80	20,580	2	550	30	4,566	19	7,593	3	991	10	3,86
37 PHILLIPS	117	38,447	3	806	37	7,507	22	8,450	4	562	13	5,94
38 COSTILLA	77	14,045	1	14	24	2,232	22	4,100	1	13	13	5,44
39 SEDGWICK	94	30,071	4	767	29	4,462	19	7,275	5	1,162	12	8,81
40 GUNNISON	130	25,081	4	233	27	3,380	35	9,135	1	226	19	6,42
41 LAKE	134	40,571	4	365	44	3,920	41	16,255	5	603	15	12,28
42 MOFFAT	99	35,414	6	1,668	36	6,580	24	10,737	5	2,952	11	6,12
43 TELLER	76	12,001	4	244	23	1,515	23	6,045	2	350	7	1,89
44 EAGLE	95	21,231	5	1,221	27	2,642	26	5,792	2	137	17	6,39
45 KIOWA	46	10,833	4	311	15	1,932	8	3,088	1	24	10	3,86
46 CREYENNE	60	15,483	1	26	25	3,915	9	4,103	1	7	10	4,13
47 DOUGLAS	58	12,628	1	14	20	2,312	16	5,409	2	40	9	2,33
48 ARCHULETA	36	12,812	1	87	9	1,417	11	2,527	--	--	9	7,57
49 RIO BLANCO	48	15,269	--	--	9	1,415	12	4,655	1	40	6	5,62
50 SAN MIGUEL	54	9,400	3	463	13	1,574	15	3,746	1	5	11	3,08
51 CLEAR CREEK	72	15,266	2	297	17	1,936	21	5,418	1	186	15	4,85
52 CUSTER	41	4,998	1	9	10	819	11	2,340	1	3	6	1,17
53 GRAND	111	24,900	2	201	25	2,932	33	8,243	1	22	26	10,00
54 PARK	56	7,055	1	325	17	1,210	18	2,699	--	--	12	2,28
55 SAN JUAN	26	7,492	1	28	5	480	8	2,973	--	--	6	2,21
56 OURAY	46	6,953	1	66	9	814	18	4,734	--	--	8	1,77
57 PITKIN	28	4,255	--	--	5	329	10	2,358	--	--	5	96
58 DOLORES	36	8,276	--	--	15	1,163	8	2,730	1	187	4	2,59
59 JACKSON	41	10,250	2	241	12	1,621	10	3,176	1	104	6	3,47
60 GILPIN	22	2,456	--	--	5	173	8	1,229	--	--	6	62
61 SUMMIT	33	3,716	--	--	7	361	13	2,404	--	--	4	23
62 MINERAL	15	3,262	1	96	2	289	7	1,330	--	--	2	1,17
63 HINSDALE	9	588	--	--	2	150	3	133	--	--	2	28
ALL COUNTY TOTAL	20,177	\$ 8,174,692	926	\$ 852,451	5,885	\$ 1,085,882	5,357	\$ 2,591,290	752	\$ 952,494	2,086	\$ 1,510,271
70 CHAIN STORES	145	1,959,082	5	21,994	23	48,384	24	757,390	3	2,353	17	438,17
80 FOREIGN CORP.	282	1,182,132	27	105,266	28	49,229	30	55,440	5	8,359	22	751,05
90 CONCESSIONERS	21	2,884	1	2	--	--	1	61	--	--	1	1
95 TRANS. CONC'RS.	7	318	1	59	--	--	1	20	--	--	1	1
STATE TOTAL	20,532	\$ 11,319,108	959	\$ 979,772	5,936	\$ 1,183,495	5,412	\$ 5,404,141	760	\$ 363,206	2,125	\$ 2,590,521
LESS THAN ONE-HALF OF ONE AVERAGE RETURN												

TABLE 32 (CONTINUED)

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945 CONTINUED

CO. NO.	COUNTY	LUMBER AND BUILDING		MFG., TRADG. OR JOBBG.		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
1	DENVER	259	\$ 156,348	499	\$ 277,338	243	\$ 52,308	13	\$ 13,836	604	\$ 291,294	26	\$ 4,02
2	PUEBLO	43	28,397	58	13,608	36	3,942	7	10,183	119	40,047	26	2,09
3	WELD	33	22,510	34	14,367	24	2,552	6	12,849	121	43,377	15	2,47
4	EL PASO	41	29,282	49	8,840	48	8,938	3	24,019	135	44,739	12	59
5	LAS ANIMAS	15	3,638	65	5,509	7	218	1	11	45	7,326	8	63
6	LARIMER	30	10,605	28	2,350	26	1,674	4	8,095	88	27,871	9	1,25
7	BOULDER	31	12,750	29	3,815	19	1,640	2	2,373	81	27,447	8	46
8	MESA	28	23,387	35	4,526	23	2,310	4	1,472	70	17,819	7	3,03
9	OTERO	15	8,532	9	566	16	1,317	6	608	63	21,648	9	64
10	ARAPAHOE	14	12,481	19	5,227	7	253	3	168	65	11,768	30	9,51
11	JEFFERSON	21	11,793	20	1,303	5	59	2	2,861	52	11,934	43	4,96
12	ADAMS	12	7,899	10	2,177	6	301	1	1,425	44	7,621	21	3,29
13	LOGAN	16	12,528	7	2,623	8	1,762	2	213	36	9,701	2	34
14	FREMONT	15	5,562	22	3,043	4	322	1	139	31	4,887	9	97
15	MORGAN	13	6,747	6	979	7	971	4	3,073	33	10,559	5	43
16	HUERFANO	5	2,058	23	2,329	7	921	2	231	22	2,403	4	48
17	PROWERS	10	9,019	4	128	8	178	4	2,263	29	5,942	8	1,12
18	DELTA	11	8,053	16	2,170	9	1,412	3	3,099	39	8,094	6	99
19	YUMA	8	6,383	6	3,163	4	161	5	1,421	28	6,653	3	38
20	LA PLATA	12	3,888	13	977	11	1,127	2	1,342	29	5,985	3	9
21	MOUTROSE	8	5,183	12	1,218	6	595	2	614	25	3,324	5	40
22	BACA	2	7,390	2	30	2	18	--	--	12	2,147	1	--
23	RIO GRANDE	14	6,895	6	906	5	92	1	1,276	29	7,947	2	34
24	GARFIELD	10	4,499	12	2,915	8	120	2	1,352	38	4,667	4	31
25	CONEJOS	3	1,655	3	96	1	1	--	--	18	1,793	1	--
26	KIT CARSON	9	4,648	3	213	2	74	3	768	18	8,492	1	17
27	WASHINGTON	4	3,146	1	11	1	1	--	--	15	2,952	1	5
28	ROUTT	9	3,981	18	1,650	2	11	1	314	24	2,220	3	21
29	BENT	5	3,219	3	114	1	2	2	1,092	9	576	4	26
30	ALAMOSA	6	3,217	5	1,872	6	1,209	2	113	28	7,874	2	8
31	CHAFFEE	10	3,151	9	801	3	113	1	143	28	2,984	6	24
32	MONTEZUMA	8	4,348	9	588	3	1,398	2	1,229	19	5,585	1	13
33	LINCOLN	6	3,248	1	3,231	2	19	3	1,109	18	4,886	1	10
34	ELBERT	4	1,740	1	1,792	1	15	3	117	9	1,456	1	5
35	SAGUACHE	3	2,592	3	122	--	--	4	683	20	2,170	3	61
36	CROWLEY	5	1,828	4	794	1	2	--	--	6	369	1	2



TABLE 32 (CONTINUED)

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945 (CONTINUED)

Co. COUNTY	LUMBER AND BUILDING		MFG., TRADG. OR JOBBG.		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
7 PHILLIPS	8	\$ 4,369	4	\$ 1,405	3	\$ 150	4	\$ 2,676	19	\$ 6,581	--	\$ --
8 COSTILLA	1	701	3	343	--	--	1	23	11	1,178	--	--
9 SEDGWICK	7	3,666	3	194	1	26	1	614	10	2,945	3	149
0 GUNNISON	6	907	18	1,733	4	85	3	1,132	11	1,789	2	40
1 LAKE	4	2,377	5	517	2	46	--	--	13	4,036	1	168
2 HOFFAT	4	4,517	5	813	1	3	--	--	8	2,020	--	--
3 TELLER	1	88	6	270	1	748	--	--	9	844	1	1
4 EAGLE	3	3,303	2	329	2	14	2	759	8	579	1	59
5 KIOWA	1	612	1	46	--	--	1	26	4	907	1	23
6 CHEYENNE	3	1,273	1	22	--	--	1	110	6	1,849	1	46
7 DOUGLAS	1	1,583	2	467	1	--	1	27	4	344	1	97
8 ARCHULETA	1	456	1	47	--	--	2	546	2	155	--	--
9 RIO BLANCO	2	1,036	5	263	--	--	1	458	11	1,769	1	6
0 SAN MIGUEL	3	116	4	187	--	--	--	--	3	209	1	18
1 CLEAR CREEK	2	1,196	3	143	1	5	--	--	7	970	3	265
2 LUSTER	1	22	8	397	1	6	--	--	3	215	1	13
3 GRAND	4	1,367	6	575	1	1	3	671	8	734	3	153
4 PARK	1	18	4	250	--	--	--	--	2	262	1	3
5 SAN JUAN	1	1,027	1	11	--	--	1	317	3	442	--	--
6 CURAY	2	944	1	130	1	22	--	--	5	460	1	6
7 PITKIN	1	27	1	71	1	--	--	--	2	225	2	96
8 COLORES	1	444	1	24	--	--	--	17	6	1,226	--	--
9 JACKSON	--	--	1	33	2	30	1	274	5	994	1	299
0 GILPIN	1	3	2	406	--	--	--	--	1	25	--	--
1 SUMMIT	--	--	4	385	--	--	1	10	4	221	1	101
2 MINERAL	--	--	1	242	--	--	1	109	1	19	--	--
3 HIRSDALE	--	--	--	--	--	--	1	15	--	--	1	6
LL COUNTY TOTAL	795	\$ 473,152	1,137	\$ 375,794	578	\$ 87,167	126	\$ 106,275	2,218	\$ 697,449	317	\$ 42,459
0 CHAIN STORES	11	43,593	19	92,091	1	220	11	517,990	27	36,536	4	420
0 FOREIGN CORP.	25	48,863	88	105,612	9	5,424	10	17,898	38	34,892	1	91
0 COOPERATORS	--	--	--	--	1	3	--	--	21	2,807	--	--
5 TRANS. CONC.	--	--	1	16	4	134	--	--	1	79	--	--
STATE TOTAL	831	\$ 565,608	1,244	\$ 573,513	592	\$ 92,948	147	\$ 642,163	2,305	\$ 771,763	321	\$ 42,970

/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN

TABLE 29

PERCENTAGE PROPORTION OF STATE TOTAL SALES TAX REVENUE FROM INDEPENDENTS, CHAIN STORE, AND FOREIGN CORPORATION RETAIL OUTLETS, BY BUSINESS CLASSES FISCAL YEAR ENDING JUNE 30, 1945

TAIL OUTLET	ANNUAL TAX FROM ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
STATE TOTAL	20,632	\$ 11,319,108	959	\$ 979,772	5,936	\$ 1,183,495	5,412	\$ 3,404,141	760	\$ 369,206	2,125	\$ 2,699,529
INDEPENDENTS	97.8	72.2	96.6	87.0	99.1	91.8	99.0	76.1	98.9	97.0	98.2	55.9
CHAIN STORES	.7	17.3	.5	2.2	.4	4.1	.4	22.2	.4	.7	.8	16.2
FOREIGN CORPORATIONS	1.5	10.5	2.8	10.8	.5	4.1	.6	1.7	.7	2.3	1.0	27.8
MISSIONARIES	--	TRACE	.1	TRACE	--	--	--	TRACE	--	--	--	.1
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
LUMBER AND BUILDING												
STATE TOTAL	831	\$ 565,608	1,244	\$ 573,513	592	\$ 92,948	147	\$ 642,163	2,305	\$ 771,763	321	\$ 42,970
INDEPENDENTS	95.7	83.7	91.4	65.5	97.6	93.8	85.7	16.5	96.2	90.4	98.8	98.8
CHAIN STORES	1.3	6.6	1.5	16.1	.2	.2	7.5	80.7	1.2	4.8	1.2	1.0
FOREIGN CORPORATIONS	3.0	7.7	7.1	18.4	1.5	5.9	6.8	2.8	1.7	4.5	--	.2
MISSIONARIES	--	TRACE	--	TRACE	.7	.1	--	--	.9	.3	--	--
ALL OUTLETS	100.00	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
PUBLIC UTILITY												
STATE TOTAL												
INDEPENDENTS												
CHAIN STORES												
FOREIGN CORPORATIONS												
MISSIONARIES												
ALL OUTLETS												
UPCLASSIFIED RETAIL												
STATE TOTAL												
INDEPENDENTS												
CHAIN STORES												
FOREIGN CORPORATIONS												
MISSIONARIES												
ALL OUTLETS												
FARM & GARDEN PRODUCE												
STATE TOTAL												
INDEPENDENTS												
CHAIN STORES												
FOREIGN CORPORATIONS												
MISSIONARIES												
ALL OUTLETS												

INDEPENDENTS REPRESENT THE ALL COUNTY TOTAL GIVEN IN TABLE 29  
 CHAIN STORES REPRESENT THE CONSOLIDATED RETURNS REPORTED BY PARENT COMPANIES FOR THE SALES TAX COLLECTED UPON SALES MADE AT MORE THAN ONE LOCATION IN THE STATE.  
 FOREIGN CORPORATION RETURNS DO NOT ALWAYS INCLUDE MORE THAN ONE OUTLET.

TABLE 34

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1944	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER.....	322,412	6,030	\$ 3,549,917.90	31.36	+ 12.1	\$ 588.71	\$ 11.01
2	PUEBLO.....	68,870	1,220	548,990.36	4.85	+ 10.6	449.99	7.97
3	WELD.....	63,747	965	341,531.36	3.02	+ 18.5	353.92	5.36
4	EL PASO.....	54,025	1,268	590,382.04	5.22	+ .1	465.60	10.33
5	LAS ANIMAS.....	32,369	482	120,925.04	1.07	+ 7.8	250.88	3.74
6	LARIMER.....	35,539	719	217,698.42	1.92	+ 19.9	302.78	6.13
7	BOULDER.....	37,438	683	236,180.09	2.09	+ 14.2	345.80	6.31
8	MESA.....	33,791	592	224,755.40	1.99	+ 14.9	379.65	6.65
9	OTERO.....	23,571	500	167,677.82	1.48	+ 13.5	335.36	7.14
10	ARAPAHOE.....	32,150	592	196,193.77	1.73	+ 11.3	331.41	6.10
11	JEFFERSON.....	30,725	532	149,251.58	1.32	+ 8.3	280.55	4.86
12	ADAMS.....	22,481	350	97,323.13	.86	+ 20.5	278.07	4.33
13	LOGAN.....	18,370	289	98,395.65	.87	+ 9.2	340.47	5.36
14	FREMONT.....	19,742	348	81,148.35	.72	+ 17.4	233.18	4.11
15	MORGAN.....	17,214	293	98,900.22	.87	+ 16.4	337.54	5.75
16	HUERFANO.....	16,088	231	48,675.56	.43	+ 11.5	210.72	3.03
17	PROWERS.....	12,304	261	95,351.31	.88	+ 17.0	380.66	8.07
18	DELTA.....	10,470	326	90,198.34	.80	+ 19.1	277.53	5.48
19	YUMA.....	12,102	196	59,430.95	.53	+ 15.6	303.22	4.91
20	LA PLATA.....	15,494	228	74,037.98	.65	+ 13.4	324.73	4.78
21	MONTROSE.....	15,418	223	68,240.30	.60	+ 14.2	306.01	4.43
22	BACA.....	6,207	137	47,641.81	.42	+ 28.6	347.75	7.68
23	RIO GRANDE.....	12,404	218	70,246.55	.62	+ 22.3	322.23	5.66
24	GARFIELD.....	10,560	228	57,368.75	.51	+ 14.4	251.62	5.43
25	CONEJOS.....	11,648	129	31,671.81	.28	+ 17.0	245.51	2.72
26	KIT CARSON.....	7,512	139	45,025.45	.40	+ 25.1	323.92	5.99
27	WASHINGTON.....	8,336	106	27,953.59	.25	+ 16.5	263.71	3.35
28	ROUTT.....	10,525	177	48,014.81	.42	+ 11.2	271.27	4.56
29	BENT.....	9,653	129	33,160.79	.29	+ 23.0	257.06	3.43
30	ALAMOSA.....	10,484	184	67,155.12	.59	+ 19.1	364.97	6.41
31	CHAFFEE.....	8,109	194	44,030.59	.39	- 5.3	226.96	5.43
32	MONTESUMA.....	10,463	166	53,727.35	.47	+ 20.9	323.66	5.13
33	LINCOLN.....	5,882	116	36,181.92	.32	+ 13.4	311.91	6.15
34	ELBERT.....	5,460	82	15,453.96	.14	+ 21.0	188.46	2.83
35	SAGUACHE.....	6,173	104	22,521.59	.20	+ 15.3	216.55	3.65
36	CROWLEY.....	5,398	80	20,580.19	.18	+ 18.2	257.25	3.81
37	PHILLIPS.....	4,948	117	38,447.38	.34	+ 9.7	328.61	7.77
38	COSTILLA.....	7,533	77	14,044.95	.12	+ 11.1	182.40	1.86
39	SEDGWICK.....	5,294	94	30,070.76	.27	+ 12.4	319.90	5.68
40	GUNNISON.....	6,192	130	25,081.36	.22	+ 8.8	192.93	4.05
41	LAKE.....	6,883	134	40,570.66	.36	- 22.5	302.77	5.89
42	MOFFAT.....	5,086	99	35,413.96	.31	+ 35.4	357.72	6.96
43	TELLER.....	6,463	76	12,000.62	.11	+ 6.4	157.90	1.86
44	EAGLE.....	5,361	95	21,231.42	.19	- 13.9	223.49	3.96
45	KIOWA.....	2,793	46	10,832.69	.10	+ 45.3	235.49	3.88
46	CHEYENNE.....	2,964	60	15,483.48	.14	+ 31.4	258.06	5.22
47	DOUGLAS.....	3,496	58	12,627.76	.11	+ 12.9	217.72	3.61
48	ARCHULETA.....	3,806	36	12,812.44	.11	+ 7.7	355.90	3.37
49	RIO BLANCO.....	2,943	48	15,268.93	.13	+ 9.4	318.10	5.19
50	SAN MIGUEL.....	3,664	54	9,399.52	.08	- 4.2	174.07	2.57

TABLE 34

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1945, CONTINUED

Co. No.	POPULATION (1940)	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1944	TAX PAYMENT PER :	
						RETURN	CAPITA
51 CLEAR CREEK.....	3,784	72	\$ 15,265.76	.13	+ 5.1	\$ 212.02	\$ 4.03
52 CUSTER.....	2,270	41	4,997.95	.04	+ 14.1	121.90	2.20
53 GRAND.....	3,587	111	24,900.04	.22	+ 26.2	224.32	6.94
54 PARK.....	3,272	56	7,054.89	.06	- 1.6	125.98	2.16
55 SAN JUAN.....	1,439	26	7,491.77	.07	+ 6.3	288.15	5.21
56 OURAY.....	2,089	46	8,952.86	.08	+ 18.5	194.62	4.29
57 PITKIN.....	1,836	28	4,255.26	.04	- 5.8	151.97	2.32
58 DOLORES.....	1,958	36	8,276.34	.07	+ 7.8	229.90	4.23
59 JACKSON.....	1,798	41	10,249.58	.09	+ 14.3	249.99	5.70
60 GILPIN.....	1,625	22	2,456.24	.02	- 8.0	111.65	1.51
61 SUMMIT.....	1,754	33	3,716.15	.03	- 4.7	112.61	2.12
62 MINERAL.....	975	15	3,261.92	.03	- 7.9	217.46	3.35
63 HINSDALE.....	349	9	588.01	.01	+ 15.6	65.33	1.68
ALL COUNTY TOTAL.....	1,123,296	20,177	\$ 8,174,692.45	72.22	+ 11.9	405.15	7.28
70 CHAIN STORES ✓		145	1,959,081.68	17.31	+ 6.8	13,510.91	1.73
80 FOREIGN CORP. ✓		282	1,182,131.72	10.44	+ 10.2	4,191.96	1.05
90 CONCESSIONERS ✓		21	2,884.43	.03	+ 8.4	137.35	.02
95 TRANSIENT CON- CESSIONERS ✓		7	317.63	--	+ 42.5	45.36	--
STATE TOTAL.....	1,123,296	20,632	\$11,319,107.91 <sup>2/</sup>	100.00	+ 10.4	548.62	10.08
COUNTY TOTAL LESS DENVER CO....	800,884	14,147	4,624,774.55	40.86	+ 11.7	326.91	5.77

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

2/ LICENSE FEES IN THE AMOUNT OF \$8,547.26 ARE EXCLUDED.

TABLE 35

ANNUAL SALES TAX COLLECTIONS COMPARED  
FISCAL YEARS ENDING JUNE 30  
1936 - 1945

YEAR	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	TAX PAYMENT PER RETURN
1945.....	20,632	\$ 11,319,108	\$ 548.62
1944.....	20,734	10,251,618	494.43
1943.....	23,081	9,517,475	398.54
1942.....	25,152	8,544,087	339.70
1941.....	22,534	7,744,082	343.66
1940.....	23,360	7,316,632	333.09
1939.....	24,434	6,357,090	260.64
1938.....	25,965	6,780,921	261.16
1937.....	24,026	6,697,167	278.75
1936.....	23,172	5,838,001	251.94

TABLE 36

 ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE  
 FISCAL YEAR ENDING JUNE 30, 1941 - 1945

Co. No.	COUNTY	REVENUE BY YEARS				
		1945	1944	1943	1942	1941
1	DENVER .....	3,549,917.90	3,160,122.67	2,887,790.36	2,666,457.21	2,459,241.48
2	PUEBLO .....	548,990.36	496,363.83	450,221.67	395,121.73	365,039.29
3	FELD .....	341,551.36	288,183.28	237,490.37	236,103.88	225,918.38
4	EL PASO .....	598,382.04	589,640.05	502,200.62	396,659.16	327,657.55
5	LAS ANIMAS .....	128,925.04	112,191.76	98,202.93	91,411.21	87,376.43
6	LARIMER .....	217,698.42	181,524.85	160,198.61	165,514.65	155,230.37
7	BOULDER .....	236,180.09	206,897.99	195,017.67	167,963.92	177,484.79
8	WESA .....	224,755.40	195,586.34	154,464.12	151,745.57	145,686.98
9	OTERO .....	167,677.82	147,774.35	126,831.10	100,609.68	90,265.30
10	GRAPPAHOE .....	196,193.77	176,192.55	149,500.84	140,842.92	119,679.32
11	JEFFERSON .....	149,251.58	127,845.31	121,756.49	104,213.81	95,162.39
12	ADAMS .....	97,323.12	80,793.05	71,041.67	59,271.02	46,259.91
13	LOCAN .....	98,395.65	90,145.90	73,394.81	71,879.05	67,331.52
14	FREMONT .....	81,148.35	69,102.03	62,629.17	60,302.88	59,294.63
15	MORGAN .....	98,900.22	84,993.56	72,269.09	68,097.37	60,972.55
16	HUERFANO .....	48,675.56	42,651.60	39,586.73	39,617.85	37,277.64
17	PROMERS .....	99,351.31	84,938.27	71,526.72	57,388.84	53,551.77
18	DELTA .....	90,198.34	75,702.07	60,662.12	57,537.77	56,957.49
19	YUMA .....	59,430.95	51,423.77	44,559.10	42,460.98	39,886.59
20	LA PLATA .....	74,057.08	65,317.43	52,876.42	58,623.21	59,889.94
21	MONTROSE .....	68,240.30	59,780.77	52,852.85	54,448.09	54,275.32
22	DACA .....	47,641.81	27,053.74	28,418.17	22,342.57	15,495.16
23	RIO GRANDE .....	70,246.55	57,434.16	48,514.82	49,627.99	44,829.51
24	GARFIELD .....	57,368.75	50,165.66	43,823.55	43,332.72	42,665.68
25	CONEUJOS .....	31,671.81	27,076.94	22,595.98	22,214.25	20,884.56
26	KIT CARSON .....	45,025.45	35,998.51	29,306.88	26,134.82	22,528.87
27	WASHINGTON .....	27,953.59	23,916.81	17,315.50	15,446.23	13,321.30
28	ROUTT .....	48,014.81	43,185.58	40,397.07	38,448.57	33,792.04
29	BENT .....	33,160.79	26,952.11	28,749.01	29,087.05	26,022.40
30	ALAMOSA .....	67,155.12	56,397.60	48,939.42	51,238.07	52,618.83
31	CHAFFEE .....	44,030.59	46,479.22	40,377.30	33,253.17	34,794.44
32	MONTUZUMA .....	53,727.35	44,442.29	34,751.24	34,808.38	33,681.60
33	LINCOLN .....	36,161.92	31,904.94	27,123.55	25,755.24	22,367.80
34	ELBERT .....	15,453.96	12,767.74	11,154.61	10,685.95	9,204.58
35	SAGUACHE .....	22,521.59	19,535.00	20,290.13	14,297.79	12,386.26
36	CROWLEY .....	20,580.19	17,411.40	14,068.00	12,950.35	13,095.67
37	PHILLIPS .....	38,447.38	25,061.86	28,635.67	26,019.22	19,892.92
38	COSTILLA .....	14,044.95	12,650.20	9,143.56	9,444.85	8,623.99
39	BEDFORD .....	30,070.76	26,724.47	23,380.41	23,659.83	19,074.43
40	GUNNISON .....	25,081.36	23,059.72	21,983.80	25,966.77	23,837.05
41	LAKE .....	40,570.60	52,351.79	51,987.55	41,138.80	34,291.69
42	HOFFAT .....	25,413.96	26,164.84	21,120.35	25,631.69	21,609.37
43	TELLER .....	12,000.62	11,278.96	12,709.04	20,446.91	21,934.61
44	EAGLE .....	21,231.42	24,668.08	48,647.18	20,021.06	20,193.61
45	KIOWA .....	10,832.69	7,457.70	6,503.55	6,392.71	5,607.27

(CONTINUED)



TABLE 38

SERVICE TAX REVENUE BY CLASSIFIED SERVICE GROUP, FOR THE STATE AND DENVER COUNTY  
CALENDAR YEARS 1941 - 1944

SERVICE GROUP	% OF 1944 TOTAL REVENUE	TOTAL REVENUE			PER CENT INCREASE OR DECREASE	
		1944	1943	1941	1944 FROM 1943	1944 FROM 1941
<b>THE STATE:</b>						
PERSONAL.....	20.72	\$ 401,332	\$ 358,665	\$ 266,391	+ 11.9	+ 50.7
REPAIR.....	16.32	327,768	244,326	188,876	+ 34.3	+ 73.6
RENTAL.....	14.48	280,451	243,297	185,619	+ 15.3	+ 51.1
RECREATIONAL.....	13.61	263,563	266,125	178,040	- 9.6	+ 48.0
STRUCTURAL.....	12.58	243,784	387,119	205,609	+ 37.2	+ 18.6
PROFESSIONAL.....	12.13	235,041	196,838	147,768	+ 19.4	+ 59.0
CUSTOM.....	6.02	116,520	89,422	72,954	+ 30.4	+ 59.8
BUSINESS.....	3.54	68,655	69,383	71,198	- 1.0	- 3.6
<b>STATE TOTAL</b>	<b>100.00</b>	<b>1,937,114</b>	<b>1,855,275</b>	<b>1,316,455</b>	<b>+ 4.4</b>	<b>+ 47.2</b>
<b>DENVER COUNTY: 1/</b>						
PERSONAL.....	21.73	204,514	185,329	140,287	+ 10.3	+ 45.7
PROFESSIONAL.....	15.39	144,951	120,669	94,282	+ 20.2	+ 53.6
RENTAL.....	15.30	144,058	122,551	92,252	+ 17.5	+ 56.3
REPAIR.....	14.70	138,245	104,403	78,239	+ 32.3	+ 76.8
STRUCTURAL.....	14.18	133,498	189,855	122,482	- 29.7	+ 9.0
RECREATIONAL.....	6.71	63,305	65,462	42,240	- 3.3	+ 50.0
CUSTOM.....	6.64	62,511	44,317	38,426	+ 41.2	+ 62.6
BUSINESS.....	5.35	50,411	40,537	47,391	+ 24.4	+ 6.4
<b>COUNTY TOTAL</b>	<b>100.00</b>	<b>941,493</b>	<b>873,123</b>	<b>655,599</b>	<b>+ 7.9</b>	<b>+ 43.6</b>

TABLE 39

STATE TREND IN THE VOLUME OF COLORADO RETAIL SERVICES  
TAXED UNDER THE SERVICE TAX ACT  
CALENDAR YEARS 1938 - 1944

YEAR	TAXED RETAIL SERVICES (ADD 000,000)	% EACH YEAR IS OF 1938
1938.....	\$ 67	100
1939.....	65	97
1940.....	62	92
1941.....	68	102
1942.....	79	118
1943.....	96	143
1944.....	100	149

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

TABLE 40

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SERVICES REPORTED ON SERVICE TAX RETURNS  
BY SERVICE CLASSES FOR THE STATE AND DENVER COUNTY  
(CALENDAR YEARS 1944 AND 1941 COMPARED)

SERVICE CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS <sup>1/</sup>	TAXED RETAIL SERVICES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
THE STATE:					
(ADD 000 TO ALL MONEY FIGURES)					
1944					
PERSONAL.....	3,349	\$ 24,365	\$ 3,678	\$ 20,687	15.1
STRUCTURAL.....	1,360	17,741	5,175	12,566	29.2
REPAIR.....	2,580	19,980	3,084	16,896	15.4
RENTAL.....	1,391	14,626	170	14,456	1.2
PROFESSIONAL.....	1,151	13,735	1,612	12,123	11.7
RECREATIONAL.....	678	13,578	--	13,578	--
CUSTOM.....	826	9,553	3,547	6,006	37.1
BUSINESS.....	338	4,528	989	3,539	21.8
STATE TOTAL.....	11,673	\$ 118,106	\$ 18,255	\$ 99,851	15.4
1941					
STATE TOTAL.....	14,712	\$ 83,406	\$ 16,077	\$ 67,329	19.3
INCREASE OR DECREASE,					
1944 FROM 1941.....	- 3,039	+ 34,700	+ 2,178	+ 32,522	
PER CENT CHANGE.....	- 20.5	+ 41.6	+ 13.5	+ 48.3	
DENVER COUNTY:					
(ADD 000 TO ALL MONEY FIGURES)					
1944					
PERSONAL.....	1,296	\$ 12,433	\$ 1,891	\$ 10,542	15.2
STRUCTURAL.....	544	10,648	3,767	6,881	35.4
REPAIR.....	735	9,139	2,013	7,126	22.0
PROFESSIONAL.....	549	8,257	786	7,471	9.5
RENTAL.....	412	7,486	54	7,432	.7
CUSTOM.....	303	5,712	2,490	3,222	43.6
BUSINESS.....	174	3,491	893	2,598	25.6
RECREATIONAL.....	115	3,257	--	3,257	--
COUNTY TOTAL.....	4,128	\$ 60,423	\$ 11,894	\$ 48,529	19.7
1941					
COUNTY TOTAL.....	4,976	\$ 44,152	\$ 10,641	\$ 33,511	24.1
INCREASE OR DECREASE,					
1944 FROM 1941.....	- 848	+ 16,271	+ 1,253	+ 15,018	
PER CENT CHANGE.....	- 17.0	+ 36.8	+ 11.8	+ 44.8	

<sup>1/</sup> ALLOWABLE DEDUCTIONS FROM SALES AND SERVICES 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 UNITED STATES GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12½% HAS ALREADY BEEN PAID; NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR, BEER; BAD DEBTS; TRADE-INS AND OTHER ALLOWABLE DEDUCTIONS.



TABLE 41

SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, GROSS SALES,  
AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
CALENDAR YEAR 1944

SERVICE CLASSIFICATION	MONTHLY AVG. NO. RETURNS FILED	ANNUAL GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
<b>I BUSINESS SERVICE GROUP: TOTAL</b>	<b>338</b>	<b>\$ 4,528</b>	<b>\$ 68,655.17</b>	<b>\$ 203.12</b>	<b>2.89</b>	<b>3.54</b>
1. ADJUSTMENT, CREDIT, COLLECTION BUREAUS.....	51	751	12,034.95	235.98	.43	.62
2. ADVERTISING AGENCIES, REAL ESTATE AGENTS.....	28	634	9,651.22	344.69	.24	.50
3. BANKS, TRUST & FINANCE CO'S., LOAN CO'S.....	102	462	9,390.06	92.05	.87	.48
4. DENTAL LABORATORIES, , , , , .....	2	4	76.83	38.42	.02	--
5. DUPLICATING, ADDRESSING, MAILING, CIRCULATING DISTRIBUTION, DISPLAY SERVICES	14	166	2,312.20	165.15	.12	.12
6. EMPLOYMENT AGENCIES.....	10	111	2,098.85	209.89	.09	.11
7. SIGN PAINTING SHOPS, NEON MFG. & SERVICE.....	43	880	6,577.82	152.97	.37	.34
8. WEARING APPAREL SUPPLY SHOPS, MILLINERY, APRON AND TOWEL SUPPLY SHOPS, DRY GOODS....	74	1,443	23,602.53	318.95	.63	1.22
9. OTHER BUSINESS SERVICE, BEAUTY SHOP AND FURNITURE EQUIPMENT.....	14	77	2,910.71	207.91	.12	.15
<b>II CUSTOM SERVICE GROUP: TOTAL</b>	<b>826</b>	<b>9,553</b>	<b>116,520.30</b>	<b>141.22</b>	<b>7.08</b>	<b>6.02</b>
1. CABINETMAKING, WOODWORKING.....	14	34	608.73	43.48	.12	.04
2. CEMETERY, MAUSOLEUMS, MONUMENTS.....	2	5	101.69	50.85	.02	.01
3. GIST MILLS, SEED CLEANING PLANTS.....	87	968	18,275.81	210.07	.74	.94
4. HATCHERIES, CHICKEN, TURKEY, ETC.....	4	8	148.85	37.21	.03	.01
5. HEMSTITCHING, EMBROIDERY, BUTTONHOLING.....	98	201	3,528.79	36.01	.84	.18
6. LITHOGRAPHING, ENGRAVING, LINOTYPING.....	1	32	261.67	261.67	.01	.01
7. MACHINE SHOPS, IRON & WIRE WORKS, SAFES, TOOL SHARPENING.....	161	2,643	36,064.30	224.00	1.38	1.86
8. PRINTING, PUBLISHING, BOOKBINDING.....	231	3,673	32,070.35	138.83	1.98	1.66
9. SAWMILLS, PLANING MILLS.....	45	329	1,137.26	25.27	.39	.06
10. TINSMITH SHOPS.....	45	412	6,949.56	154.43	.39	.36
11. WAREHOUSE, STORAGE, COLD STORAGE.....	31	471	7,058.77	227.70	.27	.36
12. POTTERY WORK, ARTIFICIAL LIMBS, THEATRE EQUIPMENT, OTHER.....	25	310	4,432.11	177.28	.21	.23
13. PUBLIC SERVICE, POWER, TELEPHONE & TELEGRAPH	18	84	1,362.27	75.68	.15	.07
14. SUGAR & PACKING PLANTS, HARDWARE, DAIRY COOL- ERS & SEPARATORS, FRUIT, COAL, OIL.....	64	383	4,520.14	70.63	.55	.28
<b>III PERSONAL SERVICES: TOTAL</b>	<b>3,349</b>	<b>24,365</b>	<b>401,332.22</b>	<b>119.84</b>	<b>28.69</b>	<b>20.72</b>
1. AUTOMOBILE WASHING & GREASING FILLING STA....	962	2,305	33,744.86	35.08	8.24	1.74
2. BARBER SHOPS, BEAUTY SHOPS AND PARLORS.....	1,139	6,210	120,814.54	106.07	9.75	6.24
3. CATERING, DECORATING.....	2	11	467.51	233.76	.02	.03
4. CLEANING, DYEING, PRESSING, ALTERATIONS, MAT- TRESS-RENOVATING, TAILORS.....	436	5,751	99,004.22	227.07	3.74	5.11
5. FUNERAL DIRECTORS, EMBALMERS, CREMATORIES....	5	5	101.97	20.49	.04	.01
6. LAUNDRIES.....	107	5,950	84,984.44	794.25	.92	4.39
7. MASSEURS, MASSEUSES, BATH HOUSES.....	1	3	60.68	60.68	.01	--
8. PHOTOGRAPHIC STUDIOS, COMMERCIAL ARTISTS, PHOTO FINISHING.....	335	2,353	35,224.40	105.15	2.87	1.82
9. RUB CLEANING AND REPAIRING.....	12	69	1,111.49	92.62	.10	.06
10. SHOE REPAIR SHOPS, SWINE PARLORS.....	299	984	18,884.17	63.16	2.56	.97
11. WINDOW CLEANING, BEER COIL CLEANING, CHIMNEY SWEEPING.....	19	142	2,580.81	135.83	.16	.13
12. TAXIDERMISTS, OTHER.....	21	109	1,903.41	90.64	.18	.10
13. BUS. SCHOOLS, RANCHES, ORE SMELTING, REFINING FLYING INSTRUCTION.....	9	469	2,363.92	262.66	.08	.12
14. STOCK-BREEDERS, EXTERMINATORS, GOLF INST....	2	4	85.80	42.90	.02	--

1/ GROSS SALES CONSIST OF ALLOWABLE DEDUCTIONS AND TAXED SERVICES. ALLOWABLE DEDUCTIONS FROM SERVICE TAXES WERE SERVICES FOR RESALE; SERVICES IN INTERSTATE COMMERCE; SERVICES TO THE STATE OF COLORADO AND ITS POLITICAL SUBDIVISIONS AND TO THE U. S. GOVERNMENT; SERVICES TO RELIGIOUS, CHARITABLE AND ELEMOSYNARY CORPORATIONS; SERVICES NOW SUBJECT TO AN EXCISE TAX UNDER THE LAWS OF COLORADO.

(CONTINUED)

TABLE 41

SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, GROSS SALES,  
AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
CALENDAR YEAR 1944

SERVICE CLASSIFICATION	MONTHLY AVG. NO. RETURNS FILED	ANNUAL GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
IV PROFESSIONAL GROUP: TOTAL.....	1,151	\$ 13,735	\$ 235,040.63	\$ 204.21	9.86	12.13
1 ABSTRACTORS.....	43	708	13,240.13	307.91	.37	.68
2 ARCHITECTS.....	16	204	2,142.71	133.92	.14	.11
3 ATTORNEYS AT LAW.....	434	5,234	94,482.18	217.70	3.72	4.88
4 AUCTIONEERS & COMMISSION DEALERS.....	33	286	5,151.22	156.10	.20	.27
5 CHEMISTS, ASSAYERS, METALLURGISTS.....	15	100	1,415.20	94.35	.13	.07
8 ENGINEERS, SURVEYORS, GEOLOGISTS.....	34	385	6,902.36	203.01	.29	.36
9 HOSPITALS, SANITARIUMS.....	8	484	147.78	18.47	.07	.01
10 OPTICIANS, OPTOMETRISTS, OCULISTS.....	4	5	92.26	23.07	.04	--
12 PHYSICIANS, SURGEONS.....	6	15	267.81	44.64	.05	.01
13 PUBLIC ACCOUNTANTS.....	67	1,479	25,763.70	384.53	.57	1.33
14 REAL ESTATE BROKERS, NOTARIES PUBLIC, IN- VESTMENT BROKERS, PAWNBROKERS.....	461	4,693	83,434.04	180.98	3.95	4.31
16 SECURITY DEALERS.....	1	6	70.35	70.35	.01	--
17 SHORTHAND REPORTERS, PUBLIC STENOGRAPHERS.....	11	49	522.26	47.48	.09	.03
18 DETECTIVE BUREAUS, OTHERS.....	1	33	434.09	434.09	.01	.02
20 TREE TRIMMERS & SPRAYERS, WIRING INSPECTORS.....	11	36	716.31	65.12	.09	.04
21 MISCELLANEOUS.....	6	38	258.23	43.04	.05	.01
V RECREATIONAL GROUP: TOTAL.....	678	13,578	263,563.15	388.74	5.91	13.61
1 AMUSEMENT PARKS, COURSES, COURTS.....	20	732	14,051.47	702.57	.17	.73
2 BANDS, ORCHESTRAS.....	4	10	197.28	49.32	.04	.01
3 BILLIARD, POOL, BOWLING PARLORS.....	261	1,161	22,330.87	85.56	2.24	1.15
4 CIRCUSES, CARNIVALS, SHOWS.....	7	86	1,699.22	242.75	.06	.09
5 DANCE HALLS, STUDIOS & ACADEMIES, MUSIC TEACHERS.....	67	510	9,791.75	146.15	.57	.51
6 FAIRS, RACES, GAMES, SLOT MACHINES, CON- CESSIONS.....	157	2,000	38,733.47	246.71	1.34	2.00
7 RIDING ACADEMIES.....	4	8	146.70	36.67	.03	.01
8 SKATING RINKS.....	15	212	4,046.53	269.77	.13	.21
9 SWIMMING POOLS.....	8	30	535.30	66.91	.07	.03
10 THEATRES, MOTION PICTURES, VAUDEVILLE.....	113	8,703	169,559.56	1,500.53	.97	8.75
11 CLUBS, SIGHTSEEING TOURS, RESORTS, OTHERS.....	21	122	2,396.70	114.13	.18	.12
12 ALL OTHERS NOT SPECIFIED, INCIDENTALS.....	1	4	74.30	74.30	.01	--
VI RENTAL SERVICE GROUP: TOTAL.....	1,391	14,626	280,451.17	201.62	11.92	14.48
1 HOTELS, INNS, APARTMENT HOTELS.....	665	11,067	212,837.66	320.06	5.70	10.99
2 COTTAGE CAMPS, LODGING HOUSES.....	597	2,485	48,208.91	80.75	5.11	2.49
3 CIRCULATING LIBRARIES (COMMERCIAL).....	1	2	36.28	36.28	.01	--
4 AUTOMOBILES, TRUCKS, TRAILERS, BICYCLES.....	9	331	6,260.27	695.59	.08	.32
5 PARKING LOTS, AUTO HOTELS.....	69	353	6,495.49	94.14	.59	.34
6 MACHINERY, PALMS, PUBLIC ADDRESS SYSTEMS, CLOTHING, OTHER.....	45	368	6,234.30	138.54	.39	.32
7 BOATS.....	4	16	324.65	81.16	.03	.02
8 MISCELLANEOUS.....	1	4	53.61	53.61	.01	--

(CONTINUED)

TABLE 4]

SERVICE TAX COLLECTED BY SERVICE CLASSIFICATION, GROSS SALES,  
AVERAGE NUMBER OF RETURNS FILED AND PAYMENT PER RETURN FOR THE STATE  
CALENDAR YEAR 1944

SERVICE CLASSIFICATION	MONTHLY AVG. NO. RETURNS FILED	ANNUAL GROSS SALES (IN THOUSANDS)	ANNUAL TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TOTAL NO. OF RETURNS	% OF TOTAL TAX PAID
VII REPAIR SERVICE GROUP: TOTAL.....	2,580	19,980	\$ 327,768.24	\$ 127.04	22.10	16.92
1 AUTOMOBILE PAINT, TOP & BODY SHOPS.....	55	580	8,096.80	147.21	.47	.42
2 AUTOMOBILE RADIATOR, BATTERY, IGNITION & BODY SHOPS.....	40	247	4,280.18	107.00	.34	.22
3 BLACKSMITH, MACHINE, WELDING SHOPS.....	275	1,914	28,102.49	102.19	2.36	1.45
4 ELECTRICAL APPLIANCES, RADIO, REFRIGERATOR, SEWING MACHINES.....	365	2,125	35,583.68	97.49	3.13	1.83
5 HARNESS, LEATHER GOODS, SADDLERY, TRUNK MFG. & REPAIR.....	35	156	1,546.22	44.18	.30	.08
6 LOCKSMITH, GUNSMITH, NOVELTY SHOPS.....	46	157	2,656.95	57.78	.39	.14
7 TIRE REPAIR SHOPS.....	106	1,418	20,709.12	195.36	.91	1.07
8 UPHOLSTERY, FURNITURE, MUSICAL INSTRUMENTS..	126	840	14,402.69	114.31	1.08	.74
9 VEHICLE REPAIR, AUTOS, BICYCLES, MOTORCYCLES	1,249	10,751	181,421.65	145.25	10.70	9.37
10 WATCH, CLOCK, JEWELRY.....	249	1,659	29,024.85	116.56	2.13	1.50
11 CANVAS GOODS, TYPEWRITER, OFFICE EQUIPMENT, AND OTHER.....	34	133	1,943.91	57.17	.29	.10
VIII STRUCTURAL SERVICE GROUP: TOTAL.....	1,360	17,741	243,783.34	179.25	11.65	12.58
1 CONTRACTORS, GENERAL, TILE SETTERS, CARPENTERS.....	654	10,554	132,643.08	202.82	5.60	6.85
2 CONTRACTORS, ELECTRICAL.....	50	1,067	10,351.32	207.03	.43	.53
3 CONTRACTORS, PLUMBING & HEATING, AIR CONDITIONING.....	261	3,066	52,637.09	201.67	2.24	2.72
4 CONTRACTORS, DECORATORS, WALL PAPER CLEANING, PAINTING, BLINDS & SHADES, PAPER HANGING..	332	2,189	34,528.14	104.00	2.84	1.78
5 CONTRACTORS, LANDSCAPE.....	24	111	1,865.99	77.75	.21	.09
6 INSULATION, GLAZING.....	39	754	11,757.72	301.48	.33	.61
STATE TOTAL	11,673	\$ 118,106	\$1,937,114.22	\$ 165.95	100.00	100.00

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
CALENDAR YEAR, 1944

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT IN- CREASE OR DE- CREASE FROM 1941	TAX PAYMENT PER	
							RETURN	CAPITA
1	DEWEY .....	322,412	4,126	\$ 941,492.65	48.60	+ 43.6	\$ 228.19	\$ 2.92
2	PUEBLO .....	68,870	633	100,709.97	5.20	+ 32.7	159.10	1.46
3	WELD .....	63,747	469	50,589.70	2.61	+ 59.2	107.87	.79
4	EL PASO .....	54,625	783	155,641.84	8.03	+ 85.7	198.78	2.88
5	LAS ANIMAS .....	32,369	209	17,362.84	.90	+ 13.3	83.08	.54
6	LARIMER .....	35,539	471	41,875.59	2.16	+ 31.1	88.91	1.18
7	BOULDER .....	37,438	396	41,010.79	2.12	+ 40.0	103.56	1.09
8	MESA .....	33,791	304	39,152.40	2.02	+ 54.4	128.79	1.16
9	OTERO .....	23,571	221	24,465.56	1.26	+ 57.6	110.70	1.04
10	ARAPAHOE .....	32,150	271	24,657.38	1.27	+ 38.9	90.99	.77
11	JEFFERSON .....	30,725	228	25,229.57	1.30	+ 9.0	110.66	.82
12	ADAMS .....	22,481	151	13,119.92	.68	+ 40.8	86.89	.58
13	LOGAN .....	18,370	162	16,684.93	.86	+ 50.7	102.99	.91
14	FREMONT .....	19,742	172	16,521.14	.85	+ 62.0	96.05	.84
15	MORGAN .....	17,214	158	15,381.85	.79	+ 43.2	97.35	.89
16	HUERFANO .....	16,088	107	6,207.18	.32	+ 4.7	58.01	.39
17	PROVERS .....	12,304	132	14,145.75	.73	+ 72.0	107.16	1.15
18	DELTA .....	16,470	156	11,844.99	.61	+ 67.3	75.93	.72
19	YUMA .....	12,102	98	6,725.64	.35	+ 43.1	68.63	.56
20	LA PLATA .....	15,494	120	13,313.66	.69	+ 27.8	110.95	.86
21	MONTROSE .....	15,418	112	10,619.19	.55	+ 15.7	94.81	.69
22	BACA .....	6,207	50	3,865.23	.20	+ 70.3	77.30	.62
23	RIO GRANDE .....	12,404	133	9,239.66	.48	+ 40.3	69.47	.74
24	CARFIELD .....	10,560	128	12,245.07	.63	+ 25.7	95.66	1.16
25	CONEJOS .....	11,648	64	3,489.03	.18	+ 41.7	54.52	.29
26	KIT CARSON .....	7,512	72	4,834.28	.25	+ 86.7	67.14	.64
27	WASHINGTON .....	8,336	45	2,525.88	.13	+ 54.5	56.13	.30
28	ROUTT .....	10,525	89	6,890.28	.36	+ 4.7	77.42	.65
29	DENT .....	9,553	64	5,146.71	.27	+ 25.2	80.42	.53
30	ALAMOSA .....	10,484	114	10,904.07	.56	+ 10.3	95.65	1.04
31	CHAFFEE .....	8,109	130	7,635.39	.39	+ 45.3	58.73	.94
32	MONTEZUMA .....	10,463	78	6,703.47	.35	+ 67.0	85.94	.64
33	LINCOLN .....	5,882	57	4,391.20	.23	+ 42.3	77.04	.75
34	ELBERT .....	5,460	32	1,298.45	.07	+ 39.4	40.58	.24
35	SAGUACHE .....	6,173	53	2,569.44	.13	+ 37.6	48.48	.42
36	CROWLEY .....	5,398	32	2,457.11	.13	+ 44.5	76.78	.46
37	PHILLIPS .....	4,948	60	4,181.85	.22	+ 62.0	69.70	.85
38	COSTILLA .....	7,533	27	934.66	.05	+ 29.0	34.62	.12
39	SEDGWICK .....	5,294	60	3,777.52	.20	+ 50.5	62.06	.71
40	GUNNISON .....	6,192	73	4,679.28	.24	- 12.0	64.10	.76

SERVICE TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
CALENDAR YEAR, 1944

Co. No.	COUNTY	POPULATION (1940)	MONTHLY /AVG. NO. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	PER CENT INCREASE OR DECREASE FROM 1941	TAX PAYMENT PER	
							RETURN	CAPITA
41	LAKE .....	6,883	74	\$ 7,160.98	.37	+ 71.9	\$ 96.77	\$ 1.04
42	MOFFAT .....	5,086	59	6,640.67	.34	+ 9.2	112.55	1.31
43	TELLER .....	6,463	34	1,551.92	.08	- 55.5	45.64	.24
44	EAGLE .....	5,361	38	2,200.64	.11	+ 20.2	57.91	.41
45	KIOWA .....	2,793	19	984.59	.05	+ 38.7	51.82	.35
46	CHEYENNE .....	2,964	31	1,202.30	.06	+ 33.0	38.78	.40
47	DOUGLAS .....	3,496	26	1,426.20	.08	+ 40.5	54.85	.41
48	ARCHULETA.....	3,806	19	1,296.10	.07	+ 13.4	68.21	.34
49	RIO BLANCO ....	2,943	36	2,503.87	.13	+ 37.4	69.55	.85
50	SAN MIGUEL.....	3,664	18	1,010.16	.05	- 17.1	56.12	.28
51	CLEAR CREEK....	3,784	50	2,621.10	.14	- 29.5	52.42	.69
52	CUSTER .....	2,270	14	371.17	.02	+ 18.9	26.51	.16
53	GRAND .....	3,587	58	3,961.24	.20	- 5.5	68.30	1.10
54	PARK .....	3,272	28	842.43	.04	- 46.8	30.09	.26
55	SAN JUAN .....	1,439	13	689.19	.04	- 24.4	53.01	.48
56	OURAY .....	2,089	21	1,029.62	.05	- 15.6	49.03	.49
57	PITKIN .....	1,836	14	592.35	.03	+ 1.0	42.31	.32
58	DOLORES .....	1,958	14	466.36	.02	+ 40.5	33.31	.24
59	JACKSON .....	1,798	19	1,211.79	.06	+ 46.3	63.78	.67
60	GILPIN .....	1,625	6	87.37	--	- 75.6	14.56	.05
61	SUMMIT .....	1,754	13	389.13	.02	- 13.4	29.93	.22
62	MINERAL .....	975	10	272.97	.01	- 42.7	27.30	.28
63	HINSDALE .....	349	9	325.21	.02	- 30.6	36.13	.93
ALL COUNTY TOTAL		1,123,296	11,463	1,723,358.48	88.96	+ 43.0	150.34	1.53
70	CHAIN STORES <u>1</u>		76	121,601.21	6.28	+ 66.2	1,600.01	.11
80	FOREIGN CORP. <u>1</u>		108	84,552.04	4.37	+ 160.0	782.89	.08
90	CONCESSIONERS <u>1</u>		21	7,342.19	.38	+ 19.0	349.63	.01
95	TRANS. CONC. <u>1</u>		5	260.30	.01	- 46.3	52.06	---
STATE TOTAL		1,123,296	11,673	\$1,937,114.22 <u>2</u>	100.00	+ 47.4	\$ 165.96	\$ 1.73
COUNTY TOTAL WITHOUT DENVER COUNTY		800,884	7,337	\$ 781,865.83	40.36	+ 42.7	\$ 106.56	\$ .98

ANNUAL COLLECTIONS COMPARED

YEAR	MONTHLY /AVG. NUMBER RETURNS	ANNUAL TAX COLLECTED	TAX PAYMENT PER RETURN
1938	18,151	\$ 1,295,822	\$ 71.39
1939	16,520	1,270,204	76.89
1940	14,580	1,204,809	82.63
1941	14,511	1,316,455	90.72
1942	15,079	1,530,088	101.47
1943	11,744	1,855,275	157.98
1944	11,463	1,937,114	168.99

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 LICENSE FEES IN THE AMOUNT OF \$5,511.94 ARE EXCLUDED.

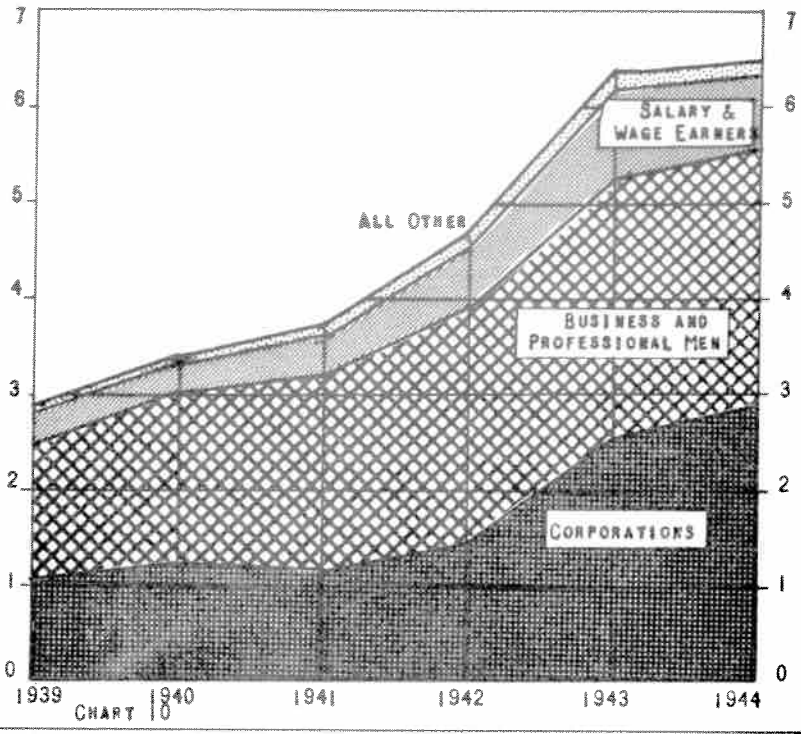
TABLE 43

GROSS SALES REPORTED ON SERVICE TAX RETURNS, NUMBER OF RETURNS  
BY COUNTIES AND FOR THE STATE  
CALENDAR YEAR, 1944

Co. No.	COUNTY	MONTHLY AVG. NO. RETURNS	GROSS SALES REPORTED (IN THOUSANDS)	Co. No.	COUNTY	MONTHLY AVG. NO. RETURNS	GROSS SALES REPORTED (IN THOUSANDS)
1	DENVER.....	4,126	\$ 60,423	39	SEBOWICK.....	60	\$ 202
2	PUEBLO.....	633	5,872	40	GUNNISON.....	73	256
3	WELD.....	469	2,838	41	LAKE.....	74	449
4	EL PASO.....	783	9,300	42	HOFFAT.....	59	352
5	LAS ANIMAS....	209	1,006	43	TELLER.....	34	85
6	LARIMER.....	471	2,327	44	EAGLE.....	38	117
7	BOULDER.....	396	2,418	45	KIOWA.....	19	58
8	MESA.....	304	2,302	46	CHEYENNE.....	31	69
9	OTERO.....	221	1,368	47	DOUGLAS.....	26	76
10	ARAPAHOE.....	271	1,507	48	ARCHULETA.....	19	73
11	JEFFERSON.....	228	1,441	49	RIO BLANCO.....	36	136
12	ADAMS.....	151	725	50	SAN MIGUEL.....	18	79
13	LOGAN.....	162	929	51	CLEAR CREEK....	50	157
14	FREMONT.....	172	889	52	CUSTER.....	14	20
15	MORGAN.....	158	878	53	GRAND.....	58	204
16	HUERFANO.....	107	360	54	PARK.....	28	90
17	PROWERS.....	132	811	55	SAN JUAN.....	13	66
18	DELTA.....	156	657	56	OURAY.....	21	54
19	YUMA.....	98	354	57	PITKIN.....	14	31
20	LA PLATA.....	120	811	58	DOLORES.....	14	23
21	MONTROSE.....	112	614	59	JACKSON.....	19	62
22	BACA.....	50	205	60	GILPIN.....	6	5
23	RIO GRANDE....	133	512	61	SUMMIT.....	13	23
24	GARFIELD.....	128	670	62	MINERAL.....	10	14
25	CONEJOS.....	64	185	63	HINSDALE.....	9	17
26	KIT CARSON....	72	257				
27	WASHINGTON....	45	134		COUNTY TOTAL.....	11,463	\$ 105,422
28	ROUTT.....	89	380				
29	BENT.....	64	278	70	CHAIN STORES...	76	6,770
30	ALAMOSA.....	114	619	80	FOREIGN CORP...	108	5,524
31	CHAFFEE.....	130	444	90	CONCESSIONERS..	21	377
32	MONTUZUMA....	78	318	95	TRANS. CONC....	5	13
33	LINCOLN.....	57	232				
34	ELBERT.....	32	67		STATE TOTAL.....	11,673	\$ 118,106
35	SAGUACHE.....	53	139				
36	CROWLEY.....	32	161		COUNTY TOTAL		
37	PHILLIPS.....	60	221		LESS DENVER COUNTY	7,337	\$ 44,999
38	COSTILLA.....	27	52				

INCOME TAX LIABILITY ESTABLISHED  
IN THE YEARS 1939 - 1944

MILLIONS OF DOLLARS



NUMBER OF TAXABLE INCOME TAX RETURNS AS A PERCENTAGE  
OF THE TOTAL TAX AND NONTAX RETURNS FILED FOR THE STATE

PER CENT

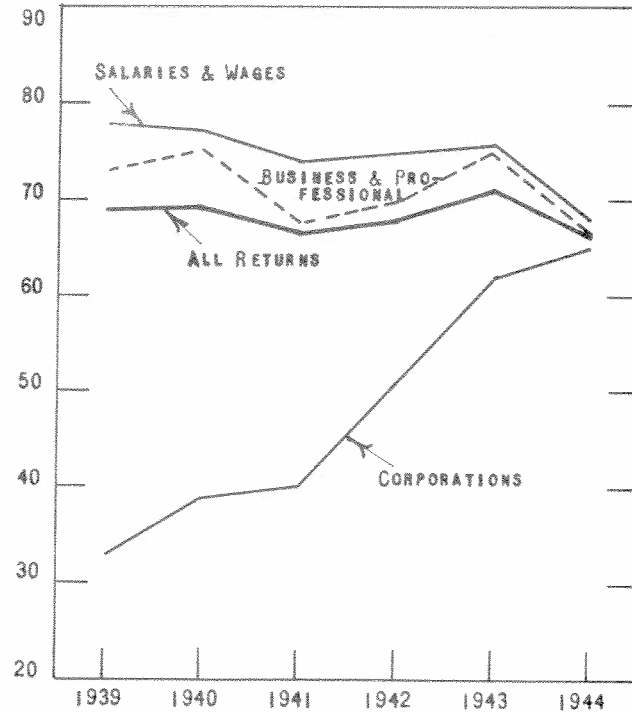


CHART II

E.S.

STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN  
CALENDAR YEARS 1939 - 1944

YEAR	TOTAL ASSESSMENTS <sup>1/</sup>	ASSESSMENTS UPON INDIVIDUALS			OTHER ASSESSMENTS			
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1944	\$ 6,442,440	\$ 730,795	\$ 2,709,437	\$ 3,440,232	\$ 2,914,022	\$ 84,623	\$ 177	\$ 3,386
1943	6,332,555	920,614	2,731,858	3,652,472	2,586,041	94,042	---	---
1942	4,633,898	618,741	2,488,530	3,107,271	1,456,104	70,523	---	---
1941	3,632,364	387,324	2,029,740	2,417,064	1,174,110	41,190	---	---
1940	3,386,081	339,986	1,752,267	2,092,253	1,250,791	43,037	---	---
1939	2,854,544	332,916	1,412,911	1,745,827	1,060,290	48,427	---	---

## PER CENT CHANGE IN ASSESSMENTS

1944 FROM								
1943....	+ 1.7	- 20.6	- .8	- 5.8	+ 12.7	- 10.0		
1944 FROM								
1941....	+ 77.4	+ 88.7	+ 33.5	+ 42.3	+ 148.2	+ 105.4		

## PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1944	100.0	11.3	42.2	53.5	45.2	1.3	TRACE	TRACE
1943	100.0	14.5	43.2	57.7	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	51.8	61.8	36.9	1.3	--	--
1939	100.0	11.7	49.5	61.2	37.1	1.7	--	--

TABLE 45

STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN  
CALENDAR YEARS 1939 - 1944

YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS		
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL FROM INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES
1944	\$ 6,359,497	\$ 788,007	\$ 2,514,377	\$ 3,302,384	\$ 2,976,493	\$ 80,445	\$ 175
1943	6,160,740	919,810	2,700,858	3,620,668	2,455,802	84,270	---
1942	4,596,081	618,331	2,466,452	3,084,783	1,441,273	70,025	---
1941	3,543,432	383,936	2,014,863	2,398,859	1,106,286	38,287	---
1940	3,361,132	338,884	1,752,359	2,091,243	1,224,768	45,121	---
1939	2,829,302	330,352	1,399,277	1,729,629	1,054,447	45,226	---

## CHANGE IN COLLECTIONS BY TYPE OF RETURN

1944 FROM							
1943	198,757	- 131,803	- 186,481	- 318,284	520,691 <sup>2/</sup>	- 3,825	175
1944 FROM							
1941	2,816,065	+ 404,011	+ 499,514	+ 903,525	1,870,207	+ 42,158	175
PER CENT CHANGE:							
1944 FROM							
1943	+ 3.2	- 14.3	- 6.9	- 8.8	21.2	- 4.5	
1944 FROM							
1941	+ 79.5	+ 105.2	+ 24.8	+ 37.7	169.0	+ 110.1	

<sup>1/</sup> ASSESSMENTS REPRESENT TOTAL OF INCOME TAX DUE THE STATE, AS REPORTED ON INCOME TAX RETURNS; PENALTY AND INTEREST CHARGES. TAX MAY BE PAID ANNUALLY, SEMI-ANNUALLY OR QUARTERLY.

<sup>2/</sup> AN APPROXIMATE 50% OF THIS FIGURE IS REPRESENTED IN COLLECTIONS AS A RESULT OF OUT-OF-STATE AUDITS.



TABLE 46

TAXABLE AND NON-TAXABLE STATE INCOME TAX RETURNS FILED BY TYPE OF RETURN  
CALENDAR YEARS 1940 - 1944

SOURCE OF RETURNS	NUMBER OF RETURNS FILED <sup>1/</sup>									
	1944		1943		1942		1941		1940	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
<u>INDIVIDUALS:</u>										
SALARIES AND WAGES.....	43,673	20,709	48,361	15,250	40,083	13,459	34,573	11,941	30,148	9,208
BUSINESS AND PROFESSIONAL INCOME.....	34,028	13,114	30,677	10,037	24,392	10,419	18,143	8,635	16,290	5,492
TOTAL INDIVIDUALS.....	77,701	33,823	79,038	25,287	64,475	23,878	52,716	20,576	46,548	14,700
CORPORATIONS.....	3,540	1,940	3,443	2,133	2,763	2,686	1,969	2,894	2,133	3,442
FIDUCIARY.....	514	1,401	598	1,174	668	1,090	510	1,003	626	886
PARTNERSHIP (NON-TAXABLE).....	43	4,880	--	5,388	--	3,944	--	3,214	--	2,809
TOTAL, ALL RETURNS.....	81,798	42,044	83,079	33,982	67,906	31,598	55,195	27,617	49,157	21,837

<sup>1/</sup> INCOME TAX RETURN FOR ANY GIVEN YEAR COVERS INCOME FOR THE YEAR PRIOR.

<sup>2/</sup> LAW REQUIRES PARTNERSHIP RETURNS TO BE FILED FOR INFORMATION ONLY.

TABLE 47

STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1945 COMPARED WITH SAME PERIOD OF 1944

FIRST HALF YEAR	TOTAL ASSESSMENTS	ASSESSMENTS UPON INDIVIDUALS			OTHER ASSESSMENTS			
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNER-SHIP PENALTIES	INTEREST
1945	\$5,224,676	\$545,293	\$2,781,649	\$3,326,942	\$1,648,374	\$49,354	\$6	--
1944	5,322,943	622,568	2,489,728	3,112,296	2,129,285	79,313	165	\$1,884
1945 OVER								
1944	- 98,266	- 77,275	+ 291,921	+ 214,646	- 280,910	- 29,959	- 159	- 1,884
% CHANGE	- 1.8	- 12.4	+ 11.7	+ 6.9	- 13.2	- 37.8	- 96.4	--

TABLE 48

STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1945 COMPARED WITH SAME PERIOD OF 1944

FIRST HALF YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS			
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL UPON INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNER-SHIP PENALTIES	INTEREST
1945	\$4,105,467	\$522,418	\$2,266,877	\$2,789,295	\$1,269,777	\$46,389	\$6	--
1944	4,226,116	531,657	2,004,076	2,535,733	1,615,220	74,999	165	--
1945 OVER								
1944	- 120,649	- 9,238	+ 262,802	+ 253,563	- 345,443	- 28,610	- 159	-
% CHANGE	- 2.9	- 1.7	+ 13.2	+ 10.0	- 20.4	- 38.2	- 96.4	--

PERCENTAGE OF STATE INCOME TAX COLLECTIONS TO ASSESSMENTS BY TYPE OF RETURN FILED

1945	79	96	82	84	69	94	
1944	79	85	80	82	76	94	
1943	68	91	51	61	78	97	

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. ASSESSMENTS ALSO INCLUDE PENALTY AND INTEREST CHARGES.

TABLE 49

STATE INCOME TAXABLE AND NON-TAXABLE RETURNS FILED BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1945 COMPARED WITH SAME PERIOD OF 1944

SOURCE OF RETURNS	NUMBER OF RETURNS FILED						PER CENT CHANGE:		
	1945		1944		INC. OR DEC. 1945 FROM 1944		1945 FROM 1944		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	
<u>INDIVIDUALS:</u>									
SALARIES AND WAGES.....	40,905	19,808	41,041	16,454	- 136	+ 3,354	- .3	+ 20.4	
BUSINESS AND PROFESSIONAL INCOME.....	34,456	13,892	31,693	12,874	+ 2,763	+ 1,018	+ 8.7	+ 7.9	
TOTAL INDIVIDUAL .....	75,361	33,700	72,734	29,328	+ 2,627	+ 4,372	+ 3.6	+ 14.9	
CORPORATION.....	2,710	1,575	2,876	1,664	- 166	- 89	- 5.8	- 5.4	
FIDUCIARY.....	493	1,289	443	1,302	+ 50	- 13	+ 11.3	- 1.0	
PARTNERSHIP (NON-TAXABLE) 2/.....	--	5,077	--	4,470	--	+ 607	--	+ 13.6	
TOTAL, ALL RETURNS.....	78,564	41,641	75,053	36,764	+ 2,511	+ 4,877	+ 3.3	+ 13.3	

TABLE 50

RATIO OF STATE INCOME TAX COLLECTIONS TO ASSESSMENTS FOR RETURNS FILED  
IN FIRST HALF OF CALENDAR YEARS, 1942 - 1945

FIRST HALF YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1945.....	\$ 4,105,467	\$ 5,224,677	79
1944.....	4,226,117	5,322,943	79
1943.....	3,910,288	5,746,029	68
1942.....	2,782,151	4,188,326	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 51

TREND IN MOTOR VEHICLE REGISTRATIONS FOR THE STATE  
CALENDAR YEARS 1941 - 1944

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1942	1943	1944	1941	1942	1943	1944
PASSENGER CARS	336,718	331,476	315,933	302,424	\$1,778,212	\$1,765,055	\$1,700,144	\$1,628,973
TRUCKS	31,050	31,784	31,461	32,103	496,543	510,080	517,814	527,159
PERCENTAGE CHANGE, EACH YEAR FROM 1941:								
PASSENGER CARS	---	- 1.6	- 6.1	- 10.1	---	- .7	- 4.4	- 8.4
TRUCKS	---	+ 2.4	+ 1.3	+ 3.4	---	+ 2.7	+ 4.3	+ 6.2

TABLE 52

TREND IN MOTOR VEHICLE REGISTRATIONS FOR DENVER COUNTY  
CALENDAR YEARS 1941 - 1944

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1942	1943	1944	1941	1942	1943	1944
PASSENGER CARS	102,295	101,046	94,945	86,792	\$ 548,486	\$ 551,117	\$ 525,513	\$ 490,283
TRUCKS	6,069	6,125	5,767	5,677	108,961	111,403	107,027	104,524
PERCENTAGE CHANGE, EACH YEAR FROM 1941:								
PASSENGER CARS	---	- 1.2	- 7.2	- 13.1	---	+ .5	- 4.2	- 10.6
TRUCKS	---	- .9	- 5.0	- 6.6	---	+ 2.2	- 1.8	- 4.1

✓ INCLUDES COMMERCIAL VEHICLES UNDER 1 TON.

TABLE 59

MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS FOR THE STATE

CALENDAR YEARS 1939 - 1944

SOURCE	R E C E I P T S				
	1944	1943	1942	1941	1940
<u>REGULAR REGISTRATION FEES:</u>					
PASSENGER CARS.....	\$1,402,129	\$1,480,696	\$1,765,055	\$1,779,212	\$1,689,235
COMMERCIAL VEHICLES UNDER 1 TON.....	226,844	219,448	--	--	--
TRUCKS.....	527,159	517,814	510,080	496,543	480,560
TRAILERS.....	57,827	52,168	51,232	46,124	39,309
MOTORCYCLES.....	2,682	2,549	2,661	2,307	2,431
SUBTOTAL.....	2,216,641	2,272,675	2,323,028	2,323,186	2,211,535
<u>RECEIPTS OTHER THAN REGULAR</u>					
<u>REGISTRATION FEES:</u>					
DEALERS' LICENSES OR PERMITS:					
PASSENGER CARS AND TRUCKS.....	16,600	13,753	22,569	34,606	31,578
MOTORCYCLES.....	30	35	61	65	97
SUBTOTAL.....	16,630	13,788	22,630	34,671	31,675
<u>OPERATORS' AND CHAUFFEURS' LICENSES</u>					
<u>AND REISSUES:</u>					
OPERATORS.....	38,783	44,844	114,005	45,624	47,177
CHAUFFEURS.....	38,161	41,094	48,974	46,438	43,648
SUBTOTAL.....	76,944	85,938	162,979	92,062	90,825
CERTIFICATE OF TITLE SALES.....	30,936	33,161	39,090	55,829	49,858
PENALTY ASSESSMENTS.....	34,820	27,747	19,730	21,311	22,317
<u>MISCELLANEOUS RECEIPTS:</u>					
TRANSFER OR RE-REGISTRATION FEES.....	27,231	37,204	43,752	99,736	86,575
INDUSTRIAL PERMITS.....	--	--	--	3,595	3,845
DUPLICATES: REPLACEMENTS.....	4,020	2,236	3,064	4,070	3,750
PREVIOUS YEAR FEES.....	570	277	1,625	1,846	1,677
SPECIAL ENGINE NUMBERS.....	1,762	1,495	1,617	1,807	1,925
SPECIAL PERMITS.....	2,906	2,926	3,758	3,638	3,219
SUBTOTAL.....	36,489	44,138	53,816	114,892	100,891
TOTAL, ALL RECEIPTS.....	\$2,412,460	\$2,477,447	\$2,627,273	\$2,641,951	\$2,507,101
PER CENT INCREASE OR DECREASE FROM 1939	- 3.3	- .7	+ 5.3	+ 5.9	+ .5

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

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

3/ INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER

TABLE 54

MOTOR VEHICLE REGISTRATIONS FOR THE STATE  
CALENDAR YEARS 1939 - 1944

SOURCE	NUMBER OF REGISTRATIONS					
	1944	1943	1942	1941	1940	1939
<u>REGULAR LICENSE TAGS SOLD OR ISSUED:</u>						
PASSENGER CARS.....	262,557	277,117	331,476	335,718	321,810	312,847
COMMERCIAL VEHICLES UNDER 1 TON.....	39,867	38,856	---	---	---	---
TRUCKS.....	32,103	31,461	31,784	31,050	30,300	30,640
TRAILERS.....	2,188	2,002	1,931	1,887	1,763	1,574
MOTORCYCLES.....	1,689	1,472	1,589	1,308	1,379	1,355
SUBTOTAL.....	338,404	350,908	365,840	370,863	355,192	346,416
<u>MISCELLANEOUS REGISTRATIONS:</u>						
<u>DEALERS' LICENSES OR PERMITS:</u>						
PASSENGER CARS OR TRUCKS.....	1,863	1,608	2,794	4,533	4,224	3,832
MOTORCYCLES.....	9	7	17	15	26	26
TRANSFERS OR RE-REGISTRATIONS.....	21,335	29,610	35,272	77,835	58,956	64,415
INDUSTRIAL PERMITS.....	---	---	---	719	769	610
DUPLICATES, REPLACEMENTS.....	4,050	2,239	3,066	4,080	3,756	4,132
PREVIOUS YEAR REGISTRATIONS.....	377	230	1,222	1,358	1,267	884
SPECIAL ENGINE NUMBERS.....	1,762	1,495	1,617	1,807	1,825	2,005
SPECIAL PERMITS.....	11,623	11,703	15,036	15,401	12,877	11,364
SUBTOTAL.....	41,019	46,882	59,024	105,748	93,700	87,269
TOTAL ALL REGISTRATIONS.....	379,423	397,800	425,864	476,711	448,892	433,684
CERTIFICATES OF TITLE.....	104,659	110,944	135,380	189,492	169,973	165,723
OPERATORS' AND CHAUFFEURS' LICENSES AND REISSUES:						
OPERATORS.....	87,354	102,928	244,246	96,276	107,949	278,539
CHAUFFEURS.....	29,504	31,540	37,637	35,673	33,780	32,868
TOTAL LICENSES.....	116,858	134,468	281,883	131,949	141,729	311,427
PER CENT INCREASE OR DECREASE EACH YEAR FROM 1939:						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	- 2.3	+ 1.3	+ 5.9	+ 7.1	+ 2.5	---
ALL REGISTRATIONS.....	- 12.5	- 8.3	- 1.8	+ 9.9	+ 3.5	---

1/ THESE VEHICLES WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION  
2/ INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER.

TABLE 55

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE  
CALENDAR YEARS, 1941 - 1944

STATE AND COUNTY	N U M B E R O F R E G I S T R A T I O N S									
	C O M M E R C I A L V E H I C L E S U N D E R 1 T O N <sup>1/</sup>			P A S S E N G E R C A R S			T R U C K S			
	1944	1943	1944	1943	1942	1941	1944	1943	1942	1941
STATE TOTAL.....	39,867	38,856	262,557	277,177	331,476	336,718	32,103	31,461	31,784	31,050
DENVER.....	6,167	6,007	82,625	88,938	101,046	102,295	5,677	5,767	6,125	6,089
ADAMS.....	1,040	1,022	6,324	6,530	7,655	7,750	1,453	1,391	1,352	1,317
ALAMOSA.....	383	363	1,836	1,867	2,471	2,727	344	320	310	341
ARAPAHOE.....	1,162	1,119	10,731	11,411	12,843	12,122	722	748	781	787
ARCHULETA.....	178	197	381	365	646	711	73	51	63	65
EACA.....	556	499	1,597	1,582	1,962	1,923	339	258	236	242
BENT.....	277	294	1,614	1,916	2,487	2,804	191	208	186	190
BOULDER.....	1,210	1,221	9,300	9,800	11,630	12,322	1,136	1,130	1,130	1,162
CHAFFEE.....	364	370	1,664	1,655	1,944	2,065	167	176	148	157
CHEYENNE.....	187	175	729	717	893	936	97	79	70	67
CLEAR CREEK.....	103	121	712	841	1,132	1,333	96	110	129	154
CONEJOS.....	559	552	1,360	1,386	1,969	2,056	270	275	259	270
COSTILLA.....	239	227	683	685	923	981	162	149	156	177
CROWLEY.....	208	210	1,097	1,139	1,397	1,408	287	265	266	245
CUSTER.....	136	139	400	406	549	641	70	75	71	81
DELTA.....	1,044	947	3,224	3,066	4,136	4,517	556	498	499	511
DOLORES.....	146	138	335	312	454	480	68	67	52	57
DOUGLAS.....	237	216	944	1,014	1,271	1,355	162	170	162	152
EAGLE.....	282	276	1,182	1,252	1,555	1,552	150	143	139	128
ELBERT.....	398	376	1,205	1,211	1,638	1,703	164	147	136	128
EL PASO.....	2,010	2,060	17,255	18,955	21,216	17,674	1,025	1,056	1,313	1,003
FREMONT.....	971	949	3,720	3,945	4,915	5,358	518	531	462	496
GARFIELD.....	637	647	1,900	2,006	2,619	2,776	351	332	307	309
GILPIN.....	61	64	264	315	428	561	31	33	46	53
GRAND.....	228	225	744	807	1,312	1,370	187	165	163	170
GUNNISON.....	280	258	1,073	1,161	1,644	1,793	133	130	136	149
HINSDALE.....	13	17	59	77	87	71	9	13	19	19
HUERFANO.....	467	473	2,047	2,139	2,780	3,050	187	182	189	227
JACKSON.....	135	123	468	448	633	667	114	97	93	102
JEFFERSON.....	1,404	1,363	10,190	10,798	12,363	12,178	830	819	821	810
KIOWA.....	227	209	678	657	881	882	100	89	72	65
KIT CARSON.....	407	347	1,885	1,857	2,201	2,141	278	219	200	158
LAKE.....	225	228	1,788	2,129	2,496	2,152	171	165	176	160
LA PLATA.....	636	625	2,051	2,067	3,072	3,575	276	291	275	302
LARIMER.....	1,254	1,144	8,672	8,757	10,506	11,377	1,415	1,357	1,308	1,385

(CONTINUED)

<sup>1/</sup> THESE VEHICLES WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION

TABLE 55

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE  
CALENDAR YEARS, 1941 - 1944 (CONTINUED)

STATE AND COUNTY	NUMBER OF REGISTRATIONS									
	COMMERCIAL VEHICLES UNDER 1 TON		PASSENGER CARS				TRUCKS			
	1944	1943	1944	1943	1942	1941	1944	1943	1942	1941
LAS ANIMAS.....	1,041	1,088	4,498	4,799	6,215	6,568	579	589	582	591
LINCOLN.....	418	394	1,435	1,442	1,856	1,856	189	160	149	134
LOGAN.....	720	673	4,183	4,287	5,136	5,255	947	962	965	944
MESA.....	1,971	1,725	7,209	6,912	8,866	9,553	1,012	856	849	891
MINERAL.....	38	41	133	155	276	301	23	26	34	38
MOFFAT.....	397	394	1,045	1,026	1,532	1,602	251	179	180	189
MONTEZUMA.....	681	667	1,469	1,490	2,202	2,387	263	227	235	256
MONTROSE.....	873	881	2,742	3,037	4,206	4,405	500	491	499	508
MORGAN.....	520	476	3,889	4,037	4,743	4,981	977	911	934	890
OTERO.....	711	729	5,492	5,635	6,231	6,128	757	805	854	715
OURAY.....	136	123	357	314	488	550	45	38	37	37
PARK.....	168	167	523	603	973	1,262	108	114	125	152
PHILLIPS.....	336	290	1,316	1,349	1,616	1,598	295	283	242	246
PITKIN.....	89	93	275	283	386	418	36	30	35	40
PROWERS.....	493	452	2,816	2,918	3,488	3,620	400	377	350	304
PUEBLO.....	1,952	2,051	16,234	17,246	20,623	20,082	1,231	1,375	1,528	1,252
RIO BLANCO.....	231	238	540	523	814	880	66	67	72	89
RIO GRANDE.....	551	506	2,465	2,564	3,210	3,421	675	639	600	586
ROUTT.....	540	564	1,864	2,030	2,762	3,010	233	249	251	275
SAGUACHE.....	284	294	959	1,029	1,337	1,431	249	239	218	219
SAN JUAN.....	50	54	216	248	339	413	29	29	31	41
SAN MIGUEL.....	191	206	417	490	798	927	58	64	69	77
SEDGWICK.....	175	167	1,224	1,302	1,498	1,600	350	350	344	332
SUMMIT.....	70	67	259	401	531	580	42	52	42	55
TELLER.....	238	229	686	825	1,635	1,970	128	135	155	182
WASHINGTON.....	396	386	1,964	2,000	2,394	2,403	306	287	255	224
WELD.....	2,319	2,291	14,858	15,057	18,028	18,745	3,981	3,806	3,734	3,541
YUMA.....	447	409	2,752	2,904	3,339	3,466	564	615	565	534