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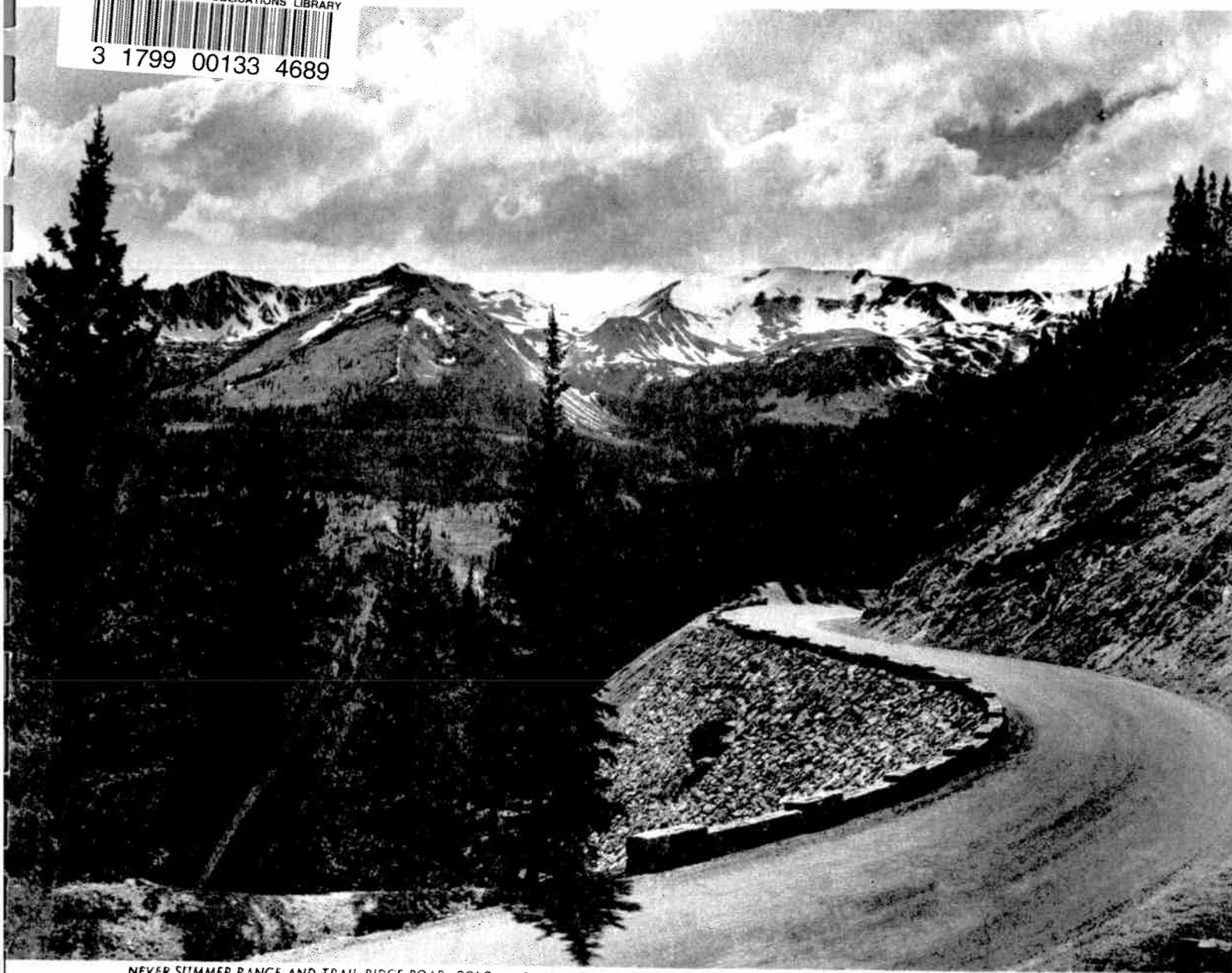
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## DEPARTMENT OF REVENUE

FIFTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1946



JOHN C. VIVIAN  
Governor

DEPARTMENT OF REVENUE  
STATE OF COLORADO

C. B. POND  
Director



FIFTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1946

Prepared by

John P. James, Chief  
Staff Services

—  
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Statistician

Denver, Colorado

January 1, 1947

LETTER OF TRANSMITTAL

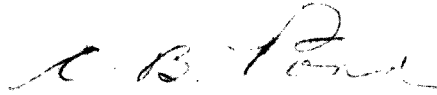
JANUARY 1, 1947

THE HONORABLE JOHN C. VIVIAN  
GOVERNOR OF COLORADO  
STATE CAPITOL BUILDING  
DENVER 2, COLORADO

DEAR GOVERNOR VIVIAN:

IN COMPLIANCE WITH THE COLORADO STATUTES, THERE IS  
TRANSMITTED HERewith THE FIFTH ANNUAL REPORT OF THE DEPARTMENT  
OF REVENUE, FOR THE FISCAL YEAR ENDING JUNE 30, 1946.

RESPECTFULLY SUBMITTED,



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, 1946 TOTALLED \$47,822,283, TO REACH THEIR HIGHEST POINT SINCE ESTABLISHMENT OF THE DEPARTMENT.

THE REVENUE INCREASED \$8,642,914, 22 PER CENT, OVER THE PRECEDING FISCAL YEAR, WHILE THE COST OF COLLECTION INCREASED \$37,179, OR 3.9 PER CENT, OVER THE PREVIOUS YEAR.

APPROPRIATION

THE LEGISLATURE APPROPRIATED \$1,055,486 FOR THE REVENUE DEPARTMENT EXPENSE FOR THE 1946 FISCAL YEAR. ACTUAL EXPENDITURES AMOUNTED TO \$982,888, LEAVING AN UNEXPENDED BALANCE OF \$72,598 AT THE CLOSE OF THE YEAR.

THE AMOUNT OF THE APPROPRIATION EXPENDED FOR PERSONAL SERVICE FOR THE 1946 FISCAL YEAR WAS \$755,139, OR 76.9 PER CENT OF THE TOTAL. MAINTENANCE AND OPERATION EXPENSES AMOUNTED TO \$182,468, OR 19.9 PER CENT. THE BALANCE OF THE APPROPRIATION WAS USED FOR THE STATE'S SHARE OF RETIREMENT, AND CAPITAL OUTLAY.

THE AVERAGE COST OF TAX COLLECTIONS BOTH ADMINISTERED AND COLLECTED BY THE DEPARTMENT WAS \$2.51 PER \$100 COLLECTED. THIS IS A DECREASE OF 43¢ PER \$100 FROM THE PRECEDING YEAR. THE AVERAGE COST OF COLLECTION OF ALL TAXES COLLECTED BY THE DEPARTMENT, WHETHER OR NOT ADMINISTERED BY IT, WAS \$2.05 PER \$100 COLLECTED, COMPARED WITH \$2.42 PER \$100 FOR THE PRECEDING YEAR.

THE YEARLY AVERAGE NUMBER OF EMPLOYEES IN THE DEPARTMENT FOR EACH FISCAL YEAR SINCE ITS ORGANIZATION IS AS FOLLOWS:

YEAR	NUMBER OF EMPLOYEES
1942.....	350
1943.....	322
1944.....	328
1945.....	354
1946.....	349

COLLECTIONS

SALES AND USE TAX COLLECTIONS FOR THE 1946 FISCAL YEAR TOTALLED \$15,532,038, TO EXCEED THE COLLECTIONS OF THE PREVIOUS FISCAL YEAR BY \$3,646,480, OR 30.7 PER CENT, AND THOSE OF THE 1944 FISCAL YEAR BY \$4,832,588, OR 45.2 PER CENT.

LIQUOR TAX AND LIQUOR LICENSE FEE COLLECTIONS ALSO SHOWED SUBSTANTIAL INCREASES FOR THE 1946 FISCAL YEAR. THESE REVENUES TOTALLED \$5,248,196, AN INCREASE OF \$806,616, OR 18.2 PER CENT, OVER THE PRECEDING FISCAL YEAR, AND AN INCREASE OF \$1,583,118, OR 43.2 PER CENT OVER THE 1944 FISCAL YEAR.

INCOME TAX COLLECTIONS FOR THE FISCAL YEAR AMOUNTED TO \$7,089,274, AN INCREASE OF \$850,426, OR 13.6 PER CENT OVER THE PRECEDING FISCAL YEAR, AND AN INCREASE OF \$541,440, OR 8.3 PER CENT, OVER THE 1944 FISCAL YEAR.

MOTOR FUEL TAX COLLECTIONS FOR THE FISCAL YEAR WERE \$10,851,839, AN ADVANCE OF \$2,821,456, OR 35.1 PER CENT, OVER THE PRECEDING FISCAL YEAR. THE INCREASE OVER THE 1944 FISCAL YEAR WAS \$3,043,828, OR 39 PER CENT. IT WILL BE RECALLED THAT GASOLINE RATIONING WAS ELIMINATED AUGUST 15, 1945.



MOTOR VEHICLE AND OPERATORS LICENSE FEES AND TAX FOR THE FISCAL YEAR TOTALLED \$4,057,754, AN INCREASE OF \$993,017, OR 10.7 PER CENT. THE INCREASE OVER THE 1944 FISCAL YEAR WAS \$449,566, OR 12.5 PER CENT.

INHERITANCE AND GIFT TAXES FOR THE FISCAL YEAR AMOUNTED TO \$2,653,991, AN INCREASE OF \$1,372,008, OR 107.0 PER CENT. THIS INCREASE WAS DUE TO A PARTICULARLY LARGE PAYMENT RECEIVED FROM ONE ESTATE. THE INCREASE OVER THE 1944 FISCAL YEAR WAS \$1,221,233, OR 85.2 PER CENT.

#### AUDITS

THE 1943 LEGISLATURE AUTHORIZED THE DEPARTMENT TO MAKE OUT-OF-STATE FIELD AUDITS. THAT THIS LEGISLATION HAS PAID WELL IS CONCLUSIVELY SHOWN BY THE RESULTS OBTAINED. A DETAILED ANALYSIS OF THE COLLECTIONS IS SHOWN IN TABLES 40, 41 AND 42. THE TOTAL COLLECTIONS FROM FIELD AUDITS BOTH IN AND OUT OF STATE FOR THE CALENDAR YEAR 1945 WERE \$549,872, AS COMPARED WITH \$605,460 FOR 1944.

INCOME TAX COLLECTIONS RESULTING FROM OUT-OF-STATE FIELD AUDITS FOR 1945 TOTALLED \$129,017, AND FOR 1944, \$252,246. COLLECTIONS OF SALES, SERVICE AND USE TAXES RESULTING FROM OUT-OF-STATE FIELD AUDITS FOR THE CALENDAR YEAR 1945 AMOUNTED TO \$132,033, AND \$69,580 FOR 1944.

#### DELINQUENCY

THE NUMBER OF SALES AND SERVICE TAXPAYERS DELINQUENT 45 DAYS AFTER THE FILING PERIOD DROPPED TO A LOW AVERAGE OF .69 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 - 1946

YEAR	MONTHLY AVERAGE NUMBER OF TAXPAYERS		
	TOTAL	DELINQUENT	PER CENT DELINQUENT
1942 <sup>1/</sup>	29,371	2,661	9.06
1943	30,077	1,135	3.77
1944	27,509	256	.93
1945 <sup>2/</sup>	26,899	184	.68
1946	23,135	160	.69

<sup>1/</sup> NINE MONTHS' AVERAGE

<sup>2/</sup> PUBLIC REVENUE SERVICE TAX ACT WAS REPEALED MARCH 1, 1945

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

STATE INCOME TAX LIABILITY DETERMINED  
FOR THE CALENDAR YEARS 1938 - 1945

YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1945		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	4,922	2.5	.14
1941....	3,632,364	988	.5	.03
1942....	4,633,898	5,313	2.6	.11
1943....	6,332,555	26,012	13.0	.41
1944....	6,442,440	10,725 <sup>2/</sup>	5.4	.17
1945....	6,105,632	151,224 <sup>2/</sup>	75.3	2.48
GRAND TOTAL...	\$24,728,384	\$ 200,771	100.0	.58

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

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

LEGISLATION, COURT DECISIONS, REGULATIONS

AS THE LEGISLATURE WAS NOT IN SESSION DURING THE 1946 FISCAL YEAR, THERE WERE NO CHANGES IN THE LAW. THERE WERE SEVERAL COURT DECISIONS IN THE LOWER COURTS AFFECTING DEPARTMENTAL PROCEDURE, BUT THEY HAD NO IMPORTANT BEARING ON THE BASIC TAX STRUCTURE. THERE WERE ONLY MINOR CHANGES MADE DURING THE YEAR IN THE DEPARTMENT RULES AND REGULATIONS.

TREND OF STATE TAX REVENUES BY SOURCE, COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1946

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

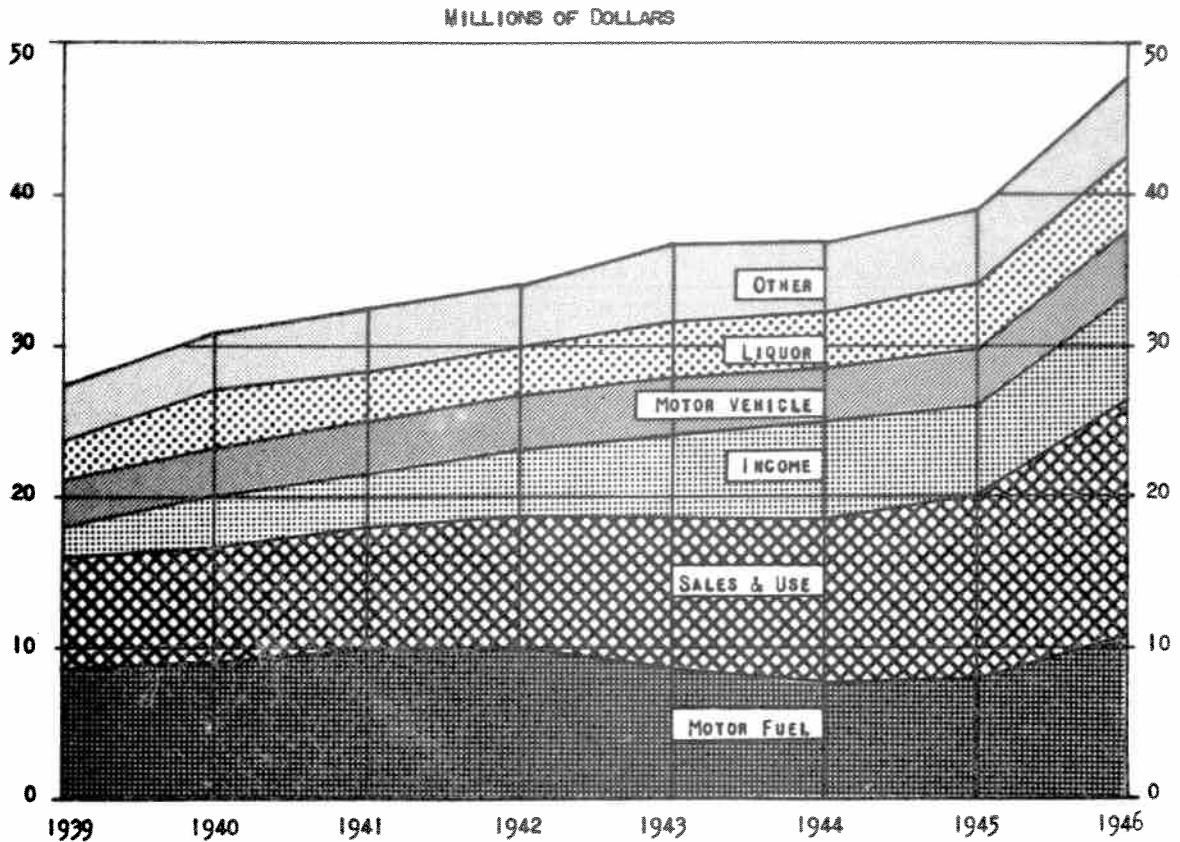


CHART 1

PER CENT CHANGES IN STATE TAX REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30: 1946 COMPARED WITH 1945

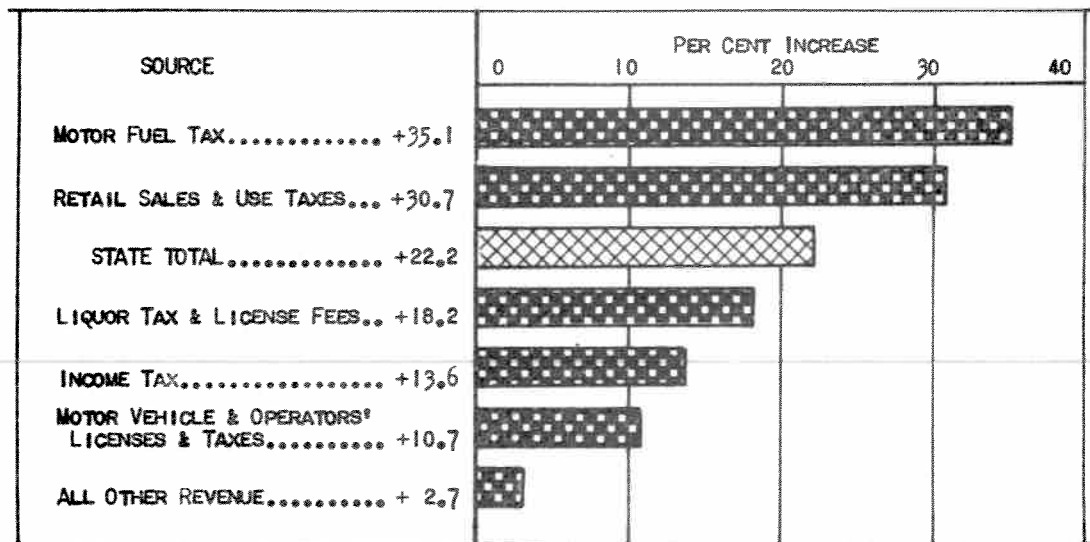


CHART 2

E.B.

TABLE 1  
COMPARATIVE STATE TAX REVENUE BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1944 - 1946

TAX AND LICENSE FEES	1946	1945	1944	PER CENT CHANGE	
				1946 FROM 1945	1946 FROM 1944
RETAIL SALES AND USE TAXES.....	\$ 15,532,038	\$ 11,885,558	\$ 10,699,450	+ 30.7	+ 45.2
MOTOR FUEL TAX.....	10,851,839	8,030,383	7,808,011	+ 35.1	+ 39.0
INCOME TAX.....	7,089,274	6,238,848	6,547,834	+ 12.6	+ 8.3
LIQUOR TAX & LICENSE FEES.....	5,248,196	4,441,580	3,665,078	+ 18.2	+ 43.2
MOTOR VEHICLE & OPERATORS LIC. & TAXES..	4,057,754	3,664,737	3,608,188	+ 10.7	+ 12.5
INHERITANCE & GIFT TAXES.....	2,653,991	1,281,983	1,432,768	+ 107.0	+ 85.2
INSURANCE & CORPORATION TAXES & FEES..	1,259,523	1,173,935	1,096,706	+ 7.3	+ 14.8
ALL OTHER REVENUE <sup>1/</sup> .....	989,508	2,317,897	2,541,798	- 57.3	- 61.1
STATE TOTAL.....	\$ 47,682,123	\$ 39,034,921	\$ 37,399,833	+ 22.2	+ 27.5

TABLE 2  
TREND OF STATE REVENUE BY SOURCE, COLLECTED BY DEPARTMENT OF REVENUE  
FISCAL YEARS ENDING JUNE 30, 1939 - 1946

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

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
1946	10,851,839	15,532,038	7,089,274	4,057,754	5,248,196	4,903,022	47,682,123

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
1946	22.7	32.6	14.9	8.5	11.0	10.3	100.0

<sup>1/</sup> THE PUBLIC REVENUE SERVICE TAX LAW WAS REPEALED EFFECTIVE MARCH 1, 1945. SERVICE TAX COLLECTIONS INCLUDED IN "ALL OTHER REVENUE."

TABLE 3  
 NUMBER OF ACTIVE RETAIL SALES TAX LICENSEES  
 BY INVENTORY PERIODS IN YEARS 1940 - 1946

YEAR AND PERIOD	NUMBER OF ACTIVE LICENSEES	CHANGE IN NO. OF 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
<u>1946</u>		
APRIL 15.....	25,561	+ 3,176
AUGUST 28.....	26,894	+ 3,736

TABLE 4  
 NUMBER OF ACTIVE RETAIL SALES AND SERVICE TAX LICENSEES  
 ON SEPTEMBER 30 OF YEARS 1936 - 1946

YEAR	NUMBER OF ACTIVE LICENSEES	
	RETAIL SALES TAX	SERVICE TAX
1936.....	27,151	---
1937.....	28,035	18,354
1938.....	29,230	21,225 <sup>2/</sup>
1939.....	29,372	19,243 <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
1945.....	23,158	--- <sup>2/</sup>
1946..	26,228	---

<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, 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.

TABLE 5  
 NUMBER OF ACTIVE WHOLESALE STORE LICENSEES BY COUNTIES AND FOR THE STATE  
 BY INVENTORY PERIODS IN 1945 AND 1946

Co. No.	COUNTY	NUMBER OF LICENSEES			Co. No.	COUNTY	NUMBER OF LICENSEES		
		SEPT. 30, 1945	APRIL 15, 1946	AUG. 28, 1946			SEPT. 30, 1945	APRIL 15, 1946	AUG. 28, 1946
1	DENVER.....	415	515	566	39	SEDGWICK.....	4	3	2
2	PUEBLO.....	45	46	44	40	GUNNISON.....	5	5	6
3	WELD.....	24	28	30	41	LAKE.....	1	1	1
4	EL PASO.....	21	28	39	42	MOFFAT.....	1	2	4
5	LAS ANIMAS..	8	22	22	43	TELLER.....	0	0	0
6	LARIMER.....	17	8	13	44	EAGLE.....	2	4	4
7	BOULDER....	7	11	15	45	KIOWA.....	3	3	3
8	MESA.....	15	19	18	46	CHEYENNE.....	1	2	2
9	OTERO.....	26	30	33	47	DOUGLAS.....	1	1	1
10	ARAPAHOE...	13	20	24	48	ARCHULETA....	1	1	1
11	JEFFERSON..	7	14	11	49	RIO BLANCO...	3	0	0
12	ADAMS.....	15	17	16	50	SAN MIGUEL...	3	4	4
13	LOGAN.....	10	10	9	51	CLEAR CREEK..	0	0	0
14	FREMONT....	6	10	13	52	CUSTER.....	1	2	1
15	MORGAN.....	4	4	5	53	GRAND.....	3	3	4
16	HUERFANO...	6	7	8	54	PARK.....	3	3	7
17	PROWERS....	12	15	12	55	SAN JUAN.....	3	3	3
18	DELTA.....	7	7	8	56	OURAY.....	1	1	1
19	YUMA.....	2	3	3	57	PITKIN.....	0	0	0
20	LA PLATA...	11	15	16	58	DOLORES.....	1	1	2
21	MONTROSE...	10	9	8	59	JACKSON.....	0	0	0
22	BACA.....	4	5	4	60	GILPIN.....	0	0	0
23	RIO GRANDE.	21	24	22	61	SUMMIT.....	2	2	2
24	GARFIELD...	8	8	6	62	MINERAL.....	2	2	3
25	CONEJOS....	19	21	19	63	HINSDALE.....	1	1	2
26	KIT CARSON.	2	2	3					
27	WASHINGTON.	2	2	2					
28	ROUTT.....	4	5	7		ALL COUNTY TOTAL	832	1,031	1,107
29	BENT.....	2	4	3					
30	ALAMOSA....	2	26	23					
31	CHAFFEE....	10	11	13	70	CHAIN STORES.	3	5	4
32	MONTEZUMA..	10	11	8	80	FOREIGN CORP.	11	10	12
33	LINCOLN....	3	4	2	90	CONCESSIONERS	0	0	0
34	ELBERT.....	2	3	2	95	TRANS. CONC..	0	0	0
35	SAGUACHE...	8	9	10					
36	CROWLEY....	2	2	2					
37	PHILLIPS...	1	1	1		STATE TOTAL.....	846	1,046	1,123
38	COSTILLA...	9	11	14					

TABLE 6

STATE TAX REVENUE AND REFUNDS BY SPECIFIED SOURCES  
FISCAL YEARS ENDING JUNE 30, 1944 - 1946

TAX AND LICENSE FEES	1944 REVENUE			1945 REVENUE			1946 REVENUE		
	TOTAL	REFUNDS	NET	TOTAL	REFUNDS	NET	TOTAL	REFUNDS	NET
STORE LICENSE.....	\$ 136,661.24	\$ 83.00	\$ 136,578.24	\$ 142,352.10	\$ 52.00	\$ 142,300.10	\$ 157,589.50	\$ 106.00	\$ 157,483.50
SALES TAX.....	10,260,482.12	5,951.37	10,254,530.75	11,327,655.17	3,980.63	11,323,674.54	14,576,386.99	2,002.56	14,574,384.43
USE TAX.....	438,967.70	7,264.56	431,703.14	557,902.66	190.53	557,712.13	946,612.07	556.03	946,056.04
SERVICE TAX.....	1,838,317.06	27,549.05	1,810,768.01	1,595,152.82	1,634.93	1,593,517.89	53,321.34	740.74	52,580.60
INCOME TAX.....	6,548,054.54	106,546.22	6,441,508.32	6,238,847.76	86,997.63	6,148,850.13	7,089,272.91	159,962.48	6,929,311.43
MOTOR FUEL TAX.....	7,812,510.71	1,331,776.20	6,480,734.51	8,030,282.76	1,544,560.56	6,485,822.20	10,851,838.73	1,762,553.16	9,089,285.57
LIQUOR TAX.....	3,182,684.59	127,016.49	3,055,668.10	2,928,754.78	192,349.86	3,736,404.92	4,654,535.89	194,967.69	4,459,568.20
OLD AGE PENSION FUND <sup>1/</sup>	410,929.60	19.50	410,910.10	508,108.14	255.00	507,753.14	---	---	---
TOTAL.....	\$30,628,607.56	\$1,606,206.39	\$29,022,401.17	\$32,329,156.19	\$1,832,121.14	\$30,497,035.05	\$38,329,558.43	\$2,120,888.66	\$36,208,669.77

TABLE 7

PER CENT OF STATE TAX REVENUES REFUNDED BY SPECIFIED SOURCES  
FISCAL YEARS ENDING JUNE 30, 1943 - 1946

TAX AND LICENSE FEES	PER CENT OF REVENUE REFUNDED			
	1943	1944	1945	1946
STORE LICENSE.....	.20	.06	.04	.07
SALES TAX.....	.12	.06	.04	.01
USE TAX.....	1.96	1.65	.03	.06
SERVICE TAX.....	1.14	1.49	.10	1.29
INCOME TAX.....	1.02	1.63	1.43	2.25
MOTOR FUEL TAX.....	15.50	17.05	19.23	16.26
LIQUOR TAX.....	4.11	3.99	4.90	4.19
OLD AGE PENSION FUND.....	---	.005	.01	---
ALL SOURCES.....	5.24	5.24	5.67	5.53

<sup>1/</sup> INCLUDES 10% SHARE OF THE INHERITANCE TAX, AND 10% OF THE FILING FEES FROM FOREIGN NEW CORPORATIONS; AND THE 85% LOCAL LIQUOR LICENSE FEES.

TABLE 8

DEPARTMENT OF REVENUE ADMINISTRATIVE FUND - BUDGET ALLOTMENTS AND EXPENDITURES  
FISCAL YEARS ENDING JUNE 30, 1944 - 1946

ACCOUNT NUMBER	CLASS OF EXPENDITURE	1944			1945			1946			BALANCES
		ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES	
2301-A	SALARIES - BASE..... CONTINGENT	\$ 665,000.00	\$ 598,599.34	\$ 66,400.66	\$ 665,000.00	\$ 653,388.08	\$ 11,611.92	\$ 691,998.80	\$ 646,255.63	\$ 45,743.17	
2301-B	MAINTENANCE AND OPERATION.....	665,000.00	598,599.34	66,400.66	665,000.00	653,388.08	11,611.92	745,198.80	47,022.08	6,177.72	
2301-C	CAPITAL OUTLAY..... TRANSFERRED FROM CONTINGENT FUND....	221,000.00 12,500.00	171,198.42	49,801.58	221,000.00 12,500.00	151,749.02	29,250.98	205,000.00 19,000.00	194,624.53	10,375.47	
2301-D	STATE'S SHARE RETIREMENT.....	10,000.00 22,500.00	18,237.02	4,262.98	10,000.00 22,500.00	21,948.27	551.73	1,761.75 16,238.25	10,962.45	5,275.80	
2301-E	WORKMEN'S COMPENSA- TION PREMIUM.....	23,000.00	17,936.35	5,063.65	23,000.00	20,749.47	2,250.53	26,187.05	21,362.72	4,824.33	
2301-X	COUNTY CLERKS' FEES. TRANSFERRED FROM CAPITAL OUTLAY....	1,125.00 60,000.00	53,158.35	----- 6,841.65	1,125.00 60,000.00	56,877.60	3,122.40	1,100.00 60,000.00	899.00	201.00	
2301-Y	CONTINGENT..... TRANSFERRED .....	60,000.00 10,000.00 10,000.00	53,158.35	6,841.65	60,000.00 10,000.00 10,000.00	56,877.60	3,122.40	1,761.75 61,761.75	61,761.75		
TOTAL		\$ 992,625.00	\$ 860,254.48	\$ 122,270.52	\$ 998,625.00	\$ 945,709.44	\$ 46,915.56	\$ 1,055,485.85	\$ 982,888.16	\$ 72,597.69	

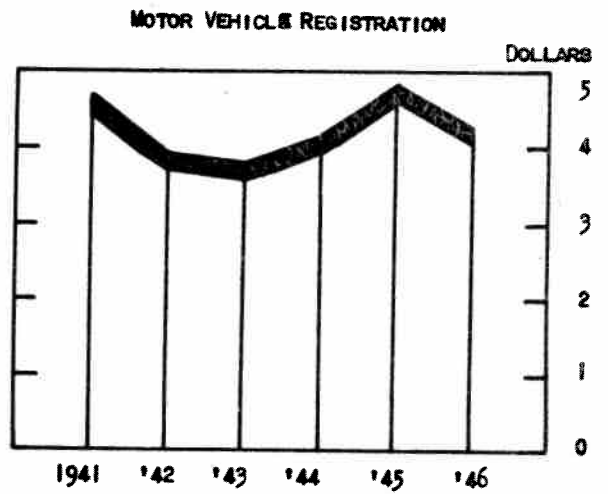
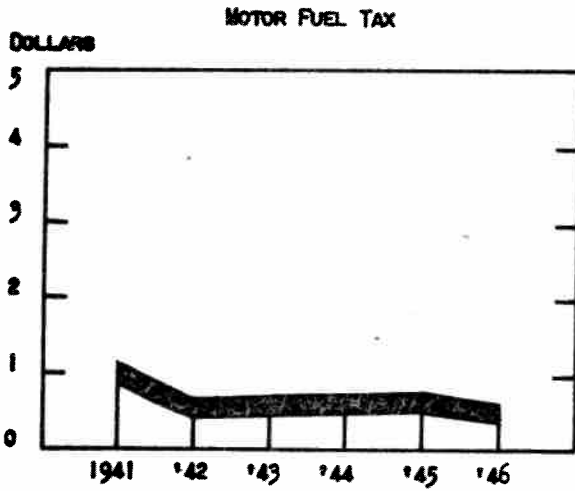
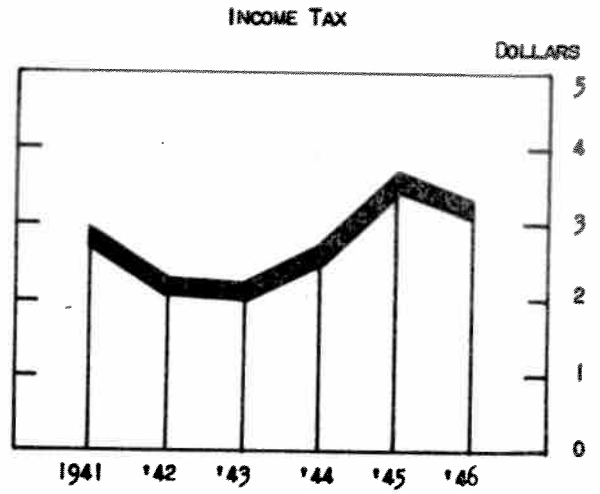
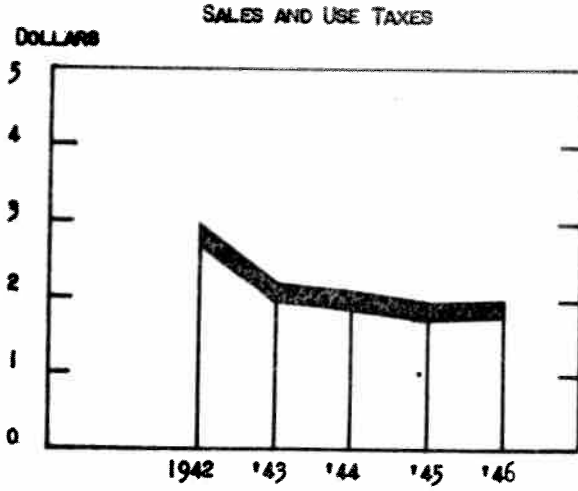
TABLE 9

PER CENT EXPENDITURES OF BUDGETARY ALLOTMENTS  
FISCAL YEARS ENDING JUNE 30, 1943 - 1946

YEAR	BUDGET		% EXPENDITURES OF ALLOTMENTS
	ALLOTMENTS	EXPENDITURES	
1943.....	\$ 925,295.00	\$ 773,785.64	83.6
1944.....	992,625.00	860,254.48	86.7
1945.....	992,625.00	945,709.44	95.3
1946.....	1,055,485.85	982,888.16	93.1



COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1941 - 1946



**ALL TAXES ASSESSED AND COLLECTED**

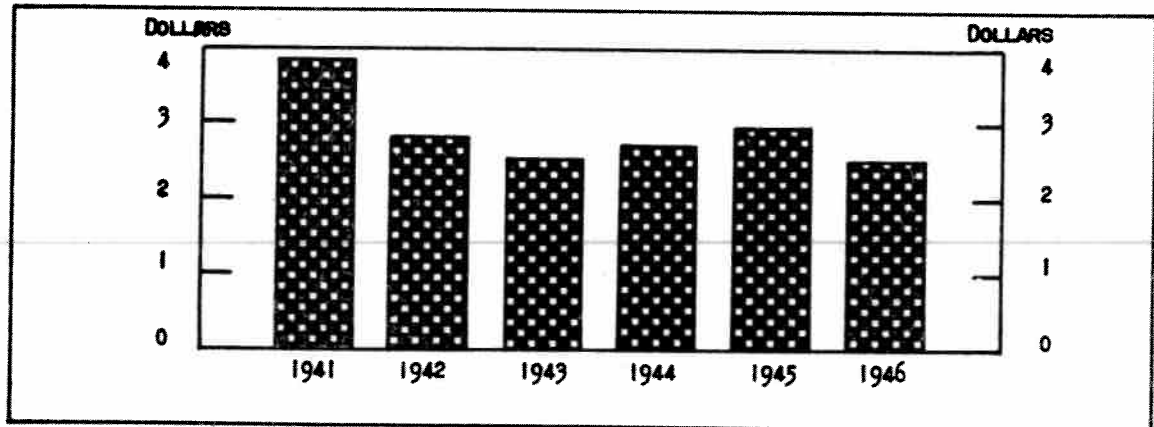


TABLE 10

COST OF ADMINISTRATION PER \$100 OF COLLECTIONS FOR SPECIFIC TAXES  
FISCAL YEARS ENDING JUNE 30, 1942 - 1946

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

TAX	COST PER \$100 OF COLLECTIONS				
	1946	1945	1944	1943	1942
SALES AND USE.....	\$ 1.96	\$ 1.92	\$ 2.07	\$ 2.18	\$ 2.90
SALES.....	1.88	1.85	2.04	2.13	2.85
USE.....	3.28	2.38	2.86	3.50	3.75
SERVICE.....	19.71	5.91	6.01	6.13	8.80
INCOME.....	3.29	3.64	2.70	2.20	2.22
MOTOR FUEL.....	.59	.75	.73	.67	.64
MOTOR VEHICLE:					
REGISTRATION.....	4.27	4.82	4.12	3.76	3.98
AUTO TITLE.....	79.06	93.80	72.08	50.29	57.38
MISCELLANEOUS.....	46.50	45.71	39.86	26.84	34.59
OPERATORS AND CHAUFFEURS LICENSES...	58.82	77.13	91.39	57.92	70.88
STORE LICENSE.....	21.31	15.83	15.41	11.93	14.06
AVERAGE COST.....	\$ 2.51	\$ 2.94	\$ 2.74	\$ 2.54	\$ 2.86

TABLE 11

RATIO OF ADMINISTRATIVE COSTS TO TOTAL REVENUE  
FISCAL YEARS ENDING JUNE 30, 1942 - 1946

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	945,709	2.42
1946	47,822,283	982,838	2.05

1/ 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, 1945 AND 1946

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

TAX	C O L L E C T I O N S				C O S T O F A D M I N I S T R A T I O N				C O S T P E R \$ 1 0 0 C O L L E C T E D				
	1945		1946		1945		1946		1945		1946		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 AND USE.....	\$ 11,885,558	+ 30.7	\$ 15,532,038	+ 30.7	\$ 227,895	+ 77,286	\$ 305,181	+ 77,286	\$ 1.96	+ 1.92	\$ 1.96	+ .04	
SALES.....	11,327,655	+ 28.8	14,585,426	+ 28.8	209,011	+ 65,164	274,175	+ 65,164	1.88	+ 1.85	1.88	+ .03	
USE.....	557,903	+ 69.7	946,612	+ 69.7	18,884	+ 12,122	31,006	+ 12,122	3.28	+ 3.28	3.28	+ .10	
SERVICE.....	1,595,152	- 95.7	5,394	- 95.7	94,202	- 83,676	10,526	- 83,676	19.71	+ 5.91	19.71	+ 13.80	
INCOME.....	6,228,848	+ 13.6	7,089,274	+ 13.6	227,180	+ 5,712	232,892	+ 5,712	3.29	+ 3.64	3.29	+ .35	
MOTOR FUEL.....	8,070,383	+ 35.1	10,851,899	+ 35.1	60,452	+ 2,310	63,762	+ 2,310	.59	+ .75	.59	+ .16	
MOTOR VEHICLE:													
REGISTRATION.....	2,324,583	+ 12.9	2,625,103	+ 12.9	112,093	- 128	111,965	- 128	4.27	+ 4.82	4.27	+ .55	
AUTO TITLE.....	29,227	+ 46.5	42,831	+ 46.5	27,415	+ 6,449	33,864	+ 6,449	79.06	+ 93.80	79.06	+ 14.74	
MISCELLANEOUS.....	66,527	- .1	66,493	- .1	20,412	+ 505	20,917	+ 505	46.50	+ 45.71	46.50	+ .79	
OPERATORS & CHAUFFEURS LICENSES.....	119,540	+ 36.4	163,000	+ 36.4	92,201	+ 3,672	95,873	+ 3,672	58.82	+ 77.13	58.82	+ 18.31	
STORE LICENSE.....	142,332	+ 10.7	157,590	+ 10.7	22,528	+ 11,062	33,590	+ 11,062	21.31	+ 15.83	21.31	+ 5.48	
TOTAL.....	\$ 30,432,181	+ 20.2	\$ 36,581,562	+ 20.2	\$ 894,378	+ 24,192	\$ 918,570	+ 24,192	\$ 2.51	+ 2.94	\$ 2.51	+ .43	

1/ TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT AND CAPITAL OUTLAY.  
2/ THE PUBLIC REVENUE SERVICE TAX LAW WAS REPEALED BY THE THIRTY-FIFTH GENERAL ASSEMBLY, EFFECTIVE MARCH 1, 1945.

*Notation*  
*MINO*

TABLE 13  
 ADMINISTRATIVE EXPENSES FOR TAXES COLLECTED BY DEPARTMENT OF REVENUE  
 FISCAL YEAR ENDING JUNE 30, 1946

TAX	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
SALES AND USE.....	\$ 227,668.43	\$ 65,354.37	\$ 7,045.31	\$ 300,068.11	\$ 5,114.86	\$ 305,180.97
SALES.....	209,367.72	59,713.25	6,293.14	269,374.11	4,800.63	274,174.74
USE.....	24,300.71	5,641.12	750.17	30,692.00	314.23	31,006.23
SERVICE.....	9,425.58	763.65	295.19	10,484.42	41.14	10,525.56
INCOME.....	184,982.92	40,930.21	5,672.13	231,585.26	1,306.60	232,891.86
MOTOR FUEL <sup>1/</sup> .....	51,479.45	10,326.62	1,588.91	63,394.98	366.63	63,761.61
MOTOR VEHICLE:						
REGISTRATION <sup>2/</sup> .....	100,968.60	9,579.11	1,206.84	111,754.55	210.32	111,964.87
AUTO TITLE.....	23,904.96	8,927.86	732.18	33,565.00	299.15	33,864.15
MISCELLANEOUS.....	22,307.67	7,695.66	687.16	30,690.49	226.90	30,917.39
OPERATORS & CHAUF- FEURS LICENSE.....	59,167.50	33,315.22	1,823.30	94,304.02	1,568.51	95,872.53
STORE LICENSE.....	26,996.77	5,577.83	827.80	33,402.40	188.03	33,590.43
TOTAL.....	\$ 706,901.88	\$ 182,468.53	\$ 19,876.82	\$ 909,247.23	\$ 9,322.14	\$ 918,569.37
% OF TOTAL EXPENSE.....	76.9	19.9	2.2	99.0	1.0	100.0
PUBLIC UTILITIES:						
HIGHWAY COMPENSA- TION TAX.....	\$ 34,612.80	\$ 9,573.18	\$ 1,070.53	\$ 45,256.51	\$ 1,344.02	\$ 46,600.53
ALL OTHER TAXES AND LICENSES.....	13,624.78	3,360.82	415.37	17,400.97	317.29	17,718.26
GRAND TOTAL.....	\$ 755,139.46	\$ 195,402.53	\$ 21,362.72	\$ 971,904.71	\$ 10,983.45	\$ 982,888.16
GRAND TOTAL, FISCAL YEAR 1945.....	\$ 710,265.68	\$ 192,746.02	\$ 20,749.47	\$ 923,761.17	\$ 21,948.27	\$ 945,709.44
CHANGE:						
1946 OVER 1945.....	+ 44,873.78	+ 2,656.51	+ 613.25	+ 48,143.54	-10,964.82	+ 37,178.72
PER CENT CHANGE	+ 6.3	+ 1.4	3.0	+ 5.2	- 50.0	+ 3.9

<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, 1942 - 1946

	TOTAL EXPENSE					PERSONAL SERVICES				
	1946	1945	1944	1943	1942	1946	1945	1944	1943	1942
TOTAL.....	\$916,570	\$894,378	\$806,903	\$727,725	\$784,384	\$706,902	\$671,002	\$610,665	\$547,928	\$571,191
SALES AND USE....	305,181	227,895	221,720	215,978	259,635	227,669	174,587	163,775	154,772	181,266
SALES.....	274,175	209,011	209,158	203,714	244,193	207,368	159,616	153,393	144,496	172,098
USE.....	31,006	18,884	12,562	12,264	15,442	24,301	14,971	10,382	10,276	9,168
SERVICE.....	10,526	94,202	111,738	110,905	121,848	9,426	72,680	83,813	80,639	87,902
INCOME.....	232,892	227,180	176,881	124,000	96,243	184,983	175,664	137,641	93,519	66,049
MOTOR FUEL <sup>1/</sup> .....	63,762	60,452	57,337	57,289	63,756	51,479	45,364	44,144	44,350	46,966
MOTOR VEHICLE:										
REGISTRATION... <sup>2/</sup>	111,963	112,093	93,293	88,822	97,338	100,967	91,999	83,492	82,027	89,559
AUTO TITLE.....	33,864	27,415	23,724	19,372	26,026	23,905	18,116	16,584	15,328	19,701
MISCELLANEOUS..	30,918	30,412	26,726	15,981	18,796	22,308	21,446	17,480	12,216	12,739
OPERATORS AND CHAUFFEURS LIC	95,873	92,201	74,420	78,666	80,278	59,168	52,955	46,217	51,044	50,726
STORE LICENSE....	33,591	22,528	21,064	16,672	20,464	26,997	18,191	17,519	13,933	16,283
	MAINTENANCE AND OPERATION					STATE'S SHARE OF RETIREMENT				
TOTAL.....	\$182,469	\$182,039	\$161,576	\$160,715	\$177,223	\$19,876	\$19,502	\$16,702	\$12,660	\$14,529
SALES AND USE....	65,354	45,886	45,237	55,032	62,848	7,043	5,545	4,933	4,393	5,192
SALES.....	59,713	42,489	42,401	53,374	58,275	6,293	5,071	4,620	4,098	4,932
USE.....	5,641	3,397	1,836	1,658	5,573	750	474	313	295	260
SERVICE.....	764	18,489	21,197	26,965	27,359	295	2,328	2,383	2,897	2,516
INCOME.....	40,930	42,733	32,076	25,377	22,533	5,672	5,568	4,106	2,679	1,864
MOTOR FUEL.....	10,327	13,422	10,215	11,632	14,354	1,589	1,441	1,327	1,246	1,344
MOTOR VEHICLE:										
REGISTRATION... <sup>2/</sup>	9,579	9,277	8,886	6,140	6,465	1,207	1,114	913	654	796
AUTO TITLE.....	8,928	8,150	6,560	3,607	5,746	732	576	499	436	565
MISCELLANEOUS	7,696	8,160	8,715	3,216	5,571	687	681	526	348	363
OPERATORS AND CHAUFFEURS LIC	33,313	32,227	25,713	26,346	27,961	1,823	1,679	1,321	1,209	1,422
STORE LICENSE....	5,578	3,695	2,977	2,300	3,396	828	578	524	398	467
	TOTAL OPERATING EXPENSE					CAPITAL OUTLAY				
TOTAL.....	\$909,247	\$872,543	\$788,943	\$722,303	\$762,953	\$9,323	\$21,835	\$17,960	\$5,422	\$21,431
SALES AND USE....	300,066	226,018	213,945	214,197	250,306	5,115	1,877	7,775	1,781	9,329
SALES.....	269,374	207,176	201,414	201,968	235,305	4,801	1,835	7,744	1,746	8,888
USE.....	30,692	18,842	12,531	12,229	15,001	314	42	31	35	441
SERVICE.....	10,485	93,489	107,533	109,901	117,777	41	713	4,205	1,004	4,071
INCOME.....	231,585	223,965	173,853	121,575	90,446	1,307	3,215	3,028	2,465	5,797
MOTOR FUEL.....	63,395	60,227	55,686	57,228	62,664	367	225	1,651	61	1,092
MOTOR VEHICLE:										
REGISTRATION... <sup>2/</sup>	111,753	102,390	93,291	88,821	96,820	210	9,703	2	1	518
AUTO TITLE.....	33,565	26,842	23,643	19,371	26,012	299	573	81	1	14
MISCELLANEOUS..	30,691	30,287	26,721	15,980	18,673	227	125	5	1	123
OPERATORS AND CHAUFFEURS LIC	94,304	86,861	73,251	78,599	80,109	1,569	5,240	1,169	67	169
STORE LICENSE....	33,403	22,464	21,020	16,631	20,146	183	64	44	41	318

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

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

COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1945 AND 1946

ACCOUNT CODE No.	SOURCE	PER CENT OF TOTAL 1946 REVENUE	1946	1945	PER CENT INCREASE OR DECREASE
<b>TOTAL STATE TAX REVENUE.....</b>					
		100.0	\$ 47,682,122.64	\$ 39,034,920.51	+ 22.2
<b>SALES TAXES:.....</b>					
		65.1	31,042,222.67	23,844,695.37	+ 30.2
2313	GASOLINE.....	22.7	10,851,838.73	8,030,382.76	+ 35.1
2303	GENERAL SALES.....	30.6	14,585,425.72	11,327,655.17	+ 28.8
2305	GENERAL USE.....	2.0	946,612.07	557,902.66	+ 69.7
2314	ALCOHOLIC BEVERAGES.....	9.8	4,658,346.15	3,928,754.78	+ 18.6
<b>TAXES ON MOTOR VEHICLES AND OPERATORS:</b>					
		8.5	4,057,754.48	3,664,736.86	+ 10.7
2339, 2345 AND					
2346	MOTOR VEHICLE LICENSES.....	5.5	2,625,102.68	2,324,583.29	+ 12.9
2339, 2345 AND					
2346	MOTOR VEHICLE ENGINE NUMBERS.....	TRACE <sup>1/</sup>	3,925.00	7,812.86	- 49.8
2301	MOTOR VEHICLE PERMIT & INSPECTION FEES.....	.1	24,324.06	31,220.18	- 22.1
2322	CERTIFICATE OF TITLE FEES.....	.1	42,831.25	29,226.96	+ 46.5
2323	OPERATORS AND CHAUFFEURS LICENSES.....	.3	162,999.75	119,540.25	+ 36.4
<b>PUBLIC UTILITY CARRIERS (TON-MILE TAX):</b>					
2231	PRIVATE - H. B. 173.....	.2	113,196.19	109,469.47	+ 3.4
2232	COMMERCIAL - S. B. 296.....	.6	292,923.10	265,518.01	+ 10.3
2233	COMMON - H. B. 430.....	1.5	695,644.19	706,541.52	- 1.5
167	P. U. C. FEES, GENERAL REVENUE.....	TRACE <sup>1/</sup>	15,605.04	8,780.65	+ 77.6
2317	PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS.....	.2	81,203.22	62,043.67	+ 30.8
2307	INCOME TAXES.....	14.9	7,089,273.91	6,238,847.76	+ 13.6
2181	INHERITANCE TAX - OLD AGE PENSION.....	.4	185,950.28	172,062.16	+ 8.1
2401	INHERITANCE TAX FUND.....	4.8	2,290,797.47	1,089,686.90	+ 111.2
2402	GIFT TAX.....	.4	177,242.99	20,233.75	+ 776.0
2306	SERVICE TAX <sup>2/</sup> .....	.1	53,393.73	1,595,152.82	- 96.7
<b>OTHER TAXES ON BUSINESSES AND OCCUPATIONS:</b>					
		5.3	2,546,925.45	2,247,657.62	+ 13.3
2236	INSURANCE FUND.....	2.4	1,154,391.15	1,071,845.33	+ 7.7
2314	ALCOHOLIC BEVERAGE LICENSES.....	.4	204,625.00	177,525.00	+ 15.3
2315	85% LOCAL LIQUOR LICENSES.....	.8	385,225.21	335,300.82	+ 14.9
2302	STORE LICENSES.....	.3	157,589.50	142,352.10	+ 10.7
2601	CORPORATION TAX, FOREIGN AND DOMESTIC..	.2	105,131.81	102,089.38	+ 2.9
108	BANK COMMISSIONER FEES.....	.1	50,645.75	46,160.47	+ 9.7
<b>ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS:.....</b>					
		1.1	489,317.09	372,384.52	+ 31.4
2172	AGRICULTURAL INSPECTION FEES.....		8,717.64	4,555.88	
103	ALCOHOL LICENSE FEES.....		635.00	690.00	
2226	BEDDING LICENSE FEES.....		12,882.00	10,180.00	
113	BUILDING AND LOAN.....		7,535.73	5,563.02	
111	BOILER INSPECTION.....		12,939.79	12,768.06	
2625	BOXING COMMISSION FEES.....		18,209.62	5,064.87	
2239	COAL MINE FUND.....		41,981.28	42,239.93	
2602	COLLECTION AGENCIES.....		1,669.00	1,583.00	
2175	DAIRY COMMISSION FEES.....		6,229.00	5,980.00	
125	DETECTIVE AGENCY FEES.....		800.00	200.00	
2167	FEED CONTROL INSPECTION.....		25,947.30	21,877.76	

1/ LESS THAN .1 OF 1 PER CENT.

2/ THE PUBLIC REVENUE SERVICE TAX LAW WAS REPEALED MARCH 1, 1945.

COMPARATIVE STATE REVENUES BY SOURCE  
FISCAL YEARS ENDING JUNE 30, 1945 AND 1946

ACCOUNT CODE No.	SOURCE	PER CENT OF TOTAL 1946 REVENUE	1946	1945	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS: (CONTINUED)					
2622	VETERINARY INSPECTION FEES.....	§	230.00	§ 360.00	
2230	LIVESTOCK WATER TANK FUND.....		194.00	215.00	
2326	MOTOR VEHICLE DEALERS ADMINISTRATION....		32,640.00	---	
2181	OLD AGE PENSION: SECRETARY OF STATE....		2,224.06	745.16	
2169	OLEOMARGARINE TAX.....		525.00	425.00	
157	ORE BUYERS LICENSE.....		500.00	600.00	
2161	PLANT AND INSECT CONTROL INSPECTION FEES		1,590.31	2,882.66	
162	PLUMBING INSPECTION FEES.....		10,706.75	7,012.00	
2135	POULTRY AND EGG INSPECTION.....		28,178.50	24,909.50	
164	PRIVATE EMPLOYMENT AGENCY.....		1,275.00	1,075.00	
2217	PRIVATE THEATRICAL EMPLOYMENT AGENCY....		900.00	700.00	
2166	PRODUCE DEALERS FEES.....		49,289.00	45,707.00	
2163	PULLORUM FUND.....		2,620.00	---	
2626	REAL ESTATE LICENSE.....		20,614.00	16,584.00	
2221	RESTAURANT INSPECTION FEES.....		31,105.00	36,120.00	
178	SECURITIES DIVISION FEES.....		4,900.00	3,262.50	
129	STATE ENGINEER RECEIPTS.....		2,546.20	1,436.90	
2505	TEACHERS CERTIFICATION FUND.....		7,616.00	7,104.28	
2107	TOURIST CAMP LICENSE FEES.....		23,433.75	19,378.50	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES.....		4,135.00	2,720.00	
2607	ABSTRACTORS LICENSES.....		1,190.00	1,115.00	
2608	ARCHITECTS LICENSES.....		1,655.00	1,020.00	
2609	BARBER EXAMINERS.....		19,712.00	13,401.00	
2605	BASIC SCIENCE EXAMINERS.....		6,699.00	5,145.00	
2603	CHIROPRACTIC EXAMINERS.....		2,652.65	2,970.00	
2611	COSMETOLOGY EXAMINER LICENSES.....		25,985.55	12,262.00	
2612	DENTAL EXAMINERS.....		3,799.20	3,091.00	
2613	EMBALMING EXAMINERS.....		3,902.20	3,318.00	
2614	ENGINEER EXAMINERS.....		6,101.50	3,929.50	
2615	MEDICAL EXAMINERS.....		9,090.00	4,891.00	
2616	MEDICAL REGISTRATION.....		9,148.00	8,414.00	
2617	NURSE EXAMINERS.....		17,515.00	14,334.00	
2618	OPTOMETRIC EXAMINERS.....		2,385.00	1,460.00	
2619	PHARMACY EXAMINERS.....		16,623.00	15,064.00	
2621	SHORTHAND REPORTERS EXAMINERS.....		60.00	30.00	
OTHER REVENUES:.....		.5	238,561.66	161,847.27	+ 47.4
115	CIVIL SERVICE COMMISSION.....		1,328.00	502.00	
2149	COLORADO GEOLOGICAL SURVEY.....		139.51	---	
2333	INCOME TAX NON-RESIDENT LICENSE.....		275.00	320.00	
2325	JUSTICE OF PEACE HIGHWAY.....		75,262.14	39,521.98	
2628	LIQUOR PERMIT & LICENSE EXPENSE FUND....		445.00	369.00	
2324	MOTOR VEHICLE PENALTY FEES.....		38,244.00	27,504.10	
2228	PUBLIC HEALTH FEES & BIRTH CERTIFICATES.		12,893.00	18,302.50	
177	SECRETARY OF STATE FEES.....		85,228.75	63,758.90	
2509	STATE HISTORICAL SOCIETY.....		24,746.26	11,568.79	



## ACCOUNTS DIVISION STATEMENT OF RECEIPTS BY FUNDS, AS OF JUNE 30, 1946

FUND NUMBER	TAX REVENUE	AMOUNT	FUND NUMBER	TAX REVENUE	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL). \$	635.00	2317	MOTOR VEHICLE OWNERSHIP TAX A..... \$	81,209.22
108	BANK COMMISSIONER FEES.....	50,645.75	2322	CERTIFICATE OF TITLE MOTOR VEHICLE...	42,831.25
109	BARBER EXAMINERS (GEN. REV.).	1,913.00	2323	OPERATORS AND CHAUFFEURS LICENSES....	162,999.75
111	BOILER INSPECTION FEES.....	12,939.79	2324	CAFETERIA COURT FEES, MOTOR VEHICLE..	38,244.00
113	BUILDING & LOAN FEES.....	7,535.73	2325	MOTOR VEHICLE JUSTICE OF PEACE FINES..	75,262.14
115	CIVIL SERVICE COMMISSION FEES	1,328.00	2326	MOTOR VEHICLE DEALERS ADM. FUND.....	32,640.00
125	DETECTIVE LICENSE FEES.....	800.00	2333	INCOME TAX NON-RESIDENT LICENSE.....	275.00
129	ENGINEERS FEES.....	2,546.20	2345	MOTOR VEHICLE LICENSES, 1945.....	188,450.81
157	ORE BUYERS FEES.....	500.00	2345	MOTOR VEHICLE ENGINE NUMBERS, 1945...	1,224.00
162	PLUMBING INSPECTION FEES.....	10,706.75	2346	MOTOR VEHICLE LICENSES, 1946.....	2,436,651.87
164	PRIVATE EMP. AGENCY FEES.....	1,275.00	2346	MOTOR VEHICLE ENGINE NUMBERS, 1946...	2,701.00
166	PUBLIC HEALTH FEES.....	36.00	2401	INHERITANCE TAX FUND.....	2,290,797.47
167	PUBLIC UTILITY COMM. FEES....	15,605.04	2402	GIFT TAX.....	177,242.99
177	SECRETARY OF STATE FEES.....	85,228.75	2505	TEACHERS CERTIFICATE FUND.....	7,616.00
178	SECURITIES DIVISION FEES.....	4,900.00	2509	STATE HISTORICAL SOCIETY.....	24,746.26
2107	TOURIST CAMP LICENSE.....	23,463.75	2601	CORPORATION TAX, FOREIGN & DOMESTIC..	105,131.81
2149	COLORADO GEOLOGICAL SURVEY...	139.51	2602	COLLECTION AGENCY FEES.....	1,669.00
2161	PLANT AND INSECT CONTROL.....	1,590.31	2603	CHIROPRACTIC EXAMINERS FEES.....	2,652.65
2163	PULLORUM FUND.....	2,620.00	2604	ACCOUNTANCY LICENSE FEES.....	4,135.00
2165	POULTRY & EGG INSPECTION.....	28,178.50	2605	BASIC SCIENCE EXAMINERS FEES.....	6,699.00
2166	PRODUCE DEALERS FUND.....	49,289.00	2607	ABSTRACTORS LICENSE FEES.....	1,190.00
2167	FEED CONTROL INSPECTION FEES.	25,947.30	2608	ARCHITECTS LICENSE FEES.....	1,655.00
2169	OLEOMARGARINE TAX.....	525.00	2609	BARBER EXAMINERS FEES.....	17,799.00
2172	AGRICULTURAL INSPECTION FEES.	8,717.64	2611	COSMETOLOGY EXAMINERS FEES.....	25,985.55
2175	DAIRY COMMISSIONERS.....	6,229.00	2612	DENTAL EXAMINERS FEES.....	3,799.20
2181	INHERITANCE TAX (O.A. PENSION)	185,950.28	2613	FUNERAL DIRECTORS & EMBALMERS.....	3,902.20
2181	SEC'Y. OF STATE (O.A. PENSION)	2,224.06	2614	ENGINEERS LAND SURVEY LICENSE FEES...	6,101.50
2217	PRIVATE THEATRE EMP. AGENCY..	900.00	2615	MEDICAL EXAMINERS FEES.....	9,090.00
2221	STATE RESTAURANT INSP. FEES..	31,105.00	2616	MEDICAL REGISTRATION.....	9,148.00
2226	BEDDING LICENSE.....	12,882.00	2617	NURSE EXAMINERS FEES.....	17,515.00
2228	PUBLIC HEALTH CTF. FEES.....	12,857.00	2618	OPTOMETRIC EXAMINERS FEES.....	2,385.00
2230	LIVESTOCK WATER TANK.....	194.00	2619	PHARMACY EXAMINERS FEES.....	16,623.00
2231	P. U. C. PRIVATE CARRIER TAX.	113,196.19	2621	SHORTHAND REPORTERS FEES.....	60.00
2232	P.U.C. COMMERCIAL TAX.....	292,923.10	2622	VETERINARY INSPECTION FEES.....	230.00
2233	P.U.C. TRUCK & BUS COMMON TAX	695,644.19	2625	BOXING COMMISSION FEES.....	18,209.62
2236	INSURANCE FUND.....	1,154,391.15	2626	REAL ESTATE LICENSE FEES.....	20,614.00
2239	COAL MINE FUND.....	41,981.28	2628	LIQUOR PERMIT & LICENSE EXPENSE FUND.	445.00
2301	INSPECTION STICKER FEES.....	23,821.45			
2301	DEALERS PERMITS.....	501.86		TOTAL TAX REVENUE.....	47,682,122.64
2301	REPOSSESSION PERMITS.....	.75			
2302	STORE LICENSE.....	157,589.50		OTHER RECEIPTS	
2303	SALES TAX.....	14,576,386.99	118	CAPITOL BUILDING RENTS.....	114,449.51
2303	SALES TAX LICENSE.....	9,038.73	172	DEPARTMENT OF REVENUE REFUNDS MISC...	19.35
2305	USE TAX.....	946,612.07	2235	PUBLIC UTILITY COMMISSION SUSPENSE...	39,442.26
2306	SERVICE TAX.....	53,321.34	2301	PHOTOSTATIC SERVICE.....	40.40
2306	SERVICE TAX LICENSE .....	72.39	2301	MISCELLANEOUS CHARGES.....	3,920.75
2307	INCOME TAX.....	7,089,273.91	2312	MOTOR FUEL SUSPENSE.....	1,500.00
2313	MOTOR FUEL TAX.....	10,851,838.73	2316	DEPARTMENT OF REVENUE SUSPENSE.....	- 19,211.49
2314	LIQUOR TAX.....	4,654,535.89		TOTAL, OTHER RECEIPTS.....	140,160.78
2314	LIQUOR LICENSE.....	204,625.00			
2314	LIQUOR LIABILITY.....	3,810.26			
2315	LIQUOR LICENSE (85%) O. A. P.	385,225.21		GRAND TOTAL, TAX REVENUE AND OTHER RECEIPTS	\$47,822,283.42



MOTOR FUEL TAX REVENUE  
CALENDAR YEARS, 1935 - 1945

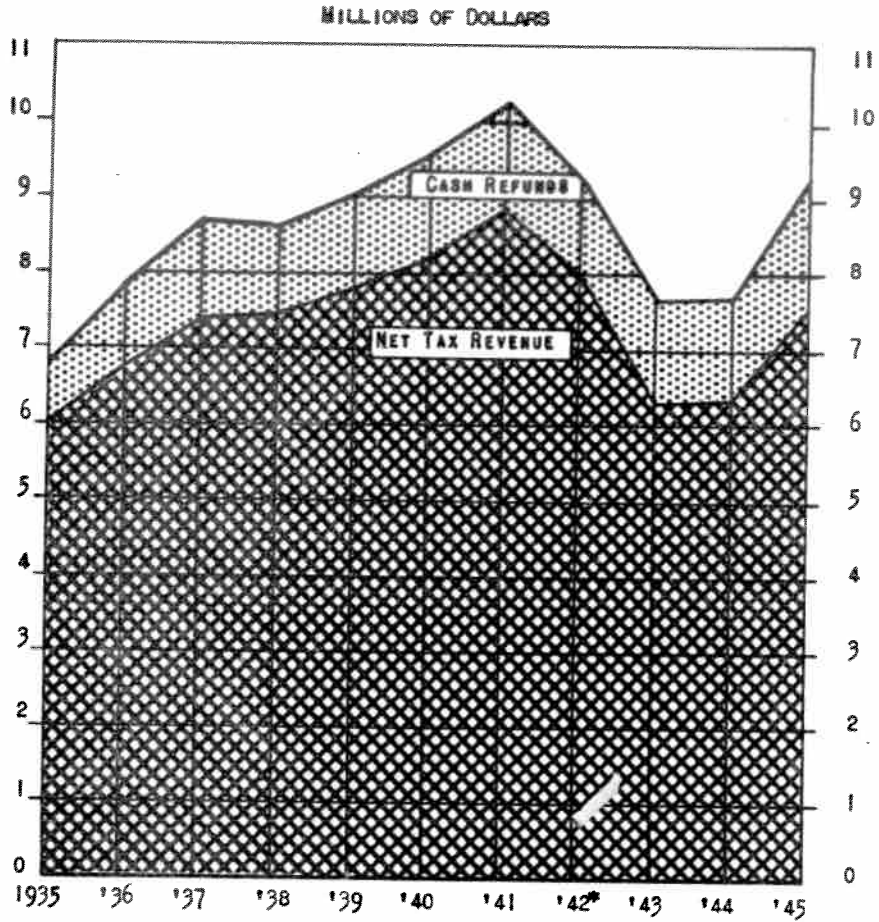
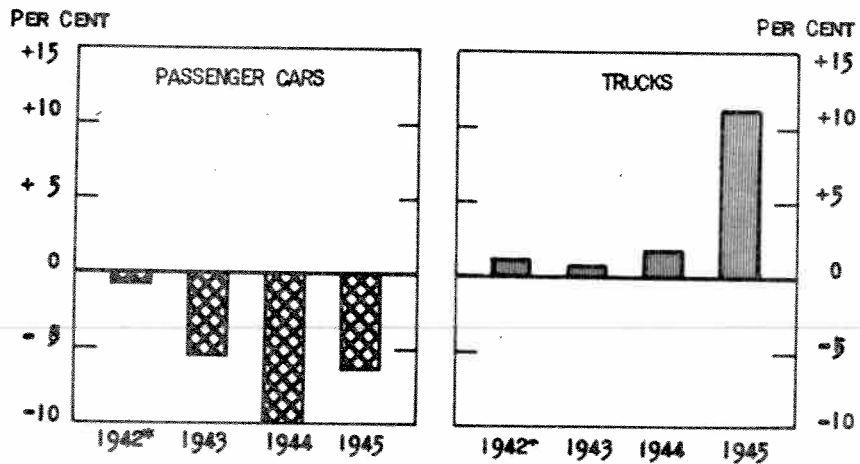


CHART 4

PERCENTAGE CHANGE IN NUMBER OF MOTOR VEHICLE REGISTRATIONS FOR  
THE STATE: PREWAR YEAR 1941 COMPARED WITH FOLLOWING YEARS



\* AUTOMOBILE AND TIRE RATIONING BEGAN JANUARY 2, 1942 AND ENDED JANUARY 1, 1946.  
GASOLINE RATIONING BEGAN DECEMBER 1, 1942 AND ENDED AUGUST 15, 1945.

CHART 5

E.B.

TABLE 17

## MOTOR FUEL TAX REVENUE AND REFUNDS

1935 - 1946

NOTE: RATIONING CHRONOLOGY OF THE OPA: TIRES, JANUARY 5, 1942; AUTOMOBILES, FEBRUARY 26, 1942; GASOLINE, NATIONWIDE, DECEMBER 1, 1942; GASOLINE RATIONING ENDED AUGUST 15, 1945.

(TAX RATE 4 CENTS PER GALLON)

YEAR	GROSS REVENUE COLLECTED	REFUNDS PAID	
		AMOUNT	% INCREASE FROM 1935
CALENDAR YEARS:			
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
1945 .....	9,253,144	1,675,707	107
FISCAL YEARS: <u>1/</u>			
1941 .....	9,853,887	1,351,081	
1942 .....	9,915,016	1,311,207	
1943 .....	8,549,562	1,325,554	
1944 .....	7,808,011	1,331,864	
1945 .....	8,030,383	1,544,579	
1946 .....	10,851,839	1,762,808	
PER CENT CHANGE IN			
FISCAL YEARS:			
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	
1946 OVER 1945 .....	+ 35.1	+ 14.1	

1/ FISCAL YEARS ENDING JUNE 30.

TABLE 18  
MOTOR FUEL TAX REVENUE BY MONTHS  
FISCAL YEAR ENDING JUNE 30, 1944 - 1946

MONTH AND YEAR	GROSS TAX REVENUE	REFUNDS PAID	NET TOTAL REVENUE
<b>1943</b>			
JULY.....	\$ 687,840.55	\$ 103,528.24	\$ 584,312.31
AUGUST.....	770,170.53	146,701.84	623,468.69
SEPTEMBER.....	795,324.60	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
<b>1944</b>			
JANUARY.....	546,554.44	85,714.40	460,840.04
FEBRUARY.....	552,217.05	49,865.76	502,351.29
MARCH.....	523,980.72	65,020.08	458,960.64
APRIL.....	574,025.49	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
<b>1944</b>			
JULY.....	\$ 769,141.66	\$ 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.....	597,451.20	130,184.32	467,266.88
<b>1945</b>			
JANUARY.....	598,150.82	134,997.36	463,153.46
FEBRUARY.....	582,534.43	111,154.00	471,380.43
MARCH.....	506,756.31	64,887.96	441,868.35
APRIL.....	630,986.21	79,760.76	551,225.45
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
<b>1945</b>			
JULY.....	\$ 783,947.12	\$ 157,441.92	\$ 626,505.20
AUGUST.....	854,916.32	149,116.32	705,800.00
SEPTEMBER.....	1,074,801.20	166,490.20	908,311.00
OCTOBER.....	1,050,941.01	248,870.32	802,070.69
NOVEMBER.....	898,589.00	189,169.56	709,419.44
DECEMBER.....	812,836.29	164,970.68	647,865.61
<b>1946</b>			
JANUARY.....	748,014.10	167,429.16	580,584.94
FEBRUARY.....	784,246.57	104,012.24	680,234.33
MARCH.....	736,445.78	69,525.36	666,920.42
APRIL.....	955,023.15	74,402.00	880,621.15
MAY.....	1,037,260.71	165,468.68	871,792.03
JUNE.....	1,138,817.48	105,911.60	1,032,905.88
TOTAL.....	\$ 10,851,898.73	\$ 1,762,808.04	\$ 9,089,090.69

PERCENTAGE CHANGE IN MOTOR FUEL TAX CASH REFUNDS BY CLASSES  
EACH OF CALENDAR YEARS, 1940 - 1945, COMPARED WITH PREWAR YEAR, 1939

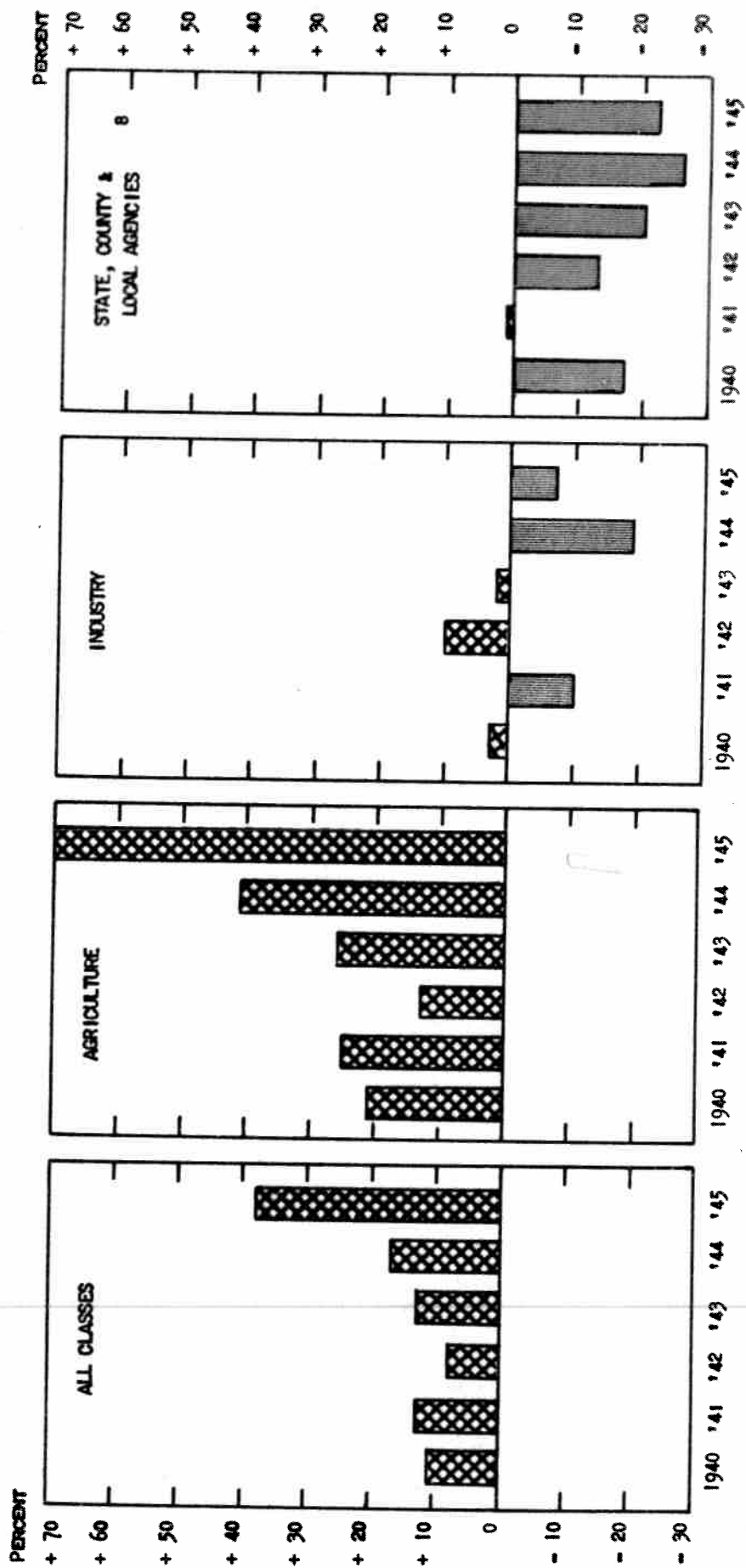


CHART 6

E.B.

TABLE 19

MOTOR FUEL TAX REFUNDS BY PURPOSE FOR WHICH FUEL WAS USED  
FISCAL YEARS ENDING JUNE 30, 1941 - 1946

PURPOSE OF USE	1941	1942	1943	1944	1945	1946	PER CENT	
							INCREASE OR DECREASE	
							1946 OVER 1941	1946 OVER 1945
AGRICULTURE.....	\$ 894,748	\$ 891,896	\$ 834,201	\$ 940,787	\$ 1,162,697	\$ 1,344,659	+ 50.3	+ 15.7
INDUSTRIES.....	78,172	66,024	51,645	52,705	47,579	45,312	- 42.1	- 4.8
CONTRACTORS.....	82,428	67,051	128,390	33,774	29,615	25,475	- 69.1	- 14.0
STATE HIGHWAY.....	85,942	83,054	82,742	61,154	64,709	53,811	- 37.4	- 16.8
COUNTIES.....	115,009	98,252	102,362	91,495	96,561	97,817	- 14.9	+ 13.0
CITIES AND TOWNS.....	16,970	17,507	12,467	9,999	10,200	17,248	+ 1.6	+ 69.1
STATE INSTITUTIONS.....	1,414	1,035	827	1,315	1,273	1,439	+ 1.8	+ 13.0
AVIATION.....	55,824	70,012	97,680	129,805	121,582	165,046	+195.7	+ 35.7
RAILROADS.....	4,106	4,220	6,740	4,797	4,652	6,075	+ 48.0	+ 30.6
MOTOR BOATS.....	462	---	---	---	---	---	---	---
LIGHTING, HEATING AND COOKING.....	3,960	8,408	5,305	3,395	3,286	3,898	- 3.1	+ 16.9
CLEANERS AND DYERS.....	930	852	933	756	642	425	- 54.3	- 33.8
UNITED STATES GOVERNMENT.....	102	52	72	22	94	121	+ 18.6	+ 28.7
MISCELLANEOUS.....	11,014	2,844	2,190	1,859	1,739	1,542	- 86.0	- 11.8
STATE TOTAL.....	\$ 1,351,081	\$ 1,211,207	\$ 1,325,554	\$ 1,331,863	\$ 1,544,579	\$ 1,762,808	+ 30.5	+ 14.1

1/ 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.

2/ 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 - 1946  
(IN GALLONS)

STATE SHIPPED TO	1941	1942	1943	1944	1945	1946
KANSAS.....	113,263	143,161	46,174	29,971	12,097	28,453
NEBRASKA.....	213,957	123,036	75,046	123,931	149,993	309,235
NEW MEXICO.....	272,690	230,347	332,855	202,462	191,473	310,489
TEXAS.....	11,986	---	---	---	---	---
UTAH.....	353,618	460,118	484,023	485,781	389,306	532,651
WYOMING.....	729,216	570,053	287,271	89,319	505,767	810,201
TOTAL.....	1,694,730	1,526,715	1,225,369	931,464	1,248,636	1,991,029

TABLE 21  
MOTOR FUEL GALLONAGE TAXED BY CALENDAR YEARS, 1935 - 1945  
AND BY FISCAL YEARS ENDING JUNE 30, 1941 - 1946

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
1945.....	193,215,029	+ 20.31
<u>FISCAL YEARS:</u>		
1941.....	211,057,768	---
1942.....	211,799,322	+ .35
1943.....	179,213,641	- 15.05
1944.....	163,784,278	- 8.97
1945.....	162,450,352	- .82
1946.....	237,571,434	+ 46.25

TABLE 22

GROSS GALLONS MOTOR FUEL IMPORTED OR ORIGINATING IN THE STATE, GALLONS EXEMPTED AND NET GALLONS TAXED  
FISCAL YEARS ENDING JUNE 30, 1943 - 1946

MOTOR FUEL RECEIVED AND EXEMPTED	( IN THOUSANDS OF GALLONS )					TAX AT 4 CENTS PER GALLON				
	1943	1944	1945	1946	1946 OVER 1944	1946 OVER 1945	1943	1944	1945	1946
<u>GALLONAGE RECEIVED:</u>										
GROSS.....	243,193	279,541	292,480	313,354	+ 12.1	+ 7.1	\$	\$	\$	\$
2% ALLOWANCE.....	4,407	4,016	4,126	5,754	+ 43.3	+ 39.5				
DUPLICATE CHARGES.....	738	191	32	20	- 89.5	- 37.5				
NET GALLONAGE.....	238,048	275,334	288,322	307,580	+ 11.7	+ 6.7	\$ 9,531,901	\$ 11,013,355	\$ 11,532,866	\$ 12,303,206
<u>GALLONAGE EXEMPTED:</u>										
SALES TO U. S. GOVERNMENT.....	22,902	76,434	85,112	22,937	- 70.0	- 73.1	\$ 916,051	\$ 3,057,347	\$ 3,404,487	\$ 917,496
EXPORTS.....	1,225	932	1,249	1,991	+113.6	+ 59.4	\$ 49,015	\$ 37,258	\$ 49,945	\$ 79,641
MISCELLANEOUS CREDITS.....	152	222	203	164	- 26.1	- 19.2	\$ 6,081	\$ 8,896	\$ 8,126	\$ 6,549
COUNTIES, CITIES AND TOWNS.....	234	---	---	---	---	---	\$ 9,377	---	---	---
RAILROADS.....	421	612	561	505	- 17.5	- 10.0	\$ 16,845	\$ 24,475	\$ 22,422	\$ 20,204
AVIATION.....	61	54	133	341	+531.5	+156.4	\$ 2,432	\$ 2,145	\$ 5,292	\$ 13,651
TOTAL EXEMPTED.....	24,995	78,294	87,258	25,938	- 66.8	- 70.3	\$ 999,801	\$ 3,120,121	\$ 3,490,272	\$ 1,037,541
NET TOTAL.....	213,053	197,080	201,064	281,642	+ 42.9	+ 40.1	\$ 8,532,100	\$ 7,893,234	\$ 8,042,594	\$ 11,265,665
<u>GALLONAGE, CASH REFUNDS:</u>										
NET GALLONAGE TAXED.....	33,139	33,296	38,614	44,070	+ 32.4	+ 14.1	\$ 1,325,554	\$ 1,391,864	\$ 1,544,579	\$ 1,762,808
NET GALLONAGE TAXED.....	179,914	163,784	162,450	237,572	+ 45.1	+ 46.2	\$ 7,206,546	\$ 6,551,370	\$ 6,498,015	\$ 9,502,857

TABLE 23  
SOURCE OF MOTOR FUEL SUPPLY BY STATES AND MEANS OF TRANSPORTATION  
FISCAL YEARS ENDING JUNE 30, 1945 - 1946

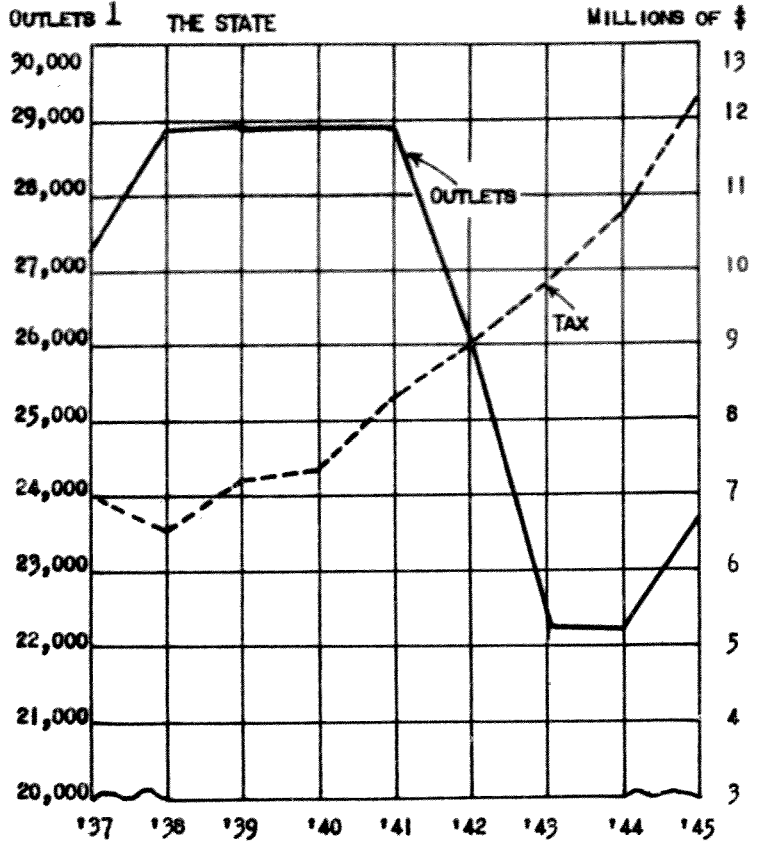
NOTE: THESE GALLONAGES DO NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE, AND GAS REPORTED BY SPECIAL FUEL USERS - 1,402,000 GALLONS IN 1945 AND 1,626,000 GALLONS IN 1946.

(IN THOUSANDS OF GALLONS)

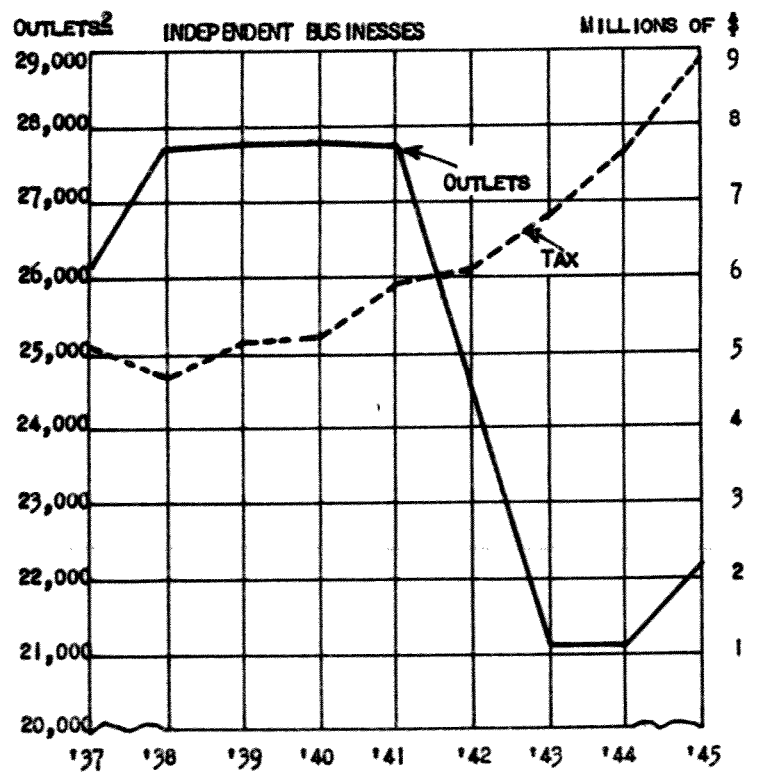
SOURCE BY STATE	1946			1945		
	TRANSPORTED BY			TRANSPORTED BY		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO.....	110,891	25,206	85,685	106,955	5,566	101,389
INTERSTATE:						
CALIFORNIA.....	---	---	---	6,812	6,812	---
ILLINOIS.....	455	455	---	2,586	2,586	---
INDIANA.....	106	106	---	597	597	---
KANSAS.....	8,057	3,498	4,559	6,031	2,422	3,609
LOUISIANA.....	51	51	---	---	---	---
MISSOURI.....	89	89	---	68	68	---
MONTANA.....	---	---	---	5	---	5
NEBRASKA.....	1,646	23	1,623	1,405	21	1,384
NEW JERSEY.....	---	---	---	5	5	---
NEW MEXICO.....	8,044	4,373	3,671	4,676	2,154	2,522
OKLAHOMA.....	21,008	20,247	761	9,255	8,287	968
TEXAS.....	52,500	25,470	27,030	58,168	35,709	22,459
UTAH.....	1,248	746	502	6,216	6,039	177
WYOMING.....	107,633	57,177	50,456	88,299	45,309	42,990
TOTAL, GROSS GALLONAGE..	311,728	137,441	174,287	291,078	115,575	175,503
2% ALLOWANCE.....	5,754			4,126		
DUPLICATE CHARGES	20			32		
NET TOTAL GALLONAGE RECEIVED.....	305,954			286,920		



RETAIL SALES TAX REVENUE AND NUMBER OF ACTIVE OUTLETS: CALENDAR YEARS, 1937-1945



<sup>1</sup> CONCESSIONERS EXCLUDED. THE NUMBER OF CHAIN STORE AND FOREIGN CORPORATION PARENT COMPANIES CONVERTED INTO SINGLE UNITS.



<sup>2</sup> CHAIN STORE AND FOREIGN CORPORATION OUTLETS EXCLUDED.

CHART 7

E. B.

TABLE 24

TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1946

YEAR	FOOD	GENERAL <sup>1/</sup> MERCHANDISE	AUTOMOTIVE	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	908,012	804,280	2,324,230	9,517,475
1944.....	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619
1945.....	3,404,141	3,062,735	1,183,495	979,772	2,688,965	11,319,108
1946.....	4,039,618	3,874,162	1,920,555	1,211,294	3,530,758	14,576,387

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

1936-1939 AVERAGE	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
1946.....	228	224	210	246	216	222

TABLE 25

SALES TAX PAYMENTS PER CAPITA BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1946 \*

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
1946.....	3.59	3.45	1.71	1.08	3.15	12.98

<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.

\* POPULATION SHOWN BY 1940 CENSUS USED IN COMPUTING PER CAPITA PAYMENTS.

TREND OF SALES TAX REVENUE BY GENERAL CLASSES OF BUSINESS  
FISCAL YEARS ENDING JUNE 30, 1940 - 1946

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

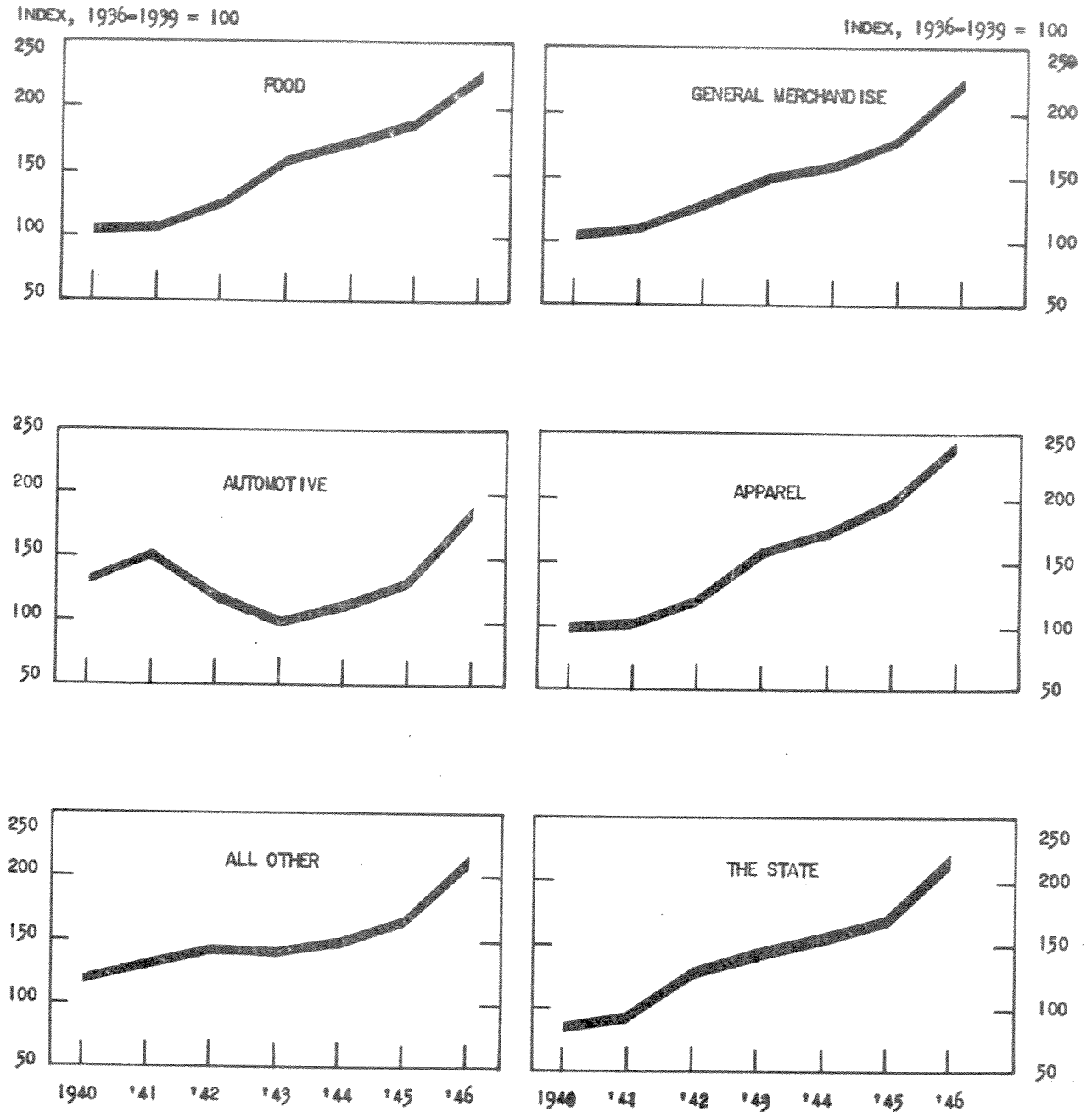


CHART 8

E. B.

TABLE 26  
 SALES TAX REVENUE BY CLASSIFIED BUSINESS GROUPS FOR THE STATE AND DENVER COUNTY  
 FISCAL YEARS ENDING JUNE 30, 1944 - 1946

BUSINESS GROUPS	% OF 1946 TOTAL REVENUE	TOTAL REVENUE			PER CENT INCREASE OR DECREASE 1946 FROM	
		1946	1945	1944	1945	1944
<b>THE STATE</b>						
FOOD.....	27.71	\$ 4,039,618	\$ 3,404,141	\$ 3,115,962	+ 18.7	+ 29.6
GENERAL MERCHANDISE.....	22.67	3,305,406	2,699,529	2,435,371	+ 22.4	+ 35.7
AUTOMOTIVE.....	13.17	1,920,555	1,183,495	1,066,916	+ 62.3	+ 80.0
APPAREL.....	8.31	1,211,294	979,772	859,054	+ 23.6	+ 41.0
UNCLASSIFIED RETAIL.....	6.39	930,864	771,763	672,618	+ 20.6	+ 38.4
LUMBER AND BUILDINGS.....	6.16	897,268	565,608	541,095	+ 58.6	+ 65.8
MANUFACTURING, TRADING, JOBBING..	5.56	809,800	573,513	515,037	+ 41.2	+ 57.2
PUBLIC UTILITY.....	4.79	698,430	642,163	590,794	+ 8.8	+ 18.2
FURNITURE.....	3.90	568,757	363,206	325,833	+ 56.6	+ 74.0
PROFESSIONAL AND PERSONAL SERVICE	1.02	148,426	92,948	81,903	+ 59.7	+ 81.2
FARM AND GARDEN PRODUCE.....	.32	45,969	42,970	46,036	+ 7.0	- .1
<b>STATE TOTAL.....</b>	<b>100.00</b>	<b>\$ 14,576,387</b>	<b>\$ 11,319,108</b>	<b>\$ 10,251,619</b>	<b>+ 28.8</b>	<b>+ 42.2</b>
<b>DENVER COUNTY</b>						
FOOD.....	27.94	1,313,475	1,097,515	992,626	+ 19.7	+ 32.3
APPAREL.....	14.91	701,305	550,144	481,778	+ 27.4	+ 45.6
GENERAL MERCHANDISE.....	14.21	668,401	555,075	491,681	+ 20.5	+ 35.9
AUTOMOTIVE.....	13.31	625,722	373,417	326,306	+ 6.6	+ 91.8
MANUFACTURING, TRADING, JOBBING..	8.11	381,469	277,338	246,807	+ 37.5	+ 54.6
UNCLASSIFIED RETAIL.....	7.61	357,988	291,294	259,878	+ 22.9	+ 37.8
FURNITURE.....	5.91	277,803	178,562	168,658	+ 55.6	+ 64.7
LUMBER AND BUILDING.....	5.82	273,801	156,348	140,802	+ 75.1	+ 94.5
PROFESSIONAL AND PERSONAL SERVICE	1.82	85,410	52,308	44,079	+ 63.3	+ 93.8
PUBLIC UTILITY.....	.26	12,292	13,836	10,980	- 11.2	+ 11.9
FARM AND GARDEN PRODUCE.....	.10	4,500	4,081	4,528	+ 10.0	+ .6
<b>COUNTY TOTAL.....</b>	<b>100.00</b>	<b>\$ 4,702,166</b>	<b>\$ 3,549,918</b>	<b>\$ 3,168,123</b>	<b>+ 32.5</b>	<b>+ 48.4</b>

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

RETAIL SALES TAX REVENUE AND MONTHLY AVERAGE NUMBER OF OUTLETS BY KIND OF BUSINESS  
FISCAL YEARS ENDING JUNE 30: 1940 - 1946

----- TAX                      ——— OUTLETS

INDEX, 1936-1939 = 100

INDEX, 1936-1939 = 100

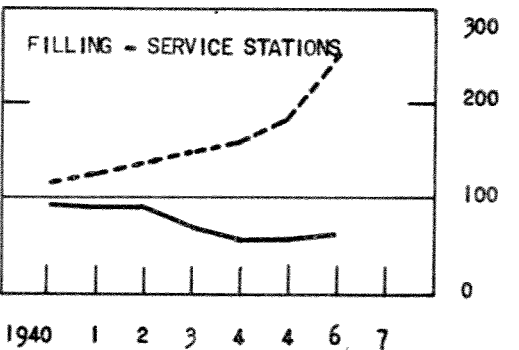
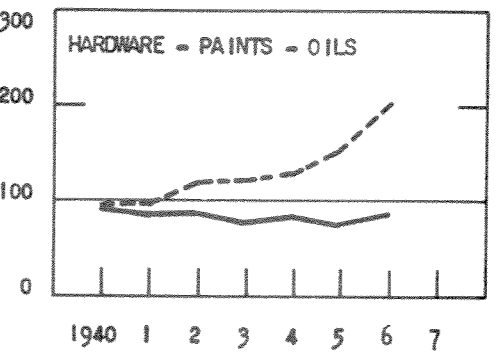
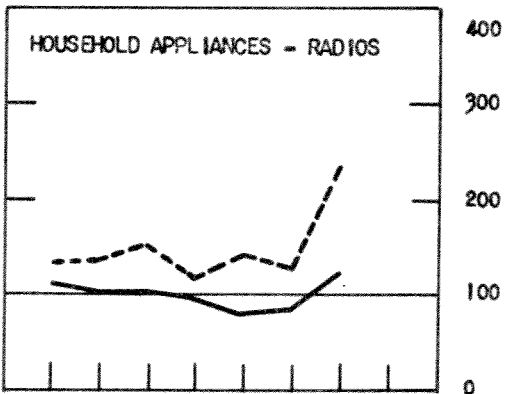
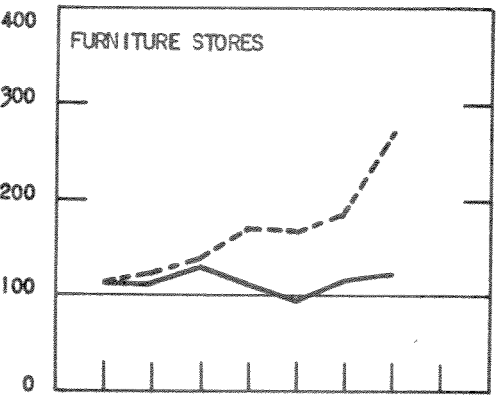
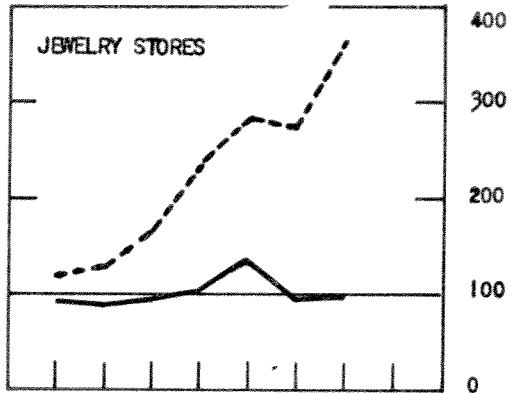
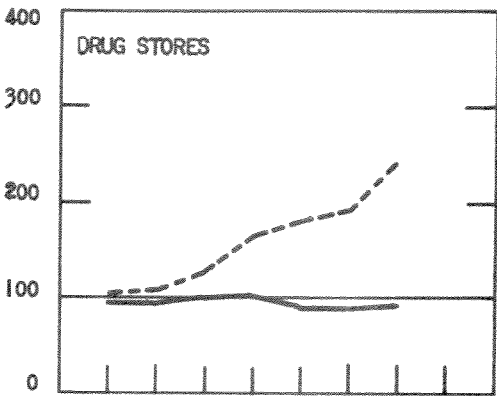
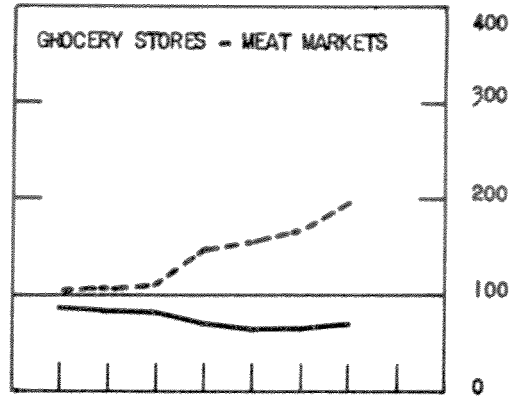
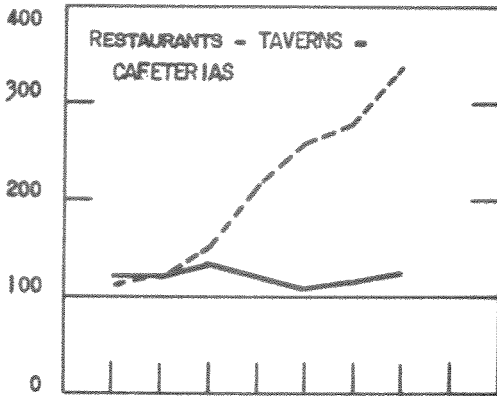


CHART 9

E.B.

TABLE 27

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, 1946

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
I APPAREL GROUP: TOTAL.....	936	\$ 75,581	\$ 1,211,294.40	\$ 1,294.12	4.03	8.31
1. BOOT AND SHOE STORES.....	86	12,383	212,007.83	2,465.21	.37	1.45
2. CLOTHING STORES - DRESSMAKERS.....	448	55,180	898,397.20	2,005.35	1.93	6.16
3. FURRIERS.....	29	2,903	27,744.71	956.71	.12	.19
4. HABERDASHERY.....	22	1,650	28,479.14	1,294.50	.09	.20
5. MILLINERY.....	44	948	17,446.15	396.50	.19	.12
6. SHOE REPAIR.....	252	1,650	18,766.00	74.47	1.09	.13
7. OTHERS.....	3	19	294.36	98.12	.01	---
8. CLEANERS, DYERS, TAILORS, LAUNDRIES.....	52	848	8,159.01	156.90	.23	.06
II AUTOMOTIVE GROUP: TOTAL.....	7,675	213,523	1,920,554.56	250.24	33.00	13.17
1. ACCESSORIES, TIRES, BATTERIES, WRECKERS, ETC.....	453	42,741	286,437.29	633.71	1.95	1.97
2. AUTOMOBILE, AIRCRAFT, BICYCLES.....	614	64,065	710,380.49	1,156.98	2.64	4.87
3. FILLING AND SERVICE STATIONS.....	1,315	60,702	283,157.35	215.33	5.65	1.94
4. GARAGES, REPAIR SHOPS.....	941	27,124	272,238.82	289.31	4.05	1.87
5. TRAILERS, OTHER AUTOMOTIVE STORES.....	33	1,592	22,357.42	677.50	.14	.15
6. OCCASIONAL AUTO SALES.....	4,319	17,299	345,983.19	80.11	18.57	2.97
III FOOD GROUP: TOTAL.....	5,771	335,502	4,039,618.37	699.99	24.81	27.71
1. BAKERIES, DAIRY PRODUCTS, DELICATESSENS... 2. CANDY, CONFECTIONERY.....	476	36,202	285,467.94	599.72	2.05	1.96
3. FRUIT STANDS, VEGETABLE MKTS., TRUCKERS... 4. GROCERY & MEAT STORES, MEAT MARKETS.....	283	8,420	98,520.17	348.12	1.22	.67
5. RESTAURANTS, TAVERNS, CAFETERIAS..... 6. FISH, POULTRY, OTHER FOOD STORES.....	236	10,686	89,255.23	378.20	1.01	.61
7. HOTELS, COTTAGE CAMPS, RESORTS, BOARDING HOUSES.....	2,389	181,756	2,539,976.90	1,063.20	10.27	17.42
8. RESTAURANTS, TAVERNS, CAFETERIAS..... 9. FISH, POULTRY, OTHER FOOD STORES.....	1,997	78,263	888,936.97	445.14	8.59	6.10
10. HOTELS, COTTAGE CAMPS, RESORTS, BOARDING HOUSES.....	80	8,615	18,421.27	230.27	.34	.13
IV FURNITURE GROUP: TOTAL.....	938	43,211	568,756.76	606.35	4.03	3.90
1. CARPETS, RUGS, HOUSE FURNISHINGS.....	28	2,864	25,069.07	895.32	.12	.17
2. FURNITURE STORES.....	338	19,871	336,650.01	996.01	1.45	2.31
3. HOUSEHOLD APPLIANCES.....	51	2,554	28,672.67	562.21	.22	.20
4. MUSICAL INSTRUMENTS, PHONOGRAPHS, MUSIC... 5. RADIO SALES AND SERVICE.....	45	2,769	41,866.99	930.38	.19	.29
6. OTHER HOME FURNISHINGS, APPLIANCES..... 7. ELECTRICAL APPLIANCES & SERVICE.....	173	3,561	29,031.52	167.81	.74	.20
8. UPHOLSTERERS.....	39	2,355	29,017.86	744.05	.17	.20
9. ELECTRICAL APPLIANCES & SERVICE..... 10. UPHOLSTERERS.....	251	8,795	76,019.95	302.87	1.08	.52
11. UPHOLSTERERS.....	13	442	2,428.69	186.82	.06	.01
V GENERAL MERCHANDISE GROUP: TOTAL.....	2,288	236,439	3,305,405.56	1,444.67	9.84	22.67
1. DEPARTMENT STORES.....	27	33,261	556,256.36	20,602.09	.12	3.81
2. DRUG STORES.....	615	65,046	549,573.21	893.61	2.65	3.77
3. DRY GOODS STORES.....	105	17,180	311,078.10	2,962.65	.45	2.13
4. GENERAL STORES.....	470	61,931	1,040,715.89	2,214.29	2.02	7.14
5. HDWE., PAINT, OILS, VARNISHES.....	238	16,781	227,349.12	955.25	1.03	1.56
6. JEWELRY STORES.....	257	13,138	207,712.57	808.22	1.10	1.43
7. LEATHER, LEATHER GOODS, SADDLERY.....	29	1,484	13,144.09	453.24	.12	.09
8. SECOND HAND STORES, PAWN BROKERS, JUNK YDS 9. SPORTING GOODS, TENTS, AWNINGS.....	124	4,377	40,596.51	327.39	.53	.28
10. VARIETY, 5&10, SPECIALTY STORES; JIL PAINTINGS, POTTERY, KEYS.....	76	6,194	59,253.87	779.66	.33	.41
11. VARIETY, 5&10, SPECIALTY STORES; JIL PAINTINGS, POTTERY, KEYS.....	347	17,047	299,725.84	863.76	1.49	2.05

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

2/ EXCLUDES OCCASIONAL AUTO SALES.

3/ INCLUDES FORMER NO. 11

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, 1946 (CONTINUED)

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
VII LUMBER AND BUILDING GROUP: TOTAL.....	891	\$ 83,107	\$ 897,267.80	\$ 1,007.09	3.83	6.16
1. BLDG. & CONSTRUCTION CONTRACTORS, PAINTERS AND DECORATORS.....	64	3,327	33,176.67	518.99	.28	.23
2. BUILDING, HDWE. & MACHINERY.....	8	1,044	12,126.59	1,515.82	.03	.08
3. BUILDING MATERIAL DEALERS.....	314	42,442	537,245.63	1,710.97	1.35	3.69
4. ELECTRICAL EQUIPMENT SUPPLIES.....	105	12,999	110,271.12	1,050.20	.45	.76
5. PAINT, GLASS & WALL PAPER STORES.....	70	6,394	46,406.68	662.95	.30	.32
6. PLUMBING, HTG., AIR CONDITIONING, TIN SHOPS, FURNACE SHOPS.....	303	14,616	130,926.49	432.10	1.20	.90
7. OTHER LUMBER & BUILDING SUPPLIES.....	27	2,315	27,114.62	1,004.25	.12	.18
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL...	633	25,456	148,425.95	234.48	2.72	1.02
1. AUCTIONEERS, COMM. DEALERS, SALES BARNS...	42	13,769	11,660.55	277.63	.18	.08
2. BARBER & BEAUTY SHOPS, SALES.....	248	2,530	21,948.41	88.50	1.07	.15
3. OPTICIANS, OPTOMETRISTS, OCULISTS - SALES.	111	2,990	41,881.50	377.31	.47	.29
4. PHOTOGRAPHERS.....	178	3,728	53,401.68	300.01	.77	.37
5. DOCTORS, DENTISTS, PROFESSIONAL, SALES....	17	407	2,999.21	176.42	.07	.02
6. NEON SIGNS & ADVERTISING - OTHERS.....	27	2,032	16,534.57	446.88	.16	.11
IX PUBLIC UTILITY GROUP: TOTAL.....	144	55,035	698,430.15	4,850.20	.62	4.79
1. GAS & ELECTRIC COMPANIES.....	85	36,789	462,199.15	5,437.64	.36	3.17
2. RAILROADS.....	7	940	17,956.65	2,565.24	.03	.13
3. TELEGRAPH.....	2	208	4,045.84	2,022.92	.01	.03
4. TELEPHONE.....	34	16,802	212,055.23	6,236.92	.15	1.45
5. WATER IN CONTAINERS.....	11	117	1,654.12	150.37	.05	.01
6. ALL OTHER PUBLIC UTILITIES.....	5	179	519.16	103.83	.02	--
X UNCLASSIFIED RETAIL GROUP: TOTAL.....	2,372	179,735	930,864.13	392.44	10.20	6.39
1. BLACKSMITH, MCH. SHOPS, WELDERS - SALES...	175	4,517	26,306.51	150.32	.75	.18
2. BOOKS, STATIONERY, SCHOOL SUPPLIES.....	120	4,757	52,439.08	436.99	.52	.36
3. CIGAR STORES, SMOKER SUPPLIES.....	91	7,244	15,923.09	174.98	.39	.11
4. CLUBS.....	44	2,066	19,816.41	450.37	.19	.14
5. COAL, WOOD, FUEL, ICE DEALERS.....	644	24,331	236,169.53	366.72	2.77	1.62
6. FARM IMPLEMENTS AND MACHINERY.....	228	18,261	230,498.02	1,010.96	.98	1.58
7. FLOUR, FEED, SEEDS, GRAIN, FERTILIZER....	221	84,127	57,201.35	258.83	.95	.39
8. FLOWERS, BULBS, PLANTS, NURSERY STOCKS....	194	8,699	74,127.04	382.10	.83	.51
9. MAGAZINES, PERIODICALS, GREETING CARDS....	14	1,210	1,451.56	103.68	.06	.01
10. MONUMENTS AND TOMB STONES.....	32	805	12,818.99	400.59	.14	.09
11. OFFICE EQUIPMENT AND SUPPLIES.....	81	5,481	56,196.48	693.78	.35	.39
12. RECREATION PARLORS, NIGHT CLUBS - SALES...	221	3,562	18,189.62	82.21	.95	.12
13. SURGICAL & SCIENTIFIC INST. DEALERS.....	33	3,882	25,429.14	770.58	.14	.17
14. UNDERTAKERS AND FUNERAL PARLORS. ....	109	3,549	33,904.95	311.05	.47	.23
15. STORE FIXTURES, PET SHOPS, KENNELS, BROOMS	123	6,202	58,271.05	473.75	.53	.40
16. CONCESSIONERS, CIRCUSES, MEDICINE SHOWS...	21	226	3,576.78	170.32	.09	.03
17. CANDY, POPCORN, VENDING MCHS. IN THEATRES.	21	816	8,544.53	406.88	.09	.06
XI FARM AND GARDEN PRODUCE GROUP: TOTAL.....	287	7,456	45,969.30	160.17	1.23	.32
1. DIRECT SALES OF FARM PRODUCTS.....	242	4,937	38,876.60	160.65	1.04	.27
2. HATCHERIES AND SUPPLIES.....	43	2,419	6,707.74	155.99	.18	.05
3. LIVESTOCK.....	2	100	384.96	192.48	.01	---

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, 1946 (CONTINUED)

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
XII MANUFACTURING, TRADING OR JOBBING GROUP: TOTAL	1,323	\$ 231,349	\$ 809,800.01	\$ 612.09	5.69	5.56
1. BEVERAGES, LIQUOR.....	130	19,246	17,824.15	137.19	.56	.12
2. CHEMICALS AND PRODUCTS, PEST CONTROL, EXPLOSIVES, CLEANING FLUID.....	74	9,960	44,219.91	597.57	.32	.31
3. FOOD AND FOOD PREPARATIONS.....	41	16,774	5,655.97	137.95	.18	.04
4. LEATHER AND LEATHER PRODUCTS.....	11	1,006	7,451.08	677.37	.05	.05
5. LUMBER AND WOOD PRODUCTS, SAWMILLS, MINE PROPS.....	169	5,690	35,317.65	208.98	.73	.24
6. MACHINERY, IMPLEMENTS, TOOLS, BEVERAGE COOLERS.....	160	31,704	242,328.01	1,514.55	.69	1.66
7. METAL AND METAL PRODUCTS.....	105	67,390	138,455.43	1,318.62	.45	.95
8. MINERALS, ASSAYERS, COAL MINES.....	118	11,965	25,884.30	219.36	.51	.18
9. PAPER, PULP AND PRODUCTS..	24	8,296	15,127.61	630.31	.10	.10
10. PETROLEUM, PETROLEUM PRODUCTS.....	59	22,485	65,917.58	1,117.25	.25	.45
11. PRINTING, PUBLISHING & BOOK BINDING.....	254	8,557	65,979.61	281.96	1.01	.46
12. RUBBER AND RUBBER GOODS.....	8	3,955	27,186.44	3,398.31	.03	.19
13. STONE, CLAY, SAND & GRAVEL PRODUCTS.....	93	9,503	66,455.48	714.57	.40	.46
14. MATTRESS RENOVATING.....	24	3,150	6,185.91	257.75	.10	.04
15. MISCELLANEOUS.....	65	11,605	45,264.97	696.38	.28	.31
17 & 18. VETERINARY SUPPLIES, SOAP SUPPLIES AND CARBONIC LIQUID.....	8	63	525.91	66.99	.03	---
STATE TOTAL.....	23,258	\$ 1,486,394	\$14,576,386.99	626.73	100.00	100.00



TABLE 28

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON SALES TAX RETURNS  
BY BUSINESS CLASSES FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946  
(ADD 000 TO ALL MONEY FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES <sup>1/</sup> REPORTED	ALLOWABLE <sup>1/</sup> DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<b>FISCAL YEAR 1946:</b>					
APPAREL.....	936	\$ 75,581	\$ 11,829	\$ 63,752	15.7
AUTOMOTIVE.....	3,356	196,224	112,441	83,783	57.3
OCCASIONAL AUTO SALES.....	4,319	17,299	---	17,299	---
FOOD.....	5,771	335,502	122,891	212,611	36.6
FURNITURE.....	938	43,211	13,277	29,934	30.7
GENERAL MERCHANDISE.....	2,288	236,439	62,470	173,969	26.4
LUMBER AND BUILDING.....	891	83,107	35,883	47,224	43.2
PROFESSIONAL & PERSONAL SERVICE	633	25,456	17,644	7,812	69.3
PUBLIC UTILITY.....	144	55,035	18,275	36,760	33.2
UNCLASSIFIED RETAIL.....	2,372	179,735	130,742	48,993	72.7
FARM AND GARDEN PRODUCE.....	287	7,456	5,037	2,419	67.6
MANUFACTURING, TRADING, JOBBING	1,323	231,349	188,728	42,621	81.6
STATE TOTAL.....	23,258	\$ 1,486,394	\$ 719,217	\$ 767,177	48.4
<b>FISCAL YEAR 1945:</b>					
STATE TOTAL.....	20,632	1,213,903	618,162	595,741	50.9
INCREASE, 1946 FROM 1945.....	+ 2,626	+ 272,491	+ 101,055	+ 171,436	
PER CENT CHANGE.....	+ 12.7	+ 22.4	+ 16.3	+ 28.8	

TABLE 29

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON RETAIL SALES TAX RETURNS  
FOR THE STATE BY QUARTER PERIODS, 1941 - 1946  
(ADD 000 TO ALL MONEY FIGURES)

QUARTER AND YEAR	QTRLY. AVG. NO. RETURNS FILED	GROSS SALES <sup>1/</sup> REPORTED	ALLOWABLE <sup>1/</sup> DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<b>1941:</b>					
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
<b>1944:</b>					
MARCH.....	21,659	279,859	143,050	136,809	51.2
JUNE.....	20,343	270,348	140,138	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
<b>1945:</b>					
MARCH.....	20,480	299,424	150,102	149,322	50.1
JUNE.....	20,432	307,665	160,425	147,240	52.1
SEPTEMBER.....	21,706	326,386	166,626	169,760	49.5
DECEMBER.....	22,070	364,790	182,110	182,680	50.0
<b>1946:</b>					
MARCH.....	24,544	379,370	179,781	199,589	47.4
JUNE.....	24,717	405,848	190,699	215,149	47.0

<sup>1/</sup> GROSS SALES INCLUDE ALLOWABLE DEDUCTION AND TAXED RETAIL SALES. SEE TABLE FOR DEFINITION OF "ALLOWABLE DEDUCTIONS.

<sup>2/</sup> OCCASIONAL AUTO SALES EXCLUDED.

TABLE 30

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON SALES TAX RETURNS  
BY BUSINESS CLASSES FOR DENVER COUNTY<sup>1/</sup>  
FISCAL YEAR ENDING JUNE 30, 1946  
(ADD 000 TO ALL MONEY FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. No. RETURNS FILED	GROSS SALES <sup>2/</sup> REPORTED	ALLOWABLE <sup>2/</sup> DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1946:					
APPAREL.....	344	\$ 47,734	\$ 10,823	\$ 36,911	22.7
AUTOMOTIVE <sup>3/</sup> .....	1,843	74,920	41,987	32,933	55.9
FOOD.....	1,790	113,574	44,444	69,130	39.1
FURNITURE.....	360	23,416	8,795	14,621	37.6
GENERAL MERCHANDISE.....	669	71,196	36,017	35,179	50.6
LUMBER AND BUILDING.....	275	33,142	18,731	14,411	56.5
PROFESSIONAL & PERSONAL SERVICE	275	7,716	3,221	4,495	41.7
PUBLIC UTILITY.....	13	840	193	647	23.0
UNCLASSIFIED RETAIL.....	629	50,628	31,787	18,841	62.8
FARM AND GARDEN PRODUCE.....	25	464	227	237	48.9
MANUFACTURING, TRADING, JOBBING	524	105,446	85,369	20,077	81.0
COUNTY TOTAL.....	6,747	\$ 529,076	\$ 281,594	\$ 247,482	53.2
FISCAL YEAR 1945:					
COUNTY TOTAL.....	6,030	422,561	235,722	186,839	55.8
INCREASE, 1946 FROM 1945.....	+ 717	+ 106,515	+ 45,872	+ 60,643	
PER CENT CHANGE.....	+ 11.9	+ 25.2	+ 19.5	+ 32.4	

TABLE 31

GROSS SALES, ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES REPORTED ON RETAIL SALES TAX RETURNS  
FOR DENVER COUNTY BY QUARTER PERIODS, 1941 - 1946<sup>1/</sup>  
(ADD 000 TO ALL MONEY FIGURES)

QUARTER AND YEAR	QTRLY. AVG. No. RETURNS FILED	GROSS SALES <sup>2/</sup> REPORTED	ALLOWABLE <sup>2/</sup> DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
1941:					
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
1944:					
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
1945:					
MARCH.....	6,100	105,527	57,290	48,237	54.3
JUNE.....	6,037	110,549	62,617	47,932	56.6
SEPTEMBER.....	6,359	116,931	63,905	53,026	54.7
DECEMBER.....	6,465	129,119	69,629	59,490	53.9
1946:					
MARCH.....	7,097	135,912	71,784	64,128	52.8
JUNE.....	7,071	147,114	76,276	70,838	51.8

<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."

<sup>3/</sup> INCLUDES OCCASIONAL AUTO SALES.

TABLE 32

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES, BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946

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	6,748	\$ 4,702,166	344	\$ 701,305	1,843	\$ 625,721	1,790	\$ 1,313,476	361	\$ 277,803	669	\$ 668,401
2	PUEBLO	1,356	657,982	59	51,894	423	102,188	412	206,075	58	30,568	94	140,477
3	WELD	1,116	444,724	41	26,773	442	96,565	246	108,862	38	17,813	107	77,366
4	EL PASO	1,418	741,558	60	78,232	496	99,580	359	238,538	59	34,502	151	129,813
5	LAS ANIMAS	511	144,642	18	10,280	141	25,992	163	49,061	17	13,030	42	26,804
6	LARIMER	838	293,881	35	15,988	277	48,814	212	94,953	39	18,141	80	51,281
7	BOULDER	752	327,390	38	34,223	240	47,567	203	109,530	38	22,664	65	47,964
8	MESA	712	305,237	22	19,654	292	49,873	140	84,453	28	17,455	55	57,520
9	OTERO	536	202,676	24	18,663	197	37,205	139	63,534	15	15,668	40	26,788
10	ARAPAHOE	682	270,162	17	5,471	281	70,841	158	96,958	25	10,781	47	32,406
11	JEFFERSON	628	222,764	9	2,747	209	57,094	188	81,714	22	4,687	49	26,353
12	ADAMS	402	135,022	8	4,467	162	26,168	92	48,899	10	2,715	34	18,813
13	LOGAN	327	134,374	14	11,744	132	36,812	70	28,895	14	11,093	23	13,346
14	FREMONT	417	113,420	16	5,099	149	25,210	111	33,141	19	3,776	38	25,820
15	MORGAN	327	129,488	16	10,304	141	32,050	61	32,226	9	2,714	30	24,986
16	HUERFANO	246	60,960	9	1,221	74	9,512	72	19,766	6	3,117	22	16,613
17	PROWERS	296	125,454	11	6,537	118	28,399	62	29,958	8	3,573	34	30,373
18	DELTA	366	116,300	13	6,326	150	21,109	68	27,844	12	3,355	37	27,879
19	YUMA	241	83,601	9	3,717	107	23,358	42	16,492	7	4,884	21	11,195
20	LA PLATA	264	106,576	13	5,792	89	22,372	54	27,471	8	6,940	29	24,940
21	MONTROSE	240	85,187	6	3,363	101	19,943	49	23,208	7	5,231	23	19,420
22	BACA	149	61,364	3	1,298	77	15,031	28	13,558	4	725	18	17,271
23	RIO GRANDE	240	89,092	9	1,342	91	20,098	50	19,782	9	3,478	23	20,387
24	GARFIELD	245	74,874	8	3,665	72	14,008	54	19,966	11	3,173	25	15,647
25	CONJOS	150	40,770	3	292	68	9,598	42	16,140	1	30	12	10,685
26	KIT CARSON	179	64,225	4	742	76	14,704	37	13,451	4	268	22	16,426
27	WASHINGTON	126	40,955	3	1,309	55	7,490	18	6,309	4	2,950	24	12,581
28	ROUITT	206	64,404	8	6,822	70	12,285	35	16,145	4	1,120	24	16,897
29	BENT	138	44,455	3	926	58	12,550	36	13,572	6	1,705	12	8,709
30	ALAMOSA	206	87,645	12	4,271	74	19,220	45	26,984	10	5,496	17	14,509
31	CHAFFEE	223	60,842	11	4,068	69	12,022	57	16,205	7	3,243	20	15,528
32	MONTIZUMA	190	68,342	4	2,282	75	17,245	33	15,296	9	3,226	22	16,006
33	LINCOLN	158	49,611	3	1,953	58	11,704	28	11,793	4	482	14	11,225
34	ELBERT	96	19,963	1	28	42	5,688	18	4,400	1	37	12	4,883
35	SAGUACHE	114	27,110	2	46	40	6,111	22	6,465	2	193	16	8,041

TABLE 32

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES, BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946, CONTINUED

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
36	CROWLEY	96	\$ 28,172	2	\$ 567	44	\$ 7,836	21	\$ 9,527	4	\$ 1,635	11	\$ 4,924
37	PHILLIPS	129	48,435	4	833	43	10,981	22	10,091	6	995	14	8,165
38	COSTILLA	90	16,987	1	26	28	2,774	28	4,880	2	125	14	6,237
39	SEDGWICK	105	38,787	4	671	39	6,925	24	9,501	4	1,992	12	10,946
40	GUNNISON	146	36,741	4	255	36	5,695	38	12,384	2	518	22	9,774
41	LAKE	124	41,333	2	332	40	5,229	41	16,734	5	465	13	10,809
42	MOFFAT	120	60,184	5	2,152	46	14,762	27	15,001	5	4,517	13	9,019
43	TELLER	88	16,960	3	342	31	2,669	25	7,858	3	378	9	3,273
44	EAGLE	95	23,600	5	1,055	28	3,625	26	5,748	2	292	19	7,354
45	KIOWA	53	13,367	1	15	21	3,276	9	3,532	1	130	12	3,631
46	CHEYENNE	72	20,702	1	27	36	6,548	10	4,907	--	--	10	4,641
47	DOUGLAS	73	16,650	1	42	33	4,504	19	6,569	1	32	9	2,652
48	ARCHULETA	40	15,046	1	79	9	1,783	12	3,007	1	34	10	8,797
49	RIO BLANCO	74	29,124	2	317	22	4,590	18	8,569	3	305	8	8,249
50	SAN MIGUEL	59	11,858	4	637	16	2,489	16	5,401	1	49	11	3,704
51	CLEAR CREEK	77	23,773	2	527	21	3,673	27	8,903	1	134	14	6,668
52	CUSTER	44	6,186	--	--	13	1,507	11	2,821	1	16	6	1,256
53	GRAND	124	33,382	2	243	35	4,883	37	12,037	2	154	25	11,459
54	PARK	57	10,005	1	388	17	1,943	19	3,895	--	--	13	3,238
55	SAN JUAN	27	9,495	1	35	5	788	9	3,860	--	--	5	2,273
56	OURAY	51	10,888	1	58	11	1,091	19	5,611	1	3	9	2,394
57	PITKIN	31	6,592	--	--	7	548	11	3,350	1	145	7	2,019
58	DOLORES	40	9,486	1	2	19	1,575	7	2,146	2	237	4	3,301
59	JACKSON	47	11,755	2	291	15	1,983	9	3,847	2	366	5	3,590
60	GILPIN	23	3,527	--	--	4	195	9	1,884	--	--	7	963
61	SUMMIT	35	4,642	--	--	8	763	14	3,055	--	--	4	202
62	MINERAL	21	4,232	1	88	4	337	9	1,801	--	--	3	1,501
63	HINSDALE	8	725	--	--	2	36	4	361	--	--	1	310
ALL COUNTY TOTAL		22,773	\$10,751,950	904	\$ 1,061,827	7,625	\$ 1,787,135	5,715	\$ 3,111,400	926	\$ 549,158	2,241	\$1,828,682
70	CHAIN STORES	146	2,297,423	5	25,666	21	64,876	25	865,340	4	8,170	19	540,567
80	FOREIGN CORPORATIONS	306	1,523,669	26	123,731	29	68,537	28	62,429	7	11,376	26	936,140
90	CONCESSIONERS	20	3,475	--	--	1	7	1	314	--	--	1	17
95	TRANSIENT CONCESSIONERS	13	770	1	70	--	--	2	125	1	53	1	--
STATE TOTAL		23,258	\$14,576,287	936	\$ 1,211,294	7,675	\$ 1,920,555	5,771	\$ 4,039,618	938	\$ 568,757	2,288	\$3,303,406

1/ LESS THAN ONE-HALF OF ONE RETURN

TABLE 32.

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES, BY COUNTIES, AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946, CONTINUED

Co. No.	COUNTY	LUMBER AND BUILDING		MFG., TRADG., 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	275	\$ 273,801	524	\$ 381,469	275	\$ 85,410	13	\$ 12,292	629	\$ 357,988	25	\$ 4,500
2	PUEBLO	45	42,621	70	23,979	41	6,600	7	10,700	124	40,581	23	2,299
3	FIELD	37	30,649	36	14,463	23	3,889	7	14,905	128	51,398	11	2,041
4	EL PASO	47	56,295	50	15,204	45	12,479	3	26,216	136	49,136	12	567
5	LAS ANIMAS	17	6,166	56	6,049	7	191	1	16	44	6,452	6	601
6	LARIMER	30	15,831	28	3,332	27	2,657	5	9,991	95	31,304	10	1,589
7	BOULDER	33	21,883	26	6,211	18	2,556	1	2,786	84	30,496	7	511
8	MESA	33	9,840	35	7,129	22	3,721	4	1,685	75	21,390	6	2,517
9	OTERO	16	10,665	11	945	17	1,784	6	645	64	26,144	7	636
10	RAPAHOE	19	18,136	24	9,082	9	531	3	208	67	13,894	32	11,854
11	JEFFERSON	26	23,500	23	4,450	8	127	2	3,400	53	14,051	39	4,642
12	ADA'S	14	14,920	11	4,714	7	652	1	1,720	44	8,169	19	3,705
13	LOGAN	17	15,957	7	3,009	8	2,115	2	252	39	10,877	1	274
14	FREMONT	12	10,709	25	3,910	4	486	1	168	32	4,080	10	1,022
15	MORGAN	13	8,176	8	1,013	7	1,418	4	3,543	34	12,645	4	412
16	HUERFANO	5	3,061	24	2,647	7	1,328	2	305	22	2,595	3	794
17	PROWERS	10	13,168	3	320	6	528	3	2,463	32	8,303	9	1,832
18	DELTA	13	11,429	18	2,451	7	1,516	3	3,462	40	9,569	5	1,361
19	YUMA	7	6,668	6	4,149	6	309	5	1,692	28	10,639	3	497
20	LA PLATA	12	6,742	14	1,902	11	1,577	2	1,625	29	6,999	3	114
21	MONTROSE	7	6,859	12	1,717	6	802	2	681	23	3,472	4	413
22	BACA	2	9,378	1	64	1	27	--	---	15	4,012	--	---
23	RIO GRANDE	15	9,975	6	1,411	5	290	1	1,597	30	10,470	1	261
24	GARFIELD	11	7,019	13	3,257	7	267	2	1,444	38	5,890	4	438
25	CONEJOS	3	1,794	4	106	1	17	--	---	15	2,090	1	17
26	KIT CARSON	8	6,182	4	396	2	131	3	925	18	10,904	1	95
27	WASHINGTON	4	5,002	2	31	--	---	--	---	15	5,215	1	68
28	ROUTT	9	6,231	22	2,084	1	11	1	378	28	2,290	1	141
29	BENT	5	4,070	3	198	1	67	2	1,245	9	1,156	3	258
30	ALAMOSA	5	5,040	5	2,441	5	1,095	2	185	30	8,325	1	80
31	CHAFFEE	10	4,611	9	669	8	421	1	462	26	3,454	5	158
32	MONTEZUMA	10	7,892	8	500	5	818	1	65	21	5,455	2	156
33	LINCOLN	8	4,858	1	53	1	5	3	1,683	17	5,813	1	42
34	ELBERT	3	1,987	1	78	1	17	3	162	13	2,614	1	68
35	SAGUACHE	2	3,286	5	488	1	1	4	787	18	1,958	2	364

TABLE 32.

SALES TAX REVENUE COLLECTED BY BUSINESS CLASSES, BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946, CONTINUED

Co. No.	COUNTY	LUMBER AND BUILDING		MFG., TRADG., 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 T. %	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	MONTHLY AVG. NO. RETURNS	ANNUAL TAX
36	CROWLEY.....	5	\$ 2,277	3	\$ 992	---	---	---	---	5	\$ 389	1	\$ 25
37	PHILLIPS.....	9	5,147	4	2,126	3	263	4	2,959	20	6,875	---	---
38	COSTILLA.....	1	954	3	348	1	4	1	25	11	1,616	---	---
39	SEDGWICK.....	7	4,497	3	365	1	34	1	740	9	3,077	1	38
40	GUNNISON.....	7	1,765	18	2,386	3	162	2	1,314	12	2,442	2	47
41	LAKE.....	4	2,957	4	496	2	111	---	---	12	4,016	1	183
42	MOFFAT.....	5	8,962	9	3,266	---	---	1/	23	10	2,481	---	---
43	TELLER.....	2	224	5	572	2	967	---	---	7	663	1	4
44	EAGLE.....	3	3,514	2	315	1	25	2	869	6	758	1	44
45	KIOWA.....	1	839	2	201	---	---	1	29	5	1,668	1	25
46	CHEYENNE.....	2	1,598	1	35	1/	36	1	136	10	2,755	1	38
47	DOUGLAS.....	1	1,794	3	558	---	---	1	25	5	369	1	105
48	ARCHULETA.....	1	423	2	141	---	---	2	630	2	150	---	---
49	RIO BLANCO.....	2	1,864	6	508	---	---	1	537	11	4,179	1	6
50	SAN MIGUEL.....	3	118	3	124	1/	1	---	---	4	309	1	27
51	CLEAR CREEK.....	2	2,060	3	225	1	42	---	---	5	1,376	1	164
52	CUSTER.....	1	49	7	304	1	10	---	---	3	200	1	24
53	GRAND.....	5	2,326	5	714	1/	5	2	572	9	925	2	64
54	PARK.....	1	14	4	290	---	---	---	---	2	237	1/	1
55	SAN JUAN.....	2	1,332	1	147	---	---	1	355	3	705	---	---
56	OURAY.....	2	1,208	3	61	---	---	---	---	5	456	1/	5
57	PITKIN.....	1	23	1	33	---	---	---	---	2	364	1	109
58	DOLORES.....	1	833	1/	7	---	---	---	---	5	1,338	---	---
59	JACKSON.....	1	9	3	107	1	1	1	45	5	1,053	2	219
60	GILPIN.....	1/	14	2	451	---	---	---	---	6	20	---	---
61	SUMMIT.....	---	---	4	261	---	---	---	---	1	316	1	45
62	MINERAL.....	1	5	1	321	---	---	1	124	1	55	---	---
63	HINSDALE.....	---	---	---	---	---	---	1	17	---	---	1/	---
ALL COUNTY TOTAL.....		652	\$ 759,217	1,197	\$ 525,375	617	\$ 127,687	122	\$ 116,377	2,291	\$ 828,612	283	\$ 45,580
70	CHAIN STORES.....	12	57,818	20	116,122	1	140	12	565,185	23	53,160	4	379
80	FOREIGN CORP.....	27	80,233	103	168,093	12	10,393	9	16,863	39	45,864	1/	10
90	CONCESSIONERS.....	---	---	---	---	1/	12	1	5	17	3,120	---	---
95	TRANSIENT CONC'RS	---	---	3	210	3	194	---	---	2	108	---	---
STATE TOTAL.....		891	\$ 897,268	1,323	\$ 809,800	633	\$ 148,426	144	\$ 698,430	2,372	\$ 970,864	287	\$ 45,969

1/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN.

TABLE 33

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, 1946

RETAIL OUTLET	ANNUAL TAX FROM ALL BUSINESS CLASSES			APPAREL			AUTOMOTIVE			FOOD			FURNITURE			GENERAL MERCHANDISE		
	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT
STATE TOTAL.....	22,258	\$ 14,576,387		996	\$ 1,211,294		7,675	\$ 1,920,555		5,771	\$ 4,029,618		998	\$ 568,757		2,288	\$ 3,305,406	
PER CENT OF STATE TOTAL:																		
INDEPENDENTS <sup>1/</sup> .....	97.9	73.8		96.5	87.7		99.3	93.0		99.1	77.1		98.8	96.6		98.1	55.3	
CHAIN STORES <sup>2/</sup> .....	.6	15.8		.5	2.1		.3	3.4		.4	21.4		.4	1.4		.8	16.3	
FOREIGN CORPORATIONS <sup>3/</sup> .....	1.3	10.4		2.8	10.2		.4	2.6		.5	1.5		.7	2.0		1.1	28.4	
CONCESSIONERS.....	.2	TRACE		.2	TRACE		TRACE	TRACE		TRACE	---		.1	TRACE		TRACE	---	
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	

RETAIL OUTLET	LUMBER AND BUILDING			MFG., TRADING, JOBBING			PROF. & PERSONAL SERV.			PUBLIC UTILITY			UNCLASSIFIED RETAIL			FARM & GARDEN PRODUCE		
	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT	MONTHLY AVG. NO. RETURNS	ANNUAL TAX	PERCENT
STATE TOTAL.....	891	\$ 897,268		1,323	\$ 809,800		633	\$ 148,426		144	\$ 698,430		2,372	\$ 930,864		287	\$ 45,969	
PER CENT OF STATE TOTAL:																		
INDEPENDENTS.....	95.6	84.6		90.5	64.9		97.6	92.9		84.8	16.7		96.6	89.0		98.5	99.2	
CHAIN STORES.....	1.4	6.5		1.5	14.3		.1	.9		8.3	89.9		1.0	5.7		1.5	.8	
FOREIGN CORPORATIONS.....	3.0	8.9		7.8	20.8		1.9	7.0		6.2	3.4		1.6	4.9		TRACE	TRACE	
CONCESSIONERS.....	---	---		.2	TRACE		.4	.2		.7	TRACE		.8	.4		---	---	
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	

1/ INDEPENDENTS REPRESENT THE ALL COUNTY TOTAL GIVEN IN TABLE 32.

2/ 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.

3/ FOREIGN CORPORATION RETURNS DO NOT ALWAYS INCLUDE MORE THAN ONE OUTLET.



PER CENT CHANGE IN SALES TAX REVENUE COLORADO

1946 COMPARED WITH 1939  
FISCAL YEARS ENDING JUNE 30

ALL COUNTY TOTAL.....\$10,751,050 +119%  
CHAIN STORES..... 2,297,423 + 82%  
FOREIGN CORPORATIONS.. 1,523,669 +120%  
CONCESSIONERS..... 6,245 + 45%

THE STATE TOTAL....\$14,576,387  
AVERAGE INCREASE. 112%

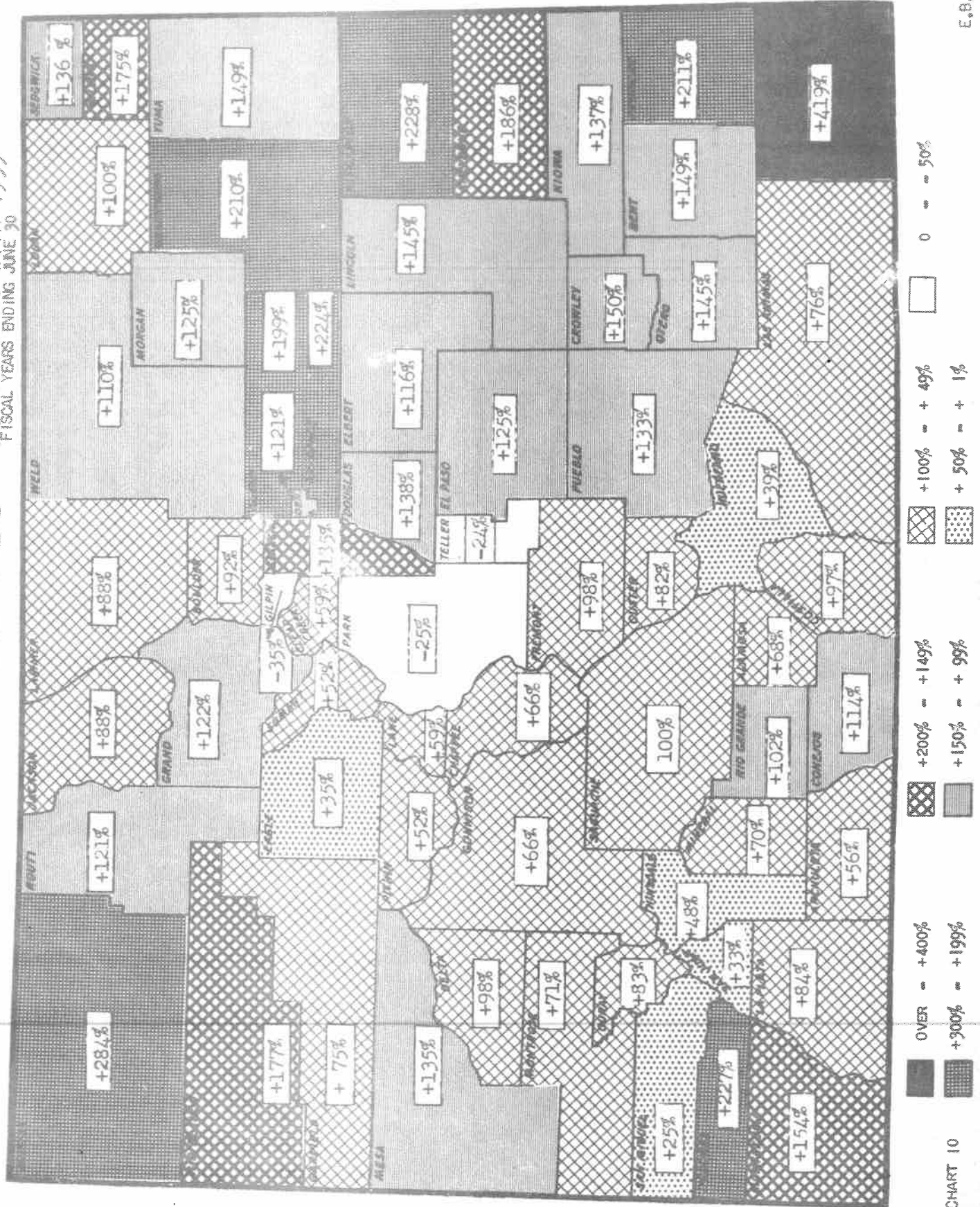


CHART 10

E.B.



SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1945	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER.....	322,412	6,748	\$ 4,702,166.34	32.26	+ 32.5	\$ 696.82	\$ 14.58
2	PUEBLO.....	68,870	1,356	657,981.69	4.52	+ 19.9	485.24	9.55
3	WELD.....	63,747	1,116	444,723.68	3.05	+ 30.2	398.50	6.98
4	EL PASO.....	54,025	1,418	741,558.36	5.09	+ 25.6	522.96	13.73
5	LAS ANIMAS....	32,369	511	144,641.89	.99	+ 19.6	283.06	4.47
6	LARIMER.....	35,539	838	293,881.36	2.02	+ 35.0	350.69	8.27
7	BOULDER.....	37,438	753	327,389.74	2.25	+ 38.6	434.78	8.74
8	MESA.....	33,791	712	305,237.35	2.10	+ 35.8	428.70	9.03
9	OTERO.....	23,571	536	202,676.66	1.39	+ 20.9	378.13	8.60
10	ARAPAHOE.....	32,150	682	270,161.87	1.86	+ 37.7	396.13	8.40
11	JEFFERSON.....	30,725	628	222,764.21	1.53	+ 49.3	354.72	7.25
12	ADAMS.....	22,481	402	135,021.59	.93	+ 38.7	335.87	6.04
13	LOGAN.....	18,370	327	134,373.53	.92	+ 36.7	410.93	7.31
14	FREMONT.....	19,742	417	113,420.49	.78	+ 40.0	271.99	5.75
15	MORGAN.....	17,214	327	129,488.14	.89	+ 30.9	395.99	7.52
16	HUERFANO.....	16,088	246	60,959.67	.42	+ 25.2	247.80	3.79
17	PROWERS.....	12,304	296	125,454.22	.86	+ 26.3	423.83	10.20
18	DELTA.....	16,470	366	116,300.15	.80	+ 28.9	317.76	7.06
19	YUMA.....	12,102	241	83,600.67	.57	+ 40.7	346.89	6.91
20	LA PLATA.....	15,494	264	106,575.61	.73	+ 43.9	403.70	6.88
21	MONTROSE.....	15,418	240	85,186.55	.58	+ 24.8	354.94	5.53
22	BACA.....	6,207	149	61,364.28	.42	+ 28.9	411.84	9.89
23	RIO GRANDE....	12,404	240	89,091.94	.61	+ 26.8	371.22	7.18
24	GARFIELD.....	10,560	245	74,874.38	.51	+ 30.5	305.61	7.09
25	CONEJOS.....	11,648	150	40,769.73	.28	+ 28.7	271.80	3.50
26	KIT CARSON....	7,512	179	64,225.18	.44	+ 42.6	358.80	8.55
27	WASHINGTON....	8,336	126	40,955.10	.28	+ 46.5	325.04	4.91
28	ROUTT.....	10,525	206	64,404.30	.44	+ 34.1	312.64	6.12
29	BENT.....	9,653	138	44,455.06	.30	+ 34.1	322.14	4.60
30	ALAMOSA.....	10,484	206	87,645.49	.60	+ 30.5	425.46	8.36
31	CHAFFEE.....	8,109	223	60,841.64	.42	+ 38.2	272.83	7.50
32	MONTEZUMA....	10,463	190	68,942.17	.47	+ 28.4	362.85	6.59
33	LINCOLN.....	5,882	138	49,611.34	.34	+ 37.1	359.50	8.43
34	ELBERT.....	5,460	96	19,963.28	.14	+ 29.1	207.95	3.66
35	SAGUACHE.....	6,173	114	27,710.26	.19	+ 23.0	243.07	4.49
36	CROWLEY.....	5,398	96	28,171.87	.19	+ 36.9	293.46	5.22
37	PHILLIPS.....	4,948	129	48,434.77	.33	+ 26.0	375.46	9.79
38	COSTILLA.....	7,533	90	16,987.47	.12	+ 21.0	188.75	2.26
39	SEDGWICK.....	5,294	105	38,786.79	.27	+ 29.0	369.40	7.33
40	GUNNISON.....	6,192	146	36,740.57	.25	+ 46.5	251.65	5.93
41	LAKE.....	6,883	124	41,333.04	.28	+ 1.9	333.33	6.01
42	MOFFAT.....	5,086	120	60,183.66	.41	+ 70.0	501.53	11.83
43	TELLER.....	6,463	88	16,950.25	.12	+ 41.3	192.73	2.62
44	EAGLE.....	5,361	95	23,599.68	.16	+ 11.2	248.42	4.40
45	KIOWA.....	2,793	53	13,367.38	.09	+ 23.4	252.21	4.79
46	CHEYENNE.....	2,964	72	20,701.78	.14	+ 33.7	287.52	6.98
47	DOUGLAS.....	3,496	73	16,649.76	.11	+ 31.8	228.08	4.76
48	ARCHULETA....	3,806	40	15,045.45	.10	+ 17.4	376.14	3.95
49	RIO BLANCO...	2,943	74	29,124.07	.20	+ 90.7	393.57	9.90
50	SAN MIGUEL...	3,664	59	11,857.93	.08	+ 26.2	200.98	3.24

SALES TAX COLLECTED, PAYMENT PER RETURN AND PER CAPITA  
BY COUNTIES AND FOR THE STATE  
FISCAL YEAR ENDING JUNE 30, 1946

Co. No.	COUNTY	POPULATION	MONTHLY AVG. No. RETURNS	ANNUAL TAX COLLECTED	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1945	TAX PAYMENT PER:	
							RETURN	CAPITA
51	CLEAR CREEK....	3,784	77	\$ 23,773.22	.16	+ 55.7	\$ 308.74	\$ 6.28
52	CUSTER.....	2,270	44	6,186.10	.04	+ 24.0	140.59	2.73
53	GRAND.....	3,587	124	33,381.65	.23	+ 34.1	269.20	9.31
54	PARK.....	3,272	57	10,005.48	.07	+ 41.8	175.53	5.06
55	SAN JUAN.....	1,439	27	9,495.07	.07	+ 27.1	351.67	6.60
56	OURAY.....	2,089	51	10,887.85	.08	+ 21.6	213.49	5.21
57	PITKIN.....	1,836	31	6,591.81	.05	+ 54.9	212.64	3.59
58	DOLORES.....	1,958	40	9,485.84	.07	+ 14.6	237.15	4.84
59	JACKSON.....	1,798	47	11,754.71	.08	+ 14.7	250.10	6.54
60	GILPIN.....	1,625	23	3,526.62	.02	+ 43.6	153.33	2.17
61	SUMMIT.....	1,754	35	4,642.17	.03	+ 24.9	132.63	2.65
62	MINERAL.....	975	21	4,232.46	.03	+ 29.8	201.55	4.34
63	HINSDALE.....	349	8	724.88	---	+ 23.3	90.61	2.08
ALL COUNTY TOTAL.....		1,123,296	22,773	\$10,751,050.25	73.76	+ 31.5	472.10	9.56
70	CHAIN STORES...	1/	146	2,297,423.34	15.76	+ 17.3	\$ 15,735.78	2.04
80	FOREIGN CORP...	1/	306	1,523,668.84	10.45	+ 28.9	4,979.30	1.35
90	CONCESSIONERS..	1/	20	3,474.41	.02	+ 20.4	173.72	.03
95	TRANSIENT CONC.	1/	13	770.15	.01	+ 142.4	59.24	---
STATE TOTAL.....		1,123,296	23,258	\$14,576,386.99 <sup>2/</sup>	100.00	+ 28.8	626.73	12.98
ALL COUNTY TOTAL								
LESS DENVER COUNTY...		800,884	16,025	\$ 6,048,883.91	41.50	+ 30.8	377.47	7.55

1/ 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 \$9,038.73 ARE EXCLUDED.

TABLE 35

ANNUAL SALES TAX COLLECTIONS COMPARED  
FISCAL YEARS ENDING JUNE 30,  
1936 - 1946

YEAR	MONTHLY AVG. No. RETURNS	ANNUAL TAX COLLECTED	TAX PAYMENT PER RETURN
1946.....	23,258	\$ 14,576,387	\$ 626.73
1945..	20,632	11,319,108	548.62
1944.....	20,734	10,251,618	494.43
1943.....	23,881	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	280.64
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  
 GROSS SALES REPORTED ON SALES TAX RETURNS, NUMBER OF RETURNS  
 BY COUNTIES AND FOR THE STATE  
 FISCAL YEARS ENDING JUNE 30, 1945 - 1946

Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
		1945	1946	1945	1946			1945	1946	1945	1946
		1	DENVER.....	6,090	6,748			422,561	529,076	39	SEDGWICK.....
2	PUEBLO.....	1,220	1,356	45,400	60,965	40	GUNNISON.....	130	146	2,516	3,647
3	WELD.....	965	1,116	33,334	42,980	41	LAKE.....	134	124	3,145	3,267
4	EL PASO.....	1,268	1,418	52,358	66,332	42	MOFFAT.....	99	120	2,652	4,798
5	LAS ANIMAS.....	482	511	13,927	16,045	43	TELLER.....	76	88	1,033	1,409
6	LARIMER.....	719	838	17,464	24,116	44	EAGLE.....	95	95	1,472	1,748
7	BOULDER.....	683	753	19,536	28,502	45	KIOWA.....	46	53	709	1,002
8	MESA.....	592	712	21,976	29,231	46	CHEYENNE.....	60	72	1,894	1,548
9	OTERO.....	500	536	17,207	21,671	47	DOUGLAS.....	58	73	1,062	1,452
10	ARAPAHOE.....	592	682	18,640	23,236	48	ARCHULETA.....	36	40	878	1,091
11	JEFFERSON.....	532	628	12,571	18,294	49	RIO BLANCO.....	48	74	1,308	2,361
12	ADAMS.....	350	402	10,467	13,946	50	SAN MIGUEL.....	54	59	704	932
13	LOGAN.....	289	327	9,698	13,506	51	CLEAR CREEK.....	72	77	1,219	1,903
14	FREMONT.....	348	417	8,699	11,050	52	CUSTER.....	41	44	461	582
15	MORGAN.....	293	327	10,815	14,766	53	GRAND.....	111	124	1,886	2,669
16	HUERFANO.....	231	246	6,924	7,832	54	PARK.....	56	57	600	891
17	PROWERS.....	261	296	9,014	11,137	55	SAN JUAN.....	26	27	495	672
18	DELTA.....	326	366	8,165	10,619	56	OURAY.....	46	51	668	863
19	YUMA.....	196	241	7,492	9,331	57	PITKIN.....	28	31	346	541
20	LA PLATA.....	228	264	9,518	12,320	58	DOLORES.....	36	40	550	632
21	MONTROSE.....	223	240	6,148	7,309	59	JACKSON.....	41	47	728	899
22	BACA.....	137	149	4,131	4,908	60	GILPIN.....	22	23	190	273
23	RIO GRANDE.....	218	240	5,489	6,846	61	SUMMIT.....	33	35	344	486
24	GARFIELD.....	228	245	4,657	6,113	62	MINERAL.....	15	21	206	298
25	CONEJOS.....	129	150	2,267	3,027	63	HINSDALE.....	9	8	28	56
26	KIT CARSON.....	139	179	3,750	5,550	COUNTY TOTAL.....		20,177	22,743	845,688	1,086,539
27	WASHINGTON.....	106	126	2,249	3,804	70	CHAIN STORES...	145	146	241,289	250,567
28	ROUTT.....	177	206	3,584	5,064	80	FOREIGN CORP...	282	306	126,722	149,021
29	BENT.....	129	138	2,429	3,430	90	CONCESSIONERS..	21	20	186	219
30	ALAMOSA.....	184	206	4,898	6,539	95	TRANS. CONC....	7	13	18	47
31	CHAFFEE.....	194	223	3,295	4,732	STATE TOTAL.....		20,632	23,228	1,213,903	1,486,393
32	MONTEZUMA.....	166	190	5,061	6,623	COUNTY TOTAL					
33	LINCOLN.....	116	138	2,822	4,616	LESS DENVER Co...		14,147	16,010	423,127	557,463
34	ELBERT.....	82	96	1,226	1,578						
35	SAGUACHE.....	104	114	1,432	1,946						
36	CROWLEY.....	80	96	2,533	3,436						
37	PHILLIPS.....	117	129	5,295	7,702						
38	COSTILLA.....	77	90	1,256	1,212						

ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE  
FISCAL YEARS ENDING JUNE 30, 1942 - 1946

Co. No.	COUNTY	REVENUE BY YEARS				
		1946	1945	1944	1943	1942
1	DENVER .....	\$ 4,702,166.34	\$ 3,549,917.90	\$ 3,168,122.67	\$ 2,887,790.36	\$ 2,666,457.31
2	PUEBLO .....	657,981.69	548,990.36	496,363.83	450,221.67	395,121.73
3	WELD .....	444,723.68	341,531.36	288,183.28	237,490.37	236,103.88
4	EL PASO .....	741,558.36	590,382.04	589,640.05	502,200.62	396,659.16
5	LAS ANIMAS .....	144,641.89	120,925.04	112,191.76	98,202.93	91,421.31
6	LARIMER .....	293,881.36	217,698.42	181,524.85	160,198.61	165,514.95
7	BOULDER .....	327,389.74	236,180.09	206,897.99	195,017.67	182,963.93
8	MESA .....	305,237.35	224,755.40	195,586.34	154,464.12	151,745.57
9	OTERO .....	202,676.66	167,677.82	147,774.35	126,831.10	100,609.68
10	ARAPAHOE .....	270,161.87	196,193.77	176,198.55	149,500.84	140,842.92
11	JEFFERSON .....	222,764.21	149,251.58	137,845.31	121,756.49	104,213.81
12	ADAMS .....	135,021.59	97,323.13	80,793.05	71,041.87	59,271.02
13	LOGAN .....	134,373.53	98,395.65	90,145.90	73,394.81	71,879.05
14	FREMONT .....	113,420.49	81,148.35	69,102.03	62,629.17	60,302.88
15	MORGAN .....	129,488.14	98,900.22	84,993.56	72,269.09	68,097.37
16	HUERFANO .....	60,959.67	48,675.56	43,651.60	39,586.73	39,617.85
17	PROWERS .....	125,454.22	99,351.31	84,938.27	71,526.72	57,388.84
18	DELTA .....	116,300.15	90,198.34	75,702.07	60,662.12	57,537.77
19	YUMA .....	83,600.67	59,430.95	51,423.77	44,559.10	42,460.98
20	LA PLATA .....	106,575.61	74,037.88	65,317.43	52,876.42	58,623.21
21	MONTROSE .....	85,186.55	68,240.30	59,780.77	52,852.85	54,448.09
22	BACA .....	61,364.28	47,641.81	37,053.74	28,418.17	22,342.57
23	RIO GRANDE .....	89,091.94	70,246.55	57,434.16	48,514.82	49,627.99
24	GARFIELD .....	74,874.38	57,368.75	50,165.66	43,823.55	43,332.72
25	CONEJOS .....	40,769.73	31,671.81	27,076.94	22,595.98	22,214.25
26	KIT CARSON .....	64,225.18	45,025.45	35,998.51	29,306.88	26,134.82
27	WASHINGTON .....	40,955.10	27,953.59	23,916.81	17,315.50	15,446.23
28	ROUTT .....	64,404.30	48,014.81	43,185.58	40,397.07	38,448.57
29	BENT .....	44,455.06	33,160.79	26,952.11	28,749.01	29,087.05
30	ALAMOSA .....	87,645.49	67,155.12	56,397.60	48,939.42	51,238.07
31	CHAFFEE .....	60,841.64	44,030.59	46,479.22	40,377.30	33,253.17
32	MONTEZUMA .....	68,942.17	53,727.35	44,442.29	34,751.24	34,808.38
33	LINCOLN .....	49,611.34	36,181.92	31,904.94	27,123.55	25,755.24
34	ELBERT .....	19,963.28	15,453.96	12,767.74	11,154.61	10,685.95
35	SAGUACHE .....	27,710.26	22,521.59	19,535.00	20,298.13	14,297.79
36	CROWLEY .....	28,171.87	20,580.19	17,411.40	14,068.00	12,950.05
37	PHILLIPS .....	48,434.77	38,447.38	35,061.86	28,635.87	26,019.22
38	COSTILLA .....	16,987.47	14,044.95	12,650.20	9,143.56	9,444.85
39	SEDGWICK .....	38,786.79	30,070.76	26,724.47	23,388.41	23,659.83
40	GUNNISON .....	36,740.57	25,081.36	23,059.73	21,983.80	25,966.77
41	LAKE .....	41,333.04	40,570.66	52,351.79	51,987.55	41,138.80
42	MOFFAT .....	60,183.65	35,413.96	26,164.84	21,120.35	25,631.69
43	TELLER .....	16,960.25	12,000.62	11,278.96	12,709.04	20,446.91
44	EAGLE .....	23,599.68	21,231.42	24,668.08	48,047.18	20,021.06
45	KIOWA .....	13,367.38	10,832.69	7,457.70	6,503.55	6,392.71

TABLE 37

 ANNUAL SALES TAX REVENUE BY COUNTIES AND FOR THE STATE  
 FISCAL YEARS ENDING JUNE 30, 1942 - 1946--CONTINUED.

Co. No.	COUNTY	REVENUE BY YEARS				
		1946	1945	1944	1943	1942
46	CHEYENNE .....	\$ 20,701.78	\$ 15,483.48	\$ 11,782.44	\$ 9,881.64	\$ 9,212.85
47	DOUGLAS .....	16,649.76	12,627.76	11,189.65	9,071.59	9,025.97
48	ARCHULETA .....	15,045.45	12,812.44	11,898.17	9,892.81	10,238.03
49	RIO BLANCO .....	29,124.07	15,268.93	13,957.09	12,515.25	14,021.97
50	SAN MIGUEL .....	11,857.93	9,399.52	9,810.94	9,855.12	11,114.21
51	CLEAR CREEK .....	23,773.22	15,265.76	14,518.74	13,413.43	16,844.17
52	CUSTER .....	6,186.10	4,997.95	4,381.08	4,161.02	4,112.55
53	GRAND .....	33,381.65	24,900.04	19,735.73	19,399.28	20,785.39
54	PARK .....	10,005.48	7,054.89	7,169.45	7,337.65	10,516.80
55	SAN JUAN .....	9,495.07	7,491.77	7,044.57	6,348.91	6,353.09
56	OURAY .....	10,887.85	8,952.86	7,556.64	5,186.31	5,154.44
57	PITKIN .....	6,591.81	4,255.26	4,517.02	3,891.37	4,058.98
58	DOLORES .....	9,485.84	8,276.34	7,675.44	4,997.34	5,003.62
59	JACKSON .....	11,754.71	10,249.58	8,969.90	6,832.06	7,890.38
60	GILPIN .....	3,526.62	2,456.24	2,669.74	2,832.84	7,090.90
61	SUMMIT .....	4,642.17	3,716.15	3,900.80	4,632.45	3,631.95
62	MINERAL .....	4,232.46	3,261.92	3,541.39	3,633.44	4,052.75
63	HINSDALE .....	724.88	588.01	508.61	849.66	908.27
ALL COUNTY TOTAL .....		\$10,751,050.25	\$ 8,174,692.45	\$ 7,307,144.16	\$ 6,499,158.37	\$ 5,980,542.32
70	CHAIN STORES ..	2,297,423.34	1,959,081.68	1,834,859.68	1,819,427.94	1,576,744.19
80	FOREIGN CORP ..	1,523,668.84	1,132,131.72	1,072,395.70	1,061,596.79	982,556.17
90	CONCESSIONERS ..	3,474.41	2,834.43	2,661.26	2,264.98	2,643.05
95	TRANSIENT CONCESSIONERS, OCCASIONAL AUTO SALES .....	770.15	317.63	222.90	649.70	1,601.65
				34,334.94	134,377.06	
STATE TOTAL .....		\$14,576,386.99	\$11,319,107.91	\$10,251,618.64	\$ 9,517,474.84	\$ 8,544,087.38
COUNTY TOTAL WITHOUT DENVER COUNTY .....		\$ 6,048,883.91	\$ 4,624,774.55	\$ 4,139,021.49	\$ 3,611,368.01	\$ 3,314,085.01

TABLE 38

 TREND IN THE VOLUME OF COLORADO RETAIL TRADE  
 TAXED UNDER THE RETAIL SALES TAX ACT  
 FISCAL YEARS ENDING JUNE 30, 1936 - 1946

YEAR	TAXED RETAIL SALES	PER CENT EACH	PER CENT EACH
	(ADD 000,000)	YEAR IS OF 1936	YEAR IS OF 1940
1936 .....	\$ 307	100	
1937 .....	352	115	
1938 .....	357	116	
1939 .....	361	117	
1940 .....	385	125 (PRE-WAR LEVEL)	100
1941 .....	408	133	106
1942 .....	450	146	117
1943 .....	501	163	130
1944 .....	540	176	140
1945 .....	596	194	155
1946 .....	767	250	199

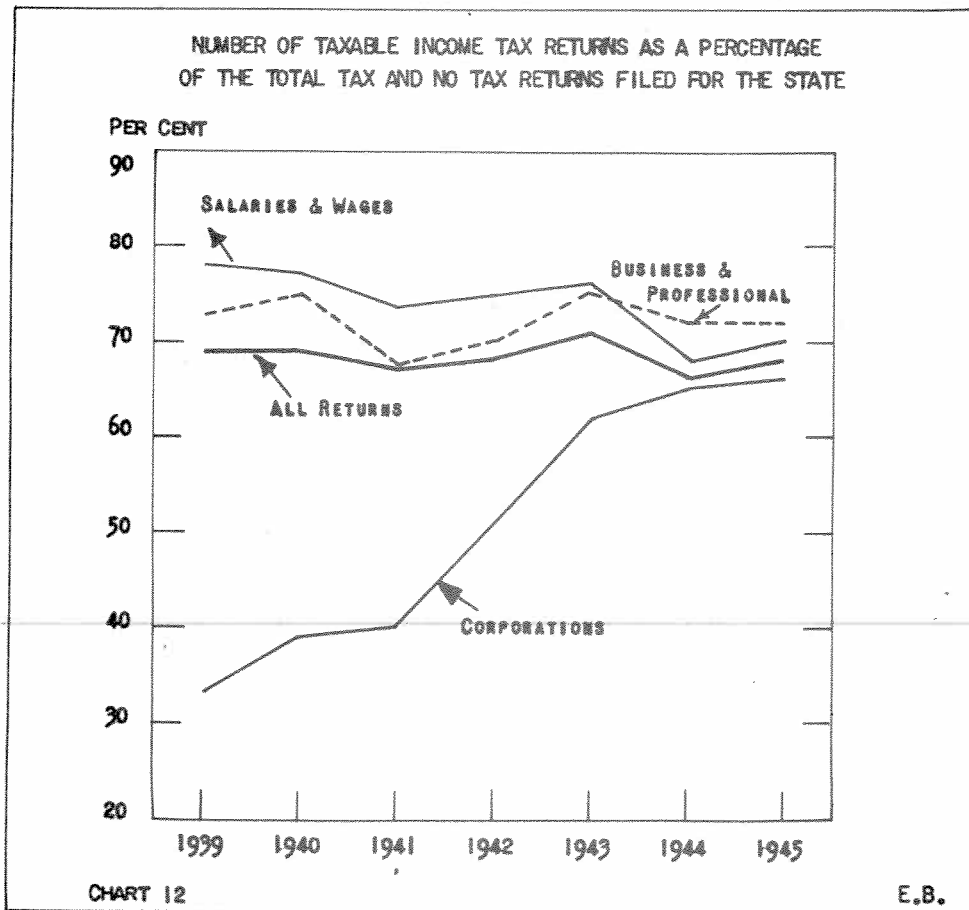
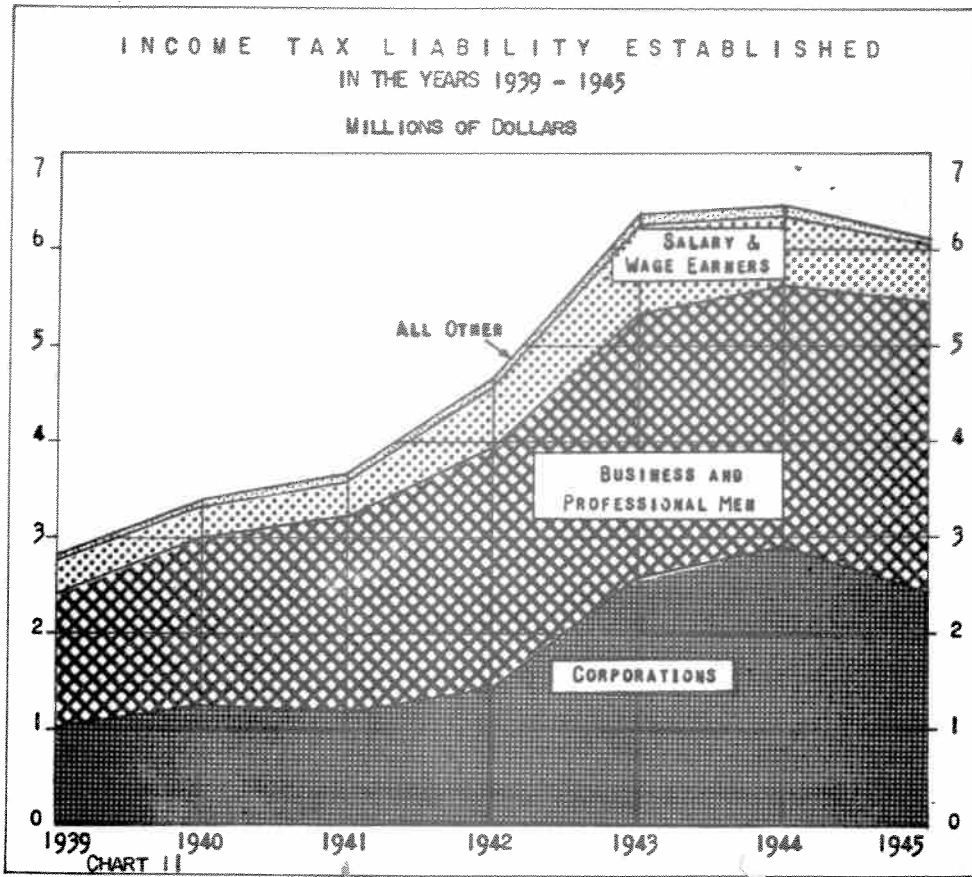


TABLE 39

 STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN  
 CALENDAR YEARS 1939 - 1945

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
1945	\$ 6,105,632	\$ 591,342	\$ 2,983,970	\$ 3,575,312	\$ 2,474,533	\$ 55,777	\$ 10	\$ --
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								
1945 FROM								
1944...	- 5.2	- 19.1	+ 10.1	+ 3.9	- 15.1	- 34.1	- 94.3	
1945 FROM								
1941...	+ 68.1	+ 52.7	+ 47.0	+ 47.9	+110.7	+ 35.4		
PERCENTAGE DISTRIBUTION OF ASSESSMENTS								
1945	100.0	9.7	48.8	58.5	40.6	.9	TRACE	--
1944	100.0	11.3	42.2	53.5	45.2	1.3	"	--
1943	100.0	14.5	43.2	57.7	40.8	1.5	--	--
1942	100.0	13.4	52.7	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 40

 STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN  
 CALENDAR YEARS 1939 - 1945

YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS		
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL FROM INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES
1945	\$ 6,126,933	\$ 557,700	\$ 2,477,678	\$ 3,035,378	\$ 3,038,556	\$ 52,987	\$ 12
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	383,996	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							
1945 FROM							
1944	- 232,564	- 230,307	- 36,699	- 267,006	+ 62,063	- 27,458	- 163
1945 FROM							
1941	+2,583,501	+ 173,704	+ 462,815	+ 636,519	+1,932,270	+ 14,700	+ 12
PER CENT CHANGE:							
1945 FROM							
1944	- 3.7	- 29.2	- 1.5	- 8.1	+ 2.1	- 34.1	-93.1
1945 FROM							
1941	+ 72.9	+ 45.2	+ 23.0	+ 26.5	+ 174.7	+ 38.4	---

<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.

INCOME TAX ASSESSMENTS AND COLLECTIONS  
 CALENDAR YEARS, 1939 - 1945  
 IN MILLIONS OF DOLLARS

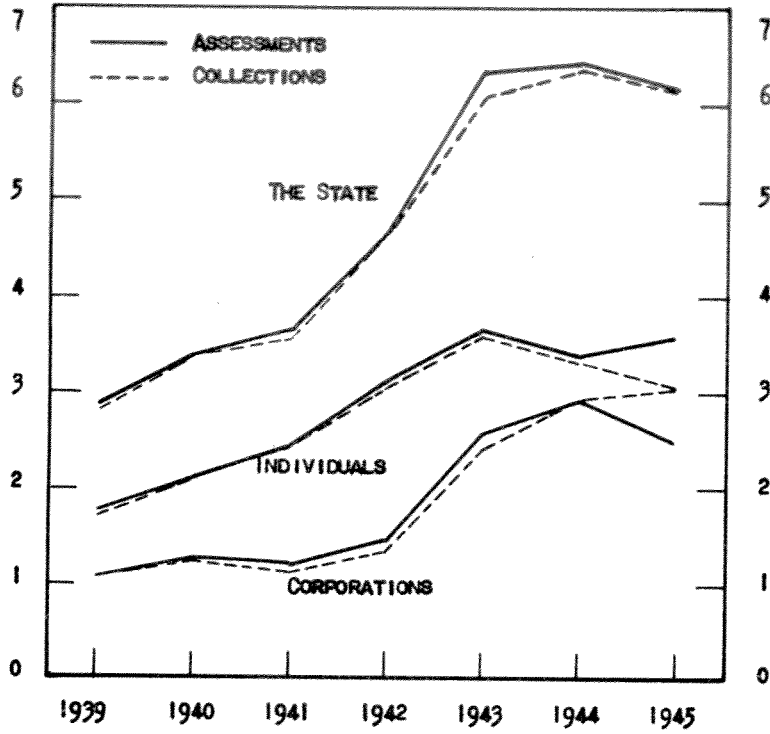


CHART 13

ADDITIONAL INCOME TAX COLLECTIONS FROM AUDITS \*  
 CALENDAR YEARS, 1944 AND 1945

IN THOUSANDS OF DOLLARS

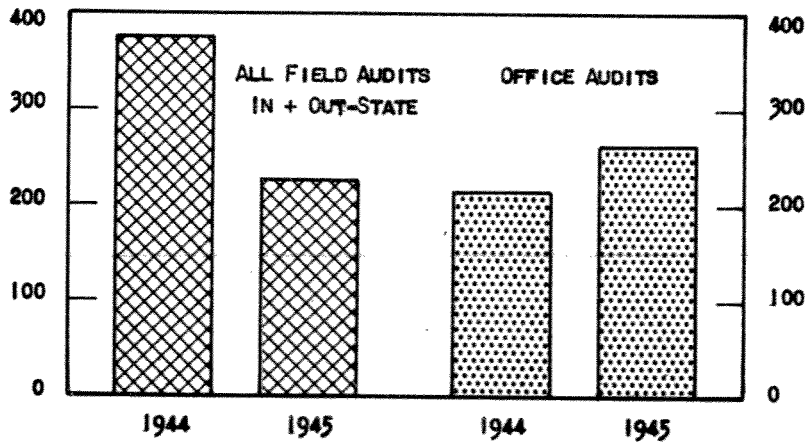


CHART 14

\*INCLUDED IN THE TOTAL ANNUAL COLLECTIONS.

E.B.



ADDITIONAL COLLECTIONS RESULTING FROM FIELD AUDITS IN AND OUT OF STATE  
ON SPECIFIED TAXES  
CALENDAR YEARS 1944 AND 1945

NOTE: COLLECTIONS LISTED IN THE TABLES ON THIS PAGE ARE INCLUDED IN GROSS TOTAL COLLECTIONS SHOWN IN OTHER TABLES IN THIS REPORT.

TAX	COLLECTIONS					
	1944	% OF TOTAL	1945	% OF TOTAL	TOTAL 1944 AND 1945	% OF TOTAL
INCOME TAX.....	\$ 373,012.29	61.6	\$ 227,779.16	41.5	\$ 600,791.45	51.9
SALES, SERVICE AND USE TAXES.....	164,753.03	27.2	284,969.31	51.9	449,722.34	39.0
SPOT AUDITS.....	9,868.86	1.6	10,898.82	2.0	20,767.68	1.8
MISCELLANEOUS.....	---	--	4,472.66	.8	4,472.66	.4
CONTRACT SECTION:						
SALES, SERVICE AND USE TAXES ....	57,825.47	9.6	21,752.25	3.8	79,577.72	6.9
TOTAL.....	\$ 605,459.65	100.0	\$ 549,872.20	100.0	\$ 1,155,331.85	100.0
AVERAGE COLLECTION PER AUDITOR.....	\$ 37,841.00		\$ 32,332.00			

TABLE 42

ADDITIONAL COLLECTIONS RESULTING FROM OUT-OF-STATE FIELD AUDITS  
MADE ON SPECIFIED TAXES FOR DECEMBER, 1943, AND CALENDAR YEARS 1944 AND 1945

	COLLECTIONS							
	DEC., 1943	% OF TOTAL	1944	% OF TOTAL	1945	% OF TOTAL	TOTAL COLLECTIONS	% OF TOTAL
INCOME TAX.....	\$ 9,400.94	100.0	\$ 252,246.88	78.4	\$ 129,016.70	49.5	\$ 390,664.52	66.0
SALES, SERVICE & USE TAXES.....	---	--	69,580.34	21.6	132,033.00	50.5	201,613.34	34.0
TOTAL.....	\$ 9,400.94	100.0	321,827.22	100.0	261,049.70	100.0	592,277.86	100.0

TABLE 43

ADDITIONAL COLLECTIONS RESULTING FROM OFFICE AUDITS  
MADE UPON INCOME TAX RETURNS  
LAST HALF OF 1941 AND CALENDAR YEARS, 1942 - 1945

YEAR	COLLECTIONS
LAST HALF OF	
1941.....	\$ 4,604.63
1942.....	50,287.64
1943.....	190,248.14
1944.....	216,890.26
1945.....	263,894.05

1/ THE OUT-OF-STATE FIELD AUDIT PROGRAM STARTED SEPTEMBER, 1943.

2/ ADDITIONAL ASSESSMENTS IN PROCESS OF COLLECTION AS OF DECEMBER 31, 1945 AMOUNT TO \$432,482 FOR THE INCOME TAX AND \$24,423 FOR THE SALES, SERVICE AND USE TAXES.

TABLE 44  
 TAXABLE AND NON-TAXABLE STATE INCOME TAX RETURNS FILED BY TYPE OF RETURN  
 CALENDAR YEARS 1941 - 1945

SOURCE OF RETURNS	NUMBER OF RETURNS FILED <sup>1/</sup>												
	1945		1944		1943		1942		1941		1941		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	
INDIVIDUALS:													
SALARIES AND WAGES.....	48,376	20,252	42,672	20,709	48,361	15,250	40,083	12,459	34,573	11,941			
BUSINESS AND PROFESSIONAL INCOME.....	36,593	14,054	34,028	13,114	30,677	10,037	24,392	10,419	18,142	8,565			
TOTAL INDIVIDUALS.....	84,969	34,306	77,701	33,823	79,038	25,287	64,475	22,878	52,716	20,506			
CORPORATIONS.....	3,749	1,952	3,540	1,940	3,443	2,133	2,763	2,686	1,969	2,894			
FIDUCIARY.....	590	1,377	514	1,401	598	1,174	668	1,090	510	1,003			
PARTNERSHIP (NON-TAXABLE) <sup>2/</sup>	---	5,556	43	4,880	---	5,388	---	3,944	---	3,214			
TOTAL, ALL RETURNS.....	89,308	43,191	81,798	42,044	83,079	33,982	67,906	31,598	55,195	27,617			

<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 45  
STATE INCOME TAX ASSESSMENTS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1946 COMPARED WITH SAME PERIOD OF 1945

FIRST HALF-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
1946.....	\$ 5,918,868	\$ 651,846	\$ 3,241,904	\$ 3,893,750	\$ 1,958,786	\$ 66,332	\$ -----
1945.....	5,224,676	545,293	2,781,649	3,326,942	1,848,374	49,354	6
1946 OVER 1945....	+ 694,192	+ 106,553	+ 460,255	+ 566,808	+ 110,412	+ 16,978	- 6
PER CENT CHANGE..	+ 13.3	+ 19.5	+ 16.5	+ 17.0	+ 6.0	+ 34.4	----

TABLE 46  
STATE INCOME TAX COLLECTIONS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1946 COMPARED WITH SAME PERIOD OF 1945

FIRST HALF-YEAR	TOTAL COLLECTIONS	COLLECTIONS FROM INDIVIDUALS			OTHER COLLECTIONS		
		SALARIES AND WAGES	BUSINESS AND PROFESSIONAL INCOME	TOTAL FROM INDIVIDUALS	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES
1946.....	\$ 5,067,809	\$ 609,969	\$ 2,743,597	\$ 3,353,566	\$ 1,643,610	\$ 65,633	\$ -----
1945.....	4,105,467	522,418	2,266,877	2,789,295	1,269,777	46,389	6
1946 OVER 1945....	+ 962,342	+ 87,551	+ 481,720	+ 569,271	+ 373,833	+19,244	+ 6
PER CENT CHANGE..	+ 23.4	+ 16.8	+ 21.2	+ 20.4	+ 29.4	+ 41.5	----

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

1946.....	86	94	85	86	84	99
1945.....	79	96	82	84	69	94
1944.....	79	85	80	82	76	94
1943.....	68	91	51	61	78	97

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

TABLE 47

STATE INCOME TAXABLE AND NON-TAXABLE RETURNS FILED BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1946 COMPARED WITH SAME PERIOD OF 1945

SOURCE OF RETURNS	NUMBER OF RETURNS FILED						PER CENT CHANGE:		
	1946		1945		INC. OR DEC. 1946 FROM 1945		1946 FROM 1945		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	
INDIVIDUALS:									
SALARIES AND WAGES.....	42,033	19,786	40,905	19,808	+ 2,128	- 82	+ 5.2	- .4	
BUSINESS AND PROFESSIONAL INCOME.....	32,967	15,353	34,456	13,892	+ 5,511	+ 1,461	+ 16.0	+ 10.5	
TOTAL INDIVIDUAL.....	83,000	35,079	75,361	33,700	+ 7,639	+ 1,379	+ 10.1	+ 4.1	
CORPORATION.....	4,135	1,578	2,710	1,575	+ 1,425	+ 103	+ 52.5	+ 6.5	
FIDUCIARY.....	523	1,277	493	1,289	+ 30	- 12	+ 6.1	- .1	
PARTNERSHIP (NON-TAXABLE).....	---	6,040	---	5,077	---	+ 963	---	+ 18.9	
TOTAL, ALL RETURNS.....	87,658	44,074	78,564	41,641	+ 9,094	+ 2,433	+ 11.5	+ 5.8	

TABLE 48

RATIO OF STATE INCOME TAX COLLECTIONS TO ASSESSMENTS FOR RETURNS FILED  
IN FIRST HALF OF CALENDAR YEARS, 1942 - 1946

FIRST HALF YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1946.....	\$ 5,067,809	\$ 5,918,868	86
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 FILED IN ANY GIVEN HALF-YEAR COVERS INCOME FOR THE PERIOD PRIOR.  
2/ LAW REQUIRES PARTNERSHIP RETURNS TO BE FILED FOR INFORMATION ONLY.

TABLE 49  
TREND IN MOTOR VEHICLE REGISTRATIONS FOR THE STATE  
CALENDAR YEARS 1941 - 1945

VEHICLE	NUMBER OF REGISTRATIONS					REGISTRATION FEES				
	1941	1942	1943	1944	1945	1941	1942	1943	1944	1945
PASSENGER CARS.....	336,718	331,476	315,973	302,424	311,490	\$ 1,778,212	\$ 1,765,955	\$ 1,700,144	\$ 1,628,973	\$ 1,662,688
TRUCKS.....	31,050	31,784	31,461	32,103	34,963	496,543	510,080	517,814	527,159	567,881
PERCENTAGE CHANGE EACH YEAR FROM 1941:										
PASSENGER CARS.....	---	- 1.6	- 6.1	- 10.1	- 7.5	---	- .7	- 4.4	- 8.4	- 6.5
TRUCKS.....	---	+ 2.4	+ 1.3	+ 3.4	+ 12.6	---	+ 2.7	+ 4.3	+ 6.2	+ 14.4

TABLE 50  
TREND IN MOTOR VEHICLE REGISTRATIONS FOR DENVER COUNTY  
CALENDAR YEARS 1941 - 1945

VEHICLE	NUMBER OF REGISTRATIONS					REGISTRATION FEES				
	1941	1942	1943	1944	1945	1941	1942	1943	1944	1945
PASSENGER CARS.....	102,295	101,046	94,945	88,792	92,413	\$ 548,486	\$ 551,117	\$ 525,513	\$ 490,283	\$ 503,239
TRUCKS.....	6,069	6,125	5,767	5,677	6,096	108,961	111,403	107,027	104,524	110,936
PERCENTAGE CHANGE EACH YEAR FROM 1941:										
PASSENGER CARS.....	---	- 1.2	- 7.2	- 13.1	- 9.6	---	+ .5	- 4.2	- 10.6	- 8.2
TRUCKS.....	---	- .9	- 5.0	- 6.1	+ .4	---	+ 2.2	- 1.8	- 4.1	+ 1.8

✓/ INCLUDES COMMERCIAL VEHICLES UNDER 1 TON.

TABLE 51

MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS FOR THE STATE

CALENDAR YEARS 1940 - 1945

SOURCE	RECEIPTS					
	1945	1944	1943	1942	1941	1940
<u>REGULAR REGISTRATION FEES:</u>						
PASSENGER CARS .....	\$1,425,228	\$1,402,129	\$1,480,696	\$1,765,055	\$1,778,212	\$1,689,235
COMMERCIAL VEHICLES UNDER 1 TON <sup>1/</sup> .....	237,460	226,844	219,448	-	-	-
TRUCKS .....	567,881	527,159	517,814	510,080	496,543	480,560
TRAILERS .....	67,477	57,827	52,168	51,232	46,124	39,309
MOTORCYCLES .....	3,513	2,682	2,549	2,661	2,307	2,431
SUBTOTAL .....	2,301,559	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 .....	17,920	16,600	13,753	22,569	34,606	31,578
MOTORCYCLES .....	70	30	35	61	65	97
SUBTOTAL .....	17,990	16,630	13,788	22,630	34,671	31,675
<u>OPERATORS' AND CHAUFFEURS' LICENSES</u>						
<u>AND REISSUES:</u>						
OPERATORS .....	123,090	98,783	44,844	114,005	45,624	47,177
CHAUFFEURS .....	42,076	38,161	41,094	48,974	46,438	43,648
SUBTOTAL .....	165,166	76,944	85,938	162,979	92,062	90,825
CERTIFICATE OF TITLE SALES .....	32,913	30,936	33,161	39,090	55,829	49,858
PENALTY ASSESSMENTS <sup>2/</sup> .....	29,334	34,820	27,747	19,730	21,311	22,317
<u>MISCELLANEOUS RECEIPTS:</u>						
TRANSFER OR RE-REGISTRATION FEES ..	25,945	27,231	37,204	43,752	99,736	86,575
INDUSTRIAL PERMITS <sup>3/</sup> .....	495	-	-	-	3,595	3,845
DUPLICATES: REPLACEMENTS .....	2,115	4,020	2,236	3,064	4,070	3,750
PREVIOUS YEAR FEES .....	220	570	277	1,625	1,846	1,677
SPECIAL ENGINE NUMBERS .....	2,442	1,762	1,495	1,617	1,807	1,825
SPECIAL PERMITS .....	3,897	2,906	2,926	3,758	3,838	3,219
SUBTOTAL .....	35,114	36,489	44,138	53,816	114,892	100,891
TOTAL, ALL RECEIPTS .....	\$2,582,076	\$2,412,460	\$2,477,447	\$2,627,273	\$2,641,951	\$2,507,101
PER CENT INCREASE OR DECREASE						
EACH YEAR FROM 1941 .....	- 2.3	- 8.7	- 6.2	- .6	-	- 5.1
DIFFERENCE FROM 1941 .....	- 59,875	- 229,491	- 164,504	- 14,678	-	- 194,850

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

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

<sup>3/</sup> INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER IN 1942 BUT REINSTITATED IN OCTOBER, 1945.

TABLE 52

MOTOR VEHICLE REGISTRATIONS FOR THE STATE

CALENDAR YEARS 1940 - 1945

SOURCE	NUMBER OF REGISTRATIONS					
	1943	1944	1945	1946	1947	1948
<u>REGULAR LICENSE TAGS SOLD OR ISSUED:</u>						
PASSENGER CARS .....	269,616	262,557	277,117	321,476	336,718	321,810
COMMERCIAL VEHICLES UNDER 1 TON 1/ .....	41,874	39,867	38,856	-	-	-
TRUCKS .....	34,963	32,103	31,461	31,784	31,050	30,300
TRAILERS .....	2,558	2,188	2,002	1,991	1,887	1,703
MOTORCYCLES .....	2,110	1,689	1,472	1,589	1,308	1,379
SUBTOTAL .....	351,121	338,404	350,908	366,840	370,963	355,192
<u>MISCELLANEOUS REGISTRATIONS:</u>						
<u>DEALERS' LICENSES OR PERMITS:</u>						
PASSENGER CARS OR TRUCKS .....	2,088	1,863	1,608	2,794	4,533	4,224
MOTORCYCLES .....	20	9	7	17	15	26
TRANSFERS OR RE-REGISTRATIONS .....	19,578	21,335	29,610	35,272	77,835	68,956
INDUSTRIAL PERMITS 2/ .....	99	-	-	-	719	769
DUPLICATES, REPLACEMENTS .....	2,124	4,050	2,239	3,066	4,080	3,756
PREVIOUS YEAR REGISTRATIONS .....	132	377	230	1,222	1,358	1,267
SPECIAL ENGINE NUMBERS .....	2,442	1,762	1,495	1,617	1,807	1,825
SPECIAL PERMITS .....	15,690	11,623	11,703	15,036	15,401	12,877
SUBTOTAL .....	42,173	41,019	46,892	59,024	105,748	93,700
TOTAL ALL REGISTRATIONS .....	393,294	379,423	397,800	425,864	476,711	448,892
<u>CERTIFICATES OF TITLE</u>						
OPERATORS' AND CHAUFFEURS' LICENSES AND REISSUES:						
OPERATORS .....	257,653	87,354	102,928	244,246	96,276	107,949
CHAUFFEURS .....	32,321	29,504	31,540	37,627	35,673	33,780
TOTAL LICENSES .....	289,974	116,858	134,468	281,873	131,949	141,729
<u>PER CENT INCREASE OR DECREASE EACH YEAR FROM 1941:</u>						
REGULAR LICENSE TAGS SOLD OR ISSUED .....	- 5.4	- 8.8	- 5.4	- 1.1	-	- 4.3
ALL REGISTRATIONS .....	- 17.4	- 20.4	- 16.5	- 10.7	-	- 5.8
REGULAR LICENSE TAGS SOLD OR ISSUED .....	-19,842	-32,559	-20,055	- 4,123	-	- 15,771
ALL REGISTRATIONS .....	-83,417	-97,288	-78,911	-50,847	-	- 27,819

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

2/ INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER IN 1942, BUT REINSTATED BY DEPARTMENTAL ORDER IN OCTOBER, 1945.

TABLE 53  
MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE  
CALENDAR YEARS, 1941 - 1945

NOTE: THE 1941 PREWAR YEAR WAS THE PEAK YEAR FOR MOTOR VEHICLE REGISTRATIONS.

STATE AND COUNTY	NUMBER OF REGISTRATIONS										
	COMMERCIAL VEHICLES UNDER 1 TON <u>1/</u>			PASSENGER CARS				TRUCKS			
	1945	1944	1943	1945	1944	1943	1941	1945	1944	1943	1941
STATE TOTAL.....	41,874	39,867	38,856	269,616	262,557	277,117	336,718	34,963	32,103	31,461	31,050
DENVER .....	6,511	6,167	6,007	85,902	82,625	88,938	102,295	6,096	5,677	5,767	6,069
ADAMS .....	1,131	1,040	1,022	6,747	6,324	6,530	7,750	1,571	1,453	1,391	1,317
ALAMOSA .....	408	383	363	1,890	1,836	1,867	2,727	391	344	320	341
ARAPAHOE .....	1,336	1,162	1,119	11,222	10,731	11,411	12,122	855	722	748	787
ARCHULETA .....	168	178	197	383	381	365	711	62	73	51	65
BACA .....	600	556	499	1,656	1,597	1,582	1,923	409	339	258	242
BENT .....	292	277	294	1,636	1,614	1,916	2,804	238	191	208	150
BOULDER .....	1,265	1,210	1,221	9,770	9,300	9,800	12,322	1,200	1,136	1,130	1,162
CHAFFEE .....	377	364	370	1,585	1,664	1,655	2,065	185	167	176	157
CHEYENNE .....	195	187	175	737	729	717	936	129	97	79	67
CLEAR CREEK .....	112	103	121	691	712	841	1,333	91	96	110	154
CONEJOS .....	590	559	552	1,423	1,360	1,386	2,056	302	270	275	270
COSTILLA .....	248	239	227	711	683	685	981	172	162	149	177
CROWLEY .....	216	208	210	1,139	1,097	1,139	1,408	322	287	265	245
CUSTER .....	136	136	139	397	400	406	641	86	70	75	81
DELTA .....	1,069	1,044	947	3,390	3,224	3,066	4,517	585	556	498	511
DOLORES .....	155	146	138	316	335	312	480	97	68	67	57
DOUGLAS .....	237	237	216	944	944	1,014	1,355	186	162	170	152
EAGLE .....	271	282	276	885	1,182	1,252	1,552	123	150	143	128
ELBERT .....	420	398	376	1,162	1,205	1,211	1,703	184	164	147	128
EL PASO .....	2,110	2,010	2,060	17,032	17,255	18,955	17,674	1,095	1,025	1,056	1,003
FREMONT .....	1,029	971	949	3,890	3,720	3,945	5,358	533	518	531	496
GARFIELD .....	686	637	647	2,008	1,900	2,006	2,776	377	351	332	309
GILPIN .....	57	61	64	262	264	315	561	35	31	33	53
GRAND .....	220	228	225	775	744	807	1,370	190	187	165	170
GUNNISON .....	281	280	258	1,100	1,073	1,161	1,793	136	133	130	149
HINSDALE .....	18	13	17	53	59	77	71	10	9	13	19
HUERFANO .....	478	467	473	2,074	2,047	2,139	3,050	189	187	182	227
JACKSON .....	144	135	123	443	468	448	667	125	114	97	102
JEFFERSON .....	1,488	1,404	1,363	10,678	10,190	10,798	12,178	906	830	819	810
KIOWA .....	211	227	209	686	678	657	882	116	100	89	65
KIT CARSON .....	467	407	347	1,940	1,885	1,857	2,141	369	278	219	158
LAKE .....	209	225	228	1,436	1,788	2,129	2,152	159	171	185	160
LA PLATA .....	674	636	625	2,158	2,051	2,067	3,575	313	276	291	302
LARIMER .....	1,335	1,254	1,144	9,018	8,672	8,757	11,377	1,537	1,415	1,357	1,385



TABLE 53, CONTINUED  
 MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND FOR THE STATE  
 CALENDAR YEARS, 1941 - 1945--CONTINUED

STATE AND COUNTY	NUMBER OF REGISTRATIONS										
	COMMERCIAL VEHICLES			PASSENGER CARS				TRUCKS			
	UNDER 1 TON <sup>1/</sup>			1945	1944	1943	1941	1945	1944	1943	1941
LAS ANIMAS .....	1,048	1,041	1,088	4,443	4,498	4,799	6,568	589	579	569	591
LINCOLN .....	440	418	394	1,428	1,435	1,442	1,856	228	189	160	134
LOGAN .....	758	720	673	4,246	4,183	4,287	5,255	1,070	947	962	944
MESA .....	2,084	1,971	1,725	7,459	7,209	6,912	9,553	1,052	1,012	856	891
MINERAL .....	40	38	41	122	133	155	301	24	23	26	38
MOFFAT .....	434	397	394	1,121	1,045	1,026	1,602	380	251	179	189
MONTEZUMA .....	693	681	667	1,541	1,469	1,490	2,387	277	263	227	256
MONTROSE .....	898	873	881	2,786	2,742	3,037	4,405	525	500	491	508
MORGAN .....	573	520	476	3,976	3,889	4,037	4,981	1,058	977	911	890
OTERO .....	725	711	729	5,654	5,492	5,635	6,128	830	757	805	715
OURAY .....	140	136	123	337	357	314	550	49	45	38	37
PARK .....	169	168	167	501	523	603	1,262	113	108	114	152
PHILLIPS .....	333	336	290	1,315	1,316	1,349	1,598	341	295	283	246
PITKIN .....	89	89	93	276	275	283	418	39	36	30	40
PROWERS .....	558	493	452	2,958	2,816	2,918	3,620	477	400	377	304
PUEBLO .....	2,003	1,952	2,051	16,704	16,234	17,246	20,082	1,349	1,231	1,375	1,252
RIO BLANCO .....	248	231	238	582	540	523	880	103	66	67	89
RIO GRANDE .....	589	551	506	2,530	2,465	2,564	3,421	734	675	639	586
ROUTT .....	550	540	564	1,880	1,864	2,030	3,010	256	233	249	275
SAGUACHE .....	313	284	294	985	959	1,029	1,431	289	249	239	219
SAN JUAN .....	58	50	54	208	216	248	413	29	29	29	41
SAN MIGUEL .....	166	191	206	399	417	490	927	54	58	64	77
SEDGWICK .....	191	175	167	1,219	1,224	1,302	1,600	374	350	350	332
SUMMIT .....	66	70	67	263	259	401	580	34	42	52	55
TELLER .....	235	238	229	695	686	825	1,970	125	128	135	182
WASHINGTON .....	433	396	386	1,932	1,964	2,000	2,403	377	306	287	224
WELD .....	2,377	2,319	2,291	15,116	14,858	15,057	18,745	4,198	3,981	3,806	3,541
YUMA .....	519	447	409	2,801	2,752	2,904	3,466	615	564	615	534

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