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COLORADO

DEPARTMENT OF REVENUE
SIXTH ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1947

W. LEE KNOUS
Governor

DEPARTMENT OF REVENUE
STATE OF COLORADO

W. F. PERKINS
Director



SIXTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1947

Prepared by

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Staff Services

—
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Statistician

Denver, Colorado

January 1, 1948

Publication approved by State Controller

LETTER OF TRANSMITTAL

JANUARY 1, 1948

THE HONORABLE W. LEE KNOUS
GOVERNOR OF COLORADO
STATE CAPITOL BUILDING
DENVER 2, COLORADO

DEAR GOVERNOR KNOUS:

IN COMPLIANCE WITH THE COLORADO STATUTES, THERE IS TRANSMITTED HERewith THE
SIXTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE, FOR THE FISCAL YEAR ENDED
JUNE 30, 1947.

RESPECTFULLY SUBMITTED,

W F Perkins

W. F. PERKINS

DIRECTOR OF REVENUE

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ADMINISTRATION

THE COLORADO DEPARTMENT OF REVENUE WAS CREATED BY AN ACT OF THE 1941 GENERAL ASSEMBLY, PRIMARILY FOR THE PURPOSE OF CONSOLIDATING UNDER ONE HEAD THE STATE'S NUMEROUS TAX-COLLECTING AGENCIES. THE ACT CREATED THE POSITION OF DIRECTOR OF REVENUE TO HEAD THE DEPARTMENT. THE DIRECTOR IS APPOINTED BY THE GOVERNOR, SUBJECT TO APPROVAL BY THE SENATE. HIS TENURE OF OFFICE IS FOR THE TERM OF THE GOVERNOR APPOINTING HIM.

THE FUNCTIONS OF THE DEPARTMENT ARE TO ADMINISTER AND COLLECT THE TAXES WHICH REPRESENT THE PRINCIPAL SOURCES OF STATE REVENUE; TO ADMINISTER THE STATE MOTOR VEHICLE LAWS AND TO COLLECT THE LICENSES AND FEES OF THE STATE'S VARIOUS BOARDS AND COMMISSIONS. ALL COLLECTIONS MADE BY THE DEPARTMENT OF REVENUE ARE DEPOSITED DAILY WITH THE STATE TREASURER.

TAXES BOTH ADMINISTERED AND COLLECTED BY THE DEPARTMENT ARE THE SALES AND USE TAX, INCOME TAX AND MOTOR FUEL TAX. COLLECTED, BUT NOT ADMINISTERED BY THE DEPARTMENT, ARE SOME SEVENTY-FIVE OTHER TAXES AND LICENSE FEES, LARGEST OF WHICH ARE LIQUOR EXCISE TAX AND LICENSE FEES, INHERITANCE AND GIFT TAXES, INSURANCE TAXES AND THE TON-MILE TAX.

THE DEPARTMENT, FOR THE CONVENIENCE OF TAXPAYERS AND EFFICIENCY IN ADMINISTRATION, MAINTAINS THIRTEEN DISTRICT OFFICES IN COUNTY SEATS THROUGHOUT THE STATE, WITH A DISTRICT SUPERVISOR IN CHARGE OF EACH OFFICE.

THE DENVER OFFICE OF THE DEPARTMENT OCCUPIES THE BASEMENT, FIRST AND SECOND FLOORS OF THE STATE CAPITOL ANNEX, AS WELL AS A LARGE PORTION OF THE BASEMENT OF THE STATE CAPITOL BUILDING. THE DRIVER LICENSING SECTION HAS SEPARATE QUARTERS AT 150 WEST 6TH AVENUE, DENVER.

THE DEPARTMENT'S TOTAL COLLECTIONS IN THE 1941-1942 FISCAL YEAR, THE FIRST OF ITS EXISTENCE, WERE \$34,549,874 AND ITS ADMINISTRATIVE COSTS WERE \$854,360, OR \$2.47 FOR EACH \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 350. THE COLLECTIONS IN THE 1946-1947 FISCAL YEAR WERE \$57,745,794 AND THE ADMINISTRATIVE COSTS WERE \$1,027,120, OR \$1.79 PER \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 357.

THE DEPARTMENT HAS, WITHOUT EXCEPTION, OPERATED WITHIN ITS LEGISLATIVE APPROPRIATION.

TABLES 1-7 AND CHART 1 PRESENT AN ACCURATE STATISTICAL ACCOUNT OF THE ADMINISTRATIVE COSTS OF COLLECTIONS, BUDGET AND EXPENDITURES.

COLLECTIONS

THE 1946-1947 FISCAL YEAR COLLECTIONS OF \$57,623,452, EXCEEDED THE AMOUNTS COLLECTED IN ANY PREVIOUS YEAR BY A SUBSTANTIAL AMOUNT. THE INCREASE OVER THE YEAR IMMEDIATELY PRECEDING WAS \$9,941,329.

THE LARGEST SOURCE OF REVENUE WAS THE SALES TAX WHICH TOTALLED \$19,791,285. IT REPRESENTS 34.4% OF THE TOTAL COLLECTIONS FOR THE YEAR. THIS WAS AN INCREASE OF 35.5% OVER THE AMOUNT RECEIVED FROM THIS SOURCE IN THE PRECEDING FISCAL YEAR AND REFLECTS INCREASED AVAILABILITY OF CONSUMER GOODS AND THE GENERAL UPWARD TREND IN COMMODITY PRICES. USE TAX, COMPANION TO THE SALES TAX, TOTALLED \$1,206,913.

SECOND IN VOLUME WAS THE MOTOR FUEL TAX WHICH PRODUCED \$14,491,847, OR 25% OF THE TOTAL. THIS WAS AN INCREASE OF 33.6% OVER THE PREVIOUS YEAR. INCLUDED IN THIS TOTAL ARE THREE MONTHS' COLLECTIONS AT THE INCREASED TAX RATE OF 6¢ PER GALLON WHICH BECAME EFFECTIVE APRIL 1, 1947. THE PREVIOUS RATE WAS 4¢ PER GALLON.

THE SALES AND USE TAX AND THE MOTOR FUEL TAX ARE ALLOCATED TO SPECIFIC USES BY CONSTITUTIONAL AMENDMENT; THE SALES AND USE TAX FOR OLD AGE PENSION AND OTHER WELFARE PURPOSES; THE MOTOR FUEL TAX FOR STATE HIGHWAY PURPOSES.

INCOME TAX RECEIPTS REACHED \$8,634,796, REPRESENTING 14.9% OF THE TOTAL.

THE REMAINING 25.7% OF THE COLLECTIONS INCLUDE LIQUOR TAX AND LICENSE FEES, MOTOR VEHICLE FEES, TON-MILE TAXES, GIFT AND INHERITANCE TAXES AND THE AMOUNTS RECEIVED FROM THE VARIOUS SMALLER REVENUE SOURCES COLLECTED BY THE DEPARTMENT.

TABLES 8-13 AND CHART 2 GIVE DETAILED STATISTICS ON COLLECTIONS FROM THE MAJOR TAX SOURCES IN COMPARISON WITH PREVIOUS YEARS.

INCOME TAX

THE COLORADO INCOME TAX LAW WAS FIRST ENACTED IN 1937 FOR THE PURPOSE OF REPLENISHING COUNTY SCHOOL FUNDS AND AS A TEMPORARY SUBSTITUTE FOR SCHOOL AD VALOREM TAXES. BY SUBSEQUENT AMENDMENTS TO THE LAW, FIRST A PORTION AND FINALLY (IN 1947) ALL OF THE PROCEEDS OF THE TAX WERE ALLOCATED TO THE STATE'S GENERAL FUND.

THE INCOME TAX, DURING THE TEN YEARS OF ITS EXISTENCE, HAS BECOME ONE OF THE MOST IMPORTANT SOURCES OF REVENUE AVAILABLE TO THE STATE'S GENERAL FUND.

FORMS FOR REPORTING THE TAX AND REGULATIONS FOLLOW THE FEDERAL PROCEDURE AS CLOSELY AS POSSIBLE. RETURNS MUST BE FILED ON OR BEFORE APRIL 15, ON INCOME RECEIVED DURING THE PREVIOUS CALENDAR YEAR. INFORMATIONAL RETURNS ARE DUE FEBRUARY 15TH.

INCOME TAX STATISTICS ARE PRESENTED IN TABLES 14-22 AND CHARTS 3-6.

LICENSES

STORE LICENSES AND SALES TAX LICENSES ARE ISSUED BY THE DEPARTMENT OF REVENUE. THE NUMEROUS OTHERS, OCCUPATIONAL AND BUSINESS LICENSES, ARE ISSUED BY THE BOARD OR AGENCY ADMINISTERING THAT PARTICULAR FUNCTION OF THE STATE GOVERNMENT. ALL LICENSE FEES, HOWEVER, ARE COLLECTED BY THE REVENUE DEPARTMENT.

A STORE OR SALES TAX LICENSE IS REQUIRED FOR ALL TYPES OF RETAIL SELLING WHETHER THROUGH STORES, VENDING MACHINES, FROM PRIVATE RESIDENCES, BY PEDDLERS, HOUSE-TO-HOUSE CANNASSERS, TRUCKERS, ETC.

RETAILERS WHO HAVE PURCHASED STORE LICENSES ARE ISSUED SALES TAX LICENSES WITHOUT ADDITIONAL CHARGE.

STORE LICENSE RATES AND DATA PERTAINING TO SALES TAX LICENSES AND NUMBER OF OUTLETS ARE FOUND IN TABLES 23-27 AND CHART 7.

MOTOR FUEL TAX

THE MOTOR FUEL TAX LAW WAS FIRST ENACTED IN 1919. THE INITIAL RATE WAS 1¢ PER GALLON. THE RATE WAS INCREASED IN 1924 TO 2¢; IN 1927 TO 3¢ AND IN 1929 TO 4¢. THE 4¢ RATE REMAINED IN EFFECT UNTIL APRIL 1, 1947, WHEN AN ADDITIONAL 2¢ WAS IMPOSED, BRINGING THE STATE TAX TO 6¢ A GALLON.

THE LAW PROVIDES FOR REFUND OF THE TAX TO NON-HIGHWAY USERS ON PROPERLY EXECUTED APPLICATION TO THE DEPARTMENT OF REVENUE, WHICH MUST BE FILED WITHIN SIX MONTHS OF THE DATE OF PURCHASE OF THE MOTOR FUEL.

BY CONSTITUTIONAL AMENDMENT, THE NET PROCEEDS OF THE MOTOR FUEL TAX, AFTER PAYMENT OF ADMINISTRATIVE COSTS OF THE TAX; THE STATE HIGHWAY PATROL, THE TON-MILE TAX AND THE OFFICE OF THE STATE INSPECTOR OF OILS, ARE ALLOCATED TO USE ON HIGHWAYS. DISTRIBUTION OF THE NET PROCEEDS IS MADE MONTHLY BY THE STATE TREASURER. OF THE 4¢ TAX, 70% GOES TO THE STATE HIGHWAY

FUND, 27% TO THE SEVERAL COUNTIES OF THE STATE, APPORTIONED ACCORDING TO MILEAGE OF STATE HIGHWAYS IN EACH COUNTY AND THE REMAINING 3% TO THE CITIES AND INCORPORATED TOWNS. THE 2¢ TAX IS DISTRIBUTED 50% TO THE STATE HIGHWAY FUND, 44% TO THE COUNTIES AND 6% TO CITIES AND INCORPORATED TOWNS. THE LAW SPECIFIES THAT ALL MONIES DISTRIBUTED AS ABOVE ARE TO BE USED FOR CONSTRUCTION, REPAIR OR MAINTENANCE OF HIGHWAYS, OR ACQUISITION OF RIGHTS-OF-WAY THEREFOR.

STATISTICAL INFORMATION SHOWN ON TABLES 28-34, CHARTS 8-9.

MOTOR VEHICLE LAWS

THE MOTOR VEHICLE DIVISION OF THE DEPARTMENT HAS CHARGE OF THE ADMINISTRATION OF THE MOTOR VEHICLE LICENSING LAW, DRIVER LICENSING, BRAKE AND LIGHT INSPECTION, MOTOR VEHICLE SAFETY RESPONSIBILITY ACT AND SAFETY PLANS AND TRAINING.

IN THE COUNTIES OUTSIDE OF DENVER, THE COUNTY CLERKS, ACTING AS AGENTS OF THE DEPARTMENT OF REVENUE, ISSUE MOTOR VEHICLE LICENSES. THE AD VALOREM TAX ON THE VEHICLE IS COLLECTED AT THE SAME TIME. THE COUNTY CLERKS ALSO GIVE THE EXAMINATION FOR OPERATOR'S AND CHAUFFEUR'S LICENSE AND ACCEPT APPLICATIONS FOR MOTOR VEHICLE TITLES WHICH THEY SEND IN TO THE DEPARTMENT OF REVENUE FOR ISSUANCE OF TITLES.

THE DEPARTMENT MAINTAINS A COMPLETE, COMPREHENSIVE, UP-TO-THE MINUTE TITLE SECTION WHICH CONTAINS A RECORD OF THE TITLE OF EVERY CAR LICENSED WITHIN THE STATE.

IN DENVER, MOTOR VEHICLE LICENSES ARE ISSUED BY THE MOTOR VEHICLE DIVISION OF THE CITY AND COUNTY OF DENVER. DRIVER LICENSES AND AUTO TITLES IN DENVER ARE ISSUED BY THEIR RESPECTIVE SECTIONS OF THE DEPARTMENT OF REVENUE.

FOLLOWING A NATION-WIDE TREND, THE DEPARTMENT HAS INTENSIFIED ITS TRAFFIC SAFETY PROGRAM IN AN EFFORT TO REDUCE TRAFFIC FATALITIES IN THE STATE. SCHOOLS HAVE BEEN HELD FOR DRIVER EXAMINERS TO ASSIST IN EDUCATING THEM IN METHODS OF GIVING THOROUGH EXAMINATIONS. SPECIAL ATTENTION IS GIVEN TO BRAKE AND LIGHT INSPECTION STATIONS WITH A VIEW OF ELIMINATING THOSE STATIONS WHICH ISSUE INSPECTION STICKERS WITHOUT MAKING PROPER INSPECTIONS.

THE SAFETY PLANS AND TRAINING SECTION HAS EXPANDED ITS TRAFFIC ACCIDENT RECORD PROGRAM SO THAT STATISTICS PERTAINING TO NUMBER AND TYPE OF ACCIDENTS, ETC., ARE READILY AVAILABLE FOR STUDY AND USE IN ACCIDENT PREVENTION PROGRAMS BY STATE, SCHOOLS AND LOCAL AGENCIES.

MOTOR VEHICLE STATISTICS ARE SHOWN IN TABLES 35-44.

SALES AND USE TAX

THE SALES TAX LAW WAS FIRST ENACTED IN 1935 AS A TEMPORARY EMERGENCY RELIEF MEASURE. IT WAS LATER RE-ENACTED AND MADE PERMANENT. THE USE TAX WAS ADDED TO ENABLE THE STATE TO TAX PURCHASES MADE OUTSIDE OF COLORADO AND BROUGHT INTO IT FOR USE AND CONSUMPTION.

THE TAX IS 2% ON SALES AT RETAIL OR FOR USE. IT IS COLLECTED FROM THE PUBLIC BY SALES TAX LICENSEES, USUALLY THE RETAILER, AND REMITTED BY THEM TO THE STATE ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING THAT IN WHICH IT WAS COLLECTED. TWO MILL TOKENS WERE FORMERLY USED, BUT IN 1945, BY LEGISLATIVE ACT, A BRACKET SYSTEM WAS SET UP BY WHICH 1¢ IS COLLECTED ON SALES BETWEEN 19¢ AND 68¢; 2¢ ON SALES BETWEEN 69¢ AND \$1.18, ETC.

EXEMPTIONS ARE GRANTED ON SALES FOR RESALE, SALES TO GOVERNMENTAL AGENCIES, REAL ESTATE SALES AND IN OTHER SPECIFIC INSTANCES SET FORTH BY LAW, RULE AND REGULATION.

THE LICENSEE COLLECTING THE TAX IS PERMITTED TO DEDUCT 5% FOR COLLECTION AND REPORTING; 5% OF THE AMOUNT RECEIVED BY THE DEPARTMENT IS ALLOWED FOR ADMINISTRATION. THE REMAINDER IS ALLOCATED BY CONSTITUTIONAL AMENDMENT TO THE WELFARE FUND, 85% FOR THE PAYMENT OF OLD AGE PENSIONS AND 15% FOR THE PAYMENT OF OTHER WELFARE BENEFITS SUCH AS AID TO THE BLIND, AID TO DEPENDENT CHILDREN, WELFARE ADMINISTRATION, ETC.

TABLES 42-55 AND CHARTS 10-12 CONTAIN DATA ON SALES AND USE TAXES.

LEGISLATION

THE 1947 GENERAL ASSEMBLY MADE THE FOLLOWING CHANGES IN REVENUE LAWS:

THE MOTOR FUEL TAX WAS INCREASED FROM 4¢ TO 6¢ PER GALLON EFFECTIVE APRIL 1, 1947, THE INCREASED RATE TO REMAIN IN EFFECT UNTIL DECEMBER 31, 1952.

AMENDMENT TO THE INCOME TAX LAW, EFFECTIVE MAY 1, 1947, LOWERED PERSONAL EXEMPTIONS FROM \$1,000 FOR A SINGLE PERSON AND \$2,500 FOR A MARRIED COUPLE, TO \$750 FOR EACH EXEMPTION CLAIMED. RATES OF TAXATION WERE ALSO INCREASED. THE NEW LAW WAS WRITTEN WITH AN EXPIRATION DATE OF DECEMBER 31, 1948.

A BILL FOR THE LEGALIZING OF HORSE RACING AND IMPOSING A TAX ON PARI-MUTUELS WAS REFERRED BY THE LEGISLATURE TO A VOTE OF THE PEOPLE AT THE 1948 GENERAL ELECTION.

THE LEGISLATURE ALSO ENACTED THE MOTOR VEHICLE SAFETY RESPONSIBILITY ACT, EFFECTIVE

OCTOBER 1, 1947. UNDER THE TERMS OF THIS ACT, ANYONE INVOLVED IN A MOTOR VEHICLE ACCIDENT IN COLORADO, RESULTING IN ANY PERSONAL INJURY OR PROPERTY DAMAGE IN EXCESS OF \$50, MUST FILE WITH THE DEPARTMENT OF REVENUE A REPORT OF THE ACCIDENT AND MUST EITHER FURNISH PROOF OF FINANCIAL RESPONSIBILITY OR SECURE SWORN RELEASE FROM ALL OTHER PERSONS INVOLVED IN THE ACCIDENT. THE ACT PROVIDES FOR SUSPENSION OF THE DRIVING AND/OR REGISTRATION PRIVILEGE OF ANYONE FAILING TO COMPLY WITH ITS PROVISIONS.

TABLE 1

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE
FISCAL YEAR ENDED JUNE 30, 1947

TAXES ASSESSED & COLLECTED	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
SALES AND USE	\$ 226,438.83	\$ 67,239.43	\$ 7,294.44	\$ 300,972.70	\$ 4,468.84	\$ 305,441.54
SALES.....	197,924.43	60,019.53	6,375.64	264,319.60	4,152.38	268,471.98
USE.....	28,514.40	7,219.90	918.80	36,653.10	316.46	36,969.56
SERVICE.....	315.94	30.25	9.81	356.00	.38	356.38
INCOME.....	188,561.83	44,612.95	6,044.36	239,219.14	4,417.96	243,637.10
MOTOR FUEL ^{1/}	60,748.52	11,365.73	1,951.62	74,065.87	1,907.08	75,972.95
MOTOR VEHICLE:						
REGISTRATION ^{2/}	110,630.71	14,155.70	1,368.21	126,154.62	1.87	126,156.49
AUTO TITLE.....	29,619.12	19,057.07	951.25	49,627.44	16.50	49,643.94
MISCELLANEOUS..	23,421.51	9,199.16	751.23	33,371.90	1,307.77	34,679.67
OPERATORS & CHAUFFEURS LIC.	59,020.21	31,154.40	1,896.95	92,071.56	685.54	92,757.10
STORE LICENSE.....	27,126.54	6,985.41	872.65	34,984.60	203.12	35,187.72
TOTAL.....	\$ 725,883.21	\$ 203,800.10	\$ 21,140.52	\$ 950,823.83	\$ 13,009.06	\$ 963,832.89
% OF TOTAL EXPENSE	75.4	21.1	2.2	98.7	1.3	100.0
COLLECTED ONLY - PUBLIC UTILITIES:						
HIGHWAY COMPEN- SATION TAX	33,111.67	\$ 11,186.45	\$ 1,064.45	\$ 45,362.57	\$ 492.19	\$ 45,854.76
ALL OTHER TAXES & LICENSES.....	12,933.06	3,797.01	412.43	17,142.50	189.84	17,332.34
TOTAL.....	\$ 46,044.70	\$ 14,983.46	\$ 1,476.88	\$ 62,505.04	\$ 682.03	\$ 63,187.10
GRAND TOTAL FIS- CAL YEAR 1947	\$ 771,927.94	\$ 218,783.56	\$ 22,617.40	\$ 1,013,328.90	\$ 13,691.09	\$ 1,027,019.99
INCREASE:						
1947 OVER 1946	+ 16,780.48	+ 23,381.03	+ 1,254.68	+ 41,424.19	+ 2,707.64	+ 44,131.83
% INCREASE	+ 2.2	+ 11.9	+ 5.9	+ 4.3	+ 24.6	+ 4.5

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

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

TABLE 2

PER CENT EXPENDITURES TO BUDGET ALLOTMENTS
FISCAL YEARS ENDED JUNE 30, 1943 - 1947

YEAR	BUDGET ALLOTMENTS	EXPENDITURES	% EXPENDITURES OF ALLOTMENTS
1943	\$ 925,395.00	\$ 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
1947	1,069,401.46	1,027,019.99	96.7

TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1945 - 1947

ACCOUNT NUMBER	CLASS OF EXPENDITURES	1945			1946			1947		
		ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES	ALLOTMENTS	EXPENDITURES	BALANCES
2301-A	SALARIES - BASE	\$665,000.00	\$653,388.08	\$11,611.92	\$691,998.80	\$646,255.63	\$45,743.17	\$691,998.80	\$659,164.63	\$12,834.17
	TRANS. TO 2301-B							20,000.00		
								671,998.80		
								63,302.39		
								10,000.00		
	CONTINGENT				53,200.00	47,022.08	6,177.92			
	TRANS. TO 2301-X							53,302.39	44,711.46	8,590.93
TOTAL		\$665,000.00	\$653,388.08	\$11,611.92	\$745,198.80	\$693,277.71	\$51,921.09	\$725,301.19	\$703,876.09	\$21,425.10
2301-B	MAINTENANCE AND OPERATION	\$221,000.00	\$191,749.02	\$29,250.98	\$205,000.00	\$194,624.53	\$10,375.47	\$205,000.00		
	TRANS. FROM 2301-A-1							20,000.00		
TOTAL		\$221,000.00	\$191,749.02	\$29,250.98	\$205,000.00	\$194,624.53	\$10,375.47	\$225,000.00	\$217,985.29	\$7,014.71
2301-C	CAPITAL OUTLAY	\$12,500.00			\$18,000.00			\$18,000.00	\$13,691.09	\$4,308.91
	TRANS. FROM 2301-Y CONT.	10,000.00								
	TRANS. TO 2301-X				1,761.75					
TOTAL		\$12,500.00			\$18,000.00			\$18,000.00	\$13,691.09	\$4,308.91
2301-D	STATE'S SHARE									
	RETIREMENT	\$23,000.00	\$20,749.47	\$2,250.53	\$26,187.05	\$21,362.72	\$4,824.33	\$29,799.27	\$22,617.40	\$7,181.87
	WORKMEN'S COMPENSATION FUND	1,125.00	997.00	128.00	1,100.00	899.00	201.00	1,301.00	798.27	502.73
	COUNTY CLERK'S FEES	60,000.00	56,877.60	3,122.40	60,000.00			60,000.00		
	TRANS. FROM 2301-C				1,761.75					
	TRANS. FROM 2301-A-C							10,000.00		
TOTAL		\$60,000.00	\$56,877.60	\$3,122.40	\$61,761.75	\$61,761.75		\$70,000.00	\$68,551.85	\$1,948.15
2301-Y	CONTINGENT	10,000.00								
	TRANS. TO 2301-C									
GRAND TOTAL		\$992,625.00	\$945,709.44	\$46,915.56	\$1,055,485.85	\$982,888.16	\$72,597.69	\$1,069,401.46	\$1,021,919.99	\$42,981.47

ADMINISTRATION: EXPENDITURES FOR TAXES BOTH ASSESSED AND COLLECTED
FISCAL YEARS ENDED JUNE 30, 1943-1947

	TOTAL EXPENSE					PERSONAL SERVICES				
	1947	1946	1945	1944	1943	1947	1946	1945	1944	1943
TOTAL.....	\$963,833	\$918,570	\$894,378	\$806,903	\$727,725	\$725,883	\$706,902	\$671,002	\$610,665	\$547,928
SALES AND USE.....	305,442	305,181	227,895	221,720	215,978	226,439	227,669	174,587	163,775	154,778
SALES.....	268,472	274,175	209,811	209,158	203,714	197,925	203,368	159,616	153,393	144,496
USE.....	37,970	31,006	18,884	12,562	12,264	28,514	24,301	14,971	10,382	10,278
SERVICE.....	356	10,526	94,202	111,738	110,905	316	9,426	72,680	83,813	80,630
INCOME.....	243,637	232,892	227,180	176,881	124,040	188,562	184,983	175,664	137,641	93,510
MOTOR FUEL.....	75,974	63,762	60,452	57,337	57,289	60,749	51,479	45,364	44,144	44,350
MOTOR VEHICLE:										
REGISTRATION..	126,156	111,963	112,093	93,293	88,822	110,631	100,967	91,999	83,492	82,027
AUTO TITLE.....	49,644	33,864	27,415	23,724	19,372	29,619	23,905	18,116	16,584	15,328
MISCELLANEOUS..	34,679	30,918	30,412	26,726	15,981	23,421	22,308	21,446	17,480	12,316
OPERATORS AND										
CHAUFFEURS LIC	92,758	95,873	92,201	74,420	78,666	59,020	59,168	52,955	46,217	51,044
STORE LICENSE.....	35,187	33,591	22,528	21,064	16,672	27,126	26,997	18,191	17,519	13,933
	MAINTENANCE AND OPERATION					STATE'S SHARE OF RETIREMENT				
TOTAL.....	\$203,800	\$182,469	\$182,039	\$161,576	\$160,715	\$ 21,141	\$ 19,876	\$ 19,502	\$ 16,702	\$ 13,660
SALES AND USE.....	67,239	65,354	45,886	45,237	55,032	7,295	7,043	5,545	4,933	4,393
SALES.....	60,019	59,713	42,489	43,401	53,374	6,376	6,293	5,071	4,620	4,098
USE.....	7,220	5,641	3,397	1,836	1,658	919	750	474	313	295
SERVICE.....	30	764	18,489	21,197	26,965	10	295	2,328	2,527	2,897
INCOME.....	44,613	40,930	42,733	32,076	25,377	6,044	5,672	5,568	4,136	2,679
MOTOR FUEL.....	11,366	10,327	13,422	10,215	11,632	1,952	1,589	1,441	1,327	1,246
MOTOR VEHICLE:										
REGISTRATION..	14,156	9,579	9,277	8,886	6,140	1,368	1,207	1,114	913	654
AUTO TITLE.....	19,057	8,928	8,150	6,560	3,607	951	732	576	499	436
MISCELLANEOUS..	9,199	7,696	8,160	8,115	3,316	751	687	681	526	346
OPERATORS AND										
CHAUFFEURS LIC	31,155	33,313	32,227	25,713	26,346	1,897	1,823	1,679	1,321	1,200
STORE LICENSE.....	6,985	5,578	3,695	2,977	2,300	873	828	578	524	396
	TOTAL OPERATING EXPENSE					CAPITAL OUTLAY				
TOTAL.....	\$950,824	\$909,247	\$872,543	\$788,943	\$722,303	\$ 13,009	\$ 9,323	\$ 21,833	\$ 17,960	\$ 5,427
SALES AND USE.....	300,973	300,066	226,018	213,945	214,197	4,469	5,115	1,877	7,775	1,781
SALES.....	264,320	269,374	207,176	201,414	201,968	4,152	4,801	1,835	7,744	1,744
USE.....	36,653	30,692	18,842	12,531	12,229	317	314	42	31	31
SERVICE.....	356	10,485	93,489	107,533	109,901	---	41	713	4,205	1,004
INCOME.....	239,219	231,585	223,965	173,853	121,575	4,418	1,307	3,215	3,028	2,463
MOTOR FUEL.....	74,867	63,395	60,227	55,686	57,228	1,907	367	225	1,651	61
MOTOR VEHICLE:										
REGISTRATION..	126,155	111,753	102,390	93,291	88,821	1	210	9,703	2	1
AUTO TITLE.....	49,627	33,565	26,842	23,643	19,371	17	299	573	81	1
MISCELLANEOUS..	33,371	30,691	30,287	26,721	15,980	1,308	227	125	5	1
OPERATORS AND										
CHAUFFEURS LIC.	92,072	94,304	86,861	73,251	78,599	686	1,569	5,340	1,169	67
STORE LICENSE.....	34,984	33,403	22,464	21,020	16,631	203	188	64	44	41

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

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

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1946 - 1947

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

TAX	COLLECTIONS				COST OF ADMINISTRATION				COST PER \$100 COLLECTED			
	1946	1947	% INCREASE OR DECREASE		1946	1947	% INCREASE OR DECREASE		1946	1947	% INCREASE OR DECREASE	
			INCREASE	DECREASE			INCREASE	DECREASE			INCREASE	DECREASE
SALES AND USE.....	\$ 15,532,138	\$ 20,998,199	+ 5,466,161	+ 35.2	\$ 305,181	\$ 305,442	+ 261	+ .9	\$ 1.96	\$ 1.45	- .51	-
SALES.....	14,585,426	19,791,285	+ 5,205,859	+ 35.7	274,175	268,472	- 5,703	- 2.1	1.88	1.36	- .52	-
USE.....	946,612	1,206,914	+ 260,302	+ 27.5	31,006	36,970	+ 5,964	+ 19.2	3.28	3.06	- .22	-
SERVICE.....	53,394	12,147	- 41,247	- 77.2	10,526	356	- 10,170	- 96.6	19.71	2.93	- 16.78	-
INCOME.....	7,089,274	8,634,796	+ 1,545,522	+ 21.8	238,892	242,637	+ 10,745	+ 4.6	3.29	2.82	- .47	-
MOTOR FUEL.....	10,851,839	14,491,847	+ 3,640,008	+ 33.5	63,762	75,974	+ 12,512	+ 19.6	.59	.52	- .07	-
MOTOR VEHICLE:												
REGISTRATION.....	2,625,103	2,958,518	+ 333,415	+ 12.7	111,965	126,156	+ 14,191	+ 12.7	4.27	4.26	- .01	-
AUTO TITLE.....	42,831	55,200	+ 12,369	+ 28.9	33,864	49,644	+ 15,780	+ 46.6	79.06	89.93	+ 10.87	-
MISCELLANEOUS.....	66,493	92,638	+ 26,145	+ 39.3	30,917	34,679	+ 3,762	+ 12.2	46.50	37.43	- 9.07	-
OPERATORS AND CHAUFFEURS LIC.....	163,000	127,567	- 35,433	- 21.7	95,873	92,758	- 3,115	- 3.2	58.82	72.71	+ 13.89	-
STORE LICENSE.....	157,590	172,121	+ 14,531	+ 9.2	33,590	35,187	+ 1,597	+ 4.8	21.31	20.44	- .87	-
TOTAL.....	\$ 36,581,562	\$ 47,543,033	+ \$ 10,961,471	+ 30.0	\$ 918,570	\$ 963,833	+ 45,263	+ 4.9	\$ 2.51	\$ 2.03	- .48	-

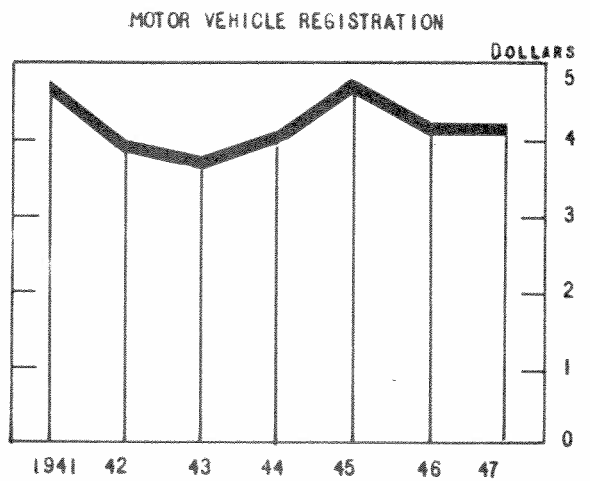
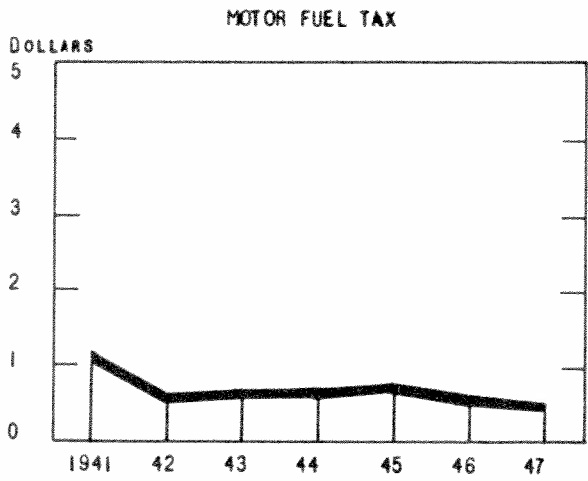
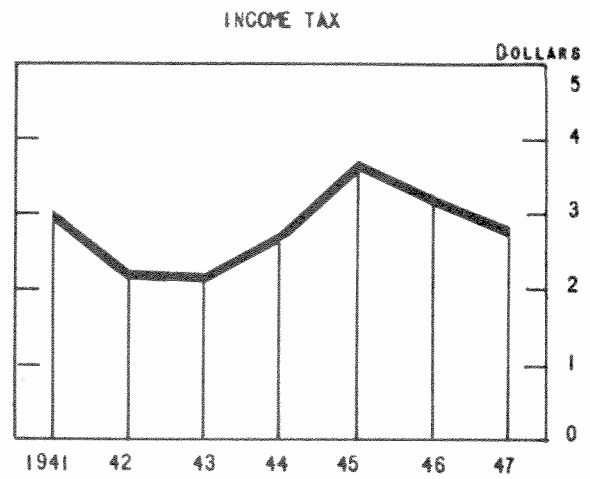
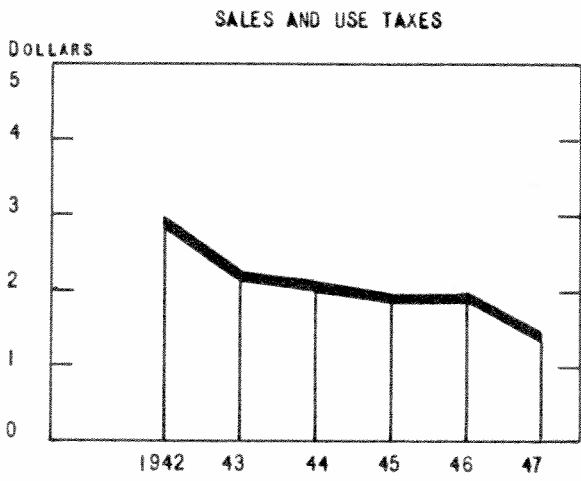
1/ TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT AND CAPITAL OUTLAY.

2/ SERVICE TAX LAW WAS REPEALED, EFFECTIVE MARCH 1, 1945.

3/ MOTOR FUEL TAX LAW WAS AMENDED TO PROVIDE AN ADDITIONAL TWO CENTS PER GALLON ON MOTOR FUELS, EFFECTIVE APRIL 1, 1947.

4/ DOES NOT INCLUDE TAXES COLLECTED ONLY, OR "OTHER RECEIPTS".

ADMINISTRATIVE COST PER \$100 OF COLLECTIONS FOR SELECTED TAXES
FISCAL YEARS ENDED JUNE 30, 1941 - 1947



ALL TAXES ASSESSED AND COLLECTED

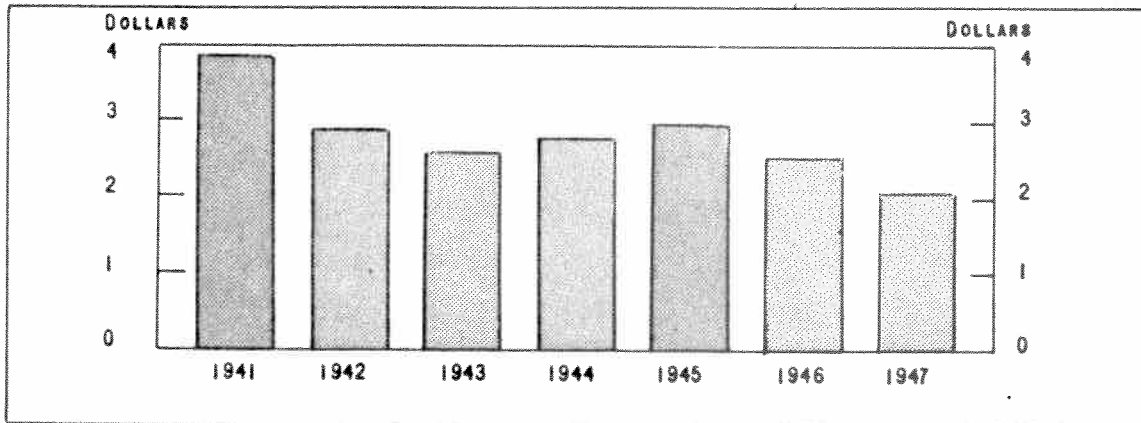


TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1942-1947

SOURCE	COST PER \$100 OF COLLECTIONS					
	1947	1946	1945	1944	1943	1942
SALES AND USE.....	\$ 1.45	\$ 1.96	\$ 1.92	\$ 2.07	\$ 2.18	\$ 2.90
SALES.....	1.36	1.88	1.85	2.04	2.13	2.85
USE.....	3.06	3.28	3.38	2.86	3.30	3.75
SERVICE.....	2.93	19.71	5.91	6.01	6.13	8.80
INCOME.....	2.82	3.29	3.64	2.70	2.20	2.22
MOTOR FUEL.....	.52	.59	.75	.73	.67	.64
MOTOR VEHICLE:						
REGISTRATION.....	4.26	4.27	4.82	4.12	3.76	3.98
AUTO TITLE.....	89.93	79.06	93.80	72.08	50.29	57.38
MISCELLANEOUS.....	37.43	46.50	45.71	39.86	26.84	34.59
OPERATORS & CHAUFFEURS LIC.....	72.71	58.82	77.13	91.39	57.92	70.88
STORE LICENSE.....	20.44	21.31	15.83	15.41	11.93	14.06
AVERAGE COST.....	\$ 2.03	\$ 2.51	\$ 2.94	\$ 2.74	\$ 2.54	\$ 2.86

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942-1947

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	982,888	2.05
1947	57,745,794	1,027,120	1.79

TABLE 6

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1946 - 1947

ACCOUNT CODE NUMBER	SOURCE	PER CENT 1947 REVENUE	1947	1946	PER CENT INCREASE OR DECREASE
TOTAL STATE TAX REVENUE.....		100.0	\$ 57,623,452.38	\$ 47,682,122.64	+ 20.8
SALES TAXES.....		68.7	39,597,081.97	31,042,222.67	+ 27.5
2313 GASOLINE.....		25.1	14,491,846.56	10,851,898.73	+ 33.5
2303 GENERAL SALES.....		34.4	19,791,285.36	14,585,425.72	+ 35.7
2305 GENERAL USE.....		2.1	1,206,913.52	946,612.07	+ 27.5
2314 ALCOHOLIC BEVERAGES.....		7.1	4,107,036.53	4,658,346.15	- 11.8
TAXES ON MOTOR VEHICLES & OPERATORS:		8.1	4,651,374.46	4,057,754.48	+ 14.6
2346, 2347 MOTOR VEHICLE LICENSES.....		5.1	2,958,517.51	2,625,102.68	+ 12.7
2346, 2347 MOTOR VEHICLE ENGINE NOS.....	TRACE 1/		6,540.00	3,925.00	+ 66.6
2301 M.V. PERMIT & INSPECTION FEES.....		.1	46,944.45	24,324.06	+ 93.0
2322 CERTIFICATE OF TITLE FEES.....		.1	55,200.25	42,831.25	+ 28.9
2323 OPERATORS & CHAUFFEURS LICENSES.....		.2	127,566.80	162,999.75	- 21.7
PUBLIC UTILITY CARRIERS (TON-MILE TAX)					
2231 PRIVATE - H.B. 173.....		.2	116,654.05	113,196.19	+ 4.8
2232 COMMERCIAL - S.B. 296.....		.6	340,636.88	292,923.10	+ 16.3
2233 COMMON - H.B. 430.....		1.5	845,333.73	695,644.19	+ 21.5
167 P.U.C. FEES, GENERAL REVENUE.....		.1	15,031.06	15,605.04	- 3.7
2317 PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS.....		.2	136,949.73	81,203.22	+ 68.6
2307 INCOME TAX.....		15.0	8,634,796.22	7,089,273.91	+ 21.8
2181 INHERITANCE TAX - OLD AGE PENSION...		.2	139,796.85	185,950.28	- 24.8
2401 INHERITANCE TAX FUND.....		2.4	1,370,454.46	2,290,797.47	- 40.2
2402 GIFT TAX.....		.1	78,481.94	177,242.99	- 55.7
2306 SERVICE TAX 2/.....	TRACE 1/		12,147.06	53,393.73	- 77.2
OTHER TAXES ON BUSINESSES & OCCUPATIONS:		5.0	2,855,401.71	2,546,925.45	+ 12.1
2236 INSURANCE FUND.....		2.4	1,374,460.09	1,154,391.15	+ 19.1
2314 ALCOHOLIC BEVERAGE LICENSES.....		.4	226,375.00	204,625.00	+ 10.6
2315 85% LOCAL LIQUOR LICENSES.....		.7	396,681.35	385,225.21	+ 3.0
2302 STORE LICENSES.....		.3	172,120.92	157,589.50	+ 9.2
2601 CORPORATION TAX: FOREIGN & DOMESTIC...		.2	114,343.26	105,131.81	+ 8.8
108 BANK COMMISSIONER FEES.....		.1	56,281.56	50,645.75	+ 11.1
ALL OTHER TAXES ON BUSINESSES AND OCCUPA- TIONS.....		.9	515,139.53	489,317.03	+ 5.3
2172 AGRICULTURAL INSPECTION FEES.....			11,628.45	8,717.64	
103 ALCOHOL LICENSE FEES.....			732.50	635.00	
2226 BEDDING LICENSE FEES.....			14,505.00	12,882.00	
112 BUILDING & LOAN.....			8,542.92	7,535.73	
111 BOILER INSPECTION.....			13,306.11	12,939.79	
2625 BOXING COMMISSION FEES.....			18,609.00	18,209.62	
2239 COAL MINE FUND.....			34,216.82	41,981.28	
2602 COLLECTION AGENCIES.....			1,723.00	1,669.00	
2175 DAIRY COMMISSION FEES.....			4,511.00	6,229.00	
125 DETECTIVE AGENCY FEES.....			600.00	800.00	
2167 FEED CONTROL INSPECTION.....			23,780.96	25,947.30	
2179 FROZEN-FOOD LOCKERS.....			175.00		

1/ LESS THAN .1 OF 1 PER CENT. 2/ THE SERVICE TAX LAW WAS REPEALED MARCH 1, 1945.

TABLE 8 CONT'D

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1946 - 1947 (CONTINUED)

ACCOUNT CODE NUMBER	SOURCE	PER CENT 1947 REVENUE	1947	1946	PER CENT INCREASE OR DECREASE
ALL OTHER TAXES ON BUSINESSES AND OCCUPATIONS - CONTINUED					
2230	LIVESTOCK WATER TANK FUND.....		113.00	194.00	
2326	M.V. DEALERS ADMINISTRATION.....		43,965.00	32,640.00	
2181	OLD AGE PENSION: SECRETARY OF STATE		3,537.46	2,224.06	
2169	OLEOMARGARINE TAX.....		325.00	525.00	
157	ORE BUYERS LICENSE.....		600.00	500.00	
2161	PLANT & INSECT CONTROL, INSP. FEES..		1,483.19	1,590.31	
162	PLUMBING INSPECTION FEES.....		19,386.00	10,706.75	
2165	POULTRY & EGG INSPECTION.....		28,809.50	28,178.50	
164	PRIVATE EMPLOYMENT AGENCY.....		1,275.00	1,275.00	
2217	PRIVATE THEATRICAL EMP. AGENCY.....		950.00	900.00	
2166	PRODUCE DEALERS FEES.....		54,267.00	49,289.00	
2163	PULLCRUM FUND.....		930.00	2,620.00	
2626	REAL ESTATE LICENSE.....		22,808.00	20,614.00	
2221	RESTAURANT INSPECTION FEES.....		32,260.00	31,105.00	
178	SECURITIES DIVISION FEES.....		6,130.00	4,900.00	
129	STATE ENGINEER RECEIPTS.....		2,812.63	2,546.20	
2505	TEACHERS CERTIFICATION FUND.....		9,029.50	7,616.00	
2107	TOURIST CAMP LICENSE FEES.....		24,821.00	23,463.75	
2622	VETERINARY INSPECTION FEES.....		550.00	230.00	
STATE BOARD OF:					
2604	ACCOUNTANCY LICENSES.....		5,595.00	4,135.00	
2607	ABSTRACTORS LICENSES.....		1,245.00	1,190.00	
2608	ARCHITECTS LICENSES.....		1,585.00	1,655.00	
2609	BARBER EXAMINERS.....		18,239.00	19,712.00	
2605	BASIC SCIENCE EXAMINERS.....		6,048.00	6,699.00	
2603	CHIROPRACTIC EXAMINERS.....		3,115.00	2,652.65	
2611	COSMETOLOGY EXAMINER LICENSES.....		25,850.49	25,985.55	
2612	DENTAL EXAMINERS.....		3,387.00	3,799.20	
2613	EMBALMING EXAMINERS.....		3,704.00	3,902.20	
2614	ENGINEER EXAMINERS.....		7,777.50	6,101.50	
2615	MEDICAL EXAMINERS.....		7,482.00	9,090.00	
2616	MEDICAL REGISTRATION.....		9,762.00	9,148.00	
2617	NURSE EXAMINERS.....		20,987.00	17,515.00	
2618	OPTOMETRIC EXAMINERS.....		3,200.00	2,385.00	
2619	PHARMACY EXAMINERS.....		16,459.50	16,623.30	
2621	SHORTHAND REPORTERS EXAMINERS.....		120.00	60.00	
OTHER REVENUES:		.5	283,917.71	238,561.66	+ 19.0
115	CIVIL SERVICE COMMISSION.....		2,537.50	1,328.00	
2149	COLORADO GEOLOGICAL SURVEY.....		151.22	139.51	
2333	INCOME TAX NON-RESIDENT LICENSE.....		260.00	275.00	
2325	JUSTICE OF PEACE HIGHWAY.....		101,737.57	75,262.14	
2628	LIQUOR PERMIT & LIC. EXPENSE FUND..		475.50	445.00	
2324	MOTOR VEHICLE PENALTY FEES.....		39,154.00	38,244.00	
2228	PUBLIC HEALTH FEES & BIRTH CERTS....		11,337.50	12,893.00	
177	SECRETARY OF STATE FEES.....		117,167.75	85,228.75	
2509	STATE HISTORICAL SOCIETY.....		11,096.67	24,746.26	

COLLECTIONS: RECEIPT BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1947

FUND NUMBER	COLLECTIONS	AMOUNT	FUND NUMBER	COLLECTIONS	AMOUNT
103	ALCOHOL LICENSE (INDUSTRIAL) \$	732.50	2317	MOTOR VEHICLE OWNERSHIP TAX A	\$ 136,949.73
108	BANK COMMISSIONER FEES	56,281.56	2322	CERTIFICATE OF TITLE M.V.	55,200.25
109	BARBER EXAMINERS (GEN. REV)	1,068.00	2323	OPERATORS & CHAUFFEURS LICENSES	127,566.80
111	BOILER INSPECTION FEES	13,306.11	2324	CAFETERIA COURT FEES, M.V.	39,154.00
113	BUILDING & LOAN FEES	8,542.92	2325	MOTOR VEHICLE JUSTICE OF PEACE FINES	101,737.57
115	CIVIL SERVICE COMM. FEES	2,537.50	2326	MOTOR VEHICLE DEALERS ADM. FUND	43,965.00
125	DETECTIVE LICENSE FEES	600.00	2333	INCOME TAX NON-RESIDENT LICENSE	260.00
129	ENGINEERS FEES	2,812.63	2347	MOTOR VEHICLE LICENSE 1946-1947	2,958,517.51
157	ORE BUYERS FEES	800.00	2347	MOTOR VEHICLE ENGINE NOS. 1946-1947	6,540.00
162	PLUMBING INSPECTION FEES	13,386.00	2401	INHERITANCE TAX FUND	1,370,454.46
164	PRIVATE EMP. AGENCY FEES	1,275.00	2402	GIFT TAX	78,481.94
166	PUBLIC HEALTH FEES	33.00	2505	TEACHERS CERTIFICATE FUND	9,029.50
167	PUBLIC UTILITY COMM. FEES	15,031.06	2509	STATE HISTORICAL SOCIETY	11,096.67
177	SECRETARY OF STATE FEES	117,167.75	2601	CORPORATION TAX, FOREIGN & DOMESTIC	114,343.26
178	SECURITIES DIVISION FEES	6,130.00	2602	COLLECTION AGENCY FEES	1,723.00
2107	TOURIST CAMP LICENSE	24,821.00	2603	CHIROPRACTIC EXAMINERS FEES	3,115.00
2149	COLORADO GEOLOGICAL SURVEY	151.22	2604	ACCOUNTANCY LICENSE FEES	5,595.00
2161	PLANT & INSECT CONTROL	1,483.19	2605	BASIC SCIENCE EXAMINERS FEES	6,048.00
2163	PULLORUM CONTROL	930.00	2607	ABSTRACTOR'S LICENSE FEES	1,245.00
2165	POULTRY & EGG INSPECTION	28,809.50	2608	ARCHITECT'S LICENSE FEES	1,585.00
2166	PRODUCE DEALERS FUND	54,267.00	2609	BARBER EXAMINERS FEES	17,171.00
2167	FEED CONTROL INSP. FEES	23,780.96	2611	COSMETOLOGY EXAMINERS FEES	25,850.49
2169	OLEOMARGARINE TAX	325.00	2612	DENTAL EXAMINERS FEES	3,387.00
2172	AGRICULTURAL INSPECTION FEES	11,628.45	2613	FUNERAL DIRECTORS & EMBALMERS	3,704.00
2175	DAIRY COMMISSIONERS	4,511.00	2614	ENGINEERS LAND SURVEY LIC. FEES	7,777.50
2181	INHERITANCE TAX (O.A.P)	139,796.85	2615	MEDICAL EXAMINERS FEES	7,482.00
2181	SECRETARY OF STATE (O.A.P)	3,537.46	2616	MEDICAL REGISTRATION	9,762.00
2217	PRIVATE THEATRE EMP. AGENCY	950.00	2617	NURSE EXAMINERS FEES	20,987.00
2221	STATE RESTAURANT INSP. FEES	32,260.00	2618	OPTOMETRIC EXAMINERS FEES	3,200.00
2226	BEDDING LICENSE	14,505.00	2619	PHARMACY EXAMINERS FEES	16,459.50
2228	PUBLIC HEALTH CERT. FEES	11,304.50	2621	SHORTHAND REPORTERS FEES	120.00
2230	LIVESTOCK WATER TANK	113.00	2622	VETERINARY INSPECTION FEES	550.00
2231	P.U.C. TAX - PRIVATE	118,654.05	2625	BOXING COMMISSION FEES	18,609.00
2232	P.U.C. TAX - COMMERCIAL	340,636.88	2626	REAL ESTATE LICENSE FEES	22,808.00
2233	P.U.C. TAX - COMMON	845,333.73	2628	LIQUOR PERMIT & LIC. EXP. FUND	475.50
2236	INSURANCE FUND	1,374,460.09	2179	FROZEN FOOD LOCKER	175.00
2239	COAL MINE FUND	34,216.82			
2301	INSPECTION STICKER FEES	46,184.15		TOTAL	\$57,629,452.38
2301	DEALERS PERMITS	758.80			
2301	REPOSSESSION PERMITS	1.50		OTHER RECEIPTS	
2302	STORE LICENSE	172,120.92			
2303	SALES TAX	19,782,606.06	118	CAPITOL BUILDING RENTS	101,429.89
2303	SALES TAX LICENSE	8,679.30	2235	P.U.C. SUSPENSE	18,084.68
2305	USE TAX	1,206,913.52	2301	PHOTOSTATIC SERVICE	61.35
2306	SERVICE TAX	12,141.56	2301	MISCELLANEOUS SERVICE	3,257.87
2306	SERVICE TAX LICENSE	5.50	2312	MOTOR FUEL SUSPENSE	3,700.00
2307	INCOME TAX	8,634,796.22	2316	DEPT. OF REVENUE SUSPENSE	- 4,191.80
2313	MOTOR FUEL TAX	13,190,450.50			
2327	MOTOR FUEL TAX SPECIAL 2¢	1,301,396.06		TOTAL	\$ 122,341.99
2314	LIQUOR TAX	4,104,646.12			
2314	LIQUOR LICENSE	226,375.00			
2314	LIQUOR LIABILITY	2,390.41			
2315	LIQUOR LICENSES (85% O.A.P.)	396,681.35		GRAND TOTAL	\$57,745,794.37

TABLE 10

COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1945 - 1947

TAX AND LICENSE FEE	1947	1946	1945	PER CENT CHANGE	
				1947 OVER 1946	1947 OVER 1945
RETAIL SALES & USE TAXES.....	\$20,998,199	\$15,532,038	\$11,885,558	+ 35.2	+ 76.7
MOTOR FUEL TAX ^{1/}	14,491,847	10,851,839	8,030,383	+ 33.5	+ 80.5
INCOME TAX.....	8,634,796	7,089,274	6,238,848	+ 21.8	+ 38.4
LIQUOR TAX & LIQUOR LIC. FEES.	4,730,093	5,248,196	4,441,580	- 9.9	+ 5.4
MOTOR VEHICLE & OPERATORS LICENSE AND TAXES.....	4,651,374	4,057,754	3,664,737	+ 14.6	+ 26.9
INHERITANCE & GIFT TAXES	1,588,733	2,653,991	1,281,983	- 40.1	+ 23.9
INSURANCE & CORP. TAXES AND FEES.	1,488,803	1,259,523	1,173,935	+ 18.2	+ 26.8
ALL OTHER REVENUE.....	1,039,607	989,508	2,317,897	+ 5.1	- 55.1
TOTAL ^{2/}	\$57,623,452	\$ 47,682,123	\$39,034,921	+ 20.8	+ 47.6

TABLE 11

COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1939 - 1947

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	9,85,887	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
1947	14,491,847	20,998,199	8,634,796	4,651,374	4,730,093	4,117,143	57,623,452

PER CENT

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
1947	25.1	36.5	15.0	8.1	8.2	7.1	100.0

^{1/} MOTOR FUEL TAX WAS INCREASED 2¢ PER GALLON EFFECTIVE APRIL 1ST, 1947.

^{2/} COLLECTIONS ONLY. "OTHER RECEIPTS" NOT INCLUDED.

STATE TAX REVENUES BY SOURCE, COLLECTED BY DEPARTMENT OF REVENUE

FISCAL YEARS ENDED JUNE 30, 1939 - 1947

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

MILLIONS OF DOLLARS

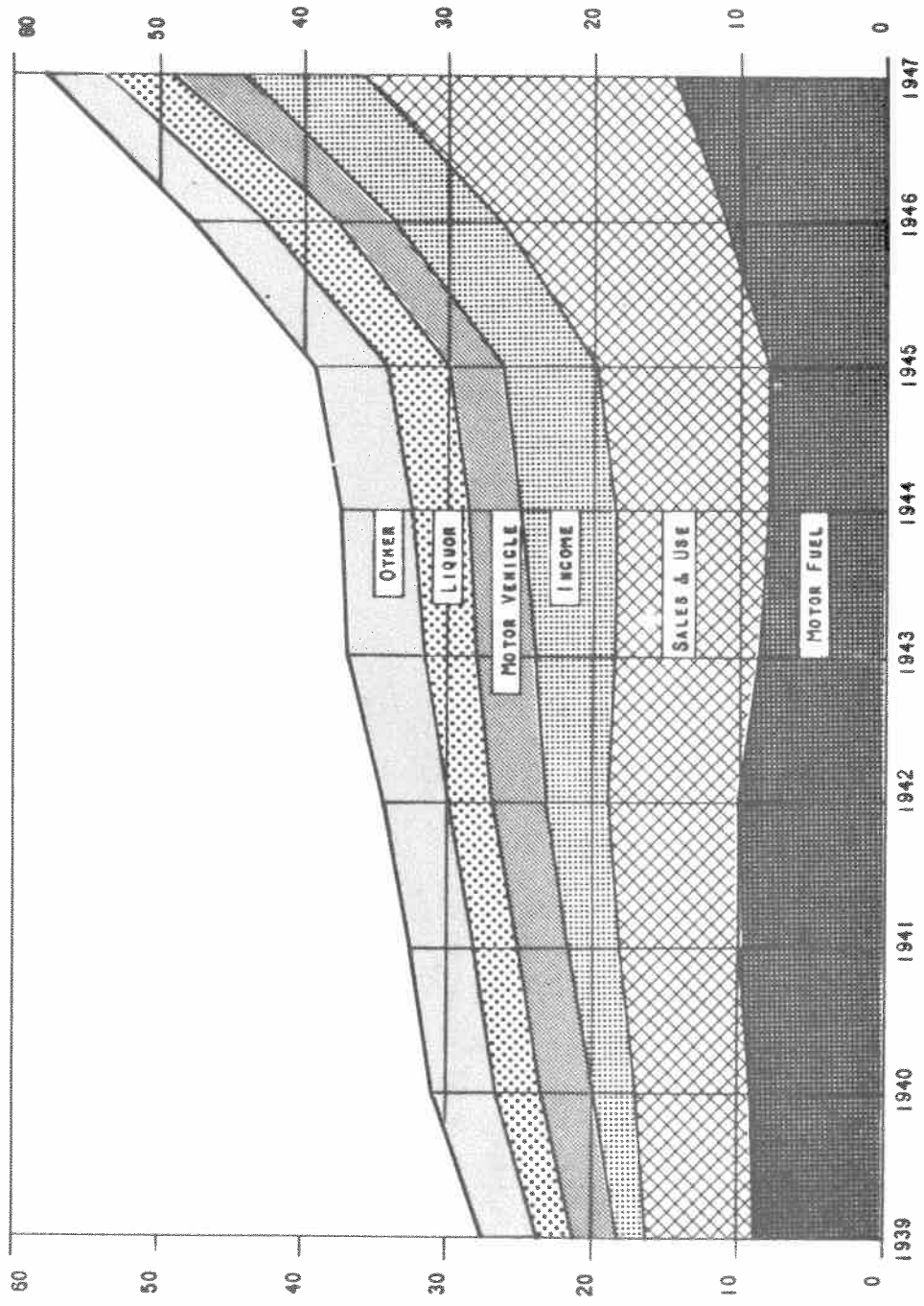


CHART 2

E.S.

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1945 - 1947

TABLE 12

SOURCE	1945			1946			1947		
	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET
STORE LICENSE.....	\$ 142,352.10	\$ 52.00	\$ 142,300.10	\$ 157,589.50	\$ 106.00	\$ 157,483.50	\$ 172,120.92	\$ 92.00	\$ 172,028.92
SALES TAX.....	11,327,655.17	3,980.63	11,323,674.54	14,576,386.99	2,002.56	14,574,384.43	19,791,285.36	8,193.26	19,783,092.10
USE TAX.....	557,902.66	190.53	557,712.13	946,612.07	556.03	946,056.04	1,206,913.52	2,556.26	1,204,357.26
SERVICE TAX.....	1,595,152.82	1,634.93	1,593,517.89	53,321.34	740.74	52,580.60	12,147.06	6,025.40	6,121.66
INCOME TAX.....	6,238,847.76	88,997.63	6,149,850.13	7,089,273.91	159,962.48	6,929,311.43	8,635,056.22	72,076.36	8,562,979.86
MOTOR FUEL TAX.....	8,030,382.76	1,544,560.56	6,485,822.20	16,851,838.73	1,762,553.16	9,089,285.57	13,194,150.50	2,105,133.64	11,089,016.86
MOTOR FUEL SPECIAL TAX	---	---	---	---	---	---	1,301,396.06	16,645.30	1,284,750.76
LIQUOR TAX.....	3,928,754.78	192,349.86	3,736,404.92	4,654,535.89	194,967.69	4,459,568.20	4,107,512.03	194,118.52	3,913,393.51
MISCELLANEOUS.....	508,108.14	355.00	507,753.14	---	---	---	540,015.66	901.00	539,114.66
TOTAL.....	\$32,329,156.19	\$1,832,121.14	\$30,497,035.05	\$38,329,558.43	\$2,120,888.66	\$36,208,669.77	\$48,960,597.33	\$2,405,741.74	\$46,554,852.59

TABLE 13

FUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1943 - 1947

SOURCE	PER CENT OF COLLECTIONS, REFUNDED				
	1943	1944	1945	1946	1947
STORE LICENSE.....	.30	.06	.04	.07	.05
SALES TAX.....	.12	.06	.04	.01	.04
USE TAX.....	1.96	1.65	.03	.06	.20
SERVICE TAX.....	1.14	1.49	.10	1.39	49.60
INCOME TAX.....	1.02	1.63	1.43	2.25	.84
MOTOR FUEL TAX.....	15.50	17.05	19.23	16.26	15.96
MOTOR FUEL TAX SPECIAL	---	---	---	---	1.27
LIQUOR TAX.....	4.11	3.99	4.90	4.19	4.73
MISCELLANEOUS.....	---	.005	.01	---	.16
ALL SOURCES.....	5.24	5.24	5.67	5.53	4.91

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

INCOME TAX: ASSESSMENTS AND PER CENT BY TYPE OF RETURN
CALENDAR YEARS 1940 - 1946

YEAR	TOTAL ASSESSMENTS ^{1/}	TYPE OF RETURN			OTHER ASSESSMENTS	
		INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1946	\$6,915,444	\$4,151,251	\$2,686,168	\$78,025	\$ ---	\$ ---
1945	6,105,632	3,575,312	2,474,533	55,777	10	---
1944	6,442,440	3,440,232	2,914,022	84,623	177	3,386
1943	6,332,555	3,652,472	2,586,041	94,042	---	---
1942	4,633,898	3,107,271	1,456,104	70,523	---	---
1941	3,632,364	2,417,064	1,174,110	41,190	---	---
1940	3,386,081	2,092,253	1,250,791	43,037	---	---
PER CENT CHANGE IN ASSESSMENTS						
1946 OVER 1945	+ 13.3	+ 16.2	+ 8.5	+ 39.8		
1946 OVER 1941	+ 90.5	+ 71.8	+ 128.8	+ 89.5		

PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1946	100.0	60.0	38.9	1.1	---	---
1945	100.0	58.5	40.6	.9	TRACE	---
1944	100.0	53.5	45.2	1.3	TRACE	---
1943	100.0	57.7	40.8	1.5	---	---
1942	100.0	67.1	31.4	1.5	---	---
1941	100.0	66.6	32.3	1.1	---	---
1940	100.0	61.8	36.9	1.3	---	---

^{1/} "ASSESSMENTS" REPRESENT TOTAL INCOME TAX DUE THE STATE AS REPORTED ON INCOME TAX RETURNS.

TABLE 15

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1940 - 1946

YEAR	TOTAL COLLECTIONS	TYPE OF RETURN			OTHER COLLECTIONS PARTNERSHIP PENALTIES
		INDIVIDUAL	CORPORATION	FIDUCIARY	
1946	\$6,831,666	\$4,124,318	\$2,628,694	\$73,654	---
1945	6,126,933	3,035,378	3,038,556	52,987	12
1944	6,359,497	3,302,364	2,976,493	80,645	175
1943	6,160,740	3,620,668	2,455,802	84,270	---
1942	4,596,081	3,084,783	1,441,273	70,025	---
1941	3,543,432	2,398,859	1,106,286	38,287	---
1940	3,361,132	2,091,243	1,224,768	45,121	---
CHANGE IN COLLECTIONS BY TYPE OF RETURN					
1946 OVER 1945	+ 704,733	+1,088,940	- 409,862	+25,667	- 12
1946 OVER 1941	+3,288,234	+1,725,459	+1,522,408	+40,367	---
PER CENT CHANGE:					
1946 OVER 1945	+ 11.5	+ 35.9	- 13.5	+ 48.5	---
1946 OVER 1941	+ 92.7	+ 72.0	+ 138.0	+ 105.4	---

INCOME TAX ASSESSMENTS AND COLLECTIONS
CALENDAR YEARS 1939 - 1946

MILLIONS OF DOLLARS

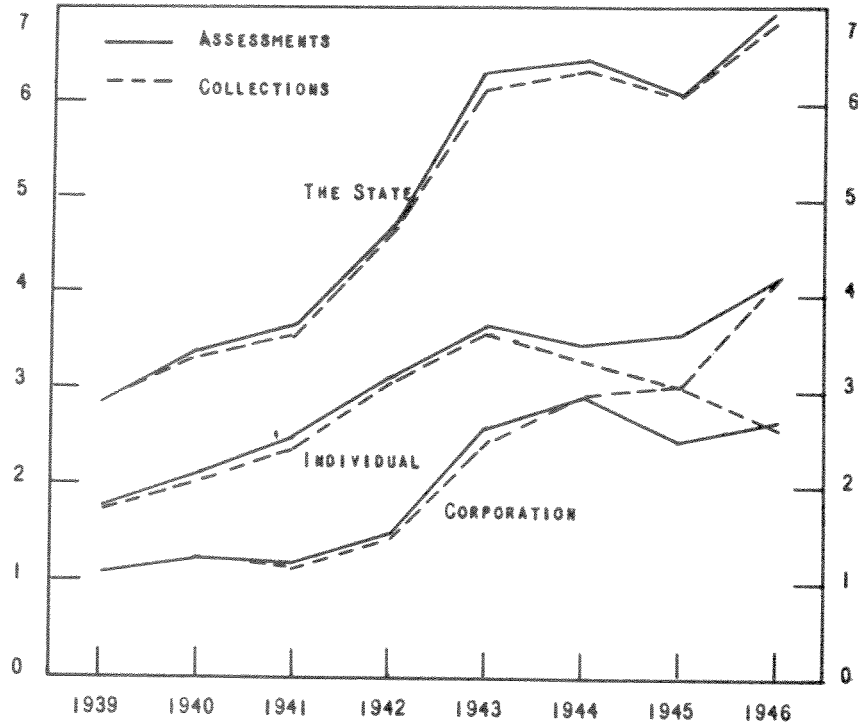


CHART 3

NUMBER OF TAXABLE INCOME TAX RETURNS BY SOURCE
CALENDAR YEARS 1939 - 1946

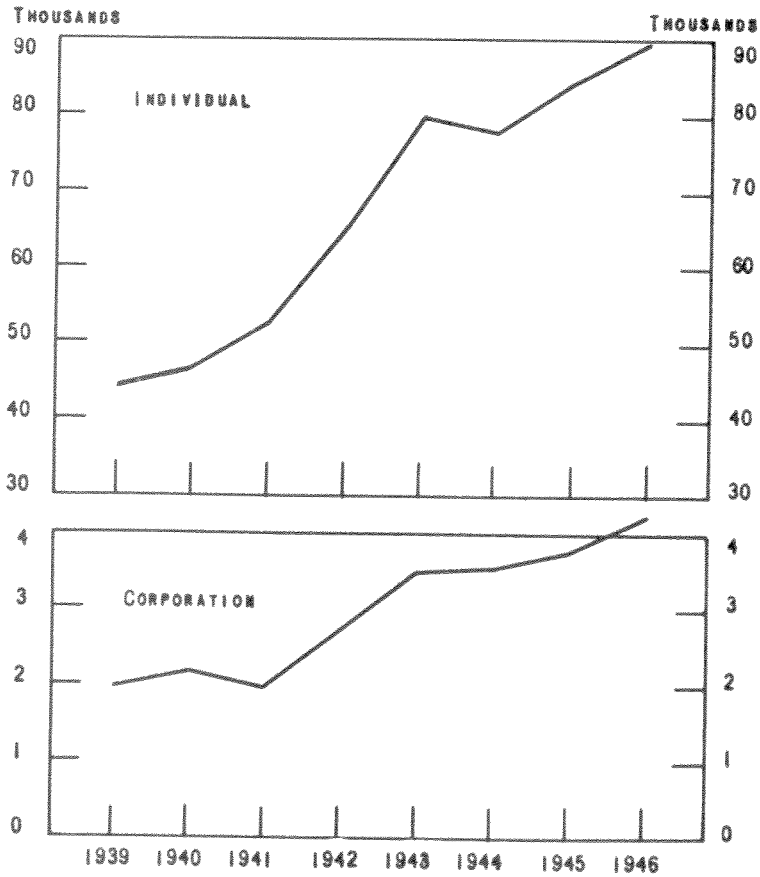


CHART 4

E.B.

TABLE 16

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1946 - 1947

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1946	1947	1946	1947
INDIVIDUAL.....	92,608	114,295	\$3,604,647	\$5,402,384
CORPORATION.....	5,174	3,189	3,412,390	3,116,123
FIDUCIARY.....	620	688	72,231	116,287
MISCELLANEOUS.....	—	—	6	—
TOTAL.....	98,402	118,172	\$7,089,274	\$8,634,794
PERCENTAGE CHANGE: 1947 OVER 1946		+ 20.1		+ 21.8
AVERAGE TAX PER RETURN:				
INDIVIDUAL.....			\$ 38.92	\$ 47.27
CORPORATION.....			659.59	977.15
FIDUCIARY.....			116.50	169.02
ALL RETURNS.....			72.04	73.07

TABLE 17

INCOME TAX: LIABILITY DETERMINED
CALENDAR YEARS 1938 - 1946

YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1946		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1938 ^{1/}	\$1,340,870	209	.1	.02
1939	2,854,544	1,384	.5	.05
1940	3,386,081	4,922	1.8	.14
1941	3,632,364	989	.4	.09
1942	4,633,898	5,207	1.9	.11
1943	6,332,555	23,960	8.8	.38
1944	6,442,440	6,336	2.3	.98
1945	6,105,632	21,887 ^{2/}	8.0	.36
1946	6,915,444	208,112 ^{2/}	76.2	3.02
TOTAL	\$41,643,828	273,000	100.0	.66

^{1/} INCOME TAX LAW EFFECTIVE JULY 1, 1937

^{2/} THE LARGER PART OF THIS AMOUNT IS FOR FISCAL YEAR PART-PAYMENTS

TABLE 19

29

INCOME TAX: ASSESSMENTS
FIRST-HALF CALENDAR YEARS 1946 - 1947

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1947	\$8,544,114	\$5,963,575	\$ 3,074,327	\$106,212
1946	5,918,168	3,893,050	1,958,786	66,332
1947 OVER 1946	+2,625,946	+1,470,525	+1,115,541	+ 39,880
PER CENT CHANGE:	+ 44.5	+ 38.6	+ 57.0	+ 60.2

TABLE 20

INCOME TAX: COLLECTIONS
FIRST-HALF CALENDAR YEARS 1946 - 1947

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1947	\$6,870,937	\$4,636,632	\$2,131,039	\$103,266
1946	5,067,809	3,258,566	1,643,610	65,633
1947 OVER 1946	+1,803,128	+1,278,066	+ 487,429	+ 37,633
PER CENT CHANGE:	+ 36.5	+ 38.0	+ 29.6	+ 57.3

TABLE 18

INCOME TAX: RETURNS FILED, NUMBER AND TYPE
TAXABLE AND NON-TAXABLE
CALENDAR YEARS, 1942 - 1946

TYPE OF RETURN	NUMBER OF RETURNS FILED									
	1946		1945		1944		1943		1942	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL...	89,675	36,975	84,969	34,306	77,701	33,823	79,038	25,287	64,475	23,878
CORPORATION..	4,226	1,889	3,749	1,952	3,540	1,940	3,443	2,133	2,763	2,686
FIDUCIARY....	619	1,390	590	1,377	514	1,401	598	1,174	668	1,090
PARTNERSHIP.. (INFORMATION ONLY)	---	7,256	---	5,556	43	4,880	---	5,388	---	3,944
TOTAL ALL RETURNS	94,520	47,510	89,308	43,191	81,798	42,044	83,079	33,982	67,906	31,598

INCOME TAX LIABILITY ESTABLISHED
IN THE YEARS 1939 - 1946
MILLIONS OF DOLLARS

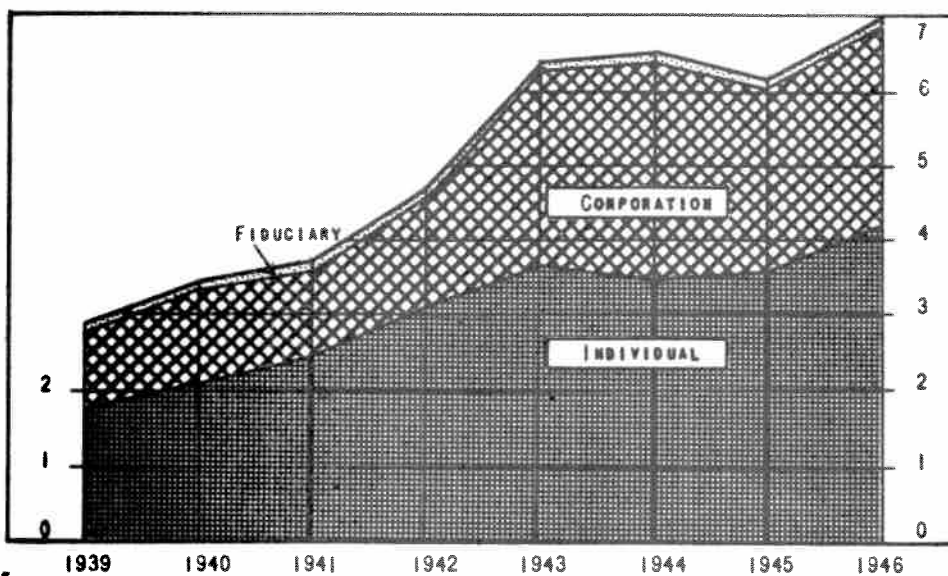


CHART 5

NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS
CALENDAR YEARS 1939 - 1946

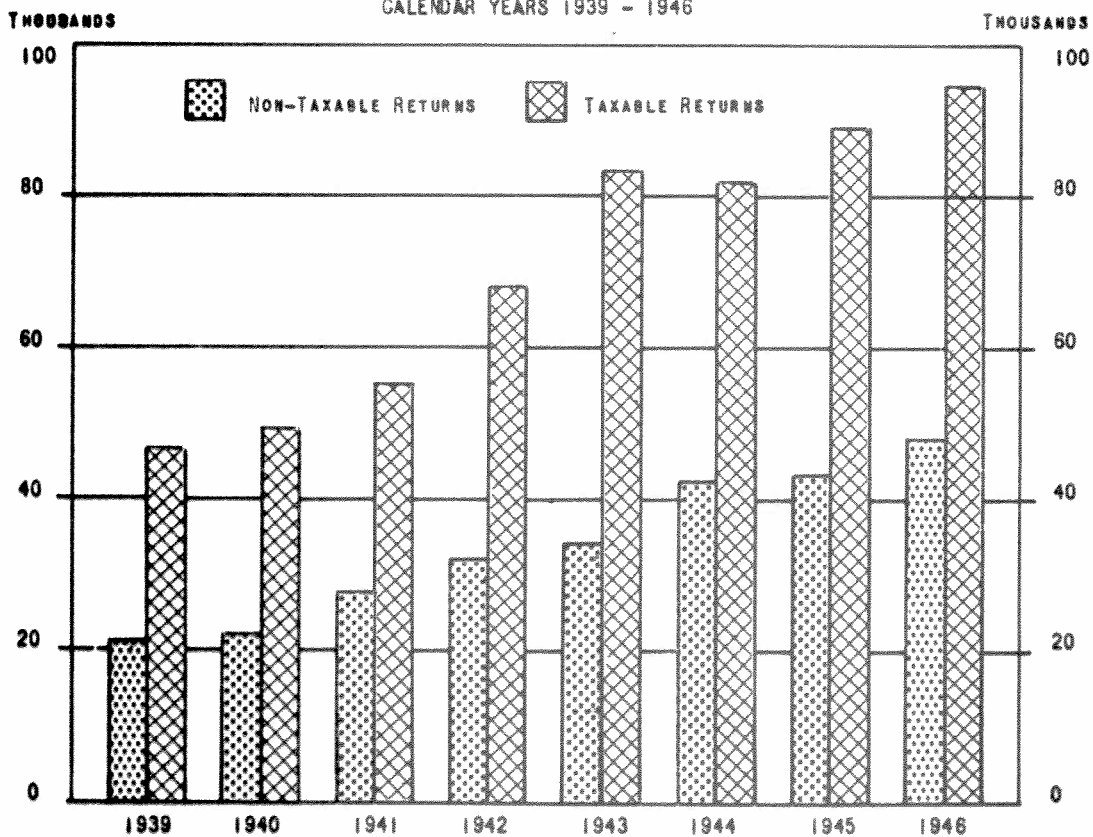


CHART 6

E.B.

TABLE 21

INCOME TAX: RETURNS - TAXABLE AND NON-TAXABLE
FIRST HALF OF CALENDAR YEAR 1947 COMPARED WITH SAME PERIOD OF 1946

TYPE OF RETURN	NUMBER OF RETURNS FILED				INCREASE OR DECREASE		PER CENT CHANGE:	
	1947		1946		1947 FROM 1946		1947 FROM 1946	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL.....	107,620	36,847	83,000	35,079	+ 24,620	+ 3,768	+ 29.7	+ 10.7
CORPORATION.....	3,098	1,510	4,125	1,678	- 1,037	- 168	- 25.0	- 10.0
FIDUCIARY.....	592	1,344	523	1,277	+ 69	+ 67	+ 13.2	+ 5.2
PARTNERSHIP (NON-TAX).....	---	7,925	---	6,040	---	+ 1,885	---	+ 31.2
TOTAL, ALL RETURNS.....	111,310	49,626	87,658	44,074	+ 23,652	+ 5,552	+ 27.0	+ 12.6

TABLE 22

INCOME TAX: COLLECTIONS AND ASSESSMENTS, RATIO
FIRST HALF OF CALENDAR YEARS, 1942 - 1947

FIRST HALF YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS	
			PER CENT	PER CENT
1947	\$6,870,997	\$8,544,114	81	
1946	5,067,809	5,918,168	86	
1945	4,105,567	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	

✓ PARTNERSHIP RETURNS ARE FILED FOR INFORMATION ONLY.

TABLE 23

LICENSES: SALES TAX, NUMBER ACTIVE RETAIL
BY INVENTORY PERIODS 1940 - 1947

YEAR AND PERIOD	NUMBER	CHANGE FROM LIKE PERIOD PREVIOUS YEAR
<u>1940</u>		
MARCH 31.....	29,925	+ 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</u> ^{1/}		
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
<u>1947</u>		
MARCH 10.....	27,421	+ 1,860
OCTOBER 15.....	28,666	+ 1,772

TABLE 24

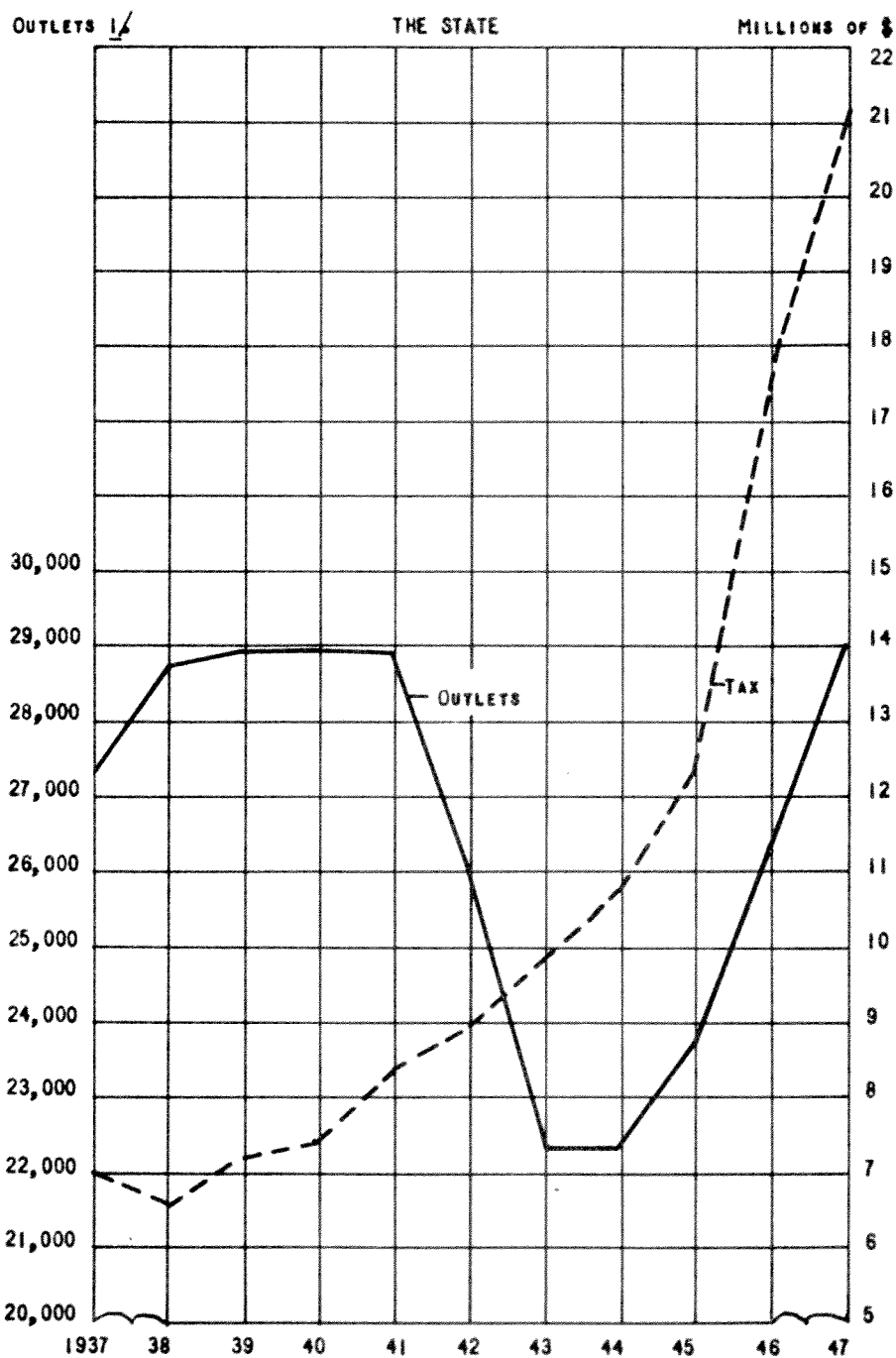
LICENSES: SALES AND SERVICE TAX
NUMBER ACTIVE ON SEPTEMBER 30, 1936 - 1947

YEAR	NUMBER OF ACTIVE LICENSEES	
	SALES TAX	SERVICE TAX
1936.....	27,151	---
1937.....	28,035	18,354
1938.....	29,230	21,225
1939.....	29,372	19,343
1940.....	29,195	19,887
1941.....	28,768	19,745
1942.....	24,361	17,133
1943.....	21,347 ^{1/}	15,606
1944.....	22,126	16,117 ^{2/}
1945.....	23,158	---
1946.....	26,228	---
1947 (ON OCT. 15) ..	28,666	---

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

^{2/} THE SERVICE TAX ACT WAS REPEALED EFFECTIVE MARCH 1ST, 1945.

RETAIL SALES TAX COLLECTIONS AND NUMBER OF ACTIVE OUTLETS
CALENDAR YEARS 1937 - 1947



1/ INCLUDES INDEPENDENT OUTLETS AND JUST THE SEPARATE BRANCH
OUTLETS OF THE CHAIN STORE AND FOREIGN CORPORATION PARENT
COMPANIES.

CHART 7

E.B.

TABLE 25

LICENSES: STORE, WHOLESALE FIRMS,
NUMBER BY COUNTY AND STATE
INVENTORY PERIODS 1945 - 1947

Co. No.	COUNTY	NUMBER OF LICENSEES			Co. No.	COUNTY	NUMBER OF LICENSEES		
		SEPT. 30, 1945	AUG. 28, 1946	DEC. 30, 1947			SEPT. 30, 1945	AUG. 28, 1946	DEC. 30, 1947
1	DENVER	415	566	682	39	SEDGWICK	4	2	3
2	PUEBLO	45	44	63	40	GUNNISON	5	6	6
3	WELD	24	30	31	41	LAKE	1	1	2
4	EL PASO	21	39	53	42	MOFFAT	1	4	5
5	LAS ANIMAS	8	22	30	43	TELLER	0	0	0
6	LARIMER	17	13	15	44	EAGLE	2	4	3
7	BOULDER	7	15	21	45	KIOWA	3	3	2
8	MESA	15	18	17	46	CHEYENNE	1	2	4
9	OTERO	26	33	40	47	DOUGLAS	1	1	2
10	ARAPAHOE	13	24	28	48	ARCHULETA	1	1	1
11	JEFFERSON	7	11	24	49	RIO BLANCO	3	0	1
12	ADAMS	15	16	16	50	SAN MIGUEL	3	4	2
13	LOGAN	10	9	11	51	CLEAR CREEK	0	0	1
14	FREMONT	6	13	19	52	CUSTER	1	1	2
15	MORGAN	4	5	5	53	GRAND	3	4	5
16	HUERFANO	6	8	9	54	PARK	3	7	4
17	PROWERS	12	12	17	55	SAN JUAN	3	3	3
18	DELTA	7	8	9	56	OURAY	1	1	-
19	YUMA	2	3	4	57	PITKIN	0	0	1
20	LA PLATA	11	16	11	58	DOLORES	1	2	3
21	MONTROSE	10	8	10	59	JACKSON	0	0	0
22	BACA	4	4	5	60	GILPIN	0	0	0
23	RIO GRANDE	21	22	22	61	SUMMIT	2	2	3
24	GARFIELD	8	6	6	62	MINERAL	2	3	3
25	CONEJOS	19	19	22	63	HINSDALE	1	2	2
26	KIT CARSON	2	3	3					
27	WASHINGTON	2	2	2					
28	ROUTT	4	7	9		ALL COUNTY TOTAL	832	1,107	1,322
29	BENT	2	3	4					
30	ALAMOSA	2	23	23					
31	CHAFFEE	10	13	10	70	CHAIN STORES	3	4	4
32	MONTEZUMA	10	8	9	80	FOREIGN CORP.	11	12	21
33	LINCOLN	3	2	3	90	CONCESSIONERS	0	0	0
34	ELBERT	2	2	2	95	TRANS. CONC.	0	0	0
35	SAGUACHE	8	10	12					
36	CROWLEY	2	2	3					
37	PHILLIPS	1	1	1		STATE TOTAL	846	1,123	1,347
38	COSTILLA	9	14	13					

TABLE 26

LICENSES: STORE LICENSES - NUMBER ISSUED
CALENDAR YEARS, 1943 - 1946

RATE	NUMBER OF LICENSES			
	1946	1945	1944	1943
\$ 1.50.....	4,853	3,652	2,468	1,757
2.50.....	25,050	21,494	19,331	18,139
5.50.....	193	118	143	106
10.50.....	1,187	1,126	962	972
25.50.....	10	1	14	7
50.50.....	141	164	160	163
75.50.....	3	2	4	3
100.50.....	---	15	---	1
150.50.....	96	80	102	97
200.50.....	50	45	47	49
300.50.....	128	127	125	126
TOTAL.....	31,711	26,824	23,356	21,420
PER CENT CHANGE: 1946 FROM PREVIOUS YEARS		+ 18.2	+ 35.8	+ 48.0

TABLE 27

LICENSES: STORE LICENSE RATES

NUMBER STORES	EACH STORE IN EXCESS OF	ANNUAL RATE PER STORE
1	---	\$ 2.50
2 TO 4	1	10.50
5 TO 8	4	50.50
9 TO 15	8	150.50
16 TO 24	15	200.50
25 OR OVER	24	300.50

MOTOR FUEL TAX COLLECTIONS
CALENDAR YEARS 1935 - 1946

MILLIONS OF DOLLARS

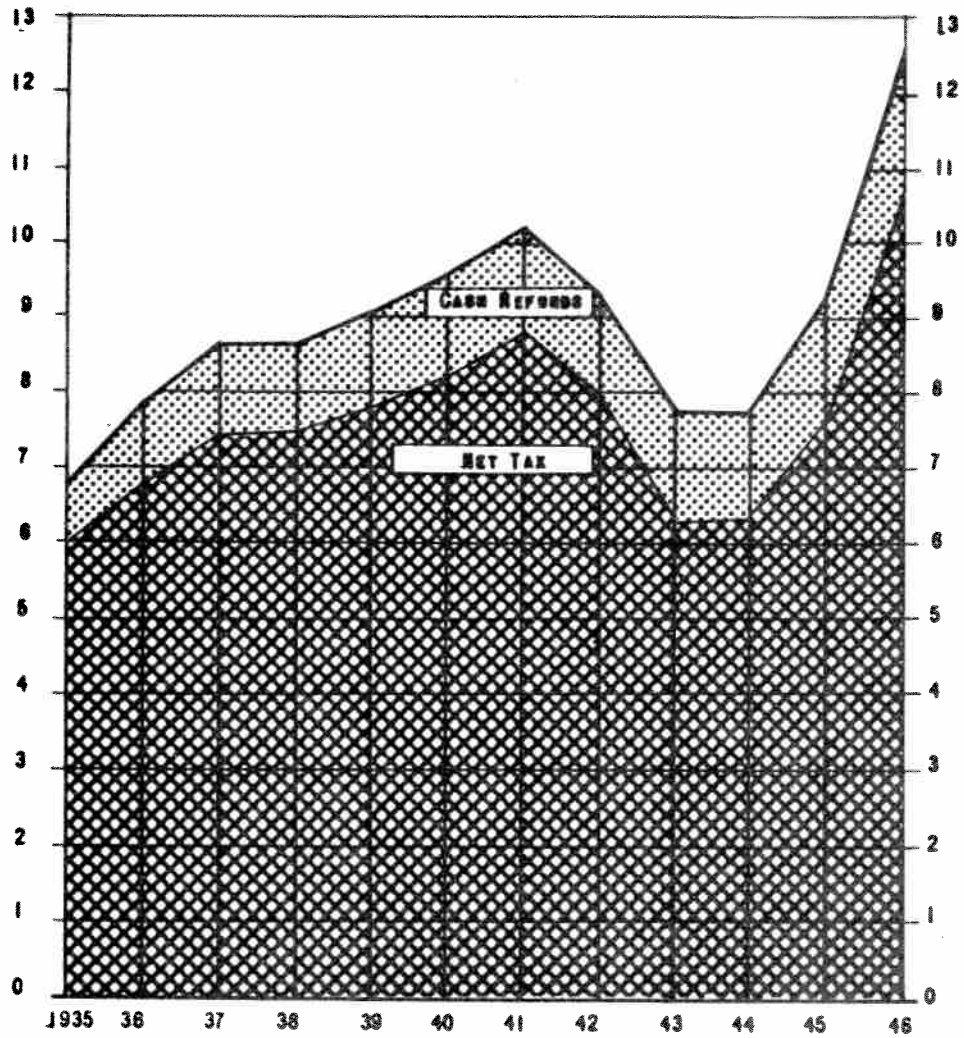


CHART 8

MOTOR FUEL NET GALLONAGE TAXED

MILLIONS OF GALLONS

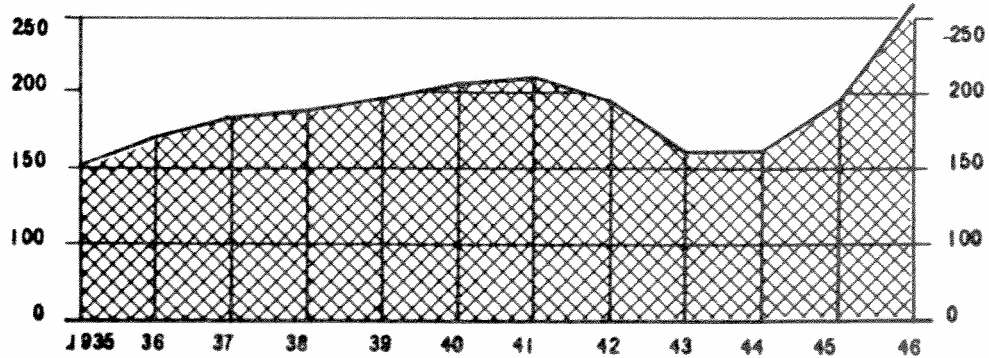


CHART 9

E.B.

MOTOR FUEL: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1945 - 1947

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
1944			
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.....	593,451.20	130,184.32	463,266.88
1945			
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.....	690,986.81	79,760.76	611,226.05
MAY.....	641,645.03	94,543.56	547,101.47
JUNE.....	777,039.72	114,304.00	662,735.72
TOTAL.....	\$8,030,382.76	\$ 1,544,579.36	\$ 6,485,803.40
1945			
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.....	1,030,941.01	248,870.32	782,070.69
NOVEMBER.....	898,589.00	189,169.56	709,419.44
DECEMBER.....	812,836.29	164,970.68	647,865.61
1946			
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.....	1,033,260.71	165,468.68	867,792.03
JUNE.....	1,138,817.48	105,911.60	1,032,905.88
TOTAL.....	\$10,851,838.73	\$ 1,762,808.04	\$ 9,089,030.69
1946			
JULY.....	\$ 1,198,689.67	\$ 145,091.44	\$ 1,053,598.23
AUGUST.....	1,407,087.83	199,962.00	1,207,125.83
SEPTEMBER.....	1,449,594.37	152,902.32	1,296,692.05
OCTOBER.....	1,161,733.66	243,039.56	918,694.10
NOVEMBER.....	1,098,830.70	347,483.24	751,347.46
DECEMBER.....	817,189.00	228,645.76	588,543.24
1947			
JANUARY.....	981,476.34	256,997.12	725,079.22
FEBRUARY.....	880,962.41	122,322.84	758,639.57
MARCH.....	849,073.09	108,958.72	740,114.37
APRIL.....	1,159,967.14	113,983.46	1,045,983.68
MAY.....	1,661,602.95	98,400.60	1,563,202.35
JUNE.....	1,825,639.40	104,591.94	1,721,047.46
TOTAL.....	\$14,491,846.56	\$ 2,121,779.00	\$ 12,370,067.56

TABLE 29

MOTOR FUEL: COLLECTIONS AND REFUNDS
 CALENDAR AND FISCAL YEARS
 1935 - 1947

(TAX RATE 4 CENTS PER GALLON TO APRIL 1, 1947 AND THEREAFTER 6 CENTS)

YEAR	GROSS REVENUE COLLECTED	REFUNDS PAID	
		AMOUNT	% INCREASE FROM 1935
CALENDAR YEARS:			
1935.....	\$ 6,814,598	\$ 1,809,972	—
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
1946.....	12,528,933	2,003,873	148
FISCAL YEARS:			
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.....	8,030,303	1,544,579	
1946.....	10,851,839	1,762,808	
1947.....	14,491,847	2,121,779	
PERCENT 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	
1947 OVER 1946.....	+ 35.4	+ 20.4	

TABLE 30

MOTOR FUEL REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1942 - 1947

USE	1942	1943	1944	1945	1946	1947	PER CENT	
							1947 OVER 1941	1947 OVER 1945
AGRICULTURE.....	\$ 891,896	\$ 834,201	\$ 940,787	\$ 1,162,637	\$ 1,244,659	\$ 1,489,651	+ 66.5	+ 10.8
INDUSTRIES.....	66,024	51,645	52,705	47,579	45,312	65,091	- 16.7	+ 43.6
CONTRACTORS.....	67,051	128,990	33,774	29,615	25,475	35,428	- 57.0	+ 39.1
STATE HIGHWAY.....	83,054	82,742	61,154	64,709	53,811	77,664	- 9.6	+ 44.3
COUNTIES.....	98,252	102,362	91,495	96,561	97,817	101,350	- 11.9	+ 3.6
CITIES AND TOWNS.....	17,507	12,467	9,999	10,200	17,248	17,357	+ 2.3	+ .6
STATE INSTITUTIONS.....	1,035	827	1,315	1,273	1,439	1,600	+ 13.2	+ 11.2
AVIATION.....	70,012	97,680	129,805	121,582	165,046	320,248	+ 473.7	+ 94.0
RAILROADS.....	4,220	6,740	4,797	4,652	6,075	6,146	+ 49.7	+ 1.2
LIGHTING, HEATING & COOKING	8,408	5,305	3,395	3,286	3,898	4,530	+ 14.4	+ 18.0
CLEANERS AND DYERS.....	852	933	756	642	425	486	- 47.7	+ 14.4
UNITED STATES GOVERNMENT.....	52	72	22	94	121	76	- 25.5	- 37.2
MISCELLANEOUS.....	2,844	2,190	1,859	1,749	1,542	2,152	- 80.5	+ 39.6
STATE TOTAL.....	\$ 1,311,207	\$ 1,325,554	\$ 1,331,863	\$ 1,544,579	\$ 1,762,808	\$ 2,121,779	+ 57.0	+ 20.4

✓ EFFECTIVE FEBRUARY 26, 1943, LAW WAS AMENDED TO PERMIT APPLICATION FOR REFUND WITHIN 6 MONTHS OF THE DATE OF PURCHASE, INSTEAD OF 60 DAYS.

PERCENTAGE CHANGE IN MOTOR FUEL TAX CASH REFUNDS BY CLASSES
CALENDAR YEARS, 1940 - 1946 COMPARED WITH 1939

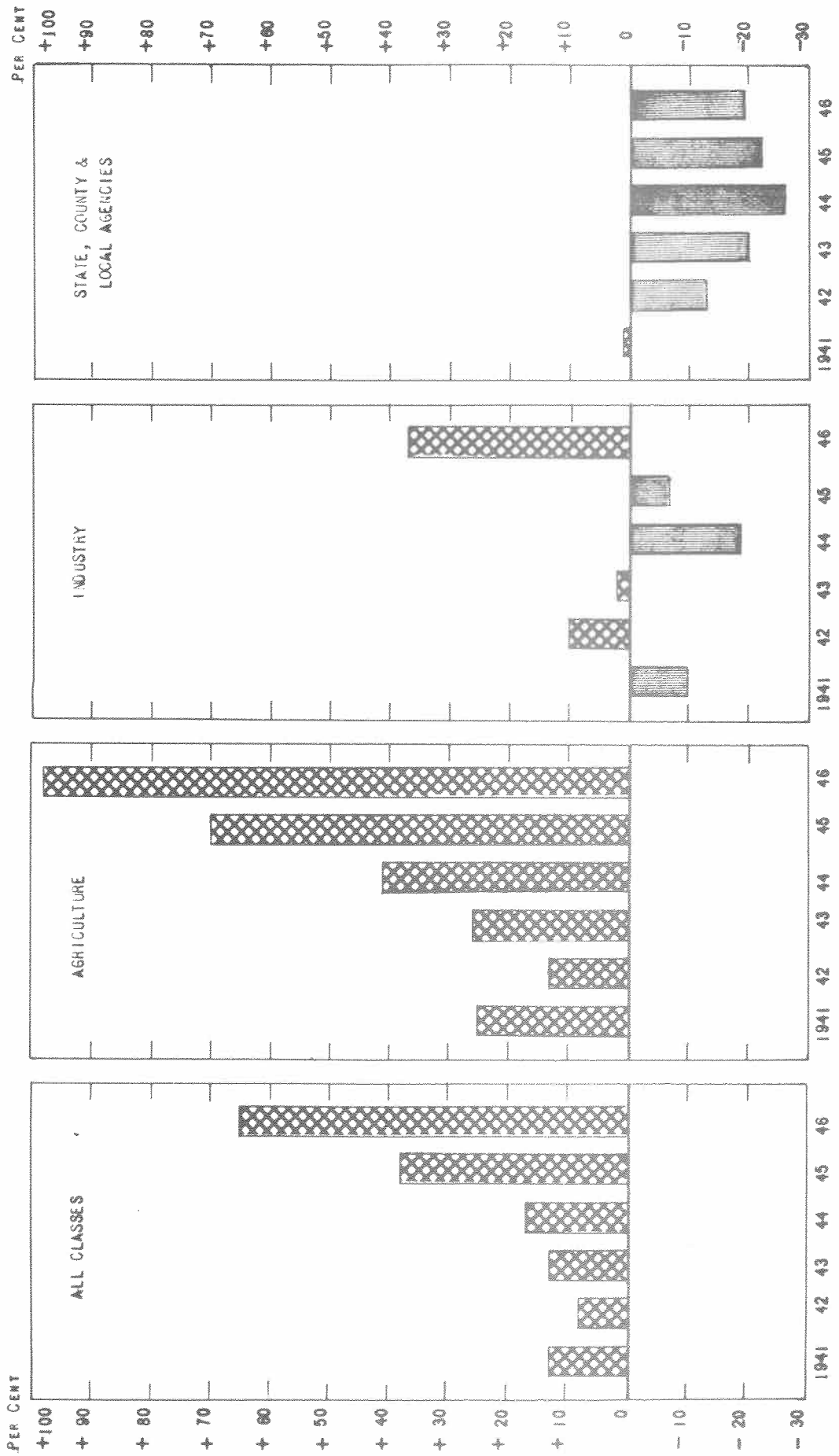


CHART 10

L.S.

TABLE 31

MOTOR FUEL: GROSS GALLONS,
GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1944 - 1947

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)				PER CENT CHANGE	
	1944	1945	1946	1947	1947 OVER 1945	1947 OVER 1946
GALLONAGE RECEIVED:						
GROSS	279,541	292,480	313,354	353,936	+ 21.0	+ 13.0
2% ALLOWANCE.....	4,016	4,126	5,754	6,828	+ 65.5	+ 18.7
DUPLICATE CHARGES.....	191	32	20	67	+ 109.4	+ 235.0
NET GALLONAGE.....	275,334	288,322	307,580	347,041	+ 20.4	+ 12.8
GALLONAGE EXEMPTED:						
SALES TO U. S. GOVT....	76,434	85,112	22,937	9,906	- 89.4	- 56.8
EXPORTS.....	932	1,249	1,991	1,609	+ 28.8	- 19.2
MISC. CREDITS.....	222	203	164	321	+ 58.1	+ 95.7
RAILROADS.....	612	561	505	522	- 7.0	+ 3.4
AVIATION.....	54	133	341	1,731	+1201.5	+ 407.6
TOTAL EXEMPTED.....	78,254	87,258	25,938	14,089	- 83.9	- 45.7
NET TOTAL.....	197,080	201,064	281,642	332,952	+ 65.6	+ 18.2
GALLONAGE, CASH REFUNDS..	33,296	38,614	44,070	52,497	+ 36.0	+ 19.1
NET GALLONAGE TAXED.....	163,784	162,450	237,572	280,455	+ 72.6	+ 18.0

TABLE 32

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1946 - 1947

NOTE: THESE GALLONAGES DO NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS - 1,626,000 GALLONS IN 1946 AND 2,167,000 GALLONS IN 1947.

(IN THOUSANDS OF GALLONS)

SOURCE BY STATE	1947			1946		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO	123,942	24,626	99,316	110,891	25,206	85,685
INTERSTATE:						
ILLINOIS	8	8	---	455	455	---
INDIANA	---	---	---	106	106	---
KANSAS	11,078	5,266	5,812	6,057	3,498	4,559
LOUISIANA	45	45	---	51	51	---
MISSOURI	10	10	---	89	89	---
NEBRASKA	1,492	16	1,476	1,646	23	1,623
NEW MEXICO	6,669	834	5,835	8,044	4,373	3,671
OKLAHOMA	20,944	20,424	520	21,008	20,247	761
TEXAS	70,255	33,440	36,815	52,500	25,470	27,030
UTAH	756	22	734	1,248	746	502
WYOMING	116,570	50,359	66,211	107,633	57,177	50,456
TOTAL GROSS GALLONAGE	331,769	135,050	216,719	311,720	137,441	174,287
2% ALLOWANCE	6,820			5,754		
DUPLICATE CHARGES	67			20		
TOTAL NET GALLONAGE RECEIVED	344,874			305,954		

TABLE 33

MOTOR FUEL EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1942 - 1947
(IN GALLONS)

STATE SHIPPED TO	1942	1943	1944	1945	1946	1947
KANSAS.....	143,161	46,174	29,971	12,097	28,453	58,183
NEBRASKA.....	123,036	75,046	123,931	149,993	309,235	383,848
NEW MEXICO.....	230,347	332,855	202,462	191,473	310,489	523,474
UTAH.....	460,118	484,023	485,781	389,306	532,651	724,206
WYOMING.....	570,053	287,271	89,319	505,767	810,201	367,436
TOTAL.....	1,526,715	1,225,369	931,464	1,248,636	1,991,029	2,057,147

TABLE 34

MOTOR FUEL GALLONAGE TAXED BY CALENDAR YEARS, 1935 - 1946
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1947

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.....	164,800,858	- 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.....	193,315,029	+ 20.81
1946.....	268,824,253	+ 30.06
<u>FISCAL YEARS:</u>		
1941.....	211,057,768	—
1942.....	211,799,322	+ .35
1943.....	179,913,641	- 15.05
1944.....	163,784,278	- 8.97
1945.....	162,450,352	- .82
1946.....	237,571,434	+ 46.25
1947.....	280,454,523	+ 18.05

TABLE 35

MOTOR VEHICLE REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
CALENDAR YEARS 1941 - 1946

SOURCE	RECEIPTS					
	1946	1945	1944	1943	1942	1941
REGULAR REGISTRATION FEES:						
PASSENGER CARS.....	\$1,586,519	\$1,425,228	\$1,402,129	\$1,480,696	\$1,765,055	\$1,778,212
COMMERCIAL VEHICLES UNDER 1 TON.....	268,627	227,460	226,844	219,448	---	---
TRUCKS.....	671,958	567,881	527,159	517,814	510,080	496,543
TRAILERS.....	90,229	67,477	57,827	52,168	51,232	46,124
MOTORCYCLES.....	5,536	2,513	2,682	2,549	2,661	2,307
SUBTOTAL.....	2,622,789	2,301,559	2,216,641	2,272,675	2,329,028	2,323,186
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:						
DEALERS' LICENSES OR PERMITS:						
PASSENGER CARS AND TRUCKS.....	28,122	17,920	16,600	13,753	22,569	34,606
MOTORCYCLES.....	158	70	30	35	61	65
SUBTOTAL.....	28,280	17,990	16,630	13,788	22,630	34,671
OPERATORS AND CHAUFFEURS LICENSES AND PERMITS:						
OPERATORS:						
CHAUFFEURS.....	78,799	123,090	38,783	44,844	114,005	45,624
SUBTOTAL.....	55,790	42,076	38,161	41,094	48,974	46,438
CERTIFICATE OF TITLE SALES.....	134,589	165,166	76,944	85,938	162,979	92,062
PENALTY ASSESSMENTS.....	53,604	32,913	30,956	33,161	39,090	55,829
SUBTOTAL.....	41,154	29,334	34,820	27,747	19,270	21,311
MISCELLANEOUS RECEIPTS:						
TRANSFER OR RE-REGISTRATION FEES.....	51,849	25,945	27,231	37,204	43,752	99,736
INDUSTRIAL PERMITS.....	4,785	495	---	---	---	2,595
DUPLICATES: REPLACEMENTS.....	3,712	2,115	4,020	2,236	3,064	4,070
PREVIOUS YEAR FEES.....	198	220	570	277	1,625	1,846
SPECIAL ENGINE NUMBERS.....	5,316	2,442	1,762	1,495	1,617	1,807
SPECIAL PERMITS.....	5,708	3,897	2,906	2,926	3,758	3,838
SUBTOTAL.....	71,568	35,114	36,489	44,138	53,816	114,892
TOTAL, ALL RECEIPTS.....	\$2,952,044	\$2,582,076	\$2,412,460	\$2,477,447	\$2,627,279	\$2,641,951
PER CENT INCREASE OR DECREASE EACH YEAR FROM 1941.....						
DIFFERENCE FROM 1941.....	+ 11.7	- 2.3	- 8.7	- 6.2	-.6	---
DIFFERENCE FROM 1941.....	+ 310,093	- 59,875	- 229,491	- 164,504	- 14,678	---

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

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

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

MOTOR VEHICLE: REGISTRATION, NUMBER AND FEES
CALENDAR YEARS 1941 - 1946

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1944	1945	1946	1941	1944	1945	1946
PASSENGER CARS ^{1/}	336,718	302,424	311,490	350,825	\$1,778,212	\$1,628,973	\$1,662,688	\$1,855,156
TRUCKS	31,050	32,103	34,963	41,340	496,543	527,159	567,881	671,858
PERCENTAGE CHANGE EACH YEAR FROM 1941:								
PASSENGER CARS	---	- 10.1	- 7.5	+ 4.2	---	- 8.4	- 6.5	+ 4.9
TRUCKS	---	+ 3.4	+ 12.6	+ 33.1	---	+ 6.2	+ 14.4	+ 35.2

TABLE 37

MOTOR VEHICLE: REGISTRATION, DENVER COUNTY, NUMBER AND FEES
CALENDAR YEARS 1941 - 1946

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1944	1945	1946	1941	1944	1945	1946
PASSENGER CARS ^{1/}	102,295	88,792	92,413	103,656	\$ 548,486	\$ 490,283	\$ 503,239	\$ 559,726
TRUCKS	6,069	5,677	6,096	7,179	108,961	104,524	110,956	128,891
PERCENTAGE CHANGE EACH YEAR FROM 1941:								
PASSENGER CARS	---	- 13.1	- 9.6	+ 1.3	---	- 10.6	- 8.2	+ 2.0
TRUCKS	---	- 6.1	+ .4	+ 18.3	---	- 4.1	+ 1.8	+ 18.3

^{1/} INCLUDES COMMERCIAL VEHICLES UNDER 1 TON.

TABLE 38

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
CALENDAR YEARS 1941 - 1946

	1946	1945	1944	1943	1942	1941
REGULAR LICENSE TAGS SOLD OR ISSUED:						
PASSENGER CARS.....	301,622	269,616	262,557	277,117	331,476	336,718
COMMERCIAL VEHICLES UNDER 1 TON ^{1/}	49,203	41,874	39,867	38,856	---	---
TRUCKS.....	41,340	34,963	32,103	31,461	31,784	31,050
TRAILERS.....	3,573	2,558	2,188	2,002	1,991	1,887
MOTORCYCLES.....	3,416	2,110	1,689	1,472	1,589	1,308
SUBTOTAL.....	399,154	351,121	338,404	350,908	366,840	370,963
MISCELLANEOUS REGISTRATIONS:						
DEALERS' LICENSES OR PERMITS:						
PASSENGER CARS OR TRUCKS.....	3,344	2,088	1,863	1,608	2,794	4,533
MOTORCYCLES.....	51	20	9	7	17	15
TRANSFERS OR RE-REGISTRATIONS.....	39,616	19,578	21,335	29,610	35,272	77,835
INDUSTRIAL PERMITS ^{2/}	957	99	---	---	---	719
DUPPLICATES, REPLACEMENTS.....	3,717	2,124	4,050	2,239	3,066	4,080
PREVIOUS YEAR REGISTRATIONS.....	110	132	377	230	1,222	1,358
SPECIAL ENGINE NUMBERS.....	5,316	2,442	1,762	1,495	1,617	1,807
SPECIAL PERMITS.....	22,827	15,690	11,623	11,703	15,036	15,401
SUBTOTAL.....	75,938	42,173	41,019	46,892	59,024	105,748
TOTAL, ALL REGISTRATIONS.....	475,092	393,294	379,423	397,800	425,864	476,711
CERTIFICATES OF TITLE.....						
OPERATORS & CHAUFFEURS LIC. & RE-ISSUES:						
OPERATORS.....	179,380	105,923	104,659	110,944	135,380	189,492
CHAUFFEURS.....	170,760	257,653	87,354	102,928	244,246	96,276
TOTAL LICENSES.....	43,137	32,321	29,504	31,540	37,637	35,673
TOTAL LICENSES.....	213,897	289,974	116,858	134,468	281,883	131,949
PER CENT INCREASE OR DECREASE EACH YEAR FROM 1941:						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+ 7.6	- 5.4	- 8.8	- 5.4	- 1.1	---
ALL REGISTRATIONS.....	- .3	- 17.4	- 20.4	- 16.5	- 10.7	---
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+ 28,191	- 19,842	- 32,559	- 20,055	- 4,123	---
ALL REGISTRATIONS.....	- 1,619	- 83,417	- 97,288	- 78,911	- 50,847	---

^{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 39

MOTOR VEHICLE: REGISTRATION BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1941 - 1946

NOTE: 1941 WAS THE PREWAR PEAK YEAR FOR PASSENGER CAR REGISTRATIONS.

COUNTY	NUMBER OF REGISTRATIONS							
	COMMERCIAL VEHICLES UNDER 1 TON		PASSENGER CARS			TRUCKS		
	1946	1945	1946	1945	1941	1946	1945	1941
DENVER.....	8,175	6,511	95,481	85,902	102,295	7,179	6,096	6,069
ADAMS.....	1,293	1,131	7,431	6,747	7,750	1,758	1,571	1,317
ALAMOSA.....	447	408	2,194	1,890	2,727	447	391	341
ARAPAHOE.....	1,632	1,336	12,592	11,222	12,122	1,018	855	787
ARCHULETA.....	205	168	490	383	711	90	62	65
BACA.....	625	600	1,842	1,656	1,929	510	409	242
BENT.....	357	292	1,882	1,636	2,804	293	238	190
BOULDER.....	1,538	1,265	11,456	9,770	12,322	1,422	1,200	1,162
CHAFFEE.....	462	377	1,842	1,585	2,065	246	185	157
CHEYENNE.....	227	195	823	737	936	184	129	67
CLEAR CREEK.....	158	112	871	691	1,333	128	91	154
CONEJOS.....	623	590	1,553	1,423	2,056	325	302	270
COSTILLA.....	246	248	748	711	981	180	172	177
CROWLEY.....	245	216	1,278	1,139	1,408	348	322	245
CUSTER.....	154	136	404	397	641	92	86	81
DELTA.....	1,231	1,069	3,535	3,390	4,517	734	585	511
DOLORES.....	187	155	399	316	480	112	97	57
DOUGLAS.....	241	237	1,055	944	1,355	204	186	152
EAGLE.....	313	271	966	885	1,552	146	123	128
ELBERT.....	443	420	1,204	1,162	1,703	236	184	128
EL PASO.....	2,524	2,110	18,957	17,032	17,674	1,399	1,095	1,003
FREMONT.....	1,232	1,029	4,371	3,890	5,358	660	533	496
GARFIELD.....	783	686	2,320	2,008	2,776	465	377	309
GILPIN.....	68	57	306	262	561	44	35	53
GRAND.....	279	220	950	775	1,370	263	190	170
GUNNISON.....	337	281	1,262	1,100	1,793	178	136	149
HINSDALE.....	22	18	48	53	71	14	10	19
HUERFANO.....	587	478	2,232	2,074	3,050	247	189	227
JACKSON.....	154	144	472	443	667	131	125	102
JEFFERSON.....	1,765	1,488	12,410	10,678	12,178	1,117	906	810
KIOWA.....	247	211	752	686	882	155	116	65
KIT CARSON.....	557	467	2,155	1,940	2,141	524	369	158
LAKE.....	251	209	1,337	1,436	2,152	157	159	160
LA PLATA.....	774	674	2,584	2,158	3,575	380	313	302
LARIMER.....	1,667	1,335	10,789	9,018	11,377	1,735	1,537	1,385
LAS ANIMAS.....	1,145	1,048	4,775	4,443	6,568	677	589	591
LINCOLN.....	505	440	1,570	1,428	1,856	308	228	134
LOGAN.....	836	758	4,685	4,246	5,255	1,256	1,070	944

TABLE 39 CONT.

MOTOR VEHICLE: REGISTRATION BY COUNTIES AND STATE TOTAL (CONTINUED)
 CALENDAR YEARS, 1941 - 46

COUNTY	NUMBER OF REGISTRATIONS							
	COMMERCIAL VEHICLES UNDER 1 TON ^{1/}		PASSENGER CARS			TRUCKS		
	1946	1945	1946	1945	1941	1946	1945	1941
MESA.....	2,357	2,084	8,842	7,459	9,553	1,341	1,052	891
MINERAL.....	51	40	146	122	301	30	24	38
MOFFAT.....	557	434	1,630	1,121	1,602	514	380	189
MONTEZUMA.....	779	693	1,876	1,541	2,387	370	277	256
MONTROSE.....	933	898	3,011	2,786	4,405	598	525	508
MORGAN.....	649	573	4,369	3,976	4,981	1,202	1,058	890
OTERO.....	909	725	5,870	5,654	6,128	1,007	830	715
OURAY.....	153	140	396	337	550	58	49	37
PARK.....	193	169	587	501	1,262	130	113	132
PHILLIPS.....	371	333	1,479	1,315	1,598	383	341	246
PITKIN.....	113	89	308	276	418	51	39	40
PROWERS.....	678	558	3,320	2,958	3,620	594	477	304
PUEBLO.....	2,399	2,003	17,452	16,704	20,082	1,571	1,349	1,252
RIO BLANCO.....	335	248	866	582	880	184	103	89
RIO GRANDE.....	633	589	2,798	2,530	3,421	791	734	586
ROUTT.....	640	550	2,170	1,880	3,010	370	256	275
SAGUACHE.....	315	313	1,062	985	1,431	298	289	219
SAN JUAN.....	57	58	246	208	413	50	29	41
SAN MIGUEL.....	192	166	423	399	927	55	54	77
SEDGWICK.....	220	191	1,361	1,219	1,600	436	374	332
SUMMIT.....	68	66	279	263	580	60	34	55
TELLER.....	287	235	876	695	1,970	164	125	182
WASHINGTON.....	490	433	2,105	1,932	2,403	481	377	224
WELD.....	2,690	2,377	16,693	15,116	18,745	4,534	4,198	3,541
YUMA.....	599	519	3,096	2,801	3,466	698	615	534
TOTAL.....	49,203	41,874	301,622	269,616	336,718	41,340	34,963	31,050

^{1/} IN 1941 THESE VEHICLES WERE INCLUDED WITH PASSENGER CAR CLASSIFICATION.

TABLE 40

MOTOR VEHICLE: OPERATOR AND CHAUFFEUR LICENSES ISSUED
AND
FEES COLLECTED FOR THE STATE, 1940 - 1946

YEAR	L I C E N S E S				R E I S S U E S				TOTAL R E C E I P T S
	O P E R A T O R S		C H A U F F E U R S		O P E R A T O R S		C H A U F F E U R S		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
1940	105,292	\$ 44,814	33,718	\$ 43,530	2,657	\$2,363	62	\$ 118	\$ 90,825
1941	94,504	43,122	35,605	46,305	--	2,501	--	133	92,061
1942	241,915	111,964	37,533	48,777	2,331	2,041	104	197	162,979
1943	99,828	42,197	31,408	40,845	3,100	2,647	132	249	85,938
1944	84,572	36,435	29,357	37,885	2,702	2,348	147	276	76,944
1945	253,902	119,925	32,138	41,735	3,751	3,164	183	341	165,165
1946	164,144	73,336	42,894	55,334	6,616	5,462	243	456	134,588

TABLE 41

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND
TOTAL FEES COLLECTED FOR 1938 - 1946

YEAR	NUMBER OF TITLES ISSUED	FEES COLLECTED	PERCENTAGE CHANGE IN NUMBER OF TITLES EACH YEAR FROM 1941
1938	151,521	\$45,569	80
1939	165,723	49,598	88
1940	169,974	49,857	90
1941	139,492	55,829	100
1942	127,777	39,090	67
1943	104,426	33,160	55
1944	98,160	30,935	52
1945	105,923	32,913	56
1946	175,784	53,664	93

TABLE 42
 SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
 FISCAL YEAR ENDED JUNE 30, 1947

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS
1	DENVER	7,531	\$6,297,745	396	\$747,823	2,140	\$1,104,955	1,861	\$1,560,462	466	\$456,534	741	\$742,552
2	PUEBLO	1,499	823,045	58	48,265	466	168,111	455	244,603	72	53,951	105	151,473
3	WELD	1,257	606,538	42	30,091	508	162,445	269	142,922	57	26,901	116	97,732
4	EL PASO	1,549	954,526	64	83,338	529	165,250	399	292,391	72	59,408	172	150,403
5	LAS ANIMAS	590	182,816	21	11,073	160	41,995	187	58,316	23	16,986	49	30,572
6	LARIMER	1,007	460,945	40	20,715	354	95,825	249	140,144	50	36,266	94	74,239
7	BOULDER	891	474,780	41	41,617	301	88,715	231	154,904	55	39,890	76	62,150
8	MESA	780	436,168	23	21,264	310	94,955	156	116,670	35	27,096	63	70,175
9	OTERO	585	258,264	25	17,866	205	58,028	154	76,126	27	24,213	48	30,691
10	ARAPAHOE	815	419,428	19	6,070	345	121,165	184	133,011	30	21,127	55	44,501
11	JEFFERSON	760	331,673	12	3,802	250	88,560	224	110,644	37	13,494	60	42,745
12	ADAMS	520	194,465	8	6,381	242	51,813	109	59,031	20	5,790	37	24,309
13	LOGAN	370	191,950	14	12,036	158	63,251	79	35,638	18	17,555	26	18,316
14	FREMONT	460	446,752	15	5,288	159	36,199	122	40,020	26	9,761	42	30,943
15	MORGAN	302	193,581	16	11,183	174	56,612	70	44,089	12	6,123	33	35,050
16	HUERFANO	279	76,111	9	1,882	88	17,111	81	22,094	7	4,244	24	17,527
17	FLOWERS	326	165,053	10	7,766	133	46,345	60	38,128	16	7,226	33	28,554
18	DELTA	400	159,027	14	7,106	167	35,927	69	36,432	17	6,706	35	32,373
19	YUMA	253	112,772	10	4,432	108	30,239	45	20,148	10	8,193	22	13,339
20	LA PLATA	317	154,138	14	6,933	106	39,886	69	36,849	15	14,103	32	29,585
21	MONTROSE	272	110,131	6	3,676	117	32,783	53	29,935	10	8,207	26	24,782
22	BACA	171	83,466	4	1,597	89	21,725	31	17,798	6	2,532	21	21,548
23	RIO GRANDE	272	116,259	9	1,766	99	32,330	62	24,571	14	8,184	24	23,169
24	GARFIELD	290	113,002	10	4,042	86	27,623	65	27,505	14	5,704	29	20,457
25	CONEJOS	174	50,951	2	73	71	12,450	52	18,469	4	244	17	13,330
26	KIT CARSON	213	97,599	5	1,444	95	25,594	38	18,616	7	676	25	22,042
27	WASHINGTON	146	55,263	4	1,670	72	12,962	10	9,135	5	3,757	24	13,145
28	ROUITT	244	67,880	8	6,650	92	22,222	39	21,547	5	2,077	31	19,900
29	BENT	160	56,727	4	1,285	74	18,284	41	16,688	7	2,493	9	9,516
30	ALAMOSA	230	110,845	13	5,922	86	28,778	45	31,111	13	11,152	18	15,964
31	CHAFFEE	266	85,003	11	4,649	80	22,283	73	21,916	14	5,336	26	18,047
32	MONTEZUMA	237	101,027	5	2,461	100	28,910	43	23,677	10	3,089	25	20,631
33	LINCOLN	162	73,133	3	2,320	70	18,967	36	17,467	5	873	16	14,790
34	ELBERT	306	24,929	2	50	43	7,684	20	5,192	2	195	12	5,719
35	SAGUACHE	118	37,113	2	78	38	10,614	26	8,360	4	669	18	9,682

TABLE 42 CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1947

✓ LESS THAN ONE-HALF OF ONE AVG. RETURN.

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS
36	CROWLEY.....	100	36,731	3	579	42	13,386	22	10,561	5	2,026	14	6,450
37	PHILLIPS.....	141	72,159	4	529	48	16,894	24	13,082	6	2,536	15	10,750
38	COSTILLA.....	96	19,408	2	59	29	2,640	30	5,647	1	221	16	6,032
39	SEDMWICK.....	124	57,154	3	369	50	12,575	20	13,194	4	3,941	14	14,274
40	GUNNISON.....	160	57,017	4	204	46	12,365	39	17,035	4	1,511	25	13,714
41	LAKE.....	133	57,117	2	352	42	9,596	46	21,001	5	1,430	14	15,063
42	MOFFAT.....	157	96,008	6	4,094	04	30,647	39	22,210	0	6,723	17	12,550
43	TELLER.....	124	29,202	4	732	41	6,730	37	12,432	5	908	13	4,420
44	EAGLE.....	114	32,157	5	1,423	38	5,463	30	7,669	6	840	19	8,554
45	KIOWA.....	66	21,110	1	12	25	4,070	11	5,237	3	914	14	5,934
46	CHEYENNE.....	82	29,307	2	36	39	9,743	19	6,614	---	---	10	5,640
47	DOUGLAS.....	81	24,194	1	119	32	6,436	24	8,902	2	271	8	3,242
48	ARCHULETA.....	52	21,697	2	92	16	4,160	15	4,140	1	94	9	11,813
49	RIO BLANCO.....	129	53,096	3	830	39	10,364	34	18,411	6	710	15	15,153
50	SAN MIGUEL.....	68	18,459	3	666	20	4,019	17	6,254	2	140	15	5,732
51	CLEAR CREEK.....	111	36,336	2	416	30	6,926	30	13,486	2	356	22	9,023
52	CUSTER.....	50	8,052	---	---	14	1,824	14	3,868	1	13	9	2,449
53	GRAND.....	169	56,959	3	513	49	9,273	51	18,226	6	834	28	18,001
54	PARK.....	77	16,444	1	503	23	5,010	26	5,356	---	---	15	4,722
55	SAN JUAN.....	35	14,130	1	38	8	1,729	11	4,722	1	12	6	3,388
56	OURAY.....	57	17,921	1	107	17	2,220	19	8,144	1	43	10	3,634
57	PITKIN.....	41	13,624	---	---	7	903	14	6,931	2	239	12	4,071
58	DOLORES.....	53	14,961	1	124	22	2,324	12	3,247	4	1,199	5	4,697
59	JACKSON.....	56	17,000	1	367	10	3,567	13	5,104	3	338	7	5,040
60	GILPIN.....	35	5,477	---	---	5	303	13	3,255	1	32	11	1,317
61	SUMMIT.....	43	7,033	---	7	9	1,414	18	4,310	---	26	4	238
62	MINERAL.....	31	6,306	1	81	7	650	13	2,559	---	---	4	2,153
63	HINSDALE.....	14	1,464	---	---	2	153	8	768	---	---	2	510
ALL COUNTY TOTAL.....		26,072	614,646,510	955	61,145,734	8,925	63,077,772	6,382	63,908,230	1,260	925,115	2,537	62,104,131
70	CHAIN STORES.....	153	3,092,159	9	47,704	21	90,054	23	1,164,110	6	28,110	21	726,930
80	FOREIGN CORP.....	333	2,039,756	31	144,307	30	97,646	28	71,731	9	48,928	29	1,140,507
90	CONCESSIONERS.....	10	3,309	---	---	---	13	---	15	---	---	---	---
95	TRANSCIENT COMORS.....	11	372	1	191	1	103	2	197	1	34	1	2
STATE TOTAL.....		26,507	619,782,606	996	61,337,956	9,977	63,265,588	6,435	65,144,291	1,284	61,001,195	2,588	64,051,570

TABLE 42 CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1947

Co. No.	COUNTY	LUMBER AND BUILDING		MFG., TRADE, JOBBG.		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS
		AVG. No.	\$	AVG. No.	\$	AVG. No.	\$	AVG. No.	\$	AVG. No.	\$	AVG. No.	\$
1	DENVER.....	330	457,454	580	597,223	301	99,002	12	10,845	714	456,230	22	4,665
2	PUEBLO.....	56	58,467	79	33,310	38	6,136	8	7,771	144	46,436	18	2,523
3	WELD.....	41	41,717	46	17,949	20	3,619	7	16,286	141	64,729	10	2,147
4	EL PASO.....	50	88,663	62	24,936	44	15,545	3	22,119	146	52,064	8	409
5	LAS ANIMAS.....	18	7,711	60	7,183	13	463	1	52	53	7,718	6	747
6	LARIMER.....	39	26,798	45	7,293	20	2,694	5	12,281	103	46,707	8	2,043
7	BOULDER.....	38	35,673	31	7,758	20	4,644	2	3,340	91	35,764	5	334
8	MESA.....	35	60,455	37	9,018	18	4,211	3	1,994	86	27,769	6	2,373
9	OTERO.....	18	15,002	14	2,570	14	1,401	5	618	68	31,084	7	665
10	ARAPAHOE.....	33	36,491	32	21,896	14	516	1	148	69	17,307	26	15,256
11	JEFFERSON.....	40	39,164	34	7,702	12	255	2	4,242	64	17,085	33	3,980
12	BEAMS.....	13	18,330	16	9,277	7	1,220	2	2,149	49	11,535	17	4,622
13	LOGAN.....	17	20,809	9	5,203	7	1,627	2	310	30	16,093	2	212
14	FREMONT.....	14	12,950	31	4,766	4	293	1	144	40	5,242	7	1,166
15	MORGAN.....	14	11,917	9	2,769	8	1,418	4	4,156	39	19,158	3	306
16	HUERFANO.....	6	4,022	27	3,079	7	758	2	411	25	3,543	2	642
17	PROWERS.....	11	16,823	5	1,569	7	514	4	2,040	34	13,939	7	1,350
18	DELTA.....	15	14,228	25	4,840	7	1,712	3	3,692	43	14,475	5	1,536
19	YUMA.....	6	7,844	6	5,196	7	792	5	2,010	31	20,037	3	537
20	LA PLATA.....	16	10,416	19	2,512	9	1,335	2	1,997	31	16,343	4	178
21	MONTROSE.....	7	9,322	14	1,881	5	642	2	817	28	5,520	4	647
22	BACA.....	2	12,288	2	181	1	16	---	---	16	5,781	---	---
23	RIO GRANDE.....	16	11,553	10	2,462	6	431	1	1,609	31	10,171	1	5
24	GARFIELD.....	13	10,537	20	4,183	7	471	2	1,850	41	10,021	3	529
25	CONELAJOS.....	2	2,085	5	1,165	1	12	---	---	20	3,101	3	22
26	KIT CARSON.....	8	8,599	5	858	3	89	3	1,131	23	18,495	1	55
27	WASHINGTON.....	4	7,239	3	42	1	3	---	---	15	7,224	1	78
28	ROUTT.....	11	8,248	24	2,790	2	13	1	429	31	3,158	---	---
29	BENT.....	5	4,951	6	364	1	152	2	1,533	9	1,136	2	326
30	ALAMOSA.....	7	6,584	10	3,381	4	303	2	340	31	15,180	1	129
31	CHAFFEE.....	10	5,577	13	979	8	445	1	618	26	4,207	4	146
32	MONTEZUMA.....	12	9,529	14	1,849	5	494	1	1,949	21	8,334	1	102
33	LINCOLN.....	8	5,865	3	388	1	6	3	2,358	17	10,049	1	49
34	ELBERT.....	4	1,989	3	101	1	16	4	197	14	3,829	1	47
35	SAGUACHE.....	2	3,853	6	758	1	2	3	864	18	2,078	1	355

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1947

TABLE 42 CONTINUED

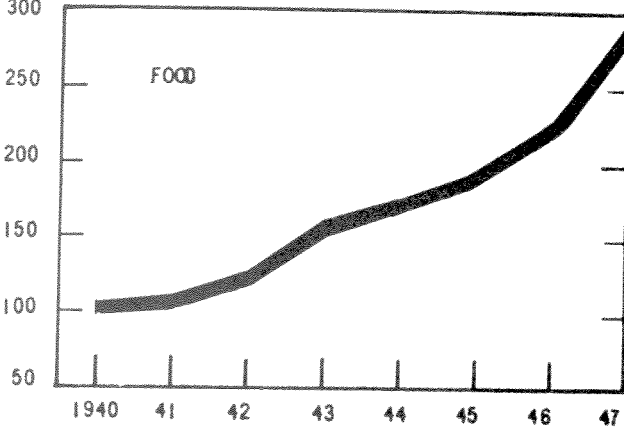
Co. No.	COUNTY	LUMBER AND BUILDING		MFG., TRDG., JOBBG.		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS
		AVG. No.		AVG. No.		AVG. No.		AVG. No.		AVG. No.		AVG. No.	
36	CROWLEY.....	4	2,528	5	892	1	490	---	---	4	1,282	1	26
37	PHILLIPS.....	10	8,117	3	4,442	3	490	3,557	---	24	11,822	---	---
38	COSTILLA.....	1	1,180	3	286	2	2	24	---	12	2,516	1	1
39	SEDGWICK.....	8	6,033	3	817	3	98	888	---	10	4,887	1	77
40	GUNNISON.....	7	2,877	23	4,437	3	225	1,580	---	13	2,933	2	55
41	LAKE.....	4	4,196	5	578	3	86	---	---	11	3,707	1	228
42	MOFFAT.....	6	13,396	12	3,495	2	80	449	---	12	3,229	---	---
43	TELLER.....	4	316	0	1,429	3	1,350	---	---	9	797	---	---
44	EAGLE.....	4	4,907	3	560	1	206	994	---	6	1,491	1	42
45	KIOWA.....	2	1,113	2	251	---	---	31	---	7	2,720	1	28
46	CHEYENNE.....	4	2,509	2	106	1	23	182	---	10	4,522	1	12
47	DOUGLAS.....	1	2,556	5	1,065	---	---	77	---	6	1,400	1	45
48	ARCHULETA.....	2	361	4	146	---	---	743	---	2	140	---	---
49	RIO BLANCO.....	6	4,812	9	2,823	2	90	1,069	---	12	4,025	1	0
50	SAN MIGUEL.....	3	313	3	249	2	2	---	---	4	274	1	10
51	CLEAR CREEK.....	4	3,148	4	245	1	74	---	---	7	1,710	1	152
52	CUSTER.....	1	107	0	321	---	---	---	---	3	238	1	28
53	GRAND.....	7	6,566	7	512	---	---	---	---	10	1,389	1	66
54	PARK.....	1	36	6	371	---	---	579	---	5	439	---	---
55	SAN JUAN.....	1	2,233	1	215	---	---	423	---	6	1,270	---	---
56	OURAY.....	2	1,994	2	210	---	---	---	---	5	1,543	---	19
57	PITKIN.....	1	5	1	66	---	---	---	---	2	320	1	194
58	DOLORES.....	2	1,292	1	201	---	---	54	---	5	1,810	1	11
59	JACKSON.....	---	---	3	107	---	---	362	---	8	1,913	1	199
60	GILPIN.....	1	28	4	997	---	---	---	---	1	64	---	---
61	SUMMIT.....	1	10	3	254	---	---	99	---	6	645	1	22
62	MINERAL.....	---	---	3	387	---	---	153	---	2	312	---	---
63	HINSDALE.....	1	13	---	---	---	---	19	---	---	---	---	---
ALL COUNTY TOTAL.....		1,009	\$1,165,800	1,446	\$822,241	644	\$153,872	\$123,183	2,552	\$1,084,072	233	\$49,352	
70	CHAIN STORES.....	12	78,706	21	192,971	---	---	702,470	12	66,223	3	248	
80	FOREIGN CORP.....	29	179,736	111	243,296	14	23,663	22,092	9	67,770	---	---	
90	CONCESSRS.....	---	---	---	---	---	---	---	---	10	3,270	---	---
95	TRANS. CONCNS.....	---	---	4	293	---	---	12	---	1	45	---	---
STATE TOTAL.....		1,050	\$1,424,244	1,502	\$1,258,801	658	\$178,216	\$947,757	2,639	\$1,223,388	236	\$49,600	

1/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN

RETAIL SALES TAX COLLECTIONS BY GENERAL CLASSES OF BUSINESS
FISCAL YEARS ENDED JUNE 30, 1940 - 1947

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

INDEX, 1936-1939 100



INDEX, 1936-1939 100

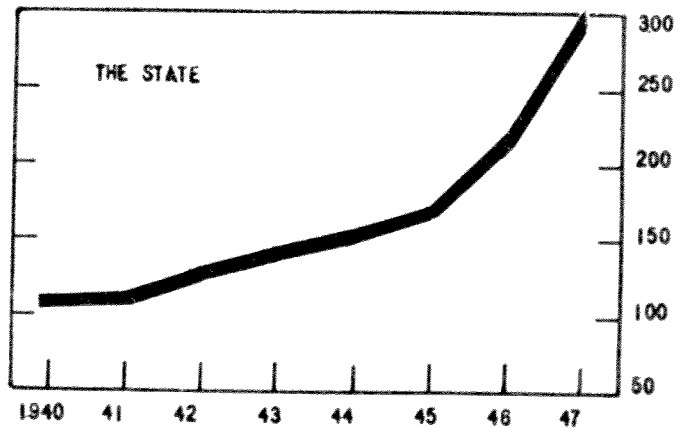
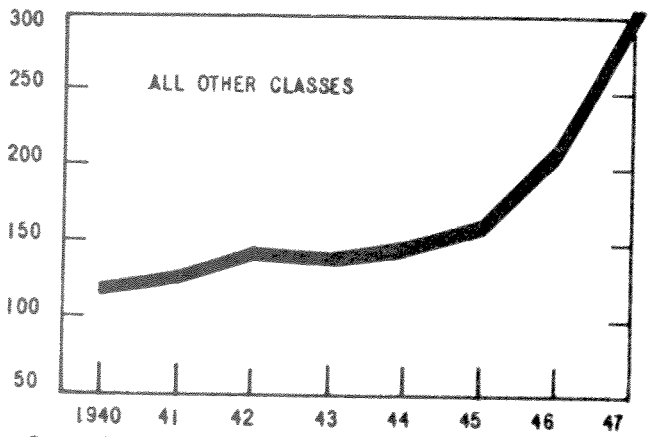
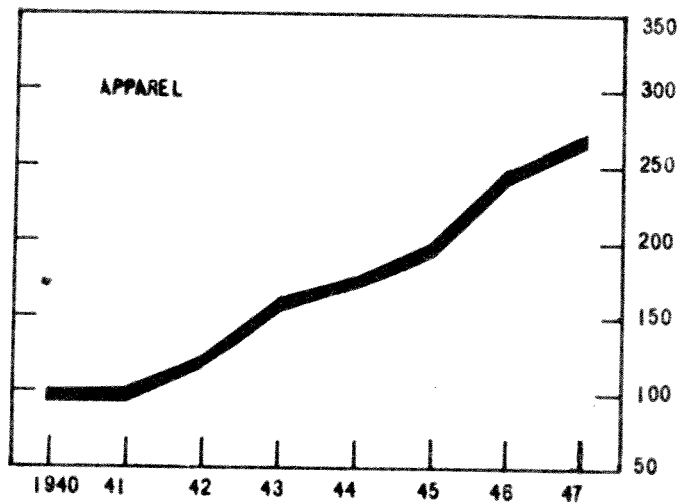
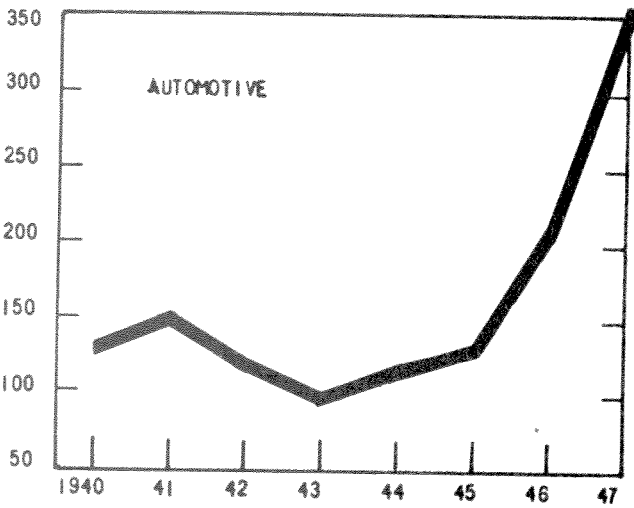
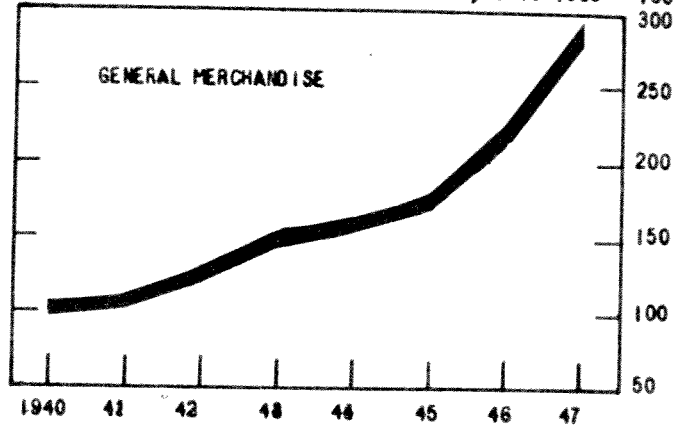


CHART 11

TABLE 43

SALES TAX: COLLECTIONS AND PER CENT
INDEPENDENTS, CHAINS AND FOREIGN CORPORATIONS, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1947

RETAIL OUTLET	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS
STATE TOTAL.....	26,997	\$19,782,606	996	\$1,337,956	8,977	\$3,265,588	6,435	\$5,144,291	1,284	\$1,001,195	2,588	\$4,051,570
PER CENT OF												
STATE TOTAL: 1/.....	98.2	74.1	96.0	85.6	99.5	94.2	99.2	76.0	98.8	93.1	98.0	54.0
INDEPENDENTS 2/.....	.6	15.6	.9	3.6	.2	2.8	.4	22.6	.5	2.0	.8	17.9
CHAIN STORES 2/.....	1.2	10.3	3.1	10.8	.3	3.0	.4	1.4	.7	4.9	1.2	28.1
FOREIGN CORP. 2/.....	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE
CONCESSIONERS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
ALL OUTLETS.....												
	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. PERSONNL. SER.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PROD.	
	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS
STATE TOTAL.....	1,050	\$1,424,244	1,582	\$1,258,801	658	\$ 178,216	142	\$ 847,757	2,639	\$1,223,388	296	\$ 49,600
PER CENT OF												
STATE TOTAL.....	96.1	81.9	91.4	65.4	98.0	86.3	85.3	14.5	96.7	88.5	98.7	99.5
INDEPENDENTS.....	1.1	5.5	1.3	15.3	---	.4	8.4	82.9	1.0	5.6	1.3	.5
CHAIN STORES.....	2.8	12.6	7.0	19.3	2.0	6.3	6.3	2.6	1.6	5.6	---	---
FOREIGN CORP.....	---	---	.3	TRACE	---	---	---	TRACE	.7	.3	---	---
CONCESSIONERS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
ALL OUTLETS.....												

1/ INDEPENDENTS (SINGLE OUTLETS) REPRESENT THE ALL COUNTY TOTAL GIVEN IN TABLE 42
 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.

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
 BY COUNTIES AND STATE TOTAL
 FISCAL YEAR ENDED JUNE 30, 1947

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	COLLECTIONS	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1946	PAYMENT PER:	
							RETURN	CAPITA
1	DENVER.....	322,412	7,531	66,237,745.31	31.53	+ 32.7	828.26	19.35
2	PUEBLO.....	68,870	1,499	823,046.42	3.16	+ 25.1	549.06	11.95
3	WELD.....	63,747	1,257	606,538.03	3.06	+ 36.4	482.53	9.51
4	EL PASO.....	54,025	1,549	954,526.05	4.82	+ 28.7	616.22	17.67
5	LAS ANIMAS..	32,369	590	182,815.67	.92	+ 26.4	309.86	5.65
6	LARIMER.....	35,539	1,007	460,944.54	2.33	+ 56.8	457.74	12.97
7	BOULDER.....	37,438	891	474,787.71	2.40	+ 45.0	532.87	12.68
8	MESA.....	33,791	780	436,167.60	2.20	+ 42.9	559.19	12.91
9	OTERO.....	23,571	585	258,263.77	1.30	+ 27.4	441.48	10.96
10	ARAPAHOE....	32,150	815	419,428.24	2.12	+ 55.3	514.64	13.05
11	JEFFERSON...	30,725	768	331,673.20	1.68	+ 48.9	431.86	10.79
12	ADAMS.....	22,481	520	194,464.66	.98	+ 44.0	373.97	8.65
13	LOGAN.....	18,370	370	191,850.45	.97	+ 42.8	518.51	10.44
14	FREMONT.....	19,742	460	146,751.37	.74	+ 29.4	319.02	7.43
15	MORGAN.....	17,214	382	193,500.94	.98	+ 49.5	506.75	11.25
16	HUERFANO.....	16,088	278	76,111.26	.38	+ 24.9	273.78	6.74
17	PROWERS.....	12,304	328	165,053.47	.84	+ 31.6	503.21	13.42
18	DELTA.....	16,470	400	159,026.70	.81	+ 36.7	397.57	9.66
19	YUMA.....	12,102	253	112,771.77	.57	+ 34.9	445.73	9.32
20	LA PLATA....	15,494	317	154,138.32	.78	+ 44.6	486.24	9.95
21	MONTROSE....	15,418	272	118,130.57	.60	+ 38.7	434.30	7.66
22	BACA.....	6,207	171	83,466.26	.42	+ 36.0	488.11	13.45
23	RIO GRANDE..	12,404	272	116,259.29	.59	+ 30.5	427.42	9.37
24	GARFIELD....	10,560	290	113,002.30	.57	+ 50.9	389.66	10.70
25	CONEJOS.....	11,548	174	50,950.68	.26	+ 25.0	292.82	4.37
26	KIT CARSON..	7,512	213	97,598.69	.49	+ 52.0	458.21	12.99
27	WASHINGTON..	8,336	146	55,262.59	.28	+ 34.9	378.51	6.63
28	ROUTT.....	10,525	244	87,100.07	.44	+ 35.4	357.30	8.28
29	BENT.....	9,653	160	56,726.97	.29	+ 27.6	354.54	5.88
30	ALAMOSA.....	10,484	230	118,845.05	.60	+ 35.6	516.72	11.34
31	CHAFFEE.....	8,109	266	85,003.21	.43	+ 39.7	319.56	10.48
32	MONTEZUMA...	10,463	237	101,026.76	.51	+ 46.5	426.27	9.66
33	LINCOLN.....	5,882	162	73,132.83	.37	+ 47.4	451.43	12.43
34	ELBERT.....	5,460	106	24,929.12	.13	+ 24.9	235.18	4.57
35	SAGUACHE....	6,173	118	37,112.55	.19	+ 33.9	314.51	6.07
36	CROWLEY.....	5,398	100	36,731.22	.19	+ 30.4	367.31	6.80
37	PHILLIPS....	4,948	141	72,159.22	.36	+ 49.0	511.77	14.58
38	COSTILLA....	7,533	96	19,408.01	.10	+ 14.2	202.17	2.58
39	SEDGWICK....	5,294	124	57,153.54	.29	+ 47.4	460.92	10.80
40	GUNNISON....	6,192	168	57,017.32	.29	+ 55.2	339.38	9.21
41	LAKE.....	6,883	133	57,117.13	.29	+ 38.2	429.45	8.30
42	MOFFAT.....	5,086	187	96,388.28	.49	+ 61.0	518.12	19.05
43	TELLER.....	6,463	124	29,202.11	.15	+ 72.2	235.50	4.52
44	EAGLE.....	5,361	114	32,156.89	.16	+ 36.3	282.07	6.00
45	KIOWA.....	2,793	66	21,118.44	.11	+ 58.0	319.97	7.56
46	CHEYENNE....	2,964	82	29,387.07	.15	+ 42.0	358.38	9.91
47	BOUGLAS.....	3,496	81	24,193.95	.12	+ 45.3	298.68	6.92
48	ARCHULETA...	3,806	52	21,697.20	.11	+ 44.2	417.25	5.70
49	RIO BLANCO..	2,943	129	59,096.38	.30	+102.9	458.11	20.88
50	SAN MIGUEL..	3,664	68	18,459.18	.09	+ 55.1	271.46	5.04

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1947

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	COLLECTIONS	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1946	PAYMENT PER	
							RETURN	CAPITA
51	CLEAR CREEK..	3,704	111	\$ 36,336.24	.18	+ 52.8	\$927.35	\$ 9.60
52	CUSTER.....	2,270	50	8,851.65	.04	+ 43.1	177.02	3.90
53	GRAND.....	3,587	163	56,858.89	.29	+ 70.3	348.82	15.85
54	PARK.....	3,272	77	16,443.91	.08	+ 64.4	213.55	5.03
55	SAN JUAN.....	1,439	35	14,137.95	.07	+ 48.9	403.94	9.82
56	OURAY.....	2,089	57	17,921.27	.09	+ 64.6	314.40	8.58
57	PITKIN.....	1,836	41	13,623.80	.07	+106.7	332.27	7.42
58	DOLORES.....	1,958	53	14,960.54	.08	+ 57.7	282.26	7.64
59	JACKSON.....	1,798	56	17,000.05	.09	+ 44.6	303.57	9.45
60	GILPIN.....	1,625	35	5,477.19	.03	+ 55.3	156.48	3.37
61	SUMMIT.....	1,754	43	7,032.61	.04	+ 51.5	163.53	4.01
62	MINERAL.....	975	31	6,306.01	.03	+ 49.0	203.42	6.47
63	HINSDALE.....	349	14	1,464.19	.01	+102.1	104.57	4.19
ALL COUNTY TOTAL....		1,123,296	26,072	\$14,646,512.54	74.04	+ 36.2	3561.77	\$ 13.04
70	CHAIN STORES. 1/		153	3,092,158.74	15.63	+ 34.6	20,210.19	2.75
80	FOREIGN CORP. 1/		333	2,039,755.43	10.31	+ 33.9	6,125.39	1.82
90	CONCESSIONERS 1/		18	3,308.58	.02	- 4.8	183.78	---
95	TRANSIENT CONCL/		11	870.77	---	+ 13.1	79.16	---
STATE TOTAL.....		1,123,296	26,587	\$19,782,606.06 ^{2/}	100.0	+ 35.7	\$ 744.07	\$ 17.61
ALL COUNTY TOTAL LESS DENVER COUNTY		800,884	18,541	\$ 8,408,767.23	42.50	+ 39.0	\$453.52	\$10.50

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 \$8,679.30 ARE EXCLUDED.

TABLE 45

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1936 - 1947

YEAR	MONTHLY AVG. No. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1947	26,587	\$ 19,782,606	\$ 744.07
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	313.09
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

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS & GROUP
FISCAL YEAR ENDED JUNE 30, 1947

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES IN THOUSANDS	TAX COLLECTED	AVERAGE PAYMENT	% OF TOTAL RETURNS	% OF TAX PAID
I APPAREL GROUP: TOTAL.....	996	\$ 82,551	\$1,337,956.06	\$ 1,343.33	3.75	6.76
1. BOOT AND SHOE STORES.....	77	10,669	182,719.27	2,372.98	.29	.92
2. CLOTHING STORES-DRESS MAKERS.....	497	62,191	1,034,932.42	2,082.36	1.87	5.24
3. FURRIERS.....	33	3,513	36,734.50	1,113.16	.12	.19
4. HABERDASHERY.....	24	1,569	30,709.82	1,279.58	.09	.15
5. MILLINERY.....	45	999	18,212.47	404.72	.17	.09
6. SHOE REPAIR.....	248	2,081	22,182.69	89.44	.93	.11
7. OTHERS.....	12	124	2,121.96	176.83	.05	.01
8. CLEANERS, DYERS, TAILORS, LAUNDRIES..	60	1,305	10,342.93	172.38	.23	.05
II AUTOMOTIVE GROUP: TOTAL.....	8,977	352,466	3,265,587.94	363.77	33.77	16.51
1. ACCESSORIES, TIRES, BATS, WRKRS....	509	57,736	375,308.33	737.34	1.91	1.90
2. AUTO. AIRCRAFT, BICYCLES.....	841	137,868	1,493,369.92	1,775.70	3.16	7.56
3. FILLING & SERVICE STATIONS.....	1,509	81,611	390,066.77	258.49	5.68	1.97
4. GARAGE - REPAIR SHOPS.....	1,091	44,206	436,052.12	399.68	4.11	2.20
5. TRAILERS - OTHER AUTOMOTIVE STORES	60	4,632	50,345.92	839.10	.23	.25
6. OCCASIONAL AUTO SALES	4,967	26,323	520,444.88	104.78	18.68	2.63
III FOOD GROUP: TOTAL.....	6,435	426,069	5,144,291.04	799.42	24.21	26.00
1. BAKERIES-DAIRY PRODS. DEL'ESSENS..	507	46,249	373,706.17	737.09	1.90	1.89
2. CANDY - CONFECTIONERY.....	330	10,201	117,927.84	357.36	1.24	.59
3. FRUIT STANDS - VEG. MKTS, TRUCKERS.	260	11,829	106,003.86	407.71	.98	.54
4. GROC. & MEAT STORES, MEAT MKTS....	2,582	245,926	3,312,830.56	1,283.05	9.71	16.75
6. REST. TAVERNS, CAFETERIA.....	2,262	87,586	1,053,399.01	465.69	8.52	5.32
7. FISH, POULTRY, OTHER FOOD STORES..	95	7,178	20,366.00	214.38	.36	.10
8. HOTELS, COTTAGE CAMPS, RESORTS, BOARDING HOUSES.....	399	17,100	160,057.60	401.15	1.50	.81
IV FURNITURE GROUP: TOTAL.....	1,284	77,741	1,001,194.09	779.75	4.83	5.07
1. CARPETS, RUGS, HOUSE FURN.....	46	4,320	39,658.48	862.14	.17	.20
2. FURNITURE STORES.....	390	28,906	480,815.69	1,232.86	1.47	2.44
3. HOUSEHOLD APPLIANCES.....	63	6,178	95,061.60	1,508.91	.24	.48
4. MUSICAL INSTS., PHONOGRAPHS, MUSIC.	59	5,990	90,426.62	1,532.65	.22	.46
5. RADIO SALES & SERVICE.....	246	6,359	57,788.34	234.91	.93	.29
6. OTHER HOME FURN., APPLIANCES.....	87	5,922	67,130.76	771.62	.33	.34
7. ELECTRICAL APPLIANCES & SERV.....	368	18,870	163,538.94	444.40	1.38	.83
8. UPHOLSTERERS.....	25	1,196	6,774.46	270.98	.09	.03
V GENERAL MERCHANDISE GROUP: TOTAL....	2,588	305,106	4,051,570.13	1,565.52	9.73	20.48
1. DEPARTMENT STORES.....	29	42,955	706,952.71	24,377.68	.11	3.57
2. DRUG STORES.....	621	73,050	641,972.09	1,033.77	2.34	3.25
3. DRY GOODS STORES.....	110	19,491	348,521.04	2,953.57	.44	1.77
4. GENERAL STORES.....	535	92,498	1,309,722.09	2,440.07	2.01	6.61
5. HOW., PAINT, OILS, VARNISHES.....	282	24,939	315,533.06	1,110.91	1.06	1.60
6. JEWELRY STORES.....	310	14,627	210,335.96	678.50	1.17	1.06
7. LEATHER, LEATHER GOODS, SADDLERY..	37	1,938	15,727.75	425.07	.14	.08
8. SECOND HAND STORES, PAWN BROKERS., JUNK YARDS.....	114	5,199	37,670.26	330.44	.43	.19
9. SPORTING GOODS, TENTS, AWNINGS....	123	9,817	104,006.45	845.58	.46	.52
10. VARIETY, 5 & 10, SPECIALTY, ETC.,	419	20,592	361,128.52	861.88	1.57	1.83

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS & GROUP
FISCAL YEARS ENDED JUNE 30, 1947

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES IN THOUSANDS	TAX COLLECTED	AVERAGE PAYMENT	% OF TOTAL RETURNS	% OF TAX PAID
VII LUMBER & BUILDING GROUP: TOTAL.....	1,050	\$ 141,932	\$1,424,243.51	\$1,356.42	3.94	7.20
1. BLDG., & CONSTRUCTION CON- TRACTORS, PAINTERS & DEC'TRS.	51	3,290	30,940.83	606.60	.19	.16
2. BLDG., HARDWARE & MACHINERY.....	9	1,767	18,409.47	2,045.50	.03	.09
3. BUILDING MATERIAL DEALERS.....	370	66,171	772,777.50	2,044.30	1.42	3.90
4. ELECTRICAL EQUIPMENT SUPPLIES....	127	27,209	241,690.62	1,903.00	.40	1.22
5. PAINT, GLASS & WALL PAPER STORES.	77	8,832	61,086.05	793.32	.29	.31
6. PLUMBING, HTG., AIR CONDITION, TIN SHOPS, FURNACE SHOPS.....	378	30,967	266,564.65	705.20	1.42	1.35
7. OTHER LUMBER & BLDG., SUPPLIES...	30	3,616	32,774.39	1,092.48	.11	.17
VIII PROF. & PERSONAL SERV. GROUP: TOTAL..	658	36,212	178,216.50	270.85	2.47	.90
1. AUCTIONEERS, COMM. DLRS. SALES...	43	20,832	12,075.10	313.37	.16	.07
2. BARBER & BEAUTY SHOPS; SALES.....	265	3,247	24,126.78	91.04	1.00	.12
3. OPTICIANS, OPTOMETRIST, OCULIST....	55	3,011	30,576.93	701.40	.21	.19
4. PHOTOGRAPHERS.....	234	4,902	70,436.16	301.01	.80	.35
5. DOCTORS, DENTISTS, PROF., SALES....	12	403	2,869.75	239.15	.04	.03
6. NEON SIGNS & ADV., OTHERS.....	49	3,757	28,731.78	586.36	.18	.14
IX PUBLIC UTILITY GROUP: TOTAL.....	142	64,847	847,756.65	5,970.12	.53	4.29
1. GAS & ELECTRIC COMPANIES.....	83	42,584	550,041.71	6,627.00	.31	2.78
2. RAILROADS.....	7	772	14,844.61	2,120.65	.02	.08
3. TELEGRAPH.....	2	201	5,766.41	2,883.20	.01	.03
4. TELEPHONE.....	35	20,867	274,539.38	7,843.98	.13	1.39
5. WATER IN CONTAINERS.....	12	154	1,974.74	164.56	.05	.01
6. ALL OTHER PUBLIC UTILITIES.....	3	189	589.80	196.60	.01	---
X UNCLASSIFIED RETAIL GROUP: TOTAL...	2,639	232,233	1,223,387.55	463.58	9.93	6.18
1. BLKSMITH, MCH. SHOPS, WELDERS, SALES	179	6,900	36,818.16	205.69	.67	.19
2. BOOKS, STATIONERY, SCHOOL SUP....	121	5,893	62,961.43	520.34	.46	.32
3. CIGAR STORES, SMOKER SUPPLIES....	85	9,718	16,470.33	193.76	.32	.08
4. CLUBS.....	51	2,750	26,382.84	517.31	.19	.13
5. COAL-WOOD, FUEL-ICE DEALERS.....	675	25,216	247,706.49	366.97	2.54	1.25
6. FARM IMPS. & MACHINERY.....	276	28,179	366,192.87	1,326.78	1.04	1.85
7. FLOUR, FEED, SEEDS, GRAIN, FERT'ZR...	214	105,218	61,760.35	288.60	.80	.31
8. FLOWERS, BULBS, PLANTS, NURSERY STK.	213	11,274	86,187.32	404.64	.81	.44
9. MAGS., PERIODICALS, GRT. CARDS....	14	1,225	1,879.17	77.00	.05	.01
10. MONUMENTS & TOMB STONES.....	32	957	14,701.55	459.42	.12	.07
11. OFFICE EQUIPMENT & SUPPLIES.....	96	8,832	89,743.91	934.83	.36	.45
12. RECREATION PARLORS, NIGHT CLUBS, SALES.....	225	4,264	21,674.82	96.33	.84	.11
13. SURG. & SCIENTIFIC INST. DEALERS..	39	4,959	34,947.00	896.00	.15	.18
14. UNDERTAKERS & FUNERAL PARLORS....	111	4,033	36,145.92	325.64	.42	.18
15. STORE FIX., PET SHOPS, KENNELS, ETC.	241	10,766	98,976.09	410.69	.91	.50
16. CONC., CIRCUSES, MEDICINE SHOWS..	27	203	4,825.90	178.74	.10	.02
17. CANDY, POP CORN, VENDING MACHINES IN THEATRES.....	40	1,758	16,813.32	420.33	.15	.09
XI FARM & GARDEN PROD. GROUP: TOTAL...	236	7,835	49,600.30	210.17	.89	.25
1. DIRECT SALES OF FARM PRODUCTS....	194	5,546	44,209.45	227.88	.73	.23

TABLE 46 CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS & GROUP
FISCAL YEAR ENDED JUNE 30, 1947

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES IN THOUSANDS	TAX COLLECTED	AVERAGE PAYMENT	% OF TOTAL RETURNS	% OF TAX PAID
2. HATCHERIES AND SUPPLIES.....	40	\$ 2,103	\$ 5,059.00	\$ 126.48	.15	.02
3. LIVESTOCK.....	2	106	331.77	165.00	.01	---
XII MFG., TRADING, JOBBING GROUP: TOTAL.....	1,502	335,195	1,250,001.49	795.70	5.95	6.36
1. BEVERAGES, LIQUOR.....	149	22,361	20,490.22	137.57	.56	.10
2. CHEMICALS & PROD., PEST CONTROL, EXPLOSIVES, CLEANING FLUID...	74	14,998	50,550.20	791.35	.20	.30
3. FOOD & FOOD PREPARATIONS.....	47	32,958	8,760.95	186.40	.18	.04
4. LEATHER & LEATHER PRODUCTS.....	13	1,520	10,774.00	820.76	.05	.05
5. LUMBER & WOOD PRODUCTS, SAW MILLS, MINE PROPS.....	212	8,226	53,170.58	250.84	.80	.27
6. MACHINERY, IMPLEMENTS, TOOLS BEVERAGE COOLERS.....	206	46,912	413,601.01	2,007.77	.78	2.09
7. METAL AND METAL PRODUCTS.....	122	89,066	211,226.51	1,731.36	.46	1.07
8. MINERALS, ASSAYERS, COAL MINES.....	121	12,674	26,540.46	219.35	.46	.13
9. PAPER, PULP AND PRODUCTS.....	24	10,543	20,972.74	873.06	.09	.11
10. PETROLEUM, PETROLEUM PRODUCTS.....	84	45,701	114,704.54	1,366.48	.32	.58
11. PRINTING, PUBLISHING & BOOK BIND..	249	11,594	93,192.39	374.26	.94	.47
12. RUBBER AND RUBBER GOODS.....	8	5,252	33,346.91	4,160.36	.01	.17
13. STONE, CLAY, SAND & GRAVEL PROD..	166	14,130	116,111.74	699.47	.62	.59
14. MATTRESS RENOVATING.....	25	3,505	5,944.27	237.77	.09	.03
15. MISCELLANEOUS.....	70	15,331	68,392.93	977.04	.26	.35
17 & 18 VETERINARY SUPPLIES, SOAP PRODS. & CARBONIC LIQUID.....	12	336	2,915.99	243.00	.05	.01
TOTAL.....	26,507	\$2,062,187	\$19,702,606.06	\$ 744.07		100.0

TABLE 56

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1941 - 1947

1941.....	\$ 446,998.46
1942.....	411,482.23
1943.....	371,569.57
1944.....	430,967.70
1945.....	557,902.66
1946.....	946,612.07
1947.....	1,206,913.52

RETAIL SALES TAX REVENUE AND MONTHLY AVERAGE NUMBER OF OUTLETS BY KIND OF BUSINESS
FISCAL YEARS ENDING JUNE 30: 1940 - 1947

----- TAX ——— OUTLETS

INDEX, 1936-1939 = 100

INDEX, 1936-1939 = 100

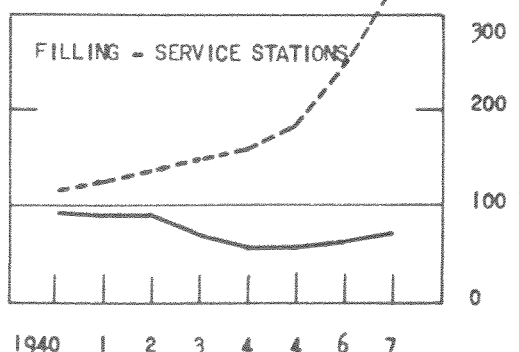
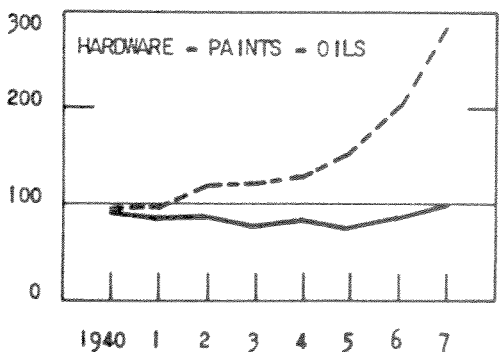
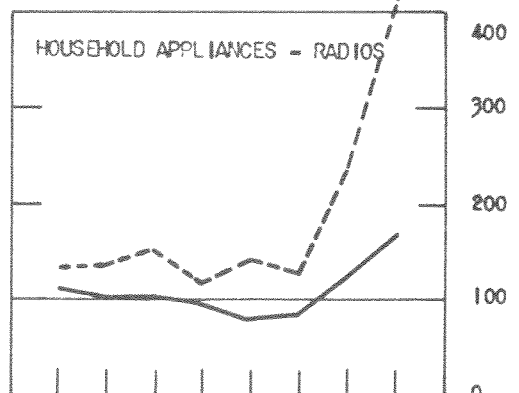
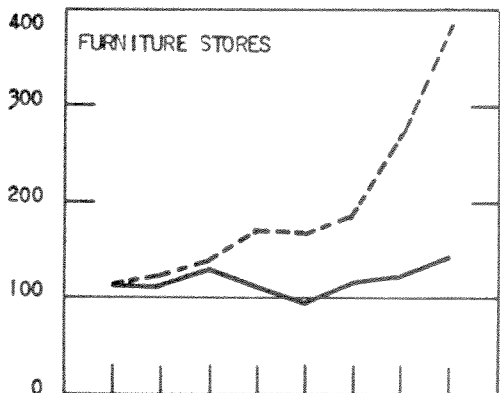
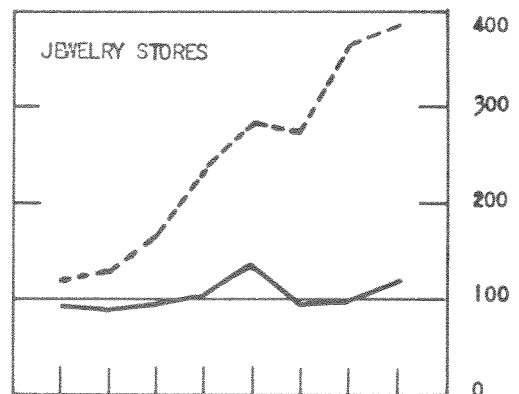
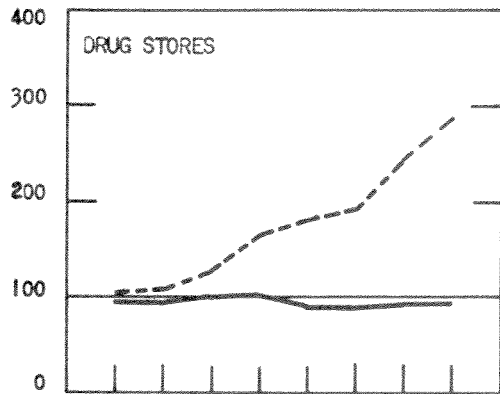
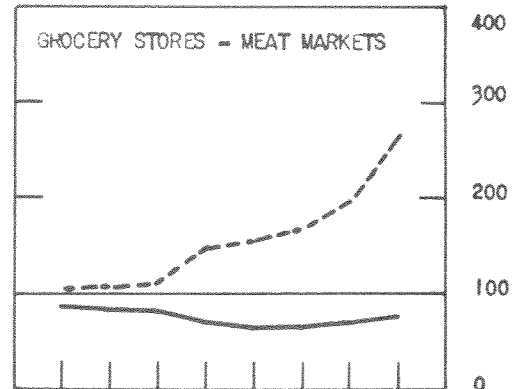
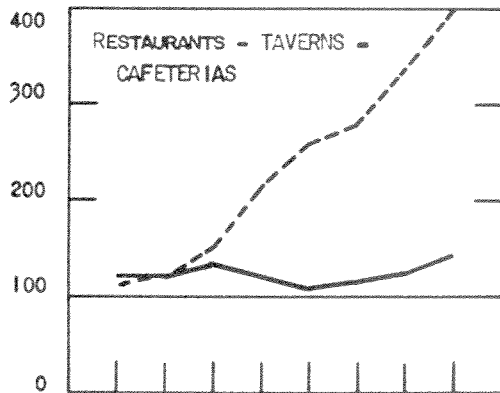


CHART 12

E.B.

SALES TAX: GROSS SALES, DEDUCTIONS AND
TAXED SALES, BY BUSINESS CLASS ^{1/}
FISCAL YEAR ENDED JUNE 30, 1947
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. No. RETURNS FILED	GROSS SALES REPORTED ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1947:					
APPAREL.....	996	\$ 82,551	\$ 12,132	\$ 70,419	14.7
AUTOMOTIVE ^{2/}	4,010	326,143	181,662	144,481	55.7
OCCASIONAL AUTO SALES.	4,967	26,323	—	26,323	—
FOOD.....	6,435	426,069	155,317	270,752	36.5
FURNITURE.....	1,284	77,741	25,047	52,694	32.2
GENERAL MDSE.....	2,588	305,106	91,865	213,241	30.1
LUMBER & BLDG.,.....	1,050	141,932	66,972	74,960	47.2
PROF. & PERSONAL SERV.	658	36,212	26,832	9,380	74.1
PUBLIC UTILITY.....	142	64,847	20,228	44,619	31.2
UNCLASSIFIED RETAIL...	2,639	292,233	167,844	64,389	72.3
FARM & GARDEN PRODUCE.	236	7,835	5,224	2,611	66.7
MFG. TRDG., OR JOBBING	1,582	335,195	268,942	66,253	80.2
TOTAL.....	26,587	\$ 2,062,187	\$1,022,065	\$1,040,122	49.6
FISCAL YEAR 1946:					
TOTAL.....	23,258	1,486,394	719,217	767,177	48.4
INCREASE 1947 OVER 1946	+ 3,329	+ 575,793	+ 302,848	+ 272,945	
PER CENT CHANGE.....	+ 14.3	+ 38.8	+ 42.2	+ 35.6	

TABLE 48

SALES TAX: GROSS SALES, DEDUCTIONS, TAXED SALES
BY QUARTER PERIODS, 1944 - 1947
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. No. RETURNS FILED	GROSS SALES REPORTED ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
1944:					
MARCH.....	21,659	\$ 279,859	\$ 143,050	\$ 136,809	51.2
JUNE.....	20,343	270,348	140,188	130,160	51.8
SEPTEMBER.....	21,283	302,298	153,453	148,845	50.8
DECEMBER.....	20,337	304,516	154,182	150,334	50.6
1945:					
MARCH.....	20,480	299,424	150,102	149,322	50.1
JUNE.....	20,432	307,665	160,425	147,240	52.1
SEPTEMBER.....	21,706	336,386	166,626	169,760	49.5
DECEMBER.....	22,070	364,790	182,110	182,680	50.0
1946:					
MARCH.....	24,544	379,370	179,781	199,589	47.4
JUNE.....	24,717	405,848	190,699	215,149	47.0
SEPTEMBER.....	27,049	475,064	222,211	252,853	46.8
DECEMBER.....	25,604	535,399	273,655	261,744	51.1
1947:					
MARCH.....	26,862	508,700	249,459	259,241	49.0
JUNE.....	26,833	543,024	276,740	266,284	51.0

^{1/} GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

^{2/} OCCASIONAL AUTO SALES EXCLUDED.

SALES TAX: GROSS SALES AND NUMBER OF RETURNS
BY COUNTIES, STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1946 - 1947

Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
		1946	1947	1946	1947			1946	1947	1946	1947
1	DENVER	6,748	7,531	\$529,076	\$712,421	39	SENGWICK	105	124	\$ 3,129	\$ 4,679
2	PUEBLO	1,356	1,499	60,965	91,426	40	GUNNISON	146	168	3,647	5,374
3	WELD	1,116	1,257	42,980	57,608	41	LAKE	124	139	3,267	4,458
4	EL PASO	1,418	1,549	66,332	83,392	42	MOFFAT	120	187	4,798	7,813
5	LAS ANIMAS	511	590	16,045	20,162	43	TELLER	88	124	1,409	2,417
6	LARIMER	838	1,007	24,116	38,566	44	EAGLE	95	114	1,748	2,389
7	BOULDER	753	891	28,502	40,359	45	KIOWA	53	66	1,002	1,940
8	MESA	712	780	29,231	40,827	46	CHEYENNE	72	82	1,548	2,274
9	OTERO	536	585	21,671	30,365	47	DOUGLAS	73	81	1,452	1,992
10	ARAPAHOE	682	815	23,236	36,278	48	ARCHULETA	40	52	1,091	1,632
11	JEFFERSON	628	768	18,294	29,617	49	RIO BLANCO	74	129	2,361	4,462
12	ADAMS	402	520	13,946	27,508	50	SAN MIGUEL	59	68	932	1,447
13	LOGAN	327	370	13,506	21,262	51	CLEAR CREEK	77	111	1,903	2,887
14	FREMONT	417	460	11,050	13,762	52	CUSTER	44	50	582	782
15	MORGAN	327	382	14,766	22,149	53	GRAND	124	163	2,669	5,534
16	HUERFANO	246	278	7,332	9,406	54	PARK	57	77	891	1,579
17	PROWERS	296	328	11,137	14,040	55	SAN JUAN	27	35	672	936
18	DELTA	366	400	10,619	14,020	56	JURAY	51	57	863	1,353
19	YUMA	241	253	9,331	11,588	57	PITKIN	31	41	541	1,138
20	LA PLATA	264	317	12,320	17,397	58	DOLORES	40	53	632	1,011
21	MONTROSE	240	272	7,309	10,223	59	JACKSON	47	56	899	1,307
22	BACA	149	171	4,908	6,694	60	GILPIN	23	35	273	441
23	RIO GRANDE	240	272	6,846	9,180	61	SUMMIT	35	43	486	704
24	GARFIELD	245	290	6,113	8,899	62	MINERAL	21	31	298	463
25	CONEJOS	150	174	3,027	3,748	63	HINSDALE	8	14	56	123
26	KIT CARSON	179	213	5,550	8,599						
27	WASHINGTON	126	146	3,804	3,736						
28	ROUTT	206	244	5,054	7,061		COUNTY TOTAL	22,773	26,072	\$1,086,599	\$1,509,172
29	BENT	138	160	3,430	4,331						
30	ALAMOSA	206	230	6,539	9,552	70	CHAIN STORES	146	153	250,567	333,081
31	CHAFFEE	223	266	4,732	6,320	80	FOREIGN CORP.	306	333	149,021	219,664
32	MONTUZUMA	190	237	6,623	10,336	90	CONCESSRS.	20	18	219	215
33	LINCOLN	138	162	4,616	6,253	95	TRANS.CONC.	13	11	47	55
34	ELBERT	96	106	1,578	2,006						
35	SAGUACHE	114	118	1,946	2,688		STATE TOTAL	23,258	26,587	\$1,486,393	\$2,062,187
36	CROWLEY	96	100	3,436	4,785						
37	PHILLIPS	129	141	7,702	11,522						
38	COSTILLA	90	96	1,212	1,451		COUNTY TOTAL	16,025	18,541	\$ 557,463	\$796,751
							LESS DENVER COUNTY				

SALES TAX: DENVER COUNTY - GROSS SALES, DEDUCTIONS
TAXED SALES, BY BUSINESS CLASS ^{1/}
FISCAL YEAR ENDED JUNE 30, 1947
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. No. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1947:					
APPAREL.....	356	\$ 49,985	\$ 10,626	\$ 39,359	21.3
AUTOMOTIVE	895	120,111	69,766	50,345	58.1
OCCASIONAL AUTO SALES..	1,245	7,333	—	7,333	—
FOOD.....	1,861	135,995	53,866	82,129	39.6
FURNITURE.....	466	41,834	17,806	24,028	42.6
GENERAL MDSE.....	741	82,415	43,334	39,081	52.6
LUMBER & BUILDING.....	330	60,568	36,492	24,076	60.2
PROF. & PERSONAL SERV..	301	10,526	5,316	5,210	50.5
PUBLIC UTILITY.....	12	799	228	571	28.5
UNCLASSIFIED RETAIL....	714	61,255	37,243	24,012	60.8
FARM & GARDEN PRODUCE..	22	427	181	246	42.4
MFG. TRDG. OR JOBBING..	588	141,173	109,740	31,433	77.7
TOTAL.....	7,531	\$712,421	\$384,598	\$327,823	54.0
FISCAL YEAR 1946:					
TOTAL	6,747	529,076	281,594	247,482	53.2
INCREASE, 1947 OVER 1946	+ 784	+ 183,345	+ 103,004	+ 80,341	
PER CENT CHANGE.....	+ 11.6	+ 34.7	+ 36.6	+ 32.4	

TABLE 51

SALES TAX: DENVER COUNTY - GROSS SALES, DEDUCTIONS
TAXED SALES, BY QUARTER PERIODS
1944 - 1947
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. No. RETURNS	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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.....	6,071	147,114	76,276	70,838	51.8
SEPTEMBER.....	7,483	166,816	88,595	78,221	53.1
DECEMBER.....	7,174	177,921	95,130	82,791	53.6
1947:					
MARCH.....	7,753	177,942	95,518	82,424	53.5
JUNE.....	7,712	189,742	105,355	84,387	55.5

^{1/} CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.

TABLE 52

SALES TAX: COLLECTIONS, DENVER COUNTY AND STATE BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1945 - 1947

BUSINESS CLASS	% OF 1947 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT INCREASE OR DECREASE	
		1947	1946	1945	1947 OVER 1946	1947 OVER 1945
THE STATE:						
FOOD.....	26.00	\$ 5,144,291	\$ 4,039,618	\$ 3,404,141	+ 27.4	+ 51.2
GENERAL MERCHANDISE...	20.48	4,051,570	3,305,406	2,699,529	+ 22.6	+ 50.1
AUTOMOTIVE.....	16.51	3,265,588	1,920,555	1,183,495	+ 70.0	+ 175.9
LUMBER & BUILDING....	7.20	1,424,244	897,268	565,608	+ 58.7	+ 151.8
APPAREL.....	6.76	1,337,956	1,211,294	979,772	+ 10.4	+ 36.6
MFG., TRDG., OR JBGG..	6.36	1,258,801	809,800	573,513	+ 55.4	+ 119.5
UNCLASSIFIED RETAIL..	6.18	1,223,388	930,864	771,763	+ 31.4	+ 58.5
FURNITURE.....	5.07	1,001,195	568,757	363,206	+ 76.0	+ 175.7
PUBLIC UTILITY.....	4.29	847,757	698,430	642,163	+ 21.4	+ 32.0
PROF. & PERSONAL SERV	.90	178,216	148,426	92,948	+ 20.1	+ 91.7
FARM & GARDEN PRODUCE	.25	49,600	45,969	42,970	+ 7.9	+ 15.4
TOTAL.....	100.00	\$ 19,782,606	\$ 14,576,387	\$ 11,219,108	+ 35.7	+ 74.8
DENVER COUNTY V/						
FOOD.....	25.02	1,560,462	1,313,475	1,097,515	+ 18.8	+ 42.2
AUTOMOTIVE.....	17.72	1,104,955	625,722	373,417	+ 76.6	+ 195.9
APPAREL.....	11.99	747,823	701,305	550,144	+ 6.6	+ 35.9
GENERAL MERCHANDISE..	11.91	742,552	668,401	555,075	+ 11.1	+ 33.8
MFG., TRDG. & JOBBING.	9.57	597,223	381,469	277,338	+ 36.6	+ 115.3
LUMBER & BUILDING....	7.33	457,453	273,801	156,348	+ 67.1	+ 192.6
FURNITURE.....	7.32	456,534	277,803	178,562	+ 64.4	+ 155.7
UNCLASSIFIED RETAIL..	7.31	456,231	357,988	291,294	+ 27.4	+ 56.6
PROF. & PERS. SERVICE	1.59	99,002	85,410	52,308	+ 15.8	+ 89.3
PUBLIC UTILITY.....	.17	10,845	12,292	13,896	- 11.8	- 21.6
FARM & GARDEN PRODUCE	.07	4,665	4,500	4,081	+ 3.7	+ 14.3
TOTAL.....	100.00	\$ 6,237,745	\$ 4,702,166	\$ 3,549,918	+ 32.7	+ 75.7

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

TABLE 53

SALES TAX: COLLECTIONS AND PER CENT, SELECTED BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1940 - 1947

YEAR	FOOD	GENERAL ^{1/} MERCHANDISE	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	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	7,744,062
1942	2,245,690	2,220,103	1,101,693	603,605	2,372,916	8,544,087
1943	2,841,456	2,645,497	902,012	804,280	2,324,230	9,517,475
1944	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619
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	3,530,753	14,576,387
1947	5,144,291	5,052,765	3,265,588	1,337,956	4,982,006	19,782,606
PERCENTAGE EACH YEAR 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
1947	290	292	359	271	305	302

TABLE 54

SALES TAX: PER CAPITA PAYMENTS, SELECTED BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1940 - 1947 *

YEAR	FOOD	GENERAL ^{1/} MERCHANDISE	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	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
1947	4.58	4.50	2.91	1.19	4.43	17.61

^{1/} INCLUDES FURNITURE CLASS.

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

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

SALES TAX: COLLECTIONS BY COUNTIES & STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1943 - 1947

Co. No.	COLLECTIONS BY YEARS				
	1947	1946	1945	1944	1943
1 DENVER.....	\$6,237,745.31	\$4,702,166.34	\$3,549,917.90	\$3,168,122.67	\$2,887,790.36
2 PUEBLO.....	823,046.42	657,981.69	548,990.36	496,363.83	450,221.67
3 WELD.....	606,538.03	444,723.68	341,531.36	288,183.28	237,490.37
4 EL PASO.....	954,526.05	741,558.36	590,382.04	589,640.05	502,200.62
5 LAS ANIMAS...	182,815.67	144,641.89	120,925.04	112,191.76	98,202.93
6 LARIMER.....	460,944.54	293,881.36	217,698.42	181,524.85	160,198.61
7 BOULDER.....	474,737.71	327,309.74	236,180.09	206,897.99	195,017.67
8 MESA.....	436,167.60	305,237.35	224,755.40	195,586.34	154,464.12
9 OTERO.....	258,263.77	202,676.66	167,677.82	147,774.35	126,031.10
10 ARAPAHOE.....	419,428.24	270,161.87	196,193.77	176,190.55	149,500.84
11 JEFFERSON....	331,673.20	222,764.21	149,251.58	137,845.31	121,756.49
12 ADAMS.....	194,464.66	135,021.59	97,323.13	80,793.05	71,041.87
13 LOGAN.....	191,850.45	134,373.53	98,395.65	90,145.90	73,394.31
14 FREMONT.....	146,751.37	113,420.49	81,148.35	69,102.03	62,629.17
15 MORGAN.....	193,580.94	129,488.14	96,900.22	84,993.56	72,269.09
16 HUERFANO.....	76,111.26	60,959.67	48,675.56	43,651.60	39,586.73
17 PROWERS.....	165,053.47	125,454.22	99,351.31	84,938.27	71,526.72
18 DELTA.....	159,026.70	116,300.15	90,198.34	75,702.07	60,562.12
19 YUMA.....	112,771.77	83,600.67	59,430.95	51,423.77	44,559.10
20 LA PLATA.....	154,138.32	106,575.61	74,037.88	65,317.43	52,876.42
21 MONTROSE.....	118,130.57	85,186.55	68,240.30	59,780.77	52,852.85
22 BACA.....	83,466.26	61,364.28	47,641.81	37,053.74	28,418.17
23 RIO GRANDE...	116,259.23	89,091.94	70,246.55	57,434.16	48,514.82
24 GARFIELD.....	113,002.30	74,874.38	57,368.75	50,165.66	43,823.55
25 CONEJOS.....	50,550.68	40,769.73	31,671.81	27,076.94	22,595.98
26 KIT CARSON...	97,598.69	64,225.18	45,025.45	35,998.51	29,305.88
27 WASHINGTON...	55,262.59	40,555.10	27,953.59	23,916.31	17,315.50
28 ROUTT.....	87,180.07	64,404.30	48,014.81	43,185.58	40,397.07
29 BENT.....	56,726.97	44,455.06	33,166.79	26,952.11	20,749.01
30 ALAMOSA.....	118,845.05	87,645.49	67,155.12	56,397.60	48,939.42
31 CHAFFEE.....	85,003.21	60,841.64	44,030.59	40,479.22	40,377.30
32 MONTEZUMA....	101,026.76	68,942.17	52,727.35	44,442.29	34,751.24
33 LINCOLN.....	73,132.83	49,611.34	36,181.92	31,904.94	27,123.55
34 ELBERT.....	24,929.12	19,963.28	15,453.96	12,767.74	11,154.61
35 SAGUACHE.....	37,112.55	27,710.26	22,521.59	19,535.00	20,298.13
36 CROWLEY.....	36,731.22	28,171.87	20,580.19	17,411.40	14,868.00
37 PHILLIPS.....	72,159.22	48,434.77	38,447.38	35,061.86	28,635.87
38 COSTILLA.....	19,408.01	16,997.47	14,044.95	12,650.20	9,143.56
39 SEDGWICK.....	57,153.54	38,706.79	30,870.76	26,724.47	23,388.41
40 GUNNISON.....	57,017.32	36,740.57	25,001.36	23,059.73	21,983.80
41 LAKE.....	57,117.13	41,339.04	40,570.66	52,351.79	51,987.55
42 MOFFAT.....	96,888.20	60,183.66	35,413.96	26,164.84	21,120.35
43 TELLER.....	29,202.11	16,960.25	12,000.62	11,278.96	12,709.04

SALES TAX: COLLECTIONS BY COUNTIES & STATE TOTAL
FISCAL YEARS ENDED JUNE 1943 - 1947

Co. No.	COLLECTIONS BY YEARS				
	1947	1946	1945	1944	1943
44 EAGLE.....	\$ 32,156.83	\$ 23,599.60	\$ 21,231.42	\$ 24,668.08	\$ 48,047.18
45 KIOWA.....	21,118.44	13,367.38	10,832.69	7,457.70	6,503.55
46 CHEYENNE.....	29,307.07	20,701.78	15,403.40	11,782.44	9,881.64
47 DOUGLAS.....	24,193.95	16,649.76	12,627.76	11,189.65	9,071.59
48 ARCHULETA.....	21,697.20	15,045.45	12,812.44	11,898.17	9,892.81
49 RIO BLANCO.....	59,096.38	29,124.07	15,258.93	13,957.09	12,515.25
50 SAN MIGUEL.....	18,459.10	11,857.93	9,399.52	9,810.94	9,855.12
51 CLEAR CREEK.....	36,336.24	23,773.22	15,265.76	14,518.74	13,413.43
52 CUSTER.....	8,851.65	6,186.10	4,997.95	4,381.08	4,161.02
53 GRAND.....	56,858.89	33,381.65	24,900.04	19,735.73	19,399.28
54 PARK.....	16,443.91	10,005.48	7,654.89	7,169.45	7,337.65
55 SAN JUAN.....	14,137.95	9,495.07	7,491.77	7,044.57	6,340.91
56 OURAY.....	17,921.27	10,887.85	8,952.86	7,556.64	5,186.31
57 PITKIN.....	13,623.80	6,591.81	4,255.26	4,517.02	3,891.37
58 DOLORES.....	14,960.54	9,485.84	8,276.34	7,675.44	4,997.34
59 JACKSON.....	17,000.05	11,754.71	10,249.58	8,969.90	6,832.06
60 GILPIN.....	5,477.19	3,526.62	2,456.24	2,669.74	2,832.84
61 SUMMIT.....	7,032.61	4,642.17	3,716.15	3,900.80	4,632.45
62 MINERAL.....	6,306.01	4,232.46	3,261.92	3,541.39	3,633.44
63 HINSDALE.....	1,464.19	724.88	588.01	508.61	849.66
COUNTY TOTAL..	\$14,646,512.54	\$10,751,050.25	\$ 8,174,692.45	\$7,307,144.16	\$6,499,158.37
70 CHAIN STORES	3,092,158.74	2,297,423.34	1,959,081.68	1,834,859.68	1,819,427.94
80 FOREIGN CORP..	2,039,755.43	1,523,668.84	1,182,131.72	1,072,395.70	1,061,596.79
90 CONCESSIONERS.	3,308.58	3,474.41	2,884.43	2,661.26	2,264.98
95 TRANS. CONC...	870.77	770.15	317.63	222.90	649.70
OCASIONAL AUTO SALES	---	---	---	34,334.94	134,377.06
STATE TOTAL	\$19,782,606.06	\$14,576,386.99	\$11,319,107.91	\$10,251,618.64	\$9,517,474.84
COUNTY TOTAL WITH- OUT DENVER COUNTY	8,408,767.23	6,048,883.91	4,624,774.55	4,139,021.49	3,511,368.01

TABLE 56

SALES TAX: TAXED SALES, TOTAL
FISCAL YEARS ENDED JUNE 30, 1936 - 1947

	TAXED SALES (ADD 000,000)	PER CENT OF 1936	PER CENT OF 1940
1936.....	\$ 307	100	
1937.....	352	115	
1938.....	357	116	
1939.....	361	117	
1940.....	385	125	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
1947.....	1,041	340	270