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DEPARTMENT OF REVENUE
SEVENTH ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1948

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W. LEE KNOUS
Governor

DEPARTMENT OF REVENUE
STATE OF COLORADO

W. F. PERKINS
Director



SEVENTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1948

Prepared by

John P. James, Chief
Staff Services

—
Edna Bigelow
Statistician

Denver, Colorado

January 1, 1949

Publication approved by State Controller

LETTER OF TRANSMITTAL

JANUARY 1, 1949

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

DEAR GOVERNOR KNOUS:

IN ACCORDANCE WITH THE PROVISIONS OF THE COLORADO STATUTES, I HAVE THE HONOR TO TRANSMIT FOR YOUR CONSIDERATION AND THE CONSIDERATION OF THE GENERAL ASSEMBLY, THE SEVENTH ANNUAL REPORT OF THE COLORADO DEPARTMENT OF REVENUE, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1ST, 1947 AND ENDED JUNE 30TH, 1948.

THIS REPORT COVERS THE ADMINISTRATIVE EXPENDITURES AND COLLECTION COSTS FOR THE TAXES ADMINISTERED AND COLLECTED.

THE REPORT ALSO CONTAINS STATISTICAL TABLES AND CHARTS SHOWING THE AMOUNTS COLLECTED FROM THE VARIOUS SOURCES OF STATE REVENUE FOR THE FISCAL YEAR REPORTED AND COMPARISONS WITH THE REVENUE FROM THE SAME SOURCES DURING PRECEDING FISCAL YEARS.

RESPECTFULLY SUBMITTED,

W. F. Perkins

W. F. PERKINS
DIRECTOR OF REVENUE

LC

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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 CONFIRMATION 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 TOTAL RECEIPTS OF THE DEPARTMENT OF REVENUE IN THE 1947-1948 FISCAL YEAR WERE \$73,726,018 AND THE ADMINISTRATIVE COSTS WERE \$1,343,826, OR \$1.82 PER \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 393.

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

TABLES 1-7 AND CHARTS 1 AND 2 REPRESENT AN ACCURATE STATISTICAL ACCOUNT OF THE ADMINISTRATIVE COSTS OF COLLECTIONS, BUDGET AND EXPENDITURES.

COLLECTIONS

THE 1947-1948 FISCAL YEAR RECEIPTS OF \$73,726,018, EXCEEDED THE AMOUNTS COLLECTED IN ANY PREVIOUS FISCAL YEAR BY A SUBSTANTIAL AMOUNT. THE INCREASE OVER THE FISCAL YEAR IMMEDIATELY PRECEDING WAS \$15,980,224, OR 27.6%.

THE LARGEST SOURCE OF REVENUE WAS THE SALES TAX WHICH TOTALLED \$23,248,360. IT REPRESENTS 31.6% OF THE TOTAL COLLECTIONS FOR THE YEAR. THIS WAS AN INCREASE OF 17.5% 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 \$1,543,475.

SECOND IN VOLUME WAS THE MOTOR FUEL TAX WHICH PRODUCED \$21,877,956 OR 29.8% OF THE TOTAL. THIS WAS AN INCREASE OF 51.0% OVER THE PREVIOUS YEAR.

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 HIGHWAY AND STATE PATROL PURPOSES.

INCOME TAX RECEIPTS REACHED \$11,682,199, REPRESENTING 15.9% OF THE TOTAL. A PART OF THIS INCREASE WAS DUE TO INCREASED RATES WHICH BECAME EFFECTIVE MAY 1, 1947.

THE REMAINING 22.7% 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 8-16 AND CHARTS 3 AND 4 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 ELEVEN 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 17-25 AND CHARTS 5, 6 AND 7. INCREASED RATES AND A DECREASE IN THE EXEMPTIONS ALLOWED BECAME EFFECTIVE MAY 1, 1947.

L I C E N S E S

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 DATA PERTAINING TO SALES TAX LICENSES AND NUMBER OF OUTLETS ARE FOUND IN TABLES 26 AND 27, AND CHART 8.

M O T O R F U E L T A X

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 SPECIFIED 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 9 AND 10.

MOTOR VEHICLE

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 AVAILABLE 24

HOURS A DAY FOR OFFICIAL USE AND STUDY IN ACCIDENT PREVENTION PROGRAMS BY STATE, SCHOOLS AND LOCAL AGENCIES.

THE SAFETY RESPONSIBILITY ACT BECAME EFFECTIVE OCTOBER 1, 1947. FROM THAT DATE TO THE END OF THE FISCAL YEAR JUNE 30, 1948, A TOTAL OF 11,653 ACCIDENT CASES WERE OPENED. THIS REPRESENTS ACCIDENTS OCCURRING DURING THAT PERIOD IN WHICH THERE WAS PERSONAL INJURY OR PROPERTY DAMAGE ESTIMATED IN EXCESS OF \$50.00. PERSONS INVOLVED IN THE ACCIDENTS OR PASSENGERS IN THE CARS AND THE OFFICERS INVESTIGATING THE ACCIDENT FILED A TOTAL OF 41,826 REPORTS WITH THE DEPARTMENT. THERE WERE 3,063 DRIVERS' LICENSES SUSPENDED BECAUSE OF FAILURE TO PROVE THEIR FINANCIAL RESPONSIBILITY. OF THIS NUMBER, 1,516 WERE REINSTATED DURING THE PERIOD EITHER BECAUSE OF PROVING THEIR FINANCIAL RESPONSIBILITY OR THE FULL ADJUSTMENT AND SETTLEMENT OF ALL DAMAGES OCCURRING IN THE ACCIDENT.

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.

SALES AND USE TAXES ARE ALLOCATED BY CONSTITUTIONAL PROVISION TO THE WELFARE FUND, 65% 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 42-59 AND CHARTS 11 AND 12 CONTAIN DATA ON SALES AND USE TAXES.

C O N C L U S I O N S

TAX COLLECTIONS FROM PRACTICALLY ALL SOURCES REACHED THEIR HIGHEST LEVELS DURING THE FISCAL YEAR ENDED JUNE 30, 1948. THERE ARE DEFINITE INDICATIONS THAT THE UPWARD TREND WHICH HAS CONTINUED FOR THE PAST TEN YEARS HAS NEARLY REACHED ITS PEAK, ALTHOUGH THE SUCCEEDING FISCAL YEAR'S COLLECTIONS MAY EXCEED THOSE OF THE CURRENT YEAR BY A COMPARATIVELY SMALL MARGIN.

THE CHANGE IN INCOME TAX RATES EFFECTIVE DURING EIGHT MONTHS OF 1947 AND THE YEAR 1948, BY THE TERMS OF THE ACT WAS TO EXPIRE ON DECEMBER 31, 1948. THE GENERAL ASSEMBLY WHICH CONVENES IN JANUARY, 1949, WILL PROBABLY BE ASKED TO EXTEND THESE RATES.

SHOULD THE RACING BILL REFERRED TO THE PEOPLE FOR A VOTE AT THE 1948 GENERAL ELECTION CARRY, AN ADDITIONAL SOURCE OF REVENUE FOR THE GENERAL FUND WOULD BE PROVIDED. THE AMOUNTS WHICH MIGHT BE EXPECTED FROM THIS SOURCE ARE SPECULATIVE.

THE DEPARTMENT HAS CONTINUED ITS COOPERATIVE ASSISTANCE WITH THE COUNTY TREASURERS AND WHEN REQUESTED TO DO SO. IT HAS BEEN ABLE TO, IN MANY INSTANCES, RECOVER SUBSTANTIAL AMOUNTS OF PERSONAL PROPERTY TAXES WHICH MIGHT OTHERWISE HAVE BEEN LOST THROUGH REMOVAL OF PROPERTY FROM THE COUNTY OR STATE.

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE
FISCAL YEAR ENDED JUNE 30, 1948

TAXES	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
ASSESSED AND COLLECTED:						
SALES AND USE:	\$247,760.10	\$ 71,689.20	\$ 7,821.67	\$ 327,270.97	\$ 4,865.59	\$ 332,136.56
SALES.....	217,367.79	64,777.27	6,857.16	289,002.22	4,626.21	293,628.43
USE.....	30,392.31	6,911.93	964.51	38,268.75	239.38	38,508.13
INCOME.....	279,432.27	74,988.70	8,774.51	363,195.48	9,837.24	373,032.72
MOTOR FUEL ^{1/}	82,970.66	20,840.43	2,608.93	106,420.02	1,714.79	108,134.81
MOTOR VEHICLE:						
REGISTRATION ^{2/}	147,841.84	14,919.14	1,867.62	164,628.60	8,877.77	173,506.37
AUTO TITLE.....	39,138.23	21,922.20	1,229.25	62,289.68	926.80	63,216.48
MISCELLANEOUS.....	31,654.55	11,985.53	994.93	44,635.01	573.34	45,208.35
OPERATORS & CHAUFFEURS LIC.	75,451.38	39,421.09	2,369.42	117,241.89	1,738.88	118,980.77
SAFETY RESPONSIBILITY.....	17,475.35	5,574.86	545.31	23,595.52	4,490.18	28,085.70
STORE LICENSE.....	26,889.30	6,779.68	845.44	34,514.42	270.40	34,784.82
TOTAL.....	\$948,613.68	\$268,120.83	\$27,057.08	\$1,243,791.59	\$33,294.99	\$1,277,086.58
PER CENT OF TOTAL EXPENSE....	74.3	21.0	2.1	97.4	2.6	100.0
COLLECTED ONLY:						
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION TAX.	\$ 36,599.72	\$ 9,639.33	\$ 1,152.22	\$ 47,391.27	\$ 641.13	\$ 48,032.40
ALL OTHER TAXES & LICENSES.	14,783.45	3,313.89	462.17	18,559.51	147.30	18,706.81
TOTAL.....	51,383.17	12,953.22	1,614.39	65,950.78	788.43	66,739.21
GRAND TOTAL FISCAL YEAR 1948.	\$999,996.85	\$281,074.05	\$28,671.47	\$1,309,742.37	\$34,083.42	\$1,343,825.79
INCREASE, 1948 OVER 1947.....	\$139,722.66	\$150,636.74	\$ 6,054.07	\$296,413.47	\$20,392.33	\$ 316,805.80
PER CENT INCREASE.....	29.6	20.6	26.8	29.3	148.9	30.8

^{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 - 1948

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
1948....	1,475,785.00	1,343,825.79	91.1

ADMINISTRATION: EXPENDITURES FOR TAXES BOTH ASSESSED AND COLLECTED
FISCAL YEARS ENDED JUNE 30, 1944 - 1948

TAX	TOTAL EXPENSE					PERSONAL SERVICES					
	1948	1947	1946	1945	1944	1948	1947	1946	1945	1944	
TOTAL 2/.....	\$1,277,087	\$963,833	\$918,570	\$894,378	\$806,903	\$948,614	\$725,883	\$706,902	\$671,002	\$610,665	
SALES AND USE...	332,137	305,442	305,181	227,895	221,720	247,760	226,439	227,669	174,587	163,775	
SALES.....	293,629	268,472	274,175	209,011	209,158	217,368	197,925	203,368	159,616	153,393	
USE.....	38,508	36,970	31,006	18,884	12,562	30,392	28,514	24,301	14,971	10,382	
SERVICE.....	---	356	10,526	94,202	111,738	---	316	9,426	72,680	83,813	
INCOME.....	373,033	243,637	232,892	227,180	176,881	279,432	188,562	184,983	175,664	137,641	
MOTOR FUEL 1/....	108,135	75,974	63,762	60,452	57,337	82,971	60,749	51,479	45,364	44,144	
MOTOR VEHICLE:											
REGISTRATION 2/	173,506	126,156	111,963	112,093	93,293	147,842	110,631	100,967	91,999	83,492	
AUTO TITLE....	63,216	49,644	33,864	27,415	23,724	39,138	29,619	23,905	18,116	16,584	
MISCELLANEOUS.	73,294	34,679	30,918	30,412	26,726	49,130	23,421	22,308	21,446	17,480	
DRIVERS' LIC..	118,981	92,758	95,873	92,201	74,420	75,452	59,020	59,168	52,955	46,217	
SAFETY RESP...	28,086	---	---	---	---	17,475	---	---	---	---	
STORE LICENSE...	34,785	35,187	33,591	22,528	21,064	26,889	27,126	26,997	18,191	17,519	
		MAINTENANCE AND OPERATION					STATE'S SHARE OF RETIREMENT				
TOTAL.....	\$ 268,121	\$ 203,800	\$ 182,469	\$ 182,039	\$ 161,576	\$ 27,058	\$ 21,141	\$ 19,876	\$ 19,502	\$ 16,702	
SALES AND USE...	71,689	67,239	65,354	45,886	45,237	7,822	7,295	7,043	5,545	4,933	
SALES.....	64,777	60,019	59,713	42,489	43,401	6,857	6,376	6,293	5,071	4,620	
USE.....	6,912	7,220	5,641	3,397	1,836	965	919	750	474	313	
SERVICE.....	---	30	764	18,489	21,197	---	10	295	2,320	2,523	
INCOME.....	74,989	44,613	40,930	42,733	32,076	8,775	6,044	5,672	5,568	4,136	
MOTOR FUEL.....	20,840	11,366	10,327	13,422	10,215	2,609	1,952	1,589	1,441	1,327	
MOTOR VEHICLE:											
REGISTRATION..	14,919	14,156	9,579	9,277	8,886	1,868	1,368	1,207	1,114	913	
AUTO TITLE....	21,922	19,057	8,928	8,150	6,560	1,229	951	732	576	499	
MISCELLANEOUS.	17,560	9,199	7,696	8,160	8,715	1,541	751	687	68	526	
DRIVERS' LIC..	39,421	31,155	33,313	32,227	25,713	2,369	1,897	1,823	1,679	1,321	
SAFETY RESP...	5,575	---	---	---	---	546	---	---	---	---	
STORE LICENSE...	6,781	6,985	5,578	3,695	2,977	845	873	828	578	524	
		TOTAL OPERATING EXPENSE					CAPITAL OUTLAY				
TOTAL.....	\$1,243,793	\$ 950,824	\$ 909,247	\$ 872,543	\$ 788,943	\$ 33,294	\$ 13,009	\$ 9,323	\$ 21,835	\$ 17,960	
SALES AND USE...	327,271	300,973	300,066	226,018	213,945	4,866	4,469	5,115	1,877	7,775	
SALES.....	289,002	264,320	269,374	207,176	201,414	4,627	4,152	4,801	1,835	7,744	
USE.....	28,269	36,653	30,692	18,842	12,531	239	317	314	42	31	
SERVICE.....	---	356	10,485	93,489	107,533	---	---	41	713	4,205	
INCOME.....	363,196	239,219	231,585	223,965	173,853	9,837	4,418	1,307	3,215	3,028	
MOTOR FUEL.....	106,420	74,067	63,395	60,227	55,686	1,715	1,907	367	225	1,651	
MOTOR VEHICLE:											
REGISTRATION..	164,629	126,155	111,753	102,390	93,291	8,877	1	210	9,703	2	
AUTO TITLE....	62,289	49,627	33,565	26,842	23,643	927	17	299	573	81	
MISCELLANEOUS.	68,231	33,371	30,691	30,287	26,721	5,063	1,308	227	125	5	
DRIVERS' LIC..	117,242	92,072	94,304	86,861	73,251	1,739	686	1,569	5,340	1,169	
SAFETY RESP...	23,596	---	---	---	---	4,490	---	---	---	---	
STORE LICENSE	34,515	34,984	33,403	22,464	21,020	270	203	188	64	44	

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

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

3/ DOES NOT INCLUDE TAXES "COLLECTED ONLY".

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1947 - 1948

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

TAX	COLLECTIONS				COST OF ADMINISTRATION ^{1/}				COST PER \$100 COLLECTED		
	1947	1948	INCREASE OR DECREASE	% INC. OR DECREASE	1947	1948	INCREASE OR DECREASE	% INC. OR DECREASE	1947	1948	INCREASE OR DECREASE
SALES AND USE.....	\$20,998,199	\$24,791,825	+ \$3,793,626	+ 18.1	\$305,442	\$32,137	+ \$32,137	+ 8.7	\$1.45	\$1.34	- \$.11
SALES.....	19,791,285	23,248,360	+ 3,457,075	+ 17.5	268,472	293,629	+ 25,157	+ 9.4	1.36	1.26	- .10
USE..... ^{2/}	1,206,914	1,543,475	+ 336,561	+ 27.9	36,970	38,508	+ 1,538	+ 4.2	3.06	2.49	- .57
SERVICE.....	12,147	948	- 11,199	- 92.2	356	---	- 356	---	2.93	---	---
INCOME..... ^{3/}	8,634,796	11,682,199	+ 3,047,403	+ 35.3	242,697	373,033	+ 129,336	+ 53.1	2.82	3.19	+ .37
MOTOR FUEL.....	14,491,847	21,877,956	+ 7,386,109	+ 51.0	75,974	108,135	+ 32,161	+ 42.3	.52	.49	- .03
MOTOR VEHICLE:											
REGISTRATION.....	2,958,518	3,383,868	+ 425,350	+ 14.4	126,156	173,506	+ 47,350	+ 37.5	4.26	5.13	+ .87
AUTO TITLE.....	55,200	69,003	+ 13,803	+ 25.0	49,643	63,216	+ 13,572	+ 27.3	89.93	91.61	+ 1.68
MISCELLANEOUS.....	92,638	109,897	+ 17,259	+ 18.6	34,679	45,208	+ 10,529	+ 30.4	37.43	41.14	+ 3.71
DRIVERS' LICENSE.....	127,567	163,406	+ 35,839	+ 28.0	92,758	118,981	+ 26,223	+ 28.3	72.71	72.81	+ .10
STORE LICENSE.....	172,121	175,910	+ 3,789	+ 2.2	35,187	34,785	- 402	- 1.1	20.44	19.77	- .67
TOTAL.....	\$47,543,033	\$62,255,022	+ \$14,711,989	+ 30.9	\$963,833	\$1,249,001	+ \$285,168	+ 29.6	2.03	2.01	+ .02

^{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 EFFECTIVE APRIL 1, 1947, TO PROVIDE AN ADDITIONAL TWO CENTS PER GALLON TAX ON MOTOR FUELS.

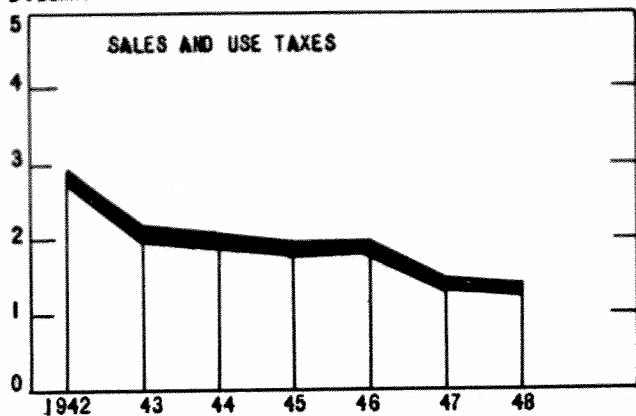
^{4/} DOES NOT INCLUDE TAXES "COLLECTED ONLY", OR "OTHER RECEIPTS".

ADMINISTRATION TAX COST PER \$100 COLLECTED

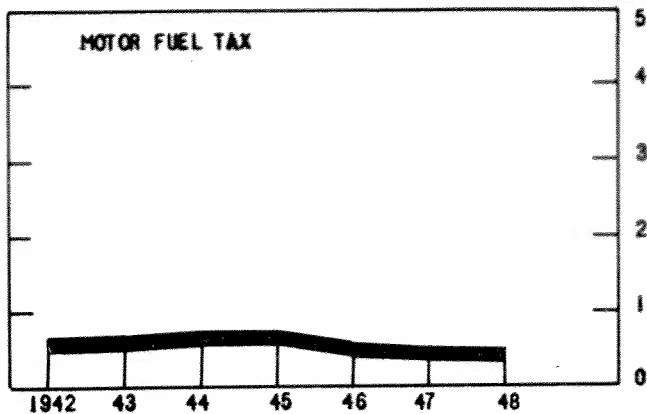
FISCAL YEARS ENDED JUNE 30: 1942 - 1948

1948 ALL TAX COST OF \$1.82 PER \$100 COLLECTED WAS 26 PER CENT BELOW 1942 HIGH OF \$2.47.

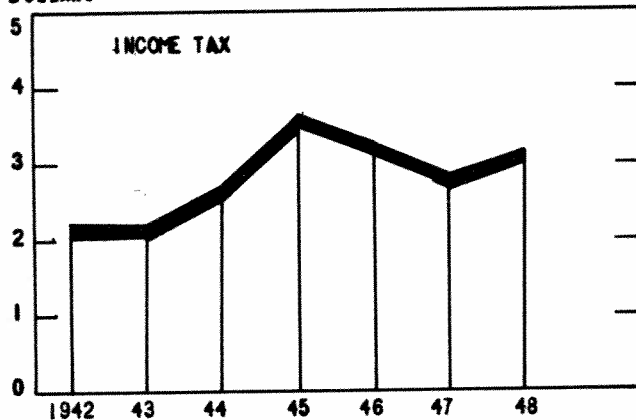
DOLLARS



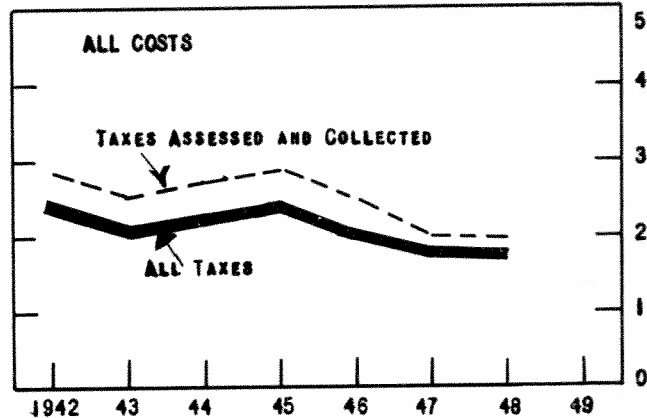
DOLLARS



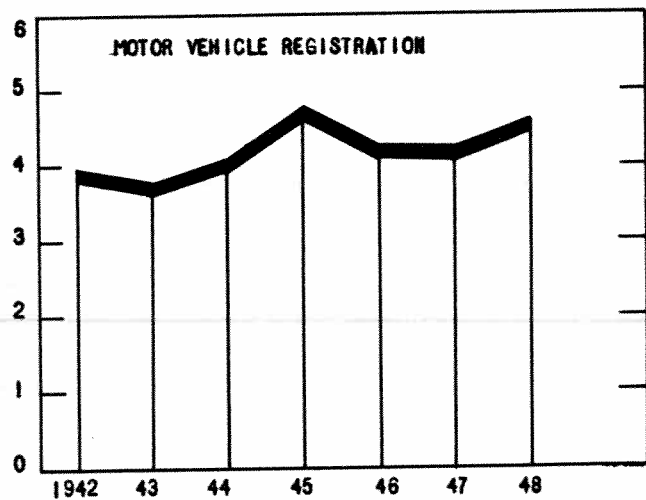
DOLLARS



DOLLARS



DOLLARS



TOTAL ADMINISTRATION COST - 1948

\$ 1,343,825



TAXES COLLECTED ONLY - 5%

CHART 1

E.B.

TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1942 - 1948 ☆

SOURCE	COST PER \$100 OF COLLECTIONS						
	1948	1947	1946	1945	1944	1943	1942
SALES AND USE	\$ 1.34	\$ 1.45	\$ 1.96	\$ 1.92	\$ 2.07	\$ 2.18	\$ 2.90
SALES	1.26	1.36	1.88	1.85	2.04	2.13	2.85
USE	2.49	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	3.19	2.82	3.29	3.64	2.70	2.20	2.22
MOTOR FUEL ... ..	.49	.52	.59	.75	.73	.67	.64
MOTOR VEHICLE:							
REGISTRATION.....	5.13	4.26	4.27	4.82	4.12	3.76	3.98
AUTO TITLE.....	91.61	89.93	79.06	93.80	72.08	50.29	57.38
MISCELLANEOUS.....	41.14	37.43	46.50	45.71	39.86	26.84	34.59
OPERATORS AND CHAUFFEURS LICENSES.	72.81	72.71	58.82	77.13	91.39	57.92	70.88
STORE LICENSE.....	19.77	20.44	21.31	15.83	15.41	11.93	14.06
COST.....	\$ 2.01	\$ 2.03	\$ 2.51	\$ 2.94	\$ 2.74	\$ 2.54	\$ 2.86

☆ NOTE: THESE TAXES BOTH ADMINISTERED AND COLLECTED.

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942 - 1948

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
1948.....	73,726,018	1,343,826	1.82

TABLE 8

COLLECTIONS: BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1947 AND 1948

SOURCE	PER CENT OF 1948 COLLECTIONS	1947	1948	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS.....	100.0	\$ 57,623,452.38	\$ 73,523,016.99	+ 27.6
SALES AND GROSS RECEIPTS TAXES.....	71.2	40,984,014.12	52,345,338.87	+ 27.7
GENERAL SALES:				
SALES TAX.....	31.6	19,791,285.36	23,248,359.92	+ 17.5
USE TAX.....	2.1	1,206,913.52	1,543,475.18	+ 27.9
SERVICE TAX.....	TRACE ^{2/}	12,147.06	948.24	+ 92.2
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX.....	29.8	14,491,846.56	21,877,955.77	+ 51.0
ALCOHOLIC BEVERAGE TAX.....	5.5	4,107,036.53	4,028,840.24	- 1.9
INSURANCE FUND.....	2.2	1,374,460.09	1,645,234.52	+ 19.7
OLEOMARGARINE TAX.....	TRACE ^{2/}	325.00	525.00	+ 61.5
MOTOR VEHICLE TAXES AND LICENSES:	7.2	4,651,374.46	5,321,079.67	+ 14.4
MOTOR VEHICLE LICENSES.....	4.6	2,958,517.51	3,383,868.25	+ 14.4
MOTOR VEHICLE ENGINE NUMBERS.....	.1	6,540.00	17,448.00	+166.8
MOTOR VEHICLE PERMIT & INSPECTION FEES.....	.1	46,944.45	32,286.86	- 31.2
MOTOR VEHICLE CTF. OF TITLE FEES.....	.1	55,200.25	69,003.00	+ 25.0
OPERATORS & CHAUFFEURS LICENSES.....	.2	127,566.80	163,406.50	+ 28.0
PUBLIC UTILITY CARRIERS (TON-MILE TAX):				
PRIVATE CARRIERS - H. B. 173.....	.2	118,654.05	159,320.42	+ 34.3
COMMERCIAL CARRIERS - S. B. 296.....	.5	340,636.88	388,144.11	+ 13.9
COMMON CARRIERS - H. B. 430.....	1.2	845,333.79	912,198.33	+ 7.9
P. U. C. FEES, GENERAL REVENUE.....	TRACE ^{2/}	15,031.06	16,921.29	+ 12.6
PROPERTY TAX ON INTER-COUNTY MTR. CARRIERS...	.2	136,949.75	178,482.91	+ 30.3
INCOME TAX.....	15.9	8,634,796.22	11,682,199.36	+ 35.3
INHERITANCE TAX-OLD AGE PENSION.....	.3	139,796.85	196,434.46	+ 40.5
INHERITANCE TAX FUND.....	2.6	1,370,454.46	1,907,564.15	+ 39.2
GIFT TAX.....	.2	78,481.94	127,534.69	+ 62.5
OTHER TAXES AND LICENSES ON BUSINESSES AND OCCUPATIONS.....	2.1	1,480,616.62	1,568,776.69	+ 6.0
ALCOHOLIC BEVERAGE LICENSES.....		226,375.00	222,725.00	- 1.6
85% LOCAL LIQUOR LICENSES.....		396,681.35	411,527.30	+ 3.7
STORE LICENSES.....		172,120.92	175,910.06	+ 2.2
CORPORATION TAX: FOREIGN AND DOMESTIC.....		114,343.26	134,425.37	+ 17.6
AGRICULTURAL INSPECTION FEES ^{2/}		11,628.45	325.00	
ALCOHOL LICENSE FEES.....		732.50	772.50	
BANK COMMISSIONER FEES.....		56,281.56	54,588.09	
BEDDING LICENSES.....		14,505.00	13,170.00	
BUILDING AND LOAN FEES.....		8,542.92	11,363.03	
BOILER INSPECTION FEES.....		13,306.11	13,640.50	
ATHLETIC COMMISSION FEES.....		18,609.00	15,970.17	
COAL MINE FUND.....		34,216.82	35,257.56	

TABLE 8

COLLECTIONS: BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1947 AND 1948 (CONTINUED)

SOURCE	PER CENT OF 1948 COLLECTIONS	1947	1948	PER CENT INCREASE OR DECREASE
OTHER TAXES ON BUSINESSES AND OCCUPATIONS,				
COLLECTION AGENCY FEES.....		\$ 1,723.00	\$ 1,933.00	
DAIRY COMMISSIONER FEES.....		4,511.00	7,019.00	
DETECTIVE LICENSE FEES.....		600.00	700.00	
FEED CONTROL INSPECTION FEES.....		23,780.96	23,930.38	
FERTILIZER FEE FUND.....		--	10,436.80	
REFRIGERATED LOCKER FEES.....		175.00	6,231.25	
LIVESTOCK WATER TANK FUND.....		113.00	324.00	
MOTOR VEHICLE DEALERS ADMINISTRATOR'S FUND...		43,965.00	60,162.00	
OLD AGE PENSION: SECRETARY OF STATE.....		3,537.46	2,814.50	
ORE BUYERS LICENSE.....		800.00	600.00	
PLANT & INSECT CONTROL INSPECTION FEES.....		1,483.19	4,056.43	
PLANT & INSECT-INSECTICIDE CONTROL FEES.....		--	4,770.00	
PLUMBING INSPECTION FEES.....		13,386.00	16,455.50	
POULTRY & EGG INSPECTION.....		28,809.50	29,609.50	
PRIVATE EMPLOYMENT AGENCY FEES.....		1,275.00	1,750.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES....		950.00	1,000.00	
PRODUCE DEALERS FUND.....		54,267.00	56,741.00	
PULLORUM FUND.....		930.00	--	
REAL ESTATE LICENSE.....		22,808.00	26,144.00	
RESTAURANT INSPECTION FEES.....		32,260.00	29,570.00	
SECURITIES DIVISION FEES.....		6,130.00	6,735.00	
STATE ENGINEER FEES.....		2,812.63	2,304.40	
TEACHERS CERTIFICATION FUND.....		9,029.50	10,038.50	
TOURIST CAMP LICENSE FEES.....		24,821.00	27,218.00	
VETERINARY LICENSE FEES.....		550.00	790.00	
STATE BOARD OF:				
ACCOUNTANCY LICENSES.....		5,595.00	6,655.00	
ABSTRACTORS LICENSES.....		1,245.00	1,515.00	
ARCHITECTS LICENSES.....		1,585.00	1,675.00	
BARBER EXAMINERS FEES & SHOP LICENSES.....		18,239.00	17,023.00	
BASIC SCIENCE EXAMINERS FEES.....		6,048.00	6,761.00	
CHIROPRACTIC EXAMINERS FEES.....		3,115.00	3,062.75	
COSMETOLOGY EXAMINER LICENSES.....		25,850.49	25,542.40	
DENTAL EXAMINERS FEES.....		3,387.00	3,133.00	
FUNERAL DIRECTORS & EMBALMING EXAMINERS FEES.		3,704.00	4,396.20	
ENGINEER LAND SURVEYOR LICENSES.....		7,777.50	8,142.00	
MEDICAL EXAMINERS FEES.....		7,482.00	8,714.00	
MEDICAL EXAMINERS REGISTRATION FEES.....		9,762.00	10,314.00	
NURSE EXAMINERS FEES.....		20,987.00	23,723.00	
OPTOMETRIC EXAMINERS FEES.....		3,200.00	3,030.00	
PHARMACY EXAMINERS FEES.....		16,459.50	19,241.50	
PHARMACY-PROPHYLACTIC LICENSES.....		--	4,751.00	
SHORTHAND REPORTERS EXAMINERS FEES.....		120.00	90.00	

TABLE 8

COLLECTIONS: BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1947 AND 1948 (CONTINUED)

SOURCE	PER CENT OF 1948 COLLECTIONS	1 9 4 7	1 9 4 8	PER CENT INCREASE OR DECREASE
OTHER RECEIPTS:.....	.5	\$ 283,917.71	\$ 374,089.10	+ 31.8
CIVIL SERVICE COMMISSION FEES.....		2,537.50	2,627.00	
COLORADO GEOLOGICAL SURVEY.....		151.22	107.06	
INCOME TAX NON-RESIDENT LICENSES.....		260.00	370.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES.....		101,737.57	109,935.71	
LIQUOR TAX ADM. FUND.....		475.50	402.00	
MOTOR VEHICLE PENALTY ASSESSMENTS.....		39,154.00	54,141.00	
MOTOR VEHICLE SAFETY RESPONSIBILITY FUND.....		--	70,558.00	
PUBLIC HEALTH BIRTH CERTIFICATES.....		11,337.50	13,273.00	
SECRETARY OF STATE FEES.....		117,167.75	113,227.70	
STATE HISTORICAL SOCIETY.....		11,096.67	9,447.63	

- 1/ REPEALED EFFECTIVE FEBRUARY 28, 1945
- 2/ LESS THAN ONE-TENTH OF ONE PER CENT.
- 3/ AGRICULTURAL INSPECTION PRIOR TO JULY 1, 1947, THEN CHANGED TO PLANT AND INSECT
INSECTICIDE CONTROL.
- 4/ FROZEN FOOD LOCKER FEES PRIOR TO JULY 1, 1947.

COLLECTIONS: RECEIPTS BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1948

FUND NUMBER	TAX COLLECTIONS	AMOUNT	FUND NUMBER	TAX COLLECTIONS	AMOUNT
103	ALCOHOL LICENSE FEES (INDUSTRIAL)...	\$ 772.50	2319	MOTOR VEHICLE PENALTY ASSESSMENTS	\$ 54,141.00
108	BANK COMMISSIONER FEES.....	54,588.09	2320	MOTOR VEHICLE J. P. FINES.....	109,935.71
109	BARBER EXAMINERS-SHOP LICENSE.....	1,457.75	2321	MOTOR VEHICLE ADMINISTRATORS FUND.	60,162.00
111	BOILER INSPECTION FEES.....	13,640.50	2325	MOTOR VEHICLE LICENSES - 1947.....	342,587.13
113	BUILDING & LOAN FEES.....	11,363.03	2325	MOTOR VEHICLE ENGINE NUMBERS-1947	7,106.00
115	CIVIL SERVICE COMMISSION FEES.....	2,627.00	2326	MOTOR VEHICLE LICENSES - 1948....	3,041,281.12
125	DETECTIVE LICENSE FEES.....	700.00	2326	MOTOR VEHICLE ENGINE NUMBERS-1948	10,342.00
129	ENGINEERS FEES.....	2,304.40	2332	MOTOR FUEL TAX (2¢).....	7,300,119.77
157	ORE BUYERS FEES.....	600.00	2333	OPERATORS AND CHAUFFEURS LICENSES	163,406.50
162	PLUMBING INSPECTION FEES.....	16,455.50	2334	MOTOR VEHICLE OWNERSHIP TAX "A"..	178,482.91
163	BOARD OF PHARMACY-PROPHYLACTIC LIC.	4,751.00	2337	MOTOR VEHICLE SAFETY RESP. FUND..	70,558.00
164	PRIVATE EMPLOYMENT AGENCY FEES.....	1,750.00	2501	INHERITANCE TAX FUND.....	1,907,564.15
166	PUBLIC HEALTH FEES.....	21.00	2502	GIFT TAX.....	127,534.69
167	PUBLIC UTILITY COMMISSION FEES.....	16,921.29	2601	TEACHERS CERTIFICATE FUND.....	10,038.50
177	SECRETARY OF STATE FEES.....	113,227.70	2603	STATE HISTORICAL SOCIETY.....	9,447.63
178	SECURITIES DIVISION FEES.....	6,735.00	2701	CORPORATION TAX-FOREIGN & DOMESTIC	134,425.37
2107	TOURIST CAMP LICENSES.....	27,218.00	2702	ABSTRACTORS LICENSE FEES.....	1,515.00
2151	COLORADO GEOLOGICAL SURVEY	107.06	2703	ACCOUNTANCY LICENSE FEES.....	6,655.00
2166	FERTILIZER FEE FUND.....	10,436.80	2704	ARCHITECTS LICENSE FEES.....	1,675.00
2167	PLANT AND INSECT CONTROL INSP. FEES	4,056.43	2705	BARBER EXAMINER FEES.....	15,565.25
2168	DAIRY COMMISSIONERS FEES.....	7,019.00	2706	BASIC SCIENCE EXAMINERS FEES.....	6,761.00
2169	PLANT & INSECT CONTROL-INSECTICIDE.	4,770.00	2707	ATHLETIC COMMISSION FEES.....	15,970.17
2171	FEED CONTROL INSPECTION FEES.....	23,930.38	2708	CHIROPRACTIC EXAMINERS FEES.....	3,062.75
2172	AGRICULTURAL INSPECTION FEES (OLD)	325.00	2709	COLLECTION AGENCY FEES.....	1,933.00
2173	OLEOMARGARINE TAX.....	525.00	2710	COSMETOLOGY EXAMINERS LICENSE FEES	25,542.40
2174	POULTRY & EGG INSPECTION.....	29,609.50	2711	DENTAL EXAMINERS FEES.....	3,133.00
2175	PRODUCE DEALERS FUND.....	56,741.00	2712	ENGINEER LAND SURVEYOR LIC. FEES.	8,142.00
2179	REFRIGERATED LOCKER FUND.....	6,231.25	2713	FUNERAL DIRECTORS & EMBALMERS....	4,396.20
2181	INHERITANCE TAX (OLD AGE PENSION)..	196,434.46	2714	MEDICAL EXAMINERS FEES.....	8,714.00
2181	SEC'Y. OF STATE (OLD AGE PENSION)..	2,814.50	2715	MEDICAL REGISTRATION FEES.....	10,314.00
2217	PRIVATE THEATRE EMPLOYMENT AGENCY..	1,000.00	2716	NURSE EXAMINERS FEES.....	23,723.00
2231	P.U.C. PRIVATE CARRIER TAX.....	159,320.42	2717	OPTOMETRIC EXAMINERS FEES.....	3,030.00
2232	P.U.C. COMMERCIAL TAX.....	388,144.11	2718	PHARMACY EXAMINERS FEES.....	19,241.50
2233	P.U.C. TRUCK & BUS COMMON TAX.....	912,198.33	2719	REAL ESTATE LICENSE FEES.....	26,144.00
2236	INSURANCE FUND.....	1,645,234.52	2720	SHORTHAND REPORTERS FEES.....	90.00
2239	COAL MINE FUND.....	35,257.56	2721	VETERINARY LICENSE FEES.....	790.00
2241	LIVESTOCK WATER TANK FUND.....	324.00	2722	LIQUOR TAX ADMINISTRATION FUND...	402.00
2300	MOTOR VEHICLE INSP. STICKER FEES...	31,308.65	2820	BEDDING LICENSE FEES.....	13,170.00
2300	MOTOR VEHICLE DEALER PERMIT FEES...	977.46	2821	STATE RESTAURANT INSPECTION FEES.	29,570.00
2300	MOTOR VEHICLE REPOSSESSION PERMITS.	.75	2825	PUBLIC HEALTH CERTIFICATE FEES...	13,252.00
2302	STORE LICENSE.....	175,910.06		TOTAL TAX COLLECTIONS.....	\$73,523,016.99
2303	SALES TAX.....	23,240,760.31		OTHER RECEIPTS	
2303	SALES TAX LICENSE.....	7,599.61	118	CAPITOL BUILDING-RENTS	112,958.52
2305	USE TAX.....	1,543,475.18	2230	PUBLIC UTILITY COMMISSION SUSP...	38,464.12
2306	SERVICE TAX.....	948.24	2300	MISCELLANEOUS DEPARTMENT COLL....	8,083.57
2307	INCOME TAX.....	11,682,199.36	2317	MOTOR FUEL SUSPENSE.....	6,200.00
2312	INCOME TAX NON-RESIDENT LICENSE,...	370.00	2336	DEPT. OF REVENUE SUSPENSE.....	37,294.69
2314	LIQUOR TAX.....	4,026,141.40		TOTAL OTHER RECEIPTS.....	203,000.90
2314	LIQUOR LIABILITY.....	2,698.84		GRAND TOTAL.....	\$73,726,017.89
2314	LIQUOR LICENSES.....	222,725.00			
2315	LIQUOR LICENSE - CITY (85% O.A.P.).	411,527.30			
2316	MOTOR FUEL TAX (4¢).....	14,577,836.00			
2318	MOTOR VEHICLE CTF. OF TITLE.....	69,003.00			

COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1948	1947	1946	1948 OVER 1947	1948 OVER 1946
RETAIL SALES AND USE TAXES.....	\$ 24,791,835	\$ 20,998,199	\$ 15,532,038	+ 18.1	+ 59.6
MOTOR FUEL TAX ^{1/}	21,877,956	14,491,847	10,851,839	+ 51.0	+101.6
INCOME TAX.....	11,682,199	8,634,796	7,089,274	+ 35.3	+ 64.8
MOTOR VEHICLE & OPERATORS LICENSE & TAXES	5,321,080	4,651,374	4,057,754	+ 14.4	+ 31.1
LIQUOR TAX AND LICENSE FEES.....	4,663,092	4,730,093	5,248,196	- 1.4	- 11.1
INHERITANCE & GIFT TAXES.....	2,231,533	1,588,733	2,653,991	+ 40.5	- 15.9
INSURANCE & CORPORATION TAXES & FEES.....	1,779,660	1,488,803	1,259,523	+ 19.6	+ 41.3
ALL OTHER REVENUE.....	1,175,662	1,039,607	989,508	+ 13.1	+ 18.8
STATE TOTAL.....	\$ 73,523,017	\$ 57,623,452	\$ 47,682,123	+ 27.6	+ 54.2

TABLE 11

COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1939 - 1948

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	7,516,759	3,118,506	3,416,828	3,295,446	4,164,278	30,863,421
1941....	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942....	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,368,841	34,319,980
1943....	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944....	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945....	8,030,383	11,885,558	6,238,848	3,664,737	4,441,580	4,773,815	39,034,921
1946....	10,851,839	15,532,038	7,089,274	4,057,754	5,248,196	4,903,022	47,682,123
1947....	14,491,847	20,998,199	8,634,796	4,651,374	4,730,093	4,117,143	57,623,452
1948....	21,877,956	24,791,835	11,682,199	5,321,080	4,663,092	5,186,855	73,523,017

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
1948....	29.8	33.7	15.9	7.2	6.3	7.1	100.0

^{1/} MOTOR FUEL TAX RATE WAS INCREASED FROM 4¢ TO 6¢ PER GALLON EFFECTIVE APRIL 1, 1947.

TAX COLLECTIONS BY SOURCE
FISCAL YEARS ENDED JUNE 30: 1939 - 1948

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

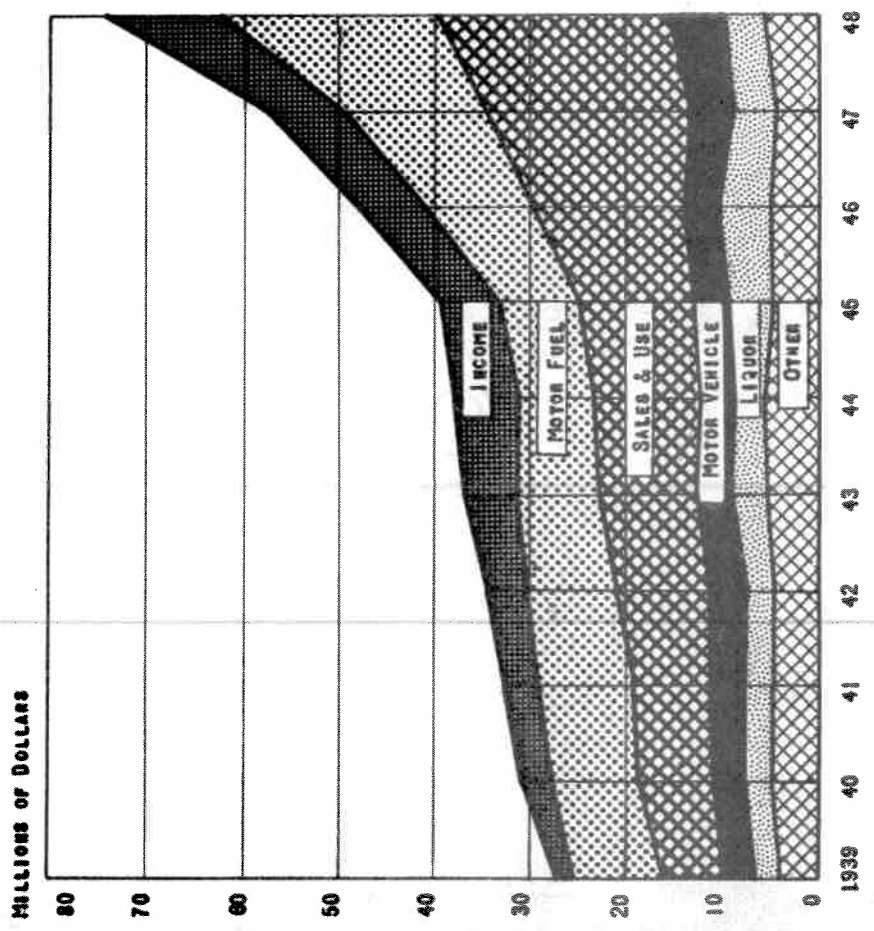


CHART 3

ADMINISTRATION EXPENDITURES
DEPARTMENT OF REVENUE
FISCAL YEARS ENDED JUNE 30: 1942 - 1948

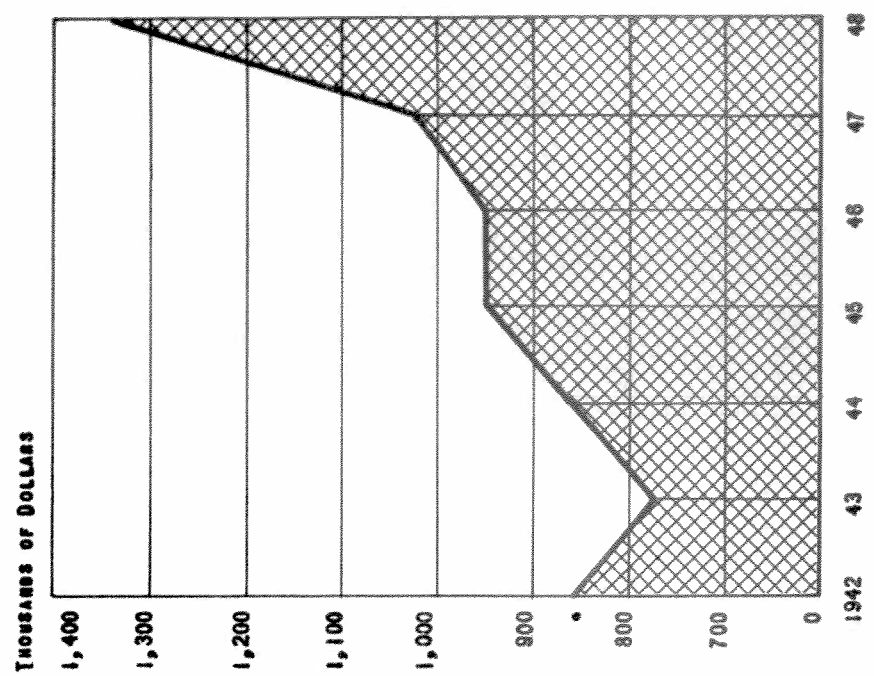


CHART 2

E.S.

TABLE 12

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

SOURCE	1946			1947			1948		
	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET
STORE LICENSE.....	\$ 157,589.50	106.00	\$ 157,483.50	\$ 172,120.92	92.00	\$ 172,028.92	\$ 175,910.06	66.50	\$ 175,843.56
SALES TAX.....	14,576,386.99	2,002.56	14,574,384.43	19,791,285.36	8,193.26	19,783,092.10	23,248,359.92	6,163.70	23,242,196.22
USE TAX.....	946,612.07	556.03	946,056.04	1,206,913.52	2,556.26	1,204,357.26	1,543,475.18	2,441.16	1,541,034.02
SERVICE TAX.....	53,321.34	740.74	52,580.60	12,147.06	6,025.40	6,121.66	948.24	175.35	772.89
INCOME TAX.....	7,089,273.91	159,962.48	6,929,311.43	8,635,056.22	72,076.96	8,562,979.26	11,682,569.96	85,131.32	11,597,438.04
MOTOR FUEL TAX-4¢.....	10,351,838.73	1,762,553.16	9,089,285.57	13,194,150.50	2,105,133.64	11,089,016.86	14,584,036.00	2,846,080.84	11,737,955.16
MOTOR FUEL TAX-2¢ 2/.....	---	---	---	1,301,396.06	16,645.30	1,284,750.76	7,300,119.77	1,331,455.20	5,968,665.57
LIQUOR TAX.....	4,654,535.89	194,967.69	4,459,568.20	4,107,512.03	194,116.52	3,913,395.51	4,029,242.24	219,808.64	3,809,433.60
MISCELLANEOUS.....	---	---	---	540,015.66	301.00	539,714.66	610,776.26	---	610,776.26
TOTAL.....	\$38,329,558.43	\$2,120,888.66	\$36,208,669.77	\$48,960,597.33	\$2,405,741.74	\$46,554,855.59	\$63,175,437.03	\$4,491,322.71	\$58,684,114.32

TABLE 13

REFUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1943 - 1948

SOURCE	PER CENT OF COLLECTIONS REFUNDED					
	1943	1944	1945	1946	1947	1948
STORE LICENSE.....	.30	.06	.04	.07	.05	.04
SALES TAX.....	.12	.06	.04	.01	.04	.03
USE TAX.....	1.96	1.65	.03	.06	.20	.16
SERVICE TAX.....	1.14	1.49	.10	1.39	49.60	18.49
INCOME TAX.....	1.02	1.63	1.43	2.25	.84	.73
MOTOR FUEL TAX-4¢.....	15.50	17.05	19.23	16.26	15.96	19.52
MOTOR FUEL TAX-2¢ 2/.....	---	---	---	---	1.27	18.24
LIQUOR TAX.....	4.11	3.99	4.90	4.19	4.73	5.46
MISCELLANEOUS.....	---	.005	.01	---	.16	---
ALL SOURCES.....	5.24	5.24	5.67	5.53	4.91	7.11

1/ INCLUDES 10% SHARE OF INHERITANCE TAX, 10% FILING FEES FROM NEW FOREIGN CORPORATIONS, AND THE 85% LOCAL LIQUOR LICENSE FEES.
2/ 2¢ A GALLON INCREASE EFFECTIVE APRIL 1, 1947.

TABLE 14

COLLECTIONS: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1948	1947	1946	1948	1947	1946
I	APPAREL GROUP: TOTAL	2,476	2,569	1,363	46,969	47,704	25,666
	1. BOOT AND SHOE STORES.....	1,174	1,074	561	22,287	20,496	10,503
	2. CLOTHING STORES - DRESS MAKERS....	1,302	1,429	738	24,682	27,169	15,125
	3. FURRIERS.....	---	60	---	---	39	---
	6. SHOE REPAIR.....	---	---	4	---	---	38
II	AUTOMOTIVE GROUP: TOTAL	17,959	17,543	12,597	102,989	90,054	64,877
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS, ETC.....	8,349	8,030	5,751	41,443	43,032	36,436
	2. AUTOMOBILE-AIRCRAFT-BICYCLES.....	3,526	2,455	1,354	43,100	24,088	16,332
	3. FILLING AND SERVICE STATIONS.....	4,174	4,967	4,956	11,552	17,728	10,405
	4. GARAGE - REPAIR SHOPS.....	1,796	2,075	451	5,452	5,097	780
	5. TRAILERS-OTHER AUTOMOTIVE STORES..	114	16	85	1,434	108	924
III	FOOD GROUP: TOTAL	63,032	68,175	51,046	1,449,930	1,164,110	865,340
	1. BAKERIES-DAIRY PRODS-DELICATESSENS	476	753	689	4,274	5,550	4,814
	2. CANDY-CONFECTIONERY.....	2,751	2,935	2,583	24,265	26,149	23,943
	3. FRUIT STANDS-VEG. MARKETS-TRUCKERS.	125	106	77	2,208	1,859	1,363
	4. GROCERY & MEAT STORES-MEAT MARKETS	78,666	63,583	47,035	1,411,791	1,122,902	827,172
	6. RESTAURANTS-TAVERNS-CAFETERIA.....	298	311	348	5,665	5,912	6,803
	7. FISH-POULTRY-OTHER FOOD STORES....	716	487	304	1,727	1,738	1,245
IV	FURNITURE GROUP: TOTAL	2,398	1,807	922	30,387	20,118	8,170
	2. FURNITURE.....	916	1,023	356	16,667	16,849	6,600
	3. HOUSEHOLD APPLIANCES.....	54	7	---	701	120	---
	5. RADIO SALES AND SERVICE.....	---	13	1	---	231	18
	6. OTHER HOME FURN. AND APPLIANCES...	702	109	9	9,686	1,569	170
	7. ELECTRICAL APPLIANCES & SERVICE...	726	655	556	3,333	1,349	1,382
V	GENERAL MERCHANDISE GROUP: TOTAL	45,250	43,059	31,882	763,465	726,930	540,567
	1. DEPARTMENT STORES.....	22,582	22,966	16,904	367,122	377,877	280,631
	2. DRUG STORES.....	1,295	1,352	1,110	15,842	17,223	16,214
	3. DRY GOODS STORES.....	9,458	8,030	4,944	166,947	142,034	88,647
	4. GENERAL STORES.....	3,428	3,434	2,842	56,282	52,340	41,637
	5. HOME-PAINTS-OILS-VARNISHES.....	366	139	---	6,468	2,541	---
	6. JEWELRY STORES.....	358	369	561	5,020	5,390	6,810
	8. 2ND HAND STORES-PALN BROKERS-JUNK YD.	802	538	487	9,249	7,487	6,795
	9. SPORTING GOODS-TENTS-ATTNINGS.....	3	---	---	66	---	---
	10. VARIETY- 5 & 10 - SPECIALTY STORES OIL PAINTINGS-POTTERY-KEYS	6,958	6,231	5,034	136,469	122,038	99,833

TABLE 14

COLLECTIONS: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES (CONTINUED)
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No. BUSINESS CLASS	GROSS SALES ¹ / (000 OMITTED)			TAX COLLECTIONS		
	1948	1947	1946	1948	1947	1946
VII LUMBER AND BUILDING GROUP: TOTAL	\$23,957	\$15,322	\$ 9,699	\$101,845	\$ 78,708	\$ 57,818
3. BUILDING MATERIAL DEALERS..... ⁶	11,112	6,520	4,525	63,595	49,610	37,039
4. ELECTRICAL EQUIPMENT SUPPLIES.....	6,836	4,747	2,501	17,655	15,592	11,696
5. PAINT, GLASS & WALL PAPER STORES...	1,275	897	732	7,303	5,019	4,260
6. PLUMBING-HEATING-AIR CONDITIONING, TIN SHOPS-FURNACE SHOPS.....	4,734	3,158	1,941	13,292	8,487	4,823
VIII PROF. & PERSONAL SERVICE GROUP: TOTAL	---	76	8	---	623	140
1. AUCTIONEERS-COMMISSION DEALERS SALES BARNs.....	---	76	2	---	623	47
3. OPTICIANS-OPTOMETRISTS-OCULISTS...	---	---	3	---	---	15
4. PHOTOGRAPHERS.....	---	---	3	---	---	78
IX PUBLIC UTILITY GROUP: TOTAL	61,832	53,932	45,638	843,591	702,470	565,184
1. GAS AND ELECTRIC COMPANIES.....	33,202	33,342	29,080	526,449	432,460	357,001
3. TELEGRAPH.....	34	30	21	418	362	267
4. TELEPHONE.....	22,596	20,560	16,537	316,724	269,648	207,916
X UNCLASSIFIED RETAIL GROUP: TOTAL	76,916	60,509	44,761	101,259	68,223	53,160
1. BLACKSMITH-MCH. SHOPS-WELDERS-SALES	378	389	---	3,908	3,598	---
3. CIGAR STORES-SMOKER SUPPLIES.....	4,085	4,646	916	142	149	47
5. COAL-WOOD FUEL-ICE DEALERS.....	833	821	1,009	11,902	12,107	12,253
6. FARM IMPLEMENTS AND MACHINERY.....	5,330	3,296	2,770	76,289	44,557	34,857
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER.	64,961	49,977	38,839	3,207	3,131	3,842
8. FLOWERS-BULBS-PLANTS-NURSERY STOCK	205	92	---	3,274	1,528	---
9. MAGAZINES-PERIODICALS.....	929	1,080	1,074	36	32	60
11. OFFICE EQUIPMENT AND SUPPLIES.....	24	4	---	282	34	---
12. RECREATION PARLORS-NITE CLUBS-SALES	2	4	14	30	79	5
13. SURGICAL & SCIENTIFIC INST. DEALERS	17	1	6	206	17	114
14. UNDERTAKERS AND FUNERAL PARLORS...	82	94	60	667	801	588
15. STORE FIX.-PET SHOPS-KENNELS-ETC...	33	83	51	620	1,579	974
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES.....	37	22	22	696	417	420
16. CONCESSIONERS.....	---	---	---	---	200	---
XI FARM AND GARDEN PRODUCE GROUP: TOTAL	80	212	508	176	248	379
1. DIRECT SALES OF FARM PRODUCTS.....	---	---	1	---	---	17
2. HATCHERIES AND SUPPLIES.....	80	212	507	176	248	362

TABLE 14

COLLECTIONS: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES (CONTINUED)
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No	CLASS OF BUSINESS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1948	1947	1946	1948	1947	1946
XII	MANUFACTURING, TRDG. OR JOBBING GROUP: TOTAL	\$ 99,642	\$ 69,884	\$ 52,143	\$ 207,246	\$ 192,971	\$ 116,122
	1. BEVERAGES-LIQUOR.....	2,091	2,920	1,800	132	279	256
	2. CHEMICALS & PRODUCTS-PEST CONTROL EXPLOSIVE-CLEANING FLUID.....	995	1,014	203	6,875	8,849	1,884
	3. FOOD AND FOOD PREPARATION.....	497	315	335	633	314	231
	4. LEATHER AND LEATHER PRODUCTS.....	---	16	---	---	308	---
	5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS.....	247	210	141	4,175	3,769	2,527
	6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS.....	4,740	4,457	3,197	85,250	80,701	50,416
	7. METAL AND METAL PRODUCTS	82,930	55,963	42,477	73,196	80,748	41,557
	8. MINERALS-ASSAYERS-COAL MINES.....	1,702	1,666	2,146	1,649	1,555	1,869
	9. PAPER, PULP AND PRODUCTS.....	276	64	---	5,233	1,209	---
	10. PETROLEUM - PETROLEUM PRODUCTS....	5,619	2,289	1,157	19,045	5,264	3,237
	11. PTG., PUBLISHING-BOOK BINDING.....	---	10	20	---	24	55
	12. RUBBER AND RUBBER GOODS.....	1,118	922	574	11,006	9,071	6,079
	13. STONE, CLAY & GRAVEL PRODUCTS....	8	---	---	44	---	---
	15. MISCELLANEOUS.....	19	10	5	---	---	11
	TOTAL.....	\$413,542	\$333,082	\$250,567	\$3,647,857	\$3,092,159	\$2,297,423

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

TABLE 15

COLLECTIONS: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1948	1947	1946	1948	1947	1946
I	APPAREL GROUP: TOTAL	8,356	7,638	6,547	157,618	144,387	123,732
	1. BOOT AND SHOE STORES.....	3,117	2,745	2,332	59,102	52,150	44,253
	2. CLOTHING STORES-DRESS MAKERS.....	4,673	4,187	3,755	88,209	79,433	71,492
	3. FURRIERS.....	49	89	17	928	1,682	318
	4. HATTERDASHERY.....	165	189	119	3,146	3,588	2,260
	5. MILLINERY.....	311	303	297	5,891	7,328	5,462
	6. SHOE REPAIR.....	36	45	37	342	206	7
II	AUTOMOTIVE GROUP: TOTAL	30,796	24,622	17,588	122,555	97,646	68,597
	1. ACCESSORIES-TIRES-BATTERIES-TRUCKERS	12,112	12,553	10,383	61,546	56,261	42,272
	2. AUTOMOBILE-AIRCRAFT-BICYCLES.....	9,164	5,801	2,947	30,804	20,267	15,483
	3. FILLING AND SERVICE STATIONS.....	9,084	5,967	4,227	22,891	15,350	10,185
	5. TRAILERS-OTHER AUTOMOTIVE STORES....	436	296	31	7,314	5,768	597
III	FOOD GROUP: TOTAL	20,156	21,274	20,019	75,306	71,731	62,429
	1. BAKERIES-DAIRY PRODUCTS-DELICATESENS	2,662	2,592	2,003	23,376	22,983	15,818
	2. CANDY-CONFECTIONERY.....	331	333	252	6,224	6,333	4,791
	3. FRUIT STANDS-VEGETABLE MKTS,TRUCKERS.	2	2	1	33	37	29
	4. GROCERY & MEAT STORES-MEAT MARKET..	16,135	17,478	16,608	28,948	27,319	24,242
	6. RESTAURANTS-TAVERNS-CAFETERIA.....	757	559	613	12,601	10,341	10,690
	8. HOTELS-COTTAGE CAMPS-RESORTS-ETC.....	269	310	462	4,124	4,718	6,859
IV	FURNITURE GROUP: TOTAL	2,149	2,756	846	36,410	48,928	11,376
	1. CARPETS-RUGS-HOUSE FURNISHINGS.....	236	188	156	4,862	3,578	2,968
	2. FURNITURE STORES.....	2	11	---	---	323	---
	3. HOUSEHOLD APPLIANCES.....	1,808	2,526	680	30,548	44,683	8,305
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS,MUSIC	10	7	---	41	49	---
	5. RADIO SALES AND SERVICE.....	13	11	7	50	51	48
	6. OTHER HOME FURNISHINGS - APPLIANCES..	60	12	2	909	239	42
	7. ELECTRICAL APPLIANCES AND SERVICE....	---	1	1	---	5	13
V	GENERAL MERCHANDISE GROUP: TOTAL	80,683	79,582	52,728	1,424,186	1,140,507	936,140
	1. DEPARTMENT STORES.....	2,171	1,795	1,603	41,513	34,084	30,460
	2. DRUG STORES.....	3,654	3,572	2,923	54,574	53,344	45,090
	4. GENERAL STORES.....	67,509	66,916	42,149	1,200,883	929,933	747,822
	5. HOME-PAINTS-OILS-VARNISHES.....	945	986	815	5,377	4,461	4,907
	6. JEWELRY STORES.....	267	351	253	1,142	1,406	8,933
	7. LEATHER-LEATHER GOODS-SADDLERY.....	67	68	66	1,260	1,249	1,222
	8. 2ND HAND STORES-PAWN BROKERS-JUNK YD.	18	---	1	352	1	5
	9. SPORTING GOODS-TEXTS-AMUNINGS.....	---	2	---	1	37	---
	10. VARIETY 5 & 10-OIL PTS.-POTTERY-KEYS.	6,050	5,892	4,913	119,084	115,992	97,761

TABLE 15

**COLLECTIONS: FOREIGN CORPORATIONS- GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASSES (CONTINUED)
FISCAL YEARS ENDED JUNE 30, 1946 - 1948**

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1948	1947	1946	1948	1947	1946
VII	LUMBER AND BUILDING GROUP: TOTAL	19,062	14,250	16,891	227,646	179,736	280,232
	1. BUILDING & CONSTRUCTION CONTRAC- TORS-PAINTERS-DECORATORS.....		10	36	---	44	219
	3. BUILDING MATERIAL DEALERS.....	3,105	2,073	1,662	35,533	22,820	18,135
	4. ELECTRICAL EQUIPMENT SUPPLIES.....	12,665	9,733	4,078	179,307	145,320	54,737
	5. PAINT, GLASS & WALL PAPER, FURNACE SHOPS	711	584	442	3,820	3,399	3,296
	6. PLUMBING-HEATING-AIR COND.-TIN SHOPS	1,439	854	356	6,520	6,074	3,541
	7. OTHER LUMBER AND BUILDING SUPPLIES..	1,142	956	317	2,466	2,079	304
VIII	PROFESSIONAL AND PERSONAL SERVICE GROUP: TOTAL	1,618	1,474	862	23,326	23,663	10,393
	2. BARBER AND BEAUTY SHOPS-SALES.....	44	44	49	835	835	962
	3. OPTICIANS-OPTOMETRIST-OCULISTS SALES	1,058	1,028	559	13,602	15,351	4,726
	4. PHOTOGRAPHERS.....	166	87	31	2,214	1,677	600
	5. DOCTORS-DENTISTS-PROFESSIONAL SALES..	35	29	23	509	373	380
	6. NEON SIGNS AND ADVERTISING-OTHERS...	325	286	200	6,166	5,427	3,725
IX	PUBLIC UTILITY GROUP: TOTAL	1,735	1,214	990	30,625	22,092	16,863
	1. GAS AND ELECTRIC COMPANIES.....	1,028	616	379	16,695	9,912	4,948
	2. RAILROADS.....	390	345	422	7,495	6,727	8,120
	3. TELEGRAPH.....	316	251	188	6,424	5,405	3,778
	4. TELEPHONE.....	1	2	1	11	48	17
X	UNCLASSIFIED RETAIL GROUP: TOTAL	12,865	10,380	7,769	85,804	67,770	45,864
	1. BLACKSMITH-MICH. SHOPS-WELDERS-SALES..	674	582	390	5,779	6,437	5,584
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES....	519	261	75	4,824	2,155	606
	5. COAL-FOOD-FUEL-ICE DEALERS.....	7	7	1	81	83	6
	6. FARM IMPLEMENTS AND MACHINERY.....	2,605	1,703	1,280	3,855	3,604	2,949
	7. FLOUR-FEED-SEEDS-CRAIN-FERTILIZER...	2,898	3,162	2,985	251	105	151
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS..	424	333	181	7,164	5,206	2,765
	11. OFFICE EQUIPMENT SUPPLIES.....	3,631	2,641	1,605	39,966	28,651	17,219
	12. RECREATION PARLORS-NITE CLUBS-SALES..	72	63	27	1,331	1,199	531
	13. SURGICAL & SCIENTIFIC INST. DEALERS..	861	671	476	7,156	6,798	4,253
	15. STORE FIX.-PET SHOPS-KENNELS-BROOMS..	1,152	918	710	14,929	12,792	11,050
	17. CANDY-POP CORN-VENDING MACHINES IN THEATRES.....	23	39	39	468	740	750
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	---	---	1	---	---	10
	1. DIRECT SALES OF FARM PRODUCTS.....	---	---	1	---	---	10

TABLE 15

COLLECTIONS: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASS (CONTINUED)
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1948	1947	1946	1948	1947	1946
XII	MFG.-TRADING OR JOBBING GROUP: TOTAL	\$ 83,908	\$ 56,474	\$ 34,700	\$ 328,556	\$ 243,295	\$ 168,093
1.	BEVERAGES - LIQUOR.....	427	314	249	2,102	2,118	2,458
2.	CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID.....	4,092	3,573	2,661	17,195	12,082	9,795
3.	FOOD AND FOOD PREPARATIONS.....	155	184	89	44	446	261
4.	LEATHER AND LEATHER PRODUCTS.....	---	111	---	---	152	---
5.	LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS.....	2,062	2,842	2,261	12,038	10,091	7,473
6.	MACH'Y-IMPLEMENTS-TOOLS-BEV. COOLERS	12,570	8,480	4,492	134,124	98,188	44,460
7.	METAL AND METAL PRODUCTS.....	5,808	4,343	3,150	21,790	18,492	22,562
8.	MINERALS-ASSAYERS-COAL MINES.....	2,333	2,252	1,895	1,804	1,392	1,869
9.	PAPER, PULP AND PRODUCTS.....	896	1,466	981	1,786	1,146	815
10.	PETROLEUM-PETROLEUM PRODUCTS.....	46,728	25,962	13,067	89,491	58,983	43,423
11.	PRINTING-PUBLISHING AND BOOK BINDG.	729	522	380	2,537	1,452	1,233
12.	RUBBER AND RUBBER GOODS.....	2,510	2,328	2,159	20,829	19,167	17,995
13.	STONE, CLAY, SAND & GRAVEL PRODS.	1,235	925	859	1,207	130	579
15.	MISCELLANEOUS.....	4,363	3,472	2,537	23,609	19,456	15,170
	TOTAL	\$251,329	\$219,664	\$149,021	\$2,512,032	\$2,039,755	\$1,523,669

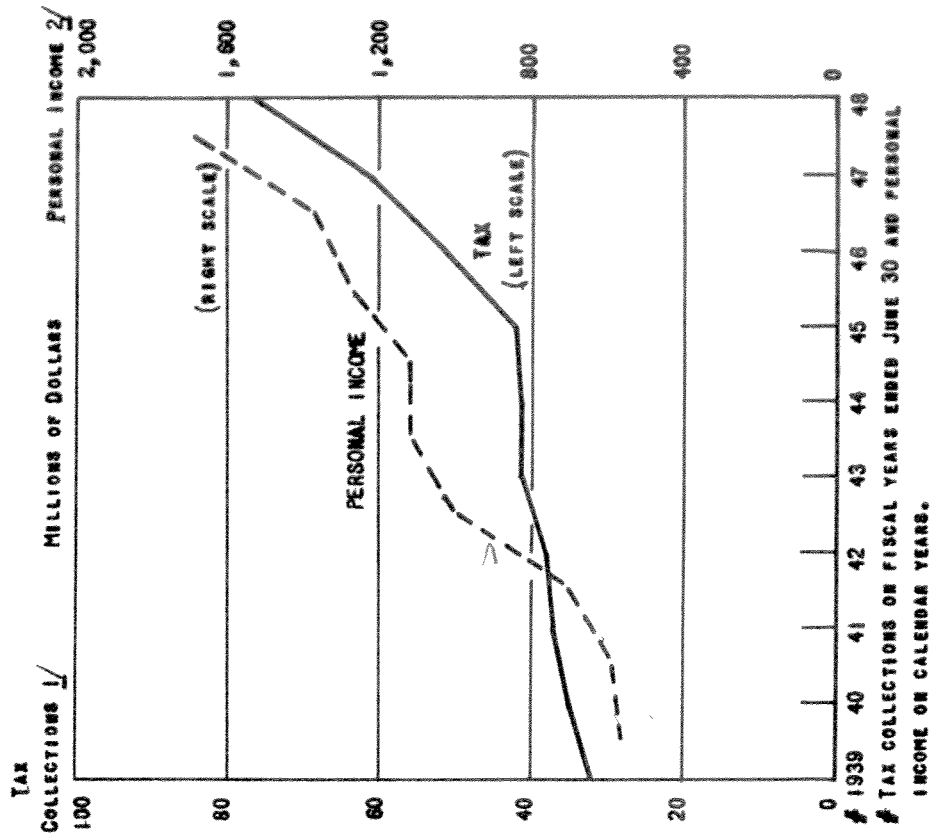
^{1/} INCLUDED ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

TABLE 16

COLLECTIONS: CHAIN STORES AND FOREIGN CORPORATIONS
 BY BUSINESS CLASSES, GROSS SALES AND TAXES
 FISCAL YEARS ENDED JUNE 30, 1946 - 1948

CODE No.	BUSINESS CLASS	CHAIN STORES				FOREIGN CORPORATIONS			
		GROSS SALES (000 OMITTED)	PER CENT CHANGE 1948 FROM 1946	TAX COLLECTIONS	PER CENT CHANGE 1948 FROM 1946	GROSS SALES (000 OMITTED)	PER CENT CHANGE 1948 FROM 1946	TAX COLLECTIONS	PER CENT CHANGE 1948 FROM 1946
I	APPAREL.....	\$ 2,476	+ 81	\$ 46,969	+ 83	\$ 8,356	+ 20	\$ 157,618	+ 27
II	AUTOMOTIVE	17,959	+ 43	102,989	+ 59	30,736	+ 75	122,555	+ 79
III	FOOD.....	83,032	+ 63	1,449,930	+ 68	20,156	+ 7	75,306	+ 21
IV	FURNITURE.....	2,998	+ 160	30,387	+ 272	2,149	+ 154	36,410	+ 220
V	GENERAL MDGE.....	45,250	+ 42	762,465	+ 41	80,603	+ 53	1,424,186	+ 52
VII	LIMBER AND BUILDING	23,957	+ 147	101,845	+ 76	19,062	+ 177	227,646	+ 184
VIII	PROFESSIONAL AND PERSONAL SERVICE	---	---	---	---	1,618	+ 88	29,326	+ 124
IX	PUBLIC UTILITY.....	61,832	+ 35	843,591	+ 49	1,735	+ 75	30,625	+ 82
X	UNCLASSIFIED RETAIL	76,916	+ 72	101,259	+ 90	12,866	+ 66	85,004	+ 87
XI	FARM & GARDEN PRODUCE.....	80	- 84	176	- 54	---	---	---	---
XII	MANUFACTURING, TRADING OR JOBBING...	99,642	+ 91	207,246	+ 70	83,908	+ 141	328,556	+ 95
	TOTAL.....	\$419,542	+ 65	\$3,647,857	+ 59	\$261,329	+ 75	\$2,512,032	+ 65

COLORADO STATE TAX COLLECTIONS AND PERSONAL INCOME 1939 — 1948



PERSONAL INCOME ROSE AT A FASTER RATE THAN DID THE STATE TAX COLLECTIONS DURING THE WAR YEARS. IN THE LAST THREE YEARS THE STATE TAX YIELD SHOWED ALMOST PARALLEL ADVANCES WITH PERSONAL INCOMES.

THE \$77 MILLION COLLECTED IN STATE TAXES IN THE FISCAL YEAR 1948 AND THE \$1,695 MILLION PERSONAL INCOME IN CALENDAR YEAR 1947 MARKED NEW PEAK TRENDS WHICH HAVE BEEN ON THE UPGRADE EACH YEAR SINCE 1939. THE DATA REVEAL THAT THE RISE OF PERSONAL INCOME OF 23 PERCENT IN 1947 OVER 1946 WAS SLIGHTLY BELOW THE TAX GAIN OF 26 PERCENT FOR 1948 OVER 1947.

THE SHARPLY RISING TAX YIELD SINCE 1945 CAN BE ATTRIBUTED IN THE MAIN TO THE RAPID EXPANSION IN PRODUCTIVITY OF THE MAJOR TAXES AND AIDED SOMEWHAT BY RAISED RATES OF MOTOR FUEL AND INCOME TAXES WHICH BECAME EFFECTIVE ON APRIL 1 AND MAY 1, 1947, RESPECTIVELY.

1/ EXCLUDING UNEMPLOYMENT COMPENSATION TAXES AND REFUNDS.
2/ INCLUDES WAGES AND SALARIES; PROPRIETORS' INCOME; PROPERTY INCOME; AND OTHER INCOME.

CHART 4

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1941 - 1947

YEAR	TOTAL ASSESSMENTS ^{1/}	TYPE OF RETURN			OTHER ASSESSMENTS	
		INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1947....	\$9,867,280	\$5,634,955	\$4,108,831	\$123,494	\$ ---	---
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	---	---

PER CENT CHANGE IN ASSESSMENTS

1947 OVER 1946..	+ 42.7	+ 35.7	+ 53.0	+ 58.3		
1947 OVER 1945..	+ 61.6	+ 57.6	+ 66.0	+ 121.4		

PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1947....	100.0	57.1	41.6	1.3	---	---
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	---	---

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

TABLE 18

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1941 - 1947

YEAR	TOTAL COLLECTIONS	TYPE OF RETURN			OTHER COLLECTIONS PARTNERSHIP PENALTIES
		INDIVIDUAL	CORPORATION	FIDUCIARY	
1947....	\$9,631,494	\$5,647,858	\$3,861,955	\$121,641	---
1946....	6,831,666	4,124,318	2,628,694	78,654	---
1945....	6,126,933	3,035,378	3,038,556	52,987	12
1944....	6,359,497	3,302,384	2,976,493	80,445	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	---

CHANGE IN COLLECTIONS BY TYPE OF RETURN

1947 OVER 1946..	+2,799,826	+1,523,540	+1,233,300	+ 42,986	
1947 OVER 1945..	+3,504,561	+2,612,480	+ 823,439	+ 68,654	- 12
PER CENT CHANGE: 1947 OVER 1946..	+ 41.0	+ 36.9	+ 46.9	+ 54.7	---
1947 OVER 1945	+ 57.2	+ 86.1	+ 27.1	+130.0	

INCOME TAX: LIABILITY DETERMINED
CALENDAR YEARS 1942 - 1947

FILING YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1947		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1942.....	\$4,633,898	\$ 5,163	1.1	.11
1943.....	6,332,555	21,123	4.4	.33
1944.....	6,442,440	5,444	1.1	.08
1945.....	6,105,632	2,357	.5	.04
1946.....	6,915,414	18,787	4.0	.27
1947.....	9,867,280	422,046 ^{1/}	89.9	4.28
TOTAL.....	\$40,297,249	\$474,920	100.0	1.18

^{1/} THE LARGER PART OF THIS AMOUNT IS FOR FISCAL YEAR PART PAYMENTS.

TABLE 20

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1947 - 1948

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1947	1948	1947	1948
INDIVIDUAL.....	114,295	207,039	\$5,402,384	\$ 6,914,100
CORPORATION.....	3,189	4,051	3,116,123	4,668,600
FIDUCIARY.....	688	696	116,287	99,499
TOTAL.....	118,172	211,836	\$8,634,794	\$11,682,199
PER CENT CHANGE: 1948 OVER 1947.....		+ 79.3		+ 75.3
AVERAGE TAX PER RETURN:				
INDIVIDUAL.....			\$ 47.27	33.39
CORPORATION.....			977.15	1,152.46
FIDUCIARY.....			169.02	142.96
ALL RETURNS.....			73.07	55.15

INCOME TAX COLLECTIONS

CALENDAR YEARS 1939 - 1947
MILLIONS OF DOLLARS

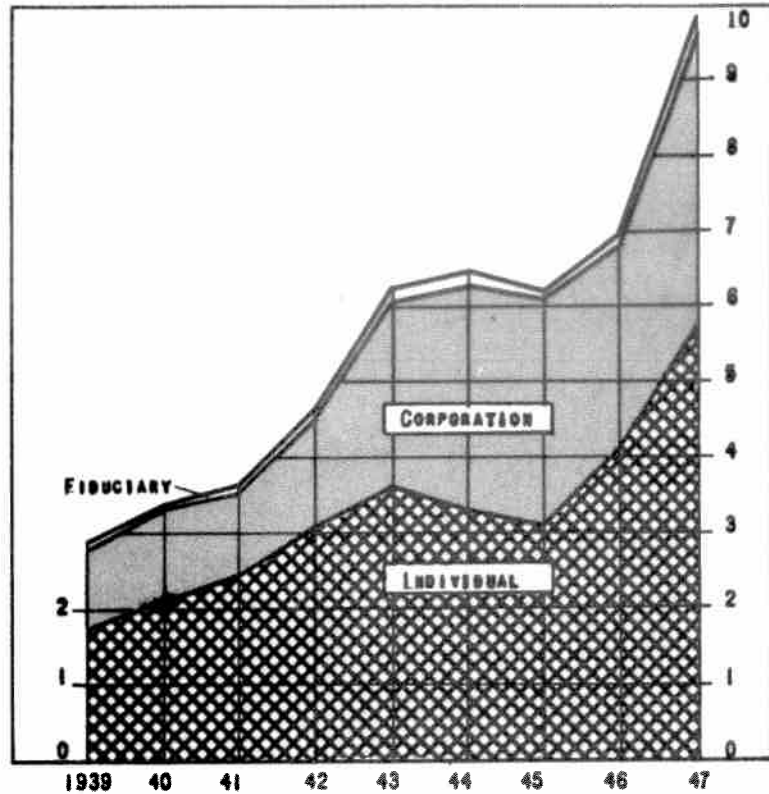


CHART 5

INCOME TAX ASSESSMENTS AND COLLECTIONS

CALENDAR YEARS 1939 - 1947

MILLIONS OF DOLLARS

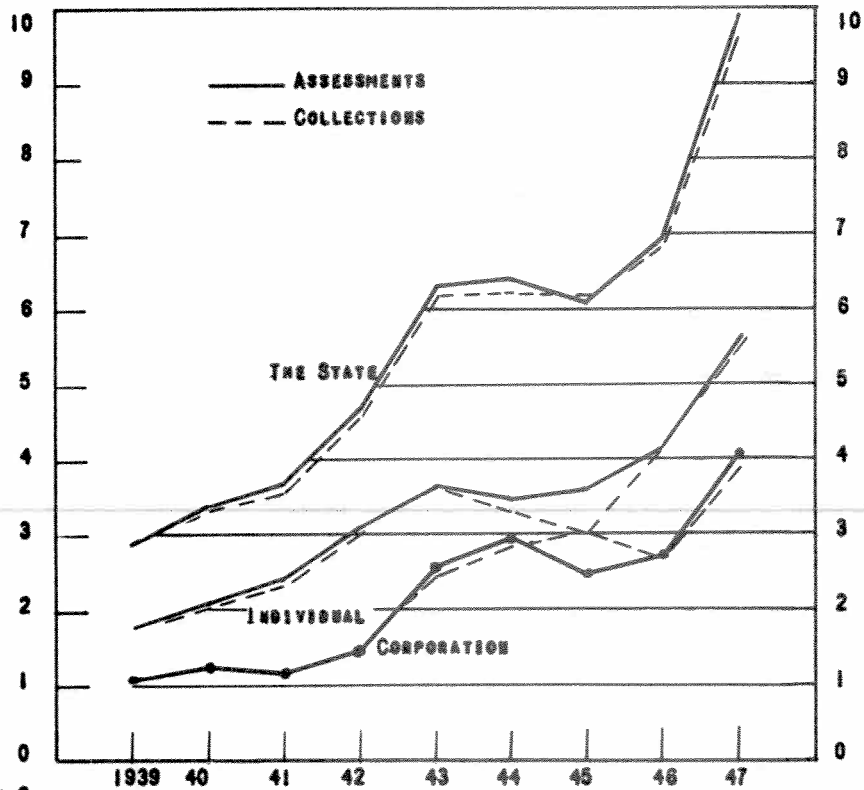


CHART 6

E.B.

TABLE 21

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1947 - 1948

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1948.....	\$ 10,649,887	\$ 6,722,781	\$ 3,842,671	\$ 84,435
1947.....	8,544,114	5,363,575	3,074,327	106,212
INCREASE OR DECREASE				
1948 OVER 1947...	+ 2,105,773	+ 1,359,205	+ 768,345	- 21,777
PER CENT CHANGE.....	+ 24.6	+ 25.3	+ 25.0	- 20.5

TABLE 22

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1947 - 1948

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1948.....	\$ 8,921,643	\$ 5,902,874	\$ 2,937,645	\$ 81,124
1947.....	6,870,937	4,636,632	2,131,039	103,266
INCREASE OR DECREASE				
1948 OVER 1947....	+ 2,050,706	+ 1,266,242	+ 806,606	- 22,142
PER CENT CHANGE.....	+ 29.8	+ 27.3	+ 37.8	- 21.4

TABLE 23

INCOME TAX: RETURNS FILED, NUMBER AND TYPE
TAXABLE AND NON-TAXABLE
CALENDAR YEARS, 1943 - 1947

TYPE OF RETURN	NUMBER OF RETURNS FILED									
	1947		1946		1945		1944		1943	
	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE
INDIVIDUAL.....	117,066	39,032	89,675	36,975	84,969	34,306	77,701	33,823	79,038	25,287
CORPORATION.....	3,881	1,766	4,226	1,889	3,749	1,952	3,540	1,940	3,443	2,133
FIDUCIARY.....	710	1,416	619	1,390	590	1,377	514	1,401	598	1,174
PARTNERSHIP (IN- FORMATION ONLY..	---	8,732	---	7,256	---	5,556	43	4,880	---	5,388
TOTAL, ALL RETURNS	121,657	50,946	94,520	47,510	89,308	43,191	81,798	42,044	83,079	33,982

TABLE 24

INCOME TAX: RETURNS - TAXABLE AND NON-TAXABLE
FIRST HALF OF CALENDAR YEAR 1948 COMPARED WITH SAME PERIOD OF 1947

TYPE OF RETURN	NUMBER OF RETURNS FILED ^{1/}				INCREASE OR DECREASE 1948 FROM 1947		PER CENT CHANGE: 1948 FROM 1947	
	1948		1947		TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE				
INDIVIDUAL....	197,643	65,854	107,620	38,847	+90,023	+ 27,007	+ 83.6	+ 69.5
CORPORATION...	3,268	1,716	3,098	1,510	+ 170	+ 206	+ 5.5	+ 13.6
FIDUCIARY...	578	1,381	592	1,344	- 14	+ 37	- 2.4	+ 2.8
PARTNERSHIP ^{1/} ..	---	9,519	---	7,925	---	+ 1,594	--	+ 20.1
TOTAL.....	201,489	78,470	111,310	49,626	+90,179	+ 28,844	+ 81.0	+ 58.1

TABLE 25

INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS, 1942 - 1948

FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1948.....	\$8,921,643	\$10,649,887	84
1947.....	6,870,937	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

^{1/} PARTNERSHIP RETURNS ARE FILED FOR INFORMATION ONLY.

NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS CALENDAR YEARS 1939 - 1947

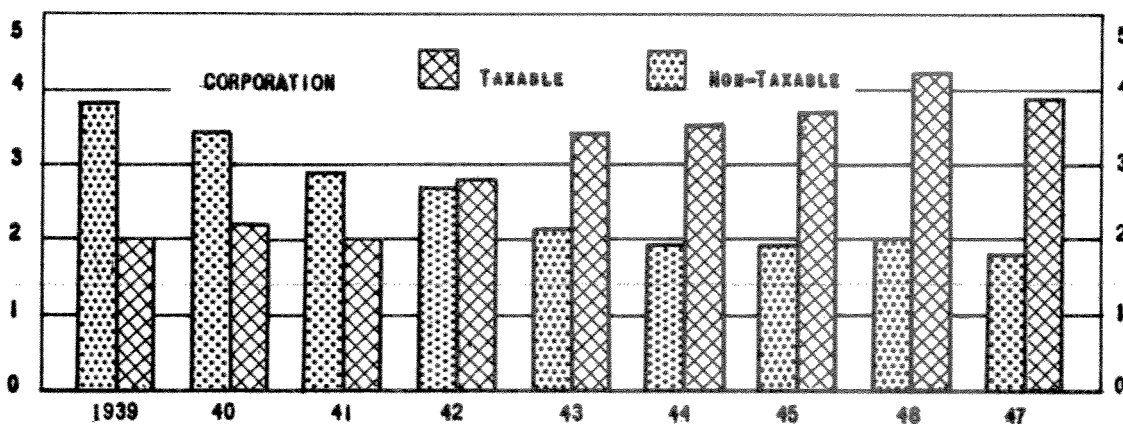
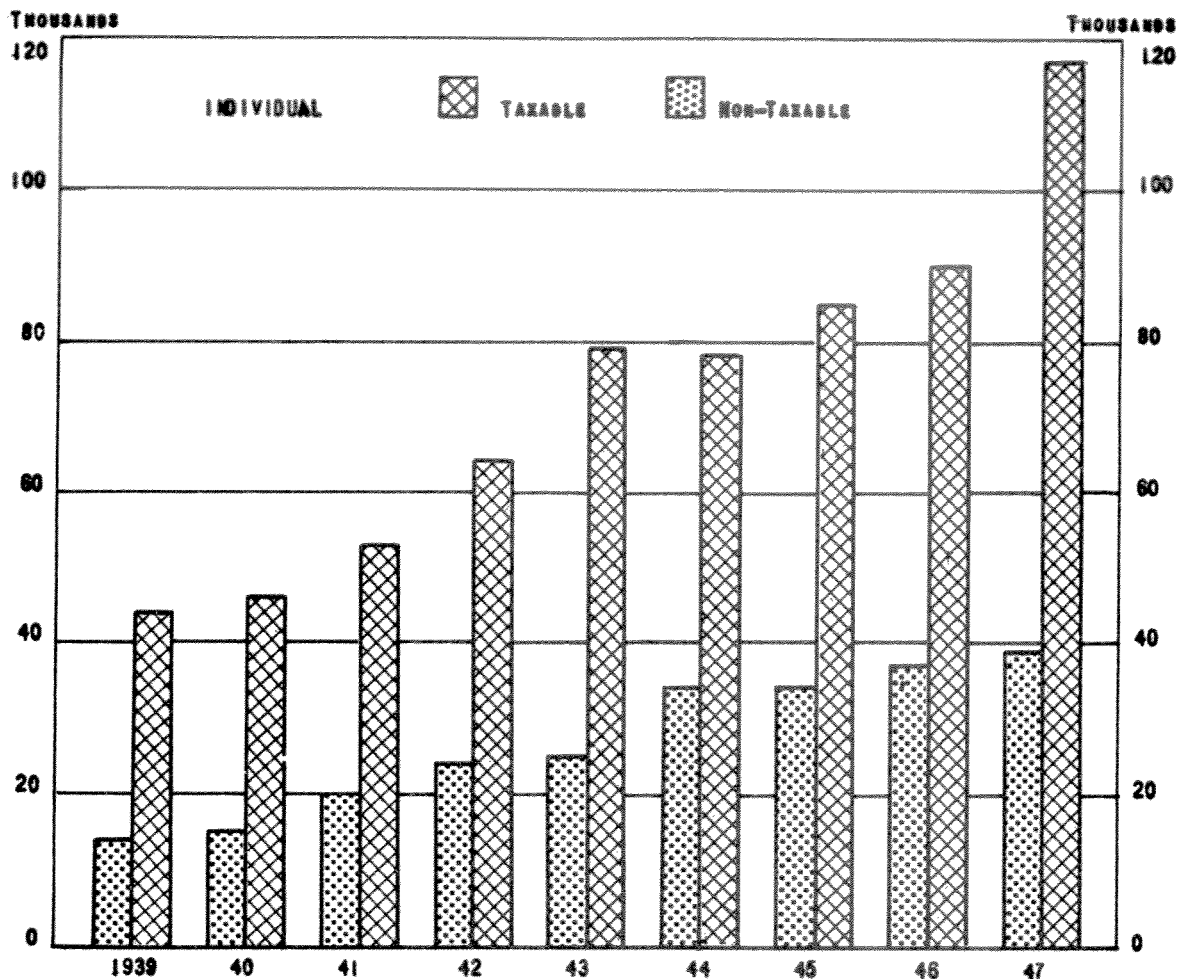


CHART 7

TABLE 26

LICENSES: SALES TAX, NUMBER ACTIVE RETAIL
BY INVENTORY PERIODS 1940 - 1948

YEAR AND PERIOD	NUMBER	CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
<u>1940</u>		
MARCH 31.....	29,325	+ 342
SEPTEMBER 30.....	29,195	- 177
<u>1941</u>		
MARCH 31.....	29,066	- 259
SEPTEMBER 30.....	28,768	- 427
<u>1942</u>		
MARCH 31.....	26,941	- 2,125
SEPTEMBER 30.....	24,361	- 4,407
<u>1943^{1/}</u>		
MARCH 31.....	22,264	- 4,677
SEPTEMBER 30.....	21,347	- 3,014
<u>1944</u>		
MARCH 31.....	21,368	- 896
SEPTEMBER 30.....	22,126	+ 779
<u>1945</u>		
MARCH 31.....	22,385	+ 1,017
SEPTEMBER 30.....	23,158	+ 1,032
<u>1946</u>		
APRIL 15.....	25,561	+ 3,176
AUGUST 28.....	26,894	+ 3,736
<u>1947</u>		
MARCH 10.....	27,421	+ 1,860
OCTOBER 15.....	28,666	+ 1,772
<u>1948</u>		
MARCH 15.....	28,899	+ 233
OCTOBER 15.....	30,018	+ 1,352

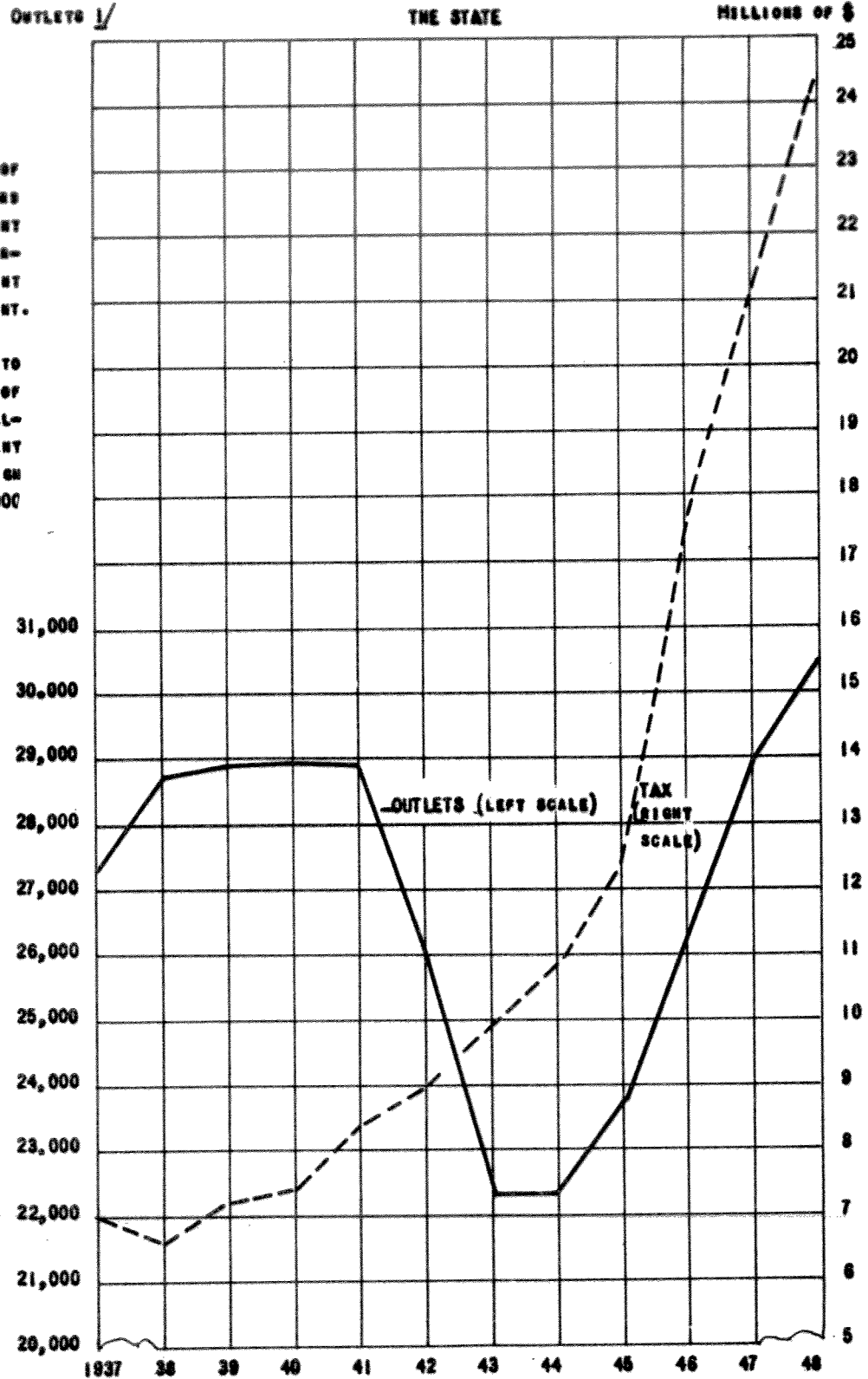
^{1/} IN THE MARCH 1943 INVENTORY, ABOUT 600 INACTIVE CONCESSIONERS WERE DROPPED, WHICH ACCOUNTS, IN PART, FOR THE HEAVY DECREASE FROM THE PREVIOUS PERIOD.

TABLE 27

 LICENSES: STORE, WHOLESALE FIRMS,
 NUMBER BY COUNTY AND STATE
 INVENTORY PERIOD 1946 - 1948

Co. No.	COUNTY	NUMBER OF LICENSEES			Co. No.	COUNTY	NUMBER OF LICENSEES		
		AUG. 20, 1946	DEC. 30, 1947	DEC. 30, 1948			AUG. 20, 1946	DEC. 30, 1947	DEC. 30, 1948
1	DENVER	566	682	667	39	SEDGWICK	2	3	2
2	PUEBLO	44	63	81	40	GUNNISON	6	6	8
3	WELD	30	31	37	41	LAKE	1	2	2
4	EL PASO	39	53	65	42	MOFFAT	4	5	6
5	LAS ANIMAS	22	30	29	43	TELLER	0	0	0
6	LARIMER	13	15	19	44	EAGLE	4	3	4
7	BOULDER	15	21	26	45	KIOWA	3	2	4
8	MESA	10	17	24	46	CHEYENNE	2	4	3
9	OTERO	33	40	36	47	DOUGLAS	1	2	1
10	ARAPAHOE	24	28	38	48	ARCHULETA	1	1	1
11	JEFFERSON	11	24	22	49	RIO BLANCO	0	1	2
12	ADAMS	16	16	20	50	SAN MIGUEL	4	2	3
13	LOGAN	9	11	7	51	CLEAR CREEK	0	1	2
14	FREMONT	13	19	15	52	CUSTER	1	2	4
15	MORGAN	5	5	6	53	GRAND	4	5	2
16	HUERFANO	8	9	8	54	PARK	7	4	5
17	PROWERS	12	17	16	55	SAN JUAN	3	3	3
18	DELTA	0	9	0	56	OURAY	1	-	0
19	YUMA	3	4	5	57	PITKIN	0	1	1
20	LA PLATA	16	11	13	58	DOLORES	2	3	4
21	MONTROSE	8	10	11	59	JACKSON	0	0	0
22	BACA	4	5	4	60	GILPIN	0	0	0
23	RIO GRANDE	22	22	20	61	SUMMIT	2	3	3
24	GARFIELD	6	6	7	62	MINERAL	3	3	2
25	CONEJOS	19	22	26	63	HINSDALE	2	2	3
26	KIT CARSON	3	3	3					
27	WASHINGTON	2	2	2					
28	ROUTT	7	9	5		ALL COUNTY TOTAL	1,107	1,322	1,376
29	BENT	3	4	5					
30	ALAMOSA	23	23	26					
31	CHAFFEE	13	10	12	70	CHAIN STORES	4	4	4
32	MONTEZUMA	8	9	7	80	FOREIGN CORP.	12	21	25
33	LINCOLN	2	3	4	90	CONCESSIONERS	0	0	0
34	ELBERT	2	2	3	95	TRANS. CONC.	0	0	3
35	SAGUACHE	10	12	9					
36	CROWLEY	2	3	2					
37	PHILLIPS	1	1	3					
38	COSTILLA	14	13	12		STATE TOTAL	1,123	1,347	1,408

SALES TAX COLLECTIONS AND NUMBER OF ACTIVE OUTLETS CALENDAR YEARS 1937 - 1948



SALES TAX COLLECTIONS OF \$ 24,274,000 AT RECORD HIGH IN 1948. THIS AMOUNT EXCEEDED 1947 BY 12 PERCENT; 1946 BY 37 PERCENT AND 1940 BY 230 PER CENT.

RETAIL OUTLETS ROSE TO THEIR HIGHEST PEAK OF 30,415 IN 1948. THIS ALL-TIME HIGH WAS 7 PER CENT ABOVE THE PRECEDING HIGH LEVELS OF NEARLY 29,000 IN YEARS, 1939 - 1941.

✓ ONLY THE BRANCHES OF THE CHAIN STORES AND FOREIGN CORPORATIONS ARE INCLUDED IN THE STATE TOTAL. CONCESSIONERS ARE EXCLUDED.

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
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	189,169.36	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	256,397.12	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
1947			
JULY.....	\$ 1,985,563.40	\$ 144,479.82	\$ 1,841,083.58
AUGUST.....	2,359,878.17	334,202.34	2,025,675.83
SEPTEMBER.....	2,306,215.33	453,781.92	1,852,433.41
OCTOBER.....	2,044,577.31	640,151.12	1,404,426.19
NOVEMBER.....	1,864,014.51	512,945.98	1,351,068.53
DECEMBER.....	1,531,416.55	199,864.30	1,331,552.25
1948			
JANUARY.....	1,595,194.75	273,863.95	1,321,330.80
FEBRUARY.....	1,354,510.59	384,932.98	969,577.61
MARCH.....	1,325,122.82	266,883.24	1,058,239.58
APRIL.....	1,604,898.67	330,949.60	1,273,949.07
MAY.....	1,957,506.90	298,858.32	1,658,648.58
JUNE.....	1,949,056.68	335,550.72	1,613,505.96
TOTAL.....	\$21,877,955.68	\$4,176,464.29	\$17,701,491.39

MOTOR FUEL TAX COLLECTIONS

MOTOR FUEL TAX COLLECTIONS ESTABLISHED NEW HIGH RECORDS IN 1947 AND 1948. THE CONTINUED ADVANCES FROM 1946 ARE ATTRIBUTED TO GREATER MOTOR VEHICLE MILEAGE TRAVELED; TO INCREASED NUMBER OF PASSENGER CARS AND TRUCKS ON THE HIGHWAYS; TO MORE ACREAGE CULTIVATED AND TO GREATER USE OF POWER MACHINERY; AND TO INCREASED TAX RATE FROM FOUR CENTS PER GALLON TO SIX CENTS EFFECTIVE APRIL 1, 1947. THE SEASONAL PEAK IN COLLECTIONS IS REACHED IN AUGUST AND SEPTEMBER EACH YEAR WHICH REPRESENT THE TAX FOR JULY AND AUGUST. THESE TOP MONTHS REFLECT THE TOURIST TRAVEL AND CROP HARVESTING ACTIVITY.

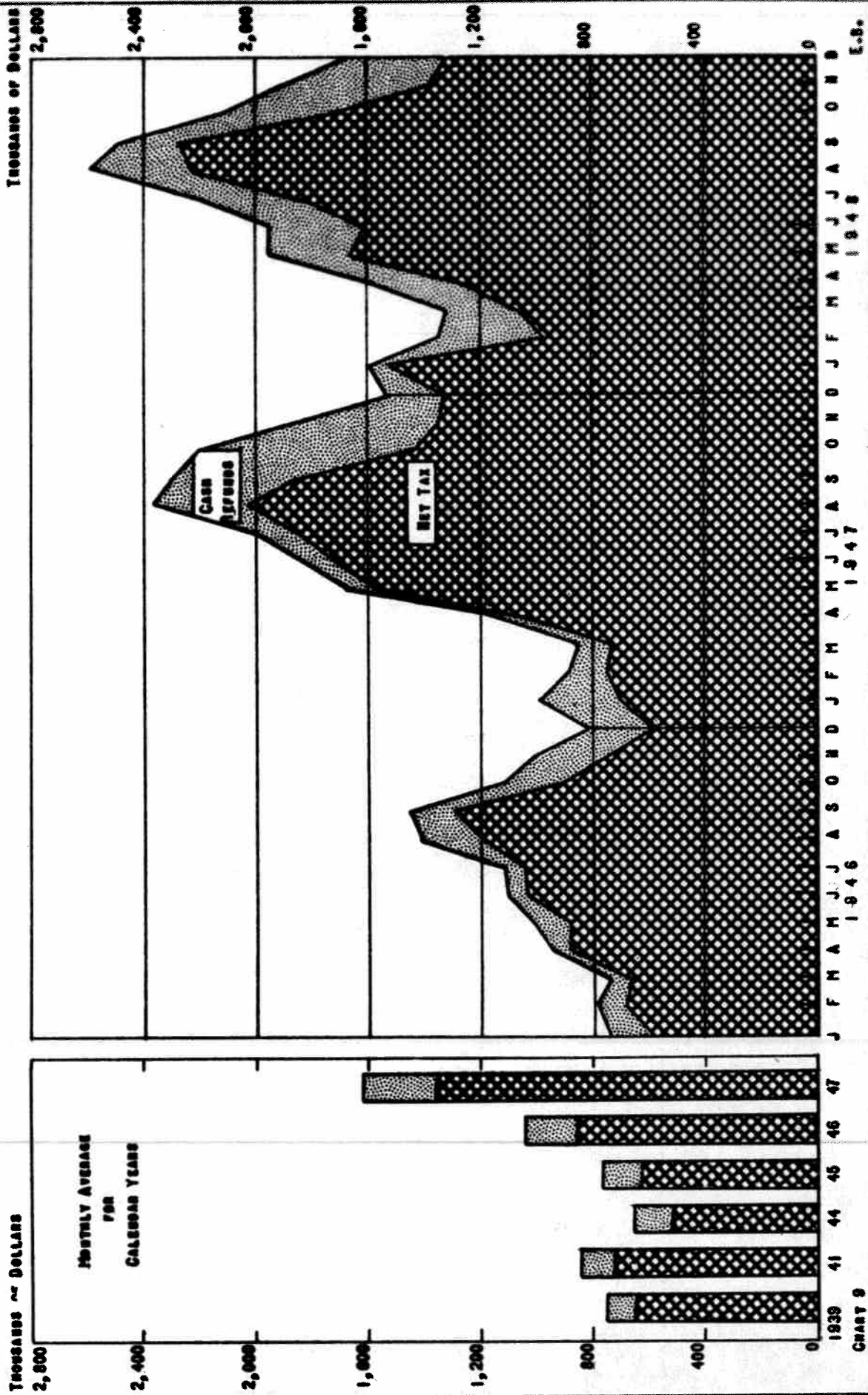


CHART 9

TABLE 29

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1935-1948

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
1935.....	\$ 6,814,598	\$ 809,972	\$ 6,004,626
1936.....	7,855,299	1,042,474	6,812,825
1937.....	8,659,028	1,214,575	7,444,453
1938.....	8,623,328	1,154,776	7,468,552
1939.....	9,037,922	1,215,334	7,822,588
1940.....	9,554,090	1,344,638	8,209,452
1941.....	10,212,190	1,379,543	8,832,647
1942.....	9,327,963	1,308,704	8,019,259
1943.....	7,677,279	1,372,452	6,304,827
1944.....	7,767,368	1,417,015	6,350,353
1945.....	9,253,144	1,675,707	7,577,437
1946.....	12,528,933	2,003,873	10,525,060
1947.....	19,450,387	3,090,268	16,360,119
FISCAL YEARS:			
1941.....	9,853,887	1,351,081	8,502,806
1942.....	9,915,016	1,311,207	8,603,809
1943.....	8,549,562	1,325,554	7,224,008
1944.....	7,808,011	1,331,864	6,476,147
1945.....	8,030,383	1,544,579	6,485,804
1946.....	10,851,839	1,762,808	9,089,031
1947.....	14,491,847	2,121,779	12,370,068
1948.....	21,877,956	4,176,464	17,701,492
PER CENT CHANGE			
IN FISCAL YEARS:			
1942 OVER 1941	+ .6	- 2.9	
1943 OVER 1942	- 13.8	+ 1.1	
1944 OVER 1943	- 8.7	+ .5	
1945 OVER 1944	+ 2.8	+ 16.0	
1946 OVER 1945	+ 35.1	+ 14.1	
1947 OVER 1946	+ 35.4	+ 20.4	
1948 OVER 1947	+ 51.0	+ 96.8	

(NOTE: TAX RATE 4¢ PER GALLON TO APRIL 1, 1947; THEREAFTER 6¢)

TABLE 30

MOTOR FUEL: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1942 - 1948

USE	1942	1943 ^{1/}	1944	1945	1946	1947 ^{2/}	1948	% INCREASE OR DECREASE 1948 OVER 1947
AGRICULTURE.....	\$ 891,896	\$ 834,201	\$ 940,787	\$ 1,162,637	\$ 1,344,659	\$ 1,489,651	\$ 2,959,742	+ 98.7
INDUSTRIES.....	66,024	51,645	52,705	47,579	45,312	65,091	135,779	+ 108.6
CONTRACTORS.....	67,051	128,390	33,774	29,615	25,475	35,428	94,722	+ 167.4
STATE HIGHWAY.....	83,054	82,742	61,154	64,709	53,811	77,664	114,127	+ 46.9
COUNTIES.....	98,252	102,362	91,495	96,561	97,817	101,350	207,744	+ 105.0
CITIES AND TOWNS.....	17,507	12,467	9,999	10,200	17,248	17,357	28,237	+ 62.7
STATE INSTITUTIONS.....	1,035	827	1,315	1,273	1,439	1,600	2,445	+ 52.8
AVIATION.....	70,012	97,680	129,805	121,582	165,046	320,248	606,905	+ 89.5
RAILROADS.....	4,220	6,740	4,797	4,652	6,075	6,146	10,513	+ 71.0
LIGHTING, HEATING, COOKING CLEANERS AND DYERS.....	8,408	5,305	3,395	3,286	3,838	4,530	11,411	+ 151.9
UNITED STATES GOVERNMENT..	852	933	756	642	425	486	380	- 21.8
MISCELLANEOUS.....	52	72	22	94	121	76	249	+ 227.6
STATE TOTAL.....	\$ 1,311,207	\$ 1,325,554	\$ 1,331,863	\$ 1,544,579	\$ 1,762,808	\$ 2,121,779	\$ 4,176,464	+ 96.8

^{1/} EFFECTIVE FEBRUARY 26, 1943, LAW WAS AMENDED TO PERMIT APPLICATION FOR REFUND WITHIN SIX MONTHS OF THE DATE OF PURCHASE INSTEAD OF SIXTY DAYS.

^{2/} TAX RATE INCREASED 2¢ PER GALLON APRIL 1, 1947.

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1945 - 1948

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)				PER CENT CHANGE	
	1945	1946	1947	1948	1948 OVER 1946	1948 OVER 1947
GALLONAGE RECEIVED:						
GROSS.....	292,480	313,354	353,936	389,298	+ 24.2	+ 10.0
2% ALLOWANCE.....	4,126	5,754	6,828	7,515	+ 30.6	+ 10.1
DUPLICATE CHARGES.....	32	20	67	59	+ 195.0	- 11.9
NET GALLONAGE.....	288,322	307,580	347,041	381,724	+ 24.1	+ 10.0
GALLONAGE EXEMPTED:						
SALES TO U. S. GOVERNMENT.....	85,112	22,937	9,906	9,381	- 59.1	- 5.3
EXPORTS.....	1,249	1,991	1,609	1,724	- 13.4	+ 7.1
MISCELLANEOUS CREDITS.....	203	164	321	271	+ 65.2	- 15.6
RAILROADS.....	561	505	522	519	+ 2.8	- .6
AVIATION.....	133	341	1,731	1,353	+ 296.8	- 21.8
TOTAL EXEMPTED.....	87,258	25,938	14,089	13,248	- 48.9	- 6.0
NET TOTAL.....	201,064	281,642	332,952	368,476	+ 30.8	+ 10.7
GALLONAGE, CASH REFUNDS.....	38,614	44,070	52,497	71,124	+ 61.4	+ 35.5
NET GALLONAGE TAXED.....	162,450	237,572	280,455	297,352	+ 25.2	+ 6.0

TABLE 32

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1947 - 1948

NOTE: THESE GALLONAGES DO NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL
USERS IN THE AMOUNT OF 2,167,000 GALLONS IN 1947 AND 3,125,000 GALLONS IN 1948.
(IN THOUSANDS OF GALLONS)

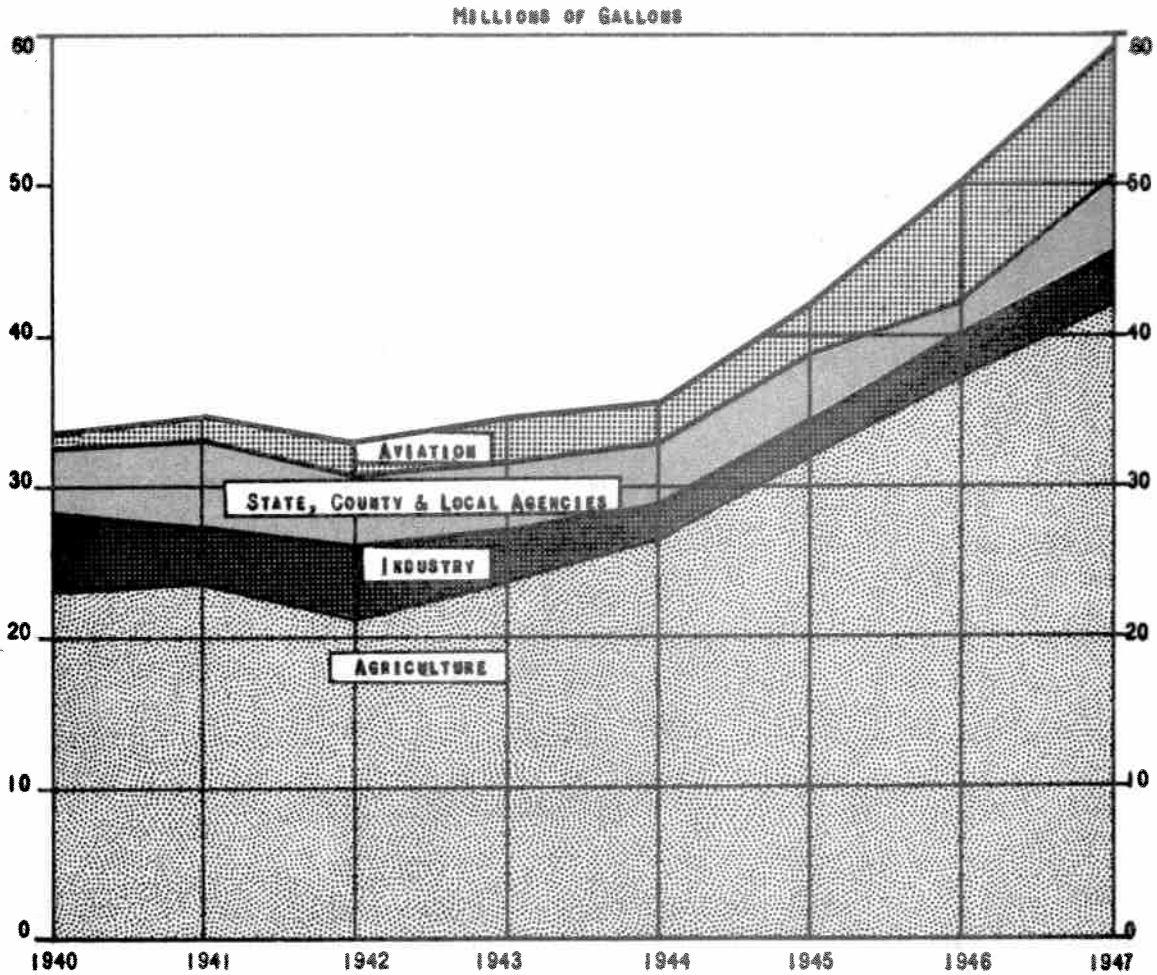
SOURCE BY STATE	1948			1947		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO.....	154,438	11,416	143,022	123,942	24,626	99,316
INTERSTATE:						
ARIZONA.....	82	82	---	---	---	---
CALIFORNIA.....	61	61	---	---	---	---
IDAHO.....	8	8	---	---	---	---
ILLINOIS.....	6 _{1/}	6 _{1/}	---	8	8	---
INDIANA.....	---	---	---	---	---	---
KANSAS.....	10,996	3,881	7,115	11,078	5,266	5,812
LOUISIANA.....	1,460	1,460	---	45	45	---
MISSOURI.....	---	---	---	10	10	---
NEBRASKA.....	1,462	32	1,430	1,492	16	1,476
NEW MEXICO.....	6,048	417	5,631	6,669	834	5,835
OKLAHOMA.....	15,021	14,188	833	20,944	20,424	520
TEXAS.....	59,714	22,392	37,322	70,255	33,440	36,815
UTAH.....	635	18	617	756	22	734
WASHINGTON.....	10	10	---	---	---	---
WYOMING.....	136,232	46,386	89,846	116,570	50,359	66,211
TOTAL GROSS GALLONAGE.....	386,173	100,357	285,816	351,769	135,050	216,719
2% ALLOWANCE.....	7,515	---	---	6,828	---	---
DUPLICATE CHARGES.....	59	---	---	67	---	---
TOTAL NET GALLONAGE RECEIVED.....	378,599	---	---	344,874	---	---

_{1/} LESS THAN 200 GALLONS

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

CALENDAR YEARS 1940 - 1947

REFUND GALLONAGES FROM ALL CLASSES MOVED CONTINUALLY UPWARD FROM 1940 WITH THE EXCEPTION OF 1942, WITH THE LARGE ADVANCES IN THE YEARS, 1945 - 1947. AVIATION ACCOUNTING FOR 3.4 PER CENT OF THE TOTAL GALLONAGE IN 1940 STEADILY ADVANCED TO 15 PER CENT IN 1947, WHILE INDUSTRY DECLINED FROM 15.2 PER CENT OF THE TOTAL IN 1940 TO 5.7 PER CENT IN 1947. AGRICULTURE MADE THE LARGEST GAINS FROM 1945 THROUGH 1947 DUE TO INCREASED ACREAGE CULTIVATED AND ADDITIONAL USE OF POWER EQUIPMENT.



THOUSANDS OF GALLONS

YEAR	ALL CLASSES	REFUND CLASS			
		AGRICULTURE	AVIATION	INDUSTRY	STATE, COUNTY & LOCAL AGENCIES
1940	33,616	22,789	1,127	5,127	4,573
1941	34,489	23,428	1,704	3,784	5,573
1942	32,718	21,209	1,862	4,807	4,840
1943	34,311	23,753	3,167	2,995	4,396
1944	35,425	26,415	2,797	2,126	4,087
1945	41,893	31,850	3,498	2,200	4,345
1946	50,097	37,304	5,817	2,485	4,491
1947	59,166	41,672	8,858	3,377	5,259
PERCENTAGE CHANGE IN GALLONAGE					
1947 FROM 1946					
	+18.1	+11.7	+52.3	+35.9	+17.1

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TABLE 33

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1943 - 1948
(IN GALLONS)

STATE SHIPPED TO	1943	1944	1945	1946	1947	1948
KANSAS.....	46,174	29,971	12,097	28,453	58,183	80,002
NEBRASKA.....	75,046	123,931	149,993	309,235	383,848	425,801
NEW MEXICO.....	332,855	202,462	191,473	310,489	523,474	359,562
TEXAS.....	---	---	---	---	---	489
UTAH.....	484,023	485,781	389,306	532,651	724,206	481,956
WYOMING.....	287,271	89,319	505,767	810,201	367,436	376,422
TOTAL.....	1,225,269	931,464	1,248,636	1,991,029	2,057,147	1,724,232

TABLE 34

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1935 - 1947
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1948

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
<u>CALENDAR YEARS:</u>		
1935.....	152,330,404	+ 6.31
1936.....	172,661,227	+ 13.34
1937.....	184,800,858	- 7.03
1938.....	187,943,938	+ 1.70
1939.....	196,146,328	+ 4.36
1940.....	206,741,674	+ 5.40
1941.....	221,519,398	+ 7.15
1942.....	197,398,176	+ 10.87
1943.....	159,297,979	- 19.33
1944.....	160,019,355	+ .45
1945.....	193,315,029	+ 20.81
1946.....	268,824,253	+ 30.06
1947.....	295,974,515	+ 10.1
<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
1948.....	297,351,442	+ 6.03

TABLE 35
MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
CALENDAR YEARS 1941 - 1947

SOURCE	RECEIPTS					
	1947	1946	1945	1944	1942	1941
REGULAR REGISTRATION FEES:						
PASSENGER CARS.....	\$ 1,711,198	\$ 1,586,519	\$ 1,425,228	\$ 1,402,129	\$ 1,765,055	\$ 1,778,212
"C" PLATES	300,758	268,637	237,460	226,844	---	---
TRUCKS.....	758,267	671,858	567,881	527,159	510,080	496,543
TRAILERS.....	119,415	90,239	67,477	57,827	51,232	46,124
MOTORCYCLES.....	6,915	5,556	3,513	2,682	2,661	2,307
SUB-TOTAL.....	2,896,553	2,622,789	2,301,559	2,216,641	2,329,028	2,323,186
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:						
DEALERS' LICENSES OR PERMITS:						
PASSENGER CARS AND TRUCKS.....	35,400	28,122	17,920	16,600	22,569	34,606
MOTORCYCLES.....	279	158	70	30	61	65
SUB-TOTAL.....	35,679	28,280	17,990	16,630	22,630	34,671
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:						
OPERATORS.....	68,471	78,799	120,090	38,783	114,005	45,624
CHAUFFEURS.....	58,429	55,790	42,076	38,161	48,974	46,438
SUB-TOTAL.....	126,900	134,589	165,166	76,944	162,979	92,062
CERTIFICATE OF TITLE SALES.....						
PENALTY ASSESSMENTS.....	64,374	53,664	32,913	30,936	39,090	55,829
MISCELLANEOUS RECEIPTS:	53,421	41,154	29,334	34,820	19,270	21,311
TRANSFER OR RE-REGISTRATION FEES.....	71,296	51,849	25,945	27,231	43,752	99,736
INDUSTRIAL PERMITS.....	3,770	4,785	495	---	---	3,555
DUPPLICATES, REPLACEMENTS.....	5,879	3,712	2,115	4,020	3,064	4,070
PREVIOUS YEAR FEES.....	387	198	220	570	1,625	1,846
SPECIAL ENGINE NUMBERS.....	11,031	5,316	2,442	1,762	1,617	1,807
SPECIAL PERMITS.....	6,872	5,708	3,897	2,906	3,758	3,838
SUB-TOTAL.....	99,235	71,568	35,114	36,489	53,816	114,892
TOTAL, ALL RECEIPTS.....	\$ 3,276,162	\$ 2,952,044	\$ 2,582,076	\$ 2,212,460	\$ 2,627,273	\$ 2,641,951
PER CENT INCREASE OR DECREASE						
EACH YEAR FROM 1941.....	+ 24.0	+ 11.7	- 2.3	- 8.7	- .6	---
DIFFERENCE FROM 1941.....	+ 634,211	+ 310,093	- 59,875	- 229,491	- 14,678	---

1/ "C" PLATES FOR VEHICLES, WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION, INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSES.
 2/ PENALTY ASSESSMENTS ARE FINES IMPOSED BY STATE HIGHWAY PATROL; NOT COLLECTED BEFORE AUGUST, 1939.
 3/ INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER IN 1942, BUT REINSTITUTED IN OCTOBER, 1945.

TABLE 36

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1941 AND 1945 - 1947

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1945	1946	1947	1941	1945	1946	1947
PASSENGER CARS ^{1/}	336,718	311,490	350,825	380,524	\$ 1,778,212	\$ 1,662,688	\$ 1,855,156	\$ 2,011,956
TRUCKS.....	31,050	34,963	41,340	46,901	496,543	567,881	671,858	758,267
PERCENTAGE CHANGE EACH YEAR FROM 1941:		- 7.5	+ 4.2	+ 12.0		- 0.5	+ 4.3	+ 13.1
PASSENGER CARS.....	--	+ 12.6	+ 33.1	+ 51.0	--	+ 14.4	+ 35.2	+ 52.7
TRUCKS.....	--	--	--	--	--	--	--	--

TABLE 37

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1941 AND 1945 - 1947

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1941	1945	1946	1947	1941	1945	1946	1947
PASSENGER CARS ^{1/}	102,295	92,413	103,656	111,083	\$ 548,486	\$ 509,239	\$ 559,726	\$ 602,045
TRUCKS.....	6,069	6,096	7,179	7,949	108,961	110,956	128,891	140,463
PERCENTAGE CHANGE EACH YEAR FROM 1941:		- 9.6	+ 1.3	+ 8.6		- 8.2	+ 2.0	+ 9.8
PASSENGER CARS.....	--	+ .4	+ 18.3	+ 31.0	--	+ 1.8	+ 18.3	+ 28.9
TRUCKS.....	--	--	--	--	--	--	--	--

^{1/} INCLUDES "C" PLATES

TABLE 38

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
CALENDAR YEARS 1941 - 1947

SOURCE	NUMBER OF REGISTRATIONS					
	1947	1946	1945	1944	1942	1941
REGULAR LICENSE TAGS SOLD OR ISSUED:						
PASSENGER CARS.....	325,472	301,622	269,616	262,557	331,476	336,718
"C" PLATES.....	55,052	49,203	41,874	39,867	--	--
TRUCKS.....	46,901	41,340	34,963	32,103	31,784	31,050
TRAILERS.....	7,311	3,573	2,558	2,188	1,991	1,887
MOTORCYCLES.....	4,218	3,416	2,110	1,689	1,589	1,308
SUB-TOTAL.....	438,954	399,154	351,121	338,404	366,840	370,963
MISCELLANEOUS REGISTRATION						
DEALERS' LICENSES OR PERMITS:						
PASSENGER CARS OR TRUCKS.....	4,397	3,344	2,088	1,863	2,794	4,533
MOTORCYCLES.....	84	51	20	9	17	15
TRANSFERS OR RE-REGISTRATIONS.....	55,158	39,616	19,578	21,355	35,272	77,835
INDUSTRIAL PERMITS. 2/.....	754	957	99	--	--	719
DUPLICATES, REPLACEMENTS.....	5,882	3,717	2,124	4,050	3,066	4,080
PREVIOUS YEAR REGISTRATIONS.....	162	110	132	377	1,222	1,358
SPECIAL ENGINE NUMBERS.....	11,031	5,216	2,442	1,762	1,617	1,807
SPECIAL PERMITS.....	27,487	22,827	15,690	11,623	15,036	15,401
SUB-TOTAL.....	104,955	75,938	42,173	41,019	59,024	105,748
TOTAL, ALL REGISTRATIONS.....	543,909	475,092	393,294	379,423	425,864	476,711
CERTIFICATES OF TITLE.....	217,576	179,380	105,923	104,659	135,380	189,492
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:						
OPERATORS.....	145,017	170,760	257,653	87,354	244,246	96,276
CHAUFFEURS.....	45,319	43,137	32,321	29,504	97,637	95,673
TOTAL, OPERATORS AND CHAUFFEURS LICENSES.....	190,336	213,897	289,974	116,858	281,883	191,949
PER CENT INCREASE OR DECREASE						
EACH YEAR FROM 1941:						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+ 18.3	+ 7.6	- 5.4	- 8.8	- 1.1	---
ALL REGISTRATIONS.....	+ 14.1	- .3	- 17.4	- 20.4	- 10.7	---
DIFFERENCE FROM 1941:						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+ 67,991	+ 28,191	- 19,842	- 32,559	- 4,123	---
ALL REGISTRATIONS.....	+ 67,198	- 1,619	- 83,417	- 97,288	- 50,847	---

1/ "C" PLATES FOR VEHICLES WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION, INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSES.

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

TABLE 39

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1941, 1946 AND 1947

COUNTY	NUMBER OF REGISTRATIONS							
	"C" PLATES		PASSENGER CARS			TRUCKS		
	1947	1946	1947	1946	1941	1947	1946	1941
STATE TOTAL..	55,052	49,203	325,472	301,622	336,718	46,901	41,340	31,050
DENVER.....	9,190	8,175	101,893	95,481	102,295	7,949	7,179	6,069
ADAMS.....	1,432	1,293	8,660	7,431	7,750	1,943	1,758	1,317
ALAMOSA.....	504	447	2,374	2,194	2,727	509	447	341
ARAPAHOE.....	1,770	1,632	13,662	12,592	12,122	1,095	1,018	787
ARCHULETA.....	242	205	487	430	711	101	90	65
BACA.....	709	625	2,098	1,842	1,923	696	510	242
BENT.....	394	357	1,977	1,882	2,804	334	293	190
BOULDER.....	1,666	1,538	12,580	11,456	12,322	1,545	1,422	1,162
CHAFFEE.....	502	462	1,904	1,842	2,065	255	246	157
CHEYENNE.....	258	227	892	823	936	265	184	67
CLEAR CREEK..	194	158	991	871	1,333	130	128	154
CONEJOS.....	648	623	1,578	1,553	2,056	349	325	270
COSTILLA.....	256	246	731	748	981	188	180	177
CROWLEY.....	253	245	1,319	1,278	1,408	381	348	245
CUSTER.....	158	154	415	404	641	102	92	81
DELTA.....	1,312	1,231	4,109	3,935	4,517	753	734	511
DOLORES.....	228	187	491	399	480	144	112	57
DOUGLAS.....	266	241	1,096	1,055	1,355	243	204	152
EAGLE.....	340	313	1,021	966	1,552	165	146	128
ELBERT.....	474	443	1,299	1,204	1,703	291	236	128
EL PASO.....	2,847	2,524	19,728	18,957	17,674	1,524	1,399	1,003
FREMONT.....	1,277	1,232	4,597	4,371	5,358	717	660	496
GARFIELD.....	913	783	2,644	2,320	2,776	522	465	309
GILPIN.....	82	68	330	306	561	37	44	53
GRAND.....	317	279	1,146	950	1,370	291	263	170
GUNNISON.....	398	337	1,447	1,262	1,793	227	178	149
HINSDALE.....	19	22	54	48	71	23	14	19
HUERFANO.....	632	587	2,215	2,232	3,050	251	247	227
JACKSON.....	169	154	505	472	667	140	131	102
JEFFERSON....	2,029	1,765	13,932	12,410	12,178	1,240	1,117	810
KIOWA.....	277	247	848	752	882	267	155	65
KIT CARSON...	635	557	2,468	2,155	2,141	750	524	158
LAKE.....	274	251	1,490	1,337	2,152	162	157	160
LA PLATA.....	931	774	2,920	2,584	3,575	457	380	302
LARIMER.....	1,936	1,667	12,279	10,789	11,377	1,954	1,735	1,385
LAS ANIMAS...	1,230	1,145	4,894	4,775	6,568	765	677	591
LINCOLN.....	601	505	1,753	1,570	1,856	450	308	134
LOGAN.....	918	836	5,018	4,685	5,255	1,440	1,256	944

TABLE 39 (CONTINUED)

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1941, 1946 AND 1947

COUNTY	NUMBER OF REGISTRATIONS							
	"C" PLATES ^{1/}		PASSENGER CARS			TRUCKS		
	1947	1946	1947	1946	1941	1947	1946	1941
MESA.....	2,561	2,357	9,453	8,842	9,553	1,489	1,341	891
MINERAL.....	59	51	159	146	301	33	30	38
MOFFAT.....	633	557	1,833	1,630	1,602	521	514	189
MONTEZUMA...	855	779	1,979	1,876	2,387	431	370	256
MONTROSE....	1,088	933	3,211	3,011	4,405	659	598	508
MORGAN.....	757	649	4,891	4,369	4,981	1,434	1,202	890
OTERO.....	1,019	909	6,047	5,870	6,128	1,123	1,007	715
OURAY.....	214	153	462	396	550	70	58	37
PARK.....	234	193	659	587	1,262	169	130	152
PHILLIPS....	407	371	1,592	1,479	1,598	473	383	246
PITKIN.....	160	113	360	308	418	60	51	40
PROWERS.....	776	678	3,722	3,320	3,620	775	594	304
PUEBLO.....	2,690	2,399	18,639	17,452	20,082	1,740	1,571	1,252
RIO BLANCO..	535	335	1,380	866	860	293	184	89
RIO GRANDE..	633	633	2,852	2,798	3,421	790	791	586
ROUTT.....	714	640	2,232	2,170	3,010	423	378	275
SAGUACHE....	350	315	1,116	1,062	1,431	330	298	219
SAN JUAN....	87	57	293	246	413	58	50	41
SAN MIGUEL..	202	192	438	423	927	79	55	77
SEDGWICK....	248	220	1,478	1,361	1,600	481	436	332
SUMMIT.....	97	68	340	279	580	74	60	55
TELLER.....	308	287	946	876	1,970	167	164	182
WASHINGTON..	587	490	2,336	2,105	2,403	674	481	224
WELD.....	2,884	2,690	17,929	16,693	18,745	5,086	4,534	3,541
YUMA.....	673	599	3,280	3,096	3,466	814	698	534

^{1/} "C" PLATES FOR VEHICLES WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSEs.

TABLE 40

MOTOR VEHICLE: OPERATOR AND CHAUFFEUR LICENSES ISSUED
AND FEES COLLECTED, STATE - 1940, - 1947

YEAR	L I C E N S E S				R E I S S U E S				TOTAL
	OPERATORS		CHAUFFEURS		OPERATORS		CHAUFFEURS		
	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	2,782	2,340	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
1947	137,193	61,940	44,953	57,751	7,824	6,531	366	678	126,900

TABLE 41

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND TOTAL FEES COMPARED, 1938 - 1947

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...	189,492	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
1947...	217,576	64,374	115

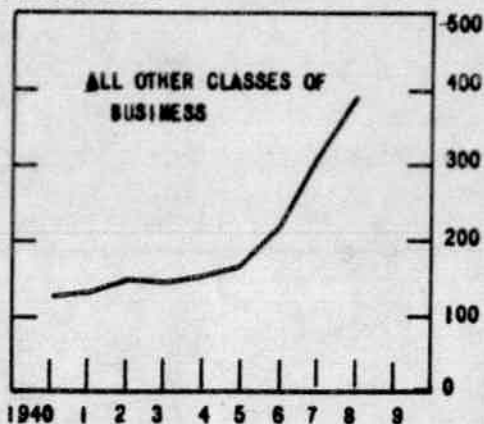
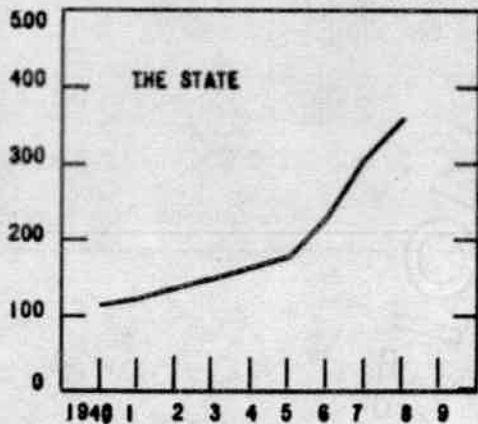
SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1940 - 1948

PER CENT OF 1936-1939 AVERAGE

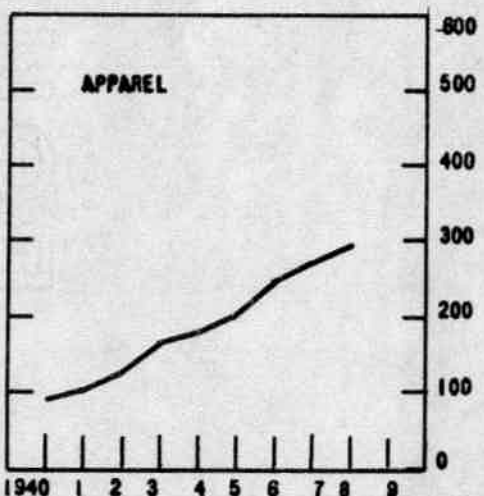
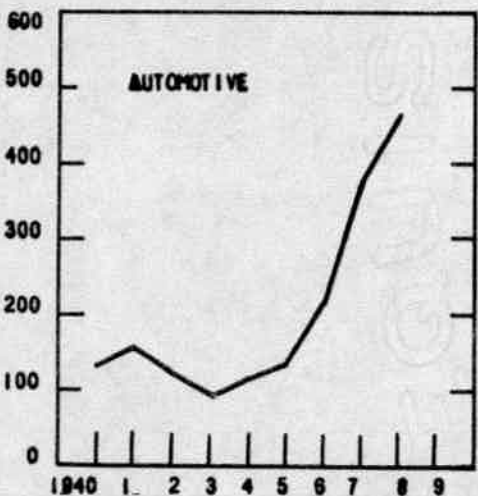
SALES TAX COLLECTIONS FOR THE STATE REACHED AN ALL-TIME PEAK FOR THE FISCAL 1948 IN AMOUNT OF \$23,248,000.

ALL OTHER CLASSES OF BUSINESS ROSE SHARPLY FROM FISCAL 1946.



AUTOMOTIVE SCORED HIGHEST GAIN OF ALL CLASSES IN LAST TWO YEARS.

APPAREL MOVED CONTINUALLY UPWARD EACH YEAR TO A NEW HIGH IN FISCAL 1948.



FOOD AND GENERAL MERCHANDISE ROSE ALMOST PARALLEL ADVANCES WITH SHARPEST RISE SINCE FISCAL 1946.

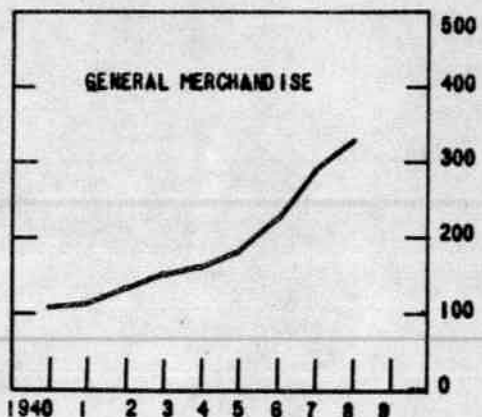
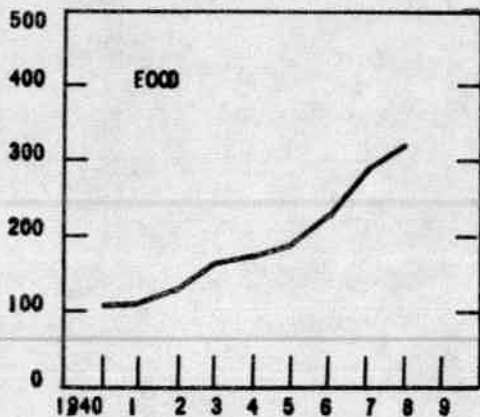


CHART II

E.S.

TABLE 42

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1948

Co. County No.	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
1 DENVER.....	361	\$ 590,275	615	\$ 751,823	315	\$ 105,114	11	\$ 12,394	751	\$ 506,625	20	\$ 3,812
2 PUEBLO.....	64	78,314	78	39,819	39	6,169	8	12,581	155	55,526	16	2,962
3 FIELD.....	44	61,997	51	20,483	22	3,999	6	21,961	147	99,795	10	2,135
4 EL PASO.....	58	109,491	74	34,665	45	17,459	4	39,842	145	56,634	7	434
5 LAS ANIMAS.....	21	9,988	64	7,882	14	800	1	34	59	9,479	6	840
6 LARIMER.....	44	40,257	46	10,207	24	2,977	5	14,425	105	61,869	9	2,550
7 BOULDER.....	40	43,831	38	10,102	23	4,722	1	3,911	93	44,812	5	305
8 MESA.....	39	63,780	38	12,503	19	3,908	3	2,525	89	35,748	5	2,706
9 OTERO.....	17	16,562	14	3,972	15	1,512	5	685	69	40,024	7	891
10 ARAPAHOE.....	38	63,800	29	18,756	14	831	1	206	64	16,267	23	17,275
11 JEFFERSON.....	39	51,585	38	12,658	14	379	2	5,036	69	20,754	30	3,698
12 ADAMS.....	16	29,814	20	16,464	8	832	2	2,625	54	19,026	17	4,971
13 LOGAN.....	18	24,931	10	9,298	7	1,590	2	377	40	21,471	2	206
14 FREMONT.....	15	15,725	33	5,352	5	392	1	22	41	7,917	6	531
15 MORGAN.....	15	15,477	10	2,472	7	1,558	4	5,064	44	27,282	2	219
16 HUERFANO.....	6	4,685	28	3,424	6	427	2	491	27	5,145	3	556
17 PROWERS.....	12	25,517	9	3,212	8	511	4	3,433	40	28,075	6	806
18 DELTA.....	15	16,542	26	6,749	8	1,536	3	4,523	46	19,147	4	1,632
19 YUMA.....	8	10,646	5	5,701	8	681	5	2,451	32	23,241	2	547
20 LA PLATA.....	17	12,842	24	4,042	10	1,511	2	2,374	32	14,058	2	125
21 MONTROSE.....	8	11,352	14	3,317	7	855	2	1,295	28	7,548	4	708
22 BACA.....	3	16,439	2	343	2	26	--	--	15	9,430	--	--
23 RIO GRANDE.....	14	10,508	13	3,521	6	511	1	1,791	29	11,762	1	8
24 GARFIELD.....	14	14,004	25	6,319	6	677	2	2,264	42	14,028	2	282
25 CONEJOS.....	2	2,430	7	1,572	1	16	--	--	20	3,701	1	20
26 KIT CARSON.....	8	10,861	8	2,541	3	139	3	1,317	25	26,471	1	11
27 WASHINGTON.....	4	9,025	2	47	1	57	--	--	14	9,217	1	63
28 ROUTT.....	11	8,697	21	2,541	2	12	1	477	28	9,039	1	104
29 BENT.....	4	5,783	6	286	2	193	2	1,660	9	2,188	1	78
30 ALAMOSA.....	7	7,686	12	5,636	4	145	2	506	30	18,264	1	56
31 CHAFFEE.....	10	6,731	14	1,775	8	358	1	816	24	4,673	4	186
32 MONTEZUMA.....	15	11,573	13	2,502	3	452	1	2,599	22	8,812	1	101
33 LINCOLN.....	8	8,135	5	554	1	4	3	5,513	17	16,804	1	61

TABLE 42 (CONTINUED)
 SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
 FISCAL YEAR ENDED JUNE 30, 1948

CO. COUNTY No.	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
34 ELBERT.....	6	2,513	3	125	1	13	4	302	16	6,883	1/	12
35 SAGUACHE.....	2	4,922	7	829	1	19	3	997	17	2,268	1	169
36 CROWLEY.....	5	3,753	5	976	--	--	--	--	6	1,385	1/	22
37 PHILLIPS.....	12	12,260	4	5,570	4	405	4	4,129	26	15,784	1/	2
38 COSTILLA.....	1	1,148	3	101	--	--	1	23	12	2,611	--	--
39 SEDGWICK.....	8	8,645	3	691	2	117	1	1,048	11	6,576	1	57
40 GUNNISON.....	9	5,414	25	4,206	2	278	3	1,822	16	4,864	1	58
41 LAKE.....	3	4,974	4	684	2	102	--	--	12	4,161	1/	76
42 MOFFAT.....	7	12,852	12	4,474	2	408	1	751	12	2,760	--	--
43 TELLER.....	2	231	7	1,430	2	1,576	--	--	9	661	--	--
44 EAGLE.....	5	5,229	3	295	1	211	2	1,202	9	1,699	1	34
45 KIONA.....	2	2,145	3	435	--	--	1	22	9	5,450	1/	25
46 CHEYENNE.....	3	2,392	4	273	1/	20	1	195	12	6,446	--	--
47 DOUGLAS.....	1	3,227	6	1,163	--	--	1	61	7	2,660	1/	45
48 ARCHULETA.....	3	849	4	351	--	--	2	704	3	527	--	--
49 RIO BLANCO.....	8	5,749	7	1,132	3	155	2	3,638	17	5,631	1	5
50 SAN MIGUEL.....	2	300	6	606	1	2	--	--	3	444	1	6
51 CLEAR CREEK.....	4	3,509	3	385	2	79	--	--	8	1,705	1	142
52 CUSTER.....	1	119	7	335	--	--	--	--	3	324	1/	17
53 GRAND.....	8	8,112	7	748	--	--	1	707	10	2,287	1	50
54 PARK.....	1	90	8	637	--	--	--	--	5	339	--	--
55 SAN JUAN.....	2	2,231	1	305	--	--	1	496	4	1,208	--	--
56 OURAY.....	2	2,105	2	196	1/	3	--	--	6	922	2	200
57 PATKIN.....	--	--	2	225	2	189	--	--	4	630	2	20
58 DOLORES.....	3	1,866	4	85	--	--	--	68	5	2,750	1	157
59 JACKSON.....	--	--	3	176	--	--	1	403	7	1,562	2	--
60 GILPIN.....	1	20	1	73	--	--	--	--	2	210	--	--
61 SUMMIT.....	--	--	4	240	--	--	1	149	6	782	1/	9
62 MINERAL.....	1	12	3	423	--	--	1	183	3	378	--	--
63 HINSDALE.....	1	69	--	--	1	24	--	--	--	--	--	--
ALL COUNTY TOTAL..	1,098	\$ 1,508,681	1,542	\$ 1,039,768	681	\$ 163,932	122	170,134	2,665	\$ 1,334,837	212	\$ 49,983
70 CHAIN STORES....	13	101,845	22	207,247	--	--	12	843,591	27	101,259	2	176
80 FOREIGN CORP....	29	227,646	121	328,556	16	27,326	10	30,625	49	85,804	--	--
90 CONCESSIONERS..	--	--	--	--	1	36	--	--	20	4,085	--	--
95 TRANS. CONC....	1	217	3	202	2	270	--	--	1	45	--	58
STATE TOTAL.....	1,141	\$ 1,838,389	1,689	\$ 1,575,773	700	\$ 187,564	144	\$ 1,044,350	2,762	\$ 1,526,030	214	\$ 50,159

1/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN

TABLE 42 (CONTINUED)
 SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
 FISCAL YEAR ENDED JUNE 30, 1948

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
1	DENVER.....	7,823	\$ 6,945,154	368	\$ 792,822	2,170	\$ 1,335,426	1,924	\$ 1,567,648	509	\$ 525,024	789	\$ 754,191
2	PUEBLO.....	1,559	973,601	58	52,432	459	230,321	484	272,885	82	65,992	116	156,600
3	WELD.....	1,323	800,659	44	36,278	521	239,743	288	165,788	61	33,786	129	114,694
4	EL PASO.....	1,611	1,072,156	69	84,455	526	197,870	413	307,802	86	75,680	184	151,825
5	LAS ANIMAS...	624	206,306	25	11,588	168	55,294	201	62,202	26	18,439	49	28,761
6	LARIMER.....	1,073	562,419	45	25,414	363	126,976	274	160,676	57	41,373	101	75,695
7	BOULDER.....	981	560,187	45	46,245	331	123,127	319	169,544	69	46,008	87	67,580
8	MESA.....	825	495,636	28	21,516	323	120,935	173	122,240	41	33,772	67	75,993
9	OTERO.....	606	301,228	30	18,515	213	74,080	156	82,388	29	30,016	51	32,782
10	ARAPAHO.....	758	463,127	17	7,275	305	128,892	172	129,094	41	26,813	54	43,918
11	JEFFERSON.....	878	432,478	18	6,679	303	122,630	248	140,818	43	18,443	74	49,799
12	ADAMS.....	607	268,754	9	9,191	283	73,881	133	70,532	23	9,830	42	29,587
13	LOGAN.....	369	233,469	14	12,473	150	84,494	75	35,924	24	22,000	27	20,703
14	FREMONT.....	470	166,601	13	5,282	150	43,229	134	44,095	28	12,123	44	31,924
15	HORGAN.....	408	255,408	17	13,661	188	79,974	74	52,568	14	11,764	33	42,368
16	HUERFANO.....	289	85,954	11	1,950	83	22,080	87	25,048	9	4,118	27	18,026
17	PROWERS.....	368	238,570	12	11,208	143	72,874	78	45,557	21	14,800	35	32,576
18	DELTA.....	410	187,188	14	7,141	158	45,677	81	41,116	20	10,718	35	32,207
19	YUMA.....	272	138,936	10	4,812	112	41,362	51	23,186	15	10,598	24	14,911
20	LA PLATA.....	339	178,802	13	6,639	111	51,280	76	42,668	18	16,041	33	27,221
21	MONTROSE.....	280	146,221	7	3,985	114	46,596	59	34,363	12	9,833	25	26,398
22	BACA.....	189	112,595	7	2,561	93	29,736	38	24,178	6	4,670	23	25,433
23	RIO GRANDE.....	263	132,782	10	2,040	92	39,353	61	26,149	14	10,818	23	26,523
24	GARFIELD.....	317	141,601	12	5,058	96	36,438	71	32,160	16	8,383	31	21,990
25	CONEJOS.....	165	56,742	1	76	59	14,702	54	19,155	4	498	17	14,570
26	KIT CARSON.....	229	126,804	6	1,695	99	35,180	43	22,465	8	1,436	25	24,691
27	WASHINGTON.....	163	71,818	5	2,467	79	19,548	23	10,336	7	2,986	27	18,072
28	ROUTT.....	238	95,581	8	6,677	82	26,518	47	26,009	5	2,804	32	18,703
29	BENT.....	152	67,629	5	2,074	62	25,366	42	17,411	7	3,643	12	8,945
30	ALAMOSÁ.....	245	117,496	15	5,807	91	37,128	52	34,602	11	10,734	20	16,832
31	CHAFFEE.....	273	92,585	13	4,242	81	26,014	77	22,405	14	5,849	27	19,536
32	MONTENZUMA.....	240	127,718	4	2,419	94	43,375	48	26,247	10	5,688	29	23,954
33	LINCOLN.....	170	98,715	3	2,463	72	24,677	37	23,894	8	2,548	16	14,064
34	ELBERT.....	110	33,521	1	17	45	10,966	20	5,945	1	132	13	6,613
35	SAGUACHE.....	128	47,274	3	115	41	16,196	29	9,447	5	2,040	19	10,272

TABLE 42 (CONTINUED)
 SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
 FISCAL YEAR ENDED JUNE 30, 1948

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
36	CROWLEY.....	104	45,455	3	605	39	17,790	25	11,693	6	2,964	15	6,269
37	PHILLIPS.....	156	96,788	4	1,526	55	24,496	24	15,001	7	3,847	16	13,758
38	COSTILLA.....	95	22,209	2	53	28	3,003	29	5,826	2	450	17	8,093
39	SEDGWICK.....	130	71,125	4	646	51	16,747	29	16,947	5	5,231	15	14,419
40	GUNNISON.....	181	68,175	3	694	51	17,098	43	17,466	4	1,836	24	14,438
41	LAKE.....	132	65,338	3	392	42	11,558	46	22,012	6	2,383	14	18,998
42	MOFFAT.....	197	109,834	7	4,992	83	37,104	40	23,450	12	8,957	21	13,086
43	TELLER.....	120	30,459	4	720	35	6,597	40	12,972	5	1,684	16	4,589
44	EAGLE.....	127	36,768	6	1,329	43	6,078	34	9,679	6	1,583	19	9,429
45	KIOWA.....	73	32,555	1	20	28	8,190	12	7,666	3	1,317	14	7,346
46	CHEYENNE.....	84	41,590	2	88	37	15,113	13	8,964	2	175	10	6,923
47	DOUGLAS.....	80	28,777	1	159	29	7,063	24	9,756	3	1,129	8	3,514
48	ARCHULETA.....	58	23,682	1	67	18	5,699	15	3,222	2	124	10	11,431
49	RIO BLANCO.....	159	74,461	4	1,058	56	17,426	39	21,535	3	456	19	17,615
50	SAN MIGUEL.....	69	22,184	2	669	19	6,370	19	7,106	2	352	14	6,327
51	CLEAR CREEK.....	125	40,086	2	400	31	8,447	47	15,138	3	471	24	9,811
52	CUSTER.....	50	10,138	--	--	14	2,116	14	3,879	1	14	10	3,392
53	GRAND.....	170	66,059	2	508	51	11,666	52	19,488	5	1,686	33	20,796
54	PARK.....	76	18,800	2	605	18	6,181	27	6,135	--	--	15	4,811
55	SAN JUAN.....	40	15,213	1	100	12	2,307	12	5,008	1/	13	7	3,545
56	OURAY.....	60	18,600	1	108	17	2,820	23	9,169	--	--	9	3,275
57	PITKIN.....	52	17,154	--	--	9	1,936	16	7,984	3	265	14	5,726
58	DOLORES.....	57	20,344	1	331	24	3,713	9	3,526	4	2,070	6	5,915
59	JACKSON.....	62	19,177	2	499	18	3,925	16	4,533	3	383	10	7,539
60	GILPIN.....	34	5,956	1/	1	6	398	14	3,997	1/	27	10	1,239
61	SUMMIT.....	49	8,650	1/	11	13	1,900	20	4,913	1/	64	5	582
62	MINERAL.....	33	7,101	1	125	8	705	13	2,831	1/	42	3	2,402
63	HINSDALE.....	17	1,825	--	--	2	106	9	859	--	--	4	767
ALL COUNTY TOTAL.....		27,366	\$17,075,398	1,019	\$1,232,986	9,097	\$3,954,448	6,776	\$4,179,909	1,431	\$1,136,723	2,722	\$2,303,997
70	CHAIN STORES.....	167	3,647,857	9	46,968	25	102,989	22	1,449,930	11	30,387	24	763,465
80	FOREIGN CORP. ..	364	2,512,032	35	157,618	31	122,555	30	75,306	13	36,410	30	1,424,186
90	CONCESSIONERS...	22	4,424	--	--	--	--	1	303	--	--	--	--
95	TRANS. CONC.	15	1,049	1	84	--	--	5	129	1	67	1	35
STATE TOTAL.....		27,934	\$23,240,760	1,064	\$1,437,656	9,153	\$4,179,992	6,894	\$5,705,577	1,456	\$1,203,587	2,777	\$4,491,683

1/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN

TABLE 43
SALES TAX: COLLECTIONS AND PER CENT
INDEPENDENTS, CHAINS AND FOREIGN CORPORATIONS, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1948

RETAIL OUTLET	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS
STATE TOTAL.....	27,934	\$ 23,240,760	1,064	\$ 1,427,656	9,153	\$ 4,179,992	6,834	\$ 5,705,577	1,456	\$ 1,209,587	2,777	\$ 4,491,689
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS ^{1/}	98.0	73.5	95.8	85.7	99.4	94.6	99.3	73.4	98.3	94.5	98.0	51.3
CHAIN STORES ^{2/}.....	.6	15.7	.8	3.3	.3	2.5	.3	25.3	.8	2.5	.9	17.0
FOREIGN												
CORPORATIONS ^{3/} ..	1.3	10.8	3.3	11.0	.3	2.9	.4	1.3	.9	3.0	1.1	31.7
CONCESSIONERS.....	.1	TRACE	.1	TRACE	--	--	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE
ALL OUTLETS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
UNCLASSIFIED RETAIL	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARMS & GARDEN PRODUCE	
	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS
STATE TOTAL.....	1,141	\$ 1,838,389	1,689	\$ 1,575,773	700	\$ 187,564	144	\$ 1,044,350	2,762	\$ 1,526,030	214	\$ 50,159
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS.....	96.4	82.1	91.3	66.0	97.6	87.4	84.7	16.3	96.5	87.6	99.1	99.6
CHAIN STORES.....	1.1	5.5	1.3	13.2	--	--	8.3	80.8	1.0	6.6	.9	.4
FOREIGN												
CORPORATIONS.....	2.5	12.4	7.2	20.8	2.3	12.4	7.0	2.9	1.8	5.6	--	--
CONCESSIONERS.....	TRACE	TRACE	.2	TRACE	.1	.2	--	--	.7	.2	--	--
ALL OUTLETS.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

^{1/} INDEPENDENTS REPRESENT THE ALL COUNTY TOTAL GIVEN IN TABLE

^{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. $\frac{4}{100}$ LESS THAN ONE-TENTH OF ONE PER CENT.

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1948

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. No. RETURNS	COLLECTIONS	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1947	PAYMENT PER:	
							RETURN	CAPITA
1	DENVER.....	322,412	7,833	\$ 6,945,153.88	29.88	+ 11.3	\$ 886.65	\$21.54
2	PUEBLO.....	68,870	1,559	973,600.72	4.19	+ 18.3	624.50	14.14
3	WELD.....	63,747	1,323	800,658.75	3.45	+ 32.0	605.18	12.56
4	EL PASO.....	54,025	1,611	1,072,154.97	4.61	+ 12.3	665.52	19.85
5	LAS ANIMAS..	32,369	634	206,306.49	.89	+ 12.8	325.40	6.37
6	LARIMER.....	35,539	1,073	562,419.33	2.42	+ 22.0	524.16	15.89
7	BOULDER.....	37,438	981	560,187.52	2.41	+ 18.0	571.04	14.96
8	MESA.....	33,791	825	495,636.06	2.13	+ 13.6	600.77	14.67
9	OTERO.....	23,571	606	301,228.84	1.30	+ 16.6	497.08	12.78
10	ARAPAHOE....	32,150	758	46,126.93	1.99	+ 10.4	610.98	14.41
11	JEFFERSON...	30,725	878	432,476.83	1.86	+ 30.4	492.57	14.08
12	ADAMS.....	22,481	607	268,754.10	1.15	+ 38.2	442.76	11.95
13	LOGAN.....	18,370	369	233,469.20	1.00	+ 21.7	632.71	12.71
14	FREMONT.....	19,742	470	166,600.99	.72	+ 13.5	354.47	8.44
15	MORGAN... ..	17,214	403	256,407.83	1.10	+ 32.5	628.45	14.90
16	HUERFANO....	16,088	289	85,952.90	.37	+129.3	297.42	5.34
17	PROWERS.....	12,304	368	238,570.07	1.03	+ 44.5	648.29	19.39
18	DELTA.....	16,470	410	187,187.97	.81	+ 17.7	456.55	11.37
19	YUMA.....	12,102	273	138,936.24	.60	+ 23.2	508.92	11.48
20	LA PLATA....	15,494	339	178,802.46	.77	+ 16.0	527.44	11.54
21	MONTRORSE....	15,418	280	146,221.45	.63	+ 23.8	522.22	9.48
22	BACA.....	6,207	189	112,594.81	.48	+ 34.9	595.74	18.14
23	RIO GRANDE..	12,404	263	132,782.27	.57	+ 14.2	504.87	10.70
24	GARFIELD....	10,560	317	141,601.45	.61	+ 25.3	446.69	13.41
25	CONEJOS.....	11,648	165	56,741.99	.24	+ 11.4	343.88	4.87
26	KIT CARSON..	7,512	229	126,804.22	.55	+ 30.0	553.73	16.88
27	WASHINGTON..	8,336	163	71,818.37	.31	+ 30.0	440.60	8.62
28	ROUTT.....	10,525	238	95,580.88	.41	+ 9.6	401.60	9.08
29	DENT.....	9,653	152	67,628.68	.29	+ 19.2	444.92	7.01
30	ALAMOSAS....	10,484	245	137,496.36	.59	+ 15.7	561.21	13.11
31	CHAFFEE.....	8,109	273	92,584.38	.40	+ 8.9	399.14	11.42
32	MONTEZUMA...	10,463	240	127,718.40	.55	+ 26.4	532.16	12.21
33	LINCOLN.....	5,882	170	98,715.23	.42	+ 35.0	580.68	16.78
34	ELBERT.....	5,460	110	33,321.27	.14	+ 34.5	304.74	6.14
35	SAGUACHE....	6,173	128	47,273.68	.20	+ 27.4	369.32	7.66
36	CROWLEY.....	5,398	104	45,454.96	.20	+ 23.8	437.06	8.42
37	PHILLIPS....	4,948	156	56,788.10	.42	+ 34.1	620.44	19.56
38	COSTILLA....	7,533	95	22,509.19	.10	+ 14.9	234.83	2.96
39	SEDGWICK....	5,294	130	71,124.67	.31	+ 24.4	547.16	13.43
40	GUNNISON....	6,192	181	68,175.45	.29	+ 19.6	376.66	11.01
41	LAKE.....	6,883	132	65,338.36	.28	+ 14.4	494.98	9.49
42	MOFFAT.....	5,086	197	109,834.01	.47	+ 13.4	557.53	21.60
43	TELLER.....	6,453	120	30,458.83	.13	+ 4.3	253.82	4.71
44	EAGLE.....	5,361	127	36,767.50	.16	+ 14.3	289.51	6.86
45	KIOWA.....	2,793	73	32,554.95	.14	+ 54.2	445.95	11.66
46	CHEYENNE....	2,964	84	41,590.01	.18	+ 41.5	495.12	14.03
47	DOUGLAS.....	2,496	80	28,776.63	.12	+ 18.9	359.70	8.23
48	ARCHULETA...	3,806	58	23,682.18	.10	+ 9.1	408.31	6.22
49	RIO BLANCO..	2,943	159	74,460.80	.32	+ 26.0	468.30	25.30
50	SAN MIGUEL..	3,664	69	22,183.92	.10	+ 20.2	321.49	6.05

TABLE 44 (CONTINUED)

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1948

Co. No.	COUNTY	POPULATION	MONTHLY AVG. No. RETURNS	COLLECTIONS	PER CENT OF STATE TOTAL	% INCREASE OR DECREASE FROM 1947	PAYMENT PER:	
							RETURN	CAPITA
51	CLEAR CREEK...	3,784	125	\$ 40,085.81	.17	+ 10.3	\$ 320.68	\$10.99
52	CUSTER.....	2,270	50	10,197.64	.04	+ 15.2	203.96	4.49
53	GRAND.....	3,587	170	66,069.00	.28	+ 16.2	388.64	18.42
54	PARK.....	3,272	76	18,799.79	.08	+ 14.3	247.36	5.75
55	SAN JUAN.....	1,439	40	15,213.21	.07	+ 7.6	380.32	10.57
56	OURAY.....	2,089	60	18,599.57	.08	+ 3.8	309.98	8.90
57	PITKIN.....	1,836	52	17,153.90	.07	+ 25.9	329.87	9.34
58	DOLORES.....	1,258	57	20,344.16	.09	+ 36.0	356.91	10.39
59	JACKSON.....	1,798	62	19,176.86	.08	+ 12.8	309.29	10.67
60	GILPIN.....	1,625	34	5,963.76	.03	+ 8.9	175.44	3.67
61	SUMMIT.....	1,754	49	8,649.85	.04	+ 23.0	176.51	4.93
62	MINERAL.....	975	33	7,101.00	.03	+ 12.6	215.18	7.28
63	HINSDALE.....	349	17	1,825.39	.01	+ 24.7	107.35	5.23
ALL COUNTY TOTAL..		1,123,296	27,366	\$17,075,398.52	73.47	+ 16.6	\$ 623.96	\$15.20
70	CHAIN STORES ^{1/}		167	3,647,856.61	15.70	+ 18.0	21,843.45	3.25
80	FOREIGN CORP. ^{1/}		364	2,512,032.25	10.81	+ 23.2	6,901.19	2.24
90	CONCESSIONERS ^{1/}		22	4,423.64	.02	+ 33.7	201.09	--
95	TRANSIENT CONCESSIONERS ^{1/}		15	1,049.29	--	+ 20.4	69.93	--
STATE TOTAL.....		1,123,296	27,934	\$23,240,760.31 ^{2/}	100.00	+ 17.5	\$ 831.99	\$20.69
ALL COUNTY TOTAL LESS DENVER COUNTY		800,884	19,533	\$10,130,244.64	43.59	+ 20.5	\$ 518.62	\$12.65

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

2/ LICENSE FEES IN THE AMOUNT OF \$7,599.61 ARE EXCLUDED.

TABLE 45

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1936 - 1948

YEAR	MONTHLY AVG. No. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1948	27,934	\$ 23,240,760	\$ 831.99
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 AND GROUP
FISCAL YEAR ENDED JUNE 30, 1948

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES ^{1/} (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
VII LUMBER AND BUILDING GROUP: TOTAL.....	1,141	\$ 190,825	\$1,878,389.48	\$1,611.21	4.08	7.91
1. BLDG. & CONSTRUCTION CONTRACTORS- PAINTERS & DECORATORS.....	47	3,930	32,708.22	695.91	.17	.14
2. BUILDING HOVE. & MACHINERY.....	9	2,104	20,912.31	2,323.56	.03	.09
3. BUILDING MATERIAL DEALERS.....	389	90,678	1,035,719.18	2,662.52	1.39	4.46
4. ELECTRICAL EQUIPMENT SUPPLIES....	133	35,639	293,628.56	2,207.74	.48	1.26
5. PAINT-GLASS & WALL PAPER STORES..	85	10,781	76,220.16	896.71	.30	.33
6. PLUMBING, HTG.-AIR COND-TIN SHOPS FURNACE SHOPS.....	426	42,008	335,332.49	787.16	1.53	1.44
7. OTHER LUMBER & BUILDING SUPPLIES.	52	5,685	43,868.56	843.62	.18	.19
VIII PROFESSIONAL & PERSONAL SERVICE: TOTAL	700	44,106	167,564.34	267.95	2.51	.81
1. AUCTIONEERS-COMM. DLRS.-SALES BNS	46	27,229	13,669.38	297.15	.16	.06
2. BARBER & BEAUTY SHOPS - SALES....	277	3,401	23,560.43	85.05	.99	.10
3. OPTICIANS-OPTOMETRIST-OCULISTS- SALES.....	42	3,007	37,939.11	903.30	.15	.16
4. PHOTOGRAPHERS.....	269	5,323	73,668.82	273.86	.97	.32
5. DOCTORS-DENTISTS-PROF'N'L. SALES.	10	553	5,183.41	518.34	.04	.02
6. NEON SIGNS & ADVERTISING-OTHERS..	56	4,593	33,543.19	598.98	.20	.15
IX PUBLIC UTILITY GROUP: TOTAL.....	144	75,136	1,044,349.99	7,252.43	.52	4.49
1. GAS & ELECTRIC COMPANIES.....	85	50,541	695,420.37	8,181.41	.30	2.99
2. RAILROADS.....	6	839	16,034.63	2,672.44	.02	.07
3. TELEGRAPH.....	2	350	6,841.91	3,420.95	.01	.03
4. TELEPHONE.....	35	22,952	322,369.13	9,210.54	.12	1.38
5. WATER IN CONTAINERS.....	13	185	2,277.03	175.15	.06	.01
6. ALL OTHER PUBLIC UTILITIES.....	3	269	1,406.92	468.97	.01	.01
X UNCLASSIFIED RETAIL GROUP: TOTAL.....	2,762	285,852	1,526,029.49	552.51	9.89	6.57
1. BLACKSMITH-MCH. SHOPS-WELDERS- SALES.....	188	7,910	48,351.99	257.19	.67	.21
2. BOOKS-STATIONERY-SCHOOL SUPPLIES.	127	6,542	70,000.66	551.18	.45	.30
3. CIGAR STORES - SMOKER SUPPLIES...	82	9,152	15,881.07	193.67	.29	.07
4. CLUBS.....	63	3,020	30,396.58	482.48	.23	.13
5. COAL-WOOD FUEL-ICE DEALERS.....	650	26,688	251,795.46	387.38	2.32	1.08
6. FARM IMPLEMENTS AND MACHINERY....	312	45,224	571,375.10	1,831.33	1.12	2.47
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	207	133,454	72,506.78	350.27	.74	.31
8. FLOWERS-BULBS-PLANTS-NURSERY STK.	226	12,177	93,428.84	413.40	.81	.40
9. MAGAZINES-PERIODICALS-GREETING CD	11	1,055	962.55	87.50	.04	.01
10. MONUMENTS AND TOMB STONES.....	34	1,028	16,273.73	478.62	.15	.07
11. OFFICE EQUIPMENT AND SUPPLIES....	104	11,054	114,706.88	1,102.95	.37	.49
12. RECREATION PARLORS-NIGHT CLUBS...	222	4,825	22,688.24	102.20	.79	.10
13. SURGICAL & SCIENTIFIC INST. DLRS.	46	4,994	35,181.48	764.80	.16	.15
14. UNDERTAKERS AND FUNERAL PARLORS..	106	4,394	39,987.80	377.24	.38	.17
15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS.....	308	12,093	116,697.83	378.89	1.10	.50
16. CONCESSIONERS-CIRCUSES-MED. SHOWS.	31	413	6,873.86	221.74	.11	.03
17. CANDY-POPCORN-VENDING MACHINES IN THEATRES.....	45	1,819	18,920.64	420.46	.16	.08

SALES TAX; GROSS SALES; AVERAGE PAYMENT
BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1948

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
I APPAREL GROUP: TOTAL	1,054	\$ 83,240	\$1,437,656.09	\$ 1,351.18	3.80	6.18
1. BOOT AND SHOE STORES.....	87	1,193	230,176.23	2,300.87	.31	.86
2. CLOTHING STORES - DRESSMAKERS	542	67,593	1,114,716.18	2,056.73	1.95	4.80
3. FURRIERS.....	34	3,611	37,496.84	1,102.85	.12	.16
4. HABERDASHERY.....	26	1,736	30,035.70	1,155.19	.09	.13
5. MILLINERY.....	40	668	15,752.99	393.80	.14	.07
6. SHOE REPAIR.....	250	2,342	26,053.86	104.21	.89	.11
7. OTHERS.....	17	185	3,263.45	191.97	.06	.01
8. CLEANERS-DYERS-TAILORS-LINDRIES	68	1,712	10,130.72	148.98	.24	.04
II AUTOMOTIVE GROUP: TOTAL	9,153	448,722	4,179,991.86	456.68	32.77	17.98
1. ACCESSORIES-TIRES-BATTERIES- WRECKERS, ETC.....	529	59,050	389,043.82	733.43	1.89	1.67
2. AUTOMOBILE-AIRCRAFT-BICYCLES.	920	201,168	2,141,625.61	2,327.85	3.30	9.21
3. FILLING AND SERVICE STATIONS.	1,572	101,162	466,782.16	296.94	5.63	2.01
4. GARAGE-REPAIR SHOPS.....	1,156	52,619	534,362.73	462.25	4.14	2.30
5. TRAILERS-OTHER AUTOMOTIVE....	57	6,127	69,408.32	1,217.68	.20	.30
6. OCCASIONAL AUTO SALES.....	4,919	28,536	578,769.52	117.66	17.61	2.49
III FOOD GROUP: TOTAL	6,834	475,018	5,705,577.31	834.88	24.46	24.55
1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS.....	552	51,079	401,855.99	728.00	1.97	1.73
2. CANDY-CONFECTIONERY.....	365	10,672	121,498.46	332.87	1.31	.52
3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS.....	266	11,900	102,927.21	386.94	.95	.44
4. GROCERY & MOTOR STORES- MEAT MKTS.....	2,706	282,301	3,774,572.93	1,394.89	9.69	16.24
6. RESTAURANTS-TAVERNS-CAFETERIA	2,416	91,715	1,100,715.05	455.59	8.65	4.74
7. FISH-POULTRY-OTHER FOOD STORES	93	8,538	24,037.89	245.28	.35	.10
8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES.....	431	18,663	178,969.75	417.56	1.54	.77
IV FURNITURE GROUP: TOTAL	1,456	95,390	1,203,587.20	826.64	5.21	5.18
1. CARPETS-RUGS-HOUSE FURN.....	74	5,273	49,244.28	665.46	.27	.21
2. FURNITURE STORES.....	417	33,125	547,285.65	1,312.43	1.49	2.36
3. HOUSEHOLD APPLIANCES.....	65	6,198	91,275.17	1,404.23	.23	.39
4. MUSICAL INSTRUMENTS-PHONO- GRAPHS - MUSIC.....	70	6,532	96,906.02	1,384.37	.25	.42
5. RADIO SALES AND SERVICE.....	246	6,426	65,945.84	268.07	.88	.28
6. OTHER HOME FURNISHINGS - AP- PLIANCES.....	142	10,446	113,362.83	798.32	.51	.49
7. ELECTRICAL APPL. & SERVICE...	405	25,543	229,828.52	567.48	1.45	.99
8. UPHOLSTERERS.....	37	1,842	9,738.89	263.21	.13	.04
V GENERAL MERCHANDISE GROUP: TOTAL ..	2,777	321,757	4,491,682.74	1,617.46	9.94	19.33
1. DEPARTMENT STORES.....	28	42,713	697,082.43	24,895.79	.10	3.00
2. DRUG STORES.....	633	76,381	677,421.71	1,070.18	2.27	2.92
3. DRY GOODS STORES.....	129	22,118	393,409.21	3,049.68	.46	1.69
4. GENERAL STORES.....	564	95,962	1,612,874.45	2,859.71	2.02	6.94
5. HOWL-PAINT-OILS-VARNISHES....	311	29,235	365,198.12	1,174.27	1.11	1.57
6. JEWELRY STORES.....	348	14,526	199,020.83	571.90	1.25	.86
7. LEATHER-LEATHER GOODS.....	43	2,245	16,394.93	381.26	.15	.07
8. 2ND HAND STORES-JUNK YARDS...	108	5,190	33,750.23	312.50	.39	.15
9. SPORTING GOODS-TENTS-AWNINGS.	157	11,342	110,120.62	701.41	.56	.47
10. VARIETY-5 & 10-SPECIALTY- OIL PAINTINGS-KEYS.....	456	22,045	386,410.21	847.39	1.63	1.66

TABLE 46 (CONTINUED)

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1948

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES ^{1/} (IN THOUSANDS)	TAX COLLECTIONS	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
XI FARM AND GARDEN PRODUCE GROUP: TOTAL..	214	\$ 8,291	\$ 50,158.86	\$ 234.39	.77	.22
1. DIRECT SALES OF FARM PRODUCTS....	175	6,269	45,378.40	259.30	.63	.20
2. HATCHERIES AND SUPPLIES.....	39	2,022	4,780.46	122.58	.14	.02
XII MFG., TRADING OR JOBBING GROUP: TOTAL..	1,689	434,208	1,575,773.01	932.96	6.05	6.78
1. BEVERAGES-LIQUOR.....	161	23,360	27,241.96	169.20	.58	.12
2. CHEMICALS AND PRODUCTS-PEST CON- TROL-EXPLOSIVES-CLEANING FLUID.	75	18,110	68,681.53	915.75	.27	.29
3. FOOD AND FOOD PREPARATIONS.....	50	34,960	12,895.52	257.90	.18	.06
4. LEATHER AND LEATHER PRODUCTS.....	12	1,245	10,552.35	879.33	.04	.05
5. LUMBER & WOOD PRODUCTS-SAWMILLS- MINE PROPS.....	244	10,830	73,359.86	300.65	.87	.32
6. MACHINERY-IMPLEMENTS-TOOLS-BEVER- AGE COOLERS.....	229	61,108	535,025.01	2,336.35	.82	2.29
7. METAL AND METAL PRODUCTS.....	127	124,313	239,340.59	1,884.57	.46	1.03
8. MINERALS-ASSAYERS-COAL MINES..	120	13,650	28,546.72	237.89	.44	.12
9. PAPER, PULP AND PRODUCTS.....	24	12,205	28,152.53	1,173.00	.09	.12
10. PETROLEUM-PETROLEUM PRODUCTS.....	99	75,525	170,427.94	1,721.49	.35	.73
11. PRINTING-PUBLISHING-BOOK BINDING.	252	13,906	109,551.39	434.73	.90	.47
12. RUBBER AND RUBBER GOODS.....	9	5,771	37,362.52	4,151.33	.03	.16
13. STONE, CLAY, SAND & GRAVEL PRO- DUCTS.....	174	17,863	152,776.85	878.03	.62	.66
14. MATTRESS RENOVATING.....	26	4,074	6,176.14	237.54	.09	.03
15. MISCELLANEOUS.....	75	16,889	73,599.47	981.33	.27	.32
17 & 18. VETERINARY SUPPLIES-SOAP PRO- DUCTS & CARBONIC LIQUID.....	12	399	2,082.63	173.55	.04	.01
STATE TOTAL.....	27,934	\$2,460,545	\$23,240,760.31	\$ 831.99	100.00	100.00

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

SALES TAX COLLECTIONS AND MONTHLY AVERAGE NUMBER OF OUTLETS BY KIND OF BUSINESS

FISCAL YEARS ENDED JUNE 30: 1940 - 1948

INDEX, 1936-1939 100 TAX - - -

INDEX, 1936-1939 100 OUTLETS ———

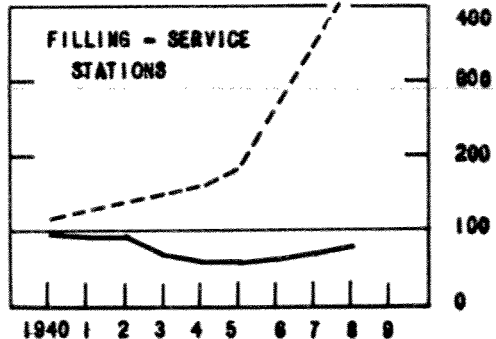
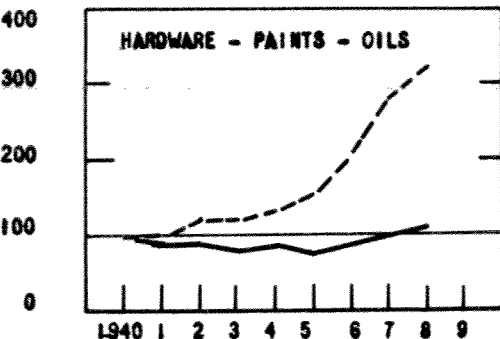
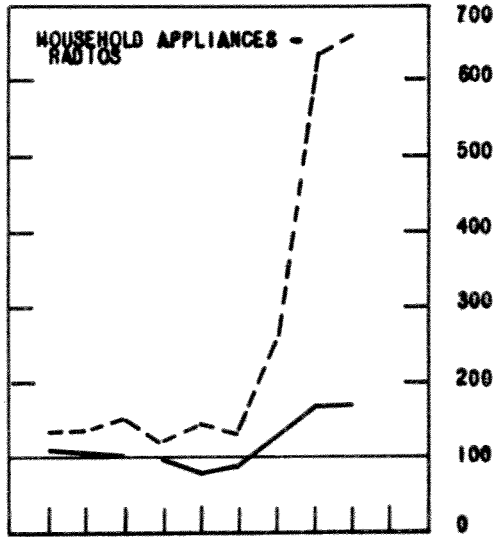
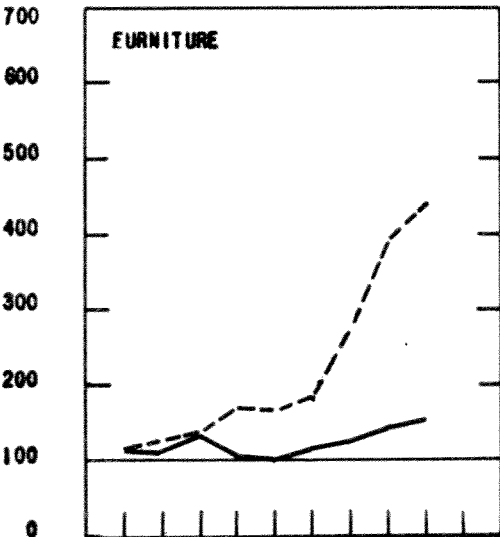
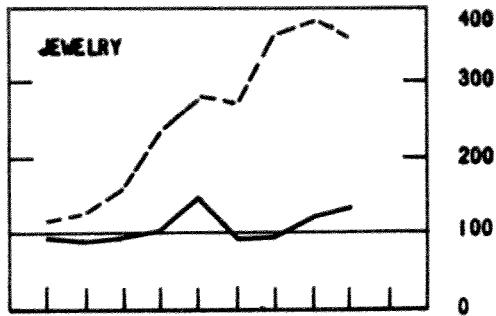
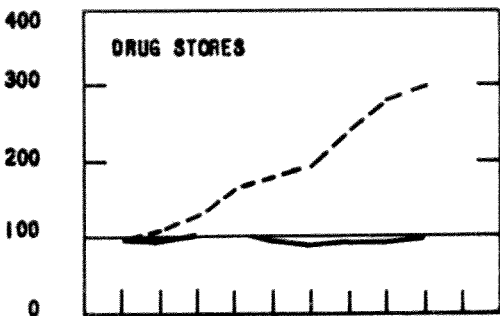
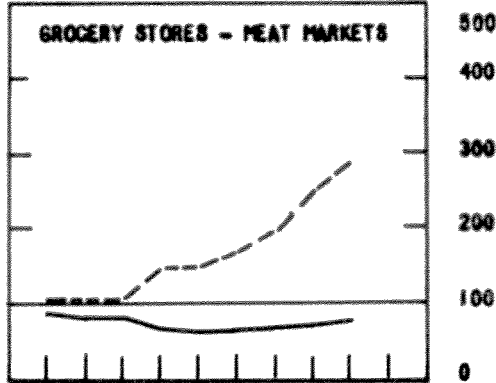
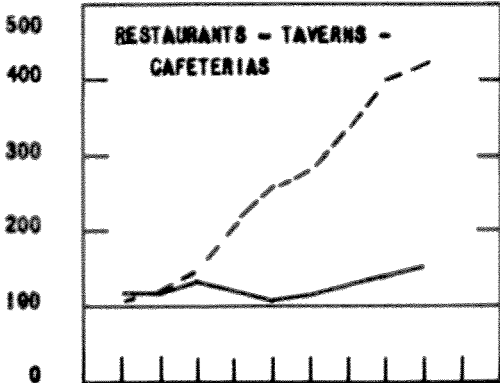


CHART 12

E.S.

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS,
FISCAL YEAR ENDED JUNE 30, 1948
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/} REPORTED	ALLOWABLE ^{1/} DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1948:					
APPAREL..... ^{2/}	1,064	\$ 89,240	\$ 13,574	\$ 75,666	15.2
AUTOMOTIVE.....	4,234	420,186	230,648	189,538	54.9
OCCASIONAL AUTO SALES.....	4,919	28,536	---	28,536	--
FOOD.....	6,834	475,018	174,724	300,294	36.8
FURNITURE.....	1,456	95,390	32,043	63,347	33.6
GENERAL MERCHANDISE.....	2,777	321,757	105,353	236,404	26.5
LUMBER AND BUILDING.....	1,141	190,825	94,068	96,757	49.3
PROFESSIONAL & PERSONAL SERVICE	700	44,106	34,234	9,872	77.6
PUBLIC UTILITY.....	144	75,136	20,170	54,966	26.8
UNCLASSIFIED RETAIL.....	2,762	285,852	205,535	80,317	71.9
FARM & GARDEN PRODUCE.....	214	8,291	5,651	2,640	68.2
MFG., TRADING OR JOBBING.....	1,689	434,208	351,273	82,935	80.9
TOTAL.....	27,934	\$ 2,460,545	\$ 1,247,275	\$ 1,221,272	50.5
FISCAL YEAR 1947:					
TOTAL.....	26,587	\$ 2,062,187	\$ 1,022,065	\$ 1,040,122	49.6
INCREASE, 1948 OVER 1947.....	+ 1,347	+ 406,358	+ 225,208	+ 181,150	
PER CENT CHANGE.....	+ 5.1	+ 19.7	+ 22.0	+ 17.4	

TABLE 48

SALES TAX: GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES
BY QUARTER PERIODS, 1945 - 1948
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/} REPORTED	ALLOWABLE ^{1/} DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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
SEPTEMBER.....	28,812	601,516	300,569	300,947	50.0
DECEMBER.....	27,499	643,456	325,320	318,136	50.5
1948:					
MARCH.....	27,579	595,663	299,301	296,362	50.2
JUNE.....	27,845	627,910	322,083	305,827	51.3

^{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 AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1947 - 1948

Co. COUNTY No.	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. COUNTY No.	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
	1947	1948	1947	1948		1947	1948	1947	1948
1 DENVER.....	7,531	7,833	\$712,421	\$823,749	39 SEDGWICK.....	124	130	\$ 4,679	\$ 5,910
2 PUEBLO.....	1,499	1,559	91,426	104,955	40 GUNNISON.....	168	181	5,374	6,407
3 WELD.....	1,257	1,323	57,608	79,710	41 LAKE.....	133	132	4,458	4,928
4 EL PASO.....	1,549	1,611	83,392	95,243	42 MOFFAT.....	187	197	7,813	9,563
5 LAS ANIMAS..	590	634	20,162	21,727	43 TELLER.....	124	120	2,417	2,629
6 LARIMER.....	1,007	1,073	38,566	46,584	44 EAGLE.....	114	127	2,389	2,786
7 BOULDER.....	891	981	40,359	46,787	45 KIOVA.....	66	73	1,940	3,482
8 WESA.....	780	825	40,827	46,339	46 CHEYENNE.....	82	84	2,274	3,112
9 OTERO.....	585	606	30,365	36,315	47 DOUGLAS.....	81	80	1,992	2,347
10 ARAPAHOE....	815	758	36,278	42,495	48 ARCHULETA....	52	58	1,632	1,845
11 JEFFERSON...	768	878	29,617	38,648	49 RIO BLANCO....	129	159	4,462	5,708
12 ADAMS.....	520	607	27,508	41,668	50 SAN MIGUEL....	68	69	1,447	1,774
13 LOGAN.....	370	369	21,262	23,396	51 CLEAR CREEK...	111	125	2,887	3,296
14 FREMONT.....	460	470	13,762	15,662	52 CUSTER.....	50	50	782	901
15 MORGAN.....	382	408	22,149	29,887	53 GRAND.....	163	170	5,534	5,613
16 HUERFANO....	278	289	9,406	10,428	54 PARK.....	77	76	1,579	1,868
17 PROVIDERS....	328	368	14,040	22,245	55 SAN JUAN.....	35	40	996	1,022
18 DELTA.....	400	410	14,020	17,669	56 OURAY.....	57	60	1,353	1,473
19 YUMA.....	253	273	11,588	13,848	57 PITKIN.....	41	52	1,138	1,440
20 LA PLATA....	317	339	17,397	21,055	58 DOLORES..	52	57	1,011	1,390
21 MONTROSE....	272	280	10,223	12,706	59 JACKSON.....	56	62	1,307	1,483
22 BACA.....	171	189	6,694	9,007	60 GILPIN.....	35	34	441	500
23 RIO GRANDE..	272	263	9,180	11,106	61 SUMMIT.....	43	49	704	840
24 GARFIELD....	290	317	8,899	11,061	62 MINERAL.....	31	33	463	514
25 CONEJOS.....	174	165	3,748	4,147	63 HINSDALE.....	14	17	123	145
26 KIT CARSON..	213	229	8,599	10,567	COUNTY TOTAL.....	26,072	27,366	\$1,509,172	\$1,793,331
27 WASHINGTON..	146	163	3,736	5,188	70 CHAIN STORES..	153	167	333,081	413,542
28 ROUTT.....	244	238	7,061	8,127	80 FOREIGN CORP..	333	364	219,664	201,329
29 BENT.....	160	152	4,331	4,985	90 CONCESSIONERS.	18	22	215	272
30 ALAMOSA.....	250	245	9,552	10,884	95 TRANS. CONC...	11	15	55	71
31 CHAFFEE.....	266	273	6,820	7,494	STATE TOTAL.....	26,587	27,934	2,062,187	2,460,545
32 MONTEZUMA...	237	240	10,336	14,927	COUNTY TOTAL LESS				
33 LINCOLN.....	162	170	6,253	7,967	DENVER COUNTY....	18,541	19,533	796,751	969,582
34 ELBERT.....	106	110	2,006	2,678					
35 SAGUACHE....	118	128	2,688	3,362					
36 CROWLEY.....	100	104	4,785	5,508					
37 PHILLIPS....	141	156	11,522	12,410					
38 COSTILLA....	96	95	1,451	1,811					

TABLE 50

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, DENVER COUNTY
FISCAL YEAR ENDED JUNE 30, 1948

(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR ^{1/}	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES ^{2/} REPORTED	ALLOWABLE ^{2/} DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<u>FISCAL YEAR 1948:</u>					
APPAREL.....	368	\$ 53,331	\$ 11,603	\$ 41,728	21.8
AUTOMOTIVE.....	956	149,274	86,811	62,463	58.2
OCCASIONAL AUTO SALES.....	1,214	7,300	---	7,300	---
FOOD.....	1,924	145,586	63,078	82,508	43.3
FURNITURE.....	509	50,504	22,872	27,632	45.3
GENERAL MERCHANDISE.....	789	87,572	47,878	39,694	54.7
LUMBER AND BUILDING.....	361	79,423	48,356	31,067	60.9
PROFESSIONAL & PERSONAL SERVICE.....	315	11,624	6,092	5,532	58.4
PUBLIC UTILITY.....	11	942	290	652	90.8
UNCLASSIFIED RETAIL.....	751	67,151	40,487	26,664	60.3
FARM AND GARDEN PRODUCE...	20	383	182	201	47.5
MFG., TRADING OR JOBBING..	615	170,659	131,089	39,570	76.8
TOTAL.....	7,833	\$ 823,749	\$ 458,738	\$ 365,011	55.7
<u>FISCAL YEAR 1947:</u>					
TOTAL.....	7,531	\$ 712,421	\$ 384,598	\$ 327,823	54.0
INCREASE: 1948 OVER 1947...	+ 302	+ 111,328	+ 74,140	+ 37,188	
PER CENT CHANGE.....	+ 4.0	+ 15.6	+ 19.3	+ 11.3	

TABLE 51

SALES TAX: GROSS SALES, DEDUCTIONS, TAXED SALES, DENVER COUNTY
BY QUARTER PERIODS, 1945 - 1948

(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
<u>1945:</u>					
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
<u>1946:</u>					
MARCH.....	7,097	\$135,912	\$71,784	\$64,128	52.8
JUNE.....	7,071	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
<u>1947:</u>					
MARCH.....	7,753	\$177,942	\$ 95,518	\$ 82,424	53.5
JUNE.....	7,712	189,742	105,355	84,387	55.5
SEPTEMBER.....	8,022	201,123	110,627	90,496	55.0
DECEMBER.....	7,637	211,628	117,631	93,997	55.6
<u>1948:</u>					
MARCH.....	7,844	\$ 201,041	\$ 111,717	\$ 89,324	55.6
JUNE.....	7,831	209,957	118,763	91,194	56.6

^{1/} CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.^{2/} GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. ^{3/} OCCASIONAL AUTO SALES ARE EXCLUDED.

TABLE 52

SALES TAX: COLLECTIONS, DENVER COUNTY AND STATE BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1946 - 1948

BUSINESS CLASS	% OF 1948 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1948	1947	1946	1948 OVER 1947	1948 OVER 1946
THE STATE:						
FOOD.....	24.55	\$ 5,705,577	\$ 5,144,291	\$ 4,099,618	+ 10.9	+ 41.2
GENERAL MERCHANDISE.....	19.33	4,491,683	4,051,570	3,305,406	+ 10.9	+ 36.9
AUTOMOTIVE.....	17.98	4,179,992	3,265,588	1,920,555	+ 28.0	+117.6
LUMBER AND BUILDING.....	7.91	1,838,389	1,424,244	897,268	+ 29.1	+104.9
MFG., TRADING AND JOBBING...	6.78	1,575,773	1,258,801	809,800	+ 25.2	+ 94.6
UNCLASSIFIED RETAIL.....	6.57	1,526,030	1,223,388	930,864	+ 24.7	+ 63.9
APPAREL.....	6.18	1,437,656	1,337,956	1,211,294	+ 7.5	+ 18.7
FURNITURE.....	5.18	1,203,587	1,001,195	568,757	+ 20.2	+111.6
PUBLIC UTILITY.....	4.49	1,044,350	847,757	698,430	+ 23.2	+ 49.5
PROF. & PERSONAL SERVICES...	.81	187,564	178,216	148,426	+ 5.2	+ 26.4
FARM & GARDEN PRODUCE.....	.22	50,159	49,600	45,969	+ 1.1	+ 9.1
STATE TOTAL.....	100.00	\$23,240,760	\$19,782,606	\$14,576,387	+ 17.5	+ 59.4
DENVER COUNTY: ^{1/}						
FOOD.....	22.60	1,567,648	1,560,462	1,313,475	+ .5	+ 19.4
AUTOMOTIVE.....	19.21	1,335,426	1,104,955	625,722	+ 20.9	+113.4
APPAREL.....	11.40	792,822	747,823	701,305	+ 6.0	+ 13.0
GENERAL MERCHANDISE.....	10.87	754,191	742,552	668,401	+ 1.6	+ 12.8
MFG., TRADING AND JOBBING...	10.82	751,823	597,223	381,469	+ 25.9	+ 97.1
LUMBER AND BUILDING.....	8.51	590,275	457,453	279,801	+ 29.0	+115.6
FURNITURE.....	7.55	525,024	456,534	277,803	+ 15.0	+ 89.0
UNCLASSIFIED RETAIL.....	7.28	506,625	456,231	357,988	+ 11.0	+ 41.5
PROF. & PERSONAL SERVICES...	1.52	105,114	99,002	85,410	+ 6.2	+ 23.1
PUBLIC UTILITY.....	.18	12,394	10,845	12,292	+ 14.3	+ .8
FARM & GARDEN PRODUCE.....	.06	3,812	4,665	4,500	- 18.3	- 15.3
COUNTY TOTAL.....	100.00	\$ 6,945,154	\$ 6,237,745	\$ 4,702,166	+ 11.3	+ 47.7

^{1/} CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE FIRMS ARE EXCLUDED.

SALES TAX: COLLECTIONS AND PER CENT, SELECTED BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1940 - 1948

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	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	7,316,639
1941.....	1,907,021	1,887,906	1,378,087	500,594	2,070,474	7,744,082
1942.....	2,245,690	2,220,189	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	1,065,916	859,054	2,447,483	10,251,619
1945.....	3,404,141	3,062,735	1,182,495	979,772	2,688,965	11,319,108
1946.....	4,039,618	3,874,162	1,920,555	1,211,294	3,520,758	14,576,387
1947.....	5,144,291	5,052,765	3,265,588	1,337,956	4,982,006	19,782,606
1948.....	5,705,577	5,695,270	4,179,992	1,437,656	6,222,265	23,240,760

PERCENTAGE EACH YEAR OF 1936-1939 AVERAGE

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	TOTAL
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
1948.....	321	330	459	291	381	355

TABLE 54

SALES TAX: PER CAPITA PAYMENTS, SELECTED BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1940 - 1948^{2/}

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	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
1948.....	5.08	5.07	3.72	1.28	5.54	20.69

^{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.

^{3/} POPULATION SHOWN BY 1940 CENSUS USED IN COMPUTING PER CAPITA PAYMENTS.

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1944 - 1948

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1948	1947	1946	1945	1944
1	DENVER.....	\$ 6,945,153.88	\$ 6,237,745.31	\$ 4,702,166.34	\$ 3,549,917.90	\$ 3,168,122.67
2	PUEBLO.....	973,600.72	823,046.42	657,981.69	548,990.36	496,363.83
3	WELD.....	800,658.75	606,538.03	444,723.68	341,531.36	288,183.28
4	EL PASO.....	1,072,154.97	954,526.05	741,558.36	590,382.04	589,640.05
5	LAS ANIMAS.....	206,306.49	182,815.67	144,641.89	120,925.04	112,191.76
6	LARIMER.....	562,419.33	460,944.54	293,881.36	217,698.42	181,524.85
7	BOULDER.. ..	560,187.52	474,787.71	327,389.74	236,180.09	206,897.99
8	MESA.....	495,656.06	436,167.60	305,237.35	224,755.40	195,586.34
9	OTERO.....	301,228.84	258,263.77	202,676.66	167,677.82	147,774.35
10	ARAPAHOE.....	463,126.93	419,428.24	270,161.87	196,193.77	176,198.55
11	JEFFERSON.....	432,476.83	331,673.20	222,764.21	149,251.58	137,045.31
12	ADAMS.....	268,754.10	194,464.66	135,021.59	97,323.13	80,793.05
13	LOGAN.....	233,469.20	191,850.45	134,373.53	98,395.65	90,145.90
14	FREMONT.....	166,600.99	146,751.37	113,420.49	81,148.35	69,102.03
15	MORGAN.....	256,407.83	193,580.94	129,488.14	98,900.22	84,993.56
16	HUERFANO.....	85,953.90	76,111.26	60,959.67	48,675.56	43,651.60
17	PROWERS.....	238,570.07	165,053.47	125,454.22	99,351.31	84,938.27
18	DELTA.....	187,187.97	159,026.70	116,300.15	90,198.34	75,702.07
19	YUMA.....	138,936.24	112,771.77	83,600.67	59,430.95	51,423.77
20	LA PLATA.....	178,802.46	154,138.32	106,575.61	74,097.88	65,317.43
21	MONTROSE.....	146,221.45	118,130.57	85,186.55	68,240.30	59,780.77
22	BACA.....	112,594.81	83,466.26	61,364.28	47,641.81	37,053.74
23	RIO GRANDE.....	132,782.27	116,259.23	89,091.94	70,246.55	57,434.16
24	GARFIELD.....	141,601.45	113,002.30	74,874.38	57,368.75	50,165.66
25	CONEJOS.....	56,741.99	50,950.68	40,769.73	31,671.81	27,076.94
26	KIT CARSON.....	126,804.22	97,598.69	64,225.18	45,025.45	35,998.51
27	WASHINGTON.....	71,818.37	55,262.59	40,955.10	27,953.59	23,916.81
28	ROUTT.....	95,580.88	87,180.07	64,404.30	48,014.81	43,185.58
29	BENT.....	67,628.68	56,726.97	44,455.06	33,160.79	26,952.11
30	ALAMOSA.....	137,496.36	118,845.05	87,645.49	67,155.12	56,397.60
31	CHAFFEE.....	92,584.88	85,003.21	60,841.64	44,036.59	46,479.22
32	MONTENZUMA.....	127,718.40	101,026.76	68,942.17	53,727.35	44,442.29
33	LINCOLN.....	98,715.23	73,132.83	49,611.34	36,181.92	31,904.94
34	ELBERT.....	33,521.27	24,929.12	19,963.28	15,453.96	12,767.74
35	SAGUACHE.....	47,273.68	37,112.55	27,710.26	22,521.59	19,535.00
36	CROWLEY.....	45,454.96	36,731.22	28,171.87	20,580.19	17,411.40
37	PHILLIPS.....	96,788.10	72,159.22	48,434.77	38,447.38	35,061.86
38	COSTILLA.....	22,309.19	19,408.01	16,987.47	14,044.95	12,650.20
39	SEDGWICK.....	71,124.67	57,153.54	38,786.79	30,070.76	26,724.47
40	GUNNISON.....	68,175.45	57,017.32	36,740.57	25,081.36	23,059.73
41	LAKE.....	65,338.36	57,117.13	41,333.04	40,570.66	52,351.79
42	MOFFAT.....	109,834.01	96,888.28	60,183.66	35,413.96	26,164.84
43	TELLER.....	30,458.83	29,202.11	16,960.25	12,000.62	11,278.96
44	EAGLE.....	36,767.50	32,156.83	23,599.68	21,231.42	24,668.08
45	KIOWA.....	32,554.95	21,118.44	13,367.38	10,832.69	7,457.70

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1944 - 1948

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1948	1947	1946	1945	1944
46	CHEYENNE.....	\$ 41,590.01	\$ 29,387.07	\$ 20,701.78	\$ 15,485.48	\$ 11,782.44
47	DOUGLAS.....	28,776.63	24,193.95	16,649.76	12,627.76	11,189.65
48	ARCHULETA.....	23,682.18	21,697.20	15,045.45	12,812.44	11,898.17
49	RIO BLANCO.....	74,460.80	59,096.38	29,124.07	15,268.93	13,957.09
50	SAN MIGUEL.....	22,183.92	18,459.18	11,857.93	9,399.52	9,810.94
51	CLEAR CREEK.....	40,085.81	36,336.24	23,773.22	15,265.76	14,518.74
52	CUSTER.....	10,197.64	8,851.65	6,186.10	4,997.95	4,381.08
53	GRAND.....	66,069.00	56,858.09	33,381.65	24,900.04	19,735.73
54	PARK.....	18,799.79	16,443.91	10,005.48	7,054.89	7,169.45
55	SAN JUAN.....	15,213.21	14,137.95	9,495.07	7,491.77	7,044.57
56	OURAY.....	18,599.57	17,921.27	10,887.85	8,952.86	7,556.64
57	PITKIN.....	17,153.90	13,623.80	6,591.81	4,255.26	4,517.02
58	DOLORES.....	20,344.16	14,960.54	9,485.84	8,276.34	7,675.44
59	JACKSON.....	19,176.86	17,000.05	11,754.71	10,249.58	8,969.90
60	GILPIN.....	5,965.76	5,477.19	3,526.62	2,456.24	2,669.74
61	SUMMIT.....	8,649.85	7,032.61	4,642.17	3,716.15	3,900.80
62	MINERAL.....	7,101.00	6,306.01	4,232.46	3,261.92	3,541.39
63	HINSDALE.....	1,825.39	1,464.19	724.88	588.11	508.61
ALL COUNTY TOTAL.....		\$ 17,075,398.52	\$ 14,646,512.54	\$ 10,751,050.25	\$ 8,174,692.45	\$ 7,307,144.16
70	CHAIN STORES....	3,647,856.61	3,092,158.74	2,297,423.34	1,959,081.68	1,834,859.68
80	FOREIGN CORP....	2,512,032.25	2,059,755.43	1,523,668.84	1,182,131.72	1,072,395.70
90	CONCESSIONERS...	4,423.64	3,308.58	3,474.41	2,884.43	2,661.26
95	TRANS. CONC.....	1,049.29	870.77	770.15	517.63	222.90
OCCASIONAL AUTO SALES		--	--	--	--	34,334.94
STATE TOTAL.....		\$ 23,240,760.31	\$ 19,782,606.06	\$ 14,576,386.99	\$ 11,319,107.91	\$ 10,251,614.64
COUNTY TOTAL LESS						
DENVER COUNTY.....		\$ 10,130,244.64	8,408,767.23	6,048,883.91	\$ 4,624,774.55	\$ 4,139,021.49

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED
BY BUSINESS CLASS: STATE
FISCAL YEARS ENDED JUNE 30, 1945 - 1948

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS				MONTHLY AVG. NO. RETURNS BY YEARS			
	1945	1946	1947	1948	1945	1946	1947	1948
	(IN THOUSANDS)							
APPAREL..... ^{1/}	\$ 51,568	\$ 63,752	\$ 70,419	\$ 75,666	959	936	996	1,064
AUTOMOTIVE.....	52,793	83,783	144,481	189,538	3,000	3,356	4,010	4,234
OCCASIONAL AUTO SALES.....	9,496	17,299	26,323	28,536	2,936	4,319	4,967	4,919
FOOD.....	179,165	212,611	270,752	300,294	5,412	5,771	6,435	6,834
FURNITURE.....	19,116	29,934	52,694	63,347	760	938	1,284	1,456
GENERAL MERCHANDISE.....	142,081	173,969	213,241	236,404	2,125	2,288	2,588	2,777
LUMBER AND BUILDING.....	29,769	47,224	74,960	96,757	831	891	1,050	1,141
PROFESSIONAL & PERSONAL SERV..	4,891	7,812	9,380	9,872	592	633	658	700
PUBLIC UTILITY.....	33,798	36,760	44,619	54,966	147	144	142	144
UNCLASSIFIED RETAIL.....	40,618	48,993	64,389	80,317	2,305	2,372	2,639	2,762
FARM AND GARDEN PRODUCE.....	2,261	2,419	2,611	2,640	321	287	236	214
MANUFACTURING, TRADING, JOBBING	30,185	42,621	66,253	82,935	1,244	1,323	1,582	1,689
STATE TOTAL.....	\$595,741	\$767,177	\$1,040,122	\$1,221,272	20,632	23,258	26,587	27,934

TABLE 57

SALES TAX: MONTHLY AVERAGE NUMBER OF SALES TAX RETURNS
BY DOLLAR VOLUME
FISCAL YEAR ENDED JUNE 30, 1948

GROSS SALES CLASSES	MONTHLY AVERAGE NUMBER OF TAXPAYERS ^{1/}	TOTAL GROSS SALES ^{2/}
(DOLLARS)		(IN THOUSANDS)
UNDER - 30,000	2,249	\$ 45,540
30,000 - 40,000	2,927	109,297
40,000 - 50,000	4,185	183,607
50,000 - 100,000	8,605	661,012
100,000 - 150,000	2,540	300,084
150,000 - 300,000	1,667	353,469
300,000 - 600,000	576	209,091
600,000 - 1,200,000	165	124,723
1,200,000 - 3,600,000	67	136,336
OVER 3,600,000	34	355,822
STATE TOTAL	23,015	\$2,478,981

^{1/} OCCASIONAL AUTO SALES ARE EXCLUDED

^{2/} GROSS SALES INCLUDE NON-TAXABLE AND TAXABLE SALES. THE ITEM OF SALES FOR RESALE IS INCLUDED IN THE NON-TAXABLE SALES.

TABLE 58

SALES TAX: TAXED SALES
FISCAL YEARS ENDED JUNE 30, 1936 - 1948

	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.....	305	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
1948.....	1,221	398	317

TABLE 59

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1941 - 1948

YEAR	COLLECTIONS
1941.....	\$ 446,998.46
1942.....	411,482.23
1943.....	371,569.57
1944.....	438,967.70
1945.....	557,902.66
1946.....	946,612.07
1947.....	1,206,913.52
1948.....	1,543,475.18