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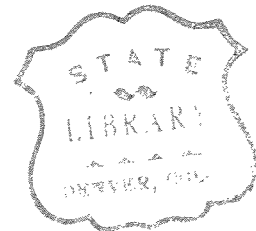
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# COLORADO

## DEPARTMENT OF REVENUE EIGHTH ANNUAL REPORT FISCAL YEAR ENDED JUNE 30, 1949



W. LEE KNOUS  
Governor

**COLORADO  
DEPARTMENT OF REVENUE**

W. F. PERKINS  
Director



**EIGHTH ANNUAL REPORT**

1948-1949

FISCAL YEAR ENDED JUNE 30, 1949



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December 31, 1949

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## LETTER OF TRANSMITTAL

JANUARY 1, 1950

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 EIGHTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1948, AND ENDED JUNE 30, 1949.

THIS REPORT GIVES 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*  
DIRECTOR OF REVENUE

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## ADMINISTRATION

THE COLORADO DEPARTMENT OF REVENUE WAS CREATED BY AN ACT OF THE 1941 GENERAL ASSEMBLY, PRIMARILY FOR THE PURPOSE OF CONSOLIDATING UNDER ONE HEAD THE STATE'S NUMEROUS TAX-COLLECTING AGENCIES. THE ACT CREATED THE POSITION OF DIRECTOR OF REVENUE TO HEAD THE DEPARTMENT. THE DIRECTOR IS APPOINTED BY THE GOVERNOR, SUBJECT TO 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 ARE 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. 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 FOURTEEN 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 IN THE 1948-1949 FISCAL YEAR WERE \$81,527,480.73, AND THE ADMINISTRATIVE COSTS WERE \$1,441,532.50, OR \$1.77 PER \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 401.

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

TABLES 1 - 7, AND CHARTS 1 - 3, PRESENT AN ACCURATE STATISTICAL ACCOUNT OF THE ADMINISTRATIVE COSTS OF COLLECTION, BUDGET AND EXPENDITURES.



## COLLECTIONS

THE 1948 - 1949 FISCAL YEAR RECEIPTS OF \$81,527,480.73 EXCEEDED BY A SUBSTANTIAL AMOUNT THE COLLECTIONS IN ANY PREVIOUS FISCAL YEAR. THE INCREASE OVER THE FISCAL YEAR IMMEDIATELY PRECEDING WAS \$7,801,462.84, OR 10.6%.

THE LARGEST SOURCE OF REVENUE WAS THE SALES TAX, WHICH TOTALLED \$24,409,609, AND REPRESENTS 30% OF THE DEPARTMENT'S TOTAL COLLECTIONS FOR THE YEAR. THIS WAS AN INCREASE OF 5% OVER THE AMOUNT RECEIVED FROM THIS SOURCE IN THE PRECEDING FISCAL YEAR. USE TAX, COMPANION TO THE SALES TAX, TOTALLED \$1,389,183.11, A DECREASE OF \$154,292, OR 10%.

SECOND IN VOLUME WAS THE MOTOR FUEL TAX, WHICH PRODUCED \$23,083,730, OR 28.4% OF THE TOTAL. THIS WAS AN INCREASE OF 5.5% OVER THE PREVIOUS YEAR.

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

INCOME TAX RECEIPTS REACHED \$17,064,671, REPRESENTING 21% OF TOTAL COLLECTIONS.

THE REMAINING 20.6% OF THE COLLECTIONS INCLUDE LIQUOR TAX AND LICENSE FEES, MOTOR VEHICLE FEES, TON-MILE TAXES, INHERITANCE AND GIFT TAXES, AND THE AMOUNTS RECEIVED FROM THE VARIOUS SMALLER REVENUE SOURCES COLLECTED BY THE DEPARTMENT.

TABLES 8 - 17, AND CHART 4 GIVE DETAILED STATISTICS ON COLLECTIONS FROM THE MAJOR TAX SOURCES IN COMPARISON WITH PREVIOUS YEARS.

## I N C O M E T A X

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 THE PROCEEDS OF THIS TAX WERE ALLOCATED TO THE STATE'S GENERAL FUND.

THE INCOME TAX, DURING THE TWELVE YEARS OF ITS EXISTENCE, HAS BECOME ONE OF THE STATE'S MOST IMPORTANT SOURCES OF REVENUE.

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

INCREASED RATES AND A DECREASE IN EXEMPTIONS ALLOWED BECAME EFFECTIVE MAY 1, 1947. THAT LAW EXPIRED DECEMBER 31, 1948. THE LEGISLATURE IN 1949 RE-ENACTED THE LAW WITH SOME CHANGES. THE NEW LAW CONTAINS NO EXPIRATION DATE. INCOME TAX STATISTICS ARE PRESENTED IN TABLES 18 - 26, AND CHARTS 5 - 7.

## L I C E N S E S

STORE AND UNFAIR PRACTICES ACT LICENSES, AND SALES TAX LICENSES, ARE ISSUED BY THE DEPARTMENT OF REVENUE. OTHER OCCUPATIONAL AND BUSINESS LICENSES ARE ISSUED BY THE BOARD OR AGENCY ADMINISTERING THAT PARTICULAR FUNCTION OF THE STATE GOVERNMENT. ALL FEES FOR SUCH LICENSES, HOWEVER, ARE COLLECTED BY THE DEPARTMENT OF REVENUE.

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

THE LAW REQUIRING THE UNFAIR PRACTICE ACT LICENSE WAS ENACTED BY THE 1949 GENERAL ASSEMBLY, AND BECAME EFFECTIVE MAY 20, 1949, UNDER ITS PROVISIONS, ANYONE REQUIRED TO HAVE A COLORADO STORE LICENSE MUST ALSO HAVE AN UNFAIR PRACTICE ACT LICENSE.

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

STATISTICAL DATA PERTAINING TO SALES TAX LICENSES AND NUMBER OF OUTLETS ARE FOUND IN TABLES 27, 28 AND 29.

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

COLORADO'S FIRST MOTOR FUEL TAX LAW WAS 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 BY AN ACT OF THE GENERAL ASSEMBLY, BRINGING THE STATE TAX TO 6¢ PER GALLON.

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

BY CONSTITUTIONAL AMENDMENT, NET PROCEEDS OF THE MOTOR FUEL TAX, AFTER PAYMENT OF ADMINISTRATIVE COSTS OF THE TAX; OF THE STATE HIGHWAY PATROL, THE P. U. C. TON-MILE TAX, AND THE OFFICES 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 WITHIN EACH COUNTY; AND THE REMAINING 3% TO THE CITIES AND INCORPORATED TOWNS. THE 2¢ TAX IS DISTRIBUTED 50% TO THE STATE HIGHWAY FUND, 44% TO THE COUNTIES, AND 6% TO CITIES AND INCORPORATED TOWNS. THE LAW SPECIFIES THAT ALL MONIES SO DISTRIBUTED ARE TO BE USED FOR CONSTRUCTION, REPAIR OR MAINTENANCE OF HIGHWAYS, OR ACQUISITION OF RIGHTS-OF-WAY THEREFOR.

MOTOR FUEL TAX STATISTICS ARE SHOWN IN TABLES 30 - 36 AND CHARTS 8 - 11.

### MOTOR VEHICLE

THE MOTOR VEHICLE DIVISION OF THE DEPARTMENT HAS CHARGE OF THE ADMINISTRATION OF THE MOTOR VEHICLE REGISTRATION AND LICENSING LAW, DRIVER LICENSING, BRAKE AND LIGHT INSPECTION, MOTOR VEHICLE FINANCIAL RESPONSIBILITY LAW, 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 SPECIFIC OWNERSHIP TAX ON THE VEHICLE IS COLLECTED AT THE SAME TIME. THE COUNTY CLERKS' OFFICES ALSO GIVE EXAMINATIONS FOR OPERATORS AND CHAUFFEURS LICENSES, AND ACCEPT APPLICATIONS FOR MOTOR VEHICLE TITLES, WHICH THEY TRANSMIT TO THE DEPARTMENT OF REVENUE FOR ISSUANCE OF THE TITLES.

IN DENVER, MOTOR VEHICLE LICENSES ARE ISSUED BY THE MOTOR VEHICLE DIVISION OF THE MANAGER OF REVENUE'S OFFICE, CITY AND COUNTY OF DENVER, WHICH OFFICE ALSO ACCEPTS APPLICATIONS FOR TITLE FROM DENVER APPLICANTS. DRIVER LICENSE EXAMINATIONS ARE GIVEN IN DENVER BY THE OPERATORS AND CHAUFFEURS SECTION OF THE DEPARTMENT OF REVENUE.

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

THE DEPARTMENT HAS INTENSIFIED ITS TRAFFIC SAFETY PROGRAM, IN AN EFFORT TO REDUCE TRAFFIC FATALITIES IN COLORADO. CLASSES ARE HELD FOR DRIVER EXAMINERS, TO ASSIST IN EDUCATING THE EXAMINERS IN METHODS OF GIVING THOROUGH AND UNIFORM EXAMINATIONS. SPECIAL ATTENTION IS GIVEN TO BRAKE AND LIGHT INSPECTION STATIONS, WITH A VIEW OF ELIMINATING ANY STATIONS WHICH ISSUE INSPECTION STICKERS WITHOUT MAKING PROPER INSPECTIONS.

THE SAFETY PLANS AND TRAINING SECTION HAS EXPANDED ITS TRAFFIC ACCIDENT RECORD PROGRAM, IN ORDER THAT STATISTICS PERTAINING TO NUMBER AND TYPE OF ACCIDENTS, ETC., ARE AVAILABLE TWENTY-FOUR HOURS A DAY, FOR OFFICIAL USE AND STUDY IN ACCIDENT PREVENTION PROGRAMS BY STATE AND LOCAL AGENCIES AND SCHOOLS.

THE MOTOR VEHICLE FINANCIAL RESPONSIBILITY LAW BECAME EFFECTIVE OCTOBER 1, 1947. DURING THE FISCAL YEAR WHICH ENDED JUNE 30, 1949, A TOTAL OF 13,885 ACCIDENT CASES WERE OPENED. THIS REPRESENTS ACCIDENTS OCCURRING DURING THAT PERIOD, IN WHICH THERE WAS ANY PERSONAL INJURY, OR PROPERTY DAMAGE IN EXCESS OF \$50.00 TO ANY ONE PARTICIPANT. PERSONS INVOLVED IN THE ACCIDENTS, OR PASSENGERS IN THE VEHICLES, AND THE OFFICERS INVESTIGATING THE ACCIDENTS, FILED A TOTAL OF 56,308 ACCIDENT REPORTS WITH THE DEPARTMENT OF REVENUE. THERE WERE 7,070 DRIVING LICENSES SUSPENDED BECAUSE OF FAILURE TO PROVE FINANCIAL RESPONSIBILITY. OF THIS NUMBER, 4,562 WERE REINSTATED DURING THE PERIOD, EITHER BECAUSE OF THEIR PROVING FINANCIAL RESPONSIBILITY, OR THE FULL ADJUSTMENT AND SETTLEMENT OF ALL DAMAGES OCCURRING IN THE ACCIDENT.

THE MOTOR VEHICLE DEALERS ADMINISTRATION OFFICE IS ALSO UNDER THE DIRECTOR OF REVENUE. THIS OFFICE ENFORCES THE DEALERS' LICENSING LAW ENACTED IN 1945, WHICH REQUIRES THE LICENSING AND BONDING OF ALL MOTOR VEHICLE DEALERS IN THE STATE.

STATISTICS ON MOTOR VEHICLE REGISTRATIONS, DRIVER LICENSES, AND MOTOR VEHICLE TITLES ARE FOUND IN TABLES 37 - 43, AND IN CHART 12.

#### SALES AND USE TAX

THE COLORADO 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 THE STATE FOR USE AND CONSUMPTION.

THE TAX RATE IS 2% OF THE SALE PRICE. IT IS COLLECTED FROM THE PUBLIC BY SALES TAX LICENSEES, USUALLY THE RETAILERS, AND REMITTED BY THESE LICENSEES TO THE STATE ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING THAT IN WHICH IT WAS COLLECTED FROM THE PUBLIC. TWO-MILL TOKENS WERE FORMERLY USED AS A MEANS OF COLLECTING THE TAX, BUT IN 1945 AN ACT OF THE LEGISLATURE ESTABLISHED A BRACKET SYSTEM, BY WHICH 1¢ IS COLLECTED ON SALES BETWEEN 19¢ AND 68¢; 2¢ ON SALES BETWEEN 69¢ AND \$1.18, ETC.

EXEMPTIONS FROM THE SALES OR USE TAX ARE GRANTED ON SALES FOR RESALE, SALES TO GOVERNMENTAL AGENCIES, SALES OF REAL ESTATE, AND IN OTHER SPECIFIC INSTANCES SET FORTH BY LAW, RULE AND REGULATION. EIGHTY-FIVE PER CENT OF THE PROCEEDS OF THE SALES AND USE TAX, AND CERTAIN OTHER TAXES AND FEES, ARE BY CONSTITUTIONAL PROVISION ALLOCATED FOR PAYMENT OF OLD AGE PENSIONS.

TABLES 44 - 60 AND CHARTS 13 - 15 CONTAIN DATA ON SALES AND USE TAXES.

## D I S T R A I N T S

THE LAWS PROVIDE FOR COLLECTION OF THE VARIOUS TAXES BY DISTRAINT. THE DEPARTMENT HAS ALWAYS OPERATED ON THE THEORY THAT MUTUAL AGREEMENT WAS THE BETTER POLICY. IT HAS THEREFORE RESORTED TO THE DISTRAINT PROCEDURE ONLY WHEN ESSENTIAL TO PROTECT THE STATE FROM LOSS AND USUALLY AS A LAST RESORT.

DURING THE FISCAL YEAR WHICH ENDED JUNE 30, 1949 THE DEPARTMENT ISSUED A TOTAL OF 653 DISTRAINT WARRANTS, A NOMINAL NUMBER IN VIEW OF THE LARGE NUMBER OF TAXPAYERS IN THE VARIOUS CATEGORIES. OF THIS NUMBER, 477 PAID UPON SERVICE OF THE DISTRAINT OR SHORTLY AFTER. A TOTAL OF 101 WERE CLEARED THROUGH SALE OF THE BUSINESS TO OTHERS, OR BY REASON OF THE TAXPAYER'S HAVING NO ASSETS OF ANY KIND. OF 29 WHICH WERE ADVERTISED FOR SALE THE MAJORITY WERE SETTLED BEFORE SALE ACTUALLY TOOK PLACE. THE TOTAL AMOUNT COLLECTED THROUGH THE DISTRAINT PROCESS WAS \$54,824.72.

## H E A R I N G S

THE LAWS REQUIRE A FORMAL HEARING BEFORE THE DIRECTOR OF REVENUE, AND A DECISION BY HIM, BEFORE A SUIT CAN BE STARTED IN COURT BY A TAXPAYER TO ENFORCE HIS CLAIM. A NUMBER OF HEARINGS WERE HELD, MOSTLY PERTAINING TO INCOME TAX MATTERS. SOME OF THESE WERE DECIDED BY THE DIRECTOR IN FAVOR OF THE TAXPAYER AND OTHERS IN FAVOR OF THE DEPARTMENT.

## C O U R T D E C I S I O N S

AS A RESULT OF DIRECTOR'S DECISIONS ADVERSE TO THE TAXPAYER, TWELVE LAWSUITS WERE INSTITUTED IN DISTRICT COURT DURING THE YEAR. OF THESE, THREE HAD BEEN DECIDED IN FAVOR OF THE DEPARTMENT, AND THE OTHERS WERE STILL PENDING.

DURING THE YEAR, THE SUPREME COURT DECIDED FOUR CASES IN WHICH THE DEPARTMENT WAS INTERESTED OR A PARTY. THESE DECISIONS SUSTAINED THE POSITION OF THE DEPARTMENT.

FIVE ADDITIONAL CASES ARE IN THE SUPREME COURT AWAITING DECISION.

## LEGISLATION, 1949

THE GENERAL ASSEMBLY, AT ITS SESSION IN 1949, PASSED A NUMBER OF LAWS AFFECTING THE DEPARTMENT OF REVENUE. A RESUME OF THESE LAWS FOLLOWS:

## AUTOMOBILES:

A LAW DESIGNATED "CERTIFICATE OF TITLE ACT," COMPLETELY REWROTE AND ADDED MUCH TO PREVIOUSLY EXISTING LAWS PERTAINING TO MOTOR VEHICLE TITLES, INCLUDING TITLES TO TRAILERS AND SEMI-TRAILERS. THE LAW BECAME EFFECTIVE AUGUST 1, 1949. (CH. 114, S. L. COLO. 1949)

## AIRCRAFT:

A NEW LAW, HOUSE BILL NO. 493, PROVIDES FOR THE REGISTRATION AND LICENSING OF ALL AIRCRAFT NOT USED IN AIR TRANSPORT SERVICE. THE LAW BECAME EFFECTIVE JULY 1, 1949, AND ENFORCEMENT THEREOF FOLLOWS THE SAME GENERAL PLAN AS THE MOTOR VEHICLE REGISTRATION LAW. (CH. 121, S. L. COLO. 1949)

## INCOME TAX:

BY ITS PROVISIONS, THE 1947 INCOME TAX LAW EXPIRED ON DECEMBER 31, 1948. THE 1949 ASSEMBLY RE-ENACTED THIS LAW, WITH CHANGES, AND ELIMINATED A DATE OF EXPIRATION. (CH. 171, S. L. COLO. 1949)

## UNFAIR PRACTICE ACT:

AN UNFAIR PRACTICE ACT WAS ENACTED IN 1937. IT CONTAINED NO DEFINITE AUTHORITY FOR ENFORCEMENT. THIS LAW WAS RE-ENACTED BY THE GENERAL ASSEMBLY IN 1949, AND THE ENFORCEMENT PLACED IN THE DEPARTMENT OF REVENUE. IT PROVIDES FOR A LICENSE, AND REQUIRES SUCH LICENSE OF ALL THOSE REQUIRED TO HAVE COLORADO STORE LICENSES. THE LAW BECAME EFFECTIVE MAY 20, 1949. (CH. 148, S. L. COLO. 1949)

## CONCLUSION

DURING THE 1948-1949 FISCAL YEAR THE COLLECTIONS MADE BY THE DEPARTMENT OF REVENUE REACHED AN ALL-TIME HIGH OF \$81,527,480.73. THIS REPRESENTED AN INCREASE OF MORE THAN SEVEN MILLION DOLLARS OVER COLLECTIONS FOR THE PRECEDING FISCAL YEAR.

IT IS BELIEVED THAT THE HEAVY INCREASE IN VOLUME OF WORK ACCOMPLISHED BY THE DEPARTMENT, AS EVIDENCED BY THE LARGE COLLECTION INCREASE AND THE ADMINISTRATION OF THE SEVERAL NEW LAWS PASSED BY RECENT LEGISLATURES, WITH ONLY A SMALL INCREASE IN THE AVERAGE NUMBER OF EMPLOYEES, IS NOTEWORTHY. THIS ACCOMPLISHMENT WAS POSSIBLE ONLY THROUGH THE LOYAL COOPERATION OF THE DEPARTMENT'S PERSONNEL IN THE OBSERVATION OF STRICTER ATTENDANCE RULES, IMPROVEMENT IN METHODS OF OPERATION, AND CONSIDERABLE GAIN IN EFFECTUATING THE PRINCIPLES OF ADMINISTRATION AS LAID DOWN IN SECTION 42 OF THE ADMINISTRATIVE CODE OF 1941.

THE GREATLY INCREASED VOLUME OF WORK IN THE DEPARTMENT IS NOT REFLECTED IN THE COLLECTIONS ALONE, AS MUCH OF IT IS CLERICAL. THE MORE THAN DOUBLING OF THE ACCIDENT REPORTS FILED UNDER THE FINANCIAL RESPONSIBILITY LAW, THE LICENSING OF AIRCRAFT, THE UNFAIR PRACTICES ACT, THE NEW MOTOR VEHICLE TITLE ACT, THE LARGE INCREASE IN MOTOR VEHICLE REGISTRATIONS, THE INCREASED NUMBER OF INCOME TAX RETURNS REQUIRED TO BE FILED, HAVE ALL HAD TO BE INTEGRATED AND HANDLED AS A PART OF THE ROUTINE OPERATIONS OF THE DEPARTMENT. HOWEVER, SHOULD THE VOLUME CONTINUE TO INCREASE, ADDITIONAL EMPLOYEES AND EQUIPMENT WILL BE A NECESSITY FOR CONTINUED EFFICIENCY OF OPERATION.

ATTENTION IS CALLED TO THE PROGRESS MADE BY THE MOTOR VEHICLE DIVISION OF THE DEPARTMENT DURING THE PERIOD COVERED BY THIS REPORT. THE ACCIDENT ANALYSIS SECTION OF THIS DIVISION WAS SELECTED BY THE NATIONAL SAFETY COUNCIL AS THE BEST IN THE WESTERN AREA, AND ONE OF THE THREE BEST IN THE NATION. MUCH PROGRESS HAS BEEN MADE IN THE DRIVER EXAMINING SECTION IN RELATION TO EXAMINATION OF DRIVERS AND RE-EXAMINATION OF "ACCIDENT-PRONE" DRIVERS. ENFORCEMENT OF BRAKE AND LIGHT INSPECTION HAS BEEN GREATLY IMPROVED, AT NO ADDITIONAL EXPENSE. THE DEPARTMENT CONTINUES TO GIVE 24-HOUR-A-DAY, 7-DAYS-A-WEEK MOTOR VEHICLE INFORMATION SERVICE TO OFFICIAL ENFORCEMENT AGENCIES OF THE STATE, COUNTIES AND CITIES.

THIS REPORT IS SUBMITTED WITH A DEGREE OF SATISFACTION IN THE ACCOMPLISHMENTS OF THE DEPARTMENT AS A WHOLE, ESPECIALLY IN VIEW OF THE RELATIVELY LOW ADMINISTRATIVE COST.

TABLE 1

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE  
FISCAL YEAR ENDED JUNE 30, 1949

TAXES	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
<b>ADMINISTERED AND COLLECTED:</b>						
SALES AND USE:.....	\$ 258,806.46	\$ 68,994.46	\$ 8,268.76	\$ 336,069.68	\$ 4,379.76	\$ 340,449.44
SALES.....	226,441.18	62,276.07	7,239.95	295,957.20	4,099.60	300,056.80
USE.....	32,365.28	6,718.39	1,028.81	40,112.48	280.16	40,392.64
INCOME.....	318,598.41	82,654.27	10,239.37	411,492.05	16,328.37	427,820.42
MOTOR FUEL <u>1/</u> .....	81,922.92	11,591.47	2,615.53	96,129.92	404.70	96,534.62
<b>MOTOR VEHICLE:</b>						
REGISTRATION <u>2/</u> .....	165,352.21	18,887.31	2,396.28	186,635.80	211.00	186,846.80
TITLE.....	45,367.69	27,680.72	1,453.66	74,502.07	721.98	75,224.05
MISCELLANEOUS.....	35,829.19	9,305.05	1,147.39	46,281.63	2,671.07	48,952.70
OPERATORS & CHAUFFEURS.....	77,902.53	43,755.66	2,487.40	124,145.59	3,585.24	127,730.83
STORE LICENSE.....	29,749.65	6,686.83	951.61	37,388.09	151.96	37,540.05
TOTAL.....	\$1,013,529.06	\$269,555.77	\$ 29,560.00	\$1,312,644.83	\$28,454.08	\$1,341,098.91
PER CENT OF TOTAL EXPENSE	75.6	20.1	2.2	97.9	2.1	100.0
<b>COLLECTED ONLY:</b>						
<b>PUBLIC UTILITIES:</b>						
HIGHWAY COMPENSATION.....	\$ 39,855.61	\$ 10,397.24	\$ 1,269.78	\$ 51,522.63	\$ 583.53	\$ 52,106.16
ALL OTHER TAXES & LIC.....	37,526.49	9,233.38	1,197.48	47,957.35	370.08	48,327.43
TOTAL.....	77,382.10	19,630.62	2,467.26	99,479.98	953.61	100,433.59
GRAND TOTAL, FISCAL YEAR 1949.....	\$1,090,911.16	\$289,186.39	\$32,027.26	\$1,412,124.81	\$29,407.69	\$1,441,532.50
GRAND TOTAL, FISCAL YEAR 1948.....	1,001,793.31	281,074.05	28,734.35	1,311,601.71	34,083.42	1,345,685.13
<b>CHANGE IN EXPENDITURES:</b>						
1949 OVER 1948.....	+ 89,117.85	+ 8,112.34	+ 3,292.91	+ 100,523.10	- 4,675.73	+ 95,847.37
PER CENT CHANGE.....	+ 8.9	+ 2.9	+ 11.5	+ 7.7	- 13.7	+ 7.1

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 - 1949

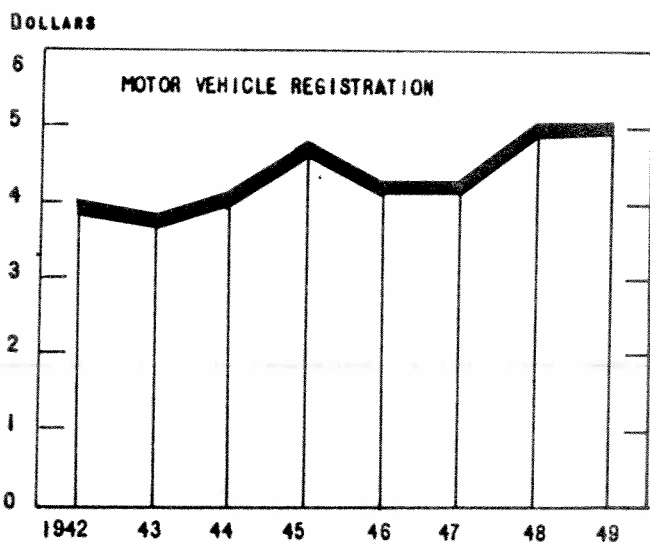
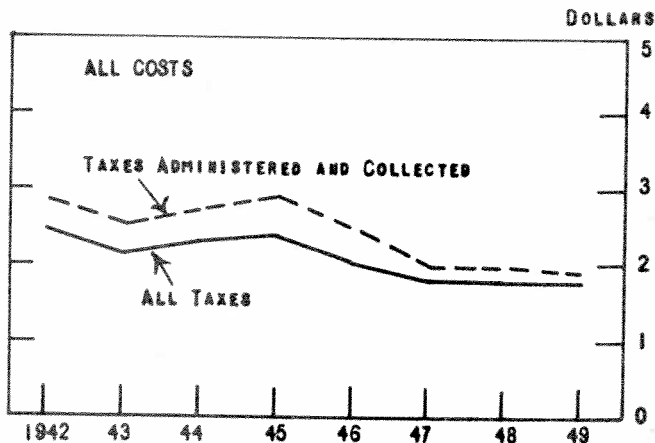
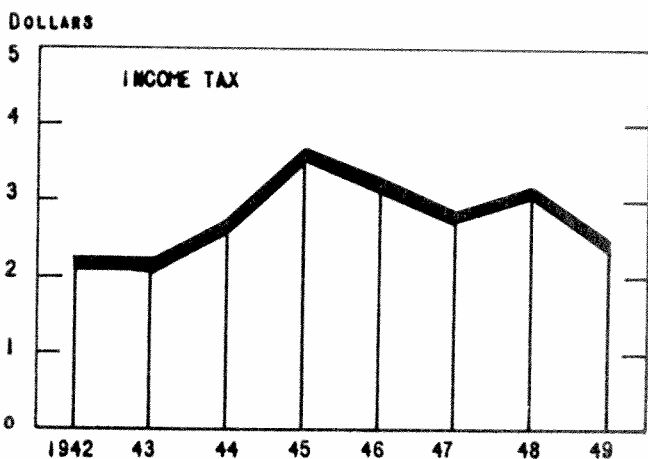
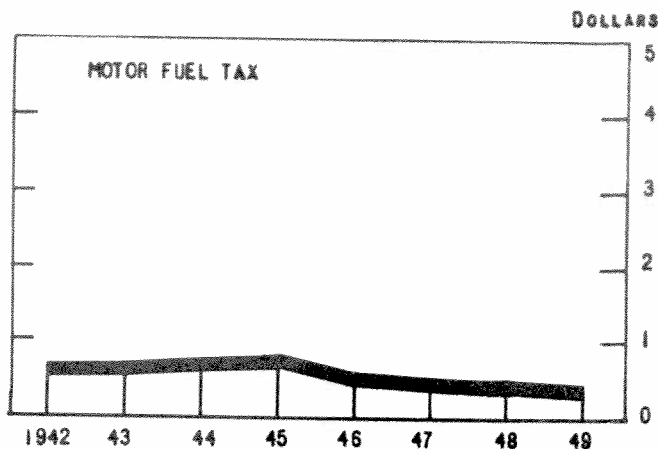
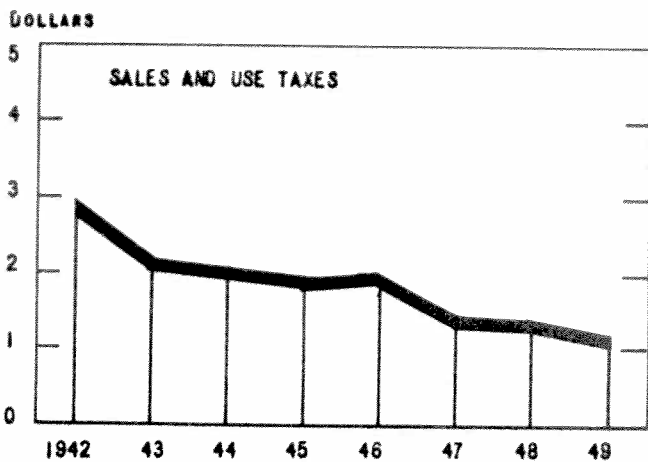
YEAR	BUDGET ALLOTMENTS	EXPENDITURES	% EXPENDITURES OF ALLOTMENTS
1943....	\$ 925,395.00	\$ 773,785.64	83.6
1944....	992,625.00	860,254.48	86.7
1945....	992,625.00	945,709.44	95.3
1946....	1,055,485.85	982,888.16	93.1
1947....	1,069,401.46	1,027,019.99	96.7
1948....	1,475,785.00	1,345,685.13	91.2
1949....	1,472,113.01	1,441,532.50	97.9



# ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30; 1942 - 1949

1949 ALL TAX COST OF \$1.77 PER \$100 COLLECTED WAS 40 PER CENT BELOW 1942 HIGH OF \$2.47.



TOTAL ADMINISTRATION COST - 1949  
\$ 1,441,532

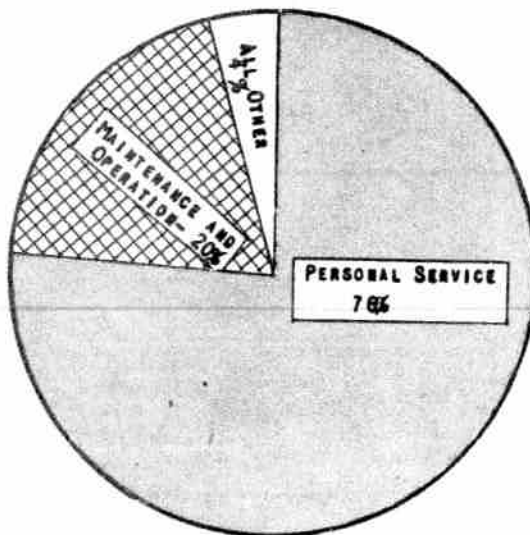


CHART I

TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES  
FISCAL YEARS ENDED JUNE 30, 1948 - 1949

ACCOUNT NUMBER	CLASS OF EXPENDITURES	ALLOTMENTS	1948 EXPENDITURES	BALANCE	ACCOUNT NUMBER	ALLOTMENTS	1949 EXPENDITURES	BALANCE
2300-A	PERSONAL SERVICES.....	\$1,000,000.00	\$ 913,447.06	\$ 86,552.94	2350-A	\$1,000,413.01	\$1,000,413.01	---
2300-B	MAINTENANCE AND OPERATION.....	330,000.00	280,408.05	34,591.95	2350-B	330,000.00		
	TRANSFER TO 2300-X.....	- 15,000.00						
	TRANSFER TO 2350-X.....							
	TOTAL.....	315,000.00	280,408.05	34,591.95	2350-C	310,000.00	288,446.39	\$21,553.61
2300-C	CAPITAL OUTLAY.....	30,000.00	34,083.42			30,000.00		
	SALES OF OLD EQUIPMENT.....	2,875.00		601.58				
	SALE OF CHEVROLET.....	1,810.00				600.00		
	SALE OF OBSOLETE EQUIPMENT.....							
	TOTAL.....	34,685.00	34,083.42	601.58		30,600.00	29,407.69	1,192.31
2300-D	STATE'S SHARE OF RETIREMENT FUND.	35,000.00	26,734.35	6,265.65	2350-D	35,000.00	32,027.26	2,972.74
2300-E	WORKMEN'S COMPENSATION FUND.....	1,100.00	666.00	434.00	2350-E	1,100.00	740.00	360.00
2300-X	COUNTY CLERKS' FEES.....	75,000.00	88,346.25	1,653.75	2350-X	75,000.00		
	TRANSFERRED FROM 2300-B.....	15,000.00				20,000.00		
	TRANSFERRED FROM 2350-B.....							
	TOTAL.....	90,000.00	88,346.25	1,653.75		95,000.00	90,498.15	4,501.85
	GRAND TOTAL.....	\$1,475,785.00	\$1,345,685.13	\$130,099.87		\$1,472,113.01	\$1,441,532.50	\$30,580.51



TABLE 3

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE  
FISCAL YEARS ENDED JUNE 30, 1948 - 1949

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

TAX	C O L L E C T I O N S				C O S T O F A D M I N I S T R A T I O N <sup>1/</sup>				C O S T P E R \$ 100 C O L L E C T E D		
	1948	1949	INCREASE OR DECREASE	% INC. OR DECREASE	1948	1949	INCREASE OR DECREASE	% INC. OR DECREASE	1948	1949	
SALES AND USE.....	\$24,791,825	\$25,798,793	+\$1,006,968	+ 4.1	\$ 333,531	\$ 340,449	+\$ 6,918	+ 2.1	\$ 1.35	\$ 1.32	- .03
SALES.....	23,248,360	24,409,610	+ 1,161,250	+ 5.0	294,930	300,057	+ 5,127	+ 1.7	1.27	1.23	-.04
USE.....	1,543,475	1,389,183	- 154,292	- 10.0	38,601	40,392	+ 1,791	+ 4.6	2.50	2.91	+.41
SERVICE TAX 2/.....	948	165	- 783	- 82.6	---	---	---	---	---	---	---
INCOME TAX.....	11,682,199	17,064,672	+ 5,382,473	+ 46.1	373,033	427,820	+ 54,787	+ 14.7	3.19	2.51	-.68
MOTOR FUEL TAX 3/.....	21,877,956	23,083,730	+ 1,205,774	+ 5.5	108,135	96,535	- 11,600	- 10.7	.49	.42	-.07
MOTOR VEHICLE: REGISTRATION.....	3,383,868	3,655,483	+ 271,615	+ 8.0	173,506	186,847	+ 13,341	+ 7.7	5.13	5.11	-.02
AUTO TITLE.....	69,003	73,439	+ 4,436	+ 6.4	63,216	75,224	+ 12,008	+ 19.0	91.61	102.43	+ 10.82
MISCELLANEOUS.....	109,897	102,356	- 7,541	- 6.9	45,208	48,953	+ 3,745	+ 8.3	41.14	47.83	+ 6.69
DRIVERS' LICENSES.....	163,406	170,338	+ 6,932	+ 4.2	118,981	127,731	+ 8,750	+ 7.4	72.81	74.99	+ 2.18
STORE LICENSE.....	175,910	177,479	+ 1,569	+ .9	35,250	37,540	+ 2,290	+ 6.5	20.04	21.15	+ 1.11
TOTAL.....	\$62,255,022	\$70,126,455	+\$7,871,433	+ 12.6	\$1,250,860	\$1,341,099	+\$90,239	+ 7.2	2.01	1.91	-.10

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

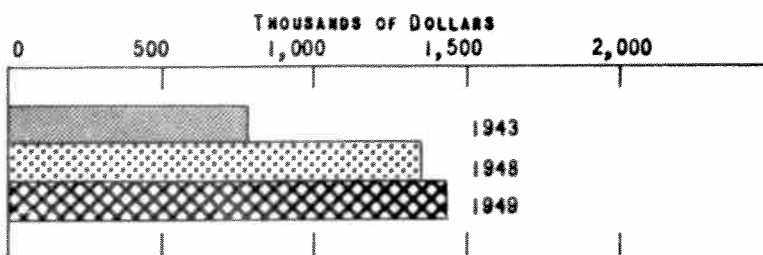
2/ SERVICE TAX LAW WAS REPEALED EFFECTIVE MARCH 1, 1945.

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

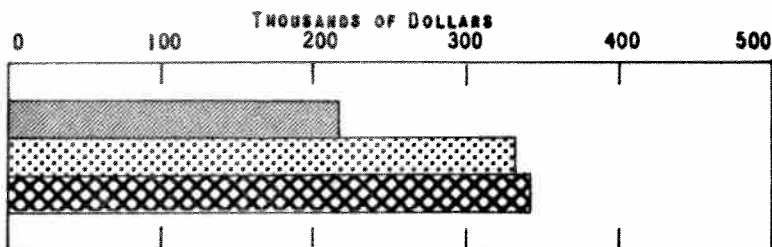
## ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1943 - 1948 - 1949

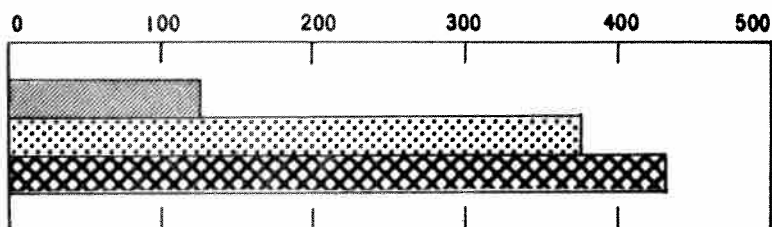
**1949 ADMINISTRATION COST**  
**OF \$1,441,532 FOR ALL**  
**TAXES INCREASED 7%, WHILE**  
**TOTAL COLLECTIONS OF**  
**\$8,274,332 ADVANCED 11%.**



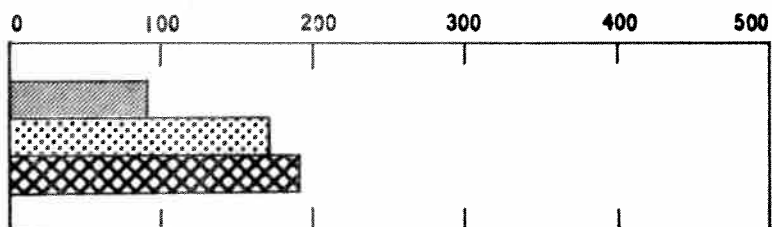
**SALES AND USE TAX: 1949**  
**COST OF \$ 310,499 UP 2%**  
**FROM 1948.**



**INCOME TAX: 1949 COST OF**  
**\$427,820 EXCEEDED 1948**  
**BY 15%.**



**MOTOR VEHICLE REGISTRA-**  
**TION: \$186,847 COST IN**  
**1949 UP 8% FROM 1948.**



**MOTOR FUEL TAX: \$96,555**  
**1949 COST DOWN 11% FROM**  
**1948.**

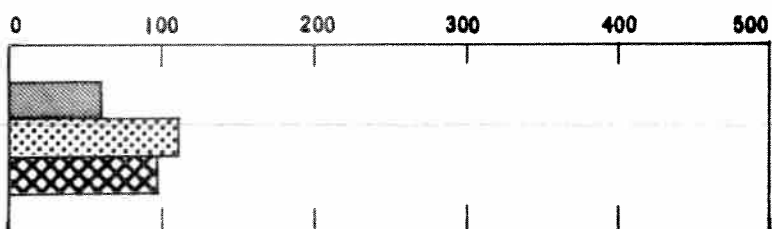


TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE  
FISCAL YEARS ENDED JUNE 30, 1945 - 1949

TAX <sup>1/</sup>	COST PER \$100 OF COLLECTIONS				
	1949	1948	1947	1946	1945
SALES AND USE.....	\$ 1.32	\$ 1.35	\$ 1.45	\$ 1.96	\$ 1.92
SALES.....	1.23	1.27	1.36	1.88	1.85
USE.....	2.91	2.50	3.06	3.28	3.38
SERVICE.....	--	--	2.93	19.71	5.91
INCOME.....	2.51	3.19	2.82	3.29	3.64
MOTOR FUEL.....	.42	.49	.52	.59	.75
MOTOR VEHICLE:					
REGISTRATION.....	5.11	5.13	4.26	4.27	4.82
AUTO TITLE.....	102.43	91.61	89.93	79.06	93.80
MISCELLANEOUS.....	47.83	41.14	37.43	46.50	45.71
OPERATORS AND CHAUFFEURS LICENSES	74.99	72.81	72.71	58.82	77.13
STORE LICENSE.....	21.15	20.04	20.44	21.31	15.83
TOTAL.....	\$ 1.91	\$ 2.01	\$ 2.03	\$ 2.51	\$ 2.94

<sup>1/</sup> THESE TAXES BOTH ADMINISTERED AND COLLECTED BY DEPARTMENT OF REVENUE.

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS  
FISCAL YEARS ENDED JUNE 30, 1942-1949

YEAR	TOTAL COLLECTIONS	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS <sup>1/</sup>
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	1,345,685	1.83
1949.....	81,527,481	1,441,532	1.77

<sup>1/</sup> INCLUDES TAXES ADMINISTERED AND COLLECTED, AND COLLECTED ONLY.

**ADMINISTRATION EXPENDITURES**  
 DEPARTMENT OF REVENUE  
 FISCAL YEARS ENDED JUNE 30: 1942 - 1949

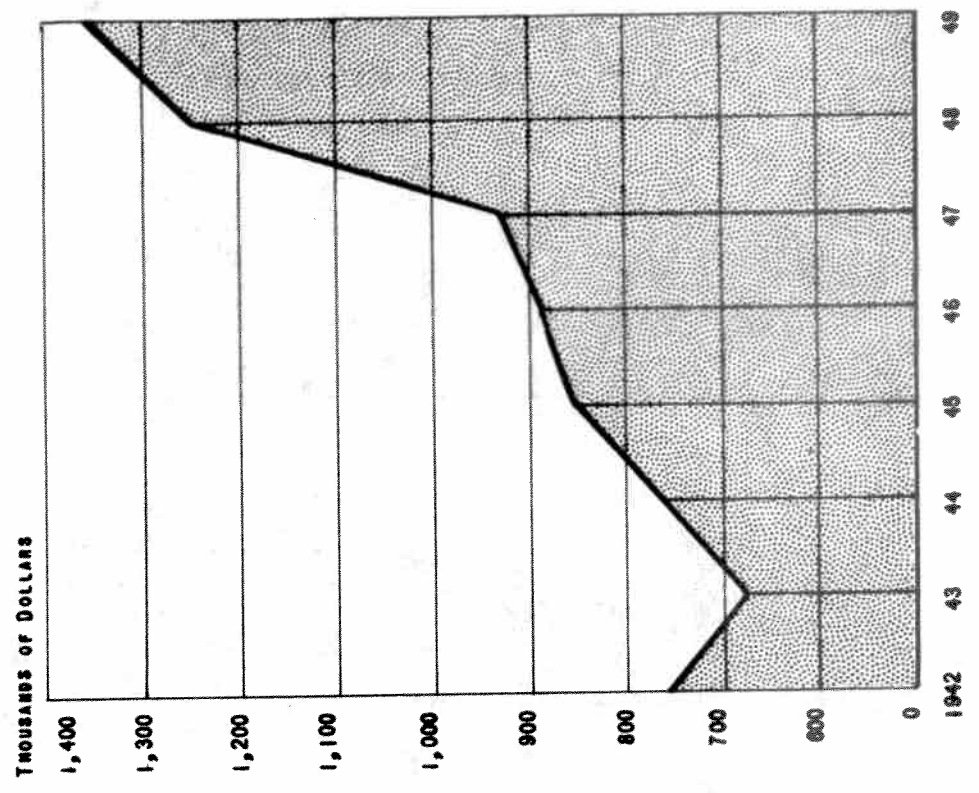


CHART 3

**TAX COLLECTIONS BY SOURCE**  
 FISCAL YEARS ENDED JUNE 30: 1940 - 1949

NOTE: COLLECTIONS MADE BY SEPARATE AGENCIES FOR FISCAL YEARS, 1940 - 1941.

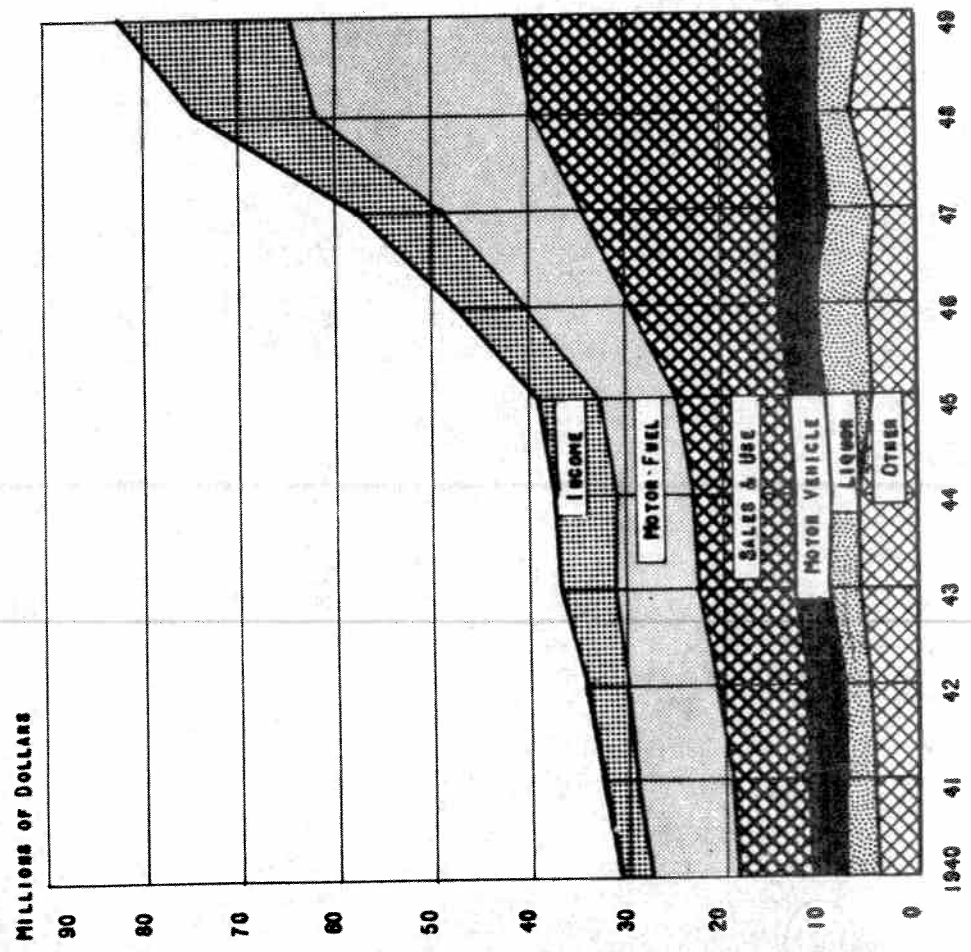


CHART 4

TABLE 8  
COLLECTIONS: RECEIPTS BY SOURCE  
FISCAL YEARS ENDED JUNE 30, 1948 AND 1949

SOURCE	PER CENT OF TOTAL 1949 COLLECTIONS	1948	1949	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS:.....	100.0	\$ 73,452,458.99	\$ 81,274,332.23	+ 10.6
SALES AND GROSS RECEIPTS TAXES:.....	67.1	52,361,309.04	54,596,705.86	+ 4.3
GENERAL SALES:				
SALES TAX.....	30.0	23,248,359.92	24,409,609.45	+ 5.0
USE TAX.....	1.7 <sup>2/</sup>	1,543,475.18	1,389,183.11	- 10.0
SERVICE TAX.....	TRACE <sup>2/</sup>	948.24	165.43	- 82.6
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX.....	28.4	21,877,955.77	23,083,730.23	+ 5.5
ALCOHOLIC BEVERAGE TAX.....	4.7	4,028,840.24	3,823,556.73	- 5.1
ATHLETIC COMMISSION FEES.....	TRACE	15,970.17	13,396.40	- 16.1
INSURANCE FUND.....	2.3	1,645,234.52	1,876,439.51	+ 14.1
OLEOMARGARINE TAX.....	TRACE	525.00	625.00	+ 19.0
MOTOR VEHICLE TAXES AND LICENSES:	7.2	5,321,079.67	5,884,310.90	+ 10.6
MOTOR VEHICLE LICENSES.....	4.5	3,383,868.25	3,655,483.06	+ 8.0
MOTOR VEHICLE ENGINE NUMBERS.....	TRACE	17,448.00	14,843.00	- 14.9
MOTOR VEHICLE PERMIT & INSPECTION FEES	.1	32,286.86	50,236.39	+ 55.6
MOTOR VEHICLE CTF. OF TITLE FEES.....	.1	69,003.00	73,438.75	+ 6.4
OPERATORS AND CHAUFFEURS LICENSES.....	.2	163,406.50	170,337.75	+ 4.2
PUBLIC UTILITY CARRIERS (TON MILE TAX)				
PRIVATE CARRIERS - H. B. 173.....	.2	159,320.42	167,237.35	+ 5.0
COMMERCIAL CARRIERS - S. B. 296.....	.6	388,144.11	475,078.15	+ 22.4
COMMON CARRIERS - H. B. 430.....	1.3	912,198.33	1,068,137.27	+ 17.1
P. U. C. FEES, GENERAL REVENUE.....	TRACE	16,921.29	28,962.85	+ 71.2
PROPERTY TAX ON INTER-COUNTY				
MOTOR CARRIERS.....	.2	178,482.91	180,556.33	+ 1.2
INCOME TAX.....	21.0	11,682,199.36	17,064,671.66	+ 46.1
INHERITANCE TAX - OLD AGE PENSION.....	.2	196,434.46	122,697.80	- 37.5
INHERITANCE TAX FUND.....	2.1	1,907,564.15	1,712,213.42	- 10.2
GIFT TAX.....	.1	127,534.69	76,333.41	- 40.1
OTHER TAXES ON BUSINESSES & OCCUPATIONS:	1.9	1,552,806.52	1,509,422.88	- 2.8
ALCOHOLIC BEVERAGE LICENSES.....	.3	222,725.00	216,350.00	- 2.9
85% CITY AND COUNTY LIQUOR LICENSE....	.5	411,527.30	406,354.50	- 14.6
STORE LICENSES.....	.2	175,910.06	177,478.67	+ .9
CORPORATION TAX: FOREIGN AND DOMESTIC	.2	134,425.37	134,427.40	
ALCOHOL LICENSE FEES.....		772.50	765.00	
BANK COMMISSIONER FEES.....		54,588.09	52,451.60	
BEDDING LICENSES.....		12,170.00	10,830.20	
BUILDING & LOAN FEES.....		11,363.03	12,484.40	
BOILER INSPECTION FEES.....		13,640.50	13,660.80	
COAL MINE FUND.....		35,257.56	36,611.74	
COLLECTION AGENCY FEES.....		1,933.00	2,215.00	
DAIRY COMMISSIONER FEES.....		7,019.00	6,720.00	
DETECTIVE LICENSE FEES.....		700.00	500.00	
FEED CONTROL INSPECTION FEES.....		23,930.38	21,467.17	
FERTILIZER FEE FUND.....		10,436.80	7,882.16	



TABLE 8, CONTINUED  
 COLLECTIONS: RECEIPTS BY SOURCE  
 FISCAL YEARS ENDED JUNE 30, 1948 AND 1949

SOURCE	PER CENT OF TOTAL 1949 COLLECTIONS	1948	1949	PER CENT INCREASE OR DECREASE
<b>OTHER TAXES AND LICENSES ON BUSINESSES AND OCCUPATIONS:</b>				
REFRIGERATED LOCKER FEES.....		\$ 6,231.25	\$ 5,075.00	
LIVESTOCK WATER TANK FUND.....		324.00	48.00	
MOTOR VEHICLE DEALERS ADM. FUND.....		60,162.00	37,276.20	
OLD AGE PENSION: SECRETARY OF STATE..		2,814.50	2,586.40	
PLANT & INSECT CONTROL, INSECTICIDE FEES.....		5,095.00	4,865.00	
PLANT & INSECT CONTROL INSPECTION FEES		4,056.43	2,264.24	
PLUMBING INSPECTION FEES.....		16,455.50	17,543.25	
POULTRY & EGG INSPECTION.....		29,609.50	27,039.00	
PRIVATE EMPLOYMENT AGENCY FEES.....		1,750.00	2,050.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES.....		1,000.00	800.00	
PRODUCE DEALERS FUND.....		56,741.00	53,494.00	
ORE BUYERS LICENSE.....		600.00	600.00	
REAL ESTATE LICENSE.....		26,144.00	27,160.00	
RESTAURANT INSPECTION FEES.....		29,570.00	33,355.05	
SECURITIES DIVISION FEES.....		6,735.00	5,783.00	
STATE ENGINEER FEES.....		2,304.40	4,072.00	
TEACHERS CERTIFICATION FUND.....		10,038.50	10,223.50	
TOURIST CAMP LICENSE FEES.....		27,218.00	26,571.00	
VETERINARY LICENSE FEES.....		790.00	445.00	
STATE BOARD OF:				
ACCOUNTANCY LICENSES.....		6,655.00	7,445.00	
ABSTRACTORS LICENSES.....		1,515.00	1,350.00	
ARCHITECTS LICENSES.....		1,675.00	1,900.00	
BARBER EXAMINERS FEES & SHOP LICENSES.		17,023.00	18,695.00	
BASIC SCIENCE EXAMINERS FEES.....		6,761.00	7,112.56	
CHIROPRACTIC EXAMINERS FEES.....		3,062.75	2,977.50	
COSMETOLOGY EXAMINERS LICENSES.....		25,542.40	24,855.74	
DENTAL EXAMINERS FEES.....		3,133.00	3,833.25	
FUNERAL DIRECTORS & EMBALMING EXAMIN- ERS FEES.....		4,396.20	4,499.05	
ENGINEER LAND SURVEYOR LICENSES.....		8,142.00	10,573.00	
MEDICAL EXAMINERS FEES.....		8,714.00	6,105.00	
MEDICAL EXAMINERS REGISTRATION FEES...		10,314.00	12,190.00	
NURSE EXAMINER FEES.....		23,723.00	21,501.00	
OPTOMETRIC EXAMINERS FEES.....		3,030.00	3,325.00	
PHARMACY EXAMINERS FEES.....		19,241.50	18,552.50	
PHARMACY - PROPHYLACTIC LICENSES.....		4,751.00	2,909.00	
SHORTHAND REPORTS EXAMINERS FEES.....		90.00	150.00	
OTHER RECEIPTS:.....	.4	303,531.10	307,976.30	+ 1.5
CIVIL SERVICE COMMISSION FEES.....		2,627.00	3,211.00	
COLORADO GEOLOGICAL SURVEY.....		107.06	99.40	
INCOME TAX NON-RESIDENT LICENSES.....		370.00	390.00	

TABLE 8, CONTINUED  
 COLLECTIONS: RECEIPTS BY SOURCE  
 FISCAL YEARS ENDED JUNE 30, 1948 AND 1949 (CONTINUED)

SOURCE	PER CENT OF TOTAL 1949 COLLECTIONS	1948	1949	PER CENT INCREASE OR DECREASE
MOTOR VEHICLE JUSTICE OF PEACE FINES...		\$ 109,935.71	\$ 109,398.31	
LIQUOR TAX ADMINISTRATION FUND.....		402.00	476.00	
MOTOR VEHICLE PENALTY ASSESSMENTS.....		54,141.00	39,091.00	
PUBLIC HEALTH BIRTH CERTIFICATES.....		13,273.00	17,239.00	
SECRETARY OF STATE FEES.....		115,227.70	118,765.25	
STATE HISTORICAL SOCIETY.....		9,447.63	19,306.34	

- 1/ REPEALED, EFFECTIVE FEBRUARY 25, 1945  
 2/ LESS THAN ONE-TENTH OF ONE PER CENT

TABLE 9  
 COLLECTIONS: TOTAL  
 FISCAL YEARS ENDED JUNE 30: 1942 - 1949

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
1942.....	\$ 34,319,980	---	---
1943.....	36,773,775	+ 7.1	+ 2,453,795
1944.....	37,399,833	+ 1.7	+ 626,058
1945.....	39,034,921	+ 4.4	+ 1,635,088
1946.....	47,682,123	+ 22.2	+ 8,647,202
1947.....	57,623,452	+ 20.8	+ 9,941,329
1948.....	73,452,459	+ 27.4	+ 15,829,007
1949.....	81,274,332	+ 10.6	+ 7,821,873



COLLECTIONS BY TAX SOURCE  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1949	1948	1947	1949 OVER	1949 OVER
				1948	1947
RETAIL SALES AND USE TAXES.....	\$ 25,798,793	\$ 24,791,835	\$ 20,998,199	+ 4.1	+ 22.9
MOTOR FUEL TAX <sup>1/</sup> .....	23,083,730	21,877,956	14,491,847	+ 5.5	+ 59.3
INCOME TAX <sup>2/</sup> .....	17,064,672	11,682,199	8,634,796	+ 46.1	+ 97.6
MOTOR VEHICLE & OPERATORS LICENSE & TAXES.....	5,884,311	5,321,080	4,651,374	+ 10.6	+ 26.5
LIQUOR TAX AND LICENSE FEES.....	4,446,261	4,663,092	4,730,093	- 4.6	- 6.0
INHERITANCE AND GIFT TAXES.....	1,911,245	2,231,533	1,588,733	- 14.4	+ 20.3
INSURANCE & CORPORATION TAXES & FEES.....	2,010,867	1,779,660	1,488,803	+ 13.0	+ 35.1
ALL OTHER REVENUE.....	1,074,453	1,105,104	1,039,607	- 2.8	+ 3.4
STATE TOTAL.....	\$ 81,274,332	\$ 73,452,459	\$ 57,623,452	+ 10.6	+ 41.0

TABLE 12

COLLECTIONS BY TAX SOURCE AND PER CENT  
FISCAL YEARS ENDED JUNE 30, 1940 - 1949

YEAR	MOTOR FUEL	SALES & USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1940....	\$ 9,251,604	\$ 7,616,759	\$ 3,118,506	\$ 3,416,828	\$ 3,295,446	\$ 4,164,278	\$ 30,863,421
1941....	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942....	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,368,841	34,319,980
1943....	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944....	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945....	8,030,382	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	5,116,297	73,452,459
1949....	23,083,730	25,798,793	17,064,672	5,884,311	4,446,261	4,996,565	81,274,332

## PER CENT

YEAR	MOTOR FUEL	SALES & USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
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
1949....	28.4	31.7	21.0	7.2	5.5	6.2	100.0

1/ MOTOR FUEL TAX WAS INCREASED FROM 4 CENTS TO 6 CENTS PER GALLON EFFECTIVE APRIL 1, 1947.

2/ INCOME TAX RATES ON INDIVIDUALS AND CORPORATIONS WERE INCREASED, INDIVIDUAL EXEMPTIONS LOWERED, AND OTHER DEDUCTIONS REVISED, BY CH. 210, S. L. 1947, EFFECTIVE MAY 1, 1947.

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE  
FISCAL YEARS ENDED JUNE 30, 1948 - 1949

SOURCE	1948			1949		
	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET
STORE LICENSE.....	\$ 179,910.06	\$ 66.50	\$ 175,843.56	\$ 177,478.67	\$ 55.50	\$ 177,423.17
SALES TAX.....	29,248,359.92	6,163.70	29,242,196.22	24,409,609.45	7,564.58	24,402,044.87
USE TAX.....	1,343,475.10	2,441.16	1,541,034.02	1,389,183.11	5,295.64	1,383,887.47
SERVICE TAX.....	948.24	175.35	772.89	165.43	---	165.43
INCOME TAX.....	11,682,569.96	85,131.32	11,597,438.04	17,065,061.66	94,180.48	16,970,881.18
MOTOR FUEL TAX - 4¢....	14,384,036.00	2,646,080.84	11,737,955.16	15,393,058.29	3,017,124.16	12,375,934.13
MOTOR FUEL TAX - 2¢ 1/2	7,300,119.77	1,331,455.20	5,968,664.57	7,695,121.94	1,506,851.18	6,188,270.76
LIQUOR TAX.....	4,029,242.24	219,808.64	3,809,433.60	4,040,382.73	239,797.13	3,800,585.60
MISCELLANEOUS 2/.....	610,776.26	---	610,776.26	531,638.70	42.50	531,596.20
TOTAL.....	\$ 69,173,437.03	\$ 4,491,322.71	\$ 58,684,114.32	\$ 70,701,699.98	\$ 4,870,911.17	\$ 65,830,788.81

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES  
FISCAL YEARS ENDED JUNE 30, 1945 - 1949

SOURCE	PER CENT OF COLLECTIONS REFUNDED			
	1945	1946	1947	1949
PHONE & RENTAGE.....	.04	.07	.05	.04
SALES TAX.....	.04	.01	.04	.03
USE TAX.....	.03	.06	.20	.16
SERVICE.....	.10	1.39	49.60	18.49
INCOME.....	1.43	2.25	.84	.73
MOTOR FUEL TAX - 4¢....	19.23	16.26	15.96	19.52
MOTOR FUEL TAX - 2¢ 1/2	---	---	1.27	18.24
LIQUOR TAX.....	4.90	4.19	4.73	5.46
MISCELLANEOUS.....	.01	---	.16	---
ALL SOURCES.....	5.67	5.53	4.91	7.11
				6.89

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

TABLE 15

COLLECTIONS; CHAIN STORES - GROSS SALES AND TAX  
COLLECTIONS BY BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
I	APPAREL GROUP: TOTAL.....	\$ 2,562	\$ 2,476	\$ 2,563	\$ 48,177	\$ 46,969	\$ 47,704
	1. BOOT AND SHOE STORES.....	1,039	1,174	1,074	19,760	22,287	20,496
	2. CLOTHING STORES - DRESS MAKERS.....	1,511	1,302	1,429	28,284	24,682	27,169
	3. FURRIERS.....	---	---	60	---	---	39
	6. SHOE REPAIR.....	4	---	---	40	---	---
	4. HABERDASHERY.....	7	---	---	93	---	---
II	AUTOMOTIVE GROUP: TOTAL.....	19,282	17,959	17,543	124,243	102,989	90,054
	1. ACCESSORIES-TIRES-BATTERIES, WRECKERS, ETC.....	8,069	8,349	8,030	41,224	41,443	43,032
	2. AUTOMOBILE, AIRCRAFT-BICYCLES.....	3,993	3,526	2,455	46,277	43,108	24,088
	3. FILLING AND SERVICE STATIONS.....	4,625	4,174	4,967	14,145	11,552	17,728
	4. GARAGE-REPAIR SHOPS.....	1,037	1,796	2,075	5,717	5,452	5,097
	5. TRAILERS-OTHER AUTOMOTIVE STORES....	1,564	114	16	16,880	1,434	108
III	FOOD GROUP: TOTAL.....	96,724	83,032	68,175	1,685,604	1,449,930	1,164,110
	1. BAKERIES-DAIRY PRODUCTS-DELICATES- SENS.....	368	476	753	3,844	4,274	5,550
	2. CANDY-CONFECTIONERY.....	2,611	2,751	2,935	22,925	24,265	26,149
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS.....	102	125	106	1,612	2,208	1,859
	4. GROCERY & MEAT STORES-MEAT MARKETS	92,460	78,666	63,583	1,647,877	1,411,791	1,122,902
	6. RESTAURANTS-TAVERNS-CAFETERIAS.....	411	298	311	7,868	5,665	5,912
	7. FISH-POULTRY-OTHER FOOD STORES.....	772	716	487	1,478	1,727	1,738
IV	FURNITURE GROUP: TOTAL.....	2,214	2,398	1,807	27,194	30,387	20,118
	2. FURNITURE.....	770	916	1,023	13,743	16,667	16,849
	3. HOUSEHOLD APPLIANCES.....	96	54	7	638	701	120
	5. RADIO SALES AND SERVICE.....	---	---	13	---	---	231
	6. OTHER HOME FURNISHINGS & APPLIANCES	510	702	109	7,585	9,686	1,569
	7. ELECTRICAL APPLIANCES & SERVICE....	688	726	655	2,937	3,333	1,349
	4. MUSICAL INSTRUMENTS.....	150	---	---	2,291	---	---
V	GENERAL MERCHANDISE GROUP: TOTAL.....	44,499	45,250	43,059	751,597	763,465	726,930
	1. DEPARTMENT STORES.....	21,876	22,582	22,966	358,197	367,122	377,877
	2. DRUG STORES.....	1,224	1,295	1,352	15,203	15,842	17,223
	3. DRY GOODS STORES.....	9,795	9,458	8,030	170,689	166,947	142,034
	4. GENERAL STORES.....	3,290	3,428	3,434	53,329	56,282	52,340
	5. HOME-PAINTS-OILS-VARNISHES.....	117	366	139	1,801	6,468	2,541
	6. JEWELRY STORES.....	267	358	369	3,816	5,020	5,390
	8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS.....	596	802	538	8,001	9,249	7,487
	9. SPORTING GOODS-TENTS-TANNINGS.....	3	3	---	59	66	---
	10. VARIETY-5&10-SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS.....	7,331	6,958	6,231	140,504	136,469	122,038

TABLE 15, CONTINUED

COLLECTIONS: CHAIN STORES - GROSS SALES AND TAX  
COLLECTIONS BY BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No.	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
VII	LUMBER AND BUILDING GROUP: TOTAL.....	\$ 23,965	\$23,957	\$15,322	\$113,934	\$101,845	\$ 78,708
	3. BUILDING MATERIAL DEALERS.....	9,683	11,112	6,520	64,415	63,595	49,610
	4. ELECTRICAL EQUIPMENT SUPPLIES.....	7,078	6,836	4,747	19,114	17,655	15,592
	5. PAINT-GLASS & WALL PAPER STORES.....	1,855	1,275	897	11,256	7,303	5,019
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS.....	5,349	4,734	3,158	19,149	13,292	8,487
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP:....	1	---	76	7	---	623
	1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNS.....	---	---	76	---	---	623
	3. OPTICIANS-OPTOMETRISTS-OCULISTS- SALES.....	---	---	---	---	---	---
	4. PHOTOGRAPHERS.....	---	---	---	---	---	---
	2. BARBER AND BEAUTY SHOPS-SALES.....	1	---	---	7	---	---
IX	PUBLIC UTILITY GROUP: TOTAL.....	70,829	61,832	53,932	971,687	843,591	702,470
	1. GAS AND ELECTRIC COMPANIES.....	44,420	39,202	33,342	599,065	526,449	432,460
	3. TELEGRAPH.....	30	34	30	376	418	362
	4. TELEPHONE.....	26,379	22,596	20,560	372,246	316,724	269,648
X	UNCLASSIFIED RETAIL GROUP: TOTAL.....	68,619	76,916	60,509	112,329	101,259	68,223
	1. BLACKSMITH-MACHINE SHOPS-WELDERS- SALES.....	504	378	389	5,348	3,908	3,598
	3. CIGAR STORES-SMOKER SUPPLIES.....	3,290	4,085	4,646	264	142	149
	5. COAL-WOOD FUEL-ICE DEALERS.....	833	833	821	11,415	11,902	12,107
	6. FARM IMPLEMENTS AND MACHINERY.....	5,872	5,330	3,296	82,844	76,289	44,557
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER...	56,248	64,961	49,977	3,761	3,207	3,131
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS.	183	205	92	2,691	3,274	1,528
	9. MAGAZINES-PERIODICALS.....	1,268	929	1,080	25	36	32
	10. MONUMENTS AND TOMB STONES.....	4	---	---	84	---	---
	11. OFFICE EQUIPMENT AND SUPPLIES.....	44	24	4	576	282	34
	12. RECREATION PARLORS-NIGHT CLUBS-SALES	1	2	4	24	30	73
	13. SURGICAL AND SCIENTIFIC INSTRUMENT DEALERS.....	140	17	1	1,869	206	17
	14. UNDERTAKERS AND FUNERAL PARLORS.....	94	82	94	798	667	801
	15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS.....	99	33	83	1,890	620	1,579
	16. CONCESSIONERS.....	---	---	---	---	---	200
	17. CANDY-POPCORN-VENDING MACHINES IN THEATRES.....	39	37	22	740	696	417
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	109	80	212	203	176	248
	1. DIRECT SALES OF FARM PRODUCTS.....	---	---	---	---	---	---
	2. HATCHERIES AND SUPPLIES.....	109	80	212	203	176	248

TABLE 15, CONTINUED  
 COLLECTIONS: CHAIN STORES - GROSS SALES AND TAX  
 COLLECTIONS BY BUSINESS CLASSES  
 FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No.	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
XII	MFG. TRADING OR JOBBING GROUP: TOTAL	\$116,778	\$99,642	\$69,884	\$258,178	\$207,246	\$192,971
1.	BEVERAGES-LIQUOR.....	1,769	2,091	2,920	132	132	279
2.	CHEMICALS & PRODUCTS-PEST CON- TROL-EXPLOSIVES-CLEANING FLUID	838	995	1,014	5,047	6,875	8,849
3.	FOOD AND FOOD PREPARATION.....	4,393	497	315	483	633	314
4.	LEATHER AND LEATHER PRODUCTS....	---	---	16	---	---	308
5.	LUMBER & WOOD PRODUCTS-SAW MILLS MINE PROPS.....	217	247	210	3,532	4,175	3,769
6.	MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS.....	4,991	4,740	4,457	90,617	85,258	80,781
7.	METAL AND METAL PRODUCTS.....	94,486	82,330	55,963	112,400	73,196	80,748
8.	MINERALS-ASSAYERS-COAL MINES....	981	1,702	1,686	1,376	1,649	1,555
9.	PAPER, PULP AND PRODUCTS.....	213	276	64	4,052	5,233	1,209
10.	PETROLEUM-PETROLEUM PRODUCTS....	7,711	5,619	2,289	27,759	19,045	5,264
11.	PRINTING, PUBLISHING, BOOK BIND- ING.....	---	---	10	---	---	24
12.	RUBBER AND RUBBER GOODS.....	1,085	1,118	922	12,154	11,006	9,871
13.	STONE, CLAY & GRAVEL PRODUCTS...	83	8	---	626	44	---
15.	MISCELLANEOUS.....	11	19	10	---	---	---
	TOTAL.....	\$445,582	\$413,542	\$333,082	\$4,093,153	\$3,647,857	\$3,092,159

<sup>1/</sup> INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.



TABLE 16

COLLECTIONS: FOREIGN CORPORATIONS - GROSS SALES AND TAX  
COLLECTIONS, BY BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No.	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
I	APPAREL GROUP: TOTAL	\$ 10,121	\$ 8,356	\$ 7,638	\$ 191,174	\$ 157,618	\$ 144,387
	1. BOOT AND SHOE STORES.....	3,219	3,117	2,745	60,980	59,102	52,150
	2. CLOTHING STORES-DRESSMAKERS.....	6,445	4,678	4,187	121,722	88,209	79,433
	3. FURRIERS.....	36	49	89	671	928	1,682
	4. HABERDASHERY.....	179	165	189	3,399	3,146	3,588
	5. MILLINERY.....	221	311	383	4,197	5,891	7,328
	6. SHOE REPAIR.....	21	36	45	205	342	206
II	AUTOMOTIVE GROUP: TOTAL.....	29,259	30,796	24,622	104,577	122,555	97,646
	1. ACCESSORIES-TIRES BATTERIES- WRECKERS.....	10,476	12,112	12,558	49,780	61,546	56,261
	2. AUTOMOBILE-AIRCRAFT-BICYCLES.....	8,542	9,164	5,801	24,752	30,804	20,267
	3. FILLING AND SERVICE STATIONS.....	9,792	9,084	5,967	22,412	22,891	15,350
	5. TRAILERS-OTHER AUTOMOTIVE STORES..	539	436	296	7,633	7,314	5,768
III	FOOD GROUP: TOTAL.....	24,945	20,156	21,274	74,317	75,306	71,731
	1. BAKERIES-DAIRY PRODUCTS-DELICA- TESSENS.....	3,004	2,662	2,592	24,432	23,376	22,983
	2. CANDY-CONFECTIONERY.....	316	331	333	5,964	6,224	6,333
	3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS.....	6	2	2	85	33	37
	4. GROCERY & MEAT STORES-MEAT MKTS.	20,958	16,135	17,478	31,462	28,948	27,319
	6. RESTAURANTS-TAVERNS-CAFETERIA....	533	757	559	10,009	12,601	10,341
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES.....	128	269	310	2,365	4,124	4,718
IV	FURNITURE GROUP: TOTAL.....	2,134	2,149	2,756	32,262	36,410	48,928
	1. CARPETS-RUGS-HOUSE FURNISHINGS...	240	256	188	4,558	4,862	3,578
	2. FURNITURE STORES.....	127	2	11	211	--	323
	3. HOUSEHOLD APPLIANCES.....	1,677	1,808	2,526	26,192	30,548	44,683
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC.....	--	10	7	--	41	49
	5. RADIO SALES AND SERVICE.....	13	13	11	54	50	51
	6. OTHER HOME FURNISHINGS AND APPLIANCES.....	77	60	12	1,247	909	239
	7. ELECTRICAL APPLIANCES & SERVICE..	--	---	1	--	--	5
V	GENERAL MERCHANDISE GROUP: TOTAL.....	83,367	80,683	79,582	1,457,441	1,424,186	1,140,507
	1. DEPARTMENT STORES.....	2,197	2,171	1,795	41,744	41,513	34,084
	2. DRUG STORES.....	3,677	3,654	3,572	55,091	54,574	53,344
	3. DRY GOODS STORES.....	52	--	--	982	--	--
	4. GENERAL STORES.....	66,748	67,509	66,916	1,168,107	1,200,883	929,933
	5. HDWE.-PAINTS-OILS-VARNISHES.....	813	945	986	5,905	5,377	4,461
	6. JEWELRY STORES.....	379	267	351	2,818	1,142	1,406
	7. LEATHER-LEATHER GOODS-SADDLERY...	48	67	68	921	1,260	1,249
	8. SECOND-HAND STORES-PAWN BROKERS- JUNK YARDS.....	4	18	--	79	352	1
	9. SPORTING GOODS-TENTS-AWNINGS.....	--	--	2	5	1	37
	10. VARIETY-5&10-SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS.....	9,449	6,050	5,892	181,789	119,084	115,992

TABLE 16, CONTINUED

COLLECTIONS: FOREIGN CORPORATIONS - GROSS SALES AND TAX  
COLLECTIONS, BY BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No.	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 20,633	\$ 19,062	\$ 14,250	\$205,590	\$227,646	\$ 179,736
	1. BUILDING & CONSTRUCTION CONTRACTORS- PAINTERS AND DECORATORS.....	172	--	10	3,151	--	44
	3. BUILDING MATERIAL DEALERS.....	3,357	3,105	2,073	37,791	35,533	22,820
	4. ELECTRICAL EQUIPMENT SUPPLIES.....	12,770	12,665	9,733	149,189	179,307	145,320
	5. PAINT, GLASS AND WALL PAPER STORES..	622	711	584	3,944	3,820	3,399
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS.....	2,408	1,439	854	9,005	6,520	6,074
	7. OTHER LUMBER AND BUILDING SUPPLIES..	1,304	1,142	996	2,510	2,466	2,079
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP:	1,723	1,618	1,474	22,813	23,326	23,663
	2. BARBER & BEAUTY SHOP - SALES.....	64	44	44	1,205	835	835
	3. OPTICIAN-OPTOMETRIST-OCULIST-SALES..	1,006	1,098	1,028	12,469	13,602	15,351
	4. PHOTOGRAPHERS.....	96	116	87	1,844	2,214	1,677
	5. DOCTORS-DENTISTS-PROFESSIONAL-SALES.	30	35	29	435	509	373
	6. NEON SIGNS AND ADVERTISING-OTHERS...	527	325	286	6,860	6,166	5,427
IX	PUBLIC UTILITY GROUP: TOTAL.....	1,703	1,735	1,214	29,473	30,625	22,092
	1. GAS AND ELECTRIC COMPANIES.....	969	1,028	616	15,533	16,695	9,912
	2. RAILROADS.....	419	390	345	8,162	7,495	6,727
	3. TELEGRAPH.....	314	316	251	5,759	6,424	5,405
	4. TELEPHONE.....	1	1	2	19	11	48
X	UNCLASSIFIED RETAIL GROUP: TOTAL.....	13,099	12,866	10,380	92,267	85,804	67,770
	1. BLACKSMITH-MACHINE SHOPS-WELDERS- SALES.....	593	674	582	4,970	5,779	6,437
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES....	487	519	261	4,986	4,824	2,155
	5. COAL-WOOD FUEL-ICE DEALERS.....	9	7	7	75	81	83
	6. FARM IMPLEMENTS AND MACHINERY.....	3,034	2,605	1,703	2,858	3,855	3,604
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER...	2,565	2,898	3,162	180	251	105
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS.	692	424	333	11,394	7,164	5,206
	11. OFFICE EQUIPMENT SUPPLIES.....	3,816	3,631	2,641	42,351	39,966	28,651
	10. MONUMENTS & TOMB STONES.....	--	--	--	3	--	--
	12. RECREATION PARLORS-NIGHT CLUBS-SALES	--	72	63	--	1,331	1,199
	13. SURGICAL AND SCIENTIFIC INSTRUMENT DEALERS.....	798	861	671	8,247	7,156	6,798
	15. STORE FIXT-PET SHOPS-KENNELS-BROOMS.	1,084	1,152	918	16,867	14,929	12,792
	16. CONCESSIONERS.....	--	--	--	--	--	--
	17. CANDY-POPCORN-VENDING MACHINES IN THEATRES.....	21	23	39	336	468	740
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL.....	--	--	--	--	--	--
	1. DIRECT SALES OF FARM PRODUCTS.....	--	--	--	--	--	--

TABLE 16, CONTINUED  
 COLLECTIONS: FOREIGN CORPORATIONS - GROSS SALES AND TAX  
 COLLECTIONS, BY BUSINESS CLASSES  
 FISCAL YEARS ENDED JUNE 30, 1947 - 1949

CODE No.	BUSINESS CLASS	GROSS SALES <sup>1/</sup> (000 OMITTED)			TAX COLLECTIONS		
		1949	1948	1947	1949	1948	1947
XII	MFG., TRADING OR JOBBING GROUP: TOTAL	\$ 83,070	\$ 83,908	\$ 56,474	\$ 279,021	\$ 328,556	\$ 243,295
	1. BEVERAGES-LIQUOR.....	400	427	314	1,954	2,102	2,118
	2. CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID.....	4,717	4,092	3,573	19,654	17,195	12,082
	3. FOOD AND FOOD PREPARATIONS.....	4,342	155	184	54	- 44	446
	4. LEATHER AND LEATHER PRODUCTS.....	---	---	111	---	---	152
	5. LUMBER AND WOOD PRODUCTS-SAW MILLS- MINE PROPS.....	1,969	2,062	2,842	11,191	12,038	10,091
	6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS.....	10,820	12,570	8,480	74,217	134,124	98,188
	7. METAL AND METAL PRODUCTS.....	8,345	5,808	4,343	31,838	21,790	18,492
	8. MINERALS-ASSAYERS-COAL MINES.....	1,570	2,333	2,252	2,294	1,804	1,392
	9. PAPER, PULP AND PRODUCTS.....	348	896	1,166	1,417	1,786	1,146
	10. PETROLEUM-PETROLEUM PRODUCTS.....	42,272	46,728	25,962	88,994	89,491	58,983
	11. PRINTING-PUBLISHING AND BOOK BINDING.	801	729	522	3,125	2,537	1,452
	12. RUBBER AND RUBBER GOODS.....	2,492	2,510	2,328	19,956	20,829	19,167
	13. STONE, CLAY, SAND AND GRAVEL PRODUCTS	903	1,235	925	2,929	1,207	130
	14. MATTRESS RENOVATING .....	---	---	---	---	---	---
	15. MISCELLANEOUS.....	4,083	4,363	3,472	21,247	23,609	19,456
	17. CARBONIC LIQUID.....	10	---	---	151	---	---
	TOTAL.....	\$270,054	\$261,329	\$219,664	\$2,488,935	\$2,512,032	\$2,039,755

<sup>1/</sup> INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.



### INCOME TAX COLLECTIONS CALENDAR YEARS 1939 - 1948

MILLIONS OF DOLLARS

ALL-TIME PEAK  
OF \$12.4 MIL-  
LION IN 1948  
UP 28.5 PER  
CENT FROM  
1947 AND 81  
PER CENT FROM  
1946.

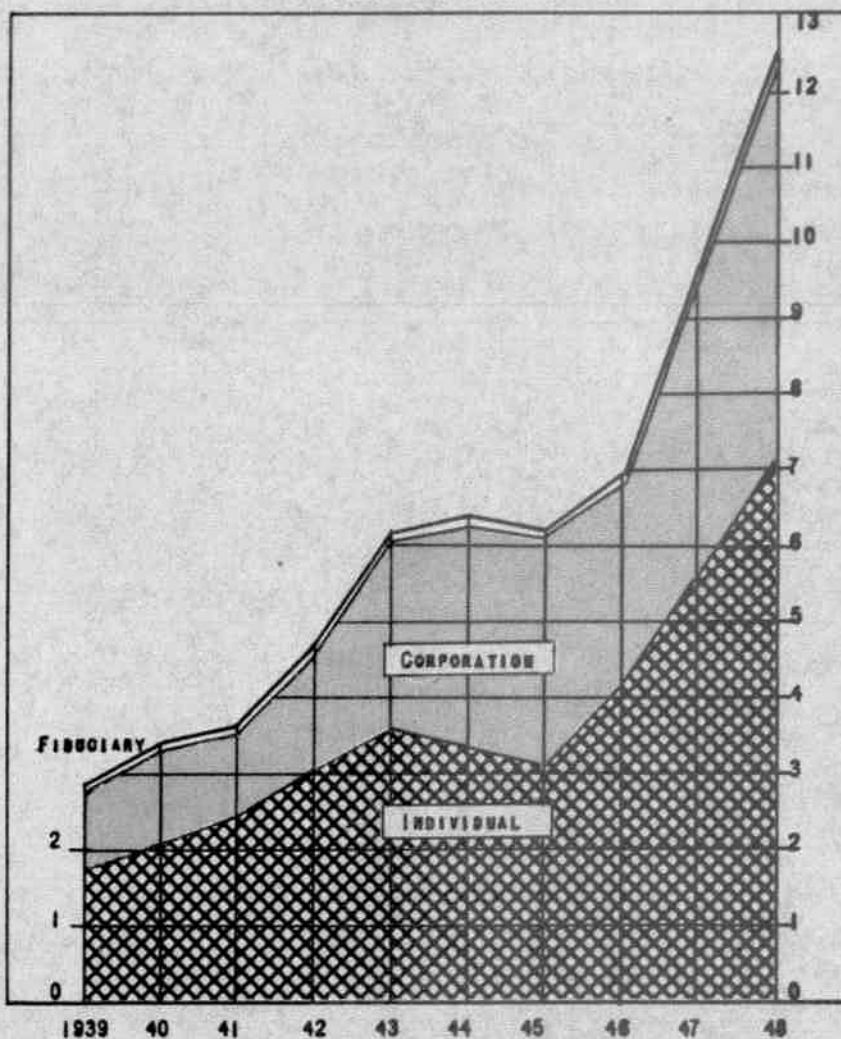


CHART 5

### PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE CALENDAR YEARS: 1948 COMPARED WITH 1947

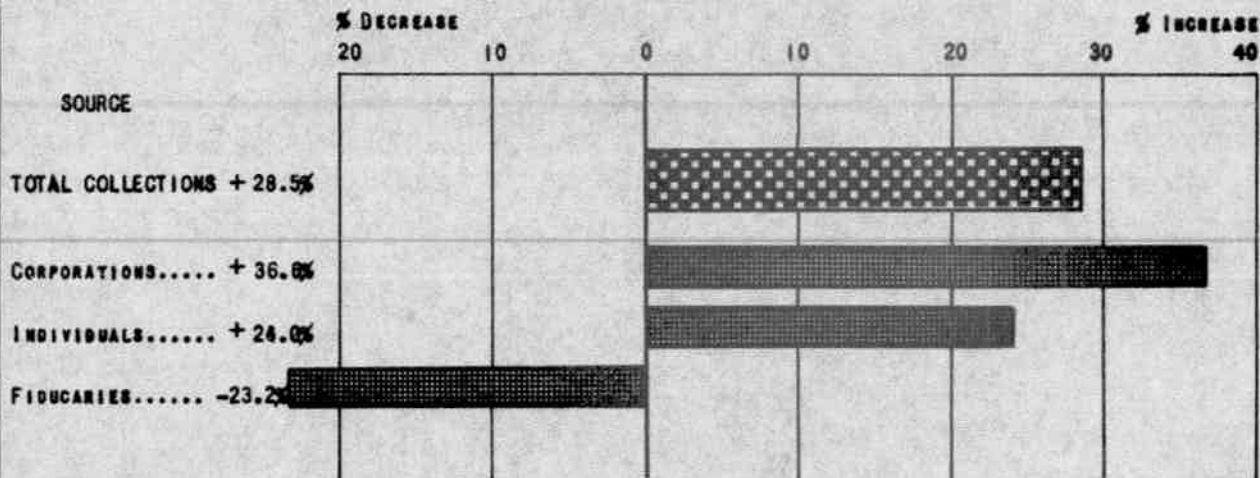


CHART 6

TABLE 18

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN  
CALENDAR YEARS 1942 - 1948

YEAR FILED	TOTAL ASSESSMENTS <sup>1/</sup>	TYPE OF RETURN			OTHER ASSESSMENTS	
		INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1948.....	\$12,566,375	\$7,028,160	\$5,445,791	\$ 92,424	\$ ---	\$ ---
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	---	---
PER CENT CHANGE IN ASSESSMENTS						
1948 OVER 1947....	+ 27.4	+ 24.7	+ 32.5	- 25.2	---	---
1948 OVER 1946....	+ 81.7	+ 69.3	+ 97.3	+ 18.5	---	---
PERCENTAGE DISTRIBUTION OF ASSESSMENTS						
1948.....	100.0	55.9	43.4	.7	---	---
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	59.5	45.2	1.3	TRACE	---
1943.....	100.0	57.7	40.8	1.5	---	---
1942.....	100.0	67.1	31.4	1.5	---	---

<sup>1/</sup> "ASSESSMENTS" REPRESENT TOTAL INCOME TAX DUE THE STATE AS REPORTED ON INCOME TAX RETURNS.

TABLE 19

INCOME TAX: COLLECTIONS BY TYPE OF RETURN  
CALENDAR YEARS 1942 - 1948

YEAR FILED	TOTAL COLLECTIONS	TYPE OF RETURN			OTHER COLLECTIONS	
		INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP PENALTIES	INTEREST
1948.....	\$12,373,556	\$7,006,222	\$5,273,924	\$ 93,410	---	---
1947.....	9,631,494	5,647,858	3,861,995	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	---	---
CHANGE IN COLLECTIONS BY TYPE OF RETURN						
1948 OVER 1947....	+ 2,742,062	+ 1,358,364	+ 1,411,929	- 28,231		
1948 OVER 1946....	+ 5,541,890	+ 2,881,904	+ 2,645,230	+ 14,756		
PER CENT CHANGE:						
1948 OVER 1947	+ 28.5	+ 24.0	+ 36.6	- 23.2		
1948 OVER 1946	+ 81.0	+ 70.0	+ 100.6	+ 18.8		

TABLE 20  
 INCOME TAX: LIABILITY DETERMINED  
 CALENDAR YEARS 1942 - 1948

FILING YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1948		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1942.....	\$ 4,633,898	\$ 5,163.35	.78	.11
1943.....	6,332,555	20,852.19	3.16	.33
1944.....	6,442,440	5,561.34	.84	.09
1945.....	6,105,632	5,653.59	.85	.09
1946.....	6,915,444	15,963.50	2.42	.23
1947.....	9,867,280	18,844.30	2.85	.19
1948.....	12,566,375	588,549.15 <sup>1/</sup>	89.10	4.68
TOTAL....	\$52,863,624	\$ 660,587.42	100.0	1.25

<sup>1/</sup> THE LARGER PART OF THIS AMOUNT IS FOR FISCAL YEAR PART PAYMENTS.

TABLE 21  
 INCOME TAX COLLECTIONS BY TYPE OF RETURN  
 FISCAL YEARS ENDED JUNE 30, 1948 -- 1949

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1948	1949	1948	1949
INDIVIDUAL.....	207,089	246,675	\$ 6,914,100	\$11,099,293
CORPORATION.....	4,051	4,344	4,668,600	5,814,408
FIDUCIARY.....	696	778	99,499	150,971
TOTAL.....	211,836	251,797	\$11,682,199	\$17,064,672
PER CENT CHANGE:				
1949 OVER 1948.....	+ 18.9			+ 46.1
AVERAGE TAX PER RETURN:				
INDIVIDUAL.....			\$ 33.39	\$ 49.96
CORPORATION.....			1,152.46	1,338.49
FIDUCIARY.....			142.96	194.05
ALL RETURNS.....			55.15	67.77

NOTE: EFFECTIVE MAY 1, 1947, THE INCOME TAX RATES ON INDIVIDUALS AND CORPORATIONS WERE INCREASED, AND INDIVIDUAL EXEMPTIONS WERE LOWERED.

TABLE 22

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEARS 1948 - 1949

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1949.....	\$16,776,694	\$11,761,314	\$ 4,855,080	\$ 160,300
1948.....	10,649,887	6,722,781	3,842,671	84,435
INCREASE OR DECREASE				
1949 OVER 1948....	+ 6,126,807	+ 5,038,533	+ 1,012,409	+ 75,865
PER CENT CHANGE.....	+ 57.5	+ 74.9	+ 26.3	+ 89.8

TABLE 23

INCOME TAX: COLLECTIONS BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEARS 1948 - 1949

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1949.....	\$13,612,759	\$9,995,945	\$3,478,129	\$ 138,685
1948.....	8,921,643	5,902,874	2,937,645	81,124
INCREASE OR DECREASE				
1949 OVER 1948....	+ 4,691,116	+ 4,093,071	+ 540,484	+ 57,561
PER CENT CHANGE.....	+ 52.6	+ 69.3	+ 18.4	+ 71.0

TABLE 24

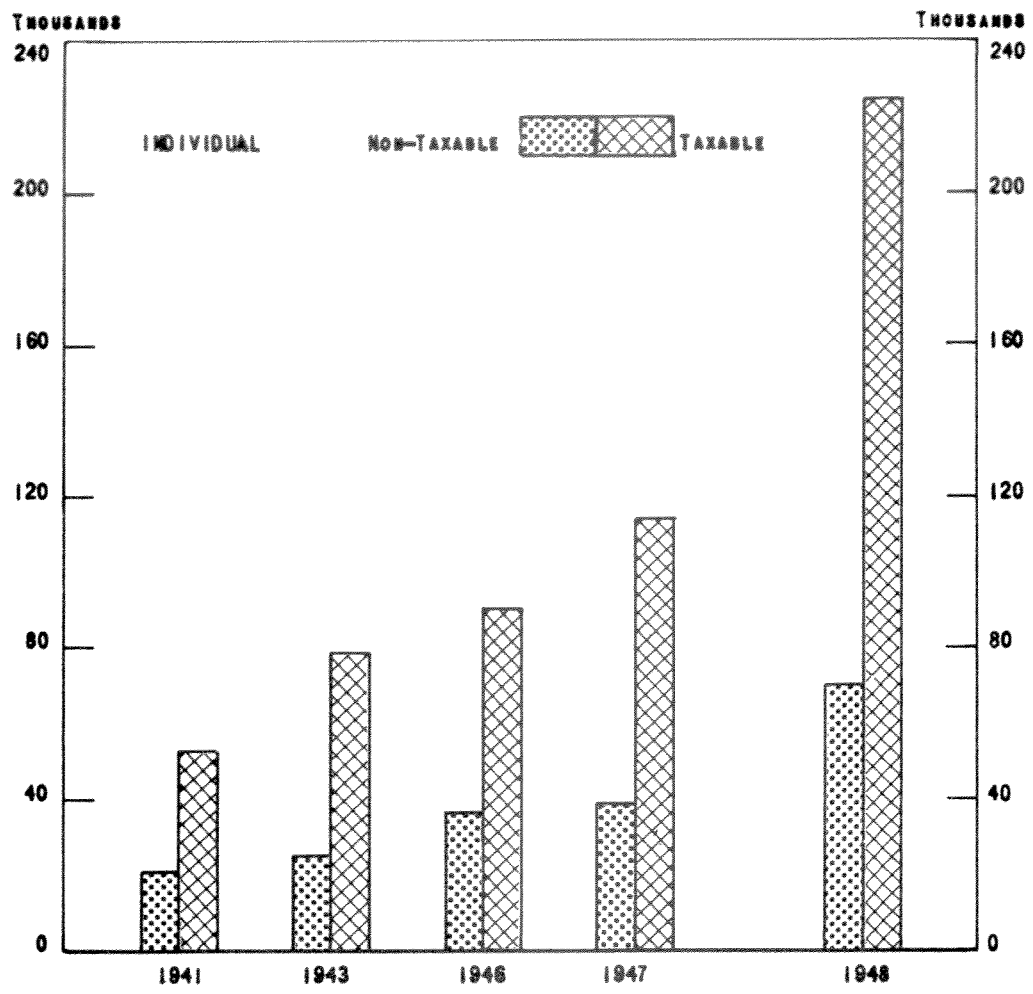
INCOME TAX: RETURNS FILED, NUMBER AND TYPE  
TAXABLE AND NON-TAXABLE  
CALENDAR YEARS, 1945 - 1948

TYPE OF RETURN	NUMBER OF RETURNS FILED							
	1948		1947		1946		1945	
	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE
INDIVIDUAL.....	224,496	70,273	117,066	39,032	89,675	36,975	84,969	34,306
CORPORATION.....	4,171	2,047	3,881	1,766	4,226	1,889	3,749	1,952
FIDUCIARY.....	686	1,557	710	1,416	619	1,390	590	1,377
PARTNERSHIP (IN- FORMATION ONLY..	---	10,514	---	8,732	---	7,256	---	5,556
TOTAL, ALL RETURNS	229,353	84,391	121,657	50,946	94,520	47,510	89,308	43,191

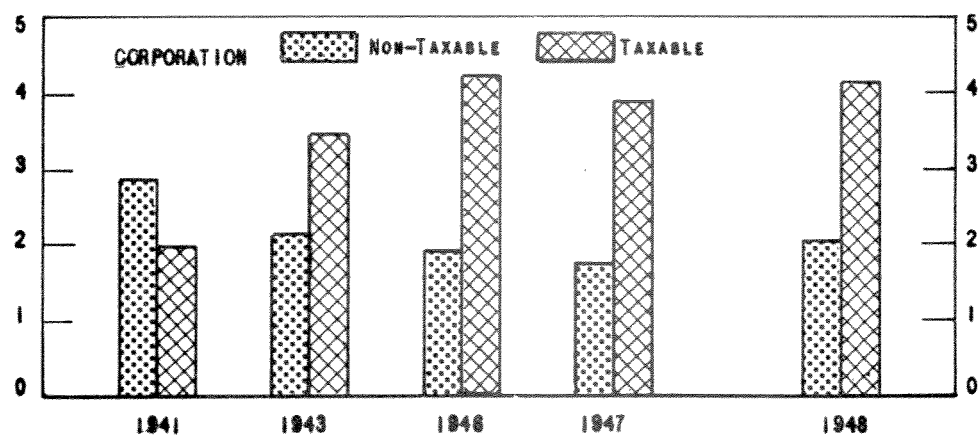


### NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS SELECTED CALENDAR YEARS

THE 225,000 INDIVIDUAL TAXABLE RETURNS IN 1948 ROSE 92 PER CENT FROM 1947, WHILE SLIGHTLY OVER 70,000 NON-TAXABLE RETURNS INCREASED 80 PER CENT.



TAXABLE CORPORATION RETURNS NUMBERING 4,170 IN 1948 INCREASED 7.5 PER CENT FROM 1947, WHILE THE 2,047 NON-TAXABLE RETURNS ADVANCED 16 PER CENT.



INCOME TAX RATES ON INDIVIDUALS AND CORPORATIONS WERE INCREASED AND INDIVIDUAL EX-EMPTIONS WERE LOWERED, EFFECTIVE MAY 1, 1947.

CHART 7

TABLE 25

INCOME TAX: RETURNS - TAXABLE AND NON-TAXABLE BY TYPE OF RETURN  
FIRST HALF OF CALENDAR YEAR 1949 COMP/RED WITH SAME PERIOD OF 1948

TYPE OF RETURN	NUMBER OF RETURNS FILED <u>1/</u>				INCREASE OR DECREASE		PER CENT CHANGE:	
	1949		1948		1949 FROM 1948		1949	FROM 1948
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL....	219,822	77,356	197,643	65,854	+ 22,179	+ 11,502	+ 11.2	+ 17.5
CORPORATION...	3,441	1,802	3,268	1,716	+ 173	+ 86	+ 5.3	+ 5.0
FIDUCIARY.....	670	1,516	578	1,381	+ 92	+ 135	+ 15.9	+ 9.8
PARTNERSHIP... (NON-TAX) <u>1/</u> ..	--	9,817	--	9,519	--	+ 298	--	+ 3.1
TOTAL								
ALL RETURNS.	223,933	90,491	201,489	78,470	+ 22,444	+ 12,021	+ 11.1	+ 15.3

1/ PARTNERSHIP RETURNS ARE FILED FOR INFORMATION ONLY.

TABLE 26

INCOME TAX: COLLECTIONS AND ASSESSMENTS  
FIRST HALF OF CALENDAR YEARS, 1942 - 1949

FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1949.....	\$13,612,759	\$16,776,694	81
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

TABLE 27

LICENSES: SALES TAX, NUMBER.  
BY INVENTORY PERIODS  
1941 - 1949

YEAR AND PERIOD <sup>1/</sup>	NUMBER	CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
<u>1941:</u> MARCH 31.....	29,066	+ 259
SEPTEMBER 30...	28,768	- 427
<u>1942:</u> MARCH 31.....	26,941	- 2,125
SEPTEMBER 30...	24,361	- 4,407
<u>1943:</u> <sup>2/</sup> 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
<u>1949:</u> MARCH 15.....	29,972	+ 1,073
OCTOBER 15.....	30,591	+ 573

TABLE 28

LICENSES: SALES TAX, NUMBER BY BUSINESS TYPE  
INVENTORY PERIODS 1945 - 1949

BUSINESS TYPE	NUMBER OF LICENSES						CHANGE: OCT. 1949 FROM SEPT. 1945
	OCT. 15, 1949		OCT. 15 1948	OCT. 15 1947	AUG. 28 1946	SEPT. 30 1945	
	NUMBER	% OF TOTAL					
INDEPENDENTS.....	29,647	93.3	29,209	27,766	27,245	22,468	+ 32.0
<u>BRANCHES ONLY:</u>							
CHAIN STORES <sup>3/</sup> .....	1,003	3.2	990	953	882	879	+ 14.1
FOREIGN CORPORATIONS <sup>2/</sup> .....	844	2.6	810	789	748	698	+ 20.9
CONCESSIONERS.....	277	.9	128	322	222	191	+ 45.0
TOTAL.....	31,771	100.0	31,137	29,830	29,097	24,236	+ 31.1

<sup>1/</sup> INCLUDES LICENSES FOR INDEPENDENTS AND CHAIN AND FOREIGN CORPORATION PARENT COMPANIES.

<sup>2/</sup> IN THE MARCH, 1943, INVENTORY, ABOUT 600 INACTIVE CONCESSIONERS WERE DROPPED, WHICH ACCOUNTS, IN PART, FOR THE HEAVY DECREASE FROM THE PREVIOUS PERIOD.

<sup>3/</sup> CHAIN STORE LICENSES REPRESENT PARENT COMPANIES WHICH MAKE CONSOLIDATED RETURNS FOR SALES TAX COLLECTED ON SALES MADE AT MORE THAN ONE LOCATION IN THE STATE. FOREIGN CORPORATION LICENSES REPRESENT PARENT COMPANIES LOCATED OUTSIDE OF THE STATE WHICH MAKE CONSOLIDATED RETURNS FOR THEIR BRANCHES LOCATED WITHIN THE STATE. THE RETURNS DO NOT ALWAYS INCLUDE MORE THAN ONE OUTLET.

TABLE 29  
 LICENSES: STORE, WHOLESALE FIRMS,  
 NUMBER BY COUNTY AND STATE  
 INVENTORY PERIOD 1947 - 1949

Co. No.	COUNTY	NUMBER OF LICENSEES			Co. No.	COUNTY	NUMBER OF LICENSEES		
		DEC. 30, 1947	DEC. 30, 1948	DEC. 30, 1949			DEC. 30, 1947	DEC. 30, 1948	DEC. 30, 1949
1	DENVER.....	682	667	669	37	PHILLIPS.....	1	3	2
2	PUEBLO.....	63	81	88	38	COSTILLA.....	13	12	14
3	WELD.....	31	37	37	39	SEDGWICK.....	3	2	2
4	EL PASO.....	53	65	65	40	GUNNISON.....	6	8	5
5	LAS ANIMAS....	30	29	32	41	LAKE.....	2	2	4
6	LARIMER.....	15	19	26	42	MOFFAT.....	5	6	5
7	BOULDER.....	21	26	33	43	TELLER.....	0	0	2
8	MESA.....	17	24	26	44	EAGLE.....	3	4	4
9	OTERO.....	40	36	38	45	KIOWA.....	2	4	7
10	ARAPAHOE.....	28	38	38	46	CHEYENNE.....	4	3	6
11	JEFFERSON.....	24	22	29	47	DOUGLAS.....	2	1	1
12	ADAMS.....	16	20	22	48	ARCHULETA.....	1	1	2
13	LOGAN.....	11	7	10	49	RIO BLANCO.....	1	2	2
14	FREMONT.....	19	15	18	50	SAN MIGUEL.....	2	3	2
15	MORGAN.....	5	6	5	51	CLEAR CREEK.....	1	2	4
16	HUERFANO.....	9	8	7	52	CUSTER.....	2	4	3
17	PROWERS.....	17	16	14	53	GRAND.....	5	2	3
18	DELTA.....	9	8	7	54	PARK.....	4	5	4
19	YUMA.....	4	5	7	55	SAN JUAN.....	3	3	2
20	LA PLATA.....	11	13	8	56	OURAY.....	0	0	0
21	MONTROSE.....	10	11	11	57	PITKIN.....	1	1	3
22	BACA.....	5	4	7	58	DOLORES.....	3	4	1
23	RIO GRANDE....	22	28	30	59	JACKSON.....	0	0	2
24	GARFIELD.....	6	7	5	60	GILPIN.....	0	0	0
25	CONEJOS.....	22	26	23	61	SUMMIT.....	3	3	2
26	KIT CARSON....	3	3	4	62	MINERAL.....	3	2	1
27	WASHINGTON....	2	2	2	63	HINSDALE.....	2	3	1
28	ROUTT.....	9	5	7					
29	BENT.....	4	5	2		ALL COUNTY TOTAL	1,322	1,376	1,478
30	ALAMOSA.....	23	26	26					
31	CHAFFEE.....	10	12	16	70	CHAIN STORES....	4	4	7
32	MONTEZUMA.....	9	7	5	80	FOREIGN CORP....	21	25	37
33	LINCOLN.....	3	4	2	90	CONCESSIONERS...	0	0	0
34	ELBERT.....	2	3	1	95	TRANS. CONS.....	0	3	10
35	SAGUACHE.....	12	9	11					
36	CROWLEY.....	3	2	3		STATE TOTAL.....	1,347	1,408	1,472

## MOTOR FUEL TAX COLLECTIONS

CALENDAR YEARS 1941 - 1949

MOTOR FUEL TAX COLLECTIONS SET A NEW HIGH MARK IN 1949 AT NEARLY \$24 MILLIONS, OR A RISE OF 4.6 PER CENT ABOVE THE PREVIOUS RECORD YEAR OF 1948. THE SHARP ADVANCE FROM 1946 TO 1947 WAS CAUSED IN PART TO THE INCREASED TAX RATE FROM FOUR CENTS PER GALLON TO SIX CENTS, EFFECTIVE APRIL 1, 1947.

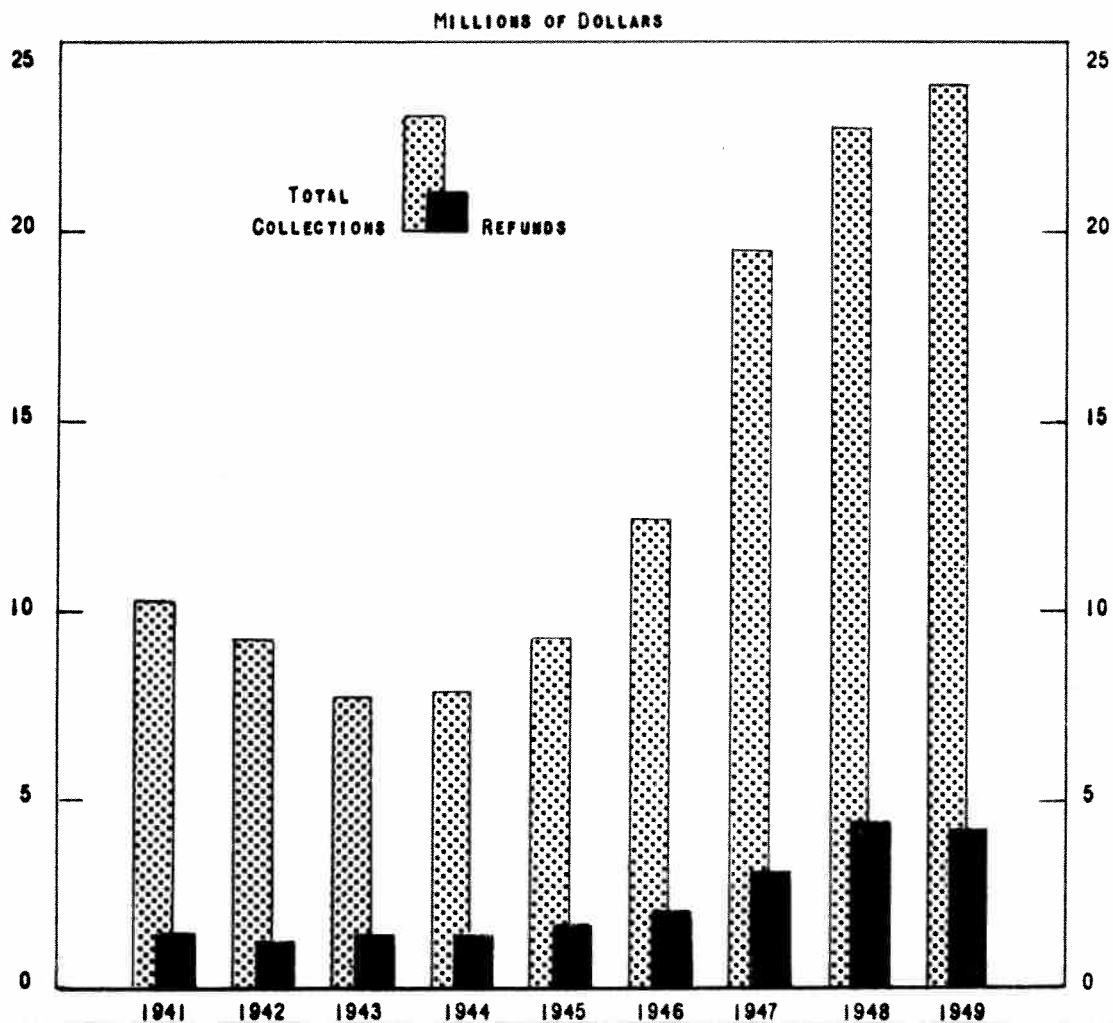


CHART 8

E.B.

TABLE 30

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
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	193,864.30	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
1948			
JULY.....	2,214,827.47	410,739.28	1,804,088.19
AUGUST.....	2,589,161.91	385,316.64	2,203,845.27
SEPTEMBER.....	2,488,613.02	417,994.68	2,070,618.34
OCTOBER.....	2,126,249.89	477,485.10	1,648,764.78
NOVEMBER.....	1,907,537.71	528,584.46	1,378,953.25
DECEMBER.....	1,661,384.30	333,081.86	1,328,302.44
1949			
JANUARY.....	1,615,149.47	350,096.76	1,265,052.71
FEBRUARY.....	1,382,138.14	252,625.14	1,129,513.01
MARCH.....	1,427,549.14	323,582.16	1,103,966.98
APRIL.....	1,785,925.66	353,018.28	1,432,907.38
MAY.....	1,864,938.81	382,051.74	1,482,886.07
JUNE.....	2,020,254.71	306,502.86	1,713,751.85
TOTAL.....	\$ 23,083,730.23	\$ 4,521,079.96	\$ 18,562,650.27

TABLE 31

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS  
CALENDAR AND FISCAL YEARS 1940 - 1949

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
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
1948.....	22,774,065	4,444,241	18,329,824
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
1949.....	23,083,730	4,521,079	18,562,651
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	
1949 OVER 1948	+ 5.5	+ 8.3	

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

TABLE 32

MOTOR FUEL: TAX REFUNDS BY USE  
FISCAL YEARS ENDED JUNE 30, 1945 - 1949

USE	1945	1946	1947 <sup>1/</sup>	1948	1949	% INC. OR DEC. 1949 OVER 1948
AGRICULTURE.....	\$1,162,637	\$1,344,659	\$1,469,651	\$2,959,742	\$3,092,808	+ 4.5
INDUSTRIES.....	47,579	45,312	65,091	135,779	149,651	+ 10.2
CONTRACTORS.....	29,615	25,475	35,428	94,722	93,632	- 1.2
STATE HIGHWAY.....	64,709	53,811	77,664	114,127	125,089	+ 9.6
COUNTIES.....	96,561	97,817	101,350	207,744	213,202	+ 2.6
CITIES AND TOWNS.....	10,200	17,248	17,357	28,237	28,337	+ .4
STATE INSTITUTIONS.....	1,273	1,439	1,600	2,445	2,530	+ 3.5
AVIATION.....	121,582	165,046	320,248	606,905	787,743	+ 29.8
RAILROADS.....	4,652	6,075	6,146	10,513	12,671	+ 20.5
LIGHTING, HEATING, COOKING	3,286	3,838	4,530	11,411	10,283	- 9.9
CLEANERS AND DYERS.....	642	425	486	380	259	- 31.8
UNITED STATES GOVERNMENT..	94	121	76	249	113	- 54.6
MISCELLANEOUS.....	1,749	1,542	2,152	4,210	4,761	+ 13.1
STATE TOTAL.....	\$1,544,579	\$1,762,808	\$2,121,779	\$4,176,464	\$4,521,079	+ 8.3

<sup>1/</sup> TAX RATE INCREASED APRIL 1, 1947 FROM 4¢ TO 6¢ PER GALLON.



TABLE 33

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED  
FISCAL YEARS ENDED JUNE 30, 1947 - 1949

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)			PER CENT CHANGE	
	1947	1948	1949	1949 OVER 1947	1949 OVER 1948
<u>GALLONAGE RECEIVED:</u>					
GROSS.....	353,936	389,298	410,677	+ 10.4	+ 5.5
2% ALLOWANCE.....	6,828	7,515	7,910	+ 15.8	+ 5.3
DUPLICATE CHARGES.....	67	59	33	- 50.7	- 44.1
NET GALLONAGE.....	347,041	381,724	402,734	+ 16.0	+ 5.5
<u>GALLONAGE EXEMPTED:</u>					
SALES TO U. S. GOVERNMENT.....	9,906	9,381	10,878	+ 9.8	+ 16.0
EXPORTS.....	1,609	1,724	1,796	+ 11.6	+ 4.2
MISCELLANEOUS CREDITS.....	321	271	197	- 38.6	- 27.3
RAILROADS.....	522	519	488	- 6.5	- 6.0
AVIATION.....	1,731	1,353	3,493	+101.8	+158.2
TOTAL EXEMPTED.....	14,089	13,248	16,852	+ 19.6	+ 27.2
NET TOTAL.....	332,952	368,476	385,882	+ 15.9	+ 4.7
GALLONAGE, CASH REFUNDS.....	52,497	71,124	75,354	+ 43.5	+ 5.9
NET GALLONAGE TAXED.....	280,455	297,352	310,528	+ 10.7	+ 4.4

TABLE 34

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD  
FISCAL YEARS ENDED JUNE 30, 1948 - 1949

NOTE: THESE GALLONAGES DO NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS IN THE AMOUNT OF 3,125,000 GALLONS IN 1948 AND 4,403,000 GALLONS IN 1949.

SOURCE BY STATE	(IN THOUSANDS OF GALLONS)					
	1949			1948		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
<u>INTRASTATE:</u>						
COLORADO.....	254,458	16,365	238,093	154,438	11,416	143,022
<u>INTERSTATE:</u>						
ARIZONA.....	---	---	---	82	82	---
CALIFORNIA.....	---	---	---	61	61	---
IDAHO.....	---	---	---	8	8	---
ILLINOIS.....	106	106	---	6	6	---
INDIANA.....	---	---	---	1/	1/	---
KANSAS.....	8,770	1,035	7,735	10,996	3,881	7,115
LOUISIANA.....	4,348	4,348	---	1,460	1,460	---
NEBRASKA.....	1,732	17	1,715	1,462	32	1,430
NEW MEXICO.....	6,079	107	5,972	6,048	417	5,631
OKLAHOMA.....	11,022	10,381	641	15,021	14,188	833
TEXAS.....	29,366	8,141	21,225	59,714	22,392	37,322
UTAH.....	980	82	898	635	18	617
WASHINGTON.....	---	---	---	10	10	---
WYOMING.....	89,414	20,473	68,941	136,232	46,386	89,846
TOTAL GROSS GALLONAGE.....	406,275	61,055	345,220	386,173	100,357	285,816
2% ALLOWANCE.....	7,910	---	---	7,515	---	---
DUPLICATE CHARGES.....	33	---	---	59	---	---
NET GALLONAGE REC'D.....	398,332	---	---	378,599	---	---
1/ LESS THAN 200 GALLONS						

## MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

CALENDAR YEARS 1940 - 1948

REFUND GALLONAGES FROM ALL CLASSES ROSE SHARPLY FROM 1945 IN THE AMOUNT OF 42 MILLION GALLONS TO SLIGHTLY OVER 74 MILLION IN 1948. AVIATION CONTINUES TO MAKE THE LARGEST PERCENTAGE GAINS OVER THE PREVIOUS YEARS.

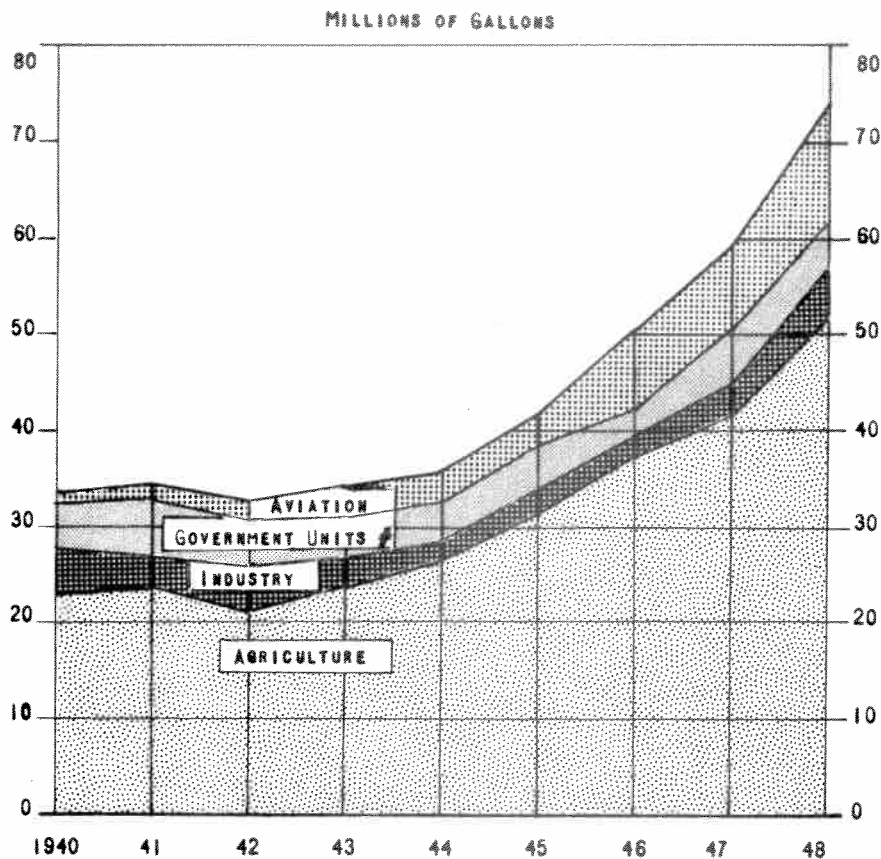


CHART 9

# INCLUDES FEDERAL, STATE, COUNTY AND LOCAL UNITS.

## PERCENTAGE CHANGE IN CASH REFUND GALLONAGE BY GENERAL CLASSES

CALENDAR YEARS: 1948 COMPARED WITH 1947

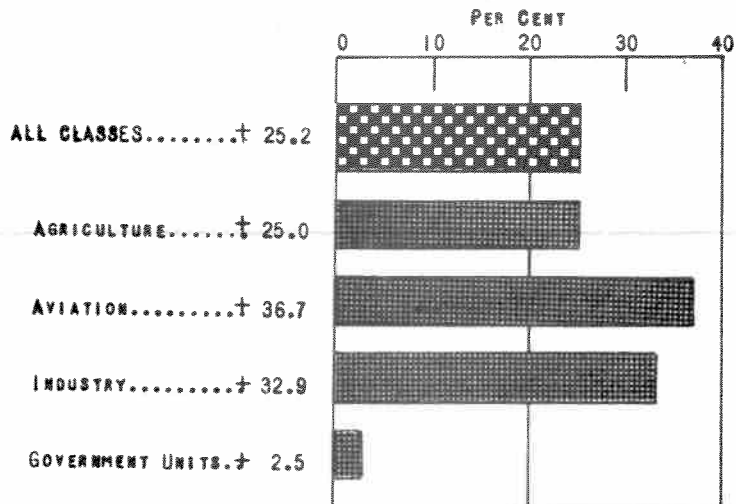


CHART 10

TABLE 35  
 MOTOR FUEL: EXPORTS BY STATES  
 FISCAL YEARS ENDED JUNE 30, 1945-1949  
 (IN GALLONS)

STATE SHIPPED TO	1945	1946	1947	1948	1949
KANSAS.. .. .	12,097	28,453	58,183	80,002	267,585
NEBRASKA.....	149,993	309,235	383,848	425,801	440,627
NEW MEXICO.....	191,473	310,489	523,474	359,562	329,759
TEXAS.....	---	---	---	489	---
UTAH.....	389,306	532,651	724,206	481,956	434,787
WYOMING.....	505,767	810,201	367,436	376,422	290,119
TOTAL.....	1,248,636	1,991,029	2,057,147	1,724,232	1,782,877

TABLE 36  
 MOTOR FUEL: GALLONAGE TAXED  
 BY CALENDAR YEARS, 1940 - 1948  
 AND BY FISCAL YEARS ENDED JUNE 30, 1940 - 1949

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
CALENDAR YEARS:		
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
1948.....	305,764,993	+ 3.31
FISCAL YEARS:		
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
1949.....	310,529,601	+ 4.43

## MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES SELECTED CALENDAR YEARS

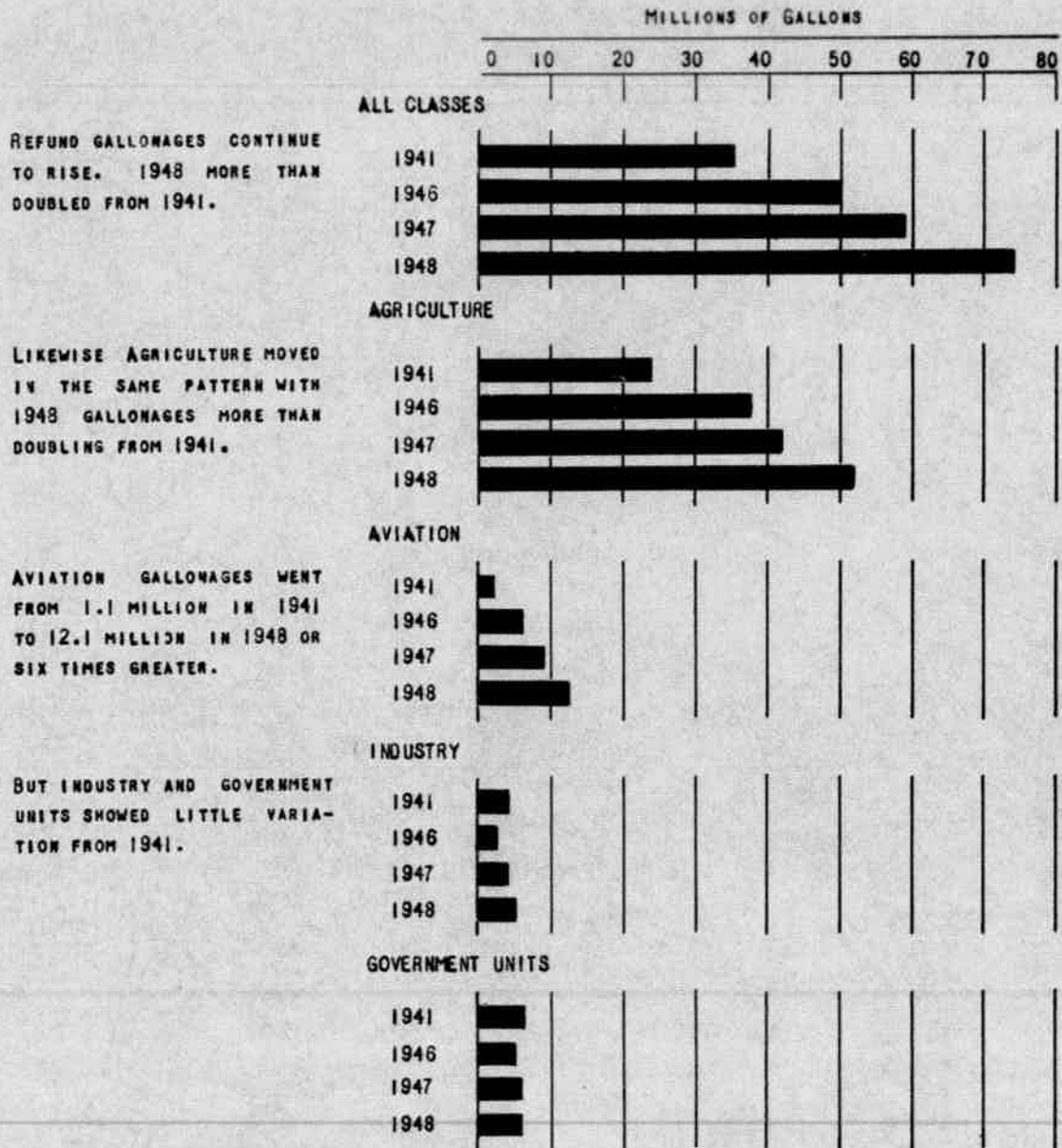


CHART II

E.B.



TABLE 37

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE  
SELECTED CALENDAR YEARS 1941 - 1948

SOURCE	R E C E I P T S							
	1948	1947	1946	1944	1942	1941		
<b>REGULAR REGISTRATION FEES:</b>								
PASSENGER CARS.....	\$1,877,411	\$1,711,198	\$1,586,519	\$1,402,129	\$1,765,055	\$1,778,212		
"C" PLATES.....	345,248	300,758	268,637	226,844	---	---		
TRUCKS.....	779,066	758,267	671,858	527,159	510,080	496,543		
TRACTORS. <sup>1/</sup> .....	76,938	---	---	---	---	---		
TRAILERS.....	166,249	119,415	90,239	57,827	51,232	46,124		
MOTORCYCLES.....	8,288	6,915	5,536	2,682	2,661	2,307		
SUB-TOTAL.....	3,253,200	2,896,553	2,622,789	2,216,641	2,329,028	2,323,186		
<b>RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:</b>								
<b>DEALERS LICENSES OR PERMITS:</b>								
PASSENGER CARS AND TRUCKS.....	42,716	55,400	28,122	16,600	22,569	34,606		
MOTORCYCLES.....	328	279	158	30	61	65		
SUB-TOTAL.....	43,044	35,679	28,280	16,630	22,630	34,671		
<b>OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:</b>								
OPERATORS.....	130,107	68,471	78,799	38,703	114,005	45,624		
CHAUFFEURS.....	62,076	58,429	55,790	38,161	48,974	46,438		
SUB-TOTAL.....	192,183	126,900	134,589	76,944	162,979	92,062		
<b>CERTIFICATE OF TITLE SALES.....</b>								
PENALTY ASSESSMENTS. <sup>2/</sup> .....	69,580	64,374	53,664	30,936	59,090	55,829		
MISCELLANEOUS RECEIPTS:	112,264	53,421	41,154	34,820	19,370	21,311		
TRANSFER OR RE-REGISTRATION FEES.....	55,436	71,296	51,849	27,231	43,752	99,736		
INDUSTRIAL PERMITS. <sup>4/</sup> .....	3,665	3,770	4,785	---	---	3,595		
DUPLICATES, REPLACEMENTS.....	9,112	5,079	3,712	4,020	3,064	4,070		
PREVIOUS YEAR FEES.....	1,040	387	198	570	1,625	1,846		
SPECIAL ENGINE NUMBERS.....	17,715	11,031	5,316	1,762	1,617	1,807		
SPECIAL PERMITS.....	1,230	6,872	5,708	2,906	3,758	3,838		
SUB-TOTAL.....	125,197	99,235	71,568	36,489	53,816	114,892		
TOTAL, ALL RECEIPTS.....	3,795,738	3,276,162	2,952,044	2,412,460	2,627,273	2,641,951		
PERCENT INCREASE OR DECREASE EACH YEAR FROM 1941.....	+ 43.7	+ 24.0	+ 11.7	- 8.7	- .6	---		
DIFFERENCE FROM 1941.....	+1,153,787	+ 634,211	+ 310,093	- 229,491	- 14,678	---		

<sup>1/</sup> "C" PLATES, FORMERLY INCLUDED WITH PASSENGER CARS, INCLUDE TRUCKS UNDER 1 TON, BUSES, PANEL DELIVERIES AND HEARSEs.  
<sup>2/</sup> TRACTOR CLASSIFICATION FORMERLY INCLUDED WITH TRUCKS.  
<sup>3/</sup> PENALTY ASSESSMENTS ARE FINES IMPOSED BY STATE HIGHWAY PATROL; NOT COLLECTED BEFORE AUGUST, 1939.  
<sup>4/</sup> INDUSTRIAL PERMITS WERE DISCONTINUED BY DEPARTMENTAL ORDER IN 1942, BUT REINSTATED IN OCTOBER, 1945.

TABLE 38

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES  
CALENDAR YEARS 1945 - 1948

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1945	1946	1947	1948	1945	1946	1947	1948
PASSENGER CARS.....	269,616	301,622	325,472	352,305	\$1,425,228	\$1,586,519	\$1,711,198	\$1,877,411
"C" PLATES.....	41,874	49,203	55,052	62,732	237,460	268,637	300,758	345,248
TRUCKS.....	34,963	41,340	46,901	48,951	567,881	671,858	758,267	779,066
TRAILERS.....	2,558	3,573	7,311	17,113	67,477	90,239	119,415	166,249
TRACTORS <sup>1/</sup> .....	---	---	---	3,323	---	---	---	76,938
MOTORCYCLES.....	2,110	3,416	4,218	4,890	3,513	5,536	6,915	8,288
PERCENTAGE CHANGE EACH YEAR FROM 1945:								
PASSENGER CARS.....	100	112	121	131	100	111	120	132
"C" PLATES.....	100	117	132	150	100	113	127	146
TRUCKS.....	100	118	134	(150)	100	119	134	(151)
TRACTORS.....	---	---	---	(---	---	---	---	(---
TRAILERS.....	100	140	286	670	100	134	177	248
MOTORCYCLES.....	100	162	200	232	100	158	198	236

TABLE 39

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES  
CALENDAR YEARS 1945 - 1948

VEHICLE	NUMBER OF REGISTRATIONS				REGISTRATION FEES			
	1945	1946	1947	1948	1945	1946	1947	1948
PASSENGER CARS.....	85,902	95,481	101,893	110,932	\$462,762	\$511,280	\$546,834	\$602,699
"C" PLATES.....	6,511	8,175	9,190	10,290	40,477	48,446	55,211	62,056
TRUCKS.....	6,096	7,179	7,949	7,020	110,956	128,891	140,463	113,460
TRACTORS <sup>1/</sup> .....	---	---	---	962	---	---	---	24,050
TRAILERS.....	938	1,135	2,159	3,860	30,290	32,218	38,288	43,314
MOTORCYCLES.....	772	1,068	1,287	1,610	1,302	1,740	2,088	2,750
PERCENTAGE CHANGE EACH YEAR FROM 1945:								
PASSENGER CARS.....	100	111	119	129	100	111	118	130
"C" PLATES.....	100	126	141	158	100	120	136	153
TRUCKS.....	100	118	130	(131)	100	116	127	(124)
TRACTORS.....	100	---	---	(---	100	---	---	(---
TRAILERS.....	100	121	230	411	100	110	126	143
MOTORCYCLES.....	100	138	167	208	100	134	160	211

<sup>1/</sup> THE TRACTOR PLATES WERE FORMERLY INCLUDED WITH THE TRUCK CLASSIFICATION.

TABLE 40

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE  
SELECTED CALENDAR YEARS 1941 - 1948

SOURCE	NUMBER OF REGISTRATIONS					
	1948	1947	1946	1944	1942	1941
<b>REGULAR LICENSE TAGS SOLD OR ISSUED:</b>						
PASSENGER CARS.....	352,305	325,472	301,622	262,557	331,476	336,718
"C" PLATES.....	62,732	55,052	49,203	39,867	-- 1/	-- 1/
TRUCKS.....	48,951	46,901	41,340	32,103	31,784	31,050
TRACTORS 2/.....	3,323	--	--	--	--	--
TRAILERS.....	17,113	7,311	3,573	2,188	1,991	1,887
MOTORCYCLES.....	4,890	4,218	3,416	1,689	1,589	1,308
SUB-TOTAL.....	489,314	438,954	399,154	338,404	366,840	370,963
<b>MISCELLANEOUS REGISTRATIONS:</b>						
<b>DEALERS' LICENSES OR PERMITS:</b>						
PASSENGER CARS OR TRUCKS.....	5,222	4,397	3,344	1,863	2,794	4,533
MOTORCYCLES.....	100	84	51	9	17	15
TRANSFERS OR RE-REGISTRATIONS.....	65,822	55,158	39,616	21,335	35,272	77,835
INDUSTRIAL PERMITS 3/.....	733	754	957	--	--	719
DUPLICATES, REPLACEMENTS.....	9,113	5,882	3,717	4,050	3,066	4,080
PREVIOUS YEAR REGISTRATIONS.....	481	162	110	377	1,222	1,358
SPECIAL ENGINE NUMBERS.....	17,715	11,031	5,316	1,762	1,617	1,807
SPECIAL PERMITS.....	32,918	27,487	22,827	11,623	15,036	15,401
SUB-TOTAL.....	132,104	107,955	75,938	41,019	59,024	105,748
TOTAL, ALL REGISTRATIONS.....	621,418	543,909	475,092	379,423	425,864	476,711
CERTIFICATES OF TITLE.....	234,625	217,576	175,784	104,659	135,380	189,492
<b>OPERATORS &amp; CHAUFFEURS LICENSES AND REISSUES:</b>						
OPERATORS.....	275,293	145,017	170,760	87,354	244,246	96,276
CHAUFFEURS.....	48,332	45,319	43,137	29,504	37,637	35,673
TOTAL, OPERATORS AND CHAUFFEURS LICENSES.....	323,625	190,336	213,897	116,858	281,883	131,949
<b>PER CENT INCREASE OR DECREASE EACH YEAR FROM 1941:</b>						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+ 31.9	+ 18.3	+ 7.6	- 8.8	- 1.1	---
ALL REGISTRATIONS.....	+ 30.4	+ 14.1	- .3	- 20.4	- 10.7	---
<b>DIFFERENCE FROM 1941:</b>						
REGULAR LICENSE TAGS SOLD OR ISSUED.....	+118,351	+67,991	+28,191	-32,559	- 4,123	---
ALL REGISTRATIONS.....	+144,707	+67,198	- 1,619	-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.

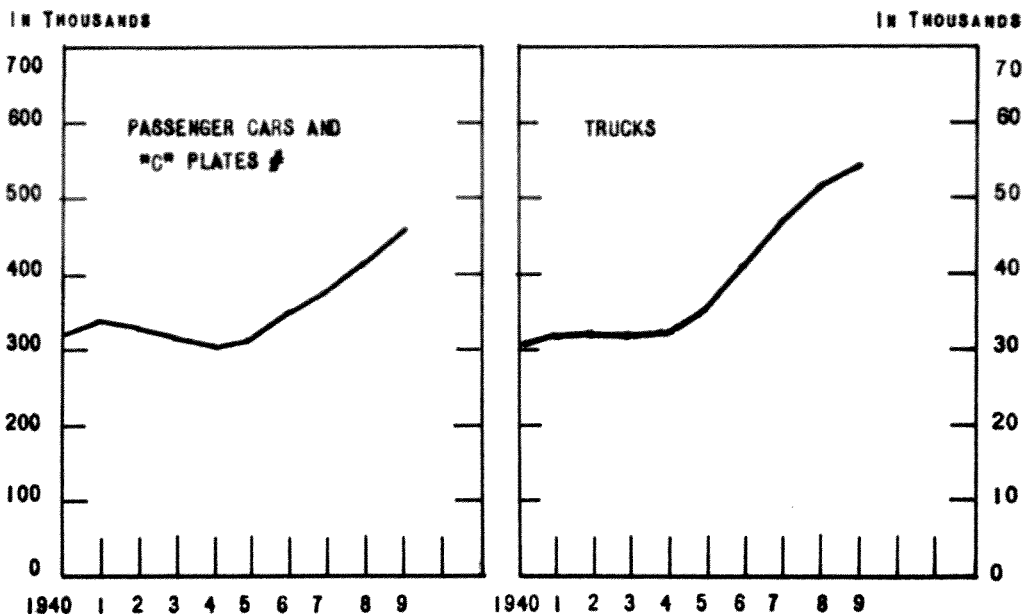
2/ TRACTOR CLASSIFICATION FORMERLY INCLUDED WITH TRUCKS.

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

## NUMBER OF MOTOR VEHICLE REGISTRATIONS CALENDAR YEARS 1940 - 1949

1949 PASSENGER CAR AND C PLATE REGISTRATION OF 463,858 SET A NEW HIGH PEAK, OR GAINED 41% FROM 1940 AND 29% FROM 1946.

TRUCK REGISTRATION OF NEARLY 54,000 MARKED A NEW HIGH WITH A GAIN OF 78% ABOVE 1940 AND 31% ABOVE 1946.



THE STEEP RISE IN TRAILER REGISTRATIONS FROM 1947 TO 1948 WAS DUE TO A NEW LAW PROVIDING FOR LICENSING OF ALL CLASSES OF TRAILERS, EFFECTIVE JULY 1, 1947.

HOWEVER, 1949 REGISTRATIONS OF NEARLY 20,000 ROSE 16% FROM 1948.

MOTORCYCLES SHOWED A SLIGHT DECREASE IN 1949 AFTER THE SHARP CLIMB FROM 1945.

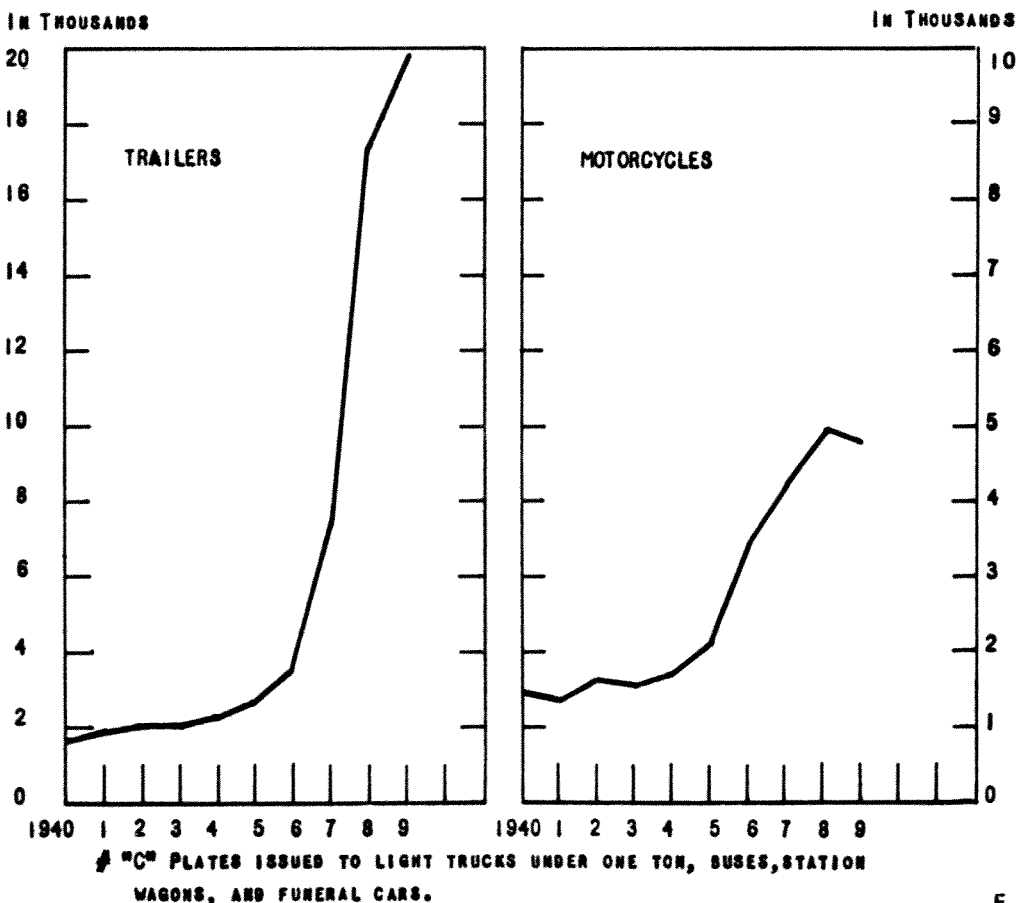


CHART 12

# "C" PLATES ISSUED TO LIGHT TRUCKS UNDER ONE TON, BUSES, STATION WAGONS, AND FUNERAL CARS.



TABLE 41

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL  
CALENDAR YEARS 1946 - 1948

COUNTY	NUMBER OF REGISTRATIONS								
	"C" PLATES <sup>1/</sup>			PASSENGER CARS			TRUCKS <sup>2/</sup>		
	1948	1947	1946	1948	1947	1946	1948 <sup>2/</sup>	1947	1946
STATE TOTAL.....	62,732	55,052	49,203	352,305	325,472	301,622	48,951	46,901	41,340
DENVER.....	10,290	9,190	8,175	110,932	101,893	95,481	7,020	7,949	7,179
ADAMS.....	1,758	1,432	1,293	10,125	8,660	7,431	2,065	1,943	1,758
ALAMOSA.....	545	504	447	2,538	2,374	2,194	537	509	447
ARAPAHOE.....	2,038	1,770	1,632	14,562	13,662	12,592	1,110	1,095	1,018
ARCHULETA.....	279	242	205	517	487	430	141	101	90
BACA.....	809	709	625	2,265	2,098	1,842	796	696	510
BENT.....	407	394	357	2,051	1,977	1,882	381	334	293
BOULDER.....	1,942	1,666	1,538	13,718	12,580	11,456	1,656	1,545	1,422
CHAFFEE.....	584	502	462	1,987	1,904	1,842	262	255	246
CHEYENNE.....	286	258	227	991	892	823	331	265	184
CLEAR CREEK.....	218	194	158	1,000	991	971	146	130	128
CONEJOS.....	730	648	623	1,588	1,578	1,553	392	349	325
COSTILLA.....	298	256	246	767	731	748	204	188	180
CROWLEY.....	267	253	245	1,381	1,319	1,278	424	381	348
CUSTER.....	193	158	154	437	415	404	119	102	92
DELTA.....	1,434	1,312	1,231	4,298	4,109	3,935	797	753	734
DOLORES.....	294	228	187	551	491	399	192	144	112
DOUGLAS.....	315	266	241	1,169	1,096	1,055	260	243	204
EAGLE.....	406	340	313	1,102	1,021	966	184	165	146
ELBERT.....	509	474	443	1,360	1,299	1,204	349	291	236
EL PASO.....	3,235	2,847	2,524	20,970	19,728	18,957	1,659	1,524	1,399
FREMONT.....	1,425	1,277	1,232	4,952	4,597	4,371	701	717	660
GARFIELD.....	1,040	913	783	2,819	2,644	2,320	572	522	465
GILPIN.....	114	82	68	373	330	306	40	37	44
GRAND.....	356	317	279	1,281	1,146	950	302	291	263
GUNNISON.....	484	398	337	1,565	1,447	1,262	255	227	178
HINSDALE.....	24	19	22	68	54	48	19	23	14
HUERFANO.....	715	632	587	2,273	2,215	2,232	282	251	247
JACKSON.....	186	169	154	542	505	472	139	140	131
JEFFERSON.....	2,480	2,029	1,765	15,907	13,932	12,410	1,336	1,240	1,117
KIOWA.....	301	277	247	938	848	752	332	267	155
KIT CARSON.....	687	635	557	2,592	2,468	2,155	879	750	524
LAKE.....	316	274	251	1,582	1,490	1,337	168	162	157
LA PLATA.....	1,094	931	774	3,208	2,920	2,584	524	457	380
LARIMER.....	2,194	1,936	1,667	13,575	12,279	10,789	2,036	1,954	1,735
LAS ANIMAS.....	1,378	1,230	1,145	5,075	4,894	4,775	803	765	677
LINCOLN.....	661	601	505	1,875	1,753	1,570	513	450	308
LOGAN.....	1,013	918	836	5,264	5,018	4,685	1,357	1,440	1,256
MESA.....	2,867	2,561	2,357	10,239	9,453	8,842	1,579	1,489	1,341
MINERAL.....	66	59	51	165	159	146	52	39	30
MOFFAT.....	702	633	557	1,853	1,833	1,630	446	521	514

TABLE 41, CONTINUED  
 MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL  
 CALENDAR YEARS 1946 - 1948

COUNTY	NUMBER OF REGISTRATIONS								
	"C" PLATES <sup>1/</sup>			PASSENGER CARS			TRUCKS		
	1948	1947	1946	1948	1947	1946	1948 <sup>2/</sup>	1947	1946
MONTEZUMA.....	1,000	855	779	2,349	1,979	1,876	505	431	370
MONTROSE.....	1,192	1,088	933	3,393	3,211	3,011	767	659	598
MORGAN.....	875	757	649	5,299	4,891	4,369	1,484	1,434	1,202
OTERO.....	1,206	1,019	909	6,322	6,047	5,870	1,180	1,123	1,007
OURAY.....	247	214	153	506	462	396	82	70	58
PARK.....	267	234	193	643	659	587	176	169	130
PHILLIPS.....	434	407	371	1,692	1,592	1,479	542	473	383
PITKIN.....	188	160	113	347	360	308	70	60	51
PROVERS.....	884	776	678	4,002	3,722	3,320	879	775	594
PUEBLO.....	3,130	2,690	2,399	20,442	18,639	17,452	1,847	1,740	1,571
RIO BLANCO.....	622	535	335	1,620	1,380	866	359	293	184
RIO GRANDE.....	765	633	633	2,997	2,852	2,798	819	790	791
ROUTT.....	814	714	640	2,311	2,232	2,170	474	423	378
SAGUACHE.....	409	350	315	1,167	1,116	1,062	391	330	298
SAN JUAN.....	101	87	57	283	293	246	74	58	50
SAN MIGUEL.....	243	202	192	476	438	423	86	79	55
SEDGWICK.....	282	248	220	1,561	1,478	1,361	524	481	436
SUMMIT.....	122	97	68	338	340	279	82	74	60
TELLER.....	316	308	287	903	946	876	163	167	164
WASHINGTON.....	663	587	490	2,428	2,336	2,105	774	674	481
WELD.....	3,266	2,884	2,690	19,302	17,929	16,693	5,453	5,086	4,534
YUMA.....	766	673	599	3,469	3,280	3,096	850	814	698

<sup>1/</sup> "C" PLATE CLASSIFICATION INCLUDES TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSES.

<sup>2/</sup> TRACTOR PLATES FORMERLY INCLUDED WITH THE TRUCK CLASSIFICATION ARE EXCLUDED IN 1948.

TABLE 42

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSE ISSUED  
AND FEES COLLECTED, STATE - 1940 - 1948

YEAR	L I C E N S E S				R E I S S U E S				TOTAL FEES COLLECTED
	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	37,085	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
1948...	266,639	122,330	47,962	61,390	8,654	7,277	370	686	192,183

TABLE 43

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED  
AND TOTAL FEES COMPARED, 1938 - 1948

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
1948...	234,625	69,850	124

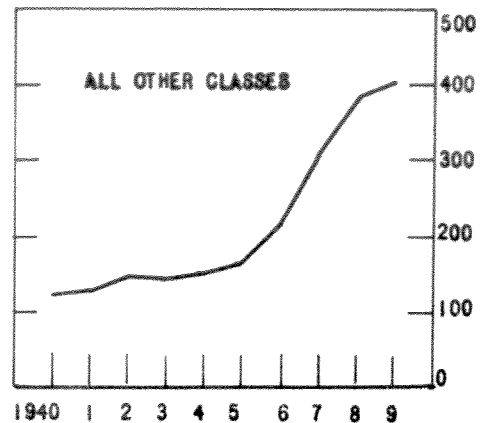
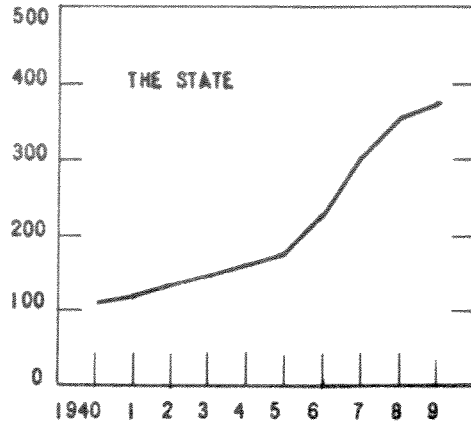
## SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1940 - 1949

PER CENT OF 1936-1939 AVERAGE

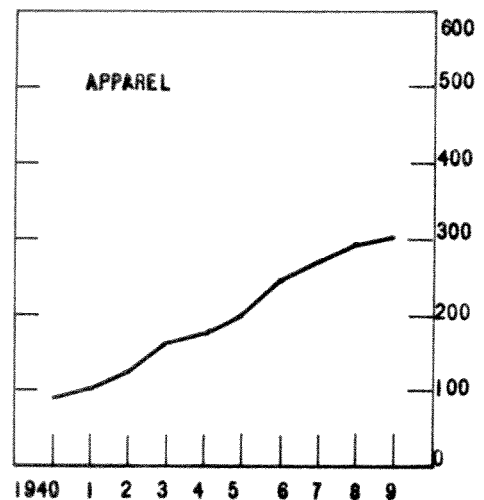
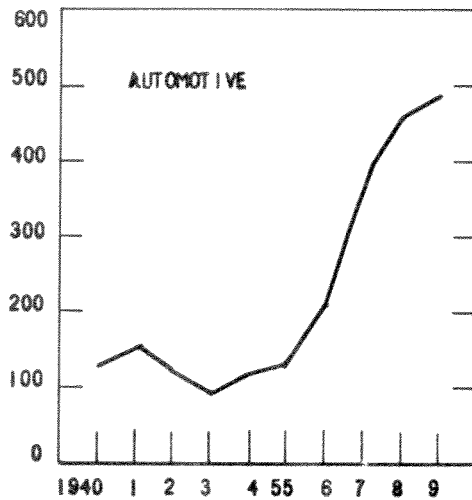
STATE SALES TAX COLLECTIONS ESTABLISHED AN ALL-TIME HIGH IN FISCAL 1949 IN AMOUNT OF \$24,410,000.

ALL OTHER BUSINESS CLASSES IN FISCAL 1949 ROSE MODERATELY FROM PREVIOUS 1948 RECORD HIGH.



AUTOMOTIVE RECORDED THE HIGHEST GAIN OF ALL CLASSES IN 1949 FISCAL.

APPAREL RECORDED A SMALL GAIN IN 1949 FISCAL ABOVE PREVIOUS HIGH PEAKS.



FOOD ROSE AGAIN TO A NEW HIGH PEAK IN FISCAL 1949.

GENERAL MERCHANDISE IN FISCAL 1949 REMAINED AT NEARLY SAME LEVEL REACHED IN 1948.

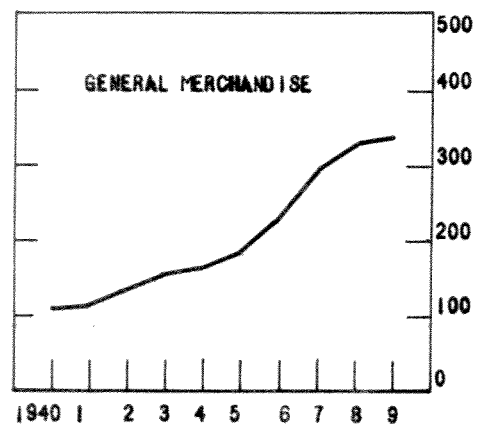
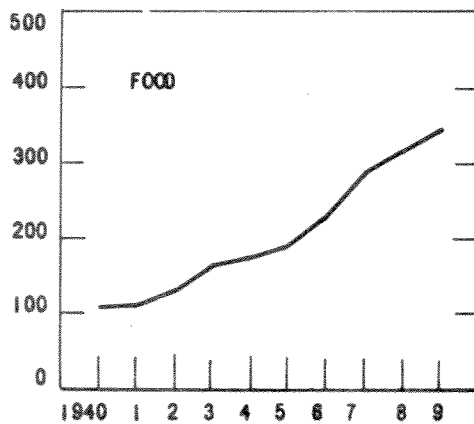


CHART 13

TABLE 44

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS,  
FISCAL YEAR ENDED JUNE 30, 1949

CO. COUNTY No.	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS	MONTHLY AVG. No.	COLLECTIONS
1 DENVER.....	7,875	\$ 7,036,660	370	\$ 780,910	2,148	\$ 1,406,646	1,893	\$ 1,559,814	519	\$ 531,730	809	\$ 763,138
2 PUEBLO.....	1,571	1,058,287	63	60,058	450	265,244	483	288,919	82	69,860	120	157,607
3 WELLS.....	1,360	799,607	42	36,767	477	227,538	283	176,582	65	30,885	136	108,001
4 EL PASO.....	1,621	1,166,308	70	65,838	513	211,056	421	333,203	89	62,414	180	161,577
5 LAS ANIMAS.....	620	209,500	25	11,550	156	58,690	197	61,646	25	18,103	52	29,201
6 LARIMER.....	1,076	581,721	43	24,471	329	129,552	286	170,997	69	40,213	110	74,412
7 BOULDER.....	989	607,989	46	47,627	303	133,355	248	162,301	73	45,105	92	71,335
8 MESA.....	832	517,866	31	22,708	298	138,630	181	127,801	45	32,486	71	74,586
9 OTERO.....	598	317,768	30	17,539	187	80,054	171	89,797	25	27,922	52	32,022
10 ARAPAHOE.....	790	513,130	22	12,965	305	152,544	183	140,165	46	30,172	53	45,989
11 JEFFERSON.....	945	454,885	25	10,372	340	123,705	242	146,580	48	19,773	86	56,133
12 ADAMS.....	677	298,213	11	11,118	316	72,420	146	82,031	26	11,391	50	34,297
13 LOGAN.....	369	224,818	16	10,887	142	80,160	75	36,565	24	17,097	26	18,790
14 FREMONT.....	469	175,993	13	5,475	138	50,546	138	45,804	28	12,284	48	32,644
15 MORGAN.....	408	256,113	17	12,911	167	10,175	82	56,241	19	10,773	34	38,398
16 HUERFANO.....	286	95,037	11	2,595	76	26,650	87	26,010	10	4,403	29	20,983
17 PROWERS.....	377	260,818	13	11,439	135	76,998	80	49,971	25	15,042	36	34,081
18 DELTA.....	405	196,260	15	7,040	143	47,350	82	43,350	21	12,487	37	33,141
19 YUMA.....	266	134,927	12	4,642	97	41,992	52	23,798	16	6,990	28	15,446
20 LA PLATA.....	340	196,335	14	7,276	106	60,770	77	47,256	18	14,514	35	26,708
21 MONTROSE.....	272	157,068	7	3,920	100	51,281	61	36,297	14	9,032	26	26,003
22 BACA.....	199	122,621	9	3,571	87	31,370	44	27,239	7	5,403	26	28,934
23 RIO GRANDE.....	266	148,553	10	2,573	91	46,775	61	28,674	16	10,554	23	28,130
24 GARFIELD.....	326	164,945	13	5,836	91	47,311	73	38,090	17	8,643	34	24,517
25 CONEJOS.....	167	66,288	2	205	60	19,133	54	20,405	3	1,102	16	15,989
26 KIT CARSON.....	225	134,921	6	1,892	90	36,761	44	24,370	10	2,859	27	25,051
27 WASHINGTON.....	142	66,141	5	2,161	58	17,383	23	10,245	4	947	24	14,980
28 ROUTT.....	231	108,994	8	6,663	83	32,189	40	27,455	8	6,591	33	20,763
29 BENT.....	154	82,031	5	2,316	63	37,132	40	18,874	8	4,174	12	7,948
30 ALAMOSA.....	228	154,830	13	5,994	78	46,489	50	36,587	12	10,088	20	16,542
31 CHAFFEE.....	258	99,566	15	4,450	75	30,845	74	23,492	12	5,830	24	20,532
32 MONTEZUMA.....	237	147,078	4	2,318	83	50,805	48	27,633	11	6,402	28	27,646
33 LINCOLN.....	166	104,320	3	2,385	65	27,244	37	25,396	11	4,176	14	12,307
34 ELBERT.....	104	32,658	1	20	38	9,594	18	7,643	2	388	12	5,024
35 SAGUACHE.....	125	52,375	2	63	45	18,762	29	10,105	5	3,911	18	12,084

TABLE 44, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS  
FISCAL YEAR ENDED JUNE 30, 1949

CO. COUNTY NO.	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	100	\$ 44,946	3	\$ 623	35	\$ 15,945	24	\$ 11,375	6	3,243	14	\$ 5,897
37	PHILLIPS	146	90,482	4	1,550	48	23,605	25	15,305	7	3,312	15	11,730
38	COSTILLA	95	24,614	2	29	33	3,381	24	5,545	2	459	16	8,793
39	SEDGWICK	125	66,504	5	961	41	17,969	28	14,088	7	4,639	15	13,151
40	GUNNISON	179	74,921	4	673	51	21,005	41	18,678	5	2,315	24	14,169
41	LAKE	135	73,887	4	566	43	14,792	44	23,253	8	2,654	16	21,841
42	MOFFAT	195	114,351	7	4,160	78	38,278	37	25,685	12	9,124	20	13,066
43	TELLER	115	23,544	4	666	33	7,351	37	12,434	4	754	16	4,111
44	EAGLE	125	40,719	6	1,887	39	7,161	34	10,039	5	1,445	19	10,138
45	KIOWA	76	38,835	1	24	30	10,857	14	9,081	3	1,195	13	6,620
46	CHEYENNE	89	45,289	3	91	37	14,938	13	10,369	2	492	11	7,185
47	DOUGLAS	79	30,530	--	34	25	8,720	26	9,583	2	1,040	8	3,994
48	ARCHULETA	58	27,465	1	94	14	5,649	17	3,845	2	150	10	12,284
49	RIO BLANCO	158	77,429	6	1,373	57	20,559	32	18,892	5	830	21	18,403
50	SAN MIGUEL	65	23,437	2	625	18	7,629	17	7,364	2	534	14	6,140
51	CLEAR CREEK	123	44,035	2	772	31	10,043	46	17,337	2	223	23	9,561
52	CUSTER	49	10,641	--	--	14	2,050	13	3,950	1	26	11	3,844
53	GRAND	171	72,268	2	458	53	14,476	49	21,170	5	1,573	36	23,777
54	PARK	79	21,093	2	802	22	7,304	27	5,717	1	3	15	6,220
55	SAN JUAN	38	14,457	1	43	11	2,527	10	5,258	1	15	7	2,692
56	OURAY	59	18,637	1	114	16	2,910	24	8,779	--	--	7	3,196
57	PITKIN	55	19,915	1	5	10	2,041	17	8,665	4	223	14	7,352
58	DOLORES	54	21,416	2	351	20	3,541	8	4,028	4	2,186	6	5,941
59	JACKSON	63	19,921	2	497	20	4,265	16	4,758	2	274	11	7,403
60	GILPIN	36	6,314	--	2	8	569	13	3,472	--	--	11	1,701
61	SUMMIT	47	9,105	--	4	11	2,095	21	5,040	--	--	3	490
62	MINERAL	28	6,966	1	142	6	385	14	3,268	--	--	3	2,578
63	HINSDALE	17	1,868	--	--	2	128	9	779	--	--	4	903
ALL COUNTY TOTAL		27,473	\$17,816,233	1,058	\$ 1,246,699	8,739	\$ 4,237,323	6,783	\$ 4,340,980	1,505	\$ 1,152,943	2,606	\$ 2,348,039
70	CHAIN STORES	178	4,093,154	10	48,178	30	124,243	26	1,685,604	10	27,194	21	751,597
80	FOREIGN CORP.	373	2,488,934	36	191,173	29	104,577	25	74,317	12	32,262	32	1,457,441
90	CONCESSIONERS	19	3,339	--	--	--	--	--	--	--	--	--	--
95	TRANS. CONC.	16	1,039	1	97	--	--	6	271	1	20	1	71
STATE TOTAL		28,059	\$24,402,699	1,105	\$ 1,486,147	8,798	\$ 4,466,143	6,840	\$ 6,101,172	1,528	\$ 1,212,419	2,860	\$ 4,557,148

1/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN. 2/ FIGURES DO NOT ALWAYS ADD TO TOTALS BECAUSE OF ROUNDING.

TABLE 44, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS  
FISCAL YEAR ENDED JUNE 30, 1949

CO. NO.	COUNTY	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	372	\$ 622,907	640	\$ 751,078	314	\$ 104,131	10	\$ 18,596	782	\$ 493,770	18	\$ 3,940
2	PUEBLO	69	91,465	82	45,454	47	8,739	7	13,983	153	54,099	15	2,859
3	WELD	46	63,285	59	21,524	20	5,132	7	27,518	157	100,152	8	2,223
4	EL PASO	64	129,382	78	39,421	45	17,655	3	47,466	152	58,792	6	504
5	LAS ANIMAS	21	11,851	64	7,778	12	853	1	17	61	8,976	6	835
6	LARIMER	46	44,885	49	12,027	25	2,919	5	16,347	108	63,373	6	2,615
7	BOULDER	49	52,723	50	14,325	27	5,273	1	4,784	96	50,791	4	280
8	MESA	40	60,852	44	12,682	25	6,273	1	2,499	92	36,887	4	2,462
9	OTERO	20	16,939	15	4,118	14	2,000	5	605	71	45,710	8	1,062
10	ARAPAHOE	42	71,368	34	22,182	13	899	2	224	71	18,077	19	18,545
11	JEFFERSON	44	52,712	44	12,728	15	518	2	5,766	75	22,012	24	4,587
12	ADAMS	20	31,384	25	20,716	9	955	1	3,203	59	25,590	14	5,108
13	LOGAN	20	28,547	12	7,977	8	1,668	3	1,989	41	20,861	2	277
14	FREMONT	16	13,477	36	5,563	4	505	1	22	43	9,484	4	189
15	MORGAN	16	17,946	13	2,437	7	1,513	4	6,118	47	29,276	2	325
16	HUERFANO	7	5,000	24	3,343	7	478	2	554	30	4,708	3	313
17	PROMERS	13	28,340	12	5,387	9	504	4	3,939	45	33,058	5	1,059
18	DELTA	17	17,146	28	6,974	7	1,130	3	5,175	48	20,745	4	1,722
19	YUMA	10	10,002	6	6,109	7	566	4	3,052	32	21,852	2	478
20	LA PLATA	17	14,334	26	4,925	10	1,573	2	2,635	33	16,210	2	140
21	MONTROSE	8	12,113	14	3,618	8	899	2	1,533	28	9,700	4	672
22	BACA	4	14,647	4	296	3	83	--	65	15	11,013	--	---
23	RIO GRANDE	13	10,747	13	4,889	4	695	1	2,203	33	13,302	1	11
24	GARFIELD	19	15,456	24	7,012	7	730	2	2,368	44	14,331	2	651
25	CONEJOS	2	2,858	8	2,012	1	11	--	---	21	4,570	--	9
26	KIT CARSON	10	11,441	7	2,478	2	374	3	1,860	25	27,829	1	6
27	WASHINGTON	4	9,022	3	422	2	103	1	989	17	9,792	1	97
28	ROUTT	10	9,025	20	2,966	3	212	1	494	24	2,549	1	107
29	BENT	5	6,500	5	384	2	176	2	1,964	11	2,526	1	37
30	ALAMOSA	9	8,823	10	7,206	4	289	2	686	28	21,086	2	140
31	CHAFFEE	11	6,610	12	1,227	6	452	1	1,042	23	4,895	5	151
32	MONTEZUMA	18	13,300	14	4,046	3	464	2	3,299	25	10,466	1	99
33	LINCOLN	9	7,713	5	1,172	1	16	3	6,890	17	16,995	1	26
34	ELBERT	6	2,805	4	371	1	36	4	424	18	6,353	--	--
35	SAGUACHE	4	4,042	5	473	1	11	3	1,083	12	1,593	1	168

TABLE 44, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS  
FISCAL YEAR ENDED JUNE 30, 1949

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
36 CROWLEY.....	5	\$ 3,763	5	\$ 985	1	\$ 61	--	--	7	\$ 3,054	--	--
37 PHILLIPS.....	11	10,924	3	3,816	4	466	3	1,859	26	17,915	--	--
38 COSTILLA.....	1	1,241	4	112	--	6	1	24	12	5,024	--	--
39 SEDGWICK.....	8	6,184	4	834	2	126	1	1,119	13	7,392	1	41
40 GUNNISON.....	9	5,413	21	3,911	2	323	2	2,275	19	6,107	1	52
41 LAKE.....	2	5,666	4	764	2	95	--	--	12	4,236	--	--
42 MOFFAT.....	6	12,438	19	5,148	2	448	3	2,007	11	3,997	--	--
43 TELLER.....	2	158	9	1,918	2	1,530	--	--	8	722	--	--
44 EAGLE.....	5	5,588	4	412	1	197	2	1,597	9	2,227	1	28
45 KIOWA.....	2	2,359	4	847	--	--	--	--	9	7,852	--	--
46 CHEYENNE.....	3	3,732	6	1,010	1	24	1	213	12	7,235	--	--
47 DOUGLAS.....	2	2,888	5	1,131	--	--	1	81	9	3,023	1	36
48 ARCHULETA.....	4	1,245	5	969	--	--	2	652	3	2,577	--	--
49 RIO BLANCO.....	8	6,198	8	1,889	2	122	2	3,778	16	5,381	1	4
50 SAN MIGUEL.....	2	416	4	268	1	6	--	--	4	451	1	4
51 CLEAR CREEK.....	4	3,557	4	571	2	85	--	--	8	1,711	1	155
52 CUSTER.....	1	118	5	319	1	--	1	37	2	268	--	29
53 GRAND.....	7	6,883	6	695	1	61	1	729	11	2,387	--	59
54 PARK.....	1	70	7	608	--	--	--	--	4	369	--	--
55 SAN JUAN.....	2	2,524	2	643	--	--	1	547	3	208	--	--
56 OURAY.....	2	1,753	2	90	1	2	--	--	6	1,435	--	--
57 PITKIN.....	--	2	2	298	2	242	--	--	4	902	1	165
58 DOLORES.....	3	1,685	3	197	--	--	1	132	6	3,328	1	27
59 JACKSON.....	1	10	3	127	--	--	1	489	6	1,484	1	614
60 GILPIN.....	--	3	1	83	--	--	--	--	3	484	--	--
61 SUMMIT.....	--	--	4	298	--	--	1	186	6	981	1	11
62 MINERAL.....	--	--	2	385	--	--	1	183	1	25	--	--
63 HINSDALE.....	1	27	--	--	--	--	1	31	--	--	--	--
ALL COUNTY TOTAL.....	1,173	\$ 1,604,513	1,635	\$ 1,073,648	700	\$ 171,627	121	\$ 205,329	2,768	\$ 1,382,201	185	\$ 52,931
70 CHAIN STORES.....	14	113,934	25	258,178	--	7	13	971,687	28	112,389	1	203
80 FOREIGN CORP.....	31	205,590	196	279,021	14	22,813	9	29,473	49	92,267	--	--
90 CONCESSIONERS.....	--	--	--	--	--	--	--	--	19	3,339	--	--
95 TRANS. CONC.....	1	14	3	299	2	246	--	--	1	21	--	--
STATE TOTAL.....	1,219	\$ 1,924,051	1,799	\$ 1,611,146	716	\$ 194,693	143	\$ 1,206,489	2,865	\$ 1,590,157	186	\$ 53,134



TABLE 45

SALES TAX: COLLECTIONS AND PER CENT  
INDEPENDENTS, CHAINS AND FOREIGN CORPORATION, BY BUSINESS CLASS  
FISCAL YEAR ENDED JUNE 30, 1949

RETAIL OUTLET	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
STATE TOTAL.....	28,059	\$24,402,699	1,105	\$ 1,486,147	6,798	\$ 4,466,143	6,840	\$ 6,101,172	1,528	\$ 1,212,419	2,860	\$ 4,557,148
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS 1/.....	97.9	73.0	95.7	83.9	99.3	94.9	99.2	71.2	98.5	95.1	98.1	51.6
CHAIN STORES 2/.....	.7	16.8	.9	3.2	.4	2.8	.4	27.6	.7	2.2	.8	16.4
FOR. CORP. 3/.....	1.3	10.2	3.3	12.9	.3	2.3	.4	1.2	.8	2.7	1.1	32.0
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
RETAIL OUTLET												
STATE TOTAL.....	1,219	\$ 1,924,051	1,799	\$ 1,611,146	716	\$ 194,693	143	\$ 1,206,489	2,865	\$ 1,590,157	186	\$ 53,134
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS.....	96.2	83.4	90.9	66.7	97.8	88.2	84.6	17.0	96.6	86.9	99.5	99.6
CHAIN STORES.....	1.2	5.9	1.4	24.0	---	---	9.1	80.5	1.0	7.1	.5	.4
FOR. CORP.....	2.6	10.7	7.5	17.3	2.0	11.7	6.3	2.5	1.7	5.8	---	---
CONCESSIONERS.....	TRACE	TRACE	.2	TRACE	.2	.1	---	---	.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 NUMBER OF RETURNS GIVEN IN TABLE NO. 44.

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 CORPORATIONS RETURNS DO NOT ALWAYS INCLUDE MORE THAN ONE OUTLET.

4/ LESS THAN ONE-TENTH OF ONE PER CENT.

TABLE 46

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA  
BY COUNTIES AND STATE TOTAL  
FISCAL YEAR ENDED JUNE 30, 1949

Co. No.	COUNTY	POPULATION (1940)	MONTHLY AVG. NO. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% INCREASE OR DECREASE FROM 1948	PAYMENT PER:	
							RETURN	CAPITA
1	DENVER.....	322,412	7,875	\$ 7,036,660.38	28.84	+ 1.3	\$ 893.54	\$ 21.82
2	PUEBLO.....	68,870	1,571	1,058,286.78	4.34	+ 8.7	673.63	15.37
3	WELD.....	63,747	1,300	799,606.86	3.28	- .1	615.08	12.54
4	EL PASO.....	54,025	1,621	1,168,307.53	4.79	+ 9.0	720.73	21.62
5	LAS ANIMAS...	32,369	620	209,500.07	.86	+ 1.5	337.90	6.47
6	LARIMER.....	35,539	1,076	581,721.03	2.38	+ 3.4	540.63	16.37
7	BOULDER.....	37,438	989	607,988.66	2.49	+ 8.5	614.75	16.24
8	MESA.....	33,791	832	517,866.50	2.12	+ 4.5	622.44	15.33
9	OTERO.....	23,571	598	317,768.29	1.30	+ 5.5	531.38	13.48
10	ARAPAHOE.....	32,150	790	513,129.72	2.10	+ 10.8	649.53	15.96
11	JEFFERSON....	30,725	945	454,884.93	1.86	+ 5.2	481.36	14.81
12	ADAMS.....	22,481	677	298,212.68	1.22	+ 11.0	440.05	13.26
13	LOGAN.....	18,370	369	224,818.18	.92	- 3.7	609.26	12.24
14	FREMONT.....	19,742	469	175,992.63	.72	+ 5.6	375.25	8.91
15	MORGAN.....	17,214	408	256,113.15	1.05	- .1	627.73	14.88
16	HUERFANO.....	16,088	286	95,037.18	.39	+ 10.6	332.30	5.91
17	PROWERS.....	12,304	377	260,817.68	1.07	+ 9.3	691.82	21.20
18	DELTA.....	16,470	405	196,260.09	.80	+ 4.8	484.59	11.92
19	YUMA.....	12,102	266	134,927.17	.55	- 2.9	507.25	11.15
20	LA PLATA.....	15,494	340	196,334.74	.80	+ 9.8	577.46	12.67
21	MONTROSE.....	15,418	272	157,068.40	.64	+ 7.4	577.46	10.19
22	BACA.....	6,207	199	122,620.60	.50	+ 8.9	616.18	19.76
23	RIO GRANDE...	12,404	266	148,553.20	.61	+ 11.9	558.47	11.98
24	GARFIELD.....	10,560	326	164,945.33	.68	+ 16.5	505.97	15.62
25	CONEJOS.....	11,648	167	66,288.04	.27	+ 16.8	396.93	5.69
26	KIT CARSON...	7,512	225	134,921.21	.55	+ 6.4	599.65	17.96
27	WASHINGTON...	8,336	142	66,141.29	.27	- 7.9	465.78	7.93
28	ROUTT.....	10,525	231	108,993.68	.45	+ 14.0	471.83	10.36
29	BENT.....	9,653	154	82,031.48	.34	+ 21.3	532.67	8.50
30	ALAMOSA.....	10,484	228	154,830.21	.63	+ 12.6	679.08	14.77
31	CHAFFEE.....	8,109	258	99,585.98	.41	+ 7.6	385.99	12.28
32	MONTEZUMA....	10,463	237	147,077.77	.60	+ 15.2	620.58	14.06
33	LINCOLN.....	5,882	166	104,320.17	.43	+ 5.7	628.43	17.74
34	ELBERT.....	5,460	104	32,657.99	.13	- 2.6	314.02	5.98
35	SAGUACHE.....	6,173	125	52,375.41	.21	+ 10.8	419.00	8.48
36	CROWLEY.....	5,398	100	44,945.95	.18	- 1.1	449.46	8.33
37	PHILLIPS.....	4,948	146	90,481.86	.37	- 6.5	619.74	18.29
38	COSTILLA.....	7,533	95	24,613.84	.10	+ 10.3	259.09	3.25
39	SEDGWICK.....	5,294	125	66,504.02	.27	- 6.5	532.03	12.56
40	GUNNISON.....	6,192	179	74,921.06	.31	+ 9.9	418.55	12.10
41	LAKE.....	6,883	135	73,887.24	.30	+ 13.1	547.31	10.74
42	MOFFAT.....	5,086	195	114,351.33	.47	+ 4.1	586.42	22.48
43	TELLER.....	6,463	115	29,544.12	.12	- 3.0	256.91	4.57
44	EAGLE.....	5,361	125	40,719.01	.17	+ 10.7	325.75	7.60
45	KIOWA.....	2,793	76	38,834.75	.16	+ 19.3	510.98	13.90

TABLE 46, CONTINUED

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA  
BY COUNTIES AND STATE TOTAL  
FISCAL YEAR ENDED JUNE 30, 1949

Co. No.	COUNTY	POPULATION (1940)	MONTHLY /AVG. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% INCREASE OR DECREASE FROM 1948	PAYMENT PER:	
							RETURN	CAPITA
46	CHEYENNE.....	2,964	89	\$ 45,289.32	.19	+ 8.9	\$ 508.07	\$ 15.20
47	DOUGLAS.....	3,496	79	30,529.51	.13	+ 6.1	386.45	8.73
48	ARCHULETA.....	3,806	58	27,464.72	.11	+ 16.0	473.53	7.22
49	RIO BLANCO.....	2,943	158	77,428.49	.32	+ 4.0	490.05	26.31
50	SAN MIGUEL.....	3,664	65	23,437.13	.10	+ 5.6	360.57	6.40
51	CLEAR CREEK....	3,784	123	44,034.77	.18	+ 9.9	358.01	11.64
52	CUSTER.....	2,270	49	10,640.96	.04	+ 4.3	217.16	4.69
53	GRAND.....	3,587	171	72,267.56	.30	+ 9.4	422.62	20.15
54	PARK.....	3,272	79	21,092.64	.09	+ 12.2	270.00	6.45
55	SAN JUAN.....	1,439	38	14,457.12	.06	- 5.0	380.45	10.05
56	OURAY.....	2,009	59	18,636.40	.08	+ .2	315.87	8.92
57	PITKIN.....	1,836	55	19,914.35	.08	+ 16.1	362.08	10.85
58	DOLORES.....	1,958	54	21,415.71	.09	+ 5.3	396.59	10.94
59	JACKSON.....	1,798	63	19,921.19	.08	+ 3.9	316.21	11.08
60	GILPIN.....	1,625	36	6,314.31	.03	+ 5.8	175.40	3.89
61	SUMMIT.....	1,754	47	9,105.14	.04	+ 5.3	193.73	5.19
62	MINERAL.....	975	28	6,966.15	.03	- 1.9	248.79	7.14
63	HINSDALE.....	349	17	1,868.95	.01	+ 2.4	109.94	5.35
ALL COUNTY TOTAL.....		1,123,296	27,473	\$ 17,816,232.61	73.01	+ 4.3	\$ 648.50	\$ 15.86
70	CHAIN STORES <sup>1/</sup>		178	4,093,153.43	16.77	+ 12.2	22,995.24	3.64
80	FOREIGN CORP. <sup>1/</sup>		373	2,488,934.28	10.20	- .9	6,672.75	2.22
90	CONCESSIONERS <sup>1/</sup>		19	3,339.03	.01	- 24.5	175.74	--
95	TRANS. CONC. <sup>1/</sup>		16	1,039.20	.01	- 1.0	64.95	--
STATE TOTAL.....		1,123,296	28,059	\$ 24,402,698.55 <sup>2/</sup>	100.00	+ 5.0	869.69	21.72
ALL COUNTY TOTAL LESS DENVER COUNTY		800,884	19,598	\$ 10,779,572.23	44.17	+ 6.4	550.03	13.46

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

2/ LICENSE FEES IN THE AMOUNT OF \$6,918.90 ARE EXCLUDED.

TABLE 47

SALES TAX: COLLECTIONS - AVERAGE PER RETURN  
FISCAL YEARS ENDED JUNE 30, 1940 - 1949

YEAR	MONTHLY AVG. No. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1949	28,509	\$ 24,402,699	\$ 869.69
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

TABLE 48

SALES TAX: GROSS SALES, AVERAGE PAYMENT  
BY BUSINESS CLASS AND GROUP  
FISCAL YEAR ENDED JUNE 30, 1949

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES <sup>1/</sup> (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
I APPAREL GROUP: TOTAL.....	1,105	\$ 91,325	\$1,486,147.26	\$ 1,344.92	3.94	6.09
1. BOOT AND SHOE STORES.....	98	11,271	195,074.95	1,990.56	.35	.80
2. CLOTHING STORES - DRESSMAKERS...	567	69,542	1,173,873.31	2,070.32	2.02	4.81
3. FURRIERS.....	42	3,576	33,346.99	793.98	.15	.14
4. HABERDASHERY.....	27	1,748	30,280.04	1,121.48	.10	.12
5. MILLINERY.....	41	832	14,600.50	356.10	.15	.07
6. SHOE REPAIR.....	238	2,244	25,157.11	105.70	.85	.10
7. OTHERS.....	20	246	3,550.62	177.53	.07	.01
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	72	1,866	10,263.74	142.55	.25	.04
II AUTOMOTIVE GROUP: TOTAL.....	8,798	486,915	4,466,142.75	507.63	31.36	18.30
1. ACCESSORIES-TIRES-BATTERIES- WRECKERS, ETC.....	538	58,159	384,451.81	714.59	1.92	1.57
2. AUTOMOBILE-AIRCRAFT-BICYCLES....	953	228,152	2,437,998.98	2,558.24	3.40	10.00
3. FILLING & SERVICE STATIONS.....	1,562	106,670	460,501.22	294.82	5.57	1.88
4. GARAGE-REPAIR SHOPS.....	1,153	60,800	592,763.04	514.10	4.11	2.43
5. TRAILERS-OTHER AUTOMOTIVE STORES	52	6,966	67,211.03	1,292.52	.18	.28
6. OCCASIONAL AUTO SALES.....	4,540	26,168	523,216.67	115.25	16.18	2.14
III FOOD GROUP: TOTAL.....	6,840	507,657	6,101,172.19	891.98	24.38	25.00
1. BAKERIES-DAIRY PRODUCTS-DELI- CATERERS.....	569	54,948	438,834.76	771.24	2.03	1.80
2. CANDY-CONFECTIONERY.....	387	10,964	123,519.19	319.17	1.38	.51
3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS.....	253	11,659	93,847.66	370.94	.90	.38
4. GROCERY & MEAT STORES-HEAT MKTS	2,716	307,092	4,099,490.03	1,509.38	9.68	16.80
6. RESTAURANTS-TAVERNS-CAFETERIA...	2,389	92,740	1,122,924.82	470.04	8.51	4.69
7. FISH-POULTRY-OTHER FOOD STORES..	100	9,918	28,038.09	280.04	.36	.11
8. HOTELS-COTTAGE CAMPS-RESORTS BOARDING HOUSES.....	426	20,336	194,517.64	456.61	1.52	.80
IV FURNITURE GROUP: TOTAL.....	1,528	99,471	1,212,418.41	793.47	5.45	4.97
1. CARPETS-RUGS-HOUSE FURNISHINGS..	102	5,827	58,716.02	575.65	.36	.24
2. FURNITURE STORES.....	413	32,960	540,026.60	130.76	1.47	2.22
3. HOUSEHOLD APPLIANCES.....	61	5,564	84,091.87	1,378.56	.22	.34
4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC.....	69	6,164	84,940.63	1,231.02	.25	.35
5. RADIO SALES AND SERVICE.....	236	5,801	63,629.29	269.62	.84	.26
6. OTHER HOME FURNISHINGS-APPLIANCE	159	11,304	112,578.87	706.04	.57	.46
7. ELECTRICAL APPLIANCES & SERVICE..	442	29,579	254,329.15	575.40	1.58	1.04
8. UPHOLSTERERS.....	46	2,272	14,105.98	306.65	.16	.06
V GENERAL MERCHANDISE GROUP: TOTAL.....	2,860	327,288	4,557,147.91	1,593.41	10.19	18.68
1. DEPARTMENT STORES.....	28	41,389	686,706.82	24,525.23	.10	2.81
2. DRUG STORES.....	649	79,021	709,288.85	1,092.89	2.31	2.91
3. DRY GOODS STORES.....	134	22,889	403,659.66	3,012.38	.48	1.65
4. GENERAL STORES.....	546	95,501	1,582,258.07	2,897.91	1.95	6.48
5. HDWE.-PAINT-OILS-VARNISHES.....	329	28,903	362,487.33	1,101.78	1.17	1.49
6. JEWELRY STORES.....	368	13,955	189,874.61	515.96	1.31	.78
7. LEATHER-LEATHER GOODS-SADDLERY...	44	2,065	14,503.99	329.64	.16	.06
8. SECOND-HAND STORES-PAWNBROKERS- JUNK YARDS.....	102	5,457	30,976.74	303.69	.36	.13
9. SPORTING GOODS-TENTS-AWNINGS.....	170	11,503	110,427.51	649.57	.61	.45
10. VARIETY-5&10-SPECIALTY STORES; OIL PAINTINGS-POTTERY-KEYS	490	26,445	466,964.33	952.99	1.74	1.92

TABLE 48, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT  
BY BUSINESS CLASS AND GROUP  
FISCAL YEAR ENDED JUNE 30, 1949

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES <sup>1/</sup> (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
VII LUMBER AND BUILDING GROUP: TOTAL.....	1,219	\$ 203,988	\$1,924,051.25	\$ 1,578.38	4.34	7.88
1. BUILDING & CONSTRUCTION CONTRACT- ORS-PAINTERS AND DECORATORS.....	48	5,568	38,746.98	807.30	.17	.16
2. BUILDING HOME. & MACHINERY.....	9	2,331	22,416.25	2,490.69	.03	.09
3. BUILDING MATERIAL DEALERS.....	391	94,844	1,088,203.64	2,783.13	1.39	4.46
4. ELECTRICAL EQUIPMENT SUPPLIES.....	136	36,419	272,035.63	2,000.26	.48	1.11
5. PAINT-GLASS & WALL PAPER STORES....	97	11,828	89,649.20	924.22	.35	.37
6. PLUMBING, HEATING-AIR CONDITION- ING-TIN SHOPS-FURNACE SHOPS.....	471	45,869	361,662.30	767.86	1.68	1.48
7. OTHER LUMBER AND BUILDING SUPPLIES	67	7,129	51,337.25	3,019.84	.24	.21
VIII PROFESSIONAL & PERSONAL SERV. GROUP:.....	716	49,850	194,693.04	271.92	2.55	.80
1. AUCTIONEERS-COMM. DEALERS-SALES BARNs.....	49	31,642	17,754.35	362.33	.17	.07
2. BARBER & BEAUTY SHOPS - SALES.....	287	3,463	24,433.65	85.13	1.02	.10
3. OPTICIANS-OPHTHOMETRIST-OCULIST-SALES	42	3,074	40,435.61	962.75	.15	.17
4. PHOTOGRAPHERS.....	264	5,418	71,535.30	270.97	.94	.29
5. DOCTORS-DENTISTS-PROFESSIONAL-SALES	11	333	1,574.76	143.16	.04	.01
6. NEON SIGNS & ADVERTISING-OTHERS....	63	5,920	38,959.37	618.40	.23	.16
IX PUBLIC UTILITY GROUP: TOTAL.....	143	86,051	1,206,488.64	8,436.98	.51	4.94
1. GAS AND ELECTRIC COMPANIES.....	83	57,581	801,758.75	9,659.74	.30	3.28
2. RAILROADS.....	6	875	16,830.79	2,805.13	.02	.07
3. TELEGRAPH.....	2	344	6,135.44	3,067.72	.01	.03
4. TELEPHONE.....	36	26,788	378,666.83	10,518.52	.13	1.55
5. WATER IN CONTAINERS.....	13	208	2,534.14	194.93	.04	.01
6. ALL OTHER PUBLIC UTILITIES.....	3	255	562.69	187.56	.01	--
X UNCLASSIFIED RETAIL GROUP: TOTAL.....	2,865	278,326	1,590,156.73	555.03	10.21	6.52
1. BLACKSMITH-MCH. SHOPS-WELDERS-SALES.	181	8,262	51,611.39	285.14	.64	.21
2. BOOKS-STATIONERY-SCHOOL SUPPLIES....	149	7,095	74,574.30	500.50	.53	.31
3. CIGAR STORES-SMOKER SUPPLIES.....	74	7,741	13,546.33	183.06	.26	.06
4. CLUBS.....	64	3,193	31,468.06	491.69	.23	.13
5. COAL-WOOD FUEL-ICE DEALERS.....	634	25,926	232,787.65	367.17	2.26	.95
6. FARM IMPLEMENTS AND MACHINERY.....	330	48,670	613,224.72	1,858.26	1.18	2.51
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER...	199	119,741	73,691.89	370.31	.71	.30
8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS.	246	12,910	104,654.39	425.42	.88	.43
9. MAGAZINES-PERIODICALS-GREETING CARDS	9	1,378	682.73	75.86	.03	--
10. MONUMENTS AND TOMB STONES.....	37	1,063	16,098.49	435.09	.13	.07
11. OFFICE EQUIPMENT AND SUPPLIES.....	114	11,655	119,245.70	1,046.01	.41	.49
12. RECREATION PARLORS-NIGHT CLUBS-SALES	221	5,066	25,004.87	113.14	.78	.10
13. SURGICAL & SCIENTIFIC INST. DEALERS.	50	5,657	39,098.95	781.98	.18	.16
14. UNDERTAKERS AND FUNERAL PARLORS.....	107	4,614	41,330.04	386.26	.38	.17
15. STORE FIXTURES-PET SHOPS-KENNEL- BROOMS.....	370	12,779	125,889.72	340.24	1.32	.52
16. CONCESSIONERS-CIRCUSES-MEDICINE SHOWS.....	33	430	6,688.12	202.67	.12	.03
17. CANDY-POPCORN-VENDING MACHINES IN THEATRES.....	47	2,146	20,559.38	437.43	.17	.08

TABLE 48, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT  
BY BUSINESS CLASS AND GROUP  
FISCAL YEAR ENDED JUNE 30, 1949

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES <sup>1/</sup> (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
XI FARM AND GARDEN PRODUCE GROUP: TOTAL...	186	8,348	\$ 53,134.25	\$ 285.67	.66	.22
1. DIRECT SALES OF FARM PRODUCTS.....	151	6,130	47,776.98	316.40	.54	.20
2. HATCHERIES AND SUPPLIES.....	35	2,209	5,255.83	150.17	.12	.02
3. LIVESTOCK.....	--	9	101.44	101.44	--	--
XII MFG. TRADING OR JOBBING GROUP: TOTAL...	1,799	468,316	1,611,146.12	895.58	6.41	6.60
1. BEVERAGES-LIQUOR.....	186	27,819	17,989.55	96.72	.66	.07
2. CHEMICALS AND PRODUCTS-PEST CONTROL EXPLOSIVES-CLEANING FLUID.....	86	20,524	72,964.52	848.42	.31	.30
3. FOOD AND FOOD PREPARATIONS.....	60	36,431	16,374.60	272.91	.21	.07
4. LEATHER AND LEATHER PRODUCTS.....	11	1,131	9,602.63	872.97	.04	.04
5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS.....	251	12,516	79,697.52	317.52	.89	.33
6. MACHINERY-IMPLEMENTS-TOOLS-BEV- ERAGE COOLERS.....	254	57,580	440,962.91	1,736.07	.01	1.81
7. METAL AND METAL PRODUCTS.....	136	138,713	306,953.02	2,257.01	.48	1.25
8. MINERALS-ASSAYERS-COAL MINES.....	119	12,182	29,707.30	249.64	.42	.12
9. PAPER, PULP AND PRODUCTS.....	24	11,689	28,087.50	1,170.31	.09	.12
10. PETROLEUM-PETROLEUM PRODUCTS.....	103	75,144	181,652.78	1,763.62	.37	.74
11. PRINTING-PUBLISHING & BOOK BINDING	259	15,345	118,456.79	457.36	.92	.48
12. RUBBER AND RUBBER GOODS.....	10	6,058	37,987.91	3,798.79	.04	.16
13. STONE, CLAY, SAND & GRAVEL PRO- DUCTS.....	184	21,802	192,321.09	1,045.22	.65	.79
14. MATTRESS RENOVATING.....	25	3,882	6,034.92	241.40	.09	.02
15. MISCELLANEOUS.....	78	27,184	70,214.86	900.19	.28	.29
17 & 18. VETERINARY SUPPLIES-SOAP PRODUCTS & CARBONIC LIQUID.....	13	316	2,139.12	164.55	.05	.01
STATE TOTAL.....	28,059	\$2,607,535	\$24,402,698.55	\$ 869.69	100.00	100.00

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

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

FISCAL YEARS ENDED JUNE 30: 1940 - 1949

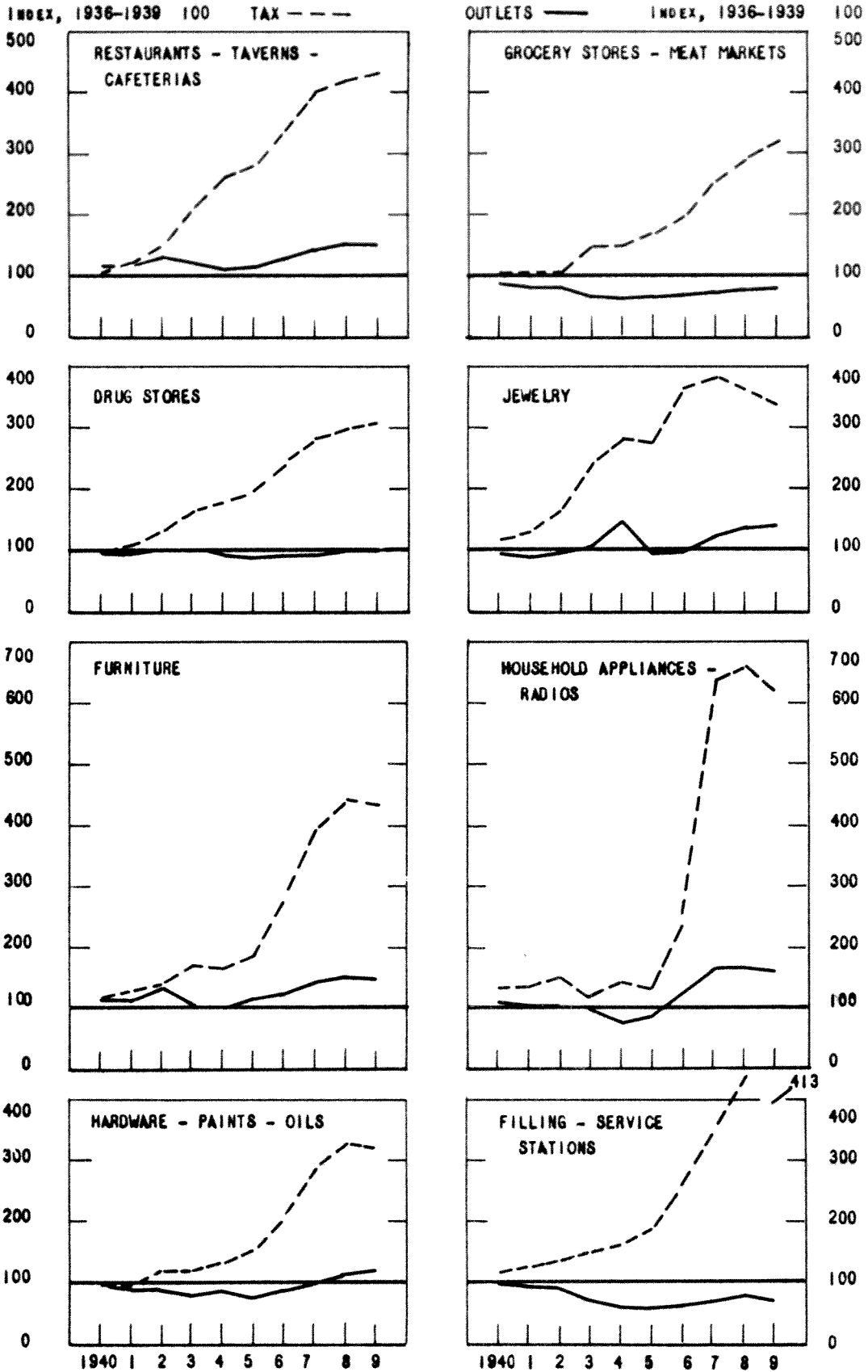


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TABLE 49

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES  
BY BUSINESS CLASS, STATE  
FISCAL YEAR ENDED JUNE 30, 1949  
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>1/</sup>	ALLOWABLE DEDUCTIONS <sup>1/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL, ... <sup>2/</sup> .....	1,105	\$ 91,325	\$ 13,107	\$ 78,218	14.4
AUTOMOTIVE.....	4,258	460,747	253,225	207,522	55.0
OCCASIONAL AUTO SALES.....	4,540	26,168	---	26,168	--
FOOD.....	6,840	507,657	186,514	321,143	36.7
FURNITURE.....	1,528	99,471	35,659	63,812	35.8
GENERAL MERCHANDISE.....	2,860	327,288	87,438	239,850	26.7
LUMBER AND BUILDING.....	1,219	203,988	102,722	101,266	50.4
PROFESSIONAL & PERSONAL SERVICES..	716	49,850	39,603	10,247	79.4
PUBLIC UTILITY.....	143	86,051	22,551	63,500	26.2
UNCLASSIFIED RETAIL.....	2,865	278,326	194,634	83,692	70.0
FARM AND GARDEN PRODUCE.....	186	8,348	5,551	2,797	66.5
MANUFACTURING, TRADING, JOBBING...	1,799	468,316	383,519	84,797	81.9
STATE TOTAL.....	28,059	2,607,535	1,324,523	1,283,012	50.8
FISCAL YEAR 1948: STATE TOTAL....	27,934	2,468,545	1,247,273	1,221,272	50.5
INCREASE, 1949 OVER 1948.....	+ 125	+ 138,990	+ 77,250	+ 61,740	
PER CENT CHANGE.....	+ .4	+ 5.6	+ 6.2	+ 5.0	

TABLE 50

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE  
BY QUARTER PERIODS, 1946 - 1949  
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>1/</sup>	ALLOWABLE DEDUCTIONS <sup>1/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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
SEPTEMBER.....	29,393	702,070	356,505	345,565	50.8
DECEMBER.....	26,686	668,028	340,156	327,872	50.9
1949:					
MARCH.....	28,094	619,267	314,766	304,501	50.8
JUNE.....	28,067	618,170	313,096	305,074	50.6

<sup>1/</sup> GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. <sup>2/</sup> OCCASIONAL AUTO SALES EXCLUDED.



TABLE 51

SALES TAX: GROSS SALES AND NUMBER OF RETURNS  
BY COUNTIES AND STATE TOTAL  
FISCAL YEARS ENDED JUNE 30, 1948 - 1949

Co. No.	COUNTY	MONTHLY AVG.		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG.		GROSS SALES REPORTED (IN THOUSANDS)	
		No. RETURNS						No. RETURNS			
		1948	1949	1948	1949			1948	1949	1948	1949
1	DENVER.....	7,833	7,875	\$ 823,749	\$ 852,011	39	SEDGWICK...	130	125	\$ 5,910	\$ 5,677
2	PUEBLO.....	1,559	1,571	104,955	114,506	40	GUNNISON...	181	179	6,407	6,991
3	WELD.....	1,323	1,300	79,710	80,921	41	LAKE.....	132	135	4,928	5,458
4	EL PASO.....	1,611	1,621	95,243	103,482	42	MOFFAT.....	197	195	9,563	9,513
5	LAS ANIMAS.....	634	620	21,727	22,826	43	TELLER.....	120	115	2,629	2,569
6	LARIMER.....	1,073	1,076	46,584	48,957	44	EAGLE.....	127	125	2,786	3,085
7	BOULDER.....	981	989	46,787	50,325	45	KIOWA.....	73	76	3,482	3,806
8	MESA.....	825	832	46,339	50,519	46	CHEYENNE...	84	89	3,112	3,554
9	OTERO.....	606	598	36,315	39,446	47	DOUGLAS....	80	79	2,347	2,605
10	ARAPAHOE.....	758	790	42,495	47,061	48	ARCHULETA..	58	58	1,845	2,219
11	JEFFERSON.....	878	945	38,648	40,274	49	RIO BLANCO..	159	158	5,708	6,138
12	ADAMS.....	607	677	41,668	46,435	50	SAN MIGUEL..	69	65	1,774	1,827
13	LOGAN.....	369	369	23,396	23,505	51	CLEAR CREEK	125	123	3,296	3,767
14	FREMONT.....	470	469	15,662	16,462	52	CUSTER.....	50	49	901	941
15	MORGAN.....	408	408	29,887	30,607	53	GRAND.....	170	171	5,613	6,120
16	HUERFANO.....	289	286	10,428	9,870	54	PARK.....	76	79	1,868	2,152
17	PROWERS.....	368	377	22,245	27,232	55	SAN JUAN...	40	38	1,032	1,106
18	DELTA.....	410	405	17,669	18,486	56	OURAY.....	60	59	1,473	1,526
19	YUMA.....	273	266	13,848	13,558	57	PITKIN.....	52	55	1,440	1,652
20	LA PLATA.....	339	340	21,055	22,540	58	DOLORES....	57	54	1,390	1,648
21	MONTROSE.....	280	272	12,706	13,824	59	JACKSON....	62	63	1,483	1,521
22	BACA.....	189	199	9,007	9,946	60	GILPIN.....	34	36	500	558
23	RIO GRANDE....	263	266	11,106	11,907	61	SUMMIT.....	49	47	840	894
24	GARFIELD.....	317	326	11,061	13,385	62	MINERAL....	33	28	514	545
25	CONEJOS.....	165	167	4,147	4,838	63	HINSDALE...	17	17	145	140
26	KIT CARSON....	229	225	10,567	11,219						
27	WASHINGTON....	163	142	5,188	5,312		COUNTY TOTAL...	27,366	27,473	\$1,793,331	\$1,891,623
28	ROUTT.....	238	231	8,127	9,136						
29	BENT.....	152	154	4,985	5,879						
30	ALAMOSA.....	245	228	10,884	12,524	70	CHAIN STORES	167	178	413,542	445,582
31	CHAFFEE.....	273	258	7,494	8,360	80	FOR. CORP...	364	373	261,329	270,054
32	MONTEZUMA....	240	237	14,927	15,611	90	CONCESSIONERS	22	19	272	204
33	LINCOLN.....	170	166	7,967	8,412	95	TRANS. CONC.	15	16	71	73
34	ELBERT.....	110	104	2,678	3,112						
35	SAGUACHE.....	128	125	3,362	3,768		STATE TOTAL....	27,934	28,059	\$2,468,545	\$2,607,536
36	CROWLEY.....	104	100	5,508	5,713						
37	PHILLIPS.....	156	146	12,410	11,841		COUNTY TOTAL LESS				
38	COSTILLA.....	95	95	1,811	1,798		DENVER COUNTY..	19,533	19,598	\$ 969,582	\$1,039,612

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES  
BY BUSINESS CLASS, DENVER COUNTY  
FISCAL YEAR ENDED JUNE 30, 1949  
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR <sup>1/</sup>	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>2/</sup>	ALLOWABLE DEDUCTIONS <sup>2/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1949:					
APPAREL..... <sup>3/</sup>	370	\$ 51,971	\$ 10,866	\$ 41,105	20.9
AUTOMOTIVE..... <sup>3/</sup>	947	159,087	92,684	66,403	58.3
OCCASIONAL AUTO SALES.....	1,201	7,229	---	7,229	--
FOOD.....	1,893	143,494	61,400	82,094	42.8
FURNITURE.....	519	53,076	25,091	27,985	47.3
GENERAL MERCHANDISE.....	809	88,963	48,798	40,165	54.9
LUMBER AND BUILDING.....	372	85,379	52,595	32,784	61.6
PROFESSIONAL & PERSONAL SERVICES	314	12,478	6,998	5,480	56.1
PUBLIC UTILITIES.....	10	1,001	22	979	2.2
UNCLASSIFIED RETAIL.....	782	66,024	40,036	25,988	60.6
FARM AND GARDEN PRODUCE.....	18	685	478	207	69.8
MANUFACTURING, TRADING, JOBBING.	640	182,624	143,094	39,530	78.5
TOTAL.....	7,875	852,011	482,062	369,949	56.6
FISCAL YEAR 1948: TOTAL.....	7,833	712,421	458,738	365,011	54.0
PER CENT CHANGE.....	+ .5	+ 19.6	+ 5.1	+ 1.4	
INCREASE: 1949 OVER 1948.....	+ 42	+ 139,590	+ 23,324	+ 4,938	

TABLE 53

SALES TAX: GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES, DENVER COUNTY  
BY QUARTER PERIODS, 1946 -- 1949  
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR.	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES REPORTED <sup>2/</sup>	ALLOWABLE DEDUCTIONS <sup>2/</sup>	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
1946:					
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
1947:					
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
1948:					
MARCH.....	7,844	201,041	111,717	89,324	55.6
JUNE.....	7,831	209,957	118,763	91,194	56.6
SEPTEMBER.....	8,112	226,565	128,874	97,691	56.9
DECEMBER.....	7,351	221,180	126,462	94,718	57.2
1949:					
MARCH.....	8,081	198,844	110,361	88,483	55.5
JUNE.....	7,956	205,422	116,365	89,057	56.6

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

TABLE 54  
 SALES TAX: COLLECTIONS, DENVER COUNTY AND STATE BY BUSINESS CLASS  
 FISCAL YEARS ENDED JUNE 30, 1947 - 1949

BUSINESS CLASS	% OF 1949 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1949	1948	1947	1949 OVER 1948	1949 OVER 1947
<b>THE STATE:</b>						
FOOD.....	25.00	\$ 6,101,172	\$ 5,705,577	\$ 5,144,291	+ 6.9	+ 18.6
GENERAL MERCHANDISE.....	18.68	4,557,148	4,491,683	4,051,570	+ 1.5	+ 12.5
AUTOMOTIVE.....	18.30	4,466,143	4,179,992	3,265,588	+ 6.8	+ 36.8
LUMBER AND BUILDING.....	7.88	1,924,051	1,838,389	1,424,244	+ 4.7	+ 35.1
MANUFACTURING, TRADING, JOBBING..	6.60	1,611,146	1,575,773	1,258,801	+ 2.2	+ 28.0
UNCLASSIFIED RETAIL.....	6.52	1,590,157	1,526,030	1,223,388	+ 4.2	+ 30.0
APPAREL.....	6.09	1,486,147	1,437,656	1,337,956	+ 3.4	+ 11.1
FURNITURE.....	4.97	1,212,419	1,203,587	1,001,195	+ .7	+ 21.1
PUBLIC UTILITY.....	4.94	1,206,489	1,044,350	847,757	+ 15.5	+ 42.3
PROFESSIONAL & PERSONAL SERVICE..	.80	194,693	187,564	178,216	+ 3.8	+ 9.2
FARM & GARDEN PRODUCE.....	.22	53,134	50,159	49,600	+ 5.9	+ 7.1
STATE TOTAL.....	100.00	\$24,402,699	\$23,240,760	\$19,782,606	+ 5.0	+ 23.4
<b>DENVER COUNTY:<sup>1/</sup></b>						
FOOD.....	22.16	\$ 1,559,814	\$ 1,567,648	\$ 1,560,462	- .5	- .04
AUTOMOTIVE.....	20.00	1,406,646	1,335,426	1,104,955	+ 5.3	+ 27.3
APPAREL.....	11.09	780,910	792,822	747,823	- 1.5	+ 4.4
GENERAL MERCHANDISE.....	10.85	763,138	754,191	742,552	+ 1.2	+ 2.8
MANUFACTURING, TRADING, JOBBING..	10.67	751,078	751,823	597,223	- .1	+ 25.8
LUMBER AND BUILDING.....	8.85	622,907	590,275	457,453	+ 5.5	+ 36.2
FURNITURE.....	7.56	531,730	525,024	456,534	+ 1.3	+ 16.5
UNCLASSIFIED RETAIL.....	7.02	493,770	506,625	456,231	- 2.5	+ 8.2
PROFESSIONAL AND PERSONAL SERVICE	1.48	104,131	105,114	99,002	- .9	+ 5.2
PUBLIC UTILITY.....	.26	19,596	12,394	10,845	+ 50.0	+ 7.2
FARM & GARDEN PRODUCE.....	.06	3,940	3,812	4,665	+ 3.4	- 1.6
COUNTY TOTAL .....	100.00	\$ 7,036,660	\$ 6,945,154	\$ 6,237,745	+ 1.3	+ 12.8

<sup>1/</sup> CONSOLIDATED RETURNS FROM CHAIN STORES AND OUT-OF-STATE FIRMS ARE EXCLUDED.

TABLE 55

SALES TAX: COLLECTIONS AND PER CENT, SELECTED BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1941 - 1949

YEAR	FOOD	GENERAL MERCHANDISE <sup>1/</sup>	AUTOMOTIVE	APPAREL	ALL OTHER <sup>2/</sup>	TOTAL
1936-1939 AVERAGE.....	\$1,776,777	\$1,727,542	\$ 910,556	\$ 494,541	\$1,633,879	\$ 6,543,295
1941.....	1,907,021	1,887,906	1,378,087	500,594	2,070,474	7,744,082
1942.....	2,245,690	2,220,183	1,101,693	603,605	2,372,916	8,544,087
1943.....	2,841,456	2,645,497	902,012	804,280	2,324,230	9,517,475
1944.....	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619
1945.....	3,404,141	3,062,735	1,183,495	979,772	2,688,965	11,319,108
1946.....	4,039,618	3,874,162	1,920,555	1,211,294	3,530,758	14,576,387
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
1949.....	6,101,172	5,769,567	4,466,143	1,486,147	6,579,670	24,402,699

PERCENTAGE EACH YEAR OF 1936-1939 AVERAGE

YEAR	FOOD	GENERAL MERCHANDISE <sup>1/</sup>	AUTOMOTIVE	APPAREL	ALL OTHER <sup>2/</sup>	TOTAL
1936-1939 AVERAGE.....	100	100	100	100	100	100
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.....	223	224	210	246	216	222
1947.....	290	292	359	271	305	302
1948.....	321	330	459	291	381	355
1949.....	343	334	490	301	403	373

TABLE 56

SALES TAX: PER CAPITA PAYMENTS, SELECTED BUSINESS CLASSES  
FISCAL YEARS ENDED JUNE 30, 1941 - 1949<sup>3/</sup>

YEAR	FOOD	GENERAL MERCHANDISE <sup>1/</sup>	AUTOMOTIVE	APPAREL	ALL OTHER <sup>2/</sup>	TOTAL
1936-1939 AVERAGE.....	\$ 1.58	\$ 1.54	\$ .81	\$ .44	\$ 1.45	\$ 5.82
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
1949.....	5.43	5.14	3.98	1.32	5.85	21.72

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

<sup>2/</sup> INCLUDES THE FOLLOWING BUSINESS CLASSES: JOBBERS, LUMBER & BUILDING, PROFESSIONAL & PERSONAL SERVICES, PUBLIC UTILITY, UNCLASSIFIED RETAIL, FARM & GARDEN PRODUCE, AND MANUFACTURING, TRADING & JOBBING.

<sup>3/</sup> POPULATION SHOWN BY 1940 CENSUS USED IN COMPUTING PER CAPITA PAYMENTS.

TABLE 57

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL  
FISCAL YEARS ENDED JUNE 30, 1945 - 1949

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1949	1948	1947	1946	1945
1	DENVER.....	\$ 7,036,660.38	\$ 6,945,153.88	\$ 6,237,745.31	\$ 4,702,166.34	\$ 3,549,917.90
2	PUEBLO.....	1,058,286.78	973,600.72	823,046.42	657,981.69	548,990.36
3	WELD.....	799,606.86	800,658.75	606,538.03	444,723.68	341,531.36
4	EL PASO.....	1,168,307.53	1,072,154.97	954,526.05	741,558.36	590,382.04
5	LAS ANIMAS.....	209,500.07	206,306.49	182,815.67	144,641.89	120,925.04
6	LARIMER.....	581,721.03	562,419.33	460,944.54	293,881.36	217,698.42
7	BOULDER.....	607,988.66	560,187.52	474,787.71	327,389.74	236,180.09
8	MESA.....	517,866.50	495,636.06	436,167.60	305,237.35	224,755.40
9	OTERO.....	317,768.29	301,228.84	258,263.77	202,676.66	167,677.82
10	ARAPAHOE.....	513,129.72	463,126.93	419,428.24	270,161.87	196,193.77
11	JEFFERSON.....	454,884.93	432,476.83	331,673.20	222,764.21	149,251.58
12	ADAMS.....	298,212.68	268,754.10	194,464.66	135,021.59	97,323.13
13	LOGAN.....	224,818.18	233,469.20	191,850.45	134,373.53	98,395.65
14	FREMONT.....	175,992.63	166,600.99	146,751.37	113,420.49	81,148.35
15	MORGAN.....	256,113.15	256,407.83	193,580.94	129,488.14	98,900.22
16	HUERFANO.....	95,037.18	85,953.90	76,111.26	60,959.67	48,675.56
17	PROWERS.....	260,817.68	238,570.07	165,053.47	125,454.22	99,351.31
18	DELTA.....	196,260.09	187,187.97	159,026.70	116,300.15	90,198.34
19	YUMA.....	134,927.17	138,936.24	112,771.77	83,600.67	59,430.95
20	LA PLATA.....	196,334.74	178,802.46	154,138.32	106,575.61	74,037.88
21	MONTROSE.....	157,068.40	146,221.45	118,130.57	85,186.55	68,240.30
22	BACA.....	122,620.60	112,594.81	83,466.26	61,364.28	47,641.81
23	RIO GRANDE.....	148,553.20	132,782.27	116,259.23	89,091.94	70,246.55
24	GARFIELD.....	164,945.33	141,601.45	113,002.30	74,874.38	57,368.75
25	CONEJOS.....	66,288.04	56,741.99	50,950.68	40,769.73	31,671.81
26	KIT CARSON.....	134,921.21	126,804.22	97,598.69	64,225.18	45,025.45
27	WASHINGTON.....	66,141.29	71,818.37	55,262.59	40,955.10	27,953.59
28	ROUTT.....	108,993.68	95,580.88	87,180.07	64,404.30	48,014.81
29	BENT.....	82,031.48	67,628.68	56,726.97	44,455.06	33,160.79
30	ALAMOSA.....	154,830.21	137,496.36	118,845.05	87,645.49	67,155.12
31	CHAFFEE.....	99,585.98	92,584.88	85,003.21	60,841.64	44,030.59
32	MONTEZUMA.....	147,077.77	127,718.40	101,026.76	68,942.17	53,727.35
33	LINCOLN.....	104,320.17	98,715.23	73,132.83	49,611.34	36,181.92
34	ELBERT.....	32,657.99	33,521.27	24,929.12	19,963.28	15,453.96
35	SAGUACHE.....	52,375.41	47,273.68	37,112.55	27,710.26	22,521.59
36	CROWLEY.....	44,945.95	45,454.96	36,731.22	28,171.87	20,580.19
37	PHILLIPS.....	90,481.86	96,788.10	72,159.22	48,434.77	38,447.38
38	COSTILLA.....	24,613.84	22,309.19	19,408.01	16,987.47	14,044.95
39	SEDGWICK.....	66,504.02	71,124.67	57,153.54	38,786.79	30,070.76
40	GUNNISON.....	74,921.06	60,175.45	57,017.32	36,740.57	25,081.36
41	LAKE.....	73,807.24	65,330.36	57,117.13	41,333.04	40,570.66
42	MOFFAT.....	114,351.33	109,834.01	96,888.28	60,183.66	35,413.96
43	TELLER.....	23,544.12	30,458.83	29,202.11	16,960.25	12,000.62
44	EAGLE.....	40,719.01	36,767.50	32,156.83	23,599.68	21,231.42
45	KIOWA.....	38,834.75	32,554.95	21,118.44	13,367.38	10,832.69

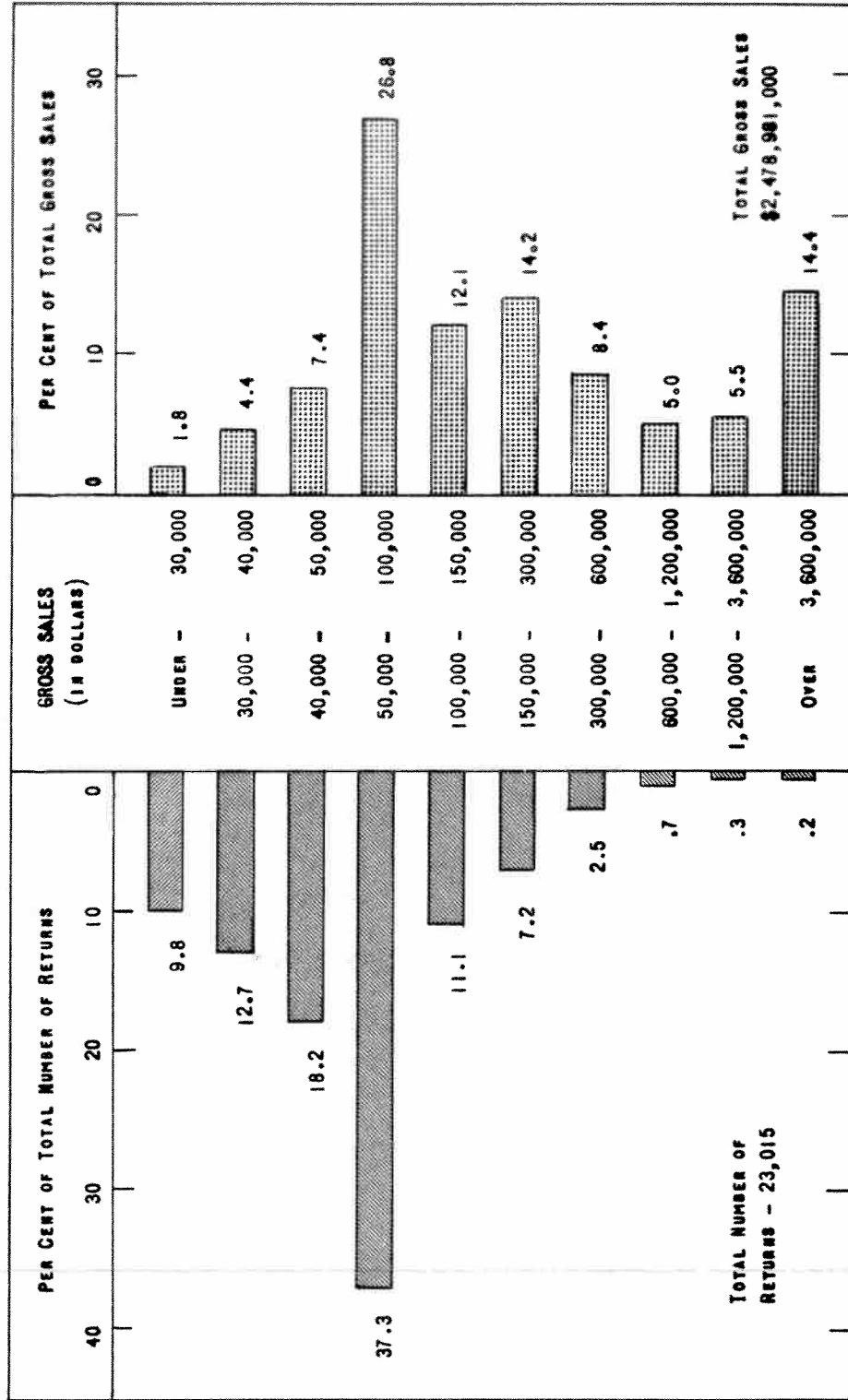
TABLE 57, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL  
FISCAL YEARS ENDED JUNE 30, 1945 - 1949

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1949	1948	1947	1946	1945
46	CHEYENNE.....	\$ 45,289.32	\$ 41,590.01	\$ 29,387.07	\$ 20,701.78	\$ 15,483.48
47	DOUGLAS.....	30,529.51	28,776.63	24,193.95	16,649.76	12,627.76
48	ARCHULETA.....	27,464.72	23,682.18	21,697.20	15,045.45	12,812.44
49	RIO BLANCO.....	77,428.49	74,460.80	59,096.38	29,124.07	15,268.93
50	SAN MIGUEL.....	23,437.13	22,183.92	18,459.18	11,857.93	9,399.52
51	CLEAR CREEK....	44,034.77	40,085.81	36,336.24	23,773.22	15,265.76
52	CUSTER.....	10,640.96	10,197.64	8,851.65	6,186.10	4,997.95
53	GRAND.....	72,267.56	66,069.00	56,858.89	33,381.65	24,900.04
54	PARK.....	21,092.64	18,799.79	16,443.91	10,005.48	7,054.89
55	SAN JUAN.....	14,457.12	15,213.21	14,137.95	9,495.07	7,491.77
56	OURAY.....	18,636.40	18,599.57	17,921.27	10,887.85	8,952.86
57	PITKIN.....	19,914.35	17,153.90	13,623.80	6,591.81	4,255.26
58	DOLORES.....	21,415.71	20,344.16	14,960.54	9,485.84	8,276.34
59	JACKSON.....	19,921.19	19,176.86	17,000.05	11,754.71	10,249.58
60	GILPIN.....	6,314.31	5,965.76	5,477.19	3,526.62	2,456.24
61	SUMMIT.....	9,105.14	8,649.85	7,032.61	4,642.17	3,716.15
62	MINERAL.....	6,966.15	7,101.00	6,306.01	4,232.46	3,261.92
63	HINSDALE.....	1,868.95	1,825.39	1,464.19	724.88	588.01
	ALL COUNTY TOTAL.....	\$ 17,816,232.61	\$ 17,075,398.52	\$ 14,646,512.54	\$ 10,751,050.25	\$ 8,174,692.45
70	CHAIN STORES....	4,093,153.43	3,647,856.61	3,092,158.74	2,297,423.34	1,959,091.68
80	FOREIGN CORP'S..	2,488,934.28	2,512,032.25	2,039,755.43	1,523,668.84	1,182,131.72
90	CONCESSIONERS...	3,339.03	4,423.64	3,308.58	3,474.41	2,884.43
95	TRANS. CONC.....	1,039.20	1,049.29	870.77	770.15	317.63
	STATE TOTAL.....	\$ 24,402,698.55	\$ 23,240,760.31	\$ 19,782,606.06	\$ 14,576,386.99	\$ 11,319,107.91
	COUNTY TOTAL LESS DENVER COUNTY	\$ 10,779,572.23	\$ 10,130,244.64	\$ 8,408,767.23	\$ 6,048,883.91	\$ 4,624,774.55

# MONTHLY AVERAGE NUMBER OF SALES TAX RETURNS BY SIZE OF GROSS SALES

FISCAL YEAR ENDED JUNE, 30, 1948



NOTE: OCCASIONAL AUTO SALES ARE EXCLUDED. GROSS SALES INCLUDE NON-TAXABLE AND TAXABLE SALES. THE ITEM OF SALES FOR RESALE IS INCLUDED IN THE NON-TAXABLE SALES.

CHART 15

TABLE 58

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED  
BY BUSINESS CLASS: STATE  
FISCAL YEARS ENDED JUNE 30, 1946 - 1949

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS (IN THOUSANDS)				MONTHLY AVG. NO. RETURNS BY YEARS			
	1946	1947	1948	1949	1946	1947	1948	1949
APPAREL.....	\$ 63,752	\$ 70,419	\$ 75,666	\$ 78,218	936	996	1,064	1,105
AUTOMOTIVE.....	83,783	144,481	189,538	207,522	3,356	4,010	4,234	4,258
OCCASIONAL AUTO SALES.....	17,299	26,323	28,536	26,161	4,319	4,967	4,919	4,540
FOOD.....	212,611	270,752	300,294	321,143	5,771	6,435	6,834	6,840
FURNITURE.....	29,934	52,694	63,347	63,312	938	1,284	1,456	1,528
GENERAL MERCHANDISE.....	173,969	213,241	236,404	239,850	2,288	2,588	2,777	2,860
LUMBER AND BUILDING.....	47,224	74,960	96,757	101,266	891	1,050	1,141	1,219
PROFESSIONAL & PERSONAL SERVICES..	7,812	9,380	9,872	10,247	633	658	700	716
PUBLIC UTILITY.....	36,760	44,619	54,966	63,500	144	142	144	143
UNCLASSIFIED RETAIL.....	48,993	64,389	80,317	83,692	2,372	2,639	2,762	2,865
FARM AND GARDEN PRODUCE.....	2,419	2,611	2,640	2,797	287	236	214	186
MANUFACTURING, TRADING, JOBBING...	42,621	66,253	82,935	84,797	1,323	1,582	1,689	1,799
STATE TOTAL.....	\$767,177	\$1,040,122	\$1,221,272	\$1,283,012	23,258	26,587	27,934	28,059

TABLE 59

SALES TAX: TAXED RETAIL SALES  
FISCAL YEARS ENDED JUNE 30, 1940 - 1949

YEAR	TAXED SALES (ADD 000,000)	PER CENT OF 1940
1940.....	385	100
1941.....	408	106
1942.....	450	117
1943.....	501	130
1944.....	540	140
1945.....	596	155
1946.....	767	199
1947.....	1,041	270
1948.....	1,221	317
1949.....	1,283	334

TABLE 60

USE TAX: COLLECTIONS  
FISCAL YEARS ENDED JUNE 30, 1942 - 1949

YEAR	COLLECTIONS
1942.....	\$ 411,482.23
1943.....	371,569.57
1944.....	438,967.70
1945.....	557,902.66
1946.....	946,612.07
1947.....	1,206,912.52
1948.....	1,543,475.18
1949.....	1,389,183.11

