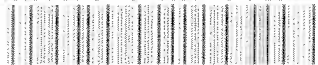


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DEPARTMENT OF REVENUE
NINTH ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1950

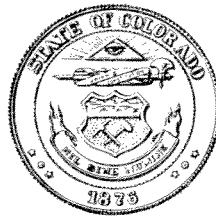
WALTER W. JOHNSON

Governor

COLORADO
DEPARTMENT OF REVENUE

W. F. PERKINS

Director



NINTH ANNUAL REPORT

1949 - 1950

FISCAL YEAR ENDED JUNE 30, 1950

Prepared by

RESEARCH AND STATISTICS SECTION

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State Capitol Annex
Denver 2, Colorado

December 31, 1950

Publication approved by State Controller

LETTER OF TRANSMITTAL

JANUARY 1, 1951

THE HONORABLE WALTER W. JOHNSON
GOVERNOR OF COLORADO
STATE CAPITOL BUILDING
DENVER 2, COLORADO

DEAR GOVERNOR JOHNSON:

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 NINTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1949, AND ENDED JUNE 30, 1950.

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. IT ALSO ADMINISTERS THE MOTOR VEHICLE LAWS, THE MOTOR VEHICLE DEALERS ADMINISTRATION ACT, THE UNFAIR PRACTICES ACT AND THE AIRCRAFT LICENSING ACT. IT COLLECTS SOME SEVENTY-FIVE OTHER TAXES AND LICENSE FEES FOR OTHER ADMINISTRATIVE AGENCIES OF THE STATE, THE LARGEST OF WHICH ARE LIQUOR EXCISE TAX AND LICENSE FEES, INHERITANCE AND GIFT TAXES, INSURANCE TAXES AND THE TON-MILE TAX.

THE DEPARTMENT, IN ADDITION TO THE DENVER OFFICE, 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 SUBSTANTIAL PORTION OF THE BASEMENT OF THE STATE CAPITOL BUILDING. THE DRIVER LICENSING SECTION, AND THE ACCIDENT STATISTICAL SECTION, ARE LOCATED 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 \$854,390, OR \$2.47 FOR EACH \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 350. THE TOTAL RECEIPTS OF THE DEPARTMENT IN THE 1949 - 1950 FISCAL YEAR WERE \$84,868,347, AND THE ADMINISTRATIVE COSTS WERE \$1,559,943, OR \$1.83 PER \$100 COLLECTED. THE AVERAGE NUMBER OF EMPLOYEES WAS 406.

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

TABLE I - 7, AND CHARTS I - 3, PRESENT AN ACCURATE STATISTICAL ACCOUNT OF THE ADMINISTRATIVE COSTS OF COLLECTIONS, BUDGET AND EXPENDITURES.

C O L L E C T I O N S

THE 1949 - 1950 FISCAL YEAR RECEIPTS OF \$84,868,347, EXCEEDED BY A SUBSTANTIAL AMOUNT THE COLLECTIONS IN ANY PREVIOUS FISCAL YEAR. THE INCREASE OVER THE FISCAL YEAR RECEIPTS IMMEDIATELY PRECEDING WAS \$3,340,877.

THE LARGEST SOURCE OF REVENUE WAS THE MOTOR FUEL TAX, WHICH PRODUCED \$24,857,452 OR 29.4% OF THE TOTAL. THIS WAS AN INCREASE OF 7.7%.

SECOND IN VOLUME WAS THE SALES TAX WHICH TOTALLED \$24,546,173, AND REPRESENTS 29% OF THE DEPARTMENT'S TOTAL COLLECTIONS FOR THE YEAR. THIS WAS AN INCREASE OF .6% OVER THE AMOUNT RECEIVED FROM THIS SOURCE IN THE PRECEDING FISCAL YEAR. USE TAX, COMPANION TO THE SALES TAX, TOTALLED \$1,373,290, A DECREASE OF \$15,892, OR 1.1%.

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 TOTALLED \$17,436,007, REPRESENTING 20.7% OF THE TOTAL COLLECTIONS.

THE REMAINING 19.3% 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 - 14, 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 THIRTEEN YEARS OF ITS EXISTENCE, HAS BECOME ONE OF THE STATE'S MOST IMPORTANT SOURCES OF REVENUE.

FORMS FOR REPORTING THE TAX, AND REGULATIONS, FOLLOW CLOSELY 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 EXPIRES 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 15 - 22, AND CHARTS 5, 6 AND 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, EXCEPT THE DEPARTMENT OF AGRICULTURE, 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 24, 25 AND 26.

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^d 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 27 - 34, AND CHARTS 7 AND 8.

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 CLERK'S OFFICES ALSO GIVE EXAMINATIONS FOR OPERATORS AND CHAUFFEURS LICENCES, 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, 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 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, 1950, A TOTAL OF 16,513 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 64,701 ACCIDENT REPORTS WITH THE DEPARTMENT OF REVENUE. THERE WERE 13,734 DRIVING LICENSES SUSPENDED BECAUSE OF FAILURE TO PROVE FINANCIAL RESPONSIBILITY AND OTHER VIOLATIONS. OF THIS NUMBER, 6660 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 ACT IS UNDER THE DEPARTMENT 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 35 - 41, AND CHARTS 9.

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 69¢; 2¢ ON SALES BETWEEN 69¢ AND \$1.19, ETC.

EXEMPTIONS FROM THE SALES OR USE TAX ARE GRANTED ON SALES FOR RESALE, SALES TO GOVERNMENT 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 42 - 63, AND CHARTS 10 - 13, 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, 1950, THE DEPARTMENT ISSUED A TOTAL OF 696 DISTRAINT WARRANTS, A NOMINAL NUMBER IN VIEW OF THE LARGE NUMBER OF TAXPAYERS IN THE VARIOUS CATEGORIES. OF THIS NUMBER, 250 PAID UPON SERVICE OF THE DISTRAINT OR SHORTLY AFTER. A TOTAL OF 385 WERE CLEARED THROUGH SALE OF THE BUSINESS TO OTHERS, OR BY REASON OF THE TAXPAYER'S HAVING NO ASSETS OF ANY KIND. THE TOTAL AMOUNT COLLECTED THROUGH THE DISTRAINT PROCESS WAS \$43,630.77.

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 N C L U S I O N

DURING THE FISCAL YEAR THE DEPARTMENT OF REVENUE COLLECTION REACHED THEIR HIGHEST POINT IN THE STATE'S HISTORY. THE ADDED VOLUME WAS HANDLED ONLY THROUGH THE EFFICIENT COOPERATION OF THE DEPARTMENT EMPLOYEES. IF THE VOLUME CONTINUES TO INCREASE, HOWEVER, A SUBSTANTIAL NUMBER OF ADDITIONAL EMPLOYEES WILL BE NEEDED IF EFFICIENCY IN COLLECTION IS TO BE MAINTAINED.

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE

FISCAL YEAR ENDED JUNE 30, 1950

TAX	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
ADMINISTERED AND COLLECTED:						
SALES AND USE: ...	\$ 257,697.12	\$ 67,365.82	\$ 12,164.92	\$ 337,227.86	\$ 2,164.03	\$ 339,391.89
SALES	221,712.57	60,995.28	10,459.22	233,167.07	1,849.60	235,016.67
USE	35,984.55	6,370.54	1,705.70	44,060.79	314.43	44,375.22
INCOME	338,797.50	74,140.81	15,966.51	428,904.85	7,573.70	436,478.55
MOTOR FUEL 1/.....	84,536.60	11,341.64	3,977.51	99,855.75	91.40	99,947.15
MOTOR VEHICLES:						
REGISTRATION 2/..	191,386.65	18,380.24	3,754.20	203,531.09	10,043.58	213,574.67
TITLE	66,118.10	33,561.59	3,121.15	102,820.84	1,405.29	104,226.13
AIRCRAFT	474.23	825.61	21.75	1,321.59	---	1,321.59
MISC. OPERATORS .	48,299.22	9,351.48	2,273.77	59,924.47	55.68	59,980.15
AND CHAUFFEURS ..	75,637.60	35,710.44	3,562.34	114,910.38	1,923.53	116,833.91
STORE LICENSE	33,603.07	6,418.27	1,560.79	41,602.13	300.93	41,903.06
UNFAIR PRACTICE ACT	28,231.75	7,109.08	1,328.34	36,669.17	177.84	36,847.01
TOTAL ...	\$1,114,781.84	\$ 264,225.01	\$ 47,781.28	\$ 1,426,768.13	\$ 23,735.98	\$ 1,450,504.11
% OF TOTAL EXPENSE	76.9	18.2	3.3	98.4	1.6	100.0
COLLECTED ONLY:						
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION TAX	44,428.45	11,039.06	2,090.03	57,557.54	5,203.18	62,760.72
ALL OTHER TAXES AND LICENSES ...	31,684.90	9,246.85	1,638.70	45,573.45	1,104.48	46,677.93
TOTAL	\$ 76,113.35	\$ 20,285.91	\$ 3,728.73	\$ 103,130.99	\$ 6,307.66	\$ 109,438.65
GRAND TOTAL	1,193,895.19	284,513.92	51,490.01	1,529,899.12	30,043.64	1,559,942.76
FISCAL YEAR 1950						
GRAND TOTAL	1,090,911.16	289,186.39	32,027.26	1,412,124.81	29,407.69	1,441,532.50
FISCAL YEAR 1949						
CHANGE IN EXPENDITURES:						
1950 OVER 1949	+ 102,984.03	- 4,672.47	+ 19,462.75	+ 117,774.31	+ 635.95	+ 118,410.26
PER CENT CHANGE	+ 9.4	- 1.6	+ 60.8	+ 8.3	+ 2.2	+ 8.2

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 - 1950

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	1,027,013.99	96.7
1948	1,475,765.00	1,345,685.13	91.2
1949	1,472,113.01	1,441,532.50	97.9
1950	1,656,590.00	1,559,943.00	94.2

ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30: 1943 - 1950

1950 ALL TAX COST OF \$1.83 PER \$100 COLLECTED WAS 26 PER CENT BELOW 1942 HIGH OF \$2.47 BUT IT INCREASED SLIGHTLY FROM 1949.

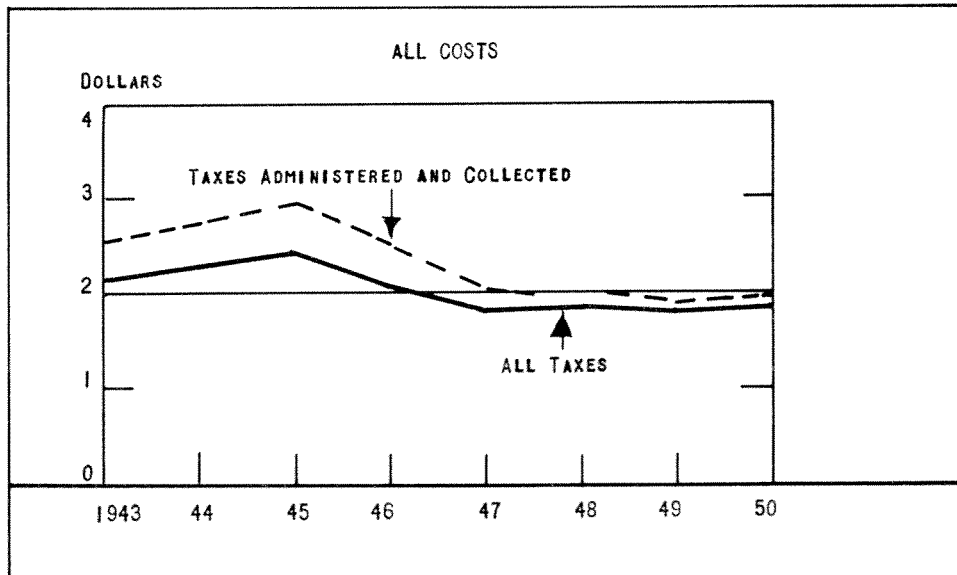
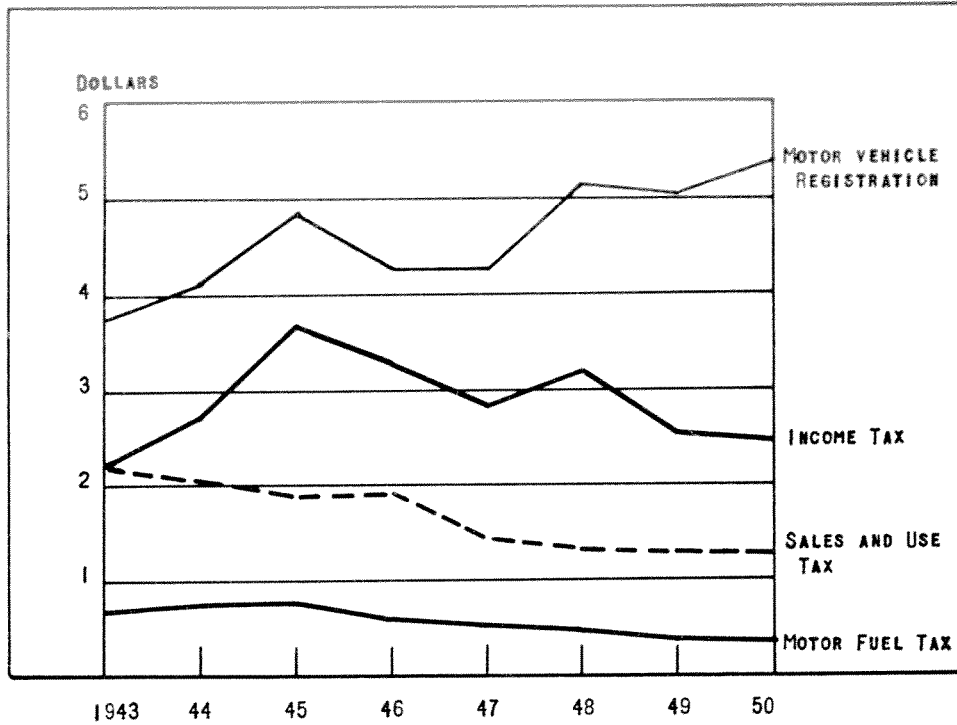


CHART I

E.B..

TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1949 - 1950

ACCOUNT NUMBER	CLASS OF EXPENDITURES	1949			ACCOUNT NUMBER	1950		
		ALLOTMENTS	EXPENDITURES	BALANCE		ALLOTMENTS	EXPENDITURES	BALANCE
2350-A	PERSONAL SERVICES..... TRANSFER TO 2351-X	\$1,000,413.01	\$1,000,413.01	---	2351-A	\$1,153,713.00 -11,423.70		
	TOTAL	1,000,413.01	1,000,413.01	---		1,147,289.30		\$1,052,471.45 254,814.81
2350-B	MAINTENANCE AND OPERATION..... TRANSFER TO 2350-X	330,000.00 - 20,000.00			2351-B	310,000.00		293,851.42 26,148.58
	TOTAL	310,000.00	288,446.39	\$21,553.61		310,000.00		283,001.42 26,998.58
2350-C	CAPITAL OUTLAY	30,000.00			2351-C	40,000.00		30,043.64 9,956.36
	SALE OF OBSOLETE EQUIPMENT ..	600.00						
	TOTAL	30,600.00	29,407.69	1,192.31		40,000.00		30,043.64 9,956.36
2350-D	STATE'S SHARE OF RETIREMENT FUND	35,000.00	32,027.26	2,972.74	2351-D	57,000.00		51,490.01 5,530.99
2350-E	WORKMEN'S COMPENSATION FUND	1,100.00	740.00	360.00	2351-E	850.00		619.30 240.70
2350-X	COUNTY CLERKS' FEES	75,000.00			2351-X	95,000.00		101,423.70
	TRANSFERRED FROM 2350-B	20,000.00		4,501.85				
	TRANSFERRED FROM 2351-A					11,423.70		
	TOTAL	\$95,000.00	\$90,458.14	\$4,501.85		\$101,423.70		\$101,423.70

TABLE 4

ADMINISTRATION: EXPENDITURES FOR TAXES ADMINISTERED AND COLLECTED

FISCAL YEARS ENDED JUNE 30, 1948 - 1950

TAX	TOTAL EXPENSE			PERSONAL SERVICES		
	1950	1949	1948	1950	1949	1948
TOTAL	\$1,450,504	\$1,341,099	\$1,250,860	\$1,114,782	\$1,013,529	\$932,935
SALES AND USE	339,392	340,449	333,531	257,697	258,806	249,107
SALES	295,017	300,057	294,930	221,713	225,441	218,625
USE	44,375	40,392	38,601	35,984	32,365	30,482
INCOME	436,479	427,820	373,033	338,797	318,598	279,432
MOTOR FUEL ^{1/}	99,947	96,535	108,135	84,537	81,923	82,971
MOTOR VEHICLE:						
REGISTRATION ^{2/}	213,575	186,847	173,506	181,387	165,353	147,842
AIRCRAFT	1,322	--	--	474	--	--
AUTO TITLE	104,226	75,224	63,216	66,118	45,367	39,138
MISCELLANEOUS	59,980	48,953	45,208	48,299	35,829	31,655
DRIVER'S LICENSES ...	116,834	127,731	118,981	75,638	77,903	75,452
STORE LICENSE	41,903	37,540	35,250	33,603	29,750	27,338
UNFAIR PRACTICE ACT ...	36,846	--	--	28,232	--	--
	MAINTENANCE AND OPERATION			STATE'S SHARE OF RETIREMENT		
TOTAL	\$ 264,225	\$ 289,556	\$ 252,546	\$ 47,761	\$ 29,560	\$26,575
SALES AND USE	67,366	66,934	71,639	12,165	8,259	7,869
SALES	60,995	62,276	64,777	10,459	7,240	6,901
USE	6,371	6,718	6,912	1,706	1,029	968
INCOME	74,141	82,655	74,989	15,967	10,239	8,775
MOTOR FUEL	11,342	11,591	20,840	3,977	2,616	2,609
MOTOR VEHICLE:						
REGISTRATION	18,380	18,887	14,919	3,764	2,396	1,868
AIRCRAFT	626	--	--	22	--	--
AUTO TITLE	33,582	27,681	21,922	3,121	1,454	1,229
MISCELLANEOUS	9,351	9,305	11,985	2,274	1,147	995
DRIVER'S LICENSE ...	35,710	43,756	39,421	3,562	2,487	2,369
STORE LICENSE	6,418	6,687	6,781	1,581	952	861
UNFAIR PRACTICE ACT ..	7,109	--	--	1,328	--	--
	TOTAL OPERATING EXPENSE			CAPITAL OUTLAY		
TOTAL	\$1,426,768	\$1,312,645	\$1,222,055	\$ 23,736	\$ 28,454	\$ 28,805
SALES AND USE	337,228	336,069	328,665	2,164	4,380	4,666
SALES	293,167	295,957	290,304	1,850	4,100	4,627
USE	44,061	40,112	38,361	314	280	239
INCOME	428,905	411,492	363,196	7,574	16,328	9,837
MOTOR FUEL	99,856	96,130	106,420	91	405	1,715
MOTOR VEHICLE: ...						
REGISTRATION	203,531	186,536	164,629	10,044	211	8,878
AIRCRAFT	1,322	--	--	--	--	--
AUTO TITLE	102,821	74,502	62,239	1,405	722	927
MISCELLANEOUS	59,924	46,281	44,635	56	2,672	5,573
DRIVER'S LICENSE	114,910	124,146	117,242	1,924	3,584	1,739
STORE LICENSE	41,602	37,389	34,979	301	152	270
UNFAIR PRACTICE ACT	36,669	--	--	177	--	--

^{1/} EXCLUDES SALARIES AND OTHER EXPENSES OF STATE OIL INSPECTOR'S OFFICE^{2/} INCLUDES COUNTY CLERK HIRE, BUT EXCLUDES PURCHASE OF LICENSE PLATES.

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1945 - 1950

(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				C O S T P E R \$ 1 0 0 C O L L E C T E D			
	1949	1950		% INC. OR DECREASE	1949	1950		% INC. OR DECREASE	1945	1950		INCREASE OR DECREASE
		INCREASE OR DECREASE	INCREASE OR DECREASE			INCREASE OR DECREASE	INCREASE OR DECREASE			INCREASE OR DECREASE		
SALES AND USE	225,798,793	225,919,469	+ 120,676	+ .5	940,449	339,392	- 601,057	- .9	1.32	1.31	-.01	
SALES	24,409,610	24,546,170	+ 136,560	+ .6	300,357	295,917	- 4,440	- 1.7	1.23	1.20	-.03	
USE	1,389,183	1,373,290	- 15,893	- 1.1	40,392	44,375	+ 3,983	+ 9.9	2.61	3.23	+ .62	
INCOME TAX 2/	17,064,672	17,495,978	+ 430,306	+ 2.5	427,820	436,475	+ 8,655	+ 2.0	2.51	2.49	-.02	
MOTOR FUEL TAX	23,083,730	24,857,452	+ 1,773,721	+ 7.7	96,335	98,917	+ 2,582	+ 3.5	.42	.40	-.02	
MOTOR VEHICLE: REGISTRATION	3,671,593	3,907,620	+ 236,028	+ 8.2	186,817	213,579	+ 26,762	+ 14.3	5.65	5.32	+.29	
AIRCRAFT	---	999	+ 999	---	---	1,521	+ 1,521	---	---	136.23	---	
AUTO TITLE	73,439	84,386	+ 10,948	+ 14.9	75,224	104,226	+ 29,002	+ 38.6	152.43	129.51	+ 21.68	
MISCELLANEOUS	186,847	249,152	+ 62,305	+ 3.6	48,353	59,580	+ 11,227	+ 22.5	24.75	24.79	-.04	
DRIVERS' LICENSES	170,338	162,830	- 7,508	- 4.4	127,731	116,834	- 10,897	- 9.5	74.55	71.75	+ 3.24	
STORE LICENSE	177,479	177,997	+ 518	+ .3	37,340	41,903	+ 4,563	+ 11.9	21.15	23.66	+ 2.51	
UNFAIR PRACTICES ACT LICENCE	---	56,948	+ 56,948	---	---	36,846	+ 36,846	---	---	62.40	---	
TOTAL	370,226,890	372,973,068	+ 2,746,172	+ 3.9	1,341,039	1,450,504	+ 109,465	+ 8.2	1.51	1.59	+ .08	

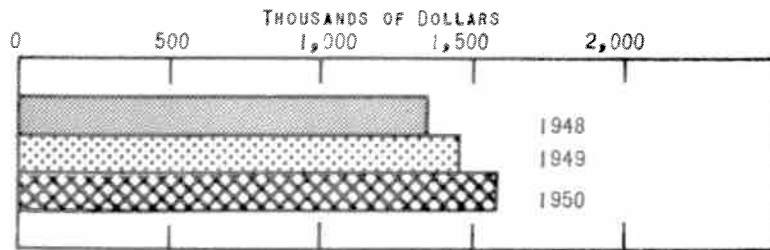
1/ TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT, AND CAPITAL OUTLAY.

2/ INCOME TAX RATES WERE INCREASED, INDIVIDUAL EXEMPTIONS LOWERED, AND DEDUCTIONS REVISED, BY CH. 219, S. L. 1947, EFFECTIVE MAY 1, 1947.

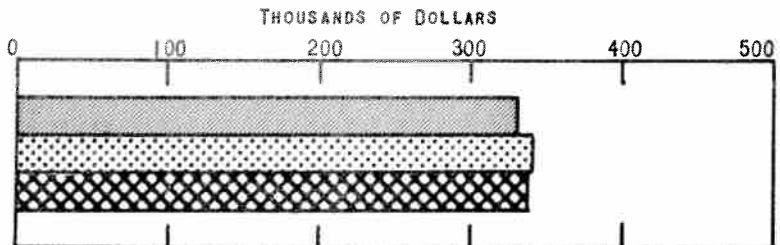
ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1948 - 1950

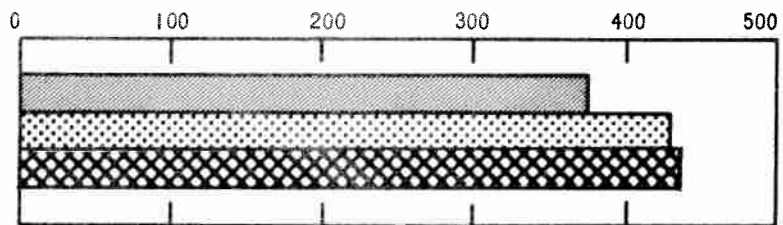
1950 ADMINISTRATION COST
OF \$ 1,599,943 ROSE 8.2
 PER CENT FROM 1949 AND
 16 PER CENT FROM 1948.



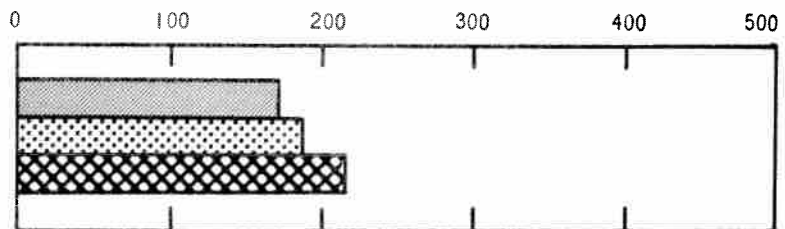
SALES AND USE TAX: 1950
 COST OF \$339,392 SHOWED
 VERY LITTLE CHANGE FROM
 THE PRIOR YEARS.



INCOME TAX: 1950 COST OF
 \$ 436,479 EXCEEDED 1949
 BY 2 PER CENT AND 1948
 BY 17 PER CENT.



MOTOR VEHICLE REGISTRA-
TION: \$213,575 COST IN
 1950 UP 14.3 PER CENT
 FROM 1949 AND 23.2 PER
 CENT FROM 1948.



MOTOR FUEL TAX: \$99,947
 1950 COST UP 3.5 PER
 CENT FROM 1949 BUT DOWN
 7.6 PER CENT FROM 1948.

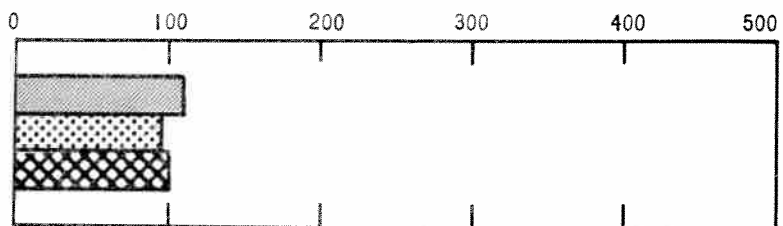


CHART 2

E.B.

TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1946, 1948 - 1950

TAX ^{1/}	COST PER \$100 OF COLLECTIONS			
	1950	1949	1948	1946
SALES AND USE	\$ 1.31	\$ 1.32	\$ 1.35	\$ 1.96
SALES	1.20	1.23	1.27	1.88
USE	3.23	2.91	2.50	3.28
SERVICE	---	---	---	19.71
INCOME	2.49	2.51	3.19	3.29
MOTOR FUEL .....	.40	.42	.49	.59
MOTOR VEHICLE:				
REGISTRATION	5.38	5.09	5.10	4.25
AIRCRAFT	132.23	---	---	---
AUTO TITLE	123.51	102.43	91.61	79.06
MISCELLANEOUS	24.07	24.79	23.14	22.51
OPERATORS AND CHAUFFEURS LICENSES	71.75	74.99	72.81	58.82
STORE LICENSE	23.66	21.15	20.04	21.31
UNFAIR PRACTICE ACT	62.40	---	---	---
TOTAL	\$ 1.99	\$ 1.91	\$ 2.01	\$ 2.51

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942 - 1950

	TOTAL COLLECTIONS	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS ^{1/}
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
1950	84,868,347	1,559,943	1.83

^{1/} INCLUDES TAXES ADMINISTERED AND COLLECTED, AND COLLECTED ONLY.

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES

FISCAL YEARS ENDED JUNE 30: 1945 - 1950

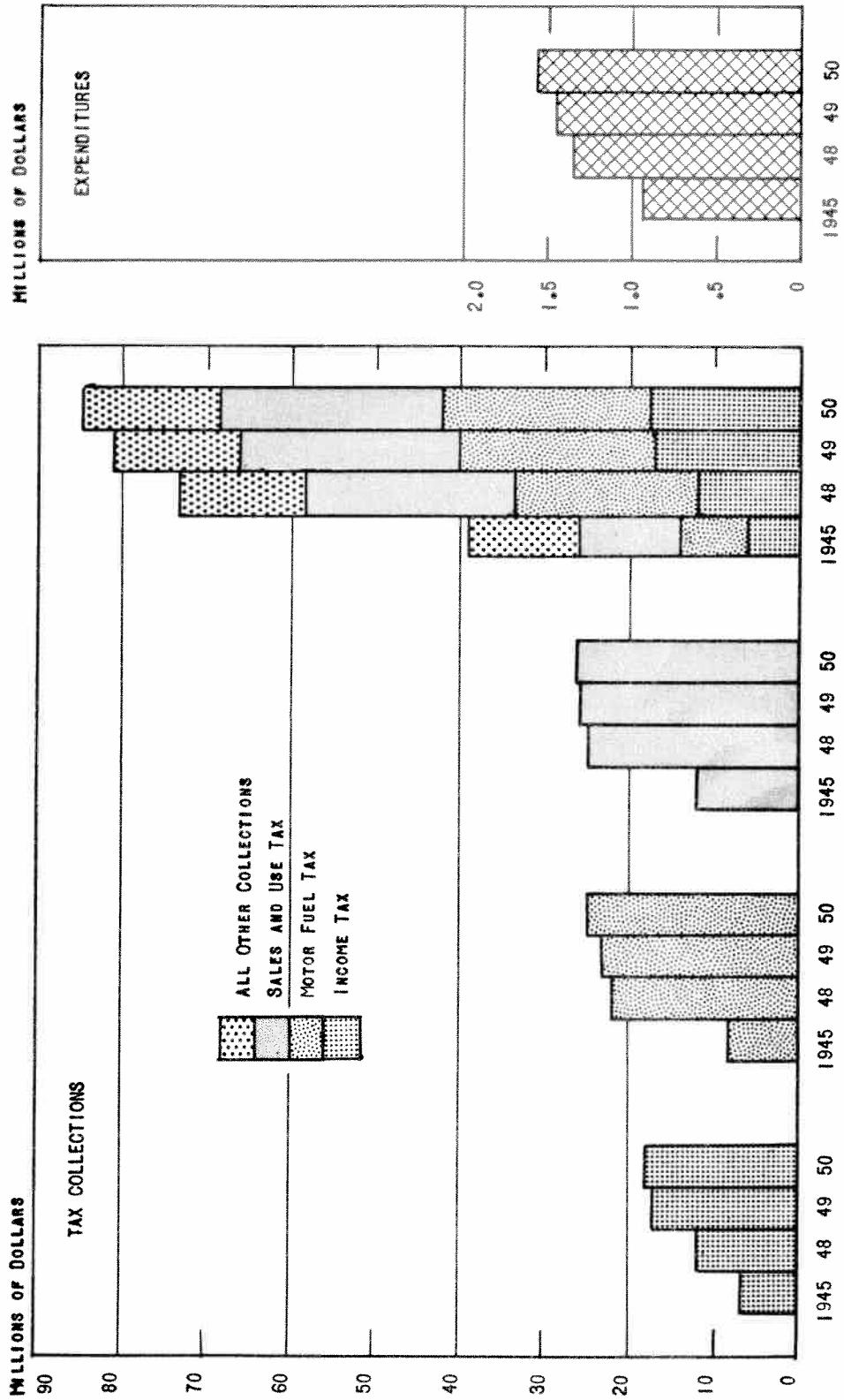


CHART 3

E.B.

COLLECTIONS RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1949 AND 1950

SOURCE	PER CENT OF TOTAL 1950 COLLECTIONS	1949	1950	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS:	100.0	81,274,332.23	84,585,924.55	+ 4.1
SALES AND GROSS RECEIPTS TAXES:	167.2	54,536,705.85	56,841,894.59	+ 4.1
GENERAL SALES:				
SALES TAX	29.0	24,409,609.45	24,546,178.41	+ .6
USE TAX	1.6	1,389,183.11	1,373,290.23	- 1.1
SERVICE TAX (BACK TAXES ONLY) ..		135.43	18.18	
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX	29.4	23,083,730.23	24,857,451.62	+ 7.7
ALCOHOLIC BEVERAGE TAX	4.8	3,823,556.73	4,004,563.15	+ 4.7
ATHLETIC COMMISSION FEES	TRACE 1/	13,396.40	11,803.92	- 11.9
INSURANCE FUND	2.4	1,876,439.51	2,048,589.08	+ 9.2
OLEOMARGARINE TAX		625.00	2/	
MOTOR VEHICLE TAXES AND LICENSES:	7.6	5,884,310.90	6,448,496.73	+ 9.6
MOTOR VEHICLE LICENSES	4.6	3,655,483.06	3,354,298.21	+ 8.2
MOTOR VEHICLE ENGINE NUMBERS	TRACE	14,843.00	10,147.00	- 31.6
MOTOR VEHICLE CTF. OF TITLE FEES..	.1	73,438.75	84,386.26	+ 14.9
MOTOR VEHICLE PERMIT AND INSP. FEES	.1	50,236.39	42,046.20	- 16.3
AIRCRAFT REGISTRATION FUND		-----	3/ 998.85	---
OPERATORS AND CHAUFFEURS LICENSES ..	.2	170,337.75	162,829.75	- 4.4
PUBLIC UTILITY CARRIERS (TON MILE TAX):				
PRIVATE CARRIERS - H. B. ....	.2	167,237.35	199,170.60	+ 19.1
COMMERCIAL CARRIERS - S. B. 296. . .	.6	475,078.15	550,869.75	+ 16.0
COMMON CARRIERS - H./B.	1.4	1,008,137.27	1,159,638.00	+ 8.6
P.U.C. FEES, GENERAL REVENUE .....	.1	28,962.85	67,200.48	+ 132.0
PROPERTY TAX ON INTER-COUNTY				
MOTOR CARRIERS .....	.3	180,556.33	216,861.62	+ 20.1
INCOME TAX:	20.7	17,064,671.66	17,495,007.90	+ 2.5
INHERITANCE TAX -OLD AGE PENSION.....	.3	122,697.80	209,239.16	+ 70.5
INHERITANCE TAX FUND	2.0	1,712,213.42	1,688,326.13	- 1.4
GIFT TAX .....	.1	76,333.41	54,532.02	- 28.6
OTHER TAXES AND LICENSES ON BUSINESS				
AND OCCUPATIONS:	1.7	1,509,422.88	1,489,756.89	- 1.3
ALCOHOLIC BEVERAGE LICENSES	--	216,350.00	214,450.00	- .9
85% CITY AND COUNTY LIQUOR LICENSE..	--	406,354.50	415,261.50	+ 2.2
STORE LICENSE	--	177,478.67	177,096.85	- .2
CORPORATION TAXS: FOREIGN AND DOMESTIC		134,427.40	145,632.85	+ 8.4
ALCOHOL LICENSE FEES		735.00	650.00	
BANK COMMISSIONER FEES		52,451.60	31,637.40	
BEDDING LICENSES		10,530.20	15,080.00	
BUILDING AND LOAN		12,484.40	14,410.95	
BOILER INSPECTION FEES		13,660.80	13,460.04	
COAL MINE FUND		36,611.74	25,611.24	
COLLECTION AGENCY FEES		2,215.00	2,186.00	
DAIRY COMMISSIONER FEES		6,720.00	2/	
DETECTIVE LICENSE FEES		500.00	1,000.00	
FEED CONTROL INSPECTION FEES		21,467.17	2/	
FERTILIZER FEED FUND		7,822.16	2/	
FLUID MILK SANITATION		-----	1,570.00	
LIVESTOCK WATER TANK FUND		48.00	184.00	
MOTOR VEHICLE DEALERS ADMINISTRATORS FUND		37,276.20	45,435.00	
OLD AGE PENSIONS: SECRETARY OF STATE		2,586.40	2,416.84	

TABLE 8, CONTINUED
COLLECTIONS: RECEIPTS BY SOURCE

FISCAL YEARS ENDED JUNE 30, 1949 AND 1950

SOURCE	PER CENT OF TOTAL 1950 COLLECTIONS	1949	1950	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATIONS: CONTINUED				
REFRIGERATED LOCKER FEES.....		\$ 5,075.00	2/	
PLANT AND INSECT-INSECTICIDE CONTROL FEES		4,865.00	2/	
PLANT AND INSECT CONTROL INSPECTION FEES		2,264.24	2/	
PLUMBING INSPECTION FEES.....		17,543.25	\$ 20,169.25	
POULTRY AND EGG INSPECTION		27,039.00	2/	
PRIVATE EMPLOYMENT AGENCY FEES		2,050.00	2,375.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES		800.00	750.00	
PRODUCE DEALERS FUND		53,494.00	2/	
OGG BUYERS LICENSE		600.00	600.00	
REAL ESTATE LICENSE		27,160.00	28,712.00	
RESTAURANT INSPECTION FEES.....		33,355.35	34,650.00	
SECURITIES DIVISION FEES		5,783.00	6,665.00	
STATE ENGINEER FEES		4,072.00	3,028.30	
TEACHERS CERTIFICATION FUND		10,223.50	11,036.50	
TOURIST CAMP LICENSE FEES		26,571.00	27,594.00	
UNFAIR PRACTICES ACT LICENSES		-----	50,048.08	4/
VETERINARY LICENSE FEES		445.00	740.00	
STATE BOARD OF:				
ACCOUNTANCY LICENSES		7,445.00	5,765.00	
ABSTRACTORS LICENSES		1,350.00	2,300.00	
ARCHITECTS LICENSES		1,000.00	2,115.00	
BARBER EXAMINERS FEES AND SHOP LICENSES		18,695.00	16,181.00	
BASIC SCIENCE EXAMINERS FEES		7,112.56	6,562.00	
CHIROPRACTIC EXAMINERS FEES		2,997.50	3,312.50	
COSMETOLOGY EXAMINER LICENSES		24,855.74	28,143.00	
DENTAL EXAMINERS FEES		3,833.25	7,395.00	
FUNERAL DIRECTORS AND EMBALMING EXAMINERS FEES		4,499.05	4,164.15	
ENGINEER LAND SURVEYOR LICENSES		10,573.00	10,115.50	
MEDICAL EXAMINERS FEES		6,105.00	7,808.00	
MEDICAL EXAMINERS REGISTRATION FEES		12,190.00	12,472.00	
NURSE EXAMINERS FEES		21,501.00	21,214.00	
OPTOMETRIC EXAMINERS FEES		3,325.00	3,755.00	
PHARMACY EXAMINERS FEES		18,552.50	23,950.00	
PHARMACY-PROPHYLACTIC LICENSES		2,909.00	2,032.00	
SHORTHAND REPORTERS EXAMINERS FEES		150.00	151.04	
OTHER RECEIPTS:				
CIVIL SERVICE COMMISSION FEES .....	.4	307,876.30	358,671.13	+ 16.5
COLORADO GEOLOGICAL SURVEY		3,211.00	4,641.00	
COSMETOLOGY BOARD FINES		93.40	68.88	
INCOME TAX NON-RESIDENT LICENSES		-----	25.00	
		350.00	140.00	

COLLECTIONS: RECEIPTS BY SOURCE

FISCAL YEARS ENDED JUNE 30, 1949 AND 1950

SOURCE	PER CENT OF TOTAL 1950 COLLECTIONS	1949	1950	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATIONS: CONT.				
MOTOR VEHICLE JUSTICE OF PEACE FINES		\$ 109,398.31	\$ 131,902.52	
LIQUOR TAX ADMINISTRATION FUND		476.00	610.00	
MOTOR VEHICLE PENALTY ASSESSMENTS ...		39,091.00	78,383.00	
PUBLIC HEALTH BIRTH CERTIFICATES		17,239.00	17,598.10	
SECRETARY OF STATE		118,765.25	112,618.65	
STATE HISTORICAL SOCIETY		19,306.34	12,682.97	

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

2/ PAID TO THE COMMISSIONER OF AGRICULTURE. CH. 103 SL 1949

3/ AIRCRAFT REGISTRATION CH 121 - 8L, 1949

4/ UNFAIR PRACTICE ACT EFFECTIVE MAY 20, 1949.

TABLE 9

COLLECTIONS: TOTAL

FISCAL YEARS ENDED JUNE 30, 1942 - 1950

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	37,399,333	+ 1.7	+ 626,058
1945	39,334,921	+ 4.4	+ 1,935,088
1946	47,682,123	+ 22.2	+ 8,347,202
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
1950	84,565,924	+ 4.1	+ 3,291,592

COLLECTIONS: RECEIPTS BY FUNDS

FISCAL YEAR ENDED JUNE 30, 1950

FUND NUMBER	TAX COLLECTIONS	AMOUNT	FUND NUMBER	TAX COLLECTIONS	AMOUNT
103	ALCOHOL LICENSES FEES (INDUSTRIAL)	650.00	2332	MOTOR FUEL TAX (2CENTS)	\$ 8,285,937.49
108	BANK COMMISSIONER FEES	61,667.40	2333	OPERATORS AND CHAUFFEURS LIC.	162,829.75
109	BARBER EXAMINERS-SHOP LIC.	1,618.50	2334	MOTOR VEHICLE OWNERSHIP TAX "A"	216,861.62
111	BOILER INSPECTION FEES	13,460.04	2351	MOTOR VEHICLE INSPECTION STICKERS..	38,005.10
113	BUILDING AND LOAN FEES	14,410.95	2351	MOTOR VEHICLE DEALER PERMITS	3,181.10
115	CIVIL SERVICE COMMISSION FEES	4,641.00	2371	AIRCRAFT REGISTRATION FUND	958.85
122	COSMETOLOGY BOARD FINES	25.00	2372	UNFAIR PRACTICE ACT	59,048.08
125	DETECTIVE LICENSE FEES	1,000.00	2501	INHERITANCE TAX	1,688,326.13
129	ENGINEERS FEES	3,028.30	2502	GIFT TAX	54,292.02
157	ORE BUYERS LICENSES	600.00	2601	TEACHERS CERTIFICATE FUND	11,033.50
162	PLUMBING INSPECTION FEES	20,169.25	2603	STATE HISTORICAL SOCIETY	12,082.97
163	BOARD OF PHARMACY-PROPHYLACTIC LIC.	2,932.00	2701	CORP. TAX - FOREIGN AND DOMESTIC..	145,682.85
164	PRIVATE EMPLOYMENT AGENCY FEES	2,075.00	2702	ABSTRACTORS LICENSE FEES	2,300.00
166	PUBLIC HEALTH FEES	42.00	2703	ADUQUANCY LICENSE FEES	5,765.00
167	PUBLIC UTILITY COMMISSION FEES	67,200.48	2704	ARCHITECTS LICENSE FEES	2,115.00
177	SECRETARY OF STATE FEES	112,818.65	2705	BARBER EXAMINER FEES	14,562.50
178	SECURITIES DIVISION FEES	6,665.00	2706	BASIC SCIENCE EXAMINERS FEES	6,662.00
2107	TOURIST CAMP LICENSES	27,594.00	2707	ATHLETIC COMMISSION FEES	11,800.92
2151	COLORADO GEOLOGICAL SURVEY	68.89	2708	CHIROPRACTIC EXAMINERS FEES	3,312.50
2181	INHERITANCE TAX (OLD AGE PENSION)..	209,239.16	2709	COLLECTION AGENCY FEES	2,186.00
2181	SECY. OF STATE (OLD AGE PENSION)..	2,418.84	2710	COSMETOLOGY EXAMINERS LICENSE FEES..	28,143.00
2217	PRIVATE THEATRE EMPLOYMENT AGENCY	750.00	2711	DENTAL EXAMINERS FEES	7,395.00
2231	P.U.C. PRIVATE CARRIER TAX	199,170.60	2712	ENGINEER LAND SURVEY LIC. FEES	10,115.50
2232	P.U.C. COMMERCIAL TAX	550,869.76	2713	FUNERAL DIR. AND EMBALMERS	4,164.15
2233	P.U.C. COMMON TAX (TRUCK AND BUS)..	1,159,588.00	2714	MEDICAL EXAMINERS FEES	7,898.00
2236	INSURANCE FUND	2,048,589.08	2715	MEDICAL REGISTRATION FEES	12,472.00
2239	COAL MINE FUND	25,611.24	2716	NURSE EXAMINERS FEES	21,214.00
2241	LIVESTOCK WATER TANK FUND	184.00	2717	OPTOMETRIC EXAMINERS FEES	3,755.00
2302	STORE LICENSE	177,096.85	2718	PHARMACY EXAMINERS FEES	23,950.00
2303	SALES TAX	24,538,262.66	2719	REAL ESTATE LICENSE FEES	28,712.00
2303	SALES TAX LICENSE	7,915.75	2720	SHORTHAND REPORTERS FEES	151.94
2305	USE TAX	1,373,290.23	2721	VETERINARY LICENSE FEES	740.00
2306	SERVICE TAX	18.18	2722	LIQUOR TAX ADM. FUND	610.00
2307	INCOME TAX	17,495,007.90	2820	BEDDING LICENSE FEES	15,080.00
2312	INCOME TAX NON-RESIDENT LIC.	140.00	2821	STATE RESTAURANT INSP. FEES	34,650.00
2314	LIQUOR TAX	4,002,623.52	2825	PUBLIC HEALTH CERT. FEES	17,556.10
2314	LIQUOR LIABILITY AND LIQUOR LICENSE	216,389.63	2837	FLUID MILK SANITATION	1,570.00
2315	LIQUOR LICENSE (CITY-85% O.A.P.)	415,261.50			
2316	MOTOR FUEL TAX (4 CENTS)	16,571,514.13		TOTAL COLLECTIONS	\$64,585,924.55
2318	MOTOR VEHICLE CERTIFICATE OF TITLE..	84,386.26			
2319	MOTOR VEHICLE PENALTY ASSESSMENTS ..	76,383.00		OTHER RECEIPTS	
2320	MOTOR VEHICLE JUSTICE OF PEACE FINES	131,903.52	118	CAPITOL BUILDING -RENTS AND SERV.	114,510.10
2321	MOTOR VEHICLE ADMINISTRATORS FUND	45,435.00	2230	PUBLIC UTILITY COMM. SUSPENSE	42,268.52
2327	MOTOR VEHICLE LICENSES - 1949	402,954.81	2317	MOTOR FUEL SUSPENSE	6,350.00
2327	MOTOR VEHICLE ENGINE NOS. -1949.....	4,849.00	2336	DEPT. OF REVENUE SUSPENSE	22,771.96
2328	MOTOR VEHICLE LICENSES - 1950.....	3,551,343.40	2337	MOTOR VEHICLE SAFETY SAFETY	
2328	MOTOR VEHICLE ENGINE NOS. -1950.....	5,296.00		RESPONSIBILITY FUND	94,074.90

TABLE 10, CONTINUED,

COLLECTIONS: RECEIPTS BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1950

OTHER RECEIPTS

2351	MISC. DEPARTMENT COLLECTIONS	\$ 2,446,81
	TOTAL OTHER RECEIPTS	282,422.29
	GRAND TOTAL	\$84,868,346.84

TABLE 11

COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1950	1949	1948	1950 OVER 1949	1950 OVER 1948
RETAIL SALES AND USE TAXES ..	\$25,919,469	\$25,798,793	\$24,791,835	+ .5	+ 4.5
MOTOR FUEL TAX	24,857,452	23,083,730	21,877,956	+ 7.7	+ 13.6
INCOME TAX ^{1/}	17,495,008	17,064,672	11,682,199	+ 2.5	+ 49.8
MOTOR VEHICLE AND OPERATORS LICENSE AND TAXES	6,448,497	5,884,311	5,321,080	+ 9.6	+ 21.2
LIQUOR TAX AND LICENSE FEES ..	4,634,275	4,446,261	4,663,052	+ 4.2	- .6
INHERITANCE AND GIFT TAX	1,952,097	1,911,245	2,231,533	+ 2.1	- 12.5
INSURANCE AND CORPORATION TAXES AND FEES	2,194,272	2,010,867	1,779,660	+ 9.1	+ 23.3
ALL OTHER REVENUE	1,084,855	1,074,453	1,105,104	+ 1.0	- 1.8
STATE TOTAL	\$84,585,925	\$81,274,332	\$73,452,459	+ 4.1	+ 15.2

^{1/} INCOME TAX RATES, INDIVIDUAL EXEMPTIONS LOWERED, AND DEDUCTIONS REVISED, BY CH. 210, S. L. 1947, EFFECTIVE MAY 1, 1947.

TABLE 12
COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1940 - 1950

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1940....	\$ 9,251,604	\$ 7,616,759	\$ 3,118,506	\$ 3,416,028	\$ 3,295,446	\$ 4,164,278	\$ 30,863,421
1941....	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942....	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,368,841	34,319,980
1943....	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944....	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945....	8,030,383	11,885,558	6,238,848	3,664,737	4,441,580	4,773,815	39,034,921
1946....	10,851,839	15,532,038	7,089,274	4,057,754	5,248,196	4,903,022	47,682,123
1947....	14,491,847	20,908,199	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	5,321,090	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
1950....	24,857,452	25,919,469	17,495,008	6,448,497	4,634,275	5,231,224	84,585,925

PER CENT OF STATE TOTAL							
YEAR	MOTOR FUEL	SALES AND 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
1950	29.4	30.6	20.7	7.6	5.5	6.2	100.0

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE

FISCAL YEARS ENDED JUNE 30, 1949 AND 1950

SOURCE	1949		1950	
	COLLECTIONS	REFUNDS	COLLECTIONS	REFUNDS
STORE LICENSE.....	\$ 177,478.67	\$ 55.50	\$ 177,096.86	\$ 52.00
SALES TAX	24,409,609.45	7,564.58	24,546,178.41	4,538.13
USE TAX	1,389,183.11	5,295.64	1,373,290.23	11,151.74
INCOME TAX	17,065,061.66	94,180.40	17,485,147.90	205,220.27
MOTOR FUEL TAX	23,088,180.23	4,523,975.34	24,863,801.62	4,298,295.30
LIQUOR EXCISE TAX ^{1/2}	4,040,382.73	239,797.13	4,005,173.15	364,006.59
MISCELLANEOUS	531,638.70	42.50	-----	-----
TOTAL	70,701,534.55	4,870,911.17	72,460,683.16	4,883,664.43
				\$ 177,044.86
				24,541,640.28
				1,362,138.49
				17,289,927.63
				20,565,506.32
				3,640,566.16

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES

FISCAL YEARS ENDED JUNE 30, 1946 - 1950

SOURCE	PER CENT OF COLLECTIONS REFUNDED			
	1946	1947	1948	1949
STORE LICENSE .....	.07	.05	.04	.03
SALES TAX .....	.01	.04	.03	.03
USE TAX .....	.06	.20	.16	.04
SERVICE TAX	1.39	43.60	18.49	---
INCOME TAX	2.25	.84	.73	.55
MOTOR FUEL TAX	16.26	14.64	19.08	19.59
LIQUOR EXCISE TAX	4.19	4.73	5.46	5.94
MISCELLANEOUS	---	.16	---	.01
ALL SOURCES	5.53	4.91	7.11	6.89

^{1/2} INCLUDES 10 PER CENT OF INHERITANCE TAX, 10 PER CENT FILING FEES FROM NEW FOREIGN CORPORATIONS, AND THE 85 PER CENT LOCAL LIQUOR LICENSE FEES.

INCOME TAX COLLECTIONS

CALENDAR YEARS 1946 - 1949

MILLIONS OF DOLLARS

ALL-TIME HIGHS OF \$12.2 MILLION FOR INDIVIDUALS, \$6.5 FOR CORPORATIONS TO TOTAL \$18.7 MILLION FOR ALL COLLECTIONS WERE RECORDED IN 1949.

THIS STEEP RISE WAS DUE PARTLY TO THE INCREASED TAX RATES EFFECTIVE MAY 1, 1947.

1949 ALL COLLECTIONS WERE UP 174 PERCENT FROM 1946 AND 51 PERCENT FROM 1948.

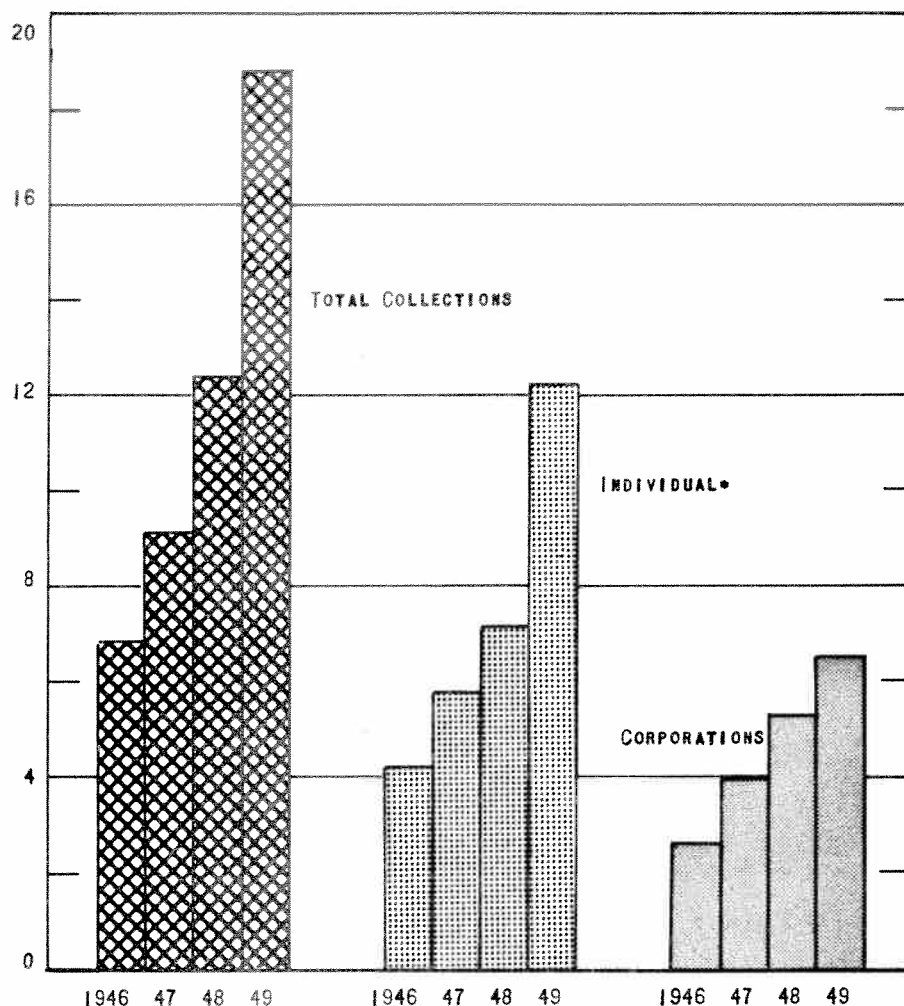
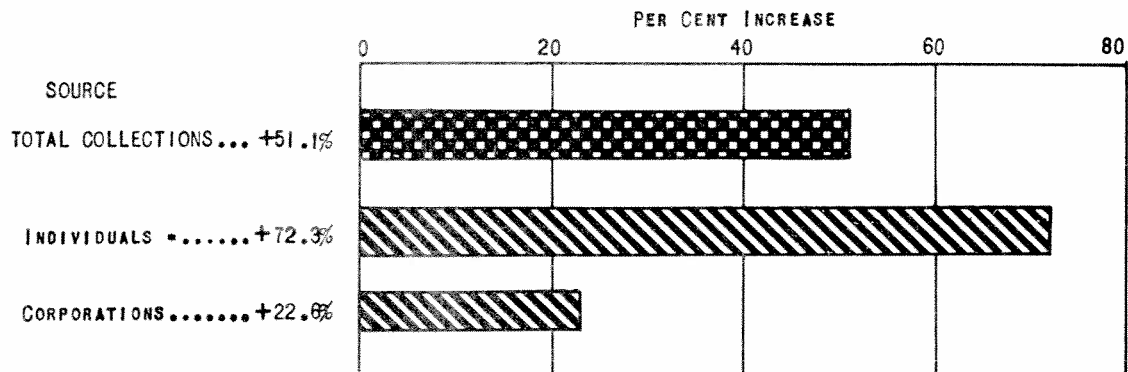


CHART 4

PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE

CALENDAR YEARS: 1949 COMPARED WITH 1948



* INCLUDES INDIVIDUAL AND FIDUCIARY RETURNS.

CHART 5

E.B.

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1944 - 1949

YEAR FILED	TOTAL ASSESSMENTS 1/	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1949	\$ 18,776,086	\$ 12,083,701	\$ 6,512,793	\$ 179,592
1948	12,566,375	7,028,160	5,445,791	92,424
1947	9,867,280	5,634,955	4,106,931	123,494
1946	6,915,444	4,151,251	2,636,168	78,025
1945	6,105,632	3,575,312	2,474,533	55,777
1944	6,438,877	3,440,232	2,514,022	84,623

PER CENT CHANGE IN ASSESSMENTS

1949 OVER 1948	+ 49.4	+ 71.9	+ 19.6	+ 94.3
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PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1949	100.00	64.3	34.7	1.0
1948	100.00	55.9	43.4	.7
1947	100.00	57.1	41.6	1.3
1946	100.00	60.0	38.9	1.1
1945	100.00	58.5	40.6	.9
1944	100.00	53.5	45.2	1.3

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

TABLE 16

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1944 - 1949

YEAR FILED	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1949	\$ 18,698,920	\$ 12,053,892	\$ 6,465,992	\$ 179,036
1948	12,373,556	7,006,222	5,273,924	93,410
1947	9,631,494	5,647,858	3,661,995	121,641
1946	6,831,666	4,124,318	2,628,694	78,654
1945	6,126,933	3,035,378	3,038,556	52,387
1944	6,359,322	3,302,384	2,976,493	80,445

CHANGE IN COLLECTIONS BY TYPE OF RETURN

1949 OVER 1948	+ 6,325,364	+ 5,047,670	+ 1,192,068	+ 85,626
PER CENT CHANGE: 1949 OVER 1948	+ 51.1	+ 72.0	+ 22.6	+ 91.7

INCOME TAX: LIABILITY DETERMINED
CALENDAR YEARS 1942 - 1949

FILING YEAR	TOTAL TAX LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1949		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1942	\$ 4,633,898	\$ 5,145.10	.72	.11
1943	6,332,555	13,748.38	1.91	.22
1944	6,442,440	5,440.87	.76	.08
1945	6,105,632	5,653.59	.79	.09
1946	6,915,444	16,800.27	2.34	.24
1947	9,867,280	11,848.34	1.65	.12
1948	12,566,375	23,284.99	3.24	.18
1949	18,776,086	636,196.38	1/ 88.59	3.39
TOTAL	\$71,639,710	\$ 71,811,642	100.00	1.00

1/ THE LARGER PORTION OF THIS AMOUNT IS FOR FISCAL YEAR PART-PAYMENTS.

TABLE 18

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1949 AND 1950

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1949	1950	1949	1950
INDIVIDUAL	246,675	235,326	\$ 11,099,293	\$ 11,272,439
CORPORATION	4,344	4,063	5,814,408	6,074,513
FIDUCIARY	778	821	150,971	148,055
TOTAL	251,797	240,210	17,064,672	17,495,007
PER CENT CHANGE: 1950 OVER 1949		- 4.6		+ 2.5
AVERAGE TAX PER RETURN:				
INDIVIDUAL			\$ 49.96	\$ 47.90
CORPORATION			1,336.49	1,495.08
FIDUCIARY			194.05	180.33
ALL RETURNS			67.77	72.33

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1949 AND 1950

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1950	\$ 15,245,105	\$ 10,903,450	\$ 4,227,032	\$ 114,623
1949	16,776,694	11,761,314	4,855,080	160,300
DECREASE				
1950 OVER 1949 ..	- 1,531,589	- 857,864	- 628,048	- 45,677
PER CENT CHANGE	- 9.1	- 7.3	- 12.9	- 28.5

TABLE 20

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1949 AND 1950

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1950	\$ 12,408,847	\$ 9,214,492	\$ 3,086,652	\$ 107,703
1949	13,612,759	9,996,945	3,479,129	138,685
DECREASE				
1950 OVER 1949	- 1,203,912	- 781,453	- 391,476	- 30,983
PER CENT CHANGE	- 8.8	- 7.8	- 11.2	- 22.3

TABLE 21

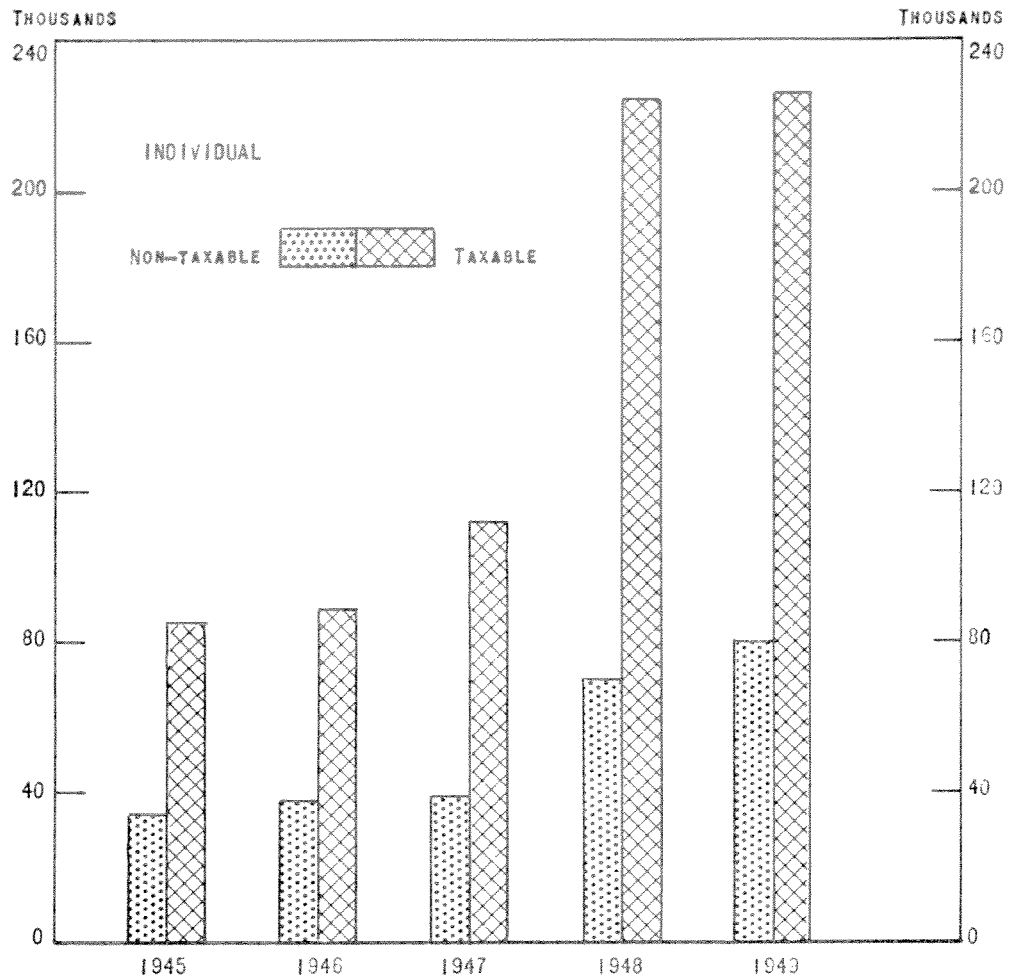
INCOME TAX: RETURNS FILED, NUMBER AND TYPE
TAXABLE AND NON-TAXABLE
CALENDAR YEARS, 1947 - 1949

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1949		1948		1947	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL	227,139	79,574	224,496	70,273	117,066	39,032
CORPORATION	4,005	2,247	4,171	2,047	3,881	1,766
FIDUCIARY	802	1,629	686	1,557	710	1,416
PARTNERSHIP (INFORMATION ONLY)	---	10,757	---	10,514	---	8,732
TOTAL, ALL RETURNS ..	231,946	94,207	229,353	84,391	121,657	50,946

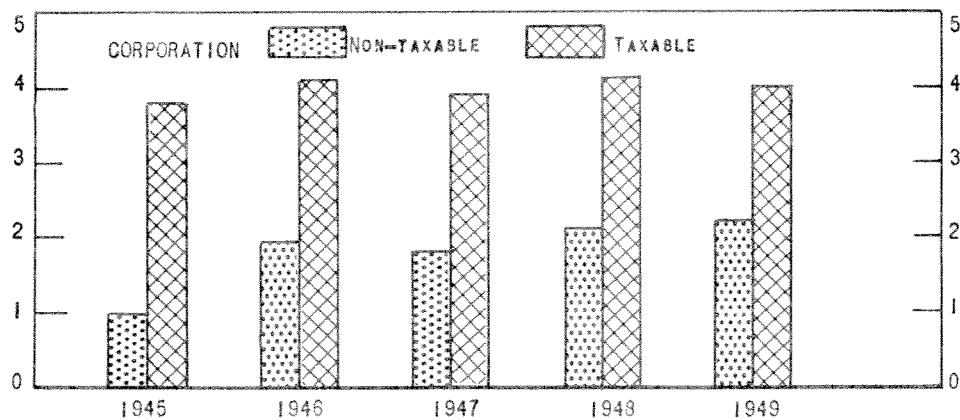
NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS

CALENDAR YEARS 1945 - 1949

THE 227,000 INDIVIDUAL TAXABLE RETURNS IN 1949 ADVANCED SLIGHTLY FROM 1948
WHILE THE 79,574 NON-TAXABLE RETURNS INCREASED BY 9,300 OR 13 PERCENT.



TAXABLE CORPORATION RETURNS NUMBERING 4,005 IN 1949 DECLINED 4 PERCENT FROM
1948, WHILE 2,247 NON-TAXABLE RETURNS GAINED 9.7 PERCENT.



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

INCOME TAX: RETURNS - TAXABLE AND NON-TAXABLE BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR 1950 COMPARED WITH SAME PERIOD OF 1949

TYPE OF RETURN	NUMBER OF RETURNS FILED				INCREASE OR DECREASE		PER CENT CHANGE:	
	1950		1949		1950 FROM 1949		1950 FROM 1949	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL ...	228,009	91,021	219,822	77,356	+ 8,187	+ 13,665	+ 3.7	+ 17.7
CORPORATION ..	3,449	1,881	3,441	1,802	+ 8	+ 9	+ 1.7	+ .5
FIDUCIARY	689	1,470	670	1,516	+ 19	- 46	+ 2.8	- 3.0
PARTNERSHIP (NON-TAX) ^{1/}	---	9,875	---	9,817		+ 58	--	+ .6
TOTAL ALL RETURNS	232,197	104,177	223,933	90,491	+ 8,264	+ 13,686	+ 3.7	+ 15.1

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

TABLE 23

INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS, 1942 - 1950

FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1950	\$ 12,409,847	\$ 15,245,105	81
1949	13,612,759	16,776,694	81
1948	8,921,643	10,643,887	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	5,322,343	79
1943	3,910,288	5,746,029	68
1942	2,782,151	4,188,326	66

LICENSES: SALES TAX NUMBER BY INVENTORY PERIODS

1941, 1945 - 1950		CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
YEAR AND PERIOD ^{1/}	NUMBER	
1941: MARCH 31.....	29,066	- 259
SEPTEMBER 30	28,786	- 427
1945: MARCH 31	22,385	+ 1,017
SEPTEMBER 30	23,159	+ 1,032
1946: APRIL 15.....	25,561	+ 3,176
AUGUST 28.....	26,894	+ 3,736
1947: MARCH 10	27,421	+ 1,860
OCTOBER 15	28,666	+ 1,772
1948: MARCH 15	28,899	+ 233
OCTOBER 15	30,018	+ 1,352
1949: MARCH 15	29,972	+ 1,072
OCTOBER 15	30,591	+ 573
1950: MARCH 15	30,405	+ 433
OCTOBER 15	31,214	+ 623

TABLE 25

LICENSES: SALES TAX, NUMBER BY BUSINESS TYPE

INVENTORY PERIODS 1945, 1947, 1949, 1950

BUSINESS TYPE	NUMBER OF LICENSES					% CHANGE: Oct. 1950 FROM SEPT. 1945
	Oct. 15, 1950 NUMBER	% OF TOTAL	1949	1947	1945	
INDEPENDENTS	30,237	93.1	29,647	27,766	22,468	+ 34.6
BRANCHES ONLY:						
CHAIN STORES ^{2/}	1,036	3.2	1,003	953	879	+ 17.7
FOREIGN CORPORATIONS ^{2/}	896	2.8	844	789	698	+ 28.4
CONCESSIONERS	297	.9	277	322	191	+ 55.5
TOTAL	32,465	100.0	31,771	29,830	24,236	+ 34.0

^{1/} INCLUDES LICENSES FOR INDEPENDENTS AND CHAIN AND FOREIGN CORPORATION PARENT COMPANIES.

^{2/} CHAIN STORE LICENSES REPRESENT PARENT COMPANIES WHICH MAKE CONSOLIDATED RETURNS FOR 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 26

LICENSES: STORE, WHOLESALE FIRMS

NUMBER BY COUNTY AND STATE

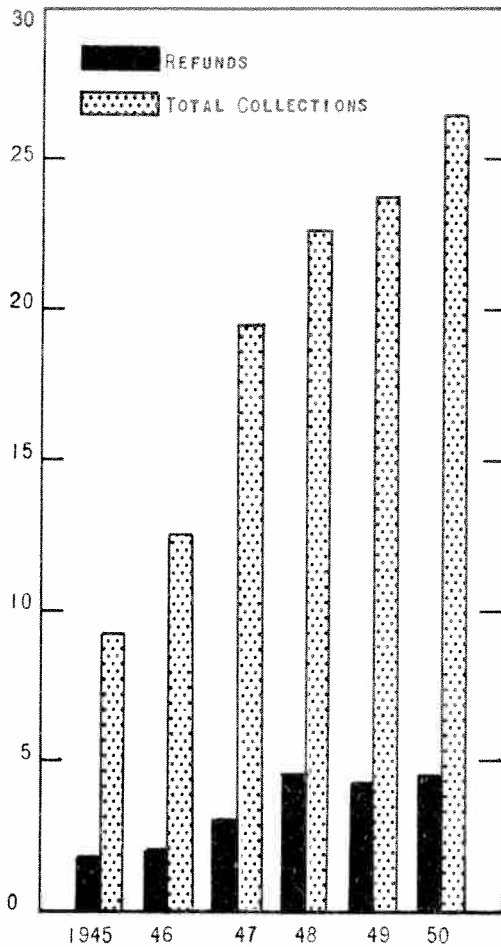
INVENTORY PERIOD 1948 - 1950

Co. COUNTY No.	NUMBER OF LICENSES			Co. COUNTY No.	NUMBER OF LICENSES		
	DEC. 30, 1948	DEC. 30, 1949	DEC. 30, 1950		DEC. 30, 1948	DEC. 30, 1949	DEC. 30, 1950
1 DENVER	667	669	667	37 PHILLIPS ...	3	2	1
2 PUEBLO	81	88	74	38 COSTILLA....	12	14	16
3 WELD	37	37	43	39 SEDWICK ...	2	2	1
4 EL PASO	65	65	70	40 GUNNISON ..	8	5	7
5 LAS ANIMAS	29	32	28	41 LAKE	2	4	5
6 LARIMER	19	26	24	42 MOFFAT	6	5	5
7 BOULDER	26	33	37	43 TELLER	0	2	2
8 MESA	24	26	30	44 EAGLE	4	4	5
9 OTERO	36	38	37	45 KIOWA	4	7	6
10 ARAPAHOE	38	38	39	46 CHEYENNE	3	6	5
11 JEFFERSON	22	29	34	47 DOUGLAS	1	1	1
12 ADAMS	20	22	25	48 ARCHULETA ...	1	2	1
13 LOGAN	7	10	11	49 RIO BLANCO ..	2	2	1
14 FREMONT	15	18	11	50 SAN MIGUEL ..	3	2	1
15 MORGAN	6	5	10	51 CLEAR CREEK ..	2	4	3
16 HUERFANO	8	7	7	52 CUSTER	4	3	3
17 PROWERS	16	14	16	53 GARD	2	3	3
18 DELTA	8	7	9	54 PARK	5	4	5
19 YUMA	5	7	7	55 SAN JUAN	3	2	2
20 LA PLATA	13	8	8	56 OURAY	0	0	0
21 MONTROSE	11	11	11	57 PITKIN	1	3	2
22 BACA	4	7	6	58 DOLORES	4	1	2
23 RIO GRANDE	28	30	30	59 JACKSON.....	0	2	3
24 GARFIELD	7	5	4	60 GILPIN	0	0	2
25 CONEJOS	26	23	21	61 SUMMIT	3	2	2
26 KIT CARSON	3	4	3	62 MINERAL	2	1	2
27 WASHINGTON	2	2	5	63 HINSDALE	3	1	3
28 ROUTT	5	7	8				
29 BENT	5	2	2	ALL COUNTY TOTAL	1,276	1,418	1,434
30 ALAMOSA	26	26	30				
31 CHAFFEE	12	16	17	70 CHAIN STORES	4	7	3
32 MONTEZUMA	7	5	7	80 FOREIGN CORP....	25	37	39
33 LINCOLN	4	2	2	90 CONCESSIONERS...	0	0	0
34 ELBERT	3	1	1	95 TRANS. CONS.....	3	10	10
35 SAGUACHE	9	11	9				
36 CROWLEY	2	3	2	STATE TOTAL	1,408	1,472	1,486

MOTOR FUEL TAX COLLECTIONS AND GALLONAGE TAXED

CALENDAR YEARS 1945 - 1950

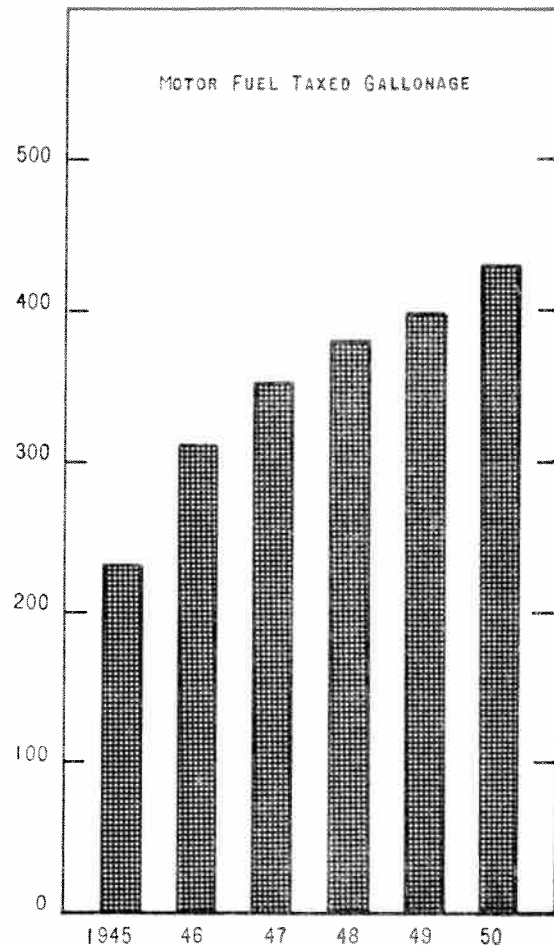
MILLIONS OF DOLLARS



MOTOR FUEL TAX COLLECTIONS ROSE TO A NEW HIGH MARK IN 1950 OF NEARLY \$25,760,000, OR A GAIN OF 8.1 PER CENT OVER THE PRIOR RECORD PEAK OF 1949.

THE 1950 REFUNDS OF \$4.5 MILLIONS ALSO SET AN ALL-TIME HIGH WITH AN INCREASE OF 6.3 PER CENT ABOVE 1949.

MILLIONS OF GALLONS



MOTOR FUEL TAXED GALLONAGE CONTINUED TO MOVE UPWARD WITH AN ALL-TIME HIGH ESTABLISHED FOR 1950 IN THE AMOUNT OF 429 MILLION GALLONS. THIS YEAR GAINED 8.1 PER CENT ABOVE 1949, 12.9 PER CENT ABOVE 1948 AND 37.1 PER CENT ABOVE 1946.

CHART 7

E.B.

TABLE 27

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
1948			
JULY	2,214,927.47	419,739.28	1,804,288.19
AUGUST	2,539,161.91	385,316.64	2,203,845.27
SEPTEMBER	2,458,613.02	417,094.69	2,070,518.34
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	1,661,334.30	333,001.86	1,328,332.44
1949			
JANUARY	1,615,149.47	358,096.76	1,255,052.71
FEBRUARY	1,332,138.14	252,625.14	1,129,513.01
MARCH	1,427,549.14	323,582.16	1,103,966.98
APRIL	1,735,925.66	353,018.28	1,432,907.38
MAY	1,884,938.81	382,051.74	1,482,886.07
JUNE	2,125,254.71	366,502.36	1,713,751.35
TOTAL	\$ 23,593,730.23	\$ 4,521,079.96	\$ 18,562,650.27
1949			
JULY	\$ 2,295,704.68	\$ 338,821.32	\$ 1,946,883.36
AUGUST	2,821,241.36	354,625.35	2,206,614.48
SEPTEMBER	2,665,724.33	375,341.10	2,290,383.23
OCTOBER	2,255,399.06	359,989.36	1,896,430.50
NOVEMBER	1,939,846.42	342,993.36	1,646,853.06
DECEMBER	1,895,099.89	499,093.26	1,396,006.43
1950			
JANUARY	1,720,277.65	356,948.86	1,364,328.79
FEBRUARY	1,592,356.91	299,923.56	1,293,033.35
MARCH	1,580,210.25	319,965.60	1,260,244.65
APRIL	2,022,479.13	309,040.18	1,713,438.95
MAY	1,976,237.64	375,072.42	1,601,165.22
JUNE	2,241,273.70	357,491.40	1,883,782.30
TOTAL	\$ 24,867,451.62	\$ 4,296,296.30	\$ 20,559,156.32

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLOWAGE AND COLLECTION.

CALENDAR YEARS 1944 - 1949

YEARS	NUMBER OF GALLONS	% CHANGE EACH YEAR FROM PREVIOUS YEAR	TAX COLLECTIONS	% CHANGE EACH YEAR FROM PREVIOUS YEAR
1944 ^{1/}	1,406,910	-----	\$ 58,222.49	-----
1945	1,515,400	+ 7.7	63,473.52	+ 9.0
1946	1,352,112	+ 22.2	69,169.23	+ 9.0
1947 ^{2/}	2,513,753	+ 35.7	132,348.30	+ 91.3
1948	3,367,578	+ 53.9	225,275.93	+ 70.2
1949	5,474,431	+ 61.5	318,274.43	+ 41.3

^{1/} MOTOR FUEL TAX ON DIESEL FUEL, PROPANE, BUTANE AND OTHER LIQUEFIED PETROLEUM GASES BECAME EFFECTIVE JUNE 1, 1943, UNDER SECTION 22 OF THE COLORADO MOTOR FUEL TAX ACT.

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

TABLE 29

MOTOR FUELS: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1947 - 1950

USE	1947 ^{1/}	1948	1949	1950	% INC. OR DEC. 1950 OVER 1949
AGRICULTURE	\$ 1,489,651	\$ 2,959,742	\$ 3,092,808	\$ 3,322,605	+ 7.4
INDUSTRIES	65,091	135,779	149,651	161,514	+ 7.9
CONTRACTORS	35,428	94,722	93,632	96,355	+ 2.9
STATE HIGHWAY	77,664	114,127	125,089	106,365	- 15.0
COUNTIES	101,350	207,744	213,202	225,396	+ 5.7
CITIES AND TOWNS	17,367	28,237	28,337	29,064	+ 2.6
STATE INSTUTIONS	1,600	2,445	2,530	3,614	+ 42.8
AVIATION	320,248	506,905	767,743	^{2/} 326,293	+ 58.6
RAILROADS	6,146	10,513	12,671	13,802	+ 8.9
LIGHTING, HEATING, COOKING ..	4,530	11,411	10,283	7,371	- 28.3
CLEANERS AND DYERS	436	350	259	103	- 60.2
UNITED STATES GOVERNMENT	76	249	113	786	+ 595.6
MISCELLANEOUS	2,152	4,210	4,761	5,027	+ 5.6
STATE TOTAL	\$ 2,121,779	\$ 4,176,464	\$ 4,521,079	\$ 4,298,295	- 4.9

^{1/} TAX RATE INCREASED APRIL 1, FROM 4¢ TO 6¢ PER GALLON.

^{2/} SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS

CALENDAR AND FISCAL YEARS 1940 - 1950

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
1940	9,554,080	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	12,528,938	2,003,873	10,525,065
1947	19,450,387	3,090,268	16,360,119
1948	22,774,065	4,444,241	18,329,824
1949	23,819,972	4,248,722	19,571,250
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	10,651,839	1,762,808	9,089,031
1947	14,491,647	2,121,779	12,370,068
1948	21,877,956	4,176,484	17,701,492
1949	23,083,730	4,521,079	18,562,651
1950	24,357,462	4,238,295	20,559,157
PER CENT CHANGE			
IN FISCAL YEARS:			
1942 OVER 1941	+ .6	- 2.9	+ 1.2
1943 OVER 1942	-13.8	+ 1.1	- 16.0
1944 OVER 1943	- 8.7	+ .5	- 10.4
1945 OVER 1944	+ 2.8	+ 16.0	+ .2
1946 OVER 1945	+35.1	+ 14.1	+ 40.1
1947 OVER 1946	+35.4	+ 20.4	+ 36.1
1948 OVER 1947	+51.0	+ 96.8	+ 43.1
1949 OVER 1948	+ 5.5	+ 8.3	+ 4.9
1950 OVER 1949	+ 7.7	- 4.9	+ 10.8

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

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)			PER CENT CHANGE	
	1948	1949	1950	1950 OVER 1948	1950 OVER 1949
GALLONAGE RECEIVED:					
GROSS	389,298	410,677	448,325	+ 15.2	+ 9.2
2% ALLOWANCE	7,515	7,910	8,647	+ 15.1	+ 9.3
DUPLICATE CHARGES	59	33	20	- 66.1	- 39.4
NET GALLONAGE	381,724	402,734	439,658	+ 15.2	+ 9.1
GALLONAGE EXEMPTED:					
SALES TO U. S. GOVERNMENT ..	9,381	10,878	10,756	+ 14.7	- 1.1
EXPORTS	1,724	1,796	1,752	+ 1.6	- 2.4
MISCELLANEOUS CREDITS	271	197	220	- 18.8	+ 11.7
RAILROADS	519	488	320	- 38.3	- 34.4
AVIATION	1,353	3,493	9,866	+ 629.2	+ 182.4
STATE	---	---	7	---	---
TOTAL EXEMPTED	13,248	16,852	22,921	+ 73.0	+ 36.0
NET TOTAL	368,476	385,882	416,737	+ 13.1	+ 8.0
GALLONAGE, CASH REFUNDS	71,124	75,354	71,638	+ .7	- 4.9
NET GALLONAGE TAXED	297,352	310,528	345,099	+ 16.1	+ 11.1

TABLE 32

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1949 - 1950

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS
IN THE AMOUNT OF 4,403,000 GALLONS IN 1949 AND 6,830,000 GALLONS IN 1950.

SOURCE BY STATE	(IN THOUSANDS OF GALLONS)					
	1950			1949		
	TOTAL	TRANSPORTED BY		TOTAL	TRANSPORTED BY	
		RAILROAD	TANK TRUCK		RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO	316,019	21,698	294,321	254,458	18,365	236,093
INTERSTATE:						
ILLINOIS	6	6	---	106	106	---
KANSAS	10,033	875	9,158	8,770	1,035	7,735
LOUISIANA	---	---	---	4,348	4,348	---
NEBRASKA	1,376	22	1,354	1,732	17	1,715
NEW MEXICO	7,256	1/	7,256	6,079	107	5,972
OKLAHOMA	6,606	6,258	448	11,022	10,381	641
TEXAS	18,828	1,380	17,448	29,366	8,141	21,225
UTAH	3,435	---	3,435	980	82	898
WYOMING	77,836	8,945	68,891	89,414	20,473	68,941
TOTAL GROSS GALLONAGE ..	441,495	39,184	402,311	406,275	61,055	345,220
2% ALLOWANCE	8,647			7,910		
DUPLICATE CHARGES	20			33		
TOTAL NET GALLONAGE RECEIVED	432,828			398,332		

1/ LESS THAN 200 GALLONS.

TABLE 33

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1947 - 1950

(IN GALLONS)

STATE SHIPPED TO	1947	1948	1949	1950
KANSAS	58,183	80,002	287,585	280,405
NEBRASKA	383,848	425,601	440,627	475,770
NEW MEXICO	523,474	359,562	329,759	344,541
TEXAS	---	499	---	1,893
UTAH	724,206	401,956	434,787	562,113
WYOMING	367,436	376,422	290,119	83,907
TOTAL	2,057,147	1,724,232	1,782,877	1,752,629

TABLE 34

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1940 - 1949
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1950

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	197,396,176	+ 10.87
1943	159,297,979	- 19.33
1944	160,019,355	+ .45
1945	133,315,029	+ 20.81
1946	268,824,253	+ 30.06
1947	296,974,515	+ 10.1
1948	305,764,983	+ 3.31
1949	327,851,200	+ 7.22
FISCAL YEARS:		
1941	211,057,768	---
1942	211,739,322	+ .35
1943	179,913,641	- 15.05
1944	163,764,278	- 8.97
1945	162,450,352	- .82
1946	237,571,434	+ 46.25
1947	260,454,523	+ 18.05
1948	297,351,442	+ 6.03
1949	310,520,601	+ 4.43
1950	345,098,735	+ 11.13

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

CALENDAR YEARS 1945 - 1949

THE TREND IN REFUND GALLONAGE CONTINUED UPWARD EXCEPT FOR A SMALL DECREASE IN 1949 FROM 1948 OF 4.4 PER CENT. THE 70.8 MILLION GALLONS IN 1949 ROSE 69 PER CENT ABOVE 1945.

IN LIKE PATTERN AGRICULTURE ROSE EACH YEAR, BUT DECLINING SLIGHTLY IN 1949 FROM 1948 THE 1949 GALLONAGE OF 51 MILLION EXCEEDED 1945 BY 60 PER CENT.

AVIATION GALLONAGE CLIMBED FROM 3.5 MILLION IN 1945 TO 12.1 MILLION IN 1948 BUT RECEDED TO 8.9 MILLION IN 1949. THIS DECREASE WAS MAINLY BECAUSE SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

THE INDUSTRY UNITS IN 1949 SURPASSED THE 1945 LEVEL BY ALMOST 100 PER CENT COMPARED WITH A 49 PER CENT INCREASE FOR THE GOVERNMENT UNITS FOR THESE SAME YEARS.

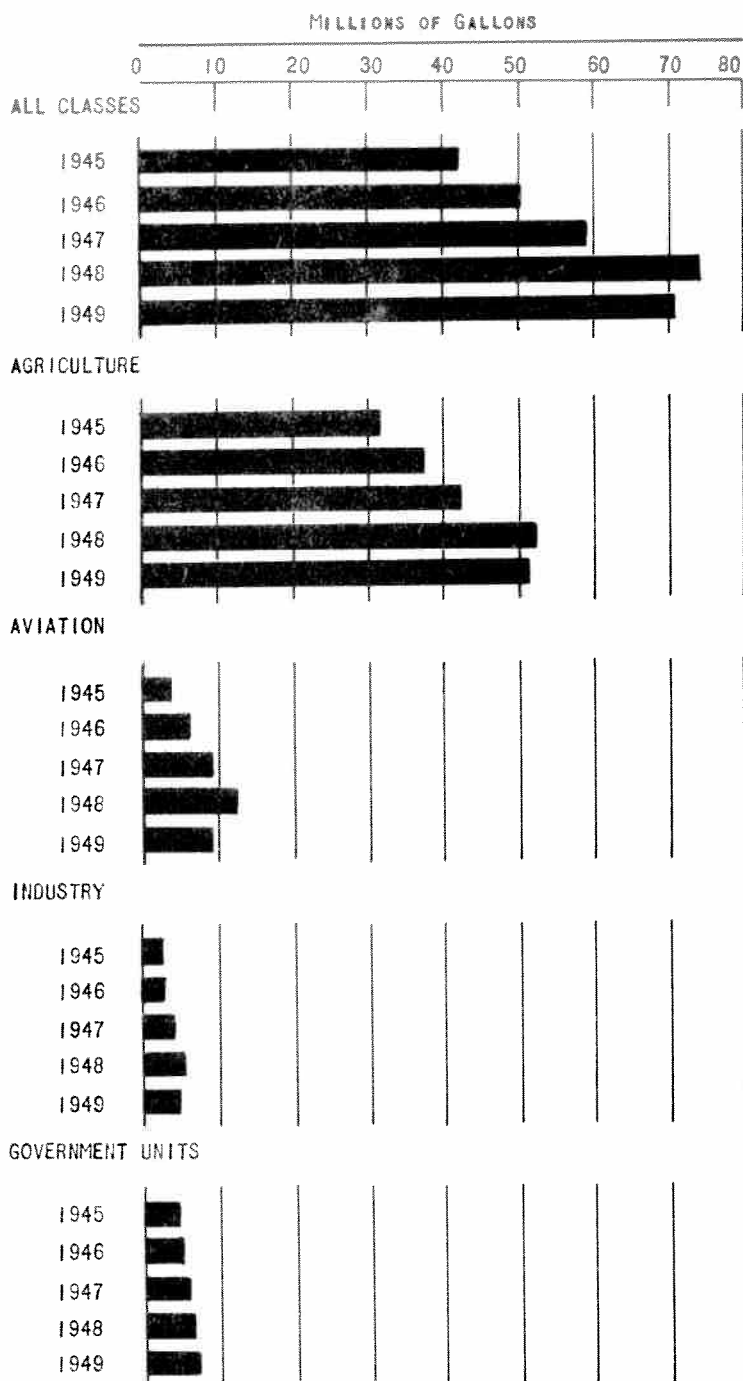


CHART 8

E.B.

TABLE 35

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
SELECTED CALENDAR YEARS 1941, 1947 - 1949

SOURCE	R E C E I P T S			
	1949	1948	1947	1941
REGULAR REGISTRATION FEES:				
PASSENGER CARS	\$ 2,039,841	\$ 1,877,411	\$ 1,711,198	\$ 1,778,212
"C" PLATES	386,747	345,248	300,758	1/
TRUCKS	802,709	775,066	758,267	496,543
TRACTORS 2/	86,968	76,938	---	---
TRAILERS	186,490	166,249	119,415	46,124
MOTORCYCLES	8,273	8,289	6,915	2,307
SUB-TOTAL	\$ 3,511,028	\$ 3,253,200	\$ 2,895,553	\$ 2,323,186
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS	46,537	42,716	35,400	34,606
MOTORCYCLES	320	328	279	65
SUB-TOTAL	46,857	43,044	35,679	34,671
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	93,728	130,107	68,471	45,624
CHAUFFEURS	66,657	62,076	58,429	46,438
SUB-TOTAL	160,385	192,183	126,900	92,062
CERTIFICATE OF TITLE SALES	84,386	69,580	64,374	55,829
PENALTY ASSESSMENTS 3/	53,743	112,264	53,421	21,311
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES	116,808	85,436	71,296	99,736
INDUSTRIAL PERMITS 4/	4,310	3,665	3,770	3,595
DUPLICATES, REPLACEMENTS	7,165	9,112	5,879	4,070
PREVIOUS YEAR FEES	866	1,040	387	1,846
SPECIAL ENGINE NUMBERS	12,319	17,715	11,031	1,807
SPECIAL PERMITS	8,959	1,230	6,872	3,838
SUB-TOTAL	150,427	125,197	99,235	114,892
TOTAL, ALL RECEIPTS	4,006,826	3,795,738	3,276,162	2,641,951
PERCENT INCREASE OR DECREASE EACH YEAR FROM 1941	+ 51.7	+ 43.7	+ 24.0	---
DIFFERENCE FROM 1941	+1,364,875	+ 1,153,787	+ 634,211	---

1/ "C" PLATES, FORMERLY INCLUDED WITH PASSENGER CARS, INCLUDE TRUCKS UNDER 1 TON, BUSES, PANEL DELIVERIES AND HEARSEs.

2/ TRACTOR CLASSIFICATION FORMERLY INCLUDED WITH TRUCKS.

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

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

TABLE 36

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1948 AND 1949

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1948	1949	1945	1948	1949
PASSENGER CARS	269,616	352,305	383,140	\$ 1,425,228	\$ 1,877,411	\$ 2,039,841
"C" PLATES	41,874	62,732	70,718	237,460	345,248	386,747
TRUCKS	34,963	48,951	50,336	567,881	779,066	802,709
TRACTORS ^{1/}	---	3,323	3,555	---	76,938	85,989
TRAILERS ^{2/}	2,558	17,113	19,842	67,477	166,249	189,490
MOTOR CYCLES	2,110	4,890	4,749	3,513	8,288	8,273
PERCENTAGE CHANGE						
EACH YEAR FROM 1945:						
PASSENGER CARS	100	131	142	100	132	143
"C" PLATES	100	150	169	100	146	163
TRUCKS	100	(150)	(155)	100	(151)	(157)
TRACTORS	---	(---	(---	---	(---	(---
TRAILERS	100	670	776	100	248	276
MOTORCYCLES	100	232	224	100	236	236

TABLE 37

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1948 AND 1949

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1948	1949	1945	1948	1949
PASSENGER CARS	85,902	110,932	120,332	\$ 462,762	\$ 602,699	\$ 655,027
"C" PLATES	6,511	10,290	11,090	40,477	62,056	67,963
TRUCKS	6,096	7,020	6,761	110,956	113,460	110,504
TRACTORS ^{1/}	---	962	996	---	24,050	26,125
TRAILERS ^{2/}	938	3,860	4,198	30,290	43,314	42,981
MOTORCYCLES	772	1,610	1,512	1,302	2,750	2,684
PERCENTAGE CHANGE						
EACH YEAR FROM 1945:						
PASSENGER CARS	100	129	140	100	130	142
"C" PLATES	100	158	170	100	153	168
TRUCKS	100	(131)	(127)	100	(124)	(123)
TRACTORS	100	(---	(---	100	(---	(---
TRAILERS	100	411	447	100	143	142
MOTORCYCLES	100	208	196	100	211	206

^{1/} TRACTOR PLATES PRIOR TO 1948 WERE INCLUDED WITH THE TRUCK CLASSIFICATION.

^{2/} A NEW LAW PROVIDED FOR LICENSING OF ALL CLASSES OF TRAILERS, EFFECTIVE JULY 1, 1947.

TABLE 38

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
SELECTED CALENDAR YEARS 1941 AND 1947 - 1949

SOURCE	NUMBER OF REGISTRATIONS			
	1949	1948	1947	1941
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS	383,140	352,305	325,472	336,718
"O" PLATES ^{1/}	70,718	62,732	55,052	— ^{1/}
TRUCKS	50,336	48,951	46,901	31,050
TRACTORS ^{2/}	3,655	8,323	—	—
TRAILERS ^{3/}	19,842	17,113	7,311	1,887
MOTORCYCLES	4,749	4,890	4,218	1,308
SUB-TOTAL	532,440	489,314	438,954	370,963
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS	5,754	5,222	4,397	4,533
MOTORCYCLES	106	100	84	15
TRANSFERS OR RE-REGISTRATIONS	89,259	65,822	55,158	77,835
INDUSTRIAL PERMITS	862	733	754	719
DUPLICATES, REPLACEMENTS	7,165	9,113	5,882	4,080
PREVIOUS YEAR REGISTRATIONS	412	481	162	1,358
SPECIAL ENGINE NUMBERS	12,319	17,715	11,031	1,807
SPECIAL PERMITS	35,834	32,818	27,487	15,401
SUB-TOTAL	151,711	132,104	104,955	105,748
TOTAL, ALL REGISTRATIONS	684,151	621,418	543,909	476,711
CERTIFICATES OF TITLE ^{4/}	285,708	234,625	217,576	189,492
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	198,876	275,293	145,017	96,276
CHAUFFEURS	51,766	48,332	45,319	35,673
TOTAL, OPERATORS AND CHAUFFEURS LICENSES	250,642	323,625	190,336	131,949
PER CENT INCREASE OR DECREASE EACH YEAR FROM 1941:				
REGULAR LICENSE TAGS SOLD OR ISSUED	+ 43.5	+ 31.9	+ 18.3	----
ALL REGISTRATIONS	+ 43.5	+ 30.4	+ 14.1	----
DIFFERENCE FROM 1941:				
REGULAR LICENSE TAGS SOLD OR ISSUED	+ 161,477	+ 118,351	+ 67,991	----
ALL REGISTRATIONS	+ 207,440	+ 144,707	+ 67,198	----

^{1/} "O" 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/} LARGE INCREASE IN TRAILER REGISTRATION IN 1948 DUE TO THE NEW LAW PROVIDING FOR LICENSING OF ALL CLASSES OF TRAILERS, EFFECTIVE JULY 1, 1947.

^{4/} INCLUDES NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS.

NUMBER OF MOTOR VEHICLE REGISTRATIONS

CALENDAR YEARS 1940 - 1950

1950 PASSENGER CAR AND C PLATE REGISTRATION OF 502,690 ESTABLISHED A NEW RECORD PEAK WITH A GAIN OF 11 PERCENT OVER 1949 AND 43 PERCENT OVER 1946.

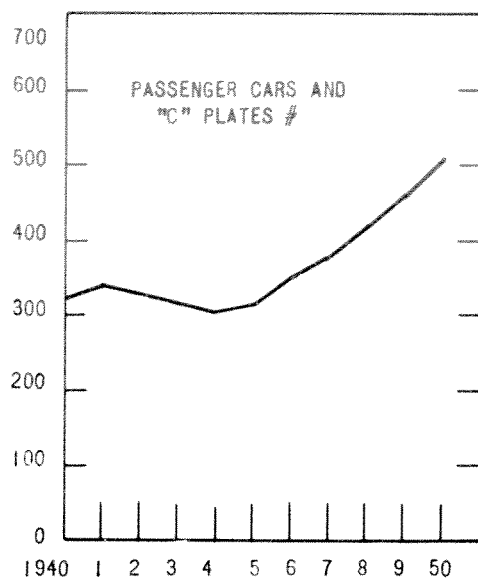
TRUCK REGISTRATION OF 55,388 ADVANCED TO A NEW HIGH WITH A SMALL GAIN ABOVE PREVIOUS 1949 ALL-TIME PEAK.

THE STEEP RISE IN TRAILER REGISTRATIONS FROM 1947 TO 1949 WAS DUE TO A NEW LAW PROVIDING FOR LICENSING OF ALL CLASSES OF TRAILERS, EFFECTIVE JULY 1, 1947.

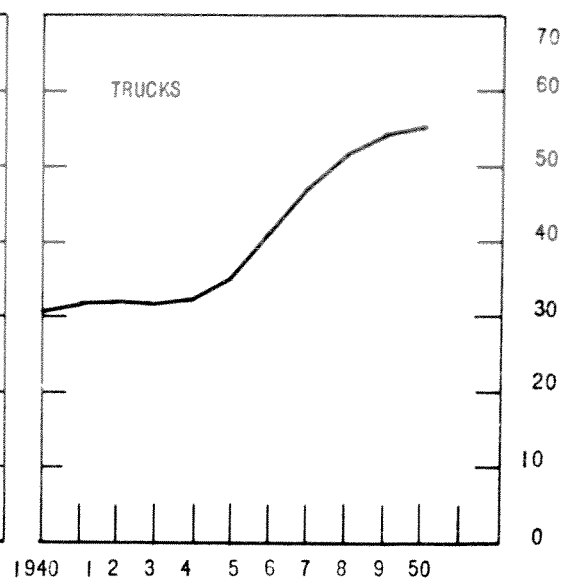
THE 1950 REGISTRATIONS OF 22,136 WERE UP 12 PERCENT FROM 1949.

MOTORCYCLES SHOWED A SMALL DECREASE IN 1949 AND AGAIN IN 1950 FROM 1948 HIGH MARK.

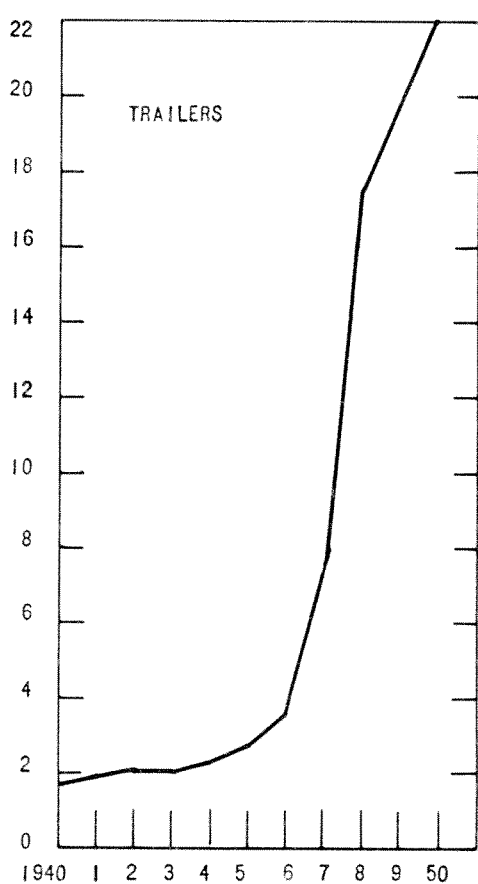
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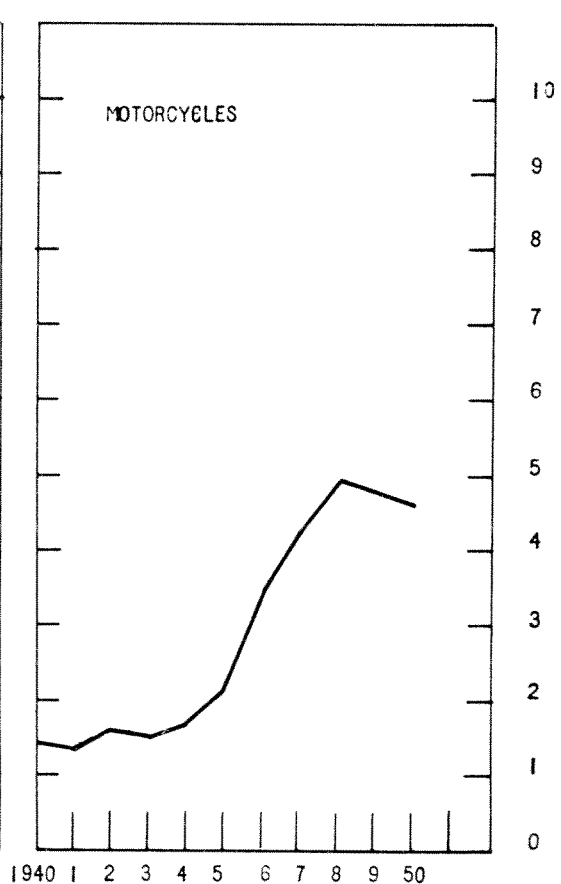


CHART 9

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

E.S.

TABLE 39

MOTOR VEHICLE REGISTRATIONS BY COUNTIES AND STATE TOTAL

CALENDAR YEARS 1948 AND 1949

STATE AND COUNTY	NUMBER OF REGISTRATIONS									
	PASSENGER CARS		"M" PLATES 1/		TRUCKS 2/		TRACTORS 2/		TRAILERS 3/	
	1949	1948	1949	1948	1949	1948	1949	1948	1949	1948
STATE TOTAL	383,140	352,305	70,718	62,732	50,336	48,951	3,655	3,323	19,842	1,548
DENVER	120,332	110,932	11,090	10,290	6,751	7,020	996	902	4,198	3,360
ADAMS	11,586	10,125	2,074	1,758	2,133	2,065	226	169	1,103	931
ALAMOSA	2,832	2,533	641	545	533	537	39	46	174	157
ARAPAHOE	17,041	14,562	2,404	2,038	1,242	1,110	103	95	1,424	1,133
ARCHULETA	517	517	301	279	152	141	16	9	46	61
ACA	2,420	2,265	908	809	821	796	65	61	138	115
BENT	2,213	2,051	473	407	393	381	8	13	55	44
BOULDER	14,762	13,718	2,253	1,942	1,689	1,658	62	76	892	794
CHAFFEE	2,095	1,987	664	584	242	262	13	11	157	137
CHEYENNE	1,077	991	338	286	342	331	10	7	31	30
CLEAR CREEK	1,105	1,000	248	218	141	146	12	4	73	75
CONEJOS	1,709	1,588	796	730	405	392	20	9	49	25
COSTILLA	785	767	331	298	250	204	7	5	26	20
CROWLEY	1,476	1,381	329	267	434	434	9	11	53	52
CUSTER	487	437	201	193	132	119	10	9	26	21
DELTA	4,561	4,298	1,651	1,334	872	797	31	23	229	184
DOLORES	561	551	316	294	217	192	6	5	26	28
DOUGLAS	1,214	1,169	363	315	255	260	17	14	74	67
EAGLE	1,194	1,102	478	406	193	134	11	11	79	59
ELBERT	1,408	1,360	585	509	369	349	18	14	53	43
EL PASO	23,034	20,970	3,547	3,235	1,757	1,559	115	92	965	756
FREMONT	5,235	4,952	1,519	1,425	719	701	62	57	391	355
GARFIELD	3,155	2,819	1,167	1,040	312	572	35	21	225	184
GILPIN	390	373	133	114	45	40	2	1	21	15
GRAND	1,331	1,231	430	356	234	302	39	26	136	95
GUNNISON	1,625	1,565	534	484	253	255	12	9	83	83
HINSDALE	65	68	32	24	20	19	--	--	2	4
HUERFANO	2,308	2,273	943	715	293	232	22	16	92	92
JACKSON	540	542	207	186	162	139	13	15	32	35
JEFFERSON	19,185	15,907	3,041	2,480	1,434	1,336	65	71	1,537	1,195
KIOWA	1,043	933	327	301	364	362	19	16	86	89
KIT CARSON	2,742	2,592	769	687	1,306	875	29	16	184	161
LAKE	1,830	1,582	376	316	183	168	2	1	105	80
LA PLATA	3,559	3,208	1,260	1,094	567	524	61	59	231	253
LARIMER	14,268	13,575	2,460	2,194	2,079	2,036	85	74	857	770

TABLE 39, CONTINUED

MOTOR VEHICLE: REGISTRATION BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1948 AND 1949

STATE AND COUNTY	NUMBER OF REGISTRATIONS								
	PASSENGER CARS		"C" PLATES 1/		TRUCKS 2/		TRAILERS 3/		
	1949	1948	1949	1948	1949	1948	1949	1948	
LAS ANIMAS	5,397	5,075	1,503	1,378	798	803	49	202	133
LINCOLN	1,886	1,875	697	661	548	513	17	116	110
LOGAN	5,590	5,264	1,084	1,013	1,387	1,357	154	309	309
MESA	11,233	10,239	3,194	2,867	1,652	1,579	86	837	623
MINERAL	196	165	63	66	52	52	1	9	8
MOFFAT	1,858	1,853	738	702	464	446	67	224	258
MONTEZUMA	2,462	2,349	1,110	1,000	553	505	57	168	159
MONTROSE	3,700	3,393	1,375	1,192	828	767	38	161	122
MORGAN	5,667	5,299	1,066	875	1,524	1,484	81	210	165
OTERO	7,649	6,322	1,389	1,206	1,160	1,180	111	347	312
CURAY	519	506	274	247	85	82	---	33	21
PARK	621	643	284	267	182	176	14	43	46
PHILLIPS	1,732	1,692	497	434	543	542	18	83	59
PITKIN	431	347	222	188	90	70	1	25	20
PROWERS	4,372	4,002	1,042	884	957	879	101	196	177
PUEBLO	22,739	20,442	3,612	3,130	1,913	1,847	169	1,320	1,090
RIO BLANCO	1,526	1,620	615	622	317	359	28	149	162
RIO GRANDE	3,266	2,997	930	765	846	819	34	176	167
ROUIT	2,491	2,311	937	814	510	474	17	190	161
SAGUACHE	1,324	1,167	463	409	429	391	7	32	36
SAN JUAN	307	283	125	101	76	74	2	19	15
SAN MIGUEL	535	476	280	243	126	86	---	17	14
SEDWICK	1,622	1,561	329	282	542	524	12	86	71
SUMMIT	391	338	128	122	79	82	4	27	22
TELLER	897	903	355	316	168	163	2	41	31
WASHINGTON	2,472	2,428	726	663	774	774	34	122	122
WELD	20,454	19,302	3,623	3,266	5,456	5,453	239	793	717
YUMA	3,609	3,469	868	766	877	850	32	102	85

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

2/ TRACTOR PLATES PRIOR TO 1948 WERE INCLUDED WITH THE TRUCK CLASSIFICATION.

3/ ALL CLASSES OF TRAILERS ARE REQUIRED TO BE REGISTERED IN ACCORDANCE WITH THE AMENDED LAW, EFFECTIVE JULY 1, 1947.

4/ INCLUDES 50,998 LIGHT TRUCKS OR 81 PER CENT OF THE STATE TOTAL "C" PLATES.

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSE ISSUED
AND FEES COLLECTED, STATE 1942 - 1949

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	
1942	241,915	111,964	37,533	48,777	2,331	2,041	104	197	\$ 162,979
1943	19,828	42,197	31,408	40,345	3,100	2,647	132	249	85,938
1944	84,572	36,435	28,357	37,885	2,782	2,340	147	276	70,944
1945	253,902	118,925	32,138	41,735	3,751	3,164	133	341	165,185
1946	164,144	73,336	42,894	55,334	6,616	5,462	243	456	134,589
1947	137,193	61,940	44,953	57,751	7,824	6,531	366	678	126,000
1948	266,639	122,830	47,962	61,390	8,654	7,277	370	686	192,183
1949	189,992	86,284	51,393	65,941	8,884	7,444	373	694	160,385 ^{1/}

TABLE 41

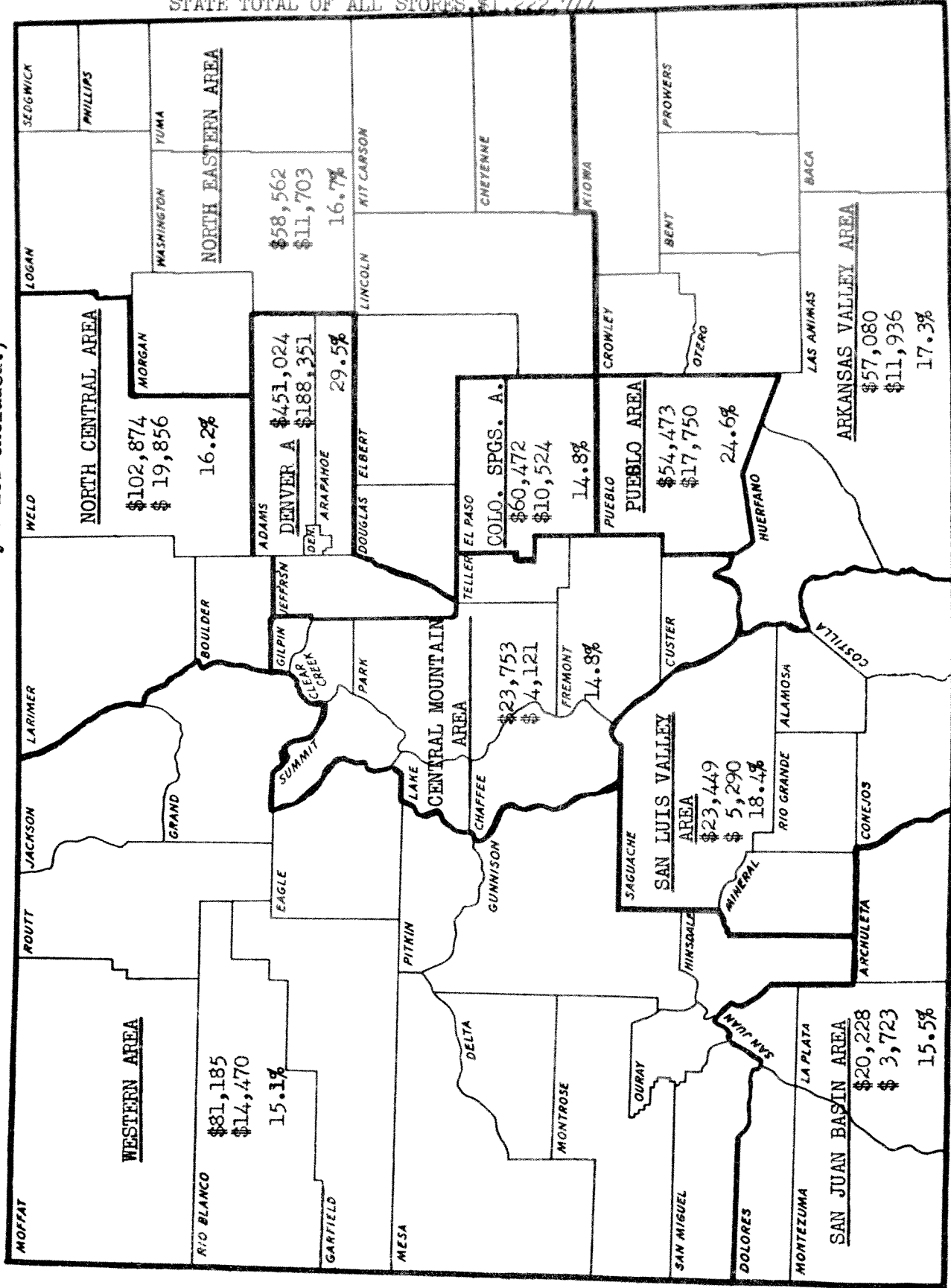
MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND TOTAL FEES COMPARED, 1938 - 1949

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	66,850	124
1949	285,708 ^{2/}	84,386	151

^{1/} INCLUDES \$21.25 COLLECTED IN THE PREVIOUS YEAR FOR INCOMPLETE APPLICATIONS.

^{2/} INCLUDES NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS WHICH RUN AROUND
THREE PER CENT OF THE TOTAL NUMBER OF ORIGINAL TITLES.

TAXED RETAIL SALES OF INDEPENDENT AND CHAIN STORES BY AREAS
FISCAL YEAR ENDED JUNE 30, 1950
 (Sales in thousands. Public utility sales excluded.)



Total Distributed Sales.....\$1,220,824 = 100.0%
 Independents..... 933,100 = 76.4 of distributed sales
 Chains..... 287,724 = 23.6 " " "
 Undistributed Chain Sales.... 1,920 = .7 " State Total
 STATE TOTAL OF ALL STORES \$1,222,744

Chain stores equal the sales tax classifications of chain stores and foreign corporations.

Money Figures in Areas: Top figures = independent store sales; lower figures = chain store sales
 Percentages = ratio of chain sales to chain and independent sales
 E.B.
 CHART 10

TABLE 42

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1950

Co. No.	COUNTY	ALL BUSINESS CLASSES			APPAREL			AUTOMOTIVE			FOOD			FURNITURE			GENERAL MERCHANDISE		
		MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	
1	DENVER	7,843	7,201,013	378	758,390	2,070	1,530,580	1,899	1,527,531	541	538,376	860	756,948						
2	PUEBLO	1,565	1,059,633	69	58,662	422	271,902	481	286,435	85	67,488	120	149,343						
3	WELD	1,265	738,466	43	35,024	442	228,755	276	177,855	63	30,837	135	194,758						
4	EL PASO	1,633	1,203,408	70	82,279	513	220,505	421	350,032	86	81,064	151	170,336						
5	LAS ANIMAS	597	197,679	28	10,821	134	56,929	195	56,857	24	15,422	51	25,705						
6	LARIMER	1,046	606,319	43	24,259	291	149,213	279	175,375	71	41,635	111	74,324						
7	BOULDER	969	604,174	50	43,855	281	146,653	244	178,983	70	44,305	92	66,061						
8	MESA	817	507,289	33	22,107	286	130,491	185	126,778	45	33,447	69	71,104						
9	OTERO	585	302,538	31	18,229	169	91,300	166	86,273	28	24,508	55	31,302						
10	ARAPAHOE	825	580,559	26	15,625	321	163,215	183	137,541	53	35,651	63	57,186						
11	JEFFERSON	994	498,773	25	12,092	359	122,540	248	158,866	46	25,403	102	63,908						
12	ADAMS	697	313,123	10	10,571	327	76,290	193	88,334	28	10,363	93	33,745						
13	LOGAN	362	213,971	15	9,816	134	81,611	74	40,368	25	15,380	26	18,160						
14	FREMONT	449	167,709	15	5,255	122	48,600	133	42,605	26	11,442	37	30,247						
15	MORGAN	398	259,555	19	12,229	154	84,754	80	57,382	19	9,316	35	38,441						
16	HUERFFANO	272	98,085	10	1,883	66	27,594	85	25,083	9	3,870	29	16,840						
17	PROMERS	365	244,762	14	11,278	118	75,259	81	48,775	25	14,535	37	30,964						
18	DELTA	401	188,722	15	6,104	135	46,067	81	43,626	20	11,183	37	29,472						
19	YUMA	251	130,887	12	4,507	35	41,192	50	24,111	14	5,255	27	15,684						
20	LA PLATA	339	192,347	17	6,738	93	57,572	77	46,988	12	19,396	34	26,747						
21	MONTROSE	275	160,765	8	3,991	100	47,730	63	39,128	12	10,797	28	25,928						
22	BACA	198	117,743	9	3,412	77	28,654	49	26,671	9	4,274	26	28,411						
23	RIO GRANDE	255	154,189	10	2,190	90	50,229	61	33,554	19	9,450	24	27,137						
24	GARFIELD	323	168,520	13	5,859	80	46,856	68	37,822	18	9,450	39	24,678						
25	CONEUOS	161	65,361	3	985	49	31,796	52	20,406	2	1,381	19	16,814						
26	KIT CARSON	219	123,911	7	1,968	84	15,375	45	23,507	9	2,620	28	23,299						
27	WASHINGTON	147	62,439	5	2,110	54	15,375	23	9,343	6	2,275	24	14,801						
28	ROUIT	216	102,569	9	5,930	73	32,608	37	23,636	8	7,425	32	15,941						
29	BENT	156	69,169	6	2,425	58	26,144	43	18,324	8	3,857	11	6,870						
30	ALAMOSA	224	152,776	14	5,546	75	49,263	51	37,294	10	9,919	18	15,236						
31	CHAFFEE	257	101,872	15	4,010	71	35,693	76	29,324	11	5,460	23	16,836						
32	MONTEZUMA	213	130,545	4	2,751	61	46,587	44	23,789	13	7,218	20	23,868						
33	LINCOLN	150	96,330	3	2,172	50	25,621	36	26,254	10	3,912	15	11,175						
34	ELBERT	103	29,176	1	8	36	8,588	19	7,194	2	376	11	4,834						
35	SAGUACHE	128	47,311	2	70	41	13,943	29	9,890	6	3,296	19	11,142						
36	CROWLEY	57	42,602	3	614	31	14,888	25	10,795	6	3,315	15	5,765						
37	PHILLIPS	145	86,260	5	1,185	41	20,606	27	15,830	6	2,651	16	10,456						
38	COSTILLA	90	22,969	1	22	24	2,113	26	5,402	3	587	16	9,802						
39	SEDGWICK	129	64,921	6	927	40	17,419	28	14,341	7	4,261	17	12,353						
40	GUNNISON	174	70,229	4	649	46	18,514	41	18,022	5	2,249	25	12,934						

TABLE 42, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1950

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MARCHANDISE	
		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
41	LAKE	128	\$ 66,287	3	\$ 341	36	13,617	46	23,427	6	2,031	17	16,070
42	MOFFAT	181	97,177	7	3,807	67	30,214	36	25,291	11	7,533	19	12,209
43	TELLER	113	27,538	4	544	32	5,768	35	11,003	4	812	17	3,786
44	EAGLE	121	39,881	5	1,493	37	7,546	35	9,876	4	1,211	19	9,482
45	KIOWA	75	38,291	1	25	25	11,384	19	10,298	4	1,175	12	5,389
46	CHEYENNE	91	44,812	2	32	37	13,296	19	11,513	2	729	11	7,936
47	DOUGLAS	83	29,284	1	77	30	9,117	25	9,391	2	867	9	3,752
48	ARCHULETA	58	27,190	1	114	13	5,531	18	4,831	2	684	10	11,161
49	RIO BLANCO	131	67,348	6	674	42	15,277	27	16,226	6	653	18	15,184
50	SAN MIGUEL	59	23,981	2	648	13	7,191	17	7,276	3	895	13	6,483
51	CLEAR CREEK	126	46,054	2	720	29	13,144	51	16,865	3	47	21	9,595
52	CUSTER	45	9,532	---	---	11	1,303	14	4,034	1	11	10	3,570
53	GRAND	176	75,623	3	478	55	15,086	49	23,922	7	1,728	35	23,221
54	PARK	75	20,204	2	936	21	6,205	27	6,348	---	4	13	5,700
55	SAN JUAN	38	13,707	1	5	9	2,471	10	5,161	1	11	6	2,252
56	OURAY	58	17,312	1	132	16	2,739	22	8,637	1	453	6	2,810
57	PITKIN	62	24,651	1	5	11	2,302	20	10,816	4	336	14	8,108
58	DOLORES	48	24,224	2	369	16	4,539	8	5,946	4	2,357	6	6,156
59	JACKSON	61	21,364	1	270	18	4,404	15	4,632	2	237	11	8,567
60	GILPIN	38	5,612	1	120	5	423	14	3,154	---	---	12	1,632
61	SUMMIT	46	9,687	---	---	11	1,999	20	4,920	---	---	4	1,088
62	MINERAL	27	7,952	1	119	5	492	13	3,729	---	---	4	2,850
63	HINSDALE	17	2,365	---	---	3	141	9	1,114	---	---	3	915
ALL COUNTY TOTAL		27,190	\$ 17,965,855	1,096	\$ 1,207,470	8,239	\$ 4,374,461	6,786	\$ 4,333,916	1,532	\$ 1,155,657	2,899	\$ 2,306,177
70	CHAIN STORES	185	4,148,114	9	37,883	35	156,762	27	1,768,278	12	36,443	22	714,375
80	FOREIGN CORP.	393	2,419,630	43	216,831	29	103,634	24	82,297	16	35,150	29	1,400,612
90	CONCESSIONERS	20	3,530	---	---	---	---	---	---	---	---	---	---
95	TRANS. CONCESS.	18	1,126	1	89	---	---	5	223	---	---	2	154
STATE TOTAL 2/		27,806	\$ 24,538,263	1,149	\$ 1,462,273	8,303	\$ 4,635,087	6,842	\$ 6,184,714	1,560	\$ 1,227,450	2,952	\$ 4,421,318

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

2/ FIGURES DO NOT ALWAYS ADD TO TOTALS BECAUSE OF ROUNDING.

TABLE 42, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1950

Co. No.	COUNTY	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITIES		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY RETURNS	COLLECTIONS	MONTHLY AVG. NO.	COLLECTIONS	MONTHLY AVG. NO.	COLLECTIONS
41.	LAKE.....	3	\$ 5,974	3	\$ 888	2	\$ 90	---	---	12	\$ 3,848	---	---
42.	MOFFAT	6	7,103	19	3,982	3	438	3	2,467	10	3,688	---	---
43.	TELLER	2	296	7	2,110	2	1,570	---	---	9	819	1	28
44.	EAGLE	5	5,657	4	901	1	163	2	1,575	9	1,573	1	5
45.	KIOWA	2	2,073	3	1,103	---	---	---	---	9	6,840	---	---
46.	CHEYENNE	2	4,116	5	709	1	26	1	307	11	5,150	---	---
47.	DOUGLAS	2	3,287	6	1,055	---	---	1	79	7	1,652	1	7
48.	ARCHULETA	3	1,504	5	315	---	---	2	680	3	2,070	---	---
49.	RIO BLANCO	8	4,686	6	1,240	1	76	2	3,385	14	5,940	1	2
50.	SAN MIGUEL	2	847	4	502	1	3	2	---	4	224	1	2
51.	CLEAR CREEK	4	3,523	4	400	1	93	---	---	9	1,542	2	125
52.	CUSTER	1	128	5	318	---	---	1	12	2	291	1	19
53.	GRAND	7	6,648	7	727	1	41	1	902	11	2,870	---	---
54.	PARK	2	37	7	633	---	---	---	---	3	341	---	---
55.	SAN JUAN	2	1,991	3	399	1	---	1	595	4	823	---	---
56.	OURAY	3	1,599	2	112	1	2	---	---	6	798	---	---
57.	PITKIN	2	620	2	264	2	189	---	---	5	1,465	1	217
58.	DOLORES	2	357	1	232	1	---	1	254	8	3,918	1	6
59.	JACKSON	1	68	4	258	---	---	1	510	7	2,136	---	262
60.	GILPIN	1	6	2	45	---	---	---	---	3	232	---	---
61.	SUMMIT	1	593	4	424	---	---	1	165	5	493	1	5
62.	MINERAL	---	---	2	511	---	---	1	210	1	42	---	---
63.	HINSDALE	1	19	---	---	---	---	1	177	---	---	---	---
ALL COUNTY TOTAL		1,199	\$ 1,672,945	1,704	\$ 1,154,144	684	\$ 173,078	131	\$ 236,952	2,753	\$ 1,300,964	167	\$ 49,891
70.	CHAIN STORES	15	119,923	25	185,921	1	38	11	1,016,287	27	111,992	1	212
80.	FOREIGN CORP	38	191,523	138	251,408	17	22,349	9	26,826	50	88,778	---	---
90.	CONCESSIONERS	---	---	---	---	---	---	---	---	20	3,530	---	---
95.	TRANS. CONCESSIONERS	1	4	4	388	3	212	---	---	1	92	1	14
STATE TOTAL		1,253	\$ 1,984,395	1,871	\$ 1,591,811	705	\$ 195,677	151	\$ 1,280,065	2,851	\$ 1,505,356	169	\$ 50,117

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

2/ FIGURES DO NOT ALWAYS ADD TO TOTALS BECAUSE OF ROUNDING.

TABLE 43

SALES TAX: COLLECTIONS AND PER CENT INDEPENDENTS, CHAINS AND FOREIGN CORPORATION, BY BUSINESS CLASS FISCAL YEAR ENDED JUNE 30, 1950

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	27,806	\$24,538,263	1,149	\$1,462,273	8,303	\$4,635,087	6,842	\$6,184,714	1,560	\$1,227,450	2,952	\$4,421,318
PER CENT OF STATE TOTAL:												
INDEPENDENTS	97.8	73.2	95.4	82.6	99.2	94.3	99.2	70.1	98.2	94.2	98.2	52.2
CHAIN STORES	.7	16.9	.8	2.6	.4	3.4	.4	28.6	.8	3.0	.7	16.2
FOR. CORP.	1.4	9.9	3.7	14.8	.4	2.3	.4	1.3	1.0	2.8	1.0	31.6
CONCESSIONERS	.1	TRACE 4/	.1	TRACE	---	---	TRACE	TRACE	---	---	.1	TRACE
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
RETAIL OUTLET	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. NO. RETURNS	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	1,253	\$1,984,395	1,371	\$1,591,911	705	\$1,195,677	151	\$1,289,069	2,051	\$1,505,356	109	\$1,501,177
PER CENT OF STATE TOTAL:												
INDEPENDENTS	95.7	84.3	91.1	72.5	97.0	88.4	66.7	18.5	96.6	86.4	98.8	99.5
CHAIN STORES	1.2	6.0	1.3	11.7	.1	TRACE	7.3	79.4	.9	7.4	.6	.4
FOR. CORP.	3.1	9.7	7.4	15.3	2.4	11.4	6.0	2.1	1.8	5.9	---	---
CONCESSIONERS	TRACE	TRACE	.2	TRACE	.5	.2	---	---	.7	.3	.6	.1
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

1/ INDEPENDENTS REPRESENT THE ALL COUNTY TOTAL NUMBER OF RETURNS GIVEN IN TABLE 42.

2/ CHAIN STORES REPRESENT THE CONSOLIDATED RETURNS REPORTED BY PARENT COMPANIES FOR THE SALES TAX COLLECTED UPON SALES MADE AT MORE THAN ONE LOCATION IN THE STATE.

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

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

TABLE 44

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1950

Co. No.	COUNTY	POPULATION (1950)	MONTHLY AVG. NO. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% INCREASE OR DECREASE FROM 1949	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER	412,823	7,843	\$ 7,201,012.35	29.35	+ 2.3	\$ 918.15	\$ 17.44
2	PUEBLO	89,512	1,565	1,059,632.58	4.32	+ .1	677.08	11.84
3	WELD	66,619	1,265	798,485.69	3.25	- .1	631.21	11.99
4	EL PASO	70,772	1,633	1,200,408.08	4.89	+ 2.7	735.09	16.96
5	LAS ANIMAS	25,918	597	197,678.83	.81	- 5.6	331.12	7.63
6	LARIMER	43,479	1,046	606,318.50	2.47	+ 4.2	579.65	13.95
7	BOULDER	48,144	969	604,174.01	2.46	- .6	623.50	12.55
8	MESA	38,901	817	507,229.14	2.07	- 2.0	620.92	13.04
9	OTERO	25,274	585	302,537.80	1.23	- 4.8	517.16	11.97
10	ARAPAHOE	51,668	825	580,558.76	2.36	+13.1	703.71	11.24
11	JEFFERSON	55,465	994	498,773.77	2.03	+ 9.6	501.78	8.99
12	ADAMS	40,353	697	313,123.61	1.28	+ 5.0	449.24	7.76
13	LOGAN	17,117	362	213,970.89	.87	- 4.8	591.08	12.50
14	FREMONT	18,091	449	167,709.45	.68	- 4.7	373.52	8.87
15	MORGAN	18,035	398	259,554.39	1.06	+ 1.3	652.15	14.39
16	HUERFANO	10,520	272	88,085.11	.36	- 7.3	323.84	8.37
17	PROWERS	14,837	365	244,762.19	1.00	- 6.2	670.58	16.49
18	DELTA	17,335	401	188,721.42	.77	- 3.8	479.63	10.88
19	YUMA	10,823	251	130,886.95	.53	- 3.0	521.46	12.09
20	LA PLATA	14,854	339	192,346.67	.78	- 2.0	567.39	12.95
21	MONTROSE	15,024	275	180,764.69	.66	+ 2.4	584.60	10.70
22	BACA	7,947	198	117,743.38	.49	- 4.0	594.66	14.82
23	RIO GRANDE	12,639	255	154,188.87	.63	+ 3.8	604.66	12.20
24	GARFIELD	11,595	323	168,520.38	.99	+ 2.2	521.73	14.53
25	CONEJOS	10,116	161	65,361.22	.27	- 1.4	406.97	6.46
26	KIT CARSON	8,569	219	123,811.18	.50	- 8.2	565.35	14.45
27	WASHINGTON	7,522	147	62,438.86	.25	- 5.6	424.75	8.30
28	ROUTT	8,896	216	102,568.50	.42	- 5.9	474.83	11.53
29	BENT	8,793	156	69,169.46	.29	-15.7	443.39	7.87
30	ALAMOSA	10,525	224	152,775.50	.62	- 1.3	682.03	14.52
31	CHAFFEE	7,115	257	101,874.29	.42	+ 2.3	366.40	14.32
32	MONTEZUMA	9,937	213	130,544.51	.53	-11.2	612.93	13.14
33	LINCOLN	5,869	150	96,330.50	.39	- 7.7	642.20	16.41
34	ELBERT	4,469	103	29,175.56	.12	-10.6	283.26	6.53
35	SAGUACHE	5,672	128	47,310.88	.19	- 9.7	369.61	8.34
36	CROWLEY	5,215	97	42,601.56	.17	- 5.2	439.19	8.17
37	PHILLIPS	4,907	145	86,259.53	.35	- 4.7	584.89	17.58
38	COSTILLA	6,047	90	22,999.64	.09	- 6.5	255.55	3.80
39	SEDGWICK	5,080	129	64,920.60	.26	- 2.4	503.26	12.78
40	GUNNISON	5,689	174	70,228.60	.29	- 6.3	403.61	12.34
41	LAKE	6,139	128	66,287.21	.27	-10.3	517.86	10.80
42	MOFFAT	5,944	181	97,177.21	.40	- 1.5	536.89	16.35
43	TELLER	2,734	113	27,537.92	.11	- 6.8	243.70	10.07
44	EAGLE	4,466	121	39,881.21	.16	- 2.1	329.59	8.93
45	KIOWA	2,990	75	38,291.04	.16	- 1.4	510.55	12.81
46	CHEYENNE	3,445	91	44,812.03	.18	- 1.1	482.44	13.01
47	DOUGLAS	3,489	83	29,284.12	.12	- 4.1	352.82	8.39
48	ARCHULETA	3,025	58	27,189.86	.11	- 1.0	468.79	9.00
49	RIO BLANCO	4,711	131	67,348.29	.28	- 1.3	514.11	14.30
50	SAN MIGUEL	2,690	59	23,981.26	.10	+ 2.3	406.46	8.91
51	CLEAR CREEK	3,276	126	46,053.74	.19	+ 4.6	365.51	14.06
52	CUSTER	1,567	45	9,691.62	.04	- 8.9	215.37	6.18

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1950

Co. No.	COUNTY	POPULATION (1950)	MONTHLY Avg. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% INCREASE OR DECREASE FROM 1949	TAX PAYMENT PER RETURN	PER CAPITA
53	GRAND	3,904	176	\$ 75,622.85	.31	+ 4.6	\$ 429.68	19.37
54	PARK	1,853	75	20,204.16	.08	- 4.2	269.39	10.90
55	SAN JUAN	1,459	38	13,707.17	.06	- 5.2	360.72	9.39
56	OURAY	2,089	58	17,312.29	.07	- 7.1	296.49	8.29
57	PITKIN	1,629	62	24,651.41	.10	+23.8	397.60	15.13
58	DOLORES	1,959	48	24,223.52	.10	+13.1	504.66	12.36
59	JACKSON	1,951	61	21,363.79	.09	+ 7.2	350.23	10.95
60	GILPIN	836	38	5,612.12	.02	-11.1	147.69	6.71
61	SUMMIT	1,130	46	9,657.15	.04	+ 6.4	210.58	8.57
62	MINERAL	681	27	7,952.04	.03	+14.2	294.52	11.51
63	HINGSDALE	245	17	2,365.40	.01	+26.6	139.14	9.65
ALL COUNTY TOTAL		1,314,388	27,190	\$17,965,855.31	73.22	+ .8	\$ 660.75	13.67
70	CHAIN STORES 1/		185	4,148,113.63	16.90	+ 1.3	\$22,422.24	3.16
80	FOREIGN CORP. 1/		393	2,419,637.80	9.86	- 2.8	6,156.84	1.84
90	CONCESSIONERS 1/		20	3,529.69	.01	+ 5.7	176.48	--
95	TRANS. CONC. 1/		18	1,126.23	.01	+ 8.4	62.57	--
STATE TOTAL		1,314,388	27,806	\$ 24,538,262.66	100.0	+ .6	882.48	18.67
ALL COUNTY TOTAL LESS DENVER COUNTY		901,565	19,347	\$ 10,764,842.96	43.87	- 1.4	556.41	11.94

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

2/ LICENSE FEES IN THE AMOUNT OF \$ 7,915.75, ARE EXCLUDED.

TABLE 45

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1943 - 1950

YEAR	MONTHLY Avg. No. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1950	27,806	\$ 24,538,263	\$ 882.48
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

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

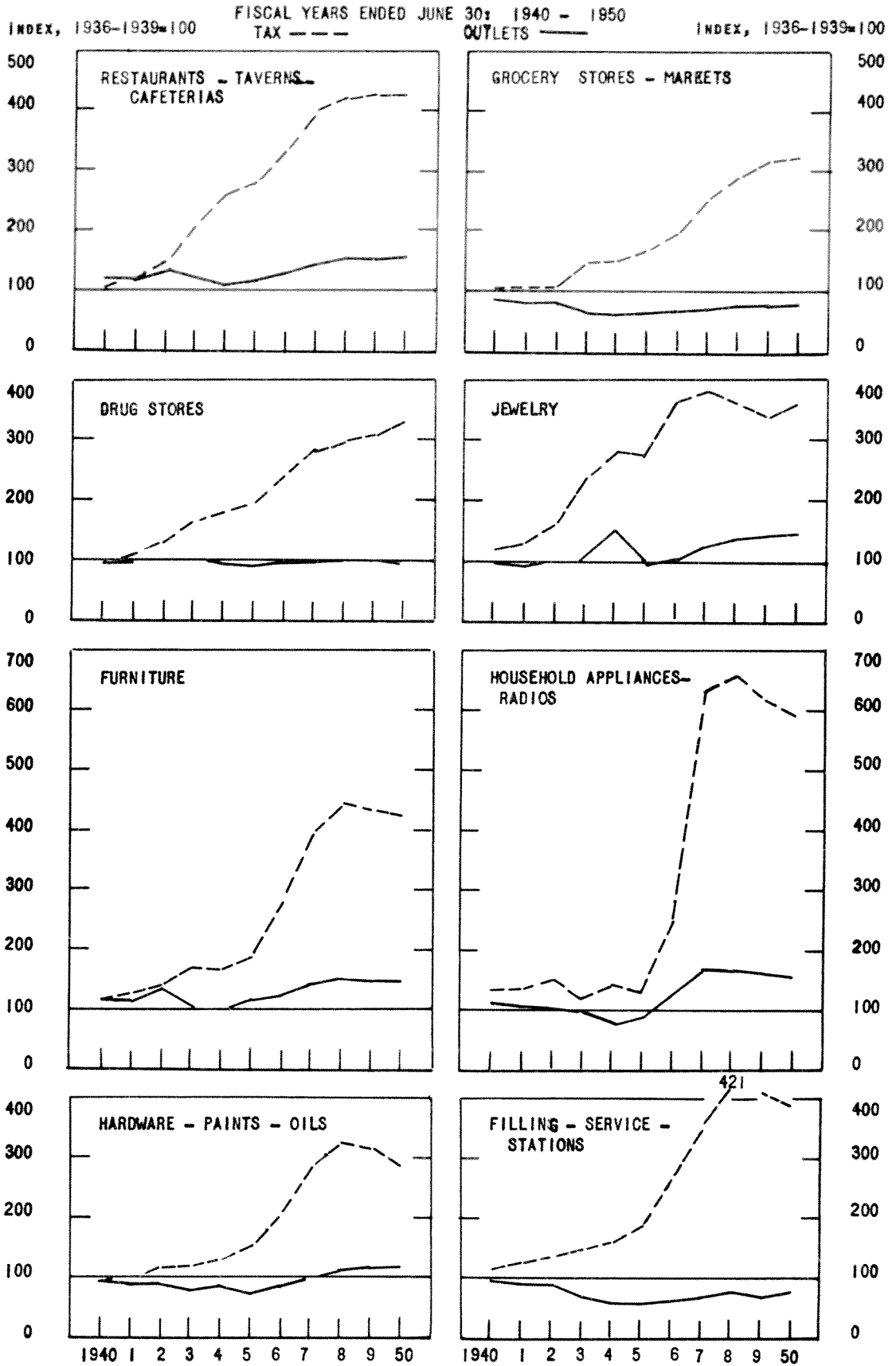


CHART 11

E.B.

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1950

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES 1/ (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
I APPAREL GROUP: TOTAL	1,149	\$ 89,160	\$ 1,462,272.84	\$ 1,272.64	4.13	5.86
1. BOOT AND SHOE STORES	112	11,379	198,491.41	1,772.21	.41	.81
2. CLOTHING STORES-DRESS MAKERS	596	66,951	1,141,075.35	1,914.55	2.14	4.65
3. FURRIERS	39	3,968	39,814.27	1,020.77	.14	.16
4. HABERDASHERY	26	1,672	29,444.92	1,132.34	.09	.12
5. MILLINERY	41	830	14,320.75	349.18	.15	.06
6. SHOE REPAIR	243	2,261	25,194.43	103.67	.87	.10
7. OTHERS	24	268	3,940.02	164.00	.09	.02
8. CLEANERS-DYERS-TAILORS- LAUNDRIES	68	1,831	9,991.69	146.87	.24	.04
II AUTOMOTIVE GROUP: TOTAL	8,303	522,589	4,635,087.08	558.24	29.86	18.89
1. ACCESSORIES-TIRES-BATTERIES, WRECKERS, ETC.	539	56,009	386,029.05	716.19	1.94	1.57
2. AUTOMOBILE-AIRCRAFT-BICYCLES	857	257,915	2,779,288.96	3,243.04	3.08	11.33
3. FILLING & SERVICE STATIONS..	1,623	112,968	444,139.04	273.65	5.84	1.81
4. GARAGE-REPAIR SHOPS	1,121	71,009	624,020.48	556.66	4.03	2.54
5. TRAILERS-OTHER AUTOMOTIVE STORES	42	6,950	62,842.58	1,496.13	.15	.26
6. OCCASIONAL AUTOMOBILE SALES	4,121	17,938	336,767.96	82.20	14.82	1.38
III FOOD GROUP: TOTAL	6,842	513,717	6,184,713.98	903.93	24.61	25.20
1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	570	56,848	451,307.05	791.76	2.05	1.84
2. CANDY-CONFECTIONERY	389	11,214	126,839.65	326.05	1.40	.52
3. FRUIT STANDS-VEGETABLES MKTS.- TRUCKERS	248	10,619	87,622.64	353.30	.89	.36
4. GROCERY & MOTOR STORES-MEAT MARKETS	2,678	313,314	4,180,419.04	1,561.01	9.64	17.04
6. RESTAURANTS-TAVERNS-CAFETERIA	2,437	91,173	1,112,307.63	456.42	8.76	4.52
7. FISH-POULTRY-OTHER FOOD STORES	101	8,993	29,860.70	295.22	.36	.12
8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	419	21,557	196,357.27	468.52	1.51	.80
IV FURNITURE GROUP: TOTAL	1,560	100,949	1,227,449.85	786.30	5.61	5.00
1. CARPETS-RUGS-HOUSE FURNISHINGS	115	6,958	64,420.57	559.75	.41	.26
2. FURNITURE STORES	401	32,326	527,595.49	1,315.58	1.44	2.16
3. HOUSEHOLD APPLIANCES	58	5,215	75,587.89	1,371.32	.21	.32
4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	77	6,249	87,507.13	1,135.80	.28	.36
5. RADIO SALES AND SERVICE	233	5,505	61,697.66	262.00	.84	.25
6. OTHER HOME FURNISHINGS-APPLI- ANCES	167	11,164	115,874.65	693.54	.60	.47
7. ELECTRICAL APPLIANCES & SERVICE	454	30,984	276,117.74	609.07	1.63	1.12
8. UPHOLSTERERS	55	2,153	15,248.72	276.28	.20	.06
V GENERAL MERCHANDISE GROUP: TOTAL ..	2,952	318,626	4,421,317.55	1,497.74	10.61	18.01
1. DEPARTMENT STORES	29	38,339	645,396.27	22,253.45	.10	2.63
2. DRUG STORES	657	81,068	747,311.76	1,138.39	2.36	3.05
3. DRY GOODS STORES	142	21,557	331,408.98	2,685.98	.51	1.55
4. GENERAL STORES	535	93,515	1,535,789.47	2,878.11	1.92	6.28
5. HDW.-PAINT-OIL-VARNISHES	338	27,592	333,401.38	986.39	1.22	1.36
6. JEWELRY STORES	378	13,634	197,562.66	522.65	1.36	.81
7. LEATHER-LEATHER GOODS-SADDLERY	44	1,935	13,235.71	300.81	.16	.05
8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	104	4,671	30,777.15	295.93	.38	.12
9. SPORTING GOODS-TENTS-AWNINGS..	180	10,720	108,621.15	604.56	.65	.44
10. VARIETY-5 & 10-SPECIALTY STORES OIL PAINTINGS-POTTERY-KEYS..	545	25,097	423,613.00	777.27	1.95	1.72

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1950

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES 1/ (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL % OF TO- TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
VII LUMBER AND BUILDING GROUP: TOTAL	1,253	\$ 214,313	\$ 1,984,304.54	\$ 1,583.71	4.51	6.09
1. BUILDING & CONSTRUCTION CONTRACTORS-PAINTERS AND DECORATORS	42	4,729	41,126.68	979.21	.15	.17
2. BUILDING HOW. & MACHINERY	9	2,351	25,881.55	2,875.73	.03	.10
3. BUILDING MATERIAL DEALERS ..	402	105,686	1,152,475.77	2,866.86	1.45	4.70
4. ELECTRICAL EQUIPMENT SUPPLIES	141	33,983	245,946.68	1,744.30	.51	1.00
5. PAINT-GLASS & WALL PAPER STORES	100	13,062	98,448.42	984.48	.36	.40
6. PLUMBING, HEATING-AIR CONDITION- ING-TILE SHOPS-FURNACE SHOPS...	484	47,318	353,169.40	729.69	1.74	1.44
7. OTHER LUMBER & BUILDING SUPPLIES	75	7,184	67,346.04	897.95	.27	.29
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	705	52,094	195,677.42	277.56	2.54	.80
1. AUCTIONEERS-COMM. DEALERS- SALES BARNS	47	34,061	18,192.31	387.07	.17	.07
2. BARBER & BEAUTY SHOPS SALES	273	3,229	22,873.67	83.73	.98	.09
3. OPTICIANS-OPTOMETRIST-OCULIST- SALES	40	3,135	42,650.36	1,066.26	.14	.18
4. PHOTOGRAPHERS	260	5,374	69,187.03	266.10	.94	.28
5. DOCTORS-DENTISTS-PROFESSIONAL- SALES	11	301	2,361.39	214.67	.04	.01
6. NEON SIGNS & ADVERTISING-OTHERS	74	5,994	40,412.66	546.12	.27	.17
IX PUBLIC UTILITY GROUP: TOTAL	151	92,297	1,280,065.33	8,477.25	.54	5.22
1. GAS AND ELECTRIC COMPANIES	86	61,923	847,642.77	9,856.31	.31	3.45
2. RAILROADS	6	380	16,392.50	2,814.52	.02	.07
3. TELEGRAPH	2	346	6,061.17	3,030.58	.01	.02
4. TELEPHONE	38	26,637	406,303.85	10,692.21	.14	1.66
5. WATER IN CONTAINERS	14	219	2,439.57	174.26	.05	.01
6. ALL OTHER PUBLIC UTILITIES	5	292	725.47	145.09	.01	.01
X UNCLASSIFIED RETAIL GROUP: TOTAL	2,851	257,193	1,305,356.20	528.01	10.25	6.14
1. BLACKSMITH-MCH. SHOPS-WELDERS- SALES	178	6,711	94,233.62	304.68	.64	.22
2. BOOKS-STATIONERY-SCHOOL- SUPPLIES	155	7,016	75,473.64	486.93	.56	.31
3. CIGAR STORES-SMOKER SUPPLIES ..	71	7,609	12,166.79	171.39	.26	.05
4. CLUBS	68	3,851	36,728.45	540.12	.24	.15
5. COAL-WOOD FUEL-ICE DEALERS	601	29,916	194,200.07	323.14	2.16	.79
6. FARM IMPLEMENTS AND MACHINERY ..	334	45,700	566,926.96	1,697.39	1.20	2.31
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	199	94,489	76,340.36	383.62	.72	.32
8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	256	13,395	101,478.68	390.40	.92	.41
9. MAGAZINES-PERIODICALS-GREETING CARDS	9	1,358	646.54	71.84	.03	.01
10. MONUMENTS AND TOMB STONES	39	981	15,276.39	391.70	.14	.06
11. OFFICE EQUIPMENT AND SUPPLIES ..	119	11,695	117,499.01	968.23	.43	.48
12. RECREATIONAL PARLORS-NIGHT CLUBS- SALES	218	5,123	23,130.56	105.96	.78	.09
13. SURGICAL & SCIENTIFIC INST. DEALERS	56	6,089	39,819.10	711.23	.20	.16
14. UNDERTAKERS AND FUNERAL PARLORS	108	4,683	42,110.09	389.91	.36	.17
15. STORE FIXTURES-PET SHOPS-KENNEL- BROOMS	362	13,537	121,500.86	335.64	1.30	.50
16. CONCESSIONERS-CIRCUSES-MEDICINE SHOWS	31	386	6,033.10	194.81	.11	.02
17. CANDY-POPCORN-VENDING MACHINES IN THEATRES	47	2,654	21,695.98	461.62	.17	.09

SALES TAX: GROSS SALES, AVERAGE PAYMENT
BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1950

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES 1/ (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
XI FARM AND GARDEN PRODUCE GROUP: TOTAL	169	\$ 7,971	\$ 50,117.30	\$ 296.55	.61	.20
1. DIRECT SALES OF FARM PRODUCTS	135	5,672	45,210.72	334.89	.49	.18
2. HATCHERIES AND SUPPLIES	33	2,287	4,861.28	147.01	.12	.02
3. LIVESTOCK	1	12	55.30	55.30	---	---
XII MFG. TRADING OR JOBBING GROUP: TOT.	1,871	403,903	1,591,810.57	850.78	6.73	6.49
1. BEVERAGES-LIQUOR	192	23,277	16,972.76	88.40	.69	.37
2. CHEMICALS AND PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	92	23,871	80,295.44	872.78	.33	.33
3. FOOD AND FOOD PREPARATIONS.....	80	41,568	18,272.63	228.48	.29	.08
4. LEATHER AND LEATHER PRODUCTS ..	11	922	8,632.82	784.80	.04	.03
5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	263	13,385	86,368.55	328.40	.95	.35
6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	264	48,981	413,010.08	1,564.43	.95	1.68
7. METAL AND METAL PRODUCTS	136	105,867	244,710.31	1,799.34	.49	1.90
8. MINERALS-ASSAYERS-COAL MINES ...	113	8,753	27,265.56	241.29	.40	.11
9. PAPER, PULP AND PRODUCTS	24	11,613	30,816.86	1,294.04	.08	.13
10. PETROLEUM-PETROLEUM PRODUCTS ...	110	55,299	171,416.48	1,558.33	.40	.70
11. PRINTING-PUBLISHING & BOOK BINDING	261	16,198	131,064.17	502.16	.94	.53
12. RUBBER AND RUBBER GOODS	10	5,238	32,091.93	3,200.19	.04	.13
13. STONE, CLAY, SAND & GRAVEL PRO- DUCTS	197	28,667	251,143.09	1,274.84	.71	1.02
14. MATTRESS RENOVATING	26	4,191	5,426.00	208.69	.09	.02
15. MISCELLANEOUS	80	15,718	72,156.97	901.96	.29	.30
17 & 18. VETERINARY SUPPLIES-SOAP PRODUCTS & CARBONIC LIQUID ...	12	353	2,250.92	187.58	.04	.01
STATE TOTAL	27,806	\$2,572,812	\$ 24,538,262.66	882.48	100.00	100.00

1/ GROSS SALES CONSIST OF ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. ALLOWABLE DEDUCTIONS FROM 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% HAS BEEN PAID; NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS; TRADE-INS, ETC.

TABLE 47

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE
FISCAL YEAR ENDED JUNE 30, 1950
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL	1,149	\$ 89,160	\$ 12,198	\$ 76,962	13.7
AUTOMOTIVE ^{2/}	4,182	504,751	278,629	226,122	55.2
OCCASIONAL AUTO SALES	4,121	17,838	---	17,838	---
FOOD	6,842	513,717	188,206	325,511	36.6
FURNITURE	1,560	100,949	36,346	64,603	36.0
GENERAL MERCHANDISE	2,952	318,626	85,925	232,701	27.0
LUMBER AND BUILDING	1,253	214,313	109,872	104,441	51.3
PROFESSIONAL & PERSONAL SERVICES ..	705	52,094	41,795	10,299	80.2
PUBLIC UTILITY	151	92,297	24,925	67,372	27.0
UNCLASSIFIED RETAIL	2,851	257,193	177,964	79,229	69.2
FARM AND GARDEN PRODUCE	169	7,971	5,333	2,638	66.9
MANUFACTURING, TRADING, JOBBING ..	1,871	403,903	320,123	83,780	79.3
STATE TOTAL	27,806	\$ 2,572,812	\$ 1,281,316	\$ 1,291,496	49.8
FISCAL YEAR 1949: STATE TOTAL ...	28,059	2,607,535	1,324,523	1,283,012	50.8
INCREASE 1950 OVER 1949	- 253	- 34,723	- 43,207	+ 8,484	
PER CENT CHANGE	- .9	- 1.3	- 3.3	+ .7	

TABLE 48

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE
BY QUARTER PERIODS, 1947 - 1950
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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
SEPTEMBER	29,223	662,040	331,509	330,531	50.1
DECEMBER	27,104	640,715	314,591	326,124	49.1
1950:					
MARCH	27,667	615,058	303,329	311,729	49.3
JUNE	27,228	654,999	331,887	323,112	50.7

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

^{2/} OCCASIONAL AUTO SALES EXCLUDED.

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, DENVER COUNTY
FISCAL YEAR ENDED JUNE 30, 1950

(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR ^{1/}	MONTHLY AVG. No. RETURNS FILED	GROSS SALES ^{2/}	ALLOWABLE DEDUCTIONS ^{2/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
FISCAL YEAR 1950:					
APPAREL	378	\$ 49,745	\$ 9,829	\$ 39,916	19.8
AUTOMOTIVE ^{3/}	943	175,652	100,034	75,618	57.0
OCCASIONAL AUTO SALES	1,127	5,585	---	5,585	---
FOOD	1,899	140,861	60,465	80,396	42.9
FURNITURE	541	53,150	24,814	28,336	46.7
GENERAL MERCHANDISE	860	89,156	40,317	39,839	55.3
LUMBER AND BUILDING	370	100,583	64,471	36,112	64.1
PROFESSIONAL & PERSONAL SERVICES ..	296	12,490	6,909	5,581	55.3
PUBLIC UTILITY	10	1,098	421	677	38.3
UNCLASSIFIED RETAIL	738	73,822	48,943	24,879	66.3
FARM & GARDEN PRODUCE	17	751	562	189	74.8
MANUFACTURING, TRADING, JOBBING ..	664	167,291	124,772	42,519	74.6
STATE TOTAL	7,843	870,184	490,537	379,647	56.6
FISCAL YEAR 1949: STATE TOTAL ...	7,875	852,011	482,062	369,949	56.4
PER CENT CHANGE:	- 2.4	+ 2.1	+ 1.8	+ 2.6	
INCREASE: 1950 OVER 1949	- 32	+18,173	+ 8,475	+ 9,698	

TABLE 50

SALES TAX: GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES, DENVER COUNTY
BY QUARTER PERIODS, 1947 - 1950

(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR ^{1/}	QUARTERLY AVG. No. RETURNS FILED	GROSS SALES ^{2/}	ALLOWABLE DEDUCTIONS ^{2/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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
SEPTEMBER	8,193	217,624	122,728	94,896	56.4
DECEMBER	7,465	216,879	122,156	94,723	56.3
1950:					
MARCH	8,076	205,735	113,523	92,212	55.2
JUNE	7,641	229,946	132,131	97,815	57.5

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

^{2/} GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

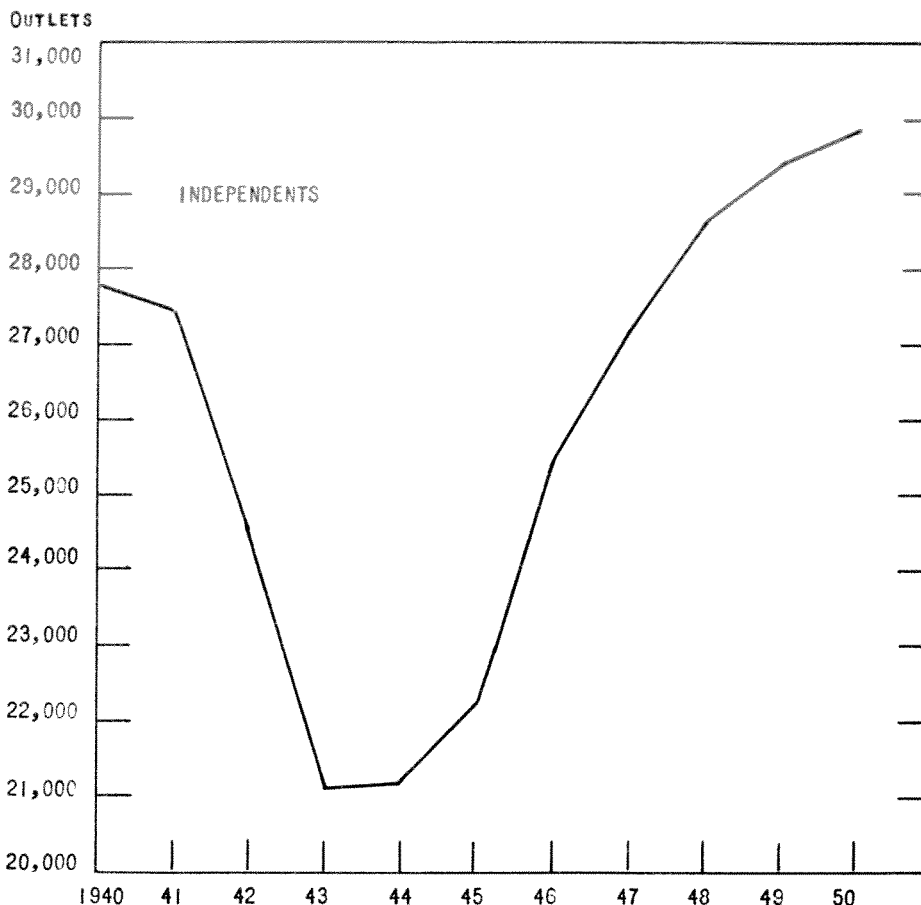
^{3/} OCCASIONAL AUTO SALES ARE EXCLUDED.

RETAIL SALES TAX LICENSED OUTLETS BY BUSINESS TYPE

CALENDAR YEARS 1940 - 1950

INDEPENDENT OUTLETS EXPANDED SHARPLY TO AN ALL-TIME HIGH OF NEARLY 30,000 IN 1950 FROM LOWEST RECORD LEVELS OF 21,000 RECORDED IN 1943 AND 1944.

THE NEW PEAK WAS A RISE OF 2,054 OUTLETS ABOVE PRIOR HIGH RECORD MADE IN 1940.



CHAIN STORE OUTLETS ADVANCED STEADILY FROM 800 IN 1940 TO A HIGH OF 936 IN 1943 AND THEN DIPPED SLIGHTLY EACH YEAR THROUGH 1946. FROM 1947 THE OUTLETS EXPANDED TO A RECORD HIGH OF 1028 IN 1950.

FOREIGN CORPORATION OUTLETS MORE THAN DOUBLED BETWEEN 1940 AND 1943. AFTER THE 12 PER CENT LOSS IN 1944 MODERATE GAINS WERE RECORDED EACH YEAR TO MARK AN ALL-TIME HIGH OF 883 IN 1950.

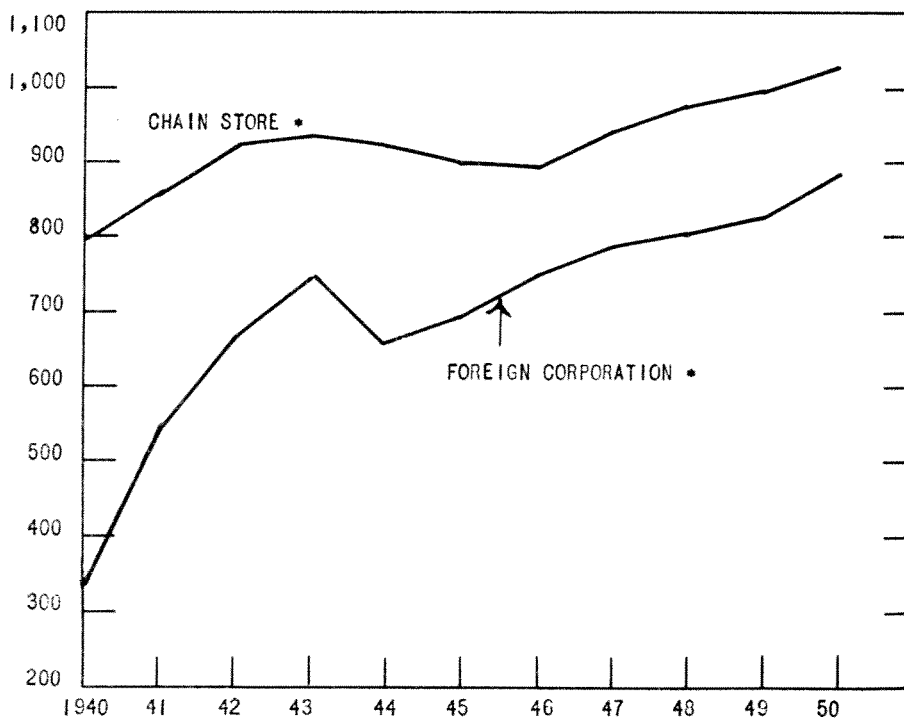


CHART 12

* SEPARATE OUTLETS OF CHAIN STORES AND FOREIGN CORPORATION PARENT COMPANIES.

TABLE 51

SALES TAX: COLLECTIONS BY BUSINESS CLASS, DENVER COUNTY AND STATE
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

BUSINESS CLASS	% OF 1950- TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1950	1949	1948	1950 OVER 1949	1950 OVER 1948
THE STATE:						
FOOD	25.20	\$ 6,184,714	\$ 6,101,172	\$ 5,705,577	+ 1.4	+ 8.4
GENERAL MERCHANDISE	18.01	4,421,248	4,557,048	4,491,683	- 3.0	- 1.6
AUTOMOTIVE	18.89	4,635,087	4,486,143	4,179,992	+ .8	+ 10.9
LUMBER AND BUILDING	8.09	1,984,395	1,924,051	1,838,389	+ 3.1	+ 7.9
MANUFACTURING, TRADING, JOBBING	6.49	1,591,811	1,611,146	1,575,773	- 1.2	+ 1.0
UNCLASSIFIED RETAIL	6.14	1,505,356	1,590,157	1,526,030	- 5.3	- 1.4
APPAREL	5.96	1,462,273	1,486,147	1,437,656	+ 1.6	+ 1.7
PUBLIC UTILITY	5.22	1,280,065	1,206,489	1,044,350	+ 6.1	+ 22.6
FURNITURE	5.00	1,227,450	1,212,419	1,203,587	+ 1.2	+ 2.0
PROFESSIONAL & PERSONAL SERVICE .....	.80	195,677	194,693	187,564	+ .5	+ 4.3
FARM & GARDEN PRODUCE .....	.20	50,117	53,134	50,159	- 5.7	- .1
STATE TOTAL	100.00	\$ 24,538,263	\$ 24,402,699	\$23,240,760	+ .6	+ 5.6
DENVER COUNTY: 1/						
FOOD	21.21	\$ 1,527,530	\$ 1,559,814	\$1,335,426	- 2.1	- 2.6
AUTOMOTIVE	21.26	1,530,580	1,406,646	1,567,648	+ 8.8	+ 14.6
MANUFACTURING, TRADING, JOBBING	11.22	807,856	751,078	751,823	+ 7.6	+ 7.4
APPAREL	10.53	758,398	780,910	792,822	- 2.9	- 4.3
GENERAL MERCHANDISE,	10.51	756,948	763,138	754,191	- .8	+ .4
LUMBER AND BUILDING	9.53	686,120	622,907	590,275	+ 10.1	+ 16.2
FURNITURE	7.48	538,376	531,730	525,024	+ 1.2	+ 2.5
UNCLASSIFIED RETAIL	6.56	472,709	493,770	506,625	- 4.3	- 6.7
PROFESSIONAL AND PERSONAL SERVICE	1.47	106,040	104,131	105,114	+ 1.8	+ .9
PUBLIC UTILITY .....	.18	12,870	18,596	12,394	- 30.8	+ 3.8
FARM & GARDEN PRODUCE .....	.05	3,584	3,940	3,812	- 9.0	- 6.0
COUNTY TOTAL	100.00	\$ 7,201,012	\$ 7,036,660	\$ 6,945,154	+ 2.3	+ 3.7

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

SALES TAX: COLLECTIONS AND PER CENT, SELECTED BUSINESS CLASSES
FISCAL YEAR ENDED JUNE 30, 1943 - 1950

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	TOTAL
1936-1939						
AVERAGE	\$ 1,776,777	\$ 1,727,542	\$ 910,556	\$ 494,541	\$ 1,633,879	\$ 6,543,295
1943	2,841,456	2,645,497	902,012	804,280	2,324,230	9,517,475
1944	3,115,062	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
1950	6,184,714	5,648,768	4,635,087	1,462,273	6,507,421	24,538,263

PERCENTAGE EACH YEAR OF 1936 - 1939 AVERAGE

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	TOTAL
1936-1939						
AVERAGE	100	100	100	100	100	100
1943	160	153	99	162	142	146
1944	175	160	117	174	150	157
1945	192	178	130	198	165	173
1946	228	224	210	246	216	222
1947	290	292	359	271	305	302
1948	321	330	459	291	381	355
1949 ^{3/}	343	334	490	301	403	373
1950	348	327	509	296	404	375

TABLE 53

SALES TAX: PER CAPITA PAYMENTS, BY BUSINESS CLASSES
SELECTED FISCAL YEARS ENDED JUNE 30, 1941, 1945, 1949 & 1950

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	TOTAL
1936-1939						
AVERAGE ^{3/}	\$ 1.58	\$ 1.54	\$.81	\$.44	\$ 1.45	\$ 5.82
1941 ^{3/}	1.70	1.68	1.23	.45	1.84	6.90
1945 ^{3/}	3.04	2.72	1.05	.87	2.40	10.08
1949	5.43	5.14	3.98	1.32	5.85	21.72
1950 ^{4/}	4.70	4.30	3.53	1.11	5.03	18.67

^{1/} INCLUDES FURNITURE CLASS

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

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

^{4/} POPULATION SHOWN BY 1950 PRELIMINARY CENSUS USED IN COMPUTING PER CAPITA PAYMENTS.

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1946, 1948 & 1950

Co. No.	COUNTY	COLLECTIONS BY YEARS			
		1950	1949	1948	1946
1	DENVER	\$ 7,201,012.35	\$ 7,036,660.38	\$ 6,945,153.88	\$ 4,702,166.34
2	PUEBLO	1,059,632.58	1,058,286.78	973,600.72	657,981.69
3	WELD	796,485.69	799,606.86	800,658.75	444,723.68
4	EL PASO	1,200,408.08	1,168,307.53	1,072,154.97	741,558.36
5	LAS ANIMAS	197,678.83	209,500.07	206,306.49	144,641.89
6	LARIMER	606,318.50	581,721.03	562,419.33	293,881.36
7	BOULDER	604,174.01	607,988.66	560,187.52	327,389.74
8	MESA	507,289.14	517,866.50	495,636.06	305,237.35
9	OTERO	302,537.80	317,768.29	301,228.34	202,676.66
10	ARAPAHOE	580,558.76	513,129.72	463,126.93	270,161.37
11	JEFFERSON	498,773.77	454,884.93	432,476.83	222,764.21
12	ADAMS	313,123.61	298,212.68	268,754.10	135,021.59
13	LOGAN	213,970.89	224,818.18	233,469.20	134,373.53
14	FREMONT	167,709.45	175,992.63	166,600.99	113,420.49
15	MORGAN	259,554.39	256,113.15	256,407.83	129,488.14
16	HUERFANO	88,085.11	95,037.18	85,953.90	60,959.67
17	PROWERS	244,762.19	260,817.68	238,570.07	125,454.22
18	DELTA	188,721.42	196,260.09	187,187.97	116,300.15
19	YUMA	130,885.95	134,927.17	138,936.24	83,600.67
20	LA PLATA	192,346.67	196,334.74	178,802.46	106,575.61
21	MONTROSE	160,764.69	157,068.40	146,221.45	85,186.55
22	BACA	117,743.38	122,620.60	112,594.81	61,364.28
23	RIO GRANDE	154,188.87	148,553.20	132,782.27	89,091.94
24	GARFIELD	168,520.38	164,945.33	141,601.45	74,874.38
25	CONEJOS	65,361.22	66,288.04	56,741.99	40,769.73
26	KIT CARSON	123,811.18	134,921.21	126,804.22	64,225.18
27	WASHINGTON	62,438.86	66,141.29	71,818.37	40,955.10
28	ROUTT	102,568.50	108,993.68	95,580.38	64,404.30
29	BENTON	69,169.46	82,031.48	67,628.68	44,455.06
30	ALAMOSA	152,775.50	154,630.21	137,496.36	87,645.49
31	CHAFFEE	101,874.29	99,535.98	92,584.88	60,841.64
32	MONTUZUMA	130,544.51	147,077.77	127,718.40	68,942.17
33	LINCOLN	96,330.50	104,320.17	98,715.23	49,611.34
34	ELBERT	29,175.56	32,657.99	33,521.27	19,963.28
35	SAGUACHE	47,310.88	52,375.41	47,273.68	27,710.26
36	CROWLEY	42,601.56	44,945.95	45,454.96	28,171.87
37	PHILLIPS	86,259.53	90,481.86	96,788.10	48,434.77
38	COSTILLA	22,999.64	24,613.84	22,309.19	16,987.47
39	SEDWICK	64,920.60	66,504.02	71,124.67	38,786.79
40	GUNNISON	70,228.60	74,921.06	68,175.45	36,740.57
41	LAKE	66,287.21	73,887.24	65,338.36	41,333.04
42	MOFFAT	97,177.21	114,351.33	109,934.01	60,183.66
43	TELLER	27,537.92	29,544.12	30,458.83	16,960.25
44	EAGLE	39,881.21	40,719.01	36,767.50	23,599.68
45	KIOWA	38,291.04	38,834.75	32,554.95	13,367.38
46	CHEYENNE	44,812.03	45,289.32	41,550.01	20,701.78
47	DOUGLAS	29,284.12	30,529.51	28,776.63	16,649.76
48	ARCHULETA	27,189.86	27,464.72	23,682.18	15,045.45
49	RIO BLANCO	67,348.29	77,428.49	74,460.80	29,124.07
50	SAN MIGUEL	23,981.26	23,437.13	22,182.92	11,857.93

TABLE 54, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1946, 1948 & 1950

Co. No.	COUNTY	COLLECTIONS BY YEARS			
		1950	1949	1948	1946
51	CLEAR CREEK	\$ 46,053.24	\$ 44,034.77	\$ 40,085.81	\$ 23,773.22
52	GUSTER	9,691.62	10,640.96	10,197.64	6,186.10
53	GRAND	75,622.85	72,267.56	60,069.00	33,361.65
54	PARK	20,204.16	21,092.64	18,799.79	10,095.48
55	SAN JUAN	13,707.17	14,457.12	15,213.21	9,495.07
56	ORAY	17,312.29	18,636.40	18,599.57	10,887.85
57	PITKIN	24,651.41	19,914.35	17,153.90	6,591.81
58	DOLORES	24,223.52	21,415.71	20,344.16	9,485.84
59	JACKSON	21,363.79	19,921.19	19,176.36	11,754.71
60	GILPIN	5,612.12	6,314.31	5,965.76	3,526.62
61	SUMMIT	9,687.15	9,105.14	8,049.05	4,642.17
62	MINERAL	7,952.04	6,966.15	7,101.00	4,232.46
63	HINSDALE	2,365.40	1,869.95	1,025.39	724.88
ALL COUNTY TOTAL		\$17,965,855.31	\$ 17,216,232.61	\$17,075,398.52	\$ 10,751,050.25
70	CHAIN STORES	4,148,113.63	4,093,153.43	3,647,356.61	2,297,423.34
80	FOREIGN CORP'S	2,419,637.30	2,493,934.28	2,512,032.25	1,523,668.84
90	CONCESSIONERS	3,529.69	3,339.03	4,423.64	3,474.41
95	TRANS. CONC	1,126.23	1,038.20	1,049.29	770.15
STATE TOTAL		\$24,538,232.66	\$ 24,402,698.55	\$23,240,760.31	\$ 14,576,386.99
COUNTY TOTAL					
LESS DENVER COUNTY		\$10,764,842.96	\$ 10,779,572.23	\$10,130,244.64	\$ 6,048,883.91

SALES TAX: GROSS SALES AND NUMBER OF RETURNS
BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1949 - 1950

Co. No.	COUNTY	MONTHLY AVG. NO. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG. NO. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
		1949	1950	1949	1950			1949	1950	1949	1950
1	DENVER	7,875	7,843	\$ 852,011	\$ 870,184	39	SEDGWICK	125	129	\$ 5,677	\$ 5,674
2	PUEBLO	1,571	1,565	114,886	114,776	40	GUNNISON	179	174	6,991	6,314
3	WELD	1,300	1,265	80,924	80,031	41	LAKE	135	128	5,458	5,156
4	EL PASO	1,621	1,663	103,482	106,412	42	MOFFAT	195	181	9,513	8,260
5	LAS ANIMAS	620	597	22,826	21,743	43	TELLER	115	113	2,569	2,296
6	LARIMER	1,076	1,046	48,957	51,116	44	EAGLE	125	121	3,085	3,060
7	BOULDER	989	969	50,325	51,985	45	KIOWA	76	75	3,806	3,301
8	MESA	832	817	50,519	51,490	46	CHEYENNE	89	91	3,554	3,438
9	OTERO	592	585	39,446	41,906	47	DOUGLAS	79	83	2,605	2,576
10	ARAPAHOE	790	825	47,061	52,686	48	ARCHULETA	58	58	2,219	2,364
11	JEFFERSON	945	994	40,274	43,592	49	RIO BLANCO	158	131	6,138	5,319
12	ADAMS	677	697	46,435	47,437	50	SAN MIGUEL	65	59	1,827	1,940
13	LOGAN	369	362	23,505	20,193	51	CLEAR CREEK	123	126	3,767	3,981
14	FREMONT	469	449	16,462	15,720	52	CUSTER	49	45	941	900
15	MORGAN	408	398	30,607	30,283	53	GRAND	171	176	6,120	7,031
16	HUERFANO	286	272	9,870	8,797	54	PARK	79	75	2,152	2,089
17	PROWERS	377	365	27,232	24,629	55	SAN JUAN	38	38	1,106	1,124
18	DELTA	405	401	18,486	17,475	56	OURAY	59	58	1,526	1,453
19	YUMA	266	251	13,558	13,332	57	PITKIN	55	62	1,652	2,087
20	LA PLATA	340	339	22,540	22,116	58	DOLORES	54	48	1,648	2,020
21	MONTROSE	272	275	13,824	14,547	59	JACKSON	63	61	1,521	1,711
22	BACA	199	198	9,946	9,366	60	GILPIN	36	38	558	513
23	RIO GRANDE	266	255	11,907	12,710	61	SUMMIT	47	46	894	923
24	GARFIELD	326	323	13,385	14,256	62	MINERAL	28	27	545	590
25	CONEJOS	167	161	4,838	4,974	63	HINSDALE	17	17	140	182
26	KIT CARSON	225	219	11,219	9,999	COUNTY TOTAL		27,473	27,190	\$ 1,891,623	\$ 1,912,927
27	WASHINGTON	142	147	5,312	5,239	70	CHAIN STORES	178	185	\$ 445,582	416,361
28	ROUTT	231	216	9,136	8,698	80	FOR. CORP.	373	393	270,054	243,233
29	BENT	154	156	5,879	5,565	90	CONCESSIONERS	19	20	204	212
30	ALAMOSA	228	224	12,524	12,939	95	TRANS. CONC.	16	18	73	79
31	CHAFFEE	258	257	8,360	8,901	STATE TOTAL		28,059		\$ 2,607,536	
32	MONTUZUMA	237	213	15,611	15,017	STATE TOTAL		27,806		\$ 2,572,812	
33	LINCOLN	166	150	8,412	7,909	COUNTY TOTAL LESS					
34	ELBERT	104	103	3,112	2,572	DENVER COUNTY		19,598		\$ 1,039,612	
35	SAGUACHE	125	128	3,768	3,485	DENVER COUNTY		19,347		\$ 1,042,743	
36	CROWLEY	100	97	5,713	5,031						
37	PHILLIPS	146	145	11,841	9,805						
38	COSTILLA	95	90	1,798	1,709						

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

CODE No.	BUSINESS CLASS	GROSS SALES / (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
I	APPAREL GROUP: TOTAL	\$ 2,026	\$ 2,562	\$ 2,476	\$ 37,883	\$ 48,177	\$ 46,969
	1. BOOT AND SHOE STORES	686	1,039	1,174	12,929	19,760	22,287
	2. CLOTHING STORES - DRESS MAKERS ..	1,302	1,511	1,302	24,372	28,284	24,682
	3. FURRIERS	---	---	---	---	---	---
	6. SHOE REPAIR	9	4	---	88	40	---
	4. HABERDASHERY	29	7	---	494	93	---
II	AUTOMOTIVE GROUP: TOTAL	22,298	19,282	17,959	156,762	124,242	102,989
	1. ACCESSORIES-TIRES-BATTERIES, WRECKERS, ETC.,	7,471	8,063	8,349	41,462	41,224	41,443
	2. AUTOMOBILE, AIRCRAFT-BICYCLES ..	6,482	3,993	3,526	74,027	46,277	43,108
	3. FILLING AND SERVICE STATIONS ..	5,684	4,625	4,174	15,494	14,145	11,552
	4. GARAGE-REPAIR SHOPS	1,200	1,037	1,796	7,114	5,717	5,452
	5. TRAILERS-OTHER AUTOMOTIVE STORES	1,461	1,564	114	18,665	16,880	1,434
III	FOOD GROUP: TOTAL	101,264	96,724	83,032	1,768,278	1,685,604	1,449,930
	1. BAKERIES-DAIRY PRODUCTS-DELICATES- SENS	347	368	476	3,760	3,844	4,274
	2. CANDY-CONFECTIONERY	2,976	2,611	2,751	26,257	22,925	24,265
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	157	102	125	1,152	1,612	2,208
	4. GROCERY & MEAT STORES-MEAT MARKETS	96,220	92,460	78,666	1,723,531	1,647,877	1,411,791
	6. RESTAURANTS-TAVERNS-CAFETERIAS ..	603	411	298	11,460	7,868	5,665
	7. FISH-POULTRY-OTHER FOOD STORES ..	961	772	716	2,118	1,478	1,727
IV	FURNITURE GROUP: TOTAL	2,737	2,214	2,398	36,443	27,194	30,387
	2. FURNITURE	774	770	916	14,226	13,743	16,667
	3. HOUSEHOLD APPLIANCES	43	96	54	79	638	701
	5. RADIO SALES AND SERVICE	37	---	---	673	---	---
	6. OTHER HOME FURNISHING & APPLIANCES	345	510	702	5,416	7,585	9,686
	7. ELECTRICAL APPLIANCES & SERVICE ..	1,055	688	726	8,771	2,937	3,333
	4. MUSICAL INSTRUMENTS	479	150	---	7,226	---	---
	8. UPHOLSTERERS	4	---	---	52	---	---
V	GENERAL MERCHANDISE GROUP: TOTAL	42,036	44,499	45,250	714,375	751,597	763,465
	1. DEPARTMENT STORES	20,858	21,876	22,582	344,538	358,197	367,122
	2. DRUG STORES	1,327	1,224	1,295	17,306	15,203	15,842
	3. DRY GOODS STORES	8,647	9,705	9,458	149,901	170,689	166,947
	4. GENERAL STORES	3,062	3,290	3,428	48,349	53,320	56,282
	5. HDWE.-PAINTS-OILS-VARNISHES	95	117	366	1,469	1,801	6,468
	6. JEWELRY STORES	240	267	358	5,358	3,816	5,020
	7. LEATHER-LEATHER GOODS-SADDLERY ...	8	---	---	26	---	---
	8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	530	596	802	7,901	8,001	9,249
	9. SPORTING GOODS-TENTS-AWNINGS	136	3	3	2,431	59	66
	10. VARIETY-5&10-SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS	7,133	7,331	6,958	136,996	140,504	136,469

TABLE 56, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 18,423	\$ 23,965	\$ 23,957	\$ 119,923	\$ 113,934	\$ 101,845
	3. BUILDING MATERIAL DEALERS	4,133	9,683	11,112	67,541	64,415	63,395
	4. ELECTRICAL EQUIPMENT SUPPLIES	6,596	7,078	6,836	20,415	19,114	17,655
	5. PAINT-GLASS & WALL PAPER STORES ...	2,559	1,855	1,275	15,603	11,256	7,303
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS	5,135	5,349	4,734	16,364	19,149	13,292
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP:	2	1	---	38	7	---
	1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNS	---	---	---	---	---	---
	2. BARBER AND BEAUTY SHOPS-SALES	2	1	---	38	7	---
	3. OPTICIANS-OPTOMETRISTS-OCULISTS- SALES	---	---	---	---	---	---
	4. PHOTOGRAPHERS	---	---	---	---	---	---
IX	PUBLIC UTILITY GROUP: TOTAL	74,422	70,829	61,832	1,016,287	971,687	843,591
	1. GAS AND ELECTRIC COMPANIES	46,254	44,420	39,202	617,749	599,065	526,449
	3. TELEGRAPH	30	30	34	401	376	418
	4. TELEPHONE	28,138	26,379	22,596	398,137	372,246	316,724
X	UNCLASSIFIED RETAIL GROUP: TOTAL	60,097	68,619	76,916	111,992	112,329	101,259
	1. BLACKSMITH-MACHINE SHOPS-WELDERS- SALES	571	504	378	5,992	5,348	3,908
	3. CIGAR STORES-SMOKER SUPPLIES	3,669	3,290	4,085	264	264	142
	5. COAL-WOOD FUEL-ICE DEALERS	655	833	833	8,681	11,415	11,902
	6. FARM IMPLEMENTS AND MACHINERY	6,340	5,872	5,330	86,428	82,844	76,289
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER .	47,145	56,248	64,961	4,197	3,761	3,207
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	154	183	205	2,293	2,691	3,274
	9. MAGAZINES-PERIODICALS	1,244	1,268	929	30	25	36
	10. MONUMENTS AND TOMB STONES	19	4	---	244	84	---
	11. OFFICE EQUIPMENT AND SUPPLIES	2	44	24	28	576	282
	12. RECREATION PARLORS-NIGHT CLUBS-SALES	---	1	2	---	24	30
	13. SURGICAL AND SCIENTIFIC INSTRUMENT DEALERS	149	140	17	2,019	1,869	206
	14. UNDERTAKERS AND FUNERAL PARLORS ...	93	94	82	776	798	667
	15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS	13	99	33	242	1,890	620
	16. CONGESSIONERS	3	---	---	34	---	---
	17. CANDY-POPCORN-VENDING MACHINES IN THEATRES	40	39	37	764	740	696
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL ...	92	109	80	212	203	176
	1. DIRECT SALES OF FARM PRODUCTS	---	---	---	---	---	---
	2. HATCHERIES AND SUPPLIES	92	109	80	212	203	176

TABLE 56, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
XII	MFG. TRADING OR JOBBING GROUP: TOTAL	\$ 92,964	\$116,778	\$ 99,642	\$ 185,921	\$ 258,178	\$ 207,246
1.	BEVERAGES-LIQUOR	1,475	1,769	2,091	51	132	132
2.	CHEMICALS & PRODUCTS-PEST CON- TROL-EXPLOSIVES-CLEANING FLUID	874	838	995	4,618	5,047	6,875
3.	FOOD AND FOOD PREPARATION	10,893	4,393	497	1,154	483	633
4.	LEATHER AND LEATHER PRODUCTS ...	---	---	---	---	---	---
5.	LUMBER & WOOD PRODUCTS-SAW MILLS MINE PROPS	169	217	247	2,780	3,532	4,175
6.	MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	4,085	4,991	4,740	73,486	90,617	85,258
7.	METAL AND METAL PRODUCTS	65,455	94,486	82,330	59,949	112,400	73,196
8.	MINERALS-ASSAYERS-COAL MINES ...	646	981	1,702	1,325	1,376	1,649
9.	PAPER, PULP AND PRODUCTS	250	231	276	4,759	4,052	5,233
10.	PETROLEUM-PETROLEUM PRODUCTS ...	7,965	7,711	5,619	26,162	27,759	19,045
11.	PRINTING, PUBLISHING, BOOK BIND- ING	25	---	---	99	---	---
12.	RUBBER AND RUBBER GOODS	955	1,085	1,118	11,227	12,154	11,006
13.	STONE, CLAY & GRAVEL PRODUCTS ..	16	83	8	222	626	44
15.	MISCELLANEOUS	26	11	19	90	---	---
	TOTAL	\$ 416,361	\$445,582	\$413,542	\$4,148,114	\$4,093,153	\$3,647,857

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS INCLUDED IN STATE TOTALS ON TABLE 46.

TABLE 57

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

Code No.	BUSINESS CLASS	GROSS SALES / (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
I	APPAREL GROUP: TOTAL	\$ 11,423	\$ 10,121	\$ 8,356	\$ 216,830	\$ 191,174	\$ 157,618
	1. BOOT AND SHOE STORES	3,269	3,219	3,117	62,075	60,980	59,102
	2. CLOTHING STORES-DRESSMAKERS	7,689	6,445	4,678	146,114	121,722	88,209
	3. FURRIERS	31	38	49	554	671	928
	4. HABERDASHERY	182	179	165	3,445	3,399	3,148
	5. MILLINERY	225	221	311	4,297	4,197	5,891
	6. SHOE REPAIR	19	21	36	182	205	342
	7. OTHER	8	---	---	163	---	---
II	AUTOMOTIVE GROUP: TOTAL	30,008	29,259	30,796	103,864	104,577	122,555
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	10,374	10,476	12,112	51,138	49,780	61,546
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	8,846	8,542	9,164	22,702	24,752	30,804
	3. FILLING AND SERVICE STATIONS	10,083	9,792	9,084	22,545	22,412	22,891
	5. TRAILERS-OTHERS AUTOMOTIVE S STORES	705	539	436	7,479	7,633	7,314
III	FOOD GROUP: TOTAL	27,875	24,945	20,156	82,296	74,317	75,306
	1. BAKERIES-DAIRY PRODUCTS-DELI- CATERERS	3,183	3,004	2,662	25,849	24,432	23,376
	2. CANDY-CONFECTIONERY	284	316	331	5,407	5,964	6,224
	3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS	---	6	2	---	85	33
	4. GROCERY & MOTOR STORES-MEAT MKTS	23,713	20,958	16,135	38,062	31,462	28,948
	6. RESTAURANTS-TAVERNS-CAFETERIA	465	533	757	8,625	10,009	12,601
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	230	128	269	4,353	2,365	4,124
IV	FURNITURE GROUP: TOTAL	2,992	2,134	2,149	35,150	32,262	36,410
	1. CARPETS-RUGS-HOUSE FURNISHINGS	654	240	256	3,966	4,558	4,862
	2. FURNITURE STORES	385	127	2	1,017	211	---
	3. HOUSEHOLD APPLIANCES	1,764	1,677	1,808	27,217	26,192	30,548
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	---	---	10	---	---	41
	5. RADIO SALES AND SERVICE	15	13	13	58	54	50
	6. OTHER HOME FURNISHINGS AND APPLIANCES	70	77	60	1,165	1,247	908
	7. ELECTRICAL APPLIANCES & SERVICE	104	---	---	1,727	---	---
V	GENERAL MERCHANDISE GROUP: TOTAL	79,873	83,367	80,683	1,400,612	1,457,441	1,424,186
	1. DEPARTMENT STORES	1,989	2,197	2,171	37,800	41,744	41,513
	2. DRUG STORES	4,465	3,677	3,654	67,316	55,091	54,574
	3. DRY GOODS STORES	217	52	---	4,021	982	---
	4. GENERAL STORES	65,908	66,748	67,509	1,153,023	1,168,107	1,200,883
	5. HDWE.-PAINTS-OILS-VARNISHES ..	14	813	945	269	5,905	5,377
	6. JEWELRY STORES	279	379	267	1,866	2,818	1,142
	7. LEATHER-LEATHER GOODS-SADDLERY ..	10	48	67	197	921	1,260
	8. SECOND-HAND STORES-PAWN BROKERS- JUNK YARDS	---	4	18	---	79	352
	9. SPORTING GOODS-TENTS-AWNINGS ..	---	---	---	---	5	1
	10. VARIETY-5&10-SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS ..	6,991	9,449	6,050	135,620	181,789	119,084

TABLE 57, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 21,483	\$ 20,633	\$ 19,062	\$ 191,523	\$ 205,590	\$227,646
	1. BUILDING & CONSTRUCTION CONTRACTORS- PAINTERS AND DECORATORS	177	172	---	3,349	3,151	---
	3. BUILDING MATERIAL DEALERS	4,095	3,357	3,105	40,859	37,791	35,533
	4. ELECTRICAL EQUIPMENT SUPPLIES	11,919	12,770	12,665	124,020	149,189	179,307
	5. PAINT, GLASS AND WALL PAPER STORES	1,410	622	711	9,771	3,944	3,820
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS	2,495	2,408	1,439	10,034	9,005	6,520
	7. OTHER LUMBER AND BUILDING SUPPLIES	1,387	1,304	1,142	3,490	2,510	2,466
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP:	1,512	1,723	1,618	22,350	22,813	23,326
	2. BARBER & BEAUTY SHOP	74	64	44	1,368	1,205	835
	3. OPTICIAN-OPTOMRIST-OCULIST-SALES ..	959	1,006	1,098	13,021	12,469	13,602
	4. PHOTOGRAPHERS	119	96	116	2,259	1,844	2,214
	5. DOCTORS-DENTISTS-PROFESSIONAL-SALES	17	30	35	268	435	509
	6. NEON SIGNS AND ADVERTISING-OTHERS..	343	527	325	5,434	6,860	6,166
IX	PUBLIC UTILITY GROUP: TOTAL	1,603	1,703	1,735	26,826	29,473	30,625
	1. GAS AND ELECTRIC COMPANIES	901	969	1,028	13,665	15,533	16,695
	2. RAILROADS	386	419	390	7,501	8,162	7,495
	3. TELEGRAPH	316	314	316	5,660	5,759	6,424
	4. TELEPHONE	---	1	1	---	19	11
X	UNCLASSIFIED RETAIL GROUP: TOTAL	10,129	13,099	12,866	88,779	92,267	85,804
	1. BLACKSMITH-MACHINE SHOPS-WELDERS- SALES	502	593	674	4,492	4,970	5,779
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES...	448	487	519	5,018	4,986	4,824
	5. COAL-WOOD FUEL-ICE DEALERS	12	9	7	88	75	81
	6. FARM IMPLEMENTS AND MACHINERY	2,796	3,034	2,605	6,504	2,858	3,855
	7. FLOUR-FEES-SEEDS-GRAIN-FERTILIZER ..	333	2,565	2,898	114	180	251
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	376	692	424	5,967	11,394	7,164
	11. OFFICE EQUIPMENT SUPPLIES	4,039	3,816	3,631	45,555	42,351	39,966
	10. MONUMENTS & TOMB STONES	5	---	---	103	3	---
	12. RECREATION PARLORS-NIGHT CLUBS-SALES	---	---	72	---	---	1,331
	13. SURGICAL AND SCIENTIFIC INSTRUMENT DEALERS	723	798	861	7,559	8,247	7,156
	15. STORE FIXT-PET SHOPS-KENNELS-BROOMS	895	1,084	1,152	13,379	16,867	14,929
	16. CONCESSIONERS	---	---	---	---	---	---
	17. CANDY-POPCORN-VENDING MACHINES IN THEATRES	---	21	23	---	336	468
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL ..	---	---	---	---	---	---
	1. DIRECT SALES OF FARM PRODUCTS	---	---	---	---	---	---

TABLE 57, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS, BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1950	1949	1948	1950	1949	1948
XII	MFG., TRADING OR JOBING: TOTAL...	\$ 56,335	\$ 83,070	\$ 83,908	\$ 251,408	\$ 279,021	\$ 329,556
	1. BEVERAGES-LIQUOR	450	400	427	2,481	1,954	2,102
	2. CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID ...	5,358	4,717	4,092	19,961	19,654	17,195
	3. FOOD AND FOOD PREPARATIONS	4,170	4,342	155	143	54	44
	4. LEATHER AND LEATHER PRODUCTS	---	---	---	---	---	---
	5. LUMBER AND WOOD PRODUCTS-SAW MILLS- MINE PROPS	2,021	1,969	2,062	12,971	11,191	12,038
	6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS	6,791	10,820	12,570	59,307	72,217	134,124
	7. METAL AND METAL PRODUCTS	7,363	8,345	5,808	29,126	31,838	21,790
	8. MINERALS-ASSAYERS-COAL MINES	1,354	1,570	2,333	4,274	2,294	1,804
	9. PAPER, PULP AND PRODUCTS	314	348	896	1,471	1,417	1,786
	10. PETROLEUM-PETROLEUM PRODUCTS	21,511	42,272	46,728	81,271	88,994	89,491
	11. PRINTING-PUBLISHING AND BOOK BINDING...	703	801	729	1,752	3,125	2,537
	12. RUBBER AND RUBBER GOODS	2,291	2,492	2,510	16,863	19,956	20,829
	13. STONE, CLAY, SAND AND GRAVEL PRODUCTS	741	903	1,235	480	2,929	1,207
	14. MATTRESS RENOVATING	---	---	---	---	---	---
	15. MISCELLANEOUS	3,258	4,083	4,363	21,203	21,247	23,609
	17. CARBONIC LIQUID	10	10	---	105	151	---
	TOTAL	\$243,233	\$ 270,054	\$ 261,329	\$ 2,419,638	\$ 2,488,935	\$2,512,032

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS INCLUDED IN STATE TOTALS ON TABLE 46.

TABLE 58

SALES TAX: CHAIN STORES AND FOREIGN CORPORATIONS
BY BUSINESS CLASSES, GROSS SALES AND TAXES
FISCAL YEAR ENDED JUNE 30, 1950

GROUP No.	BUSINESS CLASS	C H A I N S T O R E S			F O R E I G N C O R P O R A T I O N S				
		GROSS SALES (000 OMITTED) 1950	% CHANGE 1950 FROM 1949	TAX COLLECTIONS 1950	% CHANGE 1950 FROM 1949	GROSS SALES (000 OMITTED) 1950	% CHANGE 1950 FROM 1949	TAX COLLECTIONS 1950	% CHANGE 1950 FROM 1949
I	APPAREL	\$ 2,026	- 20.9	\$ 37,883	- 21.4	\$ 11,423	+ 12.9	\$ 216,830	+ 13.4
II	AUTOMOTIVE	22,298	+ 15.6	156,762	+ 26.2	30,008	+ 2.6	103,864	- .7
III	FOOD	101,284	+ 4.7	1,768,278	+ 4.9	27,875	+ 11.7	82,296	+ 10.7
IV	FURNITURE	2,737	+ 23.6	36,443	+ 34.0	2,992	+ 40.2	35,150	+ 8.9
V	GENERAL MERCHANDISE	42,036	- 5.5	714,375	- 5.0	79,873	- 4.2	1,400,612	- 3.9
VII	LUMBER AND BUILDING SERVICE	18,423	- 23.1	119,923	+ 5.3	21,483	+ 4.1	191,523	- 6.8
VIII	PROFESSIONAL & PERSONAL SERVICE	2	+100.0	36	+442.9	1,512	- 12.2	22,350	- 2.0
IX	PUBLIC UTILITY	74,422	+ 5.1	1,016,287	+ 4.6	1,603	+ 5.9	26,826	- 9.0
X	UNCLASSIFIED RETAIL	60,097	- 12.4	111,992	- .3	10,129	- 22.7	88,779	- 3.8
XI	FARM & GARDEN PRODUCE	92	- 15.6	212	+ 4.4	---	---	---	---
XII	MANUFACTURING, TRADING OR JOBBING	92,964	- 20.4	185,921	- 28.0	56,335	- 32.0	251,408	- 9.9
TOTAL	.....	\$ 416,361	- 6.6	\$ 4,146,114	+ 1.3	\$ 243,233	- 9.9	\$ 2,419,638	- 2.8

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED

BY BUSINESS CLASS: STATE
FISCAL YEARS ENDED JUNE 30, 1948 - 1950

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS (IN THOUSANDS)			MONTHLY AVG. NO. RETURNS BY YEARS		
	1948	1949	1950	1948	1949	1950
APPAREL	75,666	78,218	76,962	1,064	1,105	1,149
AUTOMOTIVE	189,538	207,522	226,122	4,234	4,258	4,182
OCCASIONAL AUTO SALES	23,536	26,168	17,838	4,919	4,540	4,121
FOOD	300,294	321,143	325,511	6,834	6,840	6,842
FURNITURE	63,347	63,812	64,803	1,456	1,528	1,560
GENERAL MERCHANDISE	236,404	239,850	232,701	2,777	2,860	2,552
LUMBER AND BUILDING	96,757	101,266	104,441	1,141	1,219	1,253
PROFESSIONAL & PERSONAL SERVICES	9,872	10,247	10,299	700	716	705
PUBLIC UTILITY	54,966	63,500	67,372	144	143	151
UNCLASSIFIED RETAIL	80,317	83,692	79,229	2,702	2,865	2,851
FARM AND GARDEN PRODUCE	2,640	2,797	2,633	211	186	169
MANUFACTURING, TRADING, JOBBING	82,935	84,797	83,780	1,689	1,799	1,871
STATE TOTAL	\$1,221,272	\$1,283,012	\$1,291,496	27,934	28,059	27,806

TABLE 60

SALES TAX: TAXED RETAIL SALES
FISCAL YEARS ENDED JUNE 30, 1940 - 1950

YEAR	TAXED SALES (ADD 000,000)	PER CENT OF 1940
1940	335	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
1950	1,291	336

TABLE 63

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1945 - 1950

YEAR	COLLECTIONS
1945	\$ 557,902.66
1946	946,612.07
1947	1,206,913.52
1948	1,543,475.18
1949	1,389,183.11
1950	1,373,290.23

SALES TAX: INDEPENDENT AND CHAIN STORES AND BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1950
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED)

Co. No.	AREA AND COUNTY	TAXED RETAIL SALES			CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES	PER CENT OF TOTAL SALES FOR:		
		INDEPENDENT STORES	CHAIN STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
DENVER AREA								
1	DENVER	378,323	170,238	548,561	31.0	40.0	58.8	44.8
10	ARAPAHOE	36,539	10,704	41,243	26.0	3.3	3.7	3.4
11	JEFFERSON	25,901	4,520	30,421	14.9	2.8	1.6	2.5
12	ADAMS	16,261	2,889	19,150	15.1	1.8	1.0	1.6
TOTAL		451,024	198,351	639,375	29.5	48.3	65.1	52.3
FUEBLO AREA								
2	FUEBLO AREA	54,473	17,750	72,223	24.6	5.8	6.1	5.9
COLORADO SPRINGS								
4	COLORADO SPRINGS ...	60,472	10,524	70,996	14.8	6.5	3.6	5.8
NORTH CENTRAL AREA								
WELD								
3	WELD	40,392	6,885	47,277	14.6	4.3	2.4	3.8
LARIMER								
6	LARIMER	30,961	5,710	36,671	15.6	3.3	2.0	3.0
BOULDER								
7	BOULDER	31,521	7,261	38,782	18.7	3.4	2.5	3.2
TOTAL:		102,874	19,856	122,730	16.2	11.0	6.9	10.0
NORTH EASTERN AREA								
LOGAN								
13	LOGAN	11,232	4,390	15,622	28.1	1.2	1.5	1.3
MORGAN								
15	MORGAN	13,278	2,782	16,060	17.3	1.4	1.0	1.3
YUMA								
19	YUMA	6,730	1,474	8,204	18.0	.7	.5	.7
KIT CARSON								
26	KIT CARSON	6,397	730	7,127	10.2	.7	.2	.6
WASHINGTON								
27	WASHINGTON	3,176	572	3,748	15.2	.3	.2	.3
LINCOLN								
33	LINCOLN	4,733	122	4,855	2.5	.5	.1	.4
ELBERT								
34	ELBERT	1,516	23	1,539	1.5	.2	TRACE	.1
PHILLIPS								
37	PHILLIPS	4,269	479	4,748	10.1	.5	.2	.4
SEDGWICK								
39	SEDGWICK	3,352	362	3,714	9.7	.3	.1	.3
CHEYENNE								
46	CHEYENNE	2,342	40	2,382	1.7	.3	TRACE	.2
DOUGLAS								
47	DOUGLAS	1,537	729	2,266	32.2	.2	.2	.2
TOTAL		58,562	11,703	70,265	16.7	6.3	4.0	5.8
ARKANSAS VALLEY AREA								
LAS ANIMAS								
5	LAS ANIMAS	10,022	3,153	13,175	23.9	1.1	1.1	1.1
OTERO								
9	OTERO	15,396	3,882	19,278	19.6	1.7	1.3	1.6
HUERFANO								
16	HUERFANO	4,609	849	5,458	15.5	.5	.3	.5
PROWERS								
17	PROWERS	12,635	2,637	15,272	17.3	1.3	.9	1.2
BACA								
22	BACA	6,131	331	6,462	5.1	.7	.1	.5
BENT								
29	BENT	3,530	744	4,274	17.4	.4	.2	.4
CROWLEY								
36	CROWLEY	2,242	238	2,480	9.6	.2	.1	.2
KIOWA								
45	KIOWA	2,015	102	2,117	4.8	.2	.1	.2
TOTAL		57,080	11,936	69,016	17.3	6.1	4.1	5.7
SAN LUIS VALLEY AREA								
RIO GRANDE								
23	RIO GRANDE	7,958	1,796	9,754	18.4	.9	.6	.8
CONEJOS								
25	CONEJOS	3,440	128	3,568	3.6	.4	.1	.3
ALAMOSA								
30	ALAMOSA	8,005	3,090	11,095	27.8	.9	1.0	.9
SAGUACHE								
35	SAGUACHE	2,430	273	2,703	10.1	.2	.1	.2
COSTILLA								
38	COSTILLA	1,208	3	1,211	.2	.1	TRACE	.1
MINERAL								
62	MINERAL	408	---	408	---	2/TRACE	---	TRACE
TOTAL		23,449	5,290	28,739	18.4	2.5	1.8	2.3
SAN JUAN BASIN AREA								
LA PLATA								
20	LA PLATA	10,120	2,679	12,799	20.1	1.1	.9	1.0
MONTUZUMA								
32	MONTUZUMA	6,761	937	7,698	12.2	.7	.3	.7
ARCHULETA								
48	ARCHULETA	1,395	---	1,395	---	.2	---	.1
SAN JUAN								
55	SAN JUAN	690	99	789	12.5	.1	.1	.1
DOLORES								
58	DOLORES	1,262	8	1,270	.6	.1	TRACE	.1
TOTAL		20,228	3,723	23,951	15.5	2.2	1.3	2.0

SALES TAX: INDEPENDENT AND CHAIN STORES AND BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1950
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED)

AREA AND COUNTY		TAXED RETAIL SALES			CHAIN STORE SALES	PER CENT OF TOTAL SALES FOR:		
Co. No.	COUNTY	INDEPENDENT STORES	CHAIN STORES	ALL STORES	AS A PER CENT OF ALL STORE SALES	INDEPENDENT STORES	CHAIN STORES	ALL STORES
CENTRAL MOUNTAIN AREA								
14	FREMONT	8,723	1,700	10,423	16.3	.9	.6	.8
31	CHAFFEE	5,299	605	5,904	10.2	.6	.2	.5
41	LAKE	3,489	1,296	4,785	27.1	.4	.4	.4
43	TELLER	1,449	83	1,532	5.4	.2	.1	.1
51	CLEAR CREEK	2,424	405	2,829	14.3	.2	.1	.2
52	CUSTER	510	---	510	---	.1	---	.1
54	PARK	1,083	29	1,092	2.7	.1	TRACE	.1
60	GILPIN	295	1	296	.3	TRACE	TRACE	TRACE
61	SUMMIT	501	2	503	.4	.1	TRACE	.1
TOTAL		23,753	4,121	27,874	14.8	2.6	1.4	2.3
WESTERN AREA								
8	MESA	26,548	5,379	31,927	16.8	2.8	1.9	2.6
18	DELTA	9,621	1,570	11,191	14.0	1.0	.5	.9
21	MONTROSE	8,372	1,700	10,072	16.9	.9	.6	.8
24	GARFIELD	8,725	1,511	10,236	14.8	.9	.5	.8
28	ROUTT	5,372	826	6,198	13.3	.6	.3	.5
40	GUNNISON	3,564	792	4,356	18.2	.4	.2	.4
42	MOFFAT	4,985	2,116	7,101	29.8	.5	.7	.6
44	EAGLE	2,016	6	2,022	.3	.2	TRACE	.2
49	RIO BLANCO	3,366	272	3,638	7.5	.4	.1	.3
50	SAN MIGUEL	1,262	2	1,264	.2	.1	TRACE	.1
53	GRANDE	3,933	174	4,107	4.2	.4	.1	.3
56	OURAY	911	---	911	---	.1	---	.1
57	PITKIN	1,297	---	1,297	---	.2	---	.1
59	JACKSON	1,098	122	1,220	10.0	.2	.1	.1
63	HINSDALE	115	---	115	---	TRACE	---	TRACE
TOTAL		81,185	14,470	95,655	15.1	8.7	5.0	7.8
TOTAL DISTRIBUTED SALES		933,100	287,724	1,220,824	23.6	100.0	99.3	99.9
CONCESSIONERS		245	---	245	---	---	.1	---
UNDISTRIBUTED SALES		---	1,675	1,675	---	---	.6	.1
STATE TOTAL		933,345	289,399	1,222,744	23.7	100.0	100.0	100.0

1/ CHAIN STORES EQUAL THE TOTAL SALES OF THE SALES TAX CLASSIFICATIONS OF CHAIN STORES AND FOREIGN CORPORATIONS.

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

TABLE 61,

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SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES, BY COUNTIES AND AREAS
 FISCAL YEAR ENDED JUNE 30, 1950
 (SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED)

Co. No.	AREA AND COUNTY	MONTHLY AVERAGE NUMBER OF RETURNS:			GROSS SALES 3/			CHAIN STORES SALES AS A % OF ALL STORE SALES
		INDEPENDENT STORES	CHAIN 1/ STORES	ALL STORES	INDEPENDENT STORES	CHAIN STORES	ALL STORES	
DENVER AREA								
1	DENVER	7,833	503	8,336	869,086	334,829	1,203,915	27.81
10	ARAPAHOE	824	35	859	52,670	11,879	64,549	18.40
11	JEFFERSON	992	19	1,011	43,185	4,924	48,109	10.24
12	ADAMS	695	21	716	47,198	3,796	50,994	7.45
	TOTAL	10,344	578	10,922	1,012,129	355,428	1,367,557	25.99
PUEBLO AREA								
2	PUEBLO AREA	1,557	78	1,635	113,124	93,369 5/	206,493	45.22
4	COLORADO SPRINGS AREA	1,630	53	1,683	102,668	12,355	115,023	10.74
NORTH CENTRAL AREA								
3	WELD	1,258	62	1,320	77,920	9,848	87,768	11.22
6	LARIMER	1,041	46	1,087	50,030	7,190	57,220	12.56
7	BOULDER	968	50	1,018	51,594	9,465	61,059	15.50
	TOTAL	3,267	158	3,425	179,544	26,503	206,047	12.86
NORTH EASTERN AREA								
13	LOGAN	358	26	384	20,160	6,184	26,344	23.47
15	MORGAN	394	27	421	29,528	3,870	33,398	11.59
19	YUMA	247	16	263	13,134	1,917	15,051	12.73
26	KIT CARSON	216	8	224	9,871	1,325	11,196	11.83
27	WASHINGTON	143	6	149	5,100	858	5,958	14.40
33	LINCOLN	147	5	152	7,522	478	8,000	5.98
34	ELBERT	99	3	102	2,550	4/	4/	---
37	PHILLIPS	141	8	149	9,492	669	10,161	6.58
39	SEDGWICK	128	6	134	5,582	578	6,160	9.38
46	CHEYENNE	90	2	92	3,422	4/	4/	---
47	DOUGLAS	82	3	85	2,572	4/ & 5/	4/	---
	TOTAL	2,045	110	2,155	108,933	20,709	129,642	15.97
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	596	21	617	21,313	3,671	24,984	14.69
9	OTERO	578	22	600	41,868	4,618	46,486	9.93
16	HUERFANO	270	12	282	8,762	2,046	10,808	18.93
17	PROWERS	361	19	380	24,193	6,493	30,686	21.16
22	BACA	197	7	204	9,298	574	9,872	5.81
29	BENT	153	7	160	5,398	895	6,293	14.22
36	CROWLEY	97	3	100	5,031	4/	4/	---
45	KIOWA	75	6	81	3,301	4/	4/	---
	TOTAL	2,327	97	2,424	119,164	18,910	138,074	13.70
SAN LUIS VALLEY AREA								
23	RIO GRANDE	254	15	269	12,552	3,754	16,306	23.02
25	CONEUOS	161	3	164	4/	4/	4/	---
30	ALAMOSA	222	22	244	12,902	4,409	17,311	25.47
35	SAGUACHE	125	2	127	3,408	4/	4/	---
38	COSTILLA	89	1	90	1,706	4/	4/	---
62	MINERAL	26	---	26	579	---	579	---
	TOTAL	877	43	920	36,121	8,922	45,043	19.81
SAN JUAN BASIN AREA								
20	LA PLATA	338	19	357	22,112	3,906	26,018	15.01
32	MONTUZUMA	212	6	218	14,883	1,371	16,254	8.43
48	ARCHULETA	56	---	56	2,320	---	2,320	---
55	SAN JUAN	37	3	40	1,091	4/	4/	---
58	DOLORES	47	1	48	2,003	4/	4/	---
	TOTAL	690	29	719	42,409	5,537	47,946	11.55

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES, BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1950
(SALES IN THOUSANDS, PUBLIC UTILITY SALES EXCLUDED)

Co. No.	AREA AND COUNTY COUNTY	MONTHLY AVERAGE NUMBER OF RETURNS			GROSS SALES ^{3/}		CHAIN STORES SALES AS A % OF ALL STORE SALES	
		INDEPENDENT STORES	CHAIN ^{1/} STORES	ALL STORES	INDEPENDENT STORES	CHAIN STORES		
CENTRAL MOUNTAIN AREA								
14	FREMONT	447	17	464	15,586	1,855	17,441	10.63
31	CHAFFEE	256	11	267	8,825	1,004	9,829	10.21
41	LAKE	128	8	136	5,156	1,399	6,555	21.34
43	TELLER	113	4	117	2,296	89	2,385	3.73
51	CLEAR CREEK	126	4	130	3,981	597	4,578	13.04
52	CUSTER	44	—	44	899	—	899	—
54	PARK	75	2	77	2,083	4/	4/	—
60	GILPIN	38	1	39	513	4/	4/	—
61	SUMMIT	45	2/	45	911	4/	4/	—
TOTAL		1,272	47	1,319	40,256	4,981	45,237	11.01
WESTERN AREA								
8	MESA	216	28	244	51,330	8,811	60,141	14.65
18	DELTA	398	14	412	17,139	2,580	19,719	13.08
21	MONTROSE	273	14	287	14,456	2,332	16,848	14.09
24	GARFIELD	321	10	331	14,064	1,805	15,869	11.37
28	ROUTT	215	9	224	8,667	976	9,643	10.12
40	GUNNISON	172	6	178	6,144	1,498	7,642	19.60
42	MOFFAT	178	16	194	8,117	2,779	10,896	25.50
44	EAGLE	119	1	120	2,963	4/	4/	—
49	RIO BLANCO	129	7	136	5,110	935	6,045	15.40
50	SAN MIGUEL	59	2/	59	1,940	4/	4/	—
53	GRAND	175	6	181	6,979	472	7,451	6.33
56	OURAY	58	—	58	1,453	—	1,453	—
57	PITKIN	62	—	62	2,087	—	2,087	—
59	JACKSON	60	3	63	1,679	4/	4/	—
63	HINSDALE	16	—	16	179	—	179	—
TOTAL		3,051	114	3,165	142,307	22,401	164,708	13.60
TOTAL DISTRIBUTED SALES		27,060	1,307	28,367	1,896,655	568,115	2,465,770	23.08
CONCESSIONERS		38	—	38	291	—	291	—
UNDISTRIBUTED SALES		—	41	41	—	11,796	11,796	—
STATE TOTAL		27,098	1,348	28,446	1,896,946	580,911	2,477,857	23.44
% UNDISTRIBUTED SALES OF TOTAL SALES						2.0	.48	

^{1/} CHAIN STORE EQUALS THE SALES TAX CLASSIFICATIONS OF CHAIN STORES AND FOREIGN CORPORATIONS.

CHAIN STORE RETURNS EQUAL THE NUMBER OF SEPARATE OUTLETS OF CHAIN STORE PARENT COMPANIES.

^{2/} LESS THAN ONE-HALF OF ONE AVERAGE RETURN.

^{3/} GROSS SALES REPORTED ON RETAIL SALES TAX RETURNS WHICH INCLUDE RETAIL SALES AND IN SOME CASES SALES AT WHOLESALE.

^{4/} FIGURES NOT SHOWN BUT INCLUDED IN TOTAL.

^{5/} INCLUDES SALES OF SEVERAL LARGE CORPORATIONS.

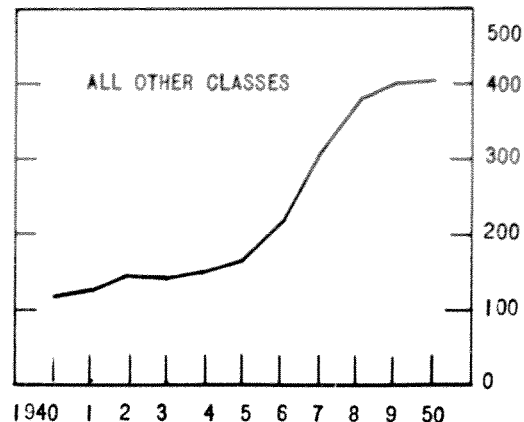
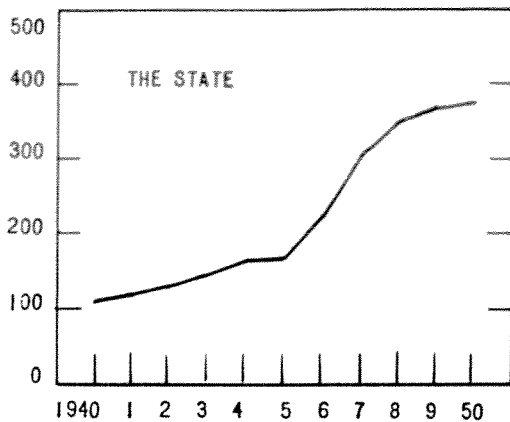
SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1940 - 1950

PER CENT OF 1936-1939 AVERAGE

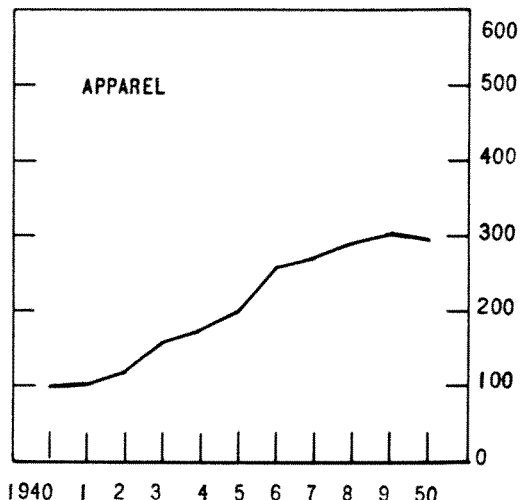
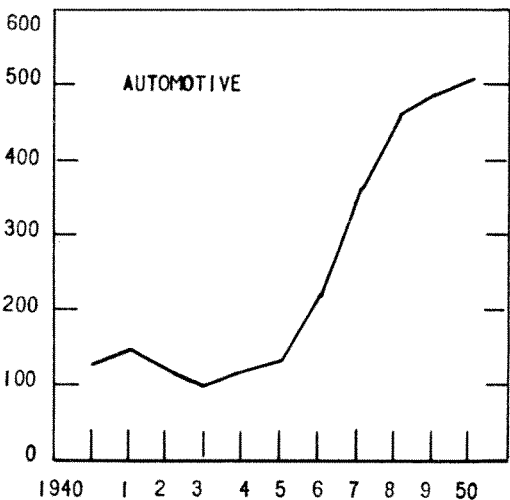
STATE SALES TAX COLLECTIONS IN 1950 FISCAL AMOUNTING TO \$24,546,000 ROSE SLIGHTLY ABOVE THE 1949 ALL-TIME HIGH.

ALL OTHER BUSINESS CLASSES IN FISCAL 1950 REMAINED NEARLY AT SAME LEVEL OF PREVIOUS HIGH YEAR.



AUTOMOTIVE REACHED A NEW RECORD PEAK IN 1950 FISCAL AND SCORED LARGEST GAIN OF ALL CLASSES.

APPAREL IN FISCAL 1950 RECORDED A DIP SLIGHTLY UNDER THE 1949 ALL-TIME HIGH.



FOOD IN 1950 GAINED SLIGHTLY FROM 1949 RECORD HIGH PEAK.

GENERAL MERCHANDISE MOVED DOWNWARD IN 1950 FROM PREVIOUS RECORD HIGH LEVELS.

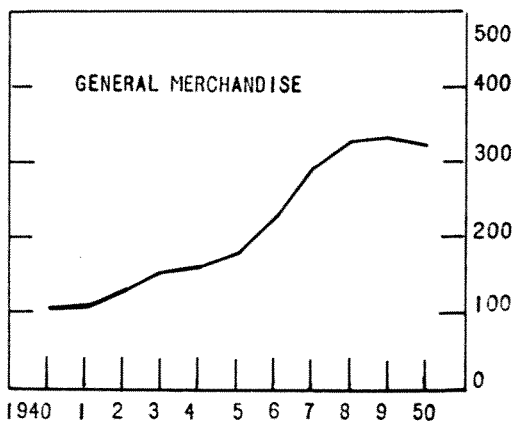
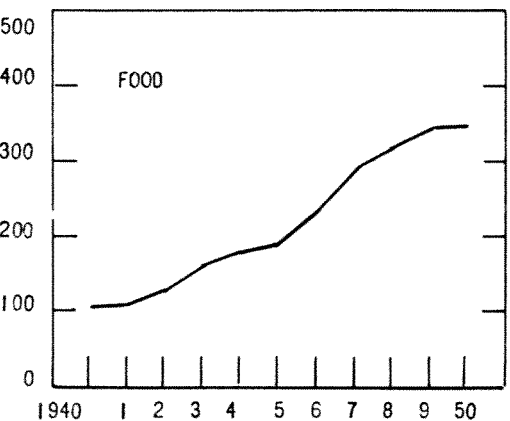


CHART 13

E.B.