

COLORADO

DAN THORNTON
Governor



DEPARTMENT OF REVENUE

AVERILL C. JOHNSON
Director

TENTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1951



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Denver 2, Colorado

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LETTER OF TRANSMITTAL

JANUARY 1, 1952

THE HONORABLE DAN THORNTON
GOVERNOR OF COLORADO
STATE CAPITOL BUILDING
DENVER 2, COLORADO

DEAR GOVERNOR THORNTON:

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 TENTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1950, AND ENDED JUNE 30, 1951.

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,

Averill C. Johnson
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.

SOON AFTER THE INAUGURATION OF DAN W. THORNTON AS GOVERNOR, AVERILL C. JOHNSON, AN ATTORNEY AND FORMER STATE SENATOR, WAS APPOINTED DIRECTOR OF REVENUE. MR. JOHNSON'S APPOINTMENT WAS CONFIRMED BY THE SENATE AND HE ASSUMED HIS DUTIES AS DIRECTOR ON JANUARY 11, 1951. HE BECAME THE FIFTH TO SERVE AS DIRECTOR SINCE THE DEPARTMENT WAS ORGANIZED JULY 1, 1941.

UPON ASSUMING THE DUTIES OF THE POSITION, THE DIRECTOR MADE SEVERAL CHANGES IN ADMINISTRATIVE POLICIES AND PROCEDURES TO MEET THE CHANGED CONDITIONS CAUSED BY THE CONSTANTLY INCREASING VOLUME OF COLLECTIONS. AMONG THE CHANGES INSTITUTED WAS A REASSIGNMENT OF DUTIES AMONG THE HIGHER LEVEL PERSONNEL. ALL PERSONNEL, EXCEPT THE DIRECTOR, IS UNDER CIVIL SERVICE.

NEGOTIATIONS WERE ALSO STARTED WITH THE FEDERAL GOVERNMENT LOOKING TOWARD A CLOSER COOPERATION AND EXCHANGE OF INFORMATION PERTAINING TO INCOME TAX RETURNS. IF THESE NEGOTIATIONS PROVE ULTIMATELY SUCCESSFUL THEY WILL RESULT IN ADDING A LARGE NUMBER OF INCOME TAX PAYERS TO THE STATE ROLLS WHO PREVIOUSLY HAD BEEN PAYING ONLY FEDERAL INCOME TAXES.

THE DIRECTOR OF REVENUE IS ALSO CHAIRMAN OF THE OFFICIAL COMMITTEE OF THE COLORADO HIGHWAY SAFETY COUNCIL. ONE OF THE PRESSING PROBLEMS WHICH CONFRONTED HIM WAS THE CONSTANTLY INCREASING DEATH TOLL ON THE STATE HIGHWAYS. STEPS WHICH WERE TAKEN TO MEET THIS PROBLEM AND IMPROVE THE ADMINISTRATION OF ALL MOTOR VEHICLE LAWS INCLUDED A BROAD SURVEY OF ADMINISTRATIVE PRACTICES AND PROCEDURES THROUGHOUT THE MOTOR VEHICLE SECTION OF THE DEPARTMENT. NECESSARY ADMINISTRATIVE CHANGES ARE MADE AS THE SURVEY PROCEEDS. NEEDED CHANGES IN THE LAWS WILL BE RECOMMENDED TO THE GENERAL ASSEMBLY FOR ITS CONSIDERATION AT THE 1953 SESSION.

OTHER STEPS TAKEN TO REDUCE MOTOR VEHICLE ACCIDENTS AND THEIR RESULTANT FATALITIES INCLUDED A CONSISTENT DRIVE AGAINST UNLICENSED OPERATORS OF MOTOR VEHICLES.

TO FURTHER THIS PROGRAM THE GOVERNOR, DAN W. THORNTON, CALLED A STATE-WIDE SAFETY MEETING IN JUNE FOR A THREE-DAY SESSION. DURING THE SESSION EVERY PHASE OF MOTOR VEHICLE OPERATION IN THE STATE WAS COVERED AND RECOMMENDATIONS FOR FURTHER ACTION WERE MADE TO THE GOVERNOR AND THE COLORADO HIGHWAY SAFETY COUNCIL.

ADMINISTRATIVE PROBLEMS

THE DEPARTMENT OF REVENUE FACES A NUMBER OF PROBLEMS FOR WHICH SOLUTIONS MUST BE FOUND TO ENABLE THE DEPARTMENT TO FUNCTION ECONOMICALLY AND EFFICIENTLY.

THE MOST PRESSING OF THESE PROBLEMS IS THE NEED FOR MORE SPACE. THE DEPARTMENT AT PRESENT OCCUPIES THE BASEMENT AND FIRST AND SECOND FLOORS OF THE CAPITOL ANNEX; A SUBSTANTIAL PART OF THE WEST HALF OF THE BASEMENT OF THE STATE CAPITOL BUILDING; A LARGE, UPSTAIRS ROOM AT 1359 COURT PLAGE AND THE PROPERTY AT 150 WEST 6TH AVENUE.

WHEN THE DEPARTMENT OF REVENUE WAS ORGANIZED THE SPACE ASSIGNED TO IT IN THE ANNEX WAS SUFFICIENT TO ACCOMMODATE THE NEEDED STAFF, EQUIPMENT AND FILES. THE COLLECTIONS FOR THE FIRST FISCAL YEAR AMOUNTED TO ABOUT THIRTY-FOUR MILLION DOLLARS. DURING THE TEN YEARS WHICH HAVE INTERVENED THE VOLUME OF COLLECTIONS HAS RISEN UNTIL THIS YEAR IT IS CLOSE TO THE ONE HUNDRED MILLION DOLLAR MARK. TO TAKE CARE OF THIS INCREASED VOLUME A NUMBER OF EMPLOYEES AND NECESSARY ADDITIONAL FILING EQUIPMENT HAVE BEEN ADDED. IF NEGOTIATIONS NOW IN PROCESS WITH THE FEDERAL GOVERNMENT FOR EXCHANGE OF INCOME TAX INFORMATION ARE SATISFACTORILY CONCLUDED, SPACE AND EQUIPMENT FOR ABOUT TWENTY-FIVE ADDITIONAL AUDITORS WILL BE NEEDED.

TEN YEARS AGO THE TITLE AND FILE SECTION OF THE MOTOR VEHICLE DEPARTMENT OCCUPIED TWO ROOMS IN THE BASEMENT OF THE CAPITOL BUILDING. THIS SECTION HAS EXPANDED DURING THE TEN YEARS SO THAT IT NOW OCCUPIES EIGHT ROOMS IN THE BASEMENT OF THE CAPITOL AND HAS OVERFLOWED INTO THE CORRIDORS.

THE SURVEY OF THE MOTOR VEHICLE SECTION NOW IN PROGRESS HAS DISCLOSED DUPLICATION OF ACTIVITIES, LACK OF ACCESSIBILITY OF RECORDS AND MANY OTHER ADMINISTRATIVE PRACTICES WHICH ARE NECESSARY BECAUSE OF THE WIDELY SEPARATED PARTS OF THIS SECTION.

THERE IS ONE OBVIOUS SOLUTION TO THIS PROBLEM. THAT IS THE ERECTION OF A BUILDING AT 150 WEST 6TH AVENUE, WHERE THE OPERATORS AND CHAUFFEURS DEPARTMENT IS NOW LOCATED, OF SUFFICIENT SIZE TO ACCOMMODATE THE ENTIRE MOTOR VEHICLE ADMINISTRATION. IN ADDITION TO INCREASING THE EFFICIENCY OF THE ADMINISTRATION THIS WOULD PROVIDE THE NECESSARY ROOM FOR EXPANSION OF THE INCOME TAX, SALES AND USE TAX AND MOTOR FUEL TAXES AND THEIR FILES IN THE ANNEX AND CAPITOL.

THE WIDE DIFFERENTIAL IN THE SALARIES PAID BY THE STATE AND THOSE PAID IN PRIVATE INDUSTRY AND THE FEDERAL GOVERNMENT, IN THE PROFESSIONAL AND SEMI-PROFESSIONAL CLASS MAKES RECRUITING OF QUALIFIED PERSONNEL DIFFICULT.

THE INCREASED VOLUME OF DOCUMENTS HANDLED BY THE DEPARTMENT AND THE NECESSITY FOR MAINTAINING ADEQUATE RECORDS FOR LONG PERIODS OF TIME, PRESENT ANOTHER ADMINISTRATIVE PROBLEM. THERE ARE TWO SOLUTIONS. ONE IS TO CONTINUE TO USE THE PRESENT TYPE OF FILING EQUIPMENT WHICH IN TURN REQUIRES ADDITIONAL SPACE. THE OTHER IS TO INSTALL MICROFILMING AND KEY PUNCH EQUIPMENT WHICH IS COMPARATIVELY EXPENSIVE BUT WHICH ELIMINATES THE NEED FOR EXPENSIVE FILING CABINETS AND SPACE. THE MICROFILMING AND KEY PUNCH SYSTEMS WILL ALSO REDUCE THE NUMBER OF EMPLOYEES NEEDED FOR THIS TYPE OF WORK. THE INITIAL INVESTMENT TO INSTALL SUCH EQUIPMENT WOULD BE SUBSTANTIAL.

GENERAL

DURING THE TENTH FISCAL YEAR OF THE DEPARTMENT OF REVENUE WHICH ENDED JUNE 30, 1951, COLLECTIONS TOTALED \$94,135,765.

ITS VARIOUS TAX SOURCES AS REPORTED FROM MONTH TO MONTH IN THE ORDER OF THEIR VOLUME DURING THE FISCAL YEAR ARE AS FOLLOWS:

SALES	\$28,368,729
MOTOR FUEL	26,618,882
INCOME	19,002,355
LIQUOR	4,523,405
MOTOR VEHICLE LICENSE & FEES ..	4,287,197
P. U. C. CARRIERS	2,337,719
INHERITANCE	2,297,034
INSURANCE FUND	2,234,457
USE	1,702,559
85% LOCAL LIQUOR LICENSE	417,179
LIQUOR LICENSE	216,000
STORE LICENSE	180,310
OPERATORS AND CHAUFFEURS LICENSE	178,699
CERTIFICATE OF TITLE FEES	91,174
MISCELLANEOUS TAXES & LICENSES	1,484,788
OTHER RECEIPTS	252,345
STATE TOTAL	\$94,135,765

GENERAL INFORMATION AND DATA PERTAINING TO THE ADMINISTRATIVE EXPENDITURES AND THE DETAILED COLLECTIONS FROM THE VARIOUS TAX SOURCES WILL BE FOUND IN THE TABLES AND CHARTS WHICH FOLLOW.

TABLE 1

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE
FISCAL YEAR ENDED JUNE 30, 1951

TAX	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
ADMINISTERED AND COLLECTED:						
SALES AND USE:	\$ 269,969.44	\$ 72,078.19	\$ 12,782.97	\$ 354,830.60	\$ 11,296.09	\$ 366,126.69
SALES	232,949.72	65,231.49	11,023.93	309,205.14	10,597.23	319,802.37
USE	37,019.72	6,846.70	1,759.04	45,625.46	698.86	46,324.32
INCOME	365,376.83	74,819.43	17,239.78	457,436.04	4,505.65	461,941.69
MOTOR FUEL	91,544.01	11,194.83	4,316.52	107,055.36	734.03	107,789.39
MOTOR VEHICLE:						
REGISTRATION 1/..	184,648.70	18,348.95	3,528.50	206,526.15	10,249.58	216,775.73
TITLES	89,583.93	38,831.68	4,224.97	132,640.58	1,947.38	134,587.96
AIRCRAFT	13.29	250.56	.49	264.34	—	264.34
MISCELLANEOUS ...	60,241.90	10,191.16	2,841.31	73,274.37	682.94	73,957.31
OPERATORS AND						
CHAUFFEURS	86,150.95	41,251.15	4,063.47	131,465.57	4,154.95	135,620.52
STORE LICENSE	34,302.33	6,937.87	1,616.97	42,857.17	281.51	43,138.68
UNFAIR PRACTICE ACT	16,702.04	3,783.73	786.96	21,272.73	194.82	21,467.55
TOTAL	\$1,196,533.42	\$277,687.55	\$ 51,401.94	\$1,527,622.91	\$ 34,046.95	\$1,561,669.86
% OF TOTAL EXPENSE ..	76.7	17.8	3.3	97.8	2.2	100.00
COLLECTED ONLY:						
PUBLIC UTILITIES:						
HIGHWAY COMPENSA- TION TAX	48,244.72	12,839.81	2,276.73	63,361.26	1,521.42	64,882.68
ALL OTHER TAXES AND LICENSES	34,408.38	14,281.15	1,633.79	50,323.32	1,882.15	52,205.47
TOTAL	\$ 82,653.10	\$ 27,120.96	\$ 3,910.52	\$113,684.58	\$ 3,403.57	\$ 117,088.15
GRAND TOTAL	\$1,281,186.52	\$304,808.51	\$ 55,312.46	\$1,641,307.49	\$ 37,450.52	\$1,678,758.01
FISCAL YEAR, 1951						
GRAND TOTAL	\$1,193,895.19	\$284,501.42	\$ 51,490.01	\$1,529,886.62	\$ 30,043.64	\$1,559,930.26
FISCAL YEAR 1950						
CHANGE IN EXPENDITURES:						
1951 OVER 1950	+87,291.33	+ 20,307.09	+ 3,822.45	+ 111,420.87	+ 7,406.88	+ 118,827.75
PER CENT CHANGE	+ 7.3	+ 7.1	+ 7.4	+ 7.3	+ 24.7	+ 7.6

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

TABLE 2

PER CENT EXPENDITURES TO BUDGET ALLOTMENTS
FISCAL YEARS ENDED JUNE 30, 1943 - 1951

YEAR	BUDGET ALLOTMENTS	EXPENDITURES	% EXPENDITURES OF ALLOTMENTS
1943	\$ 925,395.00	\$ 773,785.64	83.6
1944	992,625.00	860,254.48	86.7
1945	992,625.00	945,709.44	95.3
1946	1,055,485.85	982,888.16	93.1
1947	1,069,401.46	1,027,019.99	96.7
1948	1,475,785.00	1,345,685.13	91.2
1949	1,472,113.01	1,441,532.50	97.9
1950	1,656,590.00	1,559,943.00	94.2
1951	1,691,278.00	1,678,758.01	99.3

ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30: 1943 - 1951

THE ALL TAX COST PER \$100 COLLECTED HAS VARIED BUT LITTLE SINCE 1947. BUT THE 1951 COST OF \$1.78 WAS 28 PER CENT BELOW 1942 ALL-TIME \$2.47 HIGH.

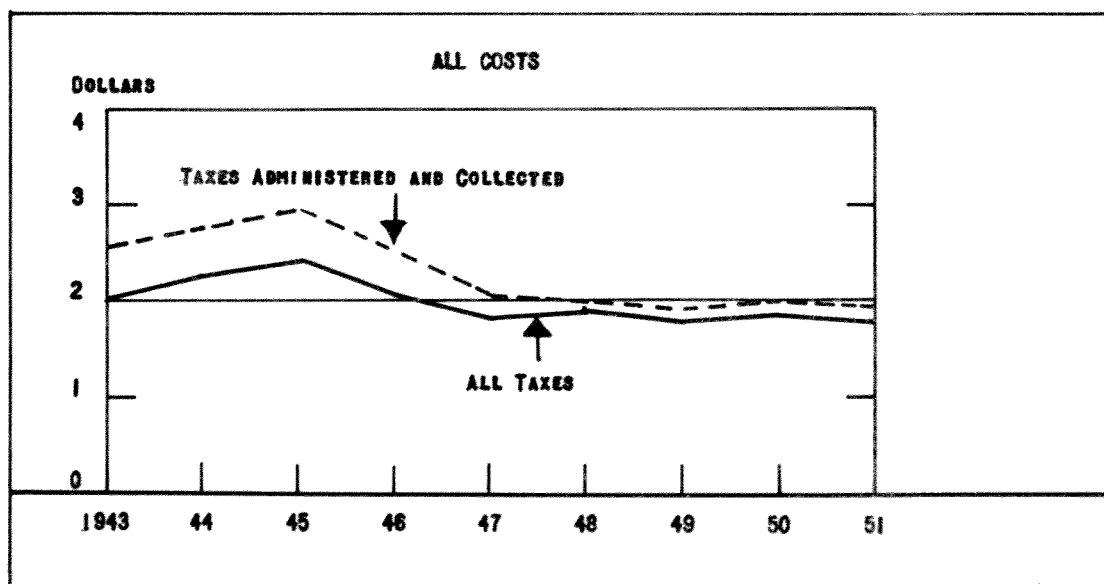
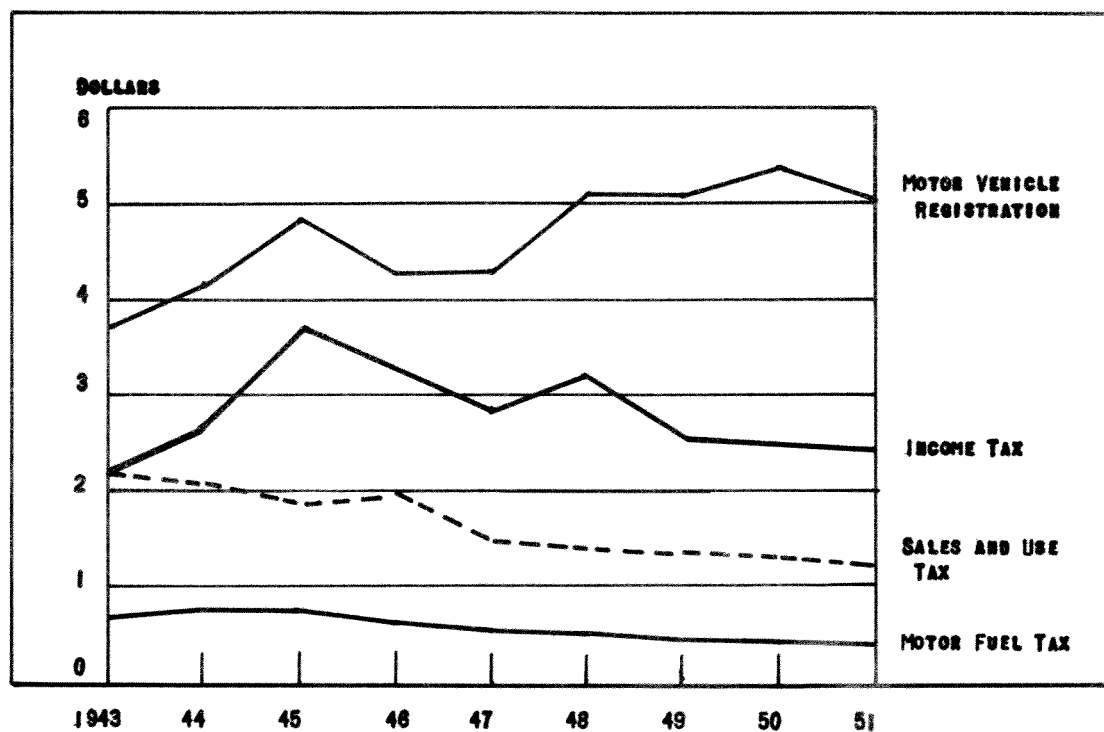


CHART 1

E.B..

TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

ACCOUNT LETTER 1	CLASS OF EXPENDITURES	1950			1951		
		ALLOTMENTS	EXPENDITURES	BALANCE	ALLOTMENTS	EXPENDITURES	BALANCE
A	PERSONAL SERVICES	\$ 1,158,710.00			\$ 1,177,458.00		
	TRANSFER TO X	-11,423.70			- 6,161.18		
	TOTAL	1,147,286.30	\$ 1,092,471.49	\$ 54,814.81	1,171,296.82	1,171,296.82	
B	MAINTENANCE AND OPERATION	310,000.00	283,891.42	26,108.58	320,000.00		
	TRANSFER TO X	-----	-----	-----	- 8,728.52		
	TOTAL	310,000.00	283,891.42	26,108.58	311,271.48	304,157.52	\$ 7,113.96
C	CAPITAL OUTLAY	40,000.00	30,043.64	9,956.36	40,000.00	37,450.52	2,549.48
D	STATE'S SHARE OF RETIREMENT FUND	57,630.00	51,490.01	5,539.99	57,970.00	55,312.45	2,657.55
E	WORKMEN'S COMPENSATION FUND	850.00	610.00	240.00	850.00	651.00	199.00
X	COUNTY CLERK'S FEES	90,000.00	101,423.70		95,000.00		
	TRANSFER FROM A	11,423.70			6,161.18		
	TRANSFER FROM B				8,728.52		
	TOTAL	101,423.70	\$ 101,423.70	-----	\$ 109,889.70	\$ 109,889.70	-----
	GRAND TOTAL	\$1,656,590.00	\$1,559,830.26	\$ 96,659.74	\$ 1,691,278.00	\$ 1,678,758.01	\$ 12,519.99

/ ACCOUNT NUMBER FOR 1950 FISCAL YEAR IS 2351.

/ ACCOUNT NUMBER FOR 1951 FISCAL YEAR IS 2352.

TABLE 4

ADMINISTRATION: EXPENDITURES FOR TAXES ADMINISTERED AND COLLECTED
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

TAX	TOTAL EXPENSE			PERSONAL SERVICE		
	1951	1950	1949	1951	1950	1949
TOTAL	\$ 1,561,670	\$ 1,450,496	\$ 1,341,099	\$ 1,198,533	\$ 1,114,782	\$ 1,013,529
SALES AND USE	366,126	339,389	340,449	269,969	257,697	258,806
SALES	319,802	295,014	300,057	232,950	221,713	225,441
USE	46,324	44,375	40,392	37,019	35,984	32,365
INCOME	461,942	436,478	427,820	365,377	338,797	318,598
MOTOR FUEL	107,789	99,943	96,535	91,544	84,537	81,923
MOTOR VEHICLE:						
REGISTRATION ^{1/}	216,776	213,575	186,847	184,649	181,387	165,353
AIRCRAFT	264	1,322	---	13	474	---
AUTO TITLE	134,588	104,226	75,224	89,584	66,118	45,367
MISCELLANEOUS	73,957	55,980	48,953	60,242	48,299	35,829
DRIVER'S LICENSES	135,621	116,834	127,731	86,151	75,638	77,903
STORE LICENSE	43,139	41,903	37,540	34,302	33,603	29,750
UNFAIR PRACTICE ACT	21,468	36,846	---	16,702	28,232	---
				MAINTENANCE AND OPERATION		
TOTAL	\$ 277,688	\$ 264,217	\$ 269,556	\$ 51,402	\$ 47,761	\$ 29,560
SALES AND USE	72,078	67,363	68,994	12,783	12,165	8,269
SALES	68,231	60,992	62,276	11,024	10,459	7,240
USE	6,847	6,371	6,718	1,759	1,706	1,029
INCOME	74,849	74,140	82,655	17,240	15,967	10,239
MOTOR FUEL	11,195	11,338	11,591	4,317	3,977	2,616
MOTOR VEHICLE:						
REGISTRATION	18,349	18,380	18,887	3,529	3,764	2,396
AIRCRAFT	250	826	---	1	22	---
AUTO TITLE	38,832	33,582	27,681	4,225	3,121	1,454
MISCELLANEOUS	10,191	9,351	9,305	2,841	2,274	1,147
DRIVER'S LICENSE	41,251	35,710	43,756	4,064	3,562	2,487
STORE LICENSE	6,938	6,418	6,687	1,617	1,581	952
UNFAIR PRACTICE ACT	3,784	7,109	---	787	1,328	---
				STATE'S SHARE OF RETIREMENT		
TOTAL	\$ 51,402	\$ 47,761	\$ 29,560			
SALES AND USE	12,783	12,165	8,269			
SALES	11,024	10,459	7,240			
USE	1,759	1,706	1,029			
INCOME	17,240	15,967	10,239			
MOTOR FUEL	4,317	3,977	2,616			
MOTOR VEHICLE:						
REGISTRATION	3,529	3,764	2,396			
AIRCRAFT	1	22	---			
AUTO TITLE	4,225	3,121	1,454			
MISCELLANEOUS	2,841	2,274	1,147			
DRIVER'S LICENSE	4,064	3,562	2,487			
STORE LICENSE	1,617	1,581	952			
UNFAIR PRACTICE ACT	787	1,328	---			
				TOTAL OPERATING EXPENSE		
TOTAL	\$ 1,527,623	\$ 1,426,760	\$ 1,312,645	\$ 34,047	\$ 23,736	\$ 28,454
SALES AND USE	354,830	337,225	336,069	11,296	2,164	4,380
SALES	309,205	293,164	295,957	10,597	1,850	4,100
USE	45,625	44,061	40,112	699	314	280
INCOME	457,436	428,904	411,492	4,506	7,574	16,328
MOTOR FUEL	107,055	99,852	96,130	734	91	405
MOTOR VEHICLE:						
REGISTRATION	206,526	203,531	186,636	10,249	10,044	211
AIRCRAFT	264	1,322	---	---	---	---
AUTO TITLE	132,641	102,821	74,502	1,947	1,405	722
MISCELLANEOUS	73,274	59,924	46,281	683	56	2,672
DRIVER'S LICENSES	131,466	114,910	124,146	4,155	1,924	3,584
STORE LICENSE	42,857	41,602	37,389	282	301	152
UNFAIR PRACTICE ACT	21,273	36,669	---	195	177	---
				CAPITAL OUTLAY		
TOTAL	\$ 34,047	\$ 23,736	\$ 28,454			
SALES AND USE	11,296	2,164	4,380			
SALES	10,597	1,850	4,100			
USE	699	314	280			
INCOME	4,506	7,574	16,328			
MOTOR FUEL	734	91	405			
MOTOR VEHICLE:						
REGISTRATION	10,249	10,044	211			
AIRCRAFT	---	---	---			
AUTO TITLE	1,947	1,405	722			
MISCELLANEOUS	683	56	2,672			
DRIVER'S LICENSES	4,155	1,924	3,584			
STORE LICENSE	282	301	152			
UNFAIR PRACTICE ACT	195	177	---			

^{1/} INCLUDES COUNTY CLERK FEES BUT EXCLUDES PURCHASE OF LICENSE PLATES.

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

(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 ^{1/}				C O S T P E R \$100 C O L L E C T E D			
	1950	1951	% INCREASE OR DECREASE		1950	1951	% INCREASE OR DECREASE		1950	1951	% INCREASE OR DECREASE	
			INCREASE	DECREASE			INCREASE	DECREASE			INCREASE	DECREASE
SALES AND USE	\$25,919,469	\$30,071,288	\$4,151,819	+ 16.0	\$ 339,389	\$ 366,126	\$ 26,737	+ 7.9	\$ 1.31	\$ 1.22	\$-	.09
SALES	24,546,179	28,368,729	3,822,550	+ 15.6	295,014	319,802	24,788	+ 8.4	1.20	1.13	-	.07
USE	1,373,290	1,702,559	329,269	+ 24.0	44,375	46,324	1,949	+ 4.4	3.23	2.72	-	.51
INCOME TAX ^{2/}	17,495,008	19,002,335	1,507,327	+ 8.6	436,478	461,942	25,464	+ 5.8	2.49	2.43	-	.06
MOTOR FUEL TAX	24,857,452	26,618,882	1,761,430	+ 7.1	99,943	107,789	7,846	+ 7.8	.40	.40	-	---
MOTOR VEHICLE:												
REGISTRATION	3,967,626	4,303,173	335,547	+ 8.5	213,575	216,776	3,201	+ 1.5	5.38	5.04	-	.34
AIRCRAFT	999	391	608	- 60.8	1,322	264	1,058	- 80.0	132.23	67.52	-	64.7
AUTO TITLE	84,386	91,174	6,788	+ 8.0	104,226	134,588	30,362	+ 29.1	123.51	147.62	+ 24.11	
MISCELLANEOUS	249,153	314,744	65,591	+ 26.3	59,980	73,957	13,977	+ 23.3	24.79	23.50	-	1.29
DRIVERS' LICENSES	162,830	178,699	15,869	+ 9.7	116,834	135,621	18,787	+ 16.1	71.75	75.89	+ 4.14	
STORE LICENSE	177,097	180,310	3,213	+ 1.8	41,903	43,139	1,236	+ 2.9	23.66	23.92	+ 1	.26
UNFAIR PRACTICE ACT LICENSE	59,048	33,793	25,255	- 42.8	36,846	21,468	15,378	- 41.7	62.40	63.53	+ 1.13	
TOTAL	\$72,973,068	\$80,794,789	7,821,721	+ 10.7	\$1,450,496	\$1,561,670	\$111,174	+ 7.7	1.99	1.93	-	.06

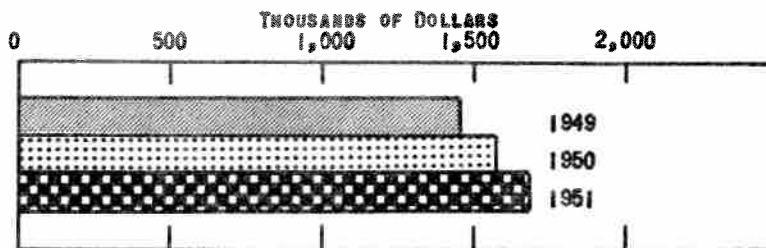
^{1/} TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT, AND CAPITAL OUTLAY.

^{2/} INCOME TAX LAW, CH 175, S. L. 1937, AS AMENDED PROVIDED A TWENTY PERCENT (20%) CREDIT ON THE NET TAX AS COMPUTED FOR INDIVIDUALS AND CORPORATIONS.

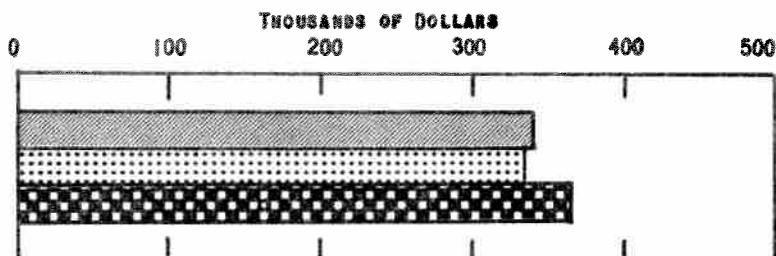
ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1949 - 1951

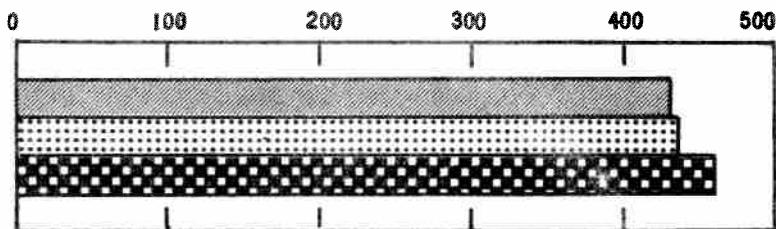
1951 ADMINISTRATION COST OF \$1,678,758 FOR ALL TAXES INCREASED 7.6 PER CENT FROM 1950, WHILE TOTAL COLLECTIONS OF \$94,136,765 ADVANCED 11 PER CENT.



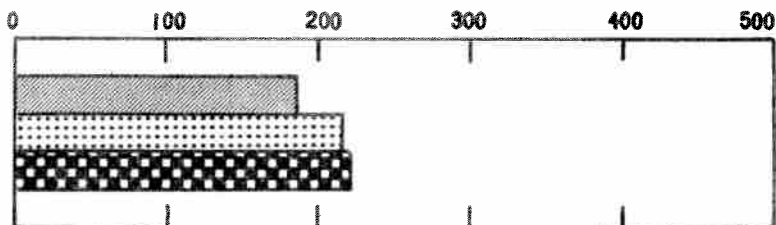
SALES AND USE TAX: THE \$368,126 COST FOR 1951 EXCEEDED THE TWO PRIOR YEARS BY ALMOST 8 PER CENT.



INCOME TAX: 1951 COST OF \$461,942 SURPASSED 1950 BY 5.8 PER CENT AND 1949 BY 8 PER CENT.



MOTOR VEHICLE REGISTRATION: \$216,776 COST FOR 1951 ROSE SLIGHTLY FROM 1950 BUT ADVANCED 16 PER CENT FROM 1949.



MOTOR FUEL TAX: 1951 COST OF \$107,789 ADVANCED 7.8 PER CENT FROM 1950 AND 11.6 PER CENT FROM 1949.

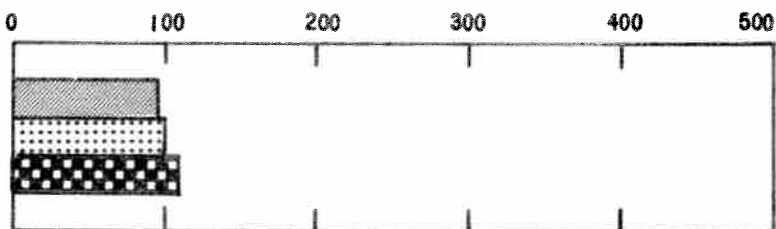


CHART 2

E.B.

TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1948 - 1951

TAX ^{1/}	COST PER \$100 OF COLLECTIONS			
	1951	1950	1949	1948
SALES AND USE	\$1.22	\$1.31	\$1.32	\$1.35
SALES	1.13	1.20	1.23	1.27
USE	2.72	3.23	2.91	2.50
INCOME	2.43	2.49	2.51	3.19
MOTOR FUEL .....	.40	.40	.42	.49
MOTOR VEHICLE:				
REGISTRATION	5.04	5.38	5.09	5.10
AIRCRAFT	67.52	132.23	---	---
AUTO TITLE	147.62	123.51	102.43	91.61
MISCELLANEOUS	23.50	24.07	24.79	23.14
OPERATORS AND CHAUFFEURS LICENSES	75.89	71.75	74.99	72.81
STORE LICENSE	23.92	23.66	21.15	20.04
UNFAIR PRACTICE ACT	63.53	62.40	---	---
TOTAL	\$1.93	\$1.99	\$1.91	\$2.01

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942 - 1951

TABLE 7

	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	84,845,575	1,559,930	1.83
1951	94,388,110	1,678,758	1.78

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

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES

FISCAL YEARS ENDED JUNE 30: 1948 - 1951

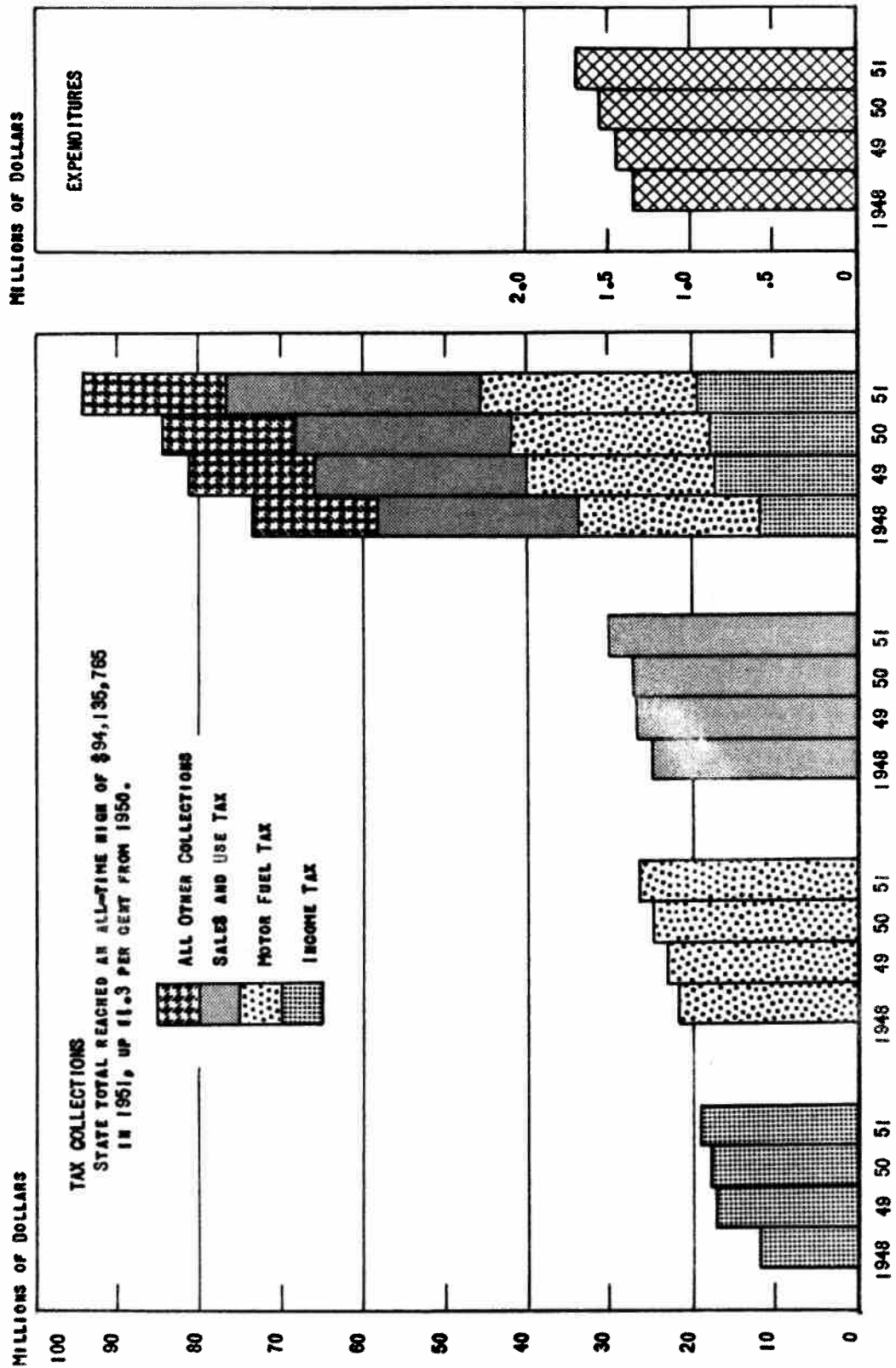


CHART 3

E.B.*

TABLE 8

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

SOURCE	PER CENT OF TOTAL 1951 COLLECTIONS	1950	1951	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS:	100.00	\$ 84,585,924.55	\$ 94,135,765.16	+ 11.3
SALES AND GROSS RECEIPTS TAXES:	67.4	56,841,894.59	63,457,467.89	+ 11.6
GENERAL SALES:				
SALES TAX	30.2	24,546,178.41	28,368,729.03	+ 15.6
USE TAX	1.7	1,373,290.23	1,702,559.23	+ 24.0
SERVICE TAX (BACK TAXES ONLY)	---	18.18	-----	---
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX	28.3	24,857,451.62	26,618,882.02	+ 7.1
ALCOHOLIC BEVERAGE TAX	4.8	4,004,563.15	4,523,405.35	+ 13.0
ATHLETIC COMMISSION FEES	TRACE 1/	11,803.92	9,435.73	- 20.1
INSURANCE FUND	2.4	2,048,589.08	2,234,456.53	+ 9.1
MOTOR VEHICLE TAXES AND LICENSES:	7.7	6,448,496.73	7,263,931.67	+ 12.6
MOTOR VEHICLE LICENSES	4.6	3,954,298.21	4,287,197.10	+ 8.4
MOTOR VEHICLE ENGINE NUMBERS	TRACE	10,147.00	9,909.00	- 2.3
AIRCRAFT REGISTRATION FUND	TRACE	998.85	391.05	- 60.8
MOTOR VEHICLE PERMIT & INSP. FEES .....	.1	42,046.20	62,728.77	+ 49.2
MOTOR VEHICLE CERTIFICATE OF TITLE FEES .....	.1	84,386.26	91,173.75	+ 8.0
OPERATORS & CHAUFFEURS LICENSES .....	.2	162,829.75	178,699.25	+ 9.7
PUBLIC UTILITY CARRIERS (TON MILE TAX)				
PRIVATE CARRIERS .....	.2	199,170.60	211,558.19	+ 6.2
COMMERCIAL CARRIERS .....	.7	550,869.76	688,336.04	+ 25.0
COMMON CARRIERS	1.5	1,159,688.00	1,437,824.52	+ 24.0
P. U. C. FEES, GENERAL REVENUE .....	.1	67,200.48	65,859.81	- 2.0
PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS .....	.2	216,861.62	230,254.19	+ 6.2
INCOME TAX:	20.2	17,495,007.30	19,002,355.20	+ 8.6
INHERITANCE TAX - OLD AGE PENSION .....	.3	209,239.16	241,656.42	+ 15.5
INHERITANCE TAX FUND	2.2	1,688,326.13	2,055,377.35	+ 21.7
GIFT TAX .....	.2	54,532.02	195,278.15	+ 258.1
OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATION	1.6	1,489,756.89	1,513,720.56	+ 1.6
ALCOHOLIC BEVERAGE LICENSES		214,450.00	216,000.00	+ .7
85% CITY & COUNTY LIQUOR LICENSES		415,261.50	417,179.25	+ .5
STORE LICENSES		177,096.85	180,309.50	+ 1.8
CORPORATION TAX: FOREIGN & DOMESTIC		145,682.95	151,093.95	+ 3.7
ALCOHOL LICENSE FEES		650.00	647.50	
BANK COMMISSIONER FEES		61,667.40	73,052.17	
BEDDING LICENSES		15,080.00	16,770.00	
BUILDING AND LOAN FEES		14,410.95	16,770.92	
BOILER INSPECTION FEES		13,460.04	14,645.71	
COAL MINE FUND		25,611.24	28,665.45	
COLLECTION AGENCY FEES		2,186.00	2,379.00	
DETECTIVE LICENSE FEES		1,000.00	300.00	
FLUID MILK SANITATION		1,570.00	2,080.00	
LIVESTOCK WATER TANK FUND		184.00	128.00	
MOTOR VEHICLE DEALERS ADMINISTRATION FUND		45,435.00	47,162.00	
OLD AGE PENSION: SECRETARY OF STATE		2,416.84	2,808.56	
PLUMBING INSPECTION FEES		20,169.25	21,982.25	
PRIVATE EMPLOYMENT AGENCY FEES		2,075.00	2,225.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES		750.00	750.00	
ORE BUYERS LICENSE		600.00	700.00	
REAL ESTATE LICENSE		28,712.00	32,480.00	
RESTAURANT INSPECTION FEES		34,650.00	35,095.00	
SECURITIES DIVISION FEES		6,665.00	6,401.50	

TABLE 8, CONTINUED

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

SOURCE	PER CENT OF TOTAL 1951 COLLECTIONS	1950	1951	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATIONS: CONTINUED				
STATE ENGINEER FEES		\$ 3,028.30	\$ 9,576.67	
TEACHERS CERTIFICATION FUND		11,036.50	11,772.50	
TOURIST CAMP LICENSE FEES		27,594.00	27,200.50	
UNFAIR PRACTICES ACT LICENSES		59,048.08	33,792.50	
VETERINARY LICENSE FEES		740.00	670.00	
STATE BOARD OF:				
ACCOUNTANCY LICENSES		5,765.00	5,495.00	
ABSTRACTORS LICENSES		2,300.00	2,200.00	
ARCHITECTS LICENSES		2,115.00	2,240.00	
BARBER EXAMINER FEES AND SHOP LICENSES		16,181.00	16,911.00	
BASIC SCIENCE EXAMINERS FEES		6,662.00	6,387.00	
CHIROPRACTIC EXAMINERS FEES		3,312.50	3,270.00	
COSMETOLOGY EXAMINER LICENSES		28,143.00	28,002.00	
DENTAL EXAMINERS FEES		7,395.00	6,620.00	
FUNERAL DIRECTORS AND EMBALMING EXAMINERS FEES		4,164.15	4,184.15	
ENGINEER LAND SURVEYOR LICENSES		10,115.50	12,381.00	
MEDICAL EXAMINERS FEES		7,898.00	6,389.00	
MEDICAL EXAMINERS REGISTRATION FEES ..		12,472.00	13,630.00	
NURSE EXAMINERS FEES		21,214.00	21,475.00	
OPTOMETRIC EXAMINERS FEES		3,755.00	3,740.00	
PHARMACY EXAMINERS FEES		23,950.00	25,129.00	
PHARMACY - PROPHYLACTIC LICENSES		2,332.00	3,040.00	
SHORTHAND REPORTERS EXAMINERS FEES ...		151.94	59.48	
OTHER RECEIPTS:	.4	358,671.13	405,977.92	+ 13.2
CIVIL SERVICE COMMISSION FEES		4,641.00	3,831.00	
COLORADO GEOLOGICAL SURVEY		68.89	52.00	
COSMETOLOGY BOARD FINES		25.00	-----	
INCOME TAX NON-RESIDENT LICENSES		140.00	520.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES		131,903.52	161,703.34	+ 22.6
LIQUOR TAX ADMINISTRATION FUND		610.00	348.00	
MOTOR VEHICLE PENALTY ASSESSMENTS		78,383.00	96,379.00	+ 23.0
PUBLIC HEALTH BIRTH CERTIFICATES		17,598.10	22,597.06	
SECRETARY OF STATE FEES		112,618.65	111,640.33	
STATE HISTORICAL SOCIETY		12,682.97	8,907.19	

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

TABLE 9

COLLECTIONS: RECEIPTS BY FUNDS

FISCAL YEAR ENDED JUNE 30, 1951

FUND NUMBER	TAX COLLECTIONS	AMOUNT	FUND NUMBER	TAX COLLECTIONS	AMOUNT
103	ALCOHOL LICENSE FEES (INDUSTRIAL)	647.50	2371	AIRCRAFT REGISTRATION FUND	391.05
108	BANK COMMISSIONER FEES	73,052.17	2372	UNFAIR PRACTICE ACT	33,792.50
109	BARBER EXAMINERS - SHOP LIC.	1,653.00	2501	INHERITANCE TAX	2,055,377.35
111	BOILER INSPECTION FEES	14,645.71	2502	GIFT TAX	195,278.15
113	BUILDING & LOAN FEES	16,700.92	2601	TEACHERS CERTIFICATE FUND	11,772.50
115	CIVIL SERVICE COMM. FEES	3,831.00	2603	STATE HISTORICAL SOCIETY	8,907.19
125	DETECTIVE LICENSE FEES	300.00	2701	CORP. TAX - FOREIGN & DOMESTIC	151,093.95
129	ENGINEERS FEES	9,576.67	2702	ABSTRACTORS LICENSE FEES	2,200.00
157	ORE BUYERS LICENSES	700.00	2703	ACCOUNTANCY LICENSE FEES	5,495.00
162	PLUMBING INSPECTION FEES	21,982.25	2704	ARCHITECTS LICENSE FEES	2,240.00
163	BOARD OF PHARMACY - PROPHYLACTIC LIC.	3,040.00	2705	BARBER EXAMINER FEES	15,258.00
164	PRIVATE EMPLOYMENT AGENCY FEES	2,225.00	2706	BASIC SCIENCE EXAMINERS FEES	6,387.00
166	PUBLIC HEALTH FEES	55.00	2707	ATHLETIC COMMISSION FEES	9,435.73
167	PUBLIC UTILITY COMMISSION FEES	65,859.81	2708	CHIROPRACTIC EXAMINERS FEES	3,270.00
177	SECRETARY OF STATE FEES	111,640.33	2709	COLLECTION AGENCY FEES	2,379.00
178	SECURITIES DIVISION FEES	6,401.50	2710	COSMETOLOGY EXAMINERS LICENSE FEES	28,002.00
2107	TOURIST CAMP LICENSES	27,200.50	2711	DENTAL EXAMINERS FEES	6,620.00
2151	COLORADO GEOLOGICAL SURVEY	52.00	2712	ENGINEER LAND SURV. LIC FEES	12,381.00
2181	INHERITANCE TAX (OLD AGE PENSION)	241,656.42	2713	FUNERAL DIR. & EMBALMERS	4,184.15
2181	SECY. OF STATE (OLD AGE PENSION)	2,808.56	2714	MEDICAL EXAMINERS FEES	6,389.00
2217	PRIVATE THEATRE EMPLOYMENT AGENCY	750.00	2715	MEDICAL REGISTRATION FEES	13,630.00
2231	P. U. C. PRIVATE CARRIER TAX	211,558.19	2716	NURSE EXAMINERS FEES	21,475.00
2232	P. U. C. COMMERCIAL TAX	688,336.04	2717	OPTOMETRIC EXAMINERS FEES	3,740.00
2233	P. U. C. COMMON TAX (TRUCK & BUS)	1,437,824.52	2718	PHARMACY EXAMINERS FEES	25,129.00
2236	INSURANCE FUND	2,234,456.53	2719	REAL ESTATE LICENSE FEES	32,480.00
2239	COAL MINE FUND	28,665.45	2720	SHORTHAND REPORTERS FEES	59.48
2241	LIVESTOCK WATER TANK FUND	128.00	2721	VETERINARY LICENSE FEES	670.00
2302	STORE LICENSE	180,309.50	2722	LIQUOR TAX ADM. FUND	348.00
2303	SALES TAX	28,360,235.82	2820	BEDDING LICENSE FEES	16,770.00
2303	SALES TAX LICENSE	8,493.21	2821	RESTAURANT INSPECTION FEES	35,095.00
2305	USE TAX	1,702,559.23	2825	PUBLIC HEALTH CERTIFICATE FEES	22,542.06
2307	INCOME TAX	19,002,355.20	2837	FLUID MILK SANITATION	2,080.00
2312	INCOME TAX NON-RESIDENT LIC.	520.00			
2314	LIQUOR TAX	4,521,015.08		TOTAL TAX COLLECTIONS	\$ 94,135,765.16
2314	LIQUOR LIABILITY	2,390.27			
2314	LIQUOR LICENSE	216,000.00		OTHER RECEIPTS	
2315	LIQUOR LICENSE (CITY-85% O.A. P.)	417,179.25			
2316	MOTOR FUEL TAX (4 CENTS)	17,745,922.29	118	CAPITOL BUILDING-RENTS & SERVICE	109,358.28
2318	MOTOR VEHICLE CERTIFICATE OF TITLE	91,173.75	2230	PUBLIC UTILITY COMM. SUSPENSE	25,453.78
2319	MOTOR VEHICLE PENALTY ASSESSMENTS	96,379.00	2317	MOTOR FUEL SUSPENSE	7,150.10
2320	MOTOR VEHICLE JUSTICE OF PEACE FINES	161,703.34	2336	DEPT. OF REVENUE SUSPENSE	50,238.52
2321	MOTOR VEHICLE ADMINISTRATORS FUND	47,162.00	2337	MOTOR VEHICLE SAFETY RESPONSIBILITY FUND	106,840.56
2323	MOTOR VEHICLE LICENSES - 1950	458,732.01	2352	MISG. DEPARTMENT COLLECTIONS	3,541.77
2328	MOTOR VEHICLE ENGINE NOS. 1950	4,610.00			
2329	MOTOR VEHICLE LICENSES - 1951	3,828,465.09		TOTAL OTHER RECEIPTS	\$ 302,583.01
2329	MOTOR VEHICLE ENGINE NOS. 1951	5,299.00			
2332	MOTOR FUEL TAX (2 CENTS)	8,872,959.73			
2333	OPERATORS & CHAUFFEURS LICENSES	178,699.25		GRAND TOTAL	\$ 94,438,348.17
2334	MOTOR VEHICLE OWNERSHIP-TAX "A"	230,254.19			
2352	MOTOR VEHICLE INSPECTION STICKERS	56,661.40			
2352	MOTOR VEHICLE DEALER PERMITS	6,067.37			

TABLE 10

COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1951	1950	1949	1951 OVER 1950	1951 OVER 1949
RETAIL SALES AND USE TAXES	\$ 30,071,288	\$ 25,919,469	\$ 25,798,793	+ 16.0	+ 16.6
MOTOR FUEL TAX	26,618,882	24,857,452	23,083,730	+ 7.1	+ 15.3
INCOME TAX	19,002,355	17,495,008	17,064,672	+ 8.6	+ 11.4
MOTOR VEHICLE AND OPERATORS LICENSE AND TAXES	7,263,932	6,448,497	5,884,311	+ 12.6	+ 23.4
LIQUOR TAX AND LICENSE FEES	5,156,585	4,634,275	4,446,261	+ 11.3	+ 16.0
INHERITANCE AND GIFT TAX	2,492,312	1,952,097	1,911,245	+ 27.7	+ 30.4
INSURANCE AND CORPORATION TAXES AND FEES	2,385,550	2,194,272	2,010,867	+ 8.7	+ 18.6
ALL OTHER REVENUE	1,144,861	1,084,855	1,074,453	+ 5.5	+ 6.6
STATE TOTAL	\$ 94,135,765	\$ 84,585,925	\$ 81,274,332	+ 11.3	+ 15.8

TABLE 11

COLLECTIONS: TOTAL
FISCAL YEARS ENDED JUNE 30, 1942 - 1951

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
1942	\$ 34,319,980		
1943	36,773,775	+ 7.1	+ 2,453,795
1944	37,399,833	+ 1.7	+ 626,058
1945	39,034,921	+ 4.4	+ 1,635,088
1946	47,682,123	+ 22.2	+ 8,647,202
1947	57,623,452	+ 20.8	+ 9,941,329
1948	73,452,459	+ 27.4	+ 15,829,007
1949	81,274,332	+ 10.6	+ 7,821,873
1950	84,585,924	+ 4.1	+ 3,311,592
1951	94,135,765	+ 11.3	+ 9,549,841

TABLE 12

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1950	1951	1950	1951
INDIVIDUAL	230,437	250,721	\$ 11,268,509	\$ 12,284,373
CORPORATION	3,879	4,630	6,078,266	6,555,943
FIDUCIARY	767	843	148,232	162,039
TOTAL	235,083	256,194	\$ 17,495,007	\$ 19,002,355
PER CENT CHANGE: 1951 OVER 1950		+ 9.0		+ 8.6
AVERAGE TAX PER RETURN:				
INDIVIDUAL			48.90	49.00
CORPORATION			1,566.97	1,415.97
FIDUCIARY			193.26	192.22
ALL RETURNS			74.42	74.17

TABLE 12

COLLECTIONS BY TAX SOURCE AND PER CENT

FISCAL YEARS ENDED JUNE 30, 1940 - 1951

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	\$ 3,416,828	\$ 3,295,446	\$ 4,164,278	\$ 30,863,421
1941	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942	9,915,016	8,956,560	4,327,795	3,646,774	3,102,994	4,368,841	34,319,980
1943	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945	8,030,383	11,885,558	6,238,848	3,664,737	4,441,580	4,773,815	39,034,921
1946	10,851,839	15,532,038	7,089,274	4,057,754	5,248,196	4,903,022	47,682,123
1947	14,491,847	20,998,199	8,634,796	4,651,374	4,730,093	4,117,143	57,623,452
1948	21,877,956	24,791,835	11,682,199	5,321,080	4,663,092	5,116,297	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
1951	26,618,882	30,071,288	19,022,355	7,263,932	5,156,585	6,022,723	94,135,765

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	100.00
1942	28.9	26.2	12.6	10.6	9.0	12.7	100.00
1943	23.2	27.0	15.3	10.0	10.6	13.9	100.00
1944	20.9	28.6	17.5	9.7	9.8	13.5	100.00
1945	20.6	30.4	15.9	9.4	11.4	12.3	100.00
1946	22.7	32.6	14.9	8.5	11.0	10.3	100.00
1947	25.1	36.5	15.0	8.1	8.2	7.1	100.00
1948	29.8	33.7	15.9	7.2	6.3	7.1	100.00
1949	28.4	31.7	21.0	7.2	5.5	6.2	100.00
1950	29.4	30.6	20.7	7.6	5.5	6.2	100.00
1951	28.3	31.9	20.2	7.7	5.5	6.4	100.00

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

SOURCE	1950		NET	1951		NET
	COLLECTIONS	REFUNDS		COLLECTIONS	REFUNDS	
STORE LICENSE	\$ 177,096.85	52.00	\$ 177,044.85	\$ 180,309.50	29.00	\$ 180,280.50
SALES TAX	24,546,178.41	4,538.13	24,541,640.28	28,368,729.03	4,217.32	28,364,511.71
USE TAX	1,373,290.23	11,151.74	1,362,138.49	1,702,559.23	4,322.81	1,698,236.42
INCOME TAX	17,495,147.90	205,220.27	17,289,927.63	19,002,875.20	68,613.96	18,934,261.24
MOTOR FUEL TAX	24,863,801.62	4,298,295.30	20,565,506.32	26,626,032.12	4,133,692.56	22,492,339.56
LIQUOR EXCISE TAX	4,005,173.15	364,606.99	3,640,566.16	4,523,753.35	376,147.85	4,147,605.50
TOTAL	\$72,460,688.16	\$ 4,883,864.43	\$67,576,823.73	\$80,404,258.43	\$4,587,023.50	\$75,817,234.93

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1947 - 1951

SOURCE	PER CENT OF COLLECTIONS REFUNDED				
	1947	1948	1949	1950	1951
STORE LICENSE .....	.05	.04	.03	.02	.02
SALES TAX .....	.04	.03	.03	.01	.02
USE TAX .....	.20	.16	.04	.81	.25
SERVICE TAX	49.60	18.49	---	---	---
INCOME TAX .....	.84	.73	.55	1.17	.36
MOTOR FUEL TAX	14.64	19.08	19.59	17.28	15.52
LIQUOR EXCISE TAX	4.73	5.46	5.94	9.10	8.32
MISCELLANEOUS <input checked="" type="checkbox"/>16	---	.01	---	---
ALL SOURCES	4.91	7.11	6.89	6.74	5.70

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 1947 - 1950

MILLIONS OF DOLLARS

1949 AND 1950 RECORD HIGH TOTAL COLLECTIONS OF \$18.7 AND \$17.4 MILLIONS, RESPECTIVELY, WERE DUE PARTLY TO RAISED TAX RATES EFFECTIVE MAY 1, 1947.

1950 COLLECTIONS OF \$11.4 MILLION FOR INDIVIDUALS AND \$ 6 MILLION FOR CORPORATIONS DIPPED MODERATELY DOWN FROM 1949 ALL-TIME HIGHS.

1950 ALL COLLECTIONS GAINED \$7.7 MILLION FROM 1947 AND \$ 5 MILLION FROM 1948.

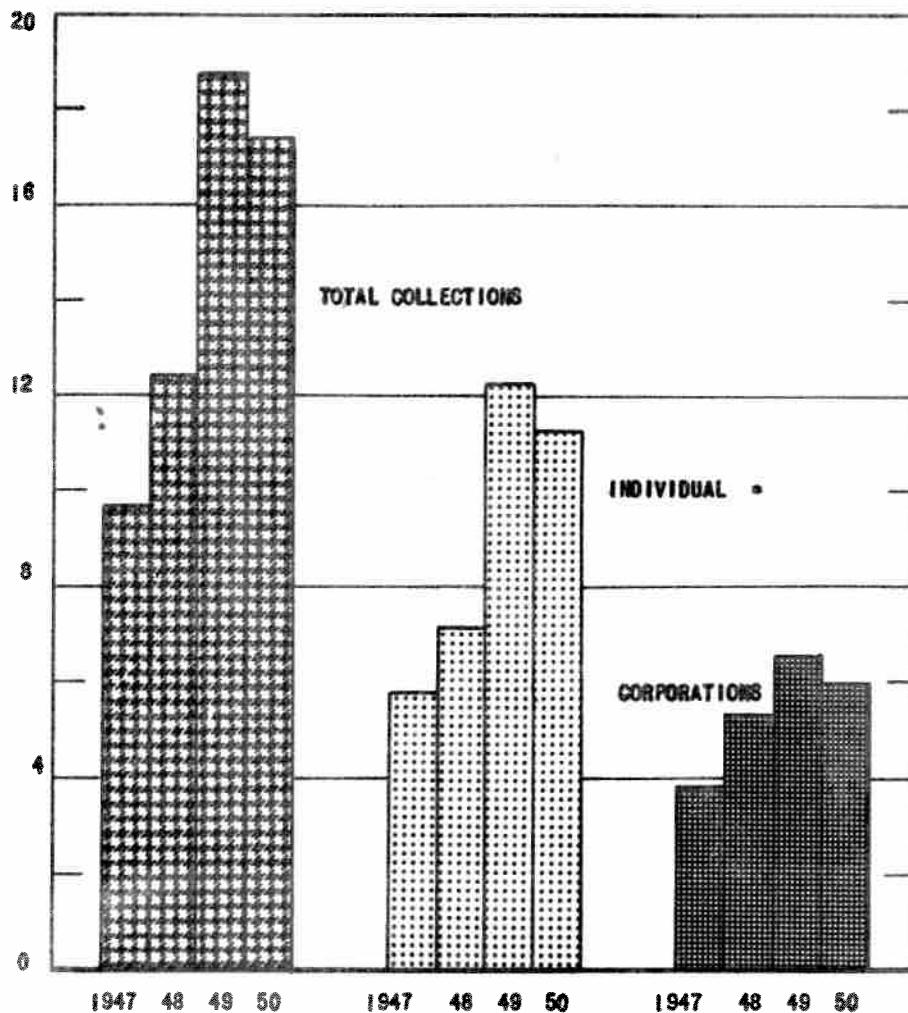
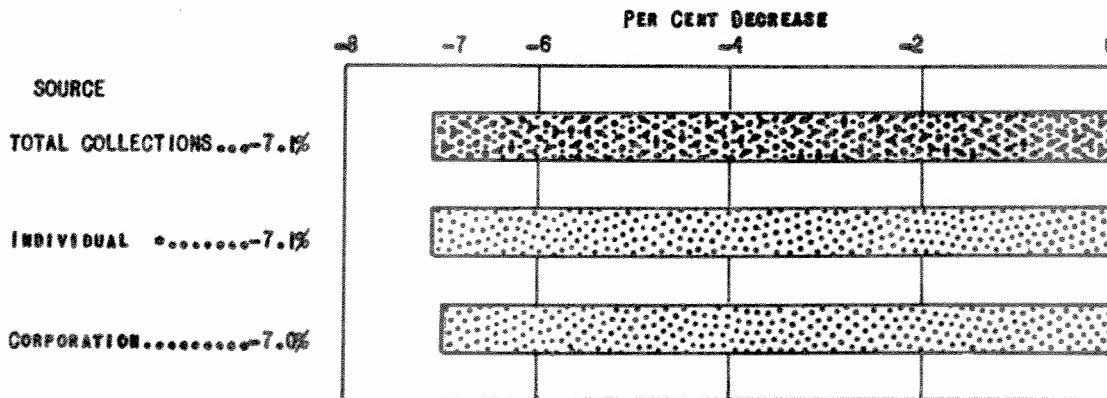


CHART 4

PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE CALENDAR YEARS: 1950 COMPARED WITH 1949



* INCLUDES INDIVIDUAL AND FIDUCIARY RETURNS.

CHART 5

E.B.

TABLE 15

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1945 - 1950

YEAR FILED	TOTAL ASSESSMENTS ^{1/}	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1950	\$ 17,335,071	\$ 11,255,333	\$ 5,947,400	\$ 132,338
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	4,108,831	123,494
1946	6,915,444	4,151,251	2,686,168	78,025
1945	6,105,632	3,575,312	2,474,533	55,777

PER CENT CHANGE IN ASSESSMENTS

1950 OVER 1949	- 7.7	- 6.9	- 8.7	- 26.3
-------------------------	-------	-------	-------	--------

PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1950	100	64.9	34.3	.8
1949	100	64.3	34.7	1.0
1948	100	55.9	43.4	.7
1947	100	57.1	41.6	1.3
1946	100	60.0	38.9	1.1
1945	100	58.5	40.6	.9

^{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 1945 - 1950

YEAR FILED	TOTAL COLLECTIONS	TYPE OF RETURNS		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1950	\$ 17,376,772	\$ 11,230,647	\$ 6,014,833	\$ 131,292
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	3,861,995	121,641
1946	6,831,666	4,124,318	2,628,694	78,654
1945	6,126,922	3,035,378	3,038,556	52,987

CHANGE IN COLLECTIONS BY TYPE OF RETURN

1950 OVER 1949	- 1,322,147	- 823,245	- 451,159	- 47,743
PER CENT CHANGE: 1950 OVER 1949	- 7.1	- 6.8	- 7.0	- 26.7

INCOME TAX: LIABILITY DETERMINED
CALENDAR YEARS 1942 - 1950

YEAR FILED	TOTAL LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1950		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1942	\$ 4,633,898	\$ 5,121.40	.78	.11
1943	6,332,555	13,553.22	2.07	.21
1944	6,442,440	5,440.87	.83	.08
1945	6,105,632	5,651.99	.87	.09
1946	6,915,444	16,827.70	2.57	.24
1947	9,867,280	10,251.34	1.57	.10
1948	12,566,375	21,542.04	3.30	.17
1949	18,776,088	41,090.68	6.29	.22
1950	17,335,071	534,288.15 ^{1/}	81.72	3.08
TOTAL	\$ 88,974,781	\$653,767.39	100.00	.73

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

TABLE 19

INCOME TAX: RETURNS FILED, NUMBER AND TYPE - TAXABLE AND NON-TAXABLE
CALENDAR YEARS, 1948 - 1950

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1950		1949		1948	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL	233,061	98,458	227,139	79,574	224,496	70,273
CORPORATION	4,291	2,544	4,005	2,247	4,171	2,047
FIDUCIARY	753	1,648	802	1,629	686	1,557
PARTNERSHIP (INFORMATION ONLY)	---	10,831	---	10,757	---	10,514
TOTAL, ALL RETURNS	238,105	113,339	231,946	94,207	229,353	84,391

TABLE 20

INCOME TAX: RETURNS, TAXABLE AND NON-TAXABLE BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR 1951 COMPARED WITH SAME PERIOD OF 1950

TYPE OF RETURN	NUMBER OF RETURNS FILED				INCREASE OR DECREASE 1951 FROM 1950		PER CENT CHANGE 1951 FROM 1950	
	1951		1950		NON-TAXABLE		TAXABLE	NON-TAXABLE
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
INDIVIDUAL	240,780	93,194	223,120	95,901	+ 17,660	- 2,707	+ 7.9	- 2.8
CORPORATION	3,654	1,874	3,315	1,995	+ 339	- 121	+ 10.2	- 6.1
FIDUCIARY	725	1,581	635	1,524	+ 90	+ 57	+ 14.2	+ 3.7
PARTNERSHIP (NON-TAX) ^{1/}	---	10,221	---	9,875	---	+ 346	---	+ 3.5
TOTAL ALL RETURNS	245,159	106,870	227,070	109,295	+ 18,089	- 2,425	+ 8.0	- 2.2

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

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1951 AND 1950

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1951	\$ 17,412,227	\$ 12,309,915	\$ 4,940,548	\$ 131,764
1950	\$ 15,245,105	10,903,450	4,227,032	114,623
INCREASE:				
1951 OVER 1950 ...	+ 2,167,122	+ 1,406,465	+ 713,516	+ 47,141
PER CENT CHANGE ..	+ 14.2	+ 12.9	+ 16.9	+ 41.1

TABLE 22

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1951 AND 1950

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1951	\$ 14,034,430	\$ 10,264,288	\$ 3,631,513	\$ 138,629
1950	12,408,847	9,210,562	3,090,403	107,882
INCREASE:				
1951 OVER 1950 ...	+ 1,625,583	+ 1,053,726	+ 541,110	+ 30,747
PER CENT CHANGE ..	+ 13.1	+ 11.4	+ 17.5	+ 28.5

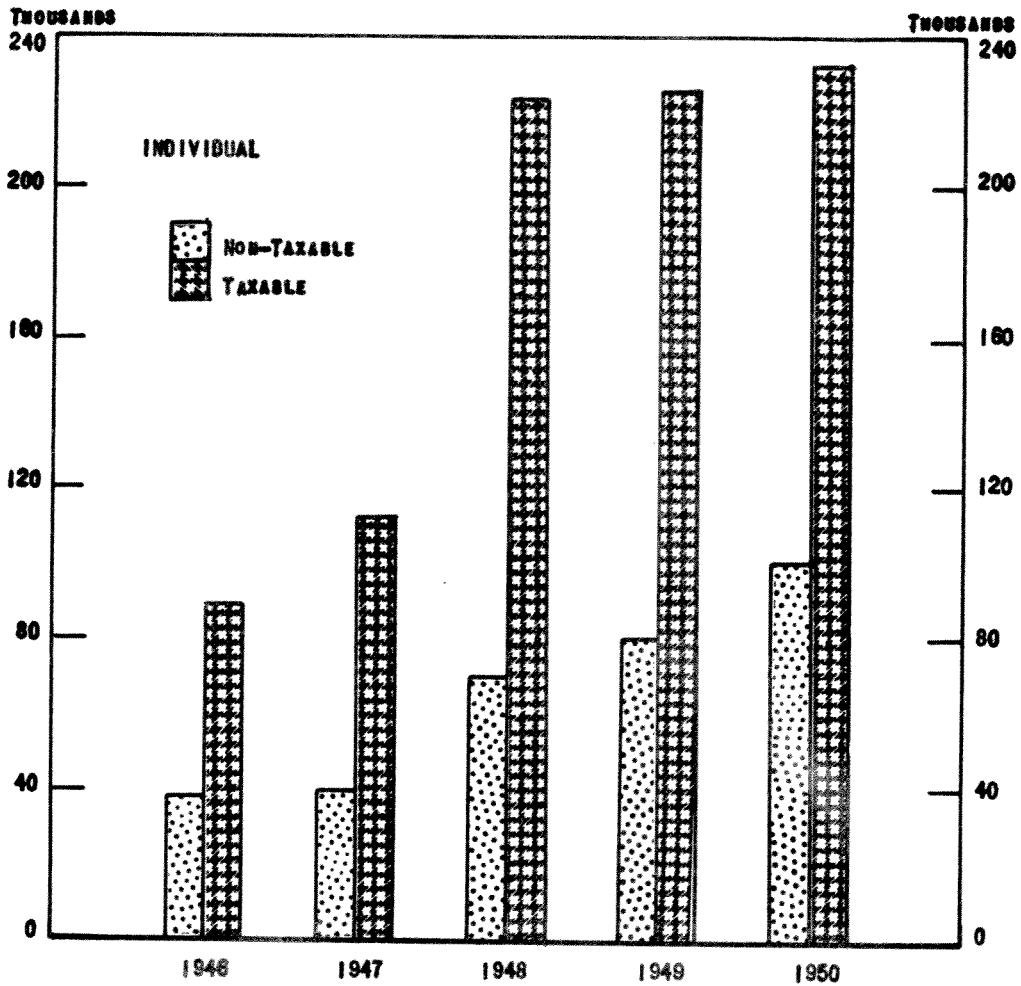
TABLE 23

INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS, 1942 - 1951

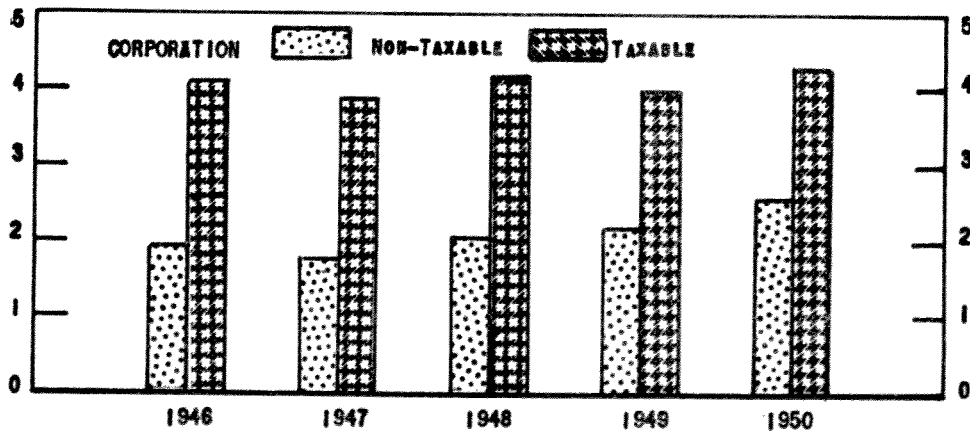
FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT
1951	\$ 14,034,430	\$ 17,412,227	81
1950	12,408,847	15,245,105	81
1949	13,612,759	16,776,694	81
1948	8,921,643	10,649,887	84
1947	6,870,937	8,544,114	81
1946	5,067,809	5,918,168	86
1945	4,105,567	5,224,677	79
1944	4,226,117	5,322,943	79
1943	3,910,288	5,746,029	68
1942	2,782,151	4,188,326	66

NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS CALENDAR YEARS 1946 - 1950

RISE IN INDIVIDUAL TAXABLE RETURNS TO 233,061 IN 1950 MARKED A RECORD HIGH, SLIGHTLY ABOVE FIRST TWO PRIOR YEARS BUT UP 99 PER CENT FROM 1947. THE 98,458 NON-TAXABLE RETURNS IN 1950 CLIMBED 24 PER CENT FROM 1949 AND 151 PER CENT FROM 1947.



TAXABLE CORPORATION RETURNS NUMBERING 4,291 IN 1950 INCREASED BY 286 OR 7 PER CENT FROM 1949 WHILE NON-TAXABLES GAINED 4 PER CENT BUT 44 PER CENT FROM 1947.



INCOMETAX RATES INCREASED, INDIVIDUAL EXEMPTIONS LOWERED, AND DEDUCTIONS REVISED BY CH. 210, S. L. 1947, EFFECTIVE MAY 1, 1947.

TABLE 24

LICENSES: SALES TAX, NUMBER BY INVENTORY PERIODS
1941 AND 1945 - 1951

YEAR AND PERIOD	NUMBER OF LICENSES ^{1/}	CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
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	+ 1,073
OCTOBER 15	30,591	+ 573
1950: MARCH 15	30,405	+ 433
OCTOBER 15	31,214	+ 623
1951: MARCH 15	30,390	- 15
SEPTEMBER 20	29,994	- 1,220

TABLE 25

LICENSES: SALES TAX, NUMBER BY BUSINESS TYPE
INVENTORY PERIODS 1947, 1949, 1950, 1951

BUSINESS TYPE	SEPT. 20, 1951		NUMBER OF LICENSES			% CHANGE SEPT. 1951 FROM OCT. 1947
	NUMBER	% OF TOTAL	OCT. 15 1950	OCT. 15 1949	OCT. 15 1947	
INDEPENDENTS	29,122	93.2	30,237	29,647	27,766	+ 4.9
BRANCHES ONLY:						
CHAIN STORES ^{2/}	1,040	3.3	1,035	1,003	953	+ 9.1
FOREIGN CORPORATIONS ^{2/}	910	2.9	896	844	789	+ 15.3
CONGESSIONERS	180	.6	297	277	322	- 44.1
TOTAL	31,252	100.0	32,465	31,771	29,830	+ 4.8

^{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 27

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
1949			
JULY	\$ 2,285,704.68	\$ 338,821.32	\$ 1,946,883.36
AUGUST	2,621,241.36	354,626.88	2,266,614.48
SEPTEMBER	2,665,724.33	375,341.10	2,290,383.23
OCTOBER	2,266,399.86	369,969.36	1,896,430.50
NOVEMBER	1,989,846.42	342,993.36	1,646,853.06
DECEMBER	1,895,099.69	499,093.26	1,396,006.43
1950			
JANUARY	1,720,277.65	355,948.80	1,364,328.79
FEBRUARY	1,592,956.91	299,923.56	1,293,033.35
MARCH	1,580,210.25	319,965.60	1,260,244.65
APRIL	2,022,479.13	309,048.18	1,713,430.95
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	\$ 24,857,451.62	\$4,298,295.30	\$ 20,559,156.32
1950			
JULY	\$ 2,435,974.07	\$ 330,080.88	\$ 2,105,893.19
AUGUST	2,778,708.35	467,774.28	2,310,934.07
SEPTEMBER	2,834,594.72	294,949.56	2,539,645.16
OCTOBER	2,372,449.85	489,997.98	1,882,451.87
NOVEMBER	2,248,683.11	475,690.02	1,772,993.09
DECEMBER	1,956,024.82	439,904.40	1,516,120.42
1951			
JANUARY	1,865,697.26	340,675.98	1,525,021.28
FEBRUARY	1,801,739.86	358,474.02	1,443,265.84
MARCH	1,770,759.69	234,642.24	1,536,117.45
APRIL	2,094,916.84	174,574.68	1,920,342.16
MAY	2,052,311.12	265,241.04	1,787,070.08
JUNE	2,407,022.33	261,747.48	2,145,274.85
TOTAL	\$ 26,618,882.02	\$4,133,752.56	\$ 22,485,129.46

TABLE 28

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLONAGE AND COLLECTION
CALENDAR YEARS 1944 - 1950

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	63,478.52	+ 9.0
1946	1,852,112	+ 22.2	69,169.23	+ 9.0
1947 ^{2/}	2,513,753	+ 35.7	132,348.30	+ 91.3
1948	3,867,878	+ 53.9	225,275.93	+ 70.2
1949	5,474,481	+ 41.5	318,274.48	+ 41.3
1950	8,674,210	+ 58.4	505,131.35	+ 58.7

^{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, 1948 - 1951

USE	1948	1949	1950	1951 -	% INC. OR DEC. 1951 OVER 1950
AGRICULTURE	\$ 2,959,742	\$ 3,092,808	\$ 3,322,605	\$ 3,209,094	- 3.4
INDUSTRIES	135,779	149,651	161,514	174,898	+ 8.3
CONTRACTORS	94,722	93,632	96,355	86,442	- 10.3
STATE HIGHWAY	114,127	125,089	106,365	72,389	- 31.9
COUNTIES	207,744	213,202	225,396	210,988	- 6.4
CITIES AND TOWNS	28,237	28,337	29,064	30,495	+ 4.9
STATE INSTITUTIONS	2,445	2,530	3,614	294	- 91.8
AVIATION	606,905	787,743	^{1/} 326,293	318,276	- 2.5
RAILROADS	10,513	12,671	13,802	19,389	+ 40.5
LIGHTING, HEATING, COOKING	11,411	10,283	7,371	6,665	- 9.6
CLEANERS AND DYERS	380	259	103	256	+148.5
UNITED STATES GOVERNMENT ..	249	113	786	61	- 92.2
MISCELLANEOUS	4,210	4,761	5,027	4,506	- 10.4
STATE TOTAL	\$ 4,176,464	\$ 4,521,079	\$ 4,290,295	\$ 4,133,753	- 3.8

^{1/} SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

TABLE 30

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1940 - 1951

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
1940	\$ 9,554,090	\$ 1,344,638	\$ 8,209,452
1941	10,212,190	1,379,543	8,832,647
1942	9,327,963	1,308,704	8,019,259
1943	7,677,279	1,372,452	6,304,827
1944	7,767,368	1,417,015	6,350,353
1945	9,253,144	1,675,707	7,577,437
1946	12,528,933	2,003,873	10,525,060
1947	19,450,387	3,090,268	16,360,119
1948	22,774,065	4,444,241	18,329,824
1949	23,819,972	4,248,722	19,571,250
1950	25,759,870	4,515,847	21,244,023
FISCAL YEARS:			
1941	9,853,887	1,351,081	8,502,806
1942	9,915,016	1,311,207	8,603,809
1943	8,549,562	1,325,554	7,224,008
1944	7,808,011	1,331,864	6,476,147
1945	8,030,383	1,544,579	6,485,804
1946	10,851,839	1,762,808	9,089,031
1947	14,491,847	2,121,779	12,370,068
1948	21,877,956	4,176,464	17,701,492
1949	23,083,730	4,521,079	18,562,651
1950	24,857,452	4,298,295	20,559,157
1951	26,618,882	4,133,753	22,485,429
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
1951 OVER 1950	+ 7.1	- 3.8	+ 9.4

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

TABLE 31

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1949 - 1950

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)			PER CENT CHANGE	
	1949	1950	1951	1951 OVER 1949	1951 OVER 1950
GALLONAGE RECEIVED:					
GROSS	410,677	448,325	475,751	+ 15.8	+ 6.1
2% ALLOWANCE	7,910	8,647	9,261	+ 17.1	+ 7.1
DUPLICATE CHARGES	33	20	59	+ 78.8	+ 195.0
NET GALLONAGE	402,734	439,658	466,431	+ 15.8	+ 6.1
GALLONAGE EXEMPTED:					
SALES TO U. S. GOVERNMENT	10,878	10,756	14,349	+ 31.9	+ 33.4
EXPORTS	1,796	1,752	1,543	- 14.1	- 11.9
MISCELLANEOUS CREDITS	197	220	142	- 27.9	- 35.5
RAILROADS	488	320	293	- 40.0	- 8.4
AVIATION	3,493	9,866	12,216	+ 25.0	+ 23.8
STATE	---	7	1,029	---	+14,600.
TOTAL EXEMPTED	16,852	22,921	29,572	+ 75.5	+ 29.0
NET TOTAL	385,882	416,737	436,859	+ 13.2	+ 4.8
GALLONAGE, CASH REFUNDS	75,354	71,638	68,896	- 8.6	- 3.8
NET GALLONAGE TAXED	310,528	345,099	367,963	+ 18.5	+ 6.6

TABLE 32

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS IN THE AMOUNT OF 6,830,000 GALLONS IN 1950 AND 10,310,000 GALLONS IN 1951.

SOURCE BY STATE	(IN THOUSANDS OF GALLONS)					
	1 9 5 1			1 9 5 0		
	TOTAL	TRANSPORTED BY		TOTAL	TRANSPORTED BY	
	RAILROAD	TANK TRUCK		RAILROAD	TANK TRUCK	
INTRASTATE:						
COLORADO	359,286	23,391	335,895	316,019	21,698	294,321
INTERSTATE:						
ILLINOIS	26	26	---	6	6	---
KANSAS	12,701	1,782	10,919	10,033	875	9,158
NEBRASKA	1,980	32	1,948	1,376	22	1,354
NEW MEXICO ...	7,362	---	7,362	7,256	1/	7,256
OKLAHOMA	1,104	574	530	6,606	6,258	448
TEXAS	12,462	929	11,533	18,828	1,380	17,443
UTAH	6,411	---	6,411	3,435	---	3,435
WYOMING	74,419	6,995	67,424	77,836	8,945	68,891
TOTAL GROSS GALLONAGE						
	475,751	33,729	442,022	441,495	39,184	402,311
2% ALLOWANCE ..	9,261			8,647		
DUPLICATE CHARGES	59			20		
TOTAL NET GALLONAGE RECEIVED	466,431			432,828		

1/ LESS THAN 200 GALLONS.

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1948 - 1951

(IN GALLONS)

STATE SHIPPED TO	1948	1949	1950	1951
KANSAS	80,002	287,585	289,405	87,560
NEBRASKA	425,801	440,627	470,770	539,175
NEW MEXICO	359,562	329,759	344,541	423,079
OKLAHOMA	---	---	---	6,777
TEXAS	489	---	1,893	---
UTAH	481,956	434,787	562,113	363,017
WYOMING	376,422	290,119	83,907	123,547
TOTAL	1,724,232	1,782,877	1,752,629	1,543,155

TABLE 34

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1940 - 1950
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1951

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
CALENDAR YEARS:		
1940	206,741,674	+ 5.40
1941	221,519,398	+ 7.15
1942	197,398,176	+ 10.87
1943	159,297,979	- 19.33
1944	160,019,355	+ .45
1945	193,315,029	+ 20.81
1946	268,824,253	+ 30.06
1947	295,974,515	+ 10.1
1948	305,764,993	+ 3.31
1949	327,851,200	+ 7.22
1950	347,856,584	+ 6.12
FISCAL YEARS:		
1941	211,057,768	-----
1942	211,799,322	+ .35
1943	179,913,641	- 15.05
1944	163,784,278	- 8.97
1945	162,450,352	- .82
1946	237,571,434	+ 46.25
1947	280,454,523	+ 18.05
1948	297,351,442	+ 6.03
1949	310,529,601	+ 4.43
1950	345,098,795	+ 11.13
1951	367,964,474	+ 6.62

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

CALENDAR YEARS 1946 - 1950

MILLIONS OF GALLONS

0 10 20 30 40 50 60 70 80

THE UPWARD TREND OF REFUND GALLONAGE, REACHING AN ALL-TIME PEAK IN 1948 OF 74.1 MILLION GALLONS TURNED MODERATELY DOWNWARD IN 1949 AND 1950.

ALL CLASSES



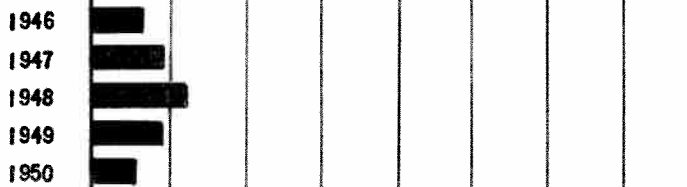
AGRICULTURE ROSE TO A RECORD PEAK OF 53.5 MILLION GALLONS IN 1950 OR 4.6 PER CENT ABOVE 1949 AND 2.7 PER CENT ABOVE 1948.

AGRICULTURE



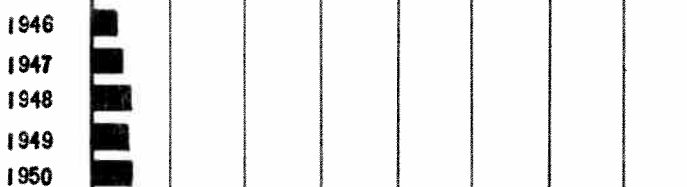
AVIATION GALLONAGE RECEDED FROM 12.1 MILLION HIGH OF 1948 TO 8.9 MILLION IN 1949 AND TO 5.3 MILLION IN 1950. THIS DECREASE WAS MAINLY BECAUSE SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

AVIATION



THE INDUSTRY UNITS GAINED CONTINUOUSLY FROM 1946 WITH THE 4.9 MILLION GALLONS IN 1950, 12 PER CENT ABOVE 1949.

INDUSTRY



THE GOVERNMENT UNITS REVERSED THIS TREND IN 1950 BY DECLINING 19 PER CENT FROM 1949.

GOVERNMENT UNITS

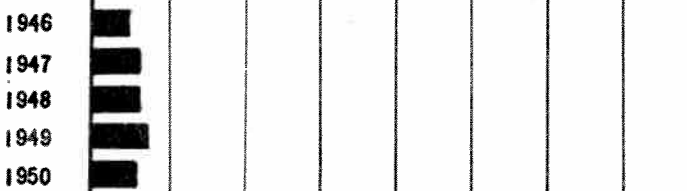


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TABLE 35

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
SELECTED CALENDAR YEARS 1947 - 1950

SOURCE	R E C E I P T S			
	1950	1949	1948	1947
REGULAR REGISTRATION FEES:				
PASSENGER CARS	\$ 2,275,099	\$ 2,039,841	\$ 1,877,411	\$ 1,711,198
"C" PLATES ^{1/}	438,580	386,747	345,248	300,758
TRUCKS	781,812	802,709	779,066	758,267
TRACTORS ^{2/}	97,772	86,968	76,938	-----
TRAILERS	203,950	186,490	166,249	119,415
MOTORCYCLES	7,974	8,273	8,288	6,915
SUB-TOTAL	\$ 3,804,597	\$ 3,511,028	\$ 3,253,200	\$ 2,896,553
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS	49,923	46,537	42,716	35,400
MOTORCYCLES	297	320	328	279
SUB-TOTAL	50,220	46,857	43,044	35,679
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	87,645	93,728	130,107	68,471
CHAUFFEURS	74,195	66,657	62,076	58,429
SUB-TOTAL	161,840	160,385	192,183	126,900
CERTIFICATE OF TITLE SALES	90,311	84,586	69,850	64,374
PENALTY ASSESSMENTS ^{3/}	92,348	53,743	112,264	53,421
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES	135,233	116,808	85,435	71,296
INDUSTRIAL PERMITS	3,945	4,310	3,665	3,770
DUPLICATES, REPLACEMENTS	6,431	7,165	9,112	5,879
PREVIOUS YEAR FEES	424	866	1,040	387
SPECIAL ENGINE NUMBERS	9,908	12,319	17,715	11,031
SPECIAL PERMITS	9,235	8,959	1,230	6,872
SUB-TOTAL	165,176	150,427	125,197	99,235
TOTAL, ALL RECEIPTS	\$ 4,364,482	\$ 4,006,826	\$ 3,795,738	\$ 3,276,162

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

^{2/} TRACTOR CLASSIFICATION FORMERLY INCLUDED TRUCKS.

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

TABLE 36

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1949 AND 1950

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1949	1950	1945	1949	1950
PASSENGER CARS	269,616	383,140	422,595	\$ 1,425,228	\$ 2,039,841	\$ 2,275,099
"C" PLATES	41,874	70,718	80,095	237,460	386,747	435,580
TRUCKS	34,963	50,336	51,204	567,881	802,709	781,812
TRACTORS 1/	---	3,655	4,184	---	86,969	97,772
TRAILERS 2/	2,558	19,842	22,136	67,477	186,490	203,350
MOTORCYCLES	2,110	4,749	4,603	3,513	8,273	7,974
PERCENTAGE CHANGE EACH YEAR FROM 1945:						
PASSENGER CARS	100	142	157	100	143	160
"C" PLATES	100	169	191	100	163	185
TRUCKS	100	(155	(158	100	(157	(155
TRACTORS	---	---	---	---	---	---
TRAILERS	100	776	865	100	276	301
MOTORCYCLES	100	224	218	100	236	227

TABLE 37

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1949 AND 1950

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1949	1950	1945	1949	1950
PASSENGER CARS	85,902	120,332	133,429	\$ 462,762	\$ 655,027	\$ 731,489
"C" PLATES	6,511	11,090	12,674	40,477	67,963	80,946
TRUCKS	6,096	6,761	6,946	110,956	110,604	108,209
TRACTORS 1/	---	996	1,070	---	26,125	27,342
TRAILERS 2/	938	4,198	4,771	30,290	42,981	48,203
MOTORCYCLES	772	1,512	1,412	1,302	2,684	2,490
PERCENTAGE CHANGE: EACH YEAR FROM 1945:						
PASSENGER CARS	100	140	155	100	142	158
"C" PLATES	100	170	195	100	168	200
TRUCKS	100	(127	(132	100	(123	(122
TRACTORS	100	---	---	100	---	---
TRAILERS	100	447	509	100	142	159
MOTORCYCLES	100	196	183	100	206	191

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 1947 - 1950

SOURCE	NUMBER OF REGISTRATIONS			
	1950	1949	1948	1947
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS	422,595	383,140	352,305	325,472
"C" PLATES ^{1/}	80,095	70,718	62,732	55,052
TRUCKS	51,204	50,336	48,951	46,901
TRACTORS ^{2/}	4,184	3,655	3,323	—
TRAILERS ^{3/}	22,136	19,842	17,113	7,311
MOTORCYCLES	4,603	4,749	4,890	4,218
SUB-TOTAL	584,817	532,440	489,314	438,954
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS	6,138	5,754	5,222	4,397
MOTORCYCLES	103	106	100	84
TRANSFERS OR RE-REGISTRATIONS	104,766	89,259	65,822	55,158
INDUSTRIAL PERMITS	789	862	733	754
DUPLICATES, REPLACEMENTS	6,431	7,165	9,113	5,882
PREVIOUS YEAR REGISTRATIONS	385	412	481	162
SPECIAL ENGINE NUMBERS	9,908	12,319	17,815	11,031
SPECIAL PERMITS	36,942	35,834	32,918	27,487
SUB-TOTAL	165,462	151,711	132,104	104,955
TOTAL, ALL REGISTRATIONS	750,279	684,151	621,418	543,909
CERTIFICATES OF TITLE ^{4/}	362,100	285,708	234,625	217,576
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	184,956	198,876	275,293	145,017
CHAUFFEURS	58,088	51,766	48,332	45,319
TOTAL, OPERATORS AND CHAUFFEURS LICENSES	243,044	250,642	323,625	190,336

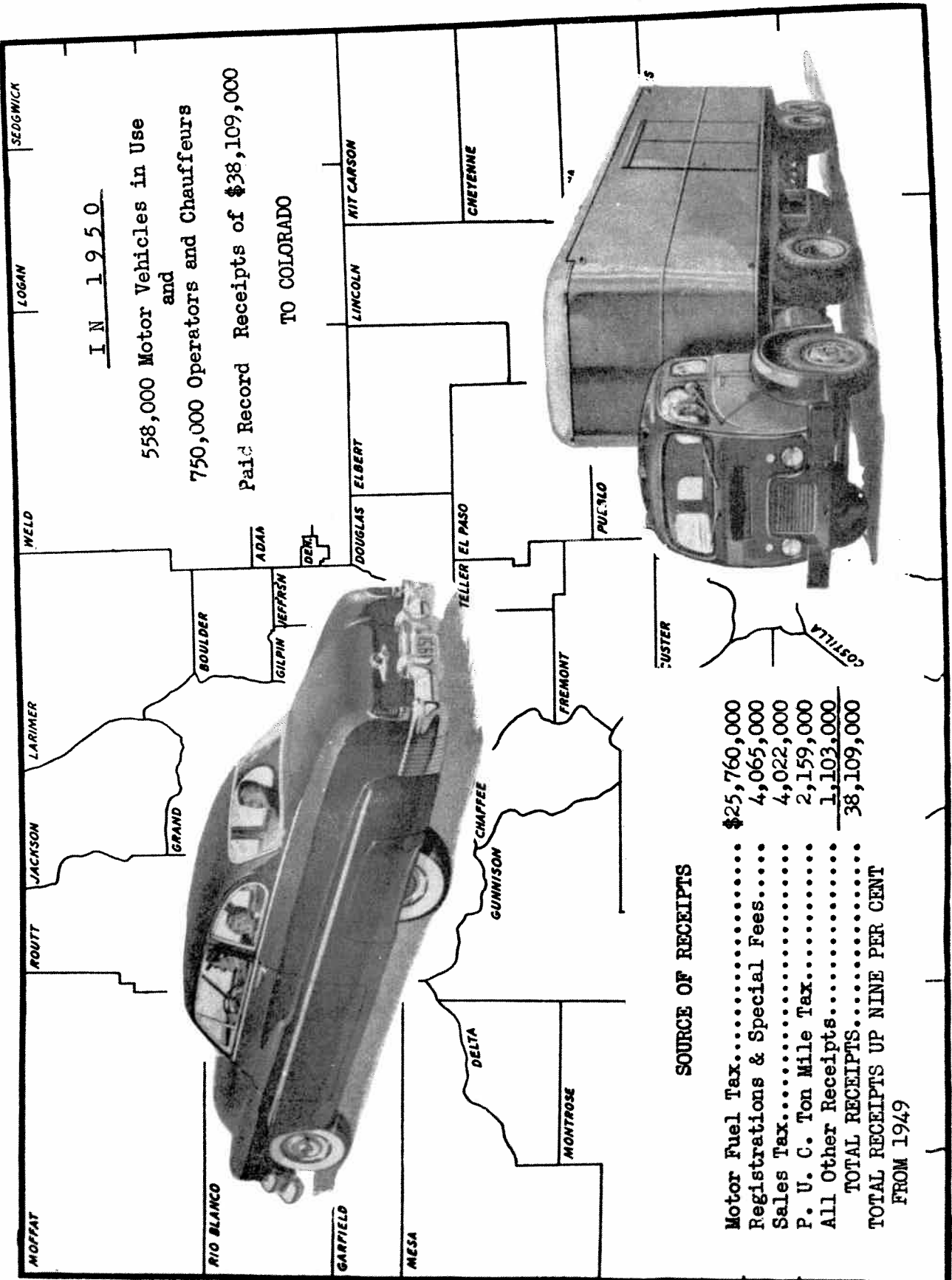
^{1/} "C" PLATES FOR VEHICLES WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION, INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSEs.

^{2/} TRACTOR CLASSIFICATION FORMERLY INCLUDED WITH TRUCKS.

^{3/} LARGE INCREASE IN TRAILER REGISTRATION SINCE 1947, 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.

MOTOR VEHICLE INDUSTRY IN COLORADO IN 1950



ESTIMATED 4,663,000,000 MOTOR VEHICLE MILES TRAVELED IN 1950: UP 8.4 PER CENT FROM 1949

TABLE 39

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1949 AND 1950

STATE AND COUNTY	NUMBER OF REGISTRATIONS									
	PASSENGER CARS		"C" PLATES		TRUCKS		TRACTORS		TRAILERS	
	1950	1949	1950	1949	1950	1949	1950	1949	1950	1949
STATE TOTAL	422,595	383,140	80,095	70,718	51,204	50,336	4,184	3,655	22,136	19,842
DENVER	133,429	120,332	12,674	11,090	6,946	6,761	1,070	996	4,771	4,198
ADAMS	13,640	11,586	2,535	2,074	2,244	2,138	290	226	1,302	1,103
ALAMOSA	3,028	2,832	746	641	514	533	47	39	210	174
ARAPAHOE	19,883	17,041	2,911	2,404	1,390	1,242	124	103	1,605	1,424
ARCHULETA	601	517	345	301	160	152	20	16	40	46
BACA	2,433	2,420	996	908	760	821	66	65	152	138
BENT	2,244	2,213	532	473	360	393	12	8	71	55
BOULDER	16,129	14,762	2,524	2,253	1,773	1,689	97	82	903	892
CHAFFEE	2,176	2,095	687	664	237	242	17	13	144	157
CHEYENNE	1,097	1,077	389	338	347	342	10	10	45	31
CLEAR CREEK	1,239	1,105	324	248	149	141	11	12	112	73
CONEJOS	1,860	1,709	875	796	405	406	14	20	36	48
COSTILLA	878	785	364	331	216	250	9	7	26	28
CROWLEY	1,477	1,476	401	329	402	434	8	9	65	53
CUSTER	502	487	209	201	124	132	13	10	30	26
DELTA	4,803	4,561	1,819	1,651	890	872	32	31	228	229
DOLORES	617	561	350	316	244	217	7	6	30	26
DOUGLAS	1,328	1,214	417	363	259	255	19	17	83	74
EAGLE	1,271	1,194	526	478	216	193	13	11	80	79
ELBERT	1,418	1,408	627	585	374	369	17	18	57	53
EL PASO	25,762	23,034	4,211	3,647	1,747	1,757	127	115	1,142	966
FREMONT	5,503	5,235	1,555	1,519	641	719	57	62	372	391
GARFIELD	3,483	3,155	1,305	1,167	610	612	44	35	266	225
GILPIN	393	390	136	133	33	45	1	2	25	21
GRAND	1,468	1,381	472	430	314	284	50	39	147	136
GUNNISON	1,719	1,625	560	534	286	253	17	12	100	83
HINSDALE	69	65	31	32	23	20	0	--	5	2
HUERFANO	2,431	2,368	938	843	301	293	24	22	89	92
JACKSON	601	540	228	207	168	162	21	13	41	32
JEFFERSON	21,401	18,185	3,734	3,041	1,529	1,434	111	85	1,829	1,537
KIOWA	1,004	1,043	340	327	385	364	23	19	59	66
KIT CARSON	2,798	2,742	847	769	982	1,006	36	29	174	154
LAKE	1,843	1,839	417	376	178	183	1	2	111	105
LA PLATA	3,843	3,559	1,393	1,260	588	567	65	61	242	231
LARIMER	15,659	14,268	2,916	2,460	2,125	2,079	118	85	908	857

TABLE 38, CONTINUED

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1949 AND 1950

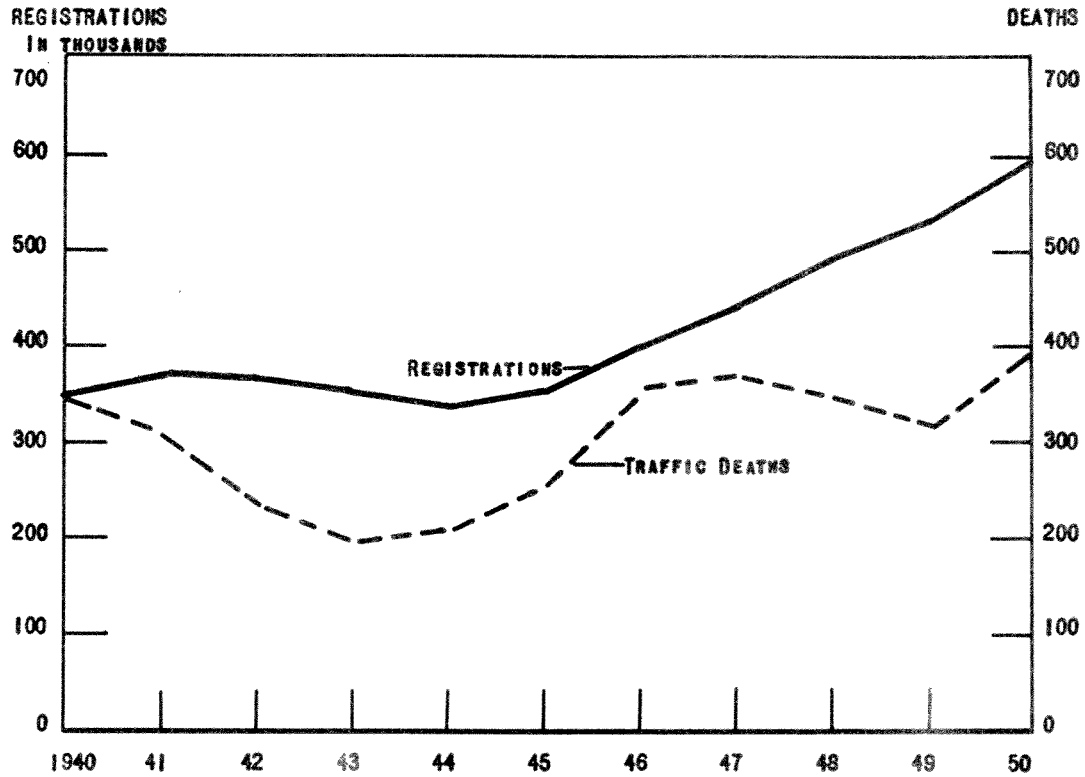
STATE AND COUNTY	PASSENGER CARS		"C" PLATES		NUMBER OF REGISTRATIONS		TRACTORS		TRAILERS	
	1950	1949	1950	1949	1950	1949	1950	1949	1950	1949
LAS ANIMAS	5,698	5,337	1,650	1,503	783	798	58	40	194	202
LINCOLN	1,979	1,836	738	697	534	548	20	17	108	16
LOGAN	6,019	5,590	1,208	1,064	1,481	1,337	173	154	384	309
MESA	12,345	11,233	3,470	3,194	1,659	1,652	123	86	912	837
MINERAL	208	196	73	63	43	52	1	1	11	9
MOFFAT	1,901	1,858	731	738	446	464	74	67	263	224
MONTEZUMA	2,502	2,462	1,187	1,110	580	553	64	57	165	168
MONTROSE	4,081	3,700	1,590	1,375	844	828	44	38	133	161
MORGAN	6,199	5,667	1,229	1,006	1,591	1,524	102	81	257	210
OTERO	7,558	7,049	1,562	1,389	1,114	1,160	120	111	383	347
OURAY	531	519	301	274	81	85	2	--	30	33
PARK	716	621	334	284	176	182	12	14	52	43
PHILLIPS	1,847	1,732	534	497	576	543	19	18	96	83
PITKIN	483	431	259	222	92	90	1	1	36	25
PROWERS	4,706	4,372	1,165	1,042	959	957	111	101	222	196
PUEBLO	26,108	22,739	4,189	3,612	1,875	1,913	195	169	1,442	1,320
RIO BLANCO	1,517	1,526	671	615	313	317	28	28	155	149
RIO GRANDE	3,493	3,266	1,043	930	842	846	43	34	201	176
ROUff	2,609	2,491	1,036	937	512	510	16	17	187	190
SAGUACHE	1,437	1,324	527	463	387	429	8	7	47	32
SAN JUAN	356	307	142	125	61	76	1	2	25	19
SAN MIGUEL	583	535	337	280	118	126	4	--	27	17
SEDGWICK	1,756	1,622	367	329	545	542	16	12	81	86
SUMMIT	377	391	156	128	64	79	4	4	31	41
TELLER	949	897	390	355	178	168	6	2	50	41
WASHINGTON	2,575	2,472	816	726	795	774	42	34	131	122
WELD	22,163	20,454	4,142	3,623	5,714	5,496	263	239	836	793
YUMA	3,844	3,609	970	868	921	877	44	32	127	102

1/ "C" PLATE CLASSIFICATION INCLUDES TRUCKS UNDER ONE TON, BUSES, 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.

C O L O R A D O
 MOTOR VEHICLE REGISTRATIONS AND TRAFFIC DEATHS
 CALENDAR YEARS 1940 - 1950



QUITE SIMILAR TRENDS APPEAR IN TRAFFIC DEATHS AND MOTOR VEHICLE REGISTRATIONS FROM 1940 THROUGH 1947. BY 1948 A DISSIMILAR PATTERN OCCURRED WHEN THE RISING DEATH TOLL FROM THE WAR YEARS TURNED MODERATELY DOWNWARD EACH YEAR TO REACH A LOW OF 317 IN 1949 AND THEN TO RISE SHARPLY TO A HIGH OF 387 IN 1950. IN CONTRAST THE MOTOR VEHICLE REGISTRATIONS MOVED CONTINUOUSLY UPWARD FROM 1945 TO MARK AN ALL-TIME HIGH OF NEARLY 600,000 IN 1950.

CHART 9

SOURCE OF DATA: STATE DEPARTMENT OF REVENUE

E.8.

TABLE 40

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSE ISSUED
AND FEES COLLECTED, STATE 1942 - 1950

YEAR	LICENSES				REISSUES				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	99,828	42,197	31,408	40,845	3,100	2,647	132	249	86,938
1944	84,572	36,435	29,357	37,885	2,792	2,340	147	276	76,944
1945	253,902	119,925	32,138	41,735	3,751	3,164	183	341	165,165
1946	164,144	73,336	42,894	55,334	6,616	5,462	243	456	134,588
1947	137,193	61,940	44,953	57,751	7,824	6,531	366	678	126,900
1948	266,639	122,830	47,962	61,390	8,654	7,277	370	686	192,183
1949	189,992	86,284	51,393	65,941	8,834	7,444	373	694	160,385
1950	175,616	\$79,884	57,644	\$73,373	9,340	\$7,761	444	\$822	\$161,840

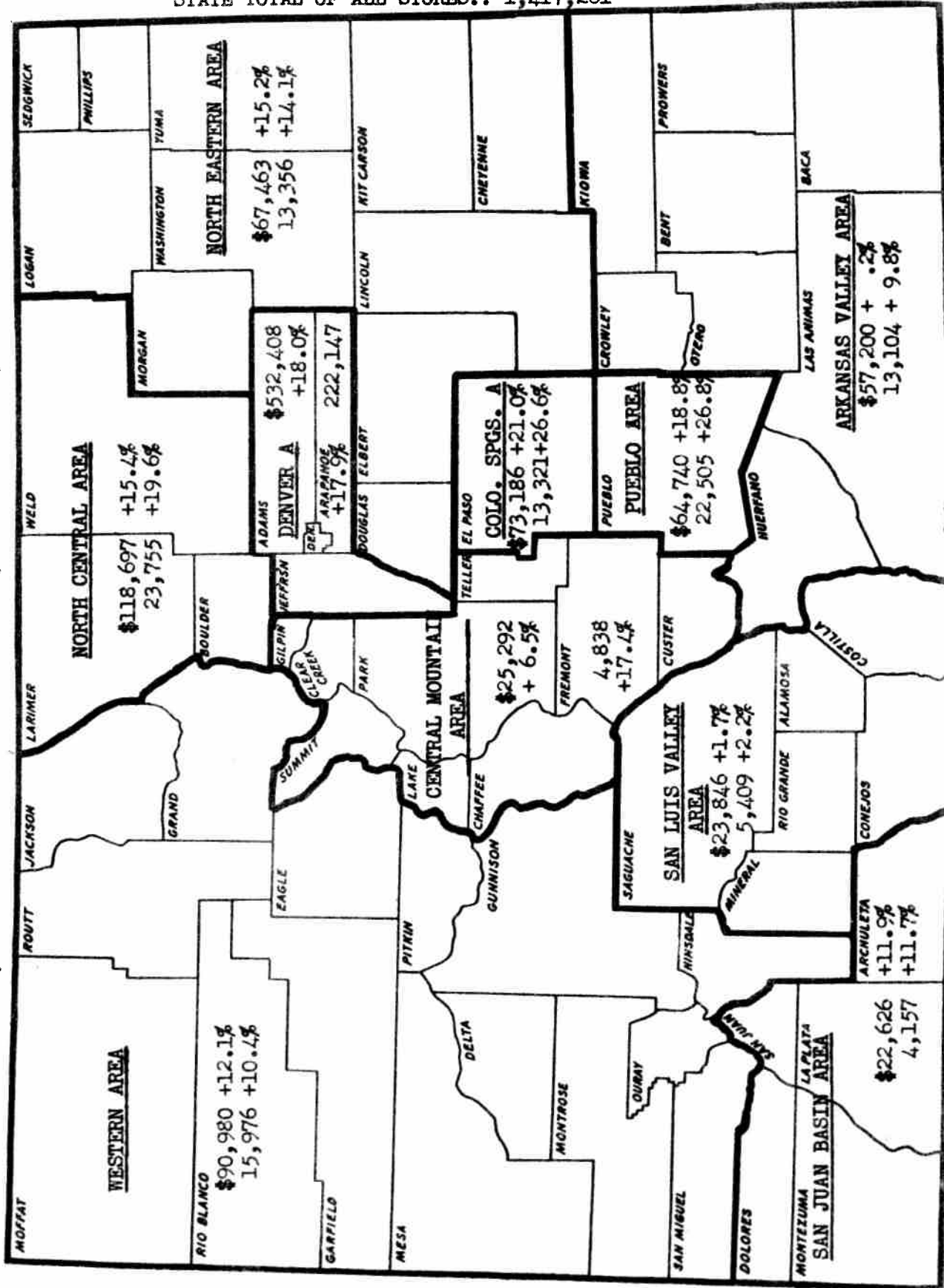
TABLE 41

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND TOTAL FEES COMPARED, 1938 - 1950

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	68,850	124
1949	285,708 ^{1/}	84,386	151
1950	362,100 ^{1/}	90,311	191

^{1/} 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, 1951 AND PERCENTAGE CHANGE FROM 1950**
(Sales in thousands. Public utility sales excluded.)



Total Distributed Sales.....\$1,415,006 = 100%
 Independents..... 1,076,438 = 76.0 of distributed sales
 Chains..... 338,568 = 24.0 " " "
 Undistributed Chain Sales..... 2,255 = .4 " " "
 STATE TOTAL OF ALL STORES.. 1,417,261

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 = change in sales: 1951 from 1950

TABLE 42

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1951

Co. No.	COUNTY	POPULATION PRELIMINARY (1950)	MONTHLY Avg. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DECREASE FROM 1950	TAX PAYMENT PER: RETURN	CAPITA
1	DENVER	412,823	7,907	\$8,457,210.55	29.82	+ 17.4	1,069.58	20.49
2	PUEBLO	89,512	1,629	1,260,367.48	4.44	+ 18.9	773.71	14.08
3	WELD	66,619	1,293	909,684.31	3.21	+ 13.9	703.54	13.66
4	EL PASO	70,772	1,691	1,451,258.09	5.12	+ 20.9	858.22	20.51
5	LAS ANIMAS ..	25,918	581	208,855.36	.74	+ 5.7	359.48	8.06
6	LARIMER	43,479	1,066	692,571.01	2.44	+ 14.2	649.69	15.93
7	BOULDER	48,144	1,018	714,373.18	2.52	+ 18.2	701.74	14.84
8	MESA	38,901	830	606,027.52	2.14	+ 19.5	730.15	15.58
9	OTERO	25,274	571	319,189.80	1.14	+ 5.5	559.00	12.63
10	ARAPAHOE	51,568	886	712,992.64	2.51	+ 22.8	804.73	13.80
11	JEFFERSON ...	55,465	990	605,219.87	2.13	+ 21.3	611.33	10.91
12	ADAMS	40,353	716	366,427.39	1.29	+ 17.0	511.77	9.08
13	LOGAN	17,117	364	258,021.48	.91	+ 20.6	708.85	15.07
14	FREMONT	18,091	442	178,091.84	.63	+ 6.2	402.92	9.84
15	MORGAN	18,035	401	308,649.35	1.09	+ 18.9	769.70	17.11
16	HUERFANO	10,520	263	90,180.10	.32	+ 2.4	342.89	8.57
17	PROWERS	14,837	353	235,241.85	.83	- 3.9	661.41	15.86
18	DELTA	17,335	399	195,092.92	.69	+ 3.4	488.95	11.25
19	YUMA	10,823	252	155,200.66	.55	+ 18.6	615.88	14.34
20	LA PLATA	14,854	346	229,257.16	.81	+ 19.2	662.59	15.43
21	MONTROSE	15,024	287	186,737.27	.66	+ 16.2	650.65	12.43
22	BACA	7,947	196	104,310.40	.37	- 11.4	532.20	13.12
23	RIO GRANDE ..	12,639	246	152,613.18	.54	- 1.0	620.38	12.07
24	GARFIELD	11,595	347	196,980.66	.69	+ 16.9	567.67	16.99
25	CONEJOS	10,116	153	64,314.23	.18	- 1.6	420.35	6.36
26	KIY CARSON ...	8,569	218	128,071.13	.45	+ 3.4	587.48	14.95
27	WASHINGTON ..	7,522	138	74,831.60	.26	+ 19.8	542.26	9.95
28	ROUTY	8,896	210	105,004.47	.37	+ 2.4	500.02	11.80
29	BENT	8,793	151	70,073.03	.25	+ 1.3	464.06	7.97
30	ALAMOSA	10,525	220	164,825.36	.58	+ 7.9	749.21	15.66
31	CHAFFEE	7,115	248	111,162.15	.39	+ 9.1	448.23	15.62
32	MONTENZUMA ...	9,937	209	133,677.95	.47	+ 2.4	639.61	13.45
33	LINCOLN	5,869	156	103,281.43	.37	+ 7.2	662.06	17.60
34	ELBERT	4,469	99	30,041.03	.11	+ 3.0	303.44	6.72
35	SAGUACHE	5,672	128	47,878.09	.17	+ 1.2	374.05	8.44
36	CROWLEY	5,215	90	42,063.65	.15	- 1.3	467.37	8.07
37	PHILLIPS	4,907	148	107,494.62	.38	+ 24.6	726.32	21.91
38	COSTILLA	6,047	84	21,829.97	.08	- 5.1	259.88	3.63
39	SEDGWICK	5,080	128	74,063.87	.26	+ 14.1	578.62	14.58
40	GUNNISON	5,689	173	77,909.89	.28	+ 10.9	450.35	13.70
41	LAKE	6,139	117	68,327.71	.24	+ 3.1	584.00	11.13
42	MOFFAT	5,944	172	102,739.41	.36	+ 5.7	597.32	17.28
43	TELLER	2,734	116	30,834.88	.11	+ 12.0	265.82	11.28
44	EAGLE	4,466	117	43,512.85	.16	+ 9.1	371.90	9.74
45	KIOWA	2,990	76	33,906.39	.12	- 11.5	446.14	11.34
46	CHEYENNE	3,445	87	42,265.11	.15	- 5.7	485.80	12.27
47	DOUGLAS	3,489	81	36,181.73	.13	+ 23.6	446.69	10.37
48	ARCHULETA ...	3,025	60	31,808.87	.11	+ 17.0	530.15	10.52
49	RIO BLANCO ..	4,711	123	72,106.66	.25	+ 7.1	586.23	15.31
50	SAN MIGUEL ..	2,690	61	28,108.44	.10	+ 17.2	460.79	10.45

TABLE 42, CONTINUED

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1951

Co. No.	COUNTY	POPULATION PRELIMINARY (1950)	MONTHLY AVE. NO. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DEC. FROM 1950	TAX PAYMENT PER: RETURN	CAPITA
51.	CLEAR CREEK	3,276	126	\$ 48,626.00	.17	+ 5.6	385.92	14.84
52.	CUSTER	1,567	40	10,167.73	.04	+ 4.9	254.19	6.49
53.	GRAND	3,904	162	74,398.26	.26	- 1.4	459.25	19.36
54.	PARK	1,853	72	23,153.49	.08	+ 14.6	321.72	12.50
55.	SAN JUAN	1,459	39	14,937.87	.05	+ 9.0	383.02	10.24
56.	OURAY	2,089	56	16,636.81	.06	- 3.9	297.99	7.38
57.	PITKIN	1,629	68	25,977.77	.09	+ 5.4	382.03	15.05
58.	DOLORES	1,959	47	22,063.34	.08	- 8.9	469.43	11.26
59.	JACKSON	1,951	61	22,966.36	.08	+ 7.5	376.50	11.77
60.	GILPIN	836	36	6,239.41	.02	+ 11.2	173.32	7.46
61.	SUMMIT	1,130	42	9,808.12	.04	+ 1.2	233.53	8.68
62.	MINERAL	691	23	7,287.81	.03	- 8.4	316.36	10.55
63.	HINSDALE	245	16	2,313.83	.01	- 2.2	144.61	9.44
ALL COUNTY TOTAL		1,314,388	27,425	\$20,725,455.39	73.08	+ 15.4	755.71	15.77
70	CHAIN STORES 1/.....		182	4,810,652.27	16.96	+ 16.0	26,432.22	3.66
80	FOREIGN CORP 1/.....		402	2,818,812.96	9.94	+ 16.5	7,011.97	2.14
90	CONCESSIONERS ... 1/		15	3,222.36	.01	- 9.7	214.82	---
95	TRANSIENT CONC 1/		16	2,092.84	.01	+ 85.8	130.80	---
STATE TOTAL 2/.....		1,314,388	28,040	\$28,360,235.82	100.00	+ 15.6	1,011.42	21.57
ALL COUNTY LESS DENVER COUNTY		901,565	19,518	\$12,268,244.84	43.26	+ 14.0	628.56	13.61

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

2/ LICENSE FEES IN THE AMOUNT OF \$8,493.21 ARE EXCLUDED FROM THE STATE TOTAL.

TABLE 43

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1943 - 1951

YEAR	MONTHLY AVE. NO. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1951	28,040	\$ 28,360,236	\$ 1,011.42
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	14,576,367	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

TABLE 44

SALES TAX: GROSS SALES AND NUMBER OF RETURNS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1950 AND 1951

Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
		1950	1951	1950	1951			1950	1951	1950	1951
1	DENVER	7,843	7,907	\$ 870,184	\$1,040,526	39	SEDGWICK ...	129	128	\$ 5,674	\$ 6,340
2	PUEBLO	1,565	1,629	114,776	137,881	40	GUNNISON ...	174	173	6,314	7,089
3	WELD	1,265	1,293	80,031	94,996	41	LAKE	128	117	5,156	5,247
4	EL PASO ...	1,633	1,691	106,412	128,070	42	MOFFAT	181	172	8,260	8,720
5	LAS ANIMAS	597	581	21,743	23,488	43	TELLER	113	116	2,296	2,532
6	LARIMER ...	1,046	1,066	51,116	60,092	44	EAGLE	121	117	3,060	3,523
7	BOULDER ...	969	1,018	51,985	62,415	45	KIOWA	75	76	3,301	3,232
8	MESA	817	830	51,490	61,401	46	CHEYENNE ...	91	87	3,438	3,383
9	OTERO	585	571	41,906	48,705	47	DOUGLAS	83	81	2,576	3,171
10	ARAPAHOE ..	825	886	52,686	67,854	48	ARCHULETA ..	58	60	2,364	2,734
11	JEFFERSON ..	994	990	43,592	52,727	49	RIO BLANCO	131	123	5,319	5,726
12	ADAMS	697	716	47,437	75,656	50	SAN MIGUEL	59	61	1,940	2,228
13	LOGAN	362	364	20,193	24,365	51	CLEAR CREEK	126	126	3,981	4,423
14	FREMONT ...	449	442	15,720	18,279	52	CUSTER	45	40	900	951
15	MORGAN	398	401	30,283	37,031	53	GRAND	176	162	7,031	6,935
16	HUERFANO ..	272	263	8,797	9,196	54	PARK	75	72	2,089	2,221
17	PROWERS ...	365	353	24,629	25,008	55	SAN JUAN ...	38	39	1,124	1,207
18	DELTA	401	399	17,475	18,662	56	OURAY	58	56	1,453	1,399
19	YUMA	251	252	13,332	16,276	57	PITKIN	62	68	2,087	2,217
20	LA PLATA ..	339	346	22,116	27,275	58	DOLORES ...	48	47	2,020	1,973
21	MONTROSE ..	275	287	14,547	20,152	59	JACKSON	61	61	1,711	2,139
22	BACA	198	196	9,366	8,392	60	GILPIN	38	36	513	494
23	RIO GRANDE	255	246	12,710	13,438	61	SUMMIT	46	42	923	980
24	GARFIELD ..	323	347	14,256	16,056	62	MINERAL	27	23	590	591
25	CONEJOS ...	161	153	4,974	5,091	63	HINSDALE ...	17	16	182	175
26	KIT CARSON	219	218	9,999	10,539						
27	WASHINGTON	147	138	5,239	6,422		COUNTY TOTAL ...	27,190	27,425	\$1,912,927	\$2,278,837
28	ROUTT	216	210	8,698	9,375						
29	BENT	156	151	5,565	5,951	70	CHAIN STORES	185	182	416,361	524,771
30	ALAMOSA ...	224	220	12,939	13,830	80	FOREIGN CORP.	393	402	243,233	299,831
31	CHAFFEE ...	257	248	8,901	9,394	90	CONCESSIONERS	20	15	212	220
32	MONTUZUMA	213	209	15,017	15,843	95	TRANS. CONC.	18	16	79	127
33	LINCOLN ...	150	156	7,909	8,545						
34	ELBERT	103	99	2,572	2,504		STATE TOTAL ..	27,806	28,040	\$2,572,812	\$3,103,736
35	SAGUACHE ..	128	128	3,485	3,773						
36	CROWLEY ...	97	90	5,031	4,902		COUNTY TOTAL LESS				
37	PHILLIPS ..	145	148	9,805	13,432		DENVER				
38	COSTILLA ..	90	84	1,709	1,615		COUNTY	19,347	19,518	\$1,042,743	\$1,238,311

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES, BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1951
(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 STORES	ALL STORES	INDEPENDENT STORES	CHAIN STORES	ALL STORES	
DENVER AREA								
1	DENVER	7,896	496	8,392	\$ 1,039,434	\$412,098	\$1,451,532	28.4
10	ARAPAHOE	884	39	923	67,841	16,630	84,471	19.7
11	JEFFERSON	988	18	1,006	52,248	6,524	58,772	11.1
12	ADAMS	714	21	735	75,384	13,809	89,193	15.5
TOTAL		10,482	574	11,056	1,234,907	449,061	1,683,968	26.7
PUEBLO AREA								
2	PUEBLO AREA	1,621	83	1,704	135,816	138,127 5/	273,943	50.4
COLORADO SPGS. AREA								
4	COLORADO SPGS. AREA ...	1,688	57	1,745	123,634	17,776	141,410	12.6
NORTH CENTRAL AREA								
3	WELD	1,286	65	1,351	92,545	13,228	105,773	12.5
6	LARIMER	1,061	51	1,112	58,885	10,178	69,063	14.7
7	BOULDER	1,016	47	1,063	62,028	10,653	72,681	14.7
TOTAL		3,363	163	3,526	213,458	34,059	247,517	13.8
NORTH EASTERN AREA								
13	LOGAN	360	27	387	24,298	7,061	31,379	22.6
15	MORGAN	397	26	423	36,160	4,621	40,781	11.3
19	YUMA	248	15	263	16,062	2,054	18,116	11.3
26	KIT CARSON	215	10	225	10,394	1,438	11,832	12.2
27	WASHINGTON	136	6	142	6,246	1,056	7,302	14.5
33	LINCOLN	152	5	157	8,042	1,209 4/	9,251	13.1
34	ELBERT	95	3	98	2,478	4/	4/	4.8
37	PHILLIPS	144	7	151	12,920	867	13,787	6.3
39	SEDGWICK	127	5	132	6,239	664	6,903	9.6
46	CHEYENNE	86	2	88	3,366	4/	4/	5.2
47	DOUGLAS	80	3	83	3,168	4/ & 5/	4/	64.2
TOTAL		2,040	109	2,149	129,373	24,977	154,350	16.2
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	579	23	602	23,148	4,901	27,149	14.7
9	OTERO	564	26	590	48,678	5,375	54,053	9.9
16	HUERFANO	261	11	272	9,157	2,255	11,412	19.3
17	PROWERS	348	23	371	24,534	6,575	31,109	21.1
22	BAGA	194	8	202	8,211	439	8,650	5.1
29	BENT	148	8	156	5,657	1,259	6,916	18.2
36	CROWLEY	90	3	93	4,902	4/	4/	12.0
45	KIOWA	76	5	81	3,232	4/	4/	4.9
TOTAL		2,260	107	2,367	127,519	20,739	148,258	14.0
SAN LUIS VALLEY AREA								
23	RIO GRANDE	245	15	260	13,313	4,289	17,602	24.4
25	GONEJOS	153	4	157	5,091	4/	4/	6.0
30	ALAMOSA	218	25	243	13,783	4,396	18,179	24.2
35	SAGUACHE	125	2	127	3,689	4/	4/	11.3
38	COSTILLA	83	—	83	1,513	—	1,513	—
62	MINERAL	22	—	22	580	—	580	—
TOTAL		846	46	892	38,069	9,484	47,553	19.9
SAN JUAN BASIN AREA								
20	LA PLATA	345	18	363	27,271	4,284	31,555	13.6
32	MONTEZUMA	208	7	215	15,830	1,637	17,467	9.4
48	ARCHULETA	58	—	58	2,680	—	2,680	—
55	SAN JUAN	38	2	40	1,175	4/	4/	5.7
58	DOLORES	46	1	47	1,945	4/	4/	8.2
TOTAL		695	28	723	48,901	6,165	55,066	11.2

TABLE 45, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES, BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1951
(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	ALL STORES	
CENTRAL MOUNTAIN AREA								
14	FREMONT	439	15	454	17,941	2,213	20,154	11.0
31	CHAFFEE	247	11	258	9,311	1,114	10,425	10.7
41	LAKE	117	8	125	5,247	1,976	7,223	27.4
43	TELLER	116	4	120	2,532	119	2,651	4.5
51	CLEAR CREEK	126	4	130	4,423	534	4,957	10.8
52	CUSTER	40	—	40	950	—	950	—
54	PARK	72	2	74	2,221	— ^{4/}	— ^{4/}	1.1
60	GILPIN	36	1	37	494	—	494	—
61	SUMMIT	42	^{2/}	42	980	— ^{4/}	— ^{4/}	.4
TOTAL		1,235	45	1,280	44,099	5,985	50,084	11.9
WESTERN AREA								
8	MESA	829	29	858	61,217	9,047	70,264	12.9
18	DELTA	396	13	409	18,312	2,448	20,760	11.8
21	MONTRESE	285	15	300	20,043	3,330	23,373	14.3
24	GARFIELD	344	11	355	15,745	2,264	18,009	12.6
28	ROUTT	209	9	218	9,343	1,059	10,402	10.2
40	GUNNISON	171	6	177	6,906	1,747	8,653	20.2
42	MOFFAT	170	17	187	8,565	3,517	12,082	29.1
44	EAGLE	116	1	117	3,495	— ^{4/}	— ^{4/}	1.2
43	RIO BLANCO	121	5	126	5,492	465	5,957	7.8
50	SAN MIGUEL	61	—	61	2,228	—	2,228	—
53	GRANDE	161	5	166	6,862	471	7,333	6.4
56	OURAY	56	—	56	1,399	—	1,399	—
57	PITKIN	68	—	68	2,217	—	2,217	—
59	JACKSON	60	3	63	2,105	— ^{4/}	— ^{4/}	7.8
63	HINSDALE	15	—	15	170	—	170	—
TOTAL		3,062	114	3,176	164,099	24,567	188,666	13.0
TOTAL DISTRIBUTED SALES ...		27,292	1,326	28,618	2,259,875	730,940	2,990,815	24.4
CONCESSIONERS		31	—	31	347	—	347	—
UNDISTRIBUTED SALES		—	46	46	—	7,673	7,673	—
STATE TOTAL		27,323	1,372	28,695	2,260,222	738,613	2,998,835	24.6
% UNDISTRIBUTED SALES OF TOTAL SALES						1.0	.26	

^{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: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES, BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1951
(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 CHANGE IN SALES 1951 FROM 1950		
		INDEPENDENT STORES	CHAIN STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
DENVER AREA								
1	DENVER	\$ 444,433	\$193,961	\$638,394	30.4	+ 17.5	+ 13.9	+ 16.4
10	ARAPAHOE	37,512	14,303	51,815	27.6	+ 22.8	+ 33.6	+ 25.6
11	JEFFERSON	31,437	5,562	36,999	15.0	+ 21.4	+ 23.1	+ 21.6
12	ADAMS	19,026	8,321	27,347	30.4	+ 17.0	+188.0	+ 42.8
TOTAL		\$ 532,408	\$222,147	\$754,555	29.4	+ 18.0	+ 17.9	+ 18.0
PUEBLO AREA								
2	PUEBLO AREA	64,740	22,505	87,245	25.8	+ 18.8	+ 26.3	+ 20.8
4	COLO. SPGS. AREA	73,186	13,321	86,507	15.4	+ 21.0	+ 26.6	+ 21.8
NORTH CENTRAL AREA								
3	WELD	45,971	8,620	54,591	15.8	+ 13.8	+ 25.2	+ 15.5
6	LARAMIE	35,403	7,224	42,627	16.9	+ 14.3	+ 26.5	+ 16.2
7	BOULDER	37,323	7,911	45,234	17.5	+ 18.4	+ 9.0	+ 16.6
TOTAL		118,697	23,755	142,452	16.7	+ 15.4	+ 19.6	+ 16.1
NORTHEASTERN AREA								
13	LOGAN	13,537	5,081	18,618	27.3	+ 20.5	+ 15.7	+ 19.2
15	MORGAN	15,822	3,250	19,072	17.0	+ 19.2	+ 16.3	+ 18.8
19	YUMA	7,993	1,488	9,481	15.7	+ 18.8	+ 9.9	+ 15.6
26	KIT CARSON	6,609	753	7,362	10.2	+ 3.3	+ 3.2	+ 3.3
27	WASHINGTON	3,790	667	4,457	15.0	+ 19.3	+ 16.6	+ 18.9
33	LINCOLN	4,990	121	5,111	2.4	+ 5.4	- .1	+ 5.3
34	ELBERT	1,558	11	1,569	.7	+ 2.8	- 52.2	+ 1.9
37	PHILLIPS	5,225	503	5,728	8.3	+ 22.4	+ 5.0	+ 20.6
39	SEDGWICK	3,830	440	4,270	10.3	+ 14.3	+ 21.5	+ 15.0
46	CHEYENNE	2,208	83	2,291	3.6	- 5.7	+107.5	- 3.8
47	DOUGLAS	1,901	959	2,860	33.5	+ 23.7	+ 31.5	+ 26.2
TOTAL		67,463	13,356	80,819	16.5	+ 15.2	+ 14.1	+ 15.0
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	10,692	3,453	14,145	24.4	+ 6.7	+ 9.5	+ 7.4
9	OTERO	16,776	4,237	21,013	20.2	+ 5.5	+ 9.1	+ 6.2
16	HUERFANO	4,716	1,000	5,716	17.5	+ 2.3	+ 17.8	+ 4.7
17	PROWERS	12,089	2,779	14,868	18.7	- 4.3	+ 5.4	- 2.6
22	BACA	5,354	233	5,587	4.2	- 12.7	- 29.6	- 13.6
29	BENT	3,574	942	4,516	20.8	+ 1.2	+ 26.6	+ 5.7
36	GROWLEY	2,214	401	2,615	15.3	- 1.2	+ 68.5	+ 5.4
45	KIOWA	1,785	59	1,844	3.2	- 11.4	- 42.2	- 12.9
TOTAL		57,200	13,104	70,304	18.6	+ .2	+ 9.8	+ 1.9
SAN LUIS VALLEY AREA								
23	RIO GRANDE	7,858	1,934	9,792	19.8	- 1.3	+ 7.7	+ .4
25	CONEJOS	3,385	105	3,490	3.0	- 1.6	- 18.0	- 2.2
30	ALAMOSA	8,628	3,087	11,715	26.4	+ 7.8	- .1	+ 5.6
35	SAGUACHE	2,455	283	2,738	10.3	+ 1.0	+ 3.7	+ 1.3
38	COSTILLA	1,148	---	1,148	---	- 5.0	---	- 5.2
62	MINERAL	372	---	372	---	- 8.8	---	- 8.2
TOTAL		23,846	5,409	29,255	18.5	+ 1.7	+ 2.2	+ 1.8
SAN JUAN BASIN AREA								
20	LA PLATA	12,063	2,956	15,019	19.7	+ 19.2	+ 10.3	+ 17.3
32	MONTEZUMA	7,032	1,128	8,160	13.8	+ 4.0	+ 20.4	+ 6.0
48	ARCHULETA	1,629	---	1,629	---	+ 16.8	---	+ 16.8
55	SAN JUAN	756	70	826	8.5	+ 9.6	- 29.3	+ 4.7
58	DOLORES	1,146	3	1,149	.3	- 9.2	- 62.5	- 9.5
TOTAL		22,626	4,157	26,783	15.3	+ 11.9	+ 11.7	+ 11.8

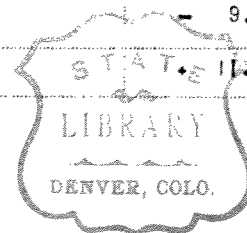


TABLE 46, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES, BY COUNTIES AND AREAS
FISCAL YEAR ENDED JUNE 30, 1951

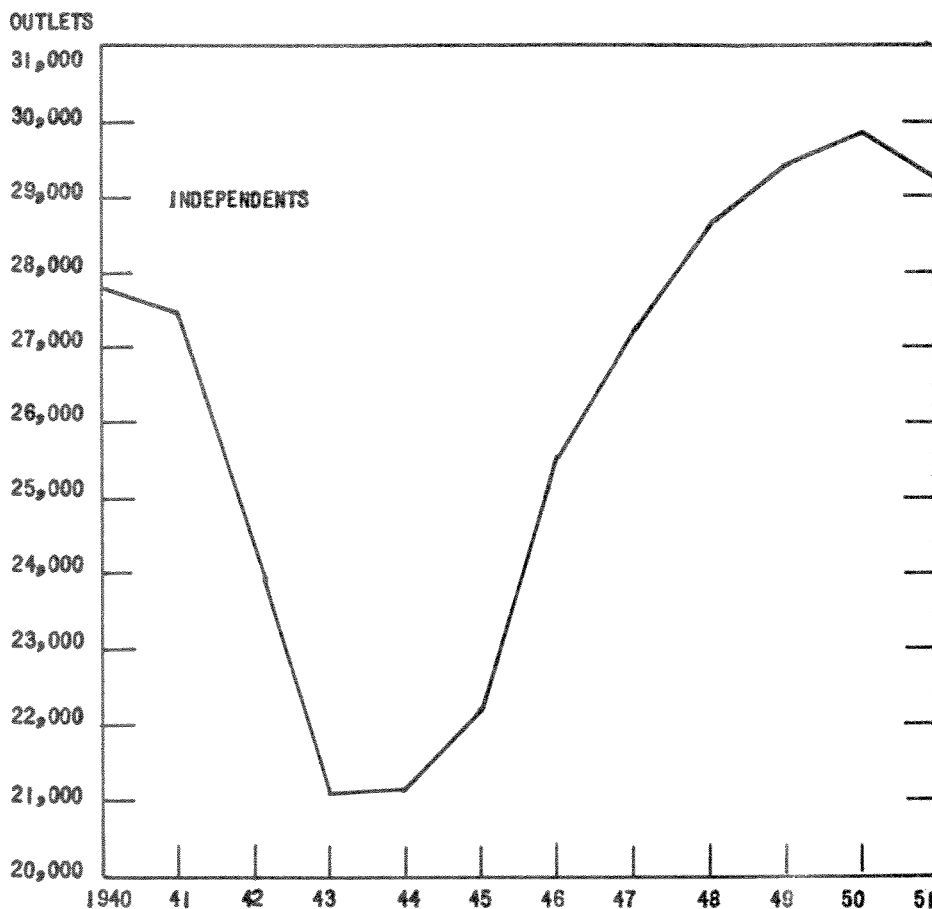
Co. No.	AREA AND COUNTY	(SALES IN THOUSANDS, PUBLIC UTILITY SALES EXCLUDED)			CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES	1951 FROM 1950		
		TAXED RETAIL SALES				PER CENT CHANGE IN SALES		
	COUNTY	INDEPENDENT STORES	CHAIN STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
CENTRAL MOUNTAIN AREA								
14	FREMONT	\$ 9,139	\$ 1,959	\$11,098	17.7	+ 4.8	+ 15.2	+ 6.5
31	CHAFFEE	5,778	675	6,453	10.5	+ 9.0	+ 11.6	+ 9.3
41	LAKE	3,595	1,655	5,250	31.5	+ 3.0	+ 27.7	+ 9.7
43	TELLER	1,623	116	1,739	6.7	+ 12.0	+ 39.9	+ 13.5
51	CLEAR CREEK ...	2,559	409	2,968	13.8	+ 5.6	+ .1	+ 4.9
52	CUSTER	535	---	535	---	+ 4.9	---	+ 4.9
54	PARK	1,219	21	1,240	1.7	+ 14.7	- 27.6	+ 13.6
60	GILPIN	328	1	329	.3	+ 11.2	---	+ 11.1
61	SUMMIT	516	2	518	.4	+ 3.0	---	+ 3.0
TOTAL		25,292	4,838	30,130	16.1	+ 6.5	+ 17.4	+ 8.1
WESTERN AREA								
8	MESA	31,727	6,059	37,786	16.0	+ 19.5	+ 12.6	+ 18.4
18	DELTA	9,948	1,375	11,323	12.1	+ 3.4	- 12.4	+ 1.1
21	MONTROSE	9,724	1,880	11,604	16.2	+ 16.1	+ 10.6	+ 15.2
24	GARFIELD	10,115	1,767	11,882	14.9	+ 15.9	+ 16.9	+ 16.1
28	ROUTT	5,499	812	6,311	12.9	+ 2.4	- 1.7	+ 1.8
40	GUNNISON	3,962	761	4,723	16.1	+ 11.2	- 4.0	+ 8.4
42	MOFFAT	5,276	2,691	7,967	33.8	+ 5.9	+ 27.2	+ 12.2
44	EAGLE	2,271	33	2,304	1.4	+ 12.6	+450.0	+ 13.9
49	RIO BLANCO	3,594	232	3,826	6.1	+ 6.8	- 14.7	+ 5.2
50	SAN MIGUEL	1,497	---	1,479	---	+ 17.2	---	+ 17.0
53	GRANDE	3,849	209	4,058	5.2	- 2.1	+ 20.1	- 1.2
56	OURAY	876	---	876	---	- 3.8	---	- 3.8
57	PITKIN	1,367	---	1,367	---	+ 5.4	---	+ 5.4
59	JACKSON	1,180	157	1,337	11.7	+ 7.5	+ 28.7	+ 9.6
63	HINSDALE	113	---	113	---	- 1.7	---	- 1.7
TOTAL		90,980	15,976	106,956	14.9	+ 12.1	+ 10.4	+ 11.8
TOTAL DISTRIBUTED SALES		1,076,438	338,568	1,415,006	23.9	+ 15.4	+ 17.7	+ 15.9
CONCESSIONERS		280	---	280	---	---	---	---
UNDISTRIBUTED SALES		---	1,975	1,975	---	---	---	---
STATE TOTAL		1,076,718	340,543	1,417,261	24.0	+ 15.8	+ 17.7	+ 15.9

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

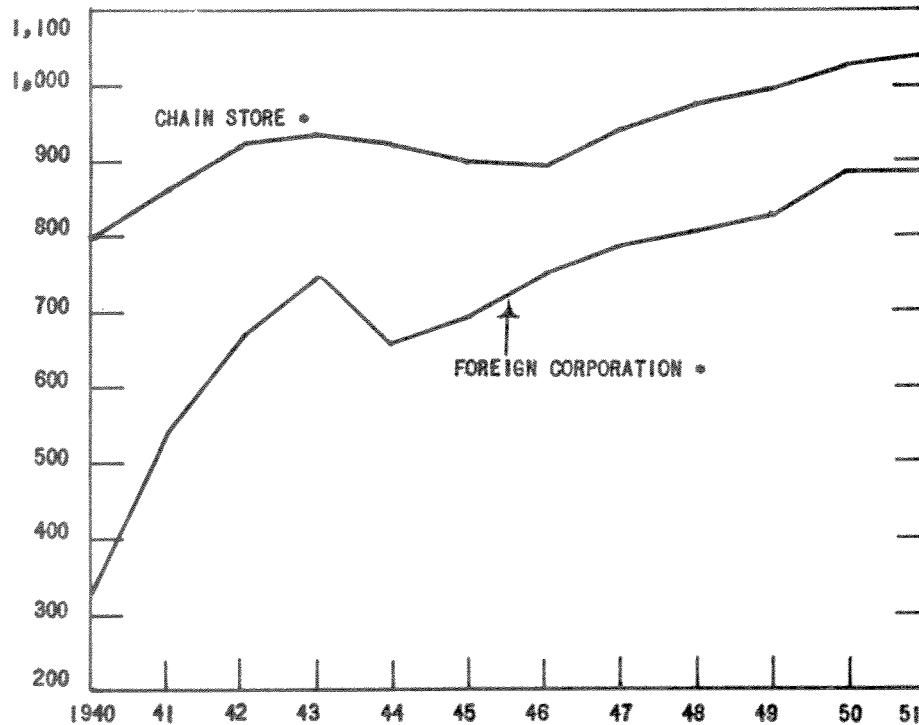
RETAIL SALES TAX LICENSED OUTLETS BY BUSINESS TYPE

CALENDAR YEARS 1940 - 1951

THE CONTINUOUS RISE IN INDEPENDENT OUTLETS SINCE 1945 TO NEARLY 30,000 ALL-TIME HIGH IN 1950 DROPPED SLIGHTLY IN 1951. THE TOTAL LOSS WAS 550 OUTLETS.



CHAIN STORE OUTLETS ROSE STEADILY FROM 894 IN 1945 TO MARK A NEW ALL-TIME HIGH OF 1,040 IN 1951.



FOREIGN CORPORATION OUTLETS GREW EACH YEAR FROM 693 IN 1945 TO 884 IN 1951 REMAINING AT THE RECORD LEVEL PEAK REACHED IN 1950.

CHART II

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

E.B.

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1947 - 1951

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1951	1950	1949	1948	1947
1.	DENVER	8,457,211	7,201,013	7,086,660	6,945,154	6,237,745
2.	PUEBLO	1,260,368	1,059,633	1,058,287	973,601	823,046
3.	WELD	909,684	798,486	799,607	800,659	606,528
4.	EL PASO	1,451,258	1,200,408	1,169,308	1,072,155	954,526
5.	LAS ANIMAS ...	208,855	197,679	209,500	206,307	182,816
6.	LARIMER	692,571	606,319	581,721	562,419	460,945
7.	BOULDER	714,373	604,174	607,989	560,188	474,788
8.	MESA	606,028	507,289	517,867	495,636	436,168
9.	OTERO	319,190	302,538	317,768	301,229	258,264
10.	ARAPAHOE	712,993	580,559	513,130	463,127	419,428
11.	JEFFERSON	605,220	498,773	454,885	432,477	331,673
12.	ADAMS	366,428	313,123	298,213	268,754	194,465
13.	LOGAN	258,021	213,971	224,818	233,469	191,850
14.	FREMONT	178,092	167,709	175,993	166,601	146,751
15.	MORGAN	308,649	259,555	256,113	256,408	193,581
16.	HUERFANO	90,180	88,005	95,037	85,954	76,111
17.	PROWERS	235,242	244,762	260,318	238,570	165,053
18.	DELTA	195,093	168,722	196,260	187,188	159,027
19.	YUMA	155,201	130,837	134,927	138,936	112,772
20.	LA PLATA	229,257	192,347	196,335	178,802	154,138
21.	MONTROSE	186,737	160,765	157,068	146,221	118,131
22.	BACA	104,310	117,743	122,621	112,595	83,466
23.	RIO GRANDE ...	152,613	154,189	148,553	132,782	116,259
24.	GARFIELD	196,981	168,520	164,945	141,601	113,002
25.	CONEJOS	64,314	65,361	66,283	56,742	50,951
26.	KIT CARSON ...	128,071	123,811	134,921	126,804	97,599
27.	WASHINGTON ...	74,832	62,439	66,141	71,818	55,263
28.	ROUTT	105,004	102,569	108,994	95,581	87,180
29.	BENT	70,073	69,169	82,031	67,629	56,727
30.	ALAMOSA	164,825	152,776	154,830	137,496	118,845
31.	CHAFFEE	111,162	101,872	99,586	92,585	85,003
32.	MONTUZUMA	133,678	130,545	147,078	127,718	101,027
33.	LINCOLN	103,281	96,330	104,320	98,715	73,133
34.	ELBERT	30,041	29,176	32,658	33,521	24,329
35.	SAGUACHE	47,378	47,311	52,375	47,274	37,113
36.	CROWLEY	42,064	42,602	44,646	45,455	36,731
37.	PHILLIPS	107,495	86,260	90,482	96,788	72,159
38.	COSTILLA	21,830	22,999	24,614	22,309	19,408
39.	SEDGWICK	74,064	64,921	66,504	71,125	57,154
40.	GUNNISON	77,910	70,229	74,921	68,175	57,317
41.	LAKE	68,328	66,287	73,887	65,338	57,117
42.	MOFFAT	102,739	97,177	114,351	109,834	96,888
43.	TELLER	30,835	27,538	29,544	30,459	29,202
44.	EAGLE	43,513	39,881	40,719	36,768	32,157
45.	KIOWA	33,906	38,291	38,835	32,555	21,118
46.	CHEYENNE	42,265	44,812	45,289	41,590	29,387
47.	DOUGLAS	36,182	29,284	30,350	28,777	24,194
48.	ARCHULETA	31,809	27,190	27,465	23,682	21,697
49.	RIO BLANCO ...	72,107	67,348	77,428	74,461	59,096
50.	SAN MIGUEL ...	28,108	23,981	23,437	22,184	18,459

TABLE 47, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1947 - 1951

Co. No. COUNTY	C O L L E C T I O N S B Y Y E A R S				
	1951	1950	1949	1948	1947
51. CLEAR CREEK.....	\$ 48,626	\$ 46,054	\$ 44,035	\$ 40,086	\$ 36,336
52. CUSTER	10,168	9,692	10,641	10,198	8,952
53. GRAND	74,398	75,623	72,268	66,069	56,859
54. PARK	23,103	20,204	21,093	18,800	16,444
55. SAN JUAN	14,938	13,707	14,457	15,213	14,138
56. OURAY	16,637	17,312	18,636	18,600	17,921
57. PITKIN	25,978	24,651	19,914	17,154	13,624
58. DOLORES	22,063	24,224	21,416	20,344	14,561
59. JACKSON	22,966	21,364	19,921	19,177	17,000
60. GILPIN	6,239	5,612	6,314	5,966	5,477
61. SUMMIT	9,808	9,687	9,105	8,650	7,033
62. MINERAL	7,288	7,952	6,966	7,101	6,306
63. HINSDALE	2,314	2,365	1,869	1,825	1,464
ALL COUNTY TOTAL	\$20,725,455	\$17,965,855	\$17,816,232	\$17,075,399	\$14,646,513
70. CHAIN STORES ...	4,810,652	4,148,114	4,093,154	3,647,857	3,092,159
80. FOREIGN CORP....	2,818,813	2,419,638	2,488,934	2,512,032	2,039,755
90. CONCESSIONERS ..	3,223	3,530	3,339	4,424	3,308
95. TRANS. CONC.....	2,093	1,126	1,030	1,049	871
STATE TOTAL	\$28,360,236	\$24,538,263	\$24,402,698	\$23,240,761	\$19,782,606
COUNTY TOTAL LESS DENVER COUNTY	\$12,268,244	\$10,764,843	\$10,779,572	\$10,130,245	\$ 8,408,768

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

FISCAL YEARS ENDED JUNE 30: 1940 - 1951

INDEX, 1936-1939 = 100 TAX - - - OUTLETS ——— INDEX, 1936-1939 = 100

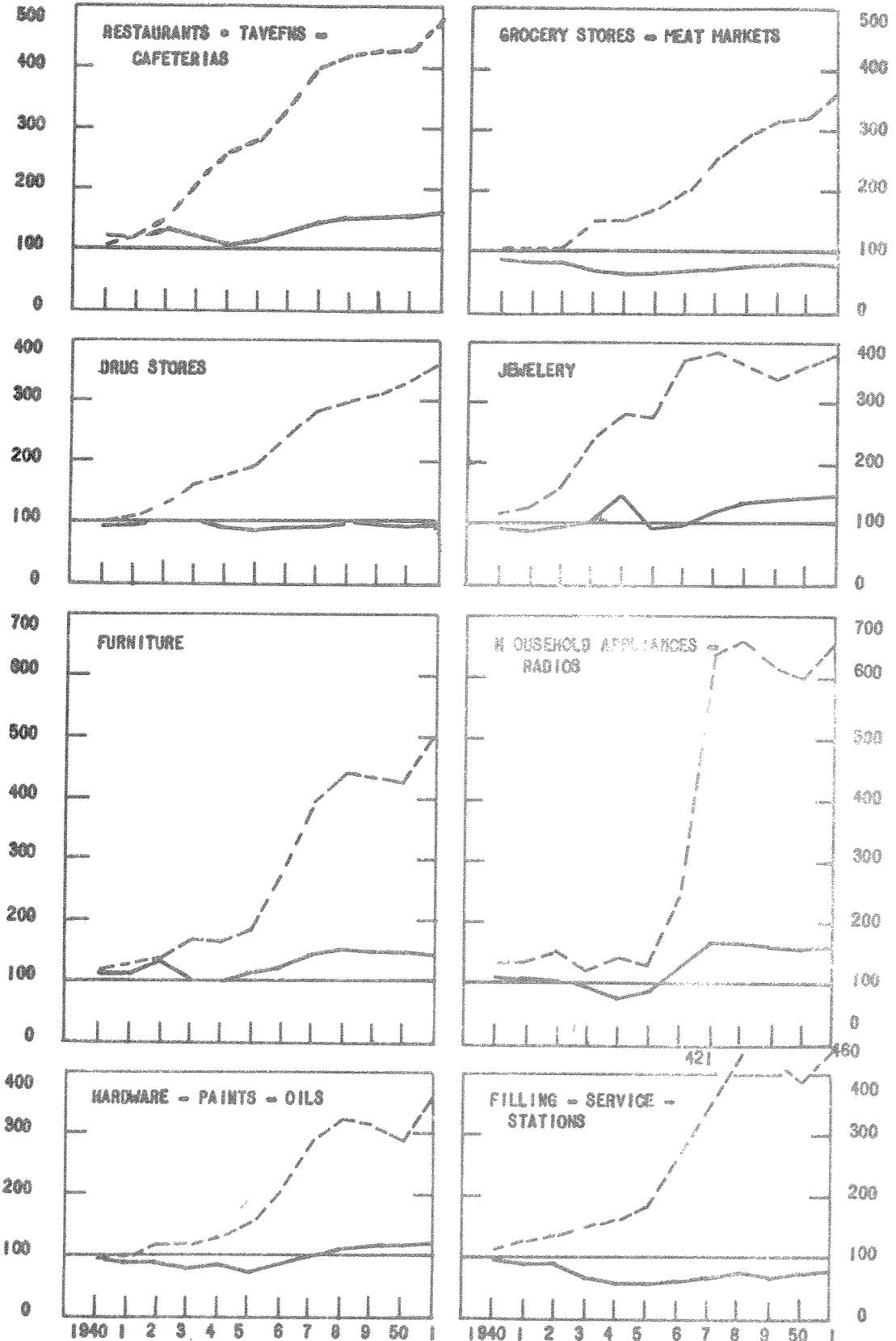


CHART 12

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1951

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	1,179	\$ 96,795	\$ 1,576,099	\$ 1,337	4.20	5.56
1. BOOT AND SHOE STORES	130	12,851	224,309	1,725	.46	.79
2. CLOTHING STORES - DRESS MAKERS	597	71,764	1,218,691	2,041	2.13	4.30
3. FURRIERS	40	4,260	39,353	984	.14	.14
4. HABERDASHERY	28	1,917	32,034	1,144	.10	.11
5. MILLINERY	43	774	13,362	311	.15	.05
6. SHOE REPAIR	233	2,437	26,265	110	.85	.09
7. OTHERS	31	431	7,519	243	.11	.03
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	72	2,261	14,556	202	.26	.05
II AUTOMOTIVE GROUP: TOTAL	8,386	616,006	5,438,780	649	29.90	19.18
1. ACCESSORIES-TIRES-BATTERIES WRECKERS, ETC.....	534	70,995	478,382	896	1.90	1.69
2. AUTOMOBILE-AIRCRAFT-BICYCLES	861	310,621	3,291,879	3,823	3.07	11.61
3. FILLING & SERVICE STATIONS ...	1,650	129,457	510,689	310	5.87	1.80
4. GARAGE-REPAIR SHOPS	1,098	76,095	683,656	623	3.92	2.41
5. TRAILERS-OTHER AUTOMOTIVE STORES	36	10,102	100,241	2,784	.12	.35
6. OCCASIONAL AUTOMOBILE SALES ..	4,205	18,665	373,480	89	15.00	1.32
7. AIRCRAFT	2	81	453	227	---	---
III FOOD GROUP: TOTAL	6,796	582,540	6,868,745	1,011	24.23	24.22
1. BAKERIES-DAIRY PRODUCTS-DELI- CATESSENS	575	64,378	510,826	888	2.05	1.80
2. CANDY-CONFECTIONARY	375	10,931	128,312	342	1.34	.45
3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS	231	10,258	88,453	383	.82	.31
4. GROCERY & MOTOR STORES-MEAT MKTS	2,593	363,616	4,673,556	1,802	9.24	16.48
6. RESTAURANTS-TAVERNS-CAFETERIA	2,506	100,085	1,226,751	490	8.94	4.33
7. FISH-POULTRY-OTHER FOOD STORES	112	10,916	35,327	315	.40	.12
8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	404	22,356	205,520	509	1.44	.73
IV FURNITURE GROUP: TOTAL	1,600	127,530	1,520,007	950	5.71	5.36
1. CARPETS-RUGS-HOUSE FURNISHINGS	127	10,818	103,725	817	.45	.36
2. FURNITURE STORES	393	40,240	633,914	1,613	1.40	2.24
3. HOUSEHOLD APPLIANCES	58	5,357	81,046	1,397	.21	.28
4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	83	7,614	109,720	1,322	.30	.39
5. RADIO SALES AND SERVICE	228	6,841	73,662	323	.81	.26
6. OTHER HOME FURNISHINGS-APPLIANCES	164	14,747	146,922	896	.58	.52
7. ELECTRICAL APPLIANCES & SERVICES	484	38,794	350,954	725	1.72	1.24
8. UPHOLSTERERS	63	3,119	20,064	318	.22	.07

TABLE 48, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1951

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES $\frac{1}{}$ (IN THOUSANDS)	TAX COLLECTIONS	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
V GENERAL MERCHANDISE GROUP: TOTAL	3,029	\$ 354,702	\$ 4,872,028	1,608	10.80	17.18
1. DEPARTMENT STORES	29	40,618	670,566	23,123	.10	2.36
2. DRUG STORES	673	87,758	823,064	1,223	2.40	2.90
3. DRY GOODS STORES	151	25,472	441,277	2,922	.54	1.55
4. GENERAL STORES	531	103,410	1,698,386	3,198	1.89	5.99
5. HDW.-PAINT-OIL-VARNISHES	346	33,963	398,841	1,153	1.23	1.41
6. JEWELRY STORES	379	14,989	206,109	544	1.35	.73
7. LEATHER-LEATHER GOODS-SADDLERY	47	2,173	15,654	333	.17	.06
8. SECOND HAND STORES-PAWNBROKERS- JUNK YARDS	115	6,831	36,959	321	.41	.13
9. SPORTING GOODS-TENTS-AWNINGS	190	12,377	125,123	659	.68	.44
10. VARIETY -5&10 SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS	568	27,111	456,049	803	2.03	1.61
VII LUMBER AND BUILDING GROUP: TOTAL	1,300	292,193	2,640,576	2,031	4.64	9.31
1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECORATORS	42	7,499	58,374	1,390	.15	.21
2. BUILDING HDWE. & MACHINERY...	10	2,839	29,904	2,990	.04	.11
3. BUILDING MATERIAL DEALERS ...	416	140,139	1,458,364	3,506	1.48	5.13
4. ELECTRICAL EQUIPMENT SUPPLIES	139	49,170	364,834	2,625	.50	1.29
5. PAINT-GLASS & WALL PAPER STORES	103	16,212	120,286	1,168	.37	.42
6. PLUMBING, HTG.-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS ...	513	63,691	473,700	923	1.83	1.67
7. OTHER LUMBER & BLDG. SUPPLIES	77	12,643	135,114	1,755	.27	.48
VIII PROFESSIONAL & PERSONAL SERVICE GROUP:						
TOTAL:	706	74,496	222,926	316	2.52	.79
1. AUCTIONEERS-COMM. DEALERS-SALES- BARNES	49	52,447	22,913	468	.18	.08
2. BARBER & BEAUTY SHOPS-SALES .	276	3,690	29,595	107	.98	.10
3. OPTICIANS-OPTOMETRISTS-OCULISTS- SAES	39	3,301	45,976	1,179	.14	.16
4. PHOTOGRAPHERS	258	6,235	77,942	302	.92	.28
5. DOCTORS-DENTISTS-PROFESSIONAL- SALES	10	376	3,197	320	.04	.01
6. NEON SIGNS & ADVERTISING-OTHERS	74	8,447	43,303	585	.26	.16
IX PUBLIC UTILITY GROUP: TOTAL:	153	104,951	1,432,290	9,361	.55	5.05
1. GAS AND ELECTRIC COMPANIES ..	86	71,177	964,814	11,219	.31	3.40
2. RAILROADS	6	982	18,823	3,137	.02	.07
3. TELEGRAPH	2	353	6,203	3,102	.01	.02
4. TELEPHONE	36	31,803	437,703	12,158	.13	1.54
5. WATER IN CONTAINERS	18	265	2,795	155	.06	.01
6. ALL OTHER PUBLIC UTILITIES ..	5	371	1,952	390	.02	.01

TABLE 48, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1951

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES 1/ (IN THOUSANDS)	TAX COLLECTIONS	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
X UNCLASSIFIED RETAIL GROUP: TOTAL	2,803	\$ 291,588	\$ 1,768,193	631	10.00	6.23
1. BLACKSMITH-MCH. SHOPS- WELDERS-SALES	179	12,752	75,204	420	.64	.27
2. BOOKS-STATIONERY-SCHOOL SUPPLIES	164	7,754	82,625	504	.58	.29
3. CIGAR STORES-SMOKER SUPPLIES	66	6,141	12,993	197	.24	.05
4. CLUBS	76	4,252	40,488	533	.27	.14
5. COAL-WOOD FUEL-ICE DEALERS	549	23,865	201,546	367	1.96	.71
6. FARM IMPLEMENTS AND MACHINERY	347	60,573	712,691	2,054	1.24	2.51
7. FLOUR-FEED-SEEDS-GRAIN-FERTI- LIZER	194	106,657	77,750	401	.69	.27
8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	265	14,132	111,760	422	.95	.39
9. MAGAZINES-PERIODICALS-GREETING CARDS	9	1,588	877	97	.03	.01
10. MONUMENTS AND TOMBSTONES ..	40	962	14,964	374	.14	.05
11. OFFICE EQUIPMENT AND SUPPLIES	122	15,689	148,554	1,218	.44	.53
12. RECREATION PARLORS-NIGHT CLUBS-SALES	211	5,067	22,953	109	.75	.08
13. SURGICAL & SCIENTIFIC INSTRU- MENT DEALERS	55	7,507	43,709	795	.20	.15
14. UNDERTAKERS & FUNERAL PARLORS	107	5,001	43,689	408	.38	.15
15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS	343	16,134	147,624	430	1.22	.52
16. CONCESSIONERS-CIRCUSES-MEDI- CINE SHOWS	32	602	8,314	260	.11	.03
17. CANDY-POP CORN VENDING MACH- INES IN THEATRES	44	2,912	22,452	510	.16	.08
XI FARM AND GARDEN PRODUCE GROUP: TOTAL	156	7,322	35,151	225	.56	.12
1. DIRECT SALES OF FARM PRODUCTS	122	4,720	29,681	243	.44	.10
2. HATCHERIES AND SUPPLIES ...	34	2,601	5,467	161	.12	.02
3. LIVESTOCK	---	1	3	---	---	---
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL	1,932	555,663	1,985,441	1,028	6.89	7.00
1. BEVERAGES-LIQUOR	204	24,792	21,097	103	.73	.07
2. CHEMICALS AND PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEAN- ING FLUID	95	37,730	103,946	1,094	.34	.37
3. FOOD AND FOOD PREPARATIONS	99	48,501	20,680	209	.35	.07
4. LEATHER AND LEATHER PRODUCTS	10	1,226	12,205	1,220	.04	.05
5. LUMBER & WOOD PRODUCTS-SAW MILLS AND MINE PROPS	261	22,427	121,695	466	.93	.43
6. MACHINERY-IMPLEMENT-TOOLS- BEVERAGE COOLERS	274	64,790	523,888	1,912	.98	1.85
7. METAL AND METAL PRODUCTS ..	142	178,228	314,735	2,216	.51	1.11
8. MINERALS-ASSAYERS-COAL MINES	109	9,565	26,565	244	.39	.09
9. PAPER, PULP PRODUCTS	23	16,145	39,012	1,696	.08	.14
10. PETROLEUM-PETROLEUM PRODUCTS	115	62,688	190,983	1,661	.41	.67
11. PRINTING-PUBLISHING & BOOK- BINDING	258	18,454	142,097	551	.92	.50
12. RUBBER AND RUBBER GOODS ...	10	8,177	42,976	4,298	.04	.15

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS AND GROUP
FISCAL YEAR ENDED JUNE 30, 1951

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES ^{1/} (IN THOUSANDS)	TAX COLLECTIONS	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
XII MANUFACTURING, TRADING, OR JOBGING: TOTAL, CONT.....						
13. STONE, CLAY, SAND AND GRAVEL PRODUCTS	214	36,461	327,923	1,532	.76	1.16
14. MATTRESS RENOVATING ...	26	4,828	6,577	253	.09	.02
15. MISCELLANEOUS	79	21,135	87,550	1,108	.29	.31
17. & 18. VETERINARY SUPPLIES, SOAP PRODUCTS & CARBON LIQUID	13	466	3,512	270	.04	.01
STATE TOTAL	28,040	\$3,103,786	\$28,360,236	1,011	100.00	100.00

^{1/} GROSS SALES CONSIST OF ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. ALLOWABLE DEDUCTION FROM SALES ARE: SALES AND/OR SERVICES FOR RESALE; SALES AND/OR SERVICES IN INTERSTATE COMMERCE; SALES TO STATE OF COLORADO AND POLITICAL SUBDIVISIONS AND TO U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12½ PERCENT HAS BEEN PAID; NAMELY: GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS; AND TRADE-INS.

TABLE 49

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1951

Co. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
1.	DENVER	7,907	\$8,457,211	378	\$804,851	2,190	\$1,860,874	1,826	\$1,603,897	555	\$692,817	878	\$816,967
2.	PUEBLO	1,629	1,260,368	74	68,440	443	326,079	482	317,495	101	92,359	133	175,029
3.	WELD	1,293	909,684	43	38,169	443	262,272	290	185,062	66	39,400	135	113,810
4.	EL PASO	1,691	1,451,258	73	94,526	563	273,994	414	402,160	85	96,281	200	196,231
5.	LAS ANIMAS	581	208,855	25	10,039	127	61,941	196	60,422	24	16,264	52	27,958
6.	LARIMER	1,066	692,571	44	25,715	301	166,712	233	188,154	65	48,726	107	86,722
7.	BOULDER	1,018	714,373	50	46,372	296	181,470	249	201,732	79	57,530	103	78,205
8.	MESA	830	606,028	34	25,127	292	154,334	186	136,730	46	46,067	71	83,911
9.	OTERO	571	319,190	31	18,818	161	82,280	160	90,461	25	26,403	57	34,654
10.	ARAPAHOE	886	712,993	31	20,811	366	199,204	185	174,589	56	53,530	71	74,780
11.	JEFFERSON	990	605,220	28	14,400	311	142,819	269	183,924	47	34,214	107	75,211
12.	ADAMS	716	366,427	14	13,907	321	89,957	158	100,793	34	12,011	51	39,052
13.	LOGAN	364	258,022	12	10,569	139	9,653	73	43,922	23	18,901	30	24,281
14.	FREMONT	442	178,092	15	6,264	120	47,846	133	44,914	23	11,055	45	30,991
15.	MORGAN	401	308,649	20	14,353	152	90,846	84	65,487	20	10,610	33	42,695
16.	HUERFANO	263	90,180	10	1,848	60	29,088	85	25,331	8	3,759	28	15,962
17.	PROWERS	353	235,242	14	10,994	106	70,277	81	48,563	28	14,703	36	29,224
18.	DELTA	399	195,092	14	5,927	139	48,018	82	46,063	18	9,539	39	31,850
19.	YUMA	252	155,201	12	4,729	88	49,001	49	25,617	15	7,788	27	16,502
20.	LA PLATA	346	229,257	20	8,477	99	69,342	77	57,661	20	20,334	35	28,589
21.	MONTEZUMA	287	186,737	11	5,445	102	50,447	64	42,954	14	12,587	31	36,847
22.	BACA	196	152,613	8	2,990	71	27,873	51	25,904	7	3,313	30	22,429
23.	RIO GRANDE	246	166,981	7	2,033	66	46,994	64	31,027	18	11,298	26	27,621
24.	GARFIELD	347	166,981	14	5,715	92	54,059	66	41,657	20	11,281	42	25,877
25.	CONEJOS	153	64,314	3	904	41	17,695	54	21,195	1	1,292	20	17,204
26.	KIT CARSON	218	128,071	7	1,496	78	34,802	47	24,260	10	2,808	27	26,873
27.	WASHINGTON	138	74,832	6	2,319	45	16,616	26	10,499	5	2,614	21	17,354
28.	ROUIT	210	105,004	9	5,539	68	35,463	36	23,727	9	8,272	31	19,712
29.	BENT	151	70,073	6	2,175	53	27,245	42	17,994	9	3,426	12	6,894
30.	ALAMOSA	220	164,826	15	7,398	68	54,215	52	38,940	10	12,135	19	15,247
31.	CHAFFEE	248	111,162	15	4,066	64	35,970	72	26,593	11	6,191	24	19,303
32.	MONTEZUMA	209	133,678	4	2,728	55	51,567	41	21,702	12	9,324	29	23,656
33.	LINCOLN	150	103,281	3	2,452	52	26,450	38	27,398	7	2,949	16	12,195
34.	ELBERT	99	30,041	1	37	34	8,289	21	9,006	2	548	11	4,815
35.	SAGUACHE	128	47,878	3	116	38	14,408	29	11,203	7	3,435	18	10,911
36.	CROWLEY	90	42,064	3	441	22	12,421	20	11,529	6	4,575	16	5,721
37.	PHILLIPS	148	107,495	5	1,721	42	25,069	26	17,500	6	2,622	16	12,689
38.	COSTILLA	84	21,830	1	17	21	1,927	25	4,543	3	309	15	9,485
39.	SEDGWICK	128	74,064	6	1,462	39	19,221	28	15,626	7	4,958	10	13,602
40.	GUNNISON	173	77,910	5	1,089	47	20,747	39	19,249	5	3,072	25	15,593

TABLE 49, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1951

CO. COUNTY No.	ALL BUSINESS CLASSES			APPAREL			AUTOMOTIVE			FOOD			FURNITURE			GENERAL MERCHANDISE			
	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	
41. LAKE	117	\$ 69,328	4	\$ 518	29	\$ 15,275	42	\$ 24,443	7	\$ 2,090	16	\$ 15,251	16	\$ 2,090	16	\$ 15,251	16	\$ 2,090	
42. MOFFAT	172	102,739	8	3,939	59	35,162	35	25,391	12	7,788	19	12,272	19	7,788	19	12,272	19	7,788	
43. TELLER	116	30,835	3	415	36	7,417	35	12,725	4	676	18	4,257	18	676	18	4,257	18	676	
44. EAGLE	117	43,513	6	1,712	38	8,894	32	10,806	3	1,704	18	10,179	18	1,704	18	10,179	18	1,704	
45. KIOWA	76	33,906	1	23	25	9,223	18	9,750	4	1,349	12	4,415	12	1,349	12	4,415	12	1,349	
46. CHEYERNE	87	42,265	2	60	33	12,973	16	11,241	4	949	12	7,395	12	949	12	7,395	12	949	
47. DOUGLAS	81	36,182	1	82	26	13,167	26	10,070	3	1,406	8	3,824	8	1,406	8	3,824	8	1,406	
48. ARCHULETA	60	31,809	2	112	15	8,141	18	5,903	2	1,027	10	11,962	10	1,027	10	11,962	10	1,027	
49. RIO BLANCO	123	72,107	5	454	35	19,182	26	17,290	5	702	17	14,068	17	702	17	14,068	17	702	
50. SAN MIGUEL	61	28,108	2	553	15	10,335	18	8,069	3	840	13	6,405	13	840	13	6,405	13	840	
51. CLEAR CREEK	126	48,626	2	585	32	16,109	45	17,039	2	193	24	9,560	24	193	24	9,560	24	193	
52. CUSTER	40	10,168	1	346	10	1,620	13	4,504	1	24	9	3,392	9	24	9	3,392	9	24	
53. GRAND	162	74,398	3	346	46	15,206	49	20,482	5	1,382	34	24,236	34	1,382	34	24,236	34	1,382	
54. PARK	72	23,163	1	1,263	21	8,275	25	5,961	1	28	14	6,046	14	28	14	6,046	14	28	
55. SAN JUAN	39	14,938	1	104	9	2,398	11	6,086	1	16	6	1,913	6	16	6	1,913	6	16	
56. OURAY	56	16,637	2	104	15	2,120	19	8,426	2	382	7	2,738	7	382	7	2,738	7	382	
57. PITKIN	68	25,978	1	413	12	2,572	25	10,894	3	313	16	8,694	16	313	16	8,694	16	313	
58. DOLORES	47	22,063	2	413	15	3,595	7	2,849	3	2,293	7	9,061	7	2,293	7	9,061	7	2,293	
59. JACKSON	61	22,966	1	341	18	3,694	16	4,703	2	398	11	9,468	11	398	11	9,468	11	398	
60. GILPIN	36	6,239	1	551	5	551	16	4,010	1	---	4	1,432	4	---	4	1,432	4	---	
61. SUMMIT	42	9,808	1	63	8	1,899	19	5,228	1	---	4	1,012	4	---	4	1,012	4	---	
62. MINERAL	23	7,288	1	63	4	417	11	3,309	1	---	3	2,850	3	---	3	2,850	3	---	
63. HINSDALE	16	2,314	1	---	2	54	9	904	1	---	3	1,131	3	---	3	1,131	3	---	
ALL COUNTY TOTAL	27,425	\$20,725,455	1,121	\$1,305,462	8,323	\$5,092,764	6,740	\$4,678,785	1,574	\$1,443,320	2,977	\$2,536,818	2,977	\$1,443,320	2,977	\$2,536,818	2,977	\$1,443,320	2,977
70. CHAIN STORES	182	4,810,652	9	40,302	36	218,799	26	2,062,995	8	39,074	24	794,175	24	39,074	24	794,175	24	39,074	24
80. FOREIGN CORPORATIONS	402	2,818,813	48	229,998	27	127,212	26	126,655	18	37,596	25	1,550,768	25	37,596	25	1,550,768	25	37,596	25
90. CONCESSIONERS	15	3,223	1	337	1	5	4	300	1	---	3	267	3	---	3	267	3	---	3
95. TRANS. CONCESSIONERS	16	2,093	1	---	2	---	4	---	1	---	3	---	3	---	3	---	3	---	3
STATE TOTAL	28,040	\$28,360,236	1,179	\$1,576,099	8,386	\$5,438,780	6,796	\$6,868,745	1,600	\$1,520,007	3,029	\$4,872,028	3,029	\$1,520,007	3,029	\$4,872,028	3,029	\$1,520,007	3,029

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

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

TABLE 49, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1951

COUNTY	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
DENVER	377	\$ 970,835	671	\$ 1,022,844	290	\$ 121,035	11	\$ 12,991	717	\$ 546,983	14	\$ 3,117
PUEBLO	80	123,049	98	67,829	41	7,619	8	30,307	156	51,191	13	969
WELD	48	77,918	74	26,017	22	4,569	7	36,226	156	119,930	9	2,310
EL PASO	71	193,978	82	44,542	52	24,779	3	60,715	142	63,590	6	462
LAS ANIMAS	24	9,439	60	6,966	12	1,094	2	5,711	66	8,221	3	800
LARIMER	50	55,403	20,207	20,207	30	3,196	5	19,910	108	74,918	8	2,908
BOULDER	50	65,067	18,589	18,589	31	6,941	2	5,244	97	52,845	4	377
MESA	41	82,141	22,459	22,459	22	7,954	1	3,220	91	41,755	3	2,328
OTERO	19	19,870	3,806	3,806	15	1,484	7	451	72	39,991	5	973
ARAPAHOE	42	119,045	39,801	39,801	14	1,266	2	263	64	25,373	13	4,332
JEFFERSON	49	84,444	25,496	25,496	17	1,132	2	7,912	85	31,536	19	4,133
ADAMS	25	38,592	33,166	33,166	8	857	2	4,526	58	27,993	11	6,072
LOGAN	20	31,307	7,337	7,337	6	1,889	4	811	39	22,172	2	278
FREMONT	17	14,036	4,663	4,663	5	306	3	4,456	46	13,425	5	136
MORGAN	15	19,388	8,304	8,304	8	1,618	4	8,043	50	38,688	2	618
HUERFANO	9	6,224	2,899	2,899	7	716	2	573	27	3,746	1	35
PROWERS	14	20,512	5,396	5,396	7	640	5	5,557	44	28,561	4	826
DELTA	10	9,938	6,962	6,962	7	1,209	3	6,087	45	19,632	4	1,194
LA PLATA	19	20,819	6,611	6,611	8	1,066	4	3,335	29	30,395	2	437
MONTROSE	11	11,463	6,395	6,395	10	1,369	1	65	40	15,487	2	53
BACA	4	9,402	150	150	5	1,130	2	1,975	31	17,242	1	247
RIO GRANDE	16	13,045	6,661	6,661	2	49	2	2,580	17	9,620	1	44
GARFIELD	25	29,045	5,784	5,784	4	770	1	3,317	29	5,803	3	891
CONEJOS	2	2,212	559	559	1	11	---	---	21	3,241	1	2
KIT CARSON	10	10,252	1,736	1,736	3	829	3	2,495	22	22,451	1	10
WASHINGTON	6	8,990	672	672	2	157	2	2,818	21	12,684	1	107
ROUIT	9	6,584	2,293	2,293	4	240	1	520	20	2,512	1	143
BENT	6	5,043	333	333	3	228	3	2,173	12	4,513	1	48
ALAMOSA	7	9,967	8,972	8,972	5	431	2	886	30	16,816	1	79
CHAFFEE	11	8,001	1,629	1,629	5	631	1	1,384	29	7,160	4	233
MONTENZUMA	20	10,856	3,896	3,896	5	678	1	82	24	9,163	1	25
LINCOLN	10	7,148	1,010	1,010	1	236	4	8,464	18	13,052	1	28
ELBERT	4	2,550	164	164	1	76	4	430	17	5,126	---	---
SAGUACHE	6	3,919	1,754	1,754	1	2	3	1,224	13	781	1	127
CROWLEY	4	3,706	1,157	1,157	2	17	---	---	7	2,497	---	---
PHILLIPS	12	12,382	4,682	4,682	5	611	4	8,212	27	22,006	---	---
COSTILLA	1	826	275	275	---	---	1	34	12	4,313	---	---
SEDGWICK	9	7,169	805	805	1	3	1	1,301	14	9,896	1	21
GUNNISON	8	5,781	4,517	4,517	2	353	2	2,632	17	6,847	1	24

TABLE 49, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1951

COUNTY	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
LAKE	3	5,565	4	1,123	1	88	1/2	22	11	3,945	11	---
MOFFAT	6	4,895	17	4,196	3	421	2	2,491	11	6,184	11	---
TELLER	2	241	7	3,090	1	1,329	1	---	9	641	9	44
EAGLE	5	6,740	4	1,293	1	226	1	360	9	1,599	9	---
KIOWA	2	1,456	5	1,227	---	---	1	---	9	6,463	---	---
CHEYENNE	3	2,844	4	201	1	43	1	310	11	5,649	---	---
DOUGLAS	2	3,747	8	1,570	---	---	2	64	6	2,244	---	---
ARCHULETA	3	2,764	5	900	---	---	2	856	3	144	---	---
RIO BLANCO	8	5,846	8	2,710	1	87	2	3,828	15	7,938	1	2
SAN MIGUEL	2	861	3	620	1	3	---	---	4	423	---	---
CLEAR CREEK	5	3,161	4	287	2	128	1/2	12	9	1,405	1	108
CUSTER	1	71	4	259	1/2	1	1	1,274	2	3,037	1/2	12
GRAND	7	7,781	6	649	1	7	---	---	10	319	---	---
PARK	1	71	7	1,200	---	---	---	---	2	726	---	---
SAN JUAN	2	2,831	3	389	1	---	---	575	5	984	---	---
OURAY	3	1,644	2	238	1/2	1	---	---	6	1,120	---	251
PITKIN	2	1,847	2	203	2	84	---	---	4	3,108	---	---
DOLORES	1	134	2	312	1/2	1	---	297	9	2,910	---	184
JACKSON	1	218	3	508	---	---	---	544	7	215	---	---
GILPIN	1	10	1	14	1/2	9	---	---	2	368	---	7
SURMIT	1	812	4	482	---	---	---	---	5	34	---	---
MINERAL	---	---	2	345	---	---	---	210	1	1	---	---
HINSDALE	1	50	---	---	---	---	---	173	1/2	---	---	---
STATE TOTAL	1,243	\$2,201,269	1,761	\$1,455,539	637	\$200,340	133	\$273,142	2,711	\$1,503,031	155	\$34,985
CHAIN STORES	16	151,808	26	238,516	1	51	11	1,131,268	24	143,498	1	166
FOREIGN CORPORATIONS	40	287,492	142	290,829	16	22,468	9	27,880	51	117,905	---	---
CONCESSIONERS	---	---	---	---	---	---	---	---	15	3,223	---	---
TRANS. CONCESSIONERS	1	---	3	557	2	67	---	---	2	536	---	---
STATE TOTAL 2/	1,300	\$2,640,576	1,932	\$1,985,441	706	222,826	153	\$1,432,290	2,803	\$1,768,193	156	\$35,151

/ LESS THAN ONE-HALF OF ONE AVERAGE RETURN.

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

TABLE 51

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE
FISCAL YEAR ENDED JUNE 30, 1951
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL	1,179	\$ 96,795	\$ 13,843	\$ 82,952	14.3
AUTOMOTIVE ^{2/}	4,181	597,342	330,747	266,595	55.4
OCCASIONAL AUTO SALES	4,205	18,664	---	18,664	---
FOOD	6,796	582,540	221,027	361,513	37.9
FURNITURE	1,600	127,530	47,530	80,000	37.3
GENERAL MERCHANDISE	3,029	354,702	98,290	256,422	27.7
LEMBER AND BUILDING	1,300	292,193	153,215	138,979	52.4
PROFESSIONAL & PERSONAL SERVICES ..	706	74,496	62,763	11,733	84.3
PUBLIC UTILITY	153	104,951	29,567	75,384	28.2
UNCLASSIFIED RETAIL	2,803	291,588	198,525	93,063	68.1
FARM & GARDEN PRODUCE	156	7,322	5,472	1,850	74.7
MANUFACTURING, TRADING, JOBBING ...	1,932	555,663	451,166	104,497	81.2
STATE TOTAL	28,040	\$3,103,786	\$1,612,135	\$1,491,651	51.6
FISCAL YEAR 1950: STATE TOTAL	28,059	2,607,535	1,324,523	1,283,012	50.8
CHANGE: 1951 OVER 1950	- 19	+ 496,251	+ 287,612	+ 208,639	
PER CENT CHANGE	- .1	+ 19.0	+ 21.7	+ 16.3	

TABLE 52

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE
BY QUARTER PERIODS, 1948 - 1951
(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
1948:					
MARCH	27,579	\$ 595,663	\$ 299,301	\$ 296,362	50.2
JUNE	27,845	627,910	322,093	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	654,899	331,887	323,112	50.7
SEPTEMBER	29,552	795,593	401,909	393,594	50.5
DECEMBER	26,116	727,723	380,734	346,929	52.3
1951:					
MARCH	28,897	801,093	409,077	392,016	51.1
JUNE	27,566	779,467	420,355	359,112	53.9

^{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, 1951
(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
APPAREL	379	\$ 53,680	\$ 11,319	\$ 42,361	21.1
AUTOMOTIVE 3/.....	932	208,137	116,440	91,697	55.9
OCCASIONAL AUTO SALES	1,257	5,896	---	5,896	---
FOOD	1,826	154,441	70,025	84,416	45.3
FURNITURE	555	69,962	33,498	36,464	47.9
GENERAL MERCHANDISE	878	98,304	55,306	42,998	56.3
LUMBER AND BUILDING	377	139,188	88,091	51,097	63.3
PROFESSIONAL AND PERSONAL SERVICE ..	290	15,895	9,525	6,370	59.9
PUBLIC UTILITY	11	1,092	408	684	37.4
UNCLASSIFIED RETAIL	717	79,794	51,005	28,789	63.9
FARM AND GARDEN PRODUCE	14	991	827	164	83.5
MANUFACTURING, TRADING, JOBBING	671	213,146	159,313	53,833	74.7
STATE TOTAL	7,907	\$1,040,526	\$595,757	\$444,769	57.3
FISCAL YEAR 1950: STATE TOTAL	7,843	870,184	490,537	379,647	56.4
CHANGE: 1951 OVER 1950	+ 64	+ 170,342	+105,220	+ 65,122	
PER CENT CHANGE	+ .8	+ 19.6	+ 21.4	+ 17.2	

TABLE 54

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, DENVER COUNTY
BY QUARTER PERIODS, 1948 - 1951
(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
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
SEPTEMBER	8,208	264,168	149,335	114,833	56.5
DECEMBER	7,283	247,490	142,463	105,027	57.6
1951:					
MARCH	8,228	266,687	151,668	115,019	56.9
JUNE	7,968	262,181	152,291	109,890	58.1

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.

SALES TAX: CHAIN STORES * GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
I	APPAREL GROUP: TOTAL	\$ 2,147	\$ 2,026	\$ 2,562	\$ 40,302	\$ 37,883	\$ 48,127
	1. BOOT AND SHOE STORES	796	686	1,039	14,942	12,929	19,760
	2. CLOTHING STORES-DRESS MAKERS	1,263	1,302	1,511	23,943	24,372	28,284
	3. FURRIERS	7	---	---	160	---	---
	4. HABERDASHERY	73	9	4	1,209	494	93
	6. SHOE REPAIR	5	29	7	45	88	40
	8. CLEANERS-DYERS-TAILORS- LAUNDRIES	3	---	---	3	---	---
II	AUTOMOTIVE GROUP: TOTAL	29,992	22,298	19,282	218,799	156,762	124,243
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	8,632	7,471	8,063	47,914	41,462	41,224
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	3,672	6,482	3,993	102,171	74,027	46,277
	3. FILLING AND SERVICE STATIONS	6,435	5,684	4,625	20,176	15,494	14,145
	4. GARAGE-REPAIR SHOPS	3,769	1,200	1,037	13,133	7,114	5,717
	5. TRAILERS-OTHER AUTOMOTIVE STORES	2,471	1,461	1,564	35,302	18,665	16,880
	7. AIRCRAFT	13	---	---	13	---	---
III	FOOD GROUP: TOTAL	117,547	101,264	96,724	2,062,995	1,768,278	1,685,604
	1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	345	347	363	4,317	3,760	3,884
	2. CANDY-CONFECTIONERY	2,874	2,976	2,611	30,129	26,257	22,925
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	533	157	102	1,061	1,152	1,612
	4. GROCERY AND MOTOR STORES- MEAT MARKETS	111,935	96,220	92,460	2,012,444	1,723,531	1,647,877
	6. RESTAURANTS-TAVERNS-CAFETERIA	644	603	411	12,256	11,460	7,868
	7. FISH-POULTRY-OTHER FOOD STORES	1,216	951	772	2,288	2,118	1,478
IV	FURNITURE GROUP: TOTAL	2,408	2,737	2,214	39,074	36,443	27,194
	2. FURNITURE STORES	922	774	770	16,316	14,226	13,743
	3. HOUSEHOLD APPLIANCES	---	43	96	---	79	639
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	609	479	150	9,681	7,226	2,291
	5. RADIO SALES AND SERVICE	---	37	---	---	673	---
	6. OTHER HOME FURNISHINGS AND APPLIANCES	428	345	510	6,795	5,416	7,585
	7. ELECTRICAL APPLIANCES & SERV.	441	1,055	688	6,168	8,771	2,937
	8. UPHOLSTERERS	8	4	---	114	52	---
V	GENERAL MERCHANDISE GROUP: TOTAL	47,079	42,036	44,499	784,175	714,375	751,597
	1. DEPARTMENT STORES	21,192	20,858	21,876	347,211	344,638	358,197
	2. DRUG STORES	3,608	1,327	1,224	50,967	17,306	15,203
	3. DRY GOODS STORES	9,644	8,647	9,795	164,388	149,901	170,689
	4. GENERAL STORES	4,140	3,062	3,290	61,840	48,349	53,329
	5. HOME-PAINTS-OILS-VARNISHES	98	95	117	1,517	1,469	1,801
	6. JEWELRY STORES	148	240	267	2,132	5,358	3,816
	7. LEATHER-LEATHER GOODS-SADDLERY	34	8	---	582	26	---
	8. SECOND-HAND STORES, PAWN BROKERS, JUNK YARDS	605	530	596	9,339	7,901	8,001
	9. SPORTING GOODS-TENTS-AWNINGS	123	136	3	2,190	2,431	59
	10. VARIETY 5&10-SPECIALTY STORES, OIL PAINTINGS-POTTERY-KEYS	7,487	7,133	7,331	144,009	136,996	140,504

TABLE 55, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
VII	LUMBER AND BUILDING GROUP: TOTAL	\$23,973	\$ 18,423	\$ 23,965	\$ 151,808	\$ 119,923	\$ 112,934
	3. BUILDING MATERIAL DEALERS ..	5,329	4,133	9,683	86,784	67,541	64,415
	4. ELECTRICAL EQUIPMENT SUPPLIES	8,558	6,596	7,078	24,068	20,415	19,114
	5. PAINT-GLASS AND WALL PAPER STORES	2,971	2,559	1,855	18,209	15,603	11,256
	6. PLUMBING-HEATING-AIR CONDI- TIONING-TIN SHOPS-FURNACE SHOPS	7,107	5,135	5,349	22,602	16,364	19,149
	7. OTHER LUMBER AND BUILDING SUPPLIES	8	---	---	145	---	---
VIII	PROFESSIONAL & PERSONAL GROUP: TOTAL	3	2	1	51	38	7
	2. BARBER AND BEAUTY SHOPS	3	2	1	51	38	7
IX	PUBLIC UTILITY GROUP: TOTAL.....	\$ 84,167	74,422	70,829	1,131,268	1,016,287	971,687
	1. GAS & ELECTRIC COMPANIES ...	52,782	46,254	44,420	699,983	617,749	599,065
	3. TELEGRAPH	34	30	30	468	401	376
	4. TELEPHONE	31,307	28,138	26,379	430,053	398,137	372,246
	6. ALL OTHER PUBLIC UTILITIES .	44	---	---	764	---	---
X	UNCLASSIFIED RETAIL GROUP: TOTAL	66,235	60,097	68,619	143,498	111,992	112,329
	1. BLACKSMITH-MACHINE SHOPS- WELDERS-SALES	712	571	504	7,232	5,992	5,348
	3. CIGAR STORES-SMOKER SUPPLIES	1,940	3,669	3,290	126	264	264
	5. COAL-WOOD FUEL-ICE DEALERS..	455	655	833	5,918	8,681	11,415
	6. FARM IMPLEMENTS AND MACHINERY	11,286	6,340	5,872	118,452	86,428	82,844
	7. FLOUR-FEED-SEEDS-GRAIN- FERTILIZER	49,903	47,145	56,248	4,829	4,197	3,761
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	142	154	183	2,184	2,293	2,691
	9. MAGAZINES-PERIODICALS	1,451	1,244	1,268	26	30	25
	10. MONUMENTS AND TOMB STONES...	60	19	4	1,089	244	84
	11. OFFICE EQUIPMENT AND SUPPLIES	11	2	44	118	28	576
	12. RECREATION PARLORS-NIGHT CLUBS- SALES	---	---	1	---	---	24
	13. SURGICAL AND SCIENTIFIC INST. DEALERS	78	149	140	1,037	2,019	1,869
	14. UNDERTAKERS AND FUNERAL PARLORS	128	93	94	1,172	776	738
	15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS	11	13	99	216	242	1,890
	16. CONCESSIONERS	---	3	---	---	34	---
	17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	58	40	39	1,099	764	740
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	109	92	109	166	212	203
	1. DIRECT SALES OF FARM PRODUCTS						
	2. HATCHERIES AND SUPPLIES	109	92	109	166	212	203

TABLE 55, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
XII	MANUFACTURING, TRADING OR JOBBING GROUP: TOTAL	\$151,112	\$ 92,964	\$ 116,778	\$ 238,516	\$ 185,921	\$ 258,178
1.	BEVERAGES-LIQUOR	1,431	1,475	1,769	95	51	132
2.	CHEMICALS & PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	956	874	838	4,887	4,618	5,047
3.	FOOD AND FOOD PREPARATION	12,266	10,393	4,393	1,124	1,154	483
4.	LEATHER AND LEATHER PRODUCTS	75	---	---	109	---	---
5.	LUMBER & WOOD PRODUCTS-SAW MILLS-MINE PROPS	73	169	217	20	2,780	3,532
6.	MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	5,672	4,085	4,991	103,742	73,486	90,617
7.	METAL AND METAL PRODUCTS ..	118,147	65,455	94,486	73,653	59,949	112,400
8.	MINERALS-ASSAYERS-COAL MINES	703	646	981	1,325	1,325	1,376
9.	PAPER-PULP AND PRODUCTS....	352	250	213	7,450	4,759	4,052
10.	PETROLEUM-PETROLEUM PRODUCTS	9,335	7,965	7,711	28,045	26,162	27,759
11.	PRINTING-PUBLISHING & BOOK BINDING	67	25	---	405	98	---
12.	RUBBER AND RUBBER GOODS ...	1,701	985	1,085	16,340	11,227	12,154
13.	STONE-CLAY-GRAVEL PRODUCTS	17	16	83	155	222	626
15.	MISCELLANEOUS	227	26	11	1,166	90	---
	TOTAL	\$524,772	\$ 416,361	\$ 445,582	\$4,810,652	\$4,148,114	\$4,093,153

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS INCLUDED IN STATE TOTALS ON TABLE 48.

TABLE 56

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
I	APPAREL GROUP: TOTAL	\$ 12,204	\$ 11,423	\$ 10,121	\$ 229,998	\$ 216,830	\$ 191,174
	1. BOOT AND SHOE STORES	3,616	3,269	3,219	68,179	62,075	60,980
	2. CLOTHING STORES-DRESS MAKERS	8,043	7,689	6,445	151,622	146,114	121,722
	3. FURRIERS	10	31	36	208	554	671
	4. HABERDASHERY	180	182	179	3,413	3,445	3,399
	5. MILLINERY	205	225	221	3,897	4,297	4,197
	6. SHOE REPAIR	19	19	21	185	182	205
	7. OTHER	131	8		2,494	163	---
II	AUTOMOTIVE GROUP: TOTAL	36,831	30,008	29,259	127,212	103,864	104,577
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	12,889	10,374	10,476	57,382	51,138	49,780
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	10,262	8,846	8,452	30,804	22,702	24,752
	3. FILLING AND SERVICE STATIONS	12,258	10,083	9,792	26,647	22,545	22,412
	5. TRAILERS-OTHER AUTOMOTIVE STORES	1,422	705	539	12,379	7,479	7,633
III	FOOD GROUP: TOTAL	30,255	27,875	24,945	126,665	82,296	74,317
	1. BAKERIES-DAIRY PRODUCTS-DEL- ICATERIES	3,394	3,183	3,004	27,045	25,849	24,432
	2. CANDY-CONFECTIONERY	294	284	316	5,566	5,407	5,964
	3. FRUIT STANDS-VEGETABLE MKTS. TRUCKERS	---	---	6	---	---	85
	4. GROCERY & MEAT STORES- MEAT MARKETS	25,087	23,713	20,958	69,966	38,062	31,462
	6. RESTAURANTS-TAVERNS-CAFETERIA	1,326	465	533	21,334	8,625	10,009
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	145	230	128	2,721	4,353	2,365
	7. FISH-POULTRY-OTHER FOOD STORES	9			13	---	---
IV	FURNITURE GROUP: TOTAL	3,641	2,992	2,134	37,596	35,150	32,262
	1. CARPETS-RUGS-HOUSE FURNISHINGS	1,066	654	240	4,861	3,966	4,558
	2. FURNITURE STORES	567	385	127	1,415	1,017	211
	3. HOUSEHOLD APPLIANCES	1,805	1,764	1,677	28,012	27,217	26,192
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS MUSIC	11	---	---	143	---	---
	5. RADIO SALES AND SERVICE	15	15	13	67	58	54
	6. OTHER HOME FURNISHINGS AND APPLIANCES	77	70	77	1,457	1,165	1,247
	7. ELECTRICAL APPLIANCES AND SERVICE	100	104	---	1,641	1,727	---
V	GENERAL MERCHANDISE GROUP: TOTAL	89,082	79,873	83,367	1,550,768	1,400,612	1,457,441
	1. DEPARTMENT STORES	2,238	1,989	2,197	42,516	37,800	41,744
	2. DRUG STORES	4,470	4,465	3,677	68,662	67,816	55,091
	3. DRY GOODS STORES	435	217	52	8,077	4,021	982
	4. GENERAL STORES	74,084	65,908	66,748	1,281,718	1,153,023	1,168,107
	5. HOME PAINTS-OILS-VARNISHES	27	14	813	517	269	5,905
	6. JEWELRY STORES	229	279	379	1,997	1,866	2,818
	7. LEATHER-LEATHER GOODS-SADDLERY JUNK YARDS	---	10	48	---	197	921
	9. SPORTING GOODS-TENTS-AWNINGS	1	---	4	---	---	79
	10. VARIETY-5&10-SPECIALTY STORES- OIL PAINTINGS-PETTERY-KEYS	7,598	6,991	9,449	147,261	135,620	181,689

TABLE 56, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 34,974	\$ 21,483	\$ 20,633	\$ 287,492	\$ 191,523	\$ 205,590
	1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECOR- ATORS	278	177	172	3,623	3,349	3,151
	3. BUILDING MATERIAL DEALERS ..	8,063	4,095	3,357	54,802	40,859	37,791
	4. ELECTRICAL EQUIPMENT SUPPLIES	18,917	11,919	12,770	200,173	124,020	149,189
	5. PAINT, GLASS AND WALL PAPER STORES	1,921	1,410	622	11,402	9,771	3,944
	6. PLUMBING-HEATING-AIR CONDI- TIONING-TIN SHOPS-FURNACE SHOPS	4,045	2,495	2,408	13,194	10,034	9,005
	7. OTHER LUMBER & BLDG. SUPPLIES	1,750	1,387	1,304	4,358	3,490	2,510
	TOTAL	34,974	21,483	20,633	287,492	191,523	205,590
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP:	1,576	1,512	1,723	22,468	22,350	22,813
	2. BARBER AND BEAUTY SHOP-SALES ..	91	74	64	1,704	1,368	1,205
	3. OPTICIANS-OPTOMETRIST-OCULIST- SALES	967	959	1,006	13,406	13,021	12,469
	4. PHOTOGRAPHERS	91	119	96	1,734	2,259	1,844
	5. DOCTORS-DENTISTS-PROFESSION- AL SALES	4	17	30	67	268	435
	6. NEON SIGNS & ADVERTISING AND OTHERS	423	343	527	5,557	5,434	6,860
IX	PUBLIC UTILITY GROUP: TOTAL	1,823	1,603	1,703	27,880	26,826	29,473
	1. GAS AND ELECTRIC COMPANIES ..	1,018	901	969	12,742	13,665	15,533
	2. RAILROADS	487	386	419	9,416	7,501	8,162
	3. TELEGRAPH	318	316	314	5,721	5,660	5,759
	4. TELEPHONE	---	---	1	1	---	19
X	UNCLASSIFIED RETAIL GROUP: TOTAL	13,558	10,129	13,099	117,905	88,779	92,267
	1. BLACKSMITH-MACHINE SHOPS- WELDERS-SALES	536	502	593	6,228	4,492	4,970
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES	428	448	487	5,783	5,018	4,986
	5. COAL-WOOD FUEL-ICE DEALERS ..	15	12	9	97	88	75
	6. FARM IMPLEMENTS & MACHINERY ..	3,394	2,796	3,034	9,574	6,504	2,858
	7. FLOUR-FEED-SEEDS-GRAIN-FERTI- LIZER	461	333	2,565	127	114	180
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	519	376	692	8,756	5,967	11,394
	11. OFFICE EQUIPMENT SUPPLIES ...	6,225	4,039	3,816	63,608	45,555	42,351
	10. MONUMENTS AND TOMB STONES ...	11	5	---	215	103	3
	12. RECREATION PARLOES-NIGHT CLUBS- SALES	---	---	---	---	---	---
	13. SURGICAL AND SCIENTIFIC INST.- DEALERS	1,008	723	798	8,206	7,559	8,247
	15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS	958	895	1,084	15,268	13,379	16,867
	16. CONCESSIONERS	3	---	---	43	---	---
	17. CANDY-POP CORN VENDING MACH- INES IN THEATRES	---	---	21	---	---	336

TABLE 56, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1951	1950	1949	1951	1950	1949
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
	1. DIRECT SALES OF FARM PRODUCTS	---	---	---	---	---	---
XII	MANUFACTURING, TRADING OR JOBBING GROUP: TOTAL	75,887	56,335	83,070	290,829	251,408	279,021
	1. BEVERAGES-LIQUOR	557	450	400	3,145	2,481	1,954
	2. CHEMICALS & PRODUCTS-PEST CONTROL EXPLOSIVES-CLEANING FLUID	10,526	5,358	4,717	28,465	19,961	19,654
	3. FOOD AND FOOD PREPARATIONS	5,759	4,170	4,342	1,077	143	54
	4. LEATHER AND LEATHER PRODUCTS	---	---	---	---	---	---
	5. LUMBER AND WOOD PRODUCTS-SAW MILLS-MINE PROPS	2,504	2,021	1,969	19,041	12,971	11,191
	6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	8,239	6,791	10,820	62,929	59,307	74,217
	7. METAL AND METAL PRODUCTS	12,766	7,363	8,345	34,068	29,126	31,838
	8. MINERALS-ASSAYERS-COAL MINES	1,293	1,354	1,570	3,009	4,274	2,294
	9. PAPER-PULP AND PRODUCTS	814	314	348	2,137	1,471	1,417
	10. PETROLEUM-PETROLEUM PRODUCTS	23,093	21,511	42,272	84,739	81,271	88,994
	11. PRINTING-PUBLISHING-BOOK BIND- ING	1,096	703	801	3,863	1,752	3,125
	12. RUBBER AND RUBBER GOODS	2,999	2,291	2,492	19,397	16,863	19,956
	13. STONE-CLAY-SAND-GRAVEL PRODUCTS	1,004	741	903	151	480	2,929
	14. MATTRESS RENOVATING	1	---	---	16	---	---
	15. MISCELLANEOUS	5,235	3,258	4,083	28,757	21,203	21,247
	17. CARBONIC LIQUID	1	10	10	34	105	151
	TOTAL	\$299,831	\$243,233	\$270,054	\$2,818,813	\$2,419,638	\$2,488,935

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS ARE INCLUDED IN STATE TOTALS ON TABLE 48.

TABLE 57

SALES TAX: CHAIN STORES AND FOREIGN CORPORATIONS
BY BUSINESS CLASSES, GROSS SALES AND TAX COLLECTIONS
FISCAL YEAR ENDED JUNE 30, 1951

GROUP No.	BUSINESS CLASS	CHAIN STORES			FOREIGN CORPORATIONS			
		GROSS SALES (000 OMITTED) 1951 <u>I</u>	% CHANGE 1951 FROM 1950	TAX COLLECTIONS 1951	GROSS SALES (000 OMITTED) 1951 <u>I</u>	% CHANGE 1951 FROM 1950	TAX COLLECTIONS 1951	% CHANGE 1951 FROM 1950
I	APPAREL	\$ 2,147	+ 6.0	\$ 40,302	\$ 12,204	+ 6.8	\$ 229,998	+ 6.1
II	AUTOMOTIVE	29,992	+ 34.5	218,799	36,831	+ 22.7	127,212	+ 22.5
III	FOOD	117,547	+ 16.1	2,062,995	30,255	+ 8.5	126,665	+ 53.9
IV	FURNITURE	2,408	- 12.0	39,074	3,641	+ 21.7	37,596	+ 7.0
V	GENERAL MERCHANDISE	47,079	+ 12.0	784,175	89,082	+ 11.5	1,550,768	+ 10.7
VII	LUMBER AND BUILDING SERVICE	23,973	+ 30.1	151,808	34,974	+ 26.6	287,492	+ 50.1
VIII	PROFESSIONAL AND PERSONAL SERVICE	3	+ 50.0	51	1,576	+ 4.2	22,468	+ .5
IX	PUBLIC UTILITY	84,167	+ 13.1	1,131,268	1,823	+ 13.7	27,880	+ 3.9
X	UNCLASSIFIED RETAIL	66,235	+ 10.2	143,498	13,558	+ 33.9	117,905	+ 32.8
XI	FARM AND GARDEN PRODUCE	109	+ 18.5	166	---	---	---	---
XII	MANUFACTURING, TRADING OR JOBBING	151,112	+ 38.5	238,516	75,887	+ 34.7	290,829	+ 15.7
TOTAL	.....	\$ 524,772	+ 20.7	\$ 4,810,652	\$ 299,631	+ 23.3	\$ 2,818,813	+ 16.5

I INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

TABLE 58

SALES TAX: TAXED RETAIL SALES BY BUSINESS CLASS AND MONTHLY AVERAGE NUMBER OF RETURNS FILED: STATE
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS (IN THOUSANDS)			MONTHLY AVG. NO. RETURNS BY YEARS		
	1949	1950	1951	1949	1950	1951
APPAREL	\$ 78,218	\$ 76,962	\$ 82,952	1,105	1,149	1,179
AUTOMOTIVE	207,522	266,122	266,595	4,258	4,182	4,181
OCCASIONAL AUTO SALES	26,168	17,838	18,664	4,540	4,121	4,205
FOOD	321,143	325,511	361,513	6,840	6,842	6,796
FURNITURE	68,812	64,603	80,000	1,528	1,560	1,600
GENERAL MERCHANDISE	239,850	232,701	256,422	2,860	2,952	3,029
LUMBER AND BUILDING	101,266	104,441	138,978	1,219	1,253	1,300
PROFESSIONAL & PERSONAL SERVICES	10,247	10,299	11,733	716	705	706
PUBLIC UTILITY	63,500	67,372	75,384	143	151	153
UNCLASSIFIED RETAIL	83,692	79,229	93,063	2,865	2,851	2,803
FARM AND GARDEN PRODUCE ..	2,797	2,638	1,850	186	169	156
MANUFACTURING, TRADING, JOB- ING	84,797	83,780	104,497	1,799	1,871	1,932
STATE TOTAL	\$1,283,012	\$1,291,496	\$1,491,651	28,059	27,806	28,040

TABLE 59

SALES TAX: TAXED RETAIL SALES
FISCAL YEARS ENDED JUNE 30, 1940 - 1951

YEAR	TAXED SALES (Add 000,000)	PER CENT OF 1940
1940	\$ 385	100
1941	408	106
1942	450	117
1943	501	130
1944	540	140
1945	596	155
1946	767	199
1947	1,041	270
1948	1,221	317
1949	1,283	334
1950	1,291	336
1951	1,492	388

TABLE 60

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1945 - 1951

YEAR	COLLECTIONS
1945	\$ 557,903
1946	946,612
1947	1,206,914
1948	1,543,475
1949	1,389,183
1950	1,378,290
1951	\$1,702,559

TABLE 61

SALES TAX: COLLECTIONS BY BUSINESS CLASS, DENVER COUNTY AND STATE
FISCAL YEARS ENDED JUNE 30, 1949 - 1951

BUSINESS CLASS	% OF 1951 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1951	1950	1949	1951 OVER 1950	1951 OVER 1949
THE STATE:						
FOOD	24.22	\$ 6,868,745	\$ 6,184,714	\$ 6,101,172	+11.1	+12.6
AUTOMOTIVE	19.18	5,438,780	4,635,087	4,466,143	+17.3	+21.8
GENERAL MERCHANDISE	17.18	4,872,028	4,421,318	4,557,148	+10.2	+ 6.9
LUMBER AND BUILDING	9.31	2,640,576	1,984,395	1,924,051	+33.1	+37.2
MANUFACTURING, TRADING, JOBGING	7.00	1,985,441	1,591,811	1,611,146	+24.7	+23.2
UNCLASSIFIED RETAIL	6.23	1,768,193	1,505,356	1,590,157	+17.5	+11.2
APPAREL	5.56	1,576,099	1,462,273	1,486,147	+ 7.8	+ 6.1
FURNITURE	5.36	1,520,007	1,227,450	1,212,419	+23.8	+25.4
PUBLIC UTILITY	5.05	1,432,290	1,280,065	1,206,489	+11.9	+18.7
PROFESSIONAL AND PERSONAL SERVICE .....	.79	222,926	195,677	194,693	+13.9	+14.5
FARM AND GARDEN PRODUCE ..	.12	35,151	50,117	53,134	-29.9	-33.8
STATE TOTAL	100.00	\$ 28,360,236	\$ 24,538,263	\$ 24,402,699	+15.6	+16.2
DENVER COUNTY: <u>✓</u>						
AUTOMOTIVE	22.0	\$ 1,860,874	\$ 1,530,580	\$ 1,406,646	+21.6	+32.3
FOOD	18.9	1,603,897	1,527,530	1,559,814	+ 5.0	+28.3
MANUFACTURING, TRADING, JOBGING	12.1	1,022,844	807,856	751,078	+26.6	+36.2
LUMBER AND BUILDING	11.4	970,835	686,120	622,907	+41.5	+55.9
GENERAL MERCHANDISE	9.7	816,967	756,948	763,138	+ 7.9	+ 7.1
APPAREL	9.5	804,851	758,399	780,910	+ 6.1	+ 3.1
FURNITURE	8.2	692,817	538,376	531,730	+28.7	+30.3
UNCLASSIFIED RETAIL	6.5	546,983	472,709	493,770	+15.7	+10.8
PROFESSIONAL AND PERSONAL SERVICE	1.4	121,035	106,040	104,131	+14.1	+16.2
PUBLIC UTILITY .....	.2	12,991	12,870	18,596	+ .9	-30.1
FARM AND GARDEN PRODUCE ..	.1	3,117	3,584	3,940	-13.0	-20.9
COUNTY TOTAL	100.0	\$ 8,457,211	\$ 7,201,012	\$ 7,036,660	+17.4	+20.2

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

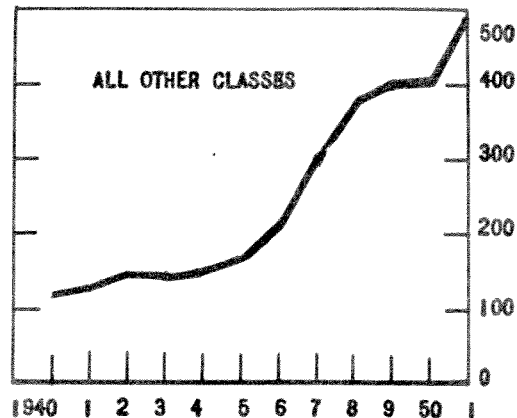
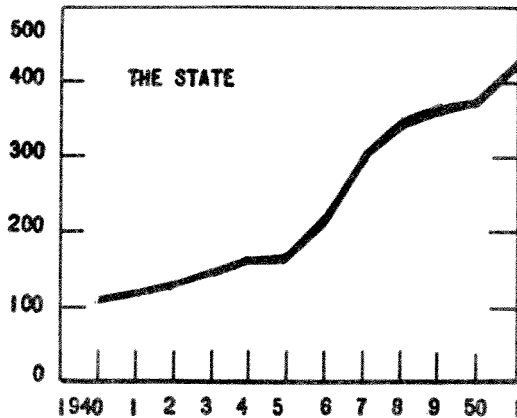
SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1940 - 1951

PER CENT OF 1936-1939 AVERAGE

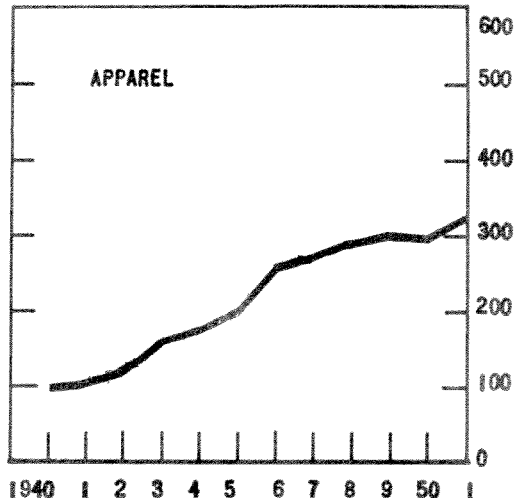
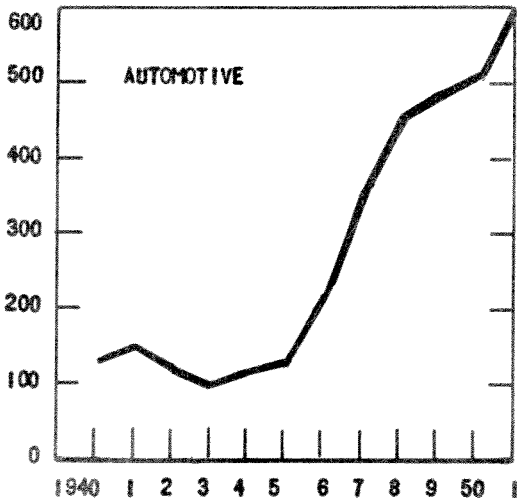
STATE SALES TAX YIELDED \$28,360,000 IN 1951 FISCAL TO REGISTER A NEW ALL-TIME HIGH.

ALL OTHER BUSINESS CLASSES IN FISCAL 1951 MADE A SHARP RISE ABOVE THE PREVIOUS HIGH LEVELS.



AUTOMOTIVE CLIMBED TO HIGHEST RECORD PEAK IN 1951, BESIDES SCORING THE GREATEST GAIN OF ALL CLASSES.

APPAREL MOVED UPWARD IN 1951 AFTER THE SMALL RECESSION IN 1950.



FOOD CONTINUED TO ADVANCE IN 1951 AND ESTABLISHED ANOTHER ALL-TIME HIGH.

GENERAL MERCHANDISE PUSHED UP TO A NEW RECORD PEAK IN 1951 AFTER A SLIGHT DIP IN 1950 FROM PREVIOUS HIGH LEVELS.

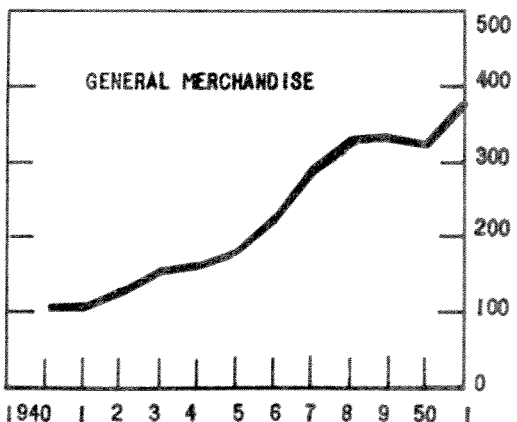
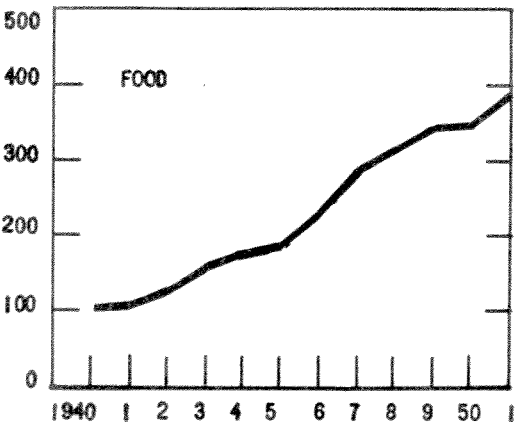


CHART 13

E.B.

SALES TAX: COLLECTIONS AND PER CENT, SELECTED BUSINESS CLASSES
FISCAL YEAR ENDED JUNE 30, 1943 - 1951

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	3,115,962	2,762,204	1,066,916	859,054	2,447,483	10,251,619
1945	3,404,141	3,062,735	1,183,495	979,772	2,688,965	11,319,108
1946	4,039,618	3,874,162	1,920,555	1,211,294	3,530,758	14,576,387
1947	5,144,291	5,052,765	3,265,588	1,337,956	4,982,006	19,782,606
1948	5,705,577	5,695,270	4,179,992	1,437,656	6,222,265	23,240,760
1949	6,101,172	5,769,567	4,466,143	1,486,147	6,579,670	24,402,699
1950	6,184,714	5,648,768	4,635,087	1,462,273	6,607,421	24,538,263
1951	6,868,745	6,392,035	5,438,780	1,576,099	8,084,577	28,360,236
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	343	334	490	301	403	373
1950	348	327	509	296	404	375
1951	386	370	597	319	495	433

TABLE 63

SALES TAX: PER CAPITA PAYMENTS, BY BUSINESS CLASSES
SELECTED FISCAL YEARS ENDED JUNE 30, 1941 AND 1945, 1949 - 1951

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 ^{3/}	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
1951 ^{4/}	5.23	4.86	4.14	1.20	6.15	21.58

^{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.

