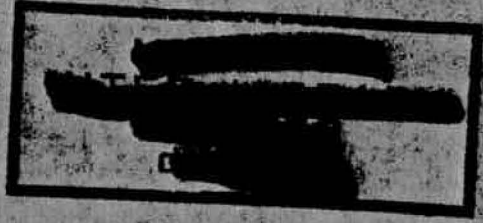


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DEPARTMENT OF REVENUE
ELEVENTH LANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1952



COLORADO

DAN THORNTON
Governor



DEPARTMENT OF REVENUE

AVERILL C. JOHNSON
Director

ELEVENTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1952

Prepared by

RESEARCH AND STATISTICS SECTION

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Statistician

State Capitol Annex
Denver 2, Colorado



Publication Approved by State Controller August 29, 1952

018401 3255614

LETTER OF TRANSMITTAL

AUGUST 29, 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 ELEVENTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1951, AND ENDED JUNE 30, 1952.

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 YEARS.

RESPECTFULLY SUBMITTED,



DIRECTOR OF REVENUE

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THE DEPARTMENT OF REVENUE

THE COLORADO DEPARTMENT OF REVENUE ENDED ITS ELEVENTH YEAR AS THE PRINCIPAL STATE REVENUE COLLECTING AGENCY ON JUNE 30, 1952.

DURING THIS ELEVEN-YEAR PERIOD, THE REVENUE COLLECTIONS HAVE INCREASED FROM \$34,549,874 IN 1942 TO \$99,338,309, AN INCREASE OF 188.7%. THE INCREASE HAS BEEN GRADUAL, AS EVIDENCED BY THE FOLLOWING TABLE:

YEAR	TOTAL COLLECTIONS
1942	\$34,549,874
1943	36,872,128
1944	37,544,389
1945	38,158,242
1946	47,822,283
1947	57,745,794
1948	73,726,018
1949	81,527,481
1950	84,845,575
1951	94,388,110
1952	99,338,309

DURING THE ELEVENTH FISCAL YEAR OF THE DEPARTMENT OF REVENUE WHICH ENDED JUNE 30, 1952, COLLECTIONS TOTALLED \$99,338,309. ITS VARIOUS TAX SOURCES, AS REPORTED FROM MONTH TO MONTH IN THE ORDER OF THEIR VOLUME DURING THE FISCAL YEAR, ARE AS FOLLOWS:

SALES	\$29,156,753
MOTOR FUEL	28,527,010
INCOME	20,255,644
MOTOR VEHICLE LICENSE & FEES	4,468,163
LIQUOR	4,208,997
INHERITANCE	2,588,269
P. U. C. CARRIERS	2,555,692
INSURANCE FUND	2,476,075
USE	1,835,652
85% LOCAL LIQUOR LICENSES	407,235
OPERATORS AND CHAUFFEURS LICENSES ..	243,807
LIQUOR LICENSES	207,475
STORE LICENSES	181,061
CERTIFICATE OF TITLE FEES	174,832
MISCELLANEOUS TAXES & LICENSES	1,781,045
OTHER RECEIPTS	270,599
STATE TOTAL	\$99,338,309

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.

INDICATIONS POINT TO A LEVELING OFF OF THIS UPWARD TREND AND A MINOR REVERSAL WITHIN THE NEXT YEAR OR TWO.

THE INCREASE HAS BEEN NOTICEABLE IN ALL PRINCIPAL TAX CATEGORIES, WITH THE GREATEST PERCENTAGE INCREASE IN INCOME TAXES. THIS IS DUE IN PART TO CHANGES IN THE RATE AND EXEMPTION ALLOWANCES. THE MOTOR FUEL TAX WAS ALSO INCREASED TWO CENTS PER GALLON IN 1947. THE FOLLOWING TABLE SHOWS THE DIFFERENCE IN COLLECTIONS DURING THE FISCAL YEAR ENDED JUNE 30, 1942 AND 1952:

KIND OF TAX	TAX COLLECTIONS		PER CENT CHANGE 1952 FROM 1942
	1942	1952	
SALES TAX	\$ 8,545,078	\$29,156,753	+ 241.2
USE TAX	411,482	1,835,652	+ 346.1
MOTOR FUEL TAX	9,915,016	28,527,010	+ 187.7
INCOME TAX	4,327,795	20,255,644	+ 368.0
LIQUOR TAX & LICENSES	3,102,994	4,823,707	+ 55.5
MOTOR VEHICLE LICENSES & FEES	3,648,774	7,861,341	+ 115.5
OTHER TAXES & LICENSES	4,368,841	6,607,603	+ 51.2
OTHER RECEIPTS	229,894	207,599	
ALL COLLECTIONS	34,549,874	99,338,309	+ 188.7

THE COST OF ADMINISTRATION OF THE DEPARTMENT HAS INCREASED FROM \$854,360 DURING THE FIRST YEAR TO \$1,678,758 DURING THE ELEVENTH YEAR. THE COST PER \$100 COLLECTED, HOWEVER, HAS DECREASED FROM \$2.47 THE FIRST YEAR TO \$1.83 THIS LAST YEAR. THE ADMINISTRATION COSTS FOR THE ELEVEN-YEAR PERIOD ARE:

YEAR	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS
1942	\$ 854,360	\$ 2.47
1943	773,706	2.10
1944	860,254	2.29
1945	945,709	2.42
1946	982,888	2.05
1947	1,027,120	1.79
1948	1,345,685	1.83
1949	1,441,532	1.77
1950	1,559,930	1.83
1951	1,678,758	1.78
1952	1,815,794	1.83

PROBLEMS

THE ADMINISTRATIVE PROBLEMS OF LAST YEAR REMAIN, BECOMING MORE PRESSING. THE INCREASED VOLUME OF COLLECTIONS HAS INCREASED THE VOLUME OF WORK. THE SCALE OF STATE PAY BEING LOWER THAN THE FEDERAL GOVERNMENT HAS CAUSED A SIZEABLE EMPLOYEE TURNOVER. LACK OF ADEQUATE OFFICE SPACE PROHIBITS ADDING ADDITIONAL EMPLOYEES, EVEN WHEN AVAILABLE.

THE AUDITING PROGRAM HAS NOT BEEN EXPANDED TO EXTENT ANTICIPATED DUE IN PART TO THE INABILITY TO ATTRACT QUALIFIED EMPLOYEES AT THE STATE SALARY SCALE.

EFFICIENT ADMINISTRATION OF THE STATE MOTOR VEHICLE LAWS IS DIFFICULT DUE TO THE FACT THAT THE SEVERAL SECTIONS ARE LOCATED IN FOUR QUITE WIDELY SEPARATED BUILDINGS. A BUILDING WHERE ALL SECTIONS COULD BE UNDER ONE ROOF SEEMS TO BE THE ONLY LOGICAL ANSWER TO THIS PROBLEM.

TABLE 1

ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE
FISCAL YEAR ENDED JUNE 30, 1952

TAX	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
ADMINISTERED AND COLLECTED:						
SALES AND USE:	\$ 291,812.42	\$ 76,994.05	\$ 14,127.69	\$ 382,934.16	\$ 4,119.71	\$ 387,053.87
SALES	255,804.69	70,035.10	12,372.66	338,212.45	3,791.48	342,003.93
USE	36,007.73	6,958.95	1,755.03	44,721.71	328.23	45,048.94
INCOME	413,761.65	88,256.00	19,875.55	521,893.20	17,052.03	538,945.23
MOTOR FUEL	98,030.04	12,924.84	4,713.34	115,668.22	1,320.61	116,988.83
MOTOR VEHICLES:						
REGISTRATION ^{1/}	144,534.89	19,908.33	1,624.36	166,067.58	70.99	166,138.57
TITLE	134,567.38	31,044.92	6,470.33	172,082.63	6,687.78	178,770.41
AIRCRAFT	8.97	38.82	.50	48.29	—	48.29
MISCELLANEOUS	75,851.48	11,868.19	3,651.12	91,370.79	913.64	92,284.43
OPERATORS AND						
CHAUFFEURS	103,539.97	43,612.24	4,973.36	152,125.57	575.84	152,701.41
STORE LICENSE	35,139.89	6,423.86	1,638.90	43,561.65	230.17	43,791.82
UNFAIR PRACTICE ACT	14,751.71	2,892.79	705.61	18,350.11	178.12	18,528.23
TOTAL	1,312,297.40	293,964.04	57,840.76	1,664,102.20	31,148.89	1,695,251.09
% OF TOTAL EXPENSE	77.4	17.3	3.5	98.2	1.8	100.
COLLECTED ONLY:						
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION TAX	50,733.18	14,118.46	2,441.30	67,292.94	1,029.03	68,321.97
ALL OTHER TAXES AND LICENSES	38,480.38	11,458.31	1,856.27	51,794.96	426.34	52,221.30
TOTAL	89,213.56	25,576.77	4,297.57	119,087.90	1,455.37	120,543.27
GRAND TOTAL	\$1,401,510.96	\$319,540.81	\$ 62,138.33	\$1,783,190.10	\$32,604.26	\$1,815,794.36
FISCAL YEAR 1952						
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						
CHANGE IN EXPENDITURES:						
1952 OVER 1951	+ 120,324.44	+ 14,732.30	+ 6,825.87	+ 141,882.61	- 4,846.26	+ 137,036.35
PER CENT CHANGE	+ 9.3	+ 4.8	+ 12.5	+ 8.6	- 12.9	+ 8.2

^{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 - 1952

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
1952	1,910,141.85	1,815,794.36	95.1

ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30: 1945 - 1952

THE ALL TAX COST PER \$100 COLLECTED SHOWED LITTLE VARIATION FROM 1947 TO 1952. THE 1952 TAX COST OF \$1.83 WAS 32 PER CENT BELOW 1945 HIGH PEAK OF \$2.42.

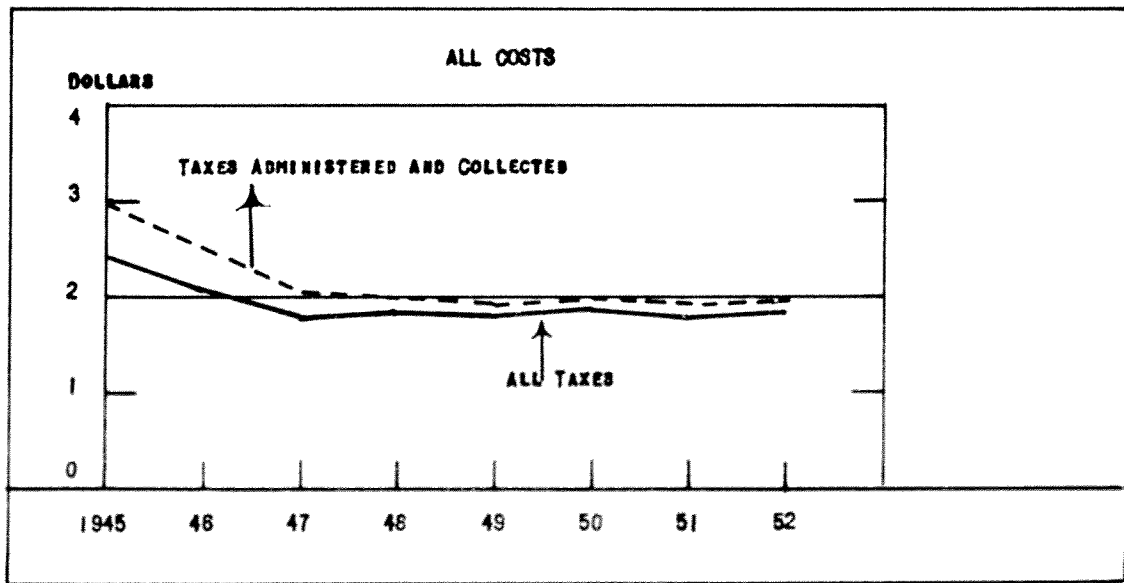
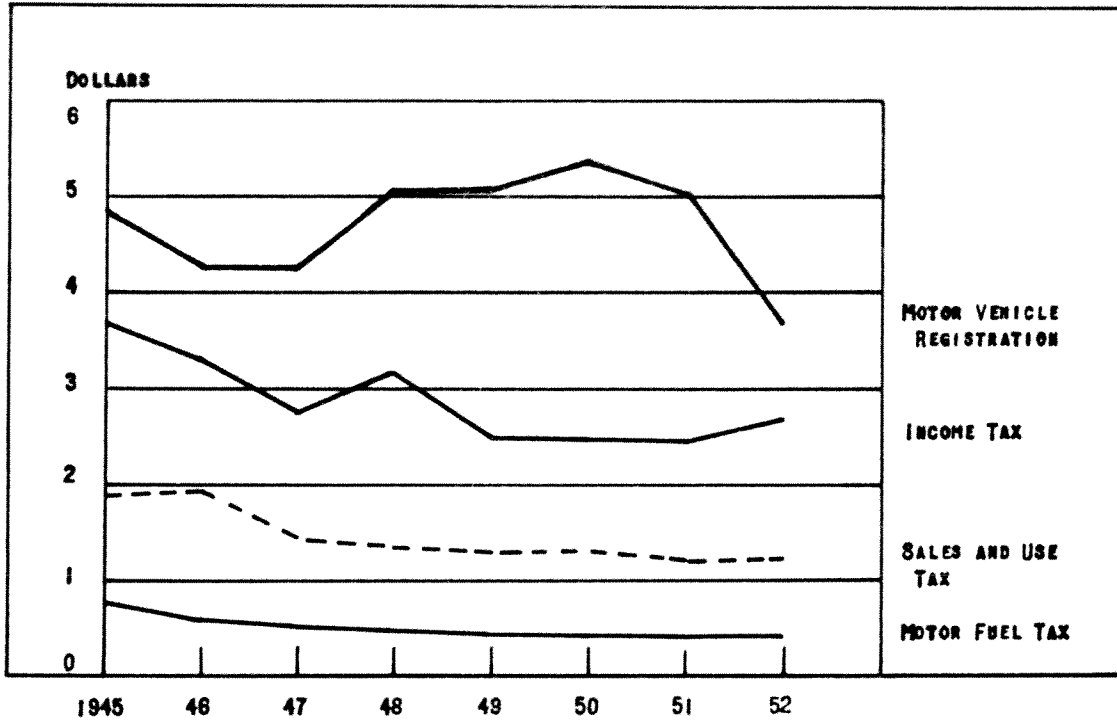


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TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

CLASS OF EXPENDITURES	ACCOUNT LETTER 1/	1951			ACCOUNT LETTER 2/	1952		
		ALLOTMENTS	EXPENDITURES	BALANCE		ALLOTMENTS	EXPENDITURES	BALANCE
PERSONAL SERVICES	A	\$1,177,458.00			A	\$1,342,015.30	\$1,290,914.01	\$ 51,101.29
TRANSFER TO X		- 6,161.18	\$1,171,296.82	---		---	---	---
TOTAL		1,171,296.82	1,171,296.82	---		1,342,015.30	1,290,914.01	51,101.29
MAINTENANCE AND OPERATION	B	320,000.00			B	335,555.00	318,866.81	16,688.19
TRANSFER TO X		- 8,728.52				---		
TOTAL		311,271.48	304,157.52	\$ 7,113.96		335,555.00	318,866.81	16,688.19
CAPITAL OUTLAY	C	40,000.00	37,450.52	2,549.48	C	44,720.00	32,604.26	12,115.74
STATE'S SHARE OF RETIREMENT FUND ..	D	57,970.00	55,312.45	2,657.55	D	67,101.55	62,138.33	4,963.22
WORKMEN'S COMPENSATION FUND	E	850.00	651.00	199.00	E	750.00	674.00	76.00
COUNTY CLERKS' FEES	X	95,000.00			X	120,000.00	110,596.95	9,403.05
TRANSFER FROM A		6,161.18				---		
TRANSFER FROM B		8,728.52				---		
TOTAL		109,889.70	109,889.70	---		120,000.00	110,596.95	9,403.05
GRAND TOTAL		\$1,691,278.00	\$1,678,758.01	\$12,519.99		\$1,910,141.85	\$1,815,794.36	\$94,347.49

1/ ACCOUNT NUMBER FOR 1951 FISCAL YEAR IS 2352.

2/ ACCOUNT NUMBER FOR 1952 FISCAL YEAR IS 2353.

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

(THE TAXES INCLUDED IN THIS TABLE ARE ADMINISTERED AND COLLECTED BY THE DEPARTMENT OF REVENUE)

TAX	COLLECTIONS				COST OF ADMINISTRATION ^{1/}				COST PER \$100 COLLECTED		
	1951	1952	INCREASE OR DECREASE	% INCREASE OR DECREASE	1951	1952	INCREASE OR DECREASE	% INCREASE OR DECREASE	1951	1952	INCREASE OR DECREASE
SALES AND USE	\$30,071,288	\$30,992,405	\$+ 921,117	+ 3.1	\$ 366,126	\$ 387,054	\$+ 20,928	+ 5.7	\$ 1.22	\$ 1.25	\$+ .03
SALES	28,368,729	29,156,753	+ 788,024	+ 2.8	319,802	342,004	+ 22,202	+ 6.9	1.13	1.17	+ .04
USE	1,702,559	1,835,652	+ 133,093	+ 7.8	46,324	45,050	- 1,274	- 2.8	2.72	2.45	- .27
INCOME ^{2/}	19,002,355	20,255,644	+ 1,253,289	+ 6.6	461,942	538,945	+ 77,003	+ 16.7	2.43	2.67	+ .24
MOTOR FUEL	26,618,882	28,527,010	+ 1,908,128	+ 7.2	107,789	116,989	+ 9,200	+ 8.5	.40	.41	+ .01
MOTOR VEHICLES:											
REGISTRATION	4,303,173	4,488,370	+ 185,197	+ 4.3	216,776	166,139	- 50,637	- 23.4	5.04	3.70	+ 1.34
AIRCRAFT	391	263	- 128	- 32.6	264	48	- 216	- 81.8	67.52	18.25	- 49.27
AUTO TITLE	91,174	174,832	+ 83,658	+ 91.8	134,588	178,770	+ 44,182	+ 32.8	147.62	102.25	- 45.37
MISCELLANEOUS	314,744	372,037	+ 57,293	+ 18.2	73,957	92,285	+ 18,328	+ 24.8	23.50	24.80	+ 1.30
DRIVER'S LICENSE ...	178,699	243,807	+ 65,108	+ 36.4	135,621	152,701	+ 17,080	+ 12.6	75.89	62.63	- 13.26
STORE LICENSE	180,310	181,061	+ 751	+ .4	43,139	43,792	+ 653	+ 1.5	23.92	24.19	+ .27
UNFAIR PRACTICE ACT LICENSE	33,793	32,761	- 1,032	- 3.1	21,468	18,528	- 2,940	- 13.7	63.53	56.56	- 6.97
TOTAL	80,794,809	85,268,190	+ 4,473,381	+ 5.5	1,561,670	1,695,251	+ 133,581	+ 8.6	1.93	1.99	+ .06

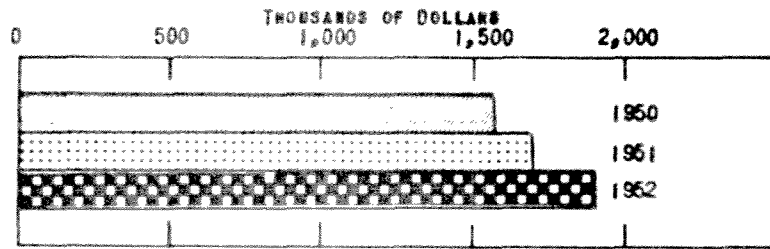
^{1/} TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT, AND CAPITAL OUTLAY.

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

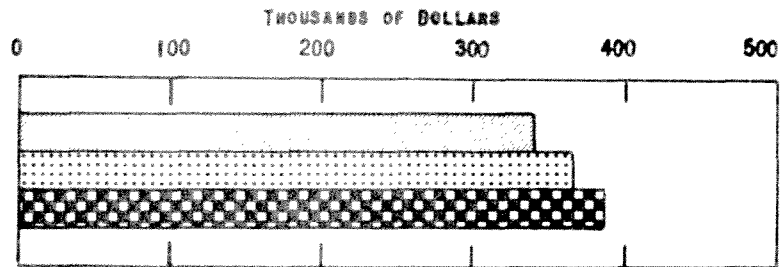
ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1950 - 1962

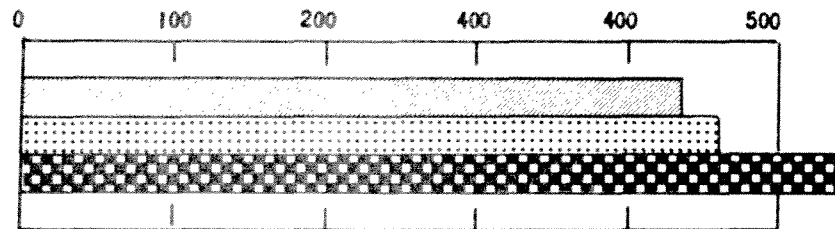
1952 ADMINISTRATION COST OF \$1,815,794 FOR ALL TAXES INCREASED 8.2 PER CENT FROM 1951, WHILE TOTAL COLLECTIONS OF \$99,067,710 ROSE 5.2 PER CENT.



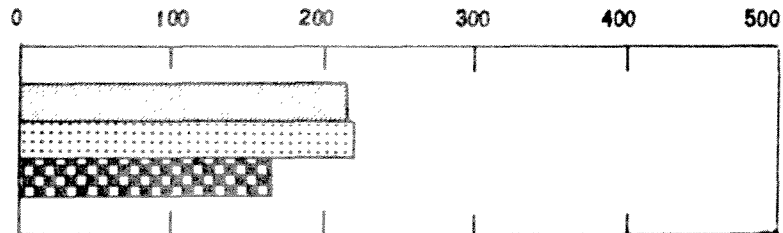
SALES AND USE TAX: THE \$387,054 COST FOR 1952 EXCEEDED 1951 BY 5.7 PER CENT AND 1950 BY 10.4 PER CENT.



INCOME TAX: 1952 COST OF \$538,945 INCREASED 16.7 PER CENT FROM 1951 AND 20 PER CENT FROM 1950.



MOTOR VEHICLE REGISTRATION: \$166,139 COST FOR 1952 DECREASED NEARLY 25 PER CENT FROM 1951.



MOTOR FUEL TAX: 1952 COST OF \$116,989 ADVANCED 8.5 PER CENT FROM 1951 AND 10.7 PER CENT FROM 1950.

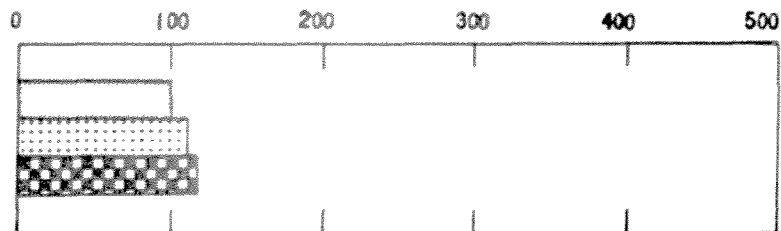


TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1949 - 1952

TAX ^{1/}	COST PER \$100 OF COLLECTIONS			
	1952	1951	1950	1949
SALES AND USE	\$ 1.25	\$ 1.22	\$ 1.31	\$ 1.32
SALES	1.17	1.13	1.20	1.23
USE	2.45	2.72	3.23	2.91
INCOME	2.67	2.43	2.49	2.51
MOTOR FUEL .....	.41	.40	.40	.42
MOTOR VEHICLES:				
REGISTRATION	3.70	5.04	5.33	5.09
AIRCRAFT	18.25	67.52	132.23	----
AUTO TITLE	102.25	147.62	123.51	102.43
MISCELLANEOUS	24.80	23.50	24.07	24.79
OPERATORS AND CHAUFFEURS LICENSES	62.63	75.89	71.75	74.99
STORE LICENSE	24.19	23.92	23.66	21.15
UNFAIR PRACTICE ACT	56.56	63.53	62.40	----
TOTAL	1.99	1.93	1.99	1.91

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942 - 1952

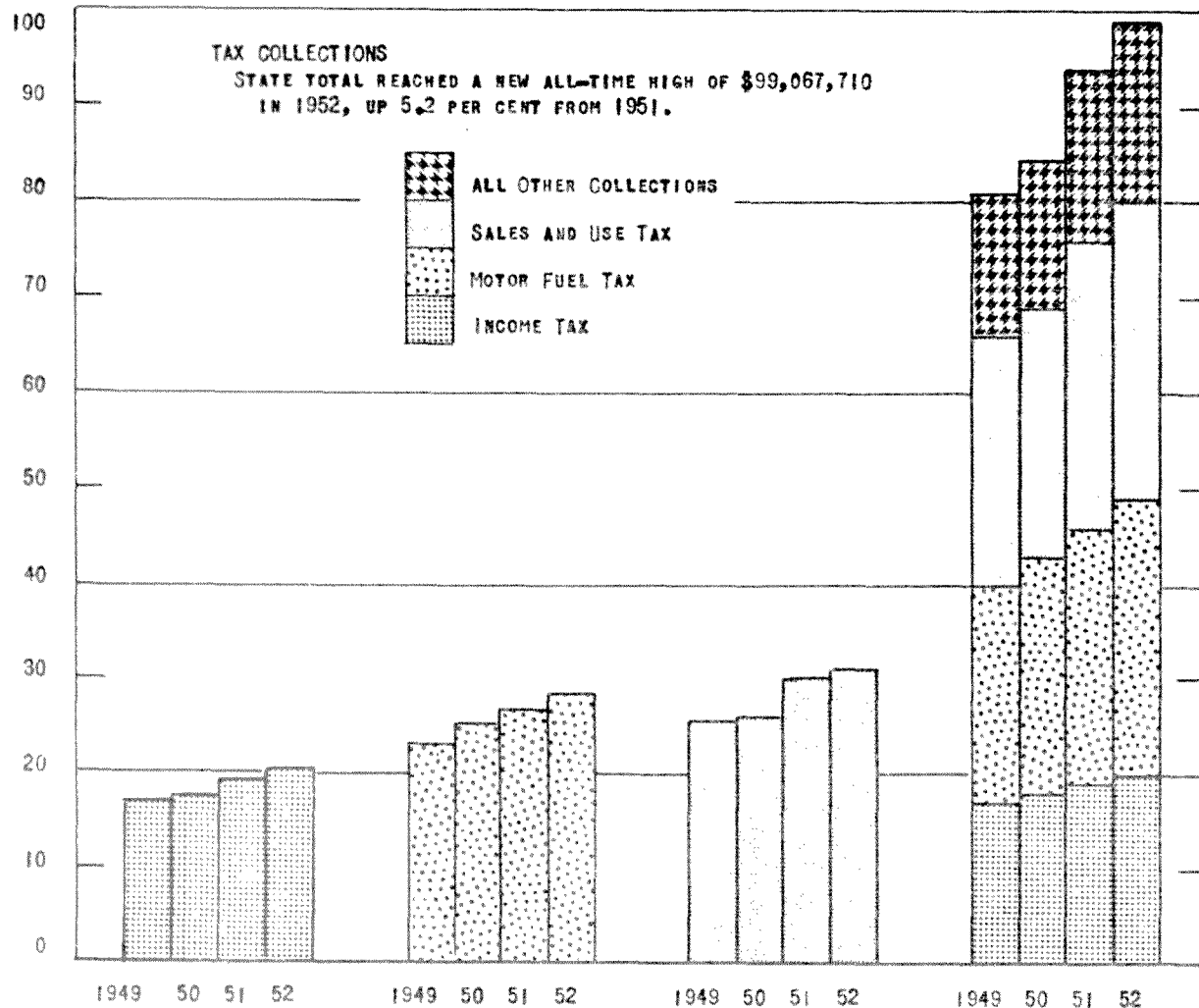
	TOTAL COLLECTIONS	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS ^{1/}
1942	\$34,549,974	\$ 854,360	2.47
1943	36,872,128	773,706	2.10
1944	37,544,389	860,254	2.29
1945	39,153,242	945,709	2.42
1946	47,822,283	982,888	2.05
1947	57,745,794	1,027,120	1.79
1948	73,726,018	1,345,685	1.83
1949	81,527,481	1,441,532	1.77
1950	84,845,875	1,559,930	1.83
1951	94,383,110	1,678,758	1.78
1952	99,338,309	1,815,794	1.83

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

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES

FISCAL YEARS ENDED JUNE 30: 1949 - 1952

MILLIONS OF DOLLARS



MILLIONS OF DOLLARS

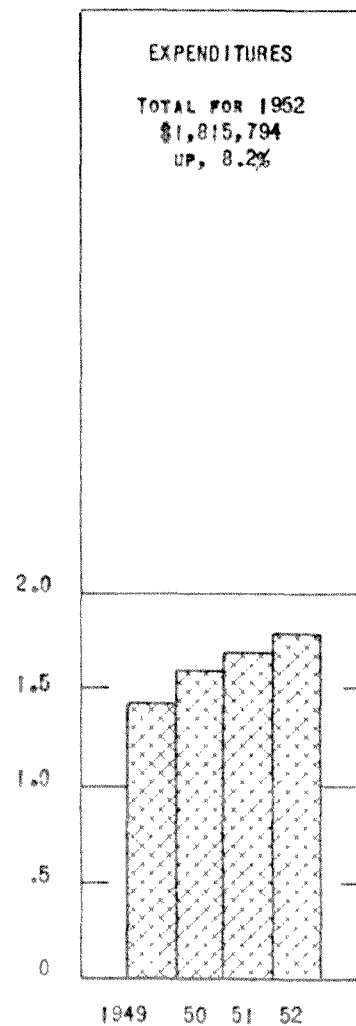


CHART 3

E.B.

TABLE 8

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

SOURCE	PER CENT OF TOTAL 1952 COLLECTIONS	1951	1952	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS:	100.0	\$94,135,765.16	\$99,067,710.49	+ 5.2
SALES AND GROSS RECEIPTS TAXES:	66.9	63,457,467.89	66,242,402.66	+ 4.4
GENERAL SALES:				
SALES TAX	29.4	28,368,729.03	29,156,753.14	+ 2.8
USE TAX	1.9	1,702,559.23	1,835,652.25	+ 7.8
SERVICE TAX (BACK TAXES ONLY)	---	-----	32.71	---
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX	28.8	26,618,882.02	28,527,009.53	+ 7.2
ALCOHOLIC BEVERAGE TAX	4.3	4,523,405.35	4,208,996.78	- 7.0
ATHLETIC COMMISSION FEES	TRACE 1/	9,435.73	11,384.45	+ 20.7
INSURANCE FUND	2.5	2,234,456.53	2,476,075.18	+ 10.8
OIL & GAS CONSERVATION LEVY	TRACE	-----	26,498.62	---
MOTOR VEHICLE TAXES AND LICENSES:	7.9	7,263,931.67	7,861,341.12	+ 8.2
MOTOR VEHICLE LICENSES	4.5	4,287,197.10	4,468,163.17	+ 4.2
MOTOR VEHICLE ENGINE NUMBERS	TRACE	9,909.00	9,102.00	- 8.1
AIRCRAFT REGISTRATION FUND	TRACE	391.05	263.40	- 32.6
MOTOR VEHICLE PERMIT & INSP. FEES .....	.1	62,728.77	79,222.55	+ 26.3
MOTOR VEHICLE CERTIFICATE OF TITLE FEES .....	.2	91,173.75	174,832.50 2/	+ 91.8
OPERATORS & CHAUFFEURS LICENSES .....	.2	178,699.25	243,806.75	+ 36.4
PUBLIC UTILITY CARRIERS (TON MILE TAX):				
PRIVATE CARRIERS .....	.2	211,558.19	174,809.96	- 17.4
COMMERCIAL CARRIERS .....	.8	688,336.04	791,168.82	+ 14.9
COMMON CARRIERS	1.6	1,437,824.52	1,589,713.10	+ 10.6
P.U.C. FEES, GENERAL REVENUE .....	.1	65,859.81	75,481.85	+ 14.6
PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS .....	.2	230,254.19	254,777.02	+ 10.6
INCOME TAX	20.5	19,002,355.20	20,255,643.83	+ 6.6
INHERITANCE TAX - OLD AGE PENSION .....	.2	241,656.42	198,888.09	- 17.7
INHERITANCE TAX FUND	2.4	2,055,377.35	2,389,381.44	+ 16.2
GIFT TAX .....	.1	195,278.15	103,430.08	- 47.0
OTHER TAXES AND LICENSES ON BUSINESS AND				
OCCUPATION	1.6	1,513,720.56	1,537,515.96	+ 1.6
ALCOHOLIC BEVERAGE LICENSES		216,000.00	207,475.00	
85% CITY & COUNTY LIQUOR LICENSE		417,179.25	407,235.35	
STORE LICENSES		180,309.50	181,061.21	
CORPORATION TAX: FOREIGN & DOMESTIC		151,093.95	165,407.49	
ALCOHOL LICENSE FEES		647.50	635.00	
BANK COMMISSIONER FEES		73,052.17	114,943.21	
BEDDING LICENSES		16,770.00	14,660.00	
BUILDING AND LOAN FEES		16,700.92	18,776.63	
BOILER INSPECTION FEES		14,645.71	14,039.97	
COAL MINE FUND		28,665.45	5,861.67	
COLLECTION AGENCY FEES		2,379.00	2,119.00	
DETECTIVE LICENSE FEES		300.00	1,500.00	
FLUID MILK SANITATION		2,080.00	2,000.00	
LIVESTOCK WATER TANK FUND		128.00	145.00	
MOTOR VEHICLE DEALERS ADMINISTRATORS FUND		47,162.00	53,260.00	
OLD AGE PENSION: SECRETARY OF STATE		2,808.56	2,624.20	
PLUMBING INSPECTION FEES		21,982.25	23,451.25	
PRIVATE EMPLOYMENT AGENCY FEES		2,225.00	2,260.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES		750.00	500.00	
ORE BUYERS LICENSE		700.00	700.00	
REAL ESTATE LICENSE		32,480.00	33,166.00	
RESTAURANT INSPECTION FEES		35,095.00	36,250.00	
SECURITIES DIVISION FEES		6,401.50	7,080.00	
STATE ENGINEER FEES		9,576.67	5,377.45	
TEACHERS CERTIFICATION FUND		11,772.50	11,756.03	
TOURIST CAMP LICENSE FEES		27,200.50	27,675.75	
UNFAIR PRACTICES ACT LICENSES		33,792.50	32,761.00	
VETERINARY LICENSE FEES		670.00	690.00	

TABLE 8, CONTINUED

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

SOURCE	PER CENT OF TOTAL 1952 COLLECTIONS	1951	1952	PER CENT INCREASE OR DECREASE
STATE BOARD OF:				
ACCOUNTANCY LICENSES		\$ 5,495.00	\$ 8,867.50	
ABSTRACTORS LICENSES		2,200.00	2,075.00	
ARCHITECTS LICENSES		2,240.00	2,415.00	
BARBER EXAMINER FEES AND SHOP LICENSES ..		16,911.00	15,524.00	
BASIC SCIENCE EXAMINERS FEES		6,387.00	7,069.00	
CHIROPRACTIC EXAMINERS FEES		3,270.00	2,918.20	
COSMETOLOGY EXAMINER LICENSES		28,002.00	27,640.00	
DENTAL EXAMINERS FEES		6,620.00	8,902.00	
FUNERAL DIRECTORS AND EMBALMING EXAMINER FEES		4,184.15	3,861.05	
ENGINEER LAND SURVEYOR LICENSES		12,381.00	8,010.00	
MEDICAL EXAMINERS FEES		6,389.00	22,028.00	
MEDICAL EXAMINERS REGISTRATION FEES		13,630.00	-----	
NURSE EXAMINERS FEES		21,475.00	22,033.00	
OPTOMETRIC EXAMINERS FEES		3,740.00	3,655.00	
PHARMACY EXAMINERS FEES		25,129.00	26,243.00	
PHARMACY - PROPHYLACTIC LICENSES		3,040.00	2,804.00	
SHORTHAND REPORTERS EXAMINERS FEES		59.48	60.00	
OTHER RECEIPTS: .....	.4	405,977.92	479,107.31	+ 18.0
CIVIL SERVICE COMMISSION FEES		3,831.00	2,981.00	
COLORADO GEOLOGICAL SURVEY		52.00	92.85	
INCOME TAX NON-RESIDENT LICENSES		520.00	345.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES ...		161,703.34	208,235.52	+ 28.8
LIQUOR TAX ADMINISTRATION FUND		348.00	474.00	
MOTOR VEHICLE PENALTY ASSESSMENTS		96,379.00	95,684.00	- .7
PUBLIC HEALTH FEES		22,597.06	26,859.40	
SECRETARY OF STATE FEES		111,640.33	136,656.81	+ 22.4
STATE HISTORICAL SOCIETY		8,907.19	7,778.73	

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

2/ STATE'S SHARE OF THE TITLE FEES INCREASED FROM 25 CENTS TO 50 CENTS BY GENERAL ASSEMBLY IN THE 1951 SESSION LAWS, CHAPTER 77.

TABLE 9

COLLECTIONS: RECEIPTS BY FUNDS

FISCAL YEAR ENDED JUNE 30, 1952

FUND NUMBER	TAX COLLECTIONS	AMOUNT	FUND NUMBER	TAX COLLECTIONS	AMOUNT
103	ALCOHOL LICENSE FEES (INDUSTRIAL) . \$	635.00	2371	AIRCRAFT REGISTRATION FUND	\$ 263.40
108	BANK COMMISSIONER FEES	114,943.21	2372	UNFAIR PRACTICE ACT	32,761.00
109	BARBER EXAMINERS - SHOP LIC.	1,594.00	2374	OIL & GAS CONSERVATION LEVY	26,498.62
111	BOILER INSPECTION FEES	14,039.97	2501	INHERITANCE TAX	2,389,381.44
113	BUILDING & LOAN FEES	18,776.63	2502	GIFT TAX	103,430.08
115	CIVIL SERVICE COMMISSION FEES	2,981.00	2601	TEACHERS CERTIFICATE FUND	11,756.03
125	DETECTIVE LICENSE FEES	1,500.00	2603	STATE HISTORICAL SOCIETY	7,778.73
129	ENGINEERS FEES	5,377.45	2701	CORP. TAX - FOREIGN & DOMESTIC	165,407.49
157	ORE BUYERS LICENSE	700.00	2702	ABSTRACTORS LICENSE FEES	2,075.00
162	PLUMBING INSPECTION FEES	23,451.25	2703	ACCOUNTANCY LICENSE FEES	8,867.50
163	BOARD OF PHARMACY--PROPHYLACTIC LIC	2,804.00	2704	ARCHITECTS LICENSE FEES	2,415.00
164	PRIVATE EMPLOYMENT AGENCY FEES	2,260.00	2705	BARBER EXAMINER FEES	13,930.00
166	PUBLIC HEALTH FEES	47.00	2706	BASIC SCIENCE EXAMINERS FEES	7,069.00
167	PUBLIC UTILITY COMMISSION FEES	75,481.85	2707	ATHLETIC COMMISSION FEES	11,384.45
177	SECRETARY OF STATE FEES	136,656.81	2708	CHIROPRACTIC EXAMINERS FEES	2,918.20
178	SECURITIES DIVISION FEES	7,080.00	2709	COLLECTION AGENCY FEES	2,119.00
2107	TOURIST CAMP LICENSES	27,675.75	2710	COSMETOLOGY EXAMINERS LICENSE FEES.	27,640.00
2151	COLORADO GEOLOGICAL SURVEY	92.85	2711	DENTAL EXAMINERS FEES	8,902.00
2181	INHERITANCE TAX (OLD AGE PENSION) .	198,888.09	2712	ENGINEER LAND SURV. LIC. FEES	8,010.00
2181	SEC'Y. OF STATE (OLD AGE PENSION) .	2,624.20	2713	FUNERAL DIRECTORS & EMBALMERS	3,861.05
2217	PRIVATE THEATRE EMPLOYMENT AGENCY .	500.00	2714	MEDICAL EXAMINERS FEES	22,028.00
2231	P.U.C. PRIVATE CARRIER TAX	174,809.96	2716	NURSE EXAMINERS FEES	22,033.00
2232	P.U.C. COMMERCIAL TAX	791,168.82	2717	OPTOMETRIC EXAMINERS FEES	3,655.00
2233	P.U.C. COMMON TAX (TRUCK & BUS) ...	1,589,713.10	2718	PHARMACY EXAMINERS FEES	26,243.00
2236	INSURANCE FUND	2,476,075.18	2719	REAL ESTATE LICENSE FEES	33,166.00
2239	COAL MINE FUND	5,861.67	2720	SHORTHAND REPORTERS FEES	60.00
2241	LIVESTOCK WATER TANK FUND	145.00	2721	VETERINARY LICENSE FEES	690.00
2302	STORE LICENSE	181,061.21	2722	LIQUOR TAX ADMIN. FUND	474.00
2303	SALES TAX	29,148,339.43	2820	BEDDING LICENSE FEES	14,660.00
2303	SALES TAX LICENSE	8,413.71	2821	RESTAURANT INSPECTION FEES	36,250.00
2305	USE TAX	1,835,652.25	2825	PUBLIC HEALTH CERTIFICATE FEES	26,812.40
2306	SERVICE TAX	32.71	2837	FLUID MILK SANITATION	2,000.00
2307	INCOME TAX	20,255,643.83			
2312	INCOME TAX NON-RESIDENT LIC.	345.00		TOTAL TAX COLLECTIONS	\$99,067,710.49
2314	LIQUOR TAX	4,206,210.86			
2314	LIQUOR TAX LIABILITY	2,785.92		OTHER RECEIPTS	
2314	LIQUOR LICENSE	207,475.00	118	CAPITOL BUILDING-RENTS & SERVICE ..	112,971.03
2315	LIQUOR LICENSE (CITY-85% O.A.P.) ..	407,235.35	2230	PUBLIC UTILITY COMM. SUSPENSE	26,122.68
2316	MOTOR FUEL TAX (6 CENTS)	28,527,009.53	2317	MOTOR FUEL SUSPENSE	8,988.42
2318	MOTOR VEHICLE CERTIFICATE OF TITLE.	174,832.50	2336	DEPT. OF REVENUE SUSPENSE	10,659.78
2319	MOTOR VEHICLE PENALTY ASSESSMENTS .	95,684.00	2337	MOTOR VEHICLE SAFETY	
2320	MOTOR VEHICLE J. P. FINES	208,235.52		RESPONSIBILITY FUND	108,784.72
2321	MOTOR VEHICLE ADMINISTRATORS FUND .	53,260.00	2353	MISC. DEPARTMENT COLLECTIONS	3,071.41
2329	MOTOR VEHICLE LICENSES - 1951	508,868.07			
2329	MOTOR VEHICLE ENGINE NOS. - 1951 ..	4,010.00		TOTAL OTHER RECEIPTS	270,598.04
2330	MOTOR VEHICLE LICENSES - 1952	3,959,295.10			
2330	MOTOR VEHICLE ENGINE NOS. - 1952 ..	5,092.00			
2333	OPERATORS & CHAUFFEURS LICENSES ...	243,806.75			
2334	MOTOR VEHICLE OWNERSHIP-TAX "A" ...	254,777.02			
2353	MOTOR VEHICLE INSPECTION STICKERS .	68,117.95			
2353	MOTOR VEHICLE DEALER PERMITS	11,104.60		GRAND TOTAL	\$99,338,308.53

TABLE 10

COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1952	1951	1950	1952 OVER 1951	1952 OVER 1950
RETAIL SALES AND USE TAXES	\$ 30,992,405	\$ 30,071,288	\$ 25,919,469	+ 3.1	+ 19.6
MOTOR FUEL TAX	28,527,010	26,610,882	24,857,452	+ 7.2	+ 14.8
INCOME TAX	20,255,644	19,002,355	17,495,008	+ 6.6	+ 15.8
MOTOR VEHICLE AND OPERATORS LICENSE AND TAXES	7,861,341	7,263,932	6,448,497	+ 8.2	+ 21.9
LIQUOR TAX AND LICENSE FEES	4,823,707	5,156,585	4,634,275	- 6.5	+ 4.1
INHERITANCE AND GIFT TAX	2,691,700	2,492,312	1,952,097	+ 8.0	+ 37.9
INSURANCE AND CORPORATION TAXES AND FEES	2,641,483	2,385,550	2,194,272	+ 10.7	+ 20.4
ALL OTHER REVENUE	1,274,420	1,144,861	1,084,855	+ 11.3	+ 17.5
STATE TOTAL	99,067,710	94,135,765	84,585,925	+ 5.2	+ 17.1

TABLE 11

COLLECTIONS: TOTAL
FISCAL YEARS ENDED JUNE 30, 1942 - 1952

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
1942	\$ 34,319,930	----	----
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
1952	99,067,710	+ 5.2	+ 4,931,945

TABLE 12

COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1940 - 1952

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	32,586,125
1942	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,868,841	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	37,389,833
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
1952	28,527,010	30,992,405	20,255,644	7,861,341	4,823,707	6,607,603	99,067,710

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
1941	30.2	25.2	10.9	10.8	9.6	13.3	100
1942	28.9	26.2	12.6	10.6	9.0	12.7	100
1943	23.2	27.0	15.3	10.0	10.6	13.9	100
1944	20.9	28.6	17.5	9.7	9.8	13.5	100
1945	20.6	30.4	15.9	9.4	11.4	12.3	100
1946	22.7	32.6	14.9	8.5	11.0	10.3	100
1947	25.1	36.5	15.0	8.1	8.2	7.1	100
1948	29.8	33.7	15.9	7.2	6.3	7.1	100
1949	28.4	31.7	21.0	7.2	5.5	6.2	100
1950	29.4	30.6	20.7	7.6	5.5	6.2	100
1951	28.3	31.9	20.2	7.7	5.5	6.4	100
1952	28.8	31.3	20.4	7.9	4.9	6.7	100

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

SOURCE	1951			1952		
	COLLECTIONS	REFUNDS	NET	COLLECTIONS	REFUNDS	NET
STORE LICENSE	\$ 180,309.50	\$ 29.00	\$ 180,280.50	\$ 181,061.21	\$ 39.50	\$ 181,021.71
SALES TAX	28,368,729.03	4,217.32	28,364,511.71	29,156,753.14	4,005.03	29,152,748.11
USE TAX	1,702,559.23	4,322.81	1,698,236.42	1,835,652.25	1,903.32	1,833,748.93
INCOME TAX	19,002,875.20	68,613.96	18,934,261.24	20,255,988.83	81,368.68	20,174,620.15
MOTOR FUEL TAX	26,626,032.12	4,133,692.56	22,492,339.56	28,535,997.95	4,179,305.75	24,356,692.20
LIQUOR EXCISE TAX	4,523,753.35	376,147.85	4,147,605.50	4,209,470.78	406,876.37	3,802,594.41
TOTAL	\$80,404,258.43	\$ 4,587,023.50	\$75,817,234.93	\$84,174,924.16	\$ 4,673,498.65	\$79,501,425.51

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1948 - 1952

SOURCE	PER CENT OF COLLECTIONS REFUNDED				
	1948	1949	1950	1951	1952
STORE LICENSE .....	.04	.03	.02	.02	.02
SALES TAX .....	.03	.03	.01	.02	.01
USE TAX .....	.16	.04	.81	.25	.10
SERVICE TAX	18.49	---	---	---	---
INCOME TAX .....	.73	.55	1.17	.36	.40
MOTOR FUEL TAX	19.08	19.59	17.28	15.52	14.65
LIQUOR EXCISE TAX	5.46	5.94	9.10	8.32	9.67
MISCELLANEOUS ^{1/}	---	.01	---	---	---
ALL SOURCES	7.11	6.89	6.74	5.70	5.55

^{1/} 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 1948 - 1951

MILLIONS OF DOLLARS

ALL COLLECTIONS ROSE TO NEW HIGHS, REACHING A PEAK OF \$19.7 MILLION IN 1951. THE 1950 TOTAL OF \$17.4 MILLION WAS SOMEWHAT LESS THAN THE 1949 AND 1951 COLLECTION.

RECORD HIGHS WERE ESTABLISHED IN 1951 WITH 13 MILLION FOR INDIVIDUALS AND 6.7 MILLION FOR CORPORATIONS. THEY MARKED MODERATE GAINS FROM 1949 AND 1951.

THE VERY LARGE GAINS IN COLLECTIONS ABOVE 1948 WERE PARTLY DUE TO RAISED RATES EFFECTIVE MAY 1, 1947.

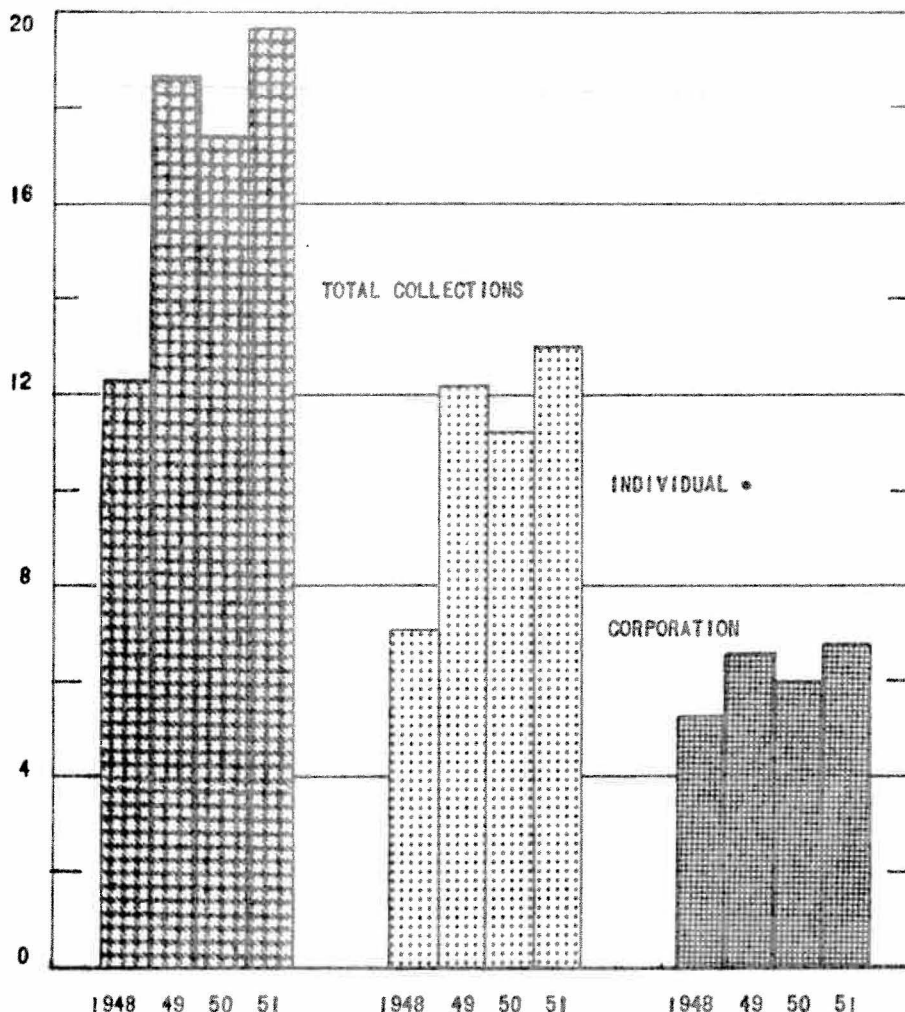
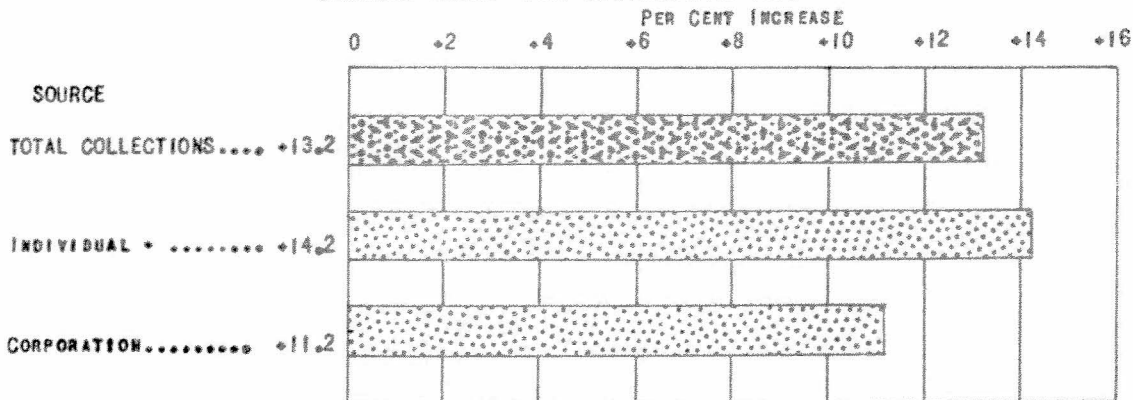


CHART 4

PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE

CALENDAR YEARS: 1951 COMPARED WITH 1950



* INCLUDES INDIVIDUAL AND FIDUCIARY RETURNS.

CHART 5

E.B.

TABLE 15

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1945 - 1951

YEAR FILED	TOTAL ASSESSMENTS ^{1/}	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1951	\$ 19,643,010	\$ 12,927,355	\$ 6,545,376	\$ 170,279
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	2,666,168	78,025
1945	6,105,622	3,575,312	2,474,533	55,777

PER CENT CHANGE IN ASSESSMENTS

1951 Over 1950	+ 13.3	+ 14.9	+ 10.1	+ 28.7
-------------------------	--------	--------	--------	--------

PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1951	100	65.8	33.3	.9
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 - 1951

YEAR FILED	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1951	\$ 19,668,861	\$ 12,811,605	\$ 6,688,162	\$ 169,094
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

1951 Over 1950	+ 2,292,089	+ 1,580,958	+ 673,329	+ 37,801
PER CENT CHANGES: 1951 Over 1950	+ 13.2	+ 14.1	+ 11.2	+ 28.8

TABLE 17

INCOME TAX: LIABILITY DETERMINED
CALENDAR YEARS 1942 - 1951

YEAR FILED	TOTAL LIABILITY DETERMINED	TOTAL OUTSTANDING TAX LIABILITY ON DECEMBER 31, 1951		PER CENT OUTSTANDING EACH YEAR OF TOTAL YEAR'S TAX LIABILITY
		TOTAL	PER CENT OF TOTAL	
1942	\$ 4,633,898	\$ 5,121.40	.83	.11
1943	6,332,555	13,553.22	2.20	.21
1944	6,442,440	5,440.87	.88	.08
1945	6,105,622	5,942.49	.91	.09
1946	6,915,444	16,765.20	2.71	.24
1947	9,867,280	9,983.19	1.62	.10
1948	12,566,375	21,277.92	3.44	.17
1949	18,776,086	33,743.16	5.45	.18
1950	17,335,071	29,196.66	4.72	.17
1951	19,643,010	477,536.48 ^{1/}	77.24	2.43
TOTAL	108,617,781	618,260.59	100.00	.57

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

TABLE 18

INCOME TAX: RETURNS FILED, NUMBER AND TYPE - TAXABLE AND NON-TAXABLE
CALENDAR YEARS 1949 - 1951

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1951		1950		1949	
	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE
INDIVIDUAL	248,587	94,694	233,203	98,458	227,286	79,574
CORPORATION	4,786	2,542	4,291	2,544	4,005	2,247
FIDUCIARY	856	1,682	753	1,648	802	1,629
PARTNERSHIP (INFORMATION ONLY)	---	10,899	---	10,689	---	10,610
TOTAL, ALL RETURNS	254,229	109,817	238,247	113,339	232,093	94,060

TABLE 19

INCOME TAX: RETURNS, TAXABLE AND NON-TAXABLE BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR 1952 COMPARED WITH SAME PERIOD OF 1951

TYPE OF RETURN	NUMBER OF RETURNS FILED				INCREASE OR DECREASE 1952 FROM 1951		PER CENT CHANGE 1952 FROM 1951	
	1952		1951		TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE
	TAXABLE	Non-TAXABLE	TAXABLE	Non-TAXABLE				
INDIVIDUAL	308,038	48,594	240,780	93,194	+67,258	-44,600	+ 27.9	- 47.9
CORPORATION	3,884	1,692	3,654	1,874	+ 230	- 182	+ 6.3	- 9.7
FIDUCIARY	799	1,602	725	1,581	+ 74	+ 21	+ 10.2	+ 1.3
PARTNERSHIP ^{1/}	---	9,770	---	10,221	---	- 451	-	- 4.4
TOTAL, ALL RETURNS	312,721	61,659	245,159	106,870	+67,562	-45,212	+ 27.6	- 42.3

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

TABLE 20

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1952 AND 1951

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1952	\$ 17,473,123	\$ 13,398,560	\$ 3,905,449	\$ 169,114
1951	17,412,227	12,309,915	4,940,548	161,764
INCREASE:				
1952 OVER 1951	+ 60,896	+ 1,088,645	- 1,035,099	+ 7,350
PER CENT CHANGE	+ .4	+ 8.8	- 21.0	+ 4.5

TABLE 21

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1952 AND 1951

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1952	\$ 14,621,212	\$ 11,352,027	\$ 3,120,409	\$ 148,776
1951	14,034,430	10,264,283	3,631,513	138,629
INCREASE:				
1952 OVER 1951	+ 586,782	+ 1,087,739	- 511,104	+ 10,147
PER CENT CHANGE	+ 4.2	+ 10.6	- 14.1	+ 7.3

TABLE 22

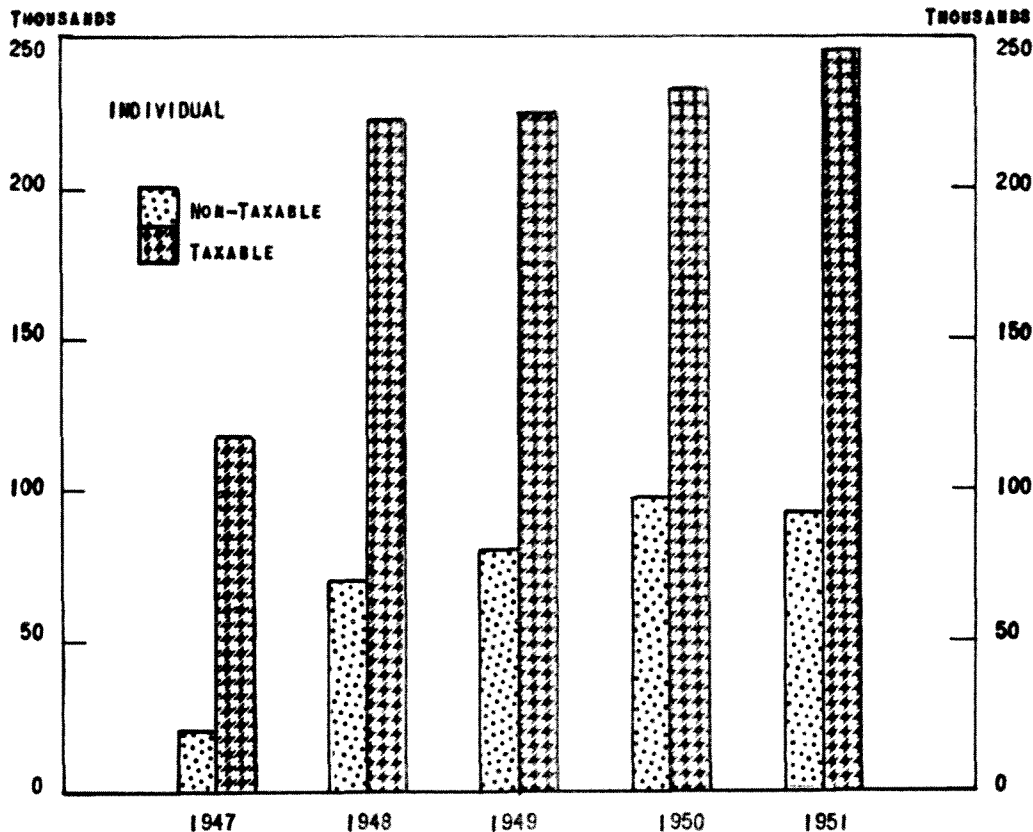
INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS 1942 - 1952

FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF
			COLLECTIONS TO ASSESSMENTS PER CENT
1952	\$ 14,621,212	\$ 17,473,123	83
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

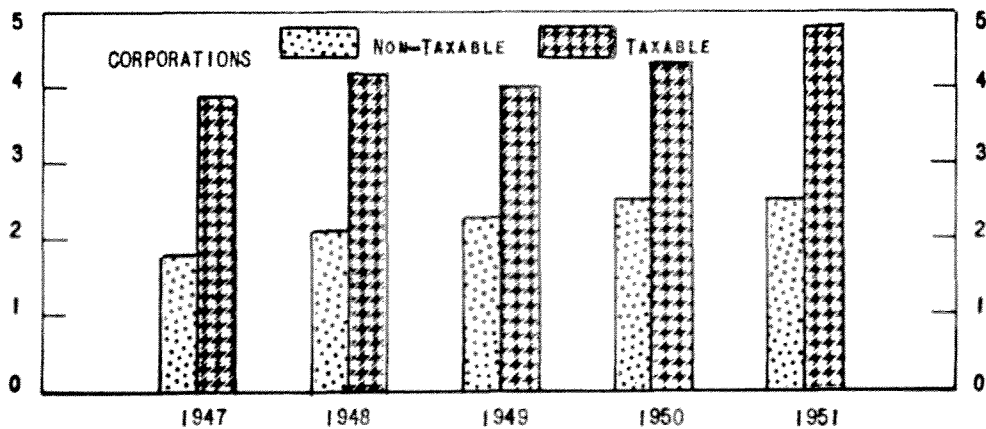
NUMBER OF TAXABLE AND NON-TAXABLE INCOME TAX RETURNS

CALENDAR YEARS 1947 - 1951

INDIVIDUAL TAXABLE RETURNS NUMBERED 248,587 IN 1951, UP 6.6 PER CENT FROM 1950 TO MARK A NEW RECORD HIGH, WHILE THE 94,697 NON-TAXABLE RETURNS DROPPED SLIGHTLY.



THE 4,786 TAXABLE CORPORATION RETURNS IN 1951 WERE UP BY 495 RETURNS, OR 12 PER CENT FROM 1950 TO SET AN ALL-TIME HIGH, WHILE NON-TAXABLES WERE UNCHANGED.



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

TABLE 23

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1952 AND 1951

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1952	1951	1952	1951
INDIVIDUAL	315,845	250,721	\$ 13,899,345	\$ 12,284,373
CORPORATION	5,016	4,630	6,177,058	6,555,943
FIDUCIARY	930	843	179,241	162,039
TOTAL	321,791	256,194	20,255,644	19,002,355
PERCENTAGE CHANGE: 1952 OVER 1951	• 25.6		• 6.6	
AVERAGE TAX PER RETURN:				
INDIVIDUAL			44.00	49.00
CORPORATION			1,231.47	1,415.97
FIDUCIARY			192.73	192.22
ALL RETURNS			62.94	74.17

TABLE 24

INCOME TAX: COLLECTIONS FROM FIELD AUDITS FOR INCOME AND OTHER TAXES
CALENDAR YEARS 1949 - 1951

YEAR	IN-AND-OUT-OF-STATE COLLECTIONS					TOTAL COLLECTIONS	% OF TOTAL COLLECTIONS
	INCOME TAX	SALES TAX	USE TAX	MOTOR FUEL TAX	MISCELLANEOUS ITEMS		
1949	\$ 189,482	\$ 44,869	\$ 115,043	\$ 10,143	---	\$ 359,537	100
1950	159,883	60,235	91,063	15,031	159	326,371	100
1951	297,978	51,952	112,852	9,460	260	472,502	100
	IN-STATE COLLECTIONS						
1949	\$ 148,715	\$ 42,272	\$ 109,696	\$ 5,072	---	\$ 305,755	85.0
1950	103,528	60,235	90,241	7,516	159	261,679	80.2
1951	208,376	51,952	104,569	4,730	260	369,887	78.3
	OUT-OF-STATE COLLECTIONS						
1949	\$ 40,768	\$ 2,597	\$ 5,346	\$ 5,071	---	\$ 53,782	15.0
1950	56,354	---	823	7,515	---	64,692	19.8
1951	89,602	---	8,283	4,730	---	102,615	21.7

1/ INCLUDES JUSTICE OF PEACE FINES, SALES TAX LICENSES, FAIR PRACTICE ACT LICENSES AND OTHER MISCELLANEOUS ITEMS.

TABLE 25

INCOME TAX: COLLECTIONS FROM FIELD AND OFFICE AUDITS
CALENDAR YEAR, 1949 - 1951

SOURCE OF AUDITS	COLLECTIONS		
	1949	1950	1951
FIELD AUDITS	\$ 189,482	\$ 159,883	\$ 297,978
OFFICE AUDITS	391,379	466,541	520,510
TOTAL	580,861	626,424	818,488
PER CENT FIELD AUDITS	32.6	25.5	36.4
PER CENT OFFICE AUDITS	67.4	74.5	63.6
	100.0	100.0	100.0

TABLE 26

LICENSES: SALES TAX, NUMBER BY INVENTORY PERIODS
1947 - 1952

YEAR AND PERIOD	NUMBER OF LICENSES ^{1/}	CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
1947: MARCH 10	27,421	+ 1,960
OCTOBER 15	28,666	+ 1,772
1948: MARCH 15	28,809	+ 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
1952: MARCH 15	29,463	- 927
OCTOBER 10	30,258	+ 264

TABLE 27

LICENSES: SALES TAX, NUMBER BY BUSINESS TYPE
INVENTORY PERIODS 1949 - 1952

BUSINESS TYPE	NUMBER OF LICENSES				%		% CHANGE FROM OCT. 1949
	OCT. 10, 1952	SEPT. 20, 1951	OCT. 15 1950	OCT. 15 1949	OCT. 1952	OCT. 1949	
	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL			
INDEPENDENTS	29,323	93.2	29,122	93.2	30,237	29,647	- 1.1
BRANCHES ONLY:							
CHAIN STORES ^{2/}	1,065	3.4	1,040	3.3	1,035	1,003	+ 6.2
FOREIGN CORP. ^{2/}	851	.8	910	2.9	896	844	+ .8
CONCESSIONERS	218	.7	180	.6	297	277	- 21.3
TOTAL	31,487	100.0	31,252	100.0	32,465	31,771	- .9

^{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 28

LICENSES: STORE, WHOLESALE FIRMS
NUMBER BY COUNTY AND STATE
INVENTORY PERIOD 1950 - 1952

Co. No.	COUNTY	NUMBER OF LICENSES			Co. No.	COUNTY	NUMBER OF LICENSES		
		DEC. 30, 1950	DEC. 30, 1951	DEC. 30, 1952			DEC. 30, 1950	DEC. 30, 1951	DEC. 30, 1952
1	DENVER	667	688	762	37	PHILLIPS	1	1	1
2	PUEBLO	74	71	76	38	COSTILLA	16	15	15
3	WELD	43	45	46	39	SEDGWICK	1	2	3
4	EL PASO	70	68	67	40	GUNNISON	7	7	6
5	LAS ANIMAS	28	33	31	41	LAKE	5	4	4
6	LARIMER	24	31	26	42	MOFFAT	5	6	5
7	BOULDER	37	28	31	43	TELLER	2	0	0
8	MESA	30	28	30	44	EAGLE	5	6	7
9	OTERO	37	34	32	45	KIOWA	6	3	2
10	ARAPAHOE	39	36	35	46	CHEYENNE	5	5	4
11	JEFFERSON	34	32	36	47	DOUGLAS	1	1	1
12	ADAMS	25	28	26	48	ARCHULETA	1	1	2
13	LOGAN	11	9	10	49	RIO BLANCO	1	0	1
14	FREMONT	11	9	10	50	SAN MIGUEL	1	0	0
15	MORGAN	10	5	8	51	CLEAR CREEK	3	4	3
16	HUERFANO	7	9	8	52	CUSTER	3	1	2
17	PROWERS	16	16	15	53	GRAND	3	3	4
18	DELTA	9	11	10	54	PARK	5	3	5
19	YUMA	7	6	7	55	SAN JUAN	2	2	2
20	LA PLATA	8	8	10	56	OURAY	0	0	0
21	MONTROSE	11	9	9	57	PITKIN	2	2	5
22	BACA	6	6	6	58	DOLORES	2	2	2
23	RIO GRANDE	30	23	21	59	JACKSON	3	1	0
24	GARFIELD	4	5	5	60	GILPIN	2	2	2
25	CONEJOS	21	22	20	61	SUMMIT	2	2	0
26	KIT CARSON	3	2	2	62	MINERAL	2	3	3
27	WASHINGTON	5	3	2	63	HINSDALE	3	1	1
28	ROUIT	8	10	9					
29	BENT	2	2	2		ALL COUNTY TOTAL ...	1,434	1,414	1,495
30	ALAMOSA	30	25	26					
31	CHAFFEE	17	16	17	70	CHAIN STORES ...	3	4	8
32	MONTUZUMA	7	6	4	80	FOREIGN CORP....	39	44	53
33	LINCOLN	2	2	1	90	CONCESSIONERS ..	0	0	0
34	ELBERT	1	1	1	95	TRANS. CONS.....	10	3	7
35	SAGUACHE	9	9	13					
36	CROWLEY	2	1	1		STATE TOTAL	1,486	1,465	1,563

TABLE 29

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
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
1951			
JULY	2,649,377	265,427	2,383,950
AUGUST	2,869,722	468,244	2,401,478
SEPTEMBER	2,976,695	312,407	2,664,288
OCTOBER	2,514,970	369,950	2,145,020
NOVEMBER	2,539,178	541,146	1,998,032
DECEMBER	2,040,404	396,141	1,644,263
1952			
JANUARY	1,959,434	405,932	1,553,502
FEBRUARY	1,964,429	352,594	1,611,835
MARCH	2,161,791	283,373	1,878,418
APRIL	1,862,392	272,009	1,590,383
MAY	2,463,749	246,431	2,217,318
JUNE	2,524,869	263,643	2,261,226
TOTAL	28,527,010	4,177,297	24,349,713

TABLE 30

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLONAGE AND COLLECTION
CALENDAR YEARS 1944 - 1951

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
1951	11,716,644	+ 35.1	682,695.48	+ 35.2

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

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

TABLE 31

MOTOR FUELS: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1949 - 1952

USE	1949	1950	1951	1952	PER CENT CHANGE: 1952 OVER 1951
AGRICULTURE	\$3,092,808	\$3,322,605	\$3,209,094	\$3,210,870	+ .1
INDUSTRIES	149,651	161,514	174,898	189,198	+ 8.2
CONTRACTORS	93,632	96,355	86,442	81,217	- 6.0
STATE HIGHWAY	125,089	106,365	72,389	151,627	+ 109.7
COUNTIES	213,202	225,396	210,988	204,487	- 3.1
CITIES AND TOWNS	28,337	29,064	30,495	38,633	+ 26.7
STATE INSTITUTIONS	2,530	3,614	294	471	+ 60.2
AVIATION	787,743	^{1/} 326,293	318,276	265,799	- 16.5
RAILROADS	12,671	13,802	19,389	24,100	+ 24.3
LIGHTING, HEATING, COOKING	10,283	7,371	6,665	5,213	- 21.8
CLEANERS AND DYERS	259	103	256	119	- 53.5
UNITED STATES GOVERNMENT	113	786	61	59	- 3.3
MISCELLANEOUS	4,761	5,027	4,506	5,304	+ 17.7
STATE TOTAL	4,521,079	4,298,295	4,133,753	4,177,297	+ 1.1

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

TABLE 32

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1940 - 1952

YEAR	GROSS COLLECTIONS ^{1/}	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
1940	\$ 9,554,080	\$ 1,344,638	\$ 8,209,452
1941	10,212,180	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	25,759,070	4,515,847	21,244,023
1951	27,582,793	3,988,670	23,594,123
FISCAL YEARS:			
1941	9,853,367	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
1952	28,527,010	4,177,297	24,349,713
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
1952 OVER 1951	+ 7.2	+ 1.1	+ 8.3

^{1/} TAX RATE 4 CENTS PER GALLON TO APRIL 1, 1947, AND THEREAFTER 6 CENTS.

TABLE 33

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

MOTOR FUEL RECEIVED AND EXEMPTED	(IN THOUSANDS OF GALLONS)			PER CENT CHANGE	
	1950	1951	1952	1952 OVER 1950	1952 OVER 1951
GALLONAGE RECEIVED:					
GROSS	448,325	475,751	513,419	+ 14.5	+ 7.9
2% ALLOWANCE	8,647	9,261	9,943	+ 15.0	+ 7.4
DUPLICATE CHARGES	20	59	551	+ 2655.0	+ 833.9
NET GALLONAGE	439,658	466,431	502,925	+ 14.4	+ 7.8
GALLONAGE EXEMPTED:					
SALES TO U. S. GOVERNMENT	10,756	14,349	20,459	+ 90.2	+ 42.6
EXPORTS	1,752	1,543	1,668	- 4.8	+ 8.1
MISCELLANEOUS CREDITS	220	142	241	+ 9.5	+ 69.7
RAILROADS	320	293	273	- 14.7	- 6.3
AVIATION	9,866	12,216	16,938	+ 71.7	+ 38.7
STATE	7	1,029	1,109	+15743.0	+ 7.3
TOTAL EXEMPTED	22,921	29,572	40,688	+ 77.5	+ 37.6
NET TOTAL	416,737	436,859	462,237	+ 10.9	+ 5.8
GALLONAGE, CASH REFUNDS	71,638	68,896	69,622	- 2.8	+ 1.1
NET GALLONAGE TAXED	345,099	367,963	392,615	+ 13.8	+ 6.7

TABLE 34

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS IN THE AMOUNT OF 10,310,000 GALLONS IN 1951 AND 13,212,000 GALLONS IN 1952.

SOURCE BY STATE	(IN THOUSANDS OF GALLONS)					
	1952			1951		
	TOTAL	TRANSPORTED BY		TOTAL	TRANSPORTED BY	
		RAILROAD	TANK TRUCK		RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO	300,231	20,983	279,248	359,286	23,391	335,895
INTERSTATE:						
ILLINOIS	6	6	---	26	26	---
KANSAS	11,658	540	11,118	12,701	1,782	10,919
NEBRASKA	2,278	44	2,234	1,980	32	1,948
NEW MEXICO	7,116	152	6,964	7,362	---	7,362
OKLAHOMA	1,444	898	546	1,104	574	530
TEXAS	6,928	573	6,355	12,462	929	11,533
UTAH	4,607	---	4,607	6,411	---	6,411
WYOMING	79,151	5,699	73,452	74,419	6,995	67,424
TOTAL GROSS GALLONAGE	413,419	28,895	384,524	475,751	33,729	442,022
2% ALLOWANCE	9,943			9,261		
DUPLICATE CHARGES ..	551			59		
TOTAL NET GALLONAGE RECEIVED	402,925			466,431		

TABLE 35

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1949 - 1952

(IN GALLONS)

STATE SHIPPED TO	1949	1950	1951	1952
KANSAS	287,585	289,405	87,560	53,493
NEBRASKA	440,627	470,770	539,175	575,748
NEW MEXICO	329,759	344,541	423,079	564,438
OKLAHOMA	---	---	6,777	---
TEXAS	---	1,893	---	---
UTAH	434,787	562,113	363,017	232,074
WYOMING	290,119	63,907	123,547	242,155
TOTAL	1,782,877	1,752,629	1,543,155	1,667,908

TABLE 36

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1940 - 1951
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1952

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
1951	383,081,778	+ 10.13
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
1952	392,614,609	+ 6.70

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

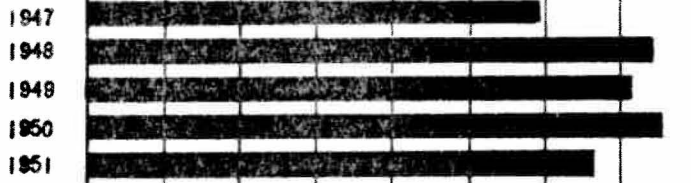
CALENDAR YEARS 1947 - 1951

MILLIONS OF GALLONS

0 10 20 30 40 50 60 70 80

REFUND GALLONAGE TURNED DOWNWARD IN 1951 TO 68.5 MILLION GALLONS FROM THE THREE PREVIOUS RECORD PEAK YEARS.

ALL CLASSES



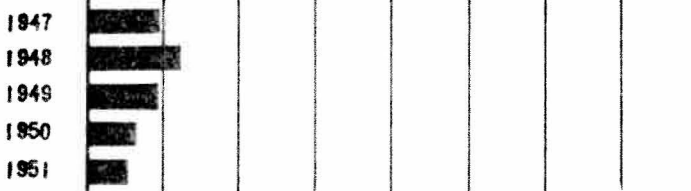
YEARLY CHANGES IN AGRICULTURE GALLONAGE WERE SMALL AFTER 1947. IN 1951 THE GALLONAGE WAS DOWN 4 PER CENT FROM THE HIGHEST POINT MADE IN 1950.

AGRICULTURE



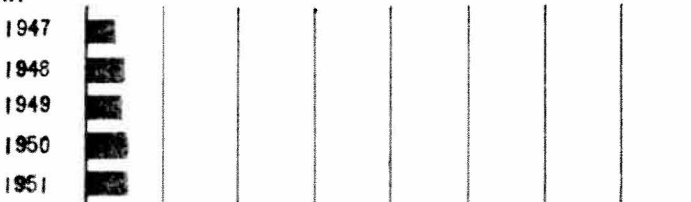
AVIATION GALLONAGE CONTINUED DOWNWARD FROM THE 1948 PEAK OF 12.1 MILLION TO THE LOWEST LEVEL IN 1951 OF 5.1 MILLION GALLONS. THIS SHRINKAGE WAS MAINLY BECAUSE SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

AVIATION



INDUSTRY UNITS STEADILY INCREASED EACH YEAR FROM 1947 TO ATTAIN A RECORD HIGH IN 1950 OF 5 MILLION GALLONS AND THEN 1951 DROPPED 4 PER CENT BELOW THE PREVIOUS YEAR.

INDUSTRY



THE MAIN TREND IN GOVERNMENT UNITS GALLONAGE WAS UPWARD WITH THE LARGEST RISE OCCURRING IN 1949 WITH 6.5 MILLION GALLONS.

GOVERNMENT UNITS

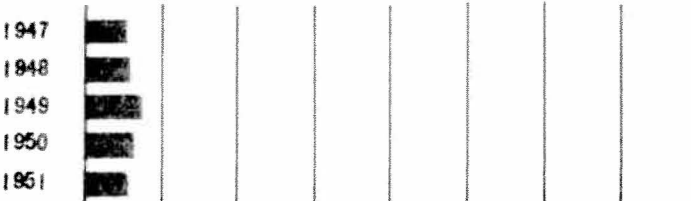


TABLE 37

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
SELECTED CALENDAR YEARS 1948 - 1951

SOURCE	R E C E I P T S			
	1951	1950	1949	1948
REGULAR REGISTRATION FEES:				
PASSENGER CARS	\$ 2,572,785	\$ 2,275,099	\$ 2,039,841	\$ 1,877,411
"C" PLATES ^{1/}	---	438,580	386,747	345,248
TRUCKS	1,198,262	781,812	802,709	779,066
TRACTORS ^{2/}	113,378	97,772	86,968	76,938
TRAILERS	236,939	203,350	186,490	166,249
MOTORCYCLES	7,420	7,974	8,273	8,288
SUB-TOTAL	4,128,784	3,804,587	3,511,028	3,253,200
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS	52,052	49,923	46,537	42,716
MOTORCYCLES	218	297	320	328
SUB-TOTAL	52,270	50,220	46,857	43,044
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	144,529	87,645	93,728	130,107
CHAUFFEURS	81,139	74,195	66,657	62,076
SUB-TOTAL	225,668	161,840	160,385	192,183
CERTIFICATE OF TITLE SALES ^{4/}	132,277	90,311	84,386	69,850
PENALTY ASSESSMENTS ^{3/}	92,366	92,348	53,743	112,264
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES	136,441	135,233	116,808	85,435
INDUSTRIAL PERMITS	3,465	3,945	4,310	3,665
DUPLICATES, REPLACEMENTS	6,986	6,431	7,165	9,112
PREVIOUS YEAR FEES	135	424	866	1,040
SPECIAL ENGINE NUMBERS	9,309	9,908	12,319	17,715
SPECIAL PERMITS	9,252	9,235	8,959	1,230
SUB-TOTAL	165,588	165,176	150,427	125,197
TOTAL, ALL RECEIPTS	\$ 4,796,953	\$ 4,364,482	\$ 4,006,826	\$ 3,795,738

^{1/} "C" PLATES, FORMERLY INCLUDED WITH PASSENGER CARS, INCLUDE TRUCKS UNDER 1 TON, BUSES, PANEL DELIVERIES AND HEARSEs. IN 1951 THE "C" PLATES WERE DIVIDED BETWEEN PASSENGER CARS AND TRUCKS.

^{2/} TRACTOR CLASSIFICATION FORMERLY INCLUDED TRUCKS.

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

^{4/} THE GENERAL ASSEMBLY IN THE 1951 SESSION LAWS, CHAPTER 77 INCREASED THE STATE'S SHARE OF THE TITLE FEES FROM 25 CENTS TO 50 CENTS, EFFECTIVE JULY 1, 1951.

TABLE 38

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1950 AND 1951

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1950	1951	1945	1950	1951
PASSENGER CARS	269,616	422,595	459,326	\$ 1,425,228	\$ 2,275,099	\$ 2,572,785
"C" PLATES	41,874	80,095	1/	237,460	438,580	1/
TRUCKS	34,963	51,204	128,325	567,881	781,812	1,196,262
TRACTORS 2/	---	4,184	4,801	---	97,772	113,378
TRAILERS 3/	2,558	22,136	25,585	67,477	203,350	236,939
MOTORCYCLES	2,110	4,603	4,257	3,513	7,974	7,420
STATE TOTAL	351,121	584,817	622,294	\$ 2,301,559	\$ 3,804,587	\$ 4,128,794
PER CENT CHANGE IN STATE TOTAL:						
1950 FROM 1945		+ 66.6			+ 65.3	
1951 FROM 1945			+ 77.2			+ 79.4

TABLE 39

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
SELECTED CALENDAR YEARS 1945, 1950 AND 1951

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1945	1950	1951	1945	1950	1951
PASSENGER CARS	85,902	133,429	143,904	\$ 462,762	\$ 731,489	\$ 821,545
"C" PLATES	6,511	12,674	1/	40,477	80,946	1/
TRUCKS	6,096	6,946	18,362	110,956	108,209	173,134
TRACTORS 2/	---	1,070	1,230	---	27,342	31,100
TRAILERS 3/	938	4,771	5,424	30,290	48,203	55,086
MOTORCYCLES	772	1,412	1,350	1,302	2,490	2,400
COUNTY TOTAL	100,219	160,302	170,270	\$ 645,787	\$ 998,679	\$ 1,083,265
PER CENT CHANGE IN COUNTY TOTAL:						
1950 FROM 1945		+ 60.0			+ 54.6	
1951 FROM 1945			+ 70.0			+ 67.7

1/ IN 1951 THE "C" PLATES WERE DIVIDED BETWEEN PASSENGER CARS AND TRUCKS.

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

3/ A NEW LAW PROVIDED FOR LICENSING OF ALL CLASSES OF TRAILERS, EFFECTIVE JULY 1, 1947.

TABLE 40

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
SELECTED CALENDAR YEARS 1948 - 1951

SOURCE	NUMBER OF REGISTRATIONS			
	1951	1950	1949	1948
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS	459,326	422,595	383,140	352,305
"C" PLATES ^{1/}	---	80,095	70,718	62,732
TRUCKS	128,325	51,204	50,336	48,951
TRACTORS ^{2/}	4,801	4,184	3,655	3,323
TRAILERS ^{3/}	25,585	22,136	19,842	17,113
MOTORCYCLES	4,257	4,603	4,749	4,890
SUB-TOTAL	622,294	584,817	532,440	489,314
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS	6,477	6,138	5,754	5,222
MOTORCYCLES	73	103	106	100
TRANSFERS OR RE-REGISTRATIONS	106,498	104,756	89,259	65,822
INDUSTRIAL PERMITS	693	789	862	733
DUPLICATES, REPLACEMENTS	6,985	6,431	7,165	9,113
PREVIOUS YEAR REGISTRATIONS	28	385	412	481
SPECIAL ENGINE NUMBERS	9,309	9,908	12,319	17,715
SPECIAL PERMITS	37,007	36,942	35,834	32,918
SUB-TOTAL	167,070	165,462	151,711	132,104
TOTAL, ALL REGISTRATIONS	789,364	750,279	684,151	621,418
CERTIFICATES OF TITLE ^{4/}	366,926	362,100	285,708	234,625
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	306,669	184,956	198,876	275,293
CHAUFFEURS	63,851	58,088	51,766	48,332
TOTAL, OPERATORS AND CHAUFFEURS LICENSES	370,520	243,044	250,642	323,625

^{1/} "C" PLATES FOR VEHICLES WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION, INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSEs. IN 1951 THE "C" PLATES WERE DIVIDED BETWEEN PASSENGER CARS AND TRUCKS.

^{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 REGISTRATIONS IN COLORADO: CALENDAR YEARS 1949 - 1951

(THE REGISTRATIONS INCLUDE: PASSENGER CARS; "C" PLATES; TRUCKS; TRACTORS; TRAILERS; AND MOTOR CYCLES.)

STATE TOTALS: 1949 = 532,440; 1950 = 584,817; 1951 = 622,294

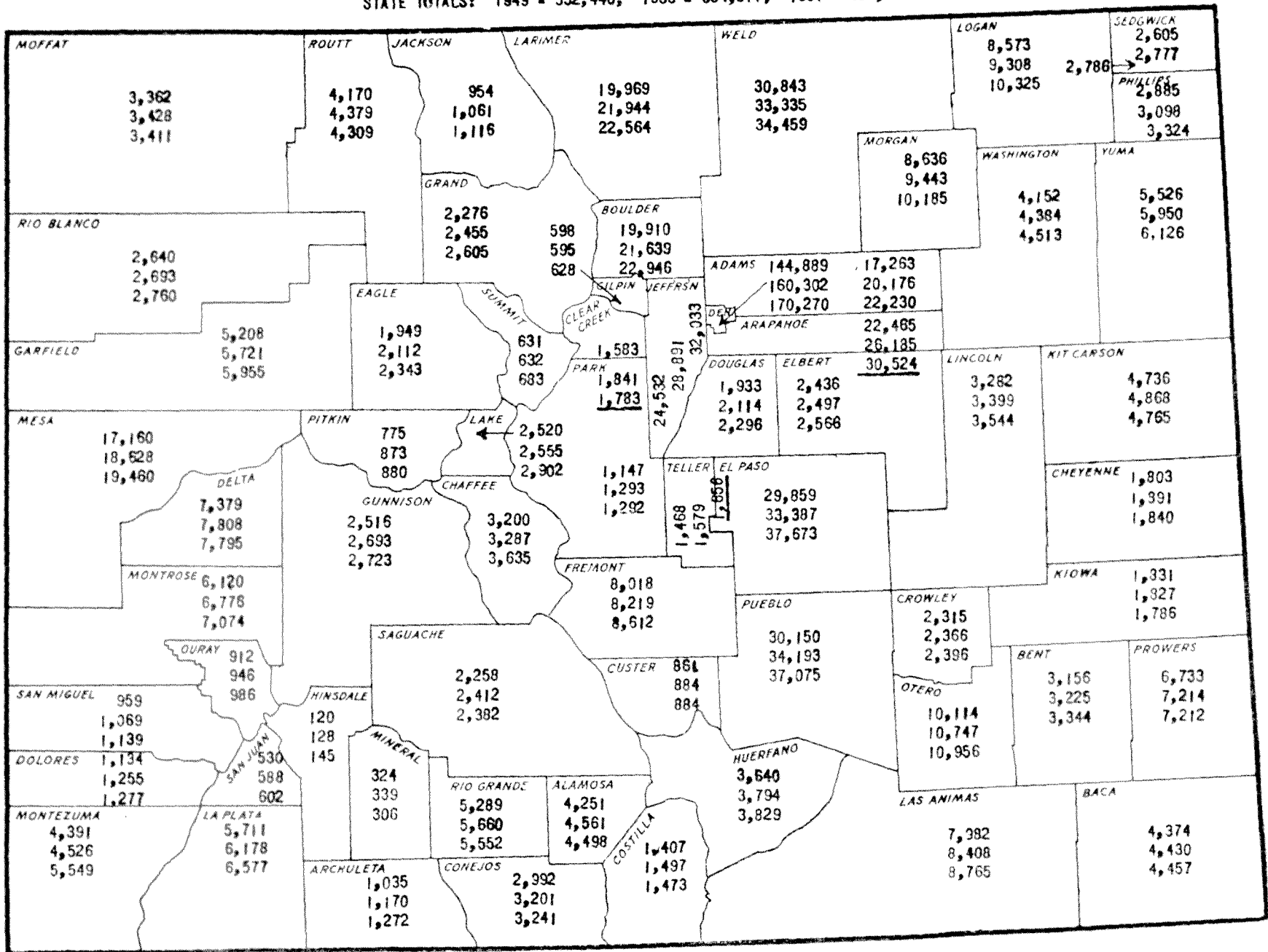


TABLE 41

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1950 AND 1951

STATE AND COUNTY	PASSENGER CARS		NUMBER OF REGISTRATIONS										
	1951	1950	"C" PLATES 1950	TRUCKS 2/ 1951	1950	TRACTORS 2/ 1951	1950	TRAILERS 3/ 1951	1950	MOTORCYCLES 1951	1950	STATE TOTAL 1951	1950
STATE TOTAL	459,326	422,595	80,095	128,325	51,204	4,801	4,184	25,585	22,136	4,257	4,603	622,294	584,817
DENVER	143,904	133,429	12,674	18,362	6,946	1,230	1,070	5,424	4,771	1,350	1,412	170,270	160,302
ADAMS	15,926	13,640	2,535	5,181	2,244	351	290	1,613	1,302	159	165	23,230	20,176
ALAMOSA	3,009	3,028	746	1,214	514	51	47	201	210	23	16	4,498	4,561
ARAPAHOE	23,563	19,883	2,911	4,423	1,390	149	124	2,091	1,605	298	255	30,524	26,168
ARCHULETA	672	601	345	524	160	22	20	50	40	4	4	1,272	1,170
BACA	2,424	2,433	996	1,771	760	80	66	174	152	8	23	4,457	4,430
BENT	2,318	2,244	532	925	360	13	12	82	71	6	6	3,344	3,225
BOULDER	17,521	16,129	2,524	4,185	1,773	105	97	983	903	152	213	22,946	21,639
CHAFFEE	2,392	2,176	687	1,023	237	27	17	178	144	15	26	3,635	3,287
CHEYENNE	1,101	1,097	389	671	347	12	10	44	45	12	3	1,840	1,891
CLEAR CREEK	1,274	1,239	324	391	149	12	11	102	112	4	6	1,783	1,841
CONEJOS	1,916	1,860	875	1,240	405	23	14	57	36	5	11	3,241	3,201
COSTILLA	847	878	364	581	216	11	9	29	26	5	4	1,473	1,497
CROWLEY	1,521	1,477	401	786	402	7	8	71	65	11	13	2,396	2,366
CUSTER	510	502	209	321	124	15	13	36	30	2	6	864	884
DELTA	5,066	4,803	1,819	2,427	890	28	32	246	228	28	36	7,795	7,808
DOLORES	623	617	350	597	244	14	7	38	30	5	7	1,277	1,255
DOUGLAS	1,478	1,328	417	676	259	27	19	111	83	4	8	2,296	2,114
EAGLE	1,546	1,271	525	674	216	14	13	101	80	8	7	2,343	2,112
ELBERT	1,502	1,418	627	966	374	23	17	70	57	5	4	2,566	2,497
EL PASO	30,178	25,782	4,211	5,572	1,747	142	127	1,413	1,142	368	378	37,673	33,387
FREMONT	5,885	5,503	1,555	2,161	641	65	57	424	372	77	91	8,612	8,219
GARFIELD	3,882	3,483	1,305	1,737	610	42	44	283	266	11	13	5,955	5,721
GILPIN	436	393	136	161	33	—	1	22	25	9	7	628	595
GRAND	1,577	1,468	472	791	314	58	50	174	147	5	4	2,605	2,455
GUNNISON	1,812	1,719	560	792	286	17	17	93	100	9	11	2,723	2,693
HINSDALE	74	68	31	67	23	—	—	4	5	—	—	145	128
HUERFANO	2,523	2,431	938	1,182	301	25	24	91	89	8	11	3,829	3,794
JACKSON	657	601	228	394	168	24	21	38	41	3	2	1,116	1,061
JEFFERSON	24,234	21,401	3,734	5,254	1,529	122	111	2,161	1,829	262	287	32,033	28,891
KIOWA	993	1,004	340	678	385	29	23	76	59	10	16	1,786	1,827
KIT CARSON	2,784	2,793	847	1,760	982	34	35	165	174	22	32	4,765	4,868
LAKE	2,139	1,843	417	621	178	2	1	133	111	7	5	2,902	2,555
LA PLATA	4,273	3,843	1,398	1,926	588	78	65	273	242	27	42	6,577	6,178
LARIMER	16,482	15,659	2,916	4,835	2,125	133	118	936	908	178	218	22,564	21,944

TABLE 41, CONTINUED

MOTOR VEHICLE: REGISTRATIONS BY COUNTIES AND STATE TOTAL
CALENDAR YEARS 1950 AND 1951

STATE AND COUNTY	NUMBER OF REGISTRATIONS												STATE TOTAL	
	PASSENGER CARS		"C" PLATES 1/	TRUCKS 2/		TRACTORS 2/		TRAILERS 3/		MOTORCYCLES		1951	1950	
	1951	1950		1951	1950	1951	1950	1951	1950	1951	1950			
LAS ANIMAS	6,114	6,698	1,650	2,332	783	74	58	228	194	17	25	8,765	8,408	
LINCOLN	2,157	1,979	738	1,221	534	25	20	122	108	19	20	3,544	3,399	
LOGAN	6,565	6,019	1,208	2,931	1,481	224	173	564	384	41	43	10,325	9,308	
MESA	13,324	12,345	3,470	4,901	1,659	137	123	988	912	110	119	19,460	18,628	
MINERAL	198	208	73	95	43	1	1	10	11	2	3	306	339	
MOFFAT	1,914	1,901	731	1,134	446	76	74	279	263	8	13	3,411	3,428	
MONTEZUMA	2,558	2,502	1,187	1,725	580	77	64	174	165	15	28	4,549	4,526	
MONTROSE	4,356	4,081	1,590	2,436	844	52	44	198	183	32	34	7,074	6,776	
MORGAN	6,721	6,199	1,229	2,972	1,591	127	102	312	257	53	65	10,185	9,443	
OTERO	7,786	7,558	1,502	2,522	1,114	130	120	454	383	64	70	10,956	10,747	
OURAY	662	531	301	288	81	3	2	33	30	—	1	986	946	
PARK	804	717	334	427	176	11	12	48	52	2	3	1,292	1,293	
PHILLIPS	1,976	1,847	534	1,182	576	23	19	125	96	18	26	3,324	3,098	
PITKIN	620	483	259	237	92	—	1	23	36	—	2	880	873	
PROWERS	4,663	4,706	1,165	2,150	959	118	111	243	222	38	51	7,212	7,214	
PUEBLO	28,901	26,108	4,189	5,934	1,875	235	195	1,634	1,442	371	384	37,075	34,193	
RIO BLANCO	1,582	1,517	671	956	313	36	28	174	155	12	9	2,760	2,693	
RIO GRANDE	3,550	3,498	1,043	1,737	842	41	43	204	201	20	33	5,552	5,660	
ROUTT	2,727	2,609	1,036	1,372	512	17	16	180	187	13	19	4,309	4,379	
SAGUACHE	1,412	1,437	527	893	387	12	8	56	47	9	6	2,382	2,412	
SAN JUAN	387	356	142	192	61	5	1	17	25	1	3	602	588	
SAN MIGUEL	687	583	337	413	118	7	4	32	27	—	—	1,139	1,069	
SEDGWICK	1,773	1,756	367	902	545	15	16	82	81	14	12	2,786	2,777	
SUMMIT	439	377	156	205	64	6	4	33	31	—	—	683	632	
TELLER	1,045	949	390	539	178	8	6	62	50	2	6	1,656	1,579	
WASHINGTON	2,627	2,575	816	1,688	795	30	42	149	131	19	25	4,513	4,384	
WELD	22,774	22,163	4,142	10,161	5,714	285	263	1,026	836	213	217	34,459	33,335	
YUMA	3,962	3,844	970	1,911	921	41	44	148	127	64	44	6,126	5,950	

1/ "C" PLATE CLASSIFICATION INCLUDES TRUCKS UNDER ONE TON, BUSES, DELIVERIES AND HEARSEs. FOR 1951 THESE PLATES WERE DIVIDED BETWEEN PASSENGER CARS AND TRUCKS.

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 MOTOR VEHICLE LAW, EFFECTIVE JULY 1, 1947.

TRAFFIC DEATHS DECLINE IN COLORADO—THE RATE PER MILE HAS DECREASED 63 PER CENT SINCE 1936

DESPITE THE GROWING INCREASE IN AUTOMOBILE REGISTRATIONS, MILES TRAVELED AND NEW DRIVERS, THE STATE IN 1951 BECAME ONE OF THE LEADERS IN THE NATION IN GREATER SAFETY ON THE HIGHWAYS. THIS YEAR ACHIEVED AN ALL-TIME RECORD LOW DEATH RATE OF 6.6 PER 100,000,000 MILES, OR A 20 PER CENT REDUCTION FROM 1950, WHILE THE RECORD PEAK OF 5,187 MILLION MILES TRAVELED IN 1951 WAS 11 PER CENT GREATER THAN THE PREVIOUS YEAR. THE 1951 DEATH TOLL REACHED 345 COMPARED WITH 388 FOR 1950, OR A 12 PER CENT REDUCTION.

DUE TO WELL-BALANCED, COORDINATED OFFICIAL PROGRAMS AND ORGANIZED PUBLIC SUPPORT OF THESE PROGRAMS BY CITIZENS, INDIVIDUALLY AND COLLECTIVELY, THE STATE'S DEATH RATES HAVE CONSTANTLY DECLINED IN THE POST WAR YEARS, 1946 - 1951, WITH THE EXCEPTION OF THE VERY MODERATE INCREASE IN 1950.

DEATHS PER 100,000,000 VEHICLE MILES
DEATHS (ADD 00)

BILLIONS OF
VEHICLE MILES

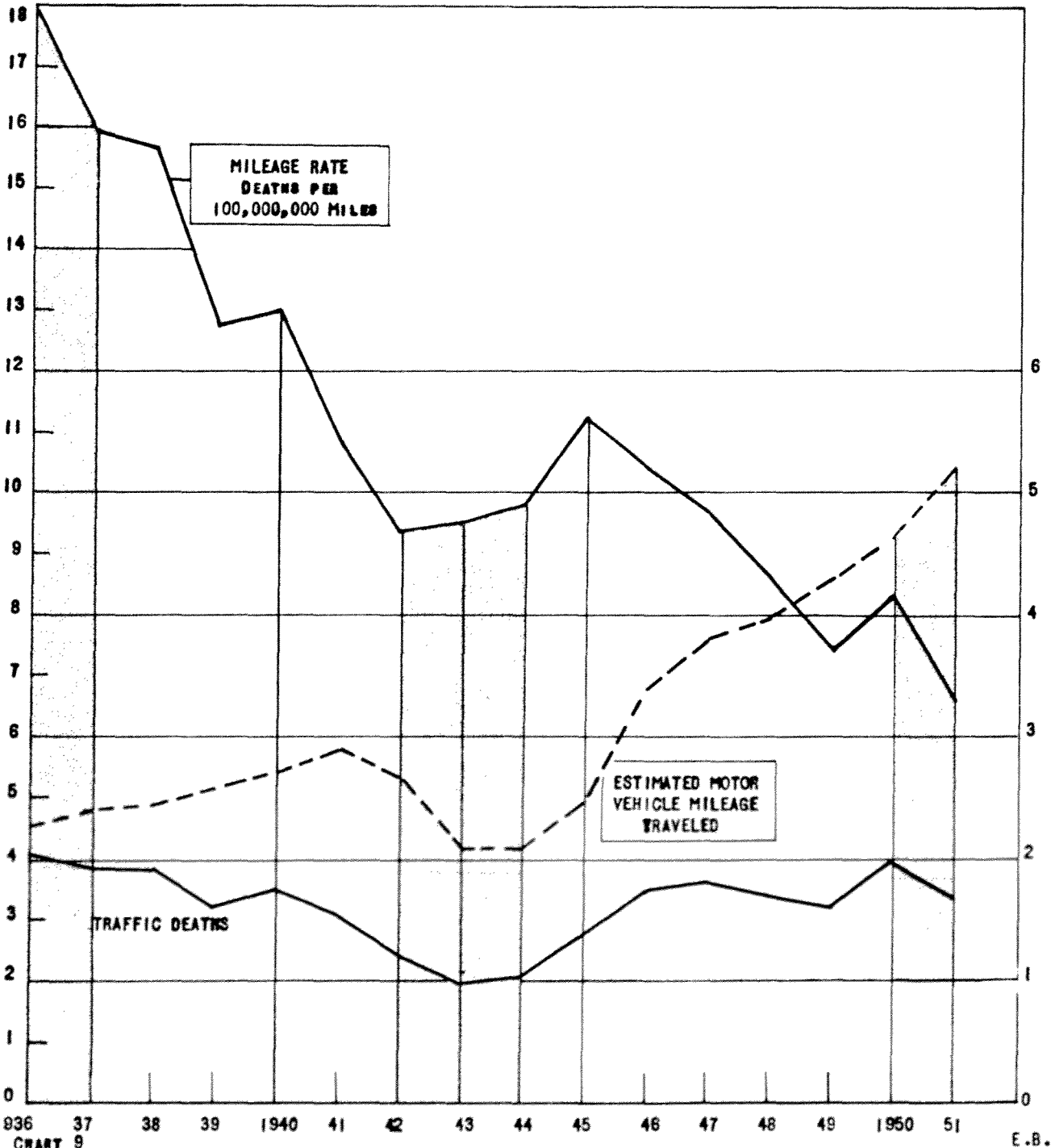


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TABLE 42

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSE ISSUED AND FEES COLLECTED, STATE 1942 - 1951

YEAR	L I C E N S E S				R E I S S U E S				TOTAL FEES COLLECTED
	OPERATORS		CHAUFFEURS		OPERATORS		CHAUFFEURS		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
1942	241,915	\$111,964	37,533	\$48,777	2,331	\$ 2,041	104	\$ 197	\$ 162,979
1943	99,828	42,197	31,408	40,845	3,100	2,647	132	249	86,638
1944	84,572	36,435	29,357	37,885	2,782	2,340	147	276	76,944
1945	253,902	119,925	32,138	41,735	3,751	3,164	183	341	135,165
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	125,900
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	8,884	7,444	373	694	160,385
1950	175,616	79,884	57,644	73,373	9,340	7,761	444	822	161,840
1951	296,261	135,862	63,368	80,229	10,408	8,667	483	910	225,668

TABLE 43

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED AND TOTAL FEES COMPARED, 1941 - 1951

YEAR	NUMBER OF TITLES ISSUED	FEES COLLECTED	PERCENTAGE CHANGE IN NUMBER OF TITLES EACH YEAR FROM 1946
1941	189,492	\$ 55,829	108
1942	127,777	39,090	73
1943	101,426	33,160	59
1944	98,160	30,935	56
1945	105,923	32,913	60
1946	175,784	53,664	100
1947	217,576	64,374	124
1948	234,625	69,650	133
1949	265,708 ^{1/}	84,386	163
1950	362,100 ^{1/}	90,311	206
1951	366,926 ^{2/}	132,277 ^{3/}	209

^{1/} INCLUDES NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS WHICH RUN AROUND THREE PER CENT OF THE TOTAL NUMBER OF ORIGINAL TITLES.

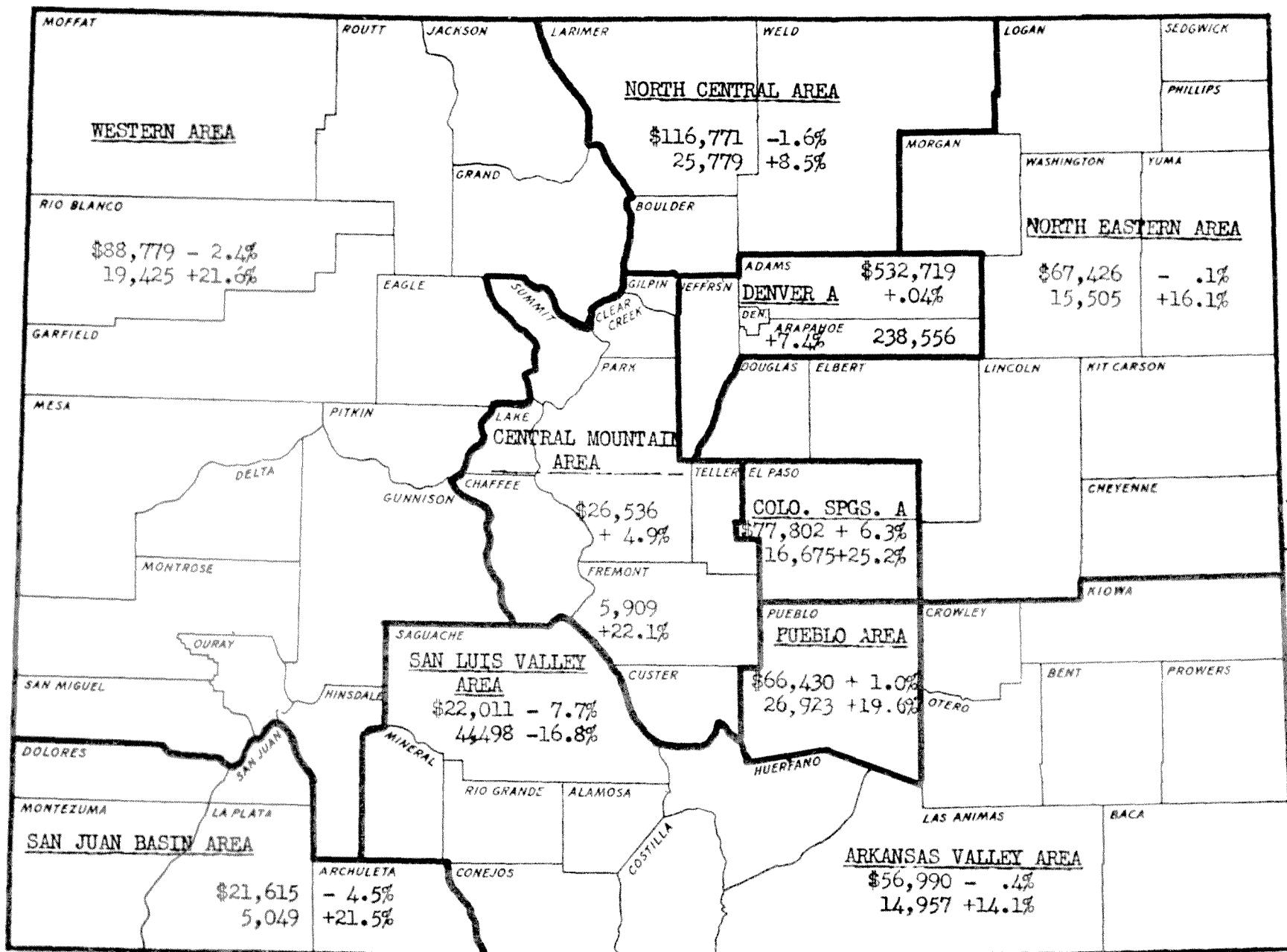
^{2/} INCLUDES 8,512 NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS.

^{3/} THE GENERAL ASSEMBLY IN THE 1951 SESSION LAWS, CHAPTER 77 INCREASED THE STATE'S SHARE OF THE TITLE FEES FROM 25 CENTS TO 50 CENTS, EFFECTIVE JULY 1, 1951.

TAXED RETAIL SALES OF INDEPENDENT AND CHAIN STORES BY AREAS
FISCAL YEAR ENDED JUNE 30, 1952 AND PERCENTAGE CHANGE FROM 1951

(Sales in thousands. Public utility sales excluded.)

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



Total Distributed Sales.....\$1,450,355 = 100%
 Independents.....1,077,079 = 76.0% of distributed sales
 Chains.....373,276 = 26.0 " "
 Undistributed Chain Sales.....2,334 = .2 " "
 STATE TOTAL OF ALL STORES..1,452,689

Money Figures in Areas: Top figures = independent store sales; lower figures = chain store sales
Percentages = change in sales: 1952 from 1951

TABLE 44

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1952

Co. No.	COUNTY	POPULATION 1950	MONTHLY AVG. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DECREASE FROM 1951	TAX PAYMENT PER: RETURN	CAPITA
1	DENVER	415,786	7,771	88,376,701	28.75	- 1.0	1,070	20.15
2	PUEBLO	90,180	1,639	1,296,664	4.45	+ 2.9	791	14.38
3	WELD	67,504	1,269	881,319	3.02	- 3.1	694	13.06
4	EL PASO	74,523	1,720	1,543,337	5.29	+ 0.3	897	20.71
5	LAS ANIMAS ..	25,902	544	212,111	.73	+ 1.6	390	8.19
6	LARIMER	43,554	1,020	671,725	2.31	- 3.0	659	15.42
7	BOULDER	48,296	1,007	731,640	2.51	+ 2.4	727	15.15
8	MESA	38,974	792	534,806	2.01	- 3.5	739	15.00
9	OTERO	25,275	551	303,923	1.06	- 3.2	559	12.22
10	ARAPAHOE	52,125	925	717,590	2.46	+ .6	776	13.77
11	JEFFERSON ...	55,687	1,038	637,574	2.19	+ 5.3	614	11.45
12	ADAMS	40,234	715	417,830	1.43	+ 14.0	584	10.33
13	LOGAN	17,187	364	209,649	.93	+ 4.5	741	15.69
14	FREMONT	18,366	444	179,195	.62	+ .6	404	9.76
15	MORGAN	13,074	393	367,755	1.06	- .3	733	17.03
16	HUERFANO	10,549	245	83,935	.29	- 6.9	343	7.96
17	PROWERS	14,836	333	230,909	.79	- 1.3	693	15.56
18	DELTA	17,365	372	135,310	.64	- 5.0	493	10.67
19	YUMA	10,827	243	154,009	.53	- .3	637	14.30
20	LA PLATA	14,890	333	217,051	.75	- 5.3	652	14.59
21	MONTROSE	15,220	284	190,755	.66	+ 2.2	672	12.53
22	BACA	7,964	189	111,987	.39	+ 7.4	593	14.06
23	RIO GRANDE ...	12,832	237	147,008	.51	- 3.7	620	11.46
24	GARFIELD	11,625	324	173,041	.59	- 12.2	534	14.33
25	CONEJOS	10,171	133	59,804	.21	- 7.0	433	5.83
26	KIT CARSON ..	8,000	207	120,365	.41	- 6.0	501	14.00
27	WASHINGTON ..	7,520	133	85,244	.29	+ 13.9	641	11.34
28	ROUTT	8,940	193	97,498	.33	- 7.1	505	10.91
29	BENT	8,775	136	72,518	.25	+ 3.5	533	8.26
30	ALAMOSA	10,531	207	145,699	.50	- 11.6	704	13.34
31	CHAFFEE	7,168	238	114,393	.39	+ 2.9	481	15.96
32	MONTUZUMA ...	9,991	191	128,312	.44	- 3.6	674	12.89
33	LINCOLN	5,908	153	104,712	.36	+ 1.4	684	17.72
34	ELBERT	4,477	93	29,777	.10	- .9	304	6.65
35	SAGUACHE	5,664	115	43,563	.15	- 8.2	382	7.76
36	CROWLEY	5,222	88	44,588	.15	+ 6.0	507	8.54
37	PHILLIPS	4,824	148	106,243	.37	- 1.2	713	21.53
38	COSTILLA	6,067	73	20,900	.07	- 4.3	264	3.44
39	SEDGWICK	5,095	121	71,312	.24	- 3.7	589	14.00
40	GUNNISON	5,716	152	74,251	.25	- 4.7	490	12.99
41	LAKE	6,150	117	85,038	.29	+ 24.5	727	13.83
42	MOFFAT	5,946	156	103,122	.35	+ .4	661	17.34
43	TELLER	2,754	111	34,229	.12	+ 11.0	308	12.43
44	EAGLE	4,488	115	47,840	.16	+ 9.9	416	10.66
45	KIOWA	3,003	77	35,637	.12	+ 5.1	463	11.87
46	CHEYENNE	3,453	77	35,651	.12	- 15.6	463	10.32
47	DOUGLAS	3,507	87	36,596	.13	+ 1.1	421	10.44
48	ARCHULETA ...	3,030	54	30,328	.10	- 4.7	562	10.01
49	RIO BLANCO ..	4,719	113	68,986	.24	- 4.3	610	14.62
50	SAN MIGUEL ..	2,693	61	28,189	.10	+ .3	462	10.47

TABLE 44, CONTINUED

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1952

CO. No.	COUNTY	POPULATION 1950	MONTHLY Avg. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DECREASE FROM 1951	TAX PAYMENT PER: RETURN	CAPITA
51	CLEAR CREEK ..	3,289	116	\$ 47,787	.16	- 1.7	412	14.53
52	CUSTER	1,573	39	10,081	.04	- .9	258	6.41
53	GRAND	3,963	165	83,864	.29	+ 12.7	508	21.16
54	PARK	1,870	74	20,825	.07	- 10.1	281	11.14
55	SAN JUAN	1,471	38	15,046	.05	+ .7	390	10.23
56	OURAY	2,103	54	18,304	.06	+ 10.0	339	8.70
57	PITKIN	1,646	68	27,657	.09	+ 6.5	407	16.00
58	DOLORES	1,966	44	21,237	.07	- 3.8	483	10.80
59	JACKSON	1,976	58	28,931	.10	+ 26.0	499	14.64
60	GILPIN	850	37	7,014	.02	+ 12.4	190	8.25
61	SUMMIT	1,135	44	12,357	.04	+ 26.0	281	10.89
62	MINERAL	698	25	6,836	.02	- 6.2	274	9.79
63	HINSDALE	263	15	3,031	.01	+ 31.0	202	11.52
ALL COUNTY TOTAL ..		1,325,089	26,900	\$20,760,276	71.23	+ .2	772	15.67
70	CHAIN STORES 1/		188	5,226,077	17.93	+ 8.6	27,798	3.95
80	FOREIGN CORP 1/		414	3,153,651	10.82	+ 11.9	7,618	2.38
90	CONCESSIONER 1/		16	4,757	.01	+ 47.6	297	---
95	TRANS. CONC. 1/		20	3,578	.01	+ 71.0	179	---
STATE TOTAL 2/		1,325,089	27,538	\$29,148,339	100.00	+ 2.8	1,058	22.00
ALL COUNTY LESS DENVER COUNTY ...		909,303	19,129	\$12,383,575	42.48	+ .9	647	13.62

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 \$8,413.71 ARE EXCLUDED FROM THE STATE TOTAL.

TABLE 45

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1943 - 1952

YEAR	MONTHLY Avg. No. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1952	27,538	\$ 29,148,339	\$1,058
1951	28,040	28,360,236	1,011
1950	27,806	24,538,263	882
1949	28,509	24,402,699	870
1948	27,934	23,240,760	832
1947	26,587	19,762,606	744
1946	28,258	14,576,367	627
1945	20,532	11,319,108	549
1944	20,734	10,251,618	494
1943	23,881	9,517,475	399

TABLE 46

SALES TAX: GROSS SALES AND NUMBER OF RETURNS BY COUNTY AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1951 AND 1952

Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)		Co. No.	COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED (IN THOUSANDS)	
		1951	1952	1951	1952			1951	1952	1951	1952
1	DENVER	7,907	7,771	\$1,040,526	\$1,049,605	39	SEDGWICK	128	121	\$ 6,340	\$ 6,250
2	PUEBLO	1,629	1,639	137,881	140,438	40	GUNNISON	173	152	7,089	6,714
3	WELD	1,293	1,269	94,996	97,614	41	LAKE	117	117	5,247	6,773
4	EL PASO	1,691	1,720	128,070	138,069	42	MOFFAT	172	156	8,720	9,280
5	LAS ANIMAS	581	544	23,488	24,153	43	TELLER	116	111	2,532	2,823
6	LARIMER	1,066	1,020	60,092	61,626	44	EAGLE	117	115	3,523	3,909
7	BOULDER	1,018	1,007	62,415	65,213	45	KIOWA	76	77	3,232	3,857
8	MESA	830	792	61,401	61,119	46	CHEYENNE	87	77	3,383	2,963
9	OTERO	571	551	48,705	45,584	47	DOUGLAS	81	87	3,171	3,403
10	ARAPAHOE	846	925	67,854	83,883	48	ARCHULETA	60	54	2,734	2,665
11	JEFFERSON	990	1,038	52,727	59,759	49	RIO BLANCO	123	113	5,726	5,761
12	ADAMS	716	715	75,656	84,027	50	SAN MIGUEL	61	61	2,228	2,402
13	LOGAN	364	364	24,365	26,975	51	CLEAR CREEK	126	116	4,423	4,607
14	FREMONT	442	444	18,279	18,894	52	CUSTER	40	39	951	1,005
15	MORGAN	401	393	37,031	39,096	53	GRAND	162	105	6,935	7,365
16	HUERFANO	263	245	9,196	8,828	54	PARK	72	74	2,221	2,140
17	PROWERS	353	338	25,008	24,177	55	SAN JUAN	39	38	1,207	1,138
18	DELTA	399	372	18,662	18,458	56	OURAY	56	54	1,399	1,514
19	YUMA	252	243	16,276	16,777	57	PITKIN	68	68	2,217	2,287
20	LA PLATA	346	333	27,275	27,236	58	DOLORES	47	44	1,973	1,719
21	MONTROSE	287	284	20,152	20,918	59	JACKSON	61	58	2,139	2,501
22	BACA	196	189	8,392	9,405	60	GILPIN	36	37	494	584
23	RIO GRANDE	246	237	13,488	13,271	61	SUMMIT	42	44	980	1,163
24	GARFIELD	347	324	16,056	14,807	62	MINERAL	23	25	591	574
25	CONEJOS	153	138	5,091	4,875	63	HINSDALE	16	15	175	252
26	KIT CARSON	218	207	10,539	10,521						
27	WASHINGTON	138	133	6,422	7,592		COUNTY TOTAL	27,425	26,900	\$2,278,837	\$2,344,994
28	ROUTT	210	193	9,375	9,198						
29	BENT	151	136	5,951	6,102	70	CHAIN STORES	182	188	524,771	550,154
30	ALAMOSA	220	207	13,830	13,154	80	FOREIGN CORP.	402	414	299,831	322,441
31	CHAFFEE	248	238	9,394	9,703	90	CONCESSIONERS	15	16	220	379
32	MONTUZUMA	209	191	15,843	12,738	95	TRANS. CONC.	16	20	127	218
33	LINCOLN	156	153	8,545	8,534						
34	ELBERT	99	98	2,504	2,477		STATE TOTAL	28,040	27,538	\$3,103,786	\$3,219,186
35	SAGUACHE	128	115	3,773	3,378						
36	CROWLEY	90	88	4,902	5,350		COUNTY TOTAL LESS				
37	PHILLIPS	140	149	13,432	16,034		DENVER				
38	COSTILLA	84	79	1,615	1,616		COUNTY	19,518	19,129	\$1,238,311	\$1,295,389

TABLE 47

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1952
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

Co. No.	AREA AND COUNTY	MONTHLY AVERAGE NUMBER OF RETURNS			GROSS SALES ^{2/}		ALL STORES	CHAIN STORES SALES AS A % OF ALL STORE SALES
		INDEPENDENT STORES	CHAIN ^{1/} STORES	ALL STORES	INDEPENDENT STORES	CHAIN STORES		
DENVER AREA								
1	DENVER	7,761	529	8,290	\$ 1,048,386	\$ 443,887	\$ 1,492,273	29.7
10	ARAPAHOE	923	39	962	83,868	17,740	101,608	17.5
11	JEFFERSON	1,036	19	1,055	59,227	9,411	68,638	13.7
12	ADAMS	713	26	739	83,771	16,701	100,472	16.6
TOTAL		10,433	613	11,046	1,275,252	497,739	1,762,991	27.7
PUEBLO AREA								
2	PUEBLO AREA	1,632	93	1,725	138,093	122,520 ^{4/}	260,613	47.0
4		COLORADO SPGS. AREA	58	1,776	133,387	21,584	154,971	13.9
NORTH CENTRAL AREA								
3	WELD	1,262	65	1,327	95,085	14,512	109,597	13.2
6	LARIMER	1,015	44	1,059	60,327	11,263	71,590	15.7
7	BOULDER	1,005	47	1,052	64,719	10,871	75,590	14.4
TOTAL		3,282	156	3,438	220,131	36,646	256,777	14.3
NORTH EASTERN AREA								
13	LOGAN	360	29	389	26,905	8,251	35,156	23.5
15	MORGAN	389	30	419	38,110	6,884	44,994	15.3
19	YUMA	239	15	254	16,566	2,380	18,946	12.6
26	KIT CARSON	205	12	217	10,393	1,350	11,743	11.5
27	WASHINGTON	131	7	138	7,304	587	7,891	7.4
33	LINCOLN	149	7	156	8,001	1,634	9,635	17.0
34	ELBERT	94	2	96	2,451	---	---	---
37	PHILLIPS	145	6	151	15,451	883	16,334	5.4
39	SEDGWICK	120	6	126	6,147	725	6,872	10.6
46	CHEYENNE	76	3	79	2,945	---	---	---
47	DOUGLAS	86	3	89	3,460	^{3/} & ^{4/}	---	---
TOTAL		1,994	120	2,114	137,733	29,619	167,352	17.7
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	542	23	565	23,754	4,339	28,093	15.4
9	OTERO	546	26	572	45,562	5,649	51,211	11.0
16	HUERFANO	243	9	252	8,791	2,974	11,765	25.3
17	PROWERS	332	22	354	23,662	7,225	30,887	23.4
22	BACA	187	6	193	9,278	528	9,806	5.4
29	BENT	133	6	139	5,930	1,134	7,064	16.1
36	CROWLEY	88	3	91	5,350	---	---	---
45	KIOWA	77	4	81	3,857	---	---	---
TOTAL		2,148	99	2,247	126,184	22,852	149,036	15.3
SAN LUIS VALLEY AREA								
23	RIO GRANDE	236	16	252	13,097	4,307	17,404	24.7
25	CONEJOS	138	3	141	4,875	---	---	---
30	ALAMOSA	205	23	228	13,089	3,345	16,434	20.4
35	SAGUACHE	112	3	115	3,293	---	---	---
38	COSTILLA	78	---	78	1,614	31	1,645	1.9
62	MINERAL	24	---	24	563	---	563	---
TOTAL		793	45	838	36,531	8,505	45,036	18.9
SAN JUAN BASIN AREA								
20	LA PLATA	332	20	352	27,232	5,202	32,434	16.0
32	MONTEZUMA	190	7	197	12,728	1,692	14,420	11.7
48	ARCHULETA	52	1	53	2,637	---	---	---
55	SAN JUAN	37	3	40	1,105	---	---	---
58	DOLORES	43	1	44	1,695	---	---	---
TOTAL		654	32	686	45,397	7,183	52,580	13.7

TABLE 47, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1952
(SALES IN THOUSANDS, PUBLIC UTILITY SALES EXCLUDED.)

Co. No.	AREA AND COUNTY	MONTHLY AVERAGE NUMBER OF RETURNS			GROSS SALES ^{2/}			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	440	15	455	10,538	2,795	21,333	13.1
31	CHAFFEE	237	9	246	9,621	1,145	10,766	10.6
41	LAKE	117	8	125	6,773	2,393	9,166	26.1
43	TELLER	111	4	115	2,823	170	2,993	5.7
51	CLEAR CREEK	116	4	120	4,607	548	5,155	10.6
52	CUSTER	39	--	39	1,004	---	1,004	---
54	PARK	74	1	75	2,140	---	---	---
60	GILPIN	37	1	38	534	---	534	---
61	SUMMIT	43	1	44	1,160	---	---	---
TOTAL		1,214	43	1,257	47,250	7,070	54,320	13.0
WESTERN AREA								
3	MESA	790	31	821	60,915	9,839	70,754	14.0
13	DELTA	369	14	383	19,054	2,714	21,768	13.1
21	MONTROSE	292	16	308	20,672	2,630	23,302	11.3
24	GARFIELD	321	12	333	14,477	2,460	16,937	14.5
28	ROUTT	192	11	203	9,166	1,400	10,566	13.9
40	GUNNISON	150	5	155	6,522	1,458	7,980	18.3
42	MOFFAT	154	17	171	9,250	6,436	15,686	41.0
44	EAGLE	114	--	114	3,879	---	3,879	---
49	RIO BLANCO	112	4	116	5,044	---	---	---
50	SAN MIGUEL	61	1	62	2,398	---	---	---
53	GRAND	164	6	170	7,290	448	7,738	5.3
56	OURAY	54	--	54	1,514	---	---	---
57	PITKIN	69	--	69	2,287	---	2,287	---
59	JACKSON	57	2	59	2,459	---	---	---
63	HINSDALE	14	--	14	241	---	241	---
TOTAL		2,902	119	3,021	164,767	29,376	194,143	15.1
TOTAL DISTRIBUTED SALES		26,770	1,379	28,149	2,324,725	773,102	3,097,827	25.0
CONCESSIONERS		36	---	36	597	---	597	---
UNDISTRIBUTED SALES		---	42	42	---	5,290	5,290	---
STATE TOTAL		26,806	1,420	28,226	2,325,322	778,392	3,103,714	25.1
% UNDISTRIBUTED SALES OF TOTAL SALES .....						.68	.17	

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

^{3/} FIGURES NOT SHOWN BUT INCLUDED IN TOTAL.

^{4/} INCLUDES SALES OF SEVERAL LARGE CORPORATIONS.

TABLE 48

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1952
(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	1952 FROM 1951 PER CENT CHANGE IN SALES		
		INDEPENDENT STORES	CHAIN STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
DENVER AREA								
1	DENVER	\$ 440,104	\$204,701	\$644,805	31.7	- 1.0	+ 5.5	+ 1.0
10	ARAPAHOE	37,754	14,968	52,722	28.4	+ .6	+ 4.6	+ 1.8
11	JEFFERSON	33,090	8,333	41,423	20.1	+ 5.3	+ 49.8	+ 12.0
12	ADAMS	21,771	10,554	32,325	32.6	+ 14.4	+ 26.8	+ 13.2
TOTAL		532,719	238,556	771,275	30.9	+ .04	+ 7.4	+ 2.2
NORTH CENTRAL AREA								
2	PUEBLO AREA	66,430	26,923	93,353	28.8	+ 1.0	+ 19.6	+ 7.0
4	COLO. SPGS. AREA ..	77,802	16,675	94,477	17.6	+ 6.3	+ 25.2	+ 9.2
NORTH CENTRAL AREA								
3	WELD	44,392	9,253	53,645	17.2	- 3.0	+ 7.3	- 1.7
6	LARIMER	34,221	8,056	42,277	19.1	- 2.7	+ 11.5	- .8
7	BOULDER	38,158	8,470	46,628	18.2	+ 2.2	+ 7.1	+ 3.1
TOTAL		116,771	25,779	142,550	18.1	- 1.6	+ 8.5	+ .1
NORTHEASTERN AREA								
13	LOGAN	14,151	6,295	20,446	30.8	+ 4.5	+ 23.9	+ 9.8
15	MORGAN	15,710	3,988	19,698	20.2	- .7	+ 22.7	+ 3.3
19	YUMA	7,965	1,833	9,798	18.7	- .3	+ 23.2	+ 3.3
26	KIT CARSON	6,220	758	6,978	10.9	- 5.9	+ .7	- 5.2
27	WASHINGTON	4,240	273	4,513	6.0	+ 11.9	- 59.1	+ 1.3
33	LINCOLN	5,037	195	5,232	3.7	+ .9	+ 61.2	+ 2.4
34	ELBERT	1,543	34	1,577	2.2	- 1.0	+209.0	+ .5
37	PHILLIPS	5,098	476	5,574	8.5	- 2.5	- 5.4	- 2.7
39	SEDGWICK	3,684	444	4,128	10.8	- 3.2	+ .9	- 3.3
46	CHEYENNE	1,859	28	1,887	1.5	- 15.8	- 66.3	- 17.6
47	DOUGLAS	1,919	1,181	3,100	38.0	+ .9	+ 23.1	+ 8.7
TOTAL		67,426	15,505	82,931	18.7	- .1	+ 16.1	+ 2.6
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	10,812	3,856	14,668	26.3	+ 1.1	+ 11.7	+ 3.7
9	OTERO	16,240	4,612	20,852	22.1	- 3.2	+ 8.9	- .8
16	HUERFANO	4,392	1,701	6,093	27.9	- 6.9	+ 17.0	+ 6.6
17	PROWERS	11,844	3,287	15,131	21.7	- 2.0	+ 18.3	+ 1.8
22	BACA	5,775	222	5,997	3.7	+ 7.9	- 4.7	+ 7.3
29	BENT	3,704	765	4,469	17.1	+ 3.6	- 18.8	- 1.0
36	CROWLEY	2,347	483	2,830	17.2	+ 6.0	+ 21.7	+ 8.4
45	KIOWA	1,876	26	1,902	1.4	+ 5.1	- 56.9	+ 3.1
TOTAL		56,990	14,957	71,947	20.8	- .4	+ 14.1	+ 2.3
SAN LUIS VALLEY AREA								
23	RIO GRANDE	7,563	1,781	9,344	19.1	- 3.8	- 7.9	- 4.6
25	CONAJOS	3,148	114	3,262	3.5	- 7.0	+ 8.6	- 6.5
30	ALAMOSA	7,604	2,297	9,901	23.2	- 12.9	- 25.6	- 15.5
35	SAGUACHE	2,250	277	2,527	11.0	- 8.4	- 2.1	- 7.7
38	COSTILLA	1,097	29	1,126	2.6	- 4.6	---	- 2.0
62	MINERAL	349	---	349	---	- 6.2	---	- 6.2
TOTAL		22,011	4,493	26,509	17.0	- 7.7	- 16.8	- 9.4
SAN JUAN BASIN AREA								
20	LA PLATA	11,420	3,790	15,219	25.0	- 5.3	+ 28.5	+ 1.3
32	MONTEZUMA	6,776	1,143	7,919	14.4	- 3.6	+ 1.8	- 3.0
48	ARCHULETA	1,557	11	1,568	.7	- 4.6	---	- 3.7
55	SAN JUAN	761	93	854	10.9	+ .7	+ 32.9	+ 3.4
53	DOLORES	1,101	4	1,105	.4	- 3.9	+ 33.3	- 3.8
TOTAL		21,615	5,049	26,664	18.9	- 4.5	+ 21.5	- .4

TABLE 48, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1952
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

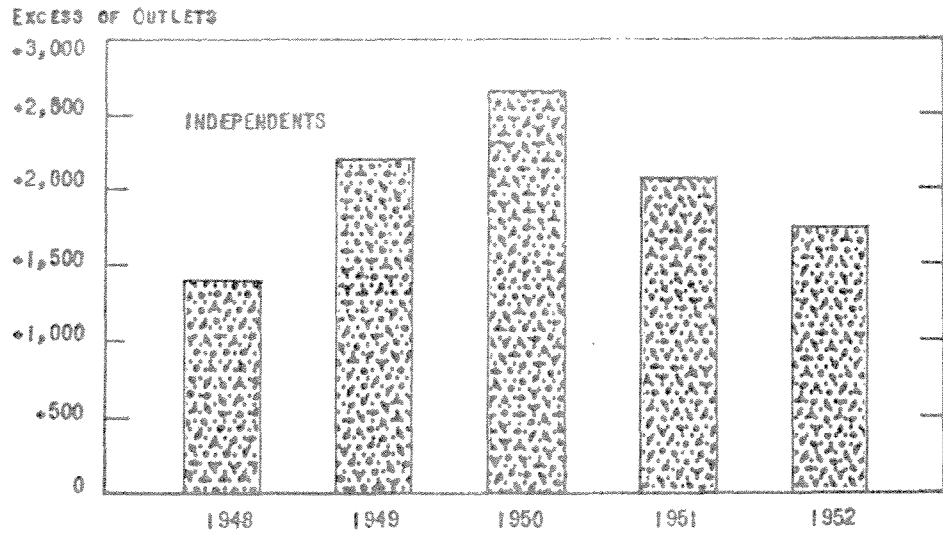
Co. No.	AREA AND COUNTY COUNTY	TAXED RETAIL SALES			CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES	1952 FROM 1951 PER CENT CHANGE IN SALES		
		INDEPENDENT STORES	CHAIN $\frac{1}{2}$ STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
CENTRAL MOUNTAIN AREA								
14	FREMONT	9,152	2,507	11,659	21.5	+ .1	+ 28.0	+ 5.1
31	CHAFFEE	5,949	721	6,670	10.8	+ 3.0	+ 6.8	+ 3.4
41	LAKE	4,476	2,025	6,501	31.1	+ 24.5	+ 22.4	+ 23.8
43	TELLER	1,802	168	1,970	8.5	+ 11.0	+ 44.8	+ 13.3
51	CLEAR CREEK	2,515	465	2,980	15.6	- 1.7	+ 13.7	+ .4
52	CUSTER	530	---	530	---	- .1	---	- .9
54	PARK	1,096	11	1,107	1.0	- 10.1	- 47.6	- 10.7
60	GILPIN	369	---	369	---	+ 12.5	---	+ 12.2
61	SUMMIT	647	12	659	1.8	+ 25.4	+ 500.0	+ 27.2
TOTAL		26,536	5,909	32,445	18.2	+ 4.9	+ 22.1	+ 7.7
WESTERN AREA								
8	MESA	30,539	6,709	37,298	18.0	- 3.6	+ 10.7	- 1.3
18	DELTA	9,330	1,564	10,944	14.3	- 5.7	+ 13.7	- 3.7
21	MONTROSE	9,797	1,733	11,530	15.0	+ .8	- 7.8	- .6
24	GARFIELD	8,935	1,829	10,664	17.2	- 12.7	+ 3.5	- 10.2
29	ROUITT	5,106	834	5,940	14.0	- 7.1	+ 2.7	- 5.9
40	GUNNISON	3,764	778	4,542	17.1	- 5.0	+ 2.2	- 3.8
42	MOFFAT	5,402	5,202	10,604	49.1	+ 2.4	+ 93.3	+ 33.1
44	EAGLE	2,496	---	2,496	---	+ 9.9	---	+ 8.3
49	RIO BLANCO	3,527	330	3,907	9.7	- 1.9	+ 63.8	+ 2.1
50	SAN MIGUEL	1,481	2	1,483	.1	+ .1	---	+ .3
53	GRAND	4,344	226	4,570	4.9	+ 12.9	+ 8.1	+ 12.6
56	GURAY	963	3	966	.3	+ 9.9	---	+ 10.3
57	PITKIN	1,456	---	1,456	---	+ 6.5	---	+ 6.5
59	JACKSON	1,490	165	1,655	10.0	+ 26.3	+ 5.1	+ 23.8
63	HINSDALE	149	---	149	---	+ 31.9	---	+ 31.9
TOTAL		88,779	19,425	108,204	18.0	- 2.4	+ 21.6	+ 1.2
TOTAL DISTRIBUTED SALES ..		1,077,079	373,276	1,450,355	25.7	+ .1	+ 10.3	+ 2.5
CONCESSIONERS		438	---	438	---	+ 56.4	---	+ 56.4
UNDISTRIBUTED SALES		---	1,396	1,396	---	---	- 4.0	---
STATE TOTAL		1,077,517	375,172	1,452,689	25.8	+ .1	+ 10.2	+ 2.5
% UNDISTRIBUTED SALES OF TOTAL SALES			.51	.13				

$\frac{1}{2}$ CHAIN STORES EQUAL THE TOTAL SALES OF THE SALES TAX CLASSIFICATIONS OF CHAIN STORES AND FOREIGN CORPORATIONS.

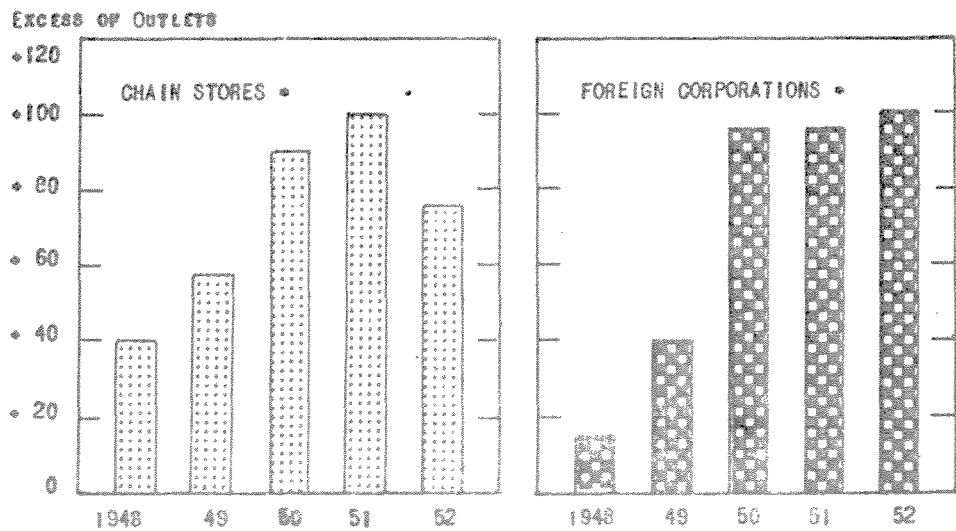
GROWTH TRENDS IN RETAIL SALES TAX OUTLETS BY BUSINESS TYPE

EACH YEAR CHANGE FROM 1947 BASE YEAR

INDEPENDENT OUTLETS EXPANDED EACH YEAR FROM 1947 TOTAL OF 27,203 WITH LARGEST GAIN OF 2,657 OUTLETS OCCURRING IN 1950. IN FOLLOWING YEARS GROWTH SLOWED DOWN SOMEWHAT.



CHAIN STORE OUTLETS MARKED A CONSISTENT GROWTH FROM 1947 TOTAL OF 938 TO REACH THE LARGEST GAIN OF 102 IN 1951 BUT RECEDED TO 76 IN 1952.



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

TABLE 49

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1948 - 1952

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1952	1951	1950	1949	1948
1	DENVER	\$ 8,376,701	\$ 8,457,211	\$ 7,201,013	\$ 7,036,660	\$ 6,945,154
2	PUEBLO	1,296,664	1,260,368	1,059,633	1,059,287	973,601
3	WELD	881,319	909,634	799,486	799,607	800,659
4	EL PASO	1,543,337	1,451,258	1,200,408	1,168,308	1,072,155
5	LAS ANIMAS ...	212,111	208,855	197,679	200,500	206,307
6	LARIMER	671,725	692,671	606,319	581,721	562,419
7	BOULDER	731,640	714,373	604,174	607,989	560,188
8	MESA	584,806	606,028	507,289	517,867	495,636
9	OTERO	308,923	319,190	302,538	317,768	301,229
10	ARAPAHOE	717,598	712,993	580,559	513,130	463,127
11	JEFFERSON	637,574	605,220	498,773	454,885	432,477
12	ADAMS	417,830	366,428	313,123	298,213	268,754
13	LOGAN	269,649	258,021	213,971	224,818	233,469
14	FREMONT	179,195	178,092	167,709	175,993	166,601
15	MORGAN	307,755	308,649	259,555	256,113	256,408
16	HUERFANO	83,935	90,180	88,085	95,037	85,954
17	PROWERS	230,909	235,242	244,762	260,818	239,570
18	DELTA	185,310	195,093	188,722	196,260	187,188
19	YUMA	154,809	155,201	130,887	134,927	138,336
20	LA PLATA	217,051	229,257	192,347	196,335	178,802
21	MONTROSE	190,755	186,737	160,765	157,068	146,221
22	BACA	111,937	104,310	117,743	122,621	112,595
23	RIO GRANDE ...	147,008	152,613	154,189	148,553	132,782
24	GARFIELD	173,041	196,981	168,520	164,945	141,601
25	CONAJOS	59,804	64,314	65,361	66,288	56,742
26	KIT CARSON ...	120,365	128,071	123,811	134,921	126,804
27	WASHINGTON ...	85,244	74,832	62,439	66,141	71,318
28	ROUTT	97,498	105,004	102,569	108,994	95,581
29	BENT	72,518	70,073	69,169	82,031	67,629
30	ALAMOSA	145,693	164,825	152,776	154,930	137,496
31	CHAFFEE	114,393	111,162	101,872	99,586	92,585
32	MONTEZUMA	128,812	133,678	130,545	147,076	127,710
33	LINCOLN	104,712	103,291	96,330	104,320	90,715
34	ELBERT	29,777	30,041	29,176	32,658	33,521
35	SAGUACHE	43,963	47,678	47,311	52,375	47,274
36	CROWLEY	44,588	42,064	42,602	44,946	45,455
37	PHILLIPS	106,243	107,495	86,260	90,482	96,788
38	COSTILLA	20,930	21,830	22,999	24,614	22,309
39	SEDGWICK	71,312	74,064	64,921	66,504	71,125
40	GUNNISON	74,251	77,910	70,229	74,921	68,175
41	LAKE	65,038	66,328	66,287	73,387	65,338
42	MOFFAT	103,122	102,739	97,177	114,351	109,334
43	TELLER	34,229	30,835	27,530	29,544	30,459
44	EAGLE	47,840	43,513	39,331	40,719	36,760
45	KIOWA	35,637	33,906	30,291	30,835	32,555
46	CHEYENNE	35,651	42,265	44,812	45,289	41,590
47	DOUGLAS	36,596	36,132	29,234	30,530	29,777
48	ARCHULETA	30,320	31,809	27,190	27,465	23,682
49	RIO BLANCO ...	60,936	72,107	67,348	77,420	74,481
50	SAN MIGUEL ...	23,189	28,188	23,931	23,437	22,184

TABLE 49, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1949 - 1952

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1952	1951	1950	1949	1948
51	CLEAR CREEK ..3	47,707	\$ 49,626	\$ 40,054	\$ 44,035	\$ 40,036
52	CUSTER	10,061	10,160	9,692	10,641	10,130
53	GRAND	83,964	74,390	75,623	72,260	60,009
54	PARK	20,325	23,163	20,204	21,093	13,390
55	SAN JUAN	15,045	14,930	13,707	14,457	15,213
56	CURAY	18,304	16,637	17,312	18,636	13,600
57	PITKIN	27,657	25,970	24,651	19,914	17,154
58	DOLORES	21,237	22,063	24,224	21,416	20,344
59	JACKSON	28,931	22,966	21,364	19,921	19,177
60	GILPIN	7,014	6,239	5,612	6,314	5,906
61	SUMMIT	12,357	9,308	9,607	9,105	9,650
62	MINERAL	6,836	7,298	7,952	6,966	7,101
63	HINSDALE	3,031	2,314	2,365	1,869	1,925
ALL COUNTY TOTAL ..		\$20,760,276	\$20,725,455	\$17,965,855	\$17,816,232	\$17,075,309
70	CHAIN STORES ..	\$ 5,226,077	\$ 4,810,052	\$ 4,148,114	\$ 4,093,154	\$ 3,647,857
80	FOREIGN CORP..	3,153,051	2,810,813	2,419,638	2,488,934	2,512,032
90	CONCESSIONERS ..	4,757	3,223	3,530	3,339	4,424
95	TRANS. CONC...	3,578	2,093	1,126	1,039	1,049
STATE TOTAL.....		\$29,148,339	\$28,300,236	\$24,538,263	\$24,402,698	\$23,240,701
COUNTY TOTAL						
LESS DENVER COUNTY		12,383,575	\$12,260,244	\$10,764,843	\$10,779,572	\$10,130,245

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

FISCAL YEARS ENDED JUNE 30: 1950 - 1952

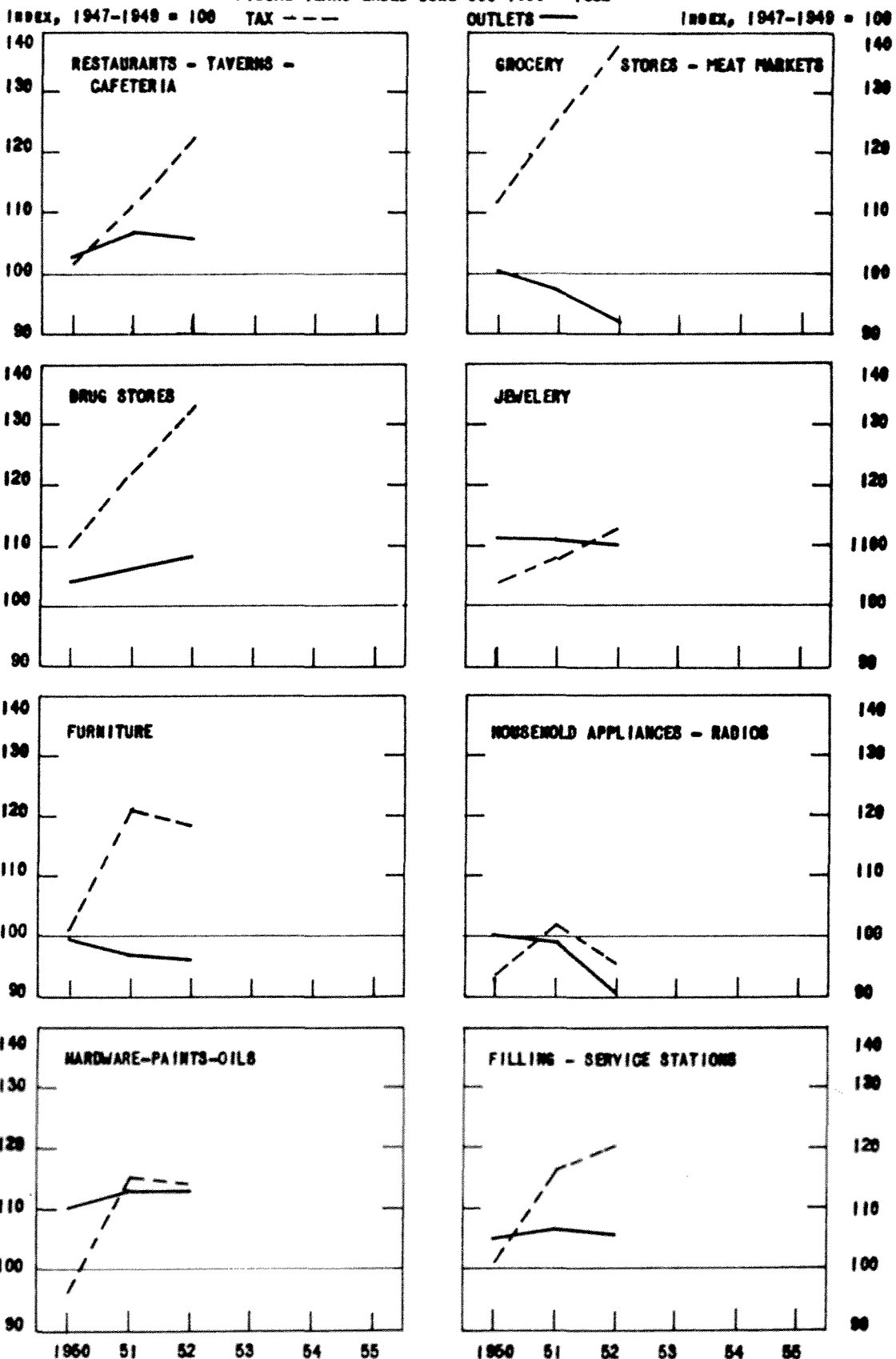


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TABLE 50

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
I APPAREL GROUP: TOTAL	1,155	\$ 102,216	\$ 1,686,117	\$ 1,460	4.19	5.78
1. BOOT AND SHOE STORES	139	14,111	248,984	1,791	.50	.25
2. CLOTHING STORES-DRESS MAKERS	585	76,162	1,300,107	2,222	2.12	4.45
3. FURRIERS	37	3,815	39,403	1,065	.13	.14
4. HABERDASHERY	27	1,819	31,099	1,152	.10	.11
5. MILLINERY	41	854	14,515	354	.15	.05
6. SHOE REPAIR	226	2,521	28,595	127	.82	.10
7. OTHERS	29	517	8,615	297	.11	.03
8. CLEANERS-DYERS-TAILORS-LAUNDRIES ..	71	2,417	14,799	208	.26	.05
II AUTOMOTIVE GROUP: TOTAL	6,307	609,210	4,921,727	592	30.17	16.89
1. ACCESSORIES-TIRES-BATTERIES- WRECKERS, ETC.....	532	71,912	485,043	912	1.93	1.66
2. AUTOMOBILE-AIRCRAFT-BICYCLES	693	302,730	2,833,168	3,173	3.25	9.72
3. FILLING & SERVICE STATIONS	1,633	140,557	527,106	323	5.93	1.80
4. GARAGE-REPAIR SHOPS	1,044	64,174	590,534	566	3.79	2.03
5. TRAILERS-OTHER AUTOMOTIVE STORES ..	41	10,780	107,005	2,610	.15	.37
6. OCCASIONAL AUTOMOBILE SALES	4,161	18,928	378,466	91	15.11	1.30
7. AIRCRAFT	3	129	405	135	.01	.01
III FOOD GROUP: TOTAL	6,554	637,390	7,534,865	1,150	23.80	25.85
1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	550	71,061	554,722	1,009	2.00	1.90
2. CANDY-CONFECTIONARY	357	12,103	143,047	401	1.30	.49
3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	204	11,079	95,937	470	.74	.33
4. GROCERY & MOTOR STORES-MEAT MKTS ..	2,451	396,661	5,134,009	2,095	8.90	17.62
6. RESTAURANTS-TAVERNS-CAFETERIAS ..	2,499	110,826	1,346,595	539	9.07	4.62
7. FISH-POULTRY-OTHER FOOD STORES ..	109	11,777	38,802	356	.40	.13
8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	384	23,883	221,753	577	1.39	.76
IV FURNITURE GROUP: TOTAL	1,600	124,667	1,515,061	947	5.81	5.20
1. CARPETS-RUGS-HOUSE FURNISHINGS ..	140	11,508	114,128	815	.51	.39
2. FURNITURE STORES	392	39,342	619,920	1,581	1.42	2.13
3. HOUSEHOLD APPLIANCES	57	4,876	75,281	1,321	.21	.26
4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	93	8,352	111,519	1,199	.34	.38
5. RADIO SALES AND SERVICE	217	6,599	70,673	326	.79	.24
6. OTHER HOME FURNISHINGS-APPLIANCES ..	168	16,324	173,476	1,032	.61	.60
7. ELECTRICAL APPLIANCES & SERVICE ..	463	34,647	330,028	713	1.68	1.13
8. UPHOLSTERERS	70	3,019	20,036	286	.25	.07

TABLE 50, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
V GENERAL MERCHANDISE GROUP: TOTAL ...	3,019	\$ 368,842	\$ 5,068,158	\$ 1,679	10.96	17.38
1. DEPARTMENT STORES	26	41,053	680,059	26,176	.09	2.33
2. DRUG STORES	687	95,492	895,882	1,304	2.50	3.06
3. DRY GOODS STORES	145	25,198	436,208	3,008	.53	1.50
4. GENERAL STORES	505	105,241	1,735,795	3,437	1.83	5.96
5. HDWE.-PAINT-OIL-VARNISHES	348	33,194	395,998	1,138	1.26	1.36
6. JEWELRY STORES	377	15,710	215,725	572	1.37	.74
7. LEATHER-LEATHER GOODS-SADDLERY ..	40	2,192	16,074	402	.15	.06
8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	122	6,601	39,318	322	.44	.13
9. SPORTING GOODS-TENTS-AWNINGS	195	13,316	137,391	705	.71	.47
10. VARIETY-5&10 SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS	574	30,845	515,708	898	2.08	1.77
VII LUMBER AND BUILDING GROUP: TOTAL ...	1,289	282,520	2,594,312	2,013	4.68	8.90
1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECORATORS ..	38	8,609	53,121	1,398	.14	.18
2. BUILDING HDWE. AND MACHINERY	10	2,498	21,676	2,168	.04	.07
3. BUILDING MATERIAL DEALERS	410	124,412	1,335,868	3,258	1.49	4.59
4. ELECTRICAL EQUIPMENT SUPPLIES ...	136	49,514	424,523	3,121	.49	1.46
5. PAINT-GLASS & WALL PAPER STORES .	106	16,986	127,711	1,205	.38	.44
6. PLUMBING HTG.-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS	505	66,062	482,012	1,954	1.83	1.65
7. OTHER LUMBER & BUILDING SUPPLIES .	84	14,439	149,401	1,779	.31	.51
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	698	74,604	248,066	355	2.53	.85
1. AUCTIONEERS-COMM. DEALERS-SALES BARNs	43	50,815	25,247	526	.17	.09
2. BARBER & BEAUTY SHOPS-SALES	283	4,155	36,138	128	1.03	.12
3. OPTICIANS-OPTOMETRISTS-OCULISTS- SALES	36	3,664	51,982	1,444	.13	.18
4. PHOTOGRAPHERS	240	6,645	86,551	361	.87	.30
5. DOCTORS-DENTISTS-PROFESSIONAL- SALES	9	379	3,313	368	.03	.01
6. NEON SIGNS & ADVERTISING-OTHERS .	82	8,946	44,835	547	.30	.15
IX PUBLIC UTILITY GROUP: TOTAL	152	114,468	1,547,242	1,018	.55	5.31
1. GAS AND ELECTRIC COMPANIES	86	77,447	1,049,503	12,204	.31	3.60
2. RAILROADS	6	1,042	20,129	3,355	.02	.07
3. TELEGRAPH	2	369	6,904	3,452	.01	.02
4. TELEPHONE	37	34,964	466,529	12,609	.13	1.60
5. WATER IN CONTAINERS	16	305	3,113	195	.06	.01
6. ALL OTHER PUBLIC UTILITIES	5	341	1,064	213	.02	.01

TABLE 50, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

BUSINESS CLASS	MONTHLY AVG. No. RETURNS	GROSS SALES $\frac{1}{2}$ (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL No. RETURNS	% OF TO- TAL TAX PAID
X UNCLASSIFIED RETAIL GROUP: TOTAL ...	2,685	\$ 312,584	\$ 1,780,789	\$ 663	9.76	6.11
1. BLACKSMITH-MCH. SHOPS-WELDERS- SALES	173	15,389	81,301	470	.63	.20
2. BOOKS-STATIONERY-SCHOOL SUPPLIES	166	7,917	88,297	532	.60	.30
3. CIGAR STORES-SMOKER SUPPLIES	62	4,646	13,924	225	.23	.05
4. CLUBS	74	4,904	47,183	638	.27	.16
5. COAL-WOOD FUEL-ICE DEALERS	485	23,900	182,300	376	1.76	.63
6. FARM IMPLEMENTS AND MACHINERY ...	333	60,087	690,024	2,041	1.23	2.36
7. FLOUR-FEED-SEEDS-GRAIN- FERTILIZER	189	120,465	70,718	419	.68	.27
8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	269	16,183	122,893	457	.98	.42
9. MAGAZINES-PERIODICALS-GREETING CARDS	8	1,717	896	112	.03	---
10. MONUMENTS AND TOMB STONES	41	1,029	16,516	403	.15	.06
11. OFFICE EQUIPMENT AND SUPPLIES ...	124	17,746	152,488	1,230	.45	.52
12. RECREATION PARLORS-NIGHT CLUBS- SALES	193	4,923	23,484	122	.70	.00
13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS	55	7,687	40,456	736	.20	.14
14. UNDERTAKERS AND FUNERAL PARLORS .	110	5,756	51,483	463	.40	.18
15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS	327	16,266	151,362	463	1.19	.52
16. CONCESSIONERS-CIRCUSES-MEDICINE SHOWS	31	894	11,539	372	.11	.04
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	41	3,375	27,925	681	.15	.10
XI FARM AND GARDEN PRODUCE GROUP: TOTAL.	150	7,716	36,657	244	.55	.13
1. DIRECT SALES OF FARM PRODUCTS ...	113	5,179	31,139	264	.43	.11
2. HATCHERIES AND SUPPLIES	32	2,537	5,468	171	.12	.02
3. LIVESTOCK	---	---	---	---	---	---
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL	1,929	583,969	2,215,345	1,148	7.00	7.60
1. BEVERAGES-LIQUOR	205	27,033	27,661	136	.74	.10
2. CHEMICALS AND PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID	90	36,555	118,907	1,213	.36	.41
3. FOOD AND FOOD PREPARATIONS	101	49,323	21,590	214	.37	.07
4. LEATHER AND LEATHER PRODUCTS ...	10	1,324	13,033	1,303	.04	.04
5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	250	23,619	125,689	503	.91	.43
6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	230	77,254	631,430	2,255	1.02	2.16
7. METAL AND METAL PRODUCTS	147	179,712	320,960	2,103	.53	1.10
8. MINERALS-ASSAYERS-COAL MINES ...	95	3,279	25,225	266	.34	.09
9. PAPER-PULP PRODUCTS	24	17,506	37,198	1,550	.09	.13
10. PETROLEUM-PETROLEUM PRODUCTS ...	120	65,612	204,346	1,707	.44	.70
11. PRINTING-PUBLISHING & BOOK BINDING	262	19,968	150,816	576	.95	.52
12. RUBBER AND RUBBER GOODS	11	10,143	51,429	463	.04	.18

TABLE 60, CONTINUED

SALES TAX: GROSS SALES, AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

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
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL, CONTINUED						
13. STONE, CLAY, SAND & GRAVEL PRODUCTS	211	\$ 40,452	\$ 366,315	\$ 1,831	.76	1.33
14. MATTRESS RENOVATING	25	4,685	5,890	236	.09	.02
15. MISCELLANEOUS	78	21,999	90,493	1,161	.28	.31
17)						
18) VETERINARY SUPPLIES-SOAP PRODUCTS AND CARBON LIQUID	12	495	3,685	307	.04	.01
STATE TOTAL	27,538	\$3,218,186	\$29,148,339	\$ 1,056	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 12¹/₂ PER CENT HAS BEEN PAID; NAMELY: GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS; AND TRADE-INS.

TABLE 51

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

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	7,771	\$ 8,376,701	371	\$ 830,968	2,173	\$ 1,595,701	1,748	\$ 1,694,770	552	\$ 688,661	870	\$ 834,723
2	PUEBLO	1,639	1,296,664	72	73,071	468	293,855	465	348,072	107	96,685	136	183,471
3	WELD	1,269	881,319	43	41,694	433	229,181	289	194,461	66	38,401	134	115,561
4	EL PASO	1,720	1,543,337	80	106,489	584	260,197	398	447,304	88	95,652	212	215,069
5	LAS ANIMAS	544	212,111	21	10,052	120	56,124	176	64,060	23	16,765	45	28,955
6	LARIMER	1,020	671,725	42	27,521	290	148,727	271	189,556	70	46,783	102	85,070
7	BOULDER	1,007	731,640	50	51,281	298	162,118	237	214,638	74	59,184	103	82,193
8	MESA	792	584,806	32	26,766	273	140,663	174	137,600	47	44,066	70	81,421
9	OTERO	551	308,823	29	20,126	155	70,423	159	95,555	26	29,356	56	36,240
10	ARAPAHOE	925	717,598	36	25,803	367	193,824	182	191,689	60	50,220	79	81,338
11	JEFFERSON	1,038	637,574	27	15,363	355	148,641	254	203,480	50	33,782	111	85,470
12	ADAMS	715	417,930	18	18,264	312	96,770	158	123,832	35	14,564	53	43,817
13	LOGAN	364	269,649	13	11,726	135	87,280	73	50,860	23	18,391	30	25,562
14	FREMONT	444	179,195	16	6,079	133	47,143	132	48,730	20	11,226	43	32,361
15	MORGAN	393	307,755	20	14,672	151	88,097	84	72,965	19	10,732	31	41,933
16	HUERFANO	245	83,936	8	2,032	56	24,447	84	26,239	9	3,701	25	15,462
17	PROWERS	338	230,909	14	12,388	98	62,319	81	51,171	24	14,185	36	31,291
18	DELTA	372	185,310	13	6,309	124	44,213	84	45,611	15	7,420	39	32,279
19	YUMA	243	154,809	14	4,964	78	44,894	50	27,467	13	8,458	26	16,746
20	LA PLATA	333	217,051	19	9,431	92	60,948	73	56,988	20	20,591	34	28,705
21	MONTROSE	284	190,755	10	5,373	98	48,804	60	43,598	16	11,105	33	40,811
22	BACA	189	111,987	6	3,591	72	31,762	45	26,485	6	3,014	32	24,814
23	RIO GRANDE	237	147,008	7	2,414	64	43,756	59	31,365	17	13,414	26	25,937
24	GARFIELD	324	173,041	14	5,883	86	44,563	61	40,119	19	9,333	41	26,914
25	CONEJOS	138	59,804	5	794	34	14,728	47	19,949	2	1,267	20	17,685
26	KIT CARSON	207	120,365	7	1,761	71	29,846	45	22,087	11	3,366	26	26,483
27	WASHINGTON	133	85,244	5	2,714	41	13,995	25	22,055	5	1,815	23	18,016
28	ROUTT	193	97,498	8	6,043	61	31,740	33	22,412	9	7,009	31	19,657
29	BENT	136	72,518	6	2,202	46	29,552	40	18,441	8	3,456	9	7,252
30	ALAMOSA	207	145,698	11	7,631	66	45,507	50	36,559	10	10,421	18	13,839
31	CHAFFEE	238	114,393	14	4,658	64	34,740	66	30,022	11	5,704	24	18,792
32	MONTENZUMA	191	128,812	4	2,836	52	52,464	39	24,668	14	9,240	30	21,556
33	LINCOLN	153	104,712	4	2,746	49	25,721	36	29,544	8	2,710	16	12,911
34	ELBERT	98	29,777	1	42	33	7,663	23	8,478	2	491	11	5,069
35	SAGUACHE	115	43,963	2	148	33	11,340	27	11,085	5	2,317	17	10,392
36	CROWLEY	88	44,588	2	521	26	12,267	23	12,934	6	4,835	14	6,765
37	PHILLIPS	149	106,243	5	1,120	44	26,386	27	19,087	7	3,557	16	12,367
38	COSTILLA	79	20,880	—	14	24	2,441	24	4,623	2	315	14	9,339
39	SEDGWICK	121	71,312	5	1,422	33	16,034	28	16,683	7	4,179	19	13,810
40	GUNNISON	152	74,251	4	1,165	39	16,085	39	19,135	4	2,994	21	13,854

TABLE 51, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

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
41	LAKE	117	\$ 85,038	3	\$ 835	32	\$ 19,645	40	\$ 31,432	5	\$ 2,067	17	\$ 10,071
42	MOFFAT	156	103,122	7	4,482	51	29,300	34	26,776	11	9,155	16	14,342
43	TELLER	111	34,229	2	533	33	7,212	36	14,532	4	643	17	5,670
44	EAGLE	115	47,840	5	2,110	35	8,102	34	14,792	3	1,954	18	10,162
45	KIOWA	77	35,637	1	26	27	8,802	17	11,301	3	1,812	12	4,412
46	CHEYENNE	77	35,651	3	268	28	8,562	15	10,950	4	1,127	10	7,572
47	DOUGLAS	87	36,596	1/	125	27	12,158	27	11,773	3	932	11	4,460
48	ARCHULETA	54	30,328	2/	112	12	6,893	18	6,725	2	695	9	12,346
49	RIO BLANCO	113	68,996	4	470	33	16,779	23	18,210	4	985	17	13,974
50	SAN MIGUEL	61	28,189	2	636	16	10,086	18	9,359	2	791	13	5,873
51	CLEAR CREEK	116	47,797	1	330	34	14,223	39	17,477	2	654	22	10,205
52	CUSTER	39	10,091	—	—	12	1,511	11	4,422	1/	17	7	3,312
53	GRAND	165	83,864	1	376	48	14,881	52	25,161	6	2,806	35	25,915
54	PARK	74	20,825	1	979	21	6,144	26	6,118	1	24	14	6,103
55	SAN JUAN	38	15,646	—	—	10	2,028	11	6,179	1	84	5	1,758
56	OURAY	54	18,304	1	75	14	2,391	19	9,265	2	396	7	3,054
57	PITKIN	68	27,657	1	2	11	1,995	26	12,473	3	349	16	9,331
58	DOLORIS	44	21,237	2	392	13	3,572	8	2,204	3	1,689	6	10,910
59	JACKSON	58	28,931	1	673	15	6,751	15	4,632	2	459	12	11,051
60	GILPIN	37	7,014	1/	18	7	611	16	4,333	—	—	10	1,809
61	SUMMIT	44	12,357	—	—	9	1,870	20	6,431	—	—	3	1,237
62	MINERAL	25	6,836	1	74	4	366	12	3,393	—	—	4	2,497
63	HINSDALE	15	3,031	—	—	2	222	9	1,136	—	—	3	1,371
ALL COUNTY TOTAL		26,900	\$20,760,276	1,098	\$ 1,330,588	8,245	\$ 4,579,063	6,495	\$ 5,003,451	1,571	\$ 1,435,704	2,964	\$ 2,629,365
70	CHAIN STORES	183	5,226,077	8	42,525	33	200,408	27	2,349,707	11	44,233	26	837,897
80	FOREIGN CORPORATIONS ...	414	3,153,951	48	202,709	29	142,252	29	181,455	17	34,996	26	1,600,560
90	CONCESSIONERS	16	4,757	—	—	—	—	—	—	—	—	—	—
95	TRANS. CONCESSIONERS ...	20	3,578	1	295	1/	4	3	252	1	78	3	336
STATE TOTAL 2/		27,538	\$29,140,339	1,155	\$ 1,686,117	8,307	\$ 4,921,727	6,554	\$ 7,534,865	1,600	\$ 1,515,061	3,019	\$ 5,068,153

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

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

TABLE 51. CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

Co. No.	COUNTY	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
1	DENVER	382	\$ 946,836	679	\$ 1,083,424	282	\$ 131,112	10	\$ 14,726	691	\$ 551,678	13	\$ 4,103
2	PUEBLO	80	137,193	94	63,560	42	12,169	7	34,437	154	52,943	14	1,158
3	WELD	47	67,378	67	27,553	23	5,064	8	37,380	151	121,593	8	2,553
4	EL PASO	82	200,922	85	54,911	52	28,942	3	65,103	141	68,213	5	537
5	LAS ANIMAS	23	12,991	58	6,745	10	1,151	2	6,674	63	7,860	3	735
6	LARIMER	50	50,372	58	21,909	23	3,186	5	21,522	101	74,024	8	3,055
7	BOULDER	53	65,678	60	23,728	32	8,128	2	6,632	95	57,725	3	335
8	MESA	36	67,034	43	26,294	24	8,738	2	3,607	88	46,519	3	2,098
9	OTERO	19	15,950	16	2,514	15	1,478	5	360	66	35,900	5	1,021
10	ARAPAHOE	42	98,523	43	46,695	15	1,713	2	278	67	25,145	12	2,370
11	JEFFERSON	51	77,159	60	24,748	18	1,091	2	8,871	80	32,373	20	5,596
12	ADAMS	27	42,294	37	36,293	8	442	2	4,188	53	30,881	12	6,486
13	LOGAN	20	36,580	13	13,004	7	2,238	4	777	39	22,972	2	209
14	FREMONT	15	12,921	30	5,759	3	271	4	5,310	44	9,167	4	228
15	MORGAN	15	18,910	14	9,396	11	1,859	4	9,262	42	39,353	2	536
16	HUERFANO	6	4,412	22	2,450	7	802	2	483	25	3,884	1	23
17	PROWERS	14	17,343	15	5,887	8	786	6	5,871	38	28,884	4	784
18	DELTA	18	15,544	24	6,175	6	943	3	7,097	42	18,598	4	1,131
19	YUMA	9	12,922	7	4,803	8	1,399	4	3,477	32	29,293	2	396
20	LA PLATA	19	15,343	26	7,003	9	1,542	1	66	39	16,361	1	75
21	MONTROSE	12	10,111	16	9,410	6	772	2	4,020	30	18,003	1	143
22	BACA	3	7,390	4	453	2	32	2	2,253	17	12,193	---	---
23	RIO GRANDE	16	9,961	14	7,640	4	692	1	3,308	28	8,483	1	38
24	GARFIELD	23	18,474	19	4,123	7	429	3	5,171	47	16,751	4	1,301
25	CONEJOS	2	2,040	7	572	1	13	---	---	20	2,758	---	---
26	KIT CARSON	9	8,015	9	1,757	3	837	2	2,191	23	24,013	1	9
27	WASHINGTON	5	8,323	4	332	2	277	2	4,697	20	12,904	1	124
28	ROUTT	6	4,529	20	2,395	3	232	1	492	20	2,793	1	146
29	BENT	5	4,397	4	418	3	240	3	2,130	10	2,838	2	84
30	ALAMOSA	6	6,496	11	7,652	5	429	2	1,230	27	15,324	1	110
31	CHAFFEE	10	8,491	12	2,471	5	568	1	1,355	27	7,351	4	242
32	MONTUZUMA	15	6,499	15	3,709	4	484	1	65	16	7,265	1	26
33	LINCOLN	11	7,511	6	724	2	409	4	9,011	17	13,425	---	---
34	ELBERT	4	2,343	2	37	1	40	4	462	17	5,152	---	---
35	SAGUACHE	5	3,511	10	2,973	1	51	3	1,210	11	800	1	136
36	CROWLEY	4	3,207	4	1,173	2	11	---	---	8	2,808	---	---
37	PHILLIPS	12	9,080	5	4,807	3	554	4	9,312	26	19,633	---	---
38	COSTILLA	1	600	4	205	---	---	1	36	9	3,271	---	---
39	SEDGWICK	8	7,032	5	636	1	2	1	1,315	13	10,113	1	29
40	GUNNISON	6	6,153	19	5,443	2	364	2	2,737	15	6,294	1	27

TABLE 51. CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

Co. No.	COUNTY	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
41	LAKE	3	\$ 7,119	4	\$ 1,260	2	\$ 112	—	\$ —	11	\$ 4,499	—	\$ —
42	MOFFAT	6	4,944	16	5,164	3	619	2	431	10	7,958	—	—
43	TELLER	1	215	6	3,318	2	1,392	—	—	9	666	1	42
44	EAGLE	6	6,425	4	1,641	1	232	1	413	8	1,804	—	—
45	KIOWA	4	1,107	4	1,229	—	—	—	—	9	7,143	—	—
46	CHEYENNE	3	2,701	2	114	1	34	1	330	10	3,993	—	—
47	DOUGLAS	2	3,513	9	1,732	—	—	1	130	7	1,823	—	—
48	ARCHULETA	2	1,900	5	820	—	—	2	743	2	94	—	—
49	RIO BLANCO	8	5,170	7	2,973	1	145	1	1,977	14	8,301	1	2
50	SAN MIGUEL	2	771	3	346	1	4	1/	46	3	273	1	—
51	CLEAR CREEK	3	2,365	3	304	3	113	—	—	3	1,545	1	72
52	CUSTER	1	74	5	461	—	—	1/	13	2	256	1	14
53	GRAND	6	6,685	7	701	1	—	1	1,327	3	4,012	—	—
54	PARK	2	83	7	1,118	—	—	—	—	2	257	—	—
55	SAN JUAN	2	3,034	4	611	—	—	1	590	4	711	—	—
56	CURAY	2	2,050	3	413	—	—	—	—	6	661	—	—
57	PITKIN	2	1,786	2	265	1	111	—	—	5	1,071	1	274
58	DOLORES	—	—	3	449	1/	2	1	322	8	1,707	—	—
59	JACKSON	1	130	3	257	1	8	1	623	6	4,139	1	208
60	GILPIN	1/	15	2	21	—	—	—	—	2	207	—	—
61	SUMMIT	1	711	7	1,611	—	—	1	69	3	428	—	—
62	MINERAL	—	—	3	309	—	—	1	196	1	1	—	—
63	HINGSDALE	1/	102	—	—	—	—	1	198	—	—	—	—
ALL COUNTY TOTAL		1,230	\$ 2,105,304	1,755	\$ 1,554,733	675	\$ 222,392	130	\$ 295,779	2,509	\$ 1,517,441	140	\$ 36,456
70	CHAIN STORES	15	145,302	27	253,057	2	778	11	1,215,313	26	136,522	2	200
80	FOREIGN CORPORATIONS	43	343,623	143	405,634	17	24,539	11	36,145	51	121,688	—	—
90	CONCESSIONERS	—	—	—	—	—	—	—	—	16	4,757	—	—
95	TRANS. CONCESSIONERS	1	3	4	1,921	4	307	—	—	3	381	1/	1
STATE TOTAL		1,289	\$ 2,594,312	1,929	\$ 2,215,345	690	\$ 248,066	152	\$ 1,547,242	2,605	\$ 1,700,789	150	\$ 36,657

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

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

TABLE 52

SALES TAX: COLLECTIONS AND PER CENT
INDEPENDENTS, CHAINS AND FOREIGN CORPORATION, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

RETAIL OUTLET	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
STATE TOTAL	27,538	\$29,148,339	1,155	\$ 1,686,117	8,307	\$ 4,921,727	6,554	\$ 7,534,865	1,600	\$ 1,515,061	3,019	\$ 5,068,158
PER CENT OF STATE TOTALS:												
INDEPENDENTS ^{1/}	97.7	71.2	95.0	81.9	99.3	93.0	99.1	66.4	98.2	94.8	98.2	51.9
CHAIN STORES ^{2/} .....	.7	18.0	.7	2.5	.4	4.1	.4	31.2	.7	2.9	.9	16.5
FOR. CORP. ^{3/}	1.5	10.8	4.2	15.6	.3	2.9	.5	2.4	1.1	2.3	.9	31.6
CONCESSIONERS .....	.1	TRACE ^{4/}	.1	TRACE	—	—	TRACE	TRACE	TRACE	TRACE	TRACE	TRACE
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
RETAIL OUTLET	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS	MONTHLY AVG. No. RETURNS	COLLECTIONS
STATE TOTAL	1,289	\$ 2,594,312	1,929	\$ 2,215,345	698	\$ 248,066	152	\$ 1,547,242	2,685	\$ 1,780,789	150	\$ 36,657
PER CENT OF STATE TOTALS:												
INDEPENDENTS	95.4	81.2	91.0	70.2	96.7	89.7	85.5	19.1	96.4	85.2	98.7	99.5
CHAIN STORES	1.2	5.6	1.4	11.4	.3	.3	7.2	78.5	1.0	7.7	1.3	.5
FOR. CORP.	3.3	13.2	7.4	18.3	2.4	9.9	7.3	2.4	1.9	6.8	—	—
CONCESSIONERS .....	.1	—	.2	.1	.6	.1	—	—	.7	.3	—	TRACE
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

^{1/} INDEPENDENTS REPRESENT THE ALL COUNTY TOTAL NUMBER OF RETURNS GIVEN IN TABLE 51, PAGE 62.

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

^{3/} FOREIGN CORPORATION RETURNS DO NOT ALWAYS INCLUDE MORE THAN ONE OUTLET IN THE STATE.

^{4/} LESS THAN ONE-TENTH OF ONE PER CENT.

TABLE 53

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE
FISCAL YEAR ENDED JUNE 30, 1952
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. No. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL	1,155	\$ 102,216	\$ 13,473	\$ 88,743	13.2
AUTOMOTIVE ^{2/}	4,146	590,282	351,163	239,119	59.5
OCCASIONAL AUTO SALES	4,161	18,928	-----	18,928	-----
FOOD	6,554	627,390	240,818	396,572	37.8
FURNITURE	1,600	124,667	44,927	79,740	36.0
GENERAL MERCHANDISE	3,019	368,842	102,097	266,745	27.7
LUMBER AND BUILDING	1,289	282,520	145,977	136,543	51.7
PROFESSIONAL & PERSONAL SERVICES ..	698	74,604	61,548	13,056	82.5
PUBLIC UTILITY	152	114,468	33,034	81,434	28.9
UNCLASSIFIED RETAIL	2,685	312,584	218,858	93,726	70.0
FARM & GARDEN PRODUCE	150	7,716	5,787	1,929	75.0
MANUFACTURING, TRADING, JOBBING ..	1,929	583,969	467,372	116,597	80.0
STATE TOTAL 1952	27,538	\$3,210,186	\$1,685,054	\$1,533,132	52.3
STATE TOTAL FISCAL YEAR 1951	28,040	3,103,786	1,612,135	1,491,651	51.9
CHANGE: 1952 OVER 1951	- 502	+ 114,400	+ 72,919	+ 61,481	
PER CENT CHANGE	- 1.8	+ 3.7	+ 4.5	+ 4.1	

TABLE 54

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE
BY QUARTER PERIODS, 1949 - 1952
(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
1949:					
MARCH	28,094	\$ 619,267	\$ 314,766	\$ 304,501	50.8
JUNE	28,067	618,170	313,096	305,074	50.8
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	311,749	49.3
JUNE	27,228	654,999	331,887	323,112	50.7
SEPTEMBER	29,552	795,503	401,909	393,594	50.5
DECEMBER	26,116	727,723	380,794	346,929	52.3
1951:					
MARCH	28,897	801,093	409,077	392,016	51.1
JUNE	27,596	779,467	420,355	359,112	53.9
SEPTEMBER	28,873	823,325	430,296	393,029	52.3
DECEMBER	27,059	826,521	432,000	394,441	52.3
1952:					
MARCH	27,408	798,427	418,823	379,604	52.5
JUNE	26,814	769,913	403,855	366,059	52.5

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

^{2/} OCCASIONAL AUTO SALES EXCLUDED.

TABLE 55

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, DENVER COUNTY
FISCAL YEAR ENDED JUNE 30, 1952
(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	371	\$ 54,653	\$ 10,910	\$ 43,735	20.0
AUTOMOTIVE ^{3/}	936	193,933	116,469	77,464	60.1
OCCASIONAL AUTO SALES	1,237	6,202	-----	6,202	-----
FOOD	1,740	170,964	81,766	89,198	47.0
FURNITURE	552	65,109	28,004	36,245	44.3
GENERAL MERCHANDISE	870	99,581	55,648	43,933	55.0
LUMBER AND BUILDING	362	131,004	81,171	49,833	62.0
PROFESSIONAL & PERSONAL SERVICE ..	282	16,410	9,539	6,901	58.0
PUBLIC UTILITY	10	1,219	444	775	36.4
UNCLASSIFIED RETAIL	691	83,537	54,501	29,036	65.2
FARM & GARDEN PRODUCE	13	1,022	806	216	78.9
MANUFACTURING, TRADING, JOBBING ..	679	225,971	168,949	57,022	74.8
FISCAL YEAR 1952 COUNTY TOTAL	7,771	\$1,049,605	\$ 609,045	\$440,560	58.0
FISCAL YEAR 1951 COUNTY TOTAL	7,907	1,040,526	595,757	444,769	57.3
CHANGE: 1952 OVER 1951	- 136	+ 9,079	+ 13,288	+ 4,209	
PER CENT CHANGE	- 1.7	+ .9	+ 2.2	+ .9	

TABLE 56

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, DENVER COUNTY
BY QUARTER PERIODS, 1949 - 1952
(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
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	7,908	262,181	152,291	109,890	58.1
SEPTEMBER	8,099	265,752	154,754	110,998	58.2
DECEMBER	7,594	266,645	155,532	111,113	58.3
1952:					
MARCH	7,829	259,303	148,781	110,522	57.4
JUNE	7,564	257,905	149,978	107,927	58.2

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

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

^{3/} OCCASIONAL AUTO SALES ARE EXCLUDED.

TABLE 57

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

CODE No.	BUSINESS CLASS	GROSS SALES $\frac{1}{}$ (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
I	APPAREL GROUP: TOTAL	\$ 2,245	\$ 2,147	\$ 2,026	\$ 42,525	\$ 40,302	\$ 37,883
	1. BOOT AND SHOE STORES	865	796	606	16,405	14,942	12,829
	2. CLOTHING STORES-DRESS MAKERS	1,300	1,263	1,302	26,120	23,943	24,372
	3. FURRIERS	---	7	---	---	160	---
	4. HABERDASHERY	---	73	9	---	1,209	494
	6. SHOE REPAIR	---	5	29	---	45	88
	8. CLEANERS-DYERS-TAILORS-LAUNDRIES ..	---	3	---	---	3	---
II	AUTOMOTIVE GROUP: TOTAL	27,791	29,952	22,298	200,408	218,799	156,762
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	8,124	8,632	7,471	48,841	47,914	41,462
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	7,873	8,672	6,482	84,364	102,171	74,027
	3. FILLING AND SERVICE STATIONS	8,030	6,435	5,684	21,030	20,176	15,494
	4. GARAGE-REPAIR SHOPS	1,190	3,769	1,200	13,238	13,133	7,114
	5. TRAILERS-OTHER AUTOMOTIVE STORES ..	2,463	2,471	1,461	32,756	35,392	18,665
	7. AIRCRAFT	103	13	---	179	13	---
III	FOOD GROUP: TOTAL	135,183	117,547	101,264	2,349,707	2,062,995	1,768,278
	1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	869	345	347	8,386	4,817	3,760
	2. CANDY-CONFECTIONERY	3,090	2,974	2,976	33,340	30,129	26,257
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	665	533	157	642	1,061	1,152
	4. GROCERY AND MOTOR STORES- MEAT MARKETS	120,635	111,935	96,220	2,292,436	2,012,444	1,723,531
	6. RESTAURANTS-TAVERNS-CAFETERIAS ..	638	644	603	13,079	12,256	11,460
	7. FISH-POULTRY-OTHER FOOD STORES ..	1,236	1,216	961	1,824	2,208	2,118
IV	FURNITURE GROUP: TOTAL	2,634	2,408	2,737	44,203	39,074	36,443
	2. FURNITURE STORES	911	922	774	16,172	16,316	14,226
	3. HOUSEHOLD APPLIANCES	---	---	43	---	---	79
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	636	609	479	9,773	9,601	7,226
	5. RADIO SALES AND SERVICE	---	---	37	---	---	673
	6. OTHER HOME FURNISHINGS AND APPLIANCES	626	423	345	10,673	6,795	5,416
	7. ELECTRICAL APPLIANCES & SERVICE ..	461	441	1,055	7,665	6,168	8,771
	8. UPHOLSTERERS	---	8	4	---	114	52
V	GENERAL MERCHANDISE GROUP: TOTAL ...	50,530	47,079	42,036	837,897	734,175	714,375
	1. DEPARTMENT STORES	22,627	21,192	20,058	371,017	347,211	344,638
	2. DRUG STORES	4,330	3,603	1,327	61,267	50,967	17,306
	3. DRY GOODS STORES	9,375	9,644	8,647	156,339	164,300	149,901
	4. GENERAL STORES	4,423	4,140	3,062	67,365	61,840	48,349
	5. HOME-PAINTS-OILS-VARNISHES	75	90	95	1,153	1,517	1,469
	6. JEWELRY STORES	78	148	240	1,161	2,132	5,358
	7. LEATHER-LEATHER GOODS-SADDLERY ..	29	34	8	566	532	26
	8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	819	605	530	11,746	9,339	7,901
	9. SPORTING GOODS-TENTS-AWNINGS	165	123	136	2,941	2,190	2,431
	10. VARIETY 5&10-SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS	8,601	7,487	7,133	164,342	144,009	136,996

TABLE 57, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

CODE No.	BUSINESS CLASS	GROSS SALES 1/ (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
VII	LUMBER AND BUILDING GROUP: TOTAL ...	\$ 21,533	\$ 23,973	\$ 10,423	\$ 145,302	\$ 151,003	\$ 119,923
	3. BUILDING MATERIAL DEALERS	4,977	5,329	4,133	31,446	36,734	37,341
	4. ELECTRICAL EQUIPMENT SUPPLIES ...	6,705	8,553	6,596	24,241	24,060	20,415
	5. PAINT-GLASS & WALL PAPER STORES .	3,101	2,971	2,559	19,309	18,209	15,603
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS	6,735	7,107	5,135	20,100	22,602	16,364
	7. OTHER LUMBER & BUILDING SUPPLIES.	15	3	---	206	145	---
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	55	3	2	778	51	30
	2. BARBER AND BEAUTY SHOPS-SALES ...	3	3	2	46	51	30
	4. PHOTOGRAPHERS	52	---	---	732	---	---
IX	PUBLIC UTILITY GROUP: TOTAL	91,493	84,167	74,422	1,215,313	1,131,268	1,016,207
	1. GAS & ELECTRIC COMPANIES	57,039	52,702	46,254	756,630	699,933	617,749
	3. TELEGRAPH	20	34	30	306	468	401
	4. TELEPHONE	34,421	31,307	28,130	458,092	430,053	398,137
	6. ALL OTHER PUBLIC UTILITIES	---	44	---	---	764	---
X	UNCLASSIFIED RETAIL GROUP: TOTAL ...	71,000	66,235	60,097	136,522	143,400	111,992
	1. BLACKSMITH-MACHINE SHOPS-WELDERS- SALES	822	712	571	7,748	7,232	5,992
	3. CIGAR STORES-SMOKER SUPPLIES	---	1,940	3,669	---	126	264
	5. COAL-WOOD FUEL-ICE DEALERS	355	455	655	4,637	5,918	8,681
	6. FARM IMPLEMENTS & MACHINERY	10,069	11,286	6,340	109,343	113,452	86,428
	7. FLOUR-FEED-SEEDS-GRAIN- FERTILIZER	50,339	49,903	47,145	5,022	4,329	4,197
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS	145	142	154	2,210	2,184	2,293
	9. MAGAZINES-PERIODICALS	1,574	1,451	1,244	27	26	30
	10. MONUMENTS AND TOMB STONES	114	60	19	2,139	1,089	244
	11. OFFICE EQUIPMENT AND SUPPLIES ...	74	11	2	768	113	23
	12. RECREATION PARLORS-NIGHT CLUBS- SALES	---	---	---	---	---	---
	13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS	64	78	149	942	1,037	2,019
	14. UNDERTAKERS & FUNERAL PARLORS ...	103	120	93	921	1,172	776
	15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS	31	11	13	581	216	242
	16. CONCESSIONERS	45	---	3	802	---	34
	17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	73	58	40	1,302	1,099	764
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	89	109	92	200	166	212
	1. DIRECT SALES OF FARM PRODUCTS ...	---	---	---	---	---	---
	2. HATCHERIES AND SUPPLIES	89	109	92	200	166	212

TABLE 57, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

Code No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
XII	MANUFACTURING, TRADING OR JOBBING						
	GROUP: TOTAL	\$146,790	\$151,112	\$ 92,964	\$ 253,057	\$ 230,516	\$ 105,521
	1. BEVERAGES-LIQUOR	1,373	1,401	1,475	60	95	51
	2. CHEMICALS & PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	962	956	874	5,175	4,807	4,810
	3. FOOD AND FOOD PREPARATION	14,163	12,266	10,993	1,944	1,124	1,154
	4. LEATHER AND LEATHER PRODUCTS	190	75	---	304	109	---
	5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	20	73	169	195	20	2,730
	6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	5,066	5,672	4,005	90,860	103,742	73,486
	7. METAL AND METAL PRODUCTS	111,187	118,147	65,455	96,825	73,653	59,949
	8. MINERALS-ASSAYERS-COAL MINES	1,203	703	646	2,097	1,325	1,325
	9. PAPER--PULP AND PRODUCTS	330	392	250	6,207	7,450	4,759
	10. PETROLEUM-PETROLEUM PRODUCTS	9,740	9,335	7,965	25,883	28,045	26,162
	11. PRINTING-PUBLISHING & BOOK BINDING	70	67	25	452	405	90
	12. RUBBER AND RUBBER GOODS	2,322	1,701	935	22,127	16,340	11,227
	13. STONE-CLAY-GRAVEL PRODUCTS	---	17	16	---	155	222
	15. MISCELLANEOUS	164	227	26	790	1,166	90
	TOTAL	\$550,154	\$524,772	\$416,361	\$5,226,077	\$4,810,652	\$4,140,114

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS INCLUDED IN STATE TOTALS ON TABLE 50.

TABLE 58

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
I	APPAREL GROUP: TOTAL	\$ 13,840	\$ 12,204	\$ 11,423	\$ 262,709	\$ 229,998	\$ 216,830
	1. BOOT AND SHOE STORES	3,812	3,616	3,269	72,762	68,179	62,075
	2. CLOTHING STORES-DRESS MAKERS	9,457	8,043	7,689	179,230	151,622	149,114
	3. FURRIERS	1	10	31	7	208	554
	4. HABERDASHERY	205	180	182	3,892	3,413	3,445
	5. MILLINERY	233	205	225	4,442	3,897	4,297
	6. SHOE REPAIR	16	19	19	158	185	182
	7. OTHER	116	131	8	2,213	2,494	163
II	AUTOMOTIVE GROUP: TOTAL	38,555	36,831	30,008	142,253	127,212	103,864
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	12,630	12,889	10,374	60,882	57,382	51,138
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	11,122	10,262	8,846	42,784	30,804	22,702
	3. FILLING & SERVICE STATIONS	13,310	12,258	10,083	25,798	26,647	22,545
	5. TRAILERS-OTHER AUTOMOTIVE STORES ..	1,493	1,422	705	12,789	12,379	7,479
III	FOOD GROUP: TOTAL	31,179	30,255	27,875	181,455	126,665	82,296
	1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	3,766	3,394	3,183	29,935	27,045	25,849
	2. CANDY-CONFECTIONERY	294	294	284	5,564	5,586	5,407
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	3	---	---	2	---	---
	4. GROCERY & MOTOR STORES-MEAT MKTS ..	24,758	25,087	23,713	109,720	69,966	38,062
	6. RESTAURANTS-TAVERNS-CAFETERIAS ..	1,990	1,326	465	31,201	21,334	8,625
	7. FISH-POULTRY-OTHER FOOD STORES ...	43	9	---	45	13	---
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	325	145	230	4,988	2,721	4,353
IV	FURNITURE GROUP: TOTAL	4,234	3,641	2,992	34,995	37,596	35,150
	1. CARPETS-RUGS-HOUSE FURNISHINGS ...	873	1,066	654	5,405	4,861	3,966
	2. FURNITURE STORES	381	567	385	1,184	1,415	1,017
	3. HOUSEHOLD APPLIANCES	1,572	1,805	1,764	23,824	28,012	27,217
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	108	11	---	2,028	143	---
	5. RADIO SALES AND SERVICE	21	15	15	90	67	58
	6. OTHER HOME FURNISHINGS AND APPLIANCES	1,236	77	70	1,747	1,457	1,165
	7. ELECTRICAL APPLIANCES & SERVICE ..	43	100	104	717	1,641	1,727
V	GENERAL MERCHANDISE GROUP: TOTAL	92,285	89,082	79,873	1,600,560	1,550,768	1,400,612
	1. DEPARTMENT STORES	2,655	2,238	1,989	50,446	42,516	37,800
	2. DRUG STORES	4,800	4,470	4,465	64,621	68,662	67,816
	3. DRY GOODS STORES	577	435	217	10,669	8,077	4,021
	4. GENERAL STORES	75,598	74,084	65,908	1,301,002	1,281,718	1,153,023
	5. HOME-PAINTS-OILS-VARNISHES	418	27	14	6,489	517	269
	6. JEWELRY STORES	179	229	279	1,497	1,997	1,866
	7. LEATHER-LEATHER GOODS-SADDLERY ...	---	---	10	---	---	197
	8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	---	---	---	---	---	---
	9. SPORTING GOODS-TENTS-AWNINGS	4	1	---	69	20	---
	10. VARIETY-5&10-SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS	8,554	7,598	6,991	165,767	147,261	135,620

TABLE 58, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 40,079	\$ 34,974	\$ 21,483	\$ 343,623	\$ 287,492	\$ 191,523
	1. BUILDING & CONSTRUCTION						
	CONTRACTORS-PAINTERS & DECORATORS	100	278	177	1,895	3,623	3,349
	2. BUILDING HARDWARE & MACHINERY	---	---	---	---	---	---
	3. BUILDING MATERIAL DEALERS	6,627	8,083	4,095	44,877	54,802	40,859
	4. ELECTRICAL EQUIPMENT SUPPLIES	22,384	18,917	11,919	255,250	200,113	124,020
	5. PAINT, GLASS & WALL PAPER STORES ..	1,808	1,921	1,410	12,130	11,402	9,771
	6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACES	7,456	4,045	2,495	21,319	13,194	10,034
	7. OTHER LUMBER & BUILDING SUPPLIES ..	1,704	1,750	1,387	8,102	4,358	3,490
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	2,073	1,576	1,512	24,589	22,466	22,350
	1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNS	43	---	---	791	---	---
	2. BARBER & BEAUTY SHOPS-SALES	68	91	74	1,271	1,704	1,368
	3. OPTICIANS-OPTOMETRISTS-OCULISTS- SALES	1,087	967	959	14,215	13,406	13,021
	4. PHOTOGRAPHERS	81	91	119	1,539	1,734	2,259
	5. DOCTORS-DENTISTS-PROFESSIONAL-SALES	3	4	17	64	67	268
	6. NEON SIGNS & ADVERTISING-OTHERS ...	791	423	343	6,709	5,557	5,434
IX	PUBLIC UTILITY GROUP: TOTAL	2,710	1,823	1,603	36,145	27,000	26,326
	1. GAS & ELECTRIC COMPANIES	1,923	1,018	901	20,986	12,742	13,665
	2. RAILROADS	441	487	386	8,557	9,416	7,501
	3. TELEGRAPH	341	318	316	6,500	5,721	5,660
	4. TELEPHONE	1	---	---	13	1	---
	5. ALL OTHER PUBLIC UTILITIES	4	---	---	76	---	---
X	UNCLASSIFIED RETAIL GROUP: TOTAL	15,086	13,553	10,129	121,688	117,905	33,779
	1. BLACKSMITH-MACHINE SHOPS-WELDER- SALES	349	536	502	4,938	6,228	4,492
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES ..	412	423	440	6,063	5,733	5,010
	3. CIGAR STORES-SMOKER SUPPLIES	146	---	---	974	---	---
	5. COAL-WOOD FUEL-ICE DEALERS	271	15	12	335	97	88
	6. FARM IMPLEMENTS & MACHINERY	3,640	3,394	2,796	13,311	9,574	6,504
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER .	713	461	333	321	127	114
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCK.	716	519	376	11,080	8,756	5,967
	10. MONUMENTS & TOMB STONES	0	11	5	159	215	103
	11. OFFICE EQUIPMENT SUPPLIES	7,475	6,225	4,039	63,521	63,600	45,555
	12. RECREATION PARLORS-NIGHT CLUBS- SALES	---	---	---	---	---	---
	13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS	224	1,008	723	2,725	8,206	7,559
	15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS	1,110	953	895	10,030	15,260	13,379
	16. CONCESSIONERS	14	3	---	176	43	---
	17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	---	---	---	---	---	---

TABLE 58, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1952	1951	1950	1952	1951	1950
XII	MANUFACTURING, TRADING OR JOBBING						
	GROUP: TOTAL	\$ 32,400	\$ 75,887	\$ 56,335	\$ 405,634	\$ 290,029	\$ 251,400
	1. BEVERAGES-LIQUOR	539	557	450	3,187	3,146	2,431
	2. CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID	9,145	10,526	5,353	34,056	28,465	19,961
	3. FOOD & FOOD PREPARATIONS	4,043	5,759	4,170	1,392	1,077	143
	4. LEATHER & LEATHER PRODUCTS	---	---	---	---	---	---
	5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	3,353	2,504	2,021	23,593	19,041	12,971
	6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	14,197	8,239	6,791	152,971	62,929	59,307
	7. METAL & METAL PRODUCTS	12,650	12,766	7,363	32,001	34,060	29,126
	8. MINERALS-ASSAYERS-COAL MINES	800	1,293	1,354	715	3,009	4,274
	9. PAPER-PULP AND PRODUCTS	1,576	814	314	2,365	2,137	1,471
	10. PETROLEUM-PETROLEUM PRODUCTS	23,596	23,093	21,511	91,638	84,739	81,271
	11. PRINTING, PUBLISHING & BOOK BINDING	1,425	1,096	703	4,035	3,063	1,752
	12. RUBBER & RUBBER GOODS	3,439	2,999	2,291	21,937	19,397	16,863
	13. STONE, CLAY, SAND & GRAVEL PRODUCTS	1,255	1,004	741	851	151	480
	14. MATTRESS RENOVATING	1	1	---	7	16	---
	15. MISCELLANEOUS	5,579	5,235	3,258	36,803	28,757	21,203
	17. CARBONIC LIQUID	2	1	10	33	34	105
	STATE TOTAL	\$322,441	\$299,031	\$243,233	\$3,153,651	\$2,813,813	\$2,419,630

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS ARE INCLUDED IN STATE TOTALS ON TABLE 50.

TABLE 59

SALES TAX: CHAIN STORES AND FOREIGN CORPORATIONS
GROSS SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1952

GROUP No.	BUSINESS CLASS	GROSS SALES (000 OMITTED) 1952 <u>✓</u>	% CHANGE 1952 FROM 1951	TAX COLLECTIONS 1952	% CHANGE 1952 FROM 1951	GROSS SALES (000 OMITTED) 1952 <u>✓</u>	% CHANGE 1952 FROM 1951	TAX COLLECTIONS 1952	% CHANGE 1952 FROM 1951
I	APPAREL	\$ 2,245	+ 4.6	\$ 42,525	+ 5.5	\$ 13,840	+ 13.4	\$ 262,709	+ 14.2
II	AUTOMOTIVE	27,791	- 7.3	200,408	- 8.1	38,555	+ 4.7	142,253	+ 11.8
III	FOOD	135,183	+ 15.0	2,349,707	+ 13.9	31,179	+ 3.1	181,455	+ 43.3
IV	FURNITURE	2,634	+ 9.4	44,283	+ 13.3	4,234	+ 16.3	34,995	- 6.9
V	GENERAL MERCHANDISE	50,530	+ 7.3	837,397	+ 6.8	92,285	+ 3.6	1,600,560	+ 3.2
VII	LUMBER AND BUILDING	21,533	- 10.2	145,382	- 4.2	40,079	+ 14.6	343,623	+ 19.5
VIII	PROFESSIONAL AND PERSONAL SERVICE	55	+1733.3	778	+1425.5	2,073	+ 31.5	24,589	+ 9.4
IX	PUBLIC UTILITY	91,488	+ 8.7	1,215,318	+ 7.4	2,710	+ 48.7	36,145	+ 29.6
X	UNCLASSIFIED RETAIL	71,808	+ 8.4	136,522	- 4.9	15,086	+ 11.3	121,688	+ 3.2
XI	FARM AND GARDEN PRODUCE	89	- 18.3	200	+ 20.5	—	—	—	—
XII	MANUFACTURING, TRADING, JOBBING	146,798	- 2.9	253,057	+ 6.1	82,400	+ 8.6	405,634	+ 39.5
TOTAL	.....	\$ 550,154	+ 4.8	\$5,226,077	+ 8.6	\$ 322,441	+ 7.5	\$3,153,651	+ 11.9

✓ INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

TABLE 60

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED BY BUSINESS CLASS:
STATE FISCAL YEARS ENDED JUNE 30, 1950 - 1952

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS (IN THOUSANDS)			MONTHLY AVG. NO. RETURNS BY YEARS		
	1950	1951	1952	1950	1951	1952
APPAREL	\$ 76,962	\$ 82,952	\$ 88,743	1,149	1,179	1,155
AUTOMOTIVE	266,122	266,595	239,119	4,182	4,181	4,146
OCCASIONAL AUTO SALES	17,838	18,664	18,928	4,121	4,205	4,161
FOOD	325,511	361,513	396,572	6,842	6,796	6,554
FURNITURE	64,603	80,000	79,740	1,560	1,600	1,600
GENERAL MERCHANDISE	232,701	256,422	266,745	2,952	3,029	3,019
LUMBER AND BUILDING	104,441	138,978	136,543	1,253	1,300	1,289
PROFESSIONAL & PERSONAL SERVICES	10,299	11,733	13,056	705	706	698
PUBLIC UTILITY	67,372	75,384	81,434	151	153	152
UNCLASSIFIED RETAIL	79,229	93,063	93,726	2,851	2,803	2,685
FARM AND GARDEN PRODUCE ...	2,638	1,850	1,929	169	156	150
MANUFACTURING, TRADING, JOBING	83,780	104,497	116,597	1,871	1,932	1,929
STATE TOTAL	\$1,291,496	\$1,491,651	\$1,533,132	27,806	28,040	27,538

TABLE 61

SALES TAX: TAXED RETAIL SALES
FISCAL YEARS ENDED JUNE 30, 1940 - 1952

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
1952	1,533	398

TABLE 62

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1945 - 1952

YEAR	COLLECTIONS
1945	\$ 557,903
1946	946,612
1947	1,206,914
1948	1,543,475
1949	1,389,183
1950	1,373,290
1951	1,702,559
1952	1,835,652

TABLE 63

SALES TAX: COLLECTIONS BY BUSINESS CLASS, DENVER COUNTY AND STATE
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

BUSINESS CLASS	% of 1952 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1952	1951	1950	1952 OVER 1951	1952 OVER 1950
THE STATE:						
FOOD	25.85	\$ 7,534,865	\$ 6,868,745	\$ 6,184,714	+ 9.7	+21.8
GENERAL MERCHANDISE	17.38	5,068,158	4,872,028	4,421,318	+ 4.0	+14.6
AUTOMOTIVE	16.89	4,921,727	5,438,780	4,635,087	- 9.5	+ 6.2
LUMBER AND BUILDING	8.90	2,594,312	2,640,576	1,984,395	- 1.8	+30.7
MANUFACTURING, TRADING, JOBING	7.60	2,215,345	1,985,441	1,591,811	+11.6	+39.2
UNCLASSIFIED RETAIL	6.11	1,780,789	1,768,193	1,505,356	+ .7	+18.3
APPAREL	5.78	1,686,117	1,576,099	1,462,273	+ 7.0	+15.3
PUBLIC UTILITY	5.31	1,547,242	1,432,290	1,280,065	+ 8.0	+20.9
FURNITURE	5.20	1,515,061	1,520,007	1,227,450	- .3	+23.4
PROFESSIONAL & PERSONAL SERVICE .....	.85	248,066	222,926	195,677	+11.3	+26.8
FARM & GARDEN PRODUCE ...	.13	36,657	35,151	50,117	+ 4.3	-26.9
STATE TOTAL	100.00	\$29,148,339	\$28,360,236	\$24,538,263	+ 2.8	+18.8
DENVER COUNTY: 1/						
FOOD	20.23	\$ 1,694,770	\$ 1,603,897	\$ 1,527,530	+ 5.7	+10.9
AUTOMOTIVE	19.05	1,595,701	1,860,874	1,530,580	-14.2	+ 4.3
MANUFACTURING, TRADING, JOBING	12.93	1,083,424	1,022,844	807,856	+ 5.9	+34.1
LUMBER AND BUILDING	11.30	946,836	970,835	686,120	- 2.5	+30.0
GENERAL MERCHANDISE	9.96	834,722	816,967	756,948	+ 2.2	+10.3
APPAREL	9.92	830,968	804,851	758,399	+ 3.2	+ 9.6
FURNITURE	8.22	688,661	692,817	538,376	- .6	+27.9
UNCLASSIFIED RETAIL	6.59	551,678	546,983	472,709	+ .9	+16.7
PROFESSIONAL & PERSONAL SERVICE	1.57	131,112	121,035	106,040	+ 8.3	+23.6
PUBLIC UTILITY .....	.18	14,726	12,991	12,870	+13.4	+14.4
FARM & GARDEN PRODUCE ...	.05	4,103	3,117	3,584	+31.6	+14.5
COUNTY TOTAL	100.00	\$ 8,376,701	\$ 8,457,211	\$ 7,201,012	- .1	+16.3

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

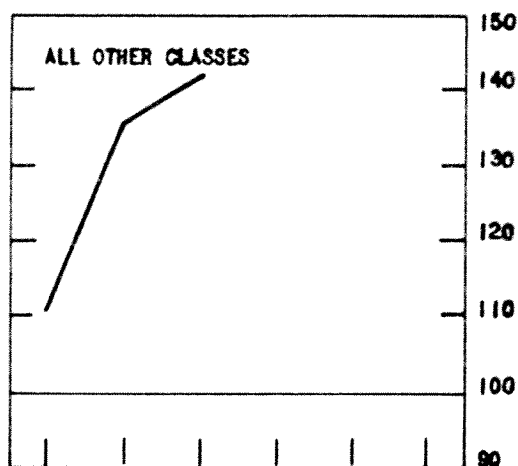
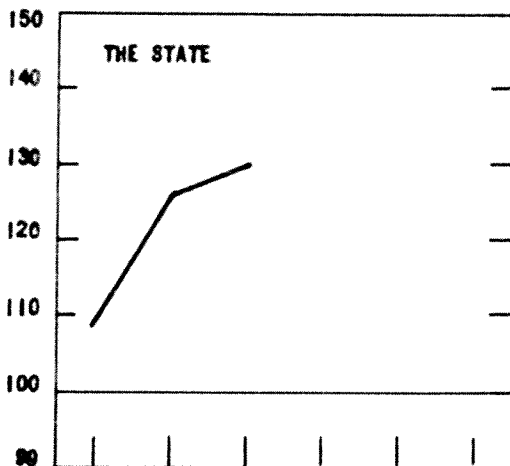
SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1950 - 1952

PER CENT OF 1947-1949 AVERAGE

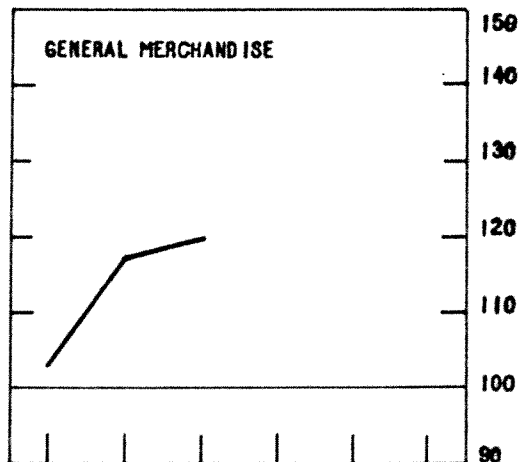
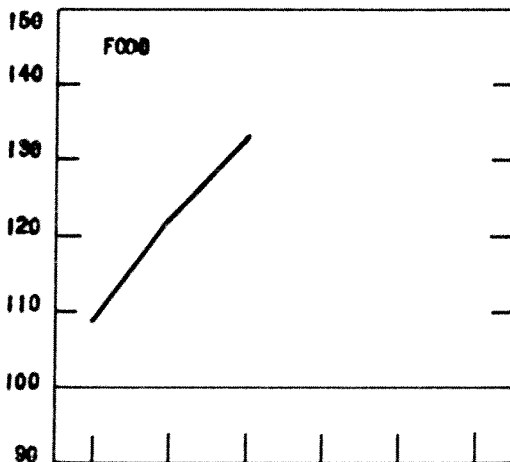
AN ALL-TIME PEAK IN SALES TAX COLLECTION TOTALING \$29,148,339 WAS REACHED IN 1952.

ALL OTHER BUSINESS CLASSES SHARPLY ADVANCED FROM PREVIOUS HIGH LEVEL OF 1950.



FOOD SHOT UPWARD IN 1951 AND 1952 TO ESTABLISH NEW RECORD HIGHS.

GENERAL MERCHANDISE PUSHED UPWARD MARKING ANOTHER NEW ALL-TIME HIGH FOR 1952.



AUTOMOTIVE AFTER ATTAINING A RECORD TOP IN 1951 DROPPED TO A LOWER LEVEL IN 1952.

APPAREL MOVED UPWARD MODERATELY TO RECORD NEW HIGHS FROM 1950.

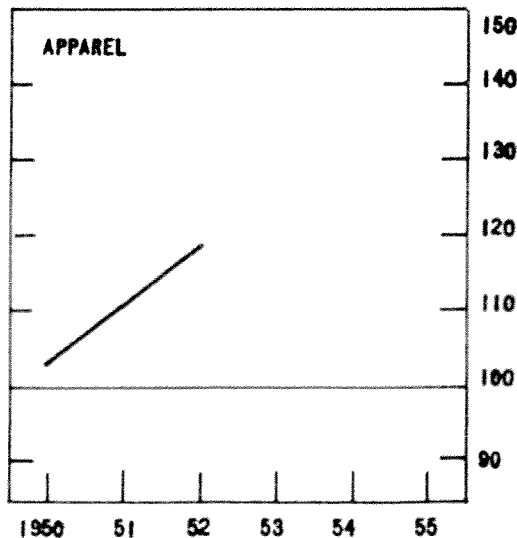
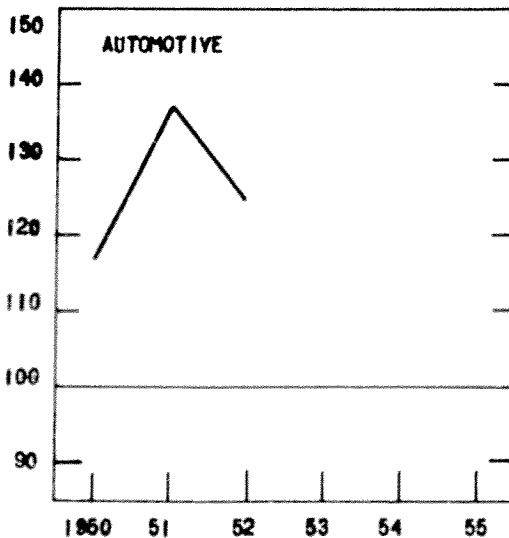


TABLE 64

SALES TAX: COLLECTIONS AND PER CENT BY SELECTED BUSINESS CLASSES
FISCAL YEAR ENDED JUNE 30, 1950 - 1952

YEAR	FOOD	GENERAL MERCHANDISE <u>1/</u>	AUTOMOTIVE	APPAREL	ALL OTHER <u>2/</u>	STATE TOTAL
1947 - 1949						
AVERAGE	\$ 5,650,347	\$ 5,505,868	\$ 3,970,574	\$ 1,420,586	\$ 5,927,980	\$ 22,475,355
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
1952	7,534,865	6,583,219	4,921,727	1,686,117	8,422,411	29,148,339
1947 - 1949						
AVERAGE	100	100	100	100	100	100
1950	109	103	117	103	111	109
1951	122	116	137	111	136	126
1952	133	120	124	119	142	130

TABLE 65

SALES TAX: PER CAPITA PAYMENTS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1952

YEAR <u>3/</u>	FOOD	GENERAL MERCHANDISE <u>1/</u>	AUTOMOTIVE	APPAREL	ALL OTHER <u>2/</u>	STATE TOTAL
1947 - 1949						
AVERAGE	\$ 4.26	\$ 4.16	\$ 3.00	\$ 1.07	\$ 4.47	\$ 16.96
1950 <u>3/</u>	4.67	4.26	3.50	1.10	4.99	18.52
1951	5.18	4.82	4.11	1.19	6.10	21.40
1952	5.68	4.97	3.72	1.27	6.36	22.00

1/ INCLUDES FURNITURE CLASS.

2/ INCLUDES THE FOLLOWING BUSINESS CLASSES: LUMBER AND BUILDING, PROFESSIONAL AND PERSONAL SERVICES, PUBLIC UTILITY, UNCLASSIFIED RETAIL, FARM AND GARDEN PRODUCE.

3/ 1950 CENSUS FINAL POPULATION USED IN COMPUTING THE PER CAPITA PAYMENTS.