

COLORADO

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Governor

DEPARTMENT OF REVENUE

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TWELFTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1953

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State of Colorado
DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
DENVER -2-

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 TWELFTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1952, AND ENDED JUNE 30, 1953.

THIS REPORT GIVES A REVIEW OF THE ADMINISTRATIVE PROBLEMS, THE DEPARTMENT EXPENDITURES AND COLLECTION COSTS FOR THE TAXES ADMINISTERED AND COLLECTED BY THE DEPARTMENT OF REVENUE.

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,

C. P. Murgate
DIRECTOR OF REVENUE

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D E P A R T M E N T O F R E V E N U E

SCOPE, HISTORY AND GROWTH OF THE DEPARTMENT THE DEPARTMENT OF REVENUE WAS CREATED BY THE ADMINISTRATIVE CODE OF 1941. AT THE TIME OF ITS CREATION THE ADMINISTRATION AND COLLECTION OF THE PRINCIPAL SOURCES OF STATE REVENUE WAS ASSIGNED TO IT, AND THE COLLECTION FUNCTIONS OF OTHER DEPARTMENTS WERE ALSO ASSIGNED TO IT. SINCE ITS ORGANIZATION IN 1941, ADDITIONAL ADMINISTRATIVE AND COLLECTIVE FUNCTIONS HAVE BEEN ADDED FROM TIME TO TIME.

THE DEPARTMENT OF REVENUE HAS THE FULL ADMINISTRATION AND COLLECTION OF THE FOLLOWING REVENUE SOURCES:

INCOME TAX
SALES AND USE TAXES
MOTOR FUEL TAXES
STORE LICENSES
MOTOR VEHICLE DEALERS ADMINISTRATION ACT
ADDITIONAL INCOME TAX (OIL AND GAS SEVERANCE)
UNFAIR PRACTICES ACT, AND
THE ADMINISTRATION OF THE MOTOR VEHICLE LAWS

IN ADDITION TO THE REVENUE SOURCES WHICH IT BOTH ADMINISTERS AND COLLECTS, IT COLLECTS THE TAXES, LICENSE- AND OTHER FEES ADMINISTERED BY OTHER AGENCIES OF THE STATE. SOME OF THE MORE IMPORTANT OF THESE ARE THE LIQUOR TAXES AND LICENSE FEES; INHERITANCE AND GIFT TAXES; OIL AND GAS CONSERVATION TAXES; PUBLIC HEALTH FEES; PUBLIC UTILITIES COMMISSION TAXES AND FEES; AND THE LICENSE FEES OF THE VARIOUS STATE BOARDS, SUCH AS NURSES EXAMINERS, BOARD OF PHARMACY, BARBER EXAMINATION, PLUMBING INSPECTION, SHORTHAND REPORTER FEES, TEACHERS CERTIFICATES, REAL ESTATE LICENSE FEES, SECRETARY OF STATE FEES, AND OTHERS.

THE DEPARTMENT BEGAN ITS OPERATION IN THE CAPITOL ANNEX ON JULY 1, 1941. AT THE TIME OF ITS ORGANIZATION IT WAS ASSIGNED SPACE IN THE BASEMENT, FIRST AND SECOND FLOORS OF THE CAPITOL ANNEX AND SOME ROOMS IN THE BASEMENT OF THE CAPITOL, WHICH WERE THEN OCCUPIED BY THE MOTOR VEHICLE DIVISION. THE TOTAL NUMBER OF EMPLOYEES DURING THE FIRST YEAR OF THE OPERATION OF THE DEPARTMENT WAS 350. THE TOTAL AMOUNT COLLECTED BY THE DEPARTMENT DURING ITS FIRST YEAR WAS \$34,549,874.

AT THE CLOSE OF THE TWELFTH YEAR OF ITS EXISTENCE, ON JUNE 30, 1953, WHICH THIS REPORT COVERS, THE DEPARTMENT HAD 499 EMPLOYEES, AND ITS COLLECTIONS TOTALED \$103,692,083.

AN INDICATION OF THE EXPANSION WITHIN THE DEPARTMENT IS SHOWN BY A COMPARISON OF COLLECTIONS FROM THE PRINCIPAL TAX SOURCES DURING THE FIRST AND TWELFTH YEARS OF OPERATION. FOR EXAMPLE: THE SALES TAX COLLECTIONS IN 1942 AMOUNTED TO \$8,545,078, AND IN THE TWELFTH YEAR \$31,765,397. MOTOR FUEL TAXES INCREASED FROM \$9,915,016 THE FIRST YEAR, TO \$29,604,630 THE TWELFTH YEAR. INCOME TAXES INCREASED FROM \$4,327,795, TO \$19,173,261. THESE TAXES REACHED A HIGH POINT IN 1952, AMOUNTING TO \$20,255,644. MOTOR VEHICLE LICENSE- AND OTHER FEES INCREASED DURING THE PERIOD, FROM \$3,648,774. TO \$4,911,056. LIQUOR TAXES INCREASED FROM \$3,102,994, TO \$4,341,766. OTHER TAXES, LICENSE- AND OTHER FEES COLLECTED HAVE INCREASED PROPORTIONATELY. THESE INCREASES, TOGETHER WITH ADDITIONAL ADMINISTRATIVE FUNCTIONS WHICH HAVE BEEN ASSIGNED TO THE DEPARTMENT, HAVE NECESSITATED THE ADDITIONAL EMPLOYEES AND RESULTED IN THE VAST EXPANSION OF THE DEPARTMENT.

A COMPARISON OF THE NUMBER OF DOCUMENTS HANDLED IN THE COLLECTION OF THIS MONEY GIVES AN INDICATION AS TO THE AMOUNT OF CLERICAL WORK AND FILING EQUIPMENT NECESSARY FOR THE DEPARTMENT. FOR EXAMPLE: DURING THIS CURRENT YEAR THE DEPARTMENT PROCESSED 486,334 INCOME TAX RETURNS. THIS WAS AN INCREASE OF 77,799 OVER THE NUMBER PROCESSED DURING THE PRECEDING FISCAL YEAR. IN CONNECTION WITH THE SALES TAX COLLECTIONS AND LICENSE FEES, THE DEPARTMENT PROCESSED 338,188 DOCUMENTS, AN INCREASE OF 104,226 OVER THE PRECEDING YEAR.

THE ITEMS PROCESSED -- REFERRED TO IN THE PRECEDING PARAGRAPH -- ARE FOR RETURNS OR DOCUMENTS ACCOMPANYING CASH REMITTANCES OR REPORTS ON WHICH THERE MAY HAVE BEEN NO ACTUAL CASH DUE. IT DOES NOT INCLUDE THE DOCUMENTS PROCESSED FOR ADMINISTRATIVE PURPOSES, SUCH AS THOSE WITHIN THE MOTOR VEHICLE SECTION, WHICH AMOUNT TO MORE THAN 1,000,000 ADDITIONAL DOCUMENTS.

REVIEW OF THE
YEAR.
INCOME TAX

THEM TO WORK.

ONE OF THE PROBLEMS CONTINUALLY FACING THE DEPARTMENT IS THAT OF IMPROVING THE METHODS FOR COLLECTION OF THE INCOME TAX. IN THIS WE ARE HAMPED BY BOTH THE LACK OF SPACE AND THE LACK OF PERSONNEL. HOWEVER, DURING THE PAST YEAR ADDITIONAL AUDITORS HAVE BEEN EMPLOYED, TO THE EXTENT THAT WE HAD SPACE AVAILABLE FOR

AS A POSSIBLE ALLEVIATION OF THE PROBLEM OF CONTINUALLY ADDING MORE EMPLOYEES AND EQUIPMENT TO HANDLE THE CONSTANTLY INCREASING VOLUME OF BUSINESS, THE DEPARTMENT HAS HAD A CAREFUL SURVEY MADE BY TWO OF THE LEADING OFFICE-MACHINE COMPANIES AND THEIR REPORTS AND RECOMMENDATIONS WILL BE AVAILABLE TO THE DEPARTMENT BEFORE THE CONVENING OF THE GENERAL ASSEMBLY, ABOUT JANUARY 1ST. IT IS BELIEVED BY THE INSTALLATION OF MACHINE EQUIPMENT FOR THE HANDLING AND PROCESSING OF THE INCOME TAX RETURNS, THE TIME IN CHECKING THESE RETURNS MIGHT BE CONSIDERABLY REDUCED AND ALSO THAT IT WOULD PERMIT CERTAIN COMPARISONS AND RE-CHECKS OF INFORMATION ON HAND, WHICH, UNDER OUR PRESENT OPERATING METHODS, IT IS IMPOSSIBLE TO DO.

WHETHER OR NOT THE INSTALLATION OF MACHINE EQUIPMENT WILL MATERIALLY AFFECT OUR PROBLEM OF LACK OF SPACE IS A MATTER NOT YET FULLY DETERMINED. BUT, OBVIOUSLY, IT WILL NOT SOLVE THE ENTIRE PROBLEM. IT IS BELIEVED, HOWEVER, THAT THE BENEFITS DERIVED IN THE WAY OF INCREASED INCOME TAX COLLECTIONS WILL SUBSTANTIALLY OUTWEIGH ANY INCREASE IN COST OVER THE COST OF THE EQUIPMENT AND THE NUMBER OF EMPLOYEES NEEDED TO OPERATE IT.

IF, AT THE CONCLUSION OF THE SURVEY, IT IS DECIDED THAT THE INSTALLATION OF MACHINE EQUIPMENT WILL ASSIST IN REDUCING DELINQUENCIES AND NON-FILERS AND IS PRACTICAL FROM AN ECONOMIC AND ADMINISTRATIVE STANDPOINT, THE FIRST INSTALLATION WILL BE MADE TO HANDLE THE INCOME TAX RETURNS. IF THIS PROVES SATISFACTORY, ADDITIONAL MACHINE EQUIPMENT WILL BE ADDED TO TAKE CARE OF THE OTHER SECTIONS, SUCH AS SALES TAX AND MOTOR VEHICLE, WHEN ADAPTABLE.

THE DEPARTMENT HAS ALSO WORKED OUT A PROGRAM OF CLOSER COOPERATION WITH THE INTERNAL REVENUE DEPARTMENT, SO THAT THE FEDERAL INCOME TAX FILES ARE NOW AVAILABLE TO THE STATE FOR PRACTICALLY ANY PERSON FOR WHICH THEY MAY BE NEEDED.

MOTOR VEHICLE
SECTION. SCOPE
OF ACTIVITIES

ADMINISTRATIVE
PROBLEMS

THE MOTOR VEHICLE SECTION HAS A BROAD FIELD OF ACTIVITIES. IT COVERS THE EXAMINATION AND LICENSING OF ALL APPLICANTS FOR OPERATORS AND CHAUFFEURS LICENSES; THE ISSUING OF TITLES FOR ALL CARS REGISTERED IN THE STATE; THE SUPERVISION OF THE ISSUANCE OF ALL REGISTRATION PLATES; THE RE-HEARING AND RE-EXAMINATION OF DRIVERS WHOSE LICENSES MAY BE SUSPENDED OR REVOKED FOR ANY PURPOSE; THE COLLECTION OF THE FINES DUE THE STATE UNDER THE PENALTY ASSESSMENTS ISSUED BY THE STATE PATROL; AND THE FINES LEVIED BY THE JUSTICES OF THE PEACE. IT ALSO ADMINISTERS THE SAFETY RESPONSIBILITY LAW OF THE STATE, WHICH REQUIRES ALL DRIVERS AND CAR OWNERS INVOLVED IN ACCIDENTS TO CARRY INSURANCE, FILE BOND OR POST SECURITY FOR THE PAYMENT OF ANY DAMAGE WHICH ULTIMATELY IS DETERMINED TO HAVE BEEN CAUSED BY THEM.

THE DEPARTMENT HAS BEEN GREATLY CONCERNED WITH THE CONSTANTLY INCREASING NUMBER OF ACCIDENTS ON THE STREETS AND HIGHWAYS, AND THE RESULTANT DEATH TOLL AND PROPERTY DAMAGE.

TO MEET THIS CONDITION, A DETAILED STUDY OF THE ADMINISTRATIVE ORGANIZATION OF THE SECTION WAS MADE. THIS RESULTED IN SOME CHANGES IN SUPERVISORY PERSONNEL AND THE ESTABLISHMENT OF A SECTION IN WHICH SPECIAL ATTENTION IS PAID RE-HEARINGS AND RE-EXAMINATIONS FOR DRIVERS LICENSES. THE DEPARTMENT HAS ALSO INSTITUTED AN IN-TRAINING COURSE FOR PROSPECTIVE DRIVERS EXAMINERS AND HEARING OFFICERS. THIS PROGRAM HAS ALREADY SHOWN DEFINITE RESULTS IN INCREASED EFFICIENCY AND IMPROVED MORALE THROUGHOUT THE SECTION.

THE PROBLEM OF SUITABLE ROOM FOR THE EMPLOYEES TO PERFORM THEIR WORK IS ONE WHICH WAS PRESENT HERE ALSO. THE GENERAL ASSEMBLY, AT ITS REGULAR SESSION IN 1953, PROVIDED FOR THE ACQUISITION OF PROPERTY ON WEST SIXTH AVENUE AND ACOMA STREET FOR THE HOUSING OF THE MOTOR VEHICLE SECTION, ADJOINING PROPERTY PRESENTLY OWNED BY THE STATE. AN APPROPRIATION BY THE GENERAL ASSEMBLY FOR THE NECESSARY REMODELING OF THIS PROPERTY INTO OFFICE SPACE IS ANTICIPATED AT THE IN-COMING SESSION. IF THIS IS MADE, THIS PROPERTY SHOULD BE READY FOR OCCUPANCY ABOUT SEPTEMBER 1, 1954. THIS WILL SOLVE THE PROBLEM OF SPACE FOR THE MOTOR VEHICLE SECTION FOR MANY YEARS TO COME.

THE VOLUME OF WORK AND RECORDS IN THIS SECTION INCREASES SUBSTANTIALLY EVERY YEAR. THE FOLLOWING IS A BRIEF SUMMARY OF THE ACTIVITIES OF THIS SECTION DURING THE CALENDAR YEAR 1952:

TOTAL MOTOR VEHICLE TITLES ISSUED	403,879
" " " DUPLICATE TITLES ISSUED	7,674
" OPERATORS' LICENSES ISSUED	228,702
" CHAUFFEURS " "	70,273

REVOCATIONS:

DRIVING UNDER THE INFLUENCE	1,283
OTHEF CAUSES	73
TOTAL	1,356

SUSPENSIONS:

DRIVING UNDER THE INFLUENCE	2,000
HABITUAL VIOLATOR OF TRAFFIC LAWS)	
NEGLIGENT DRIVER)	1,409
JUDGMENTS RESULTING FROM ACCIDENTS	23
FAILURE TO HAVE LIABILITY INSURANCE AT TIME OF ACCIDENT.....	5,648
OTHER CAUSES.....	605
DENIALS AND CANCELLATIONS	575
TOTAL	10,260

PERSONNEL ANOTHER OF THE ADMINISTRATIVE PROBLEMS OF THE DEPARTMENT HAS BEEN THE MATTER OF PERSONNEL, ONE WHICH HAS BECOME INCREASINGLY IMPORTANT. TO MEET THIS SITUATION A FULL-TIME PERSONNEL OFFICER HAS BEEN EMPLOYED. HIS DUTIES ARE TO ASSIST IN THE RECRUITING OF QUALIFIED PERSONNEL AND THE ADJUSTMENT OF PERSONNEL PROBLEMS. THIS HAS RESULTED IN AN INCREASED EFFICIENCY AND BETTER EMPLOYEE RELATIONS THROUGHOUT THE DEPARTMENT. AN IN-TRAINING COURSE FOR THE SUPERVISORS IS CONTEMPLATED AS A PART OF THE PROGRAM FOR THE NEXT YEAR.

THE SURVEY PERTAINING TO THE INSTALLATION OF MACHINE EQUIPMENT WAS INCLUDED A CAREFUL ANALYSIS OF THE PERSONNEL REQUIREMENTS FOR THEIR OPERATION. PRELIMINARY REPORTS INDICATE THAT SUCH INSTALLATION WOULD NOT MATERIALLY INCREASE THE NUMBER OF EMPLOYEES IN THE DEPARTMENT, IT WOULD BE MORE OF A SHIFTING OF TYPE OF WORK PERFORMED BY PRESENT EMPLOYEES.

CONCLUSION DURING THE YEAR THE DEPARTMENT HAS MET ITS INCREASED RESPONSIBILITIES TO THE EXTENT POSSIBLE WITHIN ITS APPROPRIATION. IT HAS MAINTAINED HARMONIOUS RELATIONS WITH OTHER STATE AGENCIES AND HAS DEVELOPED A COOPERATIVE POLICY IN ITS RELATIONS WITH THE COUNTY CLERKS AND COUNTY TREASURERS. IT HAS BEEN ABLE TO MAINTAIN ITS RELATIONS WITH THE TAX-PAYING PUBLIC ON A HIGH LEVEL. EVERY EFFORT WILL BE MADE TO CONTINUE AND IMPROVE THESE RELATIONS.

STATISTICAL INFORMATION, SHOWING THE COST OF ADMINISTRATION, COLLECTIONS FROM THE VARIOUS SOURCES OF REVENUE, AND COMPARISON WITH PREVIOUS YEARS, WILL BE FOUND IN THE SUCCEEDING TABLES. CHARTS, ILLUSTRATING VARIOUS TRENDS, WILL ALSO BE FOUND.

TABLE 1

 ADMINISTRATION: EXPENDITURES BY TAX SOURCE AND PURPOSE
 FISCAL YEAR ENDED JUNE 30, 1953

TAX	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITAL OUTLAY	TOTAL EXPENSE
ADMINISTERED AND COLLECTED:						
SALES AND USE:	\$ 318,306.30	\$ 80,186.94	\$15,266.84	\$ 413,760.08	\$ 4,125.76	\$ 417,885.84
SALES	279,439.00	72,476.46	13,383.91	365,299.37	3,947.28	369,246.65
USE	38,867.30	7,710.48	1,882.93	48,460.71	178.48	48,639.19
INCOME	50,745.34	94,632.82	24,012.95	624,391.11	8,478.11	632,869.22
MOTOR FUEL	94,887.89	12,987.06	4,489.85	112,364.80	1,345.77	113,710.57
MOTOR VEHICLE:						
REGISTRATION ✓	169,851.01	28,378.18	2,271.45	200,500.64	4,404.51	204,905.15
TITLE	134,892.27	30,206.00	6,363.50	171,461.77	1,384.97	172,846.74
AIRCRAFT	15.35	145.45	-----	160.80	.60	161.40
MISCELLANEOUS	87,892.59	12,172.66	4,140.50	104,205.75	5,335.62	109,541.37
OPERATORS AND						
CHAUFFEURS	112,836.94	47,390.69	5,343.15	165,570.78	5,090.45	170,661.23
STORE LICENSE	37,113.99	5,041.36	1,745.45	43,900.80	92.40	43,993.20
UNFAIR PRACTICE ACT	12,951.25	2,109.65	599.45	15,660.35	22.10	15,682.45
TOTAL	\$1,474,492.93	\$313,250.81	\$64,233.14	\$1,851,976.88	\$30,280.29	\$1,882,257.17
% OF TOTAL EXPENSE	78.4	16.6	3.4	98.4	1.6	100
COLLECTED ONLY:						
PUBLIC UTILITIES:						
HIGHWAY COMPENSATION						
TAX	51,466.23	13,195.89	2,423.95	67,085.07	502.95	67,588.02
ALL OTHER TAXES AND						
LICENSES						
	46,148.42	14,859.69	2,154.45	63,162.56	4,172.82	67,335.38
TOTAL	\$ 97,613.65	\$ 28,055.58	\$ 4,578.40	\$ 130,247.63	4,673.77	134,921.40
GRAND TOTAL	\$1,572,106.58	\$341,306.39	\$68,811.54	\$1,982,224.51	\$34,956.06	\$2,017,180.57
FISCAL YEAR 1953						
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						
CHANGE IN EXPENDITURES:						
1953 OVER 1952	+ 170,595.62	+ 21,765.58	+ 6,673.21	+ 199,034.41	+ 2,351.80	+ 201,386.21
PER CENT CHANGE	+ 12.2	+ 6.8	+ 10.7	+ 11.2	+ 7.2	+ 11.1

✓ INCLUDES COUNTY CLERK HIRE BUT EXCLUDES PURCHASE OF LICENSE PLATES.

TABLE 2

 PER CENT EXPENDITURES TO BUDGET ALLOTMENTS
 FISCAL YEARS ENDED JUNE 30, 1943 - 1953

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
1953	2,161,120.00	2,017,180.57	93.3

ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30: 1945 - 1953

THE ALL TAX COST PER \$100 COLLECTED MOVED SOMEWHAT HIGHER FROM 1952 TO 1953 AS COMPARED WITH THE SLIGHT VARIATION FROM 1947 TO 1952. THE 1953 COST OF \$1.95 WAS 19 PER CENT BELOW THE 1945 PEAK OF \$2.42 BUT 6.6 PER CENT ABOVE 1952.

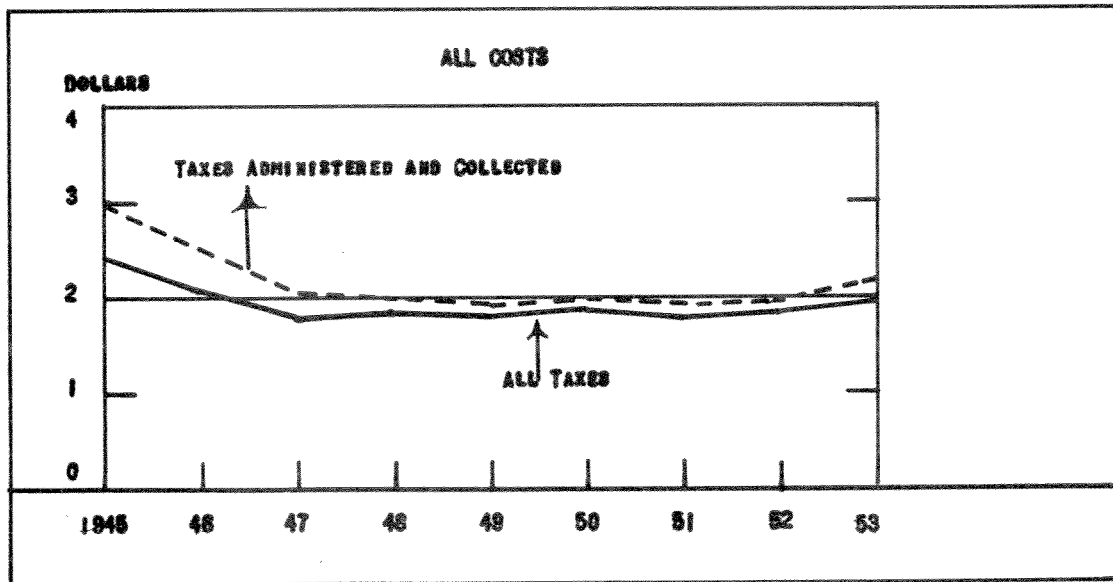
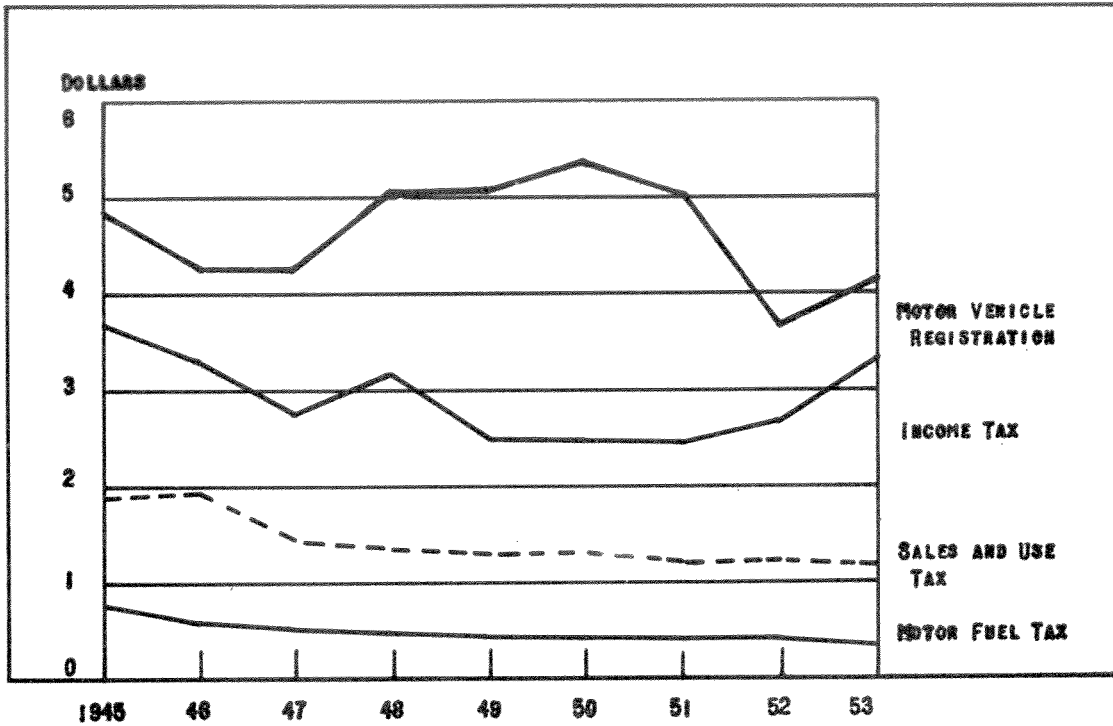


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TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

CLASS OF EXPENDITURES	ACCOUNT LETTER <u>1/</u>	1952		1953		ACCOUNT LETTER <u>2/</u>	BALANCE	ALLOTMENTS	EXPENDITURES	BALANCE
		ALLOTMENTS	EXPENDITURES	ALLOTMENTS	EXPENDITURES					
PERSONAL SERVICES	A	\$1,342,015.30	\$1,290,914.01	\$51,101.29	\$1,559,560.00	A	\$1,559,560.00	\$1,450,739.03	\$108,820.97	
MAINTENANCE AND OPERATION	B	335,555.00	318,866.81	16,688.19	365,360.00	B	365,360.00	340,606.39	24,753.61	
CAPITAL OUTLAY	C	44,720.00	32,604.26	12,115.74	35,000.00	C	35,000.00	34,956.06	43.94	
STATE'S SHARE OF RETIREMENT FUND ...	D	67,101.55	62,138.33	4,963.22	78,000.00	D	78,000.00	68,811.54	9,188.46	
WORKMENS' COMPENSATION INSURANCE ...	E	750.00	674.00	76.00	700.00	E	700.00	700.00	---	
COUNTY CLERKS' FEES	X	120,000.00	110,596.95	9,403.05	122,500.00	X	122,500.00	121,367.55	1,132.45	
GRAND TOTAL		\$1,910,141.85	\$1,815,794.36	\$94,347.49	\$2,161,120.00		\$2,161,120.00	\$2,017,180.57	\$143,939.43	

1/ ACCOUNT NUMBER FOR 1952 FISCAL YEAR IS 2353.

2/ ACCOUNT NUMBER FOR 1953 FISCAL YEAR IS 2354.

TABLE 4
 ADMINISTRATION: EXPENDITURES FOR TAXES ADMINISTERED AND COLLECTED
 FISCAL YEARS ENDED JUNE 30, 1951 - 1953

TAX	TOTAL EXPENSE			PERSONAL SERVICE		
	1953	1952	1951	1953	1952	1951
TOTAL	\$1,882,257	\$1,695,251	\$1,561,670	\$1,474,493	\$1,312,297	\$1,198,533
SALES AND USE	417,886	387,054	366,126	318,306	291,812	269,969
SALES	369,247	342,004	319,802	279,439	255,805	232,950
USE	48,639	45,050	46,324	38,867	36,008	37,019
INCOME	632,869	538,945	461,942	505,745	413,761	365,377
MOTOR FUEL	113,711	116,989	107,789	94,888	98,030	91,544
MOTOR VEHICLES:						
REGISTRATION ^{1/}	204,905	166,139	216,776	169,851	144,535	184,649
AIRCRAFT	161	48	264	15	9	13
AUTO TITLE	172,847	178,770	134,588	134,892	134,567	89,584
MISCELLANEOUS	109,541	92,284	73,957	87,893	75,851	60,242
DRIVER'S LICENSES	170,661	152,701	135,621	112,837	103,540	86,151
STORE LICENSE	43,993	43,792	43,139	37,114	35,439	34,302
UNFAIR PRACTICE ACT	15,683	18,528	21,468	12,952	14,752	16,702
	MAINTENANCE AND OPERATION			STATE'S SHARE OF RETIREMENT		
TOTAL	\$ 313,251	\$ 293,964	\$ 277,688	\$ 64,233	\$ 57,841	\$ 51,402
SALES AND USE	80,187	76,994	72,078	15,267	14,128	12,783
SALES	72,476	70,035	65,231	13,384	12,372	11,024
USE	7,711	6,959	6,847	1,883	1,755	1,759
INCOME	94,633	88,256	74,819	24,013	19,876	17,240
MOTOR FUEL	12,987	12,925	11,195	4,490	4,713	4,317
MOTOR VEHICLES:						
REGISTRATION	28,378	19,909	18,349	2,271	1,624	3,529
AIRCRAFT	145	38	250	—	1	1
AUTO TITLE	30,206	31,045	38,832	6,364	6,471	4,225
MISCELLANEOUS	12,173	11,868	10,191	4,140	3,651	2,841
DRIVER'S LICENSE	47,391	43,612	41,251	5,343	4,973	4,064
STORE LICENSE	5,041	6,424	6,938	1,746	1,699	1,617
UNFAIR PRACTICE ACT	2,110	2,893	3,784	599	705	787
	TOTAL OPERATING EXPENSE			CAPITAL OUTLAY		
TOTAL	\$1,851,977	\$1,664,102	\$1,527,623	\$ 30,280	\$ 31,149	\$ 34,047
SALES AND USE	413,760	382,934	354,830	4,126	4,120	11,296
SALES	365,299	338,212	309,205	3,948	3,791	10,597
USE	48,461	44,722	45,625	178	328	699
INCOME	624,391	521,893	457,436	8,478	17,052	4,506
MOTOR FUEL	112,365	115,668	107,055	1,346	1,321	734
MOTOR VEHICLE:						
REGISTRATION	200,500	166,068	206,526	4,405	71	10,249
AIRCRAFT	160	48	264	1	—	—
AUTO TITLE	171,462	172,083	132,641	1,385	6,688	1,947
MISCELLANEOUS	104,206	91,371	73,274	5,335	913	683
DRIVER'S LICENSES	165,571	152,125	131,466	5,090	576	4,155
STORE LICENSE	43,901	43,562	42,857	92	230	282
UNFAIR PRACTICE ACT	15,661	18,350	21,273	22	178	195

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

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

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

TAX	COLLECTIONS				COST OF ADMINISTRATION ^{1/}				INCREASE OR DECREASE		
	1952	1953	INCREASE OR DECREASE	% INCREASE OR DECREASE	1952	1953	INCREASE OR DECREASE	% INCREASE OR DECREASE			
SALES AND USE	\$30,992,405	\$33,730,534	\$+ 2,738,129	+ 8.8	\$ 387,054	\$ 417,886	\$+ 30,832	+ 8.0	\$ 1.24	\$ 1.24	+ .01
SALES	29,156,753	31,765,397	+ 2,608,644	+ 8.9	342,004	369,247	+ 27,243	+ 8.0	1.17	1.16	- .01
USE	1,835,652	1,965,137	+ 129,485	+ 7.1	45,050	48,639	+ 3,589	+ 8.0	2.45	2.48	+ .03
INCOME 2/	20,255,644	19,173,261	- 1,082,383	- 5.3	538,945	632,869	+ 93,924	+ 17.4	2.67	3.30	+ .63
MOTOR FUEL	28,527,010	29,604,630	+ 1,077,620	+ 3.8	116,989	113,711	- 3,278	- 2.8	.41	.38	- .03
MOTOR VEHICLE:											
REGISTRATION	4,488,370	4,925,467	+ 437,097	+ 9.7	166,139	204,905	+ 38,766	+ 23.3	3.70	4.16	+ .46
AIRCRAFT	263	417	+ 154	+ 58.4	48	161	+ 113	+ 235.4	18.25	38.61	+ 20.36
AUTO TITLE	174,832	189,532	+ 14,700	+ 8.4	178,770	172,847	- 5,923	- 3.3	102.25	91.17	- 11.08
MISCELLANEOUS	372,037	397,461	+ 25,424	+ 6.8	92,285	109,541	+ 17,256	+ 18.7	24.80	27.56	+ 2.76
DRIVER'S LICENSE	243,807	175,616	- 68,191	- 28.0	152,701	170,661	+ 17,960	+ 11.7	62.63	97.18	+ 34.55
STORE LICENSE	181,061	181,516	+ 455	+ .3	43,792	43,993	+ 201	+ .5	24.19	24.24	+ .05
UNFAIR PRACTICE ACT LICENSE	32,761	29,810	- 2,951	- 9.0	18,528	15,683	- 2,845	- 15.4	56.56	52.61	- 3.95
TOTAL	\$85,268,190	\$89,408,294	\$+ 3,140,104	+ 3.7	\$1,695,251	\$1,882,257	+ 187,006	+ 11.0	\$ 1.99	\$ 2.13	+ .14

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

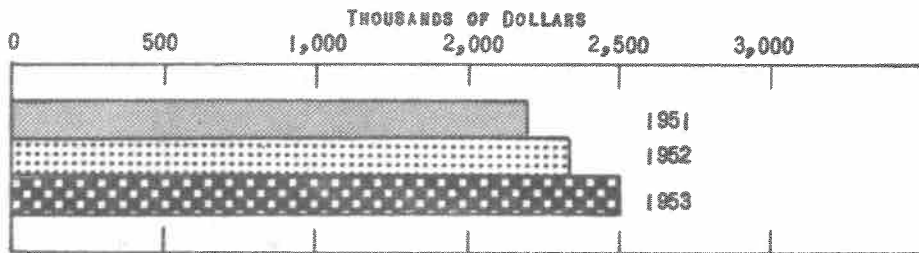
^{2/} INCOME TAX LAW, CH. 175, S. L. 1937 AS AMENDED, PROVIDED A TWENTY PER CENTUM (20%) CREDIT ON THE NET TAX AS COMPUTED FOR INDIVIDUALS AND CORPORATIONS.

^{3/} THE COLLECTIONS FROM ENGINE AND TRAILER NUMBERS WERE TRANSFERRED FROM FUND NUMBER 2331 TO FUND NUMBER 2318, OR CERTIFICATE OF TITLE, COVERING THE PERIOD JANUARY 1, 1953 THROUGH MAY 1953 IN THE AMOUNT OF \$2,390.50. THEREAFTER, THE COLLECTIONS ARE CREDITED TO FUND NUMBER 2318.

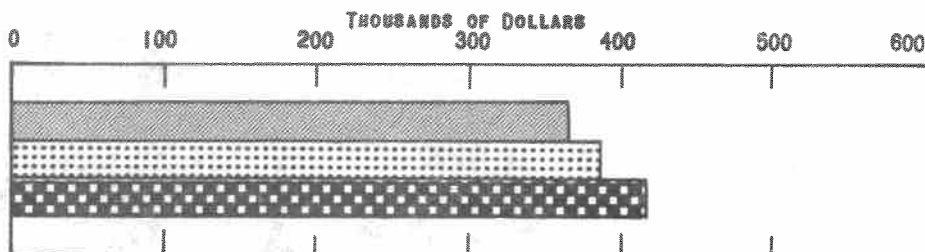
ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1951 - 1953

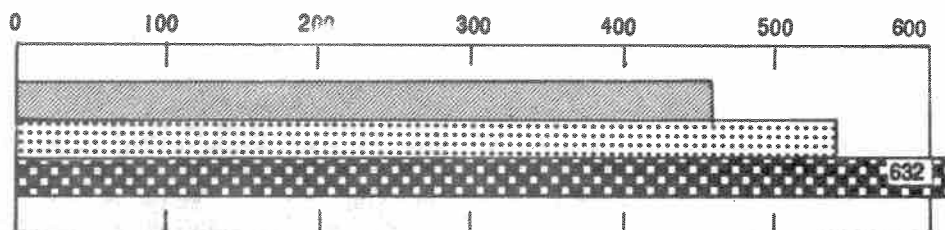
1953 ADMINISTRATION COST
OF \$2,017,181 FOR ALL
TAXES INCREASED 11.1 PER
CENT FROM 1952 WHILE
TOTAL COLLECTIONS OF
\$103,441,656 ROSE 4.4
PER CENT.



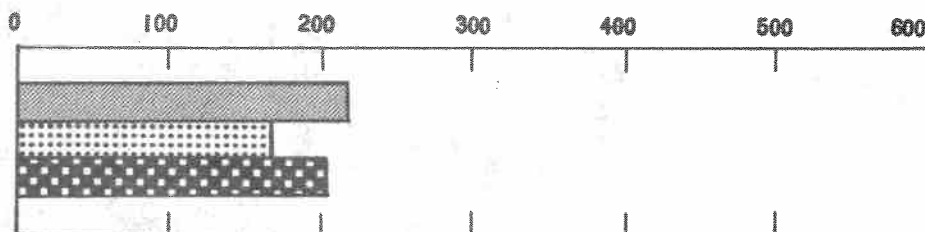
SALES AND USE TAX: THE
\$417,886 COST FOR 1953
EXCEEDED 1952 BY 8.0 PER
CENT AND 1951 BY 14.1
PER CENT.



INCOME TAX: 1953 COST OF
\$632,869 INCREASED 17.4
PER CENT FROM 1952 AND
37 PER CENT FROM 1951.



MOTOR VEHICLE REGISTRA-
TION: \$204,905 COST FOR
1953 INCREASED 23.3
PER CENT FROM 1952 BUT
WAS 5.5 PER CENT LESS
THAN 1951.



MOTOR FUEL TAX: 1953 COST
OF \$113,711 DECLINED 2.8
PER CENT FROM 1952 BUT
WAS 5.5 PER CENT HIGHER
THAN 1951.

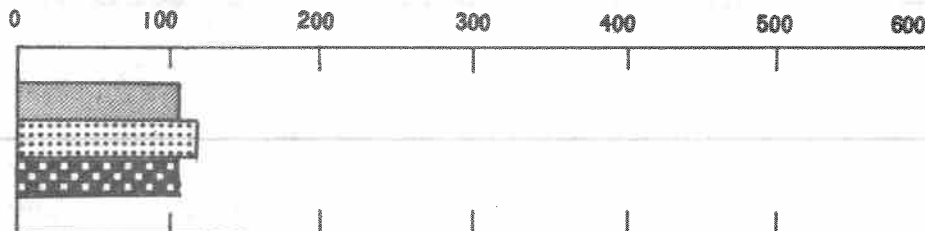


TABLE 6

ADMINISTRATION: COST PER \$100 COLLECTED, BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1950 - 1953

TAX ^{1/}	COST PER \$100 OF COLLECTIONS			
	1953	1952	1951	1950
SALES AND USE	\$ 1.24	\$ 1.25	\$ 1.22	\$ 1.31
SALES	1.16	1.17	1.13	1.20
USE	2.48	2.45	2.72	3.23
INCOME	3.30	2.67	2.43	2.49
MOTOR FUEL .....	.38	.41	.40	.40
MOTOR VEHICLE:				
REGISTRATION	4.16	3.70	5.04	5.38
AIRCRAFT	38.61	18.25	67.52	132.23
AUTO TITLE	91.17	102.25	147.62	123.51
MISCELLANEOUS	27.56	24.80	23.50	24.07
OPERATORS & CHAUFFEURS LICENSES	97.18	62.63	75.89	71.75
STORE LICENSE	24.24	24.19	23.92	23.66
UNFAIR PRACTICE ACT	52.61	56.56	63.53	62.40
TOTAL	2.13	1.99	1.93	1.99

TABLE 7

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1942 - 1953

	TOTAL COLLECTIONS	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS ^{1/}
1942	\$34,549,874	\$ 854,360	\$ 2.47
1943	36,872,128	773,706	2.10
1944	37,544,389	860,254	2.29
1945	39,158,242	945,709	2.42
1946	47,822,283	982,888	2.05
1947	57,745,794	1,027,120	1.79
1948	73,726,018	1,345,685	1.83
1949	81,527,481	1,441,532	1.77
1950	84,845,575	1,559,930	1.83
1951	94,388,110	1,678,758	1.78
1952	99,338,309	1,815,794	1.83
1953	103,692,083	2,017,181	1.95

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

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES

FISCAL YEARS ENDED JUNE 30: 1950 - 1953

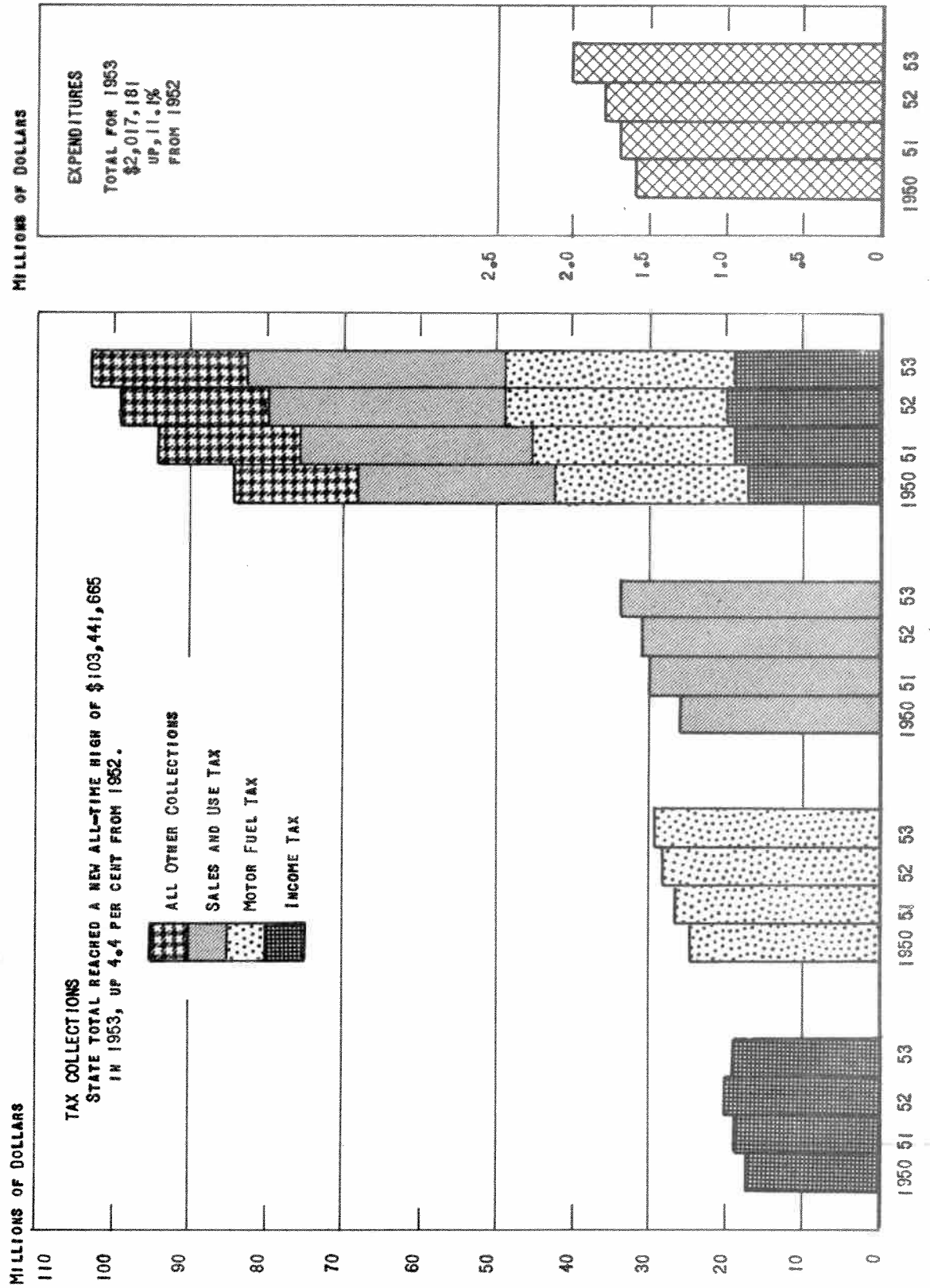


CHART 3

TABLE 8

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

SOURCE	PER CENT OF TOTAL 1953 COLLECTIONS			PER CENT INCREASE OR DECREASE
		1952	1953	
TOTAL COLLECTIONS:	100.0	\$99,067,710.49	\$103,441,655.29	+ 4.4
SALES AND GROSS RECEIPTS TAXES:.....	68.1	66,242,402.66	70,436,365.14	+ 6.3
GENERAL SALES:				
SALES TAX	30.7	29,156,753.14	31,765,396.75	+ 8.9
USE TAX	1.9	1,835,652.25	1,965,137.33	+ 7.1
SERVICE TAX (BACK TAXES ONLY)		32.71		
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX	28.7	28,527,009.53	29,604,629.68	+ 3.8
ALCOHOLIC BEVERAGE TAX	4.2	4,208,996.78	4,341,766.13	+ 3.2
ATHLETIC COMMISSION FEES	TRACE 1/	11,384.45	7,141.09	- 37.3
INSURANCE FUND	2.6	2,476,075.18	2,714,360.07	+ 9.6
OIL & GAS CONSERVATION LEVY	TRACE	26,498.62	37,934.09	+ 43.2
MOTOR VEHICLE TAXES AND LICENSES:	8.3	7,861,341.12	8,512,394.09	+ 8.3
MOTOR VEHICLE LICENSES	4.7	4,468,163.17	4,911,056.24	+ 9.9
MOTOR VEHICLE ENGINE NUMBERS	TRACE	9,102.00	4,596.00	- 49.5 2/
AIRCRAFT REGISTRATION FUND	TRACE	263.40	417.10	+ 58.4
MOTOR VEHICLE PERMIT & INSP. FEES .....	.1	79,222.55	37,551.00	- 52.6 3/
MOTOR VEHICLE CERTIFICATE OF TITLE FEES.....	.2	174,832.50	189,581.90	+ 8.4
OPERATORS & CHAUFFEURS LICENSES .....	.2	243,806.75	175,615.75	- 28.0
PUBLIC UTILITY CARRIERS (TON MILE TAX):				
PRIVATE CARRIERS .....	.2	174,809.96	211,616.09	+ 21.0
COMMERCIAL CARRIERS .....	.8	791,168.82	870,321.93	+ 10.0
COMMON CARRIERS	1.7	1,589,713.10	1,785,271.65	+ 12.3
P. U. C. FEES, GENERAL REVENUE .....	.1	75,481.85	64,163.32	- 15.0
PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS .....	.3	254,777.02	262,203.11	+ 2.9
INCOME TAX	18.5	20,255,643.83	19,173,261.47	- 5.3
INHERITANCE TAX - OLD AGE PENSION .....	.2	198,888.09	229,005.22	+ 15.1
INHERITANCE TAX FUND	2.8	2,389,381.44	2,860,430.97	+ 19.7
GIFT TAX .....	.1	103,430.08	108,899.72	+ 5.3
OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATION	1.5	1,537,515.96	1,579,279.84	+ 2.7
ALCOHOLIC BEVERAGE LICENSES		207,475.00	217,425.00	
85% CITY & COUNTY LIQUOR LICENSES.....		407,235.35	433,662.20	
STORE LICENSES		181,061.21	181,515.69	
CORPORATION TAX: FOREIGN & DOMESTIC		165,407.49	176,063.17	
ALCOHOL LICENSE FEES		635.00	587.50	
BANK COMMISSIONER FEES		114,943.21	111,305.90	
BEDDING LICENSES		14,660.00	16,820.00	
BUILDING AND LOAN FEES		18,776.63	20,597.05	
BOILER INSPECTION FEES		14,039.97	12,930.54	
COAL MINE FUND		5,861.67	4/	
COLLECTION AGENCY FEES		2,119.00	2,619.00	
DETECTIVE LICENSE FEES		1,500.00	1,100.00	
FLUID MILK SANITATION		2,000.00	1,490.00	
LIVESTOCK WATER TANK FUND		145.00	183.00	
MOTOR VEHICLE DEALERS ADMINISTRATORS FUND..		53,260.00	45,210.00	
OLD-AGE PENSION: SECRETARY OF STATE		2,624.20	3,294.82	
PLUMBING INSPECTION FEES		23,451.25	22,495.25	
PRIVATE EMPLOYMENT AGENCY FEES		2,260.00	2,825.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES..		500.00	500.00	
ORE BUYERS LICENSE		700.00	500.00	
REAL ESTATE LICENSE		33,166.00	34,339.25	
RESTAURANT INSPECTION FEES		36,250.00	37,855.00	
SECURITIES DIVISION FEES		7,080.00	8,650.00	
STATE ENGINEER FEES		5,377.45	5,807.60	
TEACHERS CERTIFICATION FUND		11,756.03	13,433.00	
TOURIST CAMP LICENSE FEES		27,675.75	30,069.00	
UNFAIR PRACTICE ACT LICENSES		32,761.00	29,810.50	
VETERINARY LICENSE FEES		690.00	1,035.00	

TABLE 8, CONTINUED

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

SOURCE	PER CENT OF TOTAL 1953 COLLECTIONS	1952	1953	PER CENT INCREASE OR DECREASE
STATE BOARD OF:				
ACCOUNTANCY LICENSES		8,867.50	10,082.50	
ABSTRACTORS LICENSES		2,075.00	2,000.00	
ARCHITECTS LICENSES		2,415.00	2,410.00	
BARBER EXAMINERS FEES & SHOP LICENSES		15,524.00	17,319.00	
BASIC SCIENCE EXAMINERS FEES		7,069.00	9,963.20	
CHIROPRACTIC EXAMINERS FEES		2,918.20	3,097.52	
COSMETOLOGY EXAMINER LICENSES		27,640.00	28,054.00	
DENTAL EXAMINERS FEES		8,902.00	9,062.00	
FUNERAL DIRECTORS & EMBALMING EXAMINER FEES		3,861.05	3,779.15	
ENGINEER LAND SURVEYOR LICENSES		8,010.00	5/	
MEDICAL EXAMINERS FEES		22,028.00	22,195.00	
NURSE EXAMINERS FEES		22,033.00	26,222.00	
OPTOMETRIC EXAMINERS FEES		3,655.00	3,605.00	
PHARMACY EXAMINERS FEES		26,243.00	26,438.00	
PHARMACY-PROPHYLACTIC LICENSES		2,804.00	2,824.00	
SHORTHAND REPORTERS EXAMINERS FEES		60.00	105.00	
OTHER RECEIPTS: .....	.5	479,107.31	542,018.84	+ 13.1
CIVIL SERVICE COMMISSION FEES		2,981.00	2,439.00	
COLORADO GEOLOGICAL SURVEY		92.85	108.90	
INCOME TAX NON-RESIDENT LICENSES		345.00	265.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES		208,235.52	257,352.25	
LIQUOR TAX ADMINISTRATION FUND		474.00	519.00	
MOTOR VEHICLE PENALTY ASSESSMENTS		95,684.00	112,372.34	
PUBLIC HEALTH FEES		26,859.40	28,434.10	
SECRETARY OF STATE FEES		136,656.81	130,544.65	
STATE HISTORICAL SOCIETY		7,778.73	9,983.60	

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

2/ SINCE JANUARY 1, 1953 COLLECTIONS FROM ENGINE AND TRAILER NUMBERS WERE TRANSFERRED TO CERTIFICATE OF TITLE FUND.

3/ DECREASE FROM PRECEDING YEAR, DUE TO DEPOSIT OF PART OF FUNDS IN THE REVENUE DEPARTMENT SUSPENSE FUND.

4/ COLLECTIONS MADE PAYABLE TO THE STATE TREASURER; SEC. 131, CH. 228, SESSION LAWS OF COLORADO, 1951.

5/ COLLECTION OF THESE FEES CHANGED BY THE LEGISLATURE.

TABLE 10
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1953	1952	1951	1953 OVER 1952	1953 OVER 1951
RETAIL SALES AND USE TAXES	\$ 33,730,534	\$ 30,992,405	\$ 30,071,288	+ 8.8	+ 12.2
MOTOR FUEL TAX	29,604,630	28,527,010	26,618,882	+ 3.8	+ 11.2
INCOME TAX	19,173,261	20,255,644	19,002,355	- 5.3	+ .9
MOTOR VEHICLE AND OPERATORS LICENSE AND TAXES	8,512,394	7,861,341	7,263,932	+ 8.3	+ 17.2
LIQUOR TAX AND LICENSE FEES	4,992,853	4,823,707	5,156,585	+ 3.5	- 3.2
INHERITANCE AND GIFT TAX ..	3,198,336	2,691,700	2,492,312	+ 18.8	+ 28.3
INSURANCE AND CORPORATION TAXES AND FEES	2,890,423	2,641,483	2,385,550	+ 9.4	+ 21.2
ALL OTHER REVENUE	1,339,224	1,274,420	1,144,861	+ 5.1	+ 17.0
STATE TOTAL	103,441,655	99,067,710	94,135,765	+ 4.4	+ 9.9

TABLE 11
COLLECTIONS: TOTAL
FISCAL YEARS ENDED JUNE 30, 1942 - 1953

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
1942	\$ 34,319,980	---	---
1943	36,773,775	+ 7.1	+ 2,453,795
1944	37,399,833	+ 1.7	+ 626,058
1945	39,034,921	+ 4.4	+ 1,635,088
1946	47,682,123	+ 22.2	+ 8,647,202
1947	57,623,452	+ 20.8	+ 9,941,329
1948	73,452,459	+ 27.4	+ 15,829,007
1949	81,274,332	+ 10.6	+ 7,821,873
1950	84,585,924	+ 4.1	+ 3,311,592
1951	94,135,765	+ 11.3	+ 9,549,841
1952	99,067,710	+ 5.2	+ 4,931,945
1953	103,441,655	+ 4.4	+ 4,373,945

TABLE 12
COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1940 - 1953

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1940	\$ 9,251,604	\$ 7,616,759	\$ 3,118,506	\$ 3,416,828	\$ 3,295,446	\$ 4,164,278	\$ 30,863,421
1941	9,853,887	8,191,253	3,559,239	3,519,882	3,133,979	4,337,885	32,596,125
1942	9,915,016	8,956,560	4,327,795	3,648,774	3,102,994	4,368,841	34,319,980
1943	8,549,562	9,896,861	5,636,334	3,694,887	3,907,244	5,088,887	36,773,775
1944	7,808,011	10,699,450	6,547,835	3,608,187	3,665,078	5,071,272	37,399,833
1945	8,030,383	11,885,558	6,238,848	3,664,737	4,441,580	4,773,815	39,034,921
1946	10,851,839	15,532,038	7,089,274	4,057,754	5,248,196	4,903,022	47,682,123
1947	14,491,847	20,998,199	8,634,796	4,651,374	4,730,093	4,117,143	57,623,452
1948	21,877,956	24,791,835	11,682,199	5,321,060	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
1953	29,604,630	33,730,534	19,173,261	8,512,394	4,992,853	7,427,983	103,441,655

PER CENT 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
1953	28.6	32.6	18.6	8.2	4.8	7.2	100

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

SOURCE	1952		NET	1953		NET
	COLLECTIONS	REFUNDS		COLLECTIONS	REFUNDS	
STORE LICENSE	\$ 181,061.21	\$ 83.50	\$ 181,021.71	\$ 181,515.69	\$ 95.00	\$ 181,420.69
SALES TAX	29,156,763.14	4,005.03	29,152,748.11	31,765,396.75	17,052.95	31,748,343.80
USE TAX	1,835,652.25	1,903.32	1,833,748.93	1,965,137.33	1,604.63	1,963,532.70
INCOME TAX	20,255,988.83	81,368.68	20,174,620.15	19,173,261.47	68,076.12	19,105,185.35
MOTOR FUEL TAX	28,535,997.95	4,179,308.75	24,356,689.20	29,604,629.68	3,914,777.00	25,689,852.68
LIQUOR EXCISE TAX	4,209,470.78	406,876.37	3,802,594.41	4,341,766.13	401,121.38	3,940,644.75
TOTAL	\$84,174,924.16	\$4,679,498.65	\$79,501,425.51	\$87,031,707.05	\$4,402,727.08	\$82,628,979.97

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1949 - 1953 -

SOURCE	PER CENT OF COLLECTIONS REFUNDED			
	1949	1950	1951	1953
STORE LICENSE .....	.03	.02	.02	.05
SALES TAX .....	.03	.01	.02	.05
USE TAX .....	.04	.81	.25	.08
INCOME TAX .....	.55	1.17	.36	.30
MOTOR FUEL TAX	19.59	17.28	15.52	13.23
LIQUOR EXCISE TAX	5.94	9.10	8.32	9.24
ALL SOURCES	6.89	6.74	5.70	5.06

✓ 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 1949 - 1952

ALL COLLECTIONS ROSE TO A NEW HIGH PEAK OF \$19.9 MILLION IN 1952 BUT MARKED JUST A VERY SMALL GAIN FROM 1951.

A NEW ALL-TIME HIGH OF \$14 MILLION WAS MADE BY INDIVIDUALS IN 1952, OR 8.4 PER CENT ABOVE 1951.

ON THE DOWNSIDE CORPORATION COLLECTIONS OF \$5.8 MILLION WERE OFF 13 PER CENT FROM ALL-TIME PEAK OF \$6.7 MILLION IN 1951.

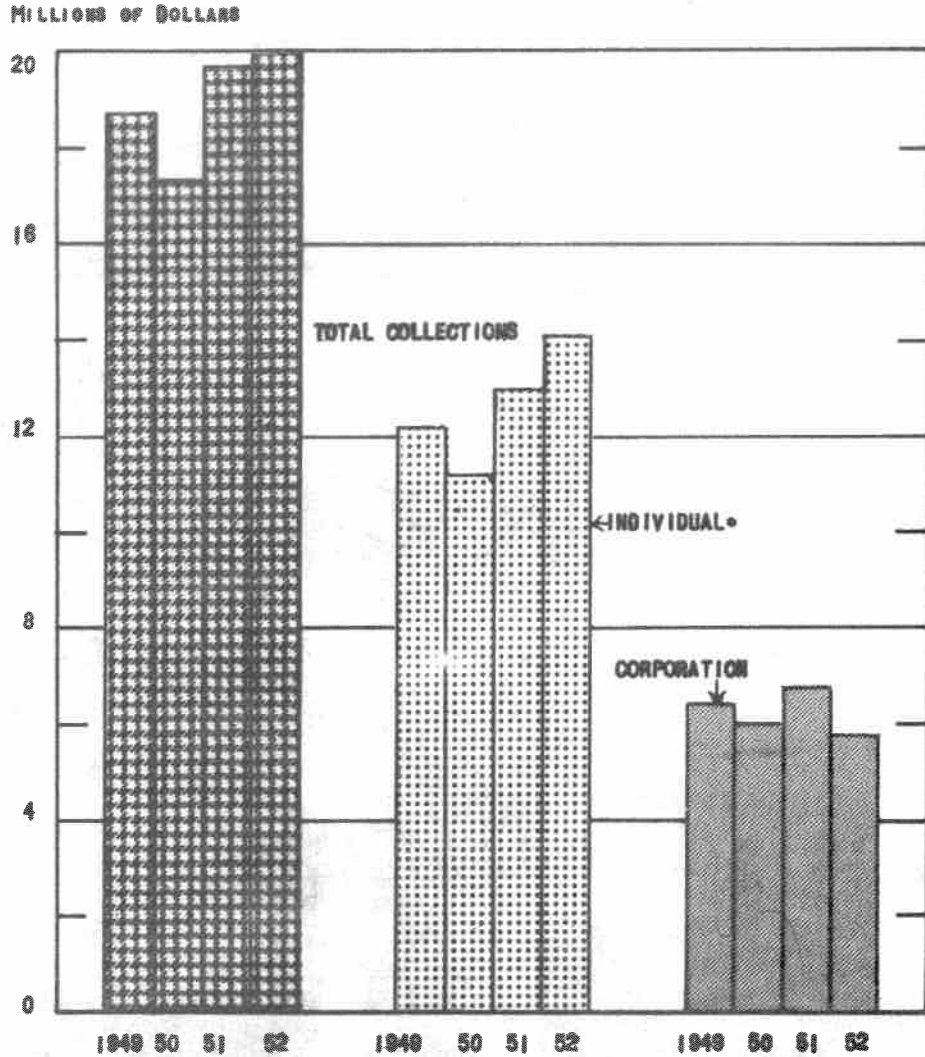
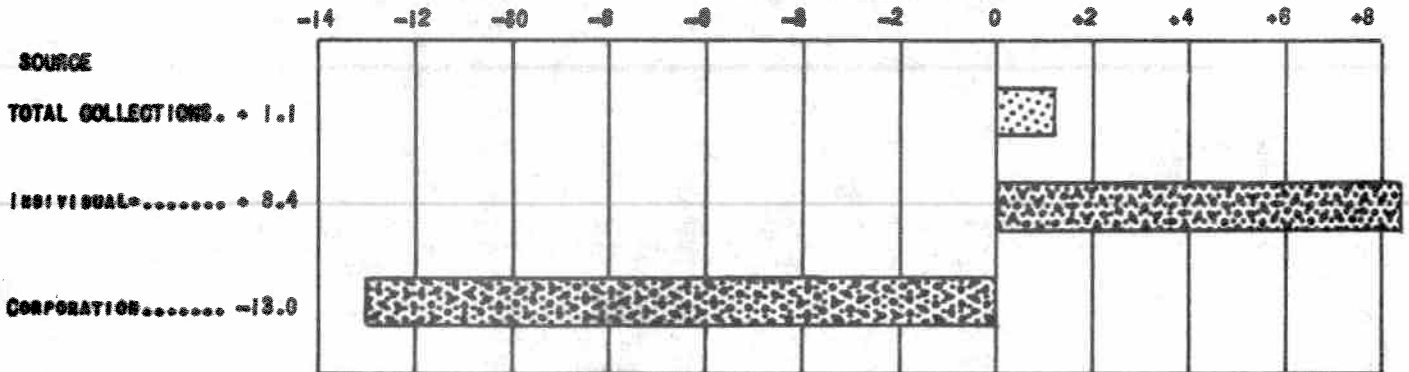


CHART 4

PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE

CALENDAR YEARS: 1952 COMPARED WITH 1951

PER CENT INCREASE OR DECREASE



*INCLUDES INDIVIDUAL AND FIDUCIARY RETURNS.

CHART 5

E.S.

TABLE 15

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1945 - 1952

YEAR FILED	TOTAL ASSESSMENTS ^{1/}	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1952	\$19,962,363	\$13,966,957	\$ 5,809,733	\$ 185,673
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	2,686,168	78,025
1945	6,105,622	3,575,312	2,474,533	55,777

PER CENT CHANGE IN ASSESSMENTS

1952 OVER 1951	+ 1.6	+ 8.0	- 11.2	+ 9.0
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PERCENTAGE DISTRIBUTION OF ASSESSMENTS

1952	100	70.0	29.1	.9
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 - 1952

YEAR FILED	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1952	\$19,889,870	\$13,888,176	\$ 5,815,935	\$ 185,759
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

1952 OVER 1951	+ 221,008	+ 1,076,570	- 872,227	+ 16,665
PER CENT CHANGE 1952 OVER 1951	+ 1.1	+ 8.4	- 13.0	+ 9.9

TABLE 17

INCOME TAX: RETURNS FILED, NUMBER AND TYPE - TAXABLE AND NON-TAXABLE
CALENDAR YEARS 1950 - 1952

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1952		1951		1950	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL	320,805	67,403	248,587	94,694	233,203	98,458
CORPORATION	5,190	2,569	4,786	2,542	4,291	2,544
FIDUCIARY	968	1,819	856	1,682	753	1,648
PARTNERSHIP (INFORMATION ONLY) ..	---	11,657	---	10,899	---	10,689
TOTAL, ALL RETURNS	326,963	83,448	254,229	109,817	238,247	113,339

TABLE 18

INCOME TAX: RETURNS, TAXABLE AND NON-TAXABLE BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR 1953 COMPARED WITH SAME PERIOD OF 1952

TYPE OF RETURN	NUMBER OF RETURNS FILED				INCREASE OR DECREASE 1953 FROM 1952		PER CENT CHANGE 1953 FROM 1952	
	1953		1952		TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE				
INDIVIDUAL ...	333,884	71,558	308,038	48,594	+ 25,846	+ 22,964	+ 8.4	+ 47.3
CORPORATION ..	4,571	2,282	3,884	1,692	+ 687	+ 590	+ 17.7	+ 34.9
FIDUCIARY	877	1,833	799	1,602	+ 78	+ 231	+ 9.8	+ 14.4
PARTNERSHIP ...	---	10,933	---	9,770	---	+ 1,163	---	+ 11.9
(NON-TAX) 1/ TOTAL, ALL RETURNS ...	339,332	86,606	312,721	61,658	+ 26,611	+ 24,948	+ 8.5	+ 40.5

1/ PARTNERSHIP RETURNS ARE FILED ONLY FOR INFORMATION.

TABLE 19

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1953 AND 1952

FIRST HALF-YEAR	TOTAL ASSESSMENTS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1953	\$ 16,254,825	\$ 12,556,459	\$ 3,558,166	\$ 140,200
1952	17,473,123	13,398,560	3,905,449	169,114
INCREASE:				
1953 OVER 1952	- 1,218,298	- 842,102	- 347,283	- 28,914
PER CENT CHANGE	- 7.0	- 6.3	- 8.9	- 17.1

TABLE 20

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1953 AND 1952

FIRST HALF-YEAR	TOTAL COLLECTIONS	TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1953	\$ 13,904,604	\$ 10,935,697	\$ 2,837,908	\$ 130,999
1952	14,621,212	11,352,027	3,120,409	148,776
INCREASE:				
1953 OVER 1952	- 716,608	- 416,330	- 282,501	- 17,777
PER CENT CHANGE	- 4.9	- 3.7	- 9.1	- 12.0

TABLE 21

INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS 1942 - 1953

FIRST HALF-YEAR	COLLECTIONS	ASSESSMENTS	RATIO OF
			COLLECTIONS TO ASSESSMENTS PER CENT
1953	\$ 13,904,604	\$ 16,254,825	86
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

TABLE 22

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

TYPE OF RETURN	NUMBER OF TAXABLE RETURNS		COLLECTIONS	
	1952	1953	1952	1953
INDIVIDUAL	315,845	346,651	\$ 13,899,345	\$ 13,471,846
CORPORATION	5,016	5,877	6,177,058	5,533,434
FIDUCIARY	930	1,046	179,241	167,982
TOTAL	321,791	353,574	20,255,644	19,173,262
PERCENTAGE CHANGE: 1953 OVER 1952		+ 9.9		- 5.3
AVERAGE TAX PER RETURNS:				
INDIVIDUAL			44.00	38.86
CORPORATION			1,231.47	941.54
FIDUCIARY			192.73	160.59
ALL RETURNS			62.94	54.22

TABLE 23

INCOME TAX: COLLECTIONS FROM FIELD AUDITS FOR INCOME AND OTHER TAXES
CALENDAR YEARS 1949 - 1952

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	
1952	243,586	61,963	122,709	19,388	881	448,527	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	
1952	214,209	61,963	113,201	10,518	881	400,772	89.4	
	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	
1952	29,377	---	9,508	8,870	---	47,755	10.6	

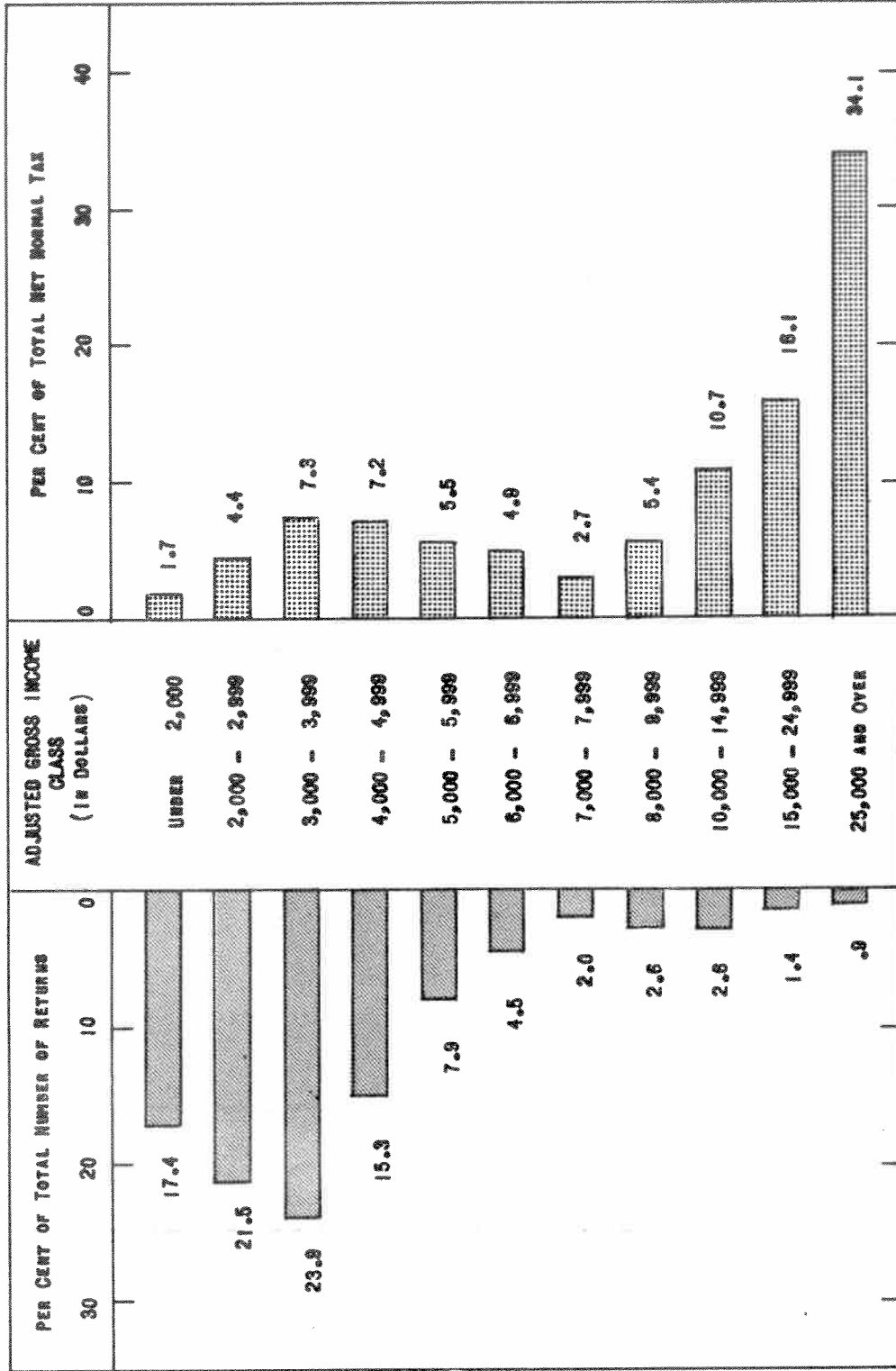
1/ INCLUDES JUSTICE OF PEACE FINES, SALES TAX LICENSES, FAIR PRACTICE ACT LICENSES AND OTHER MISCELLANEOUS ITEMS.

TABLE 24

INCOME TAX: COLLECTIONS FROM FIELD AND OFFICE AUDITS
CALENDAR YEARS 1949 - 1952

SOURCE OF AUDITS	COLLECTIONS			
	1949	1950	1951	1952
FIELD AUDITS	\$ 189,482	\$ 159,883	\$ 297,978	\$ 243,586
OFFICE AUDITS	391,379	466,541	520,510	533,519
TOTAL	580,861	626,424	818,488	777,105
PER CENT FIELD AUDITS	32.6	25.5	36.4	31.3
PER CENT OFFICE AUDITS	67.4	74.5	63.6	68.7
TOTAL	100.0	100.0	100.0	100.0

INDIVIDUAL INCOME TAXABLE RETURNS AND NET NORMAL TAX BY ADJUSTED GROSS INCOME CLASSES
1951 RETURNS FILED IN CALENDAR YEAR 1952



TOTAL NUMBER OF RETURNS
294,139

TOTAL NET NORMAL TAX
\$11,889,707

CHART 6

E.8.

TABLE 25

INCOME TAX: TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND TAX LIABILITY, WITH CORRESPONDING PERCENTAGE DISTRIBUTIONS: 1951 RETURNS FILED IN CALENDAR YEAR 1952

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME		NET NORMAL TAX		AVERAGE NO. OF EXEMPTIONS PER RETURN
	NUMBER	PER CENT OF TOTAL	AMOUNT	PER CENT OF TOTAL	AMOUNT	PER CENT OF TOTAL	
700 --70-- 750	1,442	.49	\$ 1,043	.08	\$ 822	.01	1.09
750 --70-- 1,000	7,944	2.70	6,896	.53	11,678	.10	1.09
1,000 --70-- 1,250	7,890	2.68	9,089	.70	24,301	.20	1.16
1,250 --70-- 1,500	10,393	3.53	14,613	1.13	37,623	.32	1.33
1,500 --70-- 2,000	23,424	7.97	41,062	3.17	124,381	1.06	1.48
2,000 --70-- 2,500	29,981	10.19	67,427	5.22	213,165	1.79	1.71
2,500 --70-- 3,000	33,137	11.27	90,961	7.04	309,168	2.60	1.96
3,000 --70-- 3,500	35,721	12.14	113,450	8.78	397,217	3.34	2.28
3,500 --70-- 4,000	34,606	11.77	129,288	10.00	477,562	4.02	2.78
4,000 --70-- 4,500	26,417	8.98	111,569	8.63	431,654	3.62	2.80
4,500 --70-- 5,000	18,691	6.35	86,595	6.86	419,426	3.53	2.75
TOTAL FOR							
700 --70-- 5,000	229,646	78.07	\$ 673,983	52.14	\$2,446,987	20.58	2.12
5,000 --70-- 6,000	23,343	7.94	\$ 127,079	9.82	\$ 651,270	5.48	2.95
6,000 --70-- 7,000	13,276	4.51	85,511	6.62	578,701	4.87	2.70
7,000 --70-- 8,000	5,795	1.97	43,387	3.36	323,941	2.73	2.91
TOTAL FOR							
5,000 --70-- 8,000	42,414	14.42	\$ 255,977	19.80	\$1,553,912	13.08	2.24
TOTAL FOR							
700 --70-- 8,000	272,060	92.49	\$ 929,960	71.94	\$4,000,909	33.66	2.24

TABLE 25 (CONTINUED)
 INCOME TAX: TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND TAX LIABILITY, WITH CORRESPONDING PERCENTAGE DISTRIBUTIONS: 1951 RETURNS FILED IN CALENDAR YEAR 1952

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME		NET NORMAL TAX		AVERAGE NO. OF EXEMPTIONS PER RETURN
	NUMBER	PER CENT OF TOTAL	AMOUNT	PER CENT OF TOTAL	AMOUNT	PER CENT OF TOTAL	
9,000 -10--	4,628	1.56	\$ 39,491	3.05	\$ 347,100	2.92	3.07
9,000 -10--	3,091	1.05	29,201	2.26	296,736	2.50	3.12
10,000 -10--	2,429	.83	25,529	1.98	293,909	2.48	3.10
11,000 -10--	1,766	.60	20,189	1.56	263,432	2.26	3.19
12,000 -10--	1,325	.45	16,540	1.28	230,550	1.94	3.11
13,000 -10--	1,104	.38	15,035	1.16	257,232	2.16	3.07
14,000 -10--	883	.30	12,811	1.00	225,165	1.89	3.18
15,000 -10--	2,870	.98	52,211	4.04	1,007,730	9.15	3.13
20,000 -10--	1,325	.45	29,529	2.28	825,800	6.96	3.00
TOTAL FOR 8,000 -10--	19,421	6.60	240,536	18.61	3,833,654	32.25	3.10
25,000 -10--	828	.28	22,566	1.74	699,699	5.89	2.93
30,000 -10--	850	.29	28,907	2.23	969,568	8.16	2.98
40,000 -10--	393	.13	17,443	1.35	608,164	5.11	2.82
50,000 -10--	199	.07	10,793	.83	374,207	3.15	2.76
60,000 -10--	106	.04	6,867	.53	221,777	1.87	2.66
70,000 -10--	60	.02	4,484	.35	159,069	1.34	2.98
80,000 -10--	49	.02	4,092	.32	148,091	1.25	2.69
90,000 -10--	37	.01	3,475	.27	106,821	.91	2.81
100,000 -10--	90	.03	11,337	.88	444,628	3.74	2.49
150,000 -10--	21	.01	3,642	.28	98,971	.83	2.62
200,000 -10--	8	.01	1,764	.14	56,533	.48	2.25
250,000 -10--	3	.01	806	.06	18,739	.16	1.67
300,000 -10--	6	.02	2,022	.16	58,095	.49	2.67
400,000 -10--	2	.01	856	.07	8,483	.07	2.00
500,000 -10--	6	.02	3,130	.24	75,299	.63	1.50
TOTAL FOR 25,000 AND OVER	2,658	.91	\$ 122,184	9.45	\$ 4,094,144	34.08	2.88
TOTAL:	22,079	7.51	\$ 362,720	28.06	\$ 7,882,798	66.34	3.08
GRAND TOTAL --ALL RETURNS:	294,139	100.0	\$ 1,292,680	100.0	\$ 11,883,707	100.0	
ESTIMATED SURTAX FIGURES FROM ACTUAL TABULATIONS							
GRAND TOTAL					\$ 992,659		
					\$ 12,876,366		

V LESS THAN .005 PER CENT.

TABLE 26

INCOME TAX: TAXABLE INDIVIDUAL INCOME RETURNS BY ADJUSTED GROSS INCOME CLASSES OF \$8,000 AND OVER: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, DEDUCTION, NET INCOME, EXEMPTION, NET TAXABLE INCOME AND TAX LIABILITY: 1951 RETURNS FILED IN 1952 CALENDAR YEAR

(ADD 000 TO ALL MONEY FIGURES EXCEPT INCOME CLASSES AND NET NORMAL TAX.)

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTION	NET INCOME	EXEMPTION		NET TAXABLE INCOME	NET NORMAL TAX
					NUMBER	AMOUNT		
8,000 -70-	4,628	39,491	9,534	29,957	14,223	8,534	21,423	347,100
9,000 -70-	3,091	29,201	7,289	21,912	9,644	5,783	16,129	296,736
10,000 -70-	2,429	25,529	6,413	19,116	7,549	4,530	14,586	293,909
11,000 -70-	1,766	20,189	4,977	15,212	5,672	3,405	11,807	268,432
12,000 -70-	1,325	16,540	4,390	12,150	4,127	2,476	9,674	230,550
13,000 -70-	1,104	15,035	3,779	11,256	3,392	2,036	9,220	257,232
14,000 -70-	883	12,811	3,429	9,382	2,813	1,688	7,694	225,165
15,000 -70-	2,870	52,211	16,273	35,938	8,988	5,393	30,545	1,087,730
20,000 -70-	1,325	29,529	8,850	20,679	3,975	2,385	18,294	826,800
TOTAL RETURNS OF								
8,000 -70-	19,421	240,536	64,934	175,602	60,393	36,230	139,372	3,833,654
TOTAL RETURNS OF								
25,000 - AND OVER	2,658	122,184	51,218	70,966	7,666	4,600	66,366	4,049,144
GRAND TOTAL OF ALL RETURNS OF								
8,000 - AND OVER	22,079	362,720	116,152	246,568	68,049	40,830	205,738	7,882,798

THE DATA TABULATED FOR THE CURRENT 1951 INDIVIDUAL TAXABLE INCOME TAX FULL PAY AND PART PAY RETURNS WITH ADJUSTED GROSS INCOME UNDER \$25,000 WERE ESTIMATED ON THE BASIS OF STRATIFIED RANDOM SAMPLES. SEE TABLES 25 AND 26.

A 100 PER CENT TABULATION WAS MADE OF THE RETURNS WITH ADJUSTED GROSS INCOME OF \$25,000 OR MORE. SEE TABLES 27 AND 28. AN ACTUAL COUNT OF ALL CURRENT RETURNS WITH ADJUSTED GROSS INCOMES OVER \$8,000 WAS MADE AND TOTALED 22,079.

TABLE 27

INCOME TAX: TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, DEDUCTION, NET INCOME, EXEMPTION, NET TAXABLE INCOME AND TAX LIABILITY: 1951 RETURNS FILED IN 1952 CALENDAR YEAR

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTION	NET INCOME	EXEMPTION		NET TAXABLE INCOME	NET NORMAL TAX
					No.	AMOUNT		
25,000 -10-	828	22,566,439	7,353,769	15,212,670	2,454	1,472,548	13,740,122	699,699
30,000 -10-	850	28,807,398	10,204,398	18,702,998	2,530	1,518,000	17,184,998	969,568
40,000 -10-	393	17,442,575	6,507,568	10,935,007	1,107	664,200	10,270,807	608,164
50,000 -10-	199	10,792,905	4,578,865	6,214,040	549	329,400	5,884,640	374,207
60,000 -10-	106	6,866,462	3,268,892	3,579,570	282	169,200	3,410,370	221,777
70,000 -10-	60	4,484,009	2,054,388	2,429,621	179	107,400	2,322,221	159,069
80,000 -10-	49	4,092,417	1,829,737	2,262,680	132	79,200	2,183,480	148,091
90,000 -10-	37	3,475,025	1,855,313	1,619,712	104	62,400	1,557,312	107,821
100,000 -10-	90	11,336,806	5,576,110	5,760,696	224	134,450	5,626,246	444,628
150,000 -10-	21	3,641,829	2,251,861	1,389,968	55	33,000	1,356,968	98,971
200,000 -10-	8	1,764,257	997,980	766,277	18	10,800	755,477	56,533
250,000 -10-	3	805,703	587,657	218,046	5	3,000	215,046	19,739
300,000 -10-	6	2,022,436	1,251,686	770,749	14	8,400	762,349	58,095
400,000 -10-	2	855,558	734,915	120,643	4	2,400	118,243	8,483
500,000 -10-	6	3,130,303	2,146,757	983,546	9	5,400	978,146	75,299
TOTAL, ALL RETURNS OF 25,000 AND OVER	2,658	122,184,021	51,218,398	70,965,623	7,666	4,599,798	66,365,825	4,049,144

TABLE 28

INCOME TAX: TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME CLASSES: AVERAGE ADJUSTED GROSS INCOME, DEDUCTION, NET INCOME, EXEMPTION, NET TAXABLE INCOME, AND TAX LIABILITY: 1951 RETURNS FILED IN 1952 CALENDAR YEAR

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	AVERAGE PER RETURN		EXEMPTION	NET TAXABLE INCOME	NET NORMAL TAX
			DEDUCTION	NET INCOME			
25,000 -10-	828	27,254	8,881	18,373	2.96	16,594	845
30,000 -10-	850	34,009	12,006	22,003	2.98	20,217	1,141
40,000 -10-	393	44,383	16,559	27,824	2.82	26,134	1,547
50,000 -10-	199	54,236	23,009	31,226	2.76	29,571	1,880
60,000 -10-	106	64,778	31,008	33,770	2.66	32,174	2,092
70,000 -10-	60	74,733	34,240	40,494	2.98	38,704	2,651
80,000 -10-	49	83,518	37,342	46,176	2.69	44,560	3,022
90,000 -10-	37	93,920	50,144	43,776	2.81	42,090	2,914
100,000 -10-	90	125,965	61,957	64,008	2.49	62,514	4,940
150,000 -10-	21	173,420	107,231	66,189	2.62	64,618	4,713
200,000 -10-	8	220,533	124,748	95,785	2.25	94,435	7,067
250,000 -10-	3	268,568	195,886	72,682	1.67	71,682	6,245
300,000 -10-	6	337,072	208,614	128,458	2.67	127,058	9,682
400,000 -10-	2	427,779	367,457	60,322	2.00	59,122	4,242
500,000 -10-	6	521,717	357,793	163,924	1.50	163,024	12,550

TABLE 29
 LICENSES: SALES TAX, NUMBER BY INVENTORY PERIODS
 1947 - 1953

YEAR AND PERIOD	NUMBER OF LICENSES ^{1/}	CHANGE FROM LIKE PERIOD OF PREVIOUS YEAR
1947: MARCH 10	27,421	+ 1,860
OCTOBER 15	28,666	+ 1,772
1948: MARCH 15	28,899	+ 233
OCTOBER 15	30,018	+ 1,352
1949: MARCH 15	29,972	+ 1,073
OCTOBER 15	30,591	+ 573
1950: MARCH 15	30,405	+ 433
OCTOBER 15	31,214	+ 623
1951: MARCH 15	30,390	- 15
SEPTEMBER 20	29,994	- 1,220
1952: MARCH 15	29,561	- 829
OCTOBER 10	30,258	+ 264
1953: MAY 12	30,034	+ 473
NOVEMBER 1	30,695	+ 437

TABLE 30
 LICENSES: SALES TAX, NUMBER BY BUSINESS TYPE
 INVENTORY PERIODS 1950 - 1953

BUSINESS TYPE	NUMBER OF LICENSES						% CHANGE Nov. 1953 FROM Oct. 1950
	Nov. 1, 1953 NUMBER	% OF TOTAL	Oct. 10, 1952 NUMBER	% OF TOTAL	SEPT. 20. 1951	Oct. 15 1950	
INDEPENDENTS	29,910	93.2	29,323	93.2	29,122	30,237	- 1.1
BRANCHES ONLY:							
CHAIN STORES ^{2/}	1,140	3.6	1,065	3.4	1,040	1,035	+ 10.1
FOREIGN CORP. ^{2/}	996	3.1	851	2.7	910	896	+ 11.2
CONCESSIONERS	48	.1	218	.7	180	297	- 83.8
TOTAL	32,094	100.0	31,457	100.0	31,252	32,465	- 1.1

^{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 32

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
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
1952			
JULY	2,647,435	419,796	2,227,639
AUGUST	3,178,669	416,771	2,761,898
SEPTEMBER	3,103,835	406,464	2,697,371
OCTOBER	2,729,756	346,507	2,383,249
NOVEMBER	2,513,053	210,992	2,302,061
DECEMBER	2,074,217	329,970	1,744,247
1953			
JANUARY	2,126,732	374,466	1,752,266
FEBRUARY	2,038,865	337,900	1,700,965
MARCH	1,908,318	318,702	1,589,616
APRIL	2,315,025	323,601	1,991,424
MAY	2,355,983	270,967	2,085,016
JUNE	2,612,711	158,641	2,454,070
TOTAL	29,604,630	3,914,777	25,689,853

TABLE 33

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLONAGE AND COLLECTION
CALENDAR YEARS 1944 - 1952

YEARS	NUMBER OF GALLONS	% CHANGE EACH YEAR FROM PREVIOUS YEAR	TAX COLLECTIONS	PER CENT 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	3.7	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
1952	14,973,522	+ 27.8	884,428.65	+ 29.5

^{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 34

MOTOR FUEL TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1950 - 1953

USE	1950	1951	1952	1953	PER CENT CHANGE 1953 OVER 1952
AGRICULTURE	\$ 3,322,605	\$3,209,094	\$3,210,870	\$3,020,240	- 5.9
INDUSTRIES	161,514	174,898	189,198	197,204	+ 4.2
CONTRACTORS	96,355	86,442	81,217	109,768	+ 35.2
STATE HIGHWAY	106,365	72,389	151,827	106,144	- 30.1
COUNTIES	225,396	210,988	204,487	196,449	- 3.9
CITIES AND TOWNS	29,064	30,495	38,633	35,053	- 9.3
STATE INSTITUTIONS ...	3,614	294	471	276	- 41.4
AVIATION	326,293	318,276	265,799	223,312	- 16.0
RAILROADS	13,802	19,389	24,100	18,427	- 23.5
LIGHTING, HEATING, COOKING	7,371	6,665	5,213	3,922	- 24.8
CLEANERS AND DYERS ...	103	256	119	107	- 11.1
UNITED STATES GOV'T ...	786	61	59	125	+ 111.9
MISCELLANEOUS	5,027	4,506	5,304	3,750	- 29.3
STATE TOTAL	\$4,298,295	\$4,133,753	\$4,177,297	\$3,914,777	- 6.3

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

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1940 - 1953

YEAR	GROSS COLLECTIONS ^{1/}	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS:			
1940	\$ 9,554,090	\$ 1,344,638	\$ 8,209,452
1941	10,212,190	1,379,543	8,832,647
1942	9,327,963	1,308,704	8,019,259
1943	7,677,279	1,372,452	6,304,827
1944	7,767,368	1,417,015	6,350,353
1945	9,253,144	1,675,707	7,577,437
1946	12,528,933	2,003,873	10,525,060
1947	19,450,387	3,090,268	16,360,119
1948	22,774,065	4,444,241	18,329,824
1949	23,819,972	4,248,722	19,571,250
1950	25,759,870	4,515,847	21,244,023
1951	27,592,733	3,986,670	23,606,063
1952	29,183,629	3,854,483	25,329,146
FISCAL YEARS:			
1941	9,853,887	1,351,081	8,502,806
1942	9,915,016	1,311,207	8,603,809
1943	8,549,562	1,325,554	7,224,008
1944	7,808,011	1,331,864	6,476,147
1945	8,030,383	1,544,579	6,485,804
1946	10,851,839	1,762,808	9,089,031
1947	14,491,847	2,121,779	12,370,068
1948	21,877,956	4,176,464	17,701,492
1949	23,083,730	4,521,079	18,562,651
1950	24,857,452	4,298,295	20,559,157
1951	26,618,882	4,133,753	22,485,129
1952	28,527,010	4,177,297	24,349,713
1953	29,604,630	3,914,777	25,689,853
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
1953 OVER 1952	+ 3.8	- 6.3	+ 5.5

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

TABLE 36

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

MOTOR FUEL RECEIVED AND EXEMPTED	(GALLONS IN THOUSANDS)			PER CENT CHANGE	
	1951	1952	1953	1953 OVER 1952	1953 OVER 1951
GALLONAGE RECEIVED:					
GROSS	475,751	513,419	536,626	+ 4.5	+ 12.8
2% ALLOWANCE	9,261	9,943	10,457	+ 5.2	+ 12.9
DUPLICATE CHARGES	59	551	552	+ .2	+ 835.6
NET GALLONAGE	466,431	502,925	525,617	+ 4.5	+ 12.7
GALLONAGE EXEMPTED:					
SALES TO U. S. GOVERNMENT	14,349	20,459	17,737	- 13.3	+ 23.6
EXPORTS	1,543	1,668	1,591	- 4.6	+ 3.1
MISCELLANEOUS CREDITS	142	241	104	- 56.8	- 26.8
RAILROADS	293	273	270	- 1.1	- 7.8
AVIATION	12,216	16,938	21,182	+ 25.1	+ 73.4
STATE	1,029	1,109	1,243	+ 12.1	+ 20.8
TOTAL EXEMPTED	29,572	40,688	42,127	+ 3.5	+ 42.5
NET TOTAL	436,859	462,237	483,490	+ 4.6	+ 10.7
GALLONAGE, CASH REFUNDS	68,896	69,622	65,246	- 6.3	- 5.3
NET GALLONAGE TAXED	367,963	392,615	418,244	+ 6.5	+ 13.7

TABLE 37

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS IN
THE AMOUNT OF 13,212,000 GALLONS IN 1952, AND 16,495,000 GALLONS IN 1953.

SOURCE BY STATE	(GALLONS IN THOUSANDS)					
	TOTAL	1 9 5 3 TRANSPORTED BY		TOTAL	1 9 5 2 TRANSPORTED BY	
		RAILROAD	TANK TRUCK		RAILROAD	TANK TRUCK
INTRA-STATE:						
COLORADO	427,004	15,458	411,546	300,231	20,983	279,248
INTER-STATE:						
ILLINOIS	3	3	---	6	6	---
KANSAS	9,304	635	8,669	11,658	540	11,118
NEBRASKA	2,294	26	2,268	2,278	44	2,234
NEW MEXICO	6,969	2	6,967	7,116	152	6,964
OKLAHOMA	459	157	302	1,444	898	546
TEXAS	9,163	419	8,744	6,928	573	6,355
UTAH	6,772	111	6,661	4,607	---	4,607
WYOMING	74,658	2,162	72,496	79,151	5,699	73,452
TOTAL -						
GROSS GALLONAGE ..	536,626	18,973	517,653	413,419	28,895	384,524
2% ALLOWANCE	10,457			9,943		
DUPLICATE CHARGES ..	552			551		
TOTAL NET GALLONAGE RECEIVED	525,617			402,925		

TABLE 38
MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1950 - 1953

STATE SHIPPED TO	G A L L O N S			
	1950	1951	1952	1953
KANSAS	289,405	87,560	53,493	40,840
NEBRASKA	470,770	539,175	575,748	571,377
NEW MEXICO	344,541	423,079	564,438	467,844
OKLAHOMA	---	6,777	---	---
TEXAS	1,898	---	---	1,515
UTAH	562,113	363,017	232,074	347,062
WYOMING	83,907	123,547	242,155	161,881
TOTAL	1,752,629	1,543,155	1,667,908	1,590,519

TABLE 39
MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1940 - 1952
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1953

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
1952	408,435,208	+ 6.62
FISCAL YEARS:		
1941	211,057,768	---
1942	211,799,322	+ .35
1943	179,913,641	- 15.05
1944	163,784,276	- 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
1953	418,243,702	+ 6.53

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

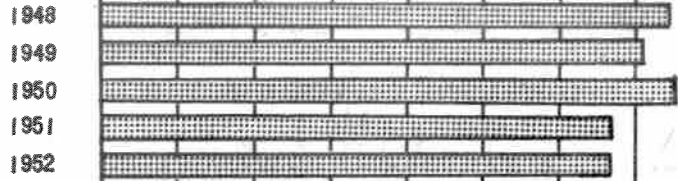
CALENDAR YEARS 1948 - 1952

MILLIONS OF GALLONS

0 10 20 30 40 50 60 70 80

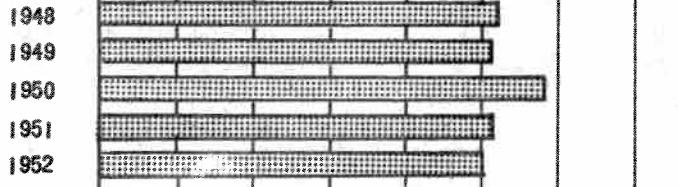
REFUND GALLONAGE IN 1952 RE-CEDED TO 66 MILLION GALLONS OR A SLIGHT DECLINE FROM THE LOW LEVEL OF 1951.

ALL CLASSES



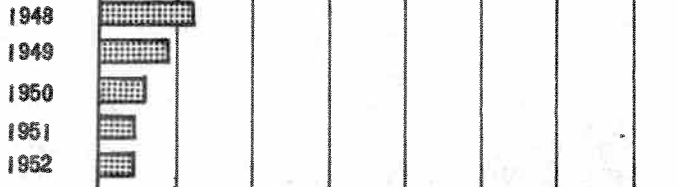
AGRICULTURE GALLONAGE TURNED SLIGHTLY DOWNWARD EACH YEAR FROM THE 52 MILLION GALLONS IN 1948 WITH THE EXCEPTION OF THE ALL-TIME HIGH RECORD OF 58 MILLION IN 1950.

AGRICULTURE



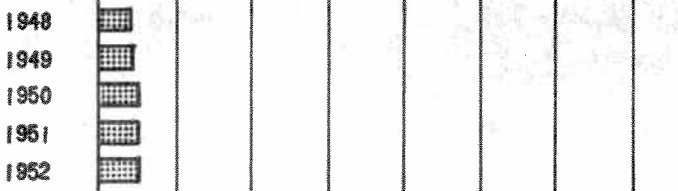
AVIATION GALLONAGE CONTINUED TO SHRINK FROM THE 1948 PEAK OF 12.1 MILLION TO THE LOWEST LEVEL IN 1952 OF 4.3 MILLION GALLONS. THIS DECLINE WAS DUE MAINLY THAT SOME USERS OF AVIATION GASOLINE BECAME MOTOR FUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.

AVIATION



GENERAL TREND OF INDUSTRY UNITS WAS UPWARD FROM 1948 TO MARK AN ALL-TIME HIGH OF 5.3 GALLONS IN 1952.

INDUSTRY



THE MAIN TREND IN GOVERNMENT UNITS GALLONAGE WAS UPWARD EXCEPT FOR THE CONSIDERABLE DECLINE IN 1951 GALLONAGE TO 16 PER CENT FROM BOTH 1950 AND 1952 YEARS.

GOVERNMENT UNITS

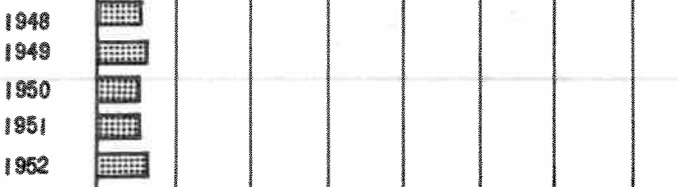


TABLE 40

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
CALENDAR YEARS 1949 - 1952

SOURCE	R E C E I P T S			
	1952	1951	1950	1949
REGULAR REGISTRATION FEES:				
PASSENGER CARS	\$ 2,705,175	\$ 2,572,785	\$ 2,275,099	\$ 2,039,841
"C" PLATES ^{1/}	- - -	- - -	438,580	386,747
TRUCKS	1,242,634	1,198,262	781,812	802,709
TRACTORS ^{2/}	118,373	113,378	97,772	86,968
TRAILERS	264,906	236,939	203,350	186,490
MOTORCYCLES	7,559	7,420	7,974	8,273
SUB-TOTAL	4,338,647	4,128,784	3,804,587	3,511,028
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS	55,883	52,052	49,923	46,537
MOTORCYCLES	249	218	297	320
SUB-TOTAL	56,132	52,270	50,220	46,857
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	113,632	144,529	87,645	93,728
CHAUFFEURS	89,742	81,139	74,195	66,657
SUB-TOTAL	203,374	225,668	161,840	160,385
CERTIFICATE OF TITLE SALES ^{3/}	179,598	132,277	90,311	84,386
PENALTY ASSESSMENTS ^{4/}	102,504	92,366	92,348	53,743
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES	120,842	136,441	135,233	116,808
INDUSTRIAL PERMITS	3,875	3,465	3,945	4,310
DUPLICATE REPLACEMENTS	13,281	6,986	6,431	7,165
PREVIOUS YEAR FEES	431	135	424	866
SPECIAL ENGINE NUMBERS	9,688	9,309	9,908	12,319
SPECIAL PERMITS	7,843	9,252	9,235	8,959
SUB-TOTAL	155,960	165,588	165,176	150,427
TOTAL, ALL RECEIPTS	\$ 5,036,215	\$ 4,786,953	\$ 4,364,482	\$ 4,006,826

^{1/} "C" PLATES, FORMERLY INCLUDED WITH PASSENGER CARS, INCLUDE TRUCKS UNDER 1 TON, BUSES, PANEL DELIVERIES AND HEARSES. AFTER 1950 THE "C" PLATES ARE DIVIDED BETWEEN PASSENGER CARS AND TRUCKS.

^{2/} TRACTOR CLASSIFICATION FORMERLY INCLUDED TRUCKS.

^{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.

^{4/} PENALTY ASSESSMENTS ARE FINES IMPOSED BY STATE HIGHWAY PATROL; NOT COLLECTED BEFORE AUGUST, 1939.

TABLE 41

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1950 - 1952

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1950	1951	1952	1950	1951	1952
PASSENGER CARS	422,595	459,326	476,137	\$2,275,099	\$2,572,785	\$2,705,175
"C" PLATES	80,095	1/	1/	438,580	1/	1/
TRUCKS	51,204	128,325	133,350	781,812	1,198,262	1,242,634
TRACTORS	4,184	4,801	4,983	97,772	113,378	118,373
TRAILERS 2/	22,136	25,585	29,227	203,350	236,939	264,906
MOTORCYCLES	4,603	4,257	4,330	7,974	7,420	7,559
STATE TOTAL	584,817	622,294	648,027	3,804,587	4,128,784	4,338,647
PER CENT CHANGE IN STATE TOTAL:						
1952 FROM 1950	+10.8			+14.0		
1952 FROM 1951		+4.1			+5.1	

TABLE 42

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1950 - 1952

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1950	1951	1952	1950	1951	1952
PASSENGER CARS	133,429	143,904	148,960	\$ 731,489	\$ 821,489	\$ 860,225
"C" PLATES	12,674	1/	1/	80,976	1/	1/
TRUCKS	6,946	18,362	19,075	108,209	173,134	180,607
TRACTORS	1,070	1,230	1,149	27,342	31,100	29,444
TRAILERS 2/	4,771	5,424	5,945	48,203	55,086	54,036
MOTORCYCLES	1,412	1,350	1,282	2,490	2,400	2,292
COUNTY TOTAL	160,302	170,270	176,411	998,679	1,083,265	1,126,604
PER CENT CHANGE IN COUNTY TOTAL:						
1952 FROM 1950	+10.0			+12.8		
1952 FROM 1951		+3.6			+4.0	

1/ AFTER 1950 THE "C" PLATES ARE DIVIDED BETWEEN CARS AND TRUCKS.

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

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
CALENDAR YEARS 1949 - 1952

SOURCE	NUMBER OF REGISTRATIONS			
	1952	1951	1950	1949
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS	476,137	459,326	422,595	383,140
"C" PLATES ^{1/}			80,095	70,718
TRUCKS	133,350	128,325	51,204	50,336
TRACTORS ^{2/}	4,983	4,804	4,184	3,655
TRAILERS ^{3/}	29,227	25,585	22,136	19,842
MOTORCYCLES	4,330	4,257	4,603	4,749
SUB-TOTAL	648,027	622,294	584,817	532,440
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS	6,923	6,477	6,138	5,754
MOTORCYCLES	85	73	103	106
TRANSFERS OR RE-REGISTRATIONS	93,039	106,498	104,766	89,259
INDUSTRIAL PERMITS	775	693	789	862
DUPLICATES, REPLACEMENTS	13,280	6,985	6,431	7,165
PREVIOUS YEAR REGISTRATIONS	291	28	385	412
SPECIAL ENGINE NUMBERS	9,689	9,309	9,908	12,319
SPECIAL PERMITS	31,372	37,007	36,942	35,834
SUB-TOTAL	155,453	167,070	165,462	151,711
TOTAL, ALL REGISTRATIONS	803,480	789,364	750,279	684,151
CERTIFICATES OF TITLE ^{4/}	403,879	366,926	362,100	285,708
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	240,260	306,669	184,956	198,876
CHAUFFEURS	71,034	63,851	58,088	51,766
TOTAL, OPERATORS AND CHAUFFEURS LICENSES	311,294	370,520	243,044	250,642

^{1/} "C" PLATES FOR VEHICLES WHICH WERE FORMERLY INCLUDED WITH PASSENGER CAR CLASSIFICATION, INCLUDE TRUCKS UNDER ONE TON, BUSES, PANEL DELIVERIES AND HEARSEs. AFTER 1950 THE "C" PLATES ARE 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.

TABLE 44

MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1951 AND 1952

NUMBER OF REGISTRATIONS

STATE AND COUNTY	TOTAL REGISTRATIONS		PASSENGER CARS 1/		TRUCKS 1/		TRACTORS 2/		TRAILERS 3/		MOTORCYCLES	
	1952	1951	1952	1951	1952	1951	1952	1951	1952	1951	1952	1951
STATE TOTAL	648,027	622,294	476,137	459,326	133,350	128,325	4,993	4,801	29,227	25,585	4,330	4,257
DENVER	176,411	170,270	148,960	143,904	19,075	18,362	1,149	1,230	5,945	5,424	1,282	1,350
ADAMS	25,493	23,230	17,406	15,926	5,569	5,181	358	351	2,009	1,613	151	159
ALAMOSA	4,480	4,498	2,960	3,009	1,229	1,214	51	51	198	201	22	23
ARAPAHOE	33,926	30,524	26,192	23,563	4,779	4,423	158	149	2,449	2,091	348	298
ARCHULETA	1,237	1,272	650	624	512	524	24	22	47	50	4	4
BACA	4,294	4,457	2,316	2,424	1,733	1,771	61	80	174	174	10	8
BENT	3,341	3,344	2,268	2,318	933	925	22	13	114	82	4	6
BOULDER	24,085	22,946	18,241	17,521	4,412	4,185	122	105	1,171	983	139	152
CHAFFEE	3,871	3,635	2,556	2,392	1,078	1,023	27	27	197	178	13	15
CHEYENNE	1,803	1,840	1,044	1,101	693	671	16	12	42	44	8	12
CLEAR CREEK	1,739	1,783	1,237	1,274	384	391	13	12	100	102	5	4
CONEJOS	3,128	3,241	1,814	1,916	1,226	1,240	26	23	57	57	5	5
COSTILLA	1,474	1,473	840	847	587	581	12	11	31	29	4	5
CROWLEY	2,475	2,396	1,594	1,521	792	786	10	7	80	71	9	11
CUSTER	899	884	517	510	327	321	12	15	39	36	4	2
DELTA	7,795	7,795	4,993	5,066	2,452	2,427	12	28	276	246	32	28
DOLORES	1,257	1,277	614	623	596	597	39	14	33	38	2	5
DOUGLAS	2,327	2,296	1,495	1,478	682	676	25	27	114	111	11	4
EAGLE	2,380	2,343	1,572	1,546	690	674	16	14	97	101	5	8
ELBERT	2,537	2,566	1,444	1,502	979	966	30	23	78	70	6	5
EL PASO	40,379	37,673	32,315	30,178	5,780	5,572	155	142	1,735	1,413	394	368
FREMONT	8,892	8,612	6,109	5,885	2,127	2,161	75	65	489	424	92	77
GARFIELD	5,784	5,955	3,752	3,892	1,696	1,737	47	42	283	283	6	11
GILPIN	674	628	462	436	181	161	1	1	24	22	6	9
GRAND	2,686	2,605	1,588	1,577	817	791	69	58	207	174	5	5
GUNNISON	2,721	2,723	1,753	1,812	813	792	20	17	123	93	12	9
HINSDALE	172	145	81	74	88	67	20	17	3	4	6	5
HUERFANO	3,726	3,829	2,449	2,523	1,166	1,182	25	25	79	91	7	8
JACKSON	1,174	1,116	684	657	420	394	22	24	44	38	4	3
JEFFERSON	35,277	32,033	26,619	24,234	5,689	5,254	116	122	2,558	2,161	295	262
KIOWA	1,741	1,786	937	993	695	678	29	29	72	76	8	10
KIT CARSON	4,752	4,765	2,707	2,784	1,804	1,760	39	34	181	165	21	22
LAKE	3,426	2,902	2,513	2,139	741	621	5	2	159	133	8	7
LA PLATA	6,763	6,577	4,348	4,273	1,976	1,926	72	78	322	273	45	27
LARIMER	23,120	22,564	16,671	16,482	5,085	4,835	138	133	1,077	936	149	178

MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1951 AND 1952

TABLE 44, CONTINUED

NUMBER OF REGISTRATIONS

STATE AND COUNTY	TOTAL REGISTRATIONS		PASSENGER CARS 1/		TRUCKS 1/		TRACTORS 2/		TRAILERS 3/		MOTORCYCLES	
	1952	1951	1952	1951	1952	1951	1952	1951	1952	1951	1952	1951
LAS ANIMAS	8,470	8,765	5,859	6,114	2,313	2,332	56	74	218	228	24	17
LINCOLN	3,594	3,544	2,149	2,157	1,254	1,221	37	25	138	122	16	19
LOGAN	11,331	10,325	7,058	6,565	3,173	2,931	271	224	780	564	49	41
MESA	19,902	19,460	13,608	13,324	5,069	4,901	126	137	967	988	132	110
MINERAL	310	306	190	198	106	95	1	1	11	10	2	2
MOFFAT	3,405	3,411	1,966	1,914	1,143	1,134	55	76	236	279	5	8
MONTEZUMA	4,695	4,549	2,645	2,556	1,787	1,725	76	77	179	174	8	15
MONTROSE	7,330	7,074	4,458	4,356	2,555	2,436	59	52	227	198	31	32
MORGAN	10,553	10,185	6,776	6,721	3,112	2,972	163	127	462	312	40	53
OTERO	10,941	10,956	7,715	7,786	2,558	2,522	146	130	461	454	61	64
OURAY	1,000	986	668	682	291	288	3	3	38	33	3	2
PARK	1,262	1,292	757	804	433	427	11	11	58	48	21	18
PHILLIPS	3,309	3,324	1,904	1,976	1,216	1,182	24	23	144	125	1	1
PITKIN	935	880	674	620	232	237	2	2	26	23	35	38
PROWERS	7,092	7,212	4,591	4,663	2,065	2,150	118	118	293	243	418	371
PUEBLO	39,759	37,075	30,502	28,901	6,553	5,934	267	235	2,019	1,634	10	12
RIO BLANCO	2,858	2,760	1,668	1,582	1,001	956	31	36	148	174	17	20
RIO GRANDE	5,335	5,552	3,371	3,550	1,709	1,737	46	41	192	204	14	13
ROUIT	4,241	4,309	2,634	2,727	1,383	1,372	22	17	188	180	6	9
SAGUACHE	2,390	2,382	1,359	1,412	944	893	19	12	62	56	—	1
SAN JUAN	596	602	396	387	174	192	6	5	20	17	—	—
SAN MIGUEL	1,161	1,139	659	687	445	413	11	7	46	32	—	—
SEDGWICK	2,781	2,786	1,737	1,773	928	902	16	15	87	82	13	14
SUMMIT	736	683	482	439	210	205	6	6	32	33	6	7
TELLER	1,686	1,656	1,060	1,045	545	539	12	8	62	62	7	2
WASHINGTON	4,682	4,513	2,865	2,627	1,769	1,688	38	30	185	149	25	19
WELD	35,449	34,459	23,123	22,774	10,619	10,161	329	285	1,174	1,026	204	213
YUMA	6,018	6,126	3,792	3,962	1,957	1,911	36	41	167	148	66	64

1/ THE FORMER "C" PLATE CLASSIFICATION INCLUDED TRUCKS UNDER ONE TON, BUSES, DELIVERIES AND HEARSES FOR THE YEARS AFTER 1950 THESE PLATES ARE 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 1936, WHILE THE RECORD PEAK OF 6,127 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.

IN 1952 THE NEW RECORD PEAK OF 5,546 MILLION MILES TRAVELED ADVANCED 7.1 PER CENT FROM 1951 WHILE THE 6.3 DEATH RATE PER 100 MILLION MILES ROSE 4.5 PER CENT AND THE 382 DEATH TOLL INCREASED 11 PER CENT.

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

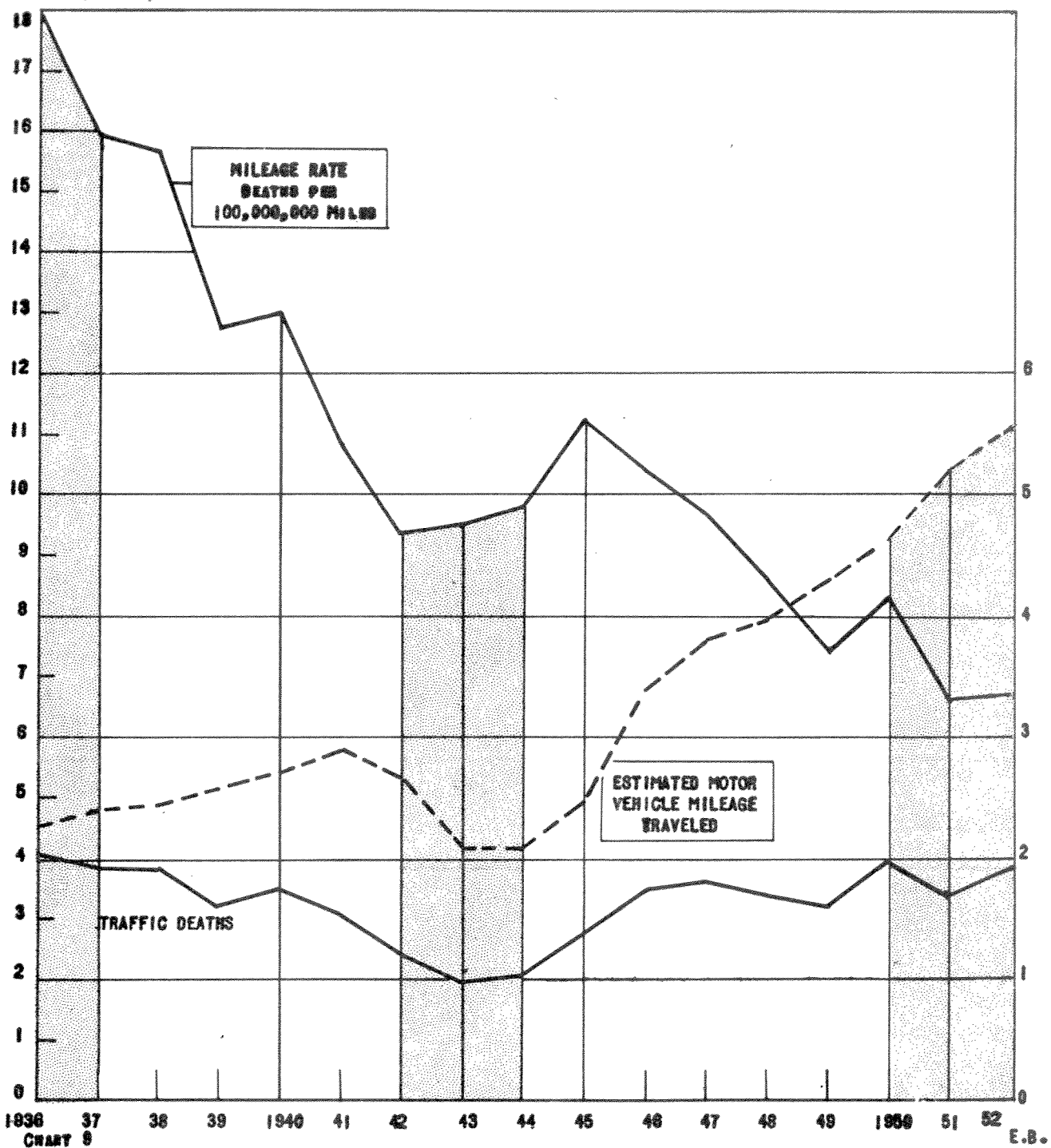


CHART 9

E.B.

TABLE 45

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSES ISSUED
AND FEES COLLECTED, STATE 1942 - 1952

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	86,938
1944	84,572	36,435	29,357	37,885	2,782	2,340	147	276	76,944
1945	253,902	119,925	32,138	41,735	3,751	3,164	183	341	165,165
1946	164,144	73,336	42,894	55,334	6,616	5,462	243	456	134,588
1947	137,193	61,940	44,953	57,751	7,824	6,531	366	678	126,900
1948	266,639	122,830	47,962	61,390	8,654	7,277	370	686	192,183
1949	189,982	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
1952	228,702	104,001	70,273	88,339	11,558	9,631	761	1,403	203,374

TABLE 46

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND TOTAL FEES COMPARED, 1941 - 1952

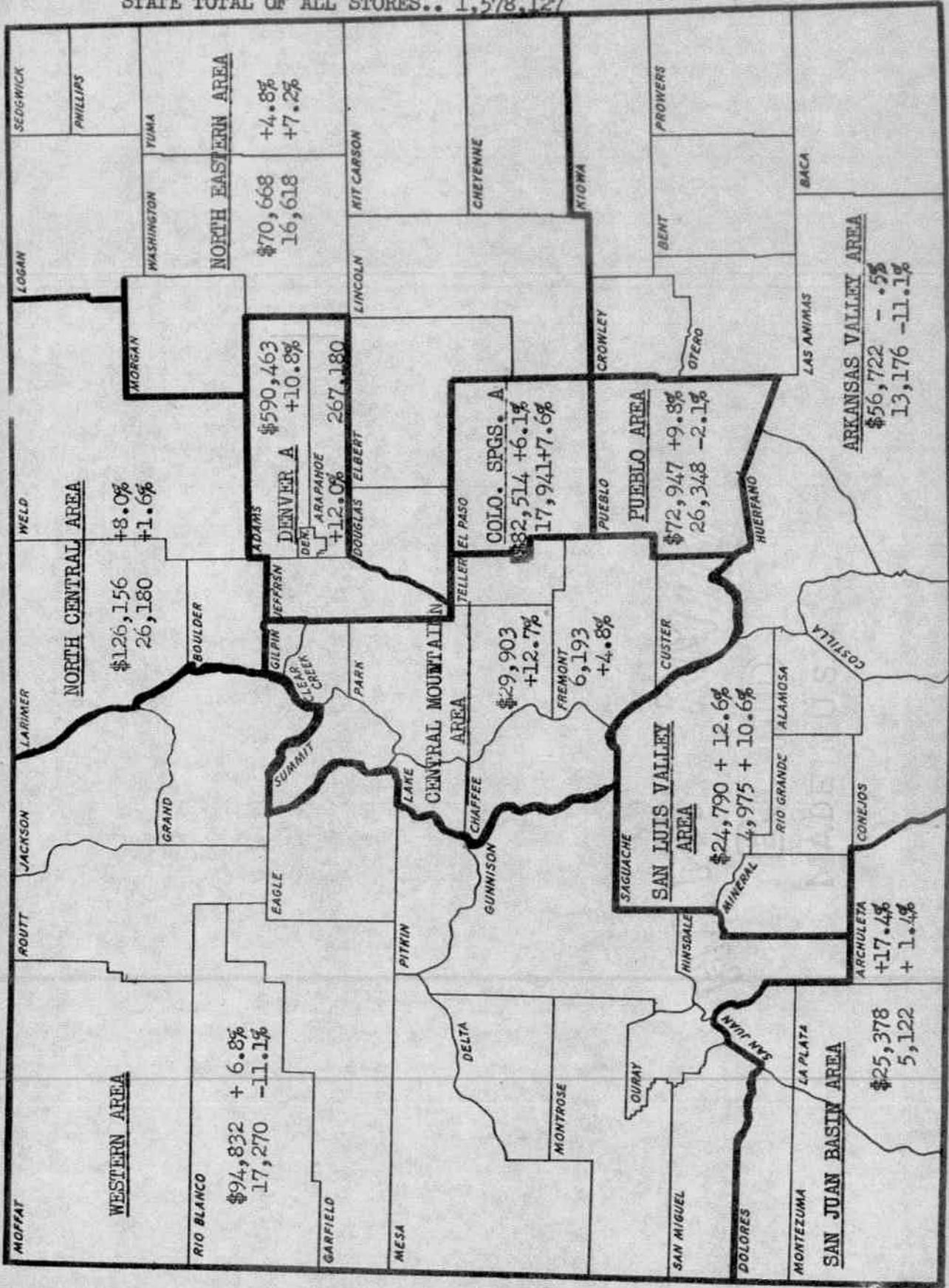
YEAR	NUMBER OF TITLES ISSUED	FEES COLLECTED	PERCENTAGE CHANGE IN NUMBER OF TITLES EACH YEAR FROM 1946
1941	189,492	\$ 55,829	108
1942	127,777	39,090	73
1943	104,426	33,160	59
1944	98,160	30,935	56
1945	105,923	32,913	60
1946	175,784	53,664	100
1947	217,576	64,374	124
1948	234,625	69,850	133
1949	285,708 ^{1/}	84,386	163
1950	362,100 ^{1/}	90,311	206
1951	366,926 ^{2/}	132,277 ^{3/}	209
1952	403,879 ^{1/}	179,598	230

^{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, 1953 AND PERCENTAGE CHANGE FROM 1952
 (Sales in thousands. Public utility sales excluded.)



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

Money Figures in Areas: Top figures = independent store sales; lower figures = chain store sales
 Percentages = change in sales: 1953 from 1952

TABLE 47

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL -----
FISCAL YEAR ENDED JUNE 30, 1953

Co. No.	COUNTY	POPULATION 1950	MONTHLY Avg. No. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DECREASE FROM 1952	TAX PAYMENT PER:	
							RETURN	CAPITA
1	DENVER	415,788	7,953	\$ 9,169,921	28.87	+ 9.5	\$ 1,153	\$ 22.05
2	PUEBLO	90,188	1,691	1,423,519	4.48	+ 9.8	842	15.78
3	WELD	67,504	1,295	929,907	2.93	+ 5.5	718	13.78
4	EL PASO	74,523	1,735	1,649,855	5.19	+ 6.9	951	22.14
5	LAS ANIMAS	25,902	529	210,650	.66	- .7	398	8.13
6	LARIMER	43,554	1,021	723,668	2.28	+ 7.7	709	16.62
7	BOULDER	48,296	1,038	812,056	2.55	+ 11.0	782	16.81
8	MESA	38,974	791	631,645	1.99	+ 8.0	799	16.21
9	OTERO	25,275	559	326,380	1.03	+ 5.6	584	12.91
10	ARAPAHOE	52,125	1,017	832,344	2.62	+ 16.0	818	16.97
11	JEFFERSON	55,687	1,124	749,516	2.36	+ 17.6	667	13.46
12	ADAMS	40,234	776	496,165	1.56	+ 18.7	639	12.33
13	LOGAN	17,187	383	293,520	.92	+ 8.9	766	17.08
14	FREMONT	18,366	441	196,151	.62	+ 9.4	445	10.68
15	MORGAN	18,074	396	322,687	1.02	+ 4.9	815	17.85
16	HUERFANO	10,549	241	85,700	.27	+ 2.1	356	8.12
17	PROVERS	14,836	344	233,155	.73	+ 1.0	678	15.72
18	DELTA	17,365	363	195,484	.62	+ 5.5	539	11.26
19	YUMA	10,827	244	151,540	.48	- 2.1	621	14.00
20	LA PLATA	14,880	344	256,282	.81	+ 18.1	745	17.22
21	MONTROSE	15,220	294	200,800	.63	+ 5.3	683	13.19
22	BACA	7,964	171	84,040	.26	- 25.0	491	10.55
23	RIO GRANDE	12,832	233	180,975	.51	+ 9.5	691	12.54
24	GARFIELD	11,625	318	180,396	.57	+ 4.2	567	15.52
25	CONEJOS	10,171	139	62,362	.20	+ 4.3	449	6.13
26	KIT CARSON	8,600	208	126,500	.40	+ 5.1	608	14.71
27	WASHINGTON	7,520	127	86,924	.27	+ 2.0	684	11.56
28	ROUTT	8,940	185	99,107	.31	+ 1.6	536	11.09
29	BENT	8,775	129	74,268	.23	+ 2.4	576	8.46
30	ALAMOSA	10,531	208	168,498	.53	+ 15.6	810	16.00
31	CHAFFEE	7,168	234	132,087	.42	+ 15.5	520	18.43
32	MONTUZUMA	9,991	195	157,210	.50	+ 22.0	806	15.74
33	LINCOLN	5,909	154	109,135	.34	+ 4.2	709	18.47
34	ELBERT	4,477	96	31,206	.10	+ 4.8	325	6.97
35	SAGUACHE	5,664	120	53,554	.17	+ 21.8	446	9.46
36	CROWLEY	5,222	81	47,098	.15	+ 5.6	581	9.02
37	PHILLIPS	4,924	148	108,118	.34	+ 1.8	731	21.96
38	COSTILLA	6,067	71	24,536	.08	+ 17.5	346	4.04
39	SEDGWICK	5,095	120	75,316	.24	+ 5.6	628	14.78
40	GUNNISON	5,716	154	75,575	.24	+ 1.8	491	13.22
41	LAKE	6,150	121	107,161	.34	+ 26.0	886	17.42
42	MOFFAT	5,946	156	112,513	.35	+ 9.1	721	18.92
43	TELLER	2,754	111	33,661	.11	- 1.7	303	12.22
44	EAGLE	4,488	116	49,901	.16	+ 4.3	430	11.12
45	KIOWA	3,003	84	37,820	.12	+ 6.1	450	12.59
46	CHEYENNE	3,453	84	39,328	.12	+ 10.3	468	11.39
47	DOUGLAS	3,507	87	42,690	.13	+ 16.7	491	12.17
48	ARCHULETA	3,030	55	31,877	.10	+ 5.1	580	10.52
49	RIO BLANCO	4,719	119	79,727	.25	+ 14.1	662	16.69
50	SAN MIGUEL	2,693	59	31,380	.10	+ 11.3	532	11.65



TABLE 49

SALES TAX: GROSS SALES AND NUMBER OF RETURNS BY COUNTY AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

Co. No. COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED ^{1/} (IN THOUSANDS)		Co. No. COUNTY	MONTHLY AVG. No. RETURNS		GROSS SALES REPORTED ^{1/} (IN THOUSANDS)	
	1952	1953	1952	1953		1952	1953	1952	1953
1 DENVER	7,771	7,953	\$1,049,606	\$1,142,055	47 DOUGLAS	87	87	3,463	4,151
2 PUEBLO	1,639	1,891	140,438	149,766	48 ARCHULETA ...	54	55	2,685	2,869
3 WELD	1,269	1,295	97,614	97,224	49 RIO BLANCO ..	113	119	5,761	6,415
4 EL PASO	1,720	1,735	138,069	150,496	50 SAN MIGUEL ..	61	59	2,402	2,486
5 LAS ANIMAS ..	544	529	24,153	23,875	51 CLEAR CREEK..	116	122	4,607	4,866
6 LARIMER	1,020	1,021	61,626	66,543	52 CUSTER	39	41	1,005	1,084
7 BOULDER	1,007	1,038	65,213	72,196	53 GRAND	165	171	7,365	8,220
8 MESA	792	791	61,119	65,236	54 PARK	74	70	2,140	2,321
9 OTERO	551	559	45,584	40,625	55 SAN JUAN	38	36	1,138	1,165
10 ARAPAHOE ..	925	1,017	83,883	93,272	56 OURAY	54	55	1,514	1,490
11 JEFFERSON..	1,038	1,124	59,759	67,745	57 PITKIN	68	68	2,287	2,727
12 ADAMS	715	776	84,027	86,267	58 DOLORES	44	45	1,719	2,017
13 LOGAN	364	383	26,975	29,047	59 JACKSON	58	61	2,501	2,743
14 FREMONT ...	444	441	18,894	19,330	60 GILPIN	37	35	584	702
15 MORGAN	393	396	39,096	38,310	61 SUMMIT	44	43	1,163	1,357
16 HUERFANO ...	245	241	8,828	9,093	62 MINERAL	25	24	574	627
17 PROWERS ...	338	344	24,177	23,274	63 HINSDALE	15	18	252	281
18 DELTA	372	363	18,458	19,419					
19 YUMA	243	244	16,777	15,561	COUNTY TOTAL - 1952	26,900		\$2,344,994	
20 LAPLATA ...	333	344	27,236	30,128	- 1953		27,471	\$2,505,761	
21 MONTROSE ..	284	294	20,918	19,500					
22 BACA	189	171	9,465	7,232	COUNTY TOTAL				
23 RIO GRANDE.	237	233	13,271	14,117	(INDEPENDENT OUTLETS)				
24 GARFIELD ..	324	318	14,807	15,780	70 CHAIN STORES	188	204	\$ 550,154	\$590,172
25 CONEJOS ...	138	139	4,875	5,185	80 FOREIGN CORP.	414	439	322,441	356,592
26 KIT CARSON.	207	208	10,521	11,805	90 CONCESSIONERS	16	17	379	353
27 WASHINGTON.	133	127	7,592	7,095	95 TRANS. CONC. ..	20	23	218	253
28 ROUTT	193	185	9,198	8,800					
29 BENT	136	129	6,102	6,370	STATE TOTAL - 1952	27,538		\$3,218,186	
30 ALAMOSA ...	207	208	13,154	15,111	- 1953		28,154	\$3,453,131	
31 CHAFFEE ...	238	254	9,703	11,476					
32 MONTEZUMA..	191	195	12,738	14,053	COUNTY TOTAL				
33 LINCOLN ...	153	154	8,534	9,364	LESS DENVER COUNTY:				
34 ELBERT	98	96	2,477	2,582	- 1952	19,129		\$1,295,389	
35 SAGUACHE ..	115	120	3,378	4,179	- 1953		19,518	\$1,363,706	
36 CROWLEY ...	88	81	5,350	5,584					
37 PHILLIPS ..	149	148	16,034	13,711					
38 COSTILLA ..	79	71	1,616	1,935					
39 SEDGWICK ..	121	120	6,250	6,878					
40 GUNNISON ..	152	154	6,714	6,944					
41 LAKE	117	121	6,773	8,530					
42 MOFFAT	156	156	9,280	10,456					
43 TELLER	111	111	2,823	2,872					
44 EAGLE	115	116	3,909	3,995					
45 KIOWA	77	84	3,857	3,888					
46 CHEYENNE ..	77	84	2,963	3,338					

^{1/} GROSS SALES INCLUDE RETAIL SALES AND IN SOME CASES SALES AT WHOLESALE.

TABLE 47, CONTINUED

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL -----
FISCAL YEAR ENDED JUNE 30, 1953

Co. No.	COUNTY	POPULATION 1950	MONTHLY AVE. NO. RETURNS	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	% OF INC. OR DECREASE FROM 1952	TAX PAYMENT PER: RETURN	CAPITA
51	CLEAR CREEK	3,289	122	\$ 51,175	.16	+ 7.1	\$ 420	\$ 15.56
52	CUSTER	1,573	41	10,821	.03	+ 7.3	264	6.88
53	GRAND	3,963	171	91,373	.29	+ 9.0	534	23.06
54	PARK	1,870	70	22,160	.07	+ 6.4	317	11.85
55	SAN JUAN	1,471	36	14,641	.05	- 2.7	407	9.95
56	OURAY	2,103	55	16,736	.05	- 8.6	304	7.96
57	PITKIN	1,646	68	33,864	.11	+ 22.4	498	20.57
58	DOLORES	1,966	45	24,139	.08	+ 13.7	536	12.28
59	JACKSON	1,976	61	32,423	.10	+ 12.1	532	16.41
60	GILPIN	850	35	8,305	.03	+ 18.4	237	9.77
61	SUMMIT	1,135	43	14,359	.05	+ 16.2	334	12.65
62	MINERAL	698	24	7,421	.02	+ 8.6	309	10.63
63	HINSDALE	263	18	3,632	.01	+ 19.8	202	13.81
ALL COUNTY TOTAL		1,325,089	27,471	\$22,643,937	71.31	+ 9.1	824	17.09
(INDEPENDENT OUTLETS)								
70	CHAIN STORES 1/		204	5,578,113	17.56	+ 6.7	27,344	4.21
80	FOREIGN CORP 1/		439	3,528,576	11.11	+ 11.8	8,033	2.66
90	CONCESSIONER 1/		17	5,242	.01	+ 10.2	308	---
95	TRANS. CONC. 1/		23	2,953	.01	- 17.5	128	---
STATE TOTAL .. 2/		1,325,089	28,154	\$31,756,821 2/	100.00	+ 8.9	\$ 1,128	\$ 23.96
ALL COUNTY TOTAL, LESS DENVER COUNTY		909,303	19,518	\$13,474,016	42.43	+ 8.8	\$ 690	\$ 14.82

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 \$8,665.44 ARE EXCLUDED FROM THE STATE TOTAL.

TABLE 48

SALES TAX: COLLECTIONS- AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1943 - 1953

YEAR	MONTHLY AVE. NO. RETURNS	COLLECTIONS	AVERAGE PER RETURN
1953	28,154	\$31,756,821	\$1,128
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	19,782,606	744
1946	28,258	14,576,387	627
1945	20,632	11,319,108	549
1944	20,734	10,251,618	494
1943	23,881	9,517,475	399

TABLE 50, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1953
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

Co. No.	AREA AND COUNTY 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	438	16	454	\$ 18,940	\$ 2,592	\$ 21,532	12.0
31	CHAFFEE	253	8	261	11,364	1,197	12,561	9.5
41	LAKE	121	7	128	8,530	2,888	11,418	25.3
43	TELLER	111	2	113	2,872	---3/	---3/	5.2
51	CLEAR CREEK	122	5	127	4,866	664	5,530	12.0
52	CUSTER	41	---	41	1,083	---	1,083	---
54	PARK	70	1	71	2,321	---3/	---3/	.2
60	GILPIN	35	---	35	702	---	702	---
61	SUMMIT	43	2	45	1,357	---3/	---3/	4.4
TOTAL		1,234	41	1,275	52,035	7,568	59,603	12.7
WESTERN AREA								
8	MESA	789	31	820	65,008	10,407	75,415	13.8
18	DELTA	360	15	375	18,995	2,682	21,677	12.4
21	MONTROSE	292	15	307	19,204	2,253	21,457	10.5
24	GARFIELD	316	12	328	15,413	2,460	17,873	13.8
29	ROUTT	184	12	196	8,771	2,398	11,169	21.5
40	GUNNISON	152	5	157	6,746	1,447	8,193	17.7
42	MOFFAT	155	15	170	10,434	3,926	14,360	27.3
44	EAGLE	115	---	115	3,957	---	3,957	---
49	RIO BLANCO	118	3	121	8,298	---3/	---3/	16.5
50	SAN MIGUEL	59	1	60	2,486	---3/	---3/	.6
53	GRAND	170	5	175	8,134	522	8,656	6.0
56	OURAY	55	---	55	1,490	---	1,490	---
57	PITKIN	68	---	68	2,727	---	2,727	---
59	JACKSON	60	2	62	2,639	---3/	---3/	31.2
63	HINSDALE	16	---	16	270	---	270	---
TOTAL		2,909	116	3,025	172,572	28,549	201,121	14.2
TOTAL DISTRIBUTED SALES		27,344	1,437	28,781	2,482,859	835,168	3,318,027	25.2
CONCESSIONERS		40	---	40	606	---	606	---
UNDISTRIBUTED SALES		---	35	35	---	4,876	4,876	---
STATE TOTAL		27,384	1,472	28,856	2,483,465	840,043	3,323,509	25.3
% UNDISTRIBUTED SALES OF TOTAL SALES .....						.58	.15	

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 50

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1953
(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 STORES 1/	ALL STORES	INDEPENDENT STORES	CHAIN STORES	ALL STORES	
DENVER AREA								
1	DENVER	7,945	589	8,534	\$ 1,140,774	\$ 478,504	1,619,278	29.6
10	ARAPAHOE	1,016	45	1,061	93,245	19,216	112,461	17.1
11	JEFFERSON	1,122	24	1,146	67,146	10,609	77,755	13.6
12	ADAMS	774	24	798	85,944	17,316	103,260	16.8
TOTAL		10,957	682	11,539	1,387,109	525,645	1,912,754 4/	27.5
PUEBLO AREA								
2	PUEBLO AREA	1,683	99	1,782	147,239	142,586	289,825	49.2
4	COLORADO SPRGS. AREA ..	1,733	61	1,794	144,594	23,856	168,450	14.2
NORTH CENTRAL AREA								
3	WELD	1,287	62	1,349	94,533	14,904	109,437	13.6
6	LARIMER	1,016	44	1,060	65,167	11,383	76,550	14.9
7	BOULDER	1,036	46	1,082	71,710	11,195	82,905	13.5
TOTAL		3,339	152	3,491	231,410	37,482	268,892	13.9
NORTHEASTERN AREA								
13	LOGAN	379	30	409	28,982	10,290	39,272	26.2
15	MORGAN	392	28	420	37,278	7,463	44,741	16.7
19	YUMA	241	14	255	15,331	2,156	17,487	12.3
26	KIT CARSON	206	11	217	11,690	1,267	12,957	9.8
27	WASHINGTON	125	7	132	6,713	579	7,292	7.9
33	LINCOLN	150	7	157	8,798	1,796	10,594	17.0
34	ELBERT	92	2	94	2,552	---	---	10.7
37	PHILLIPS	143	6	149	13,075	1,032	14,107	7.3
39	SEDGWICK	119	6	125	6,767	831	7,598	10.9
46	CHEYENNE	83	2	85	3,325	---	---	7.8
47	DOUGLAS	86	4	90	4,145	3/ & 4/	3/ & 4/	60.6
TOTAL		2,016	117	2,133	138,656	32,377	171,033	18.9
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	526	22	548	23,290	4,008	27,298	14.7
9	OTERO	554	27	581	40,596	5,500	46,096	11.9
16	HUERFANO	239	8	247	9,058	1,970	11,028	17.9
17	PROWERS	338	21	359	22,690	7,037	29,727	23.7
22	BACA	169	6	175	7,085	341	7,426	4.6
29	BENT	127	6	133	6,194	980	7,174	13.7
36	CROWLEY	81	4	85	5,584	---	---	11.0
45	KIOWA	82	2	84	3,844	---	---	2.7
TOTAL		2,116	96	2,212	118,341	20,634	138,975	14.8
SAN LUIS VALLEY AREA								
23	RIO GRANDE	232	14	246	13,925	4,327	18,252	23.7
25	CONEJOS	139	3	142	5,185	---	---	6.3
30	ALAMOSA	206	22	228	15,044	3,707	18,751	19.8
35	SAGUACHE	117	2	119	4,104	---	---	11.6
38	COSTILLA	70	---	70	1,933	---	1,933	---
62	MINERAL	23	---	23	614	29	643	4.5
TOTAL		787	41	828	40,805	8,950	49,755	18.0
SAN JUAN BASIN AREA								
20	LAPLATA	343	21	364	30,118	5,461	35,579	15.4
32	MONTEZUMA	194	7	201	14,048	1,844	15,892	11.6
48	ARCHULETA	53	---	53	2,814	---	2,814	---
55	SAN JUAN	35	3	38	1,126	---	---	4.5
58	DOLORES	45	1	46	1,992	---	---	7.6
TOTAL		670	32	702	50,098	7,521	57,619	13.1

TABLE 51, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1953
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

Co. No.	AREA AND COUNTY COUNTY	TAXED RETAIL SALES			CHAIN STORE SALES AS A PERCENT OF ALL STORE SALES	PER CENT CHANGE IN SALES 1953 FROM 1952		
		INDEPENDENT STORES	CHAIN ^{1/} STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
CENTRAL MOUNTAIN AREA								
14	FREMONT	10,017	2,283	12,300	18.6	+ 9.5	- 8.9	+ 5.5
31	CHAFFEE	6,853	766	7,619	10.1	+ 15.2	+ 6.2	+ 14.2
41	LAKE	5,640	2,444	8,084	30.2	+ 26.0	+ 20.7	+ 24.4
43	TELLER	1,772	134	1,906	7.0	- 1.7	- 20.2	+ 3.2
51	CLEAR CREEK	2,694	511	3,205	15.9	+ 7.1	+ 9.9	+ 7.6
52	CUSTER	569	---	569	---	+ 7.4	---	+ 7.4
54	PARK	1,166	3	1,169	.3	+ 6.4	- 72.7	+ 5.6
60	GILPIN	437	---	437	---	+ 18.4	---	+ 18.4
61	SUMMIT	755	52	807	6.4	+ 16.7	+ 333.3	+ 22.5
	TOTAL	29,903	6,193	36,096	17.2	+ 12.7	+ 4.8	+ 11.3
WESTERN AREA								
8	MESA	33,035	6,926	39,961	17.3	+ 8.0	+ 3.2	+ 7.1
18	DELTA	9,899	1,387	11,286	12.3	+ 5.5	- 11.3	+ 3.1
21	MONTROSE	10,277	1,674	11,951	14.0	+ 4.9	- 3.4	+ 3.7
24	GARFIELD	9,189	1,899	11,088	17.1	+ 4.0	+ 3.8	+ 4.0
28	ROUTT	5,192	957	6,149	15.6	+ 1.7	+ 14.7	+ 3.5
40	GUNNISON	3,828	631	4,459	14.2	+ 1.7	- 18.9	- 1.8
42	MOFFAT	5,902	2,911	8,813	33.0	+ 9.3	- 46.0	- 17.9
44	EAGLE	2,598	1	2,599	---	+ 4.1	---	+ 4.1
49	RIO BLANCO	4,039	456	4,495	10.1	+ 14.5	+ 20.0	+ 15.0
50	SAN MIGUEL	1,652	11	1,663	.7	+ 11.5	+ 450.0	+ 12.1
53	GRAND	4,730	258	4,988	5.2	+ 8.9	+ 14.2	+ 9.2
56	OURAY	881	---	881	---	- 8.5	---	- 8.8
57	PITKIN	1,782	---	1,782	---	+ 22.4	---	+ 22.4
59	JACKSON	1,650	159	1,809	8.8	+ 10.7	- 3.6	+ 9.3
63	HINSDALE	178	---	178	---	+ 19.5	---	+ 19.5
	TOTAL	94,832	17,270	112,102	15.4	+ 6.8	- 11.1	+ 3.6
TOTAL DISTRIBUTED SALES		1,174,373	401,003	1,575,376	25.5	+ 9.0	+ 7.4	+ 8.6
CONCESSIONERS		431	---	431	---	- 1.6	---	- 1.6
UNDISTRIBUTED SALES		---	2,320	2,320	---			+ 22.4
STATE TOTAL		1,174,804	403,323	1,578,127	25.6	+ 9.0	+ 7.5	+ 8.6
% UNDISTRIBUTED SALES OF TOTAL SALES			.58	.15				

^{1/} CHAIN STORES EQUAL THE TOTAL SALES OF THE SALES TAX CLASSIFICATIONS OF CHAIN STORES AND FOREIGN CORPORATIONS

TABLE 51

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1953
(SALES IN THOUSANDS, PUBLIC UTILITY SALES EXCLUDED.)

Co. No.	AREA AND COUNTY	TAXED RETAIL SALES			CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES	PER CENT CHANGE IN SALES 1953 FROM 1952		
		INDEPENDENT STORES	CHAIN STORES	ALL STORES		INDEPENDENT STORES	CHAIN STORES	ALL STORES
DENVER AREA								
1	DENVER	\$ 481,904	\$ 231,485	\$ 713,389	32.4	+ 9.5	+ 13.1	+ 10.6
10	ARAPAHOE	43,783	17,209	60,986	28.2	+ 16.0	+ 14.9	+ 15.7
11	JEFFERSON	38,928	9,516	48,444	19.6	+ 17.6	+ 14.2	+ 16.9
12	ADAMS	25,848	8,976	34,824	25.8	+ 18.7	+ 15.0	+ 7.7
	TOTAL	590,463	267,180	857,643	31.2	+ 10.8	+ 12.0	+ 11.2
2	PUEBLO AREA	72,947	26,348	99,295	26.5	+ 9.8	+ 2.1	+ 6.4
4	COLO. SPRGS. AREA	82,514	17,941	100,455	17.9	+ 6.1	+ 7.6	+ 6.3
NORTH CENTRAL AREA								
3	WELD	46,875	9,682	56,557	17.1	+ 5.6	+ 4.6	+ 5.4
6	LARIMER	36,889	7,864	44,753	17.6	+ 7.8	+ 2.4	+ 5.9
7	BOULDER	42,392	8,634	51,026	16.9	+ 11.1	+ 1.9	+ 9.4
	TOTAL	126,156	26,180	152,336	17.2	+ 8.0	+ 1.6	+ 6.9
NORTH EASTERN AREA								
13	LOGAN	15,415	7,690	23,105	33.3	+ 8.9	+ 22.2	+ 13.0
15	MORGAN	16,458	3,711	20,169	18.4	+ 4.8	+ 6.9	+ 2.4
19	YUMA	7,783	1,627	9,410	17.3	+ 2.3	+ 11.2	+ 4.0
26	KIT CARSON	6,558	772	7,330	10.5	+ 5.4	+ 1.8	+ 5.0
27	WASHINGTON	4,244	292	4,536	6.4	+ .1	+ 7.0	+ .5
33	LINCOLN	5,250	187	5,437	3.4	+ 4.2	+ 4.1	+ 3.9
34	ELBERT	1,616	12	1,628	.7	+ 4.7	+ 64.7	+ 3.2
37	PHILLIPS	5,152	722	5,874	12.3	+ 1.1	+ 51.7	+ 5.4
39	SEDGWICK	3,893	533	4,426	12.0	+ 5.7	+ 20.0	+ 7.2
46	CHEYENNE	2,057	23	2,080	1.1	+ 10.7	+ 17.9	+ 10.2
47	DOUGLAS	2,242	1,049	3,291	31.9	+ 16.8	+ 11.2	+ 5.8
	TOTAL	70,668	16,618	87,286	19.0	+ 4.8	+ 7.2	+ 5.3
ARKANSAS VALLEY AREA								
5	LAS ANIMAS	10,500	3,549	14,142	25.1	+ 2.0	+ 8.0	+ 3.6
9	OTERO	17,152	4,471	21,623	20.7	+ 5.6	+ 3.1	+ 3.7
16	HUERFANO	4,463	1,024	5,507	18.6	+ 2.1	+ 40.0	+ 9.6
17	PROMERS	11,946	2,890	14,836	19.5	+ .9	+ 12.1	+ 1.9
22	BACA	4,318	155	4,473	3.5	+ 25.2	+ 30.1	+ 25.6
29	BENT	3,795	720	4,515	15.9	+ 2.5	+ 5.9	+ 1.0
36	CROWLEY	2,479	360	2,839	12.7	+ 5.6	+ 26.2	+ .1
45	KIOWA	1,956	7	1,963	.4	+ 4.3	+ 73.1	+ 3.2
	TOTAL	56,722	13,176	69,898	18.8	+ .5	+ 11.1	+ 2.2
SAN LUIS VALLEY AREA								
23	RIO GRANDE	8,280	1,780	10,060	17.7	+ 9.5	+ .1	+ 7.7
25	CONEJOS	3,282	128	3,410	3.8	+ 4.3	+ 12.3	+ 4.5
30	ALAMOSA	8,801	2,615	11,416	22.9	+ 15.7	+ 13.8	+ 15.3
35	SAGUACHE	2,760	349	3,109	11.2	+ 22.7	+ 26.0	+ 23.0
38	COSTILLA	1,289	---	1,289	---	+ 17.5	---	+ 14.5
62	MINERAL	378	103	481	21.4	+ 8.3	---	+ 37.8
	TOTAL	24,790	4,975	29,765	16.7	+ 12.6	+ 10.6	+ 12.3
SAN JUAN BASIN AREA								
20	LA PLATA	13,485	3,890	17,375	22.4	+ 18.1	+ 2.4	+ 14.2
32	MONTEZUMA	8,270	1,166	9,436	12.4	+ 22.0	+ 2.0	+ 19.2
48	ARCHULETA	1,634	---	1,634	---	+ 5.0	---	+ 4.2
55	SAN JUAN	735	52	787	6.6	+ 3.4	+ 44.1	+ 7.8
58	DOLORES	1,254	14	1,268	1.1	+ 13.9	+ 250.0	+ 14.8
	TOTAL	25,378	5,122	30,500	16.8	+ 17.4	+ 1.4	+ 14.4

TABLE 52

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1949 - 1953

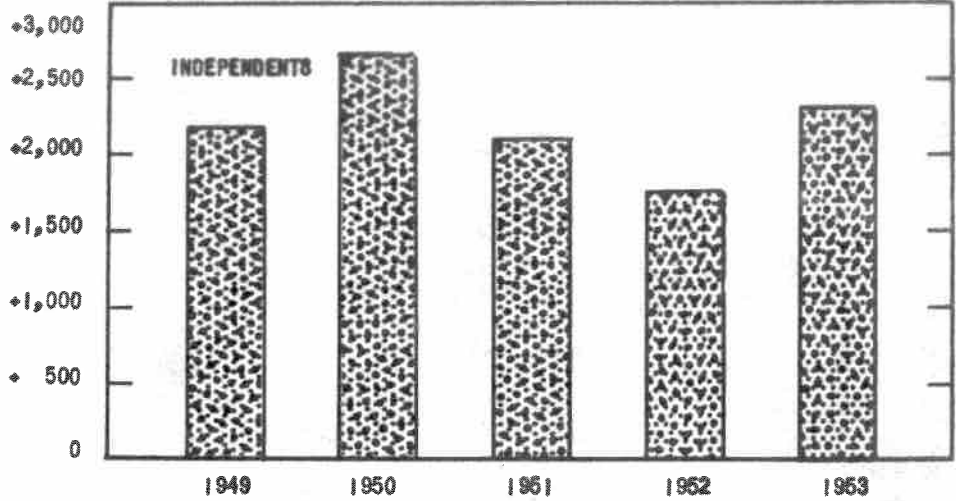
Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1953	1952	1951	1950	1949
1	DENVER	\$ 9,169,921	\$ 8,376,701	\$ 8,457,211	\$ 7,201,013	\$ 7,036,660
2	PUEBLO	1,423,519	1,296,664	1,260,368	1,059,633	1,058,287
3	WELD	929,907	881,319	909,684	798,486	799,607
4	EL PASO	1,649,855	1,543,337	1,451,258	1,200,408	1,168,308
5	LAS ANIMAS	210,650	212,111	208,855	197,679	209,500
6	LARIMER	723,668	671,725	692,571	606,319	581,721
7	BOULDER	812,056	731,640	714,373	604,174	607,989
8	MESA	631,645	584,806	606,023	507,289	517,867
9	OTERO	326,360	308,323	319,190	302,538	317,768
10	ARAPAHOE	882,344	717,598	712,993	580,559	513,130
11	JEFFERSON	749,516	637,574	605,220	498,773	454,885
12	ADAMS	496,165	417,830	366,428	313,123	298,213
13	LOGAN	293,520	269,649	258,021	213,971	224,818
14	FREMONT	196,151	173,195	178,032	167,709	175,993
15	MORGAN	322,687	307,755	308,649	259,555	256,113
16	HUERFANO	85,700	83,935	90,180	88,085	95,037
17	PROWERS	233,155	230,909	235,242	244,762	260,818
18	DELTA	195,484	185,310	195,093	188,722	196,260
19	YUMA	151,540	154,809	155,201	130,887	134,927
20	LAPLATA	256,282	217,051	229,257	192,347	196,335
21	MONTROSE	200,800	190,755	186,737	160,765	157,068
22	BAGA	84,040	111,987	104,310	117,743	122,621
23	RIO GRANDE	160,975	147,008	152,613	154,189	148,553
24	GARFIELD	180,396	173,041	196,381	168,520	164,945
25	CONEJOS	62,362	59,804	64,314	65,361	66,288
26	KIT CARSON	126,500	120,365	128,071	123,811	134,921
27	WASHINGTON	86,924	85,244	74,832	62,439	66,141
28	ROUTT	99,107	97,498	105,004	102,569	108,994
29	BENT	74,268	72,518	70,073	69,169	82,091
30	ALAMOSA	168,498	145,398	164,825	152,776	154,830
31	CHAFFEE	132,087	114,393	111,162	101,872	99,586
32	MONTUZUMA	157,210	128,812	133,678	130,545	147,078
33	LINCOLN	109,135	104,712	103,281	96,330	104,320
34	ELBERT	31,206	29,777	30,041	29,176	32,658
35	SAGUACHE	53,554	43,953	47,878	47,311	52,375
36	CROWLEY	47,098	44,588	42,064	42,602	44,946
37	PHILLIPS	108,118	106,243	107,485	86,260	90,482
38	COSTILLA	24,536	20,830	21,830	22,999	24,514
39	SEDGWICK	75,316	71,312	74,064	64,921	66,504
40	GUNNISON	75,575	74,251	77,910	70,229	74,921
41	LAKE	107,161	85,038	68,328	66,287	73,887
42	MOFFAT	112,513	103,122	102,739	97,177	114,351
43	TELLER	33,661	34,229	30,835	27,538	29,544
44	EAGLE	49,901	47,840	43,513	39,881	40,719
45	KIOWA	37,820	35,637	33,906	38,291	38,835
46	CHEYENNE	39,328	35,651	42,265	44,812	45,289
47	DOUGLAS	42,690	36,596	36,132	29,284	30,530
48	ARCHULETA	31,877	30,328	31,809	27,190	27,465
49	RIO BLANCO	78,727	68,986	72,107	67,348	77,428
50	SAN MIGUEL	31,380	28,189	28,108	23,981	23,437
51	CLEAR CREEK	51,175	47,787	48,626	46,054	44,035
52	CUSTER	10,821	10,081	10,168	9,692	10,641

GROWTH TRENDS IN RETAIL SALES TAX OUTLETS BY BUSINESS TYPE

EACH YEAR CHANGE FROM 1947 BASE YEAR

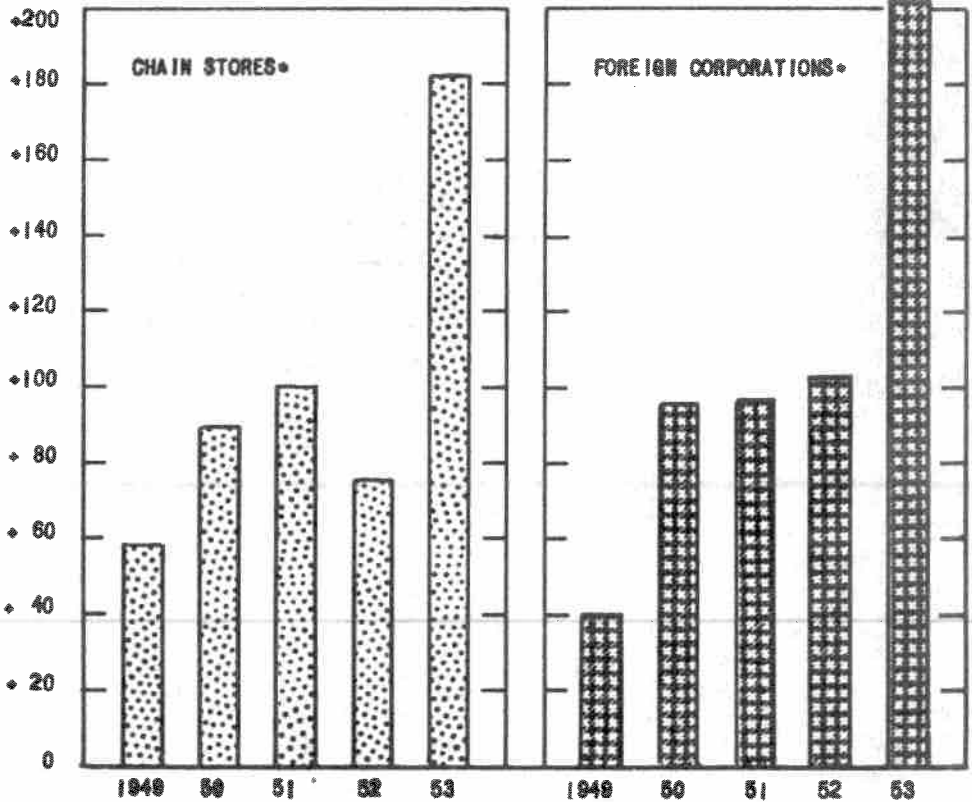
INDEPENDENT OUTLETS REACHED A PEAK GAIN FROM 1947 OF 2,657 FOR 1950. GROWTH IN FOLLOWING YEARS RECEDED SOMEWHAT WITH LEAST GAIN IN 1952.

EXCESS OF OUTLETS



CHAIN STORE OUTLETS RECORDED CONSISTENT GROWTH FROM 1947 YEAR TOTAL OF 938 THROUGH 1952. FOR 1953 THE GAIN IN OUTLETS SOARED TO 183 AN ALL-TIME HIGH RECORD.

EXCESS OF OUTLETS



FOREIGN CORPORATION OUTLETS ALSO ROSE SHARPLY IN 1953 FROM THEIR 1947 BASE YEAR TOTAL OF 787 OUTLETS TO REGISTER A RECORD PEAK GAIN OF 204.

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

CHART 11

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

FISCAL YEARS ENDED JUNE 30: 1950 - 1955

INDEX, 1947-1949 = 100 TAX - - - OUTLETS ——— INDEX, 1947-1949 = 100

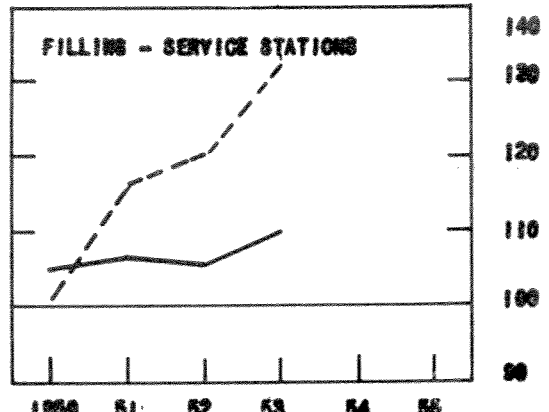
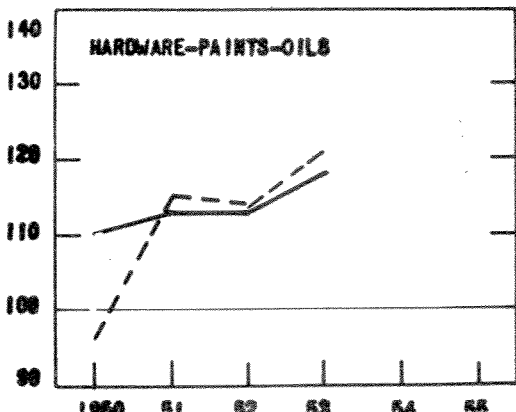
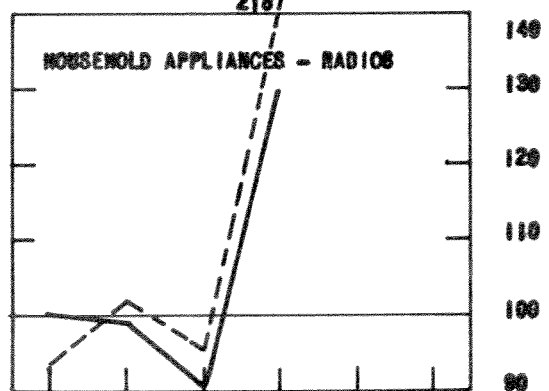
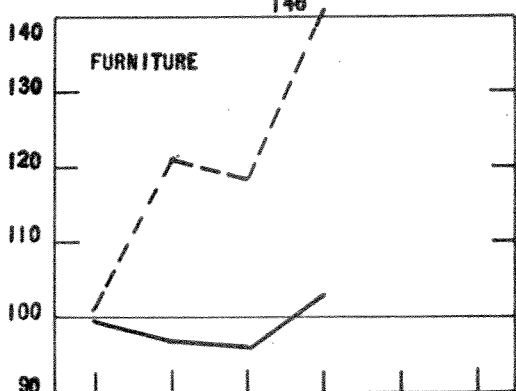
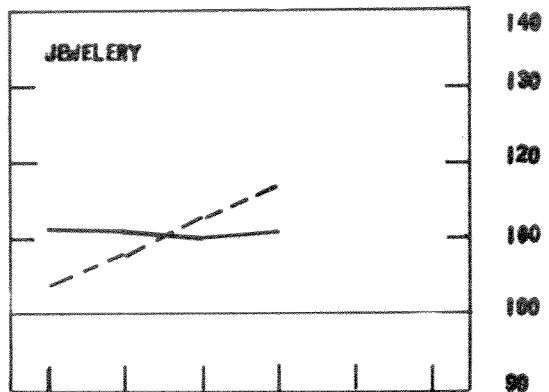
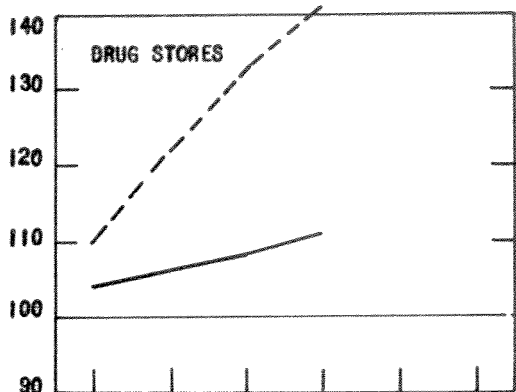
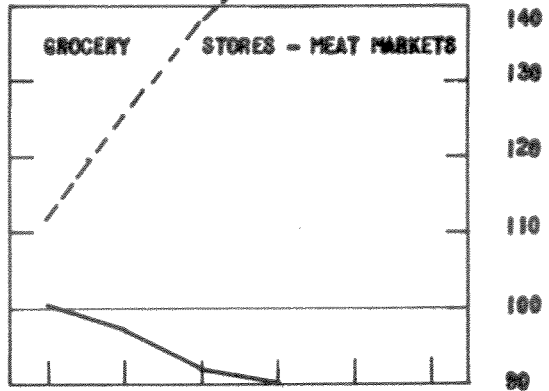
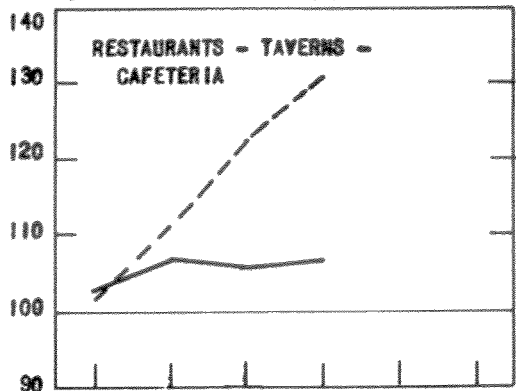


TABLE 52, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1949 - 1953

Co. No.	COUNTY	COLLECTIONS BY YEARS				
		1953	1952	1951	1950	1949
53	GRAND.....	\$ 91,373	\$ 83,864	\$ 74,398	\$ 75,623	\$ 72,268
54	PARK.....	22,160	20,625	23,163	20,204	21,093
55	SAN JUAN.....	14,641	15,046	14,938	13,707	14,457
56	OURAY.....	16,736	18,304	16,637	17,312	18,636
57	PITKIN.....	33,864	27,657	25,978	24,651	19,914
58	DOLORO.....	24,139	21,237	22,063	24,224	21,416
59	JACKSON.....	32,423	28,531	22,966	21,364	19,921
60	GILPIN.....	8,305	7,014	6,239	5,612	6,314
61	SUMMIT.....	14,359	12,357	9,808	9,687	9,105
62	MINERAL.....	7,421	6,836	7,288	7,952	6,966
63	HINSDALE.....	3,632	3,031	2,314	2,365	1,869
ALL COUNTY TOTAL..... (INDEPENDENT OUTLETS)		\$22,643,937	\$20,760,276	\$20,725,455	\$17,965,855	\$17,816,232
70	CHAIN STORES.....	\$ 5,578,113	\$ 5,226,077	\$ 4,810,652	\$ 4,148,114	\$ 4,093,154
80	FOREIGN CORP.	3,526,576	3,153,651	2,818,813	2,419,638	2,488,934
90	CONCESSIONERS.....	5,242	4,757	3,223	3,530	3,339
95	TRANSIENT CONC. ..	2,953	3,578	2,093	1,126	1,039
STATE TOTAL.....		\$31,756,821	\$29,148,339	\$28,360,236	\$24,538,263	\$24,402,698
ALL COUNTY TOTAL LESS DENVER Co. ..		\$13,474,016	\$12,383,575	\$12,268,244	\$10,764,849	\$10,779,572

TABLE 53, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

KIND OF BUSINESS	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
V. GENERAL MERCHANDISE GROUP: TOTAL.....	3,125	396,640	5,410,099	1,731	11.10	17.04
1. DEPARTMENT STORES	25	41,034	681,634	27,265	.09	2.15
2. DRUG STORES	704	101,356	953,127	1,354	2.50	3.00
3. DRY GOODS STORES	143	27,558	476,708	3,334	.51	1.50
4. GENERAL STORES	514	113,582	1,871,749	3,642	1.83	5.89
5. HOME PAINT-OIL-VARNISHES	362	38,335	419,358	1,158	1.29	1.32
6. JEWELRY STORES	378	16,835	233,326	617	1.34	.73
7. LEATHER - LEATHER GOODS-SADDLERY	46	2,425	17,882	389	.16	.06
8. SECOND HAND STORES - PAWN BROKERS-JUNK YARDS...	130	6,174	43,178	332	.46	.14
9. SPORTING GOODS-TENTS-AWNINGS...	209	14,593	151,439	725	.74	.48
10. VARIETY-5 & 10 SPECIALTY STORES OIL PAINTINGS-POTTERY-KEYS	614	34,748	561,698	915	2.18	1.77
VII LUMBER AND BUILDING GROUP: TOTAL	1,335	307,686	2,825,741	2,117	4.74	8.90
1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS AND DECORATORS	39	7,877	52,011	1,334	.13	.16
2. BUILDING HOME & MACHINERY....	11	2,540	22,208	2,019	.04	.07
3. BUILDING MATERIAL DEALERS.....	423	126,758	1,412,548	3,339	1.50	4.45
4. ELECTRICAL EQUIPMENT SUPPLIES.	141	64,416	518,668	3,679	.50	1.64
5. PAINT-GLASS & WALL PAPER STORES	114	17,203	137,510	1,206	.41	.43
6. PLUMBING-HTG.-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS.....	517	72,780	520,485	1,007	1.84	1.64
7. OTHER LUMBER & BLDG. SUPPLIES..	90	16,112	162,311	1,803	.32	.51
VIII PROFESSIONAL & PERSONAL SERVICE GROUP:						
TOTAL	703	55,122	274,577	391	2.50	.86
1. AUCTIONEERS- COMM. DEALERS - SALES BARNs	51	29,644	30,755	604	.18	.10
2. BARBER & BEAUTY SHOPS- SALES..	269	4,497	38,062	141	.95	.12
3. OPTICIANS-OPTOMETRIST-OCULISTS- SALES	40	4,122	60,439	1,474	.15	.19
4. PHOTOGRAPHERS	253	7,524	92,752	367	.90	.29
5. DOCTORS-DENTISTS-PROFESSIONAL- SALES	9	403	3,428	381	.03	.01
6. NEON SIGNS & ADVERTISING-OTHERS	81	8,932	49,141	608	.29	.15
IX PUBLIC UTILITY GROUP: TOTAL	149	129,620	1,772,520	11,896	.53	5.58
1. GAS AND ELECTRIC COMPANIES ...	84	84,921	1,156,681	13,770	.30	3.64
2. RAILROADS	6	1,033	19,777	3,296	.02	.06
3. TELEGRAPH	2	350	5,042	2,521	.01	.01
4. TELEPHONE	37	42,641	587,602	15,881	.13	1.85
5. WATER IN CONTAINERS	16	326	2,920	182	.06	.01
6. ALL OTHER PUBLIC UTILITIES.....	4	348	499	125	.01	.01

TABLE 53

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, - 1953

KIND OF BUSINESS	MONTHLY AVG. NO. RETURNS	GROSS SALES / (IN THOUSANDS)	TAX COLLECTED	AVERAGE ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% OF TO- TAL TAX PAID
I APPAREL GROUP: TOTAL	1,165	\$ 106,286	\$ 1,780,128	\$ 1,528	4.14	5.60
1. BOOT AND SHOE STORES	146	14,625	260,416	1,784	.52	.82
2. CLOTHING STORES-DRESS MAKERS..	591	80,904	1,377,429	2,331	2.10	4.33
3. FURRIERS	37	4,150	40,469	1,094	.13	.13
4. HABERDASHERY	27	1,886	32,061	1,187	.10	.10
5. MILLINERY	38	839	13,807	363	.13	.04
6. SHOE REPAIR	218	2,490	28,599	131	.77	.09
7. OTHERS	33	680	11,873	360	.12	.04
8. CLEANERS-DYERS-TAILORS-- LAUNDRIES..	75	2,722	15,474	206	.27	.05
II. AUTOMOTIVE GROUP: TOTAL	8,611	673,592	5,471,101	635	30.58	17.23
1. ACCESSORIES-TIRES-BATTERIES, WRECKERS,ETC.	544	84,412	573,662	1,055	1.93	1.81
2. AUTOMOBILES - BICYCLES	941	335,828	3,184,191	3,384	3.34	10.02
3. FILLING & SERVICE STATIONS ...	1,699	154,509	579,456	341	6.03	1.82
4. GARAGE-REPAIR SHOPS	1,035	67,862	621,771	601	3.67	1.96
5. TRAILERS- OTHER AUTOMOTIVE STORES..	50	11,980	127,612	2,552	.18	.40
6. OCCASIONAL AUTOMOBILE SALES...	4,340	18,672	383,844	88	15.42	1.21
7. AIRCRAFT	2	329	565	283	.01	.01
III FOOD GROUP: TOTAL	6,495	679,453	8,083,548	1,245	23.07	25.45
1. BAKERIES-DAIRY PRODUCTS-- DELICATESSEN.....	535	78,546	642,882	1,146	1.90	1.83
2. CANDY-CONFECTIONERY	355	13,340	144,915	408	1.26	.45
3. FRUIT STANDS-VEGETABLE MARKETS-TRUCKERS.....	218	11,808	103,320	474	.77	.33
4. GROCERY & MOTOR STORES-- MEAT MKTS.	2,394	419,572	5,485,327	2,291	8.51	17.27
6. RESTAURANTS-TAVERNS-CAFETERIA.	2,521	117,313	1,428,070	566	8.95	4.50
7. FISH-POULTRY-OTHER FOOD STORES	107	13,642	71,004	664	.38	.22
8. HOTELS-COTTAGE CAMPS-RESORTS-- BOARDING HOUSES.....	365	25,263	238,020	652	1.30	.75
IV FURNITURE GROUP: TOTAL	1,835	168,670	1,999,168	1,089	6.52	6.30
1. CARPET-RUGS-HOUSE FURNISHINGS.	163	13,254	132,543	811	.58	.42
2. FURNITURE STORES	417	47,816	762,308	1,828	1.48	2.40
3. HOUSEHOLD APPLIANCES	48	5,028	79,455	1,655	.17	.25
4. MUSICAL INSTRUMENTS-- PHONOGRAPHS-MUSIC	106	9,447	128,002	1,208	.38	.40
5. RADIO SALES AND SERVICE	348	22,058	251,391	722	1.24	.79
6. OTHER HOME FURNISHINGS-- APPLIANCES	194	20,850	207,308	1,068	.68	.65
7. ELECTRICAL APPLIANCES & SERVICE	486	46,986	47,181	858	1.73	1.32
8. UPHOLSTERERS	73	3,231	20,580	282	.26	.07

TABLE 53, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

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	219	\$ 45,802	\$ 423,587	\$ 1,934	.78	1.34
14. MATTRESS RENOVATING	24	5,117	6,176	257	.09	.01
15. MISCELLANEOUS	79	23,970	85,541	1,083	.28	.27
17)						
18) VETERINARY SUPPLIES-SOAP PRODUCTS AND CARBON LIQUID	13	453	2,907	224	.05	.01
STATE TOTAL	28,154	\$3,453,131	\$31,756,821	\$ 1,128	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 RE SALE; SALES AND/OR SERVICES IN INTERSTATE COMMERCE; SALES TO STATE OF COLORADO AND POLITICAL SUBDIVISIONS AND U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12½ PER CENT HAS BEEN PAID; NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS; AND TRADE-INS.

TABLE 53, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

BUSINESS CLASS	MONTHLY AVG. NO. RETURNS	GROSS SALES (IN THOUSANDS)	TAX COLLECTED	AVG. ANNUAL TAX PAYMENT	% OF TO- TAL NO. RETURNS	% TO- TAL TAX PAID
X UNCLASSIFIED RETAIL GROUP: TOTAL ...	2,628	313,277	\$ 1,811,778	689	9.33	5.71
1. BLACKSMITH-MCH. SHOPS-WELDERS-						
SALES	177	16,402	80,618	455	.63	.25
2. BOOKS-STATIONERY-SCHOOL SUPPLIES.	166	8,745	93,039	560	.59	.29
3. CIGAR STORES-SMOKER SUPPLIES	57	4,827	14,142	248	.20	.04
4. CLUBS	72	4,721	49,118	682	.26	.15
5. COAL-WOOD FUEL-ICE DEALERS	433	21,478	175,384	405	1.53	.55
6. FARM IMPLEMENTS AND MACHINERY ...	348	59,848	675,831	1,953	1.23	2.13
7. FLOUR-FEED-SEEDS-GRAIN-						
FERTILIZER	192	115,955	84,132	438	.68	.27
8. FLOWERS-BULBS-PLANTS-NURSERY-						
STOCKS	278	16,434	135,060	486	.99	.43
9. MAGAZINE-PERIODICALS-GREETING						
CARDS	5	1,425	614	123	.01	.01
10. MONUMENTS AND TOMB STONES	40	1,075	17,498	437	.14	.06
11. OFFICE EQUIPMENT AND SUPPLIES ...	130	18,244	164,999	1,269	.46	.52
12. RECREATION PARLORS-NIGHT CLUBS-						
SALES	179	4,901	24,100	135	.64	.08
13. SURGICAL & SCIENTIFIC INSTRUMENT						
DEALERS	55	9,508	42,102	765	.20	.13
14. UNDERTAKERS AND FUNERAL PARLORS..	113	5,904	51,943	460	.40	.16
15. STORE FIXTURES-PET SHOPS-KENNELS-						
BROOMS	310	18,508	162,401	524	1.10	.51
16. CONCESSIONERS-CIRCUSES-						
MEDICINE SHOWS	33	1,294	16,382	496	.12	.05
17. CANDY-POP CORN-VENDING MACHINES						
IN THEATRES	42	4,008	24,415	581	.15	.08
XI FARM AND GARDEN PRODUCE GROUP: TOTAL..	140	8,096	35,794	256	.50	.11
1. DIRECT SALES OF FARM PRODUCTS	109	5,455	31,137	286	.39	.10
2. HATCHERIES AND SUPPLIES	31	2,641	4,657	150	.11	.01
XII MANUFACTURING, TRADING, OR JOBBING						
GROUP: TOTAL	1,968	612,679	2,292,367	1,165	6.99	7.22
1. BEVERAGES-LIQUOR	217	29,371	29,907	138	.77	.09
2. CHEMICALS AND PRODUCTS-PEST CONTROL-						
EXPLOSIVES-CLEANING FLUID	114	33,315	131,127	1,150	.41	.41
3. FOOD AND FOOD PREPARATIONS	95	49,755	41,118	433	.34	.13
4. LEATHER AND LEATHER PRODUCTS	9	1,587	15,274	1,697	.01	.05
5. LUMBER & WOOD PRODUCTS-SAW MILLS-						
MINE PROPS	243	26,140	123,236	507	.87	.39
6. MACHINERY-IMPLEMENTS-TOOLS-						
BEVERAGE COOLERS	291	79,152	640,553	2,201	1.04	2.02
7. METAL AND METAL PRODUCTS	158	194,762	318,185	2,014	.56	1.00
8. MINERALS-ASSAYERS-COAL MINES	87	7,152	22,594	260	.32	.07
9. PAPER-PULP AND PRODUCTS	24	17,931	37,113	1,546	.09	.12
10. PETROLEUM-PETROLEUM PRODUCTS	123	65,871	199,359	1,621	.44	.63
11. PRINTING-PUBLISHING & BOOK BINDING	260	21,954	163,071	627	.93	.51
12. RUBBER AND RUBBER GOODS	12	10,347	52,619	4,385	.01	.17

TABLE 54, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

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
39	SEDMICK	120	\$ 75,316	5	\$ 1,636	34	\$ 18,330	24	\$ 15,436	8	\$ 4,353	20	\$ 14,582
40	GUNNISON	154	75,575	4	1,140	42	15,448	39	21,492	4	2,765	22	13,392
41	LAKE	121	107,161	3	613	33	28,405	41	35,706	6	3,202	17	21,474
42	MOFFAT	156	112,513	7	5,806	52	33,123	36	31,616	11	9,596	16	12,841
43	TELLER	111	33,661	2	570	31	5,905	33	14,537	6	527	20	6,089
44	EAGLE	116	49,901	5	2,156	33	7,304	31	14,226	2	2,405	23	10,744
45	KIOWA	84	37,820	2	304	30	8,203	17	11,519	4	1,088	13	4,674
46	CHEYENNE	84	39,328	4	386	32	9,698	15	12,884	3	935	11	5,544
47	DOUGLAS	87	42,690	2	468	25	14,832	27	13,378	4	1,258	11	5,459
48	ARCHULETA	55	31,877	1	106	12	7,246	19	6,529	2	647	11	13,265
49	RIO BLANCO	119	78,727	4	900	37	19,051	28	22,390	5	663	15	15,003
50	SAN MIGUEL	59	31,380	2	608	15	11,287	16	10,208	3	962	13	6,493
51	CLEAR CREEK	122	51,175	1	422	33	14,054	43	20,195	2	799	24	10,681
52	CUSTER	41	10,821	—	—	13	1,733	12	4,382	1	55	7	3,628
53	GRAND	171	91,373	1	388	49	16,169	54	28,183	6	3,479	37	21,870
54	PARK	70	22,160	1	1,138	19	6,053	22	6,659	1	28	13	6,704
55	SAN JUAN	35	14,641	1	1	10	2,073	11	6,539	1	111	4	1,181
56	OURAY	55	16,736	2	69	15	2,358	18	8,227	1	364	7	3,116
57	PITKIN	68	33,864	1	—	13	1,838	25	15,365	4	373	15	11,492
58	DOLores	45	24,139	2	494	11	3,477	9	2,758	3	1,984	7	11,910
59	JACKSON	61	32,423	1	774	17	7,073	16	6,060	2	390	12	11,590
60	GILPIN	35	9,305	12	—	7	517	15	5,440	1	5	10	2,113
61	SUMMIT	43	14,359	—	—	7	1,708	22	7,746	—	—	4	1,445
62	MINERAL	24	7,421	—	—	4	343	13	3,547	—	—	4	3,072
63	HINSDALE	18	3,632	—	—	2	265	10	1,423	—	—	3	1,626
ALL COUNTY TOTAL		2,471	\$22,649,937	1,106	\$ 1,456,555	8,546	\$5,109,962	6,426	\$5,369,130	1,794	\$1,852,839	3,068	\$2,820,910
(INDEPENDENT OUTLETS)													
70	CHAIN STORES	204	\$ 5,576,113	10	\$ 47,555	35	\$ 196,793	31	\$2,469,838	16	\$ 75,796	28	\$ 866,537
80	FOREIGN CORPORATIONS	439	\$ 3,526,576	48	\$ 273,377	30	\$ 164,324	32	\$ 244,232	23	\$ 70,479	26	\$1,722,237
90	CONCESSIONERS	17	\$ 5,242	—	—	—	—	—	—	—	—	—	—
95	TRANS. CONCESSIONERS	23	\$ 2,953	1	\$ 641	—	—	6	\$ 288	2	\$ 54	3	\$ 415
STATE TOTAL		2,814	\$31,756,821	1,165	\$ 1,780,128	8,611	\$5,471,101	6,495	\$8,083,518	1,835	\$1,999,168	3,125	\$5,410,099

LESS THAN ONE-HALF OF ONE AVERAGE RETURN.

FIGURES DO NOT ALWAYS ADD TO TOTALS BECAUSE OF ROUNDING.

TABLE 54

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

CO. No.	COUNTY	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
		MONTHLY AVE. No. RETURNS	COLLECTIONS	MONTHLY AVE. No. RETURNS	COLLECTIONS	MONTHLY AVE. No. RETURNS	COLLECTIONS	MONTHLY AVE. No. RETURNS	COLLECTIONS	MONTHLY AVE. No. RETURNS	COLLECTIONS	MONTHLY AVE. No. RETURNS	COLLECTIONS
1	DENVER	7,853	\$ 9,169,921	376	\$ 872,365	2,284	\$ 1,823,709	1,711	\$ 1,801,093	662	\$ 926,768	879	\$ 901,830
2	PUEBLO	1,691	1,423,519	68	77,308	476	333,104	476	370,745	125	119,811	142	196,218
3	WELD	1,295	929,907	47	45,085	435	246,971	289	197,559	74	48,939	141	120,088
4	EL PASO	1,735	1,649,865	77	113,914	576	284,019	386	485,753	101	122,846	222	228,584
5	LAS ANIMAS	529	210,650	20	9,721	123	56,921	169	62,183	22	16,047	44	27,441
6	LARIMER	1,021	723,668	45	30,284	279	155,481	262	198,938	76	62,317	116	93,580
7	BOULDER	1,038	812,056	51	56,459	313	176,015	236	232,597	76	73,433	113	90,258
8	MESA	791	631,645	30	27,852	281	157,187	167	149,918	51	47,761	75	84,340
9	OTERO	559	326,360	30	21,750	159	76,038	159	100,237	28	35,733	58	37,182
10	ARAPAHOE	1,017	832,344	37	27,525	452	231,237	171	213,782	82	64,155	89	94,476
11	JEFFERSON	1,124	749,516	28	14,459	411	180,456	272	231,359	65	53,105	110	99,695
12	ADAMS	778	496,165	19	19,790	355	114,524	156	142,819	41	30,598	59	47,744
13	LOGAN	383	293,520	14	12,228	149	96,910	74	53,145	25	20,200	33	29,382
14	FREMONT	441	196,151	15	6,045	133	49,429	130	55,551	21	11,974	45	34,488
15	MORGAN	396	322,687	20	14,672	146	85,561	83	80,089	21	15,522	35	45,424
16	HUERFANO	241	85,700	9	2,047	58	24,399	82	27,328	8	4,490	23	14,975
17	PROWERS	344	233,155	13	11,884	101	60,934	84	53,671	22	13,659	38	30,885
18	DELTA	363	195,484	12	6,758	119	48,328	83	48,786	15	7,287	40	32,916
19	YUMA	244	151,540	12	5,123	77	44,023	50	28,048	15	11,717	27	16,708
20	LAPLATA	344	256,282	18	10,506	98	77,194	74	64,152	24	28,149	36	33,236
21	MONTROSE	294	200,800	11	6,236	101	52,435	63	45,268	17	11,253	34	44,223
22	BACA	171	84,040	6	3,072	61	21,657	40	21,939	5	2,284	31	20,152
23	RIO GRANDE	233	180,975	7	2,605	65	47,970	54	34,433	17	14,066	26	30,812
24	GARFIELD	318	180,396	13	6,423	87	46,021	64	41,710	18	9,466	40	28,972
25	CONEJO	139	62,362	4	835	34	16,251	47	23,226	4	1,286	20	14,481
26	KIT CARSON	208	126,500	8	2,204	75	33,925	42	21,557	12	3,726	27	26,463
27	WASHINGTON	127	86,824	4	2,419	37	15,588	24	22,535	5	1,673	25	18,548
28	ROUIT	185	99,107	9	6,239	56	27,972	32	24,725	10	9,398	32	21,562
29	BENT	129	74,268	6	2,269	45	27,701	34	19,286	7	3,785	9	7,121
30	ALAMOSA	208	168,498	10	9,004	67	56,990	47	38,028	11	9,381	19	19,953
31	CHAFFEE	254	132,087	15	4,908	68	42,824	72	34,528	13	7,527	24	19,793
32	MONTZUMA	195	157,210	4	3,723	55	67,125	40	28,102	13	11,686	30	24,722
33	LINCOLN	154	109,135	6	3,005	46	25,343	37	31,838	8	3,338	17	13,237
34	ELBERT	96	31,206	1	26	33	8,624	20	8,434	1	153	19	5,514
35	SAGUACHE	120	53,554	2	111	32	15,599	30	12,023	5	2,782	19	12,433
36	CROWLEY	81	47,098	2	470	20	13,748	21	12,553	6	6,530	14	6,833
37	PHILLIPS	148	108,118	5	1,324	40	28,445	26	18,702	8	3,912	17	12,794
38	COSTILLA	71	24,536	1	13	21	2,787	21	5,382	1	79	12	9,913

TABLE 54, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

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
39	SEDMICK	8	\$ 5,686	6	\$ 629	1	\$ 4	1	\$ 1,350	13	\$ 13,343	✓	\$ 68
40	GUNNISON	6	6,076	19	7,247	2	400	2	2,848	14	4,750	✓	17
41	LAKE	3	11,720	5	1,226	2	138	—	—	11	4,677	—	—
42	MOFFAT	6	5,270	14	4,958	2	739	1	374	11	8,190	—	—
43	TELLER	3	343	6	3,508	1	1,280	—	—	9	860	✓	40
44	EAGLE	4	6,566	8	3,004	1	251	—	—	8	2,020	—	—
45	KIOWA	3	1,578	3	1,258	—	—	2	655	10	8,530	—	—
46	CHEYENNE	3	3,447	3	230	2	263	1	240	10	5,702	—	—
47	DOUGLAS	2	4,152	9	1,805	✓	5	1	95	6	1,239	—	—
48	ARCHULETA	1	2,063	5	1,112	—	—	2	836	2	82	—	—
49	RIO BLANCO	1	7,553	6	3,243	—	143	1	1,983	14	7,796	✓	2
50	SAN MIGUEL	2	1,069	4	424	1	3	—	—	3	327	—	—
51	CLEAR CREEK	4	2,984	5	494	2	128	—	—	7	1,321	—	99
52	CUSTER	✓	37	6	669	—	—	—	20	2	276	—	21
53	GRAND	2	9,394	6	563	1	—	—	1,511	9	3,814	—	—
54	PARK	2	33	9	1,437	—	2	—	681	3	108	—	—
55	SAN JUAN	2	2,190	3	447	—	—	—	—	3	1,417	—	—
56	OURAY	2	1,644	4	421	—	—	—	—	6	538	—	—
57	PITKIN	2	3,084	2	295	—	140	—	—	4	955	—	320
58	DOLORES	1	58	3	536	—	—	—	318	9	2,604	—	—
59	JACKSON	1	386	3	230	—	—	—	1,075	6	4,664	—	179
60	GILPIN	—	—	2	41	—	2	—	—	1	177	—	—
61	SUMMIT	1	1,472	6	1,341	✓	17	—	—	3	624	—	—
62	MINERAL	—	—	1	202	—	—	—	7	19	—	—	
63	HINSDALE	—	—	—	—	—	—	2	238	1	—	—	—
	ALL COUNTY TOTAL	1,276	\$2,228,924	1,779	\$1,652,867	678	\$247,987	127	\$ 330,847	2,532	\$1,536,229	139	\$35,667
	(INDEPENDENT OUTLETS)												
70	CHAIN STORES	16	161,550	31	229,082	3	1,917	11	1,404,943	22	123,995	1	127
80	FOR. CORPORATIONS	42	435,267	152	409,276	19	24,370	11	36,730	56	146,224	—	—
90	CONCESSIONERS	—	—	—	—	—	—	—	—	17	5,242	—	—
95	TRANS. CONCESSIONERS	1	—	6	1,162	3	303	—	—	1	88	—	—
	STATE TOTAL	1,325	\$2,825,741	1,968	\$2,292,367	703	\$274,577	149	\$1,772,520	2,628	\$1,811,778	140	\$35,794

✓ LESS THAN ONE-HALF OF ONE AVERAGE RETURN.

✓ FIGURES DO NOT ALWAYS ADD TO TOTALS, BECAUSE OF ROUNDING.

TABLE 54, CONTINUED
 SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
 FISCAL YEAR ENDED JUNE 30, 1953

Co. No.	COUNTY	LUMBER AND BUILDING		MFG. TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PRODUCE	
		MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS	MONTHLY AVG. NO. RETURNS	MONTHLY COLLECTIONS
1	DENVER	401	\$ 985,860	682	\$ 1,122,100	281	\$ 146,472	8	\$ 13,750	657	\$ 572,328	12	\$ 3,646
2	PUEBLO	86	148,017	102	77,911	45	11,770	8	37,520	150	50,003	14	1,112
3	WELD	48	71,465	68	30,494	23	5,343	8	39,290	154	122,190	8	2,484
4	EL PASO	84	184,129	82	55,665	55	29,905	3	82,080	145	64,509	4	452
5	LAS ANIMAS	23	12,384	54	7,314	11	1,178	3	9,385	57	7,297	3	779
6	LARIMER	52	57,987	58	26,284	21	3,508	5	22,773	100	69,071	7	3,445
7	BOULDER	59	77,077	62	30,197	29	9,744	2	6,606	94	59,128	3	542
8	MESA	37	69,310	42	31,705	24	10,071	2	3,974	79	46,320	3	3,206
9	OTERO	20	15,746	17	2,542	14	1,927	5	477	65	34,015	4	711
10	ARAPAHOE	44	122,944	48	47,708	19	2,286	1	469	65	25,636	9	2,116
11	JEFFERSON	54	85,688	63	34,967	21	1,195	2	9,877	79	33,757	19	4,988
12	ADAMS	27	50,217	47	41,224	10	2,144	2	5,050	49	35,369	11	6,685
13	LOGAN	20	36,775	19	17,886	7	3,866	4	630	36	22,304	2	186
14	FREMONT	16	15,364	29	7,036	3	774	3	5,822	43	9,571	3	98
15	MORGAN	18	20,193	16	9,887	9	2,155	4	9,966	43	39,101	1	116
16	HUERFANO	5	5,044	22	2,263	7	856	2	525	24	3,747	1	26
17	PROWERS	15	17,209	14	5,756	7	824	6	6,180	40	31,717	4	433
18	DELTA	18	15,953	22	6,218	6	757	3	7,400	41	19,944	4	1,136
19	YUMA	11	12,498	7	3,151	7	1,418	3	3,672	33	24,836	2	346
20	LAPLATA	21	16,767	25	8,368	8	1,662	1	58	38	16,126	1	63
21	MONTROSE	11	9,543	16	11,448	6	813	2	5,529	32	13,876	1	175
22	BACA	3	4,753	6	451	2	28	2	2,000	15	7,706	---	---
23	RIO GRANDE	15	9,968	13	6,847	4	573	1	3,654	30	9,995	1	51
24	GARFIELD	22	21,437	16	3,988	6	426	3	5,813	45	14,874	4	1,265
25	CONEJOS	3	1,812	7	622	1	10	---	---	19	8,838	---	---
26	KIT CARSON	9	9,248	7	2,189	3	680	2	1,902	22	24,588	1	19
27	WASHINGTON	4	8,176	4	469	2	271	2	6,297	19	10,805	1	144
28	ROUW	6	4,901	18	1,611	2	344	1	460	18	1,885	1	69
29	BENT	5	4,184	5	2,634	3	159	2	2,167	12	4,852	1	110
30	ALAMOSA	6	8,123	12	7,153	5	733	2	1,274	27	17,756	2	102
31	CHAFFEE	11	10,214	14	1,920	5	597	1	1,880	27	7,625	4	273
32	MONTUZUMA	15	9,192	14	3,646	5	648	1	81	17	8,255	1	29
33	LINCOLN	10	8,289	6	567	3	425	4	9,393	17	13,701	---	---
34	ELBERT	4	2,636	4	183	1	27	4	500	15	5,109	---	---
35	SAGUACHE	6	4,836	8	2,758	1	12	3	1,116	13	1,743	1	141
36	CROWLEY	4	3,087	4	1,323	2	29	---	---	8	2,523	---	---
37	PHILLIPS	13	10,410	4	427	3	843	5	10,231	27	21,031	---	---
38	COSTILLA	1	628	4	633	---	---	1	41	9	5,060	---	---

TABLE 55

SALES TAX: COLLECTIONS AND PER CENT
INDEPENDENTS, CHAINS AND FOREIGN CORPORATION, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

	ALL BUSINESS CLASSES		APPAREL		AUTOMOTIVE		FOOD		FURNITURE		GENERAL MERCHANDISE	
	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS	MONTHLY AVG. NO. RETURNS	COLLECTIONS
STATE TOTAL	28,154	\$31,756,821	1,165	\$ 1,780,128	8,611	\$ 5,471,101	6,495	\$8,033,548	1,635	\$1,999,168	3,125	\$5,410,099
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS 1/	97.6	71.3	94.9	81.9	99.2	93.4	96.9	66.4	97.8	92.7	98.2	52.1
CHAIN STORES 2/	.7	17.6	.9	2.6	.4	3.6	.5	30.6	.9	3.8	.9	16.0
FOR. CORP. 3/	1.6	11.1	4.1	15.4	.4	3.0	.5	3.0	1.3	3.5	.8	31.9
CONCESSIONERS .....	.1	TRACE 4/	.1	.1	---	---	.1	TRACE	TRACE	TRACE	.1	TRACE
ALL OUTLETS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

	LUMBER AND BUILDING		MFG., TRADING, JOBBING		PROF. & PERSONAL SERV.		PUBLIC UTILITY		UNCLASSIFIED RETAIL		FARM & GARDEN PROD.	
	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	1,335	\$2,825,741	1,968	\$ 2,292,367	703	\$ 274,577	149	\$1,772,520	2,628	\$1,811,778	140	\$35,794
PER CENT OF												
STATE TOTAL:												
INDEPENDENTS	95.6	78.9	90.4	72.1	96.5	90.3	85.2	18.7	96.4	84.8	99.3	99.6
CHAIN STORES	1.2	5.7	1.6	10.0	.4	.7	7.4	79.3	.8	6.8	.7	.4
FOR. CORP.	3.1	15.4	7.7	17.9	2.7	8.9	7.4	2.0	2.1	8.1	---	---
CONCESSIONERS .....	.1	---	.3	TRACE	.4	.1	---	---	.7	.3	---	---
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
 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 56

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE
FISCAL YEAR ENDED JUNE 30, 1953
(ADD 000 TO DOLLAR FIGURES)

BUSINESS CLASS AND YEAR	MONTHLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DE- DUCTIONS OF GROSS SALES
APPAREL	1,165	\$ 108,296	\$ 14,605	\$ 93,691	13.5
AUTOMOTIVE ^{2/}	4,271	654,920	387,170	267,750	59.1
OCCASIONAL AUTO SALES	4,340	18,672	---	18,672	---
FOOD	6,495	679,453	254,003	425,450	37.4
FURNITURE	1,835	168,670	63,451	105,219	37.6
GENERAL MERCHANDISE	3,125	396,640	111,898	284,742	28.2
LUMBER AND BUILDING	1,335	307,686	158,963	148,723	51.7
PROFESSIONAL & PERSONAL SERVICE	703	55,122	40,671	14,451	73.8
PUBLIC UTILITY	149	129,620	36,329	93,291	28.0
UNCLASSIFIED RETAIL	2,628	313,277	217,920	95,357	69.6
FARM & GARDEN PRODUCE	140	8,096	6,212	1,884	76.7
MFG., TRADING OR JOBBING	1,968	612,679	492,028	120,651	80.3
FISCAL YEAR 1953 STATE TOTAL	28,154	3,453,131	1,783,250	1,669,881	51.6
FISCAL YEAR 1952 STATE TOTAL	27,538	3,218,186	1,685,054	1,533,132	52.3
CHANGE: 1953 OVER 1952	+ 616	+ 234,945	+ 98,196	+ 136,749	
PER CENT CHANGE	+ 2.2	+ 7.3	+ 5.8	+ 8.9	

TABLE 57

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE
BY QUARTER PERIODS, 1950 - 1953
(ADD 000 TO ALL DOLLAR FIGURES)

QUARTER AND YEAR	QUARTERLY AVG. NO. RETURNS FILED	GROSS SALES ^{1/}	ALLOWABLE DEDUCTIONS ^{1/}	TAXED RETAIL SALES	% ALLOWABLE DE- DUCTIONS OF GROSS SALES
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	432,080	394,441	52.3
1952:					
MARCH	27,408	798,427	418,823	379,604	52.5
JUNE	26,814	769,913	403,855	366,058	52.2
SEPTEMBER	29,434	866,064	439,622	426,442	50.8
DECEMBER	27,598	905,390	475,225	430,165	52.5
1953:					
MARCH	28,000	828,420	419,031	409,389	50.6
JUNE	27,584	853,257	449,372	403,885	52.7

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

^{2/} OCCASIONAL AUTO SALES EXCLUDED.

TABLE 58

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, DENVER COUNTY
FISCAL YEAR ENDED JUNE 30, 1953
(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS AND YEAR ^{1/}	MONTHLY Avg. No. RETURNS FILED	GROSS SALES ^{2/}	ALLOWABLE DEDUCTIONS	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL	376	\$ 57,730	\$ 11,816	\$ 45,914	20.5
AUTOMOTIVE ^{3/}	955	223,616	133,665	89,951	59.8
OCCASIONAL AUTO SALES	1,329	5,197	---	5,197	---
FOOD	1,711	174,818	80,024	94,794	45.8
FURNITURE	662	92,500	43,723	48,777	47.3
GENERAL MERCHANDISE	679	109,191	61,726	47,465	56.5
LUMBER AND BUILDING	401	139,106	87,219	51,887	62.7
PROFESSIONAL & PERSONAL SERVICE	281	17,569	9,860	7,709	56.1
PUBLIC UTILITY	8	1,281	557	724	43.5
UNCLASSIFIED RETAIL	657	87,376	57,253	30,123	65.5
FARM & GARDEN PRODUCE	12	1,236	1,044	192	84.5
MANUFACTURING, TRADING OR JOBBING	682	232,435	173,377	59,058	74.6
FISCAL YEAR 1953, COUNTY TOTAL	7,953	1,420,055	660,264	481,791	57.8
FISCAL YEAR 1952, COUNTY TOTAL	7,771	1,049,605	609,045	440,560	58.0
CHANGE: 1953 OVER 1952	+ 182	+ 92,450	+ 51,219	+ 41,231	
PER CENT CHANGE	+ 2.3	+ 8.8	+ 8.4	+ 9.4	

TABLE 59

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, DENVER COUNTY
BY QUARTER PERIODS, 1950 - 1953

QUARTER AND YEAR ^{1/}	QUARTERLY Avg. No. RETURNS FILED	GROSS SALES ^{2/}	ALLOWABLE DEDUCTIONS ^{2/}	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
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
SEPTEMBER	7,995	289,948	169,430	120,518	58.4
DECEMBER	7,556	297,553	172,696	124,857	58.0
1953:					
MARCH	8,536	276,201	156,739	119,462	56.7
JUNE	7,725	278,353	161,399	116,954	58.0

^{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 60

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES $\frac{1}{}$ (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
I	APPAREL GROUP: TOTAL	\$ 2,505	\$ 2,245	\$ 2,147	\$ 47,555	\$ 42,525	\$ 40,302
	1. BOOT & SHOE STORES	859	865	796	17,064	16,405	14,942
	2. CLOTHING STORES-DRESS MAKERS	1,600	1,380	1,263	30,430	26,120	23,943
	3. FURRIERS	---	---	7	---	---	160
	4. HABERDASHERY	---	---	73	---	---	1,209
	5. SHOE REPAIR	6	---	5	57	---	45
	7. OTHERS	---	---	---	4	---	---
	8. CLEANERS-DYERS-TAILORS, LAUNDRIES	---	---	3	---	---	3
II	AUTOMOTIVE GROUP: TOTAL	31,106	27,791	29,992	196,793	200,408	218,799
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	11,185	8,124	8,632	57,566	48,841	47,914
	2. AUTOMOBILE-AIRCRAFT-BICYCLES	7,286	7,273	8,672	86,200	84,364	102,171
	3. FILLING & SERVICE STATIONS..	9,650	8,030	6,435	20,470	21,030	20,176
	4. GARAGE - REPAIR SHOPS	535	1,198	3,769	1,459	13,238	13,133
	5. TRAILERS-OTHER AUTOMOTIVE STORES	2,363	2,463	2,471	30,780	32,756	35,392
	7. AIRCRAFT	87	103	13	318	179	13
III	FOOD GROUP: TOTAL	145,135	135,183	117,547	2,469,838	2,349,707	2,062,995
	1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	3,711	869	345	30,515	8,386	4,817
	2. CANDY-CONFECTIONERY	3,396	3,090	2,874	32,990	33,340	30,129
	3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS	54	665	533	194	642	1,061
	4. GROCERY & MOTOR STORES- MEAT MARKETS	135,932	128,635	111,935	2,386,222	2,292,436	2,012,444
	6. RESTAURANTS-TAVERNS-CAFETERIAS	753	688	644	14,308	13,079	12,256
	7. FISH-POULTRY-OTHER FOOD STORES	973	1,236	1,216	1,608	1,824	2,288
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	316	---	---	4,001	---	---
IV	FURNITURE GROUP: TOTAL	4,618	2,634	2,408	75,796	44,283	39,074
	2. FURNITURE STORES	1,268	911	922	22,347	16,172	16,316
	3. HOUSEHOLD APPLIANCES	---	---	---	---	---	---
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	742	636	609	11,519	9,773	9,681
	5. RADIO SALES AND SERVICE	996	---	---	16,620	---	---
	6. OTHER HOME FURNISHINGS AND APPLIANCES	950	626	428	14,443	10,673	6,795
	7. ELECTRICAL APPLIANCES & SERVICE	662	461	441	10,857	7,665	6,168
	8. UPHOLSTERERS	---	---	8	---	---	114
V	GENERAL MERCHANDISE GROUP: TOTAL	51,421	50,530	47,079	866,537	837,897	784,175
	1. DEPARTMENT STORES	22,964	22,627	21,192	378,699	371,017	347,211
	2. DRUG STORES	4,577	4,338	3,608	65,176	61,267	50,967
	3. DRY GOODS STORES	10,045	9,375	9,644	171,247	156,339	164,388
	4. GENERAL STORES	2,667	4,423	4,140	40,700	67,365	61,840
	5. HARDWARE-PAINTS-OILS-VARNISHES	60	75	98	928	1,153	1,517
	6. JEWELRY STORES	37	78	148	424	1,161	2,132
	7. LEATHER-LEATHER GOODS-SADDLERY	28	29	34	492	566	582
	8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS	809	819	605	13,381	11,746	9,339
	9. SPORTING GOODS-TENTS-AWNINGS..	180	165	123	3,224	2,941	2,190
	10. VARIETY 5&10 SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS.	10,054	8,601	7,487	192,266	164,342	144,009

TABLE 60, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES $\frac{1}{}$ (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
VII	LUMBER AND BUILDING GROUP: TOTAL	\$ 25,775	\$ 21,533	\$ 23,973	\$ 161,550	\$ 145,382	\$ 151,808
	3. BUILDING MATERIAL DEALERS ...	5,150	4,977	5,329	83,802	81,446	86,784
	4. ELECTRICAL EQUIPMENT SUPPLIES	9,011	6,705	8,558	29,088	24,241	24,068
	5. PAINT-GLASS & WALL PAPER STORES	4,103	3,101	2,971	25,384	19,309	18,209
	6. PLUMBING-HEATING-AIR CONDITION- ING-TIN SHOPS-FURNACE SHOPS...	7,511	6,735	7,107	23,276	20,100	22,602
	7. OTHER LUMBER & BUILDING SUPPLIES	---	15	8	---	286	145
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	133	55	3	1,917	778	51
	1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNS	13	---	---	259	---	---
	2. BARBER & BEAUTY SHOPS-SALES	1	3	3	26	46	51
	4. PHOTOGRAPHERS	119	52	---	1,632	732	---
IX	PUBLIC UTILITY GROUP: TOTAL	103,628	91,488	84,167	1,404,943	1,215,318	1,131,268
	1. GAS AND ELECTRIC COMPANIES ...	61,560	57,039	52,782	826,433	756,830	699,983
	3. TELEGRAPH	33	28	34	479	396	468
	4. TELEPHONE	42,935	34,421	31,307	578,031	458,082	430,053
	6. ALL OTHER PUBLIC UTILITIES ...	---	---	44	---	---	764
X	UNCLASSIFIED RETAIL GROUP: TOTAL	68,161	71,808	66,235	123,995	136,522	143,498
	1. BLACKSMITH-MACHINE SHOPS- WELDERS-SALES	908	822	712	8,712	7,748	7,232
	2. BOOKS-STAT:ONERY-SCHOOL SUPPLIES	418	---	---	2	---	---
	3. CIGAR STORES-SMOKER SUPPLIES ...	---	---	1,940	---	---	126
	5. COAL-WOOD-FUEL-ICE DEALERS	296	355	455	3,813	4,637	5,918
	6. FARM IMPLEMENTS AND MACHINERY...	8,787	10,069	11,286	97,346	109,343	118,452
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER ...	55,838	58,339	49,903	4,802	5,022	4,829
	8. FLOWERS-BULBS-PLANTS- NURSERY STOCKS	77	145	142	1,175	2,210	2,184
	9. MAGAZINES-PERIODICALS	1,328	1,574	1,451	16	27	26
	10. MONUMENTS AND TOMB STONES	144	114	60	2,666	2,139	1,089
	11. OFFICE EQUIPMENT AND SUPPLIES...	73	74	11	854	768	118
	12. RECREATION PARLORS-NIGHT CLUBS- SALES	---	---	---	---	---	---
	13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS	---	64	78	---	942	1,037
	14. UNDERTAKERS & FUNERAL PARLORS...	78	103	128	647	921	1,172
	15. STORE FIXTURES-PEY SHOPS-KENNELS- BROOMS	97	31	11	1,839	581	216
	16. CONCESSIONERS	55	45	---	949	802	---
	17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	61	73	58	1,174	1,382	1,099
XI	FARM AND GARDEN PRODUCE GROUP: TOTAL	67	89	109	127	200	166
	1. DIRECT SALES OF FARM PRODUCE	---	---	---	---	---	---
	2. HATCHERIES AND SUPPLIES	67	89	109	127	200	166

TABLE 60, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS IN BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
XII	MANUFACTURING, TRADING OR JOBBING						
	GROUP: TOTAL	\$157,623	\$146,798	\$151,112	\$ 229,062	\$ 253,057	\$ 238,516
	1. BEVERAGES - LIQUOR	1,290	1,373	1,481	97	69	95
	2. CHEMICALS & PRODUCTS - PEST CONTROL - EXPLOSIVES - CLEANING						
	FLUID	967	962	956	5,580	5,175	4,887
	3. FOOD AND FOOD PREPARATION	14,941	14,163	12,266	2,334	1,944	1,124
	4. LEATHER AND LEATHER PRODUCTS ..	169	198	75	326	394	109
	5. LUMBER & WOOD PRODUCTS - SAW MILLS - MINE PROPS	1,208	20	73	1,714	195	20
	6. MACHINERY - IMPLEMENTS - TOOLS - BEVERAGE COOLERS	4,865	5,066	5,672	87,348	90,860	103,742
	7. METAL AND METAL PRODUCTS	120,036	111,187	118,147	75,465	96,825	73,653
	8. MINERALS - ASSAYERS - COAL MINES ...	1,504	1,203	703	2,531	2,097	1,325
	9. PAPER - PULP AND PRODUCTS	290	330	392	5,522	6,257	7,450
	10. PETROLEUM - PETROLEUM PRODUCTS ...	9,980	9,740	9,335	27,291	25,883	28,045
	11. PRINTING - PUBLISHING & BOOK BINDING	47	70	67	426	452	405
	12. RUBBER AND RUBBER GOODS	2,157	2,322	1,701	19,466	22,127	16,340
	13. STONE, CLAY & GRAVEL PRODUCTS ..	---	---	17	---	---	155
	15. MISCELLANEOUS	169	164	227	962	739	1,166
	TOTAL	\$590,172	\$550,154	\$524,772	\$5,578,113	\$5,226,077	\$4,810,652

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS INCLUDED IN STATE TOTALS ON TABLE 53.

TABLE 61

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
I	APPAREL GROUP: TOTAL	\$ 14,467	\$ 13,840	\$ 12,204	\$ 273,376	\$ 262,709	\$ 229,998
	1. BOOT & SHOE STORES	3,848	3,812	3,616	71,846	72,762	68,179
	2. CLOTHING STORES-DRESS MAKERS ..	10,056	9,457	8,043	191,012	179,230	151,622
	3. FURRIERS	2	1	10	38	7	208
	4. HABERDASHERY	197	205	180	3,734	3,892	3,413
	5. MILLINERY	207	233	205	3,933	4,442	3,897
	6. SHOE REPAIR	17	16	19	180	158	185
	7. OTHER	140	116	131	2,633	2,218	2,494
II	AUTOMOTIVE GROUP: TOTAL	40,572	38,555	36,831	164,324	142,253	127,212
	1. ACCESSORIES-TIRES-BATTERIES- WRECKERS	15,217	12,630	12,889	74,160	60,882	57,382
	2. AUTOMOBILE-AIRCRAFT-BICYCLES...	10,103	11,122	10,262	50,125	42,784	30,804
	3. FILLING & SERVICE STATIONS	13,931	13,310	12,258	27,982	25,798	26,647
	5. TRAILERS-OTHER AUTOMOTIVE STORES	1,321	1,493	1,422	12,057	12,789	12,379
III	FOOD GROUP: TOTAL	37,514	31,179	30,255	244,292	181,455	126,665
	1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS	4,969	3,766	3,394	41,329	29,935	27,045
	2. CANDY-CONFECTIONERY	483	294	294	9,058	5,564	5,586
	3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS	---	3	---	---	2	---
	4. GROCERY & MOTOR STORES-MEAT MKTS.	29,227	24,758	25,087	150,917	109,720	69,966
	5. RESTAURANTS-TAVERNS-CAFETERIAS.	2,670	1,990	1,326	40,594	31,201	21,334
	7. FISH-POULTRY-OTHER FOOD STORES.	40	43	9	53	45	13
	8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES	125	325	145	2,341	4,988	2,721
IV	FURNITURE GROUP: TOTAL	7,347	4,234	3,641	70,479	34,995	37,596
	1. CARPETS-RUGS-HOUSE FURNISHINGS.	1,059	873	1,066	6,213	5,405	4,861
	2. FURNITURE STORES	552	381	567	1,314	1,184	1,415
	3. HOUSEHOLD APPLIANCES	1,838	1,572	1,805	28,564	23,824	28,012
	4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC	183	108	11	3,055	2,028	143
	5. RADIO SALES AND SERVICE	3,502	21	15	28,034	90	67
	6. OTHER HOME FURNISHINGS AND APPLIANCES	209	1,236	77	3,215	1,747	1,457
	7. ELECTRICAL APPLIANCES & SERVICE	4	43	100	83	717	1,641
V	GENERAL MERCHANDISE GROUP: TOTAL..	100,028	92,285	89,082	1,722,237	1,600,560	1,550,768
	1. DEPARTMENT STORES	2,154	2,655	2,238	40,935	50,446	42,516
	2. DRUG STORES	5,162	4,300	4,470	71,219	64,621	68,662
	3. DRY GOODS STORES	493	577	435	9,090	10,669	8,077
	4. GENERAL STORES	83,487	75,598	74,084	1,433,659	1,301,002	1,281,718
	5. HOME-PAINTS-OILS-VARNISHES...	14	418	27	258	6,489	517
	6. JEWELRY STORES	145	179	229	952	1,497	1,997
	7. LEATHER-LEATHER GOODS-SADDLERY.	---	---	---	---	---	---
	8. 2ND.-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..	8,573	8,554	7,598	166,124	165,767	147,261

TABLE 61, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
VII	LUMBER AND BUILDING GROUP: TOTAL..	\$ 47,022	\$ 40,079	\$ 34,974	\$ 435,287	\$ 343,623	\$ 287,452
	1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECORATORS	100	100	278	496	1,895	3,623
	2. BUILDING HARDWARE & MACHINERY..	---	---	---	---	---	---
	3. BUILDING MATERIAL DEALERS.....	4,365	6,627	8,063	43,497	44,877	54,802
	4. ELECTRICAL EQUIPMENT SUPPLIES..	31,462	22,384	18,917	344,875	255,250	200,113
	5. PAINT, GLASS & WALL PAPER STORES	1,790	1,808	1,921	13,342	12,180	11,402
	6. PLUMBING-HEATING-AIR CONDITION- ING-TIN SHOPS-FURNACES	7,726	7,456	4,045	25,180	21,319	13,194
	7. OTHER LUMBER & BUILDING SUPPLIES	1,579	1,704	1,750	7,877	8,102	4,358
VIII	PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	2,084	2,073	1,576	24,371	24,589	22,468
	1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNS	10	43	---	---	791	---
	2. BARBER & BEAUTY SHOPS-SALES	91	68	91	1,714	1,271	1,704
	3. OPTICIANS-OPTOMETRISTS-OCCULISTS- SALES	1,081	1,087	967	14,135	14,215	13,406
	4. PHOTOGRAPHERS	86	81	91	1,646	1,539	1,734
	5. DOCTORS-DENTISTS-PROFESSIONAL- SALES	44	3	4	212	64	67
	6. NEON SIGNS & ADVERTISING-OTHERS.	772	791	423	6,664	6,709	5,557
IX	PUBLIC UTILITY GROUP: TOTAL	3,090	2,710	1,823	36,730	36,145	27,880
	1. GAS AND ELECTRIC COMPANIES.....	2,334	1,923	1,018	23,687	20,986	12,742
	2. RAILROADS	439	441	487	8,479	8,557	9,416
	3. TELEGRAPH	317	341	318	4,564	6,508	5,721
	4. TELEPHONE	---	1	---	---	18	1
	5. ALL OTHER PUBLIC UTILITIES.....	---	4	---	---	76	---
X	UNCLASSIFIED RETAIL GROUP: TOTAL ..	17,551	15,086	13,558	146,224	121,688	117,905
	1. BLACKSMITH-MACHINE SHOPS-WELDER- SALES	361	349	536	5,074	4,988	6,228
	2. BOOKS-STATIONERY-SCHOOL SUPPLIES	397	412	428	6,235	6,068	5,783
	3. CIGAR STORES-SMOKER SUPPLIES....	228	146	---	1,576	974	---
	5. COAL-WOOD FUEL-ICE DEALERS.....	609	271	15	794	335	97
	6. FARM IMPLEMENTS AND MACHINERY...	4,220	3,648	3,394	17,843	13,311	9,574
	7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	901	713	461	158	321	127
	8. FLOWERS-BULBS-PLANTS-NURSERY STOCK	965	716	519	15,818	11,080	8,756
	10. MONUMENTS & TOMB STONES	17	8	11	328	159	215
	11. OFFICE EQUIPMENT & SUPPLIES.....	7,702	7,475	6,225	66,085	63,521	63,608
	12. RECREATION PARLORS-NIGHT CLUBS- SALES	---	---	---	---	---	---
	13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS	190	224	1,008	2,521	2,725	8,206
	15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS	1,593	1,110	958	25,766	18,030	15,268
	16. CONCESSIONERS	367	14	3	4,026	176	43

TABLE 61, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

CODE No.	BUSINESS CLASS	GROSS SALES ^{1/} (000 OMITTED)			TAX COLLECTIONS		
		1953	1952	1951	1953	1952	1951
XII	MANUFACTURING, TRADING OR JOBBING						
	GROUP: TOTAL	\$ 86,917	\$ 82,400	\$ 75,887	\$ 409,276	\$ 405,634	\$ 290,829
	1. BEVERAGES-LIQUOR	524	539	557	3,759	3,187	3,146
	2. CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID	11,319	9,145	10,526	40,200	34,056	28,465
	3. FOOD AND FOOD PREPARATIONS	5,092	4,843	5,759	424	1,392	1,077
	4. LEATHER & LEATHER PRODUCTS	---	---	---	---	---	---
	5. LUMBER & WOOD PRODUCTS-SAW MILLS- MINE PROPS	3,764	3,353	2,504	17,387	23,593	19,041
	6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS	13,769	14,197	8,239	139,111	152,971	62,929
	7. METAL AND METAL PRODUCTS	14,260	12,650	12,766	49,236	32,001	34,068
	8. MINERALS, ASSAYERS-COAL MINES	751	800	1,293	833	715	3,009
	9. PAPER-PULP AND PRODUCTS	1,540	1,576	814	2,070	2,365	2,137
	10. PETROLEUM-PETROLEUM PRODUCTS	23,946	23,596	23,093	91,874	91,638	84,739
	11. PRINTING-PUBLISHING-BOOK BINDING	1,229	1,425	1,096	3,677	4,035	3,863
	12. RUBBER AND RUBBER GOODS	4,112	3,439	2,999	26,629	21,987	19,397
	13. STONE, CLAY, SAND & GRAVEL PRODUCTS	1,435	1,255	1,004	4,638	851	151
	14. MATTRESS RENOVATING	2	1	1	46	7	16
	15. MISCELLANEOUS	5,172	5,579	5,235	29,360	36,803	28,757
	17. CARBONIC LIQUID	2	2	1	32	33	34
	STATE TOTAL	\$356,582	\$322,441	\$299,831	\$3,526,576	\$3,153,651	\$2,818,813

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

NOTE: THESE GROSS SALES AND TAX COLLECTIONS ARE INCLUDED
IN THE STATE TOTALS ON TABLE 53

TABLE 62

SALES TAX: CHAIN STORES AND FOREIGN CORPORATIONS
GROSS SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1953

GROUP No.	BUSINESS CLASS	CHAIN STORES			FOREIGN CORPORATIONS				
		GROSS SALES (000 OMITTED) 1953 $\sqrt{}$	% CHANGE 1953 FROM 1952	TAX COLLECTIONS 1953	% CHANGE 1953 FROM 1952	GROSS SALES (000 OMITTED) 1953 $\sqrt{}$	% CHANGE 1953 FROM 1952	TAX COLLECTIONS 1953	% CHANGE 1953 FROM 1952
I	APPAREL	\$ 2,505	+ 11.6	\$ 47,555	+ 11.8	\$ 14,467	+ 4.5	\$ 273,376	+ 4.7
II	AUTOMOTIVE	31,106	+ 11.9	196,793	- 1.8	40,572	+ 5.2	164,324	+ 15.5
III	FOOD	145,135	+ 7.4	2,469,838	+ 5.1	37,514	+ 20.3	244,292	+ 34.6
IV	FURNITURE	4,618	+ 75.3	75,796	+ 71.2	7,347	+ 73.5	70,479	+ 101.4
V	GENERAL MERCHANDISE	51,421	+ 1.8	866,537	+ 3.4	100,028	+ 8.4	1,722,237	+ 7.6
VII	LUMBER AND BUILDING	25,775	+ 19.7	161,550	+ 11.1	47,022	+ 17.3	435,267	+ 26.7
VIII	PROFESSIONAL & PERSONAL SERVICE	133	+ 141.8	1,917	+ 146.4	2,084	+ .5	24,371	+ .9
IX	PUBLIC UTILITY	103,628	+ 13.3	1,404,943	+ 15.6	3,090	+ 14.0	36,730	+ 1.6
X	UNCLASSIFIED RETAIL	68,161	- 5.1	123,995	- 9.2	17,551	+ 16.3	146,224	+ 20.2
XI	FARM & GARDEN PRODUCE	67	- 24.7	127	- 36.5	---	---	---	---
XII	MANUFACTURING, TRADING OR JOBBING	157,623	+ 7.4	229,062	- 9.5	86,917	+ 5.5	409,276	+ .9
	TOTAL	\$590,172	+ 7.3	\$5,578,113	+ 6.7	\$356,592	+ 10.6	\$3,526,576	+ 11.8

$\sqrt{}$ INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

TABLE 63

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED BY BUSINESS CLASS:
STATE FISCAL YEARS ENDED JUNE 30, 1951 - 1953

BUSINESS CLASS	TAXED RETAIL SALES BY YEARS (IN THOUSANDS)			MONTHLY AVG. NO. RETURNS BY YEARS		
	1951	1952	1953	1951	1952	1953
APPAREL	\$ 82,952	\$ 88,743	\$ 93,691	1,179	1,155	1,165
AUTOMOTIVE	266,595	239,119	267,750	4,181	4,146	4,271
OCCASIONAL AUTO SALES	18,664	18,928	18,672	4,205	4,161	4,340
FOOD	361,513	396,572	425,450	6,796	6,554	6,495
FURNITURE	80,000	79,740	105,219	1,600	1,600	1,835
GENERAL MERCHANDISE	256,422	266,745	284,742	3,029	3,019	3,125
LUMBER AND BUILDING	138,978	136,543	148,723	1,300	1,289	1,335
PROFESSIONAL & PERSONAL SERVICES	11,733	13,056	14,451	706	698	703
PUBLIC UTILITY	75,384	81,434	93,291	153	152	149
UNCLASSIFIED RETAIL	93,063	93,726	95,357	2,803	2,685	2,628
FARM & GARDEN PRODUCE	1,850	1,929	1,884	156	150	140
MANUFACTURING, TRADING, JOBING	104,497	116,597	120,651	1,932	1,929	1,968
STATE TOTAL	\$1,491,651	\$1,533,132	\$1,669,881	28,040	27,538	28,154

TABLE 64

SALES TAX: TAXED RETAIL SALES
FISCAL YEARS ENDED JUNE 30, 1940 - 1953

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
1953	1,670	434

TABLE 65

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1945 - 1953

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
1953	1,965,137

TABLE 66

SALES TAX: COLLECTIONS BY BUSINESS CLASS, DENVER COUNTY AND STATE
FISCAL YEARS ENDED JUNE 30, 1951 - 1953

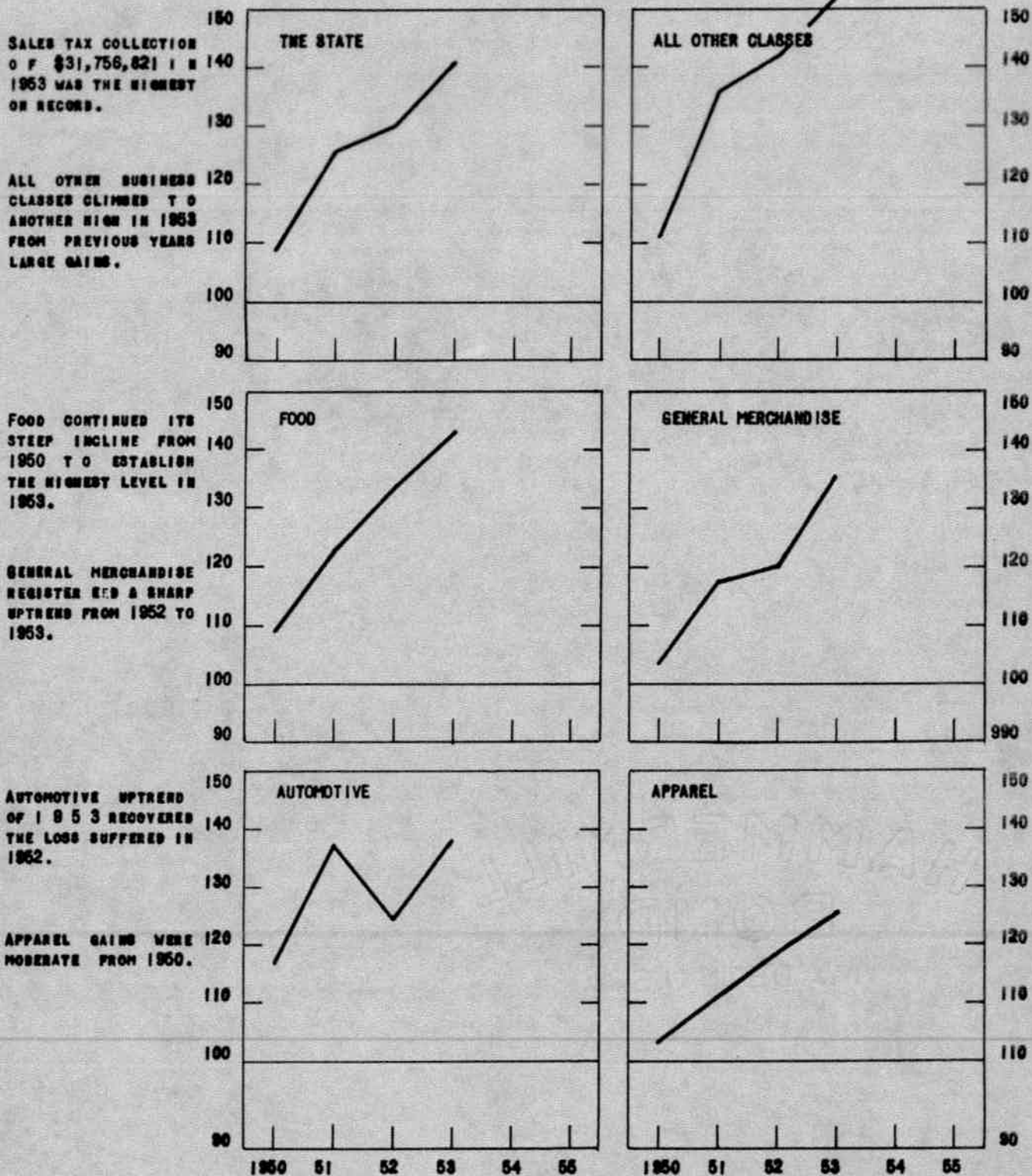
BUSINESS CLASS	% OF 1953 TOTAL COLLECTIONS	TOTAL COLLECTIONS			PER CENT CHANGE	
		1953	1952	1951	1953 OVER 1952	1953 OVER 1951
THE STATE:						
FOOD	25.45	\$ 9,083,548	\$ 7,534,865	\$ 6,868,745	+ 7.3	+ 17.7
AUTOMOTIVE	17.23	5,471,101	4,921,727	5,438,780	+ 11.2	+ .6
GENERAL MERCHANDISE	17.04	5,410,099	5,068,158	4,872,028	+ 6.7	+ 11.0
LUMBER AND BUILDING	8.90	2,825,741	2,594,312	2,640,576	+ 8.9	+ 7.0
MANUFACTURING, TRADING, JOBGING	7.22	2,292,367	2,215,345	1,985,441	+ 3.5	+ 15.5
FURNITURE	6.30	1,999,168	1,515,061	1,520,007	+ 32.0	+ 31.5
UNCLASSIFIED RETAIL	5.71	1,811,778	1,780,789	1,768,193	+ 1.7	+ 2.5
APPAREL	5.60	1,780,128	1,686,117	1,576,099	+ 5.6	+ 12.9
PUBLIC UTILITY	5.58	1,772,520	1,547,242	1,432,290	+ 14.6	+ 23.8
PROFESSIONAL & PERSONAL SERVICE....	.86	274,577	248,066	222,926	+ 10.7	+ 23.2
FARM & GARDEN PRODUCE ..	.11	35,794	36,657	35,151	- 2.4	+ 1.8
STATE TOTAL	100.00	\$31,756,821	\$29,148,339	\$28,360,236	+ 8.9	+ 12.0
DENVER COUNTY: 1/						
AUTOMOTIVE	19.89	\$ 1,823,709	\$ 1,595,701	\$ 1,860,874	+ 14.3	- 2.0
FOOD	19.64	1,801,093	1,694,770	1,603,897	+ 6.3	+ 12.3
MANUFACTURING, TRADING, JOBGING	12.24	1,122,100	1,083,424	1,022,844	+ 3.6	+ 9.7
LUMBER AND BUILDING	10.75	985,860	946,836	970,835	+ 4.1	+ 1.5
FURNITURE	10.11	926,768	688,661	692,817	+ 34.6	+ 33.8
GENERAL MERCHANDISE	9.83	901,830	834,722	816,967	+ 8.0	+ 10.4
APPAREL	9.51	872,365	830,968	804,851	+ 5.0	+ 8.4
UNCLASSIFIED RETAIL	6.24	572,328	551,678	546,983	+ 3.7	+ 4.6
PROFESSIONAL & PERSONAL SERVICE....	1.60	146,472	131,112	121,035	+ 11.7	+ 21.0
PUBLIC UTILITY .....	.15	13,750	14,726	12,991	- 6.4	+ 5.8
FARM & GARDEN PRODUCE ..	.04	3,646	4,103	3,117	- 11.1	+ 17.0
COUNTY TOTAL	100.00	\$ 9,169,921	\$ 8,376,701	\$ 8,457,211	+ 9.5	+ 8.4

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 - 1953

PER CENT OF 1947-1949 AVERAGE



SALES TAX COLLECTION OF \$31,756,821 IN 1953 WAS THE HIGHEST ON RECORD.

ALL OTHER BUSINESS CLASSES CLIMBED TO ANOTHER HIGH IN 1953 FROM PREVIOUS YEARS LARGE GAINS.

FOOD CONTINUED ITS STEEP INCLINE FROM 1950 TO ESTABLISH THE HIGHEST LEVEL IN 1953.

GENERAL MERCHANDISE REGISTERED A SHARP UP TREND FROM 1952 TO 1953.

AUTOMOTIVE UP TREND OF 1953 RECOVERED THE LOSS SUFFERED IN 1952.

APPAREL GAINS WERE MODERATE FROM 1950.

TABLE 67

SALES TAX: COLLECTIONS AND PER CENT BY SELECTED BUSINESS CLASSES
FISCAL YEAR ENDED JUNE 30, 1950 - 1953

YEAR	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	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
1953	8,083,548	7,409,267	5,471,101	1,780,128	9,012,777	31,756,821
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
1953	143	135	138	125	152	141

TABLE 68

SALES TAX: PER CAPITA PAYMENTS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1953

YEAR ^{3/}	FOOD	GENERAL MERCHANDISE ^{1/}	AUTOMOTIVE	APPAREL	ALL OTHER ^{2/}	STATE TOTAL
1947 - 1949						
AVERAGE	\$ 4.26	\$ 4.16	\$ 3.00	\$ 1.07	\$ 4.47	\$ 16.96
1950 ^{3/}	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
1953	6.10	5.59	4.13	1.34	6.80	23.96

^{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 POPULATION USED IN COMPUTING THE PER CAPITA PAYMENTS.

