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DEPARTMENT OF REVENUE
THIRTEENTH ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1954



COLORADO

Dan Thornton

Governor

DEPARTMENT OF REVENUE

Clyde P. Fugate
Director

John F. Healy
Deputy
Director



THIRTEENTH ANNUAL REPORT

FISCAL YEAR ENDED JUNE 30, 1954

Prepared by

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Publication Approved by State Controller December 30, 1954



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 THIRTEENTH ANNUAL REPORT OF THE DEPARTMENT OF REVENUE OF THE STATE OF COLORADO, COVERING THE FISCAL YEAR WHICH BEGAN JULY 1, 1953, AND ENDED JUNE 30, 1954.

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. B. Mudgett
DIRECTOR OF REVENUE

TABLE OF CONTENTS

| <u>TITLE</u> | <u>TABLE</u> | <u>PAGE</u> |
|--|--------------|-------------|
| LETTER OF TRANSMITTAL | | 2 |
| TABLE OF CONTENTS | | 3 |
| THE DEPARTMENT OF REVENUE | | 7 |
| ADMINISTRATION: | | |
| BUDGET ALLOTMENTS AND EXPENDITURES | | |
| FISCAL YEARS 1953 - 1954 | 3 | 12 |
| COST AND COLLECTIONS BY SOURCE | | |
| FISCAL YEARS 1953 - 1954 | 5 | 13 |
| COST PER \$100 COLLECTED, TAXES ADMINISTERED AND COLLECTED | | |
| FISCAL YEARS 1951 - 1954 | 6 | 15 |
| COST PER \$100 COLLECTED AND TOTAL COLLECTIONS | | |
| FISCAL YEARS 1942 - 1954 | 7 | 15 |
| EXPENDITURES BY PURPOSE, ALL TAXES | | |
| FISCAL YEARS 1953 AND 1954 | 1 | 10 |
| EXPENDITURES BY TAX SOURCE | | |
| FISCAL YEARS 1953 AND 1954 | 2 | 10 |
| PER CENT EXPENDITURES TO BUDGET ALLOTMENTS | | |
| FISCAL YEARS 1943 - 1954 | 4 | 12 |
| COLLECTIONS: | | |
| TOTAL COLLECTIONS | | |
| FISCAL YEARS 1942 - 1954 | 11 | 20 |
| COLLECTIONS BY TAX SOURCE | | |
| FISCAL YEARS 1952 - 1954 | 10 | 20 |
| COLLECTIONS BY TAX SOURCE AND PER CENT OF STATE TOTAL | | |
| FISCAL YEARS 1940 - 1954 | 12 | 21 |
| COLLECTIONS AND REFUNDS BY SOURCE | | |
| FISCAL YEARS 1953 AND 1954 | 13 | 22 |
| RECEIPTS BY FUNDS | | |
| FISCAL YEAR 1954 | 9 | 19 |
| RECEIPTS BY SOURCE | | |
| FISCAL YEARS 1953 - 1954 | 8 | 17 |
| REFUNDS, PER CENT, SPECIFIED SOURCES | | |
| FISCAL YEARS 1950 - 1954 | 14 | 22 |
| INCOME TAX: | | |
| ASSESSMENTS BY TYPE OF RETURN | | |
| FIRST HALF OF CALENDAR YEARS 1953 AND 1954 | 20 | 26 |
| ASSESSMENTS AND PER CENT BY TYPE OF RETURN | | |
| CALENDAR YEARS 1946 - 1953 | 15 | 24 |
| COLLECTIONS BY TYPE OF RETURN | | |
| FIRST HALF OF CALENDAR YEARS 1953 AND 1954 | 21 | 26 |
| COLLECTIONS, BY TYPE OF RETURN | | |
| FISCAL YEARS 1953 AND 1954 | 24 | 28 |
| COLLECTIONS AND ASSESSMENTS | | |
| FIRST HALF OF CALENDAR YEARS 1942 - 1954 | 19 | 25 |
| COLLECTIONS, FIELD AUDITS, INCOME AND OTHER TAXES | | |
| CALENDAR YEARS 1950 - 1953 | 22 | 27 |
| COLLECTIONS, FIELD AND OFFICE AUDITS, INCOME TAX | | |
| CALENDAR YEARS 1949 - 1953 | 23 | 27 |
| COLLECTIONS, BY TYPE OF RETURN | | |
| CALENDAR YEARS 1946 - 1953 | 16 | 24 |
| RETURNS FILED, NUMBER AND TYPE, TAXABLE AND NON-TAXABLE | | |
| CALENDAR YEARS 1951 - 1953 | 17 | 25 |
| RETURNS, TAXABLE AND NON-TAXABLE BY TYPE OF RETURN | | |
| FIRST HALF OF CALENDAR YEARS 1953 AND 1954 | 18 | 25 |
| TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME | | |
| CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME | | |
| AND TAX LIABILITY, WITH CORRESPONDING PERCENTAGE | | |
| DISTRIBUTIONS | | |
| 1952 RETURNS FILED IN CALENDAR YEAR 1953 | 25 | 30 |

TABLE OF CONTENTS

| <u>TITLE</u> | <u>TABLE</u> | <u>PAGE</u> |
|--|--------------|-------------|
| INCOME TAX: CONTINUED | | |
| 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 | | |
| 1952 RETURNS FILED, CALENDAR YEAR 1953 | 26 | 32 |
| TAXABLE INDIVIDUAL RETURNS BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, DEDUCTION, NET INCOME, EXEMPTION, NET TAXABLE INCOME AND TAX LIABILITY | | |
| 1952 RETURNS FILED IN CALENDAR YEAR 1953 | 27 | 33 |
| TAXABLE INDIVIDUAL INCOME RETURNS BY ADJUSTED GROSS INCOME CLASSES: AVERAGE ADJUSTED GROSS INCOME, DEDUCTION, NET INCOME, EXEMPTION, NET TAXABLE INCOME, AND TAX LIABILITY | | |
| 1952 RETURNS FILED IN 1953 CALENDAR YEAR | 28 | 33 |
| LICENSES: | | |
| SALES TAX, ACTIVE | | |
| INVENTORY PERIODS, 1947 - 1954 | 29 | 34 |
| SALES TAX, NUMBER BY KIND OF STORE | | |
| INVENTORY PERIODS 1951 - 1954 | 30 | 34 |
| STORE, WHOLESALE FIRMS, NUMBER, BY COUNTY AND STATE | | |
| INVENTORY PERIODS 1952 - 1954 | 31 | 35 |
| MOTOR FUEL TAX: | | |
| COLLECTIONS AND REFUNDS | | |
| CALENDAR AND FISCAL YEARS 1940 - 1954 | 36 | 38 |
| COLLECTIONS AND REFUNDS BY MONTHS | | |
| FISCAL YEARS 1953 AND 1954 | 32 | 36 |
| EXPORTS BY STATES | | |
| FISCAL YEARS 1951 - 1954 | 39 | 40 |
| GALLONAGE TAXES | | |
| CALENDAR AND FISCAL YEARS 1940 - 1954 | 40 | 40 |
| GROSS GALLONAGE, GALLONS EXEMPTED, AND NET TAXED | | |
| FISCAL YEARS 1952 - 1954 | 37 | 39 |
| REFUNDS BY USE | | |
| FISCAL YEARS 1951 - 1954 | 35 | 37 |
| SOURCE BY STATES AND TRANSPORTATION METHOD | | |
| FISCAL YEARS 1953 AND 1954 | 38 | 39 |
| SPECIAL FUEL TAX, COLLECTIONS, LICENSES AND PERMITS | | |
| CALENDAR YEARS 1950 - 1953 | 33 | 36 |
| SPECIAL FUEL TAX, GALLONAGE AND COLLECTIONS | | |
| CALENDAR YEARS 1944 - 1953 | 34 | 37 |
| MOTOR VEHICLE: | | |
| CERTIFICATES OF TITLE, NUMBER AND FEES | | |
| CALENDAR YEARS 1941 - 1953 | 47 | 48 |
| OPERATORS AND CHAUFFEURS LICENSES AND FEES COLLECTED | | |
| CALENDAR YEARS 1942 - 1953 | 46 | 48 |
| REGISTRATIONS, DENVER COUNTY, NUMBER AND FEES | | |
| CALENDAR YEARS 1951 - 1953 | 43 | 43 |
| REGISTRATIONS BY COUNTY AND STATE TOTAL BY VEHICLE CLASS | | |
| CALENDAR YEARS 1952 AND 1953 | 45 | 46 |
| REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE | | |
| CALENDAR YEARS 1950 - 1953 | 41 | 42 |
| REGISTRATION, STATE, NUMBER AND FEES | | |
| CALENDAR YEARS 1951 - 1953 | 42 | 43 |
| REGISTRATIONS, NUMBER AND SOURCE | | |
| CALENDAR YEARS 1950 - 1953 | 44 | 44 |

TABLE OF CONTENTS

| <u>TITLE</u> | <u>TABLE</u> | <u>PAGE</u> |
|--|--------------|-------------|
| SALES TAX: | | |
| CHAIN STORES, FOREIGN CORPORATIONS, BY BUSINESS CLASS, GROSS SALES AND TAX COLLECTIONS | | |
| FISCAL YEAR 1954 | 63 | 78 |
| CHAIN STORES, GROSS SALES AND TAX COLLECTIONS, BY BUSINESS CLASS | | |
| FISCAL YEARS 1952 - 1954 | 61 | 72 |
| COLLECTIONS, AVERAGE PER RETURN | | |
| FISCAL YEARS 1943 - 1954 | 49 | 51 |
| COLLECTIONS BY COUNTY AND STATE TOTAL | | |
| FISCAL YEARS 1950 - 1954 | 53 | 58 |
| COLLECTIONS, DENVER COUNTY AND STATE BY BUSINESS CLASS | | |
| FISCAL YEARS 1952 - 1954 | 67 | 80 |
| COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS | | |
| FISCAL YEAR 1954 | 55 | 65 |
| COLLECTIONS, PER CENT, INDEPENDENTS, CHAIN STORES AND FOREIGN CORPORATIONS, BY BUSINESS CLASS | | |
| FISCAL YEAR 1954 | 56 | 69 |
| COLLECTIONS AND PAYMENT PER RETURN AND PER CAPITA BY COUNTY AND STATE TOTAL | | |
| FISCAL YEAR 1954 | 48 | 50 |
| COLLECTIONS, PER CENT, SELECTED BUSINESS CLASSES | | |
| FISCAL YEARS 1950 - 1954 | 68 | 82 |
| FOREIGN CORPORATIONS, GROSS SALES AND TAX COLLECTIONS, BY BUSINESS CLASS | | |
| FISCAL YEARS 1952 - 1954 | 62 | 75 |
| GROSS SALES, COLLECTIONS, AVERAGE PAYMENT, BY BUSINESS CLASS | | |
| FISCAL YEAR 1954 | 54 | 61 |
| GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES BY BUSINESS CLASS, DENVER COUNTY | | |
| FISCAL YEAR 1954 | 59 | 71 |
| GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES, DENVER COUNTY QUARTER PERIODS 1951 - 1954 | 60 | 71 |
| GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES BY BUSINESS CLASS, STATE | | |
| FISCAL YEAR 1954 | 57 | 70 |
| GROSS SALES, DEDUCTIONS, TAXED RETAIL SALES, STATE QUARTER PERIODS 1951 - 1954 | 58 | 70 |
| GROSS SALES, NUMBER OF RETURNS, BY COUNTY AND STATE TOTAL | | |
| FISCAL YEARS 1953 AND 1954 | 50 | 52 |
| INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA | | |
| FISCAL YEAR 1954 | 51 | 53 |
| INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA | | |
| FISCAL YEAR 1954 | 52 | 55 |
| PER CAPITA PAYMENTS BY BUSINESS CLASS | | |
| FISCAL YEARS 1950 - 1954 | 69 | 82 |
| TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER RETURNS | | |
| FISCAL YEARS 1952 - 1954 | 64 | 79 |
| TAXED RETAIL SALES, TOTAL AND PER CENT RATIO | | |
| FISCAL YEARS 1940 - 1954 | 65 | 79 |
| USE TAX: | | |
| COLLECTIONS | | |
| FISCAL YEARS 1945 - 1954 | 66 | 79 |

TABLE OF CONTENTS

CHARTS

| <u>TITLE</u> | <u>CHART NO.</u> | <u>PAGE</u> |
|--|------------------|-------------|
| ADMINISTRATION - TAX COST PER \$100 COLLECTED FISCAL YEARS 1945 - 1954 | 1 | 11 |
| ADMINISTRATION COST FOR SELECTED TAXES FISCAL YEARS 1952 - 1954 | 2 | 14 |
| ADMINISTRATION EXPENDITURES - TAX COLLECTIONS BY SOURCE FISCAL YEARS 1950 - 1954 | 3 | 16 |
| INCOME TAX COLLECTIONS CALENDAR YEARS 1950 - 1953 | 4 | 23 |
| INCOME TAX COLLECTIONS, SOURCE, PERCENTAGE CHANGE CALENDAR YEARS 1952 AND 1953 | 5 | 23 |
| INCOME TAX: INDIVIDUAL INCOME TAXABLE RETURNS AND NET NORMAL TAX BY ADJUSTED GROSS INCOME CLASSES 1952 RETURNS FILED IN CALENDAR YEAR 1953 | 6 | 29 |
| MOTOR FUEL TAX - CASH REFUND GALLONAGE BY GENERAL CLASSES CALENDAR YEARS 1949 - 1953 | 7 | 41 |
| MOTOR VEHICLE REGISTRATIONS IN COLORADO CALENDAR YEARS 1951 - 1953 | 8 | 45 |
| SALES TAX, AREA MAP, TAXED RETAIL SALES FOR INDEPENDENT AND CHAIN STORES FISCAL YEAR 1954 | 9 | 49 |
| SALES TAX, COLLECTIONS BY GENERAL BUSINESS CLASS FISCAL YEARS 1950 - 1954 | 12 | 81 |
| SALES TAX, COLLECTIONS AND OUTLETS BY KIND OF BUSINESS FISCAL YEARS 1950 - 1954 | 11 | 60 |
| SALES TAX, GROWTH TRENDS IN RETAIL SALES TAX OUTLETS BY KIND OF STORE | 10 | 57 |

DEPARTMENT OF REVENUE

THE FISCAL YEAR WHICH ENDED JUNE 30, 1954, MAY BE CALLED "THE YEAR OF CHANGE" FOR THE DEPARTMENT OF REVENUE. THAT SUCH A YEAR WOULD HAVE TO COME HAS BEEN INCREASINGLY EVIDENT FOR THE PAST SEVERAL YEARS. THE CONSTANT INCREASE IN THE AMOUNT COLLECTED BY THE DEPARTMENT, DUE TO THE ECONOMIC GROWTH OF THE STATE, HAS RESULTED IN AN INCREASE OF 300% IN THE COLLECTIONS OF THE DEPARTMENT SINCE ITS ORGANIZATION IN 1941. THE COLLECTIONS DURING THE FIRST FISCAL YEAR AMOUNTED TO \$34,549,874, WHILE THOSE OF THE CURRENT FISCAL YEAR AMOUNTED TO \$107,284,438. THIS TREMENDOUS INCREASE IN COLLECTION VOLUME HAS NECESSITATED AN INCREASE IN PERSONNEL. THE DEPARTMENT AT THE CLOSE OF ITS FIRST FISCAL YEAR HAD 350 EMPLOYEES. AT THE CLOSE OF THE CURRENT YEAR, THE EMPLOYEES NUMBER 547.

WHEN THE DEPARTMENT WAS FIRST ORGANIZED, IT WAS ALLOTTED SPACE ON THE FIRST FLOOR, THE BASEMENT, AND A PART OF THE SECOND FLOOR OF THE STATE CAPITOL ANNEX AND THREE ROOMS IN THE BASEMENT OF THE STATE CAPITOL. DURING THE PERIOD OF YEARS, ADDITIONAL SPACE MADE AVAILABLE FOR THE DEPARTMENT WAS THE REMAINDER OF THE SECOND FLOOR OF THE STATE CAPITOL ANNEX AND EXPANSION INTO ADDITIONAL ROOMS AND CORRIDORS OF THE BASEMENT OF THE STATE CAPITOL. ALSO ABOUT TWO YEARS AGO, THROUGH THE REMOVAL OF ONE OF THE OTHER STATE AGENCIES FROM THE BASEMENT OF THE MUSEUM, THE DEPARTMENT WAS ALLOTTED ABOUT 1,600 SQUARE FEET OF FLOOR SPACE IN THAT BUILDING. EVEN THIS ADDITIONAL SPACE DID LITTLE TO ALLEVIATE THE CROWDED CONDITION IN THE DEPARTMENT.

RELIEF GRANTED

THESE CROWDED CONDITIONS WERE CALLED TO THE ATTENTION OF THE PROPER STATE OFFICIALS AND THE LEGISLATURE. IN 1953 THE GENERAL ASSEMBLY RECOGNIZED THE URGENCY OF THE PROBLEM AND APPROPRIATED MONEY FOR THE PURCHASE OF PROPERTY AT SIXTH AND ACOMA STREETS IN DENVER ADJOINING PROPERTY ALREADY OWNED BY THE STATE, TO HOUSE THE MOTOR VEHICLE OPERATIONS OF THE DEPARTMENT.

WITH THIS APPROPRIATION THE DEPARTMENT PURCHASED THE PLOT OF GROUND WITH APPROXIMATELY 245 FEET OF FRONTAGE ON SIXTH AVENUE AND 340 FEET OF FRONTAGE ON ACOMA STREET, GIVING THE STATE THE ENTIRE BLOCK ON THE SOUTH SIDE OF SIXTH AVENUE BETWEEN ACOMA AND BANNOCK STREETS WITH A DEPTH OF 340 FEET ON THOSE STREETS. THE PURCHASE AND ALL DETAILS PERTAINING TO THE ACQUISITION OF THE PROPERTY WERE MADE WITHIN THE APPROPRIATION.

THE PROPERTY PURCHASED WAS THAT FORMERLY OWNED AND OCCUPIED BY THE MOORE EQUIPMENT COMPANY. THE BUILDINGS AS THEY STOOD WERE NOT SUITABLE FOR THE USE OF THE DEPARTMENT WITHOUT EXTENSIVE REMODELING. PLANS AND SPECIFICATIONS WERE PREPARED FOR REMODELING THE BUILDINGS AND THESE PLANS WERE SUBMITTED TO THE STATE PLANNING COMMISSION AND THE GENERAL ASSEMBLY, AND EARLY IN 1954 AN APPROPRIATION TO COVER THE ESTIMATED COST OF REMODELING THE BUILDING WAS MADE. CONTRACTS WERE LET AND THESE BUILDINGS WILL BE READY FOR OCCUPANCY BY JANUARY 1, 1955.

THESE BUILDINGS WILL GIVE THE DEPARTMENT APPROXIMATELY 32,000 SQUARE FEET OF ADDITIONAL OFFICE SPACE AND APPROXIMATELY 40,000 SQUARE FEET OF OFF-STREET PARKING AREA.

THE REMOVAL OF THE MOTOR VEHICLE DIVISION FROM THE BASEMENT OF THE CAPITOL BUILDING WILL RELEASE ALL OF THAT SPACE FOR THE USE OF OTHER STATE AGENCIES. WITH THE PREPARATION OF SPACE IN THE NEW BUILDINGS, IT WAS FOUND THAT THE MOTOR FUEL SECTION OF THE DEPARTMENT, LOCATED ON THE SECOND FLOOR OF THE STATE CAPITOL ANNEX, COULD BE MOVED TO THE NEW LOCATION ALSO. THIS WILL MAKE SPACE AVAILABLE IN THE STATE CAPITOL ANNEX TO RELIEVE TEMPORARILY THE OVERCROWDED CONDITIONS EXISTING IN THE INCOME TAX AND AUDITING SECTIONS OF THE DEPARTMENT. IT WILL BE NOTED THAT THE WORD "TEMPORARILY" IS USED.

WHEN THE MOTOR VEHICLE DIVISION IS MOVED TO ITS NEW QUARTERS ABOUT JANUARY 1, 1955, IT WILL BE THE FIRST TIME SINCE THE EARLY YEARS OF THE DIVISION THAT ALL OF ITS SECTIONS, I. E., DRIVERS LICENSING, ADMINISTRATION, MASTER FILES, TITLES, ETC., HAVE BEEN UNDER ONE ROOF. EXPERIENCE HAS SHOWN THAT ADMINISTRATION OF A DEPARTMENT WITH OFFICES WIDELY SEPARATED IS NOT EFFICIENT. THE SPACE PROVIDED IN THIS NEW BUILDING SHOULD BE ADEQUATE TO TAKE CARE OF ANY ADDED EXPANSION IN THE MOTOR VEHICLE DIVISION FOR A MINIMUM OF TEN YEARS.

EVEN BEFORE THESE VARIOUS SECTIONS ARE MOVED INTO THEIR LOCATIONS, HOWEVER, THE DEPARTMENT IS IN NEED OF FACILITIES TO TAKE CARE OF ADDITIONAL FUNCTIONS PLACED ON IT BY THE GENERAL ASSEMBLY. FOR EXAMPLE:

THE GENERAL ASSEMBLY IN 1954 PASSED FIVE LAWS AFFECTING THE ADMINISTRATIVE PROCEDURES FOR TAX COLLECTIONS BY THE DEPARTMENT. IN ADDITION TO THESE FIVE LAWS, THE GENERAL ASSEMBLY PASSED NINE LAWS PERTAINING TO THE MOTOR VEHICLE OPERATION. WHILE SEVERAL OF THESE LAWS NECESSITATED ONLY MINOR CHANGES IN PROCEDURE AND PERSONNEL, OTHERS HAD A FAR-REACHING EFFECT ON THE AMOUNT OF SPACE NEEDED FOR DEPARTMENT OPERATION.

THE TWO ACTS PERTAINING TO THE ADMINISTRATION AND COLLECTION FUNCTIONS OF THE DEPARTMENT REQUIRING EXPANDED FACILITIES ARE THE INCOME WITHHOLDING TAX WHICH BECAME EFFECTIVE JULY 1, 1954, AND THE ENACTMENT OF THE TON MILE TAX WITH ITS TRANSFER TO THE DEPARTMENT OF CERTAIN FUNCTIONS FORMERLY PERFORMED BY THE PUBLIC UTILITIES COMMISSION. THIS ACT BECAME EFFECTIVE JANUARY 1, 1955.

ENACTMENT OF THE TON MILE TAX, WHILE ADMINISTRATIVE PROCEDURE HAS NOT AS YET BEEN WORKED OUT, WILL UNQUESTIONABLY REQUIRE AN INCREASE IN THE NUMBER OF EMPLOYEES AND A SUBSTANTIAL AMOUNT OF FLOOR SPACE.

THE MOTOR VEHICLE LEGISLATION ENACTED IN 1954 WAS FAR-REACHING AND RESULTED, AMONG OTHER THINGS, IN A CHANGE IN FEES CHARGED FOR LICENSES. IT ALSO GAVE THE DEPARTMENT GREATER AUTHORITY OVER DRIVERS' EXAMINATIONS, HEARINGS, AND RE-EXAMINATIONS OF TRAFFIC VIOLATORS. IT HAS RESULTED IN SOME OF THE COUNTIES TURNING OVER TO THE DEPARTMENT OF REVENUE THEIR ENTIRE DRIVERS LICENSING PROGRAMS. DURING THE NEXT FISCAL YEAR, AN INCREASING NUMBER OF COUNTIES IS EXPECTED TO TRANSFER THIS FUNCTION TO THE DEPARTMENT OF REVENUE.

PERSONNEL

FORMERLY, THE PERSONNEL FUNCTIONS OF THE DEPARTMENT WERE COMBINED WITH THOSE OF THE FISCAL AND BUDGET OFFICE. THE COMBINED DUTIES, HOWEVER, PLACED TOO GREAT A WORK LOAD IN THE OFFICE OF THE FISCAL AGENT, AND THE DEPARTMENT, THEREFORE, SEPARATED THE FUNCTIONS AND ESTABLISHED A PERSONNEL OFFICE TO HANDLE PERSONNEL EXCLUSIVELY, LEAVING THE BUSINESS OFFICE TO LOOK AFTER MATTERS PERTAINING TO THE BUDGET AND DEPARTMENTAL EXPENDITURES.

AT THE CLOSE OF THE FISCAL YEAR COVERED BY THIS REPORT, THE DEPARTMENT HAD 547 EMPLOYEES. OF THIS NUMBER 364 WERE CERTIFIED, 143 WERE PROVISIONAL APPOINTEES, 33 ACTING PROVISIONAL APPOINTEES, AND 7 TEMPORARY EMPLOYEES. INCLUDED IN THESE FIGURES IN THE AUDITING SECTION WERE 28 AUDITORS AND 42 REVENUE AGENTS, ALL ENGAGED IN VARIOUS PHASES OF AUDITING WORK IN EITHER THE OFFICE OR THE FIELD. THE MOTOR VEHICLE DIVISION OF THE DEPARTMENT HAS APPROXIMATELY 125 EMPLOYEES, AND THE MOTOR FUEL SECTION HAS ABOUT 30 EMPLOYEES.

FISCAL YEAR COLLECTIONS

THE TAXES AND LICENSE FEES COLLECTED BY THE DEPARTMENT OF REVENUE DURING THE CURRENT FISCAL YEAR REACHED THEIR HIGHEST FIGURE SINCE THE ORGANIZATION OF THE DEPARTMENT. THESE COLLECTIONS TOTALLED \$107,020,481, AN INCREASE OF 3.5 PER CENT OVER THE COLLECTIONS OF THE PREVIOUS FISCAL YEAR WHICH AMOUNTED TO \$103,441,655.

SALES TAX CONTINUED TO BE THE LARGEST SOURCE OF REVENUE. THESE COLLECTIONS FOR THIS FISCAL YEAR AMOUNTED TO \$31,669,748. THIS WAS A DECREASE OF .3 PER CENT OVER THE COLLECTIONS OF THE PREVIOUS FISCAL YEAR WHICH AMOUNTED TO \$31,765,396. USE TAX, THE SUPPLEMENT TO THE SALES TAX, HOWEVER, SHOWED A SUBSTANTIAL INCREASE FOR THE YEAR, TOTALLING \$2,257,723, AN INCREASE OF 14.9 PER CENT OVER THE \$1,965,137 COLLECTED DURING THE PREVIOUS YEAR.

MOTOR FUEL TAXES WERE THE SECOND LARGEST SOURCE OF REVENUE, TOTALLING \$31,017,609, AN INCREASE OF 4.8 PER CENT OVER THE \$29,604,629 COLLECTED DURING THE PREVIOUS YEAR.

MOTOR VEHICLE TAXES AND LICENSES COLLECTIONS FOR THE CURRENT FISCAL YEAR TOTALLED \$8,945,502, AN INCREASE OF 5.1 PER CENT OVER THE \$8,512,394 COLLECTED DURING THE PRECEDING FISCAL YEAR. THESE FIGURES INCLUDE ALL RECEIPTS FROM MOTOR VEHICLE TAXES AND LICENSES, INCLUDING THOSE ASSESSED BY THE P. U. C. ON PRIVATE, COMMERCIAL AND COMMON CARRIERS.

INCOME TAX COLLECTIONS FOR THE YEAR, EXCLUSIVE OF THE GROSS TAX FROM OIL AND GAS PRODUCTION, TOTALLED \$18,301,138, A DECREASE OF 4.5 PER CENT FROM THE \$19,173,261 COLLECTED DURING THE PREVIOUS YEAR. THE GROSS INCOME TAX FROM OIL AND GAS PRODUCTION FOR THE FISCAL YEAR AMOUNTED TO \$2,871,517. THIS TAX WAS NOT LEVIED DURING THE PRECEDING FISCAL YEAR.

THE COLLECTIONS FROM ALCOHOLIC BEVERAGES AMOUNTED TO \$3,868,279, A DECREASE OF 10.9 PER CENT FROM THE \$4,341,766 COLLECTED THE PREVIOUS YEAR. ALL OTHER SOURCES OF REVENUE COLLECTED BY THE DEPARTMENT SHOWED AN INCREASE OVER THE COLLECTIONS OF THE PRECEDING YEAR.

EXPENDITURES

THE EXPENDITURES OF THE DEPARTMENT OF REVENUE FOR THE FISCAL YEAR AMOUNTED TO \$2,332,227. TABLES 6 AND 7 ON PAGE 15 SHOW THE COST PER \$100 COLLECTED FOR THE VARIOUS SOURCES OF REVENUE.

REVENUE DEPARTMENT COLLECTIONS 1942 - 1954

THE FOLLOWING TABLE SHOWS THE YEAR BY YEAR INCREASE IN THE AMOUNT OF TAXES COLLECTED BY THE DEPARTMENT SINCE ITS ORGANIZATION.

| <u>FISCAL YEAR</u> | <u>TOTAL COLLECTIONS</u> |
|--------------------|--------------------------|
| 1942 | \$34,549,874 |
| 1943 | 36,872,128 |
| 1944 | 37,544,389 |
| 1945 | 39,158,242 |
| 1946 | 47,822,283 |
| 1947 | 57,745,794 |
| 1948 | 73,726,018 |
| 1949 | 81,527,481 |
| 1950 | 84,845,575 |
| 1951 | 94,388,110 |
| 1952 | 99,338,309 |
| 1953 | 103,692,083 |
| 1954 | 107,284,438 |

TABLE 1

10

ADMINISTRATION: ALL TAX EXPENDITURE BY PURPOSE
FISCAL YEARS ENDING JUNE 30, 1953 AND 1954

| YEAR | PERSONAL SERVICES | MAINTENANCE AND OPERATION | STATE SHARE OF RETIREMENT | TOTAL OPERATING EXPENSE | CAPITAL OUTLAY | TOTAL EXPENSE |
|--|-------------------|---------------------------|---------------------------|-------------------------|----------------|----------------|
| 1953 | \$1,572,106.58 | \$ 341,306.39 | \$ 68,811.54 | \$1,982,224.51 | \$ 34,956.06 | \$2,017,180.57 |
| 1954 | 1,826,392.22 | 380,596.71 | 83,378.11 | 2,290,367.04 | 41,860.40 | 2,332,227.44 |
| CHANGE IN EXPENDITURES: 1954 OVER 1953 | + 254,285.64 | + 39,290.32 | + 14,566.57 | + 308,142.53 | + 6,904.34 | + 315,046.87 |
| PER CENT CHANGE | + 16.2 | + 11.5 | + 21.2 | + 15.5 | + 19.8 | + 15.6 |

TABLE 2

ADMINISTRATION: EXPENDITURES BY TAX SOURCE
FISCAL YEARS ENDING JUNE 30, 1953 AND 1954

| TAX | TOTAL EXPENDITURE | |
|--|-------------------|----------------|
| | FISCAL 1953 | FISCAL 1954 |
| ADMINISTERED AND COLLECTED: | | |
| SALES AND USE: | \$ 417,885.84 | \$ 495,078.21 |
| SALES | 369,246.65 | 444,453.81 |
| USE | 48,639.19 | 50,624.40 |
| INCOME | 632,869.22 | 772,757.26 |
| GROSS INCOME FROM GAS & OIL PRODUCTION | ----- | 2,618.45 |
| MOTOR FUEL | 113,710.57 | 136,761.82 |
| MOTOR VEHICLE: | | |
| REGISTRATION ^{1/} | 204,905.15 | 237,329.58 |
| TITLE | 172,846.74 | 144,307.55 |
| AIRCRAFT | 161.40 | 148.15 |
| MISCELLANEOUS | 109,541.37 | 112,789.21 |
| OPERATORS & CHAUFFEURS | 170,661.23 | 208,739.15 |
| STORE LICENSE | 43,993.20 | 48,701.77 |
| UNFAIR PRACTICE ACT | 15,682.45 | 5,611.86 |
| TOTAL | \$1,882,257.17 | \$2,164,843.01 |
| % INCREASE: 1954 OVER 1953 | | + 15.0 |
| COLLECTED ONLY: | | |
| PUBLIC UTILITIES: | | |
| HIGHWAY COMPENSATION TAX | 67,588.02 | 78,583.74 |
| ALL OTHER TAXES AND LICENSES | 67,335.38 | 88,800.66 |
| TOTAL | \$134,921.40 | \$167,384.43 |
| % INCREASE: 1954 OVER 1953 | | + 24.1 |
| GRAND TOTAL | \$2,017,180.57 | \$2,332,227.44 |
| % INCREASE: 1954 OVER 1953 | | + 15.6 |

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

ADMINISTRATION TAX COST PER \$100 COLLECTED

FISCAL YEARS ENDED JUNE 30: 1947 - 1954

THE ALL TAX COST PER \$100 COLLECTED MAINTAINED ALMOST THE SAME LEVEL FROM 1947 TO 1952, THEN IT ROSE TO HIGHER POINTS OF \$1.95 IN 1953 AND \$2.17 IN 1954, OR AN ADVANCE OF ELEVEN PER CENT.

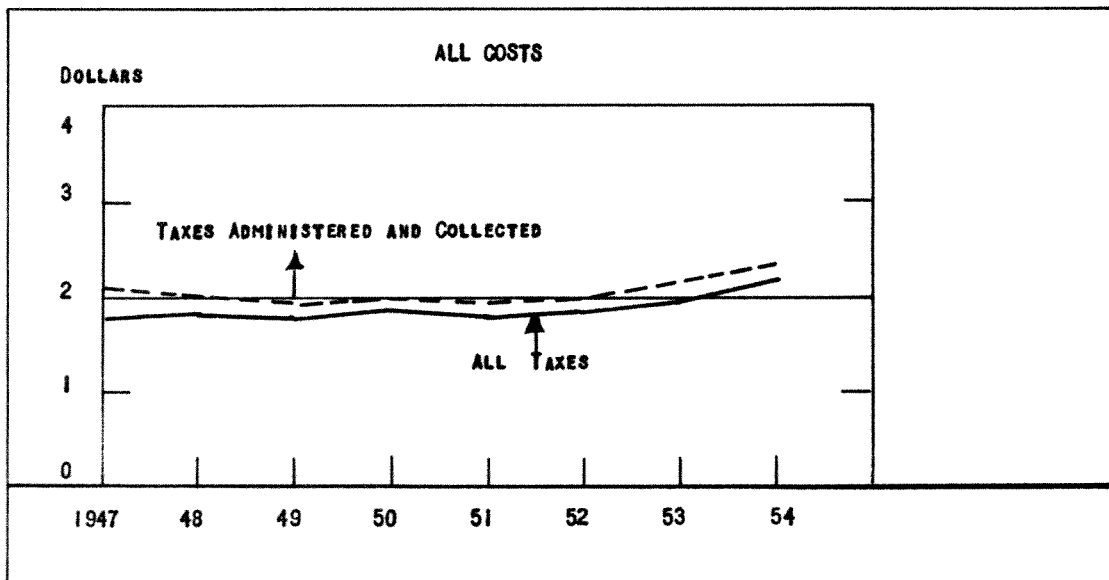
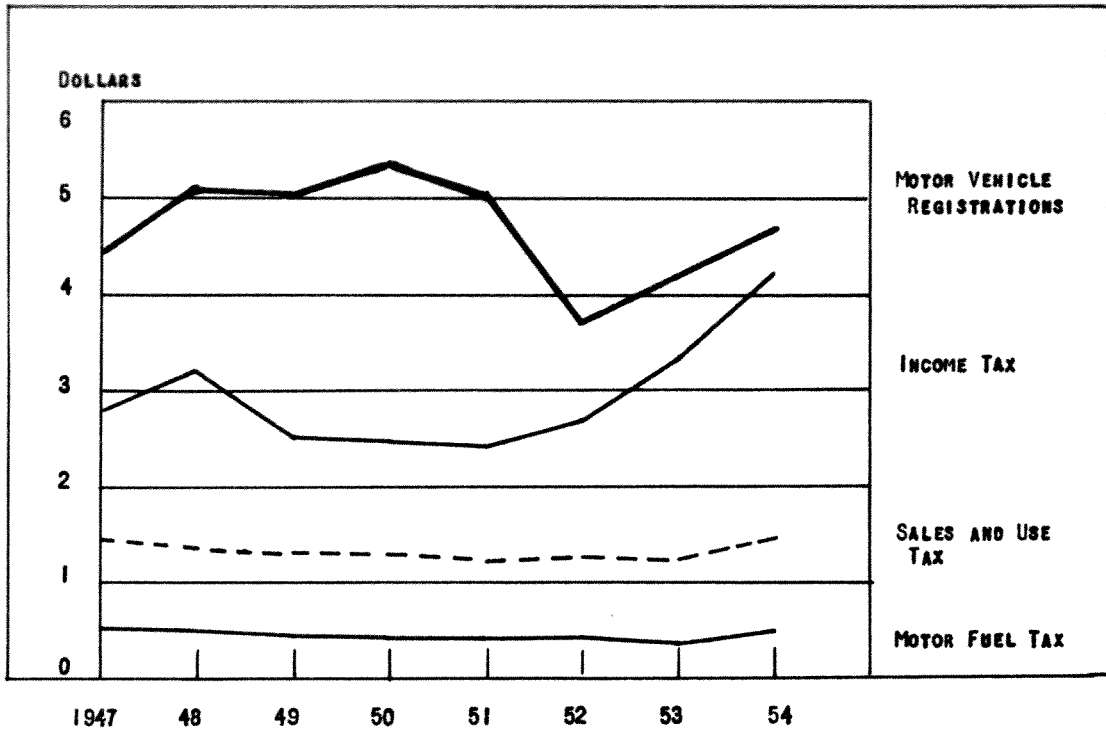


CHART 1

E.B.

TABLE 3

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| CLASS OF EXPENDITURES | ACCOUNT LETTER 1/ | | ACCOUNT LETTER 2/ | | BALANCE | 1 9 5 4 | | | |
|--|-------------------|----------------|-------------------|--------------|---------------------|---------------------|--------------|---------|-------------|
| | ALLOTMENTS | EXPENDITURES | ALLOTMENTS | EXPENDITURES | | ALLOTMENTS | EXPENDITURES | BALANCE | BALANCE |
| PERSONAL SERVICES | \$1,559,560.00 | \$1,450,739.03 | \$108,820.97 | A | \$1,701,392.22 | \$1,688,837.72 | \$ | | |
| TRANSFERRED TO X | | | | | 12,554.50 | | | | |
| | | | | | <u>1,688,837.72</u> | <u>1,688,837.72</u> | | | |
| MAINTENANCE AND OPERATION | 365,360.00 | 340,606.39 | 24,753.61 | B | 415,331.00 | 379,346.71 | | | 35,984.29 |
| CAPITAL OUTLAY | 35,000.00 | 34,956.06 | 43.94 | C | 42,975.00 | 41,860.40 | | | 1,114.60 |
| STATE'S SHARE OF RETIREMENT FUND | 78,000.00 | 68,811.54 | 9,188.46 | D | 84,000.00 | 83,378.11 | | | 621.89 |
| WORKMENS' COMPENSATION INSURANCE | 700.00 | 700.00 | ----- | E | 1,250.00 | 1,250.00 | | | ----- |
| COUNTY CLERKS' FEES | 122,500.00 | 121,367.55 | 1,132.45 | X | 125,000.00 | 137,554.50 | | | ----- |
| TRANSFERRED FROM A | | | | | 12,554.50 | | | | ----- |
| | | | | | <u>137,554.50</u> | <u>137,554.50</u> | | | ----- |
| GRAND TOTAL | \$2,161,120.00 | \$2,017,180.57 | \$143,939.43 | | \$2,369,948.22 | \$2,332,227.44 | | | \$37,720.78 |

1/ ACCOUNT NUMBER FOR 1953 FISCAL YEAR IS 2354. 2/ ACCOUNT NUMBER FOR 1954 FISCAL YEAR IS 2355.

TABLE 4

PER CENT EXPENDITURES TO BUDGET ALLOTMENTS
FISCAL YEARS ENDED JUNE 30, 1943 - 1954

| 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 |
| 1954 | | 2,369,948.22 | | 2,332,227.44 | 98.4 |

TABLE 5

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

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

| TAX | C O L L E C T I O N S | | % I N C R E A S E | | C O S T O F A D M I N I S T R A T I O N | | % I N C R E A S E | | C O S T P E R \$ 1 0 0 C O L L E C T E D | | |
|--|-----------------------|--------------|-------------------|-----------------|---|-------------|-------------------|-----------------|--|---------|----------|
| | 1953 | 1954 | I N C R E A S E | O R | 1953 | 1954 | I N C R E A S E | O R | 1953 | 1954 | |
| | | | D E C R E A S E | D E C R E A S E | | | D E C R E A S E | D E C R E A S E | | | |
| SALES AND USE | \$33,730,534 | \$33,927,472 | \$ + 196,938 | + .6 | \$ 417,886 | \$ 495,078 | \$ + 77,192 | + 18.5 | \$ 1.24 | \$ 1.46 | + .22 |
| SALES | 31,765,387 | 31,689,748 | - 95,649 | - .3 | 369,247 | 444,454 | + 75,207 | + 20.4 | 1.16 | 1.40 | + .24 |
| USE | 1,965,137 | 2,237,724 | + 292,587 | + 14.8 | 48,639 | 50,624 | + 1,985 | + 4.1 | 2.48 | 2.24 | - .24 |
| INCOME | 19,173,261 | 18,301,138 | - 872,123 | - 4.5 | 632,869 | 732,757 | +139,888 | + 22.1 | 3.30 | 4.22 | + .92 |
| GROSS INCOME FROM GAS & OIL PRODUCTION ^{1/} | ----- | 2,871,518 | +2871,518 | ----- | ----- | 2,618 | + 2,618 | ----- | ----- | .09 | ----- |
| MOTOR FUEL | 29,604,630 | 31,017,609 | +1412,979 | + 4.8 | 113,711 | 136,762 | + 23,051 | + 20.3 | .38 | .44 | + .06 |
| MOTOR VEHICLE: | | | | | | | | | | | |
| REGISTRATION | 4,825,467 | 5,093,572 | + 168,105 | + 3.4 | 204,905 | 237,330 | + 32,425 | + 15.8 | 4.16 | 4.66 | + .50 |
| AIRCRAFT | 417 | 916 | + 499 | +119.7 | 161 | 148 | - 13 | - 8.1 | 30.61 | 16.16 | - 22.45 |
| AUTO TITLE | 189,582 | 208,873 | + 19,291 | + 10.2 | 172,847 | 144,308 | - 28,539 | - 16.5 | 91.17 | 69.09 | - 22.08 |
| MISCELLANEOUS | 397,461 | 461,011 | + 63,550 | + 16.0 | 109,541 | 112,789 | + 3,248 | + 3.0 | 27.56 | 24.46 | - 3.10 |
| DRIVER'S LICENSE | 175,616 | 298,755 | + 123,139 | + 70.1 | 170,661 | 208,739 | + 38,078 | + 22.3 | 97.18 | 69.87 | - 27.31 |
| STORE LICENSE | 181,516 | 186,565 | + 5,049 | + 2.8 | 43,993 | 48,702 | + 4,709 | + 10.7 | 24.24 | 26.10 | + 1.86 |
| UNFAIR PRACTICE ACT LICENSE ^{3/} | 29,810 | 294 | - 29,516 | - 99.0 | 15,683 | 5,612 | - 10,071 | - 64.2 | 52.61 | 1908.84 | +1856.23 |
| TOTAL | \$88,408,294 | \$92,367,723 | +3959,429 | + 4.5 | \$1,882,257 | \$2,164,843 | +282,586 | + 15.0 | 2.13 | 2.34 | + .21 |

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

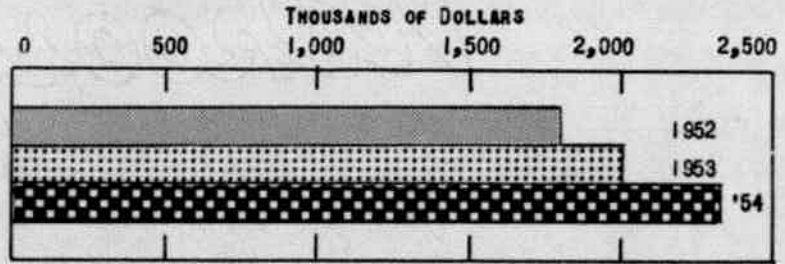
^{2/} SECTION 2 OF CHAPTER 175, SESSION LAWS OF COLORADO, 1937, WAS AMENDED BY ADDING THERETO A TAX UPON GROSS INCOME FROM OIL AND GAS PRODUCTION, MARCH 27, 1953.

^{3/} THE ONE DOLLAR COLLECTED BY THE DEPARTMENT OF REVENUE UNDER THE UNFAIR PRACTICE ACT WAS REPEALED.

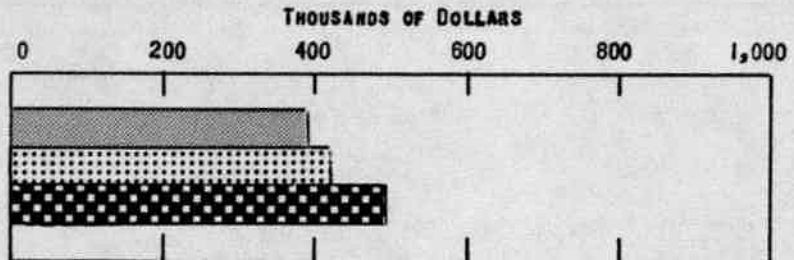
ADMINISTRATION COSTS FOR SELECTED TAXES

FISCAL YEARS ENDED JUNE 30: 1952 - 1954

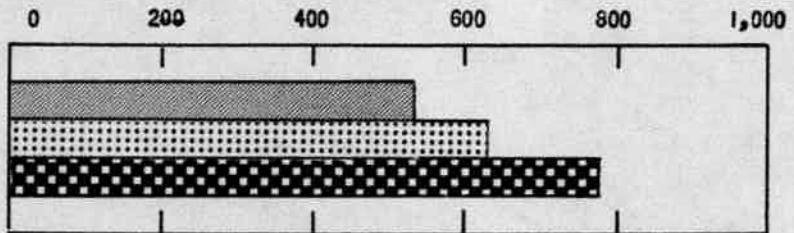
1954 ADMINISTRATION COST OF \$2,332,227 FOR ALL TAXES INCREASED 11.6 PER CENT FROM 1953 WHILE TOTAL COLLECTIONS OF \$107,020,481 ROSE 3.5 PER CENT.



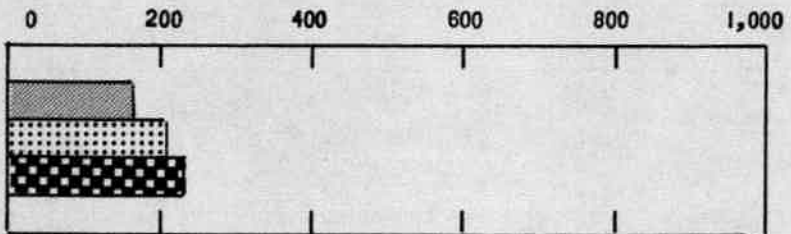
SALES AND USE TAX: THE \$495,078 COST FOR 1954 EXCEEDED 1953 BY 18.5 PERCENT AND 1952 BY 27.9 PERCENT.



INCOME TAX: 1954 COST OF \$772,757 ADVANCED 22.1 PER CENT FROM 1953 AND 43.4 PER CENT FROM 1952.



MOTOR VEHICLE REGISTRATION: \$237,330 COST FOR 1954 INCREASED 15.8 PER CENT FROM 1953 AND 42.8 PER CENT FROM 1952.



MOTOR FUEL TAX: 1954 COST OF \$136,762 ROSE 20.3 PER CENT FROM 1953 AND WAS 16.9 PER CENT HIGHER THAN 1952.

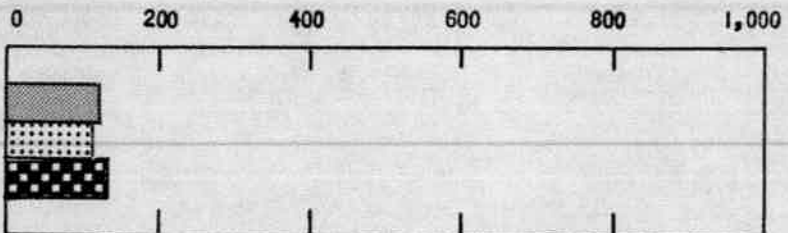


CHART 2

E.S.

TABLE 6
 ADMINISTRATION: COST PER \$100 COLLECTED BY TAX SOURCE
 FISCAL YEARS ENDED JUNE 30, 1951 - 1954

| TAX ^{1/} | COST PER \$100 OF COLLECTIONS | | | |
|--|-------------------------------|---------|---------|---------|
| | 1954 | 1953 | 1952 | 1951 |
| SALES AND USE | \$ 1.46 | \$ 1.24 | \$ 1.25 | \$ 1.22 |
| SALES | 1.40 | 1.16 | 1.17 | 1.13 |
| USE | 2.24 | 2.48 | 2.45 | 2.72 |
| INCOME | 4.22 | 3.30 | 2.67 | 2.43 |
| GROSS INCOME FROM GAS & OIL PRODUCTION | .09 | --- | --- | --- |
| MOTOR FUEL | .44 | .38 | .41 | .40 |
| MOTOR VEHICLE: | | | | |
| REGISTRATION | 4.66 | 4.16 | 3.70 | 5.04 |
| AIRCRAFT | 16.16 | 38.61 | 18.25 | 67.52 |
| AUTO TITLE | 69.09 | 91.17 | 102.25 | 147.62 |
| MISCELLANEOUS | 24.46 | 27.56 | 24.80 | 23.50 |
| OPERATORS & CHAUFFEURS LICENSES | 69.87 | 97.18 | 62.63 | 75.89 |
| STORE LICENSE | 26.10 | 24.24 | 24.19 | 23.92 |
| UNFAIR PRACTICE ACT | 1908.84 | 52.61 | 56.56 | 63.53 |
| TOTAL | 2.34 | 2.13 | 1.99 | 1.93 |

TABLE 7
 COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
 FISCAL YEARS ENDED JUNE 30, 1942 - 1954

| YEAR | 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 | 73,726,048 | 1,345,686 | 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 |
| 1954 | 107,284,438 | 2,332,227 | 2.17 |

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

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES

FISCAL YEARS ENDED JUNE 30: 1951 - 1954

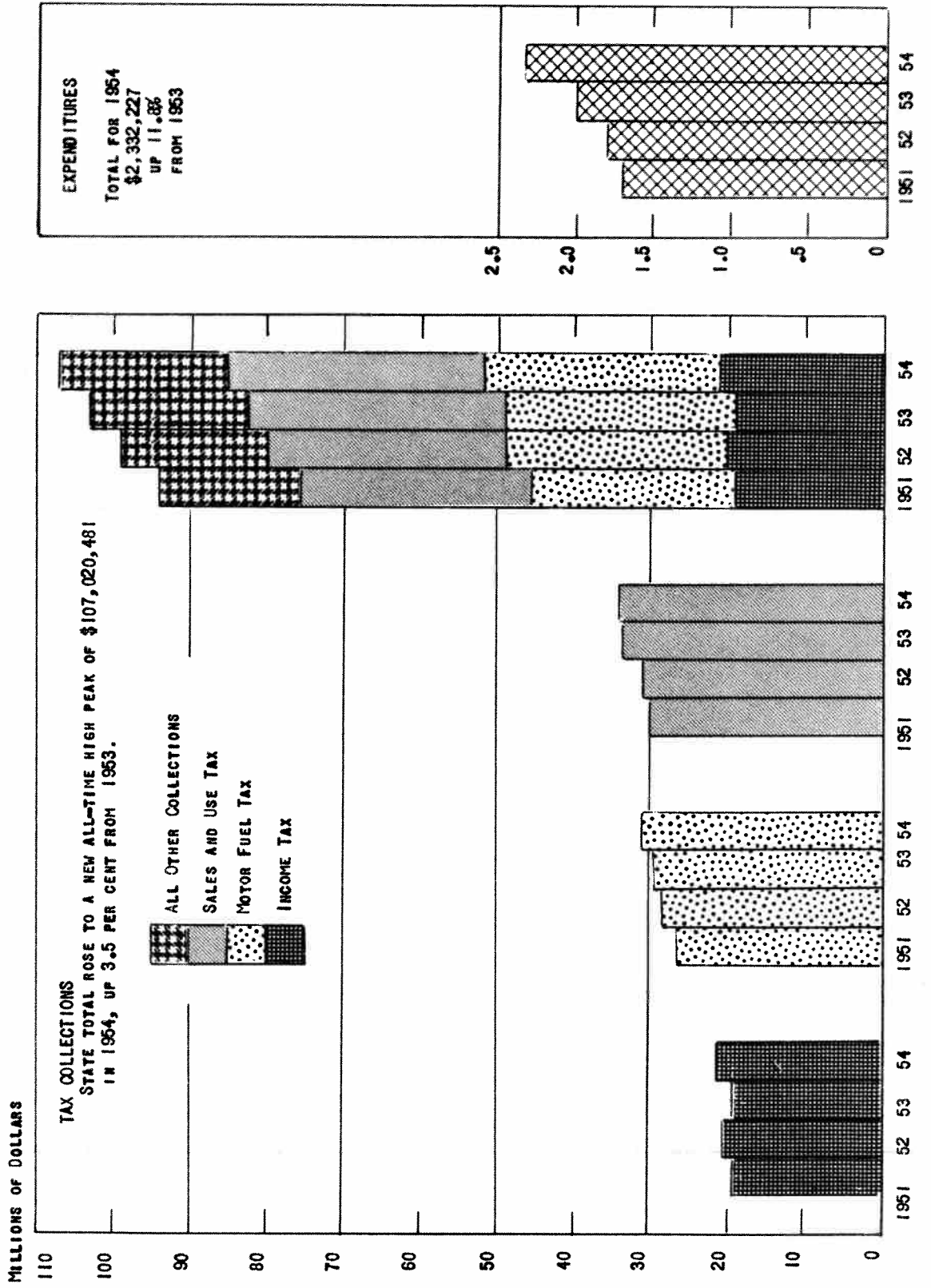


CHART 3

TABLE 8
COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| SOURCE | PER CENT OF TOTAL 1953 COLLECTIONS | 1953 | 1954 | PER CENT INCREASE OR DECREASE |
|---|--|------------------|------------------|-------------------------------------|
| TOTAL COLLECTIONS: | 100.0 | \$103,441,655.29 | \$107,020,481.23 | + 3.5 |
| SALES AND GROSS RECEIPTS TAXES: | 67.1 | 70,436,365.14 | 71,935,388.84 | + .6 |
| GENERAL SALES: | | | | |
| SALES TAX | 29.6 | 31,765,396.75 | 31,669,748.48 | - .3 |
| USE TAX | 2.1 | 1,965,137.33 | 2,257,723.95 | + 14.9 |
| SELECTED COMMODITIES AND SERVICES: | | | | |
| MOTOR FUEL TAX | 29.0 | 29,604,629.68 | 31,017,609.06 | + 4.8 |
| ALCOHOLIC BEVERAGE TAX | 3.6 | 4,341,766.13 | 3,860,279.86 | - 10.9 |
| ATHLETIC COMMISSION FEES | TRACE 1/ | 7,141.09 | 9,426.95 | + 32.0 |
| INSURANCE FUND | 2.8 | 2,714,360.07 | 3,031,965.56 | + 11.7 |
| OIL & GAS CONSERVATION LEVY | TRACE | 37,934.09 | 80,635.08 | + 112.6 |
| MOTOR VEHICLE TAXES AND LICENSES: | 8.4 | 8,512,394.09 | 8,945,502.24 | + 5.1 |
| MOTOR VEHICLE LICENSES | 4.7 | 4,911,056.24 | 5,083,585.48 | + 3.5 |
| MOTOR VEHICLE ENGINE NUMBERS | --- | 4,596.00 | 2/ | --- |
| AIRCRAFT REGISTRATION FUND | TRACE | 417.10 | 915.50 | + 119.5 |
| MOTOR VEHICLE PERMIT & INSP. FEES | .1 | 37,551.00 | 95,095.10 | + 153.2 3/ |
| MOTOR VEHICLE CERTIFICATE OF TITLE FEES | .2 | 189,581.90 | 209,873.43 | + 10.2 |
| OPERATORS & CHAUFFEURS LICENSES | .3 | 175,615.75 | 298,754.75 | + 70.1 |
| PUBLIC UTILITY CARRIERS (TON MILE TAX): | | | | |
| PRIVATE CARRIERS | .2 | 211,616.09 | 209,634.98 | - .9 |
| COMMERCIAL CARRIERS | .8 | 870,321.93 | 857,561.85 | - 1.5 |
| COMMON CARRIERS | 1.7 | 1,785,271.65 | 1,841,087.73 | + 3.1 |
| P. U. C. FEES, GENERAL REVENUE | .1 | 64,163.32 | 67,938.76 | + 5.9 |
| PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS | .3 | 262,203.11 | 282,054.66 | + 7.6 |
| INCOME TAX | 17.1 | 19,173,261.47 | 18,301,138.54 | - 4.5 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | 2.7 | --- | 2,871,517.91 | --- |
| INHERITANCE TAX - OLD AGE PENSION | .3 | 229,005.22 | 297,295.08 | + 29.8 4/ |
| INHERITANCE TAX FUND | 1.9 | 2,860,430.97 | 2,050,392.61 | - 28.3 |
| GIFT TAX | .4 | 108,899.72 | 419,479.95 | + 285.2 |
| OTHER TAXES AND LICENSES ON BUSINESS AND OCCUPATION: | 1.5 | 1,579,279.84 | 1,610,878.28 | + 2.0 |
| ALCOHOLIC BEVERAGE LICENSES | | 217,425.00 | 217,350.00 | |
| 85% CITY & COUNTY LIQUOR LICENSES | | 433,662.20 | 419,878.00 | |
| STORE LICENSES | | 181,515.69 | 186,564.89 | |
| CORPORATION TAX: FOREIGN & DOMESTIC | | 176,063.17 | 197,063.31 | |
| ALCOHOL LICENSE FEES | | 587.50 | 597.50 | |
| BANK COMMISSIONER FEES | | 111,305.90 | 99,301.94 | |
| BEDDING LICENSES | | 16,820.00 | 14,250.00 | |
| BUILDING AND LOAN FEES | | 20,597.05 | 24,148.19 | |
| BOILER INSPECTION FEES | | 12,930.54 | 12,271.00 | |
| COLLECTION AGENCY FEES | | 2,019.00 | 3,232.00 | |
| DETECTIVE LICENSE FEES | | 1,400.00 | 1,500.00 | |
| FLUID MILK SANITATION | | 1,490.00 | 1,340.00 | |
| LIVESTOCK WATER TANK FUND | | 183.00 | 174.00 | |
| MOTOR VEHICLE DEALERS ADMINISTRATORS FUND | | 45,210.00 | 53,250.00 | |
| OLD-AGE PENSION: SECRETARY OF STATE | | 3,294.82 | 3,900.00 | |
| PLUMBING INSPECTION FEES | | 22,495.25 | 21,037.26 | |
| PRIVATE EMPLOYMENT AGENCY FEES | | 2,825.00 | 3,035.00 | |
| PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES | | 500.00 | 500.00 | |
| ORE BUYERS LICENSE | | 500.00 | 400.00 | |
| REAL ESTATE LICENSE | | 34,339.25 | 37,059.55 | |
| RESTAURANT INSPECTION FEES | | 37,855.00 | 40,059.00 | |
| SECURITIES DIVISION FEES | | 8,650.00 | 7,622.50 | |
| SPECIAL FUEL USERS PERMITS | | --- | 6,921.15 5/ | |
| STATE ENGINEER FEES | | 5,807.60 | 8,042.43 | |
| TEACHERS CERTIFICATION FUND | | 13,433.00 | 14,022.00 | |
| TOURIST CAMP LICENSE | | 30,069.00 | 31,772.00 | |
| UNFAIR PRACTICES ACT LICENSES | | 29,810.50 | 294.50 6/ | |
| VETERINARY LICENSE FEES | | 1,035.00 | 1,594.00 | |

TABLE 8, CONTINUED
 COLLECTIONS: RECEIPTS BY SOURCE
 FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| SOURCE | PER CENT OF TOTAL 1954 COLLECTIONS | 1953 | 1954 | PER CENT INCREASE OR DECREASE |
|--|--|-------------------|-------------------|-------------------------------------|
| STATE BOARD OF: | | | | |
| ACCOUNTANCY LICENSES | | \$ 10,082.50 | \$ 10,000.00 | |
| ABSTRACTORS LICENSES | | 2,000.00 | 1,950.00 | |
| ARCHITECTS LICENSES | | 2,410.00 | 5,055.00 | |
| BARBER EXAMINERS FEES & SHOP LICENSES | | 17,319.00 | 21,660.00 | |
| BASIC SCIENCE EXAMINERS FEES | | 9,963.20 | 8,610.50 | |
| CHIROPRACTIC EXAMINERS FEES | | 3,097.52 | 3,065.00 | |
| COSMETOLOGY EXAMINER LICENSES | | 28,054.00 | 31,341.56 | |
| DENTAL EXAMINERS FEES | | 9,062.00 | 10,046.00 | |
| FUNERAL DIRECTORS & EMBALMING EXAMINER FEES | | 3,779.15 | 3,706.00 | |
| MEDICAL EXAMINERS FEES | | 22,195.00 | 25,712.00 | |
| NURSE EXAMINERS FEES | | 26,222.00 | 44,639.00 | |
| OPTOMETRIC EXAMINERS FEES | | 3,605.00 | 3,515.00 | |
| PHARMACY EXAMINERS FEES | | 26,438.00 | 32,246.00 | |
| PHARMACY-PROPHYLACTIC LICENSES | | 2,824.00 | 2,862.00 | |
| SHORTHAND REPORTERS EXAMINERS FEES | | 105.00 | 90.00 | |
| OTHER RECEIPTS: | .6 | 542,018.84 | 588,887.78 | + 8.6 |
| CIVIL SERVICE COMMISSION FEES | | 2,439.00 | 1,691.00 | |
| COLORADO GEOLOGICAL SURVEY | | 108.90 | 91.70 | |
| INCOME TAX NON-RESIDENT LICENSES | | 265.00 | 555.00 | |
| MOTOR VEHICLE JUSTICE OF PEACE FINES | | 257,352.25 | 256,935.50 | |
| LIQUOR TAX ADMINISTRATION FUND | | 519.00 | 329.00 | |
| MOTOR VEHICLE PENALTY ASSESSMENTS | | 112,372.34 | 118,966.87 | |
| PUBLIC HEALTH FEES | | 28,434.10 | 36,852.00 | |
| SECRETARY OF STATE FEES | | 130,544.65 | 162,685.04 | |
| STATE HISTORICAL SOCIETY | | 9,983.60 | 10,781.67 | |

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/ LARGE INCREASE IN 1954 OVER 1953 BECAUSE PART OF THE 1953 FUNDS WERE DEPOSITED IN THE REVENUE DEPARTMENT SUSPENSE FUND.

4/ SECTION 2 OF CHAPTER 175, SESSION LAWS OF COLORADO, 1937, WAS AMENDED BY ADDING THERETO A TAX UPON GROSS INCOME FROM OIL AND GAS PRODUCTION, MARCH 27, 1953.

5/ SECTION 382 (D) C 16 CSA REQUIRES ALL SPECIAL FUEL USERS TO SECURE A PERMIT FROM THE DEPARTMENT OF REVENUE WHO PURCHASE AND USE SPECIAL FUEL. THE FEE IS ONE DOLLAR AND THE PERMIT EXPIRES DECEMBER 31 EACH YEAR.

6/ THE ONE DOLLAR COLLECTED BY THE DEPARTMENT OF REVENUE UNDER THE UNFAIR PRACTICE ACT WAS REPEALED.

COLLECTIONS: RECEIPTS BY FUNDS

FISCAL YEAR ENDED JUNE 30, 1964

| FUND NUMBER | TAX COLLECTIONS | AMOUNT | FUND NUMBER | TAX COLLECTIONS | AMOUNT |
|-------------|---|---------------|-------------|---|------------------|
| 103 | ALCOHOL LICENSE FEES (INDUSTRIAL) .. | \$ 597.50 | 2333 | OPERATORS & CHAUFFEURS LICENSES .. | \$ 298,754.75 |
| 108 | BANK COMMISSION FEES | 98,301.94 | 2334 | MOTOR VEHICLE OWNERSHIP TAX "A" .. | 282,054.66 |
| 111 | BOILER INSPECTION FEES | 12,271.00 | 2355 | MOTOR VEHICLE INSPECTION STICKERS .. | 85,108.20 |
| 113 | BUILDING AND LOAN FEES | 24,148.19 | 2355 | MOTOR VEHICLE DEALER PERMITS | 9,986.90 |
| 115 | CIVIL SERVICE COMMISSION FEES | 1,691.00 | 2355 | SPECIAL FUEL USERS PERMITS | 6,921.15 |
| 125 | DETECTIVE LICENSE FEES | 1,500.00 | 2371 | AIRCRAFT REGISTRATION FUND | 915.50 |
| 129 | ENGINEERS FEES | 8,042.43 | 2372 | UNFAIR PRACTICE ACT | 294.50 |
| 131 | FLUID MILK SANITATION | 1,340.00 | 2374 | OIL & GAS CONSERVATION LEVY | 80,635.08 |
| 136 | COLORADO GEOLOGICAL SURVEY | 91.70 | 2501 | INHERITANCE TAX | 2,050,392.61 |
| 157 | ORE BUYERS LICENSE | 400.00 | 2502 | GIFT TAX | 419,479.95 |
| 162 | PLUMBING INSPECTION FEES | 21,037.26 | 2601 | TEACHERS CERTIFICATE FUND | 14,022.00 |
| 163 | BOARD OF PHARMACY-PROPHYLACTIC LIC. | 2,862.00 | 2603 | STATE HISTORICAL SOCIETY | 10,781.67 |
| 164 | PRIVATE EMPLOYMENT AGENCY FEES | 3,035.00 | 2701 | CORP. TAX - FOREIGN & DOMESTIC .. | 197,063.31 |
| 166 | PUBLIC HEALTH FEES | 302.00 | 2702 | ABSTRACTORS LICENSE FEES | 1,950.00 |
| 167 | PUBLIC UTILITY COMMISSION FEES | 67,938.76 | 2703 | ACCOUNTANCY LICENSE FEES | 10,000.00 |
| 169 | PUBLIC HEALTH CERTIFICATE FEES | 36,550.00 | 2704 | ARCHITECTS LICENSE FEES | 5,055.00 |
| 177 | SECRETARY OF STATE FEES | 162,685.04 | 2705 | BARBER EXAMINER FEES | 21,660.00 |
| 178 | SECURITIES DIVISION FEES | 7,622.50 | 2706 | BASIC SCIENCE EXAMINERS FEES | 8,610.50 |
| 2107 | TOURIST CAMP LICENSES | 31,772.00 | 2707 | ATHLETIC COMMISSION FEES | 9,426.85 |
| 2181 | INHERITANCE TAX (OLD AGE PENSION) .. | 297,295.08 | 2708 | CHIROPRACTIC EXAMINERS FEES | 3,065.00 |
| 2181 | SECRETARY OF STATE (OLD AGE PENSION) | 3,900.00 | 2709 | COLLECTION AGENCY FEES | 3,232.00 |
| 2217 | PRIVATE THEATRE EMPLOYMENT AGENCY .. | 500.00 | 2710 | COSMETOLOGY EXAMINERS LICENSE FEES | 31,341.56 |
| 2231 | P. U. C. PRIVATE CARRIER TAX | 209,634.98 | 2711 | DENTAL EXAMINERS FEES | 10,046.00 |
| 2232 | P. U. C. COMMERCIAL TAX | 857,561.85 | 2713 | FUNERAL DIRECTORS & EMBALMERS | 3,706.00 |
| 2233 | P. U. C. COMMON TAX (TRUCK & BUS) .. | 1,841,087.73 | 2714 | MEDICAL EXAMINERS FEES | 25,712.00 |
| 2236 | INSURANCE FUND | 3,031,965.56 | 2716 | NURSE EXAMINERS FEES | 44,839.00 |
| 2241 | LIVESTOCK WATER TANK FUND | 174.00 | 2717 | OPTOMETRIC EXAMINERS FEES | 3,515.00 |
| 2302 | STORE LICENSE | 186,564.89 | 2718 | PHARMACY EXAMINERS FEES | 32,246.00 |
| 2303 | SALES TAX | 31,659,752.87 | 2719 | REAL ESTATE LICENSE FEES | 37,059.55 |
| 2303 | SALES TAX LICENSE | 9,995.61 | 2720 | SHORTHAND REPORTERS FEES | 90.00 |
| 2305 | USE TAX | 2,257,723.95 | 2721 | VETERINARY LICENSE FEES | 1,594.00 |
| 2307 | INCOME TAX | 18,301,138.54 | 2722 | LIQUOR TAX ADMINISTRATION FUND .. | 329.00 |
| 2309 | GROSS INCOME TAX FROM OIL & GAS PROD. | 761,213.78 | 2820 | BEDDING LICENSE FEES | 14,250.00 |
| 2310 | GROSS INCOME WITHHOLDING TAX FROM OIL & GAS PRODUCTION | 283,243.03 | 2821 | RESTAURANT INSPECTION FEES | 40,059.00 |
| 2311 | GROSS INCOME TAX FROM GAS & OIL PRODUCTION (PROTEST TAX) | 1,827,061.10 | | | |
| 2312 | INCOME TAX NON-RESIDENT | 555.00 | | TOTAL TAX COLLECTIONS | \$107,020,481.23 |
| 2314 | LIQUOR TAX | 3,866,251.45 | | | |
| 2314 | LIQUOR TAX LIABILITY | 2,028.41 | | OTHER RECEIPTS | |
| 2314 | LIQUOR LICENSE (O. A. P.) | 217,350.00 | 118 | CAPITOL BUILDING - RENTS & SERVICE .. | \$ 120,950.82 |
| 2315 | LIQUOR LICENSE (CITY & COUNTY 8%) .. | 419,878.00 | 2230 | PUBLIC UTILITY COMM. SUSPENSE | 33,108.47 |
| 2316 | MOTOR FUEL TAX | 31,017,609.06 | 2317 | MOTOR FUEL SUSPENSE | 39,968.46 |
| 2318 | MOTOR VEHICLE CERTIFICATE TITLE FUND | 208,873.43 | 2336 | DEPT. OF REVENUE SUSPENSE | - 19,467.48 |
| 2319 | MOTOR VEHICLE PENALTY ASSESSMENTS .. | 118,966.87 | 2337 | MOTOR VEHICLE SAFETY RESPONSIBILITY FUND | 86,225.20 |
| 2320 | MOTOR VEHICLE J. OF P. FINES | 256,935.50 | 2355 | MISCELLANEOUS DEPARTMENT COLLECTIONS | 3,171.78 |
| 2321 | MOTOR VEHICLE ADMINISTRATORS FUND .. | 53,250.00 | | | |
| 2331 | MOTOR VEHICLE LICENSES - 1953 | 465,748.19 | | TOTAL OTHER RECEIPTS | 263,957.25 |
| 2324 | MOTOR VEHICLE LICENSES - 1954 | 4,617,837.29 | | | |
| | | | | GRAND TOTAL | \$107,284,438.48 |

TABLE 10
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| TAX AND LICENSE FEE | COLLECTIONS | | | PER CENT CHANGE | |
|--|----------------|----------------|---------------|-------------------|-------------------|
| | 1954 | 1953 | 1952 | 1954 Over 1953 | 1954 Over 1952 |
| RETAIL SALES AND USE TAXES | \$ 33,927,472 | \$ 33,730,534 | \$ 30,992,405 | + .6 | + 9.5 |
| MOTOR FUEL TAX | 31,017,609 | 29,604,630 | 28,527,010 | + 4.8 | + 8.7 |
| INCOME TAX | 18,301,139 | 19,173,261 | 20,255,644 | - 4.5 | - 9.6 |
| GROSS INCOME FROM OIL AND GAS PRODUCTION | 2,871,518 | ----- | ----- | --- | --- |
| MOTOR VEHICLE AND OPERATORS LICENSE AND TAXES | 8,945,502 | 8,512,394 | 7,861,341 | + 5.4 | + 13.8 |
| LIQUOR TAX AND LICENSE FEES | 4,505,508 | 4,992,853 | 4,823,707 | - 9.8 | - 6.6 |
| INHERITANCE AND GIFT TAX .. | 2,767,168 | 3,198,336 | 2,691,700 | - 13.5 | + 2.8 |
| INSURANCE AND CORPORATION TAXES AND FEES | 3,229,029 | 2,890,423 | 2,641,483 | + 11.7 | + 22.2 |
| ALL OTHER REVENUE | 1,455,536 | 1,339,224 | 1,274,420 | + 8.7 | + 14.2 |
| STATE TOTAL | \$ 107,020,481 | \$ 103,441,655 | \$ 99,067,710 | + 3.5 | + 8.0 |

TABLE 11
COLLECTIONS: TOTAL
FISCAL YEARS ENDED JUNE 30, 1942 - 1954

| 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 |
| 1954 | 107,020,481 | + 3.5 | + 3,578,826 |

TABLE 12
COLLECTIONS BY TAX SOURCE AND PER CENT
FISCAL YEARS ENDED JUNE 30, 1940 - 1954

| 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 | 37,399,893 |
| 1945 | 8,030,383 | 11,885,558 | 6,238,848 | 3,664,737 | 4,441,580 | 4,773,815 | 39,034,921 |
| 1946 | 10,851,839 | 15,532,038 | 7,089,274 | 4,057,754 | 5,248,196 | 4,903,022 | 47,682,123 |
| 1947 | 14,491,847 | 20,998,199 | 8,634,796 | 4,651,374 | 4,730,093 | 4,117,143 | 57,623,452 |
| 1948 | 21,877,956 | 24,791,835 | 11,682,199 | 5,321,080 | 4,663,092 | 5,116,297 | 73,452,459 |
| 1949 | 23,083,730 | 25,798,793 | 17,064,672 | 5,884,311 | 4,446,261 | 4,996,565 | 81,274,332 |
| 1950 | 24,857,452 | 25,919,469 | 17,495,008 | 6,448,497 | 4,634,275 | 5,231,224 | 84,685,925 |
| 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 | 30,892,405 | 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 |
| 1954 | 31,017,609 | 33,927,472 | 21,172,657 ^{1/} | 8,945,502 | 4,505,508 | 7,451,733 | 107,020,481 |

PER CENT OF STATE TOTAL

| YEAR | MOTOR FUEL | SALES AND USE | INCOME | MOTOR VEHICLE | LIQUOR | ALL OTHER REVENUE | STATE TOTAL |
|------------|------------|---------------|--------|---------------|--------|-------------------|-------------|
| 1940 | 30.0 | 24.6 | 10.1 | 11.1 | 10.7 | 13.5 | 100 |
| 1941 | 30.2 | 25.2 | 10.9 | 10.8 | 9.6 | 13.3 | 100 |
| 1942 | 28.9 | 26.2 | 12.6 | 10.6 | 9.0 | 12.7 | 100 |
| 1943 | 23.2 | 27.0 | 15.3 | 10.0 | 10.6 | 13.9 | 100 |
| 1944 | 20.9 | 28.6 | 17.5 | 9.7 | 9.8 | 13.5 | 100 |
| 1945 | 20.6 | 30.4 | 15.9 | 9.4 | 11.4 | 12.3 | 100 |
| 1946 | 22.7 | 32.6 | 14.9 | 8.5 | 11.0 | 10.3 | 100 |
| 1947 | 25.1 | 36.5 | 15.0 | 8.1 | 8.2 | 7.1 | 100 |
| 1948 | 29.8 | 33.7 | 15.9 | 7.2 | 6.3 | 7.1 | 100 |
| 1949 | 28.4 | 31.7 | 21.0 | 7.2 | 5.5 | 6.2 | 100 |
| 1950 | 29.4 | 30.6 | 20.7 | 7.6 | 5.5 | 6.2 | 100 |
| 1951 | 28.3 | 31.9 | 20.2 | 7.7 | 5.5 | 6.4 | 100 |
| 1952 | 28.8 | 31.3 | 20.4 | 7.9 | 4.9 | 6.7 | 100 |
| 1953 | 28.6 | 32.6 | 18.6 | 8.2 | 4.8 | 7.2 | 100 |
| 1954 | 29.0 | 31.7 | 19.7 | 8.4 | 4.2 | 7.0 | 100 |

^{1/} INCLUDES GROSS INCOME TAX FROM OIL AND GAS PRODUCTION.

TABLE 13

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDING JUNE 30, 1953 AND 1954

| SOURCE | 1953 | | 1954 | | NET |
|---|-----------------|----------------|-----------------|----------------|-----------------|
| | COLLECTIONS | REFUNDS | COLLECTIONS | REFUNDS | |
| STORE LICENSE | \$ 181,515.69 | \$ 95.00 | \$ 186,564.89 | \$ 75.00 | \$ 186,489.89 |
| SALES TAX | 31,765,396.75 | 17,052.95 | 31,669,748.48 | 70,013.97 | 31,599,734.51 |
| USE TAX | 1,965,137.33 | 1,604.63 | 2,257,723.95 | 2,590.58 | 2,255,133.37 |
| INCOME TAX | 19,173,261.47 | 68,076.12 | 18,301,138.54 | 320,266.98 | 17,980,881.56 |
| GROSS INCOME FROM OIL & GAS PRODUCTION | ----- | ----- | 2,871,517.91 | 20,844.06 | 2,850,673.85 |
| MOTOR FUEL TAX | 29,604,629.68 | 3,914,777.00 | 31,017,609.06 | 3,970,044.30 | 27,047,564.76 |
| LIQUOR EXCISE TAX | 4,341,766.13 | 401,121.38 | 3,868,279.86 | 91,639.29 | 3,776,640.57 |
| 85% CITY & COUNTY LIQUOR LICENSE | ----- | ----- | 419,878.00 | 1,891.25 | 417,986.75 |
| MISCELLANEOUS TAX & LICENSES | ----- | ----- | 1,230,322.98 | 379.29 | 1,229,943.69 |
| TOTAL | \$87,031,707.05 | \$4,402,727.08 | \$91,822,783.67 | \$4,477,734.72 | \$87,345,048.95 |

TABLE 14

REFUNDS, PER CENT, SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1950 - 1954

| SOURCE | PER CENT OF COLLECTIONS REFUNDED | | | |
|---|----------------------------------|-------|-------|-------|
| | 1950 | 1951 | 1952 | 1954 |
| STORE LICENSE | .02 | .02 | .02 | .04 |
| SALES TAX | .01 | .02 | .01 | .22 |
| USE TAX | .81 | .25 | .10 | .11 |
| INCOME TAX | 1.17 | .36 | .40 | 1.75 |
| GROSS INCOME FROM OIL & GAS PRODUCTION | ----- | ----- | ----- | .72 |
| MOTOR FUEL TAX | 17.28 | 15.52 | 14.65 | 12.80 |
| LIQUOR EXCISE TAX | 9.10 | 8.32 | 9.67 | 2.37 |
| 85% CITY & COUNTY LIQUOR LICENSE | ----- | ----- | ----- | .45 |
| MISCELLANEOUS TAXES & LICENSES | ----- | ----- | ----- | .03 |
| TOTAL | 6.74 | 5.70 | 5.55 | 4.88 |

INCOME TAX COLLECTIONS

CALENDAR YEARS 1950 - 1953

MILLIONS OF DOLLARS

ALL COLLECTIONS OF \$18.5 MILLION IN 1953 DROPPED FROM THE ALL-TIME HIGH OF 1952 BY 6.9 PER CENT.

INDIVIDUAL COLLECTION OF \$13 MILLION IN 1953 WAS 6.7 PER CENT BELOW THE ALL-TIME HIGH ESTABLISHED IN 1952.

COLLECTIONS OF \$35.2 MILLION FROM CORPORATIONS IN 1953 WERE DOWN 10.3 PER CENT FROM 1952.

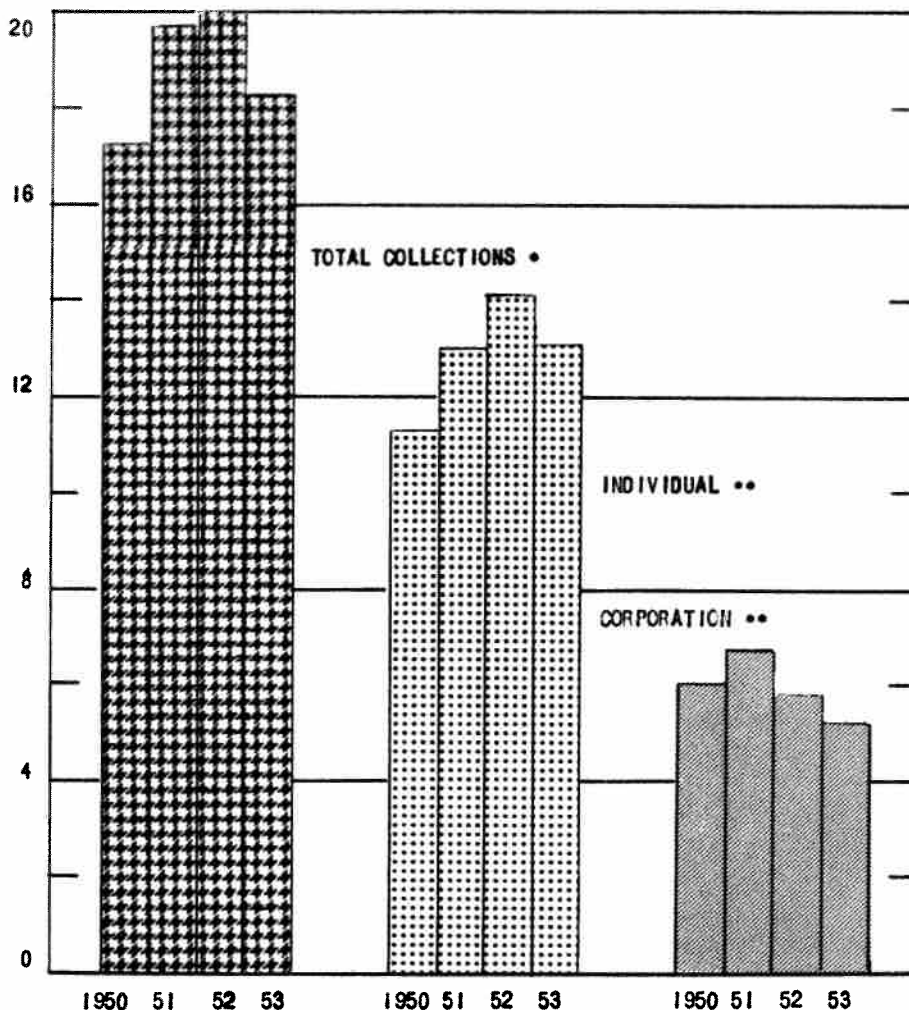
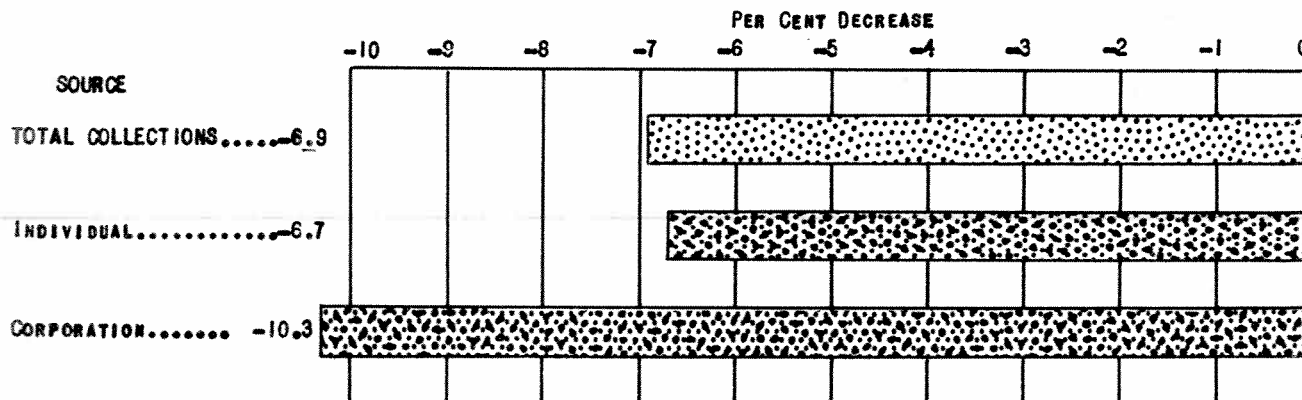


CHART 4

PERCENTAGE CHANGE IN INCOME TAX COLLECTIONS BY SOURCE
CALENDAR YEARS: 1953 COMPARED WITH 1952



*INCLUDES COLLECTIONS FROM GROSS WITHHOLDING INCOME TAX FROM GAS AND OIL PRODUCTION.

**EXCLUDES THE COLLECTIONS FROM GROSS WITHHOLDING INCOME TAX FROM GAS AND OIL PRODUCTION. INDIVIDUALS INCLUDE FIDUCIARY RETURNS.

CHART 5

E.B.

TABLE 15
INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
CALENDAR YEARS 1946 - 1953

| YEAR FILED | TOTAL ASSESSMENTS ^{1/} | TYPE OF RETURN | | |
|--------------------------|---------------------------------|----------------|--------------|------------|
| | | INDIVIDUAL | CORPORATION | FIDUCIARY |
| 1953 ^{2/} | \$ 18,455,790 | \$ 13,036,706 | \$ 5,255,707 | \$ 163,377 |
| 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 | 5,834,955 | 4,108,831 | 123,494 |
| 1946 | 6,915,444 | 4,151,251 | 2,686,168 | 78,025 |

PER CENT CHANGE IN ASSESSMENTS

| | | | | |
|----------------------|-------|-------|-------|--------|
| 1953 OVER 1952 | - 7.5 | - 6.7 | - 9.5 | - 12.0 |
|----------------------|-------|-------|-------|--------|

PERCENTAGE DISTRIBUTION OF ASSESSMENTS

| | | | | |
|------------|-----|------|------|-----|
| 1953 | 100 | 70.6 | 28.5 | .9 |
| 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 |

TABLE 16

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1946 - 1953

| YEAR FILED | TOTAL COLLECTIONS | TYPE OF RETURN | | |
|---|-------------------|----------------|--------------|------------|
| | | INDIVIDUAL | CORPORATION | FIDUCIARY |
| 1953 ... ^{2/} & ^{3/} | \$ 18,331,750 | \$ 12,956,683 | \$ 5,214,755 | \$ 160,312 |
| 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 |

CHANGE IN COLLECTIONS BY TYPE OF RETURN

| | | | | |
|---------------------|-------------|-----------|-----------|----------|
| 1953 OVER 1952 | - 1,588,120 | - 931,493 | - 601,180 | - 25,447 |
|---------------------|-------------|-----------|-----------|----------|

| | | | | |
|---|-------|-------|--------|--------|
| PER CENT CHANGE 1953 OVER 1952 | - 7.8 | - 6.7 | - 10.3 | - 13.7 |
|---|-------|-------|--------|--------|

^{1/} ASSESSMENTS REPRESENT TOTAL INCOME TAX DUE THE STATE AS REPORTED ON INCOME TAX RETURNS.

^{2/} EXCLUDES GROSS INCOME TAX FROM OIL AND GAS PRODUCTION.

^{3/} GROSS INCOME WITHHOLDING TAX FROM OIL AND GAS PRODUCTION FOR CALENDAR YEAR 1953 AMOUNTED TO \$195,621.08.

TABLE 17

INCOME TAX: RETURNS FILED, NUMBER AND TYPE - TAXABLE AND NON-TAXABLE
CALENDAR YEARS 1951 - 1953

| TYPE OF RETURN | NUMBER OF RETURNS FILED | | | | | |
|--|-------------------------|-------------|---------|-------------|---------|-------------|
| | 1953 | | 1952 | | 1951 | |
| | TAXABLE | NON-TAXABLE | TAXABLE | NON-TAXABLE | TAXABLE | NON-TAXABLE |
| INDIVIDUAL | 346,243 | 75,779 | 320,805 | 67,403 | 248,587 | 94,694 |
| CORPORATION | 5,099 | 3,151 | 5,190 | 2,569 | 4,786 | 2,542 |
| FIDUCIARY | 1,075 | 2,184 | 968 | 1,819 | 856 | 1,682 |
| PARTNERSHIP (INFORMATION ONLY) ^{1/} | --- | 12,644 | --- | 11,657 | --- | 10,899 |
| TOTAL, ALL RETURNS | 352,417 | 93,758 | 326,963 | 83,448 | 254,229 | 109,817 |

TABLE 18

INCOME TAX: RETURNS, TAXABLE AND NON-TAXABLE BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEAR 1954 COMPARED WITH SAME PERIOD OF 1953

| TYPE OF RETURN | NUMBER OF RETURNS FILED | | | | INCREASE OR DECREASE 1954 FROM 1953 | | PER CENT CHANGE 1954 FROM 1953 | |
|---|-------------------------|----------------------|---------|-------------|--|-------------|-----------------------------------|-------------|
| | 1954 | | 1953 | | TAXABLE | NON-TAXABLE | TAXABLE | NON-TAXABLE |
| | TAXABLE | NON-TAXABLE | TAXABLE | NON-TAXABLE | | | | |
| INDIVIDUAL | 345,517 ^{2/} | 76,183 ^{2/} | 333,884 | 71,558 | + 11,633 | + 4,625 | + 3.5 | + 6.5 |
| CORPORATION | 3,797 | 2,576 | 4,571 | 2,282 | - 774 | + 294 | - 16.9 | + 12.9 |
| FIDUCIARY | 875 | 1,900 | 877 | 1,833 | - 2 | + 67 | - .2 | + 3.7 |
| PARTNERSHIP (NON-TAX) ^{1/} | --- | 11,299 | --- | 10,933 | --- | + 366 | --- | + 3.3 |
| TOTAL RETURNS | 350,189 | 91,958 | 339,332 | 86,606 | + 10,857 | + 5,352 | + 3.2 | + 6.2 |

TABLE 19

INCOME TAX: COLLECTIONS AND ASSESSMENTS
FIRST HALF OF CALENDAR YEARS 1942-1954

| FIRST HALF-YEAR | COLLECTIONS | ASSESSMENTS | RATIO OF COLLECTIONS TO ASSESSMENTS PER CENT |
|-----------------|-----------------------------|---------------|--|
| 1954 | \$ 13,873,994 ^{3/} | \$ 17,052,954 | 81 |
| 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 |

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

^{2/} NUMBER OF GROSS INCOME TAX FROM OIL AND GAS PRODUCTION INCLUDED IN NET INCOME TAX RETURNS.

^{3/} GROSS INCOME TAX FROM OIL AND GAS PRODUCTION EXCLUDED.

TABLE 20

INCOME TAX: ASSESSMENTS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1954 AND 1953

| FIRST HALF-YEAR | TOTAL ASSESSMENTS | TYPE OF RETURN | | |
|-----------------------|----------------------|----------------|--------------|------------|
| | | INDIVIDUAL | CORPORATION | FIDUCIARY |
| 1954 | \$ 17,052,954 | \$ 12,818,034 | \$ 4,108,953 | \$ 125,967 |
| 1953 | 16,254,825 | 12,556,459 | 3,558,166 | 140,200 |
| INCREASE: | | | | |
| 1954 OVER 1953 | + 798,129 | + 261,576 | + 550,786 | - 14,233 |
| PER CENT CHANGE | + 4.9 | + 2.1 | + 15.5 | - 10.2 |

TABLE 21

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1953 AND 1954

| TYPE OF RETURN | COLLECTIONS | | PER CENT CHANGE FIRST HALF 1954 OVER FIRST HALF 1953 |
|---|--------------------|--------------------|--|
| | FIRST HALF 1953 | FIRST HALF 1954 | |
| INDIVIDUALS: TOTAL | \$ 10,935,697 | \$ 11,042,219 | + .9 |
| NET INCOME TAX | 10,935,697 | 10,869,356 | - .6 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | ----- | 172,863 | ----- |
| CORPORATIONS: TOTAL | 2,837,908 | 5,385,906 | + 89.8 |
| NET INCOME TAX | 2,837,908 | 2,890,097 | + 1.8 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | ----- | 2,495,809 | ----- |
| FIDUCIARY: TOTAL | 130,999 | 121,766 | - 7.0 |
| NET INCOME TAX | 130,999 | 114,541 | - 12.6 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | ----- | 7,225 | ----- |
| GRAND TOTAL | \$13,904,604 | \$16,549,891 | + 19.0 |
| NET INCOME TAX TOTAL | 13,904,604 | 13,873,994 | - .2 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION TOTAL | ----- | 2,675,897 | ----- |

TABLE 22

**INCOME TAX: COLLECTIONS FROM FIELD AUDITS FOR INCOME AND OTHER TAXES
CALENDAR YEARS 1950 - 1953**

| YEAR | IN-AND-OUT-OF-STATE COLLECTIONS | | | | | TOTAL COLLECTIONS | % OF TOTAL COLLECTIONS |
|---------------------------------|---------------------------------|--------------|------------|-------------------|--|----------------------|---------------------------|
| | INCOME TAX | SALES TAX | USE TAX | MOTOR FUEL TAX | MISCELLAN- EOUS ITEMS ^{1/} | | |
| 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 |
| 1953 | 341,086 | 69,621 | 157,091 | 26,406 | — | 594,204 | 100 |
| IN-STATE COLLECTIONS | | | | | | | |
| 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 | 10,618 | 881 | 400,772 | 89.4 |
| 1953 | 116,908 | 62,984 | 145,580 | 17,762 | — | 345,234 | 58.0 |
| OUT-OF-STATE COLLECTIONS | | | | | | | |
| 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 |
| 1953 | 222,178 | 6,637 | 11,510 | 8,645 | — | 248,970 | 42.0 |

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

TABLE 23

**INCOME TAX: COLLECTIONS FROM FIELD AND OFFICE AUDITS
CALENDAR YEARS 1949 - 1953**

| SOURCE OF AUDITS | COLLECTIONS | | | | |
|------------------------------|-------------|------------|------------|------------|------------|
| | 1949 | 1950 | 1951 | 1952 | 1953 |
| FIELD AUDITS | \$ 189,482 | \$ 159,883 | \$ 297,978 | \$ 243,586 | \$ 341,086 |
| OFFICE AUDITS | 391,379 | 466,541 | 520,510 | 533,519 | 597,273 |
| TOTAL | \$ 580,861 | \$ 626,424 | \$ 818,488 | \$ 777,105 | \$ 938,359 |
| PER CENT FIELD AUDITS | 32.6 | 25.5 | 36.4 | 31.3 | 36.4 |
| PER CENT OFFICE AUDITS | 67.4 | 74.5 | 63.6 | 68.7 | 63.6 |
| TOTAL | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

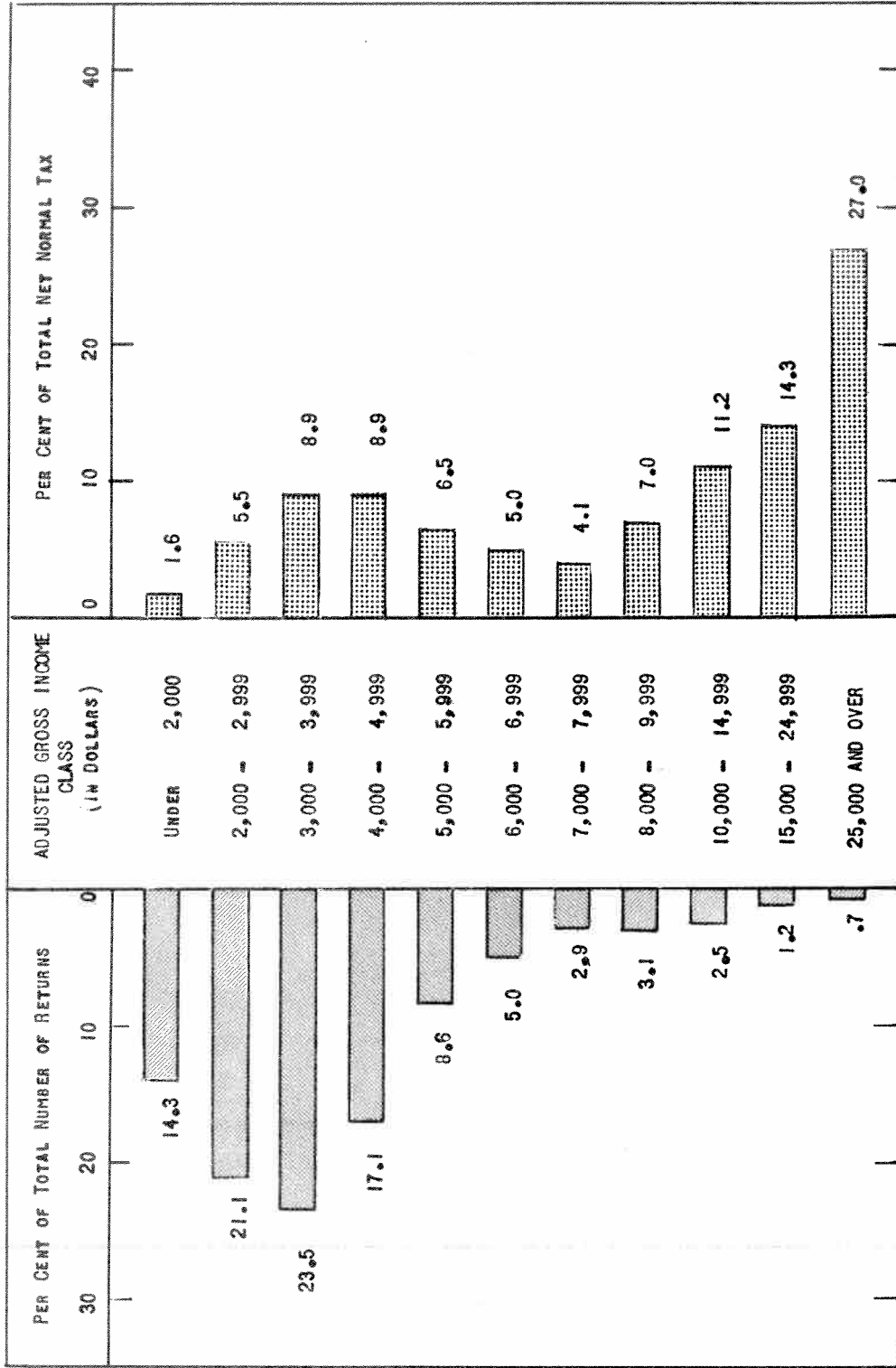
TABLE 24

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| TYPE OF RETURN | NUMBER OF TAXABLE RETURNS | | COLLECTIONS | |
|---|---------------------------|---------|---------------|---------------|
| | 1953 | 1954 | 1953 | 1954 |
| INDIVIDUAL: TOTAL | 346,651 | 357,876 | \$ 13,471,846 | \$ 13,070,960 |
| NET INCOME TAX | 346,651 | 357,876 | 13,471,846 | 12,890,342 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | --- | —1/ | --- | 180,618 |
| CORPORATION: TOTAL | 5,877 | 4,325 | 5,533,434 | 7,928,555 |
| NET INCOME TAX | 5,877 | 4,325 | 5,533,434 | 5,266,944 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | --- | —1/ | --- | 2,661,611 |
| FIDUCIARY: TOTAL | 1,046 | 1,073 | 167,982 | 173,142 |
| NET INCOME TAX | 1,046 | 1,073 | 167,982 | 143,853 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTION | --- | —1/ | --- | 29,289 |
| GRAND TOTAL | 353,574 | 363,274 | \$ 19,173,262 | \$ 21,172,657 |
| NET INCOME TAX: TOTAL | 353,574 | 363,274 | \$ 19,173,262 | \$ 18,301,139 |
| GROSS INCOME TAX FROM OIL & GAS PRODUCTIONS: TOTAL | --- | —1/ | --- | 2,871,518 |
| GRAND TOTAL COLLECTIONS: | | | | |
| PERCENTAGE CHANGE: | | | | |
| 1954 OVER 1953 | | + 2.7 | | + 10.4 |
| AVERAGE TAX PER RETURNS: | | | | |
| INDIVIDUAL | | | 38.86 | 36.52 |
| CORPORATION | | | 941.54 | 1,833.19 |
| FIDUCIARY | | | 160.59 | 161.36 |
| AVERAGE PER RETURN | | | 54.22 | 58.28 |

1/ NUMBER OF TAXABLE RETURNS INCLUDED IN THE NET INCOME TAX RETURNS.

INDIVIDUAL INCOME TAXABLE RETURNS AND NET NORMAL TAX BY ADJUSTED GROSS INCOME CLASSES
 1952 RETURNS FILED IN CALENDAR YEAR 1953



TOTAL NUMBER OF RETURNS
 316, 146

TOTAL NET NORMAL TAX
 \$10, 823, 676

CHART 6

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: 1952 RETURNS FILED IN CALENDAR YEAR 1953

| 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 (ADD 000) | PER CENT OF TOTAL | AMOUNT | PER CENT OF TOTAL | |
| 700 | 1,347 | .43 | \$ 990 | .07 | \$ 929 | .01 | 1.17 |
| 750 | 6,816 | 2.15 | 5,930 | .42 | 10,156 | .09 | 1.08 |
| 1,000 | 7,518 | 2.38 | 8,367 | .59 | 19,923 | .18 | 1.15 |
| 1,250 | 8,425 | 2.66 | 11,770 | .84 | 34,206 | .32 | 1.30 |
| 1,500 | 20,946 | 6.62 | 36,886 | 2.62 | 112,270 | 1.04 | 1.33 |
| 2,000 | 31,349 | 9.91 | 70,566 | 5.01 | 236,371 | 2.18 | 1.59 |
| 2,500 | 35,277 | 11.15 | 97,435 | 6.91 | 355,239 | 3.28 | 1.84 |
| 3,000 | 38,740 | 12.24 | 127,803 | 9.07 | 451,708 | 4.18 | 2.18 |
| 3,500 | 35,688 | 11.27 | 133,973 | 9.50 | 507,126 | 4.69 | 2.37 |
| 4,000 | 28,765 | 9.09 | 121,935 | 8.65 | 458,802 | 4.24 | 2.76 |
| 4,500 | 25,401 | 8.03 | 120,401 | 8.54 | 504,718 | 4.66 | 2.76 |
| TOTAL FOR | | | | | | | |
| 700 | 240,272 | 75.93 | \$736,056 | 52.22 | \$2,691,448 | 24.87 | 2.03 |
| 5,000 | 27,312 | 8.63 | \$148,550 | 10.54 | \$ 703,557 | 6.50 | 2.93 |
| 6,000 | 15,686 | 4.96 | 101,363 | 7.19 | 543,363 | 5.02 | 3.24 |
| 7,000 | 9,274 | 2.93 | 69,054 | 4.90 | 443,019 | 4.09 | 3.27 |
| TOTAL FOR | | | | | | | |
| 5,000 | 52,272 | 16.52 | \$318,967 | 22.63 | \$1,689,939 | 15.61 | 2.25 |
| TOTAL FOR | 292,544 | 92.45 | \$1,055,023 | 74.85 | \$4,381,387 | 40.48 | 2.25 |

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: 1952 RETURNS FILED IN CALENDAR YEAR 1953

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | | ADJUSTED GROSS INCOME AMOUNT (ADD 000) | PER CENT OF TOTAL | | NET NORMAL TAX | | AVERAGE NO. OF EXEMPTIONS PER RETURN |
|--|-------------------|-------------------|--|-------------------|-------------------|----------------|-------------------|--------------------------------------|
| | NUMBER | PER CENT OF TOTAL | | AMOUNT | PER CENT OF TOTAL | AMOUNT | PER CENT OF TOTAL | |
| 8,000 | 6,071 | 1.92 | \$ 52,611 | 3.73 | \$ 430,009 | 3.97 | 3.01 | |
| 9,000 | 3,815 | 1.20 | 36,074 | 2.56 | 333,278 | 3.08 | 2.89 | |
| 10,000 | 2,696 | .85 | 28,235 | 2.00 | 289,658 | 2.67 | 3.10 | |
| 11,000 | 1,776 | .56 | 20,428 | 1.45 | 242,175 | 2.24 | 2.94 | |
| 12,000 | 1,447 | .46 | 18,138 | 1.29 | 231,477 | 2.14 | 3.26 | |
| 13,000 | 1,052 | .33 | 14,158 | 1.00 | 216,228 | 2.00 | 2.94 | |
| 14,000 | 942 | .30 | 13,758 | .98 | 230,300 | 2.13 | 2.94 | |
| 15,000 | 2,796 | .88 | 48,329 | 3.43 | 949,913 | 8.77 | 3.16 | |
| 20,000 | 1,010 | .32 | 22,934 | 1.63 | 597,011 | 5.52 | 3.07 | |
| TOTAL FOR 8,000 | 21,605 | 6.82 | \$254,665 | 18.07 | \$3,520,049 | 32.52 | 3.06 | |
| 25,000 | 685 | .22 | 18,790 | 1.33 | 538,664 | 4.98 | 2.96 | |
| 30,000 | 792 | .25 | 26,928 | 1.91 | 827,088 | 7.64 | 2.95 | |
| 40,000 | 316 | .10 | 14,052 | 1.00 | 432,287 | 3.99 | 2.87 | |
| 50,000 | 164 | .05 | 8,945 | .64 | 267,659 | 2.47 | 2.92 | |
| 60,000 | 99 | .03 | 6,446 | .46 | 191,910 | 1.77 | 2.52 | |
| 70,000 | 54 | .02 | 4,047 | .29 | 124,471 | 1.15 | 2.52 | |
| 80,000 | 47 | .02 | 3,983 | .28 | 119,448 | 1.10 | 2.74 | |
| 90,000 | 31 | .01 | 2,863 | .20 | 100,007 | .92 | 2.32 | |
| 100,000 | 56 | .02 | 6,769 | .48 | 185,200 | 1.71 | 2.43 | |
| 150,000 | 10 | .01 | 1,754 | .12 | 60,383 | .56 | 2.70 | |
| 200,000 | 3 | ✓ | 648 | .05 | 8,323 | .08 | 3.33 | |
| 250,000 | 2 | ✓ | 544 | .04 | 11,434 | .11 | 3.50 | |
| 300,000 | 3 | ✓ | 1,001 | .07 | 17,987 | .17 | 2.33 | |
| 400,000 | 1 | ✓ | 442 | .03 | 7,233 | .07 | 2.00 | |
| 500,000 | 3 | ✓ | 1,725 | .12 | 16,431 | .15 | 2.00 | |
| 750,000 | 1 | ✓ | 892 | .06 | 13,715 | .13 | 4.00 | |
| TOTAL FOR 25,000 AND OVER | 2,267 | .73 | \$ 99,829 | 7.08 | \$2,922,240 | 27.00 | 2.88 | |
| TOTAL: 8,000 AND OVER | 23,872 | 7.55 | \$354,494 | 25.15 | \$6,442,289 | 59.52 | 2.99 | |
| GRAND TOTAL--ALL RETURNS: | 316,146 | 100.00 | \$1,409,517 | 100.00 | \$10,823,676 | 100.00 | | |
| ESTIMATED SURTAX FIGURES FROM ACTUAL TABULATIONS | | | | | | | | |
| GRAND TOTAL | | | | | \$1,167,977 | | | |
| | | | | | \$11,991,654 | | | |

✓ 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, TAX LIABILITY, AND FEDERAL INCOME TAX: 1952 RETURNS FILED IN 1953 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 | FEDERAL INCOME TAX | |
|--|-------------------|-----------------------|-----------|------------|-----------|-----------|--------------------|----------------|--------------------|-----------------------|
| | | | | | NUMBER | AMOUNT | | | AMOUNT | % OF TOTAL DEDUCTIONS |
| 8,000 -- 8,999 | 6,071 | \$ 52,611 | \$ 14,430 | \$ 38,181 | 18,274 | \$ 10,965 | \$ 27,216 | \$ 430,009 | \$ 7,734 | 53.60 |
| 9,000 -- 9,999 | 3,815 | 36,074 | 9,506 | 26,568 | 11,025 | 6,615 | 19,553 | 333,278 | 3,501 | 57.87 |
| 10,000 -- 10,999 | 2,696 | 28,235 | 7,532 | 20,703 | 8,358 | 5,015 | 15,688 | 289,658 | 4,645 | 61.67 |
| 11,000 -- 11,999 | 1,776 | 20,428 | 5,920 | 14,508 | 5,221 | 3,132 | 11,376 | 242,175 | 3,941 | 66.57 |
| 12,000 -- 12,999 | 1,447 | 18,138 | 5,173 | 12,965 | 4,717 | 2,930 | 10,135 | 231,477 | 3,344 | 64.64 |
| 13,000 -- 13,999 | 1,052 | 14,158 | 3,906 | 10,252 | 3,093 | 1,856 | 8,396 | 216,228 | 2,510 | 64.26 |
| 14,000 -- 14,999 | 942 | 13,758 | 3,984 | 9,774 | 2,769 | 1,661 | 8,113 | 230,300 | 2,811 | 70.56 |
| 15,000 -- 19,999 | 2,796 | 48,329 | 14,559 | 33,770 | 8,835 | 5,301 | 28,469 | 949,913 | 10,382 | 71.31 |
| 20,000 -- 24,999 | 1,010 | 22,934 | 7,507 | 15,427 | 3,101 | 1,861 | 13,566 | 597,011 | 5,589 | 74.45 |
| TOTAL RETURNS OF 8,000 -- 24,999 | 21,605 | \$254,665 | \$ 72,517 | \$182,148 | 65,393 | \$39,236 | \$142,912 | \$3,520,049 | \$46,457 | 64.06 |
| TOTAL RETURNS OF 25,000 AND OVER | 2,267 | \$ 99,829 | \$ 45,714 | \$ 54,115 | 6,535 | \$ 3,921 | \$ 50,194 | \$2,922,240 | \$37,031 | 81.01 |
| GRAND TOTAL OF ALL RETURNS OF 8,000 AND OVER | 23,872 | \$354,494 | \$118,231 | \$236,263 | 71,928 | \$ 43,157 | \$193,106 | \$6,442,289 | \$83,488 | |

THE DATA TABULATED FOR THE CURRENT 1952 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 TOTALLED 23,872.

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: 1952 RETURNS FILED IN 1953 CALENDAR YEAR

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | ADJUSTED GROSS INCOME | DEDUCTION | NET INCOME | EXEMPTION | | NET TAXABLE INCOME | NET NORMAL TAX | FEDERAL INCOME TAX AMOUNT | % OF TOTAL DEDUCTIONS |
|------------------------------|-------------------|-----------------------|---------------------|---------------------|--------------|--------------------|---------------------|------------------|---------------------------|-----------------------|
| | | | | | NUMBER | AMOUNT | | | | |
| 25,000 -- 29,999 | 685 | \$18,759,617 | \$6,850,753 | \$11,888,864 | 2,029 | \$1,217,400 | \$10,721,464 | \$538,664 | \$6,121,284 | 89.35 |
| 30,000 -- 39,999 | 792 | 26,927,832 | 10,413,475 | 16,514,357 | 2,334 | 1,400,400 | 15,113,957 | 827,088 | 8,456,514 | 81.21 |
| 40,000 -- 49,999 | 316 | 14,051,683 | 6,136,730 | 7,914,953 | 908 | 544,800 | 7,370,153 | 432,287 | 4,886,234 | 79.78 |
| 50,000 -- 59,999 | 164 | 8,944,811 | 4,236,797 | 4,708,014 | 479 | 287,400 | 4,420,614 | 267,659 | 3,289,194 | 77.63 |
| 60,000 -- 69,999 | 99 | 6,446,093 | 3,290,506 | 3,156,587 | 249 | 149,400 | 3,006,187 | 191,910 | 2,544,737 | 77.34 |
| 70,000 -- 79,999 | 54 | 4,046,602 | 2,080,579 | 1,966,023 | 136 | 81,500 | 1,884,523 | 124,471 | 1,497,637 | 71.98 |
| 80,000 -- 89,999 | 47 | 3,983,289 | 2,179,410 | 1,803,879 | 129 | 77,400 | 1,726,479 | 119,448 | 1,718,603 | 78.86 |
| 90,000 -- 99,999 | 31 | 2,863,033 | 1,379,264 | 1,483,769 | 72 | 43,200 | 1,440,569 | 100,007 | 1,094,800 | 79.37 |
| 100,000 -- 149,999 | 56 | 6,769,413 | 4,005,634 | 2,763,779 | 136 | 81,500 | 2,682,179 | 185,200 | 3,307,466 | 82.57 |
| 150,000 -- 199,999 | 10 | 1,754,394 | 926,921 | 827,473 | 27 | 16,200 | 811,273 | 60,383 | 787,826 | 86.07 |
| 200,000 -- 249,999 | 3 | 648,379 | 520,032 | 128,347 | 10 | 6,000 | 122,347 | 8,323 | 384,601 | 73.96 |
| 250,000 -- 299,999 | 2 | 544,289 | 384,860 | 159,429 | 7 | 4,200 | 155,129 | 11,434 | 278,761 | 72.41 |
| 300,000 -- 399,999 | 3 | 1,001,436 | 755,293 | 246,143 | 7 | 4,200 | 241,943 | 17,987 | 673,204 | 89.13 |
| 400,000 -- 499,999 | 1 | 441,653 | 343,941 | 97,712 | 2 | 1,200 | 96,512 | 7,233 | 312,115 | 90.75 |
| 500,000 -- 749,999 | 3 | 1,724,519 | 1,497,230 | 227,289 | 6 | 3,600 | 223,689 | 16,431 | 1,086,905 | 73.26 |
| 750,000 -- 999,999 | 1 | 891,922 | 711,985 | 179,937 | 4 | 2,400 | 177,537 | 13,715 | 561,239 | 78.84 |
| TOTAL, ALL RETURNS OF | | | | | | | | | | |
| 25,000 AND OVER | 2,267 | \$99,828,965 | \$45,713,510 | \$54,115,455 | 6,535 | \$3,921,000 | \$50,195,455 | 2,922,240 | \$37,031,080 | 81.01 |

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: 1952 RETURNS FILED IN 1953 CALENDAR YEAR

| ADJUSTED GROSS INCOME CLASS | NUMBER OF RETURNS | ADJUSTED GROSS INCOME | DEDUCTION | NET INCOME | EXEMPTION | | NET TAXABLE INCOME | NET NORMAL TAX | FEDERAL INCOME TAX |
|-----------------------------|-------------------|-----------------------|-----------|------------|-----------|---------|--------------------|----------------|--------------------|
| | | | | | NUMBER | AMOUNT | | | |
| 25,000 -- 29,999 | 685 | \$27,430 | \$10,001 | \$17,429 | 2.96 | \$1,777 | \$15,652 | \$786 | \$8,936 |
| 30,000 -- 39,999 | 792 | 34,000 | 13,148 | 20,852 | 2.96 | 1,768 | 19,084 | 1,044 | 10,677 |
| 40,000 -- 49,999 | 316 | 44,467 | 19,420 | 25,047 | 2.87 | 1,724 | 23,343 | 1,368 | 15,494 |
| 50,000 -- 59,999 | 164 | 54,542 | 25,835 | 28,707 | 2.92 | 1,752 | 26,955 | 1,632 | 20,056 |
| 60,000 -- 69,999 | 99 | 65,112 | 33,237 | 31,875 | 2.52 | 1,509 | 30,366 | 1,938 | 25,704 |
| 70,000 -- 79,999 | 54 | 74,937 | 38,529 | 36,408 | 2.52 | 1,511 | 34,897 | 2,305 | 27,734 |
| 80,000 -- 89,999 | 47 | 84,751 | 46,371 | 38,380 | 2.74 | 1,647 | 36,733 | 2,541 | 36,566 |
| 90,000 -- 99,999 | 31 | 92,356 | 44,493 | 47,863 | 2.32 | 1,392 | 46,471 | 3,226 | 59,062 |
| 100,000 -- 149,999 | 56 | 120,882 | 71,529 | 49,353 | 2.43 | 1,457 | 47,896 | 3,307 | 79,783 |
| 150,000 -- 199,999 | 10 | 175,439 | 92,692 | 82,747 | 2.70 | 1,620 | 81,127 | 6,038 | 128,200 |
| 200,000 -- 249,999 | 3 | 216,126 | 173,344 | 42,782 | 3.33 | 1,998 | 40,784 | 2,774 | 139,380 |
| 250,000 -- 299,999 | 2 | 272,145 | 192,480 | 79,665 | 3.50 | 2,100 | 77,565 | 5,717 | 224,401 |
| 300,000 -- 399,999 | 3 | 333,812 | 251,764 | 82,048 | 2.33 | 1,400 | 80,648 | 5,966 | 312,115 |
| 400,000 -- 499,999 | 1 | 441,653 | 343,941 | 97,712 | 2.00 | 1,200 | 96,513 | 7,233 | 365,602 |
| 500,000 -- 749,999 | 3 | 574,840 | 499,077 | 75,763 | 2.00 | 1,200 | 74,563 | 5,477 | 561,299 |
| 750,000 -- 999,999 | 1 | 891,922 | 711,985 | 179,937 | 4.00 | 2,400 | 177,537 | 13,715 | |

TABLE 29
 LICENSES: SALES TAX, NUMBER BY INVENTORY PERIODS
 1947 - 1954

| 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 | + 628 |
| 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 |
| 1954: MARCH 15 | 30,843 | + 809 |
| SEPTEMBER 29 | 31,425 | + 730 |

TABLE 30
 LICENSES: SALES TAX, NUMBER BY KIND OF STORE
 INVENTORY PERIODS 1951 - 1954

| KIND OF STORE | NUMBER OF LICENSES | | | | | | % CHANGE SEPT. 1954 FROM SEPT. 1951 |
|--------------------------------|--------------------|---------------|--------------|---------------|------------------|-------------------|--|
| | SEPT. 29, 1954 | | Nov. 1, 1953 | | Oct. 10, 1952 | SEPT. 20, 1951 | |
| | NUMBER | % OF TOTAL | NUMBER | % OF TOTAL | | | |
| INDEPENDENTS | 30,445 | 93.3 | 29,910 | 93.2 | 29,323 | 29,122 | + 4.5 |
| BRANCHES ONLY: | | | | | | | |
| CHAIN STORES ^{2/} .. | 1,048 | 3.2 | 1,140 | 3.6 | 1,065 | 1,040 | + .8 |
| FOREIGN CORP. ^{2/} .. | 937 | 2.9 | 996 | 3.1 | 851 | 910 | + 3.0 |
| CONCESSIONERS | 191 | .6 | 48 | .1 | 218 | 180 | + 6.1 |
| TOTAL | 32,621 | 100.0 | 32,094 | 100.0 | 31,457 | 31,252 | + 4.4 |

^{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 31

LICENSES: STORE, WHOLESALE FIRMS
NUMBER BY COUNTY AND STATE
INVENTORY PERIOD 1952 - 1954

| Co. No. | COUNTY | NUMBER OF LICENSES | | | Co. No. | COUNTY | NUMBER OF LICENSES | | |
|---------|------------------|--------------------|--------------|--------------|---------|------------------------|--------------------|--------------|--------------|
| | | Dec. 30, 1952 | Nov. 1, 1953 | Nov. 1, 1954 | | | Dec. 30, 1952 | Nov. 1, 1953 | Nov. 1, 1954 |
| 1 | DENVER | 762 | 704 | 783 | 37 | PHILLIPS | 1 | 1 | 2 |
| 2 | PUEBLO | 76 | 69 | 66 | 38 | COSTILLA | 15 | 16 | 17 |
| 3 | WELD | 46 | 55 | 44 | 39 | SEDGWICK | 3 | 2 | 4 |
| 4 | EL PASO | 67 | 69 | 83 | 40 | GUNNISON | 6 | 7 | 7 |
| 5 | LAS ANIMAS | 31 | 33 | 33 | 41 | LAKE | 4 | 4 | 4 |
| 6 | LARIMER | 26 | 27 | 32 | 42 | MOFFAT | 5 | 3 | 4 |
| 7 | BOULDER | 31 | 31 | 38 | 43 | TELLER | 0 | 0 | 0 |
| 8 | MESA | 30 | 29 | 32 | 44 | EAGLE | 7 | 7 | 6 |
| 9 | OTERO | 32 | 27 | 29 | 45 | KIOWA | 2 | 2 | 2 |
| 10 | ARAPAHOE | 35 | 46 | 55 | 46 | CHEYENNE | 4 | 5 | 5 |
| 11 | JEFFERSON | 36 | 47 | 56 | 47 | DOUGLAS | 1 | 0 | 0 |
| 12 | ADAMS | 26 | 27 | 28 | 48 | ARCHULETA | 2 | 2 | 2 |
| 13 | LOGAN | 10 | 10 | 10 | 49 | RIO BLANCO | 1 | 1 | 1 |
| 14 | FREMONT | 10 | 9 | 14 | 50 | SAN MIGUEL | 0 | 0 | 0 |
| 15 | MORGAN | 8 | 7 | 9 | 51 | CLEAR CREEK | 3 | 3 | 5 |
| 16 | HUERFANO | 8 | 10 | 9 | 52 | CUSTER | 2 | 2 | 3 |
| 17 | PROWERS | 15 | 14 | 15 | 53 | GRAND | 4 | 4 | 5 |
| 18 | DELTA | 10 | 8 | 8 | 54 | PARK | 5 | 4 | 3 |
| 19 | YUMA | 7 | 6 | 6 | 55 | SAN JUAN | 2 | 2 | 3 |
| 20 | LA PLATA | 10 | 14 | 15 | 56 | OURAY | 0 | 0 | 0 |
| 21 | MONTROSE | 9 | 6 | 11 | 57 | PITKIN | 5 | 5 | 5 |
| 22 | BACA | 6 | 7 | 9 | 58 | DOLORES | 2 | 3 | 3 |
| 23 | RIO GRANDE | 21 | 19 | 18 | 59 | JACKSON | 0 | 1 | 1 |
| 24 | GARFIELD | 5 | 5 | 6 | 60 | GILPIN | 2 | 1 | 2 |
| 25 | CONEJOS | 20 | 18 | 19 | 61 | SUMMIT | 0 | 2 | 3 |
| 26 | KIT CARSON | 2 | 3 | 3 | 62 | MINERAL | 3 | 2 | 4 |
| 27 | WASHINGTON | 2 | 3 | 3 | 63 | HINSDALE | 1 | 1 | 1 |
| 28 | ROUTT | 9 | 9 | 9 | | | | | |
| 29 | BENT | 2 | 1 | 1 | | ALL COUNTY TOTAL | 1,495 | 1,462 | 1,605 |
| 30 | ALAMOSA | 26 | 31 | 31 | | | | | |
| 31 | CHAFFEE | 17 | 15 | 17 | 70 | CHAIN STORES | 8 | 5 | 3 |
| 32 | MONTUZUMA | 4 | 6 | 5 | 80 | FOREIGN CORP. | 53 | 54 | 59 |
| 33 | LINCOLN | 1 | 1 | 0 | 90 | CONCESSIONERS | 0 | 0 | 0 |
| 34 | ELBERT | 1 | 1 | 2 | 95 | TRANSIENT CONB. | 7 | 4 | 6 |
| 35 | SAGUACHE | 13 | 14 | 13 | | | | | |
| 36 | CROWLEY | 1 | 1 | 1 | | STATE TOTAL | 1,563 | 1,525 | 1,673 |

TABLE 32

36

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| MONTH AND YEAR | GROSS COLLECTIONS | REFUNDS PAID | NET COLLECTIONS |
|-----------------|-------------------|--------------|-----------------|
| 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 | 1,752,297 |
| 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 |
| 1953 | | | |
| JULY | 3,045,082 | 387,055 | 2,658,027 |
| AUGUST | 3,213,416 | 290,188 | 2,923,228 |
| SEPTEMBER | 3,161,673 | 320,114 | 2,841,559 |
| OCTOBER | 2,855,357 | 317,225 | 2,538,132 |
| NOVEMBER | 2,600,545 | 390,910 | 2,209,635 |
| DECEMBER | 2,198,854 | 475,415 | 1,723,439 |
| 1954 | | | |
| JANUARY | 2,163,936 | 335,509 | 1,828,427 |
| FEBRUARY | 1,964,184 | 366,201 | 1,597,983 |
| MARCH | 2,178,575 | 339,215 | 1,839,360 |
| APRIL | 2,388,974 | 308,795 | 2,080,179 |
| MAY | 2,578,923 | 215,256 | 2,363,667 |
| JUNE | 2,668,090 | 224,161 | 2,443,929 |
| TOTAL | 31,017,609 | 3,970,044 | 27,047,565 |

TABLE 33

MOTOR FUEL TAX: SPECIAL FUEL TAX COLLECTIONS, LICENSES AND PERMITS
CALENDAR YEARS 1950 - 1953

| ITEM | 1950 | 1951 | 1952 | 1953 |
|---------------------------------|------------|------------|------------|--------------|
| COLLECTIONS | \$ 505,131 | \$ 682,695 | \$ 884,429 | \$ 1,051,691 |
| NUMBER OF: | | | | |
| SPECIAL FUEL LICENSES ISSUED | 335 | 440 | 500 | 715 |
| SPECIAL FUEL PERMITS ISSUED | 2,491 | 3,748 | 4,795 | 6,180 |
| TAX RETURNS ^{1/} | 8,777 | 8,497 | 14,586 | 16,763 |

^{1/} INCLUDES YEARLY NUMBER OF MOTOR FUEL AND SPECIAL FUEL TAX RETURNS REPORTED.

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLONAGE AND COLLECTIONS
CALENDAR YEARS 1944 - 1953

| YEAR | NUMBER OF GALLONS | PER CENT 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 | + 35.7 | 132,348.30 | + 91.3 |
| 1948 | 3,867,878 | + 53.9 | 225,275.93 | + 70.2 |
| 1949 | 5,474,481 | + 41.5 | 318,274.48 | + 41.3 |
| 1950 | 8,674,210 | + 58.4 | 505,131.35 | + 58.7 |
| 1951 | 11,716,644 | + 35.1 | 682,695.48 | + 35.2 |
| 1952 | 14,973,522 | + 27.8 | 884,428.65 | + 29.5 |
| 1953 | 17,642,148 | + 17.8 | 1,051,690.96 | + 18.9 |

^{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 35

MOTOR FUEL: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1951 - 1954

| USE | 1951 | 1952 | 1953 | 1954 | PER CENT CHANGE 1954 OVER 1953 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------------------------|
| AGRICULTURE | \$ 3,209,094 | \$ 3,210,870 | \$ 3,020,240 | \$ 3,107,669 | + 2.9 |
| INDUSTRIES | 174,898 | 189,198 | 197,204 | 219,107 | + 11.1 |
| CONTRACTORS | 86,442 | 81,217 | 109,768 | 89,764 | - 18.2 |
| STATE HIGHWAY | 72,389 | 151,827 | 106,144 | 119,695 | + 12.8 |
| COUNTIES | 210,988 | 204,487 | 196,449 | 209,251 | + 6.5 |
| CITIES AND TOWNS | 30,495 | 38,633 | 35,053 | 36,465 | + 4.0 |
| STATE INSTITUTIONS | 294 | 471 | 276 | ----- | ----- |
| AVIATION ^{1/} | 318,276 | 265,799 | 223,312 | 161,128 | - 27.8 |
| RAILROADS | 19,389 | 24,100 | 18,427 | 19,277 | + 4.6 |
| LIGHTING, HEATING, COOKING | 6,665 | 5,213 | 3,922 | 2,610 | - 33.4 |
| CLEANERS AND DYERS | 256 | 119 | 107 | 109 | + 1.9 |
| UNITED STATES GOV'T. | 61 | 59 | 125 | 190 | + 52.0 |
| MISCELLANEOUS | 4,506 | 5,304 | 3,750 | 4,779 | + 27.4 |
| STATE TOTAL | \$4,133,753 | \$4,177,297 | \$3,914,777 | \$3,970,044 | + 1.4 |

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

TABLE 36

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1940 - 1954

38

| 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 | 27,582,793 | 3,988,670 | 23,594,123 |
| 1952 | 29,183,629 | 3,954,483 | 25,229,146 |
| 1953 | 30,432,592 | 3,965,184 | 26,467,408 |
| FISCAL YEARS: | | | |
| 1941 | 9,853,887 | 1,351,081 | 8,502,806 |
| 1942 | 9,915,016 | 1,311,207 | 8,603,809 |
| 1943 | 8,549,562 | 1,325,554 | 7,224,008 |
| 1944 | 7,808,011 | 1,331,864 | 6,476,147 |
| 1945 | 8,030,383 | 1,544,579 | 6,485,804 |
| 1946 | 10,851,839 | 1,762,808 | 9,089,031 |
| 1947 | 14,491,847 | 2,121,779 | 12,370,068 |
| 1948 | 21,877,956 | 4,176,464 | 17,701,492 |
| 1949 | 23,083,730 | 4,521,079 | 18,562,651 |
| 1950 | 24,857,452 | 4,298,295 | 20,559,157 |
| 1951 | 26,618,882 | 4,133,753 | 22,485,429 |
| 1952 | 28,527,010 | 4,177,297 | 24,349,713 |
| 1953 | 29,604,630 | 3,914,777 | 25,689,853 |
| 1954 | 31,017,609 | 3,970,044 | 27,047,565 |
| 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 |
| 1954 OVER 1953 | + 4.8 | + 1.4 | + 5.3 |

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

TABLE 37

39

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| MOTOR FUEL RECEIVED AND EXEMPTED | GALLONS IN THOUSANDS | | | PER CENT CHANGE | |
|-------------------------------------|----------------------|---------|---------|-------------------|-------------------|
| | 1952 | 1953 | 1954 | 1954 OVER 1953 | 1954 OVER 1952 |
| GALLONAGE RECEIVED: | | | | | |
| GROSS | 513,419 | 536,626 | 551,850 | + 2.8 | + 7.5 |
| 2% ALLOWANCE | 9,943 | 10,457 | 10,832 | + 3.6 | + 8.9 |
| DUPLICATE CHARGES | 551 | 552 | 411 | - 25.5 | - 25.4 |
| NET GALLONAGE | 502,925 | 525,617 | 540,607 | + 2.9 | + 7.5 |
| GALLONAGE EXEMPTED: | | | | | |
| SALES TO U. S. GOVERNMENT | 20,459 | 17,737 | 16,168 | - 8.8 | - 21.0 |
| EXPORTS | 1,668 | 1,591 | 1,451 | - 8.8 | - 13.0 |
| MISCELLANEOUS CREDITS | 241 | 104 | 49 | - 52.9 | - 79.7 |
| RAILROADS | 273 | 270 | 303 | + 12.2 | + 11.0 |
| AVIATION | 16,938 | 21,182 | 23,410 | + 10.5 | + 38.2 |
| STATE | 1,109 | 1,243 | 1,237 | - .5 | + 11.5 |
| TOTAL EXEMPTED | 40,688 | 42,127 | 42,618 | + 1.2 | + 4.7 |
| NET TOTAL | 462,237 | 483,490 | 497,989 | + 3.0 | + 7.7 |
| GALLONAGE, CASH REFUNDS | 69,622 | 65,246 | 66,167 | + 1.4 | - 5.0 |
| NET GALLONAGE TAXED | 392,615 | 418,244 | 431,822 | + 3.2 | + 10.0 |

TABLE 38

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL
USERS IN THE AMOUNT OF 16,495,000 GALLONS IN 1953 AND 19,076,000 GALLONS IN 1954.

| SOURCE BY STATE | THOUSANDS OF GALLONS | | | | | |
|---|----------------------|----------------|------------|----------------|----------------|------------|
| | TOTAL | TRANSPORTED BY | | TOTAL | TRANSPORTED BY | |
| | | RAILROAD | TANK TRUCK | | RAILROAD | TANK TRUCK |
| INTRA-STATE: | | | | | | |
| COLORADO | 440,615 | 16,378 | 424,237 | 427,004 | 15,458 | 411,546 |
| INTER-STATE: | | | | | | |
| ILLINOIS | 5 | 5 | --- | 3 | 3 | --- |
| KANSAS | 8,872 | 474 | 8,398 | 9,304 | 635 | 8,669 |
| NEBRASKA | 2,220 | 27 | 2,193 | 2,294 | 26 | 2,268 |
| NEW MEXICO | 6,375 | --- | 6,375 | 6,969 | 2 | 6,967 |
| OKLAHOMA | 184 | 132 | 52 | 459 | 157 | 302 |
| TEXAS | 8,329 | 428 | 7,901 | 9,163 | 419 | 8,744 |
| UTAH | 5,304 | 20 | 5,284 | 6,772 | 111 | 6,661 |
| WYOMING | 79,946 | 1,252 | 78,094 | 74,658 | 2,162 | 72,496 |
| TOTAL | | | | | | |
| GROSS GALLONAGE . | 551,850 | 19,316 | 532,534 | 536,626 | 18,973 | 517,653 |
| 2% ALLOWANCE | 10,832 | | | 10,457 | | |
| DUPLICATE CHARGES | 411 | | | 552 | | |
| TOTAL NET GALLONAGE RECEIVED | 540,607 | | | 525,617 | | |

TABLE 39

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1951 - 1954

| STATE SHIPPED TO | G A L L O N S | | | |
|------------------|---------------|-----------|-----------|-----------|
| | 1951 | 1952 | 1953 | 1954 |
| KANSAS | 87,560 | 53,493 | 40,840 | 22,880 |
| NEBRASKA | 539,175 | 575,748 | 571,377 | 548,890 |
| NEW MEXICO | 423,079 | 564,438 | 467,844 | 387,160 |
| OKLAHOMA | 6,777 | --- | --- | --- |
| TEXAS | --- | --- | 1,515 | --- |
| UTAH | 363,017 | 232,074 | 347,062 | 397,889 |
| WYOMING | 123,547 | 242,155 | 161,881 | 93,951 |
| TOTAL | 1,543,155 | 1,667,908 | 1,590,519 | 1,450,770 |

TABLE 40

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1940 - 1953
AND BY FISCAL YEARS ENDED JUNE 30, 1941 - 1954

| 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 |
| 1953 | 423,814,435 | + 3.76 |
| FISCAL YEARS: | | |
| 1941 | 211,057,768 | --- |
| 1942 | 211,799,322 | + .35 |
| 1943 | 179,913,641 | - 15.05 |
| 1944 | 163,784,278 | - 8.97 |
| 1945 | 162,450,352 | - .82 |
| 1946 | 237,571,434 | + 46.25 |
| 1947 | 280,454,523 | + 18.05 |
| 1948 | 297,351,442 | + 6.03 |
| 1949 | 310,529,601 | + 4.43 |
| 1950 | 345,098,795 | + 11.13 |
| 1951 | 367,964,474 | + 6.62 |
| 1952 | 392,614,609 | + 6.70 |
| 1953 | 418,243,702 | + 6.53 |
| 1954 | 431,821,777 | + 3.25 |

MOTOR FUEL TAX CASH REFUND GALLONAGE BY GENERAL CLASSES

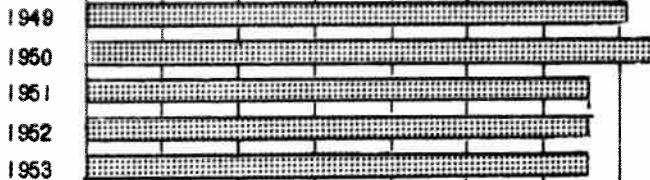
CALENDAR YEARS 1949 - 1953

MILLIONS OF GALLONS

0 10 20 30 40 50 60 70 80

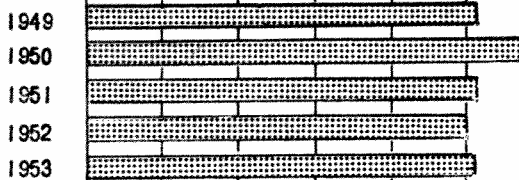
ALL CLASSES

REFUND GALLONAGE IN 1953 OF 66 MILLION GALLONS MARKED A SLIGHT GAIN FROM 1952 LOWEST LEVEL YEAR SINCE 1949.



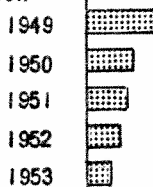
AGRICULTURE

AGRICULTURE GALLONAGE SHOWED SMALL MARGINS OF VARIATION FROM YEARLY TOTALS OF AROUND-51 MILLION GALLONS BETWEEN 1949 AND 1953, EXCEPTING 1950 ALLTIME HIGH OF 58.3 MILLION.



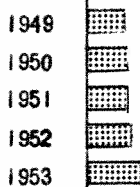
AVIATION

AVIATION GALLONAGE DECLINED EACH YEAR FROM 8.9 MILLION GALLONS TO 3 MILLION IN 1953. MAIN REASON FOR DECREASING GALLONAGE IS BECAUSE SOME USERS OF AVIATION GASOLINE BECAME MOTORFUEL DISTRIBUTORS AND REFUNDABLE TAX WAS CREDITED INSTEAD OF CASH WARRANT BEING ISSUED.



INDUSTRY

GENERAL TREND OF INDUSTRY UNITS WAS UPWARD FROM 1949 TO RECORD AN ALL-TIME PEAK OF 5.7 MILLION GALLONS FOR 1953.



GOVERNMENT

GOVERNMENT UNITS GALLONAGE VARIED VERY LITTLE EACH YEAR, HOLDING CLOSE TO 6.2 MILLION GALLONS BUT FOR A DROP OF 5.2 MILLION FOR 1951.

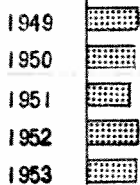


TABLE 41

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
CALENDAR YEARS 1950 - 1953

| SOURCE | R E C E I P T S | | | |
|--|---------------------|---------------------|---------------------|---------------------|
| | 1953 | 1952 | 1951 | 1950 |
| REGULAR REGISTRATION FEES: | | | | |
| PASSENGER CARS | \$ 2,857,108 | \$ 2,705,175 | \$ 2,572,785 | \$ 2,275,099 |
| "C" PLATES ^{1/} | - - - | - - - | - - - | 438,580 |
| TRUCKS | 1,297,008 | 1,242,634 | 1,198,262 | 781,812 |
| TRACTORS | 127,963 | 118,373 | 113,378 | 97,772 |
| TRAILERS | 290,071 | 264,906 | 236,939 | 203,350 |
| MOTORCYCLES | 7,321 | 7,559 | 7,420 | 7,974 |
| SUB-TOTAL | 4,579,471 | 4,338,647 | 4,128,784 | 3,804,587 |
| RECEIPTS OTHER THAN REGULAR REGISTRATION FEES: | | | | |
| DEALERS' LICENSES OR PERMITS: | | | | |
| PASSENGER CARS AND TRUCKS | 60,487 | 55,883 | 52,052 | 49,923 |
| MOTORCYCLES | 238 | 249 | 218 | 297 |
| SUB-TOTAL | 60,725 | 56,132 | 52,270 | 50,220 |
| OPERATORS AND CHAUFFEURS LICENSES AND REISSUES: | | | | |
| OPERATORS | 107,156 | 113,632 | 144,529 | 87,645 |
| CHAUFFEURS | 95,573 | 89,742 | 81,139 | 74,195 |
| SUB-TOTAL | 202,729 | 203,374 | 225,668 | 161,840 |
| CERTIFICATE OF TITLE SALES ^{2/} | 187,334 | 179,598 | 132,277 | 90,311 |
| PENALTY ASSESSMENTS ^{3/} | 114,940 | 102,504 | 92,366 | 92,348 |
| MISCELLANEOUS RECEIPTS: | | | | |
| TRANSFER OR RE-REGISTRATION FEES | 138,246 | 120,842 | 136,441 | 135,233 |
| INDUSTRIAL PERMITS | 3,490 | 3,875 | 3,465 | 3,945 |
| DUPLICATE REPLACEMENTS | 5,723 | 13,281 | 6,986 | 6,431 |
| PREVIOUS YEAR FEES | 371 | 431 | 135 | 424 |
| SPECIAL ENGINE NUMBERS ^{4/} | - - - | 9,688 | 9,309 | 9,908 |
| SPECIAL PERMITS | 7,023 | 7,843 | 9,252 | 9,235 |
| SUB-TOTAL | 154,853 | 155,860 | 165,588 | 165,176 |
| TOTAL, ALL RECEIPTS | \$ 5,300,052 | \$ 5,036,215 | \$ 4,796,953 | \$ 4,364,482 |

^{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/} 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.

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

^{4/} SINCE JANUARY 1, 1953 SPECIAL ENGINE NUMBERS AND TRAILER NUMBERS WERE TRANSFERRED TO CERTIFICATE OF TITLE FUND ACCOUNT.

TABLE 42

43

MOTOR VEHICLE: STATE REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1951 - 1953

| VEHICLE | NUMBER OF REGISTRATIONS | | | REGISTRATION FEES | | |
|------------------------------------|-------------------------|---------|---------|-------------------|-------------|-------------|
| | 1951 | 1952 | 1953 | 1951 | 1952 | 1953 |
| PASSENGER CARS | 459,326 | 476,137 | 498,193 | \$2,572,785 | \$2,705,175 | \$2,857,108 |
| TRUCKS | 128,325 | 103,350 | 140,001 | 1,198,262 | 1,242,634 | 1,297,008 |
| TRACTORS | 4,801 | 4,983 | 5,351 | 113,378 | 118,373 | 127,963 |
| TRAILERS | 25,585 | 29,227 | 32,752 | 236,939 | 264,806 | 290,071 |
| MOTORCYCLES | 4,267 | 4,330 | 4,183 | 7,420 | 7,559 | 7,321 |
| STATE TOTAL | 622,294 | 648,027 | 680,480 | 4,128,784 | 4,388,647 | 4,579,471 |
| PER CENT CHANGE IN STATE TOTAL: | | | | | | |
| 1953 FROM 1951 | +9.4 | +5.0 | | +10.9 | +5.6 | |
| 1953 FROM 1952 | | | | | | |

TABLE 43

MOTOR VEHICLE: DENVER COUNTY REGISTRATIONS, NUMBER AND FEES
CALENDAR YEARS 1951 - 1953

| VEHICLE | NUMBER OF REGISTRATIONS | | | REGISTRATION FEES | | |
|-------------------------------------|-------------------------|---------|---------|-------------------|------------|------------|
| | 1951 | 1952 | 1953 | 1951 | 1952 | 1953 |
| PASSENGER CARS | 143,904 | 148,960 | 156,472 | \$ 821,489 | \$ 860,225 | \$ 906,740 |
| TRUCKS | 18,362 | 19,075 | 20,265 | 173,134 | 180,607 | 191,493 |
| TRACTORS | 1,230 | 1,149 | 1,222 | 31,100 | 29,444 | 31,801 |
| TRAILERS | 5,424 | 5,945 | 6,713 | 55,086 | 54,036 | 57,792 |
| MOTORCYCLES | 1,350 | 1,282 | 1,235 | 2,400 | 2,292 | 2,198 |
| COUNTY TOTAL | 170,270 | 176,411 | 185,907 | 1,083,265 | 1,126,604 | 1,190,024 |
| PER CENT CHANGE IN COUNTY TOTAL: | | | | | | |
| 1953 FROM 1951 | +9.2 | +5.4 | | +9.9 | +5.6 | |
| 1953 FROM 1952 | | | | | | |

TABLE 44

MOTOR VEHICLE: REGISTRATIONS - NUMBER AND SOURCE
CALENDAR YEARS 1950 - 1953

44

| SOURCE | NUMBER OF REGISTRATIONS | | | |
|--|-------------------------|----------------|----------------|----------------|
| | 1953 | 1952 | 1951 | 1950 |
| REGULAR LICENSE TAGS SOLD OR ISSUED: | | | | |
| PASSENGER CARS | 498,193 | 476,137 | 459,326 | 422,598 |
| "C" PLATES ^{1/} | | | | 80,085 |
| TRUCKS | 140,001 | 133,350 | 128,325 | 51,204 |
| TRACTORS | 5,351 | 4,983 | 4,801 | 4,184 |
| TRAILERS | 32,752 | 29,227 | 25,585 | 22,136 |
| MOTORCYCLES | 4,183 | 4,330 | 4,257 | 4,603 |
| SUB-TOTAL | 680,480 | 648,027 | 622,294 | 584,817 |
| MISCELLANEOUS REGISTRATIONS: | | | | |
| DEALERS' LICENSES OR PERMITS: | | | | |
| PASSENGER CARS OR TRUCKS | 7,427 | 6,923 | 6,477 | 6,138 |
| MOTORCYCLES | 78 | 85 | 73 | 103 |
| TRANSFERS OR RE-REGISTRATIONS | 107,638 | 93,039 | 106,498 | 104,766 |
| INDUSTRIAL PERMITS | 698 | 775 | 693 | 789 |
| DUPLICATES, REPLACEMENTS | 5,723 | 13,280 | 6,985 | 6,431 |
| PREVIOUS YEAR REGISTRATIONS | 149 | 291 | 28 | 385 |
| SPECIAL ENGINE NUMBERS ^{2/} | | 9,688 | 9,309 | 9,908 |
| SPECIAL PERMITS | 28,091 | 31,372 | 37,007 | 36,942 |
| SUB-TOTAL | 149,804 | 155,453 | 167,070 | 165,462 |
| TOTAL, ALL REGISTRATIONS | 830,284 | 803,480 | 789,364 | 750,279 |
| CERTIFICATES OF TITLE ^{3/} | 373,402 | 403,879 | 366,926 | 362,100 |
| OPERATORS & CHAUFFEURS LICENSES AND REISSUES: | | | | |
| OPERATORS | 222,950 | 240,260 | 306,669 | 184,956 |
| CHAUFFEURS | 75,691 | 71,034 | 63,851 | 58,088 |
| TOTAL, OPERATORS AND CHAUFFEURS LICENSES | 298,641 | 311,294 | 370,520 | 243,044 |

^{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/} SINCE JANUARY 1, 1953 SPECIAL ENGINE NUMBERS AND TRAILER NUMBERS WERE TRANSFERRED TO CERTIFICATE OF TITLE FUND ACCOUNT.

^{3/} INCLUDES NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS.

TABLE 45

MOTOR VEHICLE REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1952 - 1953

NUMBER OF REGISTRATIONS

| STATE AND COUNTY | TOTAL REGISTRATIONS | | PASSENGER CARS | | TRUCKS | | TRACTORS | | TRAILERS | | MOTORCYCLES | |
|-------------------|---------------------|---------|----------------|---------|---------|---------|----------|-------|----------|--------|-------------|-------|
| | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 |
| STATE TOTAL | 680,480 | 648,027 | 498,193 | 476,137 | 140,001 | 133,350 | 5,351 | 4,983 | 32,752 | 29,227 | 4,183 | 4,330 |
| DENVER | 185,907 | 176,411 | 156,472 | 148,960 | 20,265 | 19,075 | 1,222 | 1,149 | 6,713 | 5,945 | 1,235 | 1,282 |
| ADAMS | 27,403 | 25,493 | 18,777 | 17,406 | 5,907 | 5,569 | 426 | 358 | 2,139 | 2,009 | 154 | 151 |
| ALAMOSA | 4,508 | 4,460 | 3,022 | 2,960 | 1,237 | 1,229 | 42 | 51 | 191 | 198 | 16 | 22 |
| ARAPAHOE | 37,411 | 33,926 | 29,041 | 26,192 | 5,178 | 4,779 | 166 | 158 | 2,679 | 2,449 | 347 | 348 |
| ARCHULETA | 1,301 | 1,237 | 656 | 650 | 543 | 512 | 32 | 24 | 68 | 47 | 2 | 4 |
| BACA | 4,107 | 4,294 | 2,180 | 2,316 | 1,685 | 1,733 | 48 | 61 | 182 | 174 | 12 | 10 |
| BENT | 3,397 | 3,341 | 2,256 | 2,268 | 660 | 933 | 27 | 22 | 147 | 114 | 7 | 4 |
| BOULDER | 25,227 | 24,085 | 19,082 | 18,241 | 4,599 | 4,412 | 125 | 122 | 1,283 | 1,171 | 138 | 139 |
| CHAFFEE | 4,003 | 3,871 | 2,643 | 2,556 | 1,112 | 1,078 | 22 | 27 | 207 | 197 | 19 | 13 |
| CHEYENNE | 1,810 | 1,803 | 1,021 | 1,044 | 706 | 693 | 29 | 16 | 49 | 42 | 5 | 8 |
| CLEAR CREEK | 1,866 | 1,739 | 1,295 | 1,237 | 416 | 384 | 22 | 13 | 127 | 100 | 6 | 5 |
| CONEJOS | 3,243 | 3,128 | 1,856 | 1,814 | 1,275 | 1,226 | 28 | 26 | 72 | 57 | 12 | 5 |
| COSTILLA | 1,506 | 1,474 | 821 | 840 | 641 | 587 | 10 | 12 | 29 | 31 | 5 | 4 |
| CROWLEY | 2,490 | 2,475 | 1,601 | 1,584 | 780 | 792 | 15 | 10 | 82 | 80 | 12 | 9 |
| CUSTER | 890 | 899 | 506 | 517 | 331 | 327 | 13 | 12 | 34 | 39 | 6 | 4 |
| DELTA | 7,928 | 7,782 | 5,053 | 4,983 | 2,514 | 2,452 | 40 | 39 | 300 | 276 | 21 | 32 |
| DOLORES | 1,374 | 1,257 | 691 | 614 | 618 | 596 | 10 | 12 | 52 | 33 | 3 | 2 |
| DOUGLAS | 2,465 | 2,327 | 1,575 | 1,495 | 716 | 682 | 31 | 25 | 134 | 114 | 9 | 11 |
| EAGLE | 2,334 | 2,380 | 1,516 | 1,572 | 697 | 690 | 15 | 16 | 102 | 97 | 4 | 5 |
| ELBERT | 2,594 | 2,537 | 1,480 | 1,444 | 997 | 979 | 23 | 30 | 89 | 78 | 5 | 6 |
| EL PASO | 41,380 | 40,379 | 33,118 | 32,315 | 6,025 | 5,780 | 145 | 155 | 1,758 | 1,735 | 334 | 394 |
| FREMONT | 8,986 | 8,892 | 6,099 | 6,109 | 2,218 | 2,127 | 76 | 75 | 504 | 489 | 89 | 92 |
| GARFIELD | 5,797 | 5,784 | 3,741 | 3,752 | 1,705 | 1,696 | 48 | 47 | 291 | 283 | 12 | 6 |
| GILPIN | 727 | 674 | 497 | 462 | 188 | 181 | --- | 1 | 37 | 24 | 5 | 6 |
| GRAND | 2,616 | 2,686 | 1,556 | 1,588 | 799 | 817 | 47 | 69 | 208 | 207 | 6 | 5 |
| GUNNISON | 2,679 | 2,721 | 1,669 | 1,753 | 835 | 813 | 27 | 20 | 136 | 123 | 12 | 12 |
| HINSDALE | 187 | 172 | 88 | 81 | 87 | 88 | 2 | --- | 10 | 3 | --- | --- |
| HUERFANO | 3,754 | 3,726 | 2,449 | 2,449 | 1,204 | 1,166 | 24 | 25 | 72 | 79 | 5 | 7 |
| JACKSON | 1,333 | 1,174 | 790 | 684 | 463 | 420 | 18 | 22 | 59 | 44 | 3 | 4 |
| JEFFERSON | 36,952 | 35,277 | 29,364 | 26,619 | 6,236 | 5,689 | 147 | 116 | 2,884 | 2,558 | 321 | 295 |
| KIOWA | 1,743 | 1,741 | 959 | 937 | 683 | 695 | 31 | 29 | 67 | 72 | 3 | 8 |
| KIT CARSON | 4,672 | 4,752 | 2,638 | 2,707 | 1,797 | 1,804 | 36 | 39 | 171 | 181 | 30 | 21 |
| LAKE | 3,779 | 3,426 | 2,778 | 2,513 | 1,794 | 1,741 | 8 | 5 | 192 | 159 | 7 | 8 |
| LAPLATA | 7,455 | 6,763 | 4,846 | 4,348 | 2,115 | 1,976 | 90 | 72 | 366 | 322 | 38 | 45 |
| LARIMER | 23,528 | 23,120 | 16,791 | 16,671 | 5,263 | 5,085 | 156 | 138 | 1,180 | 1,077 | 138 | 149 |

TABLE 45, CONTINUED

MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1952 - 1953

| STATE AND COUNTY | NUMBER OF REGISTRATIONS | | | | | | | | | | | |
|------------------|-------------------------|--------|----------------|--------|--------|--------|----------|------|----------|-------|-------------|------|
| | TOTAL REGISTRATIONS | | PASSENGER CARS | | TRUCKS | | TRACTORS | | TRAILERS | | MOTORCYCLES | |
| | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 | 1953 | 1952 |
| LAS ANIMAS..... | 8,524 | 8,470 | 5,899 | 5,859 | 2,327 | 2,313 | 68 | 56 | 205 | 218 | 25 | 24 |
| LINCOLN..... | 3,592 | 3,594 | 2,084 | 2,149 | 1,291 | 1,254 | 50 | 37 | 147 | 138 | 20 | 16 |
| LOGAN..... | 12,216 | 11,331 | 7,508 | 7,058 | 3,370 | 3,173 | 317 | 271 | 970 | 780 | 51 | 48 |
| MESA..... | 21,094 | 19,902 | 14,269 | 13,608 | 5,514 | 5,069 | 129 | 126 | 1,080 | 967 | 102 | 132 |
| MINERAL..... | 329 | 310 | 195 | 190 | 118 | 106 | 2 | 1 | 12 | 11 | 2 | 2 |
| MOFFAT..... | 3,709 | 3,405 | 2,114 | 1,966 | 1,259 | 1,143 | 65 | 55 | 251 | 236 | 20 | 5 |
| MONTUZUMA..... | 4,979 | 4,695 | 2,804 | 2,645 | 1,889 | 1,787 | 69 | 76 | 205 | 179 | 12 | 8 |
| MONTROSE..... | 7,776 | 7,330 | 4,655 | 4,458 | 2,747 | 2,555 | 60 | 59 | 289 | 227 | 25 | 31 |
| MORGAN..... | 11,479 | 10,553 | 7,263 | 6,776 | 3,346 | 3,112 | 187 | 163 | 650 | 462 | 33 | 40 |
| OTERO..... | 11,188 | 10,941 | 7,897 | 7,715 | 2,582 | 2,558 | 142 | 146 | 516 | 461 | 51 | 61 |
| OURAY..... | 999 | 1,000 | 662 | 668 | 286 | 291 | 3 | 3 | 46 | 38 | 2 | -- |
| PARK..... | 1,285 | 1,262 | 746 | 757 | 455 | 433 | 13 | 11 | 70 | 58 | 1 | 3 |
| PHILLIPS..... | 3,356 | 3,309 | 1,911 | 1,904 | 1,247 | 1,216 | 31 | 24 | 152 | 144 | 15 | 21 |
| PITKIN..... | 1,027 | 935 | 674 | 674 | 261 | 232 | 1 | 2 | 33 | 26 | 5 | 1 |
| PROWERS..... | 7,114 | 7,092 | 4,578 | 4,581 | 2,073 | 2,065 | 117 | 118 | 315 | 293 | 31 | 35 |
| PUEBLO..... | 42,311 | 39,759 | 32,093 | 30,502 | 7,000 | 6,553 | 291 | 267 | 2,542 | 2,019 | 385 | 418 |
| RIO BLANCO..... | 3,182 | 2,858 | 1,812 | 1,668 | 1,120 | 1,001 | 45 | 31 | 194 | 148 | 11 | 10 |
| RIO GRANDE..... | 5,513 | 5,335 | 3,452 | 3,371 | 1,787 | 1,709 | 51 | 46 | 191 | 192 | 22 | 17 |
| ROWTT..... | 4,182 | 4,241 | 2,565 | 2,634 | 1,382 | 1,363 | 23 | 22 | 201 | 188 | 11 | 14 |
| SAGUACHE..... | 2,566 | 2,390 | 1,459 | 1,359 | 998 | 944 | 24 | 19 | 79 | 62 | 6 | 6 |
| SAN JUAN..... | 543 | 596 | 357 | 396 | 150 | 174 | 5 | 6 | 21 | 20 | 10 | -- |
| SAN MIGUEL..... | 1,346 | 1,161 | 758 | 659 | 517 | 445 | 15 | 11 | 56 | 46 | -- | -- |
| SEDGWICK..... | 2,865 | 2,781 | 1,773 | 1,737 | 976 | 928 | 13 | 16 | 88 | 87 | 15 | 13 |
| SUNMIT..... | 799 | 736 | 515 | 482 | 221 | 210 | 9 | 6 | 49 | 32 | 5 | 6 |
| TELLER..... | 1,705 | 1,686 | 1,075 | 1,060 | 555 | 545 | 10 | 12 | 65 | 62 | -- | 7 |
| WASHINGTON..... | 4,727 | 4,682 | 2,656 | 2,665 | 1,829 | 1,769 | 34 | 38 | 181 | 185 | 27 | 25 |
| WELD..... | 36,616 | 35,449 | 23,654 | 23,123 | 11,112 | 10,619 | 334 | 329 | 1,322 | 1,174 | 134 | 204 |
| YUMA..... | 6,106 | 6,018 | 3,765 | 3,792 | 2,010 | 1,957 | 42 | 36 | 1,206 | 1,167 | 81 | 86 |

TABLE 46

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSES ISSUED
AND FEES COLLECTED, STATE CALENDAR YEARS
1942 - 1953

| YEAR | LICENSES | | | | REISSUES | | | | TOTAL FEES COLLECTED |
|------------|-----------|-----------|------------|----------|-----------|---------|------------|--------|----------------------------|
| | OPERATORS | | CHAUFFEURS | | OPERATORS | | CHAUFFEURS | | |
| | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT | NUMBER | AMOUNT | |
| 1942 | 241,915 | \$111,964 | 37,533 | \$48,777 | 2,331 | \$2,041 | 104 | \$ 197 | \$162,979 |
| 1943 | 99,828 | 42,197 | 31,408 | 40,845 | 3,100 | 2,647 | 132 | 249 | 86,938 |
| 1944 | 84,572 | 36,435 | 29,357 | 37,885 | 2,782 | 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 | 386 | 678 | 126,900 |
| 1948 | 266,639 | 122,830 | 47,862 | 61,390 | 8,654 | 7,277 | 370 | 686 | 192,183 |
| 1949 | 189,992 | 86,284 | 51,393 | 65,941 | 8,884 | 7,444 | 373 | 694 | 160,385 |
| 1950 | 175,616 | 79,884 | 57,644 | 73,373 | 9,340 | 7,761 | 444 | 822 | 161,840 |
| 1951 | 296,261 | 135,862 | 63,368 | 80,229 | 10,408 | 8,667 | 483 | 910 | 225,668 |
| 1952 | 228,702 | 104,001 | 70,273 | 88,339 | 11,558 | 9,631 | 761 | 1,403 | 203,374 |
| 1953 | 211,037 | 97,242 | 74,901 | 94,115 | 11,913 | 9,914 | 790 | 1,458 | 202,729 |

TABLE 47

MOTOR VEHICLE: NUMBER OF CERTIFICATES OF TITLE ISSUED
AND TOTAL FEES COMPARED, CALENDAR YEARS
1941 - 1953

| 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 |
| 1953 | 373,402 ^{1/} | 187,334 ^{4/} | 212 |

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

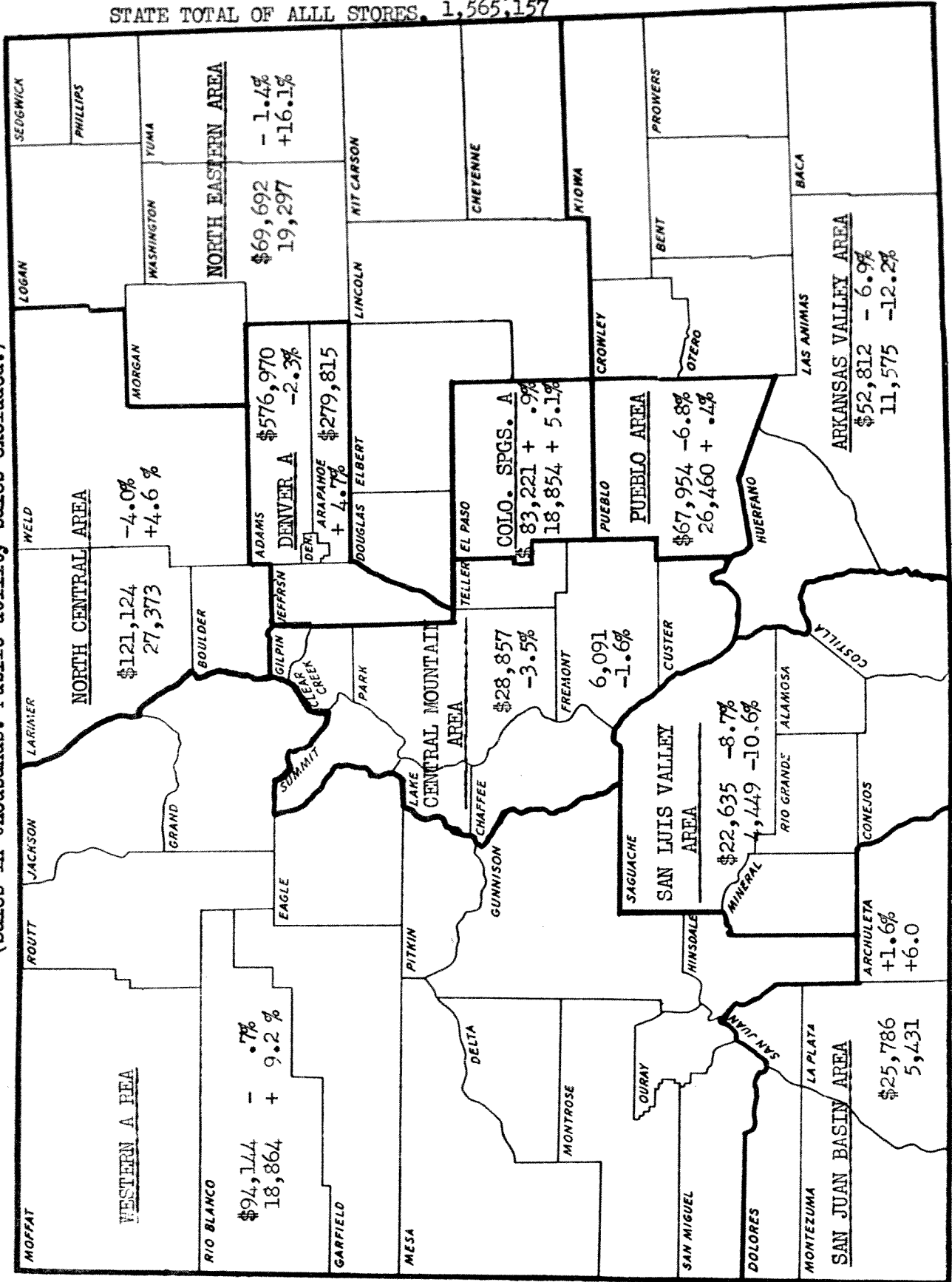
^{2/} INCLUDES 8,512 NO-FEE TITLES ISSUED FOR SPECIAL ENGINE NUMBERS.

^{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.

^{4/} SINCE JANUARY 1, 1953, COLLECTIONS FROM SPECIAL ENGINE AND TRAILER NUMBERS WERE TRANSFERRED TO CERTIFICATE OF TITLE FUND.

TAXED RETAIL SALES OF INDEPENDENT AND CHAIN STORES BY AREAS
FISCAL YEAR ENDED JUNE 30, 1954 AND PERCENTAGE CHANGE FROM 1953

(Sales in thousands. Public utility sales excluded.)



Total Distributed Sales.....\$1,561,404 = 100.0%
 Independents..... 1,143,195 = 73.2% of distributed sales
 Chains..... 418,209 = 26.8% " " "
 Undistributed Chain Sales..... 3,753 = .1% " all store sales
 STATE TOTAL OF ALL STORES. 1,565,157

Money Figures in Areas: Top figures = independent store sales; lower figures = chain store sales
 Percentages = change in sales: 1954 from 1953

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

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1954

| Co. No. | COUNTY | POPULATION 1950 | MONTHLY AVG. No. RETURNS | COLLECTIONS | % OF STATE TOTAL COLLECTIONS | % OF INC. OR DECREASE FROM 1953 | TAX PAYMENT PER: | |
|------------|------------------|--------------------|--------------------------------|--------------|------------------------------------|---------------------------------------|------------------|--------|
| | | | | | | | RETURN | CAPITA |
| 1 | DENVER | 415,786 | 7,736 | \$ 8,894,408 | 28.09 | - 3.0 | 1,050 | 21.39 |
| 2 | PUEBLO | 90,188 | 1,758 | 1,330,681 | 4.20 | - 6.5 | 757 | 14.75 |
| 3 | WELD | 67,504 | 1,320 | 893,854 | 2.83 | - 3.9 | 677 | 13.24 |
| 4 | EL PASO | 74,523 | 1,790 | 1,665,511 | 5.23 | + .3 | 925 | 22.21 |
| 5 | LAS ANIMAS | 25,902 | 506 | 199,185 | .63 | - 5.4 | 394 | 7.69 |
| 6 | LARIMER | 43,554 | 1,016 | 680,551 | 2.15 | - 6.0 | 670 | 15.62 |
| 7 | BOULDER | 48,296 | 1,038 | 801,046 | 2.53 | - 1.4 | 772 | 16.59 |
| 8 | MESA | 38,974 | 804 | 670,154 | 2.12 | + 6.1 | 834 | 17.19 |
| 9 | OTERO | 25,275 | 548 | 305,662 | .97 | - 6.3 | 558 | 12.09 |
| 10 | ARAPAHOE | 52,125 | 1,108 | 872,222 | 2.75 | + 4.8 | 787 | 16.73 |
| 11 | JEFFERSON | 55,637 | 1,210 | 740,635 | 2.34 | - 1.2 | 612 | 13.30 |
| 12 | ADAMS | 40,234 | 812 | 487,493 | 1.54 | - 1.7 | 600 | 12.12 |
| 13 | LOGAN | 17,187 | 389 | 284,248 | .90 | - 3.2 | 731 | 16.54 |
| 14 | FREMONT | 18,366 | 433 | 192,762 | .61 | - 1.7 | 445 | 10.50 |
| 15 | MORGAN | 18,074 | 408 | 351,230 | 1.11 | + 8.8 | 861 | 19.43 |
| 16 | HUERFANO | 10,549 | 244 | 80,009 | .25 | - 6.6 | 328 | 7.58 |
| 17 | PROWERS | 14,836 | 349 | 210,925 | .67 | - 9.5 | 604 | 14.22 |
| 18 | DELTA | 17,365 | 355 | 186,433 | .59 | - 4.6 | 525 | 10.74 |
| 19 | YUMA | 10,827 | 243 | 139,418 | .44 | - 8.0 | 574 | 12.88 |
| 20 | LA PLATA | 14,880 | 352 | 262,121 | .83 | + 2.3 | 745 | 17.62 |
| 21 | MONTROSE | 15,220 | 286 | 203,940 | .64 | + 1.6 | 713 | 13.40 |
| 22 | BACA | 7,964 | 160 | 82,842 | .26 | - 1.4 | 518 | 10.40 |
| 23 | RIO GRANDE | 12,832 | 235 | 146,699 | .46 | - 8.9 | 624 | 11.43 |
| 24 | GARFIELD | 11,625 | 308 | 172,680 | .55 | - 4.3 | 561 | 14.85 |
| 25 | CONEJOS | 10,171 | 137 | 59,677 | .19 | - 4.3 | 436 | 5.87 |
| 26 | KIT CARSON | 8,600 | 204 | 119,033 | .38 | - 5.9 | 583 | 13.84 |
| 27 | WASHINGTON | 7,520 | 141 | 89,206 | .28 | + 2.6 | 633 | 11.86 |
| 28 | ROUTT | 8,940 | 176 | 87,840 | .28 | - 11.4 | 499 | 9.83 |
| 29 | BENT | 8,775 | 130 | 68,622 | .22 | - 7.6 | 528 | 7.82 |
| 30 | ALAMOSA | 10,531 | 208 | 150,568 | .48 | - 10.6 | 724 | 14.30 |
| 31 | CHAFFEE | 7,168 | 241 | 124,019 | .39 | - 6.1 | 515 | 17.30 |
| 32 | MONTUZUMA | 9,991 | 211 | 163,066 | .52 | + 3.7 | 773 | 16.32 |
| 33 | LINCOLN | 5,909 | 153 | 104,671 | .33 | - 4.1 | 684 | 17.71 |
| 34 | ELBERT | 4,477 | 98 | 29,594 | .09 | - 5.2 | 302 | 6.61 |
| 35 | SAGUACHE | 5,664 | 119 | 48,062 | .15 | - 10.3 | 404 | 8.49 |
| 36 | CROWLEY | 5,222 | 81 | 43,835 | .14 | - 6.9 | 541 | 8.39 |
| 37 | PHILLIPS | 4,924 | 148 | 100,196 | .32 | - 7.3 | 677 | 20.35 |
| 38 | COSTILLA | 6,067 | 72 | 24,585 | .08 | + .2 | 341 | 4.05 |
| 39 | SEDGWICK | 5,095 | 116 | 71,011 | .22 | - 5.7 | 612 | 13.94 |
| 40 | GUNNISON | 5,716 | 151 | 76,344 | .24 | + 1.0 | 506 | 13.36 |
| 41 | LAKE | 6,150 | 122 | 96,134 | .30 | - 10.3 | 788 | 15.63 |
| 42 | MOFFAT | 5,946 | 150 | 107,972 | .34 | - 4.0 | 720 | 18.16 |
| 43 | TELLER | 2,754 | 113 | 33,364 | .11 | - .9 | 295 | 12.12 |
| 44 | EAGLE | 4,488 | 113 | 39,800 | .13 | - 20.2 | 352 | 8.87 |
| 45 | KIOWA | 3,003 | 86 | 33,503 | .11 | - 11.4 | 390 | 11.16 |
| 46 | CHEYENNE | 3,453 | 87 | 37,882 | .12 | - 3.7 | 435 | 10.97 |
| 47 | DOUGLAS | 3,507 | 95 | 43,755 | .14 | + 2.5 | 461 | 12.48 |
| 48 | ARCHULETA | 3,030 | 55 | 30,803 | .10 | - 3.4 | 560 | 10.17 |
| 49 | RIO BLANCO | 4,719 | 116 | 77,482 | .24 | - 1.6 | 668 | 16.42 |
| 50 | SAN MIGUEL | 2,693 | 61 | 31,126 | .10 | - .8 | 510 | 11.56 |

TABLE 48, CONTINUED

SALES TAX: COLLECTIONS PER RETURN AND PER CAPITA
BY COUNTIES AND STATE TOTAL
FISCAL YEAR ENDED JUNE 30, 1954

| Co. No. COUNTY | POPULATION 1950 | MONTHLY AVG. No. RETURNS | COLLECTIONS | % OF STATE TOTAL COLLECTIONS | % OF INC. OR DECREASE FROM 1953 | TAX PAYMENT PERS | |
|---|--------------------|--------------------------------|--------------|------------------------------------|---------------------------------------|------------------|--------|
| | | | | | | RETURN | CAPITA |
| 51 CLEAR CREEK | 3,289 | 135 | \$ 54,169 | .17 | + 5.9 | 401 | 16.47 |
| 52 CUSTER | 1,573 | 39 | 11,202 | .04 | + 3.5 | 267 | 7.12 |
| 53 GRAND | 3,963 | 170 | 84,753 | .27 | - 7.2 | 499 | 21.39 |
| 54 PARK | 1,870 | 71 | 21,166 | .07 | - 4.5 | 298 | 11.32 |
| 55 SAN JUAN | 1,471 | 27 | 9,383 | .03 | - 35.9 | 347 | 6.38 |
| 56 OURAY | 2,103 | 50 | 16,610 | .05 | - .8 | 332 | 7.90 |
| 57 PITKIN | 1,646 | 76 | 34,866 | .11 | + 3.0 | 459 | 21.19 |
| 58 DOLORES | 1,966 | 49 | 26,451 | .08 | + 9.6 | 540 | 13.45 |
| 59 JACKSON | 1,976 | 58 | 29,545 | .09 | - 8.9 | 509 | 14.95 |
| 60 GILPIN | 850 | 42 | 9,877 | .03 | + 18.9 | 235 | 11.62 |
| 61 SUMMIT | 1,135 | 46 | 13,101 | .04 | - 8.8 | 285 | 11.54 |
| 62 MINERAL | 698 | 24 | 7,020 | .02 | - 5.4 | 292 | 10.06 |
| 63 HINSDALE | 263 | 18 | 3,163 | .01 | - 12.9 | 176 | 12.03 |
| ALL COUNTY TOTAL | 1,325,089 | 27,597 | \$22,058,166 | 69.67 | + 2.6 | 799 | 16.65 |
| (INDEPENDENT OUTLETS) | | | | | | | |
| 70 CHAIN STORES 1/ | | 217 | \$6,233,771 | 19.69 | + 11.8 | 28,727 | 4.70 |
| 80 FOREIGN CORP. 1/ | | 457 | 3,361,299 | 10.62 | - 4.7 | 7,355 | 2.54 |
| 90 CONCESSIONERS 1/ | | 15 | 3,375 | .01 | - 35.6 | 223 | --- |
| 95 TRANSIENT CONC. 1/ | | 25 | 3,143 | .01 | + 6.4 | 126 | --- |
| STATE TOTAL 2/ | 1,325,089 | 28,311 | \$31,659,753 | 100.00 | - .3 | 1118 | 23.89 |
| ALL COUNTY TOTAL, Less DENVER COUNTY | 909,303 | 19,861 | \$13,163,757 | | - 2.3 | 663 | 14.48 |

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 \$9,995.61 ARE EXCLUDED FROM THE STATE TOTAL.

TABLE 49

SALES TAX: COLLECTIONS - AVERAGE PER RETURN
FISCAL YEARS ENDED JUNE 30, 1943 - 1954

| YEAR | MONTHLY AVG. No. RETURNS | COLLECTIONS | AVERAGE PER RETURN |
|------|--------------------------------|--------------|--------------------------|
| 1954 | 28,311 | \$31,659,753 | \$1,118 |
| 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 |



SALES TAX: GROSS SALES AND NUMBER OF RETURNS BY COUNTY AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

| Co. No. COUNTY | MONTHLY AVG. No. RETURNS | | GROSS SALES REPORTED (IN THOUSANDS) 1/ | | Co. No. COUNTY | MONTHLY AVG. No. RETURNS | | GROSS SALES REPORTED (IN THOUSANDS) 1/ | |
|-------------------|-----------------------------|-------|---|-------------|-----------------------|-----------------------------|--------|---|-------------|
| | 1953 | 1954 | 1953 | 1954 | | 1953 | 1954 | 1953 | 1954 |
| 1 DENVER | 7,853 | 7,736 | \$1,142,055 | \$1,119,649 | 47 DOUGLAS | 87 | 95 | 4,151 | 4,080 |
| 2 PUEBLO | 1,691 | 1,758 | 149,766 | 144,274 | 48 ARCHULETA | 55 | 55 | 2,869 | 2,752 |
| 3 WELD | 1,295 | 1,320 | 97,224 | 92,034 | 49 RIO BLANCO | 119 | 116 | 6,415 | 7,236 |
| 4 EL PASO | 1,735 | 1,790 | 150,496 | 156,925 | 50 SAN MIGUEL | 59 | 61 | 2,486 | 2,586 |
| 5 LAS ANIMAS .. | 529 | 506 | 23,875 | 22,537 | 51 CLEAR CREEK .. | 122 | 135 | 4,866 | 4,944 |
| 6 LARIMER | 1,021 | 1,016 | 66,543 | 63,826 | 52 CUSTER | 41 | 39 | 1,084 | 1,090 |
| 7 BOULDER | 1,038 | 1,038 | 72,196 | 71,220 | 53 GRAND | 171 | 170 | 8,220 | 7,682 |
| 8 MESA | 791 | 804 | 65,236 | 69,711 | 54 PARK | 70 | 71 | 2,321 | 2,330 |
| 9 OTERO | 559 | 548 | 40,625 | 34,781 | 55 SAN JUAN | 36 | 27 | 1,165 | 796 |
| 10 ARAPAHOE | 1,017 | 1,108 | 93,272 | 98,473 | 56 OURAY | 55 | 50 | 1,490 | 1,391 |
| 11 JEFFERSON ... | 1,124 | 1,210 | 67,745 | 69,330 | 57 PITKIN | 68 | 76 | 2,727 | 2,866 |
| 12 ADAMS | 776 | 812 | 86,267 | 99,380 | 58 DOLORES | 45 | 49 | 2,017 | 2,106 |
| 13 LOGAN | 383 | 389 | 29,047 | 27,297 | 59 JACKSON | 61 | 58 | 2,743 | 2,572 |
| 14 FREMONT | 441 | 433 | 19,330 | 19,368 | 60 GILPIN | 35 | 42 | 702 | 844 |
| 15 MORGAN | 396 | 408 | 38,310 | 37,602 | 61 SUMMIT | 43 | 46 | 1,357 | 1,323 |
| 16 HUERFANO | 241 | 244 | 9,093 | 8,464 | 62 MINERAL | 24 | 24 | 627 | 612 |
| 17 PROWERS | 344 | 349 | 23,274 | 20,115 | 63 HINSDALE | 18 | 18 | 281 | 249 |
| 18 DELTA | 363 | 355 | 19,419 | 17,973 | | | | | |
| 19 YUMA | 244 | 243 | 15,561 | 14,403 | COUNTY TOTAL--1953 | 27,471 | | \$2,505,761 | |
| 20 LA PLATA | 344 | 352 | 30,128 | 29,799 | COUNTY TOTAL--1954 | | 27,597 | | \$2,472,383 |
| 21 MONTROSE | 294 | 286 | 19,500 | 18,678 | COUNTY TOTAL | | | | |
| 22 BACA | 171 | 160 | 7,232 | 7,227 | (INDEPENDENT OUTLETS) | | | | |
| 23 RIO GRANDE .. | 233 | 235 | 14,117 | 12,581 | 70 CHAIN STORES | 204 | 217 | 590,172 | 617,552 |
| 24 GARFIELD | 318 | 308 | 15,780 | 15,308 | 80 FOREIGN CORP. | 439 | 457 | 356,592 | 413,401 |
| 25 CONEJOS | 139 | 137 | 5,185 | 5,036 | 90 CONCESSIONERS | 17 | 15 | 353 | 243 |
| 26 KIT CARSON .. | 208 | 204 | 11,805 | 11,968 | 95 TRANS. CONC. | 23 | 25 | 253 | 174 |
| 27 WASHINGTON .. | 127 | 141 | 7,095 | 7,100 | STATE TOTAL--1953 | 28,154 | | \$3,453,131 | |
| 28 ROUTT | 185 | 176 | 8,800 | 8,256 | STATE TOTAL--1954 | | 28,311 | | \$3,503,753 |
| 29 BENT | 129 | 130 | 6,370 | 5,740 | COUNTY TOTAL | | | | |
| 30 ALAMOSA | 208 | 208 | 15,111 | 13,443 | LESS DENVER | | | | |
| 31 CHAFFEE | 254 | 241 | 11,476 | 10,772 | COUNTY--1953 | 19,518 | | \$1,363,706 | |
| 32 MONTEZUMA ... | 195 | 211 | 14,053 | 15,185 | 1954 | | 19,861 | | \$1,352,735 |
| 33 LINCOLN | 154 | 153 | 9,364 | 8,993 | | | | | |
| 34 ELBERT | 96 | 98 | 2,582 | 2,508 | | | | | |
| 35 SAGUACHE | 120 | 119 | 4,179 | 3,826 | | | | | |
| 36 CROWLEY | 81 | 81 | 5,584 | 5,319 | | | | | |
| 37 PHILLIPS | 148 | 148 | 13,711 | 11,269 | | | | | |
| 38 COSTILLA | 71 | 72 | 1,935 | 1,971 | | | | | |
| 39 SEDGWICK | 120 | 116 | 6,878 | 7,057 | | | | | |
| 40 GUNNISON | 154 | 151 | 6,944 | 6,953 | | | | | |
| 41 LAKE | 121 | 122 | 8,530 | 7,822 | | | | | |
| 42 MOFFAT | 156 | 150 | 10,456 | 10,150 | | | | | |
| 43 TELLER | 111 | 113 | 2,872 | 2,920 | | | | | |
| 44 EAGLE | 116 | 113 | 3,995 | 3,299 | | | | | |
| 45 KIOWA | 84 | 86 | 3,888 | 3,186 | | | | | |
| 46 CHEYENNE | 84 | 87 | 3,338 | 3,196 | | | | | |

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

TABLE 51

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1954
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

| Co. No. | AREA AND COUNTY | MONTHLY AVERAGE NUMBER OF RETURNS | | | GROSS SALES 2/ | | | CHAIN STORES SALES AS A % OF ALL STORE SALES |
|-----------------------------|----------------------|-----------------------------------|--------------------|---------------|-----------------------|-----------------|---------------|--|
| | | INDEPENDENT STORES | CHAIN 1/ STORES | ALL STORES | INDEPENDENT STORES | CHAIN STORES | ALL STORES | |
| DENVER AREA | | | | | | | | |
| 1 | DENVER | 7,729 | 608 | 8,337 | \$ 1,117,887 | \$ 526,074 | \$ 1,643,961 | 32.0 |
| 10 | ARAPAHOE | 1,106 | 51 | 1,157 | 98,435 | 23,099 | 121,534 | 19.0 |
| 11 | JEFFERSON | 1,208 | 29 | 1,237 | 68,755 | 15,971 | 84,726 | 18.8 |
| 12 | ADAMS | 810 | 29 | 839 | 99,013 | 16,440 | 115,453 | 14.2 |
| | TOTAL | 10,853 | 717 | 11,570 | 1,384,090 | 581,584 | 1,965,674 | 29.6 |
| 2 | FUEBLO AREA | 1,750 | 95 | 1,845 | 141,524 | 148,231 | 289,755 4/ | 51.2 |
| 4 | COLORADO SPRGS. AREA | 1,786 | 62 | 1,848 | 151,864 | 25,104 | 176,968 | 14.2 |
| NORTH CENTRAL AREA | | | | | | | | |
| 3 | WELD | 1,312 | 63 | 1,375 | 89,091 | 15,503 | 104,594 | 14.8 |
| 6 | LARIMER | 1,011 | 42 | 1,053 | 62,311 | 11,490 | 73,801 | 15.6 |
| 7 | BOULDER | 1,036 | 47 | 1,083 | 70,702 | 10,919 | 81,621 | 13.4 |
| | TOTAL | 3,359 | 152 | 3,511 | 222,104 | 37,912 | 260,016 | 14.6 |
| NORTH EASTERN AREA | | | | | | | | |
| 13 | LOGAN | 386 | 33 | 419 | 27,230 | 12,176 | 39,406 | 30.9 |
| 15 | MORGAN | 404 | 32 | 436 | 36,388 | 10,716 | 47,104 | 22.7 |
| 19 | YUMA | 241 | 14 | 255 | 14,184 | 2,316 | 16,500 | 14.0 |
| 26 | KIT CARSON | 202 | 11 | 213 | 11,850 | 1,397 | 13,247 | 10.5 |
| 27 | WASHINGTON | 139 | 6 | 145 | 6,703 | 449 | 7,152 | 6.3 |
| 33 | LINCOLN | 149 | 7 | 156 | 8,365 | 1,300 | 9,665 | 13.4 |
| 34 | ELBERT | 94 | 3 | 97 | 2,476 | —3/ | —3/ | — |
| 37 | PHILLIPS | 143 | 6 | 149 | 10,571 | 955 | 11,526 3/ | 8.3 |
| 39 | SEDGWICK | 115 | 7 | 122 | 6,962 | 850 | 7,812 | 10.9 |
| 46 | CHEYENNE | 87 | 1 | 88 | 3,196 | —3/ | —3/ | — |
| 47 | DOUGLAS | 94 | 3 | 97 | 4,075 | —3/ 4/ | —3/ 4/ | — |
| | TOTAL | 2,054 | 123 | 2,177 | 132,000 | 38,317 | 170,317 | 22.5 |
| ARKANSAS VALLEY AREA | | | | | | | | |
| 5 | LAS ANIMAS | 504 | 21 | 525 | 21,933 | 3,767 | 25,700 | 14.7 |
| 9 | OTERO | 543 | 27 | 570 | 34,750 | 5,042 | 39,792 | 12.7 |
| 16 | HUERFANO | 242 | 8 | 250 | 8,428 | 1,855 | 10,283 | 18.0 |
| 17 | PROWERS | 343 | 20 | 363 | 19,519 | 6,020 | 25,539 | 23.6 |
| 22 | BACA | 158 | 6 | 164 | 7,076 | 432 | 7,508 | 5.8 |
| 29 | BENT | 129 | 7 | 136 | 5,548 | 1,035 | 6,583 | 15.7 |
| 36 | CROWLEY | 81 | 3 | 84 | 5,319 | 338 | 5,657 | 6.0 |
| 45 | KIOWA | 85 | 3 | 88 | 3,152 | 116 | 3,268 | 3.5 |
| | TOTAL | 2,085 | 95 | 2,180 | 105,725 | 18,605 | 124,330 | 15.0 |
| SAN LUIS VALLEY AREA | | | | | | | | |
| 23 | RIO GRANDE | 234 | 15 | 249 | 12,371 | 4,284 | 16,655 | 25.7 |
| 25 | CONEJOS | 137 | 3 | 140 | 5,036 | 281 | 5,317 | 5.3 |
| 30 | ALAMOSA | 206 | 21 | 227 | 13,381 | 3,450 | 16,831 | 20.5 |
| 35 | SAGUACHE | 117 | 4 | 121 | 3,763 | 620 | 4,383 | 14.2 |
| 38 | COSTILLA | 71 | — | 71 | 1,969 | — | 1,969 | — |
| 62 | MINERAL | 23 | — | 23 | 598 | — | 598 | — |
| | TOTAL | 788 | 43 | 831 | 37,118 | 8,635 | 45,753 | 18.9 |
| SAN JUAN BASIN AREA | | | | | | | | |
| 20 | LA PLATA | 351 | 20 | 371 | 29,795 | 5,724 | 35,519 | 16.1 |
| 32 | MONTEZUMA | 210 | 8 | 218 | 15,177 | 2,161 | 17,338 | 12.5 |
| 48 | ARCHULETA | 53 | — | 53 | 2,701 | — | 2,701 | — |
| 55 | SAN JUAN | 26 | 2 | 28 | 762 | —3/ | —3/ | — |
| 58 | DOLORES | 49 | 1 | 50 | 2,078 | —3/ | —3/ | — |
| | TOTAL | 689 | 31 | 720 | 50,513 | 8,223 | 58,736 | 14.0 |

TABLE 51, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, GROSS SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1954
(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 | 430 | 13 | 443 | \$ 18,989 | \$ 2,376 | \$ 21,365 | 11.1 |
| 31 | CHAFFEE | 240 | 9 | 249 | 10,648 | 1,212 | 11,860 | 10.2 |
| 41 | LAKE | 122 | 8 | 130 | 7,822 | 3,155 | 10,977 | 28.7 |
| 43 | TELLER | 113 | 2 | 115 | 2,920 | --- ^{3/} | --- ^{3/} | --- |
| 51 | CLEAR CREEK | 135 | 3 | 138 | 4,944 | 585 | 5,529 | 10.6 |
| 52 | CUSTER | 39 | --- | 39 | 1,089 | --- | 1,089 | --- |
| 54 | PARK | 71 | 1 | 72 | 2,330 | --- ^{3/} | --- ^{3/} | --- |
| 60 | GILPIN | 42 | --- | 42 | 844 | --- ^{3/} | --- ^{3/} | --- |
| 61 | SUMMIT | 46 | 1 | 47 | 1,323 | --- ^{3/} | --- ^{3/} | --- |
| TOTAL | | 1,238 | 37 | 1,275 | 50,909 | 7,457 | 58,366 | 12.8 |
| WESTERN AREA | | | | | | | | |
| 8 | MESA | 803 | 29 | 832 | 69,462 | 10,602 | 80,064 | 13.2 |
| 18 | DELTA | 352 | 15 | 367 | 17,532 | 2,718 | 20,250 | 13.4 |
| 21 | MONTROSE | 284 | 17 | 301 | 18,294 | 3,399 | 21,693 | 15.7 |
| 24 | GARFIELD | 305 | 11 | 316 | 14,980 | 2,394 | 17,374 | 13.8 |
| 28 | ROUTT | 175 | 11 | 186 | 8,230 | 2,174 | 10,404 | 20.9 |
| 40 | GUNNISON | 149 | 4 | 153 | 6,741 | 1,345 | 8,086 | 16.6 |
| 42 | MOFFAT | 149 | 14 | 163 | 10,128 | 4,176 | 14,304 | 29.2 |
| 44 | EAGLE | 112 | 1 | 113 | 3,262 | --- ^{3/} | --- ^{3/} | --- |
| 49 | RIO BLANCO | 114 | 3 | 117 | 7,095 | 2,978 | 10,073 | 29.6 |
| 50 | SAN MIGUEL | 61 | 1 | 62 | 2,586 | --- ^{3/} | --- ^{3/} | --- |
| 53 | GRAND | 169 | 5 | 174 | 7,598 | 577 | 8,175 | 7.1 |
| 56 | OURAY | 50 | --- | 50 | 1,391 | --- | 1,391 | --- |
| 57 | PITKIN | 76 | --- | 76 | 2,866 | --- | 2,866 | --- |
| 59 | JACKSON | 57 | 2 | 59 | 2,491 | --- ^{3/} | --- ^{3/} | --- |
| 63 | HINSDALE | 17 | --- | 17 | 237 | --- | 237 | --- |
| TOTAL | | 2,873 | 113 | 2,986 | 172,893 | 31,652 | 204,545 | 15.5 |
| TOTAL DISTRIBUTED SALES .. | | 27,475 | 1,468 | 28,943 | 2,448,740 | 905,720 | 3,354,460 | 27.0 |
| CONCESSIONERS | | 40 | --- | 40 | 417 | --- | 417 | --- |
| UNDISTRIBUTED SALES | | --- | 43 | 43 | --- | 8,310 | 8,310 | --- |
| STATE TOTAL | | 27,515 | 1,511 | 29,026 | \$2,449,157 | \$914,030 | \$3,363,187 | 27.2 |
| % UNDISTRIBUTED SALES OF TOTAL SALES | | | | | | .91 | .25 | |

^{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 52

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1954
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

55

| Co. No. | AREA AND COUNTY | TAXED RETAIL SALES | | | % CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES | PER CENT CHANGE IN SALES 1954 FROM 1953 | | |
|----------------------|------------------------|-----------------------|-----------------|---------------|--|--|-----------------|---------------|
| | | INDEPENDENT STORES | CHAIN STORES | ALL STORES | | INDEPENDENT STORES | CHAIN STORES | ALL STORES |
| DENVER AREA | | | | | | | | |
| 1 | DENVER | \$ 467,229 | \$ 235,658 | \$ 702,887 | 33.5 | - 3.0 | + 1.8 | - 1.5 |
| 10 | ARAPAHOE | 45,872 | 20,425 | 66,297 | 30.8 | + 4.8 | +18.7 | + 8.7 |
| 11 | JEFFERSON | 38,482 | 14,569 | 53,051 | 27.5 | - 1.1 | +53.1 | + 9.5 |
| 12 | ADAMS | 25,387 | 9,163 | 34,550 | 26.5 | - 1.8 | + 2.1 | - .8 |
| | TOTAL | 576,970 | 279,815 | 856,785 | 32.7 | - 2.3 | + 4.7 | - .1 |
| 2 | PUEBLO AREA: | 67,954 | 26,460 | 94,414 | 28.0 | - 6.8 | + .4 | - 4.9 |
| 4 | COLO. SPRGS. AREA: ... | 83,221 | 18,854 | 102,075 | 18.5 | + .9 | + 5.1 | + 1.6 |
| NORTH CENTRAL AREA | | | | | | | | |
| 3 | WELD | 44,833 | 10,070 | 54,903 | 18.3 | - 4.4 | + 4.0 | - 2.9 |
| 6 | LARIMER | 34,509 | 8,773 | 43,282 | 20.3 | - 6.4 | +11.6 | - 3.3 |
| 7 | BOULDER | 41,782 | 8,530 | 50,312 | 17.0 | - 1.4 | - 1.2 | - 1.4 |
| | TOTAL | 121,124 | 27,373 | 148,497 | 18.4 | - 4.0 | + 4.6 | - 2.5 |
| NORTH EASTERN AREA | | | | | | | | |
| 13 | LOGAN | 14,925 | 8,860 | 23,785 | 37.3 | - 3.2 | +15.2 | + 2.9 |
| 15 | MORGAN | 17,934 | 5,315 | 23,249 | 22.9 | + 9.0 | +43.2 | +15.3 |
| 19 | YUMA | 7,144 | 1,712 | 8,856 | 19.3 | - 8.2 | + 5.2 | - 5.9 |
| 26 | KIT CARSON | 6,160 | 793 | 6,953 | 11.4 | - 6.1 | + 2.7 | - 5.1 |
| 27 | WASHINGTON | 4,380 | 153 | 4,533 | 3.4 | + 3.2 | -47.6 | - .1 |
| 33 | LINCOLN | 4,972 | 196 | 5,168 | 3.8 | - 5.3 | + 4.8 | - 4.9 |
| 34 | ELBERT | 1,530 | 15 | 1,545 | 1.0 | - 5.3 | +25.0 | - 5.1 |
| 37 | PHILLIPS | 4,690 | 722 | 5,412 | 13.3 | - 9.0 | --- | - 7.9 |
| 39 | SEDGWICK | 3,666 | 560 | 4,226 | 13.3 | - 5.8 | + 5.1 | - 4.5 |
| 46 | CHEYENNE | 1,994 | 5 | 1,999 | .2 | - 3.1 | -78.3 | - 3.9 |
| 47 | DOUGLAS | 2,297 | 966 | 3,263 | 29.6 | + 2.5 | - 7.9 | - .8 |
| | TOTAL | 69,692 | 19,297 | 88,989 | 21.7 | - 1.4 | +16.1 | + 2.0 |
| ARKANSAS VALLEY AREA | | | | | | | | |
| 5 | LAS ANIMAS | 10,020 | 3,343 | 13,363 | 25.0 | - 5.4 | - 5.8 | - 5.5 |
| 9 | OTERO | 16,062 | 3,870 | 19,932 | 19.4 | - 6.4 | -13.4 | - 7.8 |
| 16 | HUERFANO | 4,182 | 917 | 5,099 | 18.0 | - 6.7 | -10.4 | - 7.4 |
| 17 | PROWERS | 10,760 | 2,407 | 13,167 | 18.3 | - 9.9 | -16.7 | -11.2 |
| 22 | BACA | 4,251 | 174 | 4,425 | 3.9 | - 1.6 | +12.2 | - 1.1 |
| 29 | BENT | 3,498 | 726 | 4,224 | 17.2 | - 7.8 | + .8 | - 6.4 |
| 36 | CROWLEY | 2,307 | 132 | 2,439 | 5.4 | - 6.9 | -63.3 | -13.8 |
| 45 | KIOWA | 1,732 | 6 | 1,738 | .3 | -11.4 | -14.3 | -11.5 |
| | TOTAL | 52,812 | 11,575 | 64,387 | 18.0 | - 6.9 | -12.2 | - 7.9 |
| SAN LUIS VALLEY AREA | | | | | | | | |
| 23 | RIO GRANDE | 7,504 | 1,764 | 9,268 | 19.0 | - 9.4 | - .9 | - 7.9 |
| 25 | CONEJOS | 3,141 | 89 | 3,230 | 2.8 | - 4.3 | -30.5 | - 5.3 |
| 30 | ALAMOSA | 7,863 | 2,294 | 10,157 | 22.6 | -10.7 | -12.3 | -11.0 |
| 35 | SAGUACHE | 2,479 | 302 | 2,781 | 10.9 | -10.2 | -13.5 | -10.6 |
| 38 | COSTILLA | 1,292 | --- | 1,292 | --- | + .2 | --- | + .2 |
| 62 | MINERAL | 356 | --- | 356 | --- | - 5.8 | --- | -26.0 |
| | TOTAL | 22,635 | 4,449 | 27,084 | 16.0 | - 8.7 | -10.6 | - 9.0 |

TABLE 52, CONTINUED

SALES TAX: INDEPENDENT AND CHAIN STORES, TAXED RETAIL SALES BY COUNTY AND AREA
FISCAL YEAR ENDED JUNE 30, 1954
(SALES IN THOUSANDS. PUBLIC UTILITY SALES EXCLUDED.)

56

| Co. No. | AREA AND COUNTY | TAXED RETAIL SALES | | | % CHAIN STORE SALES AS A PER CENT OF ALL STORE SALES | PER CENT CHANGE IN SALES 1954 FROM 1953 | | |
|---|-------------------|--------------------|----------------|------------|--|---|--------------|------------|
| | | INDEPENDENT STORES | CHAIN / STORES | ALL STORES | | INDEPENDENT STORES | CHAIN STORES | ALL STORES |
| SAN JUAN BASIN AREA | | | | | | | | |
| 20 | LA PLATA | \$ 13,793 | \$ 4,071 | \$ 17,864 | 22.8 | + 2.3 | + 4.7 | + 2.8 |
| 32 | MONTEZUMA | 8,577 | 1,279 | 9,856 | 13.0 | + 3.7 | + 9.7 | + 4.5 |
| 48 | ARCHULETA | 1,580 | --- | 1,580 | --- | - 3.3 | --- | - 3.3 |
| 55 | SAN JUAN | 463 | 68 | 531 | 12.8 | - 37.0 | +30.8 | - 32.5 |
| 58 | DOLORES | 1,373 | 13 | 1,386 | .9 | + 9.5 | - 7.1 | + 9.3 |
| TOTAL | | 25,786 | 5,431 | 31,217 | 17.4 | + 1.6 | + 6.0 | + 2.4 |
| CENTRAL MOUNTAIN AREA | | | | | | | | |
| 14 | FREMONT | 9,860 | 2,117 | 11,977 | 17.7 | - 1.6 | - 7.3 | - 2.6 |
| 31 | CHAFFEE | 6,417 | 758 | 7,175 | 10.6 | - 6.4 | - 1.0 | - 5.8 |
| 41 | LAKE | 5,060 | 2,641 | 7,701 | 34.3 | - 10.3 | + 8.1 | - 4.7 |
| 43 | TELLER | 1,756 | 31 | 1,787 | 17.4 | - .9 | - 76.9 | - 6.2 |
| 51 | CLEAR CREEK | 2,851 | 493 | 3,344 | 14.7 | + 5.8 | - 3.5 | + 4.3 |
| 52 | CUSTER | 589 | --- | 589 | --- | + 3.5 | --- | + 3.5 |
| 54 | PARK | 1,114 | 30 | 1,144 | 2.6 | - 4.5 | +900.0 | - 2.1 |
| 60 | GILPIN | 520 | --- | 520 | --- | + 19.0 | --- | + 19.0 |
| 61 | SUMMIT | 690 | 21 | 711 | 3.0 | - 8.6 | - 59.6 | + 11.9 |
| TOTAL | | 28,857 | 6,091 | 34,948 | 17.4 | - 3.5 | - 1.6 | - 3.2 |
| WESTERN AREA | | | | | | | | |
| 8 | MESA | 35,045 | 7,130 | 42,175 | 16.9 | + 6.1 | + 2.9 | + 5.5 |
| 18 | DELTA | 9,403 | 1,338 | 10,741 | 12.5 | - 5.0 | - 3.5 | - 4.8 |
| 21 | MONTROSE | 10,355 | 2,007 | 12,362 | 16.2 | + .8 | + 19.9 | + 3.4 |
| 24 | GARFIELD | 8,823 | 1,789 | 10,612 | 16.9 | - 4.0 | - 5.8 | - 4.3 |
| 28 | ROUTT | 4,602 | 1,108 | 5,710 | 19.4 | - 11.4 | + 15.8 | - 7.1 |
| 40 | GUNNISON | 3,848 | 592 | 4,440 | 13.3 | + .5 | - 6.2 | -.4 |
| 42 | MOFFAT | 5,663 | 2,979 | 8,642 | 34.5 | - 4.0 | + 2.3 | - 1.9 |
| 44 | EAGLE | 2,066 | 64 | 2,130 | 3.0 | - 20.5 | --- | - 18.0 |
| 49 | RIO BLANCO | 3,953 | 1,413 | 5,366 | 26.3 | - 2.1 | +309.9 | + 19.4 |
| 50 | SAN MIGUEL | 1,638 | 15 | 1,653 | .9 | - .8 | + 36.4 | -.6 |
| 53 | GRAND | 4,384 | 317 | 4,701 | 6.7 | - 7.3 | + 22.9 | - 5.8 |
| 56 | OURAY | 874 | --- | 874 | --- | - .8 | --- | -.8 |
| 57 | PITKIN | 1,835 | --- | 1,835 | --- | + 3.0 | --- | + 3.0 |
| 59 | JACKSON | 1,500 | 112 | 1,612 | 6.9 | - 9.1 | - 29.6 | - 10.9 |
| 63 | HINSDALE | 155 | --- | 155 | --- | - 12.9 | --- | - 12.9 |
| TOTAL | | 94,144 | 18,864 | 113,008 | 16.7 | - .7 | + 9.2 | + .8 |
| TOTAL DISTRIBUTED SALES ... | | 1,143,195 | 418,209 | 1,561,404 | 26.8 | - 2.7 | + 4.3 | - .9 |
| CONCESSIONERS | | 343 | --- | 343 | --- | --- | --- | --- |
| UNDISTRIBUTED SALES | | --- | 3,410 | 3,410 | --- | --- | 20.4 | - 20.4 |
| STATE TOTAL | | 1,143,538 | 421,619 | 1,565,157 | 26.9 | - 2.7 | + 4.5 | - .8 |
| % UNDISTRIBUTED SALES OF TOTAL SALES | | --- | .81 | .22 | | | | |

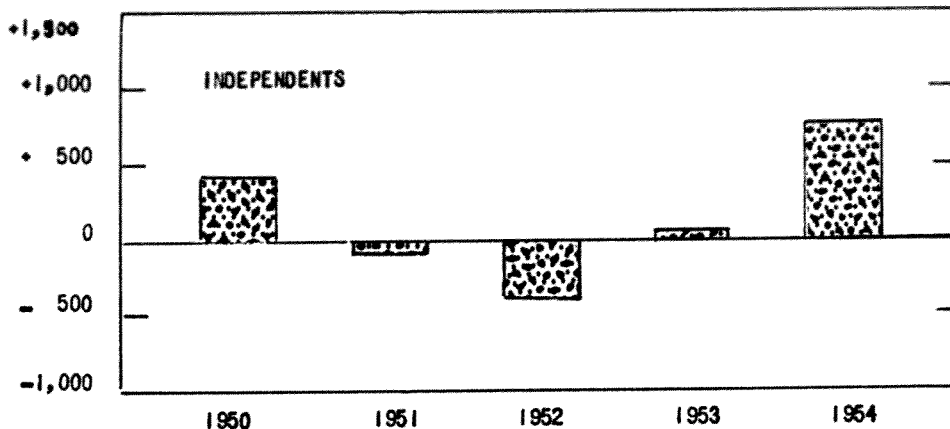
✓ CHAIN STORES EQUAL THE TOTAL SALES OF THE SALES TAX CLASSIFICATIONS OF CHAIN STORES AND FOREIGN CORPORATIONS.

GROWTH TRENDS IN RETAIL SALES TAX OUTLETS BY KIND OF STORE

EACH YEAR CHANGE FROM 1947 BASE YEAR

CHANGE IN OUTLETS

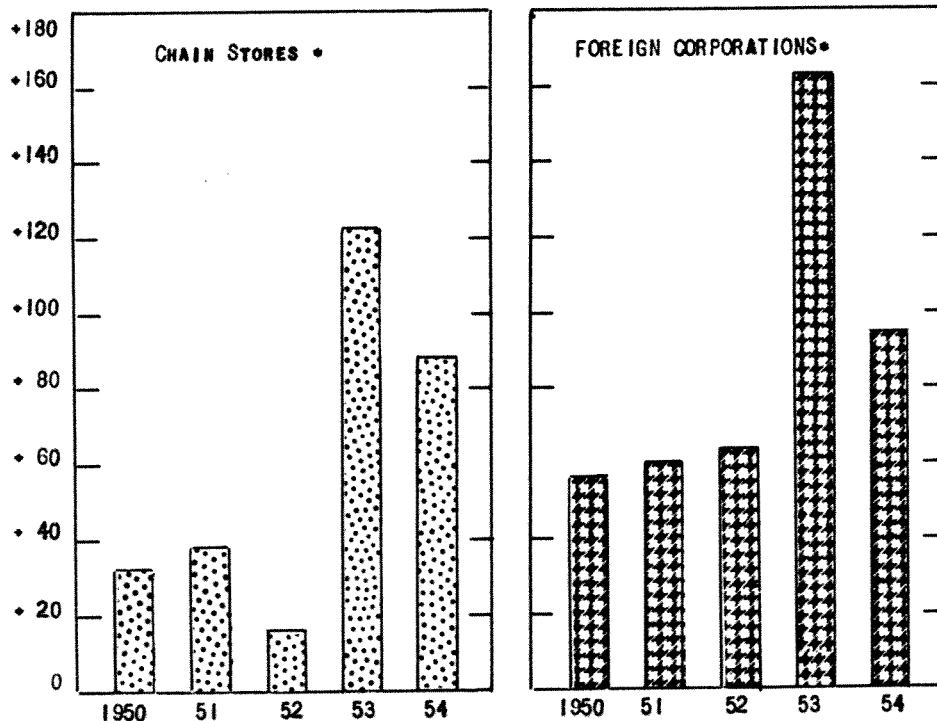
INDEPENDENT OUTLETS REACHED A PEAK GAIN FROM 1949 OF 732 STORES. THE MODERATE DECLINES OF 1950 AND 1951 WERE OFFSET BY A SMALL RISE IN 1953 OF 63.



CHANGE IN OUTLETS

CHAIN STORE OUTLETS REGISTERED A SMALL BUT STEADY GROWTH FROM 1949 WITH THE LARGEST GAIN OF 125 STORES IN 1953.

FOREIGN CORPORATION OUTLETS REGISTERED MODERATE GAINS FROM 1949. THE LARGEST INCREASE IN 1953 OF 163 STORES FOLLOWED BY A LESSER ADVANCE OF 95 IN 1954.



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

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1950 - 1954

| Co. No. | COUNTY | COLLECTIONS BY YEARS | | | | |
|------------|-------------------|----------------------|-----------|--------------|--------------|--------------|
| | | 1954 | 1953 | 1952 | 1951 | 1950 |
| 1 | DENVER | \$ 8,894,408 | 9,169,921 | \$ 8,376,701 | \$ 8,457,211 | \$ 7,201,013 |
| 2 | PUEBLO | 1,330,681 | 1,423,519 | 1,296,664 | 1,260,368 | 1,059,633 |
| 3 | WELD | 893,854 | 929,907 | 881,319 | 909,684 | 798,486 |
| 4 | EL PASO | 1,655,511 | 1,649,855 | 1,543,337 | 1,451,258 | 1,200,408 |
| 5 | LAS ANIMAS | 199,185 | 210,650 | 212,111 | 208,855 | 197,679 |
| 6 | LARIMER | 680,551 | 723,668 | 671,725 | 692,571 | 606,319 |
| 7 | BOULDER | 801,046 | 812,056 | 731,640 | 714,373 | 604,174 |
| 8 | MESA | 670,154 | 631,645 | 584,806 | 606,028 | 507,289 |
| 9 | OTERO | 305,662 | 326,360 | 308,923 | 319,190 | 302,538 |
| 10 | ARAPAHOE | 872,222 | 832,344 | 717,598 | 712,999 | 580,559 |
| 11 | JEFFERSON | 740,635 | 749,516 | 637,574 | 605,220 | 498,773 |
| 12 | ADAMS | 487,493 | 496,165 | 417,830 | 366,428 | 313,123 |
| 13 | LOGAN | 284,248 | 293,520 | 269,649 | 258,021 | 213,971 |
| 14 | FREMONT | 192,762 | 196,151 | 179,195 | 178,092 | 157,709 |
| 15 | MORGAN | 351,230 | 322,687 | 307,755 | 308,649 | 259,555 |
| 16 | HUERFANO | 80,009 | 85,700 | 83,935 | 90,180 | 88,085 |
| 17 | PROWERS | 210,925 | 233,155 | 230,909 | 235,242 | 244,762 |
| 18 | DELTA | 186,433 | 195,484 | 185,310 | 195,093 | 188,722 |
| 19 | YUMA | 139,418 | 151,540 | 154,809 | 155,201 | 130,887 |
| 20 | LA PLATA | 262,121 | 256,282 | 217,051 | 229,257 | 192,347 |
| 21 | MONTROSE | 203,940 | 200,800 | 190,755 | 186,737 | 160,765 |
| 22 | BACA | 82,842 | 84,040 | 111,987 | 104,310 | 117,743 |
| 23 | RIO GRANDE | 146,699 | 160,975 | 147,008 | 152,613 | 154,189 |
| 24 | GARFIELD | 172,680 | 180,396 | 173,041 | 196,981 | 168,520 |
| 25 | CONEJOS | 59,677 | 62,362 | 59,804 | 64,314 | 65,361 |
| 26 | KIT CARSON | 119,033 | 126,500 | 120,365 | 128,071 | 123,811 |
| 27 | WASHINGTON | 89,206 | 86,924 | 85,244 | 74,832 | 62,439 |
| 28 | ROUTT | 87,840 | 99,107 | 97,498 | 105,004 | 102,569 |
| 29 | BENT | 68,622 | 74,268 | 72,518 | 70,073 | 69,169 |
| 30 | ALAMOSA | 150,568 | 168,498 | 145,698 | 164,825 | 152,776 |
| 31 | CHAFFEE | 124,019 | 132,087 | 114,393 | 111,162 | 101,872 |
| 32 | MONTEZUMA | 163,066 | 157,210 | 128,812 | 133,678 | 130,545 |
| 33 | LINCOLN | 104,671 | 109,135 | 104,712 | 103,281 | 96,330 |
| 34 | ELBERT | 29,594 | 31,206 | 29,777 | 30,041 | 29,176 |
| 35 | SAGUACHE | 48,062 | 53,554 | 43,963 | 47,878 | 47,311 |
| 36 | CROWLEY | 43,835 | 47,098 | 44,588 | 42,064 | 42,602 |
| 37 | PHILLIPS | 100,196 | 108,118 | 106,243 | 107,495 | 86,260 |
| 38 | COSTILLA | 24,585 | 24,536 | 20,880 | 21,830 | 22,999 |
| 39 | SEDGWICK | 71,011 | 75,316 | 71,312 | 74,064 | 64,921 |
| 40 | GUNNISON | 76,344 | 75,575 | 74,251 | 77,910 | 70,229 |
| 41 | LAKE | 96,134 | 107,161 | 85,038 | 68,328 | 66,287 |
| 42 | MOFFAT | 107,972 | 112,513 | 103,122 | 102,739 | 97,177 |
| 43 | TELLER | 33,364 | 33,661 | 34,229 | 30,835 | 27,538 |
| 44 | EAGLE | 39,800 | 49,901 | 47,840 | 43,513 | 39,881 |
| 45 | KIOWA | 33,503 | 37,820 | 35,637 | 33,906 | 38,291 |
| 46 | CHEYENNE | 37,882 | 39,328 | 35,651 | 42,265 | 44,812 |
| 47 | DOUGLAS | 43,755 | 42,690 | 36,596 | 36,182 | 29,284 |
| 48 | ARCHULETA | 30,803 | 31,877 | 30,328 | 31,809 | 27,190 |
| 49 | RIO BLANCO | 77,482 | 78,727 | 68,986 | 72,107 | 67,348 |
| 50 | SAN MIGUEL | 31,126 | 31,380 | 28,189 | 28,108 | 23,981 |
| 51 | CLEAR CREEK | 54,169 | 51,175 | 47,797 | 48,626 | 46,054 |
| 52 | CUSTER | 11,202 | 10,821 | 10,081 | 10,168 | 9,692 |

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1950 - 1954

| Co. No. | COUNTY | COLLECTIONS BY YEARS | | | | |
|---|-------------------|----------------------|--------------|--------------|--------------|--------------|
| | | 1954 | 1953 | 1952 | 1951 | 1950 |
| 53 | GRAND | \$ 84,753 | \$ 91,373 | \$ 83,864 | 74,398 | \$ 75,623 |
| 54 | PARK | 21,166 | 22,160 | 20,825 | 23,163 | 20,204 |
| 55 | SAN JUAN | 9,383 | 14,641 | 15,046 | 14,938 | 13,707 |
| 56 | OURAY | 16,610 | 16,736 | 18,304 | 16,637 | 17,312 |
| 57 | PITKIN | 34,866 | 33,864 | 27,657 | 25,978 | 24,651 |
| 58 | DOLORES | 26,451 | 24,139 | 21,237 | 22,063 | 24,224 |
| 59 | JACKSON | 29,545 | 32,423 | 28,931 | 22,966 | 21,364 |
| 60 | GILPIN | 9,877 | 8,305 | 7,014 | 6,239 | 5,612 |
| 61 | SUMMIT | 13,101 | 14,359 | 12,357 | 9,808 | 9,687 |
| 62 | MINERAL | 7,020 | 7,421 | 6,836 | 7,288 | 7,952 |
| 63 | HINSDALE | 3,163 | 3,632 | 3,031 | 2,314 | 2,365 |
| ALL COUNTY TOTAL (INDEPENDENT OUTLETS) | | \$22,058,165 | \$22,643,937 | \$20,760,276 | \$20,725,455 | \$17,965,855 |
| 70 | CHAIN STORES ... | \$ 6,233,771 | \$ 5,578,113 | \$ 5,226,077 | \$ 4,810,652 | \$ 4,148,114 |
| 80 | FOREIGN CORP. .. | 3,361,299 | 3,526,576 | 3,153,651 | 2,818,813 | 2,419,638 |
| 90 | CONCESSIONERS .. | 3,375 | 5,242 | 4,757 | 3,223 | 3,530 |
| 95 | TRANSIENT CONC. . | 3,143 | 2,953 | 3,578 | 2,093 | 1,126 |
| STATE TOTAL | | \$31,659,753 | \$31,756,821 | \$29,148,339 | \$28,360,236 | \$24,538,263 |
| ALL COUNTY TOTAL LESS DENVER COUNTY | | \$13,163,757 | \$13,474,016 | \$12,383,575 | \$12,268,244 | \$10,764,843 |

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

FISCAL YEARS ENDED JUNE 30: 1950 - 1954

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

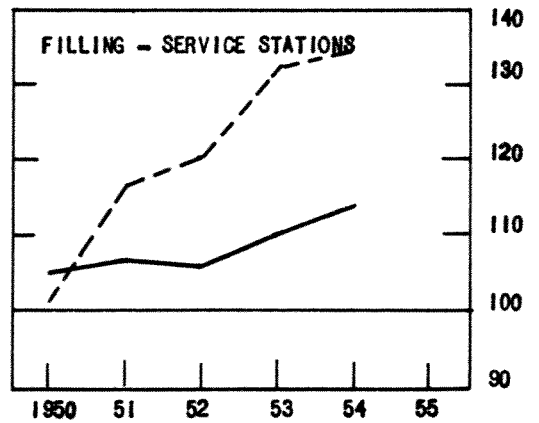
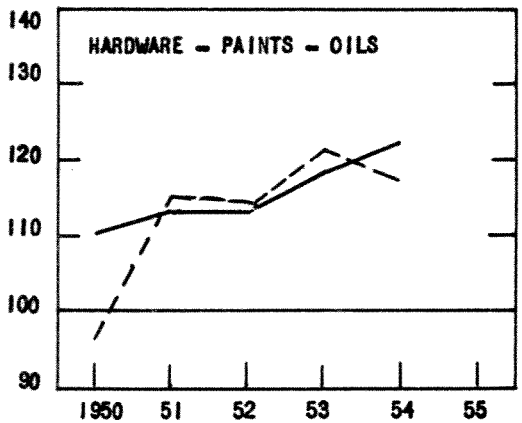
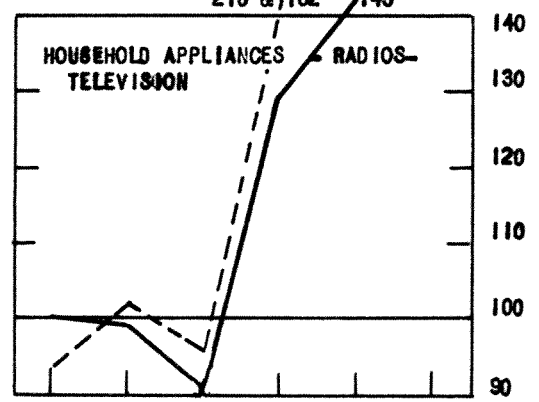
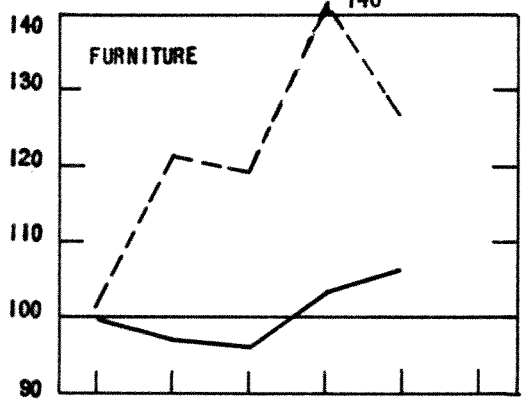
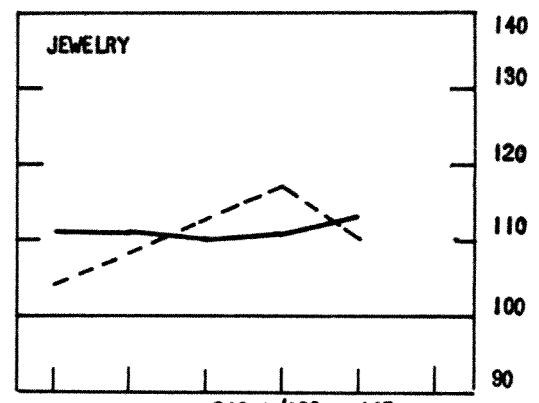
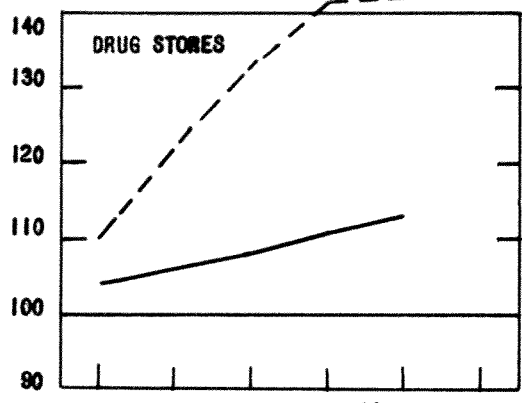
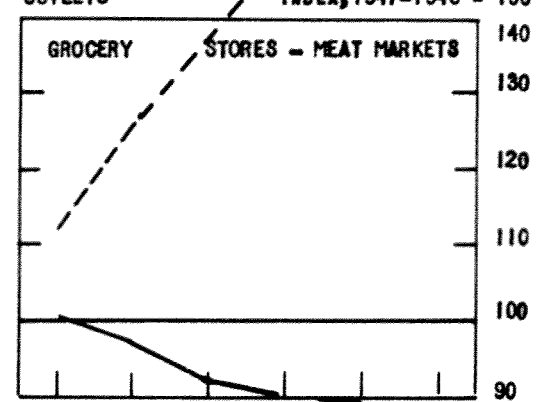
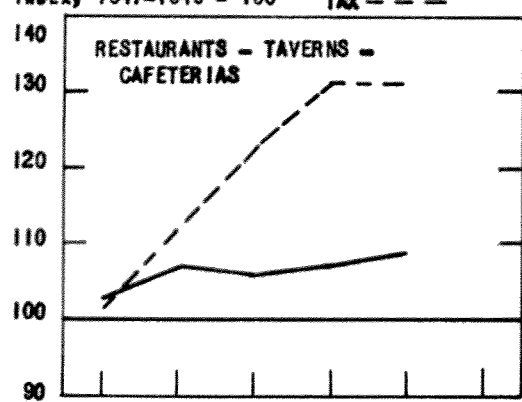


CHART 11

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| KIND OF BUSINESS | MONTHLY AVG. No. RETURNS | GROSS 1/ SALES (IN THOUSANDS) | TAX COLLECTED | AVERAGE ANNUAL TAX PAYMENT | % OF TO- TAL No. RETURNS | % OF TO- TAL TAX PAID |
|---|--------------------------------|-------------------------------------|---------------------|----------------------------------|--------------------------------|-----------------------------|
| I APPAREL GROUP: TOTAL | 1,156 | \$ 104,787 | \$ 1,740,800 | \$ 1,506 | 4.08 | 5.50 |
| 1. BOOT AND SHOE STORES | 147 | 14,345 | 255,838 | 1,740 | .52 | .81 |
| 2. CLOTHING STORES - DRESS MAKERS | 604 | 78,281 | 1,350,656 | 2,236 | 2.13 | 4.27 |
| 3. FURRIERS | 36 | 3,897 | 37,856 | 1,052 | .13 | .12 |
| 4. HABERDASHERY | 24 | 1,621 | 27,582 | 1,149 | .08 | .09 |
| 5. MILLINERY | 35 | 663 | 11,202 | 320 | .12 | .03 |
| 6. SHOE REPAIR | 206 | 2,419 | 27,676 | 134 | .73 | .09 |
| 7. OTHERS | 33 | 726 | 12,690 | 384 | .12 | .04 |
| 8. CLEANERS-DYERS-TAILORS- LAUNDRIES | 71 | 2,835 | 17,300 | 244 | .25 | .05 |
| II AUTOMOTIVE GROUP: TOTAL | 8,499 | 663,661 | 5,283,500 | 622 | 30.02 | 16.69 |
| 1. ACCESSORIES-TIRES-BATTERIES- WRECKERS, ETC. | 547 | 82,863 | 569,203 | 1,041 | 1.93 | 1.80 |
| 2. AUTOMOBILE-AIRCRAFT-BICYCLES | 956 | 314,381 | 3,082,596 | 3,224 | 3.38 | 9.73 |
| 3. FILLING & SERVICE STATIONS . | 1,759 | 172,837 | 590,951 | 336 | 6.22 | 1.86 |
| 4. GARAGE-REPAIR SHOPS | 1,038 | 65,227 | 581,141 | 560 | 3.67 | 1.84 |
| 5. TRAILERS-OTHER AUTOMOTIVE STORES | 59 | 11,757 | 132,411 | 2,244 | .21 | .42 |
| 6. OCCASIONAL AUTOMOBILE SALES | 4,132 | 16,249 | 324,932 | 79 | 14.60 | 1.03 |
| 7. AIRCRAFT | 8 | 347 | 2,266 | 283 | .01 | .01 |
| III FOOD GROUP: TOTAL | 6,485 | 687,552 | 8,368,297 | 1,290 | 22.91 | 26.43 |
| 1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS . | 532 | 79,282 | 628,568 | 1,182 | 1.88 | 1.99 |
| 2. CANDY-CONFECTIONARY | 350 | 13,339 | 142,273 | 409 | 1.24 | .45 |
| 3. FRUIT STANDS-VEGETABLE MARKETS-TRUCKERS | 218 | 10,673 | 93,058 | 427 | .77 | .29 |
| 4. GROCERY & MOTOR STORES- MEAT MKTS. | 2,343 | 429,399 | 5,772,462 | 2,464 | 8.28 | 18.23 |
| 5. RESTAURANTS-TAVERNS-CAFETERIA | 2,575 | 116,640 | 1,434,008 | 557 | 9.10 | 4.53 |
| 6. FISH-POULTRY-OTHER FOOD STORES | 106 | 12,786 | 61,137 | 577 | .37 | .19 |
| 7. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES | 361 | 25,433 | 235,791 | 653 | 1.27 | .75 |
| IV FURNITURE GROUP: TOTAL | 1,964 | 153,086 | 1,813,692 | 924 | 6.94 | 5.73 |
| 1. CARPET-RUGS-HOUSE FURNISHINGS | 173 | 13,766 | 139,627 | 807 | .61 | .44 |
| 2. FURNITURE STORES | 433 | 42,278 | 663,824 | 1,533 | 1.53 | 2.10 |
| 3. HOUSEHOLD APPLIANCES | 46 | 5,241 | 77,116 | 1,676 | .16 | .24 |
| 4. MUSICAL INSTRUMENTS- PHONOGRAPHS-MUSIC | 112 | 9,311 | 121,352 | 1,084 | .40 | .38 |
| 5. RADIO SALES AND SERVICE | 397 | 16,755 | 168,462 | 424 | 1.40 | .53 |
| 6. OTHER HOME FURNISHINGS- APPLIANCES | 230 | 18,434 | 201,720 | 877 | .82 | .64 |
| 7. ELECTRICAL APPLIANCES & SERVICE | 493 | 44,211 | 420,730 | 853 | 1.74 | 1.33 |
| 8. UPHOLSTERERS | 80 | 3,090 | 20,861 | 281 | .28 | .07 |

TABLE 54, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| KIND OF BUSINESS | MONTHLY AVG. No. RETURNS | GROSS 1/ SALES (IN THOUSANDS) | TAX COLLECTED | AVERAGE ANNUAL TAX PAYMENT | % OF TO- TAL No. RETURNS | % OF TO- TAL TAX PAID |
|--|--------------------------------|-------------------------------------|---------------------|----------------------------------|--------------------------------|-----------------------------|
| V GENERAL MERCHANDISE GROUP: TOTAL | 3,255 | \$ 388,898 | \$ 5,212,845 | \$ 1,601 | 11.50 | 16.47 |
| 1. DEPARTMENT STORES | 23 | 40,164 | 669,866 | 29,125 | .08 | 2.11 |
| 2. DRUG STORES | 716 | 103,200 | 959,111 | 1,340 | 2.53 | 3.03 |
| 3. DRY GOODS STORES | 142 | 27,052 | 472,568 | 3,328 | .50 | 1.49 |
| 4. GENERAL STORES | 525 | 105,305 | 1,687,993 | 3,215 | 1.85 | 5.33 |
| 5. HDW.-PAINT-OIL-VARNISHES | 376 | 36,502 | 407,890 | 1,085 | 1.33 | 1.29 |
| 6. JEWELRY STORES | 388 | 16,078 | 219,485 | 566 | 1.37 | .69 |
| 7. LEATHER-LEATHER GOODS-SADDLERY | 54 | 2,455 | 17,923 | 332 | .19 | .06 |
| 8. SECOND HAND STORES-PAWN BROKERS-JUNK YARDS | 146 | 6,476 | 46,493 | 318 | .52 | .15 |
| 9. SPORTING GOODS-TENTS-AWNINGS | 228 | 14,920 | 149,939 | 658 | .81 | .47 |
| 10. VARIETY-5 & 10 SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS | 657 | 36,746 | 581,607 | 895 | 2.32 | 1.84 |
| VII LUMBER AND BUILDING GROUP: TOTAL | 1,370 | 355,045 | 2,801,088 | 2,045 | 4.84 | 8.85 |
| 1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS AND DECORATORS | 36 | 9,300 | 57,225 | 1,590 | .13 | .18 |
| 2. BUILDING HDW. & MACHINERY ... | 11 | 2,250 | 20,564 | 1,869 | .03 | .06 |
| 3. BUILDING MATERIAL DEALERS ... | 434 | 117,546 | 1,338,093 | 3,083 | 1.53 | 4.23 |
| 4. ELECTRICAL EQUIPMENT SUPPLIES | 143 | 115,200 | 525,058 | 3,672 | .51 | 1.66 |
| 5. PAINT-GLASS & WALL PAPER STORES | 128 | 18,412 | 150,346 | 1,175 | .45 | .47 |
| 6. PLUMBING, HTG.-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS | 516 | 74,158 | 524,339 | 1,016 | 1.82 | 1.66 |
| 7. OTHER LUMBER & BUILDING SUPPLIES | 102 | 18,179 | 185,463 | 1,818 | .36 | .59 |
| VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL | 668 | 48,670 | 275,063 | 418 | 2.32 | .87 |
| 1. AUCTIONEERS-COMM. DEALERS- SALES BARNs | 53 | 21,836 | 28,655 | 541 | .19 | .09 |
| 2. BARBER & BEAUTY SHOPS-SALES . | 199 | 4,281 | 31,282 | 157 | .70 | .10 |
| 3. OPTICIANS-OPTOMETRIST- OCULISTS-SALES | 44 | 4,228 | 59,265 | 1,347 | .16 | .19 |
| 4. PHOTOGRAPHERS | 261 | 8,059 | 93,575 | 359 | .92 | .30 |
| 5. DOCTORS-DENTISTS-PROFESSIONAL SALES | 9 | 524 | 6,332 | 704 | .03 | .02 |
| 6. NEON SIGNS & ADVERTISING-OTHERS | 92 | 9,742 | 55,954 | 608 | .32 | .17 |
| IX PUBLIC UTILITY GROUP: TOTAL | 144 | 140,563 | 1,921,779 | 13,346 | .51 | 6.07 |
| 1. GAS AND ELECTRIC COMPANIES .. | 82 | 90,919 | 1,232,674 | 15,033 | .29 | 3.89 |
| 2. RAILROADS | 6 | 1,021 | 19,539 | 3,256 | .02 | .06 |
| 3. TELEGRAPH | 2 | 286 | 5,142 | 2,571 | --- | .02 |
| 4. TELEPHONE | 33 | 47,576 | 660,550 | 20,017 | .12 | 2.09 |
| 5. WATER IN CONTAINERS | 17 | 362 | 3,422 | 201 | .06 | .01 |
| 6. ALL OTHER UTILITEES | 4 | 398 | 452 | 113 | .01 | --- |

TABLE 54, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| KIND OF BUSINESS | MONTHLY Avg. No. RETURNS | GROSS 1/ SALES (IN THOUSANDS) | TAX COLLECTED | AVERAGE ANNUAL TAX PAYMENT | % OF TO- TAL No. RETURNS | % OF TO- TAL TAX PAID |
|---|--------------------------------|-------------------------------------|---------------------|----------------------------------|--------------------------------|-----------------------------|
| X UNCLASSIFIED RETAIL GROUP: TOTAL | 2,583 | \$ 297,177 | \$ 1,704,674 | \$ 660 | 9.12 | 5.38 |
| 1. BLACKSMITH-MCH. SHOPS- WELDERS-SALES | 176 | 16,172 | 78,723 | 447 | .62 | .25 |
| 2. BOOKS-STATIONERY-SCHOOL SUPPLIES 2/ | 176 | 20,146 | 97,577 | 554 | .62 | .31 |
| 3. CIGAR STORES-SMOKER SUPPLIES | 55 | 5,690 | 13,604 | 247 | .19 | .04 |
| 4. CLUBS | 69 | 4,794 | 49,011 | 710 | .24 | .15 |
| 5. COAL-WOOD FUEL-ICE DEALERS .. | 393 | 18,870 | 158,184 | 402 | 1.39 | .50 |
| 6. FARM IMPLEMENTS AND MACHINERY | 354 | 51,462 | 567,425 | 1,603 | 1.25 | 1.79 |
| 7. FLOUR-FEED-SEEDS-GRAIN- FERTILIZER | 193 | 99,388 | 80,916 | 419 | .68 | .26 |
| 8. FLOWERS-BULBS-PLANTS- NURSERY STOCKS | 280 | 15,496 | 131,545 | 470 | .99 | .42 |
| 10. MONUMENTS AND TOMB STONES ... | 41 | 1,130 | 18,460 | 450 | .15 | .06 |
| 11. OFFICE EQUIPMENT & SUPPLIES . | 145 | 19,454 | 183,398 | 1,265 | .51 | .58 |
| 12. RECREATION PARLORS-NIGHT CLUBS-SALES | 173 | 4,549 | 23,984 | 139 | .61 | .08 |
| 13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS | 55 | 9,670 | 45,517 | 828 | .19 | .14 |
| 14. UNDERTAKERS & FUNERAL PARLORS | 111 | 5,852 | 49,149 | 443 | .39 | .16 |
| 15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS | 279 | 19,739 | 165,947 | 595 | .99 | .51 |
| 16. CONCESSIONERS-CIRCUSES- MEDICINE SHOWS | 33 | 1,202 | 15,346 | 465 | .12 | .05 |
| 17. CANDY-POP CORN-VENDING MACHINES IN THEATRES | 50 | 3,563 | 25,888 | 518 | .18 | .82 |
| XI FARM AND GARDEN PRODUCE GROUP: TOTAL | 128 | 7,314 | 33,115 | 260 | .45 | .10 |
| 1. DIRECT SALES OF FARM PRODUCTS | 99 | 4,630 | 28,664 | 290 | .35 | .09 |
| 2. HATCHERIES AND SUPPLIES | 29 | 2,484 | 4,451 | 153 | .10 | .01 |
| XII MANUFACTURING, TRADING, OR JOBGING GROUP: TOTAL .. | 2,069 | 657,000 | 2,504,900 | 1,211 | 7.31 | 7.91 |
| 1. BEVERAGES-LIQUOR | 223 | 30,363 | 31,350 | 141 | .79 | .10 |
| 2. CHEMICALS AND PRODUCTS-PEST CONTROL-CLEANING FLUID . | 124 | 49,426 | 140,715 | 1,135 | .44 | .45 |
| 3. FOOD AND FOOD PREPARATIONS .. | 107 | 55,075 | 37,833 | 354 | .38 | .12 |
| 4. LEATHER AND LEATHER PRODUCTS | 10 | 1,339 | 13,013 | 1,301 | .04 | .04 |
| 5. LUMBER & WOOD PRODUCTS-SAW MILLS-MINE PROPS | 242 | 27,293 | 111,400 | 460 | .85 | .35 |
| 6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS | 335 | 83,924 | 712,815 | 2,128 | 1.18 | 2.25 |
| 7. METAL AND METAL PRODUCTS | 168 | 196,648 | 425,794 | 2,534 | .59 | 1.35 |
| 8. MINERALS-ASSAYERS-COAL MINES | 85 | 6,341 | 19,958 | 235 | .30 | .06 |
| 9. PAPER, PULP AND PRODUCTS | 23 | 18,839 | 41,297 | 1,795 | .08 | .13 |
| 10. PETROLEUM-PETROLEUM PRODUCTS | 126 | 71,291 | 196,568 | 1,560 | .45 | .62 |
| 11. PRINTING-PUBLISHING & BOOK BINDING | 267 | 23,263 | 176,381 | 661 | .95 | .56 |
| 12. RUBBER AND RUBBER GOODS | 14 | 11,395 | 48,282 | 3,449 | .05 | .15 |

TABLE 54, CONTINUED

SALES TAX: GROSS SALES, TAX COLLECTED AND AVERAGE PAYMENT BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| KIND OF BUSINESS | MONTHLY AVG. NO. RETURNS | GROSS 1/ SALES (IN THOUSANDS) | TAX COLLECTED | AVERAGE ANNUAL TAX PAYMENT | % OF TO- TAL NO. RETURNS | % OF TO- TAL TAX PAID |
|---|--------------------------------|-------------------------------------|------------------|----------------------------------|--------------------------------|-----------------------------|
| XII MANUFACTURING, TRADING, OR JOBING GROUP: CONTINUED | | | | | | |
| 13. STONE, CLAY, SAND AND GRAVEL PRODUCTS | 222 | \$ 50,754 | \$ 437,243 | \$ 1,970 | .78 | 1.38 |
| 14. MATTRESS RENOVATING | 28 | 5,575 | 10,452 | 373 | .10 | .03 |
| 15. MISCELLANEOUS | 83 | 25,049 | 99,383 | 1,197 | .29 | .31 |
| 16. VETERINARY SUPPLIES-SOAP PRODUCTS & CARBON LIQUID | 12 | 425 | 2,417 | 201 | .04 | .01 |
| STATE TOTAL | 28,311 | \$3,503,753 | \$31,659,753 | \$1,118 | 100.00 | 100.00 |

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

2/ FORMER BUSINESS MAGAZINES-PERIODICALS, CODED 10/9 COMBINED WITH 4-2, BOOKS, STATIONERY-SCHOOL SUPPLIES.

TABLE 55

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| Co. No. | COUNTY | ALL BUSINESS CLASSES | | APPAREL | | AUTOMOTIVE | | FOOD | | FURNITURE | | GENERAL MERCHANDISE | |
|---------|------------|--------------------------------|--------------|--------------------------------|-------------|--------------------------------|--------------|--------------------------------|--------------|--------------------------------|-------------|--------------------------------|-------------|
| | | MONTHLY AVG. NO. RETURNS | COLLECTIONS | MONTHLY AVG. NO. RETURNS | COLLECTIONS | MONTHLY AVG. NO. RETURNS | COLLECTIONS | MONTHLY AVG. NO. RETURNS | COLLECTIONS | MONTHLY AVG. NO. RETURNS | COLLECTIONS | MONTHLY AVG. NO. RETURNS | COLLECTIONS |
| 1 | DENVER | 7,736 | \$ 8,894,408 | 375 | \$ 851,450 | 2,093 | \$ 1,808,534 | 1,664 | \$ 1,637,584 | 684 | \$ 801,476 | 896 | \$ 896,529 |
| 2 | PUEBLO | 1,758 | 1,330,681 | 64 | 73,809 | 523 | 301,408 | 470 | 372,864 | 135 | 112,923 | 158 | 180,833 |
| 3 | WELD | 1,320 | 893,854 | 45 | 43,979 | 437 | 232,343 | 299 | 195,872 | 83 | 44,046 | 143 | 121,119 |
| 4 | EL PASO | 1,790 | 1,655,511 | 81 | 120,999 | 566 | 274,951 | 395 | 486,261 | 120 | 116,834 | 231 | 236,384 |
| 5 | LAS ANIMAS | 506 | 189,185 | 20 | 9,550 | 115 | 49,399 | 161 | 59,270 | 24 | 13,695 | 43 | 26,671 |
| 6 | LARIMER | 1,016 | 680,551 | 39 | 28,238 | 272 | 147,263 | 267 | 185,608 | 74 | 55,050 | 122 | 95,227 |
| 7 | BOULDER | 1,038 | 801,046 | 55 | 58,361 | 303 | 165,595 | 231 | 238,636 | 84 | 70,531 | 116 | 88,763 |
| 8 | MESA | 804 | 670,154 | 28 | 28,722 | 286 | 162,244 | 164 | 156,344 | 52 | 47,432 | 86 | 86,683 |
| 9 | OTERO | 548 | 305,682 | 31 | 21,275 | 154 | 65,571 | 154 | 100,750 | 30 | 35,623 | 57 | 32,768 |
| 10 | ARAPAHOE | 1,108 | 872,222 | 40 | 30,024 | 480 | 243,866 | 180 | 231,837 | 95 | 61,320 | 98 | 101,447 |
| 11 | JEFFERSON | 1,210 | 740,635 | 31 | 16,471 | 456 | 203,608 | 285 | 186,860 | 72 | 40,594 | 126 | 104,381 |
| 12 | ADAMS | 812 | 487,493 | 20 | 20,021 | 354 | 102,802 | 163 | 141,702 | 49 | 20,130 | 66 | 49,685 |
| 13 | LOGAN | 389 | 284,248 | 13 | 10,584 | 147 | 50,906 | 78 | 53,335 | 29 | 19,287 | 36 | 28,617 |
| 14 | FREMONT | 433 | 182,762 | 16 | 5,746 | 121 | 45,210 | 133 | 56,608 | 22 | 13,190 | 45 | 33,662 |
| 15 | MORGAN | 408 | 351,230 | 19 | 16,205 | 159 | 96,364 | 83 | 90,394 | 21 | 17,094 | 38 | 46,322 |
| 16 | HUERFANO | 244 | 80,009 | 11 | 1,809 | 57 | 21,942 | 83 | 27,118 | 9 | 3,978 | 25 | 14,359 |
| 17 | PROWERS | 349 | 210,925 | 14 | 11,903 | 99 | 55,348 | 83 | 59,148 | 23 | 12,415 | 39 | 26,833 |
| 18 | DELTA | 355 | 186,433 | 13 | 6,430 | 114 | 44,123 | 80 | 46,950 | 16 | 6,781 | 39 | 33,049 |
| 19 | YUMA | 243 | 139,418 | 13 | 4,614 | 74 | 40,283 | 48 | 26,693 | 19 | 10,402 | 27 | 16,541 |
| 20 | LA PLATA | 352 | 262,121 | 18 | 11,157 | 101 | 67,542 | 75 | 72,041 | 22 | 30,772 | 42 | 36,002 |
| 21 | MONTROSE | 286 | 203,940 | 12 | 6,897 | 92 | 56,113 | 63 | 44,520 | 18 | 11,587 | 34 | 42,596 |
| 22 | BACA | 160 | 82,842 | 5 | 1,994 | 57 | 22,754 | 34 | 20,997 | 7 | 2,115 | 31 | 20,484 |
| 23 | RIO GRANDE | 235 | 146,699 | 8 | 2,531 | 65 | 36,393 | 53 | 35,631 | 18 | 13,742 | 26 | 27,680 |
| 24 | GARFIELD | 308 | 172,680 | 12 | 6,992 | 83 | 43,931 | 64 | 42,650 | 19 | 9,507 | 40 | 27,883 |
| 25 | CONEJOS | 137 | 59,677 | 4 | 713 | 32 | 15,111 | 46 | 21,079 | 4 | 1,383 | 21 | 15,525 |
| 26 | KIT CARSON | 204 | 119,033 | 7 | 1,981 | 67 | 29,178 | 45 | 23,246 | 11 | 3,973 | 27 | 21,623 |
| 27 | WASHINGTON | 141 | 89,206 | 4 | 2,360 | 42 | 14,503 | 28 | 24,514 | 9 | 2,388 | 24 | 20,651 |
| 28 | ROUITT | 176 | 87,840 | 9 | 5,581 | 53 | 22,500 | 33 | 24,938 | 8 | 5,068 | 30 | 20,799 |
| 29 | BENT | 130 | 68,622 | 6 | 2,118 | 48 | 24,926 | 32 | 19,300 | 7 | 3,695 | 10 | 6,243 |
| 30 | ALAMOSA | 208 | 150,568 | 11 | 8,249 | 67 | 41,907 | 42 | 40,174 | 12 | 9,548 | 19 | 20,065 |
| 31 | CHAFFEE | 241 | 124,019 | 14 | 4,767 | 65 | 36,348 | 69 | 33,609 | 15 | 7,236 | 24 | 18,075 |
| 32 | MONTUZUMA | 211 | 163,066 | 4 | 4,233 | 61 | 34,066 | 44 | 34,066 | 13 | 13,242 | 31 | 26,247 |
| 33 | LINCOLN | 153 | 104,671 | 6 | 3,150 | 50 | 25,706 | 37 | 31,025 | 7 | 3,374 | 17 | 13,057 |
| 34 | ELBERT | 98 | 29,594 | 1 | 33 | 34 | 7,936 | 22 | 8,708 | 1 | 273 | 13 | 5,051 |
| 35 | SAGUACHE | 119 | 48,062 | 1 | 27 | 31 | 12,870 | 31 | 12,230 | 5 | 2,298 | 20 | 11,345 |
| 36 | CROWLEY | 81 | 43,835 | 1 | 393 | 21 | 14,752 | 22 | 10,921 | 7 | 5,793 | 14 | 5,710 |
| 37 | PHILLIPS | 148 | 100,196 | 3 | 791 | 39 | 27,505 | 30 | 19,751 | 6 | 2,602 | 17 | 11,759 |
| 38 | COSTILLA | 72 | 24,585 | 1 | 9 | 19 | 2,573 | 23 | 5,531 | 1 | 29 | 12 | 9,923 |

TABLE 55, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| Co. No. | COUNTY | ALL BUSINESS CLASSES | | APPAREL | | AUTOMOTIVE | | FOOD | | FURNITURE | | GENERAL MERCHANDISE | |
|-----------------------|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| | | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS | MONTHLY AVG. NO. COLLECTIONS RETURNS |
| 39 | SEDWICK | 116 | \$ 71,011 | 5 | \$ 1,780 | 34 | \$ 17,149 | 22 | \$ 17,056 | 8 | \$ 4,556 | 18 | \$ 12,972 |
| 40 | GUNNISON | 151 | 76,344 | 5 | 1,161 | 39 | 15,580 | 39 | 21,633 | 3 | 2,843 | 22 | 12,701 |
| 41 | LAKE | 122 | 96,134 | 2 | 635 | 36 | 26,781 | 37 | 28,715 | 6 | 2,605 | 19 | 19,040 |
| 42 | MOFFAT | 150 | 107,972 | 7 | 5,186 | 48 | 31,396 | 35 | 30,659 | 11 | 9,589 | 17 | 12,423 |
| 43 | TELLER | 113 | 33,364 | 2 | 358 | 34 | 5,655 | 34 | 15,232 | 6 | 778 | 20 | 5,665 |
| 44 | EAGLE | 113 | 39,800 | 5 | 1,425 | 33 | 6,089 | 29 | 12,394 | 1 | 691 | 23 | 9,588 |
| 45 | KIOWA | 86 | 33,503 | 3 | 747 | 30 | 6,552 | 17 | 11,131 | 4 | 1,017 | 13 | 3,987 |
| 46 | CHEYENNE | 87 | 37,882 | 2 | 286 | 33 | 8,942 | 17 | 14,479 | 4 | 878 | 13 | 4,779 |
| 47 | DOUGLAS | 95 | 43,755 | 2 | 550 | 32 | 17,863 | 26 | 12,662 | 5 | 1,291 | 11 | 5,327 |
| 48 | ARCHULETA | 55 | 30,803 | 1 | 62 | 11 | 6,057 | 20 | 7,175 | 2 | 584 | 11 | 12,664 |
| 49 | RIO BLANCO | 116 | 77,482 | 5 | 1,448 | 35 | 17,910 | 27 | 21,972 | 4 | 738 | 15 | 15,982 |
| 50 | SAN MIGUEL | 61 | 31,126 | 2 | 614 | 15 | 9,505 | 18 | 11,390 | 2 | 865 | 14 | 6,335 |
| 51 | CLEAR CREEK | 135 | 54,169 | 2 | 383 | 38 | 14,146 | 43 | 22,049 | 3 | 977 | 26 | 10,813 |
| 52 | CUSTER | 39 | 11,202 | --- | --- | 12 | 1,828 | 11 | 4,501 | 1 | 381 | 7 | 3,287 |
| 53 | GRAND | 170 | 84,753 | 2 | 779 | 46 | 12,887 | 52 | 26,420 | 6 | 3,734 | 39 | 25,644 |
| 54 | PARK | 71 | 21,166 | 1 | 943 | 21 | 5,897 | 24 | 6,585 | 1 | 38 | 12 | 6,067 |
| 55 | SAN JUAN | 27 | 9,393 | --- | --- | 6 | 1,073 | 10 | 5,032 | 1 | 90 | 2 | 416 |
| 56 | OURAY | 50 | 16,610 | 1 | 52 | 11 | 1,535 | 19 | 8,611 | 2 | 297 | 7 | 3,150 |
| 57 | PITKIN | 76 | 34,866 | 1 | 83 | 11 | 1,463 | 29 | 16,569 | 5 | 380 | 20 | 11,819 |
| 58 | DOLORS | 49 | 26,451 | 1 | 421 | 12 | 2,247 | 9 | 3,894 | 5 | 4,102 | 8 | 10,152 |
| 59 | JACKSON | 58 | 29,545 | 1 | 590 | 17 | 8,057 | 15 | 4,821 | 4 | 780 | 12 | 11,344 |
| 60 | GILPIN | 42 | 9,877 | 1/ | 111 | 10 | 650 | 19 | 6,488 | --- | --- | 9 | 2,369 |
| 61 | SUMMIT | 46 | 13,101 | --- | --- | 9 | 1,530 | 23 | 7,725 | --- | --- | 5 | 2,172 |
| 62 | MINERAL | 24 | 7,020 | --- | --- | 4 | 287 | 11 | 3,061 | --- | --- | 4 | 3,054 |
| 63 | HINSDALE | 18 | 3,163 | --- | --- | 2 | 100 | 10 | 1,314 | 1/ | 2 | 4 | 1,442 |
| ALL COUNTY TOTAL | | 27,597 | \$22,058,165 | 1,100 | \$1,441,814 | 8,429 | \$4,938,005 | 6,413 | \$5,209,345 | 1,916 | \$1,668,770 | 3,194 | \$2,793,771 |
| (INDEPENDENT OUTLETS) | | | | | | | | | | | | | |
| 70 | CHAIN STORES | 217 | \$ 6,233,771 | 8 | \$ 40,893 | 37 | \$ 202,900 | 32 | \$2,891,239 | 23 | \$ 87,707 | 29 | \$ 909,837 |
| 80 | FOREIGN CORP. | 457 | \$ 3,361,299 | 47 | \$ 257,299 | 32 | \$ 142,582 | 34 | \$ 267,085 | 25 | \$ 57,212 | 28 | \$1,508,849 |
| 90 | CONCESSIONERS | 15 | \$ 3,375 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 95 | TRANSIENT CONCESSIONERS | 25 | \$ 3,143 | 1 | \$ 794 | 1 | \$ 13 | 6 | \$ 618 | --- | \$ 3 | 4 | \$ 388 |
| STATE TOTAL 2/ | | 28,311 | \$31,659,753 | 1,156 | \$1,740,800 | 8,499 | \$5,283,500 | 6,485 | \$8,366,297 | 1,964 | \$1,813,692 | 3,255 | \$5,212,845 |

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

TABLE 55, 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 | | |
| 1 | DENVER | 403 | \$ 1,014,361 | 699 | \$ 1,140,012 | 261 | \$ 144,629 | 7 | \$ 17,054 | 654 | \$ 580,277 | 10 | \$ 2,503 |
| 2 | PUEBLO | 88 | 120,837 | 115 | 68,076 | 35 | 12,827 | 8 | 39,556 | 147 | 46,229 | 15 | 1,318 |
| 3 | WELD | 50 | 63,874 | 73 | 33,113 | 21 | 5,365 | 8 | 42,032 | 153 | 109,247 | 8 | 2,864 |
| 4 | EL PASO | 84 | 180,514 | 83 | 62,818 | 58 | 30,488 | 4 | 74,309 | 144 | 62,668 | 4 | 305 |
| 5 | LAS ANIMAS | 21 | 15,194 | 53 | 7,811 | 10 | 1,182 | 2 | 8,807 | 54 | 6,798 | 3 | 838 |
| 6 | LARIMER | 55 | 55,770 | 58 | 21,900 | 19 | 3,829 | 5 | 24,886 | 98 | 59,377 | 7 | 3,313 |
| 7 | BOULDER | 59 | 73,741 | 68 | 30,402 | 26 | 9,742 | 2 | 7,195 | 91 | 57,713 | 3 | 367 |
| 8 | MESA | 38 | 82,985 | 49 | 42,369 | 24 | 11,492 | 1 | 4,292 | 73 | 44,695 | 3 | 2,886 |
| 9 | OTERO | 19 | 14,254 | 18 | 2,357 | 13 | 1,809 | 5 | 483 | 64 | 30,437 | 3 | 335 |
| 10 | ARAPAHOE | 51 | 111,263 | 58 | 58,930 | 20 | 2,485 | 2 | 649 | 77 | 28,603 | 7 | 1,798 |
| 11 | JEFFERSON | 61 | 91,366 | 68 | 46,629 | 16 | 1,498 | 2 | 9,468 | 76 | 34,958 | 17 | 4,701 |
| 12 | ADAMS | 28 | 50,283 | 58 | 53,262 | 10 | 2,188 | 2 | 5,143 | 52 | 35,211 | 10 | 7,016 |
| 13 | LOGAN | 22 | 30,893 | 17 | 24,643 | 6 | 2,584 | 3 | 664 | 37 | 22,486 | 1 | 249 |
| 14 | FREMONT | 16 | 14,971 | 29 | 6,245 | 2 | 269 | 3 | 5,426 | 43 | 11,430 | 3 | 65 |
| 15 | MORGAN | 18 | 22,923 | 16 | 12,574 | 8 | 1,732 | 4 | 10,491 | 41 | 37,000 | 1 | 131 |
| 16 | HUERFANO | 5 | 4,430 | 22 | 1,874 | 8 | 884 | 2 | 552 | 21 | 3,038 | 1 | 25 |
| 17 | PROMERS | 15 | 11,068 | 14 | 3,836 | 7 | 664 | 6 | 6,491 | 45 | 22,853 | 4 | 366 |
| 18 | DELTA | 19 | 16,034 | 23 | 6,289 | 5 | 724 | 3 | 7,779 | 39 | 17,411 | 4 | 863 |
| 19 | YUMA | 10 | 12,536 | 8 | 2,902 | 7 | 1,054 | 2 | 3,680 | 32 | 20,346 | 3 | 367 |
| 20 | LA PLATA | 20 | 21,301 | 28 | 8,339 | 8 | 1,628 | 1 | 58 | 36 | 13,238 | 1 | 43 |
| 21 | MONTROSE | 12 | 9,939 | 18 | 11,887 | 5 | 995 | 2 | 7,186 | 29 | 12,107 | 1 | 113 |
| 22 | BACA | 3 | 4,649 | 5 | 405 | 2 | 25 | 2 | 2,067 | 14 | 7,352 | 2 | 215 |
| 23 | RIO GRANDE | 15 | 10,370 | 15 | 7,047 | 4 | 542 | 1 | 4,128 | 28 | 8,420 | 4 | 912 |
| 24 | GARFIELD | 20 | 19,206 | 17 | 4,138 | 6 | 840 | 2 | 5,037 | 41 | 11,584 | 4 | --- |
| 25 | CONEJOS | 3 | 1,861 | 9 | 1,312 | 1 | 4 | --- | --- | 17 | 2,689 | --- | --- |
| 26 | KIT CARSON | 11 | 11,390 | 6 | 2,145 | 3 | 486 | 2 | 1,997 | 24 | 22,995 | 1 | 19 |
| 27 | WASHINGTON | 5 | 8,583 | 4 | 530 | 2 | 193 | 2 | 5,977 | 20 | 9,373 | 1 | 134 |
| 28 | ROUTT | 7 | 4,054 | 16 | 1,722 | 2 | 332 | 1 | 396 | 16 | 2,379 | 1 | 71 |
| 29 | BENT | 5 | 4,470 | 6 | 1,461 | 2 | 91 | 1 | 2,162 | 11 | 4,065 | 2 | 91 |
| 30 | ALAMOSA | 8 | 7,317 | 14 | 7,098 | 5 | 848 | 2 | 1,179 | 26 | 14,041 | 2 | 142 |
| 31 | CHAFFEE | 11 | 10,891 | 11 | 2,015 | 3 | 547 | 1 | 2,089 | 25 | 6,191 | 3 | 251 |
| 32 | MONTENZUMA | 17 | 10,930 | 15 | 3,857 | 4 | 728 | 1 | 107 | 20 | 9,113 | 1 | 26 |
| 33 | LINCOLN | 9 | 6,857 | 5 | 650 | 3 | 141 | 4 | 10,198 | 14 | 10,492 | 1 | 21 |
| 34 | ELBERT | 3 | 2,513 | 5 | 219 | 1 | 106 | 3 | 517 | 15 | 4,238 | --- | --- |
| 35 | SAGUACHE | 6 | 3,942 | 10 | 3,364 | 1 | --- | 2 | 960 | 11 | 877 | 1 | 149 |
| 36 | CROWLEY | 4 | 2,502 | 5 | 1,321 | 1 | --- | --- | --- | 6 | 2,436 | --- | --- |
| 37 | PHILLIPS | 13 | 8,886 | 5 | 1,672 | 4 | 1,414 | 5 | 11,085 | 26 | 14,731 | --- | --- |
| 38 | COSTILLA | 1 | 479 | 5 | 1,271 | --- | --- | 1 | 46 | 9 | 4,724 | --- | --- |

TABLE 55, CONTINUED

SALES TAX: COLLECTIONS BY COUNTIES AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| Co. No. | COUNTY | LUMBER AND BUILDING | | MFG. TRADING, JOBBING | | PROF. & PERSONAL SERV. | | PUBLIC UTILITY | | UNCLASSIFIED RETAIL | | FARM & GARDEN PRODUCE | |
|--|-------------------------|--------------------------|-------------|-----------------------|-------------|--------------------------|-------------|--------------------------|-------------|--------------------------|-------------|--------------------------|-------------|
| | | MONTHLY AVG. NO. RETURNS | COLLECTIONS | 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 | SEDGWICK | 10 | 6,788 | 6 | 666 | 2 | 4 | 1 | 1,355 | 11 | 8,627 | 1 | 58 |
| 40 | GURKINSON | 7 | 6,478 | 20 | 7,654 | 2 | 403 | 2 | 3,236 | 12 | 4,546 | 1 | 9 |
| 41 | LAKE | 3 | 10,726 | 6 | 3,300 | 2 | 122 | 1 | --- | 11 | 4,210 | --- | --- |
| 42 | MCFFAT | 5 | 6,138 | 13 | 4,922 | 3 | 733 | 1 | 375 | 10 | 6,556 | --- | --- |
| 43 | TELLER | 3 | 292 | 5 | 3,367 | 1 | 1,212 | 1 | --- | 8 | 774 | 1 | 31 |
| 44 | EAGLE | 4 | 4,282 | 9 | 3,320 | 1 | 224 | 1 | 538 | 7 | 1,239 | --- | --- |
| 45 | KIOWA | 3 | 701 | 3 | 1,030 | 2 | --- | 1 | 602 | 12 | 7,736 | --- | --- |
| 46 | CHEYENNE | 4 | 2,707 | 3 | 595 | 1 | 244 | 1 | --- | 9 | 4,372 | --- | --- |
| 47 | DOUGLASS | 2 | 3,002 | 8 | 1,389 | 1 | 12 | 2 | 100 | 7 | 1,556 | 1 | 3 |
| 48 | ARCHULETA | 2 | 2,244 | 5 | 1,135 | 1 | --- | 2 | 779 | 1 | 103 | --- | --- |
| 49 | RIO BLANCO | 8 | 7,190 | 7 | 3,527 | 1 | 188 | 2 | 2,378 | 12 | 6,149 | --- | --- |
| 50 | SAN MIGUEL | 2 | 1,638 | 4 | 498 | 1 | 3 | 1 | --- | 3 | 278 | --- | --- |
| 51 | CLEAR CREEK | 6 | 3,145 | 8 | 1,297 | 2 | 86 | 1 | --- | 6 | 1,180 | --- | --- |
| 52 | CUSTER | 1 | 41 | 5 | 861 | --- | --- | 1 | 20 | 2 | 270 | 1 | 93 |
| 53 | GRAND | 7 | 9,208 | 7 | 643 | --- | 13 | 1 | 1,452 | 10 | 3,973 | 1 | 13 |
| 54 | PARK | 1 | 36 | 9 | 1,537 | --- | --- | 1 | 593 | 2 | 53 | --- | --- |
| 55 | SAN JUAN | 2 | 1,152 | 2 | 124 | --- | --- | 1 | --- | 3 | 303 | --- | --- |
| 56 | OURAY | 2 | 1,924 | 2 | 583 | 1 | 1 | 1 | --- | 6 | 457 | --- | --- |
| 57 | PITKIN | 2 | 2,606 | 2 | 407 | 1 | 118 | 1 | --- | 4 | 1,097 | 1 | 324 |
| 58 | DOLORES | 1 | 56 | 3 | 618 | --- | --- | 1 | 364 | 10 | 4,597 | --- | --- |
| 59 | JACKSON | 1 | 652 | 2 | 221 | --- | --- | 1 | 1,053 | 5 | 2,027 | --- | --- |
| 60 | GILPIN | 1 | 126 | 2 | 48 | --- | --- | 1 | --- | 2 | 211 | --- | --- |
| 61 | SUMMIT | 1 | --- | 5 | 1,251 | --- | 7 | 1 | --- | 3 | 290 | --- | --- |
| 62 | MINERAL | 1 | --- | 2 | 366 | --- | --- | 1 | 248 | 2 | 4 | --- | --- |
| 63 | HILSDALE | 1 | 76 | --- | --- | --- | 9 | 1 | 220 | --- | --- | --- | --- |
| ALL COUNTY TOTAL (INDEPENDENT OUTLETS) | | 1,309 | \$2,208,638 | 1,869 | \$1,725,859 | 631 | \$247,749 | 122 | \$337,456 | 2,487 | \$1,463,732 | 127 | \$33,026 |
| 70 | CHAIN STORES | 19 | 176,143 | 31 | 278,631 | 3 | 1,819 | 11 | 1,545,594 | 23 | 98,919 | 1 | 89 |
| 80 | FOREIGN CORP. | 42 | 416,307 | 161 | 495,255 | 21 | 25,423 | 11 | 38,729 | 56 | 148,548 | --- | --- |
| 90 | CONCESSIONERS | --- | --- | --- | --- | --- | --- | --- | --- | 15 | 3,375 | --- | --- |
| 95 | TRANSIENT CONCESSIONERS | --- | --- | 8 | 1,155 | 3 | 72 | --- | --- | 2 | 100 | --- | --- |
| STATE TOTAL | | 1,370 | \$2,801,088 | 2,069 | \$2,504,900 | 658 | \$275,063 | 144 | \$1,921,779 | 2,583 | \$1,704,674 | 128 | \$33,115 |

✓ LESS THAN ONE-HALF OF ONE AVERAGE RETURN. ✓ FIGURES DO NOT ALWAYS ADD TO TOTALS, BECAUSE OF ROUNDING.

TABLE 56

SALES TAX: COLLECTIONS AND PER CENT
INDEPENDENTS, CHAINS AND FOREIGN CORPORATION, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| | 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 | 28,311 | \$31,659,753 | 1,156 | \$1,740,800 | 8,499 | \$5,283,500 | 5,485 | \$8,368,297 | 1,964 | \$1,813,692 | 3,255 | \$5,212,845 |
| PER CENT OF | | | | | | | | | | | | |
| STATE TOTAL: | | | | | | | | | | | | |
| INDEPENDENTS | 97.5 | 69.7 | 95.2 | 82.8 | 99.2 | 93.5 | 98.9 | 62.2 | 97.5 | 92.0 | 98.1 | 53.6 |
| CHAIN STORES | .8 | 19.7 | .7 | 2.3 | .4 | 3.8 | .5 | 34.6 | 1.2 | 4.8 | .9 | 17.5 |
| FOREIGN CORP. | 1.6 | 10.6 | 4.1 | 14.9 | .4 | 2.7 | .5 | 3.2 | 1.3 | 3.2 | .8 | 28.9 |
| CONCESSIONERS | .1 | TRACE 4/ | --- | TRACE | --- | --- | .1 | TRACE | --- | --- | .2 | 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 | 1,370 | \$2,801,088 | 2,069 | \$2,504,900 | 658 | \$275,063 | 144 | \$1,921,779 | 2,583 | \$1,704,674 | 128 | \$33,115 |
| PER CENT OF | | | | | | | | | | | | |
| STATE TOTAL: | | | | | | | | | | | | |
| INDEPENDENTS | 85.5 | 78.8 | 90.3 | 68.9 | 95.9 | 90.1 | 94.7 | 17.6 | 96.3 | 85.3 | 99.2 | 99.7 |
| CHAIN STORES | 1.4 | 6.3 | 1.5 | 11.1 | .5 | .7 | 7.6 | 80.4 | .9 | 5.8 | .8 | .3 |
| FOREIGN CORP. | 3.1 | 14.9 | 7.8 | 19.9 | 3.2 | 9.2 | 7.7 | 2.0 | 2.2 | 8.7 | --- | --- |
| CONCESSIONERS | --- | --- | .4 | .1 | .4 | TRACE | --- | --- | .6 | .2 | --- | --- |
| ALL OUTLETS | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

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

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE
FISCAL YEAR ENDED JUNE 30, 1954
(ADD 000 TO ALL 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 | 1,150 | \$ 104,787 | \$ 13,166 | \$ 91,621 | 12.6 |
| AUTOMOTIVE ^{2/} | 4,367 | 647,412 | 386,435 | 260,977 | 58.7 |
| OCCASIONAL AUTO SALES | 4,132 | 16,249 | ----- | 16,249 | ----- |
| FOOD | 6,485 | 687,552 | 247,115 | 440,437 | 36.9 |
| FURNITURE | 1,964 | 153,086 | 57,629 | 95,457 | 37.6 |
| GENERAL MERCHANDISE | 3,255 | 388,898 | 114,538 | 274,360 | 29.5 |
| LUMBER AND BUILDING | 1,370 | 355,045 | 207,619 | 147,426 | 58.5 |
| PROFESSIONAL & PERSONAL SERVICE | 658 | 48,670 | 34,193 | 14,477 | 70.3 |
| PUBLIC UTILITY | 144 | 140,563 | 39,417 | 101,146 | 28.0 |
| UNCLASSIFIED RETAIL | 2,583 | 297,177 | 207,457 | 89,720 | 69.8 |
| FARM & GARDEN PRODUCE | 128 | 7,314 | 5,571 | 1,743 | 76.2 |
| MANUFACTURING, TRADING, JOBING | 2,069 | 657,000 | 525,103 | 131,897 | 79.9 |
| FISCAL YEAR 1954 STATE TOTAL | 28,311 | \$3,503,753 | \$1,830,303 | \$1,665,450 | 52.5 |
| FISCAL YEAR 1953 STATE TOTAL | 28,154 | \$3,453,131 | \$1,783,250 | \$1,669,881 | 51.6 |
| CHANGE: 1954 OVER 1953 | + 157 | + 50,622 | + 55,054 | - 4,431 | |
| PER CENT CHANGE: | + .6 | + 1.5 | + 3.1 | - .3 | |

TABLE 58

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, STATE
BY QUARTER PERIODS, 1951 - 1954
(ADD 000 TO ALL DOLLAR FIGURES)

| QUARTER AND YEAR | QUARTERLY AVG. NO. RETURNS FILED | GROSS SALES ^{1/} | ALLOWABLE DEDUCTIONS | TAXED RETAIL SALES | % ALLOWABLE DE- DUCTIONS OF GROSS SALES |
|------------------|--|---------------------------|-------------------------|--------------------------|--|
| 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 | 403,355 | 366,058 | 52.2 |
| SEPTEMBER | 29,434 | 866,084 | 439,622 | 426,442 | 50.8 |
| DECEMBER | 27,598 | 905,330 | 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 |
| SEPTEMBER | 29,457 | 907,599 | 468,271 | 439,318 | 51.6 |
| DECEMBER | 27,273 | 898,278 | 473,769 | 424,509 | 52.7 |
| 1954: | | | | | |
| MARCH | 28,463 | 833,200 | 432,462 | 400,738 | 51.9 |
| JUNE | 28,051 | 864,686 | 463,801 | 400,885 | 53.6 |

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

^{2/} OCCASIONAL AUTO SALES EXCLUDED.

TABLE 59

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, DENVER COUNTY
FISCAL YEAR ENDED JUNE 30, 1954
(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 | 375 | \$ 56,147 | \$ 10,334 | \$ 44,813 | 10.7 |
| AUTOMOTIVE ^{3/} | 972 | 220,940 | 130,505 | 90,435 | 59.1 |
| OCCASIONAL AUTO SALES | 1,111 | 4,497 | --- | 4,497 | --- |
| FOOD | 1,664 | 162,381 | 76,192 | 86,189 | 46.9 |
| FURNITURE | 684 | 80,502 | 38,399 | 42,103 | 47.7 |
| GENERAL MERCHANDISE | 896 | 109,933 | 62,747 | 47,186 | 57.1 |
| LUMBER AND BUILDING | 403 | 132,938 | 79,601 | 53,387 | 59.9 |
| PROFESSIONAL & PERSONAL SERVICE | 261 | 18,008 | 10,396 | 7,612 | 57.7 |
| PUBLIC UTILITY | 7 | 1,760 | 862 | 898 | 49.0 |
| UNCLASSIFIED RETAIL | 654 | 95,476 | 64,935 | 30,541 | 68.0 |
| FARM & GARDEN PRODUCE | 10 | 1,010 | 878 | 132 | 86.9 |
| MANUFACTURING, TRADING OR JOBBING | 699 | 236,927 | 176,926 | 60,001 | 74.7 |
| FISCAL YEAR 1954, COUNTY TOTAL | 7,736 | 1,119,649 | 651,775 | 467,874 | 58.2 |
| FISCAL YEAR 1953, COUNTY TOTAL | 7,953 | 1,142,055 | 660,264 | 481,791 | 57.8 |
| CHANGE: 1954 OVER 1953 | - 217 | - 22,406 | - 8,489 | - 13,917 | |
| PER CENT CHANGE: | - 2.7 | - 2.0 | - 1.3 | - 2.9 | |

TABLE 60

SALES TAX: GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES, DENVER COUNTY
BY QUARTER PERIODS, 1951 - 1954
(ADD 000 TO ALL DOLLAR FIGURES)

| QUARTER AND YEAR ^{1/} | QUARTERLY AVG. NO. RETURNS FILED | GROSS SALES | ALLOWABLE DEDUCTIONS | TAXED RETAIL SALES | % ALLOWABLE DEDUCTIONS OF GROSS SALES |
|--------------------------------|--|-------------|-------------------------|--------------------------|---|
| 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 |
| SEPTEMBER | 7,961 | 290,872 | 168,938 | 121,934 | 58.1 |
| DECEMBER | 7,394 | 283,099 | 165,460 | 117,639 | 58.4 |
| 1954: | | | | | |
| MARCH | 7,864 | 259,998 | 148,516 | 111,482 | 57.1 |
| JUNE | 7,725 | 285,680 | 168,861 | 116,819 | 59.1 |

- ^{1/} CONSOLIDATED RETURNS FROM CHAIN STORES AND FOREIGN CORPORATIONS ARE EXCLUDED.
^{2/} GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.
^{3/} OCCASIONAL AUTO SALES ARE EXCLUDED.

TABLE 61

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| CODE No. | BUSINESS CLASS | GROSS SALES 1/ (000 OMITTED) | | | TAX COLLECTIONS | | |
|--|----------------|---------------------------------|----------|----------|-----------------|-----------|-----------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| I APPAREL GROUP: TOTAL | | \$ 2,203 | \$ 2,505 | \$ 2,245 | \$ 40,893 | \$ 47,555 | \$ 42,525 |
| 1. BOOT AND SHOE STORES | | 656 | 899 | 865 | 12,417 | 17,064 | 16,405 |
| 2. CLOTHING STORES-DRESS MAKERS .. | | 1,543 | 1,600 | 1,380 | 28,436 | 30,430 | 26,120 |
| 3. FURRIERS | | --- | --- | --- | --- | --- | --- |
| 4. HABERDASHERY | | --- | --- | --- | --- | --- | --- |
| 6. SHOE REPAIR | | 4 | 6 | --- | 40 | 57 | --- |
| II AUTOMOTIVE GROUP: TOTAL | | 30,138 | 31,106 | 27,791 | 202,900 | 196,793 | 200,408 |
| 1. ACCESSORIES-TIRES-BATTERIES- WRECKERS | | 7,741 | 11,185 | 8,124 | 55,935 | 57,566 | 48,841 |
| 2. AUTOMOBILE- AIRCRAFT-BICYCLES . | | 8,057 | 7,286 | 7,873 | 85,066 | 86,200 | 84,364 |
| 3. FILLING & SERVICE STATIONS | | 11,343 | 9,650 | 8,030 | 27,335 | 20,470 | 21,030 |
| 4. GARAGE - REPAIR SHOPS | | 184 | 535 | 1,198 | 869 | 1,459 | 13,238 |
| 5. TRAILERS-OTHER AUTOMOTIVE STORES | | 2,594 | 2,363 | 2,463 | 32,658 | 30,780 | 32,756 |
| 7. AIRCRAFT | | 219 | 87 | 103 | 1,037 | 318 | 179 |
| III FOOD GROUP: TOTAL | | 168,538 | 145,135 | 135,183 | 2,891,239 | 2,469,838 | 2,349,707 |
| 1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS | | 5,323 | 3,711 | 869 | 48,997 | 30,515 | 8,386 |
| 2. CANDY-CONFECTIONERY | | 3,784 | 3,396 | 3,090 | 31,157 | 32,990 | 33,340 |
| 3. FRUIT STANDS-VEGETABLE MKTS.- TRUCKERS | | 23 | 54 | 665 | 209 | 194 | 642 |
| 4. GROCERY & MOTOR STORES- MEAT MARKETS | | 157,188 | 135,932 | 128,635 | 2,788,604 | 2,386,222 | 2,292,436 |
| 6. RESTAURANTS- TAVERNS-CAFETERIAS | | 901 | 753 | 888 | 17,246 | 14,308 | 13,079 |
| 7. FISH-POULTRY-OTHER FOOD STORES | | 989 | 973 | 1,236 | 1,249 | 1,608 | 1,824 |
| 8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES | | 330 | 316 | --- | 3,777 | 4,001 | --- |
| IV FURNITURE GROUP: TOTAL | | 5,987 | 4,618 | 2,634 | 87,706 | 75,796 | 44,283 |
| 2. FURNITURE STORES | | 984 | 1,268 | 911 | 17,521 | 22,347 | 16,172 |
| 3. HOUSEHOLD APPLIANCES | | --- | --- | --- | --- | --- | --- |
| 4. MUSICAL INSTRUMENTS-PHOTOGRAPHS- MUSIC | | 622 | 742 | 636 | 9,262 | 11,519 | 9,773 |
| 5. RADIO SALES AND SERVICE | | 611 | 996 | --- | 8,223 | 16,630 | --- |
| 6. OTHER HOME FURNISHINGS AND APPLIANCES | | 2,170 | 950 | 626 | 26,888 | 14,443 | 10,673 |
| 7. ELECTRICAL APPLIANCES & SERVICE | | 1,500 | 662 | 461 | 25,812 | 10,857 | 7,665 |
| V GENERAL MERCHANDISE GROUP: TOTAL . | | 53,814 | 51,421 | 50,530 | 909,838 | 866,537 | 837,897 |
| 1. DEPARTMENT STORES | | 23,937 | 22,964 | 22,627 | 396,042 | 378,699 | 371,017 |
| 2. DRUG STORES | | 4,466 | 4,577 | 4,338 | 63,393 | 65,176 | 61,267 |
| 3. DRY GOODS STORES | | 10,487 | 10,045 | 9,375 | 180,173 | 171,247 | 156,339 |
| 4. GENERAL STORES | | 3,180 | 2,667 | 4,423 | 48,046 | 40,700 | 67,365 |
| 5. HARDWARE-PAINTS-OILS-VARNISHES | | 74 | 60 | 75 | 1,352 | 928 | 1,153 |
| 6. JEWELRY STORES | | 38 | 37 | 78 | 451 | 424 | 1,161 |
| 7. LEATHER-LEATHER GOODS-SADDLERY | | 36 | 28 | 29 | 638 | 492 | 566 |
| 8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS | | 856 | 809 | 819 | 14,539 | 13,381 | 11,746 |
| 9. SPORTING GOODS-TENTS-AWNINGS .. | | 167 | 180 | 165 | 3,012 | 3,224 | 2,941 |
| 10. VARIETY 5&10 SPECIALITY STORES- OIL PAINTINGS-POTTERY-KEYS .. | | 10,573 | 10,054 | 8,601 | 202,192 | 192,266 | 164,342 |

TABLE 61, CONTINUED

SALES TAX: CHAIN STORES - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

73

| CODE No. | BUSINESS CLASS | GROSS SALES 1/ (000 OMITTED) | | | TAX COLLECTIONS | | |
|-------------|---|---------------------------------|-----------|-----------|-----------------|------------|------------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| VII | LUMBER AND BUILDING GROUP: TOTAL | \$ 28,404 | \$ 25,775 | \$ 21,533 | \$ 176,143 | \$ 161,550 | \$ 145,382 |
| | 1. BLDG. & CONSTRUCTORS-CONTRACTORS | 99 | --- | --- | 1,139 | --- | --- |
| | 3. BUILDING MATERIAL DEALERS | 4,807 | 5,150 | 4,977 | 78,255 | 83,802 | 81,446 |
| | 4. ELECTRICAL EQUIPMENT SUPPLIES | 8,201 | 9,011 | 6,705 | 32,898 | 29,088 | 24,241 |
| | 5. PAINT-GLASS & WALL PAPER STORES | 5,641 | 4,103 | 3,101 | 33,428 | 25,384 | 19,309 |
| | 6. PLUMBING-HEATING-AIR CONDITION- ING-TIN SHOPS-FURNACE SHOPS . | 9,656 | 7,511 | 6,735 | 30,423 | 23,276 | 20,100 |
| | 7. OTHER LUMBER AND BUILDING SUPPLIES | --- | --- | 15 | --- | --- | 286 |
| VIII | PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL | 131 | 133 | 55 | 1,819 | 1,917 | 778 |
| | 1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNs | 9 | 13 | --- | 157 | 259 | --- |
| | 2. BARBER AND BEAUTY SHOPS-SALES . | 5 | 1 | 3 | 108 | 26 | 46 |
| | 4. PHOTOGRAPHERS | 117 | 119 | 52 | 1,554 | 1,632 | 732 |
| IX | PUBLIC UTILITY GROUP: TOTAL | 113,705 | 103,628 | 91,488 | 1,545,594 | 1,404,943 | 1,215,318 |
| | 1. GAS AND ELECTRIC COMPANIES | 66,711 | 61,560 | 57,039 | 894,440 | 826,433 | 756,830 |
| | 3. TELEGRAPH | 35 | 33 | 28 | 494 | 479 | 396 |
| | 4. TELEPHONE | 46,959 | 42,035 | 34,421 | 650,660 | 578,031 | 458,092 |
| | 6. ALL OTHER PUBLIC UTILITIES | --- | --- | --- | --- | --- | --- |
| X | UNCLASSIFIED RETAIL GROUP: TOTAL | 59,759 | 68,161 | 71,808 | 98,919 | 123,995 | 136,522 |
| | 1. BLACKSMITH-MACHINE SHOPS- WELDERS-SALES | 839 | 908 | 822 | 8,122 | 8,712 | 7,748 |
| | 2. BOOKS-STATIONERY-SCHOOL SUPPLIES 2/ | 1,734 | 1,746 | 1,574 | 6 | 18 | 27 |
| | 3. CIGAR STORES-SMOKER SUPPLIES .. | --- | --- | --- | --- | --- | --- |
| | 5. COAL-WOOD FUEL-ICE DEALERS | 219 | 296 | 355 | 2,914 | 3,813 | 4,637 |
| | 6. FARM IMPLEMENTS AND MACHINERY . | 6,930 | 8,787 | 10,069 | 73,498 | 97,346 | 109,343 |
| | 7. FLOUR-FEED-SEEDS-GRAIN- FERTILIZER | 49,339 | 55,838 | 58,339 | 4,216 | 4,802 | 5,022 |
| | 8. FLOWERS-BULBS-PLANTS- NURSERY STOCKS | 79 | 77 | 145 | 1,246 | 1,175 | 2,210 |
| | 10. MONUMENTS AND TOMB STONES | 193 | 144 | 114 | 3,566 | 2,666 | 2,139 |
| | 11. OFFICE EQUIPMENT AND SUPPLIES . | 19 | 73 | 74 | 208 | 854 | 768 |
| | 13. SURGICAL AND SCIENTIFIC INSTRUMENT DEALERS | 78 | --- | 64 | 1,118 | --- | 942 |
| | 14. UNDERTAKERS & FUNERAL PARLORS . | 94 | 78 | 103 | 806 | 647 | 921 |
| | 15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS | 119 | 97 | 31 | 1,131 | 1,839 | 581 |
| | 16. CONCESSIONERS | 69 | 55 | 45 | 1,198 | 949 | 802 |
| | 17. CANDY-POP CORN-VENDING MACHINES IN THEATRES | 47 | 61 | 73 | 890 | 1,174 | 1,382 |
| XI | FARM AND GARDEN PRODUCE GROUP: TOTAL | 37 | 67 | 89 | 89 | 127 | 200 |
| | 2. HATCHERIES AND SUPPLIES | 37 | 67 | 89 | 89 | 127 | 200 |

TABLE 61, CONTINUED
 SALES TAX: CHAIN STORES - GROSS SALES AND TAX
 COLLECTIONS IN BUSINESS CLASS
 FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| CODE No. | BUSINESS CLASS | GROSS SALES ^{1/} (000 OMITTED) | | | TAX COLLECTIONS | | |
|-------------|---|--|------------|------------|-----------------|-------------|-------------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| XII | MANUFACTURING, TRADING OR JOBBING GROUP: TOTAL | \$ 154,936 | \$ 157,623 | \$ 146,798 | \$ 278,631 | \$ 229,062 | \$ 253,057 |
| 1. | BEVERAGES-LIQUOR | 1,642 | 1,290 | 1,373 | 40 | 97 | 69 |
| 2. | CHEMICALS & PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID | 616 | 967 | 962 | 4,195 | 5,580 | 5,175 |
| 3. | FOOD AND FOOD PREPARATION | 15,610 | 14,941 | 14,163 | 1,987 | 2,334 | 1,944 |
| 4. | LEATHER AND LEATHER PRODUCTS .. | 120 | 169 | 198 | 253 | 326 | 394 |
| 5. | LUMBER & WOOD PRODUCTS- SAW MILLS-MINE PROPS | 1,588 | 1,208 | 20 | 4,010 | 1,714 | 195 |
| 6. | MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS | 5,024 | 4,865 | 5,066 | 90,585 | 87,348 | 90,860 |
| 7. | METAL AND METAL PRODUCTS | 115,338 | 120,036 | 111,187 | 125,580 | 75,465 | 96,825 |
| 8. | MINERALS-ASSAYERS-COAL MINES .. | 1,442 | 1,504 | 1,203 | 1,057 | 2,531 | 2,097 |
| 9. | PAPER-PULP AND PRODUCTS | 322 | 290 | 330 | 6,113 | 5,522 | 6,297 |
| 10. | PETROLEUM-PETROLEUM PRODUCTS .. | 10,522 | 9,980 | 9,740 | 22,742 | 27,291 | 25,883 |
| 11. | PRINTING, PUBLISHING & BOOK BINDING | 90 | 47 | 70 | 438 | 426 | 452 |
| 12. | RUBBER AND RUBBER GOODS | 2,399 | 2,157 | 2,322 | 20,356 | 19,466 | 22,127 |
| 13. | STONE, CLAY & GRAVEL PRODUCTS .. | 15 | --- | --- | 160 | --- | --- |
| 15. | MISCELLANEOUS | 208 | 169 | 164 | 1,115 | 962 | 739 |
| TOTAL | | \$617,552 | \$590,172 | \$550,154 | \$6,233,771 | \$5,578,113 | \$5,226,077 |

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

^{2/} CODE 10-9, MAGAZINES AND PERIODICALS COMBINED WITH 10-2, BOOKS, STATIONERY-SCHOOL SUPPLIES.

TABLE 62

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

75

| CODE No. | BUSINESS CLASS | GROSS SALES 1/ (000 OMITTED) | | | TAX COLLECTIONS | | |
|-------------|---|---------------------------------|---------|--------|-----------------|-----------|-----------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| I | APPAREL GROUP: TOTAL | 13,684 | 14,467 | 13,840 | 257,299 | 273,376 | 262,709 |
| | 1. BOOT AND SHOE STORES | 3,711 | 3,848 | 3,812 | 70,460 | 71,846 | 72,762 |
| | 2. CLOTHING STORES-DRESS MAKERS .. | 9,360 | 10,056 | 9,457 | 175,569 | 191,012 | 179,230 |
| | 3. FURRIERS | 1 | 2 | 1 | 1 | 38 | 7 |
| | 4. HABERDASHERY | 189 | 197 | 205 | 3,580 | 3,734 | 3,892 |
| | 5. MILLINERY | 174 | 207 | 233 | 3,307 | 3,933 | 4,442 |
| | 6. SHOE REPAIR | 10 | 17 | 16 | 113 | 180 | 158 |
| | 7. OTHER | 239 | 140 | 116 | 4,269 | 2,633 | 2,218 |
| II | AUTOMOTIVE GROUP: TOTAL | 41,962 | 40,572 | 38,555 | 142,582 | 164,324 | 142,253 |
| | 1. ACCESSORIES-TIRES-BATTERIES- WRECKERS | 14,837 | 15,217 | 12,630 | 67,425 | 74,160 | 60,882 |
| | 2. AUTOMOBILE-AIRCRAFT-BICYCLES .. | 9,065 | 10,103 | 11,122 | 37,836 | 50,125 | 42,784 |
| | 3. FILLING AND SERVICE STATIONS .. | 16,803 | 13,931 | 13,310 | 27,513 | 27,982 | 25,798 |
| | 4. GARAGE-REPAIR SHOPS | 91 | --- | --- | 22 | --- | --- |
| | 5. TRAILERS-OTHER AUTOMOTIVE STORES | 1,166 | 1,321 | 1,493 | 9,786 | 12,057 | 12,789 |
| III | FOOD GROUP: TOTAL | 38,271 | 37,514 | 31,179 | 267,095 | 244,292 | 181,455 |
| | 1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS | 4,982 | 4,969 | 3,766 | 43,074 | 41,329 | 29,935 |
| | 2. CANDY-CONFECTIONERY | 365 | 483 | 294 | 6,944 | 9,058 | 5,564 |
| | 3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS | --- | --- | 3 | --- | --- | 2 |
| | 4. GROCERY & MOTOR STORES- MEAT MARKETS | 29,735 | 29,227 | 24,758 | 168,927 | 150,917 | 109,720 |
| | 6. RESTAURANTS-TAVERNS-CAFETERIAS | 2,935 | 2,670 | 1,990 | 45,272 | 40,594 | 31,201 |
| | 7. FISH-POULTRY-OTHER FOOD STORES | 51 | 40 | 43 | 86 | 53 | 45 |
| | 8. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES | 203 | 125 | 325 | 2,792 | 2,341 | 4,988 |
| IV | FURNITURE GROUP: TOTAL | 5,910 | 7,347 | 4,234 | 57,212 | 70,479 | 34,995 |
| | 1. CARPETS-RUGS-HOUSE FURNISHINGS | 1,025 | 1,059 | 873 | 6,872 | 6,213 | 5,405 |
| | 2. FURNITURE STORES | 412 | 552 | 381 | 816 | 1,314 | 1,184 |
| | 3. HOUSEHOLD APPLIANCES | 1,901 | 1,838 | 1,572 | 30,554 | 28,564 | 23,824 |
| | 4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC | 160 | 183 | 108 | 2,862 | 3,055 | 2,028 |
| | 5. RADIO SALES AND SERVICE | 2,002 | 3,502 | 21 | 12,143 | 28,034 | 90 |
| | 6. OTHER HOME FURNISHINGS AND APPLIANCES | 384 | 209 | 1,236 | 3,757 | 3,215 | 1,747 |
| | 7. ELECTRICAL APPLIANCES & SERVICE | 26 | 4 | 43 | 208 | 83 | 717 |
| V | GENERAL MERCHANDISE GROUP: TOTAL | 90,850 | 100,028 | 92,285 | 1,508,849 | 1,722,237 | 1,600,560 |
| | 1. DEPARTMENT STORES | 1,878 | 2,154 | 2,655 | 35,684 | 40,935 | 50,446 |
| | 2. DRUG STORES | 5,361 | 5,162 | 4,300 | 59,990 | 71,219 | 64,621 |
| | 3. DRY GOODS STORES | 388 | 493 | 577 | 7,192 | 9,090 | 10,669 |
| | 4. GENERAL STORES | 74,786 | 83,487 | 75,598 | 1,243,229 | 1,433,659 | 1,301,002 |
| | 5. HOME-PAINTS-OILS-VARNISHES ... | 17 | 14 | 418 | 339 | 258 | 6,489 |
| | 6. JEWELRY STORES | 116 | 145 | 179 | 811 | 952 | 1,497 |
| | 9. SPORTING GOODS-TENTS-AWNINGS .. | 1 | --- | 4 | 16 | --- | 69 |
| | 10. VARIETY-5&10-SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS .. | 8,303 | 8,573 | 8,554 | 161,588 | 166,124 | 165,767 |

TABLE 62, CONTINUED

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

76

| CODE No. | BUSINESS CLASS | GROSS SALES ^{1/} (000 OMITTED) | | | TAX COLLECTIONS | | |
|-------------|--|--|-----------|-----------|-----------------|------------|------------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| VII | LUMBER AND BUILDING GROUP: TOTAL | \$ 99,242 | \$ 47,022 | \$ 40,079 | \$ 416,307 | \$ 435,267 | \$ 343,623 |
| | 1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECORATORS | 4 | 100 | 100 | 21 | 496 | 1,895 |
| | 3. BUILDING MATERIAL DEALERS | 3,357 | 4,365 | 6,627 | 38,209 | 43,497 | 44,877 |
| | 4. ELECTRICAL EQUIPMENT SUPPLIES .. | 83,794 | 31,462 | 22,384 | 333,175 | 344,875 | 255,250 |
| | 5. PAINT, GLASS & WALL PAPER STORES | 1,939 | 1,790 | 1,808 | 14,039 | 13,342 | 12,180 |
| | 6. PLUMBING-HEATING-AIR CONDITION- ING-TIN SHOPS-FURNACES | 8,265 | 7,726 | 7,456 | 27,455 | 25,180 | 21,319 |
| | 7. OTHER LUMBER AND BUILDING SUPPLIES | 1,883 | 1,579 | 1,704 | 3,408 | 7,877 | 8,102 |
| VIII | PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL | 2,238 | 2,084 | 2,073 | 25,423 | 24,371 | 24,589 |
| | 1. AUCTIONEERS-COMMISSION DEALERS- SALES BARNs | --- | 10 | 43 | --- | --- | 791 |
| | 2. BARBER AND BEAUTY SHOPS-SALES .. | 115 | 91 | 68 | 2,171 | 1,714 | 1,271 |
| | 3. OPTICIANS-OPTOMETRISTS-OCULISTS- SALES | 971 | 1,081 | 1,087 | 12,229 | 14,135 | 14,215 |
| | 4. PHOTOGRAPHERS | 79 | 86 | 81 | 1,000 | 1,646 | 1,539 |
| | 5. DOCTORS-DENTISTS-PROFESSIONAL- SALES | 230 | 44 | 3 | 3,525 | 212 | 64 |
| | 6. NEON SIGNS & ADVERTISING-OTHERS | 843 | 772 | 791 | 6,498 | 6,664 | 6,709 |
| IX | PUBLIC UTILITY GROUP: TOTAL | 3,216 | 3,090 | 2,710 | 38,729 | 36,730 | 36,145 |
| | 1. GAS AND ELECTRIC COMPANIES | 2,589 | 2,334 | 1,923 | 26,807 | 23,687 | 20,986 |
| | 2. RAILROADS | 376 | 439 | 441 | 7,274 | 8,479 | 8,557 |
| | 3. TELEGRAPH | 251 | 317 | 341 | 4,648 | 4,564 | 6,508 |
| | 4. TELEPHONE | --- | --- | 1 | --- | --- | 18 |
| | 5. ALL OTHER PUBLIC UTILITIES | --- | --- | 4 | --- | --- | 76 |
| X | UNCLASSIFIED RETAIL GROUP: TOTAL .. | 17,487 | 17,551 | 15,086 | 148,548 | 146,224 | 121,688 |
| | 1. BLACKSMITH-MACHINE SHOPS-WELDER- SALES | 388 | 361 | 349 | 5,465 | 5,074 | 4,988 |
| | 2. BOOKS-STATIONERY-SCHOOL SUPPLIES | 391 | 397 | 412 | 6,222 | 6,235 | 6,068 |
| | 3. CIGAR STORES-SMOKER SUPPLIES ... | 214 | 228 | 146 | 1,597 | 1,576 | 974 |
| | 5. COAL-WOOD FUEL-ICE DEALERS | 257 | 609 | 271 | 548 | 794 | 335 |
| | 6. FARM IMPLEMENTS AND MACHINERY .. | 4,169 | 4,220 | 3,648 | 13,596 | 17,843 | 13,311 |
| | 7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER | 931 | 901 | 713 | 299 | 158 | 321 |
| | 8. FLOWERS-BULBS-PLANTS-NURSERY STOCKS | 728 | 965 | 716 | 12,241 | 15,818 | 11,080 |
| | 10. MONUMENTS AND TOMB STONES | 20 | 17 | 8 | 390 | 328 | 159 |
| | 11. OFFICE EQUIPMENT SUPPLIES | 7,939 | 7,702 | 7,475 | 72,826 | 66,085 | 63,521 |
| | 13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS | 346 | 190 | 224 | 3,856 | 2,521 | 2,725 |
| | 15. STORE FIXTURES-PET SHOPS- KENNELS-BROOMS | 1,775 | 1,593 | 1,110 | 28,197 | 25,766 | 18,030 |
| | 16. CONCESSIONERS | 329 | 367 | 14 | 3,311 | 4,026 | 176 |

TABLE 62, CONTINUED

77

SALES TAX: FOREIGN CORPORATIONS - GROSS SALES AND TAX
COLLECTIONS BY BUSINESS CLASS
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| Code No. | BUSINESS CLASS | GROSS SALES ^{1/} (000 OMITTED) | | | TAX COLLECTIONS | | |
|-------------|---|--|-----------|-----------|-----------------|-------------|-------------|
| | | 1954 | 1953 | 1952 | 1954 | 1953 | 1952 |
| XII | MANUFACTURING, TRADING OR JOBBING | | | | | | |
| | GROUP: TOTAL | \$100,541 | \$ 86,917 | \$ 82,400 | \$499,255 | \$409,276 | \$405,634 |
| 1. | BEVERAGES-LIQUOR | 666 | 524 | 539 | 4,569 | 3,759 | 3,187 |
| 2. | CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID ... | 14,604 | 11,319 | 9,145 | 41,124 | 40,200 | 34,056 |
| 3. | FOOD AND FOOD PREPARATIONS | 5,281 | 5,092 | 4,843 | 439 | 424 | 1,392 |
| 5. | LUMBER AND WOOD PRODUCTS-SAW MILLS-MINE PROPS | 3,584 | 3,764 | 3,353 | 17,292 | 17,387 | 23,593 |
| 6. | MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS | 20,862 | 13,769 | 14,197 | 236,125 | 139,111 | 152,971 |
| 7. | METAL AND METAL PRODUCTS | 16,269 | 14,260 | 12,650 | 68,781 | 49,236 | 32,001 |
| 8. | MINERALS-ASSAYERS-COAL MINES .. | 754 | 751 | 800 | 852 | 833 | 715 |
| 9. | PAPER-PULP AND PRODUCTS | 1,566 | 1,540 | 1,576 | 2,783 | 2,070 | 2,365 |
| 10. | PETROLEUM-PETROLEUM PRODUCTS .. | 25,400 | 23,946 | 23,596 | 79,027 | 91,874 | 91,638 |
| 11. | PRINTING, PUBLISHING-BOOK BINDING | 1,428 | 1,229 | 1,425 | 4,585 | 3,677 | 4,035 |
| 12. | RUBBER AND RUBBER GOODS | 3,511 | 4,112 | 3,439 | 20,262 | 26,629 | 21,987 |
| 13. | STONE, CLAY, SAND AND GRAVEL PRODUCTS | 1,906 | 1,435 | 1,255 | 4,003 | 4,638 | 851 |
| 14. | MATTRESS RENOVATING | 129 | 2 | 1 | 100 | 46 | 7 |
| 15. | MISCELLANEOUS | 4,579 | 5,172 | 5,579 | 19,263 | 29,360 | 36,803 |
| 17. | CARBONIC LIQUID | 2 | 2 | 2 | 50 | 32 | 33 |
| | STATE TOTAL | \$413,401 | \$356,592 | \$322,441 | \$3,361,299 | \$3,526,576 | \$3,153,651 |

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

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

TABLE 63

SALES TAX: CHAIN STORES AND FOREIGN CORPORATIONS
GROSS SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1954

| GROUP No. | BUSINESS CLASS | CHAIN STORES | | | FOREIGN CORPORATIONS | | | PER CENT CHANGE 1954 FROM 1953 | PER CENT CHANGE 1954 FROM 1953 | PER CENT CHANGE 1954 FROM 1953 |
|-----------|---------------------------------------|-----------------------------------|--------------------------------|----------------------|-----------------------------------|--------------------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|
| | | GROSS SALES 1954 (000 OMITTED) 1/ | PER CENT CHANGE 1954 FROM 1953 | TAX COLLECTIONS 1954 | GROSS SALES 1954 (000 OMITTED) 1/ | PER CENT CHANGE 1954 FROM 1953 | TAX COLLECTIONS 1954 | | | |
| I | APPAREL | \$ 2,203 | - 12.1 | 40,893 | \$ 13,884 | - 14.0 | \$ 257,299 | - 5.4 | - 5.9 | |
| II | AUTOMOTIVE | 30,138 | - 3.1 | 202,900 | 41,962 | + 3.1 | 142,582 | + 3.4 | - 13.2 | |
| III | FOOD | 168,538 | + 16.1 | 2,891,239 | 38,271 | + 17.1 | 267,095 | + 2.0 | + 9.3 | |
| IV | FURNITURE | 5,887 | + 27.5 | 87,706 | 5,910 | + 15.7 | 57,212 | - 19.6 | - 18.8 | |
| V | GENERAL MERCHANDISE | 53,814 | + 4.7 | 909,838 | 90,850 | + 5.0 | 1,508,849 | - 9.2 | - 12.4 | |
| VII | LUMBER AND BUILDING | 28,404 | + 10.2 | 176,143 | 99,242 | + 9.0 | 416,307 | + 111.1 | - 4.4 | |
| VIII | PROFESSIONAL & PERSONAL SERVICE | 131 | - 1.5 | 1,819 | 2,238 | - 5.1 | 25,423 | + 7.4 | + 4.3 | |
| IX | PUBLIC UTILITY | 113,705 | + 9.7 | 1,545,594 | 3,216 | + 10.0 | 38,729 | + 4.1 | + 5.4 | |
| X | UNCLASSIFIED RETAIL | 59,759 | - 12.3 | 98,919 | 17,487 | - 20.2 | 148,548 | - .4 | + 1.6 | |
| XI | FARM & GARDEN PRODUCE | 37 | - 44.8 | 89 | --- | - 29.9 | --- | --- | --- | |
| XII | MANUFACTURING, TRADING OR JOBBING .. | 154,936 | - 1.7 | 278,631 | 100,541 | + 21.6 | 499,255 | + 15.7 | + 22.0 | |
| | TOTAL | \$ 617,552 | + 4.6 | 6,293,771 | 413,401 | + 11.8 | 3,361,299 | + 15.9 | - 4.7 | |

1/ INCLUDES ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

SALES TAX: TAXED RETAIL SALES AND MONTHLY AVERAGE NUMBER OF RETURNS FILED BY BUSINESS CLASS:
STATE: FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| BUSINESS CLASS | TAXED RETAIL SALES BY YEARS (IN THOUSANDS) | | | MONTHLY AVG. NO. RETURNS BY YEARS | | |
|---|---|-------------|-------------|-----------------------------------|--------|--------|
| | 1952 | 1953 | 1954 | 1952 | 1953 | 1954 |
| APPAREL | \$ 88,743 | \$ 93,691 | \$ 91,621 | 1,155 | 1,165 | 1,156 |
| AUTOMOTIVE | 239,119 | 267,750 | 260,977 | 4,146 | 4,271 | 4,367 |
| OCCASIONAL AUTO SALES | 18,928 | 18,672 | 16,249 | 4,161 | 4,340 | 4,132 |
| FOOD | 396,572 | 425,450 | 440,437 | 6,554 | 6,495 | 6,485 |
| FURNITURE | 79,740 | 105,219 | 95,457 | 1,600 | 1,835 | 1,964 |
| GENERAL MERCHANDISE | 266,745 | 284,742 | 274,360 | 3,019 | 3,125 | 3,255 |
| LUMBER AND BUILDING | 136,543 | 148,723 | 147,425 | 1,289 | 1,335 | 1,370 |
| PROFESSIONAL & PERSONAL SERVICES | 13,056 | 14,451 | 14,477 | 698 | 703 | 658 |
| PUBLIC UTILITY | 81,434 | 93,291 | 101,146 | 152 | 149 | 144 |
| UNCLASSIFIED RETAIL | 93,726 | 95,357 | 89,720 | 2,685 | 2,628 | 2,583 |
| FARM & GARDEN PRODUCE | 1,929 | 1,884 | 1,743 | 150 | 140 | 128 |
| MANUFACTURING, TRADING, JOBGING | 116,597 | 120,651 | 131,837 | 1,929 | 1,868 | 2,069 |
| STATE TOTAL | \$1,533,132 | \$1,669,881 | \$1,665,450 | 27,538 | 28,154 | 28,311 |

TABLE 65

SALES TAX: TAXED RETAIL SALES
FISCAL YEARS ENDED JUNE 30, 1940 - 1954

| 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 |
| 1954 | 1,665 | 432 |

TABLE 66

USE TAX: COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1945 - 1954

| 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 |
| 1954 | 2,257,724 |

TABLE 67

SALES TAX: COLLECTIONS BY BUSINESS CLASS, STATE AND DENVER COUNTY
FISCAL YEARS ENDED JUNE 30, 1952 - 1954

| BUSINESS CLASS | % OF 1954 TOTAL COLLECTIONS | TOTAL COLLECTIONS | | | PER CENT CHANGE | |
|--|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | | 1954 | 1953 | 1952 | 1954 OVER 1953 | 1954 OVER 1952 |
| | | THE STATE: | | | | |
| FOOD | 26.43 | \$ 8,368,297 | \$ 8,083,548 | \$ 7,534,865 | + 3.5 | + 11.1 |
| AUTOMOTIVE | 16.69 | 5,283,500 | 5,471,101 | 4,921,727 | - 3.4 | + 7.4 |
| GENERAL MERCHANDISE | 16.47 | 5,212,845 | 5,410,099 | 5,068,158 | - 3.6 | + 2.9 |
| LUMBER AND BUILDING | 8.85 | 2,801,088 | 2,825,741 | 2,594,312 | - .9 | + 8.0 |
| MANUFACTURING, TRADING, JOBGING | 7.91 | 2,504,900 | 2,292,367 | 2,215,345 | + 9.3 | + 13.1 |
| PUBLIC UTILITY | 6.07 | 1,921,779 | 1,772,520 | 1,547,242 | + 8.4 | + 24.2 |
| FURNITURE | 5.73 | 1,813,592 | 1,999,168 | 1,515,061 | - 9.3 | + 19.7 |
| APPAREL | 5.50 | 1,740,800 | 1,780,128 | 1,686,117 | - 2.2 | + 3.2 |
| UNCLASSIFIED RETAIL | 5.38 | 1,704,574 | 1,811,778 | 1,780,789 | - 5.9 | - 4.3 |
| PROFESSIONAL & PERSONAL SERVICE .. | .87 | 275,063 | 274,577 | 248,066 | + .2 | + 10.9 |
| FARM & GARDEN PRODUCE .. | .10 | 33,115 | 35,794 | 36,657 | - 7.5 | - 9.7 |
| STATE TOTAL | 100.00 | \$31,659,753 | \$31,756,821 | \$29,148,339 | - .3 | + 8.6 |
| DENVER COUNTY: 1/ | | | | | | |
| AUTOMOTIVE | 20.33 | \$ 1,808,534 | \$ 1,823,709 | \$1,595,701 | - .8 | + 13.3 |
| FOOD | 18.41 | 1,637,584 | 1,801,093 | 1,694,770 | - 9.1 | - 3.4 |
| MANUFACTURING, TRADING, JOBGING | 12.82 | 1,140,012 | 1,122,100 | 1,083,424 | + 1.6 | + 5.2 |
| LUMBER AND BUILDING | 11.41 | 1,014,361 | 985,860 | 946,836 | + 2.9 | + 7.1 |
| GENERAL MERCHANDISE | 10.08 | 895,529 | 901,830 | 834,722 | - .6 | + 7.4 |
| APPAREL | 9.57 | 851,450 | 872,365 | 830,968 | - 2.4 | + 2.5 |
| FURNITURE | 9.01 | 801,475 | 926,768 | 688,661 | -13.5 | + 16.4 |
| UNCLASSIFIED RETAIL | 6.52 | 580,277 | 572,328 | 551,678 | + 1.4 | + 5.2 |
| PROFESSIONAL & PERSONAL SERVICE .. | 1.63 | 144,629 | 146,472 | 131,112 | - 1.3 | + 10.3 |
| PUBLIC UTILITY | .19 | 17,054 | 13,750 | 14,726 | +24.0 | + 15.8 |
| FARM & GARDEN PRODUCE .. | .03 | 2,503 | 3,646 | 4,103 | -31.3 | - 39.0 |
| COUNTY TOTAL | 100.00 | \$8,894,408 | \$9,169,921 | \$8,376,701 | - 3.0 | + 6.2 |

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

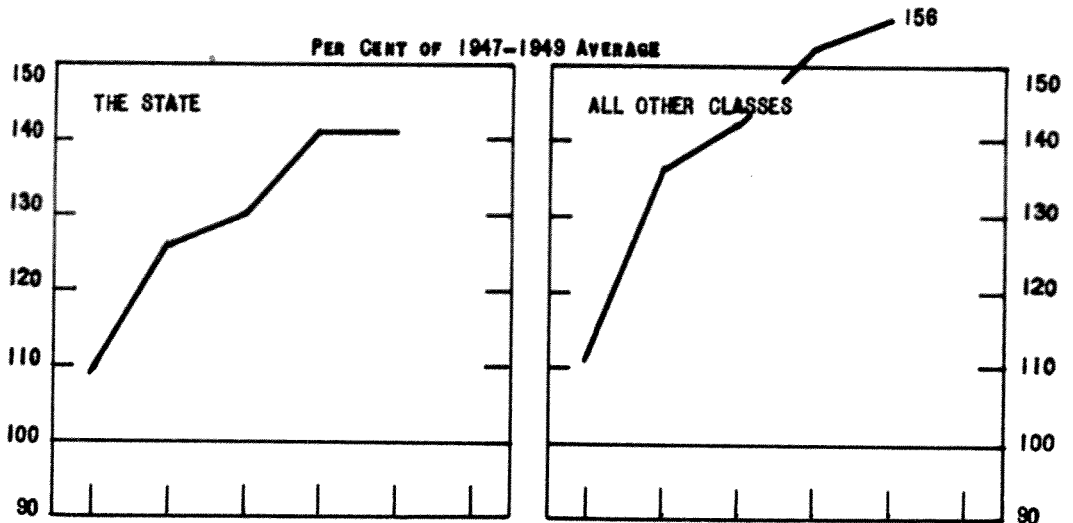
SALES TAX COLLECTIONS BY GENERAL BUSINESS CLASSES

FISCAL YEARS ENDED JUNE 30: 1950 - 1954

PER CENT OF 1947-1949 AVERAGE

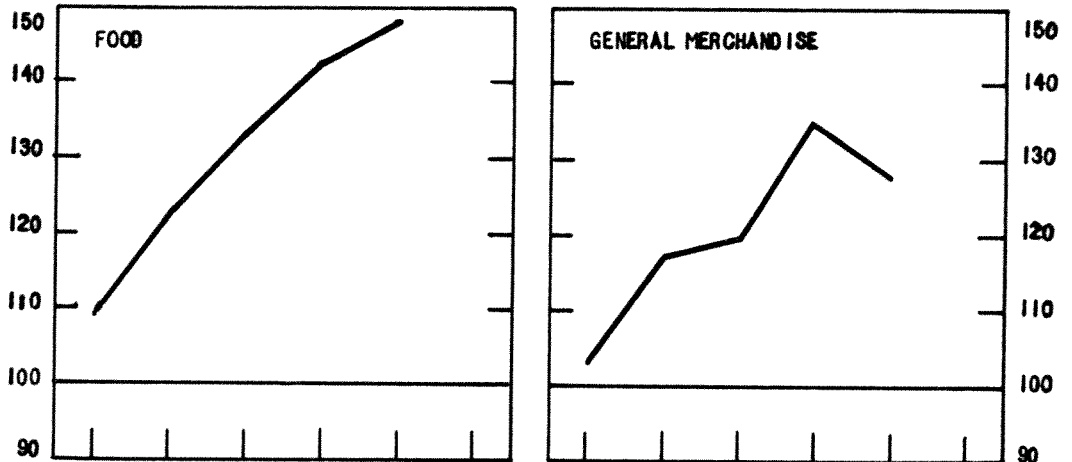
SALES TAX COLLECTION OF \$31,659,753 IN 1954 WAS SLIGHTLY LESS THAN THE 1953 HIGHEST RECORD PEAK.

ALL OTHER BUSINESS CLASSES KEEP MOVING TO NEW HIGHS FROM PREVIOUS YEARS.



FOOD CONTINUED ITS STEEP INCLINE FROM 1950 TO REGISTER THE HIGHEST LEVEL IN 1954.

GENERAL MERCHANDISE AFTER RISING TO NEW HIGHS FROM 1950 RECEDED MODERATELY IN 1954.



AUTOMOTIVE DECLINED SEVERAL POINTS IN 1954 FROM HIGHEST LEVEL MADE IN 1953.

A DOWNTREND OCCURRED FOR APPAREL IN 1954 AFTER THE CONTINUOUS RISE EACH YEAR FROM 1950.

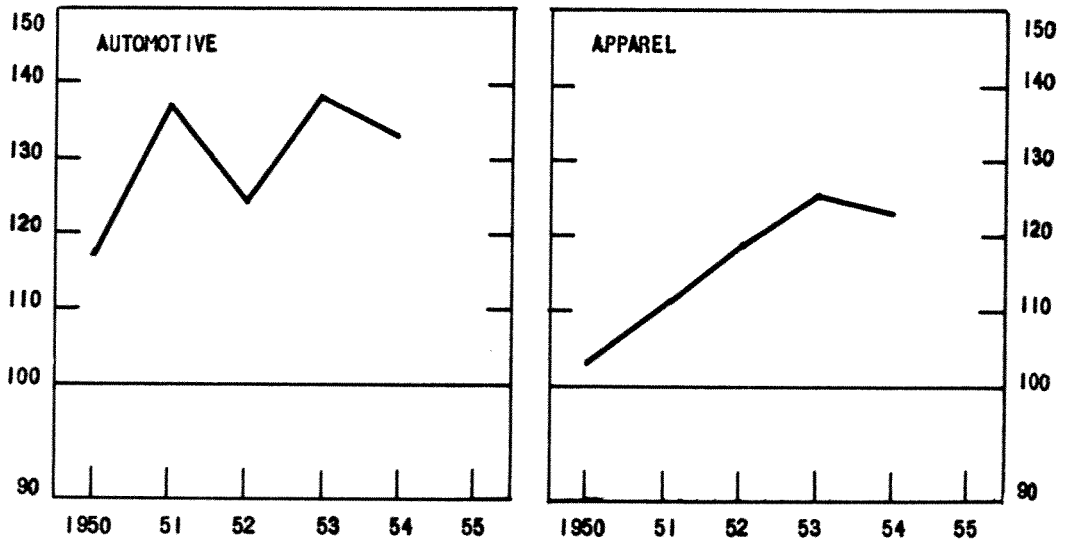


TABLE 68

SALES TAX: COLLECTIONS AND PER CENT BY SELECTED BUSINESS CLASSES
FISCAL YEAR ENDED JUNE 30, 1950 - 1954

| 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 |
| 1954 | 8,368,297 | 7,026,537 | 5,283,500 | 1,740,800 | 9,240,619 | 31,659,753 |
| 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 |
| 1954 | 148 | 128 | 133 | 123 | 156 | 141 |

TABLE 69

SALES TAX: PER CAPITA PAYMENTS BY BUSINESS CLASSES
FISCAL YEARS ENDED JUNE 30, 1950 - 1954

| 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 |
| 1954 | 6.32 | 5.30 | 3.99 | 1.31 | 6.97 | 23.89 |

^{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.

