

17th Annual Report 1958

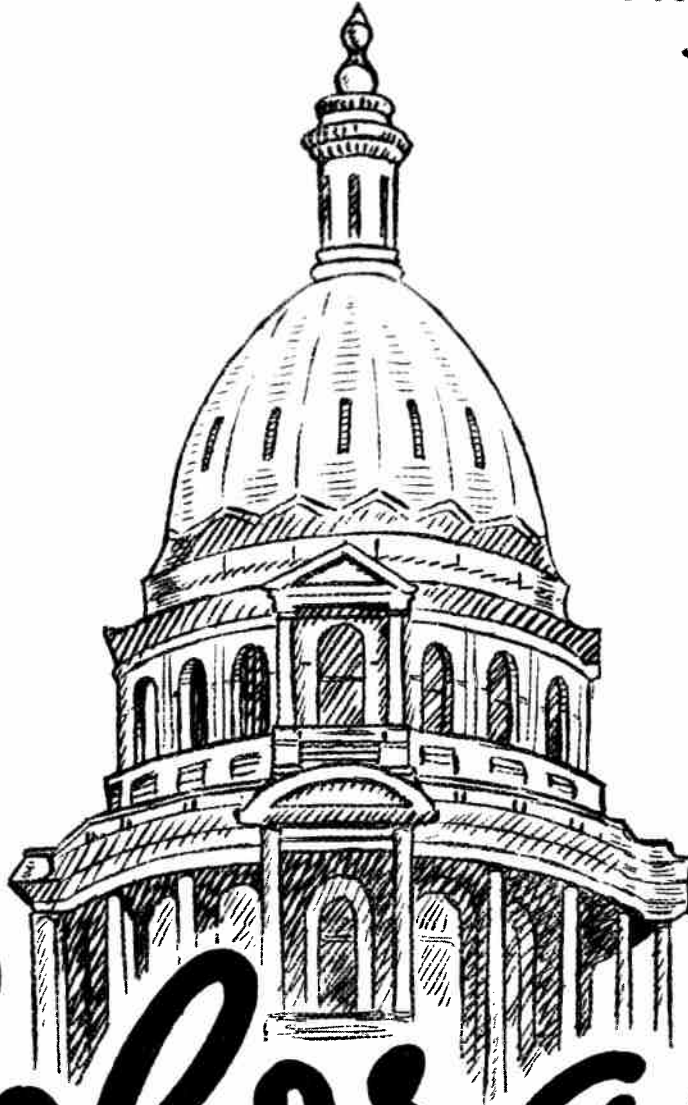
17th Annual Report
Fiscal Year Ending
June 30, 1958

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Colorado

DEPARTMENT
of
REVENUE

COLORADO

Stephen McNichols

Governor

DEPARTMENT OF REVENUE

Robert A. Theobald
Director

John F. Healy
Deputy
Director

SEVENTEENTH ANNUAL REPORT FISCAL YEAR ENDING JUNE 30, 1958



Prepared by
RESEARCH AND STATISTICS SECTION

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Publication Approved by State Controller December 30, 1958



State of Colorado
STEVE McNICHOLS, GOVERNOR
DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
DENVER 2

December 30, 1958

Honorable Steve McNichols
Governor of Colorado
Capitol Building
Denver, Colorado

My dear Governor:

It is my privilege to submit for your consideration the Seventeenth Annual Report of the Colorado Department of Revenue for the fiscal year ending June 30, 1958, in accordance with the provisions of the Colorado statutes.

This report consists of two parts: Part One covers the Tax Revenues Collected, Administration of the Department, and the Summaries of Personal Income Taxation and Severance Tax in Colorado in 1957; Part Two is the Colorado Traffic Accident Story, 1957.

Respectfully submitted,

Robert A. Theobald
Director of Revenue

RAT:mm



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TAXES PER \$1,000 OF PERSONAL INCOME IN COLORADO FROM 1945

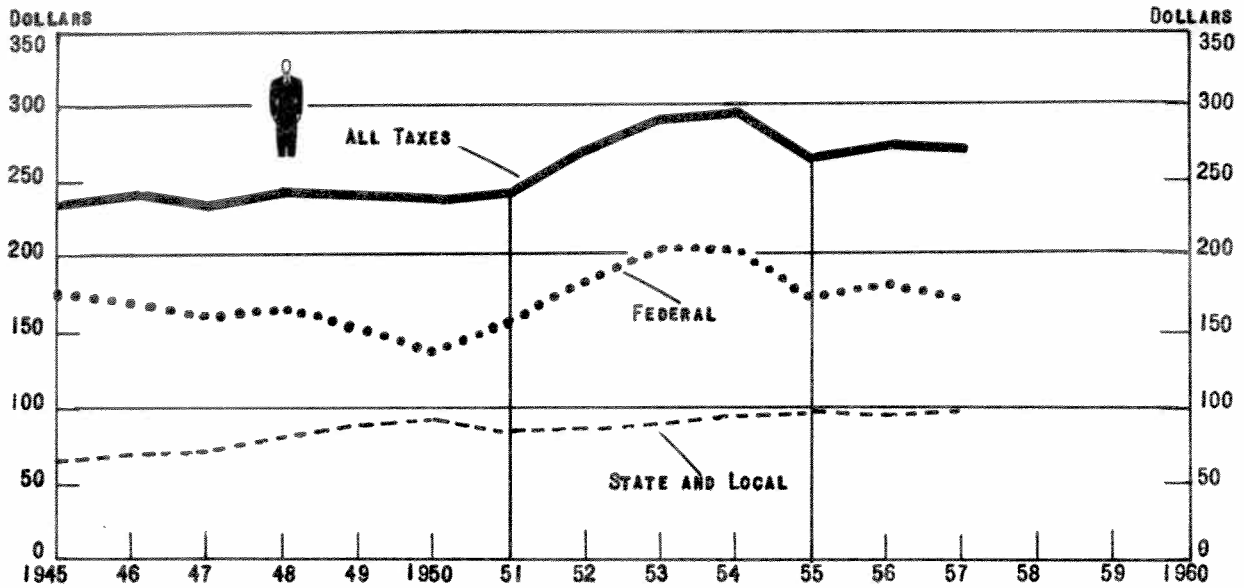


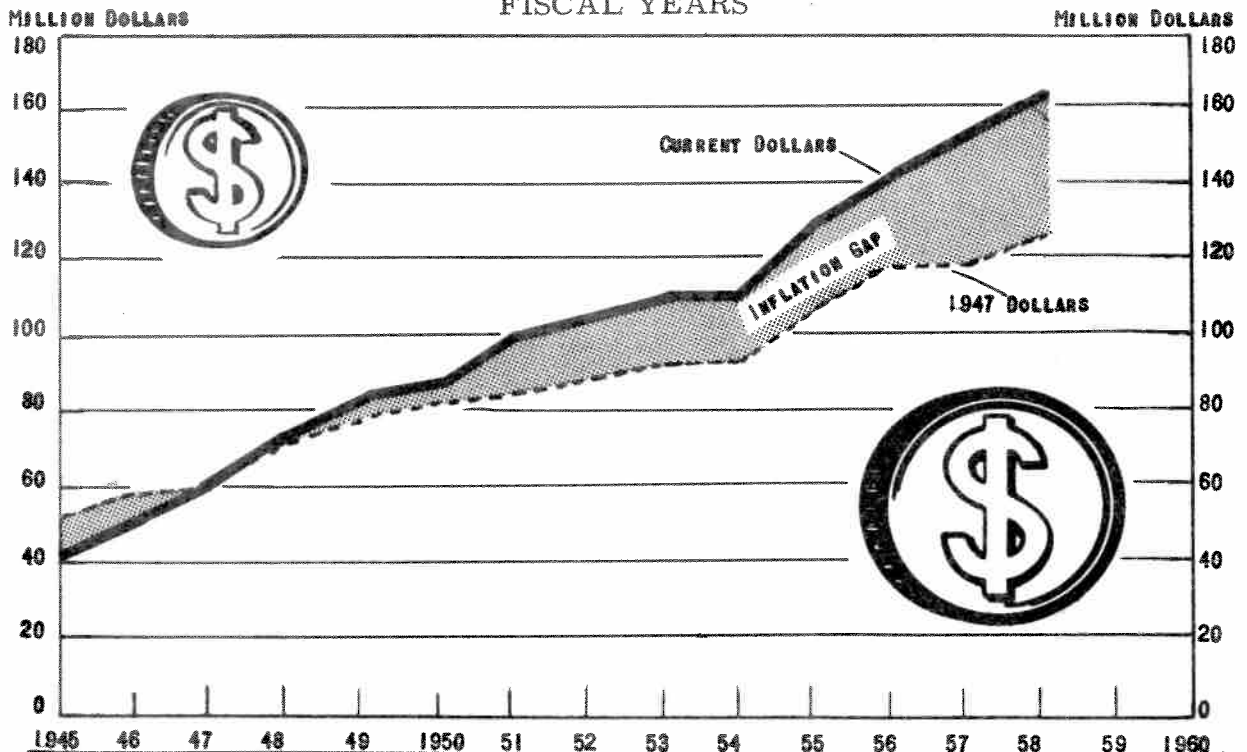
Chart 1

Colorado tax collections per \$1,000 of personal income for all government units moved in a narrow range from 1945 to 1951, then rising sharply to a high of \$297 in 1954 but receding to \$272 in 1957. State

and local tax take increased from \$65 in 1945 to \$98 in 1957. Federal reached a peak of \$204 in 1954.

Source: U. S. Dept. of Commerce, Internal Revenue Service, Denver Dist. and Colorado State Records.

STATE TAX REVENUE IN CURRENT AND CONSTANT 1947 DOLLARS
FISCAL YEARS



The purchasing power of the current tax dollars as measured by the 1947 constant dollars shrank 8 percent in 1948. The inflation gap widened each

year until by 1958 the shrinkage was 29 percent. Thus, 1958 tax dollars of \$165 million were worth but \$128 million in 1947 dollar values.

NOTE: U.S. BUREAU OF LABOR STATISTICS CONSUMERS' PRICE INDEXES WERE USED. (1947 = 100)

Chart 2

E.B.

P A R T I

TAX REVENUES AND ADMINISTRATION

STATE TAX TRENDS

The tax revenue trends revealed in the statistical tables and on the charts and facts on the administration of the Colorado Department of Revenue and its enforcement of the laws which it administers are highlighted in this Seventeenth Annual Report for the Fiscal Year Ended June 30, 1958.

In 1957 Colorado's combined state, local and federal tax bill came to \$907 million, an increase of \$65 million, or 7.7 percent over the preceding year and it was nearly three times its corresponding total in 1945. The combined state and local tax bill in 1957 was \$326 million up \$32 million, or 10.9 percent from 1956 and it was almost four times its corresponding total in 1945. In contrast, the 1957 federal tax collection of \$581 million rose \$31 million, or 5.6 percent from the preceding and it was 2 and 1/2 times greater than the 1945 total. This indicates that the state and local tax collections have made larger proportionate gains over the beginning of the postwar period than did the federal tax. In direct proportionate relationship with the rising tax burden the state personal income of \$3,339 million in 1957 increased 2 and 1/2 times from \$1,317 million in 1945.¹ The per capita personal income was also rising. In 1957 it amounted to \$1,996, up 69 percent from 1945, 38 percent from 1950 and 7 percent from 1956.

In order to obtain a clearer perspective of tax trends in Colorado it is important to set forth the relationship of the total tax burden to the total collective income of the taxpayers. For this purpose the new revised estimates of personal income by states prepared by the United States Department of Commerce was used. The resulting analysis of the total tax collections by governmental units per \$1,000 of personal income is presented in the following Table on the next page and is graphically illustrated on Chart 1 on the opposite page. The continuous rise each year in the personal income since 1945 is noted.

Very interestingly, there appears in the Table a downward trend in the federal income tax from the 1953 peak of \$204 per \$1,000 of personal income to \$174 in 1957. But in reverse action, the state and local taxes increased from \$92 in 1953 to a high of \$98 in 1957. From 1945 the state and local taxes per \$1,000 of income have accounted for around one-third of the total taxes and the federal two-thirds.

¹United States Department of Commerce, Office of Business Economics, Personal Income by States Since 1929: State Personal Income is defined as the current income received by residents of the State in the form of wages and salaries, net income of proprietors (including farmers), dividends, interest, net rents, and other items such as social insurance benefits, and veterans' benefits.

STATE PERSONAL INCOME AND TAXES PER \$1,000 OF PERSONAL INCOME
BY GOVERNMENTAL UNITS, 1945 - 1957

Year	State Personal Income (In Millions)	Tax Collections per \$1,000 of Personal Income		Total Taxes
		State and Local	Federal	
1945	\$ 1,317	\$ 65.06	\$ 172.32	\$ 237.38
1946	1,429	70.47	170.22	240.69
1947	1,654	71.23	159.54	230.77
1948	1,760	81.06	165.82	246.88
1949	1,794	89.18	154.39	243.57
1950	1,930	93.23	141.19	234.42
1951	2,284	84.93	154.92	239.85
1952	2,468	84.86	186.66	271.52
1953	2,492	89.44	204.02	293.46
1954	2,543	93.70	203.04	296.74
1955	2,783	95.59	172.50	267.89
1956	3,045	96.59	180.65	277.24
1957	3,339	97.81	173.96	271.77

The continuous economic and population expansion in Colorado is reflected in the high levels of personal income and tax revenue growth, particularly since the 1946 postwar year. The estimated U. S. Census population of 1,663 million in 1957 has risen 38 percent above 1946, 24 percent from 1950 and 2 percent from 1956. The inflationary wage-price spiral also had an important effect as between 1940 and 1957 the dollar depreciated to about one-half of its pre-war value. The effect of inflation upon the state tax revenues in terms of constant and current 1947 dollars is illustrated and described on Chart 2 on page 8.

THE TAX REVENUES

During the fiscal year ended June 30, 1958 the state taxes collected by the Department of Revenue totaled \$154,222,588, or an increase of \$7,595,202, or 8.3 percent above the preceding 1957 fiscal year. This record marks another new all-time high and is the seventeenth consecutive year of the continuous upward movement in revenue.

As revealed in Table 1 all major tax groups -- excise, income, motor vehicle, business and all other taxes -- were contributors to this past year's rise. The excise taxes, including sales, motor fuel, alcoholic beverages and others, yielded 59 percent of the total revenue, registering a gain of 4.3 percent over 1957 fiscal year. This rise is just a shade higher than that for the same group of taxes for 1957 over 1956, which is an indication of the slight effect of the limited business recession upon these tax collections in the 1958 fiscal year. The annual collection trends by tax source from 1952 fiscal can be studied in Tables 3, 4, and 5. For visual comparisons Chart 3 is presented to show the collections by source along with the administrative expenditures for the fiscals, 1956 - 1958.

Sales Tax.- Sales tax continues to hold its rank as the largest revenue producer in the State's tax system. During 1958 fiscal it yielded \$41,456,952 which was 5.1 percent higher than the total of the preceding fiscal. This new record high collection was nearly three-fold greater than the corresponding total of the 1946 postwar year. The effects of the State's expanding economy is clearly reflected in the increasing flow of sales tax revenue each successive year from 1956. Each year advanced over its like previous year. The seasonable trends in the taxed retail sales by quarters for the recent years, 1955 - 1958, appear on Chart 4. The curves show that September quarter is the highest sales period. In terms of yearly taxed retail sales trends, 1954 calendar year registered \$1.7 billion, which amount climbed each succeeding year to reach \$2.2 billion, an all-time high in 1958.

A significant tabulation of the quarterly sales tax collections of the business groups, apparel, automotive, food, furniture, and general merchandise, and certain specified businesses in the respective groups in the years, 1946 - 1957, was made. Important business trends can be traced from the figures presented in Table 15. Except for the State quarterly totals, all figures after the second quarter, 1954, were estimated by statistical formula. The quarterly trends for the three major classes, food, general merchandise and automotive, in the years, 1954 - 1957, are revealed in Chart 5. It is observed that the peak collections occurred in the September quarter of each year. This is also true for the years dating back to 1946, not only for these classes but for these specific businesses: restaurants, taverns and cafeterias; hotels, cottage camps, resorts, and boarding houses; and drug stores. Interestingly, grocery stores and meat markets, and motor stores, apparel group and filling and service stations made their peak collections in the December quarter.

On a calendar year basis the three major business classes, in order of their tax yield size were food, general merchandise and automotive and they averaged for the 12 years, 1946 - 1957, 59 percent of the total state collections. From 1949 the automotive group became a very close competitor for second place held by general merchandise at 18.1 percent against 17.3 percent for automotive. By 1955 automotive took the lead with 17 percent followed by general merchandise with 16 percent and then automotive moved up to its highest ratio in 1957 with 18 percent. Food held first place, averaging 25 percent for the twelve years. In annual collections the furniture group made substantial gains in this period. Its revenue for the 1946 postwar year of \$808 thousand advanced to \$1.4 million in 1950 and to \$2.4 million in 1957. Thus, the 1957 year was close to three times greater than 1946 and almost two times higher than 1950. This group contributes about 5.5 percent to the state total revenue.

Motor Fuel.- Motor fuel tax was little affected by the recession year, 1957 - 1958. It yielded \$38,149,460 in fiscal 1958, a rise of 4.9 percent over the previous year. In comparison, there was 3.6 percent advance between the 1956 and 1957 fiscals. The net gallonage taxed

advanced from 508.6 million in 1957 fiscal to 528.9 million in 1958, making an increase of 4 percent. The ever mounting consumption of motor fuel in relationship to motor vehicle registrations and the gallons used per vehicle for calendar years, 1946 - 1957, are illustrated on Chart 6. Special fuel continued its high upward climb to reach 32.3 million gallons in 1957, or 16.6 percent increase over 1956. The collections also followed a very similar pattern with \$1.9 million for 1957, up 14.6 percent.

Motor Vehicle Taxes, Registrations and Licenses.- Revenue from motor vehicle taxes, licenses and fees continued their upward climb, to register a peak at \$15,043,326 in fiscal 1958 with a gain of 9.5 percent from the prior year. This marked a moderately higher gain than was made between the fiscals, 1956 and 1957. The registration collections of \$6.4 million advanced 2.8 percent while the gross ton mile tax collections of \$7.2 million increased 13.9 percent from fiscal 1957.

A review of the motor vehicle registrations by type and by county for calendar years, 1956 and 1957, in Table 28 showed a continuing upward trend. All type of vehicles made advances between these years. The all state registrations of 868,639 increased by 49,496, or 6.0 percent; passenger cars by 5.0 percent; trucks by 5.2 percent; tractors by 16.4 percent; trailers by 17.6 percent; motorcycles by 32.6 percent and special mobile equipment by 13.3 percent. The Metropolitan Area total registrations of 389,944 were up 7.3 percent. The county distribution of all motor vehicle registrations for the calendar years, 1955 - 1957, are displayed on Map Chart 6.

In Table 29 is presented the motor vehicle registrations by type of licenses and by county for trucks and tractors for calendar years, 1956 and 1957. State-wide the 1957 state truck registrations, totaling 108,036, increased 7.2 percent over 1956 and 11.2 percent over 1955; and state tractors, numbering 7,159, rose 17.1 percent over 1956 and 38 percent over 1955. The Metropolitan trucks dipped slightly from 1956 but recorded a gain of 35 percent from 1955. The farm trucks and tractors remained almost the same as compared with an increase of 11 percent for the Metropolitan tractors between 1956 and 1957.

Income Tax.- Income tax revenues continue to rise higher as evidenced in Table 30 for the calendar years, 1950 - 1957. The gains can be attributed to changes in the income tax law, to the new withholding tax provision, inflation and to the economic growth of the State. The total collections were \$28,957,358 for 1957, which excluded the undistributed balance of \$1,499,349 that remained in the withholding suspense fund. Therefore, 1957's total cannot be compared with the totals of the three previous years which included the suspense funds. For 1957 the individual collections amounted to 70 percent of the state total, fiduciary 1 percent and corporation, 20 percent.

In the analysis of the withholding income tax refund data, the records showed the following figures:

Filing Year	Number of Returns	Amount Refunded	Average Amount Refund per Return
1955	80,615	\$ 292,780	\$ 3.63
1956	219,918	1,161,115	5.28
1957	229,517	1,278,290	5.57

It was found in Table 31 that the number of all taxable returns in 1957 numbered 30,085 more than in 1956, or an increase of 6.5 percent. The individual returns were up 27,706, or 6.1 percent, the corporation returns up 2,046, or 33 percent and the fiduciary returns up 333, or 26 percent. Of significance, there was a decrease of 8 percent in the non-taxable individual returns from 1956, while for all categories, the shrinkage was 5.3 percent.

The gross income tax from oil and gas production of \$3,793,098 for 1957 advanced 9.4 percent from 1956 and 4.1 percent from 1955 as revealed in Table 38. The individual, corporation and fiduciary returns totaled 3,337 in 1957 up 137 percent from the preceding year as noted in Table 32.

The distribution of the combined income tax collections of net income and gross income tax from gas and oil production by type of return for the first half of the calendar years, 1956 and 1957, is presented in Table 34. The total revenue of \$29,788,727 rose 23 percent from 1956 compared with the corporation's gain of 45 percent. Part of this corporate gain was due to the shifts in reporting dates for the payment of the tax as changed by legislative act.

The comparative trends in the collections for the calendar years, 1952 - 1957, from field audits for income, sales, use, motor fuel and other taxes within and without the State can be examined in Table 35. In 1957 the collections from all categories totaled \$381,003, slightly up from 1956. It is noted that no out-of-state audit collections have been obtained since 1956. In connection with these auditing accomplishments, the collections arising from motor fuel and special fuel field and office audits for calendar years, 1954 - 1957, are given in Table 36. For 1957 the combined total audits amounted to \$71,049, of which 92 percent came from office audits.

A summary of Personal Income Taxation and Gross Income Tax from Gas and Oil Production, or the Severance Tax, in Colorado, 1957 from the Governor's Tax Study, Financing Government in Colorado, 1959, follows on pages 45 and 59.

ADMINISTRATION

New and more effective methods of tax administration are continuously being sought by the Department of Revenue for the collection of the taxes and license fees and for the enforcement of the laws which it administers. An example is the installation and operation of the electronic data-processing system started in 1956. The functions of the Department are carried out by a personnel which numbered 726 at the close of 1958 fiscal year, an increase of 5.5 percent from last year.

Total expenses for administering the Department during the fiscal 1958 were \$3,810,035, an advance of \$387,877, or 11.3 percent from the previous year, as disclosed in Table 11. The largest item was personal services which constituted 76 percent of the total expenses, and they amounted to \$2,925,125 in 1958, or a rise of 12 percent over last year. Most of this advance can be attributed to employee increase. The total operating cost was up 13.9 percent, while the capital outlay item declined 49 percent. The total expenditures by type of taxes and licenses administered and collected by the Department can be examined in Table 12.

The comparative changes in yields and costs of the taxes and licenses both administered and collected for fiscal years, 1957 and 1958, are presented in Table 8. The total yield of \$137,821,274 gained 9.0 percent over 1957. In contrast, the total operating cost of \$3,702,597 was greater by 11.8 percent. The collections per \$100 of cost are also shown in the Table. For all categories of taxes and licenses the cost was \$2.69, an increase of 7 cents from the prior year. The cost trends per \$100 collected for the taxes listed in Table 8 are given in Table 9 for fiscal years, 1955 - 1958. It is noted that the total dollar rate cost per type of tax showed mixed upward and downward trends. For all collections made by the Department the cost was \$2.46 per \$100 collected in fiscal 1958, up 2.5 percent from 1957 and 38 percent from 1951 as found in Table 10.

Tax Compliance.- The 1958 fiscal year marks the continuing progress in the enforcement programs towards obtaining the goal of maximum compliance of the major tax laws of income, sales and highway user, administered by the Revenue Department through the means of the electronic data-processing system. The mechanized uniform accounting system set up for these taxes has brought more efficiency into the operation of the Department and has aided the counties in the preparation and collection of the highway user taxes and motor vehicle fees. And it has brought more efficiency into the county clerks offices by processing the vehicle registration data for the use of a direct mail order license registration program which expedites the collections of county levies and highway user taxes.

The new Electronic Data-processing Division has been set up, by Directive from the Governor, to integrate the functions of other state departments to provide a maximum utilization of machines, planning and production. This is being accomplished with the Department of Welfare and Department of Game and Fish. And it is extended to the Treasury

Department, Purchasing Department for the inventory of State property, and the State Civil Service Commission for the staffing of all civil service personnel. Finally, it is extended to the Department of Education for compiling statistics and fundamental data concerning the annual reporting activities. This removes a considerable load of work from the school districts and puts the administrative office in a position to learn more about its own functions.

Ports of Entry.-- The operation of the Port of Entry Division established July 1, 1955 is growing in efficiency, as indicated by the sizable increase in its activities for fiscal 1958 over its previous years. The truck count through the ports was 1,934,434, registering an advance of 16 percent from 1957 and 53 percent from 1956. The roving ports held 5,103 road blocks contrasted with 2,343 in fiscal 1957 and 400 in 1956. These activities were performed by the 80 port of entry officers of the 12 permanent ports and 12 roving which are attached to the permanent ports. In addition to the regular port entry work, 77,702 passenger cars and bus loads of tourists in fiscal 1958 stopped to ask for information on where and how to go. Road maps and other information were given to them. This means a boost for Colorado's tourist business.

LEGISLATION

The important income tax legislation enacted by the Fort-first General Assembly in 1957 administered by the Department was beneficial to the individual income taxpayer besides putting considerable more money into the State's general fund during 1958 fiscal year. The income tax payments were accelerated in this year by a legislative act in 1957² which required that all taxpayers, individual and corporate, shall pay their income tax for the previous year's earnings by April 15, of the succeeding year or be assessed a penalty interest payment. Previous legislation permitted corporations and certain individuals, but not wage earners, to pay past-due taxes over as much as a two-year period.

Tax legislation from the 1958 Session of the Forty-first General Assembly was of a limited nature with respect to the taxes administered by the Department of Revenue.

²Session Laws of Colorado, 1957, Chapter 269.

TAX COLLECTIONS BY SOURCE AND ADMINISTRATION EXPENDITURES: FISCALS: 1956-1958

MILLION DOLLARS

Record all-time high state tax collections of \$154 million were registered in 1958, up 8.3 per cent from the previous peak of \$142 million in 1957. Compared with 1956, the gain was 14 per cent.

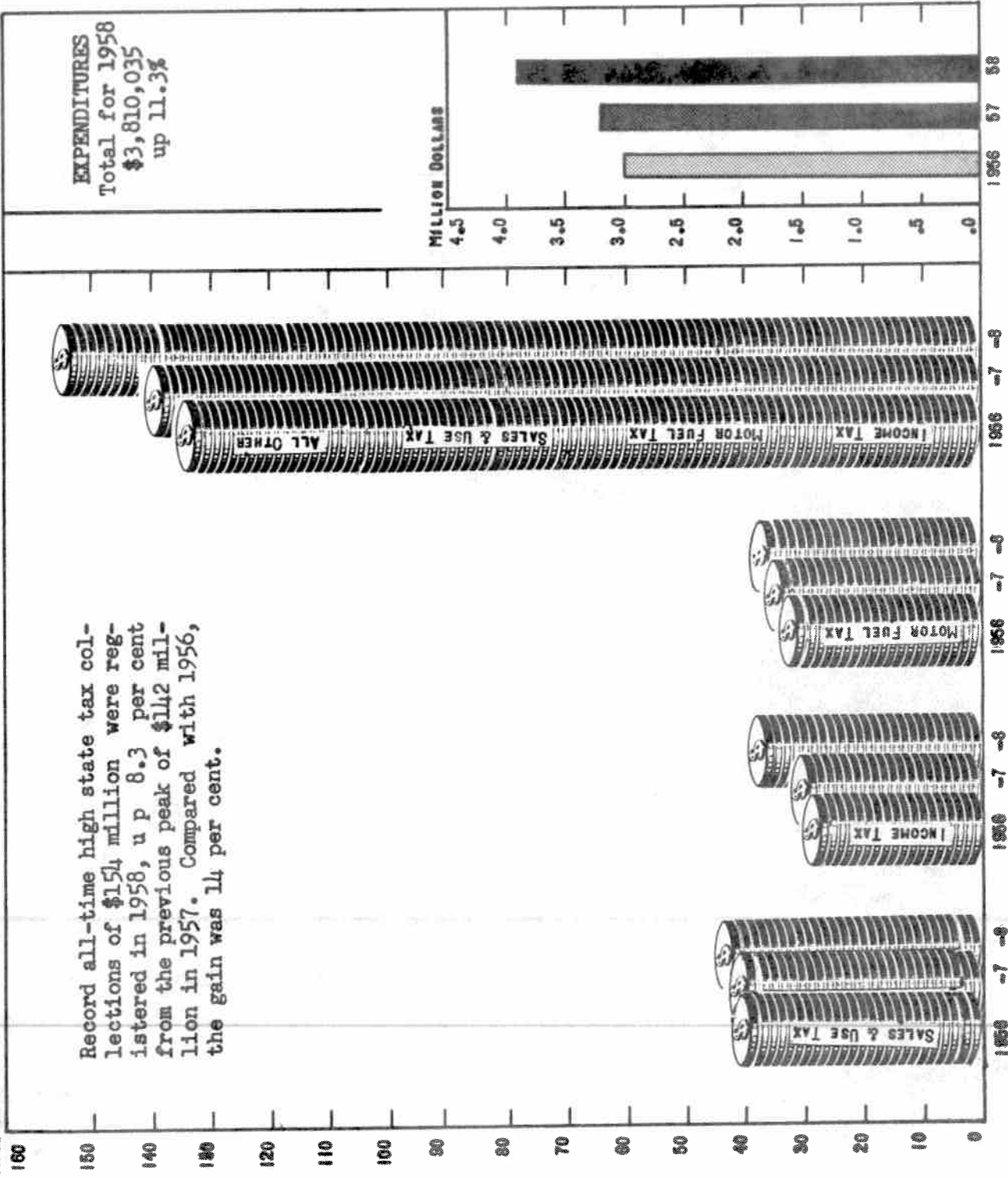


Chart 3

E.B.

TABLE I

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30: 1957 AND 1958

SOURCE	PER CENT OF 1958 TOTAL COLLECTIONS	1957	1958	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS.....	100.0	\$142,394,739.59	\$154,222,588.19	+ 8.3
<u>SALES AND GROSS RECEIPTS TAXES.....</u>	59.22	87,537,838.92	91,329,914.02	+ 4.3
GENERAL SALES:				
SALES TAX.....	26.88	39,457,154.70	41,456,952.16	+ 5.1
USE TAX.....	1.82	3,129,686.87	2,809,980.64	- 10.2
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX.....	24.74	36,355,295.95	38,149,459.55	+ 4.9
ALCOHOLIC BEVERAGE TAX.....	2.93	4,567,746.11	4,520,753.82	- 1.0
ATHLETIC COMMISSION FEES.....	.01	8,541.54	7,466.46	- 12.6
INSURANCE FUND.....	2.77	3,903,118.33	4,271,232.77	+ 9.4
OIL & GAS CONSERVATION LEVY.....	.07	116,295.42	114,068.62	- 1.9
<u>MOTOR VEHICLE TAXES AND LICENSES.....</u>	9.76	13,735,935.14	15,043,326.26	+ 9.5
MOTOR VEHICLE LICENSES.....	4.12	6,184,089.63	6,358,793.88	+ 2.8
AIRCRAFT REGISTRATION FUND.....	TRACE 1/	327.30	359.75	+ 9.9
MOTOR VEHICLE PERMIT & INSP. FEES	.11	80,172.65	172,174.05	+ 114.8
MOTOR VEHICLE CERTIFICATE OF				
TITLE FEES.....	.16	256,552.29	251,473.94	- 2.0
OPERATORS & CHAUFFEURS LICENSES..	.33	389,993.62	505,675.00	+ 29.7
P.U.C. FEES, GENERAL REVENUE.....	.04	42,494.21	55,720.04	+ 31.1
GROSS TON MILE TAX.....	4.69	6,344,356.82	7,226,541.40	+ 13.9
PROPERTY TAX ON INTER-COUNTY				
MOTOR CARRIERS.....	.31	437,948.62	472,588.20	+ 7.9
INCOME TAX.....	24.33	29,383,578.98	37,523,358.61 2/	+ 27.7
GROSS INCOME TAX FROM OIL AND GAS				
PRODUCTION.....	1.63	3,997,565.29	2,509,003.20 2/	- 37.2
INHERITANCE TAX - OLD AGE PENSION....	.26	182,382.67	402,763.99	+ 120.8
INHERITANCE TAX FUND.....	2.74	4,305,462.43	4,234,813.37	- 1.6
GIFT TAX.....	.11	281,503.97	174,041.38	- 38.2
<u>OTHER TAXES AND LICENSES, FEES ON</u>				
<u> BUSINESS AND OCCUPATION.....</u>	1.35	1,984,357.09	2,088,925.45	+ 5.3
ALCOHOLIC BEVERAGE LICENSES.....		214,825.00	220,900.00	
85% CITY AND COUNTY LIQUOR LICENSES		418,821.25	436,934.08	
STORE LICENSES.....		198,303.03	198,542.84	
CORPORATION TAX, FOREIGN AND				
DOMESTIC.....		267,841.47	299,422.66	
ALCOHOL LICENSE FEES.....		552.50	537.50	
BANK COMMISSIONER FEES.....		165,301.36	176,151.96	
BEDDING LICENSES.....		21,570.00	21,880.00	
BIRD LICENSES.....		2,925.00	2,740.00	
BOILER INSPECTION FEES.....		15,246.55	15,092.00	
BUILDING AND LOAN FEES.....		45,925.00	50,528.50	
COLLECTION AGENCY FEES.....		3,086.00	3,470.00	
DETECTIVE LICENSE FEES.....		800.00	1,900.00	
FLUID MILK SANITATION.....		1,302.00	1,384.00	
LIVESTOCK WATER TANK FUND.....		420.00	448.00	
MOTOR VEHICLE DEALERS				
ADMINISTRATORS FUND.....		76,765.00	60,980.00	

TABLE 1 - Continued

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30: 1957 AND 1958

SOURCE	PER CENT OF 1958 TOTAL COLLECTIONS	1957	1958	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES, FEES				
ON BUSINESS AND OCCUPATION: CONT'D.				
OLD AGE PENSION: SECRETARY OF STATE.....		6,888.72	7,589.43	
PLUMBING INSPECTION FEES.....		21,882.80	19,451.90	
PRACTICAL NURSE EXAMINATION FEES...		---	30,060.00	
PROF. SANITARIAN REG. BD. FEES.....		---	1,180.00	
PRIVATE EMPLOYMENT AGENCY FEES.....		4,205.00	4,310.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY FEES.....		800.00	850.00	
ORE BUYERS LICENSE.....		800.00	850.00	
REAL ESTATE LICENSE.....		300.00	300.00	
RESTAURANT INSPECTION FEES.....		75,158.00	81,232.00	
RESTAURANT INSPECTION FEES.....		49,190.10	53,474.99	
SECURITIES DIVISION FEES.....		59,266.46	64,332.70	
SPECIAL FUEL USERS PERMITS.....		23,301.00	31,909.00	
STATE ENGINEER FEES.....		11,288.85	9,997.85	
TEACHERS CERTIFICATION FUND.....		17,055.50	20,370.50	
TOURIST CAMP LICENSE FEES.....		35,130.39	37,375.50	
VETERINARY LICENSE FEES.....		1,955.00	3,931.50	
STATE BOARD OF:				
ACCOUNTANCY LICENSES.....		12,312.50	13,316.94	
ABSTRACTORS LICENSES.....		3,775.00	820.60	
ARCHITECTS LICENSES.....		8,040.00	10,870.00	
BARBER EXAMINERS FEES & SHOP LICENSES.....		24,280.00	26,272.00	
BASIC SCIENCE EXAMINERS FEES.....		7,820.00	8,422.00	
CHIROPRACTIC EXAMINERS FEES.....		5,385.00	4,965.00	
COSMETOLOGY EXAMINER LICENSES.....		35,448.61	35,290.00	
DENTAL EXAMINERS FEES.....		12,466.00	12,100.00	
FUNERAL DIRECTORS & EMBALMING EXAMINER FEES.....		3,612.00	7,909.00	
MEDICAL EXAMINERS FEES.....		25,748.00	27,627.00	
NURSE EXAMINERS FEES.....		51,975.00	51,947.00	
OPTOMETRIC EXAMINERS FEES.....		3,710.00	2,980.00	
PHARMACY EXAMINERS FEES.....		3,066.00	2,930.00	
PHARMACY-PROPHYLACTIC LICENSES.....		46,403.00	26,094.00	
SHORTHAND REPORTERS EXAMINERS FEES.		210.00	105.00	
OTHER RECEIPTS:	.60	986,115.10	916,441.91	- 7.1
CIVIL SERVICE COMMISSION FEES.....		1,647.00	1,950.00	
COLORADO GEOLOGICAL SURVEY.....		63.45	53.05	
INCOME TAX NON-RESIDENT LICENSES...		375.00	270.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES.....		403,357.93	385,581.97	
LIQUOR TAX ADMINISTRATION FUND.....		369.00	291.00	
MOTOR VEHICLE PENALTY ASSESSMENTS..		219,251.58	217,656.76	
PUBLIC HEALTH FEES.....		67,586.00	67,620.00	
SECRETARY OF STATE FEES.....		258,733.20	227,120.48	
STATE HISTORICAL SOCIETY.....		34,731.94	15,898.65	

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

2/ THE LARGE DROP IN GROSS INCOME TAX FROM GAS AND OIL PRODUCTION COLLECTIONS FROM 1957 FISCAL WAS PARTLY DUE TO SUSPENSE DEPOSITS IN THE REGULAR INCOME TAX FUND.

TABLE 2

COLLECTIONS: RECEIPTS BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1958

FUND NUMBER	TAX COLLECTIONS	AMOUNT	FUND NUMBER	TAX COLLECTIONS	AMOUNT
103	ALCOHOL LICENSE FEES (INDUSTRIAL)..	\$ 537.50	2339	OPERATOR & CHAUFFEURS LICENSES..	\$ 505,675.00
108	BANK COMMISSIONER FEES.....	176,151.96	2334	MOTOR VEHICLE OWNERSHIP TAX "A".	472,588.20
111	BOILER INSPECTION FEES.....	15,092.00	2359	MOTOR VEHICLE INSPECTION STICKER	
113	BUILDING AND LOAN FEES.....	50,528.50		FEES.....	172,174.05
115	CIVIL SERVICE COMMISSION.....	1,950.00	2359	SPECIAL FUEL USERS PERMITS.....	31,909.00
125	DETECTIVE LICENSE FEES.....	1,900.00	2371	AIRCRAFT REGISTRATION FUND.....	359.75
129	ENGINEER'S FEES.....	9,997.85	2374	OIL & GAS CONSERVATION LEVY.....	114,068.62
131	FLUID MILK SANITATION.....	1,384.00	2501	INHERITANCE TAX.....	4,234,813.37
136	COLORADO GEOLOGICAL SURVEY.....	53.05	2502	GIFT TAX.....	174,041.38
157	ORE BUYERS LICENSE.....	300.00	2601	TEACHERS CERTIFICATE FUND.....	20,370.50
160	PSITTACINE BIRD LICENSE.....	2,740.00	2603	STATE HISTORICAL SOCIETY.....	15,898.65
162	PLUMBING INSPECTION FEES.....	19,451.90	2701	CORP. TAX-FOREIGN & DOMESTIC....	299,422.66
163	BOARD OF PHARMACY-PROPHYLACTIC LIC.	2,930.00	2702	ABSTRACTORS LICENSE FEES.....	820.60
164	PRIVATE EMPLOYMENT AGENCY FEES....	4,310.00	2703	ACCOUNTANCY LICENSE FEES.....	13,316.94
166	PUBLIC HEALTH FEES.....	2,410.00	2704	ARCHITECTS LICENSE FEES.....	10,870.00
167	PUBLIC UTILITY COMMISSION FEES....	55,720.04	2705	BARBER EXAMINER FEES.....	26,272.00
169	PUBLIC HEALTH CERTIFICATE FEES....	65,210.00	2706	BASIC SCIENCE EXAMINERS FEES....	8,422.00
177	SECRETARY OF STATE FEES.....	227,120.48	2707	ATHLETIC COMMISSION FEES.....	7,466.46
178	SECURITIES DIVISION FEES.....	64,332.70	2708	CHIROPRACTIC EXAMINERS FEES....	4,965.00
2107	TOURIST CAMP LIC.-HIGHWAY.....	37,375.50	2709	COLLECTION AGENCY FEES.....	3,470.00
2181	O.A.P.-INHERITANCE TAX.....	402,763.99	2710	COSMETOLOGY EXAMINERS FEES....	35,290.00
2181	SECRETARY OF STATE(OLD AGE PENSION)	7,589.43	2711	DENTAL EXAMINERS FEES.....	12,100.00
2217	PRIVATE THEATRE EMPLOYMENT AGENCY..	850.00	2713	FUNERAL DIRECTORS & EMBALMERS...	7,909.00
2236	INSURANCE TAX.....	4,271,232.77	2714	MEDICAL EXAMINERS FEES.....	27,627.00
2241	LIVESTOCK WATER TANK FUND.....	448.00	2716	NURSE EXAMINERS FEES.....	51,947.00
2302	STORE LICENSE.....	198,542.84	2717	OPTOMETRIC EXAMINERS FEES.....	2,980.00
2303	SALES TAX.....	41,445,556.60	2718	PHARMACY EXAMINERS FEES.....	26,094.00
2303	SALES TAX LICENSE.....	11,395.56	2719	REAL ESTATE LICENSE FEES.....	81,232.00
2305	USE TAX.....	2,809,980.64	2720	SHORTHAND REPORTERS FEES.....	105.00
2306	INCOME TAX WITHHOLDING.....	3,053,559.07	2721	VETERINARY LICENSE FEES.....	3,931.50
2307	INCOME TAX.....	34,469,799.54	2722	LIQUOR TAX ADMINISTRATION FUND..	291.00
2309	GROSS INCOME TAX FROM OIL & GAS		2723	PRACTICAL NURSE EXAMINATION FEES	30,060.00
	PRODUCTION.....	2,584,152.83	2724	PROF. SANITARIAN REG. BD. FEES..	1,180.00
2310	GROSS INCOME TAX FROM GAS & OIL		2820	BEDDING LICENSES.....	21,880.00
	PRODUCTION WITHHOLDING.....	75,149.63	2821	RESTAURANT INSPECTION FEES.....	53,474.99
2312	INCOME TAX NON-RESIDENT LIC.....	270.00		TOTAL TAX COLLECTIONS	154,222,588.19
2314	LIQUOR TAX.....	4,519,359.95		OTHER RECEIPTS	
2314	LIQUOR TAX LIABILITY.....	1,393.87			
2314	LIQUOR LICENSE.....	220,900.00	118	CAPITOL BUILDING-RENTS & SERVICE	64,923.97
2315	LIQUOR LICENSE (CITY & COUNTY 85%)..	436,934.08	172	GENERAL FUND-REFUNDS & MISC.....	-10.00
2316	MOTOR FUEL TAX.....	38,149,459.55	2230	PUBLIC UTILITY COMM. SUSPENSE...	61,304.18
2318	MOTOR VEHICLE CERTIFICATE TITLE		2235	P.U.C. REVOLVING FUND.....	155,107.26
	FUND.....	251,473.94	2317	MOTOR FUEL SUSPENSE.....	45,186.22
2319	MOTOR VEHICLE PENALTY ASSESSMENTS..	217,656.76	2336	DEPARTMENT OF REVENUE SUSPENSE..	-29,010.28
2320	PEACE FINES.....	385,581.97	2337	MOTOR VEHICLE SAFETY RESPONSI-	
2321	MOTOR VEHICLE ADMINISTRATION FUND..	60,980.00		BILITY FUND.....	100,810.61
2322	GROSS TON MILE TAX.....	7,226,541.40	2359	MISCELLANEOUS DEPT.COLLECTIONS..	12,034.34
2328	MOTOR VEHICLE LICENSES-1958.....	6,358,793.88		TOTAL OTHER RECEIPTS.....	410,346.30
				GRAND TOTAL.....	154,632,934.49

TABLE 3
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1952 - 1958

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
1952.....	\$28,527,010	\$30,992,405	\$20,255,644	\$7,861,341	\$4,823,707	\$6,607,603	\$99,067,710
1953.....	29,604,630	33,730,534	19,173,261	8,512,394	4,992,853	7,427,983	103,441,655
1954.....	31,017,609	33,927,472	21,172,657 1/	8,945,502	4,505,508	7,451,733	107,020,481
1955.....	32,544,057	37,072,299	27,702,019 1/	11,454,777	4,750,078	8,592,362	122,115,592
1956.....	35,092,215	40,986,598	30,806,353 1/	12,781,336	4,997,769	10,135,267	134,799,538
1957.....	36,355,296	42,586,842	33,381,144 1/	13,735,935	5,201,393	11,134,130	142,394,740
1958.....	38,149,460	44,266,933	40,032,362 1/	15,043,326	5,178,588	11,551,919	154,222,588

PER CENT OF STATE TOTAL COLLECTIONS

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
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
1955.....	26.6	30.4	22.7	9.4	3.9	7.0	100
1956.....	26.0	30.4	22.9	9.5	3.7	7.5	100
1957.....	25.6	29.9	23.4	9.6	3.7	7.8	100
1958.....	24.7	28.7	26.0	9.8	3.3	7.5	100

1/ INCLUDES GROSS INCOME TAX FROM OIL AND GAS PRODUCTION

TABLE 4
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1955 - 1958

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1958	1957	1956	1958 Over 1957	1958 Over 1956
RETAIL SALES AND USE TAXES.....	\$ 44,266,933	\$42,586,842	\$40,986,597	+ 3.9	+ 8.0
MOTOR FUEL TAX.....	38,149,460	36,355,296	35,092,215	+ 4.9	+ 8.7
INCOME TAX.....	37,523,359	29,383,579	27,529,869	+ 27.7	+ 36.3
GROSS INCOME TAX FROM OIL AND GAS PRODUCTION.....	2,509,003	3,997,565	3,276,484	- 37.2	- 23.4
MOTOR VEHICLE AND OPERATORS LICENSES AND TAXES.....	7,816,785	7,391,578	7,115,094	+ 5.8	+ 9.9
GROSS TON MILE TAX.....	7,226,541	6,344,357	5,666,241	+ 13.9	+ 27.5
LIQUOR TAX AND LICENSE FEES....	5,178,588	5,201,393	4,997,769	- .4	+ 3.6
INHERITANCE AND GIFT TAX.....	4,811,619	4,769,349	4,251,791	+ .9	+ 13.2
INSURANCE AND CORPORATION TAXES AND FEES.....	4,570,655	4,170,960	3,834,155	+ 9.6	+ 19.2
ALL OTHER REVENUE.....	2,169,645	2,193,821	2,049,323	- 1.1	+ 5.9
STATE TOTAL.....	\$154,222,588	\$142,394,740	\$134,799,538	+ 8.3	+ 14.4

TABLE 5
COLLECTIONS: STATE TAX TOTAL
FISCAL YEARS ENDED JUNE 30, 1952 - 1958

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
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
1955	122,115,592	+ 14.1	+15,095,110
1956	134,799,538	+ 10.4	+12,683,946
1957	142,394,740	+ 5.6	+ 7,595,202
1958	154,222,588	+ 8.3	+11,827,848

TABLE 6
COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1957 AND 1958

SOURCE	1957		1958		NET COLLECTIONS	
	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS	GROSS COLLECTIONS		REFUNDS
STORE LICENSE.....	\$ 198,303.03	62.00	\$ 198,241.03	\$ 198,542.84	\$ 32.50	\$ 198,510.34
SALES TAX.....	39,457,154.70	510,350.61	38,946,804.09	41,456,952.16	655,567.80	40,801,384.36
USE TAX.....	3,129,686.87	7,137.93	3,122,548.94	2,809,980.64	15,274.76	2,794,705.88
INCOME TAX AND GROSS & GAS PRODUCTION.....	33,381,144.27	1,934,070.87	31,447,073.40	40,032,361.81	2,952,195.13	37,980,166.68
MOTOR FUEL TAX.....	36,355,295.95	3,965,041.38	32,390,254.57	38,149,459.55	4,446,173.74	33,703,285.81
GROSS TON MILE TAX.....	6,344,356.82	40,130.94	6,304,225.88	7,226,541.40	26,234.63	7,200,306.77
LIQUOR EXCISE TAX.....	4,567,746.11	9,100.37	4,558,645.74	4,520,753.82	16,847.54	4,503,906.28
MISCELLANEOUS TAXES AND LICENSES.....	7,231,283.45	23,209.81	7,208,073.64	1,581,501.93	533.41	1,580,968.52
TOTAL.....	\$130,664,971.20	\$6,489,103.91	\$124,175,867.29	\$135,976,094.15	\$ 7,212,859.51	\$128,763,234.64

TABLE 7
REFUNDS: PERCENTAGE OF COLLECTIONS REFUNDED BY SPECIFIED SOURCES
FISCAL YEARS ENDING JUNE 30, 1954 - 1958

SOURCE	PER CENT OF COLLECTIONS REFUNDED				
	1954	1955	1956	1957	1958
STORE LICENSE.....	.04	.01	.01	.03	.02
SALES TAX.....	.22	.33	1.25	1.29	1.58
USE TAX.....	.11	.07	.35	.23	.54
INCOME TAX.....	1.75	2.65	5.06	5.79 ✓	5.13 ✓
GROSS INCOME FROM OIL & GAS PRODUCTION.....	.72	.46	.25	---	---
MOTOR FUEL TAX.....	12.80	11.79	11.62	10.91	11.65
GROSS TON MILE TAX.....	---	.11	5.26	.63	.36
LIQUOR EXCISE TAX.....	2.37	.22	.09	.20	.37
85% CITY & COUNTY LIQUOR LICENSE.....	.45	---	---	---	---
MISCELLANEOUS TAXES & LICENSES.....	.03	1.46	.80	.32	.03
TOTAL.....	4.88	4.27	5.10	4.97	5.30

✓ COMBINED FOR 1957 AND 1958 FISCALS.

TABLE 8

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1957 AND 1958

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

TAX	C O L L E C T I O N S				C O S T O F A D M I N I S T R A T I O N ^{1/}				C O S T P E R \$ 1 0 0 C O L L E C T E D			
	1957	1958	INCREASE OR DECREASE	% INCREASE OR DECREASE	1957	1958	INCREASE OR DECREASE	% INCREASE OR DECREASE	1957	1958	INCREASE OR DECREASE	% INCREASE OR DECREASE
SALES AND USE.....	\$42,586,841	\$44,266,932	\$+1,680,091	+ 3.9	\$664,396	\$713,741	\$+49,345	+ 7.4	\$ 1.56	\$1.61	\$+ .05	+ .05
SALES.....	39,457,155	41,456,952	+1,999,797	+ 5.1	618,914	674,400	+55,486	+ 9.0	1.57	1.63	+ .06	+ .06
USE.....	3,129,686	2,809,980	- 319,706	-10.2	45,482	39,341	- 6,141	-13.5	1.45	1.40	- .05	- .05
INCOME AND GROSS INCOME FROM OIL & GAS PRODUCTION	33,381,144	40,032,362	+6,651,218	+19.9	1,085,735	1,092,645	+ 6,910	+ .6	3.25	2.73	- .52	- .52
MOTOR FUEL.....	36,355,296	38,149,460	+1,794,164	+ 4.9	279,167	286,569	+ 7,402	+ 2.7	.77	.75	- .02	- .02
MOTOR VEHICLE REGISTRATION.....	6,184,090	6,358,794	+ 174,704	+ 2.8	384,077	592,697	+208,620	+ 54.3	6.21	9.32	+3.11	+3.11
AIRCRAFT.....	327	360	+ 32	+ 9.9	69	82	+ 13	+ 18.8	21.10	22.78	+1.68	+1.68
AUTO TITLE.....	256,552	251,474	- 5,078	- 2.0	186,607	193,547	+ 6,941	+ 3.7	72.74	77.00	+4.26	+4.26
GROSS TON MILE AND P.U.C. TON MILE.	6,386,851 ^{2/}	7,282,261	+ 895,410	+14.0	211,256	227,163	+ 15,907	+ 7.5	3.31	3.12	- .19	- .19
MISCELLANEOUS	702,783	775,414	+ 72,631	+10.3	236,470	310,532	+ 74,062	+ 31.3	33.65	40.05	+6.40	+6.40
DRIVER LICENSES	389,994	505,675	+ 115,681	+29.7	254,842	276,482	+ 21,640	+ 8.5	65.34	54.68	-10.66	-10.66
STORE LICENSE	198,303	198,543	+ 240	+ .1	7,751	9,139	+ 1,388	+ 17.9	3.91	4.60	+ .69	+ .69
TOTAL	\$126,442,181	\$137,821,274	\$+11,379,093	+ 9.0	\$3,310,370	\$3,702,597	\$+392,228	+ 11.8	\$ 2.62	\$2.69	\$+ .07	\$+ .07

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

^{2/} THE GROSS TON MILE TAX LAW BECAME EFFECTIVE JANUARY 1, 1955. THE RECEIPTS AND EXPENSES OF THE OLD P. U. C. TON MILE TAX WERE COMBINED FOR THE FISCAL YEARS, 1956 AND 1957.

TABLE 9

ADMINISTRATION: COST PER \$100 COLLECTED BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1955 - 1958

TAX ^{1/}	COST PER \$100 OF COLLECTIONS			
	1958	1957	1956	1955
SALES AND USE.....	\$ 1.61	\$ 1.56	\$ 1.26	\$ 1.40
SALES.....	1.63	1.57	1.22	1.37
USE.....	1.40	1.45	1.82	1.75
INCOME AND GROSS INCOME FROM				
GAS & OIL PRODUCTION.....	2.73	3.25	2.56	3.23
MOTOR FUEL.....	.75	.77	.52	.56
MOTOR VEHICLE:				
REGISTRATION.....	9.32	6.21	7.23	7.21
AIRCRAFT.....	22.78	21.10	17.90	32.76
AUTO TITLE.....	77.00	72.74	67.43	71.86
GROSS TON MILE & P.U.C. TON MILE.....	3.12	3.31	3.20	2.84
MISCELLANEOUS.....	40.05	33.65	19.62	22.73
OPERATORS & CHAUFFEURS LICENSES.....	54.68	65.34	68.07	36.66
STORE LICENSE.....	4.60	3.91	7.91	5.95
TOTAL.....	2.69	2.62	2.27	2.45

^{1/} INCLUDES TAXES ADMINISTERED AND COLLECTED.

TABLE 10

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1951 - 1958

YEAR	TOTAL COLLECTIONS	COST OF ADMINISTRATION	COST PER \$100 OF COLLECTIONS
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
1955.....	122,387,571	2,774,717	2.26
1956.....	135,205,686	3,034,445	2.24
1957.....	142,819,603	3,422,163	2.40
1958.....	154,632,934	3,810,035	2.46

TABLE 11

ADMINISTRATION: ALL TAX EXPENDITURE BY PURPOSE
FISCAL YEARS ENDING JUNE 30, 1957 AND 1958

YEAR	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITOL OUTLAY	TOTAL EXPENSE
1957.....	\$2,611,015.10	\$557,615.58	\$114,131.81	\$3,282,762.49	\$139,395.60	\$3,422,158.09
1958.....	2,925,124.77	685,007.92	128,840.23	3,738,972.92	71,062.52	3,810,035.44
CHANGE IN EXPENDITURES: 1958 OVER 1957	+314,109.67	+127,392.34	+ 14,708.42	+ 456,210.43	- 68,333.08	+ 387,877.35
PER CENT CHANGE	+ 12.0	+ 22.8	+ 12.9	+ 13.9	- 49.0	+ 11.3

TABLE 12

ADMINISTRATION: EXPENDITURES BY TAX SOURCE
FISCAL YEARS ENDING JUNE 30, 1957 AND 1958

TAX	TOTAL EXPENDITURE	
	FISCAL 1957	FISCAL 1958
ADMINISTERED AND COLLECTED:		
SALES AND USE:.....	\$ 664,395.89	\$ 713,740.74
SALES.....	618,913.65	674,399.87
USE.....	45,482.24	39,340.87
INCOME AND GROSS INCOME FROM		
OIL AND GAS PRODUCTION.....	1,085,735.31	1,092,645.20
MOTOR FUEL.....	279,167.36	286,569.28
MOTOR VEHICLES:		
REGISTRATION ^{1/}	384,077.20	592,696.84
TITLE.....	186,606.54	193,547.30
AIRCRAFT.....	69.00	82.00
MISCELLANEOUS.....	236,469.70	310,531.76
OPERATORS & CHAUFFEURS.....	254,841.52	276,482.38
GROSS TON MILE.....	211,255.79	227,162.60
STORE LICENSE.....	7,751.35	9,139.25
TOTAL.....	3,310,369.66	3,702,597.35
% INCREASE: 1958 OVER 1957.....		+ 11.9
COLLECTED ONLY:		
ALL OTHER TAXES AND LICENSES.....	111,793.43	107,438.09
GRAND TOTAL.....	3,422,163.09	3,810,035.44
% INCREASE: 1958 OVER 1957		+ 11.3

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

TABLE 13

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1957 AND 1958

CLASS OF EXPENDITURE	ACCOUNT LETTER 1/	1957			ACCOUNT LETTER 2/	1958		
		ALLOTMENTS	EXPENDITURES	BALANCE		ALLOTMENTS	EXPENDITURES	BALANCE
PERSONAL SERVICES.....	A	\$2,318,745.75	\$2,317,640.00	\$ 1,105.75	A	\$2,649,443.00	\$2,619,761.37	\$ 29,681.63
MAINTENANCE AND OPERATION.....	B	565,000.00	509,011.51	55,988.49	B	660,000.00	624,548.33	35,451.67
CAPITAL OUTLAY.....	C-1;C-2;C-3	143,039.40	139,395.60	3,643.80	C; C-1	82,293.35	71,062.52	11,230.83
STATE'S SHARE OF RETIREMENT FUND....	D	114,347.20	114,131.81	215.39	D	132,047.15	128,840.23	3,206.92
WORKMENS' COMPENSATION INSURANCE....	E	2,100.00	2,100.00	---	E	2,292.00	2,292.00	---
TRAVEL AND SUBSISTENCE.....	F	55,000.00	46,504.07	8,495.93	F	60,000.00	58,167.59	1,832.41
COUNTY CLERKS' FEES.....	X	310,000.00	293,375.10	16,624.90	X	325,000.00	305,363.40	19,636.60
STATE TOTAL.....		\$3,508,232.35	\$3,422,158.09	\$86,074.26		\$3,911,075.50	\$3,810,035.44	\$101,040.06

1/ ACCOUNT NUMBER FOR 1957 FISCAL YEAR IS 2358.

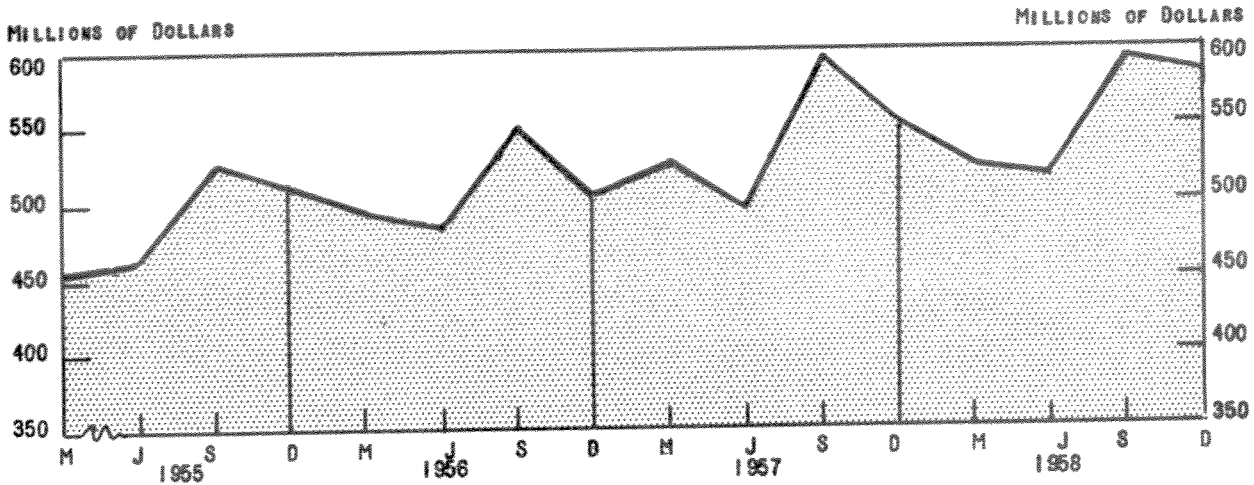
2/ ACCOUNT NUMBER FOR 1958 FISCAL YEAR IS 2359.

TABLE 14

BUDGET ALLOTMENTS, EXPENDITURES AND PER CENT EXPENDED
FISCAL YEARS ENDED JUNE 30, 1952 - 1958

YEAR	BUDGET ALLOTMENTS	EXPENDITURES	% EXPENDITURES OF ALLOTMENTS
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
1955.....	2,885,818.70	2,774,717.19	96.2
1956.....	3,163,916.05	3,034,445.58	95.9
1957.....	3,508,232.35	3,422,158.09	97.5
1958.....	3,911,075.50	3,810,035.44	97.4

TAXABLE RETAIL SALES IN COLORADO IN QUARTERS OF 1955 - 1958



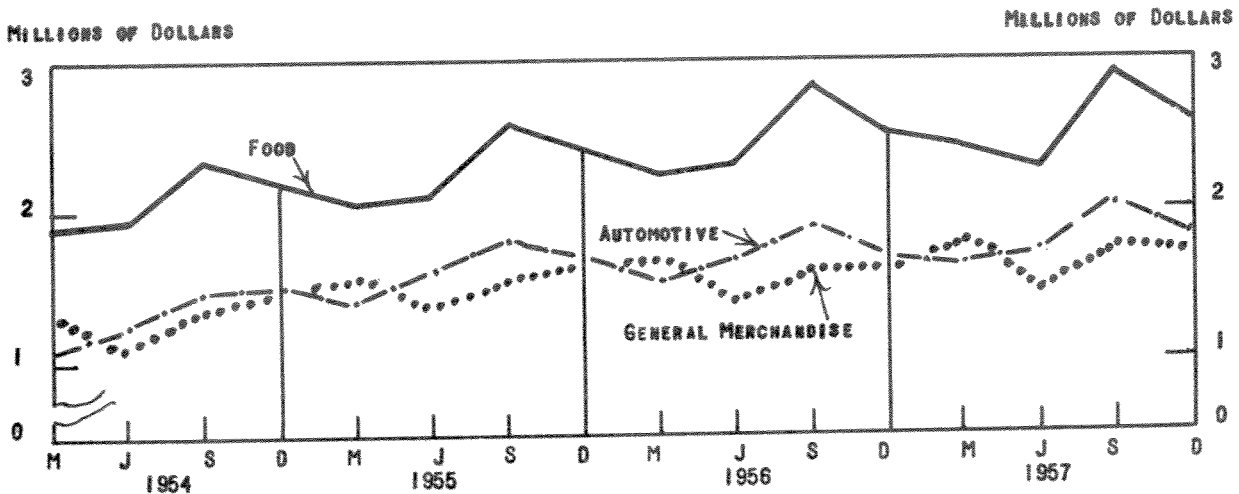
Colorado's economy has continued to climb upward as evidenced by the quarterly taxable retail sales displayed in the Chart from 1955. It is noted that the peak in the sales was consistently reached in the September quarter of year, but tapered off in the next highest December quarter.

The 1957 and 1958 September quarter sales were the highest on record, being \$593 million and \$591 million, respectively.

It is explained that the quarters include reporting months for sales made and tax collected in the previous months. Thus, September includes June, July and August.

Chart 4

STATE QUARTERLY SALES TAX COLLECTIONS FOR SELECTED BUSINESS GROUPS, 1954-1957



The major business groups seen in the above Chart collect around 58 percent of the total sales tax collections, as food with 25 percent, automotive with 17 percent, and general merchandise with 16 percent. It is revealed that collections in the September quarter were the highest in each year, followed by the December quarter.

Food yielded \$2.9 million in 1957 September quarter, up 22 percent from like 1954 period, automotive with \$2 million, up 40 percent, general merchandise with \$1.8 million, up 29 percent and the \$11.3 million State yield, up 31 percent.

Quarterly business group tax yields tended upward from 1954, indicating increased consumer buying.

Chart 5

E.B.

TABLE 15

SALES TAX: QUARTERLY SALES TAX COLLECTIONS FOR SELECTED BUSINESS GROUPS, 1946 - 1957¹
(IN DOLLARS)

YEAR	QUARTER	TOTAL COLORADO	APPAREL GROUP TOTAL I	AUTOMOTIVE ² GROUP TOTAL II	AUTOMOBILES ³ & BICYCLES II ²	FILLING & ³ SERVICE STATIONS II ³
1946	1	3,792,199	314,886	399,489	297,254	76,509
	2	4,087,823	313,279	503,304	242,870	78,953
	3	4,811,195	329,394	613,260	300,046	95,513
	4	4,978,092	359,035	666,602	342,181	101,849
1947	1	4,296,186	326,736	675,786	378,406	97,174
	2	5,067,133	322,791	789,494	472,737	95,531
	3	5,729,801	331,054	882,848	514,294	109,830
	4	6,051,034	389,777	920,468	538,425	126,885
1948	1	5,640,951	374,758	849,696	499,516	120,877
	2	5,818,974	342,067	948,210	589,390	109,190
	3	6,572,949	354,016	1,064,025	646,512	120,791
	4	6,234,511	399,783	981,342	584,959	124,943
1949	1	5,792,996	382,572	862,593	518,100	117,018
	2	5,802,243	349,777	1,034,787	680,564	100,443
	3	6,285,163	343,470	1,135,050	726,358	111,131
	4	6,183,208	388,114	1,082,719	677,378	118,014
1950	1	5,927,093	383,623	960,038	613,647	113,332
	2	6,142,799	347,061	1,118,511	761,906	101,661
	3	7,482,765	374,717	1,481,865	995,466	131,636
	4	6,594,888	388,920	1,134,180	714,668	125,345
1951	1	7,453,926	445,191	1,283,858	828,160	138,340
	2	6,828,657	367,270	1,165,396	753,585	115,368
	3	7,472,239	388,422	1,203,862	770,456	126,274
	4	7,498,775	417,824	1,184,106	730,242	142,281
1952	1	7,217,456	484,380	1,022,576	612,634	136,671
	2	6,959,869	395,491	1,132,717	719,835	121,880
	3	8,115,017	416,447	1,328,053	829,317	144,322
	4	8,177,332	480,160	1,257,334	748,275	161,590
1953	1	7,786,082	478,355	1,182,910	737,983	142,975
	2	7,678,300	405,076	1,318,960	868,616	130,569
	3	8,351,880	429,121	1,369,274	862,985	152,688
	4	8,068,632	449,819	1,256,766	763,015	157,084
1954	1	7,618,677	463,858	1,085,997	657,604	146,259
	2	7,620,564	398,002	1,246,532	798,992	134,920
	3	8,594,905	438,300	1,461,100	902,500	154,700
	4	8,681,080	503,500	1,449,700	894,200	173,600
1955	1	8,649,329	519,000	1,392,500	873,600	173,000
	2	8,795,622	475,000	1,592,000	1,046,700	158,300
	3	9,970,011	508,500	1,794,600	1,146,600	179,500
	4	9,743,567	565,100	1,695,400	1,062,000	194,900
1956	1	9,372,169	562,300	1,537,000	965,300	187,400
	2	9,185,690	496,000	1,671,800	1,065,500	165,300
	3	10,436,979	532,300	1,868,200	1,127,200	187,900
	4	9,634,258	558,800	1,657,100	953,800	192,700
1957	1	10,005,248	600,300	1,620,900	950,500	200,100
	2	9,367,262	505,800	1,704,800	1,030,400	168,600
	3	11,271,938	574,900	2,040,200	1,217,400	202,900
	4	10,472,439	607,400	1,822,200	1,078,700	209,400

¹EXCEPT FOR TOTAL COLORADO COLLECTIONS SHOWN IN THE FIRST COLUMN, ALL FIGURES AFTER 2ND COLUMN, ALL FIGURES AFTER 2ND QUARTER, 1954, HAVE BEEN ESTIMATED. FIGURES NOT ESTIMATED ARE FROM ANNUAL REPORTS OF COLORADO STATE DEPARTMENT OF REVENUE.

²LESS OCCASIONAL AUTO SALES.

³INCLUDED IN AUTOMOTIVE GROUP TOTAL.

TABLE 15 - Continued

SALES TAX: QUARTERLY SALES TAX COLLECTIONS FOR SELECTED BUSINESS GROUPS, 1946 - 1957¹
(IN DOLLARS)

YEAR	QUAR- TER	FOOD GROUP TOTAL III	GROCERY STORES ⁴ & MEAT MARKETS MOTOR STORES III ⁴	RESTAURANTS, ⁴ TAVERNS & CAFETERIAS III ⁶	HOTELS, COTTAGE ⁴ CAMPS, RESORTS, BOARDING HOUSES III ⁸	FURNITURE GROUP TOTAL IV	GENERAL MERCHANDISE GROUP TOTAL V	DRUG ⁵ STORES V ²
1946	1	982,442	646,839	204,341	26,709	148,130	894,878	144,450
	2	1,082,534	704,472	223,642	27,889	187,112	879,276	152,305
	3	1,320,610	793,122	307,901	55,637	221,436	1,033,449	168,388
	4	1,293,525	834,246	266,663	38,140	251,259	1,066,554	153,177
1947	1	1,228,987	819,879	232,130	31,560	256,998	1,047,941	165,449
	2	1,301,173	865,584	246,706	34,721	271,502	903,626	154,958
	3	1,533,297	958,275	327,264	67,695	288,996	1,074,050	171,768
	4	1,463,106	970,356	284,226	43,723	319,986	1,261,970	165,665
1948	1	1,338,206	919,526	235,510	32,927	299,235	1,098,186	176,825
	2	1,370,973	926,416	253,715	35,626	295,370	1,057,477	163,164
	3	1,741,734	1,121,517	350,553	74,459	326,331	1,176,475	186,159
	4	1,527,360	1,021,587	289,333	46,330	313,683	1,200,166	170,814
1949	1	1,408,926	982,885	234,101	34,812	282,416	1,164,334	180,182
	2	1,423,156	973,502	248,942	38,917	289,989	1,016,173	172,134
	3	1,673,436	1,052,393	342,842	78,345	301,194	1,084,535	190,945
	4	1,605,808	1,107,391	279,130	47,134	305,381	1,085,563	176,035
1950	1	1,431,228	1,000,898	236,005	34,402	302,074	1,203,757	197,237
	2	1,474,242	1,019,736	254,330	36,475	318,800	1,047,463	183,095
	3	1,914,264	1,254,093	373,652	79,252	400,110	1,210,961	202,041
	4	1,602,209	1,079,834	296,346	46,193	350,676	1,154,907	189,459
1951	1	1,678,399	1,180,880	269,117	39,100	410,723	1,430,375	227,189
	2	1,673,872	1,158,749	287,636	40,976	358,497	1,075,784	204,375
	3	1,980,583	1,269,723	401,553	84,106	360,595	1,276,516	224,653
	4	1,971,876	1,362,107	344,391	54,697	398,177	1,336,905	212,846
1952	1	1,784,264	1,256,320	290,900	40,222	391,388	1,361,639	241,975
	2	1,798,142	1,245,860	309,751	42,727	364,901	1,093,098	216,409
	3	2,188,431	1,381,830	449,632	99,540	454,537	1,340,015	239,031
	4	2,136,545	1,489,999	355,019	56,382	540,773	1,386,569	226,775
1953	1	1,853,973	1,291,930	300,036	40,103	536,022	1,493,421	256,041
	2	1,904,599	1,321,567	323,383	41,995	467,837	1,190,094	231,280
	3	2,286,222	1,469,373	456,395	96,206	450,774	1,354,378	247,165
	4	2,193,771	1,550,654	356,464	55,926	469,905	1,357,294	228,981
1954	1	1,919,577	1,368,469	295,819	39,204	462,157	1,351,939	252,139
	2	1,968,726	1,383,966	325,330	42,454	430,855	1,149,279	230,825
	3	2,346,400	1,478,300	455,500	103,100	481,300	1,358,000	257,800
	4	2,231,000	1,536,600	390,600	60,800	512,200	1,458,400	243,100
1955	1	2,049,900	1,453,100	346,000	51,900	519,000	1,556,900	276,800
	2	2,093,400	1,468,900	378,200	52,800	527,700	1,345,700	263,900
	3	2,532,400	1,665,000	528,400	119,600	578,300	1,565,300	299,100
	4	2,396,800	1,714,900	438,500	68,200	584,600	1,627,200	272,800
1956	1	2,239,900	1,621,400	374,900	56,200	562,300	1,677,600	299,900
	2	2,287,200	1,598,300	395,000	55,100	532,800	1,396,200	275,600
	3	2,807,500	1,826,500	553,200	125,200	574,000	1,628,200	313,100
	4	2,476,000	1,743,800	433,500	67,400	558,800	1,599,300	269,800
1957	1	2,391,300	1,740,900	400,200	60,000	570,300	1,780,900	320,200
	2	2,248,100	1,620,500	402,800	56,200	533,900	1,423,800	281,000
	3	2,863,100	1,938,800	597,400	135,300	631,200	1,758,400	338,200
	4	2,565,700	1,874,600	471,300	73,300	617,900	1,738,400	293,200

⁴INCLUDED IN FOOD GROUP TOTAL.⁵INCLUDED IN GENERAL MERCHANDISE GROUP TOTAL.

TABLE 16

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1952 - 1958

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS			
1952.....	\$29,183,629	\$ 3,954,483	\$ 25,229,146
1953.....	30,432,592	3,965,184	26,467,408
1954.....	31,658,876	3,885,394	27,773,482
1955.....	34,059,403	3,768,015	30,291,388
1956.....	35,778,070	4,281,897	31,496,173
1957.....	37,371,266	4,117,981	33,253,285
FISCAL YEARS:			
1953.....	29,604,630	3,914,777	25,689,853
1954.....	31,017,609	3,970,044	27,047,565
1955.....	32,544,057	3,837,140	28,706,917
1956.....	35,092,215	4,077,238	31,014,977
1957.....	36,355,296	3,965,152	32,390,144
1958.....	38,149,460	4,446,281	33,703,179
PER CENT CHANGE IN FISCAL YEARS:			
1953 OVER 1952.....	+ 3.8	- 6.3	+ 5.5
1954 OVER 1953.....	+ 4.8	+ 1.4	+ 5.3
1955 OVER 1954.....	+ 4.9	- 3.5	+ 5.8
1956 OVER 1955.....	+ 7.8	+ 6.3	+ 8.0
1957 OVER 1956.....	+ 3.6	- 2.7	+ 4.4
1958 OVER 1957.....	+ 4.9	+ 12.1	+ 4.1

TABLE 17

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1952 - 1957
AND BY FISCAL YEARS ENDED JUNE 30, 1953 - 1958

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
CALENDAR YEARS:		
1952.....	408,435,208	+ 6.62
1953.....	423,814,435	+ 3.76
1954.....	445,833,428	+ 5.20
1955.....	471,537,994	+ 5.76
1956.....	498,476,440	+ 5.71
1957.....	526,273,012	+ 5.58
FISCAL YEARS:		
1953.....	418,243,702	+ 6.53
1954.....	431,821,777	+ 3.25
1955.....	460,865,530	+ 6.72
1956.....	484,556,090	+ 5.14
1957.....	508,594,607	+ 4.96
1958.....	528,882,950	+ 3.99

TABLE 18

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1957 AND 1958

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
1956			
JULY.....	\$ 3,625,099	\$ 309,209	\$ 3,315,890
AUGUST.....	3,488,770	370,023	3,118,747
SEPTEMBER.....	3,746,777	314,977	3,431,800
OCTOBER.....	3,190,120	415,317	2,774,803
NOVEMBER.....	3,136,427	531,685	2,604,742
DECEMBER.....	2,730,240	290,578	2,439,662
1957			
JANUARY.....	2,623,498	305,438	2,318,060
FEBRUARY.....	2,692,321	267,633	2,424,688
MARCH.....	2,396,450	432,043	1,964,407
APRIL.....	2,756,302	267,061	2,489,241
MAY.....	2,787,297	270,486	2,516,811
JUNE.....	3,181,995	190,702	2,991,293
TOTAL.....	36,355,296	3,965,152	32,390,144
1957			
JULY.....	3,515,533	230,038	3,285,495
AUGUST.....	3,917,897	563,828	3,354,069
SEPTEMBER.....	4,069,760	302,893	3,766,867
OCTOBER.....	3,379,118	374,251	3,004,867
NOVEMBER.....	3,212,042	413,602	2,798,440
DECEMBER.....	2,839,054	500,005	2,339,049
1958			
JANUARY.....	2,878,832	505,151	2,373,681
FEBRUARY.....	2,760,442	463,441	2,297,001
MARCH.....	2,471,628	318,013	2,153,615
APRIL.....	2,681,295	203,627	2,477,668
MAY.....	3,087,638	278,206	2,809,432
JUNE.....	3,336,221	293,226	3,042,995
TOTAL.....	38,149,460	4,446,281	33,703,179

TABLE 19

MOTOR FUEL TAX: SPECIAL FUEL TAX COLLECTIONS, LICENSES AND PERMITS
CALENDAR YEARS 1953 - 1957

ITEM	1953	1954	1955	1956	1957
COLLECTIONS.....	\$ 1,051,691	\$ 1,240,444	\$ 1,452,062	\$ 1,665,884	\$ 1,908,792
NUMBER OF:					
SPECIAL FUEL LICENSES ISSUED..	715	1,351	1,155	1,056	1,026
SPECIAL FUEL PERMITS ISSUED..	6,180	10,497	12,242	14,922	16,764
TAX RETURNS <u>1/</u>	18,763	27,158	32,743	36,738	40,473

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

TABLE 20

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1956 - 1958

MOTOR FUEL RECEIVED AND EXEMPTED	GALLONS IN THOUSANDS			PER CENT CHANGE	
	1956	1957	1958	1958 OVER 1957	1958 OVER 1956
GALLONAGE RECEIVED:					
GROSS.....	618,906	643,945	674,141	+ 4.7	+ 8.9
2% ALLOWANCE.....	11,732	12,091	13,744	+ 13.7	+ 17.2
DUPLICATE CHARGES.....	33	45	201	+346.7	+509.1
NET GALLONAGE RECEIVED.....	607,141	631,809	660,196	+ 4.5	+ 8.7
GALLONAGE EXEMPTED:					
SALES TO U. S. GOVERNMENT...	25,097	27,830	25,375	- 8.8	+ 1.1
EXPORTS.....	1,592	2,297	1,824	- 20.6	+ 14.6
MISCELLANEOUS CREDITS.....	57	128	31	- 75.8	- 45.6
RAILROADS.....	423	382	387	+ 1.3	- 8.5
AVIATION.....	25,899	24,926	27,869	+ 11.8	+ 7.6
STATE.....	1,562	1,565	1,722	+ 10.0	+ 10.2
TOTAL EXEMPTED.....	54,630	57,128	57,208	+ .1	+ 4.7
NET TOTAL.....	552,511	574,681	602,988	+ 4.9	+ 9.1
GALLONAGE, CASH REFUNDS.....	67,954	66,086	74,105	+ 12.1	+ 9.1
NET GALLONAGE TAXED.....	484,557	508,595	528,883	+ 4.0	+ 9.1

TABLE 21

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1957 AND 1958

NOTE: GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL
USERS IN THE AMOUNT OF 30,540,000 IN 1957 AND 32,447,000 GALLONS IN 1958

SOURCE BY STATE	THOUSANDS OF GALLONS					
	1957			1958		
	TOTAL	TRANSPORTED BY		TOTAL	TRANSPORTED BY	
	RAILROAD	TANK TRUCK		RAILROAD	TANK TRUCK	
INTRASTATE:						
COLORADO.....	530,325	31,249	499,076	577,174	30,456	546,718
INTERSTATE:						
ILLINOIS.....	4	4	---	4	4	---
KANSAS.....	5,055	337	4,718	6,771	372	6,399
NEBRASKA.....	5,602	25	5,577	4,948	22	4,926
NEW MEXICO.....	12,256	6	12,250	14,284	25	14,259
OKLAHOMA.....	55	53	2	71	63	8
TEXAS.....	8,027	48	7,979	5,989	8	5,981
UTAH.....	9,004	---	9,004	8,863	24	8,839
WYOMING.....	73,617	4,037	69,580	55,683	2,096	53,587
MISSOURI.....	---	---	---	354	354	---
TOTAL						
GROSS GALLONAGE....	643,945	35,759	608,186	674,141	33,424	640,717
2% ALLOWANCE.....	12,091			13,744		
DUPLICATE CHARGES..	45			201		
TOTAL NET GALLONAGE RECEIVED.....	631,809			660,196		

TABLE 22

MOTOR FUEL TAX:
SPECIAL FUEL TAX GALLONAGE AND COLLECTIONS
CALENDAR YEARS 1950 - 1957

YEAR	NUMBER OF GALLONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
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
1954.....	21,031,758	+ 19.2	1,240,443.59	+ 18.0
1955.....	24,734,183	+ 17.6	1,452,061.97	+ 17.1
1956.....	27,727,057	+ 12.1	1,665,884.00	+ 14.7
1957.....	32,319,760	+ 16.6	1,908,792.00	+ 14.6

TABLE 23

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1954 - 1958

STATE SHIPPED TO	G A L L O N S				
	1954	1955	1956	1957	1958
ARIZONA.....	---	---	549	225	15,669
KANSAS.....	22,880	21,060	900	---	400
MISSOURI.....	---	---	---	842,032	430,083
NEBRASKA.....	548,890	468,946	432,002	429,903	440,595
NEW MEXICO.....	387,160	580,449	496,376	412,963	502,567
UTAH.....	397,889	413,500	538,709	503,737	352,029
WYOMING.....	93,951	104,426	124,644	108,328	82,415
TOTAL.....	1,450,770	1,588,381	1,593,180	2,297,188	1,823,758

COLORADO MOTOR VEHICLE INDUSTRY REGISTRATIONS, MOTOR FUEL CONSUMPTION AND TAX REVENUE

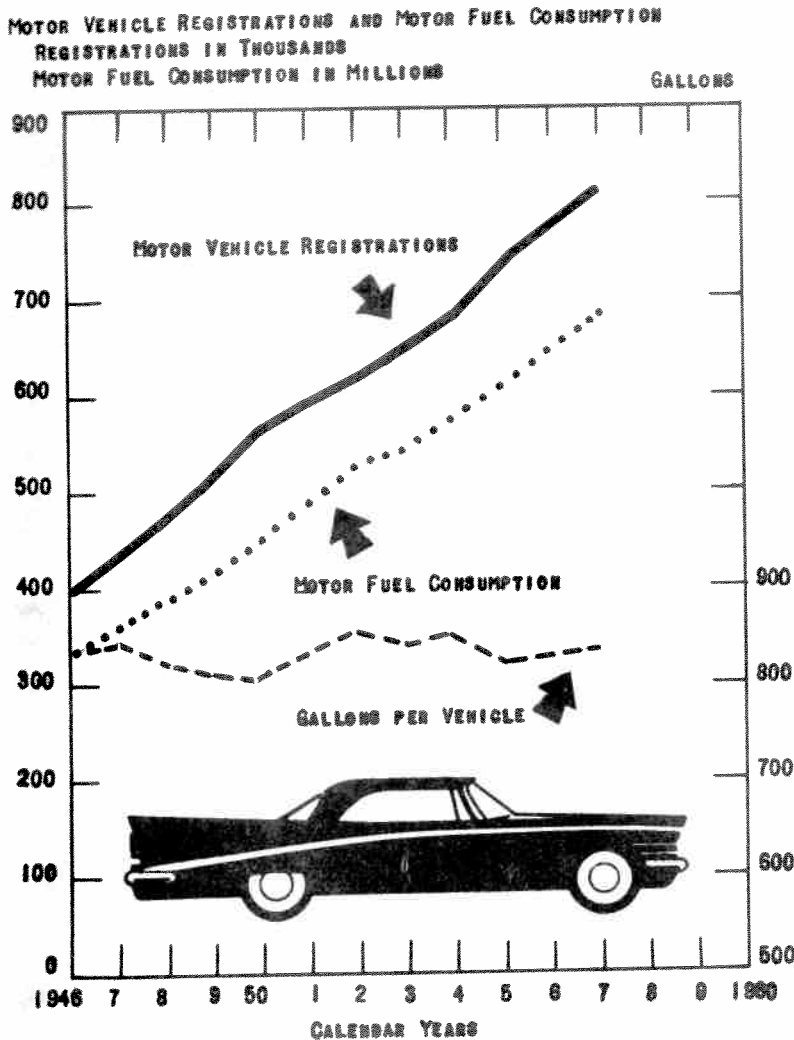


Chart 6

MOTOR VEHICLE INDUSTRY GROWTH

The continuous growth of Colorado's motor vehicle industry is illustrated on the yearly trend chart from 1946 and the tax revenues are presented in the table. The 816,281 vehicles in use and the 993,000 drivers paid in taxes in 1957 fiscal \$54.1 million marking a gain of \$2.6 million, or 5 percent above 1956 fiscal. Motor fuel tax yielded 60 percent of the total revenue.

The yearly average motor fuel tax payment per vehicle was \$40, or 11 cents per day, for 1957 fiscal. For all receipts the average was \$66 per vehicle, or 18 cents per day.

Highway and non-highway consumption of motor fuel, including gasoline and special fuels in 1957 was 681.6 million gallons up 5 percent from 1956. The average gallonage per vehicle was 835 for 1957 and interestingly, the twelve year average was the same amount.

Both the number of vehicles and gallons of motor fuel consumed have doubled in the past twelve years from 1946.

E.B.

TAX REVENUES FROM COLORADO MOTOR VEHICLE INDUSTRY FISCAL YEARS ENDED JUNE 30, 1956 AND 1957

Source	Net Tax Revenue	
	1956	1957
Motor Fuel Tax.....	\$ 31,014,977	\$ 32,390,144
Sales Tax - Automotive Group 1/	7,283,075	7,188,100
Registration, Licenses & Fees.	6,573,445	6,956,303
Gross Ton Mile Tax.....	5,368,392	6,304,226
All Other Revenue.....	1,234,371	1,258,762
Total Revenue.....	51,474,260	54,097,535
% Change: 1957 from 1956.....		5.1

1/ Projected from sales tax data.

TABLE 24

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
CALENDAR YEARS 1954 - 1957

SOURCE	R E C E I P T S			
	1957	1956	1955	1954
REGULAR REGISTRATION FEES:				
PASSENGER CARS.....	\$3,655,777	\$3,479,682	\$ 3,227,777	\$ 3,048,022
TRUCKS.....	1,779,575	1,772,918	1,613,632	1,345,501
TRACTORS.....	136,460	117,522	97,156 ^{1/}	141,303
TRAILERS.....	210,802	181,393	146,979 ^{1/}	320,687
MOTORCYCLES.....	9,466	8,078	7,479	7,726
SPECIAL MOBILE EQUIPMENT.....	52,530	52,495	61,869	---
SUB-TOTAL.....	5,844,610	5,612,088	5,154,892	4,863,239
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS AND				
MOTORCYCLES.....	78,064	78,341	72,130	61,748
SPECIAL MOBILE EQUIPMENT.....	---	4,312	6,780	---
OPERATORS AND CHAUFFEURS LICENSES AND				
REISSUES:				
OPERATORS.....	359,998	258,225	313,696	407,685
CHAUFFEURS.....	94,606	70,162	255,044	135,852
SUB-TOTAL.....	454,604	328,387	568,740	543,537
CERTIFICATE OF TITLE SALES.....	234,787	233,310	244,181	211,643
PENALTY ASSESSMENTS ^{2/}	204,440	222,821	161,729	133,819
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES.....	156,093	147,391	211,578	138,252
INDUSTRIAL PERMITS.....	---	---	1,710	2,890
DUPLICATE REPLACEMENTS.....	7,090	6,040	5,830	5,634
PREVIOUS YEAR FEES.....	- 123	13,326	7,116	1,993
SPECIAL PERMITS.....	68,813	66,812	74,298	13,169
CHECKING MOTOR VEHICLE RECORDS,				
SERVICE & MISCELLANEOUS ^{3/}.....	21,772	21,954	19,115	12,919
SUB-TOTAL.....	253,645	255,523	319,647	174,857
TOTAL, ALL RECEIPTS.....	7,070,150	6,734,782	6,528,097	5,988,843

^{1/} IN 1955 THE MOTOR VEHICLE REGISTRATION FEE WAS CHANGED, SO THAT THE TRAILER AND TRACTOR REGISTRATION FEES ARE TO BE PAID AS A COMBINATION FEE BY THE VEHICLE PULLING THEM.

^{2/} PENALTY ASSESSMENTS ARE FINES IMPOSED BY THE STATE HIGHWAY PATROL.

^{3/} OUTSIDE SERVICE AT 25 CENTS PER RECORD CHECKED.

TABLE 25

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSES ISSUED
AND FEES COLLECTED, STATE CALENDAR YEARS
1951 - 1957

YEAR	L I C E N S E S				R E I S S U E S				TOTAL FEES COLLECTED
	OPERATORS		CHAUFFEURS		OPERATORS		CHAUFFEURS		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
1951.....	296,261	\$135,862	63,368	\$ 80,228	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
1954.....	316,795	396,446	78,829	134,900	11,680	11,238	862	952	543,557
1955.....	259,896	301,217	71,085	253,576	12,393	12,479	1,479	1,468	568,740
1956 1/..	246,862	244,903	19,097	68,100	13,322	13,322	2,062	2,062	328,387
1957 2/..	341,122	346,189	25,672	92,390	13,809	13,809	2,216	2,216	454,604

TABLE 26

MOTOR VEHICLE: STATE REGISTRATIONS: NUMBER AND FEES
CALENDAR YEARS 1955 - 1957

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1955	1956	1957	1955	1956	1957
PASSENGER CARS.....	568,768	601,864	632,198	\$3,227,777	\$3,479,682	\$3,655,777
TRUCKS.....	155,019	157,558	165,754	1,613,632	1,772,918	1,779,575
TRACTORS.....	5,834	6,669	7,764	97,156	117,522	136,460
TRAILERS.....	36,620	44,526	52,358	146,979	181,393	210,802
MOTORCYCLES.....	4,441	4,703	6,235	7,479	8,078	9,466
SPECIAL MOBILE EQUIPMENT.....	2,917	3,823	4,330	61,869	52,495	52,530
STATE TOTAL.....	773,599	819,143	868,639	5,154,892	5,612,088	5,844,610
PER CENT CHANGE IN STATE TOTAL:						
1957 FROM 1956	---	+ 6.0	---	---	+ 4.1	---
1957 FROM 1955	+ 12.3	---	---	+ 13.4	---	---

1/ DUE TO CHANGES IN THE MOTOR VEHICLE LAWS IN THE DISTRIBUTION OF OPERATORS AND CHAUFFEURS LICENSE FEES BETWEEN THE STATE AND COUNTIES, THERE RESULTED A DECREASE IN REVENUE BETWEEN 1955 AND 1956.

2/ THE RENEWAL OF OPERATOR LICENSES EVERY THIRD YEAR IS REQUIRED BY LAW WHICH BECAME EFFECTIVE FOR 1951. THE LAW WAS CHANGED TO INCLUDE CHAUFFEUR LICENSES FOR THE THIRD YEAR RENEWAL IN 1956. THUS, 1957 WAS THE RENEWAL YEAR FOR BOTH OPERATORS AND CHAUFFEURS.

TABLE 27

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE
CALENDAR YEARS 1954 - 1957

SOURCE	NUMBER OF REGISTRATIONS			
	1957	1956	1955	1954
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS.....	632,198	601,864	568,768	525,212
TRUCKS.....	165,754	157,558	155,019	146,420
TRACTORS.....	7,764	6,669	5,834	5,830
TRAILERS.....	52,358	44,526	36,620	34,804
MOTORCYCLES.....	6,235	4,703	4,441	4,415
SPECIAL MOBILE EQUIPMENT.....	4,330	3,823	2,917	---
SUB-TOTAL.....	868,639	819,143	773,599	716,681
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS OR MOTORCYCLES.	8,911	8,819	8,355	7,679
TRANSFERS OR RE-REGISTRATIONS.....	121,318	113,642	130,785	108,575
INDUSTRIAL PERMITS.....	---	---	331	578
DUPLICATES, REPLACEMENTS.....	7,090	6,040	5,830	5,634
PREVIOUS YEAR REGISTRATIONS.....	142	5,645	3,857	998
SPECIAL PERMITS ^{1/}	271,546	264,324	295,278	52,562
SPECIAL MOBILE EQUIPMENT PERMITS.....	---	1,178	1,858	---
SUB-TOTAL.....	409,007	399,648	446,294	176,026
TOTAL, ALL REGISTRATIONS.....	1,277,646	1,218,791	1,219,893	892,707
CERTIFICATES OF TITLE ^{1/}	464,492	461,823	482,132	415,042
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS.....	354,931	260,184	272,289	328,475
CHAUFFEURS.....	27,888	21,159	72,564	79,691
TOTAL, OPERATORS AND CHAUFFEURS LICENSES.....	382,819	281,343	344,853	408,166

^{1/} ON NOVEMBER 1, 1954 THE PINK STICKERS, FORMERLY ISSUED BY THE MOTOR VEHICLE DEALERS ADMINISTRATION, WERE REPLACED WITH SPECIAL PERMITS AND THEIR ISSUANCE WAS CHANGED TO THE MOTOR VEHICLE REGISTRATION DIVISION.

MOTOR VEHICLE REGISTRATIONS IN COLORADO: CALENDAR YEARS: 1955-1957

State Totals; 1955 - 773,599; 1956 - 819,143; 1957 - 816,639

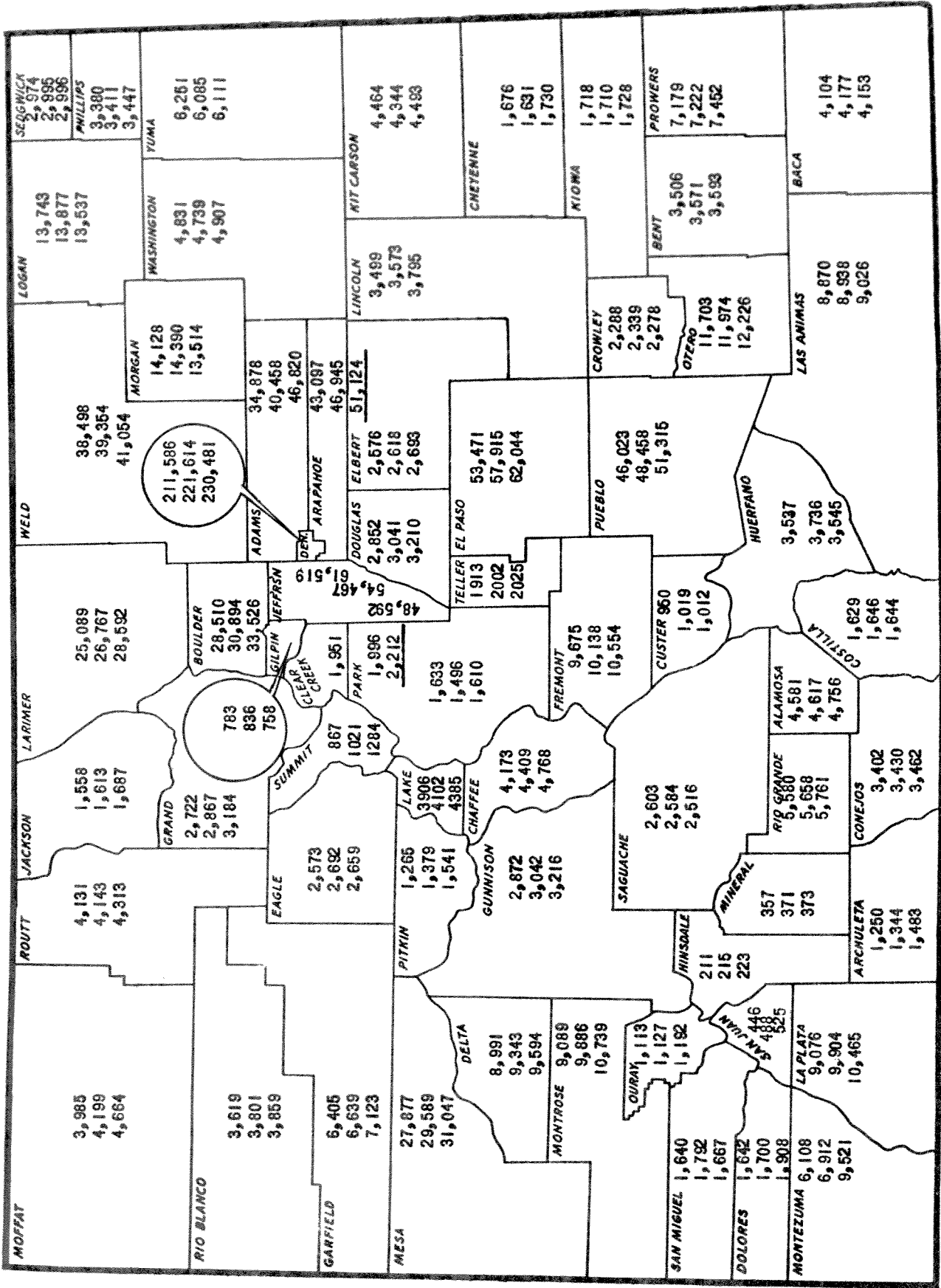


Chart 7

LEGEND: TOP FIGURES IN A COUNTY = 1955; MIDDLE FIGURES = 1956; AND LOWER FIGURES = 1957 YEARS

Registrations include: passenger cars; trucks; tractors; trailers; motor cycles; and mobile equipment.

E.B.

TABLE 28

MOTOR VEHICLE REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1956 AND 1957

STATE AND COUNTY	NUMBER OF REGISTRATIONS												SPECIAL		
	TOTAL REGISTRATIONS		PASSENGER CARS		TRUCKS		TRACTORS		TRAILERS		MOTORCYCLES		MOBILE EQUIPMENT		
	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1955
STATE TOTAL	868,639	819,143	632,198	601,864	165,754	157,558	7,764	6,669	52,358	44,526	6,235	4,703	4,330	4,330	3,823
DENVER.....	230,481	221,614	191,295	185,416	24,195	24,058	2,338	1,886	10,316	8,276	1,620	1,303	717	717	675
ADAMS.....	46,820	40,458	34,305	29,519	8,280	7,339	503	496	3,043	2,550	340	247	349	349	307
ALAMOSA.....	4,756	4,617	3,094	3,042	1,282	1,241	64	47	279	253	25	24	12	12	10
ARAPAHOE.....	51,124	46,945	40,015	37,058	6,669	6,105	199	156	3,311	2,979	541	348	389	389	299
ARCHULETA.....	1,483	1,344	771	722	585	523	24	19	99	76	1	4	3	3	--
BACA.....	4,153	4,177	2,188	2,243	1,658	1,628	71	59	199	216	15	10	22	22	21
BENT.....	3,593	3,571	2,274	2,296	1,036	1,005	31	25	222	219	10	7	20	20	19
BOULDER.....	33,526	30,894	25,298	23,256	5,557	5,390	160	139	1,990	1,750	291	187	230	230	172
CHAFFEE.....	4,768	4,409	3,195	2,979	1,218	1,135	37	35	289	234	17	19	12	12	7
CHEYENNE.....	1,730	1,631	955	942	657	595	24	11	87	78	5	5	2	2	--
CLEAR CREEK.....	2,212	1,996	1,475	1,406	506	429	22	19	182	118	16	14	11	11	10
CONEJOS.....	3,462	3,430	2,005	2,014	1,306	1,287	36	23	104	90	7	4	4	4	4
COSTILLA.....	1,644	1,646	941	935	626	651	13	8	50	40	5	5	9	9	4
CROWLEY.....	2,278	2,239	1,398	1,409	724	689	11	15	134	114	7	10	4	4	2
CUSTER.....	1,012	1,019	579	592	345	334	18	18	67	66	1	3	2	2	6
DELTA.....	9,594	9,343	5,840	5,820	3,018	2,846	48	62	645	583	24	22	19	19	10
DOLORES.....	1,908	1,700	983	886	767	690	22	14	127	102	1	3	8	8	5
DOUGLAS.....	3,210	3,041	2,024	1,928	857	814	39	34	249	224	20	14	21	21	27
EAGLE.....	2,659	2,692	1,803	1,825	699	725	16	13	122	115	5	5	14	14	9
ELBERT.....	2,693	2,618	1,502	1,466	975	957	34	31	165	142	3	5	14	14	17
EL PASO.....	62,944	57,915	47,411	45,079	9,099	8,315	184	161	4,284	3,524	661	458	405	405	378
FREMONT.....	10,554	10,138	7,062	6,838	2,551	2,432	103	98	710	666	76	52	52	52	52
GARFIELD.....	7,123	6,639	4,583	4,317	1,986	1,875	56	52	422	345	40	19	36	36	31
GILPIN.....	758	836	517	574	192	204	3	3	43	51	2	2	1	1	2
GRAND.....	3,184	2,867	1,812	1,658	918	836	53	61	355	272	6	6	40	40	34
GUNNISON.....	3,216	3,042	2,084	1,993	885	843	32	30	200	164	10	9	5	5	3
HINSDALE.....	223	215	116	114	87	79	3	3	16	17	--	--	1	1	2
HUERFANO.....	3,545	3,736	2,300	2,465	1,073	1,099	30	26	130	111	--	1	3	3	--
JACKSON.....	1,687	1,613	936	910	556	560	28	14	150	106	--	3	17	17	20
JEFFERSON.....	61,519	54,467	47,093	42,055	9,046	8,084	257	204	4,246	3,454	507	385	370	370	285
KIOWA.....	1,728	1,710	943	945	624	594	34	30	122	135	5	6	--	--	3
KIT CARSON.....	4,493	4,344	2,476	2,440	1,689	1,600	70	46	240	241	17	17	1	1	--

TABLE 28 - Continued

MOTOR VEHICLE REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1956 AND 1957

STATE AND COUNTY	NUMBER OF REGISTRATIONS												SPECIAL MOBILE EQUIPMENT			
	TOTAL REGISTRATIONS		PASSENGER CARS		TRUCKS		TRACTORS		TRAILERS		MOTORCYCLES		1957	1956	1957	1956
	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1957	1956	1957	
LAKE.....	4,385	4,102	3,304	3,115	801	760	9	8	242	202	25	13	4	4	4	
LA PLATA.....	10,465	9,904	6,785	6,347	2,799	2,742	104	101	675	633	47	36	55	55	45	
LARIMER.....	28,592	26,767	20,204	19,096	5,933	5,666	157	135	1,965	1,642	258	158	75	70	70	
LAS ANIMAS.....	9,026	8,938	6,158	6,161	2,381	2,368	113	70	297	255	23	23	54	61	61	
LINCOLN.....	3,795	3,573	2,153	2,076	1,261	1,184	145	80	218	201	12	18	6	14	14	
LOGAN.....	13,537	13,877	8,288	8,568	3,576	3,556	366	359	1,117	1,223	108	68	82	103	103	
MESA.....	31,047	29,589	20,299	19,539	7,685	7,360	195	175	2,461	2,140	230	179	177	196	196	
MINERAL.....	373	371	229	217	110	136	6	2	26	14	2	2	--	--	--	
MOFFAT.....	4,664	4,199	2,661	2,374	1,523	1,365	94	79	345	337	16	13	25	31	31	
MONTUZUMA.....	9,521	6,912	5,223	3,899	3,122	2,459	142	109	904	367	40	23	90	55	55	
MONTROSE.....	10,739	9,886	6,171	5,840	3,331	3,170	94	87	1,037	709	34	16	72	64	64	
MORGAN.....	13,514	14,390	8,184	8,928	3,848	3,828	267	287	1,043	1,181	74	61	98	105	105	
OTERO.....	12,226	11,974	8,222	8,186	2,812	2,773	199	165	843	707	69	72	81	71	71	
OURAY.....	1,192	1,127	750	719	325	317	11	9	101	82	5	--	--	--	--	
PARK.....	1,610	1,496	936	871	509	504	14	14	136	97	7	5	8	5	5	
PHILLIPS.....	3,447	3,411	1,923	1,969	1,234	1,192	19	21	228	198	29	25	14	6	6	
PITKIN.....	1,541	1,379	1,104	994	371	315	1	1	53	50	7	12	5	7	7	
PROMERS.....	7,452	7,222	4,551	4,501	2,151	2,067	200	109	493	486	29	27	28	32	32	
PUEBLO.....	51,315	48,458	38,808	36,985	8,214	7,693	393	344	3,069	2,795	567	400	264	241	241	
RIO BLANCO.....	3,859	3,801	2,139	2,173	1,268	1,220	43	53	361	310	9	8	39	37	37	
RIO GRANDE.....	5,761	5,658	3,557	3,585	1,822	1,751	50	43	278	235	17	14	37	30	30	
ROUTT.....	4,313	4,143	2,570	2,519	1,404	1,344	23	24	278	230	14	14	24	12	12	
SAGUACHE.....	2,516	2,584	1,404	1,472	940	936	17	22	121	122	13	8	21	24	24	
SAN JUAN.....	525	488	339	318	132	130	7	5	40	28	2	2	5	5	5	
SAN MIGUEL.....	1,667	1,782	910	1,015	562	598	15	30	170	143	5	--	5	6	6	
SEDGWICK.....	2,996	2,995	1,750	1,788	1,046	1,045	34	23	148	123	7	8	11	8	8	
SUMMIT.....	1,284	1,021	824	680	269	242	13	12	168	83	7	4	3	--	--	
TELLER.....	2,025	2,002	1,283	1,259	593	586	8	11	129	137	5	3	7	6	6	
WASHINGTON.....	4,907	4,739	2,665	2,653	1,913	1,788	40	36	251	225	29	25	9	12	12	
WELD.....	41,054	39,354	25,909	25,166	12,124	11,554	366	368	2,236	1,949	189	167	230	150	150	
YUMA.....	6,111	6,085	3,622	3,709	2,029	1,947	56	49	327	292	67	82	10	6	6	

TABLE 29

MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1956 AND 1957

STATE AND COUNTY	TRUCKS: 1957		TRUCKS: 1956		TRACTORS: 1957		TRACTORS: 1956		METROPOLITAN							
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	STATE	CITY	FARM	TRACTOR 1957	TRACTOR 1956	TRACT. 1956		
STATE.....	108,036	998	50,920	100,731	1,874	49,332	7,159	43	247	6,114	47	224	5,800	5,821	315	284
DENVER.....	19,931	675	64	19,265	1,133	58	2,041	40	1	1,614	44	--	3,525	3,602	256	228
ADAMS.....	6,091	6	1,980	5,277	11	1,884	479	--	18	471	--	18	203	167	6	7
ALAMOSA.....	718	3	556	708	3	528	57	--	7	41	--	6	5	2	--	--
ARAPAHOE.....	5,697	7	679	5,049	14	733	182	--	5	145	1	3	286	309	12	7
ARCHULETA.....	347	2	236	271	1	251	24	--	--	19	--	--	--	--	--	--
BACA.....	409	--	1,248	403	--	1,224	66	--	5	52	--	7	1	1	--	--
BENT.....	369	6	658	369	7	627	28	--	3	22	--	3	3	2	--	--
BOULDER.....	4,166	18	1,316	3,957	38	1,324	156	--	4	135	--	4	57	71	--	--
CHAFFEE.....	991	3	216	906	8	211	37	--	--	33	--	2	8	10	--	--
CHEYENNE.....	175	1	481	128	2	465	22	--	2	9	--	2	--	--	--	--
CLEAR CREEK.....	476	--	27	398	--	27	22	--	--	19	--	--	3	4	--	--
CONEJOS.....	648	--	658	699	--	588	34	--	2	21	--	2	--	--	--	--
COSTILLA.....	207	--	419	225	--	426	8	--	5	6	--	2	--	2	--	--
CROWLEY.....	200	--	520	191	--	496	8	--	3	11	--	4	4	--	--	--
CUSTER.....	150	3	192	140	2	192	15	--	3	14	--	4	--	--	--	--
DELTA.....	1,516	3	1,493	1,382	10	1,445	44	--	4	60	--	2	6	9	--	--
DOLORIS.....	402	--	363	351	--	338	21	--	1	13	--	1	2	1	--	--
DOUGLAS.....	482	--	373	447	--	367	35	--	4	30	--	4	2	4	--	--
EAGLE.....	454	--	242	483	--	238	16	--	--	13	--	--	3	--	--	--
ELBERT.....	203	1	771	204	1	752	29	--	5	29	--	2	--	--	--	--
EL PASO.....	7,550	27	874	6,730	43	902	166	--	4	135	--	5	648	640	14	21
FREMONT.....	1,803	10	699	1,664	10	721	101	--	2	97	--	1	39	37	--	--
GARFIELD.....	1,232	8	730	1,114	10	736	56	--	--	52	--	--	16	15	--	--
GILPIN.....	179	--	13	191	1	12	3	--	--	3	--	--	--	--	--	--
GRAND.....	668	--	250	588	--	248	52	--	1	59	--	2	--	--	--	--
GUNNISON.....	612	8	259	567	8	262	32	--	--	30	--	--	6	6	--	--
HINSDALE.....	59	--	27	52	--	26	2	--	1	2	--	1	1	1	--	--
HUERFANO.....	670	2	395	690	2	401	29	--	1	25	--	1	6	6	--	--
JACKSON.....	359	1	196	363	--	197	26	--	2	14	--	--	--	--	--	--
JEFFERSON.....	7,918	--	842	6,946	4	895	240	--	4	190	--	2	286	239	10	12
KIOWA.....	146	--	478	136	--	457	26	--	8	22	--	8	--	1	--	--
KIT CARSON.....	406	1	1,282	392	3	1,205	64	--	6	41	--	5	--	--	--	--

TABLE 29 - Continued

MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1956 AND 1957
(CONTINUED)

STATE AND COUNTY	TRUCKS: 1957			TRUCKS: 1956			TRACTORS: 1957			TRACTORS: 1956			METROPOLITAN						
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	TRUCK	TRUCK	TRACT.	TRACT.	TRACT.	TRACT.	
														1957	1956	1957	1956	1956	1956
LAKE.....	780	--	9	744	--	6	8	--	--	8	--	--	12	10	--	--	--	--	--
LA PLATA.....	1,971	7	814	1,865	25	844	103	--	--	98	--	3	7	8	--	1	--	--	--
LARIMER.....	3,669	20	2,171	3,472	24	2,099	149	--	--	127	--	7	73	71	--	--	--	--	--
LAS ANIMAS.....	1,665	34	676	1,684	28	648	107	--	--	63	--	6	6	8	--	--	--	--	--
LINCOLN.....	404	1	853	380	1	800	141	--	--	76	--	4	3	3	--	--	--	--	--
LOGAN.....	1,501	3	2,059	1,579	24	1,925	363	--	--	355	--	4	13	28	--	--	--	--	--
MESA.....	5,813	6	1,747	5,562	30	1,661	187	--	--	169	--	5	119	107	--	1	--	--	--
MINERAL.....	100	--	10	129	--	7	6	--	--	2	--	--	--	--	--	--	--	--	--
MOFFAT.....	920	--	599	774	--	581	81	--	--	71	--	8	4	10	--	--	--	--	--
MONTAZUMA.....	1,899	1	1,213	1,289	7	1,162	140	--	--	108	--	1	9	1	--	--	--	--	--
MONTROSE.....	1,821	4	1,495	1,688	6	1,464	91	--	--	85	--	2	11	12	--	--	--	--	--
MORGAN.....	1,565	17	2,151	1,750	21	2,046	255	--	--	281	--	6	15	11	--	--	--	--	--
OTERO.....	1,691	3	1,095	1,674	5	1,075	192	--	--	158	--	7	23	19	--	--	--	--	--
OURAY.....	217	--	107	205	2	108	11	--	--	9	--	--	1	2	--	--	--	--	--
PARK.....	294	--	215	291	--	213	11	--	--	11	--	3	--	--	--	--	--	--	--
PHILLIPS.....	305	2	919	309	3	875	14	--	--	18	--	3	4	5	--	--	--	--	--
PITKIN.....	251	--	116	194	--	116	1	--	--	1	--	--	--	--	--	--	--	--	--
PROMERS.....	856	18	1,274	798	22	1,244	193	--	--	101	--	8	3	3	--	1	--	--	--
PUEBLO.....	7,011	62	878	6,424	107	889	371	--	--	330	--	8	263	273	--	12	--	6	--
RIO BLANCO.....	908	--	354	879	--	336	43	--	--	53	--	--	6	5	--	--	--	--	--
RIO GRANDE.....	942	--	879	908	--	842	47	--	--	42	--	1	1	1	--	--	--	--	--
ROUTE.....	813	--	588	744	--	596	20	--	--	21	--	3	3	4	--	--	--	--	--
SAGUACHE.....	479	3	456	477	--	454	13	--	--	19	--	3	2	5	--	--	--	--	--
SAN JUAN.....	132	--	--	130	--	--	7	--	--	5	--	--	--	--	--	--	--	--	--
SAN MIGUEL.....	434	--	128	484	--	114	13	--	--	27	--	3	--	--	--	--	--	--	--
SEDGWICK.....	258	--	787	282	--	760	34	--	--	23	--	--	1	3	--	--	--	--	--
SUMMIT.....	232	--	37	201	--	41	11	--	--	12	--	--	--	--	--	--	--	--	--
TELLER.....	447	--	137	458	--	122	8	--	--	11	--	--	9	5	--	--	--	--	--
WASHINGTON.....	368	--	1,534	343	--	1,436	31	--	--	27	--	9	11	9	--	--	--	--	--
WELD.....	4,468	28	7,547	4,229	54	7,189	339	--	--	332	--	34	81	82	--	--	--	--	--
YUMA.....	488	4	1,535	499	3	1,443	48	--	--	44	--	5	2	2	--	--	--	--	--

TABLE 30

INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1950 - 1957

YEAR FILED	TOTAL COLLECTIONS	COLLECTIONS BY TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1957	\$28,957,358 ^{1/} & ^{2/}	\$22,796,242	\$5,854,965	\$306,151
1956	28,439,349 ^{1/}	23,436,868	4,641,301	361,180
1955	26,846,622 ^{1/}	20,819,741	5,828,209	198,672
1954	19,110,307 ^{1/}	13,298,349	5,665,776	146,182
1953	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

PERCENTAGE DISTRIBUTION OF COLLECTIONS

	TOTAL	INDIVIDUAL	CORPORATION	FIDUCIARY
1957	100	78.7	20.2	1.1
1956	100	82.4	16.3	1.3
1955	100	77.6	21.7	.7
1954	100	69.6	29.6	.8
1953	100	70.7	28.4	.9
1952	100	69.8	29.3	.9
1951	100	65.1	34.0	.9
1950	100	64.6	34.6	.8

TABLE 31

INCOME TAX: NUMBER OF TAXABLE AND NON-TAXABLE RETURNS BY TYPE
CALENDAR YEARS 1955 - 1957

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1957		1956		1955	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
NET INCOME TAX						
INDIVIDUAL.....	482,020	44,275	454,314	48,144	424,015	49,504
CORPORATION.....	8,174	3,559	6,128	3,686	6,616	2,871
FIDUCIARY.....	1,613	2,716	1,280	2,393	1,470	1,874
PARTNERSHIP (INFORMATION ONLY)....	---	13,442	---	13,323	---	12,344
TOTAL, ALL RETURNS....	491,807	63,992	461,722	67,546	432,101	66,593
% OF TOTAL RETURNS						
TAXABLE.....	88.5		87.2		86.6	

^{1/} EXCLUDES GROSS INCOME TAX COLLECTION FROM OIL AND GAS PRODUCTION.
^{2/} 1957 EXCLUDES THE UNDISTRIBUTED BALANCE OF \$1,499,349 REMAINING IN THE WITHHOLDING SUSPENSE FUND. BUT THE YEARS OF 1954, 1955 AND 1956 INCLUDE ALL OF THE WITHHOLDING FUND ACCOUNTS.

TABLE 32

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION: NUMBER OF TAXABLE
AND NON-TAXABLE RETURNS BY TYPE: CALENDAR YEARS 1955 - 1957

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1957		1956 ^{1/}		1955 ^{1/}	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL.....	2,936	63	---	---	---	---
CORPORATION.....	257	9	---	---	---	---
FIDUCIARY.....	144	6	---	---	---	---
PARTNERSHIP..... (INFORMATION ONLY)	---	84	---	---	---	---
TOTAL, ALL RETURNS....	3,337	162	1,430	101	1,855	96
% OF RETURNS TAXABLE..	95.4		92.7		95.1	

TABLE 33

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION COLLECTIONS BY
TYPE OF RETURN: CALENDAR YEARS: 1955 - 1957

TYPE OF RETURN	COLLECTIONS		
	1957	1956 ^{1/}	1955 ^{1/}
	INDIVIDUAL.....	338,451	---
CORPORATION.....	3,445,631	---	---
FIDUCIARY.....	9,016	---	---
TOTAL.....	3,793,098	3,467,832	3,645,281
PER CENT CHANGE FROM 1957:		+ 9.4	+ 4.1

TABLE 34

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1956 AND 1957

TYPE OF RETURN	COLLECTIONS		% CHANGE: 1957 Over 1956
	1957	1956	
NET INCOME TAX AND GROSS INCOME TAX FROM OIL AND GAS PRODUCTION			
INDIVIDUAL.....	\$19,177,443	\$16,707,035	+ 14.8
CORPORATION.....	9,402,252	6,498,881	+ 44.7
FIDUCIARY.....	213,296	202,372	+ 5.4
PAYMENTS ON OLD ACCOUNTS AND DEFICIENCIES.....	995,736	865,836	+ 15.0
TOTAL.....	\$29,788,727	\$24,274,124	+ 22.7

^{1/} RETURNS AND COLLECTIONS WERE NOT DISTRIBUTED BY TYPE OF RETURN FOR
1955 AND 1956.

TABLE 35

INCOME TAX: COLLECTIONS FROM FIELD AUDITS FOR INCOME AND OTHER TAXES
CALENDAR YEARS 1952 - 1957

YEAR	IN-AND-OUT-OF-STATE COLLECTIONS						TOTAL COLLECTIONS	% OF TOTAL COLLECTIONS
	INCOME TAX	SALES TAX	USE TAX	MOTOR FUEL TAX	GROSS TON MILE TAX	MISCELLANEOUS ITEMS		
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
1954.....	294,075	87,965	152,894	21,886	---	977	557,797	100
1955.....	192,480	80,741	214,934	9,144	---	---	497,299	100
1956.....	111,304	78,675	124,223	64,987	---	816	380,005	100
1957.....	178,037	72,145	124,608	5,967	246	---	381,003	100
IN-STATE COLLECTIONS								
1952.....	214,209	61,963	113,201	10,518	---	881	400,772	89.4
1953.....	118,908	62,984	145,580	17,762	---	---	345,234	58.0
1954.....	269,427	87,559	152,274	21,886	---	977	532,123	95.4
1955.....	182,619	80,741	214,934	9,144	---	---	487,438	98.0
1956.....	111,304	78,675	124,223	64,987	---	816	380,005	100.0
1957.....	178,037	72,145	124,608	5,967	246	---	381,003	100.0
OUT-OF-STATE COLLECTIONS								
1952.....	29,377	---	9,508	8,870	---	---	47,755	10.6
1953.....	222,178	6,637	11,510	8,645	---	---	248,970	42.0
1954.....	24,648	406	620	---	---	---	25,674	4.6
1955.....	9,861	---	---	---	---	---	9,861	2.0
1956.....	---	---	---	---	---	---	---	---
1957.....	---	---	---	---	---	---	---	---

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

TABLE 36

MOTOR FUEL: COLLECTIONS FROM FIELD AND OFFICE AUDITS
CALENDAR YEARS 1954 - 1957

SOURCE OF AUDITS	COLLECTIONS			
	1957	1956	1955	1954
TOTAL MOTOR FUEL AND SPECIAL FUELS:				
OFFICE.....	65,082	50,228	49,874	48,094
FIELD.....	5,967	64,987	9,144	21,886
TOTAL.....	71,049	115,215	59,018	69,980
PER CENT OFFICE AUDITS.....	92	44	84	69
PER CENT FIELD AUDITS.....	8	56	16	31
	100	100	100	100
SPECIAL FUELS:				
OFFICE.....	22,126	19,504	23,907	15,258
FIELD.....	5,967	13,111	9,144	21,452
TOTAL.....	28,093	32,615	33,051	36,710
PER CENT OFFICE AUDITS.....	79	60	72	42
PER CENT FIELD AUDITS.....	21	40	28	58
	100	100	100	100

SUMMARY OF PERSONAL INCOME TAXATION IN COLORADO

The personal income tax is an important revenue raiser in Colorado's fiscal system and it constitutes the principal source of revenue for the general fund. It is administered and collected by the State Department of Revenue. Because of its importance in the state tax structure and the need for equitably obtaining more revenue from the individual taxpayers, a detailed sample survey of the 1957 individual income tax returns filed in 1958 was made by the Governor's Tax Study Group in 1959. The survey included only the regular 1957 returns and was exclusive of fiduciary, tentative and prior-year delinquent returns. The regular returns yielded an adjusted gross income of \$2.3 billion and a total tax liability of \$18.3 million from 524,821 returns. From this income tax survey a comprehensive picture of the personal income tax by the taxpayers' source of income, geographic location, size of income, and amount of tax liability was obtained and analyzed. Also comparisons of these data were made with those of the other 28 states with income taxes with regard to personal income tax base, rates, liability and collections.

The Measurements of Colorado's Income Tax by Specific Factors Below the Corresponding National Averages.- From the Tax Study it was found: "The interstate comparisons of the relative importance of a specific tax in a state's fiscal program may be indicated by expressing tax collections in per capita terms, as a percent of total tax receipts, and as a percent of personal income received. By every one of these measurements the Colorado personal income tax collections for fiscal year 1957 were below the corresponding national averages. On a per capita basis the Colorado collection of \$14.24 was almost 15 percent below the national average of \$16.70. Similarly, Colorado's personal income tax revenues represented less than 16 percent of total tax collections, which ratio was one-fourth below the national average of 20 percent. When expressed as a percentage of income, the Colorado personal tax collections amounted to less than 7/10 of 1 percent of the total personal income received before tax and worked out to be approximately four-fifths of the national average."

Erosion of the State Income Tax Base.- These significant facts on the erosion of the State income tax base in 1957 were found by the Governor's Tax Study Group: "The major portion of the personal income received by Colorado residents in 1957 was never subjected to state income tax since it never found its way into the tax base. Colorado personal income, as reported by the U. S. Department of Commerce, amounted to \$3.3 billion; but net taxable income for normal tax reported on the 1957 returns amounted to only \$.8 billion, or less than 24 percent of the total income received. This gap of more than \$2.5 billion between the actual flow of income and that subjected to state taxation can be attributed to statutory exclusions, unreported income, personal and expense deductions, and exemptions."

Deductions by Type.- " . . . The most important single deduction reported in all returns was the federal income tax expense. It was taken by 70 percent of the taxpayers and amounted to \$285 million, practically one-half of all the deductions claimed. . . "

"The largest single factor responsible for the shrinkage of the tax base was the personal exemption provision which in 1957 amounted to \$725 million, or 22 percent of the income flow. It is estimated that the \$150 exemption increase in 1957 alone eliminated \$200 million from the tax base and reduced state revenues by approximately \$2.4 million."

Severance Tax Included in Income Tax Sample Survey.- There was included in the income tax sample survey the gross income tax from oil and gas production, or the severance tax, which is levied on individuals and corporations. It is administered as an integral feature of the state income tax structure. The receipts from this tax have substantially increased since its inception and totaled \$3,894,708 in 1957, or 2.64 percent of the total state tax collections.

Tax Analyses.- There follows analyses of a series of some of the important tables and charts of the sampled regular 1957 returns from both of these taxes taken from the Chapters on Personal Income Taxation and Severance Tax.¹

¹Governor's Tax Study Group, Financing Government in Colorado, 1959.

PERCENT OF TAXPAYERS, ADJUSTED GROSS INCOME AND TAX LIABILITY
BY MAJOR INDUSTRIAL SOURCES OF INCOME
COLORADO INDIVIDUAL INCOME TAX, 1957

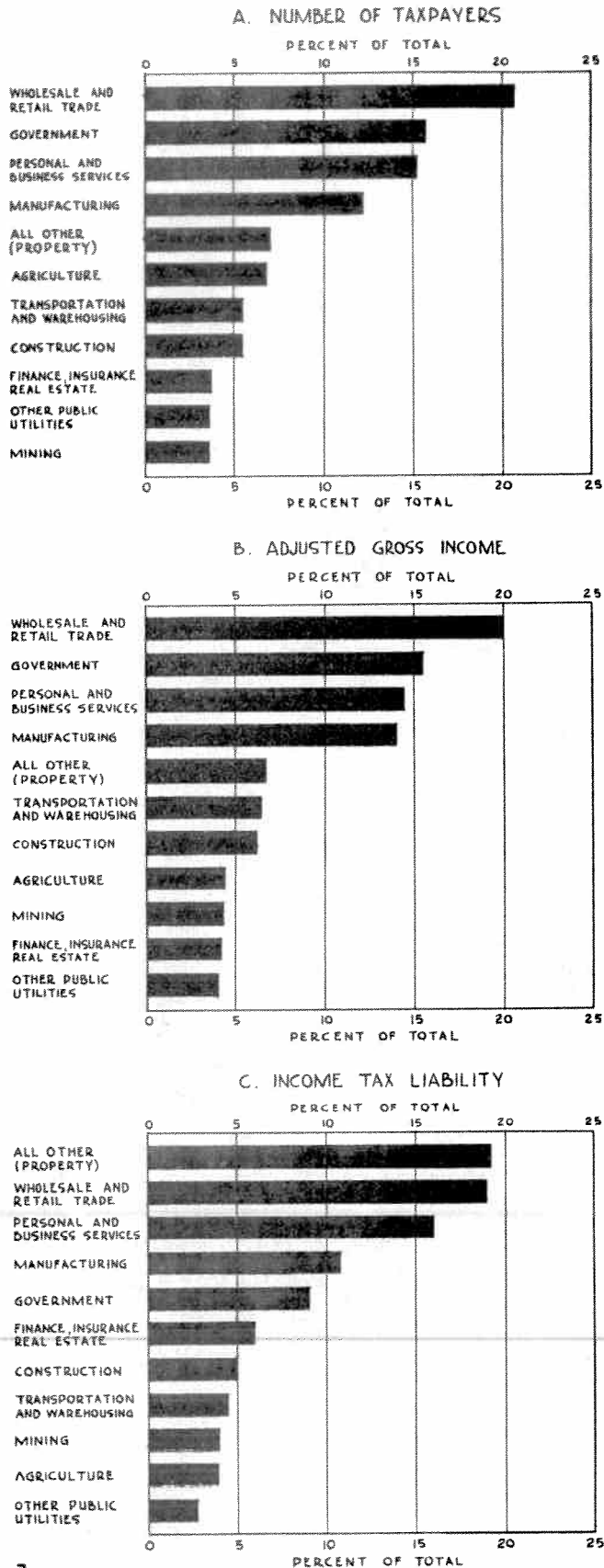


Chart 1

SOURCE: GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO, 1959,
CHAPTER XII, TABLE 12.27.

TABLE 1

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
NUMBER OF TAXPAYERS, ADJUSTED GROSS INCOME AND TAX LIABILITY
BY MAJOR INDUSTRIAL SOURCES OF INCOME^A

TAXPAYERS MAJOR SOURCE OF INCOME ^C	TAXPAYERS FILING RETURNS		ADJUSTED GROSS INCOME		COMBINED INCOME TAX LIABILITY ^B	
	TOTAL NUMBER	PER- CENT	AMOUNT (THOUSANDS)	PER- CENT	AMOUNT (THOUSANDS)	PER- CENT
AGRICULTURE.....	34,890	6.7	\$ 103,166	4.4	\$ 709	3.9
MINING.....	19,418	3.7	101,513	4.3	747	4.1
CONSTRUCTION.....	29,114	5.6	144,919	6.2	922	5.0
MANUFACTURING.....	63,991	12.2	329,174	14.1	1,958	10.7
WHOLESALE AND RETAIL TRADE.....	108,461	20.7	464,652	19.9	3,507	19.1
FINANCE, INSURANCE, REAL ESTATE.....	20,065	3.8	99,296	4.2	1,073	5.9
TRANSPORTATION AND WAREHOUSING.....	29,227	5.6	152,771	6.5	809	4.4
OTHER PUBLIC UTILITIES.....	19,446	3.7	90,040	3.9	518	2.8
PERSONAL AND BUSINESS SERVICES.....	79,832	15.2	338,204	14.5	2,918	15.9
GOVERNMENT ^D	83,089	15.8	361,609	15.5	1,646	8.9
FEDERAL.....	37,398	7.1	172,724	7.4	797	4.3
STATE.....	12,121	2.3	50,802	2.2	268	1.5
LOCAL.....	33,570	6.4	138,082	5.9	581	3.2
ALL OTHER ^E	37,288	7.1	153,962	6.6	3,519	19.2
TOTAL ^E	524,821	100.0	\$2,339,306	100.0	\$18,327	100.0

^ACLASSIFICATION FOLLOWS THAT OF UNITED STATES DEPARTMENT OF COMMERCE, SURVEY OF CURRENT BUSINESS, AUGUST, 1958, TABLE 70, P. 21.

^BCOMBINED INCOME TAX LIABILITY FOR NORMAL TAX AND SURTAX.

^CRETURNS CLASSIFIED IN TERMS OF MAJOR SOURCE OF "ADJUSTED GROSS INCOME."

^DREPRESENTS NON-ALLOCABLE INTEREST, RENTS AND DIVIDENDS FOR 97 PERCENT OF RETURNS IN CATEGORY.

^ETOTALS MAY NOT EQUAL SUM OF ITEMS BECAUSE OF ROUNDING.

SOURCE OF INCOME AS INDICATED ON COLORADO INDIVIDUAL INCOME TAX RETURNS

"NOTWITHSTANDING THE WIDELY HELD BELIEF THAT COLORADO IS ESSENTIALLY AN AGRICULTURAL AND RAW MATERIALS PRODUCING STATE, IT IS EVIDENT THAT QUANTITATIVELY THE MOST IMPORTANT INDUSTRIAL SOURCES OF COLORADO INCOME AND PERSONAL INCOME TAX REVENUES WERE WHOLESALE AND RETAIL TRADE, GOVERNMENT (FEDERAL, STATE AND LOCAL COMBINED), PERSONAL AND BUSINESS SERVICES, AND MANUFACTURING.¹ THESE FOUR CATEGORIES ALONE ACCOUNTED FOR APPROXIMATELY 65 PERCENT OF THE TOTAL NUMBER OF TAXPAYERS AND ADJUSTED GROSS INCOME, AND ALMOST 55 PERCENT OF THE TOTAL INCOME TAX LIABILITY. IN CONTRAST, ONLY 7 PERCENT OF THE TAXPAYERS INDICATED THAT FARMING AND/OR LIVESTOCK RAISING WAS A PRIMARY SOURCE OF INCOME AND THEIR REPORTED ADJUSTED GROSS INCOME AND TAX LIABILITY AMOUNTED TO LESS THAN 5 AND 4 PERCENT OF THE RESPECTIVE TOTALS. SIMILARLY, MINING REPRESENTED APPROXIMATELY 4 PERCENT OF THE TOTAL RETURNS, INCOME AND TAX LIABILITY. MOREOVER, THE PERCENTAGES FOR THE SEPARATE INDUSTRY CATEGORIES OF CONSTRUCTION; FINANCE, INSURANCE AND REAL ESTATE; AND TRANSPORTATION AND WAREHOUSING; RANGED FROM 4 TO 6 PERCENT AND PRACTICALLY EQUALED OR EXCEEDED THOSE FOR AGRICULTURE AND MINING. IN GENERAL, THE DISTRIBUTION OF THE TAX LIABILITY BY INDUSTRY CLASSES FOLLOWS THE PATTERN OF ADJUSTED GROSS INCOME EXCEPT FOR THE CATEGORIES OF "GOVERNMENT" AND "ALL OTHERS."

IN THE CASE OF THE FORMER, THE RELATIVELY LOW TAX LIABILITY IS PARTLY DUE TO THE FACT THAT "GOVERNMENT" IS THE ONLY CATEGORY WHICH DOES NOT INCLUDE A BUSINESS PROFIT OR ENTREPRENEURIAL INCOME COMPONENT. ON THE OTHER HAND, THE RELATIVELY HIGH TAX LIABILITY FOR THE "ALL OTHER" CATEGORY MAY BE EXPLAINED BY THE FACT THAT 97 PERCENT OF THE RETURNS IN THIS GROUP REPRESENTED INDIVIDUALS WHOSE MAJOR SOURCE OF INCOME WAS DERIVED FROM INTEREST, RENTS AND DIVIDENDS CONCENTRATED AMONG TAXPAYERS IN THE UPPER INCOME BRACKETS AND GENERALLY SUBJECT TO THE HIGHER MARGINAL TAX RATES." SEE CHART I ON PERCENT DISTRIBUTION OF MAJOR INDUSTRIAL INCOME SOURCES.

¹THE ADJUSTED GROSS INCOME TOTALS FOR THE SEPARATE INDUSTRIAL CATEGORIES ARE APPROXIMATIONS OF THE PERSONAL INCOME ORIGINATING IN THE VARIOUS SECTORS OF THE COLORADO ECONOMY SINCE THE RETURNS WERE CLASSIFIED ON THE BASIS OF THE TAXPAYER'S PRIMARY SOURCE OF "ADJUSTED GROSS INCOME" AND NOT THE TOTAL "PERSONAL INCOME" RECEIVED AS DEFINED BY THE DEPARTMENT OF COMMERCE.

SOURCE: GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO, 1959, CHAPTER XII, TABLE 12.27.

TABLE 2

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957^A
MAJOR SOURCES OF ADJUSTED GROSS INCOME

SOURCE OF ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENTAGE DISTRIBUTION
WAGES AND SALARIES.....	\$1,824,233	76.5
PROPRIETORS' (ENTREPRENEURIAL) INCOME.....	316,374	13.3
BUSINESS INCOME.....	180,912	7.6
FARM INCOME.....	66,760	2.8
SELF-EMPLOYED PROFESSIONAL.....	61,390	2.6
MISCELLANEOUS ^B	7,312	0.3
PROPERTY INCOME.....	200,822	8.4
DIVIDENDS.....	71,072	3.0
INTEREST.....	63,897	2.7
RENTS AND ROYALTIES.....	65,853	2.8
NET CAPITAL GAINS.....	37,463	1.6
NET LONG-TERM CAPITAL GAINS ^C	41,617	1.8
NET SHORT-TERM CAPITAL LOSSES.....	- 4,154	0.2
ANNUITIES.....	4,793	0.2
ADJUSTED GROSS INCOME ^D	\$2,383,685	100.0

^ABASED ON SURVEY OF COLORADO 1957 TAX RETURNS FILED IN 1958.

^BPROPRIETOR INCOME OF TAXPAYERS WHOSE PRIMARY SOURCES OF INCOME WERE WAGES, OR INTEREST, DIVIDENDS, RENTS, ETC.

^CTOTAL NET LONG-TERM CAPITAL GAINS WERE \$83.3 MILLION, OF WHICH 50 PERCENT WERE TAXABLE BY STATUTE.

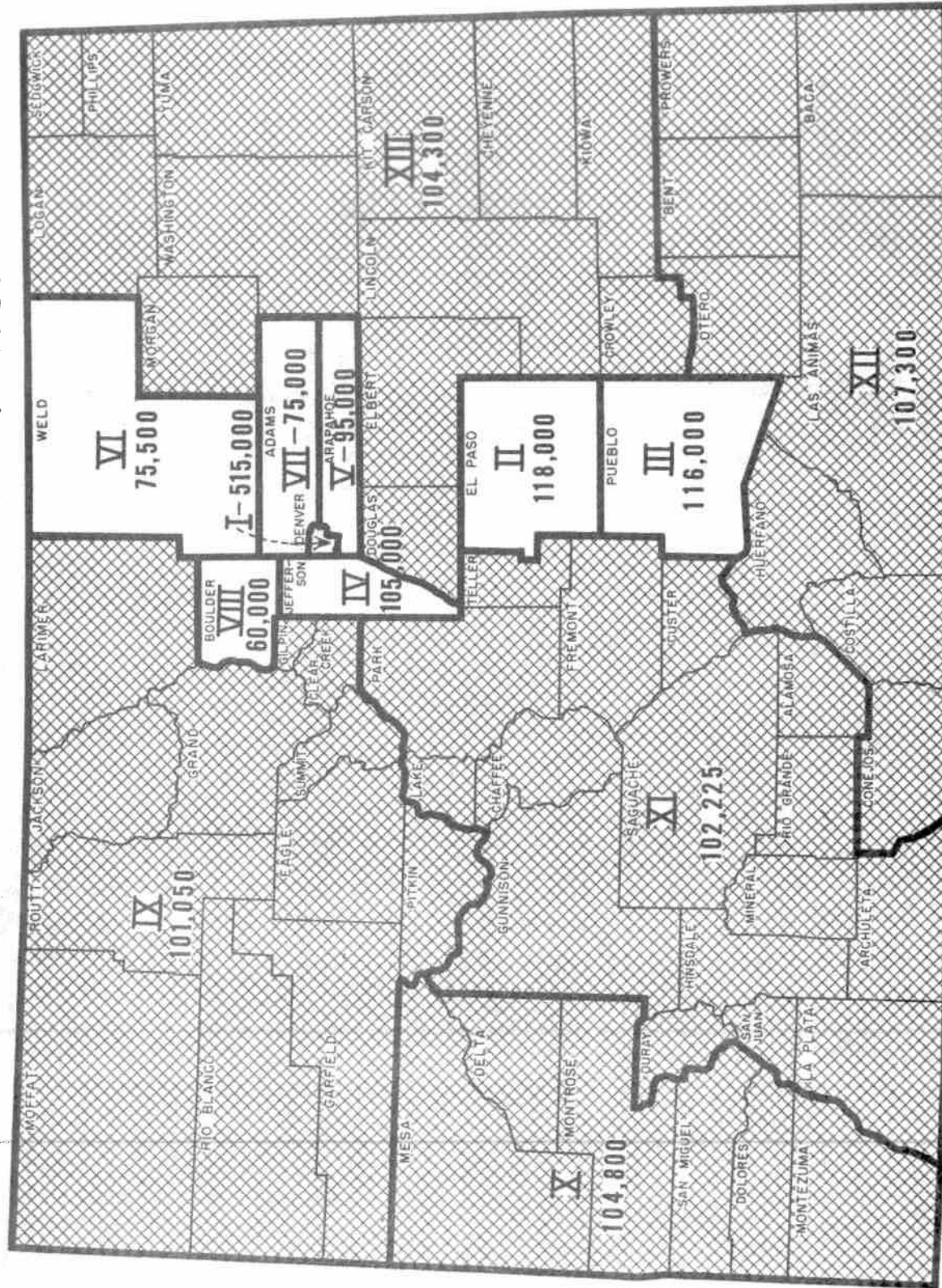
^DBEFORE TRAVEL ALLOWANCE DEDUCTION.

The major sources of adjusted gross income as reported on the 1957 individual income tax returns with their respective percentage distributions are disclosed in the above Table. Wages and salaries accounted for slightly over the three-fourths of the income. Next, in rank came proprietors' income with nearly 15 percent, property income with 8 percent and net capital gains of nearly 2 percent.

Of the \$2.4 billion adjusted gross income, \$1.8 billion came from salaries and wages. Of significance, this analysis of the income sources appears in the Tax Study: ". . . It is estimated that 87 percent of the wages and salaries received showed up on the 1957 returns and 13 percent went unreported. . . . In contrast, the percentages of unreported of the other major sources of income are significantly higher than that calculated for wages and salaries and, in part, must be attributed to the fact that comparable "withholding-at-source" methods of collection are not applied to non-wage incomes."

Source: Governor's Tax Study Group, Financing Government in Colorado, 1959, Ch. XII, Table 12.17.

COLORADO POPULATION, 1957



"URBAN" COUNTIES
 "NON-URBAN" COUNTIES

SOURCE: State of Colorado, State Planning Division, Colorado Year Book, 1956-1958
Chart 2

REGIONS	JULY 1, 1957 POPULATION A		TAXPAYERS FILING RETURNS		ADJUSTED GROSS INCOME		COMBINED TAX LIABILITY ^B	
	TOTAL NUMBER	PERCENT	TOTAL NUMBER	PERCENT	AMOUNT (THOUSANDS)	PERCENT	AMOUNT (THOUSANDS)	PERCENT
I DENVER COUNTY.....	515,000	30.7	187,791	36.2	\$ 925,517	39.8	\$ 8,582	47.2
II EL PASO COUNTY.....	118,000	7.0	31,544	6.1	140,961	6.1	1,375	7.6
III PUEBLO COUNTY.....	116,000	6.9	33,677	6.5	153,199	6.6	907	5.0
IV JEFFERSON COUNTY.....	105,000	6.3	35,498	6.8	179,996	7.8	1,280	7.1
V ARAPAHOE.....	95,000	5.7	29,408	5.7	153,508	6.6	1,213	6.7
VI WELD COUNTY.....	75,500	4.5	22,752	4.4	83,006	3.6	520	2.9
VII ADAMS COUNTY.....	75,000	4.5	20,491	4.0	96,601	4.2	424	2.3
VIII BOULDER COUNTY.....	60,000	3.6	23,132	4.5	89,998	3.9	628	3.5
IX NORTHWESTERN COUNTIES.. ^C	101,050	6.0	28,299	5.5	109,025	4.7	788	4.4
X SOUTHWESTERN COUNTIES.. ^D	104,800	6.2	28,435	5.5	112,854	4.9	720	4.0
XI SOUTH CENTRAL COUNTIES.. ^E	102,725	6.1	24,505	4.7	95,491	4.1	569	3.2
XII SOUTHEASTERN COUNTIES.. ^F	107,300	6.4	23,082	4.4	75,981	3.3	389	2.2
XIII NORTHEASTERN COUNTIES.. ^G	104,300	6.2	29,800	5.8	106,202	4.6	702	3.9
TOTAL..... ^H	1,679,675	100.0	518,413	100.0	\$2,322,338	100.0	\$18,099	100.0
NON-RESIDENT TAXPAYERS.	---	---	6,408	---	15,968	---	228	---
GRAND TOTAL.....	---	---	524,821	---	\$2,339,306	---	\$18,327	---

A STATE PLANNING DIVISION, COLORADO YEAR BOOK, 1956-1958, p. 277.

^B COMBINED NORMAL AND SURTAX LIABILITY.

^C CLARIMER, GARFIELD, ROUTT, MOFFAT, RIO BLANCO, EAGLE, GRAND, CLEAR CREEK, PITKIN, JACKSON, SUMMIT, GILPIN COUNTIES.

^D MESA, DELTA, MONTROSE, MONTEZUMA, SAN MIGUEL, DOLORES COUNTIES.

^E LA PLATA, FREMONT, RIO GRANDE, ALAMOSA, LAKE, CHAFFEE, GUNNISON, SAGUACHE, ARCHULETA, TELLER, OURAY, PARK, SAN JUAN,

CUSTER, MINERAL, HINSDALE COUNTIES.

^F OTERO, LAS ANIMAS, PROMERS, CONEJOS, HUERFANO, BENT, BACA, COSTILLA COUNTIES.

^G MORGAN, LOGAN, YUMA, KIT CARSON, WASHINGTON, LINCOLN, CROWLEY, SEDGWICK, PHILLIPS, ELBERT, DOUGLAS, CHEYENNE,

KIOWA COUNTIES.

^H TOTALS MAY NOT EQUAL SUM OF REGIONS BECAUSE OF ROUNDING.

SEE CHART 2 ON COLORADO POPULATION, 1957 FOR URBAN COUNTIES AND NON-URBAN COUNTIES.

SOURCE: THE GOVERNOR'S TAX STUDY: PERSONAL INCOME TAXATION, CHAPTER XII, TABLE 12.28. BASED ON INCOME TAX SURVEY DATA, 1957

AN ANALYSIS OF THE PERSONAL INCOME TAX BY NUMBER OF TAXPAYERS, ADJUSTED GROSS INCOME AND TAX LIABILITY BY GEOGRAPHICAL REGIONS PRESENTED IN THE ABOVE TABLE REVEALS VERY INTERESTING FACTS AS DESCRIBED IN THE GOVERNOR'S TAX STUDY IN CHAPTER XII. TO QUOTE: " . . . THE EIGHT COUNTIES WITH THE LARGEST POPULATIONS CONSTITUTE A RELATIVELY URBANIZED AREA ALONG THE EASTERN SLOPE WITH MORE THAN TWO-THIRDS OF COLORADO'S TOTAL POPULATION. THE OTHER FIFTY-FIVE COUNTIES WERE DIVIDED INTO FIVE REGIONS COMPOSED OF CONTIGUOUS UNITS WITH AGGREGATE POPULATIONS OF APPROXIMATELY 100,000 RESIDENTS PER REGION. . . AS A GROUP, THE EIGHT LARGEST COUNTIES ACCOUNTED FOR APPROXIMATELY FOUR-FIFTHS OF THE TOTAL DOLLAR AMOUNTS OF ADJUSTED GROSS INCOME AND TAX LIABILITY. IN CONTRAST, TAXPAYERS IN THE REMAINING FIFTY-FIVE COUNTIES REPORTED ONLY 22 PERCENT OF THE INCOME AND PAID LESS THAN 18 PERCENT OF THE TOTAL TAX. THE HIGH DEGREE OF CONCENTRATION OF INCOME AND TAX AMONG THE STATE'S URBANIZED TAXPAYERS IS FURTHER INDICATED BY THE FACT THAT THE FOUR COUNTIES COMPRISING THE GREATER DENVER METROPOLITAN AREA REPRESENTED MORE THAN ONE-HALF OF THE TAX RETURNS AND APPROXIMATELY THREE-FIFTHS OF THE TOTAL ADJUSTED GROSS INCOME AND TAX LIABILITY. DENVER ALONE—with a population actually less than that of the fifty-five nonurbanized counties combined— a c-

OUNTED FOR 36 PERCENT OF THE TAXPAYERS, 40 PERCENT OF THE TOTAL INCOME AND 47 PERCENT OF THE TOTAL INCOME TAX LIABILITY FOR 1957. AND JEFFERSON AND ARAPAHOE COUNTIES REPORTED PRACTICALLY AS MUCH INCOME AND TAX AS EL PASO AND PUEBLO COUNTIES. MOREOVER, THE RATIO OF TAX LIABILITY TO ADJUSTED GROSS INCOME WAS SIGNIFICANTLY LOWER IN THE CASE OF PUEBLO, WELD AND ADAMS COUNTIES THAN FOR THE STATE AS A WHOLE.

"ALSO, THERE WERE DISTINCTIVE DIFFERENCES BETWEEN THE FIVE COMPOSITE REGIONS OUTSIDE THE BAND OF METROPOLITAN COUNTIES. FOR EXAMPLE, REGION XII IN THE SOUTHEAST SECTION OF THE STATE APPEARS TO HAVE BEEN TAXWISE THE POOREST AND ACCOUNTED FOR ONLY 2 PERCENT OF THE TOTAL INCOME TAX; WHEREAS, REGION IX IN NORTHWEST CORNER OF THE STATE WITH A SMALLER POPULATION ACTUALLY PAID TWICE AS MUCH IN INCOME TAXES. FINALLY, IT MAY BE NOTED THAT NON-RESIDENT TAXPAYERS ACCOUNTED FOR ONLY ONE PERCENT OF THE TAXPAYERS, INCOME AND TAX REPORTED ON THE 1957 TAX RETURNS. IN BRIEF, IT IS EVIDENT ON THE BASIS OF THE SURVEY DATA THAT PERSONAL INCOME TAX IN COLORADO WORKS OUT TO BE ESSENTIALLY AN URBAN TAX DUE TO THE MARKED CONCENTRATION OF INCOME WEALTH AND ECONOMIC ACTIVITY IN THE GEOGRAPHICAL BAND OF METROPOLITAN COUNTIES SITUATED ALONG THE EAST-CENTRAL SLOPE OF THE STATE."

PERCENTAGE DISTRIBUTION OF TAXPAYERS, ADJUSTED GROSS INCOME,
AND TAX LIABILITY CLASSIFIED BY ADJUSTED GROSS INCOME CATEGORIES
COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957

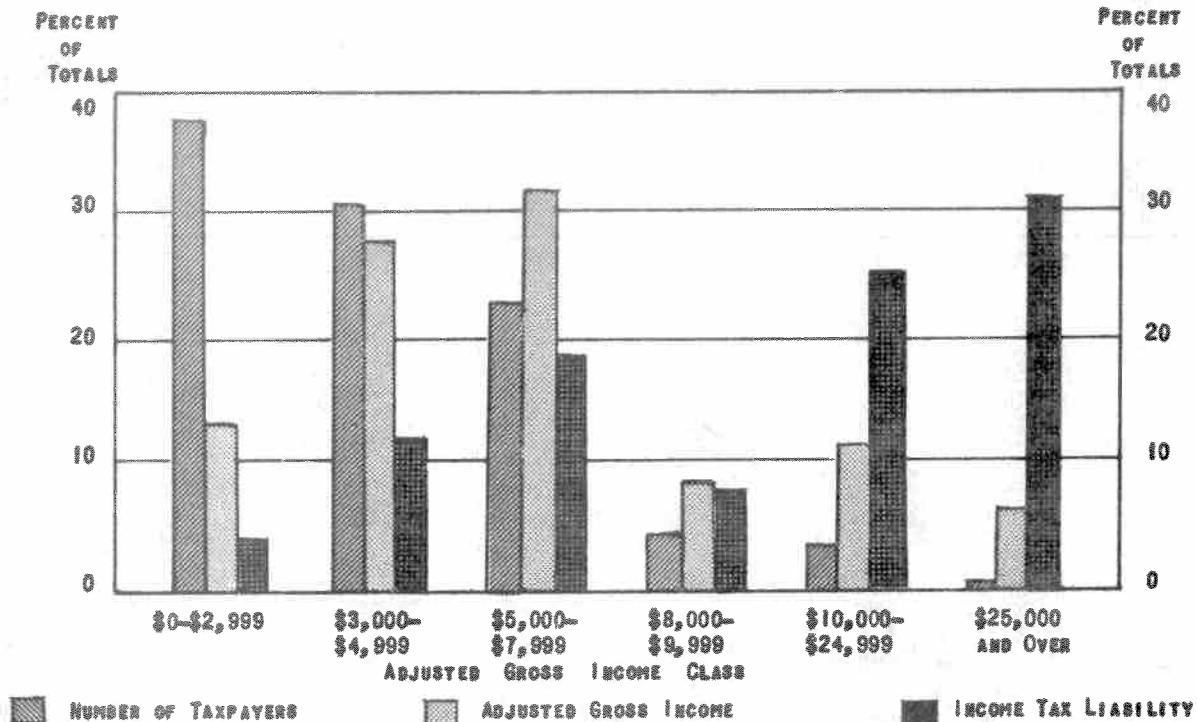


Chart 3

SOURCE: FINANCING GOVERNMENT IN COLORADO, 1959, CHAPTER 12, TABLE 12.29; CHART 12.18

WHO PAYS THE INDIVIDUAL INCOME TAX?

Who pays the individual income tax is revealed in Table 4 and on Chart 3 from the basic 1957 income tax survey data. It is shown that 95.5 percent of the taxpayers with adjusted gross incomes under \$10,000 accounted for less than half of the combined tax liability of normal and surtax. It will be noted further in the Table and on the Chart that taxpayers with incomes of less than \$3,000, representing more than 13 percent of the adjusted gross income paid 4 percent of the total tax. In next classes of incomes, taxpayers with incomes from \$3,000 to \$5,000, representing 31 percent of the returns, reported 28 percent of the total income and 12 percent of the tax. For all returns with incomes below \$5,000 it was found that 68 percent of the taxpayers with 41 percent of the income accounted for only 16 percent of the total tax. Taxpayers with incomes ranging from

\$5,000 to \$10,000 represented another 27 percent of the returns and 40 percent of the income but accounted for only 27 percent of the tax. This contrasts with taxpayers of reported incomes of \$10,000 or more, representing less than 5 percent of all taxpayers and 18 percent of the adjusted gross income, paid 57 percent of the total tax liability.

Of significance, it is analyzed in the report, Financing Government in Colorado, 1959, "... It is important to note that the combined income tax liability for this small minority of the taxpayers with incomes of \$10,000 or more averaged less than 2.5 percent of their reported adjusted gross incomes, and on the same basis it averaged only .3 of 1 percent for the vast majority of taxpayers below \$5,000."

SOURCE: GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO, 1959, CHAPTER XII.

TABLE 4

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
NUMBER OF TAXPAYERS, ADJUSTED GROSS INCOME AND TAX LIABILITY
BY ADJUSTED GROSS INCOME CLASSES

ADJUSTED GROSS INCOME CLASSES	TOTAL RETURNS FILED	ADJUSTED GROSS INCOME (THOUSANDS)	COMBINED INCOME TAX LIABILITY ^A (THOUSANDS)
A. NUMBER OF TAXPAYERS AND DOLLAR AMOUNTS			
\$ 0 - 2,999	196,500	\$ 312,881	\$ 728
3,000 - 4,999	161,100	650,289	2,199
5,000 - 7,999	120,700	744,463	3,446
8,000 - 9,999	23,000	203,492	1,512
10,000 - 14,999	14,320	168,488	2,098
15,000 - 24,999	5,732	107,776	2,575
25,000 - 49,999	2,800	93,245	3,375
50,000 AND OVER	669	58,672	2,395
TOTAL ^B	524,821	2,339,306	18,328
B. PERCENTAGE DISTRIBUTION			
\$ 0 - 2,999	37.4	13.4	4.0
3,000 - 4,999	30.7	27.8	12.0
5,000 - 7,999	23.0	31.8	18.8
8,000 - 9,999	4.4	8.7	8.3
10,000 - 14,999	2.7	7.2	11.4
15,000 - 24,999	1.1	4.6	14.0
25,000 - 49,999	0.5	4.0	18.4
50,000 AND OVER	0.1	2.6	13.1
TOTAL ^B	100.0	100.0	100.0

^ACOMBINED INCOME TAX LIABILITY OF NORMAL AND SURTAX.

^BTOTALS MAY NOT EQUAL SUM OF ITEMS BECAUSE OF ROUNDING.

THE ABOVE DATA ARE BASED ON INDIVIDUAL TAX RETURNS AND SHOULD NOT BE INTERPRETED AS FAMILY UNITS, PARTICULARLY IN LIGHT OF THE SUBSTANTIAL NUMBER OF SEPARATE RETURNS FILED BY MARRIED INDIVIDUALS—APPROXIMATELY 20 PERCENT OF THE TOTAL OF ALL 1957 TAX RETURNS.

TABLE 5

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
NUMBER OF TAXPAYERS CLASSIFIED BY SIZE OF TAX LIABILITY

DOLLAR AMOUNT ^A OF TAX LIABILITY	TAXPAYERS FILING RETURNS			
	NUMBER		CUMULATED NUMBER	
	TOTAL	PERCENT	TOTAL	PERCENT
NONE	133,728	25.5	133,728	25.5
\$ 1 - \$ 5	78,139	14.9	211,867	40.4
6 - 10	66,292	12.6	278,159	53.0
11 - 15	45,792	8.7	323,951	61.7
16 - 20	44,140	8.4	368,091	70.4
21 - 30	54,453	10.4	422,544	80.5
31 - 50	46,960	9.0	469,504	89.5
51 - 100	32,236	6.1	501,740	95.6
101 - 500	17,646	3.4	519,386	99.0
501 - 1,000	2,846	0.5	522,232	99.5
1,000 AND OVER	2,589	0.5	524,821	100.0
TOTAL	524,821	100.0		

^ACOMBINED NORMAL TAX AND SURTAX LIABILITY

SOURCE: FINANCING GOVERNMENT IN COLORADO, 1959; CHAPTER XII, TABLES, 12.29 AND 12.30.

SIZE OF TAX LIABILITY

IT IS DISCLOSED IN TABLE 5 THE NUMBER OF TAXPAYERS WHO ARE PAYING INCOME TAXES BY SIZE OF DOLLAR AMOUNT OF TAX LIABILITY CLASSES. IT STRIKINGLY STANDS OUT THAT ABOUT 134 THOUSAND TAXPAYERS PAID NEITHER NORMAL TAX NOR SURTAX ON THEIR 1957 REPORTED INCOMES. THE NEXT 78 THOUSAND INDIVIDUALS PAID TOTAL INCOME TAXES WITHIN THE RANGE OF \$1 TO \$5, THUS MAKING A TOTAL OF SOME 200,000, OR 40 PERCENT OF ALL TAXPAYERS, PAYING LESS THAN \$5 FOR THE YEAR. AND THREE-FOURTHS OF THE TAXPAYERS PAID A TAX OF \$25 OR LESS FOR THE YEAR. IT IS REVEALED FURTHER THAT LESS THAN FIVE PERCENT PAID A COMBINED NORMAL AND SURTAX IN EXCESS OF \$100 AND LESS THAN ONE PERCENT PAID INCOME TAX IN EXCESS OF \$500.

PERSONAL DEDUCTIONS AND EXEMPTIONS

THE SIGNIFICANCE AND EXTENT OF PERSONAL DEDUCTIONS AND EXEMPTIONS ARE SHOWN IN TABLE 6 ON MAJOR TYPES OF PERSONAL EXPENSE DEDUCTIONS AND IN TABLE 7 ON PERSONAL EXPENSE DEDUCTIONS BY ADJUSTED GROSS INCOME CLASSES.

TO BETTER INTERPRET THE FIGURES IN THESE TABLES, THE THREE METHODS PROVIDED UNDER THE COLORADO CODE FOR TAKING ALLOWABLE PERSONAL EXPENSE DEDUCTIONS ARE HERE DEFINED:

ITEMIZED DEDUCTIONS—ALL TAXPAYERS HAVE THE OPTION OF ITEMIZING PERSONAL EXPENSES WHICH ARE EXPLICITLY COVERED BY STATUTE, SUCH AS MEDICAL EXPENSES, CONTRIBUTIONS, INTEREST AND TAXES.

OPTIONAL STANDARD DEDUCTIONS—IN LIEU OF ITEMIZING, TAXPAYERS WITH ADJUSTED GROSS INCOMES OF \$5,000 OR MORE MAY ELECT TO TAKE A STANDARD DEDUCTION OF 10 PERCENT OF THEIR ADJUSTED GROSS INCOME OR \$1,000, WHICHEVER IS LESSER, PLUS AN AMOUNT EQUAL TO THE FEDERAL INCOME TAX PAID DURING THE TAXABLE YEAR. IN THE CASE OF MARRIED TAXPAYERS FILING SEPARATELY THE MAXIMUM DEDUCTION IS LIMITED TO \$500 FOR EACH SPOUSE.

TABLE DEDUCTIONS—TAXPAYERS WITH ADJUSTED GROSS INCOMES OF LESS THAN \$5,000 MAY USE A TAX TABLE PRESCRIBED BY THE DEPARTMENT OF REVENUE WHICH INCORPORATES A STANDARD DEDUCTION EQUAL TO 10 PERCENT OF ADJUSTED GROSS INCOME, PLUS AN AMOUNT EQUAL TO THE AVERAGE FEDERAL INCOME TAX PAID BY SUCH TAXPAYERS.

OF THE MAJOR TYPES OF PERSONAL EXPENSE DEDUCTIONS GIVEN IN TABLE 6 ITEMIZED DEDUCTIONS WERE THE MOST IMPORTANT IN THE DOLLAR VALUE OF \$350 THOUSAND. THIS COMPARES WITH \$114 THOUSAND FOR THE COMBINED TABLE AND OPTIONAL STANDARD DEDUCTIONS. IT WAS FOUND IN THE TAX STUDY THAT " . . . ALTHOUGH ONE-HALF OF ALL TAXPAYERS USE THE TAX TABLE, THEIR DEDUCTIONS AMOUNTED TO ONLY \$222 MILLION, OR ONE-FIFTH OF THE TOTAL, AND OF THIS GROUP, APPROXIMATELY 60 PERCENT DID NOT HAVE ANY DEDUCTIBLE FEDERAL INCOME TAX EXPENSE. THE OPTIONAL STANDARD DEDUCTIONS IN THE AGGREGATE WERE THE LEAST IMPORTANT. THEY NUMBERED LESS THAN ONE-SIXTH OF THE RETURNS FILED AND AMOUNTED TO ONLY \$115 MILLION, OR LESS THAN ONE-FIFTH OF THE TOTAL. . . . IN CONTRAST, ITEMIZED EXPENSES WERE REPORTED ON MORE THAN ONE-THIRD OF THE TAX

RETURNS AND TOTALED ALMOST \$350 MILLION, OR APPROXIMATELY THREE-FIFTHS OF THE DEDUCTIONS CLAIMED BY ALL TAXPAYERS.

"AS IS STRIKINGLY EVIDENT, THE MOST IMPORTANT SINGLE DEDUCTION WAS THE FEDERAL INCOME TAX EXPENSE. IT WAS TAKEN BY 90 PERCENT OF THE TAXPAYERS FILING ITEMIZED RETURNS AND AMOUNTED TO MORE THAN \$161 MILLION, OR 46 PERCENT OF THE TOTAL ITEMIZED EXPENSES. WHEN AGGREGATED FOR ALL RETURNS FILED—TABLE, OPTIONAL STANDARD AND ITEMIZED—IT AMOUNTED TO \$285 MILLION, OR PRACTICALLY ONE-HALF OF THE TOTAL DEDUCTIONS CLAIMED BY ALL TAXPAYERS. . . ."

THE TOTAL, ITEMIZED AND STANDARD DEDUCTIONS REPORTED ON THE 1957 RETURNS BY ADJUSTED GROSS INCOME CLASSES ARE SHOWN IN TABLE 7. IT WAS FOUND THAT "TAXPAYERS WITH INCOME OF LESS THAN \$5,000, REPRESENTING 68 PERCENT OF ALL INDIVIDUALS FILING RETURNS, HAD PERSONAL DEDUCTIONS OF \$205 MILLION, OR 35 PERCENT OF THE TOTAL REPORTED; THOSE WITH INCOMES FROM \$5,000 TO \$10,000, REPRESENTING 27 PERCENT OF THE TAXPAYERS, ACCOUNTED FOR ANOTHER \$242 MILLION, OR 40 PERCENT; WHILE THE REMAINING THREE CATEGORIES WITH INCOMES ABOVE \$10,000, REPRESENTING LESS THAN 5 PERCENT OF ALL TAXPAYERS, DEDUCTED PERSONAL EXPENSES IN EXCESS OF \$140 MILLION, OR 24 PERCENT OF THE TOTAL. SIMILARLY, WHEN THE DEDUCTIONS WERE MEASURED AS PERCENTAGES OF ADJUSTED GROSS INCOME THERE WERE IMPORTANT VARIATIONS BETWEEN INCOME LEVELS. TAXPAYERS WITH INCOMES ABOVE \$50,000 REDUCED THEIR TAXABLE INCOMES BY 48 PERCENT AS A RESULT OF LEGALLY DEDUCTIBLE EXPENSES; WHEREAS, THOSE WITH INCOMES OF LESS THAN \$5,000 WERE ABLE TO CLAIM DEDUCTIONS WHICH AVERAGED ONLY 21 PERCENT. WHEN THE FEDERAL INCOME TAX EXPENSE WAS CONSIDERED BY ITSELF THE DEGREE OF DIRECT VARIATION BETWEEN INCOME LEVELS BECAME EVEN MORE PRONOUNCED FROM 42 PERCENT FOR THE HIGHEST INCOME CATEGORY TO 9 PERCENT FOR THE LOWEST.

PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS BY NUMBER PER RETURN, EXTRA EXEMPTIONS FOR TAXPAYERS AGED 65 OR MORE AND/OR BLIND, AND PERSONAL EXEMPTIONS BY ADJUSTED GROSS INCOME CLASSES ARE SHOWN IN TABLES 8, 9, & 10. THE TABULATIONS DISCLOSED THE EXTENT OF PERSONAL EXEMPTIONS CLAIMED ON THE 1957 INCOME TAX SURVEY RETURNS. IT WAS FOUND THAT THE EXEMPTIONS AVERAGED 2.7 PER RETURN AND THE DEDUCTION IN TAXPAYER INCOME AVERAGED MORE THAN \$2,000 PER TAXPAYER. IN TABLE 8 IT IS OBSERVED THAT ABOUT 30 PERCENT OF THE TAXPAYERS HAD ONLY ONE EXEMPTION, WHILE NEARLY 50 PERCENT CLAIMED AT LEAST THREE, AND LESS THAN 15 PERCENT TOOK FIVE OR MORE EXEMPTIONS.

IT IS FURTHER REVEALED IN TABLE 9 FROM THE STUDY THAT "EXTRA EXEMPTIONS WERE REPORTED BY ONE OUT OF EVERY TEN TAXPAYERS FILING COLORADO TAX RETURNS AND PRACTICALLY 97 PERCENT OF SUCH EXEMPTIONS WERE CLAIMED BY TAXPAYERS AGED 65 OR MORE AND ONLY 3 PERCENT BY THE BLIND." IN TABLE 10 "THERE WAS A GREATER CONCENTRATION OF EXTRA EXEMPTIONS THAN OF REGULAR EXEMPTIONS IN THE LOWEST INCOME CATEGORY, ALMOST 80 PERCENT OF THE FORMER IN CONTRAST WITH ABOUT 60 PERCENT OF THE LATTER."

SOURCE: FINANCING GOVERNMENT IN COLORADO, 1959, CH. XII.

TABLE 6

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
MAJOR TYPES OF PERSONAL EXPENSE DEDUCTIONS

TYPE OF DEDUCTION	TAX RETURNS		TOTAL DEDUCTIONS		AVERAGE DEDUCTION PER RETURN
	TOTAL NUMBER FILED	PERCENT OF ALL RETURNS	AMOUNT (THOUSANDS)	PERCENT DISTRIBUTION	
TABLE					
STANDARD DEDUCTION.....	260,100	49.6	\$66,618	11.3	\$256
FEDERAL INCOME TAX.....	105,600	20.2	55,600	9.5	527
TOTAL.....	260,100	49.6	122,218	20.8	470
OPTIONAL STANDARD					
STANDARD DEDUCTION.....	80,228	15.3	47,375	8.1	597
FEDERAL INCOME TAX.....	77,858	14.8	68,211	11.6	876
TOTAL.....	80,228	15.3	115,586	19.7	1,441
ITEMIZED					
MEDICAL EXPENSE.....	62,684	12.0	19,982	3.4	318
MISCELLANEOUS.....	99,937	19.0	25,415	4.3	254
CONTRIBUTIONS.....	153,608	29.3	31,207	5.3	203
INTEREST EXPENSE.....	127,774	24.4	54,901	9.4	429
OTHER TAXES.....	174,311	33.2	57,009	9.7	327
FEDERAL INCOME TAX.....	165,772	31.6	161,073	27.4	971
TOTAL.....	184,493	35.1	349,587	59.5	1,895
TOTAL, ALL RETURNS.....	524,821	100.0	\$587,391	100.0	\$1,119

^ANOT ADDITIVE.

TABLE 7

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
PERSONAL EXPENSE DEDUCTIONS BY ADJUSTED GROSS INCOME CLASSES

ADJUSTED GROSS INCOME CLASSES	ADJUSTED GROSS INCOME	TOTAL OF PERSONAL DEDUCTIONS	FEDERAL INCOME TAX DEDUCTIONS ^A	OTHER ITEMIZED DEDUCTIONS ^B	COMBINED STANDARD DEDUCTIONS ^C
A. DOLLAR AMOUNT (IN THOUSANDS)					
\$ 0 - 4,999	\$963,169	\$204,966	\$84,865	\$51,880	\$68,221
5,000 - 7,999	744,463	186,153	79,511	74,471	32,171
8,000 - 9,999	203,492	55,478	26,548	21,672	7,258
10,000 - 14,999	168,488	46,027	24,379	17,057	4,591
15,000 - 49,999	201,022	66,412	45,103	19,605	1,704
50,000 AND OVER	58,672	28,356	24,478	3,830	48
TOTAL	\$2,339,306	\$587,392	\$284,884	\$188,515	\$113,993
B. PERCENT OF ADJUSTED GROSS INCOME					
0 - 4,999	100.0	21.3	8.8	5.4	7.1
5,000 - 7,999	100.0	25.0	10.7	10.0	4.3
8,000 - 9,999	100.0	27.3	13.0	10.7	3.6
10,000 - 14,999	100.0	27.3	14.4	10.1	2.7
15,000 - 49,999	100.0	33.0	22.4	9.8	0.8
50,000 AND OVER	100.0	48.3	41.7	6.5	0.1
TOTAL	100.0	25.1	12.2	8.1	4.9

^ACOMBINED TABLE, OPTIONAL STANDARD, AND ITEMIZED RETURNS.

^BITEMIZED DEDUCTIONS, EXCLUSIVE OF FEDERAL INCOME TAX, LISTED IN TABLE 12.21.

^CTABLE AND OPTIONAL STANDARD DEDUCTIONS, EXCLUSIVE OF FEDERAL INCOME TAX.

TABLE 8

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
PERSONAL EXEMPTIONS, CLASSIFIED BY NUMBER PER RETURN

EXEMPTIONS PER RETURN	RETURNS FILED		EXEMPTIONS CLAIMED	
	NUMBER	PERCENT	NUMBER	PERCENT
1	163,949	31.2	163,949	11.5
2	115,265	22.0	230,530	16.1
3	76,791	14.6	230,373	16.1
4	93,222	17.8	372,888	26.1
5	43,415	8.3	217,075	15.2
6	19,576	3.7	117,456	8.2
7 AND OVER	12,603	2.4	96,509	6.8
TOTAL	524,821	100.0	1,428,780	100.0

TABLE 9

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
EXTRA EXEMPTIONS FOR TAXPAYERS AGED 65 OR MORE AND/OR BLIND

TYPE	RETURNS FILED		EXEMPTIONS CLAIMED	
	NUMBER	PERCENT	NUMBER	PERCENT
AGE 65 OR MORE - 1 EXEMPTION	36,606	69.9	36,606	55.0
AGE 65 OR MORE - 2 EXEMPTIONS	14,052	26.9	28,104	42.2
TOTAL	50,658	96.8	64,710	97.2
BLIND - 1 TO 3 EXEMPTIONS ^A	1,703	3.2	1,840	2.8
TOTAL	52,361	100.0	66,550	100.0

^AINCLUDES TAXPAYERS WHO WERE BLIND AND AGED 65 OR MORE.

TABLE 10

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
PERSONAL EXEMPTIONS BY ADJUSTED GROSS INCOME CLASSES

ADJUSTED GROSS INCOME CLASSES	EXTRA EXEMPTIONS		REGULAR EXEMPTIONS		AVERAGE
	NUMBER	PERCENT	NUMBER	PERCENT	
\$ 0 - 4,999	52,800	79.3	809,400	59.4	2.26
5,000 - 7,999	8,650	13.0	398,800	29.3	3.30
8,000 - 9,999	1,640	2.5	77,480	5.7	3.36
10,000 - 14,999	1,760	2.6	47,800	3.5	3.35
15,000 - 49,999	1,496	2.3	26,968	2.0	3.16
50,000 AND OVER	204	0.3	1,782	0.1	2.66
TOTAL	66,550	100.0	1,362,230	100.0	2.59

SOURCE: GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO, 1959, CHAP. XII, TABLES 12.23, 12.24 AND 12.25.

TABLE 11

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957
WITHHOLDING RETURNS AND REFUNDS FOR NORMAL TAX

ADJUSTED GROSS INCOME	TOTAL WITHHOLDING	TOTAL REFUNDS	REFUNDS AS A PERCENT OF WITHHOLDING:
A. NUMBER OF RETURNS AND REFUNDS			
\$ 0 - \$ 4,999	259,350	203,400	78.4
5,000 - 7,999	107,100	61,150	57.1
8,000 - 9,999	18,520	5,160	27.9
10,000 - 14,999	9,230	590	6.4
15,000 - 49,999	4,104	84	2.1
50,000 AND OVER	313	9	2.9
TOTAL	398,617	270,393	67.8
B. AMOUNTS OF RETURNS AND REFUNDS (THOUSANDS)			
\$ 0 - \$ 4,999	\$ 3,433	\$ 1,242	36.2
5,000 - 7,999	2,997	654	21.8
8,000 - 9,999	816	62	7.6
10,000 - 14,999	530	10	1.9
15,000 - 49,999	516	13	2.5
50,000 AND OVER	122	3	2.5
TOTAL	8,414	1,983 ^A	23.6

^ATOTALS DO NOT EQUAL SUM OF ITEMS DUE TO ROUNDING.

The effects of the withholding Colorado State income tax by employers is seen in the above Table. The major problem created by this provision of the law is the size of the refunds to be paid by the taxpayers, besides the large number of returns to be processed.

It is revealed that about two-thirds of the returns subject

to withholding required refunds and nearly one-fourth of the total dollar amount withheld was refunded to the taxpayers. Another significant fact is that over 75 percent of the total number and total dollar amount of refunds were made to taxpayers with income of less than \$5,000.

SOURCE: GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO IN 1959, CHAPTER XII.

TABLE 12

TOTAL INCOME TAX COLLECTIONS AND COST OF ADMINISTRATION
COLORADO INCOME TAX RETURNS, FISCAL YEARS 1947-1957

YEAR	TOTAL CORPORATE AND PERSONAL INCOME TAX COLLECTIONS	COST OF INCOME OF ADMINISTRATION	ADMINISTRATIVE COSTS AS PERCENT OF TOTAL COLLECTIONS
1947.....	\$ 8,634,796	\$243,637	2.82
1948.....	11,682,199	373,033	3.19
1949.....	17,064,672	427,820	2.51
1950.....	17,495,008	436,478	2.49
1951.....	19,022,355	461,942	2.43
1952.....	20,255,644	538,945	2.66
1953.....	19,173,261	632,869	3.30
1954.....	18,301,139 ^A	667,932 ^B	3.65
1955.....	24,093,315 ^{A,C}	777,598 ^B	3.23
1956.....	27,529,869 ^{A,C}	882,584 ^{B,D}	3.20
1957.....	29,383,579 ^{A,C}	955,697 ^{B,D}	3.25

^AEXCLUDES COLLECTIONS FROM OIL AND GAS PRODUCTION TAX.

^BADJUSTED FOR PRO-RATA ADMINISTRATIVE COSTS ALLOCATED TO OIL AND GAS COLLECTIONS.

^CINCLUDES COLLECTIONS FROM WITHHOLDING TAX, WHICH BECAME EFFECTIVE JULY 1, 1954.

^DINCLUDES ALLOCATED I.B.M. EXPENSE.

SOURCE: STATE OF COLORADO, DEPARTMENT OF REVENUE, ANNUAL REPORTS, 1947-1957

TABLE 13

ADMINISTRATIVE COST PER RETURN FOR THE
COLORADO INCOME TAX, FISCAL YEARS 1949-1957

YEAR	PERSONAL AND CORPORATE INCOME TAX RETURNS FILED ^A	COST OF INCOME TAX ADMINISTRATION	COST PER RETURN
1949.....	238,550	\$ 427,820	\$1.79
1950.....	309,387	436,478	1.41
1951.....	328,220	461,942	1.41
1952.....	347,022	538,945	1.55
1953.....	375,940	632,860	1.68
1954.....	416,142	772,757	1.86
1955.....	443,723	894,079	2.01
1956.....	470,133	987,617 ^B	2.10
1957.....	501,147	1,085,735 ^B	2.17

^AEXCLUDES PARTNERSHIP INFORMATION AND OIL AND GAS RETURNS.

^BINCLUDES ALLOCATED I.B.M. EXPENSE.

SOURCE: STATE OF COLORADO, DEPARTMENT OF REVENUE, ANNUAL REPORTS, 1949-1957.

COST OF ADMINISTRATION

The total administrative cost for corporate and personal income taxes for fiscal 1957 was \$955,697 which was 3.25 percent of the total income tax collections, as shown in Table 12. It was found that while the number of corporate and personal returns had increased 62 percent from 1950, the administrative costs had increased by 149 percent and the corresponding cost per return rose from \$1.51 to \$2.17, or an increase of 54 percent. Some of the upward trend in the average cost can be attributed to the inflationary spiral of prices.

SUMMARY OF SEVERANCE TAX IN COLORADO

An analysis of the corporate and personal taxpayers' tax liability for the gross income tax from gas and oil production, or the severance tax, for the 1957 taxable year was made by the Governor's Tax Study Group. This tax adopted in March, 1953 is a means of obtaining revenue from natural resources. The law provides for a tax on royalty income and three percent tax on such income is withheld either by the producer or first purchaser and for a progressive rate structure upon the gross income for taxing the gas and oil production. As the law applies to individual and corporate income the severance tax is closely associated with the state income tax structure. A tax credit is given for property taxes on oil and gas deposits and rights therein and oil and gas tax paid is an allowable deduction in computing net income under both the personal and corporation taxes.

Colorado is among some 28 states that employ a severance tax on major natural resources, but it is not an important source of revenue in most of the states. Colorado's severance tax produced 2.64 percent of the total State taxes in 1957.

Significant facts from the study are revealed in the following tabulations. In Table 14 is presented the corporate tax liability for interstate and Colorado companies, both foreign and domestic, by asset classifications. In Table 15 is shown tax liability of individuals by income classes by taxable and non-taxable returns. The taxable returns include those that showed a net tax liability after ad valorem credit as contrasted with the non-taxable, in which the property tax credit exceeded the oil and gas liability.

Corporate Oil and Gas Income Tax Liability.- It was found in Table 14 that 135 corporations reported gross oil and gas tax liability in 1957 with 95 of them paying a net tax. The majority of these corporations reporting gross tax liability as well as those which paid an oil and gas tax were domiciled or had their headquarters outside of Colorado, and most of them operated on an interstate basis. These 135 corporations reported, as shown in Table 14, a gross tax liability of nearly \$5,900,000, but the property tax credits against the gross tax took away \$2,836,000, or 48 percent. This shows that the ad valorem tax credit provisions reduced the potential severance tax yield by nearly one-half, while 40 of the 135 reporting companies paid no tax.

The study revealed further: "Comparing the tax liability of foreign and domestic concerns, the former accounted for 98.41 percent of the gross taxes reported and 98.89 percent of net taxes. Interstate companies not headquartered in Colorado reported 90.86 percent of the gross tax, and 94.24 percent of the net tax. It is evident, therefore, that the great bulk of the oil and gas tax burden on corporations is paid by absentee firms. The relative importance of

the property tax credit for the broad classes of firms varies significantly. The interstate concerns headquartered in Colorado receive the greatest benefit, the credit amounting to 71 percent of their gross tax; Colorado corporations not headquartered in Colorado are second with about 68 percent; the Colorado corporations headquartered in the State are third with 58 percent; and the foreign interstate concerns last with 46 percent. . . . The data in Table 14 also indicate a marked concentration of the corporate oil and gas burden on interstate concerns with assets of \$50,000 or more. Of the 27 corporations in this asset category, 21 accounted for nearly 91 percent of the net tax of the interstate organizations, 6 of the 27 not being subject to a net tax. . . . The concentration of tax liability on firms in the larger asset classes is not nearly as marked among those operatingly solely in Colorado. . . . "

Individual Oil and Gas Tax Liability.- The data on the individual income tax returns for 1957 are presented in Table 15. It is disclosed that 4,222 persons reported oil and gas tax income, of whom some 2,986 had a net oil and gas tax liability, while some 1,236 individuals had a property tax credit which exceeded the gross and oil and gas tax liability. Thus, the ad valorem credit wiped out any severance tax liability for about 30 percent of the individuals receiving oil and gas income. The total net tax liability of individual taxpayers from the taxable returns was \$214,611. And the gross tax liability for all personal returns both taxable and non-taxable totaled \$503,600 and the ad valorem credits of \$430,101, or over 85 percent of the gross tax. The distribution of the oil and gas tax by income classes shown in Table 15 reveals that the \$8,000 to \$10,000 income class paid 5 percent of the total tax compared with 38 percent for the \$50,000 and over class.

Source: Governor's Tax Study Group, Financing Government in Colorado, 1959, Chapter XIV.

TABLE 14 - CORPORATE OIL AND GAS INCOME TAX LIABILITY BY DOMICILE AND ASSET CLASSIFICATION: TAXABLE YEAR, 1967A

VALUE OF ASSETS	DOMESTICA				FOREIGN ^B				TOTAL OIL AND GAS TAX AND GAS TAX				NET OIL AND GAS TAX LIABILITY				AD VALOREM CREDIT				TOTAL OIL AND GAS TAX AND GAS TAX				NET OIL AND GAS TAX LIABILITY				PERCENT OF TAX LIABILITY
	GROSS OIL AND GAS TAX		AD VALOREM CREDIT		GROSS OIL AND GAS TAX		AD VALOREM CREDIT		NUMBER OF FIRMS		AMOUNT		NUMBER OF FIRMS		AMOUNT		NUMBER OF FIRMS		AMOUNT		NUMBER OF FIRMS		AMOUNT		NUMBER OF FIRMS		AMOUNT		
	NUMBER OF FIRMS	GAS TAX	OIL TAX	GAS TAX	OIL TAX	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	AMOUNT	NUMBER OF FIRMS	
NOT CLASSIFIED.....	1	\$ 6,000	---	---	1	\$ 1,700	---	---	4	\$ 5,900	---	---	2	\$ 3,800	---	---	3	\$ 2,100	---	---	3	\$ 3,800	---	---	2	\$ 3,800	---	---	0.13
UNDER \$100,000.....	0	---	---	---	0	---	---	---	1	300	---	---	1	200	---	---	0	---	---	---	0	---	---	---	1	200	---	---	0.00
\$ 100,000 - \$ 500,000..	2	2,500	---	---	1	2,300	---	---	3	7,300	---	---	3	6,500	---	---	2	800	---	---	2	6,500	---	---	3	6,500	---	---	0.10
500,000 - 1,000,000..	3	6,500	---	---	3	3,100	---	---	4	4,100	---	---	2	4,400	---	---	2	1,800	---	---	2	4,400	---	---	13	71,700	---	---	0.17
1,000,000 - 5,000,000..	4	400	---	---	2	400	---	---	15	171,500	---	---	13	71,700	---	---	11	100,200	---	---	11	71,700	---	---	5	40,500	---	---	3.30
5,000,000 - 10,000,000..	1	5,100	---	---	1	3,600	---	---	5	40,900	---	---	5	40,500	---	---	1	9,400	---	---	1	40,500	---	---	16	220,300	---	---	0.36
10,000,000 - 50,000,000..	3	23,400	---	---	3	19,600	---	---	21	367,000	---	---	24	2,127,000	---	---	21	2,765,000	---	---	24	2,127,000	---	---	53	2,474,400	---	---	5.04
50,000,000 AND OVER.....	0	---	---	---	0	---	---	---	27	4,763,600	---	---	24	2,127,000	---	---	21	2,765,000	---	---	24	2,127,000	---	---	53	2,474,400	---	---	90.90
TOTAL.....	14	43,900	---	---	11	31,200	---	---	80	5,360,600	---	---	66	2,474,400	---	---	53	3,028,700	---	---	66	2,474,400	---	---	14	149,400	---	---	100.00

A INTERSTATE FIRMS HEADQUARTERED IN COLORADO. B INTERSTATE FIRMS WITH HEADQUARTERS OUTSIDE COLORADO. C CORPORATIONS CLASSIFIED AS WHOLLY COLORADO FIRMS. SOURCE: CORPORATE TAX RETURNS COVERING APPROXIMATELY ONE CORPORATE TAX YEAR, (1957 AND PART OF 1958 CALENDAR YEAR). SEE CHAPTER XIII.

TABLE 15 - INDIVIDUAL OIL AND GAS INCOME TAX LIABILITY BY INCOME CLASSES, TAXABLE AND NON-TAXABLE COLORADO INDIVIDUAL INCOME TAX RETURNS, 1957

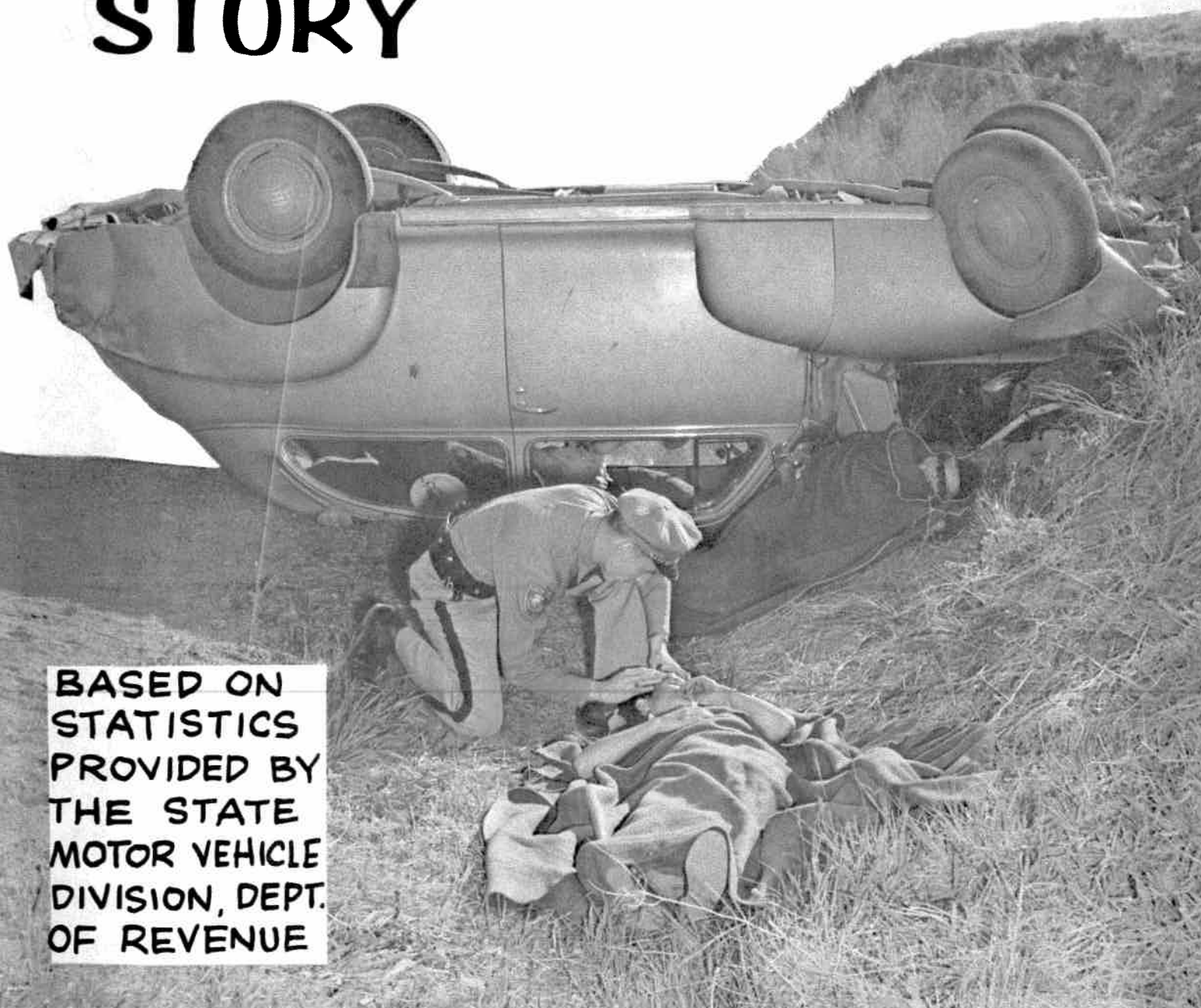
INCOME CATEGORIES	TAXABLE RETURNS				NON-TAXABLE RETURNS			
	NUMBER OF TAXPAYERS	GROSS OIL AND GAS TAX	AD VALOREM CREDIT	NET TAX LIABILITY	PERCENTAGE DISTRIBUTION OF TAX	NUMBER OF RETURNS	GROSS OIL AND GAS TAX	AD VALOREM CREDIT
\$ 0 - \$ 4,999	1,800	\$ 35,100	\$ 13,950	\$ 21,150	9.86	750	\$ 63,150	\$155,400
5,000 - 7,999	550	27,000	450	26,550	12.37	200	19,450	26,850
8,000 - 9,999	220	21,300	10,680	10,620	4.95	80	10,860	15,680
10,000 - 14,999	110	17,550	1,280	16,250	7.57	100	23,250	37,520
15,000 - 49,999	248	93,304	35,512	57,784	26.92	88	25,556	41,144
50,000 AND OVER	58	146,648	64,388	82,257	38.33	18	20,462	27,247
TOTAL	2,986	340,902	126,260	214,611	100.0	1,236	162,728	309,841

SOURCE: STUDY OF INDIVIDUAL INCOME TAX RETURNS BASED UPON SAMPLING PROCEDURE. (SEE CHAPTER XII.)

GOVERNOR'S TAX STUDY GROUP, FINANCING GOVERNMENT IN COLORADO, 1959, CHAPTER XIV.

1957

THE COLORADO TRAFFIC ACCIDENT STORY



BASED ON
STATISTICS
PROVIDED BY
THE STATE
MOTOR VEHICLE
DIVISION, DEPT.
OF REVENUE

STATE OF COLORADO

Stephen McNichols

Governor

DEPARTMENT OF REVENUE

Robert A. Theobald

Director

John F. Healy

Deputy Director

William A. Cassell

Acting Chief
Motor Vehicle Division

COLORADO HIGHWAY SAFETY COUNCIL

Duke W. Dunbar

Attorney General
Chairman

Merf D. Evans

Assistant Director

COLORADO STATE PATROL

Gilbert R. Carrell

Chief



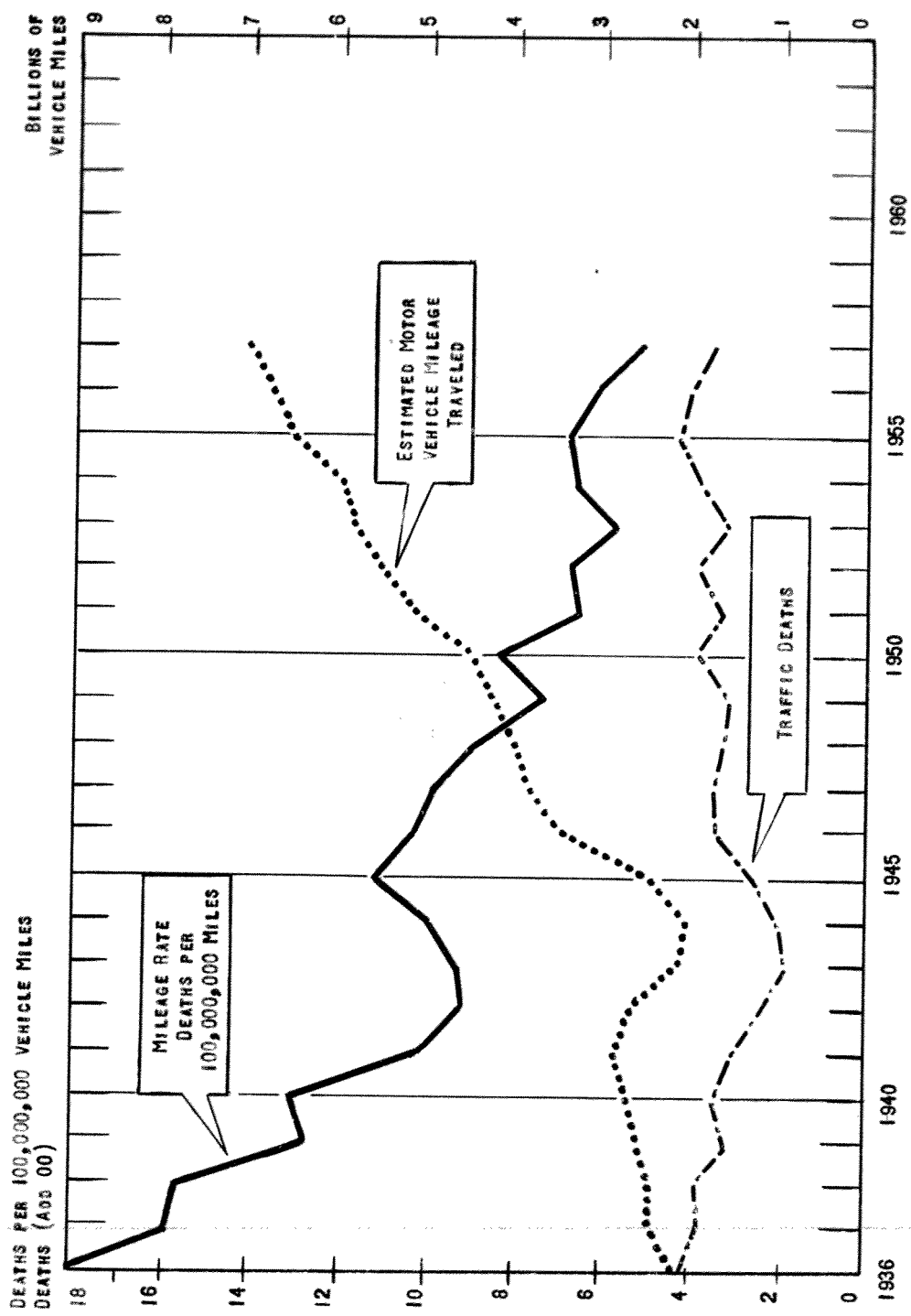
Compiled by
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Department of Revenue

June 30, 1958
State Capitol Annex
Denver, Colorado

Publication approved by E. G. Spurlin, State Controller

COLORADO TRAFFIC DEATHS, DEATH RATE AND MILEAGE TRAVELED FROM 1936



MILEAGE RATE; THE NUMBER OF DEATHS PER 100 MILLION MILES OF TRAVEL.
 MILEAGE TRAVELED; ESTIMATED FROM MOTOR FUEL TAX COLLECTED LESS RE-
 FUNDS FOR TOTAL GALLONS USED ON PUBLIC HIGHWAYS.

Chart I

E.B.

THE COLORADO TRAFFIC ACCIDENT STORY
1957

The story of traffic accidents in Colorado for 1957 and previous years reveals significant facts and figures to Coloradans on the progress of improving highway safety. 1957 saw 41 lives saved over the 1956 death toll, causing the lowest death rate of 5.2 per 100,000,000 vehicle miles in the State's recorded history since 1936. The death toll was 368, down 10 per cent from the toll of 409 in 1956. More vehicular miles driven in greater traffic densities and at higher speeds produced, as would be expected, increases in 1957 over previous years in all accidents and in persons injured. The 43,528 all accidents in 1957 were up 4 per cent above 1956 and the 11,411 injured were up 6 per cent. Although accidents are increasing on the highways over previous years, there are also more high-powered cars traveling more miles on Colorado's network of super highways.

The motor vehicle accidents on Colorado's streets and roads caused an estimated economic loss of \$46 million in 1957 and the grim traffic toll produced a staggering cost of one quarter billion dollars for the five years, 1953 - 1957.¹ In this period 1,934 persons were killed and 51,000 injured. During this period death claimed on the average one person and 27 persons injured per day. The traffic statistics revealed that speed retained its place as the NUMBER ONE KILLER in 1957 and with drivers traveling across the center line on the highways in second place and with failure to grant the right of way in the third place. Nearly one-third of the deaths resulted from one car accidents. However, the growth of traffic is faster than traffic accidents. The increasing volume of traffic is disclosed in the following table.

	1953	1954	1955	1956	1957
Number Holding:					
Operators' Licenses.....	736,376	756,910	788,112	823,553	847,880
Chauffeurs' Licenses.....	69,520	74,675	74,964	169,022	115,854
Total Licenses.....	805,896	831,585	863,064	992,575	963,734
Motor Vehicle Registrations ² .	647,728	681,877	734,062	770,794	811,951
Estimated Motor Vehicle Miles Traveled: (In millions)....	5,818	5,953	6,470	6,733	7,031
Public Road Mileage on December 31 ³	73,610	74,281	74,790	75,196	75,225

The 812 thousand motor vehicles registered in 1957 increased 25 per cent from 1953 and the miles traveled 21 per cent, yet the death rate of 5.2 per 100 million vehicle miles decreased 9 per cent in this same period.

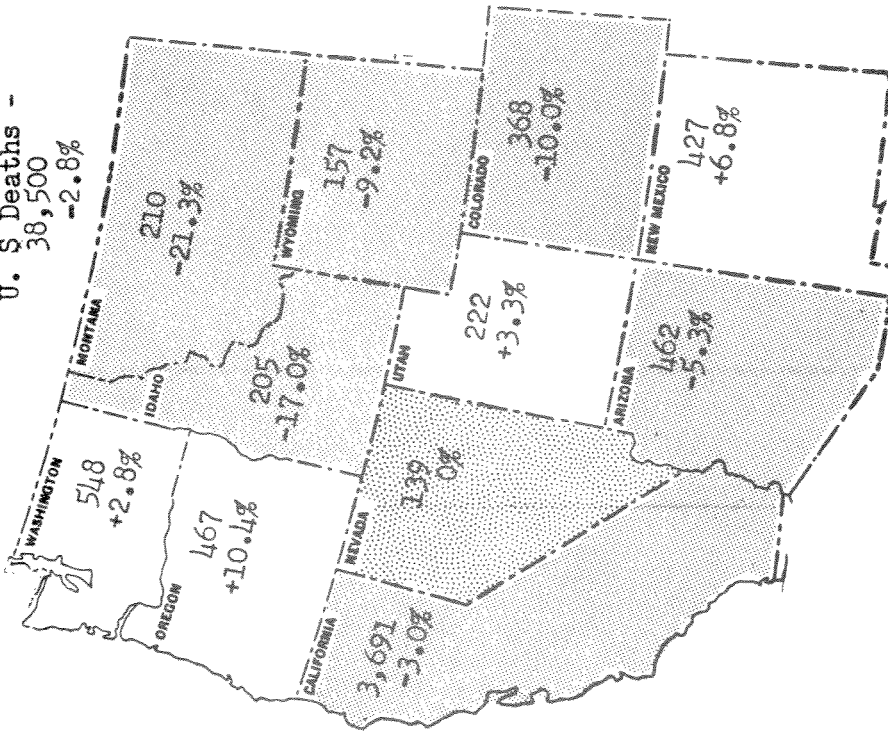
¹According to the National Safety Council, the calculable costs of motor vehicle accidents are wage loss, medical expense, overhead cost of insurance and property damage. In 1956 these costs averaged about \$125,000 per death for all accidents - fatal, non-fatal and property damage. This "per death" total includes the cost of one death, 35 injuries and 240 property damage accidents. Since the final 1957 figures were not available, the \$125,000 per death was multiplied by 368 to obtain the \$46 million estimate.

²Includes passenger cars, commercials, trucks, tractors and motorcycles.

³Source: Colorado Department of Highways: Public roads include county, city and state highway systems.

MOTOR VEHICLE DEATHS, 1957
PER CENT CHANGES FROM 1956

U. S. Deaths -
38,500
-2.8%

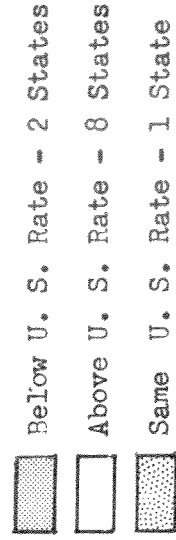
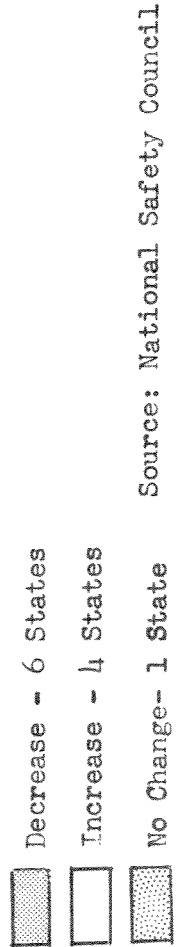


MOTOR VEHICLE TRAFFIC DEATH RATES
PER 100,000,000 VEHICLE MILES - 1957

U. S. Death Rate - 5.9



**SAFETY
IS NO
ACCIDENT**



Source: National Safety Council

Chart 2

HIGHWAYS GROW SAFER

Highways have grown safer in Colorado over the past 22 years. The number of vehicles and the number of miles traveled have increased much more rapidly than the traffic deaths. In 1936 the 317 thousand registered vehicles traveled 2.2 billion miles and in 1957 the 812 thousand registered vehicles traveled 7 billion miles. The death toll for 1936 was 17.9 per 100 million miles and 5.2 for 1957, the lowest on record. The tremendous drop in the death rate of 72 per cent is in strong contrast to the enormous increase of 213 per cent in registered vehicles and 156 per cent in vehicle miles. Besides, Colorado's road miles increased 16 per cent. The trends in traffic deaths, death rates and mileage traveled from 1936 are illustrated on Chart 1. Had the 17.9 rate remained the same in 1957, the number of fatalities would have been 1,258 instead of the 368 actual deaths which were recorded.

TRAFFIC ACCIDENT TRENDS

Trends in Deaths and Death Rates.- The year-to-year trends in the traffic fatality toll are given in Table 1 on Motor Vehicle Deaths and Death Rates in Colorado and United States, for 1936 through 1957. Although Colorado's traffic deaths are conceded to be high, the rate measurements of deaths per 100,000 population, per 10,000 motor vehicles and per 100 million miles traveled have declined steadily to drop to record lows in 1957 for Denver, Colorado, and the United States. For 1957 the all-time record low death rate per vehicle miles was 5.2 for Colorado, and 5.9 for the United States, going down 15 per cent from 1956 for the former and 6 per cent for the latter. Denver's rate was 1.7, down 6 per cent from 1956. Colorado's rates in these three measurements showed greater reduction than those of United States. After 1950, Denver, Colorado and United States achieved their greatest declines in their population, motor vehicle and vehicle mileage death rates to establish the all-time low records for 1957.

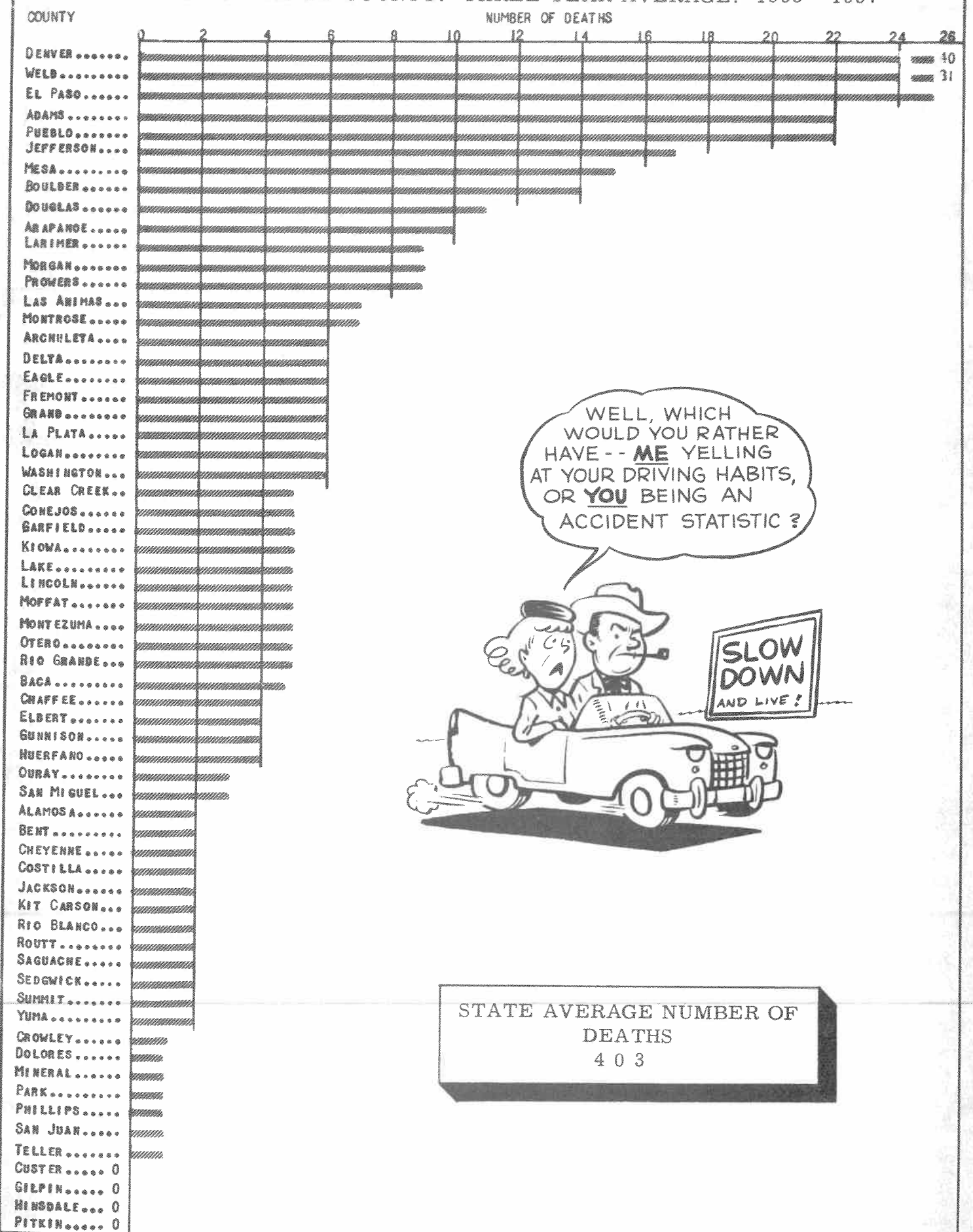
A look at Table 1 indicates that the number of deaths in Colorado fluctuated considerably from year-to-year from 1936 to reach an all-time high of 431 in 1955, then to drop to 368 in 1957. A similar pattern is observed for United States and its peak number of deaths being nearly 40,000 in 1956.

Trends in Deaths and Death Rates in Western States Division.- 1957 traffic toll marks 1,113 fewer deaths than in 1956 for United States, making a decrease of 2.8 per cent and 31 of the states showed declines. Substantial improvement in the number of deaths in 1957 over 1956 is disclosed in Chart 2, since six of the eleven states of the Western Division recorded decreases. They were Montana, Idaho, Wyoming, California, Arizona and Colorado. Their percentage decrease was greater than that of United States. In comparing the traffic death rates per 100 million vehicle miles of the states on the chart, it was found that only two states, Washington and Colorado, with 5.2 rates were under the United States 5.9 rate.

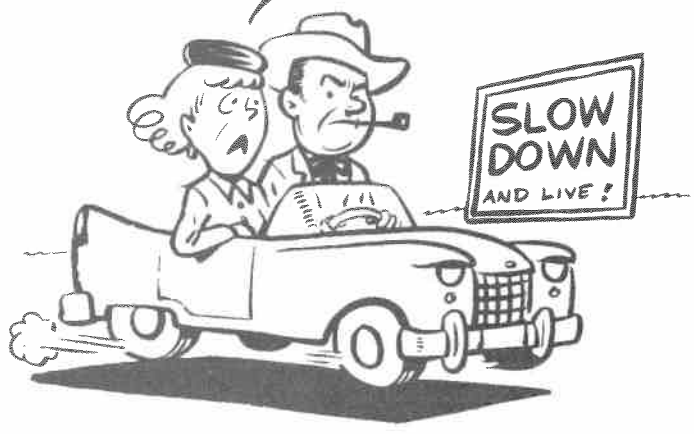
TRAFFIC TOURS AROUND THE STATE

County Tours.- The passing scene of traffic accident deaths on the map tour around the State from county to county presents a grim picture. On the three-year average, 1955-1957, 403 persons lost their lives each year and in 1957 the toll was 368. However, improvement in the rate was noted for 1957 because 10 counties, or 16 per cent of all counties, recorded no deaths. They

TRAFFIC DEATHS BY COUNTY: THREE YEAR AVERAGE: 1955 - 1957



WELL, WHICH WOULD YOU RATHER HAVE -- **ME** YELLING AT YOUR DRIVING HABITS, OR **YOU** BEING AN ACCIDENT STATISTIC ?



STATE AVERAGE NUMBER OF DEATHS
4 0 3

Chart 4

were Alamosa, Cheyenne, Costilla, Dolores, Gilpin, Hinsdale, Mineral, Park, Pitkin, and San Juan, mainly located in the southwestern part of the State. This record compares with 7 counties with no deaths in 1956. See Chart 3.

Further, the picture did show considerable improvement when the comparison of 1957 with the three-year average was made. Of the 63 counties, 24, or 38 per cent of the total, showed no per cent change; 21 counties, or 33 per cent, showed declines, ranging from 100 per cent for Rio Blanco to 10 per cent for Denver. 19 counties, or 29 per cent of the total, increased their fatalities.

A stop on the tour to view Chart 4, illustrating the county range of the three-year average, 1955-1957, number of traffic deaths, revealed the wide variations from high to low records. Four counties, Custer, Gilpin, Hinsdale and Pitkin, had no fatalities.

Urban and Rural Accidents Climb.- Inspection of rural and urban accidents on the tour in Table 2 showed 1957 to be the highest year from 1950 for all types of accidents in urban and rural areas with the exception of rural deaths and total state deaths. The 1957 urban accidents increased 4 per cent over 1956, the injured, 12 per cent and the killed, 5 per cent. In contrast, rural all accidents increased 3.5 per cent, injured decreased .9 per cent and the killed, 12 per cent. Around two-thirds of all accidents happen in the urban areas.⁴ In 1950 traffic accident deaths in rural areas amounted to 78 per cent of the total, which proportion has gradually advanced to 83 per cent in 1957. The proportion of injured in 1957 was 46 per cent in urban locations and 54 per cent for rural, which represents a small rise over the past seven years.

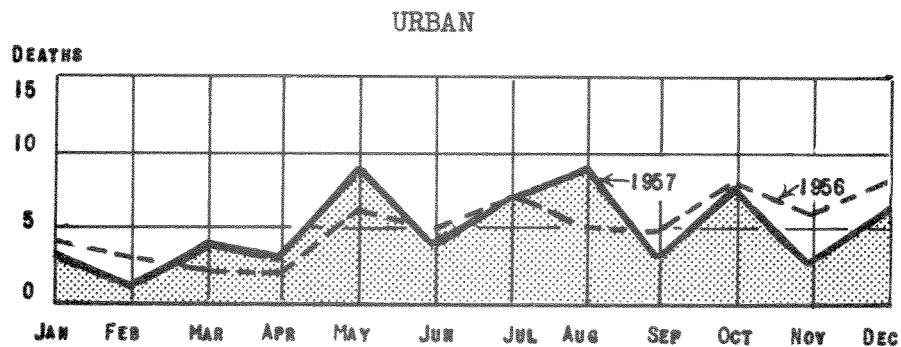
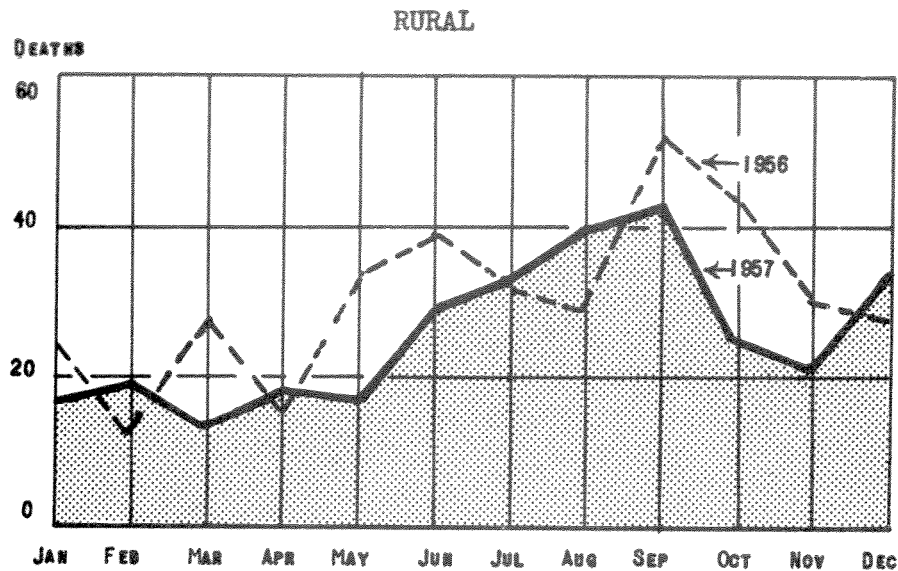
The monthly seasonal contrasting trends in rural and urban traffic deaths between 1956 and 1957 are pictured on Chart 5. The deaths tended to rise in the last half of the calendar years in both areas.

Pedestrian Accidents with Motor Vehicles.- The number of pedestrians involved in the traffic accident scene continued moderately downward from 1,042 in 1950 to drop to 944 in 1957, which was 3 per cent below 1956 as shown in Table 3. And the number killed of 48 was down 13 per cent from 1956. Of all pedestrians involved in accidents only 5 per cent lost their lives.

Pedestrian Accidents with Motor Vehicles by Age Groups.- Tragically, in 1957 there were 12 child pedestrians 14 years of age or less, or 26 per cent of the total, killed in accidents with motor vehicles, and another 469, or 53 per cent, injured as determined from Table 4. Many of these children were maimed or scarred for life. Again, there were 15 adult pedestrians 65 years of age and more, or 32 per cent of the total, killed and 110 were injured, or 13 per cent of the total. By location of the accidents, 57 per cent of the deaths occurred in urban areas in 1957 against 58 per cent in 1956. The urban injured stands out large with 83 per cent for 1957 against 86 per cent for the previous year. See Charts 6 and 7.

⁴As defined in the Motor Vehicle Division Accident Report, urban includes all incorporated municipalities regardless of size and rural includes non-incorporated areas.

MOTOR VEHICLE TRAFFIC DEATHS BY MONTHS
1956 AND 1957



Traffic deaths tend to rise in the last half of the year in both rural and urban areas, as indicated on the charts. Sixty-three per cent of the 308 rural death toll in 1957 occurred in the last half compared with 56 per cent of the 348 toll in 1956. Sixty per cent of the 60 urban toll in 1957 happened in the last half contrasted with 64 per cent of the 61 toll in 1956. More lives were saved in the rural areas in 1957 where deaths dropped 12 per cent from 1956, while the decrease was only 2 per cent in the urban areas.

Chart 5

E.B.

A study of pedestrian movements, resulting in traffic accidents, revealed some pertinent facts. It was found that in 1957 more pedestrians were killed at intersections while crossing with signals than were killed crossing against signals, and even more were killed at intersections without signals. However, the largest number were killed while crossing not at intersections. Of the 944 vehicle accidents with pedestrians, 400, or 40 per cent of them, involved pedestrians under 10 years and 125, or 13 per cent, were 65 years or over.

Circumstances Contributing to Traffic Accidents.- Outstanding favorable conditions under which traffic accidents may have been avoided are given in Table 5 for 1956 and 1957. Significantly, the percentage proportion of the total accidents under each condition ran high for most of the factors, as accidents with motor vehicles: type of surface, blacktop; surface condition, dry; daylight condition; no highway vision obscured; no vehicle vision obscured; and other factors. Nevertheless, the incidence of accidents under these conditions was high, running from 84 per cent to 91 per cent. All ratios scarcely varied between the years.

It was also discovered that although 68 per cent of the accidents occurred in daylight in 1956 and 69 per cent in 1957, 48 per cent of all fatal accidents happened in darkness for the former year and 44 per cent for the latter year.

Clearly, these conditions made the traffic accident toll rise.

Age of Drivers Involved in Traffic Accidents.- Drivers involved in traffic accidents in Colorado during 1957 climbed to the highest peak in history to 74,000, a rise of 3.6 per cent from the previous high record of 1956. But the involvement in 426 fatal accidents was slightly less than in 1956. The distribution of the accidents by type and age groups for 1954-1957 is presented in Table 7. A study of the figures revealed that the younger drivers experienced more crashes than did the older ones. The drivers under 35 years accounted for 57 per cent of both fatal and all accidents from 1954 to 1956 to decrease to 56 per cent for 1957. The drivers under 25 years averaged 31 per cent for the four years for all accidents. An improvement was shown for fatal accidents by decreasing from 33 per cent in 1954 to 28 per cent in 1957. And the sixteen year teen-agers record varied widely between these years.

The percentage proportions of the driver accidents between the rural and urban areas changed but little in these years. In 1957, 31 per cent of all accidents were rural against 69 per cent for urban compared with 82 per cent for rural fatal accidents and 18 per cent for urban.

The distribution of fatal and all accidents involving teen-agers, by ages, 13 to 19, for 1955-1957 is given in Table 8. These teen-agers in 1957 were involved in 54 fatal accidents, or 15 per cent of the total for all ages, and in 10,681 all accidents, or 13 per cent of the total. For 1954 these ratios were 14 per cent and 8 per cent, respectively. It is further noted in the table that the number of fatal and all accidents for the non-licensed operators under 16 years was very small for the three years, being 3 per cent in 1957 for all accidents and less than one per cent for fatal accidents. The range in the accidents for the ages 16 to 19 was not too varied, closely around 2,500 for each age for 1956 and 1957.

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES BY AGE GROUPS DEATHS DURING 1957

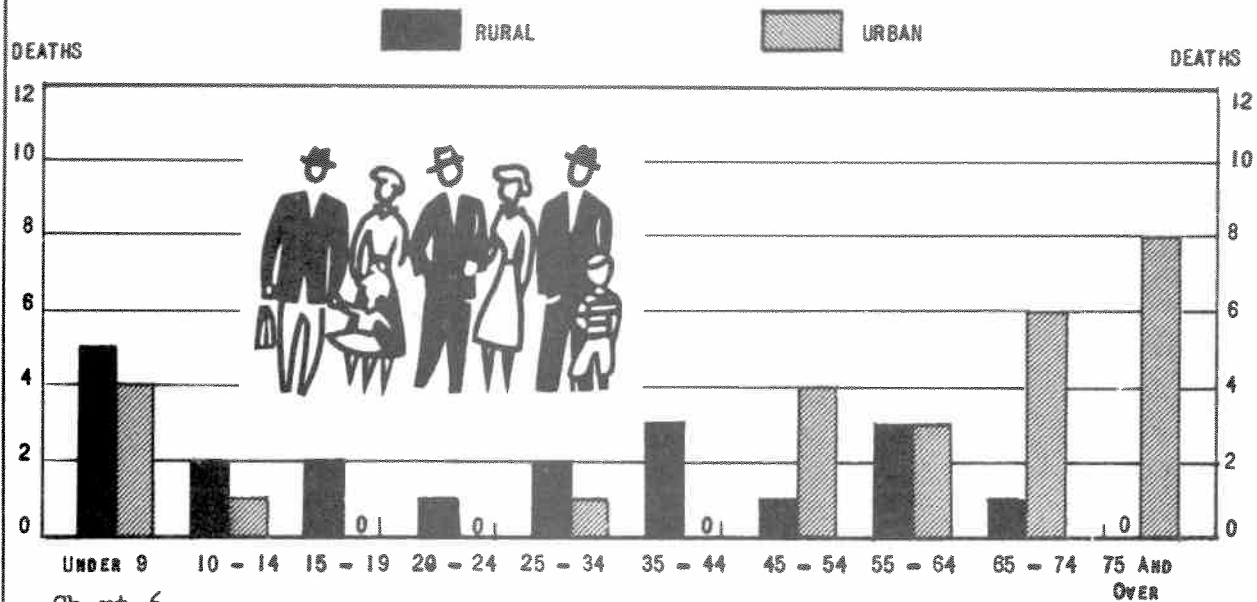


Chart 6

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES: DEATHS

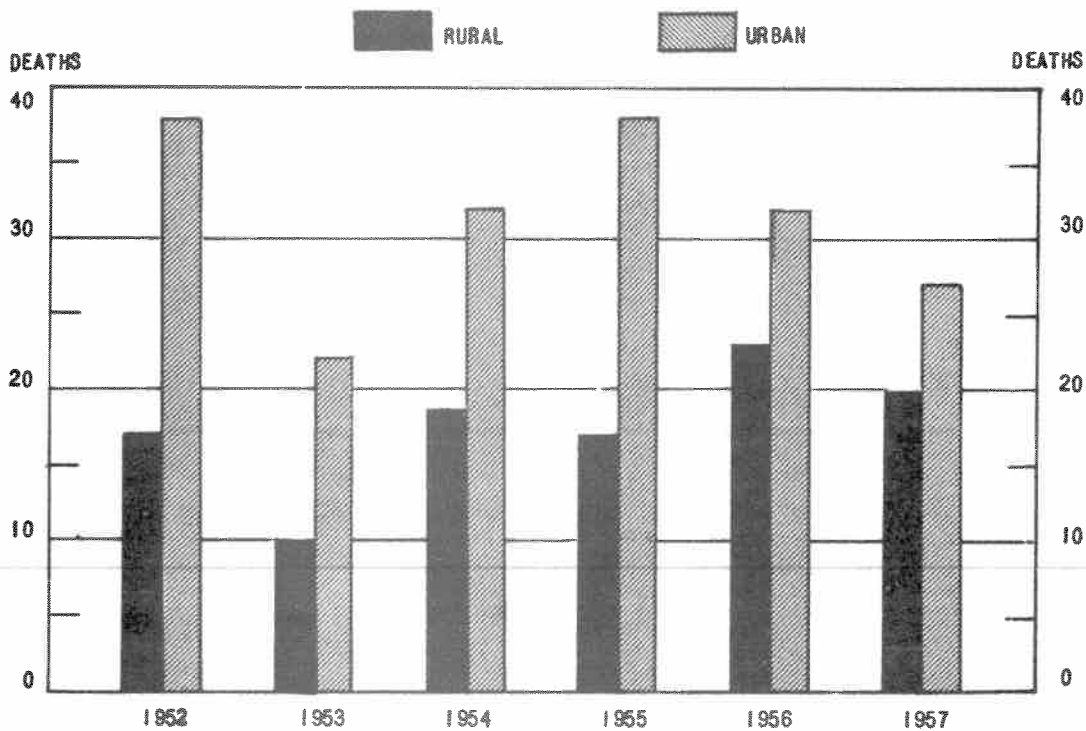
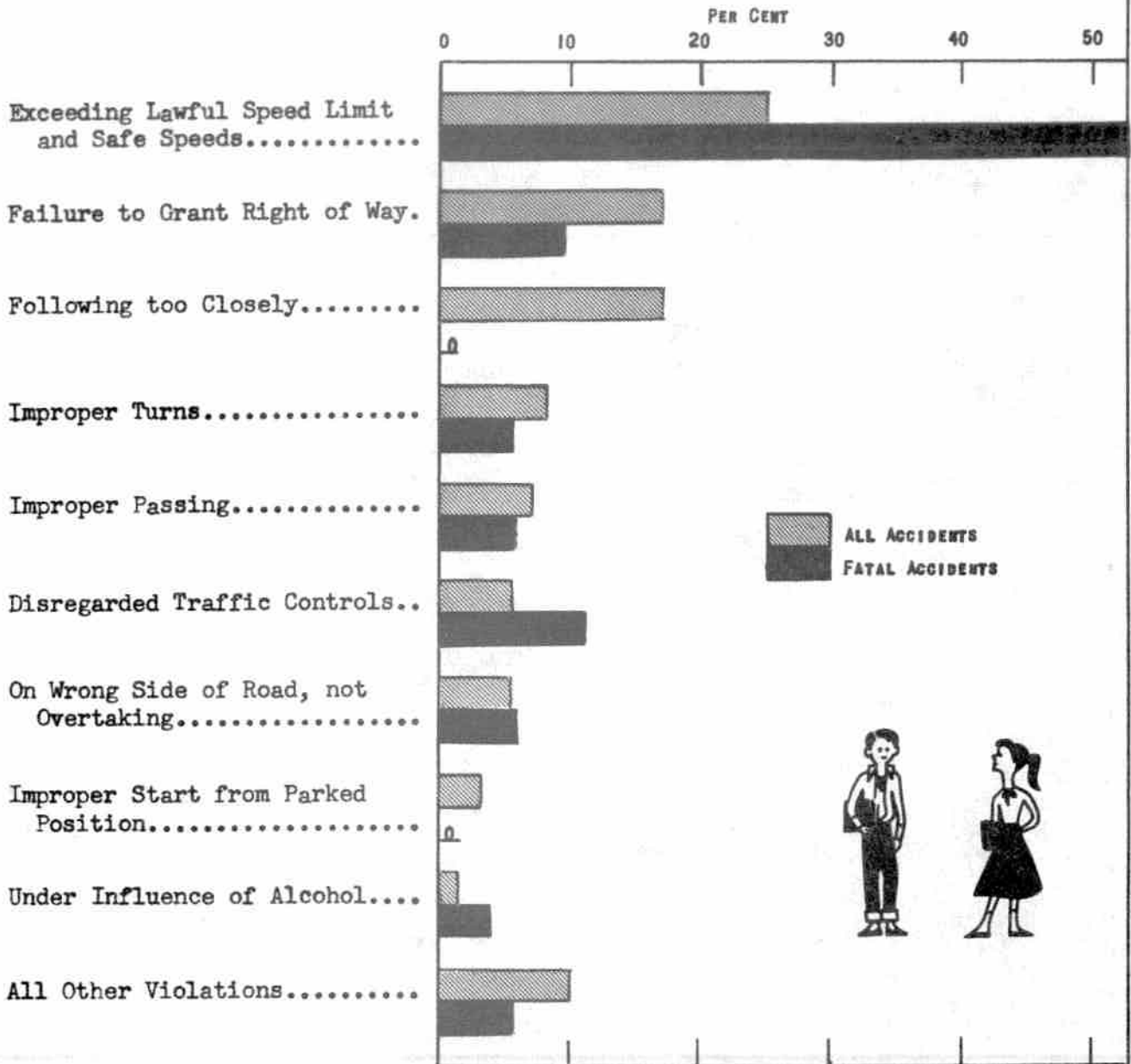


Chart 7

E.B.

TEEN-AGE DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS 1 9 5 7

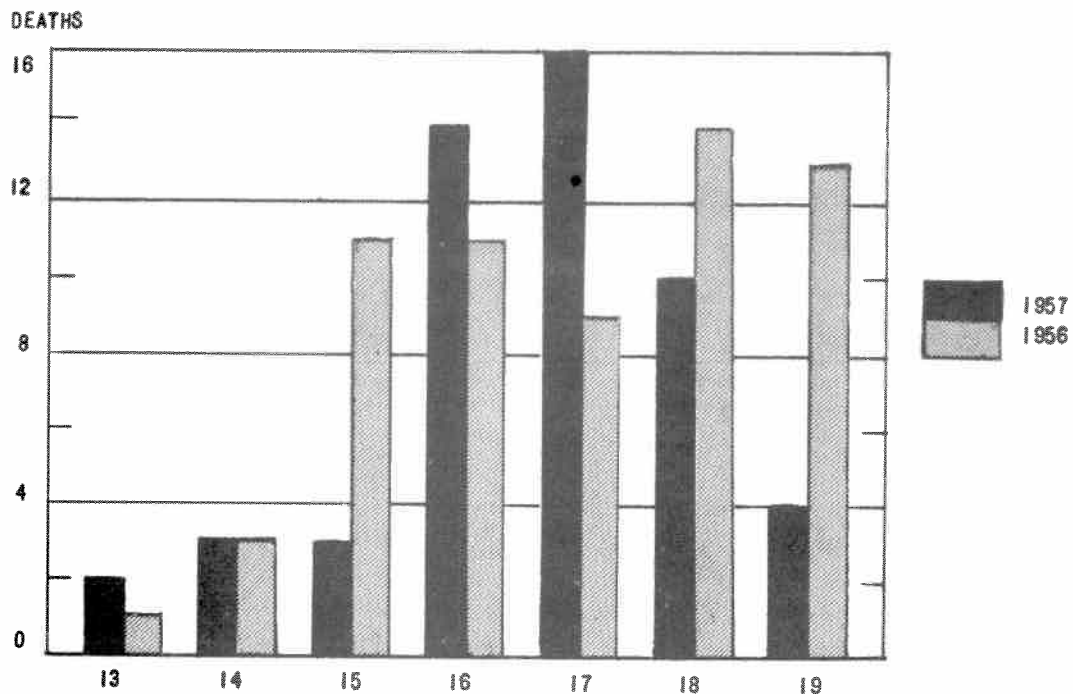


S P E E D violations by teen-age drivers was the leading cause of the traffic accidents as revealed on the chart. It was 25 per cent for all accidents and 53 per cent for fatal accidents. Significantly, these percentages were much higher than those of all drivers. Their record was 15 per cent for all accidents and 39 per cent for fatal accidents. Rates for driving under influence of alcohol were much higher for all drivers.

Chart 8

E.B.

TEEN-AGERS KILLED IN ALL MOTOR VEHICLE ACCIDENTS BY AGE



The sharpest reduction in teen-ager deaths occurred for the ages 15 and 19 between 1956 and 1957.

Chart 9

TRAFFIC ACCIDENTS BY TYPE, INVOLVING TEEN-AGE DRIVERS

ALL ACCIDENTS

MOTOR VEHICLE COLLISIONS WITH:

ALL OTHER	3 %	4 %
FIXED OBJECT	5 %	5 %
RAN OFF ROADWAY	10 %	8 %
MOTOR VEHICLE COLLISION	82 %	82 %

FATAL ACCIDENTS

MOTOR VEHICLE COLLISIONS WITH:

ALL OTHER	12 %	7 %
PEDESTRIAN	13 %	15 %
FIXED OBJECT	17 %	15 %
RAN OFF ROADWAY	25 %	24 %
MOTOR VEHICLE COLLISION	29 %	39 %

Chart 10

1956

1957

1956

1957

E.B.

TEEN-AGERS' TRAFFIC TOLL

Teen-Age Driver Violations Resulting in Traffic Accidents.- A look upon the grim traffic toll caused by teen-age violations on the highways in Table 9 for the years, 1955-1957, discloses that speed, not granting the right of way to vehicles, and following too closely were the major violations. Speed, including exceeded stated speed limit and exceeded reasonable or safe speed, was the number one violation. See Chart 8. The youthful speedsters rolled up 2,058 all accidents, or 25 per cent of the total number of 8,290 in 1957, which compared with 15 per cent of the total all accidents for all age drivers. Again, of the 54 fatal accidents, 29, or 54 per cent, were caused by speed compared with 39 per cent for all drivers. For 1956 and 1955 the teen-age rates were also higher except for fatal accidents in 1955. The percentages for not granting the right of way to vehicles in all accidents did not vary much from those of all drivers. In contrast, the all driver per cents for fatal accidents ran considerably higher. Teen-agers and all drivers comprised 18 per cent of all accidents caused by following too closely in 1957. The teen-agers had only one fatal accident in this category, which occurred in 1955.

Drinking Condition of Teen-Age Drivers Involved in Traffic Accidents.- Significantly, it is revealed in Table 10 that drinking was not a major cause of either fatal or all accidents for the years, 1955-1957. It was found that 90 per cent of the 10,681 all accidents were not caused by drinking teen-agers nor by 68 per cent of the 54 fatal accidents.

Traffic Accidents by Type, Involving Teen-Age Drivers.- It is noted in Table 11 that motor vehicle collisions with other vehicles were the main type of accidents, representing around 80 per cent of all accidents for the three years, 1955-1957. This was a somewhat higher record than that of all drivers. See Chart 10. Also the rate for fatal accidents was more, being 39 per cent in 1957 compared with 34 per cent for all drivers. Ran off the highway is an important causation of fatal accidents, too, second to motor vehicle collisions.

In the final analysis, the number of teen-agers killed and injured in highway accidents has not been large in proportion to the state totals for all motor vehicle operators. The 52 deaths in 1957 were 14 per cent of the total, 15 per cent for 1956 and 9 per cent for 1955. In comparison, the percentage injured to the total injured in all accidents was 18 per cent for 1957, 9 per cent for 1956 and 7 per cent for 1955. The number of teen-agers killed and injured by age can be compared in Table 12 and on Chart 9. Further study of teen-age crashes in Table 13 revealed that .5 per cent were fatal, 16.5 per cent resulted in injuries and 84 per cent in property damage during these three years.

The detailed circumstances of all driver violations, resulting in traffic accidents for 1957, can be analyzed in Table 14. It was found that 24 per cent of the total drivers' speed violations were made by those under 20 years, or the teen-agers, compared with 54 per cent by drivers from 20 to 40 years.

DRIVER VIOLATIONS SWING DOWNWARD

Both fatal and all accidents resulting from driver violations in the State, and in rural and urban areas in 1957 descended from the previous highs of 1955 and 1956 as revealed in Tables 15 and 16. A review of the kinds of driver

actions that result in accidents, causing deaths, injuries and property damage, revealed that speed is the major contributing cause in fatal accidents. However, speeding violations in 1957 receded to 39 per cent from nearly 50 per cent of the two prior years. In rural areas speed accounted for 42 per cent of the fatal accidents and for 25 per cent in urban places.

An illuminating percentage comparison of the principal causes of driver violations between rural and urban areas for 1957 is pictured on Chart 11. and further information is given on the type of motor vehicles involved in traffic collisions in Chart Table 12. The passenger cars, making up 82 per cent of all crashes, were involved in 75 per cent of the fatal accidents. Although commercial vehicles comprised but 14 per cent of all registered vehicles, they averaged nearly four times the mileage of the average passenger car and yet they were involved, in a small per cent of the accidents.

Revocations and Suspensions and Reinstatements of Driver Licenses. - In connection with the enforcement of the Colorado traffic laws, there is presented the yearly trends of the causes of withdrawal actions and the number of driving licenses for 1952-1957 in Table 17. And the reinstatement of driver licenses withdrawn for cause for the same years are given in Table 18.

Of exceeding interest in the cause of obtaining greater safety on the highways, it is demonstrated that there were increases of 39 per cent in the total revocations and suspensions between 1955 and 1956 and of 44 per cent between 1956 and 1957. In particular, under suspensions large increases from 1956 to 1957 were found as: driving under influence of alcohol, 62 per cent; habitual violator or negligent driver, 63 per cent; inimical to public safety, 92 per cent; and in cancellations a decrease of 33 per cent.

In this connection, the Colorado Highway Safety Council made an objective analysis of the driving records of all persons involved in fatal accidents for the years, 1954-1958, from the Master Files of the Motor Vehicle Division. The primary reason for making the survey was to determine whether a person with an extensive record of violations and accident involvements was ending up as a "fatality" statistic. The study revealed that there was an increasing number of persons involved in traffic fatalities whose previous driving record carried violations and/or accident involvements. Another obvious trend was shown in the increasing number of traffic fatalities involving drivers who are operating either under a driving license suspension or revocation. Also, there was an increasing number of persons who had been involved in accidents prior to the one in which a "fatality" was incurred.

The following reasons, in part, are ascribed for these increases: 1) increase in suspensions was due to the Revenue Department adopting a more strict policy with regard to the number of traffic violations that a person may acquire to his having his driving privilege suspended; 2) more effective enforcement of the motor vehicle laws; 3) better preparation and presentation of traffic charges in the courts of the State, leading to convictions on violations; and 4) increase in suspensions due in part to the law enforcers and the various courts in the State reporting to the Department convictions of motor vehicle law violations obtained.

DRIVER VIOLATIONS RESULTING IN ACCIDENTS: 1957

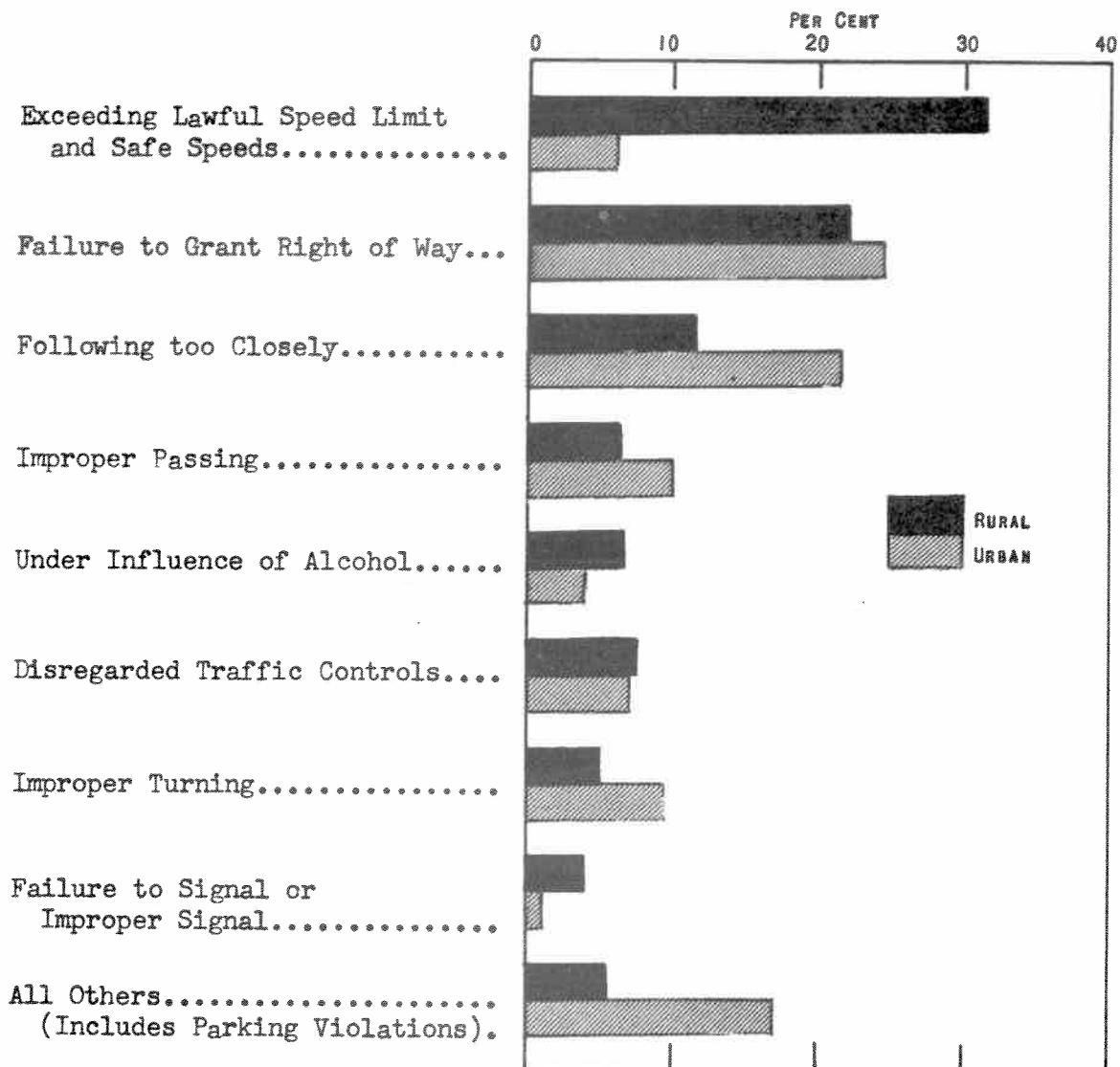


Chart 11

TYPE OF MOTOR VEHICLES INVOLVED IN ACCIDENTS

Type of Vehicle	1956		1957	
	All Accidents	Fatal Accidents	All Accidents	Fatal Accidents
Passenger Car.....	63,578	339	65,920	320
Trucks.....	9,265	59	9,678	62
Buses and Taxicabs.....	1,167	5	1,146	5
Truck Tractor and Semi-Trailer..	1,200	28	1,335	32
All Other.....	892	17	1,093	8
Not Stated.....	1,179	--	1,223	1
TOTAL.....	77,281	448	80,395	428

Chart 12

E.B.

DEATH, INJURY AND PROPERTY DAMAGE TOLL ACROSS THE STATE

A series of annual summary tables are given to show the cause and location of deaths and injuries, resulting from the different types of motor vehicle crashes. In Table 19 is disclosed a substantial reduction in deaths in 1957 over the previous years from motor vehicles running off the roadway, while collisions with other motor vehicles increased except for 1955. Again vehicle collisions with pedestrians, fixed objects, railroad trains, and overturned in roadway were lower over the former years. These same downward trends occurred in the rural and urban locations. The major causes for rural deaths were motor vehicle collisions and running off the roadway compared with vehicle crashes with other vehicles and with pedestrians for urban deaths. In contrast, the trend in persons injured in 1957 over the prior years, 1954-1956, was mixed with slight movements up and down in the different categories of accidents as shown in Table 20. However, there was the largest increase state-wide in collisions with other motor vehicles and also for urban areas in 1957.

Traffic accidents by type and location for 1957 can be studied in detail in Table 21. The state record revealed that collisions between vehicles caused 78 per cent of the total of all accidents, 34 per cent of all fatal accidents, 51 per cent of all non-fatal accidents and 83 per cent of all property damage. These ratios were all higher than those of 1956 except for property damage, which remained the same. The percentage of urban property damage was 94 per cent compared with 58 per cent for rural. Ran off roadway ranked next in causing the various types of accidents except for urban, which had a very small percentage. In fatal accidents, collisions with pedestrians in urban locations ranked first with 48 per cent, against 7 per cent for rural.

Trends in traffic accidents, resulting in deaths and injuries in urban locations by size of incorporated city and town populations for 1953-1957, can be traced in Table 22. The death and injury trends in rural location by kinds of public highways for 1953-1957 can be studied in Table 23.

PROGRESS IN COLORADO'S TRAFFIC SAFETY

Colorado has made progress in motor vehicle traffic accident prevention through its intensive traffic accident program for adults and youth. The program is carried on in all parts of the State of Colorado through research, education, training, engineering, enforcement, administration, and legislation with the cooperation of the Department of Highways, State Patrol, Highway Safety Council, State Revenue Department, Accident analysis Section of Motor Vehicle Division of Department of Revenue, State Education Department, Public Utilities Commission, Attorney General, and Secretary of State.

This progress in traffic safety is attested by the fact that the Colorado Highway Safety Council and the co-ordinating departments have won numerous national awards. In addition, a number of Colorado cities, industries and individual citizens were accorded national honors.

The gradual cutting down of the highway traffic accident toll over the years from 1936, as measured by the death rate factors, significantly, attests to the effectiveness of the safety programs and the combined efforts of law enforcement agencies. Despite the increased number of high-powered vehicles, traveling more miles over Colorado's network of super highways in 1957, the death rate of 5.2 per 100 million vehicle miles traveled was the lowest in the State's recorded traffic history.

THE COLORADO TRAFFIC ACCIDENT STORY IN BRIEF

1. Coloradoans have suffered an enormous estimated economic loss of one quarter billion dollars during the years, 1953 - 1957, besides a human traffic toll of:
 - 1,934 persons killed
 - 51,000 persons injured
2. The 1957 death toll dropped below the highest record years of 1955 and 1956, even though vehicles, travel and population have increased from 1953 to 1957 as: licensed drivers, up 25 per cent; motor vehicle registrations, up 25 per cent; vehicle miles traveled, up 21 per cent; and population, up 16 per cent.
3. 1957 saw 41 lives saved over the 1956 death toll, resulting in the lowest death rate of 5.2 per 100 million vehicles traveled ever achieved in the State's recorded traffic history since 1936. This rate was 15 per cent below the United State's all-time low of 5.9.
4. More vehicular miles driven in greater traffic densities and at higher speeds produced, as would be expected, increases in 1957 over previous years in all accidents and in persons injured. The 43,528 all accidents in 1957 were up 4 per cent from 1956 and the 11,411 injured were up 6 per cent.
5. Colorado highways have grown safer in the last 22 years. The number of vehicles and vehicular miles driven have increased much faster than traffic deaths. In 1936, the 317 thousand registered vehicles, traveling 2.2 billion miles, increased to 812 thousand registered vehicles in 1957, traveling 7 billion miles. The death toll of 17.9 deaths per 100 million vehicle miles traveled has decreased to 5.2, or a decline of 72 per cent. In sharp contrast, the vehicles on the roads rose 213 per cent and the vehicular miles, 156 per cent.
6. Had the 17.9 death rate of 1936 remained the same in 1957, the number of fatalities would have been 1,258 instead of the actual 368 accidental deaths.
7. Had the death rate per 10,000 motor vehicles of 12.7 in 1936 remained the same in 1957, the fatalities would have been 1,086. The actual rate was 4.3, or 66 per cent less than 1936.
8. Had the death rate per 100,000 population of 36.8 in 1936 remained the same in 1957, the fatalities would have been 618. The actual rate was 21.9, or 40 per cent less than 1936.
9. Urban and rural all accidents in 1957 climbed higher over the previous years, dating back to 1950, with the exception of rural deaths and total state deaths. The 1957 urban all accidents advanced 4 per cent from 1956, the injured, 12 per cent and the killed 5 per cent; in comparison, rural all accidents rose 3.5 per cent, while the injured dropped .9 per cent and the killed 12 per cent. Thus more lives were saved in the rural areas. Nearly two-thirds of all accidents happened in urban areas. 78 per cent of the traffic deaths in 1950 occurred in the rural areas, which gradually advanced to 83 per cent in 1957.

10. No deaths were recorded in 10 counties in 1957 contrasted with 7 in 1956.
11. Traffic accidents involving pedestrians declined moderately from 1,042 in 1950 to drop to 944 in 1957, which was 3 per cent below 1956. The number killed of 48 went down 13 per cent from 1956. Of all the pedestrians involved in accidents, only five per cent lost their lives.
12. In 1957, the largest number of pedestrians was killed while crossing not at intersections.
13. In 1957, there were 12 child pedestrians 14 years of age or less, or 26 per cent of the total, killed in accidents with motor vehicles and another 469, or 53 per cent, injured. Also 15 adult pedestrians, 65 years or more, or 32 per cent of the total killed, and 110 injured, or 13 per cent of the total. In 1957, 57 per cent of the deaths and 83 per cent of the accidents, causing injuries, occurred in urban areas.
14. Favorable circumstances for safe driving, such as road, daylight, vision obscurement and other conditions, made the traffic accident toll rise.
15. Number of all drivers involved in traffic accidents mounted to the highest peak in history to 74,000, or 3.6 per cent above the record high of 1956. The involvement in 426 fatal accidents was slightly less than in 1956. Drivers under 35 years accounted for 57 per cent of both fatal and all accidents. In 1957, 31 per cent of all accidents were rural against 69 per cent for urban compared with 82 per cent for rural fatal accidents and 18 per cent for urban.
16. Speed was the number one violation committed by teen-agers. The youthful speedsters rolled up 2,058 all accidents, or 25 per cent of the total number of 8,290, committed in 1957 compared with 15 per cent of total accidents for all age drivers. Further in 1957, of the 54 fatal accidents 29, or 54 per cent, were caused by speed compared with 39 per cent for all drivers. The ratios for not granting the right of way to vehicles in all accidents for teen-agers varied but little from those of all drivers.
17. Monthly traffic deaths tended to rise higher in the last halves of the calendar years, 1956 and 1957, in both rural and urban areas. 63 per cent of the deaths were rural and 60 per cent were urban in the last half of 1957.
18. The 1957 traffic toll in brief:
 - 368 Deaths
 - 11,411 Persons injured
 - Highest all-time record
 - 152 Fatal accidents from speeding
 - Speed was the principal cause of the total 388 fatal accidents, or 39 per cent.

The estimated cost in millions.....	\$ 46
Death.....	10
Non-fatal Injury.....	16
Property Damage.....	20

S P E E D K I L L S

S L O W D O W N

A N D

L I V E

TABLE 1

MOTOR VEHICLE DEATHS AND DEATH RATES IN COLORADO AND UNITED STATES, 1936 - 1957

YEAR	TOTAL NUMBER OF DEATHS		PER 100,000 POPULATION 2/ & 3/		TOTAL DEATH RATES		PER 100,000,000 VEHICLE MILES 3/		
	DENVER COLO.	UNITED STATES	DENVER COLO.	UNITED STATES	DENVER COLO.	COLORADO	UNITED STATES	COLORADO	UNITED STATES
1936.....	69	38,089	24.0	36.8	29.7	7.6	12.7	17.9	15.1
1937.....	77	39,643	26.8	34.5	30.8	8.0	11.3	15.9	14.7
1938.....	58	32,582	20.2	34.2	25.1	6.2	11.4	15.6	12.0
1939.....	66	32,386	20.4	29.0	24.7	6.8	9.4	12.7	11.3
1940.....	46	34,501	14.3	30.8	26.1	4.6	9.9	13.0	11.4
1941.....	58	39,969	18.0	27.2	30.0	5.3	8.5	10.8	12.0
1942.....	51	28,309	15.8	21.1	21.1	4.7	6.5	9.3	10.6
1943.....	48	23,823	14.3	16.8	17.8	4.7	5.6	9.5	11.5
1944.....	34	24,282	10.1	18.2	18.3	3.6	6.0	9.8	11.5
1945.....	54	28,076	16.1	25.6	21.2	5.4	7.9	11.2	11.3
1946.....	45	33,411	12.0	30.0	23.9	3.8	9.0	10.4	9.8
1947.....	64	32,697	16.4	31.5	22.8	5.3	8.6	9.7	8.8
1948.....	47	32,259	11.4	26.2	22.1	3.6	7.3	8.6	8.1
1949.....	51	31,701	12.4	24.2	21.3	3.6	6.2	7.4	7.5
1950.....	41	34,763	9.7	29.4	23.0	2.7	6.9	8.3	7.6
1951.....	45	36,996	10.8	26.3	24.1	2.7	5.8	6.6	7.5
1952.....	47	37,794	11.3	26.4	24.3	2.8	6.2	6.9	7.4
1953.....	30	37,955	7.0	23.1	24.0	1.7	5.0	5.8	7.0
1954.....	32	35,586	7.7	27.2	22.1	1.7	5.7	6.5	6.3
1955.....	47	38,426	11.1	26.2	23.4	2.3	5.9	6.7	6.4
1956.....	38	39,628	7.3	25.5	23.7	1.8	5.3	6.1	6.3
1957.....	37	38,500	7.0	21.9	22.6	1.7	4.5	5.2	5.9
%CHANGE:									
1946-57	-18	+ 15	- 42	- 27	- 5	- 55	-50	- 50	- 40
1956-57	- 3	- 3	- 4	- 14	- 5	- 6	-15	- 15	- 6

SOURCE OF DATA: COLORADO STATE DEPARTMENT OF REVENUE

1/ U. S. CENSUS BUREAU FOR TOTAL DEATHS IN UNITED STATES FOR 1936 THROUGH 1942 AND NATIONAL SAFETY COUNCIL FOR ALL SUCCEEDING YEARS.

2/ COLORADO AND UNITED STATES:-- BASED ON ESTIMATED U. S. CENSUS POPULATION FIGURES AS OF JULY 1, 1935 TO 1947; ON THE 1950 CENSUS FOR 1948 TO 1952; AND FOR SUCCEEDING YEARS ON THE CENSUS ESTIMATED POPULATIONS.

DENVER:-- BASED ON THE 1930 U. S. CENSUS POPULATION FIGURES FOR 1936 TO 1938; ON THE 1940 CENSUS FIGURES FOR 1939 TO 1942; ON ESTIMATED FIGURES FOR 1943 TO 1947; THE 1950 CENSUS FOR 1948 TO 1952; AND FOR SUCCEEDING YEARS THE CENSUS ESTIMATED FIGURES.

3/ "ACCIDENT FACTS," ANNUAL EDITIONS PUBLISHED BY THE NATIONAL SAFETY COUNCIL AND FROM COLORADO MOTOR VEHICLE TRAFFIC OFFICIAL STATISTICAL RECORDS.

TABLE 2

TRENDS IN MOTOR VEHICLE ACCIDENTS BY URBAN - RURAL LOCATION AND TYPE, 1950 - 1957

YEAR	ACCIDENTS			INJURED			KILLED			ECONOMIC LOSS	
	URBAN	RURAL	TOTAL	URBAN	RURAL	TOTAL	URBAN	RURAL	TOTAL	(IN MILLIONS)	
1950.....	20,538	9,045	29,583	3,931	4,684	8,615	87	301	388	\$ 36.9	
1951.....	25,198	10,826	36,024	4,309	5,411	9,720	80	264	344	32.7	
1952.....	24,633	11,255	35,883	4,250	5,363	9,613	92	292	384	36.5	
1953.....	23,799	11,469	35,268	4,188	5,230	9,418	60	278	338	31.6	
1954.....	22,143	11,479	33,622	4,079	5,659	9,738	60	328	388	42.7	
1955.....	26,403	12,377	38,780	4,440	5,582	10,022	88	343	431	51.7	
1956.....	27,597	14,427	42,024	4,617	5,992	10,609	59	350	409	49.1	
1957.....	28,755	14,773	43,528	5,165	6,046	11,211	62	306	368	46.0	
				PER CENT OF TOTAL ACCIDENTS							
1950.....	69	31	100	46	54	100	22	78	100		
1951.....	70	30	100	44	56	100	23	77	100		
1952.....	69	31	100	44	56	100	24	76	100		
1953.....	68	32	100	44	56	100	18	82	100		
1954.....	66	34	100	42	58	100	15	85	100		
1955.....	68	32	100	44	56	100	20	80	100		
1956.....	66	34	100	44	56	100	14	86	100		
1957.....	66	34	100	46	54	100	17	83	100		

TABLE 3

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES, 1950 - 1957

YEAR	ACCIDENTS	KILLED	INJURED	NO INJURY
1950.....	1,042	69	962	11
1951.....	1,060	48	995	17
1952.....	1,029	55	955	19
1953.....	997	32	953	12
1954.....	992	51	932	9
1955.....	946	55	877	14
1956.....	974	55	919	--
1957.....	944	48	896	--
	PER CENT CHANGES			
1957 FROM 1950	-9	-30	- 7	--
1957 FROM 1956	-3	-13	- 2	--
	PER CENT OF TOTAL ACCIDENTS			
1950.....	100	7	92	1
1951.....	100	4	94	2
1952.....	100	5	93	2
1953.....	100	3	96	1
1954.....	100	5	94	1
1955.....	100	6	93	1
1956.....	100	6	94	--
1957.....	100	5	95	--

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES BY AGE GROUPS, 1956 AND 1957

AGE GROUP	DEATHS						INJURED					
	1957			1956			1957			1956		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
ALL AGES.....	20	27	47	23	32	55	150	718	868	124	773	897
YEARS												
0 - 4.....	--	3	3	1	3	4	20	107	127	20	109	129
5 - 9.....	5	1	6	3	3	6	40	224	264	36	242	278
10 - 14.....	2	1	3	--	2	2	18	60	78	15	69	84
15 - 19.....	2	--	2	1	--	1	13	37	50	7	30	37
20 - 24.....	1	--	1	2	1	3	6	22	28	5	25	30
25 - 34.....	2	1	3	3	2	5	9	37	46	8	45	53
35 - 44.....	3	--	3	2	--	2	9	31	40	7	49	56
45 - 54.....	1	4	5	3	1	4	11	52	63	9	48	57
55 - 64.....	3	3	6	3	5	8	9	53	62	7	64	71
65 - 74.....	1	6	7	1	4	5	11	52	63	4	52	56
75 YEARS & OVER.....	--	8	8	4	11	15	4	43	47	6	40	46
AGE NOT STATED	--	--	--	--	--	--	3	25	28	6	16	22
GRAND TOTAL....	20	27	47	23	32	55	153	743	896	130	789	919
% OF TOTAL.....	43	57	100	42	58	100	17	83	100	14	86	100

TABLE 5

CIRCUMSTANCES CONTRIBUTING TO DRIVER TRAFFIC ACCIDENTS, 1956 AND 1957

TYPE AND CIRCUMSTANCE OF ACCIDENTS	1956	1957
	% OF TOTAL DRIVER ACCIDENTS	% OF TOTAL DRIVER ACCIDENTS
TOTAL DRIVERS INVOLVED IN TRAFFIC ACCIDENTS	71,484	74,257
MOTOR VEHICLE.....	85	84
TYPE OF SURFACE: BLACKTOP.....	85	86
SURFACE CONDITION: DRY.....	77	79
LIGHT CONDITION: DAYLIGHT.....	68 ^{1/}	69 ^{1/}
DARK.....	28 ^{1/}	27 ^{1/}
ROAD CHARACTER: STRAIGHT AND LEVEL.....	78	79
WEATHER CONDITION: CLEAR.....	76	70
TRAFFIC CONTROL: NO CONTROL PRESENT.....	36	36
LOCATION OF COLLISION: AT INTERSECTION.....	51	51
HIGHWAY VISION OBSCURED: NO OBSCUREMENT.....	90	91
VEHICLE VISION OBSCURED:		
NO VEHICLE VISION OBSCUREMENT.....	90	90
DRIVER'S RESIDENCE: SAME CITY.....	50	50

^{1/} ALTHOUGH 68 PER CENT OF THE ACCIDENTS OCCURRED IN DAYLIGHT IN 1956 AND 69 PER CENT IN 1957, 48 PER CENT OF ALL FATAL ACCIDENTS HAPPENED IN DARKNESS IN 1956 AND 44 PER CENT IN 1957.

TABLE 6
ACCIDENTS BY DRIVER AGE GROUPS: YEARS 1956 AND 1957

AGE GROUP	1956		1957	
	ACCIDENTS	PER CENT	ACCIDENTS	PER CENT
UNDER 16....	260	1	350	1
16 - 24.....	20,855	30	21,490	30
25 - 49.....	35,237	51	36,314	51
50 - 59.....	6,730	10	7,174	10
60 AND OVER..	5,644	8	6,083	8
TOTAL, ALL AGES	68,726	100	71,411	100
TOTAL, AGE NOT STATED.....	2,758		2,846	
GRAND TOTAL	71,484		74,257	

TABLE 9

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TEEN-AGE DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS, 1955 - 1957

TYPE OF VIOLATION	1957				1956				1955			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
DRIVING UNDER INFLUENCE OF LIQUOR...	118	1.4	2	3.7	121	1.6	6	7.5	113	2.0	1	2.8
EXCEEDED STATED SPEED LIMIT.....	648	7.8	20	37.0	657	8.4	25	31.3	610	11.0	11	30.6
EXCEEDED REASONABLE OR SAFE SPEED...	1,410	17.0	9	16.7	1,293	16.6	8	10.0	1,115	20.1	8	22.2
ALL SPEED.....	2,058	24.8	29	53.7	1,950	25.0	33	41.3	1,725	31.1	19	52.8
DID NOT GRANT RIGHT OF WAY TO VEHICLE	1,351	16.3	3	5.5	1,103	14.2	4	5.0	1,007	18.1	2	5.5
DID NOT GRANT RIGHT OF WAY TO												
PEDESTRIAN.....	66	.8	2	3.7	58	.7	5	6.2	38	.7	--	--
FOLLOWED TOO CLOSELY.....	1,466	17.7	--	--	1,322	17.0	--	--	--	--	1	2.8
PASSING ON HILL OR CURVE.....	12	.1	--	--	13	.2	3	3.8	14	.2	1	2.8
CUTTING IN AFTER PASSING.....	21	.3	1	1.9	23	.3	--	--	24	.4	--	--
OTHER IMPROPER PASSING.....	568	6.9	2	3.7	503	6.5	1	1.2	446	8.0	3	8.3
ON WRONG SIDE OF ROAD - NOT												
OVERTAKING.....	435	5.2	3	5.5	537	6.9	12	15.0	391	7.0	2	5.5
HIT AND RUN DRIVER.....	197	2.4	--	--	240	3.1	2	2.5	175	3.2	1	2.8
FAILED TO SIGNAL, OR GAVE IMPROPER												
SIGNAL.....	159	1.9	--	--	155	2.0	--	--	172	3.1	--	--
TURNED FROM WRONG LANE.....	133	1.6	--	--	131	1.7	3	3.8	115	2.1	--	--
OTHER IMPROPER TURNING.....	515	6.2	3	5.6	481	6.2	--	--	417	7.5	1	2.8
DISREGARDED AUTOMATIC STOP AND												
GO LIGHT.....	123	1.5	--	--	130	1.7	1	1.2	120	2.1	1	2.8
DISREGARDED STOP SIGN.....	142	1.7	2	3.7	144	1.8	7	8.8	137	2.5	1	2.8
IMPROPER BACKING.....	175	2.1	--	--	156	2.0	1	1.2	104	1.9	--	--
DISREGARDED OTHER TRAFFIC CONTROL...	182	2.2	4	7.4	169	2.2	2	2.5	116	2.1	2	5.5
IMPROPER START FROM PARKED POSITION.	263	3.2	--	--	253	3.3	--	--	242	4.4	--	--
IMPROPER PARKING LOCATION.....	46	.6	--	--	45	.6	--	--	53	1.0	--	--
DISREGARDED OFFICER, WATCHMAN, ETC..	29	.3	--	--	42	.5	--	--	33	.6	1	2.8
OTHER VIOLATIONS.....	231	2.8	3	5.6	198	2.5	--	--	112	2.0	--	--
TOTAL VIOLATIONS.....	8,290	100	54	100	7,774	100	80	100	5,554	100	36	100
PER CENT CHANGES												
1957 OVER 1956 AND 1955.....					+ 6.6		-32.5		+49.3		+50.0	
TOTAL SPEED VIOLATIONS FOR ALL												
DRIVERS.....	6,632	14.8	152	39.3	8,268	17.7	204	49.2	8,104	19.4	223	48.7
TOTAL SPEED VIOLATIONS FOR TEEN-AGE												
DRIVERS.....	2,058	24.8	29	53.7	1,950	25.0	33	41.3	1,725	31.1	119	52.8

TABLE 10

DRINKING CONDITION OF TEEN-AGE DRIVERS INVOLVED IN TRAFFIC ACCIDENTS, 1955 - 1957

TYPE OF VIOLATIONS	1957				1956				1955			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
HAD NOT BEEN DRINKING.....	9,554	89.5	37	68.5	8,851	87.4	35	53.8	7,850	87.2	27	65.9
DRINKING, OBVIOUSLY DRUNK.....	60	.6	2	3.7	73	.7	5	7.7	71	.8	1	2.4
DRINKING - ABILITY IMPAIRED.....	58	.5	--	--	48	.5	1	1.5	41	.5	--	--
DRINKING - ABILITY NOT IMPAIRED.....	133	1.2	1	1.8	126	1.2	--	--	106	1.2	1	2.4
DRINKING - UNKNOWN IF ABILITY												
IMPAIRED.....	120	1.1	7	13.0	160	1.6	7	10.8	140	1.5	5	12.2
NOT STATED.....	756	7.1	7	13.0	865	8.6	17	26.2	797	8.8	7	17.1
TOTAL.....	10,681	100	54	100	10,123	100	65	100	9,005	100	41	100

TABLE 11

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MOTOR VEHICLE TRAFFIC ACCIDENTS BY TYPE, INVOLVING TEEN-AGE DRIVERS, 1955 - 1957

TYPE AND LOCATION OF ACCIDENT	1957				1956				1955			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
MOTOR VEHICLE COLLISIONS WITH:												
PEDESTRIAN.....	149	1.4	8	14.8	147	1.5	8	12.4	126	1.4	6	14.7
MOTOR VEHICLE COLLISION.....	8,784	82.2	21	38.8	8,165	80.6	19	29.2	7,337	81.5	16	39.0
RAILROAD.....	11	.1	1	1.9	12	.1	3	4.6	9	.1	--	--
BICYCLE.....	39	.4	--	--	43	.4	--	--	42	.5	1	2.4
FIXED OBJECT.....	498	4.7	8	14.8	525	5.2	11	16.9	433	4.8	4	9.8
OVERTURNED IN ROADWAY.....	104	1.0	2	3.7	138	1.4	2	3.1	109	1.2	--	--
RAN OFF ROADWAY.....	965	9.0	13	24.1	960	9.5	19	29.2	858	9.5	13	31.7
MISCELLANEOUS.....	131	1.2	1	1.9	133	1.3	3	4.6	91	1.0	1	2.4
TOTAL - ALL LOCATIONS.....	10,681	100	54	100	10,123	100	65	100	9,005	100	41	100

TABLE 12

TEEN-AGERS KILLED AND INJURED IN ALL MOTOR VEHICLE ACCIDENTS, 1955 - 1957

AGE YEARS	1957		1956		1955		1957		1956		1955	
	KILLED	PER CENT	KILLED	PER CENT	KILLED	PER CENT	INJURED	PER CENT	INJURED	PER CENT	INJURED	PER CENT
13.....	2	3.8	1	1.6	---	---	126	6.0	32	3.4	14	2.0
14.....	3	5.8	3	4.8	3	8.1	168	8.9	43	4.5	31	4.4
15.....	3	5.8	11	17.7	3	8.1	236	11.2	72	7.5	45	6.4
16.....	14	26.9	11	17.7	5	13.5	367	17.4	188	19.7	146	20.7
17.....	16	30.8	9	14.6	8	21.7	415	19.7	205	21.5	164	23.3
18.....	10	19.2	14	22.6	11	29.7	381	18.1	220	23.0	158	22.4
19.....	4	7.7	13	21.0	7	18.9	392	18.7	195	20.4	147	20.8
TOTAL	52	100	62	100	37	100	2,105	100	955	100	705	100
PER CENT CHANGES: 1957 OVER 1956 AND 1955..			-16.1		+40.5				+120.4		+198.6	

TABLE 13

TEEN-AGE DRIVERS INVOLVED IN TRAFFIC ACCIDENTS, 1955 - 1957

YEAR	TYPE OF ACCIDENT				PER CENT OF ALL ACCIDENTS		
	FATAL	INJURY	PROPERTY DAMAGE	ALL ACCIDENTS	FATAL	INJURY	PROPERTY DAMAGE
1957.....	54	1,753	8,874	10,681	.5	16.4	83.1
1956.....	65	1,572	8,496	10,123	.6	15.6	83.8
1955.....	41	1,421	7,543	9,005	.5	15.8	83.7

TABLE 14
CIRCUMSTANCES OF DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS BY AGE GROUPS, 1957

DRIVERS' VIOLATIONS	NUMBER OF VIOLATIONS BY AGE GROUPS														Un- Known
	Under 16	16	17 19	20 24	25 29	30 39	40 49	50 59	60 64	65 69	70 79	80 AND OVER			
TOTAL	371	1704	5476	7399	5744	9083	6384	4243	1559	1134	1194	154	3791		
DRIVING UNDER INFLUENCE.....	-	12	106	353	307	636	470	229	57	25	17	-	25		
EXCEEDED STATED SPEED LIMIT.....	30	121	376	569	307	394	183	80	23	16	13	4	29		
EXCEEDED SAFE SPEED.....	66	261	783	937	620	799	490	257	92	73	64	5	60		
FAILED TO GRANT RIGHT OF WAY TO VEHICLE.....	38	286	826	982	824	1441	1182	886	389	276	362	41	130		
FAILED TO GRANT RIGHT OF WAY TO PEDESTRIAN.....	-	13	48	38	28	41	26	22	8	8	4	-	13		
FOLLOWED TOO CLOSELY.....	21	295	1100	1421	1145	1737	1085	609	178	115	80	10	172		
PASSING ON HILL OR CURVE.....	-	2	10	17	10	15	11	8	-	-	2	-	5		
CUT IN AFTER PASSING.....	2	3	15	23	31	30	29	23	5	4	10	-	30		
OTHER IMPROPER PASSING.....	38	101	395	497	421	601	434	265	102	87	93	10	619		
ON WRONG SIDE OF ROAD - NOT OVERTAKING.....	19	84	311	483	370	506	359	189	52	51	43	7	220		
HIT AND RUN DRIVER.....	47	27	121	224	163	315	191	137	44	32	36	2	1797		
FAILED TO SIGNAL OR GAVE IMPROPER SIGNAL.....	4	40	115	122	97	159	124	98	44	29	33	3	27		
TURNED FROM WRONG LANE.....	2	37	94	123	110	184	182	147	61	32	56	8	20		
OTHER IMPROPER TURNING.....	62	136	320	374	263	488	317	188	74	71	69	10	153		
DISREGARDED STOP-AND-GO LIGHT..	1	26	96	167	174	249	180	134	69	47	54	7	51		
DISREGARDED STOP SIGN.....	9	31	102	152	117	172	127	136	30	37	23	10	33		
IMPROPER BACKING.....	14	48	114	132	130	213	164	128	49	27	24	6	131		
IMPROPER START FROM PARKED POSITION.....	5	86	172	237	208	356	286	310	136	118	119	24	85		
IMPROPER PARKING LOCATION.....	-	3	43	48	49	101	68	48	19	6	10	-	69		
DISREGARDED OFFICER, WATCHMAN, FLAGMAN, SIREN, ETC.....	3	2	24	25	16	28	11	13	2	2	5	-	2		
DISREGARDED OTHER TRAFFIC CONTROL DEVICE.....	7	38	137	231	145	244	133	86	23	17	22	2	29		
OTHER VIOLATIONS.....	3	52	168	244	209	374	332	250	102	61	55	5	91		
TOTAL	48236	1704	5476	7399	5744	9083	6384	4243	1559	1134	1194	154	3791		

TABLE 15

DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS, 1955 - 1957

TYPE OF VIOLATION	1957				1956				1955			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
UNDER INFLUENCE OF ALCOHOL.....	2,224	4.9	47	12.1	2,306	4.9	29	7.0	2,284	5.5	55	12.0
EXCEEDED LAWFUL SPEED LIMIT.....	2,140	4.8	99	25.5	2,695	5.8	134	32.3	2,592	6.2	144	31.4
EXCEEDED SAFE SPEED.....	4,492	10.0	53	13.7	5,573	11.9	70	16.9	5,512	13.2	79	17.3
ALL SPEED.....	6,632	14.8	152	39.3	8,268	17.7	204	49.2	8,104	19.4	223	48.7
FAILED TO GRANT RIGHT OF WAY.....	7,870	17.5	43	11.1	8,040	17.2	28	6.7	7,607	18.2	37	8.1
FOLLOWING TOO CLOSELY.....	8,017	17.8	6	1.5	6,913	14.8	2	.5	5,950	14.3	7	1.5
DISREGARDED STOP SIGN OR SIGNAL...	786	1.7	14	3.6	1,062	2.3	13	3.1	990	2.4	15	3.3
DISREGARDED OTHER TRAFFIC CONTROL..	2,507	5.6	47	12.1	2,337	5.0	31	7.5	1,954	4.7	21	4.6
IMPROPER PASSING.....	3,980	8.8	15	3.9	3,700	7.9	14	3.4	3,409	8.2	18	3.9
ON WRONG SIDE OF ROAD-NOT IN PASSING.....	2,707	6.0	46	11.9	4,117	8.8	75	18.1	2,836	6.8	61	13.3
FAILURE TO SIGNAL OR IMPROPER SIGNAL.....	895	2.0	1	.3	877	1.9	--	--	990	2.4	--	--
IMPROPER TURNING.....	3,573	7.9	6	1.5	3,469	7.4	8	1.9	3,170	7.3	6	1.3
IMPROPER STARTING FROM PARKED POSITION.....	2,164	4.8	--	--	2,072	4.4	--	--	2,018	4.8	1	.2
MISCELLANEOUS.....	3,685	8.2	11	2.8	3,676	7.7	11	2.6	2,489	6.0	14	3.1
TOTAL VIOLATIONS.....	45,040	100	388	100	46,837	100	415	100	41,801	100	458	100
% CHANGE: 1957 FROM 1956.....	- 3.8		-6.5									
% CHANGE: 1957 FROM 1955.....	+ 7.7		-15.3									

TABLE 16

DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS: RURAL AND URBAN LOCATIONS, 1957

TYPE OF VIOLATION	RURAL				URBAN			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
UNDER INFLUENCE OF ALCOHOL.....	987	6.5	37	11.4	1,237	4.2	10	15.4
EXCEEDED LAWFUL SPEED LIMIT.....	1,547	10.1	89	27.6	593	2.0	10	15.4
EXCEEDED SAFE SPEED.....	3,278	21.4	47	14.6	1,214	4.0	6	9.2
FAILED TO GRANT RIGHT OF WAY.....	1,653	10.8	23	7.1	6,217	20.9	20	30.8
FOLLOWING TOO CLOSELY.....	1,776	11.6	6	1.9	6,241	21.0	--	--
DISREGARDED OTHER TRAFFIC CONTROL....	920	6.0	39	12.1	1,587	5.3	8	12.3
IMPROPER PASSING.....	1,017	6.7	15	4.6	2,963	10.0	--	--
DISREGARDED STOP SIGN OR SIGNAL.....	232	1.5	9	2.8	554	1.9	5	7.7
ON WRONG SIDE OF ROAD-NOT IN PASSING..	1,694	11.1	45	13.9	1,013	3.4	1	1.5
FAILURE TO SIGNAL OR IMPROPER SIGNAL..	573	3.8	1	.3	322	1.1	--	--
IMPROPER TURNING.....	772	5.0	4	1.2	2,801	9.4	2	3.1
IMPROPER STARTING FROM PARKED POSITION	266	1.7	--	--	1,898	6.4	--	--
MISCELLANEOUS.....	585	3.8	8	2.5	3,100	10.4	3	4.6
TOTAL VIOLATIONS 1957.....	15,300	100	323	100	29,740	100	65	100
TOTAL VIOLATIONS 1956.....	16,318		344		30,519		71	
% CHANGE: 1957 FROM 1956.....	-6.2		-6.1		-2.6		-8.4	

TABLE 17

REVOCATIONS AND SUSPENSIONS OF DRIVER LICENSES BY CAUSE OF WITHDRAWAL ACTIONS
1952 - 1957

CAUSE OF WITHDRAWAL ACTION	NUMBER OF DRIVING LICENSES WITHDRAWN					
	1957	1956	1955	1954	1953	1952
REVOCATIONS:						
DRIVING UNDER INFLUENCE OF ALCOHOL..	601	524	318	539 1/	1,179	1,356
MANSLAUGHTER.....	12	14	14	2	—	—
OTHER CAUSES.....	429	449	222	16	15	73
TOTAL REVOCATIONS.....	1,042	987	554	557	1,194	1,429
SUSPENSIONS:						
DRIVING UNDER INFLUENCE OF ALCOHOL..	3,922	2,417	2,477	1,202 1/	2,137	2,000
HABITUAL VIOLATOR OR NEGLIGENT DRIVER.....	5,103	3,127	2,289	2,246	1,915	1,409
JUDGMENTS.....	56	65	35	28	37	23
OTHER CAUSES.....	953	928	415	302	313	605
DENIALS:						
INIMICAL TO PUBLIC SAFETY.....	1,536	801	466	314	190	217
CANCELLATIONS.....	524	785	329	572	441	358
TOTAL SUSPENSIONS.....	12,094	8,123	6,011	4,664	5,033	4,612
TOTAL REVOCATIONS AND SUSPENSIONS.....	13,136	9,110	6,565	5,221	6,227	6,041
SUSPENSIONS UNDER SAFETY						
RESPONSIBILITY LAW:						
DRIVING PRIVILEGE SUSPENDED.....	1,385	1,314	1,250	1,073	1,214	1,359
REGISTRATION SUSPENDED.....	1,367	1,296	1,246	1,059	1,224	1,328
BOTH SUSPENDED.....	2,605	2,497	2,286	2,009	2,321	2,961
TOTAL SUSPENDED.....	5,357	5,107	4,782	4,141	4,759	5,648
GRAND TOTAL WITHDRAWAL ACTIONS.....	18,493	14,217	11,347	9,362	10,986	11,689

1/ THE LAW WAS CHANGED IN 1954 SO THAT THE VIOLATIONS UNDER THE 1953 LAW WERE GREATLY REDUCED. THEN THE LAW WAS AGAIN AMENDED IN 1955, MAKING THE OFFENSES SIMILAR TO THOSE OF 1953.

TABLE 18

REINSTATEMENT OF DRIVER LICENSES WITHDRAWN FOR CAUSE, 1950 - 1957

YEAR	NUMBER OF REINSTATEMENTS				
	REVOCATIONS	SUSPENDED OTHER CAUSES	SAFETY RESPONSIBILITY REINSTATEMENTS	DENIALS	TOTAL
1957....	339	6,549	409	—	7,297
1956....	339	4,197	1,512	—	6,048
1955....	397	2,907	3,120	—	6,424
1954....	556	7,203	4,924	—	12,683
1953....	639	2,978	3,185	—	6,802
1952....	643	4,159	4,431	202	9,435
1951....	458	3,421	6,569	168	10,616
1950....	1,073	2,322	5,064	201	8,660

TABLE 19

TRAFFIC DEATHS BY TYPE OF ACCIDENT: STATE AND RURAL - URBAN LOCATION, 1954 - 1957

YEAR AND LOCATION	DEATHS FROM COLLISIONS OF MOTOR VEHICLE WITH -									
	TOTAL DEATHS	RAN OFF ROADWAY	OTHER MOTOR VEHICLES	PEDES- TRIANS	FIXED OBJECTS	RAILROAD TRAINS	OVERTURNED IN ROADWAY	OTHER NON-COLLISION	BICYCLES	MISCEL- LANEUS
STATE:										
1957.....	368	92	140	46	51	12	16	5	3	3
1956.....	409	112	127	50	68	15	26	7	4	—
1955.....	431	130	155	51	48	20	12	9	5	1
1954.....	388	137	124	47	35	20	18	5	1	1
1946.....	357	108	99	78	13	28	5	11	9	6
% OF TOTAL:										
1957.....	100	25.0	38.0	12.5	13.9	3.3	4.3	1.4	.8	.8
1956.....	100	27.4	31.1	12.2	16.6	3.7	6.4	1.7	.9	—
1955.....	100	30.2	36.0	11.8	11.1	4.6	2.8	2.1	1.2	.2
1954.....	100	35.2	32.0	12.1	9.0	5.2	4.6	1.3	.3	.3
1946.....	100	30.2	27.8	21.8	3.6	7.8	1.4	3.2	2.5	1.7
RURAL:										
1957.....	306	89	118	18	48	11	14	3	2	3
1956.....	350	110	108	20	63	13	26	7	3	—
1955.....	343	122	129	16	41	14	11	7	2	1
1954.....	328	135	109	17	31	13	17	4	1	1
1946.....	235	88	75	31	12	11	5	9	2	2
% OF TOTAL:										
1957.....	100	29.1	38.5	5.9	15.6	3.6	4.6	1.0	.7	1.0
1956.....	100	31.5	30.8	5.7	18.0	3.7	7.4	2.0	.9	—
1955.....	100	35.5	37.6	4.7	12.0	4.1	3.2	2.0	.6	.3
1954.....	100	41.1	33.2	5.2	9.5	4.0	5.2	1.2	.3	.3
1946.....	100	37.4	31.9	13.2	5.1	4.7	2.1	3.8	.9	.9
URBAN:										
1957.....	62	3	22	28	3	1	2	2	1	—
1956.....	59	2	19	30	5	2	—	—	1	—
1955.....	88	8	26	35	7	6	1	2	3	—
1954.....	60	2	15	30	4	7	1	1	—	—
1946.....	122	20	24	47	1	17	—	2	7	4
% OF TOTAL:										
1957.....	100	4.8	35.5	45.2	4.9	1.6	3.2	3.2	1.6	—
1956.....	100	3.4	32.2	50.8	8.5	3.4	—	—	1.7	—
1955.....	100	9.1	29.5	39.8	8.0	6.8	1.1	2.3	3.4	—
1954.....	100	3.3	25.0	50.0	6.7	11.7	1.7	1.6	—	—
1946.....	100	16.4	19.7	38.5	.8	13.9	—	1.6	5.8	3.3

TABLE 20

TRAFFIC INJURED PERSONS BY TYPE OF ACCIDENT: STATE AND RURAL - URBAN LOCATION
1946 AND 1954 - 1957

YEAR AND LOCATION	PERSONS INJURED FROM COLLISIONS OF MOTOR VEHICLE WITH--										
	TOTAL INJURED	OTHER MOTOR VEHICLES	RAN OFF ROADWAY	PEDES- TRIANS	FIXED OBJECTS	OVERTURNED IN ROADWAY	BICY- CLES	OTHER NON- COLLISION	RAILROAD TRAINS	ANI- MAL	MISCEL- LANEOUS
STATE:											
1957.....	11,211	6,234	2,317	870	898	319	302	130	52	70	19
1956.....	10,609	5,565	2,328	896	928	351	288	123	43	74	13
1955.....	10,022	5,331	2,195	874	862	297	254	110	40	45	14
1954.....	9,738	4,777	2,446	893	835	269	226	155	67	66	4
1946.....	5,835	3,132	1,159	679	256	175	153	69	43	43	126 ^{1/}
% OF TOTAL:											
1957.....	100	55.6	20.6	7.8	8.0	2.8	2.7	1.2	.5	.6	.2
1956.....	100	52.5	22.0	8.4	8.7	3.3	2.7	1.2	.4	.7	.1
1955.....	100	53.2	21.9	8.7	8.6	3.0	2.5	1.1	.4	.5	.1
1954.....	100	49.0	25.2	9.2	8.6	2.7	2.3	1.6	.7	.7	--
1946.....	100	53.7	19.8	11.7	4.4	3.0	2.6	1.2	.7	.7	2.2
RURAL:											
1957.....	6,049	2,647	2,116	133	644	274	54	65	30	68	18
1956.....	5,992	2,503	2,140	122	693	307	62	56	27	73	9
1955.....	5,582	2,408	2,001	87	659	267	40	39	26	42	13
1954.....	5,659	2,256	2,250	87	625	236	20	81	40	60	4
1946.....	2,861	1,359	1,018	57	198	136	9	28	17	36	3
% OF TOTAL:											
1957.....	100	43.8	35.0	2.2	10.6	4.5	.9	1.1	.5	1.1	.3
1956.....	100	41.8	35.7	2.0	11.6	5.1	1.0	.9	.5	1.2	.2
1955.....	100	43.1	35.8	1.6	11.8	4.8	.7	.7	.5	.8	.2
1954.....	100	39.7	39.8	1.6	11.0	4.2	.4	1.4	.7	1.1	.1
1946.....	100	47.5	35.5	2.0	6.9	4.7	.3	1.0	.6	1.3	.2
URBAN:											
1957.....	5,162	3,587	201	737	254	45	248	65	22	2	1
1956.....	4,617	3,062	198	774	235	44	226	67	16	1	4
1955.....	4,440	2,923	194	787	203	30	214	71	14	3	1
1954.....	4,079	2,521	196	806	210	33	206	74	27	6	--
1946.....	2,974	1,773	141	622	58	39	144	41	26	7	123 ^{1/}
% OF TOTAL:											
1957.....	100	69.5	3.9	14.3	4.9	.8	4.8	1.3	.4	.1	--
1956.....	100	66.3	4.1	16.7	5.1	1.0	4.9	1.5	.3	--	.1
1955.....	100	65.8	4.4	17.7	4.6	.7	4.8	1.6	.3	.1	--
1954.....	100	61.9	4.8	19.7	5.2	.8	5.0	1.8	.7	.1	--
1946.....	100	59.7	4.8	20.9	1.9	1.3	4.8	1.4	.9	.2	4.1

^{1/} INCLUDES STREET CARS; NONE IN USE IN 1954 - 1957.

MOTOR VEHICLE TRAFFIC ACCIDENTS BY TYPE AND LOCATION, 1957

TYPE AND LOCATION OF ACCIDENT	ALL ACCIDENTS		FATAL ACCIDENTS		NON-FATAL		PROPERTY DAMAGE	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
STATE:								
MOTOR VEHICLE COLLISIONS WITH								
PEDESTRIAN.....	858	2.0	46	14.7	812	11.0	--	--
OTHER MOTOR VEHICLE.....	33,740	77.5	105	33.5	3,790	51.3	29,845	83.3
RAILROAD TRAIN.....	111	.3	9	2.9	34	.5	68	.2
ANIMAL DRAWN VEHICLE.....	--	--	--	--	--	--	--	--
BICYCLE.....	365	.8	3	1.0	284	3.8	78	.2
ANIMAL.....	603	1.4	2	.6	49	.7	552	1.5
FIXED OBJECT.....	2,648	6.1	42	13.4	617	8.4	1,989	5.6
OTHER OBJECT.....	58	.1	1	.3	11	.1	46	.1
OVERTURNED IN ROADWAY.....	438	1.0	14	4.5	196	2.7	228	.6
RAN OFF ROADWAY.....	4,392	10.1	86	27.5	1,481	20.0	2,825	7.9
OTHER NON-COLLISION.....	315	.7	5	1.6	115	1.5	195	.6
1957: TOTAL - ALL LOCATIONS.....	43,528	100	313	100	7,389	100	35,826	100
% OF TOTAL ACCIDENTS.....	100		.7		17.0		82.3	
1956: TOTAL - ALL LOCATIONS.....	42,024		342		6,955		34,727	
% OF TOTAL ACCIDENTS.....	100		.9		16.5		82.6	
RURAL:								
MOTOR VEHICLE COLLISIONS WITH								
PEDESTRIAN.....	142	1.0	18	7.1	124	3.4	--	--
OTHER MOTOR VEHICLE.....	7,819	52.9	84	33.1	1,378	38.1	6,357	58.3
RAILROAD TRAIN.....	57	.4	8	3.1	16	.4	33	.3
ANIMAL DRAWN VEHICLE.....	--	--	--	--	--	--	--	--
BICYCLE.....	61	.4	2	.8	51	1.4	8	.1
ANIMAL.....	594	4.0	2	.8	47	1.3	545	5.0
FIXED OBJECT.....	1,637	11.1	39	15.3	427	11.8	1,171	10.7
OTHER OBJECT.....	43	.3	1	.4	10	.3	32	.3
OVERTURNED IN ROADWAY.....	392	2.7	13	5.1	170	4.7	209	1.9
RAN OFF ROADWAY.....	3,818	25.8	84	33.1	1,341	37.1	2,393	22.0
OTHER NON-COLLISION.....	212	1.4	3	1.2	55	1.5	154	1.4
1957: TOTAL - RURAL.....	14,775	100	254	100	3,619	100	10,902	100
% OF TOTAL - RURAL.....	100		1.7		24.5		73.8	
1956: TOTAL - RURAL.....	14,427		287		3,543		10,597	
% OF TOTAL - RURAL.....	100		2.0		24.6		73.4	
URBAN:								
MOTOR VEHICLE COLLISIONS WITH								
PEDESTRIANS.....	716	2.4	28	47.5	688	18.2	--	--
OTHER MOTOR VEHICLE.....	25,921	90.1	21	35.5	2,412	64.0	23,488	94.2
RAILROAD TRAIN.....	54	.2	1	1.7	18	.5	35	.1
ANIMAL DRAWN VEHICLE.....	--	--	--	--	--	--	--	--
BICYCLE.....	304	1.1	1	1.7	233	6.2	70	.3
ANIMAL.....	9	--	--	--	2	.1	7	--
FIXED OBJECT.....	1,011	3.5	3	5.1	190	5.0	818	3.3
OTHER OBJECT.....	15	.1	--	--	1	--	14	.1
OVERTURNED IN ROADWAY.....	46	.2	1	1.7	26	.7	19	.1
RAN OFF ROADWAY.....	574	2.0	2	3.4	140	3.7	432	1.7
OTHER NON-COLLISION.....	103	.4	2	3.4	60	1.6	41	.2
1957: TOTAL - URBAN.....	28,753	100	59	100	3,770	100	24,924	100
% OF TOTAL - URBAN.....	100		.2		13.1		86.7	
1956: TOTAL - URBAN.....	27,597		55		3,412		24,130	
% OF TOTAL - URBAN.....	100		.2		12.4		87.4	

TABLE 22

TRAFFIC ACCIDENTS RESULTING IN DEATHS AND INJURIES IN URBAN LOCATIONS, 1953 - 1957

ACCIDENTS RESULTING IN	INCORPORATED CITY AND TOWN POPULATION: PLACE OF ACCIDENT															
	TOTAL		OVER 450,000		50,000 TO 100,000		10,000 TO 50,000		5,000 TO 10,000		2,500 TO 5,000		1,000 TO 2,500 ^{1/}		BELOW 1,000 ^{1/}	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
PERSONS KILLED:																
YEAR																
1957.....	62	100	37	60	4	6	15	24	2	3	4	7	--	--	--	--
1956.....	59	100	38	64	2	3	11	19	4	7	4	7	--	--	--	--
1955.....	88	100	47	53	12	14	7	8	5	6	4	5	4	4	9	10
1954.....	60	100	32	53	4	7	6	10	7	12	--	--	5	8	6	10
1953.....	60	100	29	49	5	8	7	12	3	5	2	3	2	3	12	20
PERSONS INJURED:																
YEAR																
1957.....	5,165	100	3,234	63	519	10	1,025	20	270	5	117	2	--	--	--	--
1956.....	4,612	100	2,864	62	410	9	931	20	270	6	137	3	--	--	--	--
1955.....	4,440	100	2,632	59	437	10	726	16	275	6	112	3	91	2	167	4
1954.....	4,079	100	2,417	59	339	8	689	17	234	6	116	3	82	2	202	5
1953.....	4,188	100	2,449	58	372	9	704	17	282	7	113	3	89	2	179	4

TABLE 23

TRAFFIC ACCIDENTS RESULTING IN DEATHS AND INJURIES IN RURAL LOCATIONS, 1953 - 1957

ACCIDENTS RESULTING IN	TOTAL		STATE AND U. S. HIGHWAYS		COUNTY AND LOCAL ROADS		TOLL ROADS		UNKNOWN	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
	PERSONS KILLED:									
YEAR										
1957.....	306	100	241	79	64	21	1	--	--	--
1956.....	350	100	276	79	74	21	--	--	--	--
1955.....	343	100	269	78	72	21	2	1	--	--
1954.....	328	100	258	79	70	21	--	--	--	--
1953.....	278	100	230	83	45	16	2	1	1	--
PERSONS INJURED:										
YEAR										
1957.....	6,049	100	4,311	71	1,724	29	14	--	--	--
1956.....	5,992	100	4,300	72	1,659	28	30	--	3	--
1955.....	5,582	100	4,155	74	1,397	25	29	1	1	--
1954.....	5,659	100	4,236	75	1,417	25	6	--	--	--
1953.....	5,321	100	4,307	82	880	17	32	1	12	--

^{1/} TO COMPLY WITH THE "UNIFORM DEFINITIONS OF MOTOR VEHICLE ACCIDENTS," BY THE NATIONAL SAFETY COUNCIL, WHICH DEFINES RURAL AREAS AS BEING ALL INCORPORATED PLACES OF LESS THAN 2,500 INHABITANTS, THE CHANGE WAS MADE IN JUNE 1956 MONTHLY SUMMARY AND SEMI-ANNUAL SUMMARY. URBAN IS ALL INCORPORATED PLACES OF 2,500 INHABITANTS OR MORE.