

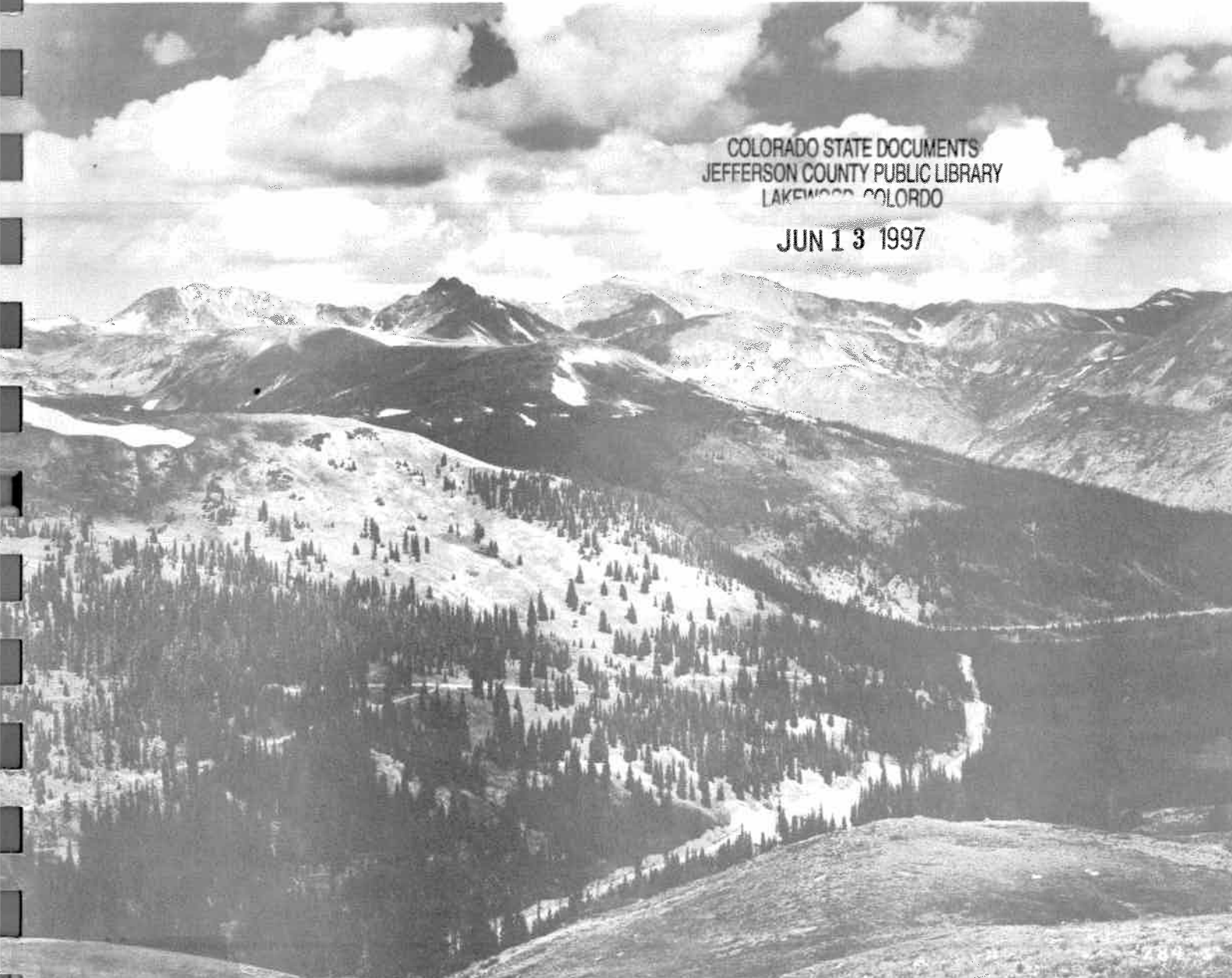
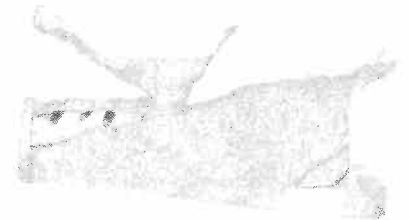
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DEPARTMENT OF REVENUE NINETEENTH ANNUAL REPORT FISCAL YEAR ENDED JUNE 30, 1960

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Stephen McNichols
Governor

DEPARTMENT OF REVENUE

Robert A. Theobald
Director

Harold R. Drake
Deputy Director



NINETEENTH ANNUAL REPORT

FISCAL YEAR ENDING JUNE 30, 1960

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RESEARCH AND STATISTICS SECTION

Edna Bigelow

Statistician

State Capitol Annex

Denver 2, Colorado

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ROBERT A. THEOBALD
DIRECTOR

June 30, 1962

Honorable Steve McNichols
Governor of Colorado
Capitol Building
Denver, Colorado

My dear Governor:

It is my privilege to submit for your consideration the Nineteenth Annual Report of the Colorado Department of Revenue for the fiscal year ending June 30, 1960, in accordance with the provisions of the Colorado statutes.

This report consists of two parts: Part One covers the Tax Revenues Collected, and the Administration of the Department; Part Two is the Colorado Traffic Accident Story, 1959.

Respectfully submitted,

Robert A. Theobald

Director of Revenue

RAT:mm

CONTENTS

Page

LETTER OF TRANSMITTAL	3
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PART I

DEPARTMENT OF REVENUE: TAX REVENUES AND ADMINISTRATION

TEXT OF REPORT

STATE TAX TRENDS	11
THE TAX REVENUES	13
ADMINISTRATION	21
LEGISLATION	23

STATISTICAL TABLES

TABLE

COLLECTIONS:

1 Collections: Receipts by Source Fiscal Years, 1959 and 1960	25
2 Collections: Receipts by Funds Fiscal Year, 1960	27
3 Collections by Tax Source Fiscal Years, 1955-1960	28
4 Collections by Tax Source Fiscal Years, 1958-1960	28
5 Collections: State Tax Total Fiscal Years, 1954-1960	28
6 Collections and Refunds by Source Fiscal Years, 1959 and 1960	29
7 Refunds: Percentage of Collections Refunded by Specified Sources: Fiscal Years, 1956-1960	29

ADMINISTRATION:

13 Budget Allotments and Expenditures Fiscal Years, 1959 and 1960	34
14 Budget Allotments and Expenditures and Percent Expended Fiscal Years, 1959 and 1960	34
11 Expenditures by Purpose, All Taxes Fiscal Years, 1959 and 1960	33
12 Expenditures by Tax Source Fiscal Years, 1959 and 1960	33
8 Costs and Collections by Tax Source Fiscal Years, 1959 and 1960	8
9 Cost per \$100 Collected by Tax Source Fiscal Years, 1957-1960	31
10 Cost per \$100 Collected and Total Collections Fiscal Years, 1951-1960	31

SALES TAX:

17 Collections by Business Class: Fiscal Years, 1950-1954 and 1960	37
---	----

CONTENTS

TABLE	Page
SALES TAX: <i>(Continued)</i>	
15 Collections and Taxed Retail Sales, State Quarters and Calendar Years, 1954-1960	36
19 Gross Sales, Deductions, Taxed Retail Sales, by Business Class, State, Fiscal Year 1960	38
22 Gross Sales, Total Deductions, and Net Taxable Sales by County, Fiscal Year, 1960.	41
16 Per Capita Collections, Per Capita and Taxed Retail Sales and Population in Colorado, Calendar Years, 1954-1960.	36
20 Retail Sales, Collections, Tax Payment per Capita by Urban and Rural Population Counties, Fiscal Year 1960	38
21 Retail Sales, Collections, Tax Payment per Capita by County and State: Fiscal Year, 1960.	39
23 Retail Sales and Tax Collections, Number of Returns by Business Class: Fiscal Year, 1960.	43
18 Use Tax as a Percentage of Total Sales and Use Tax Collections: Fiscal Years, 1950-1960	37
MOTOR FUEL TAX:	
24 Collections and Refunds Calendar and Fiscal Years, 1954-1960	48
6 Collections and Refunds by Months Fiscal Years, 1959 and 1960	49
31 Exports by States Fiscal Years, 1956-1960	51
25 Gallonage Taxed Calendar Years, 1954-1959 and Fiscal Years, 1955-1960	48
28 Gross Gallons, Gallons Exempted, Net Gallons Taxed Fiscal Years, 1958-1960	50
27 Special Fuel Tax Collections, Licenses and Permits Calendar Years, 1955-1959	49
30 Special Fuel Tax Gallonage and Collections Calendar Years, 1952-1959	51
29 Source by States and Transportation Method Fiscal Years, 1959 and 1960	50
32 Tax Refunds by Use Fiscal Years, 1954; 1950 and 1960	52
MOTOR VEHICLE:	
34 Operators and Chauffeurs Licenses Issued and Fees Collected, State: Calendar Years, 1952-1959	55
33 Registration Fees and Miscellaneous Receipts by Source, State: Calendar Years, 1956-1959	54
37 Registrations by County and State Total Calendar Years, 1958 and 1959	58
38 Registration by Type of License and County and State Total Calendar Years, 1958 and 1959	60
36 Registrations: Number and Source Calendar Years, 1956-1959	56
35 State Registrations: Number and Fees Calendar Years, 1957-1959	55

CONTENTS

TABLE	Page
INCOME TAX:	
39 Collections by Type of Return	
Calendar Years, 1952-1959	62
47 Collections from Field Audits for Income and Other Taxes,	
Calendar Years, 1954-1959	66
48 Collections from Field and Office Audits: Motor Fuel	
Calendar Years, 1956-1959	66
43 Collections by Type of Returns	
First Half of Calendar Years, 1959 and 1960	63
46 Declaration of Estimated Income Tax Liability and Tax Paid by Type of	
Return: First Half of Calendar Years, 1959 and 1960	65
42 Gross Income Tax from Gas and Oil Production Collections by Type of	
Return: Calendar Years, 1956-1959	63
41 Gross Income Tax from Gas and Oil Production: Number of Taxable and	
Non-Taxable Returns by Type; Calendar Years, 1957-1959	63
44 Net Income Tax and Gross Income Tax from Oil and Gas Production	
Returns Filed and Processed by Type of Returns:	
First Half of Calendar Years, 1959 and 1960	64
40 Returns Filed: Taxable and Non-Taxable by Type	
Calendar Years, 1958-1959	62
45 Withholding Refunds, Number and Amount Paid by Type of Return:	
First Half of Calendar Years, 1959 and 1960	64

CHARTS

CHART	
1 Taxes per \$1,000 of Personal Income in Colorado from 1945	10
2 State Tax Revenue in Current and Constant 1947 Dollars	10
3 Tax Collections by Source: Fiscal Years, 1958-1960	14
4 Administration Expenditures; Fiscal Years, 1958-1960	14
5 Administration Cost per \$100 Collected, Fiscal Years, 1951-1960	32
6 Taxable Retail Sales in Colorado in Quarters of 1957-1960	35
7 State Quarterly Sales Tax Collections: 1957-1960	35
8 Colorado Motor Vehicle Industry: Registrations, Motor Fuel Consumption	
and Tax Revenue, Calendar Years, 1946-1959	47
9 Motor Vehicle Registrations and Number of Persons per Motor Vehicle—	
License Years, 1930-1960	53
10 Motor Vehicle Registrations in Colorado: Calendar Years, 1957-1959	57

CONTENTS

PART II

COLORADO TRAFFIC ACCIDENT STORY

1959

	Page
TITLE	1
TEXT OF REPORT.	3
Highways Grow Safer	6
Traffic Accident Trends	6
Traffic Tours Around the State	6
Special Classes of Drivers and Type of Vehicles Involved in Traffic Accidents	10
Driver Violations Improve	12
Death, Injury and Property Damage Toll Across the State	14
Progress in Colorado's Traffic Safety	16
The Colorado Traffic Story in Brief.	18

STATISTICAL TABLES

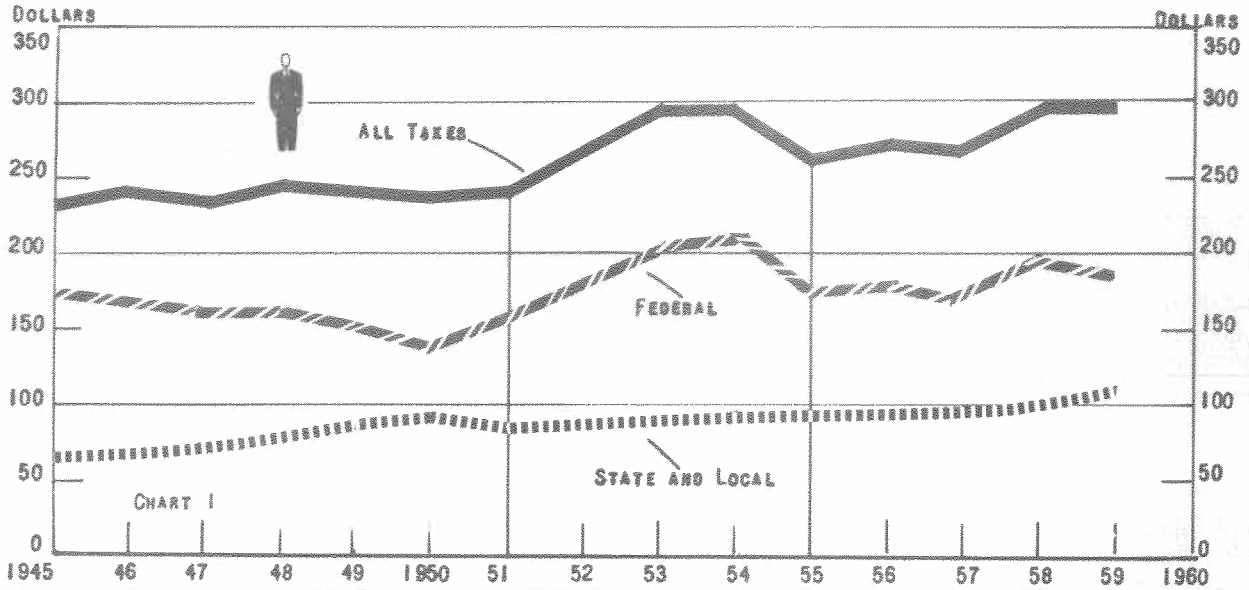
TABLE	Page
1 Motor Vehicle Deaths and Death Rates in Colorado and United States, 1936-1959	21
2 Trends in Motor Vehicle Accidents by Urban—Rural Location and Type, 1952-1959	22
3 Pedestrian Accidents with Motor Vehicles, 1952-1959	22
4 Pedestrian Accidents with Motor Vehicles by Age Groups, 1958 and 1959. . .	23
5 Accidents by Driver Age Groups in United States, Years 1958 and 1959. . .	23
6 Age of Drivers in Motor Vehicle Accidents, 1956-1959	24
7 License of Driver in Traffic Accidents, 1959	25
8 Military Personnel Involved in Reported Traffic Accidents by Months, 1958 and 1959	25
9 Military Personnel Driver Violations Resulting in Traffic Accidents, 1958 and 1959	26
10 Drinking Condition of Military Personnel Drivers Involved in Traffic Accidents, 1958 and 1959	26
11 Approximate Speed of Vehicles Preceding Accident, 1959	27
12 Driver Violations Resulting in Traffic Accidents, 1957-1959	28
13 Driver Violations Resulting in Traffic Accidents: Rural and Urban Locations, 1959	28
14 Suspension and Revocation of Driver Licenses and Reinstatements, 1956-1960	29
15 Traffic Deaths by Type of Accident: State and Rural—Urban Location, 1946 and 1956-1959	30
16 Traffic Injured Persons by Type of Accident: State and Rural—Urban Location, 1946 and 1956-1959	31
17 Motor Vehicle Traffic Accidents by Type and Location in 1959	32
18 Traffic Accidents Resulting in Deaths and Injuries in Urban Locations, 1955-1959	33
19 Traffic Accidents Resulting in Deaths and Injuries in Rural Locations, 1955-1959	33

CONTENTS

CHARTS

Chart	Page
1 Colorado Traffic Deaths, Death Rate and Mileage Traveled from 1936 . .	2
2 Motor Vehicle Deaths, 1959 and Motor Vehicle Traffic Death Rates, 1959 in 11 Western States	4
3 Motor Vehicle Traffic Deaths by County for 1959 and the 1957-1959 Average	5
4 Traffic Deaths by County: Three-Year Average: 1957-1959	7
5 Motor Vehicle Traffic Deaths by Months, 1958 and 1959	9
6 Pedestrian Accidents with Motor Vehicles by Age Groups, Deaths During 1959	11
7 Pedestrian Accidents with Motor Vehicles: Deaths	11
8 Percent Distribution of Reported Approximate Speed of Vehicles Preceding Accidents, 1959	13
9 Driver Violations Resulting in Accidents	15
10 Type of Motor Vehicle Involved in Accidents; 1958 and 1959	16

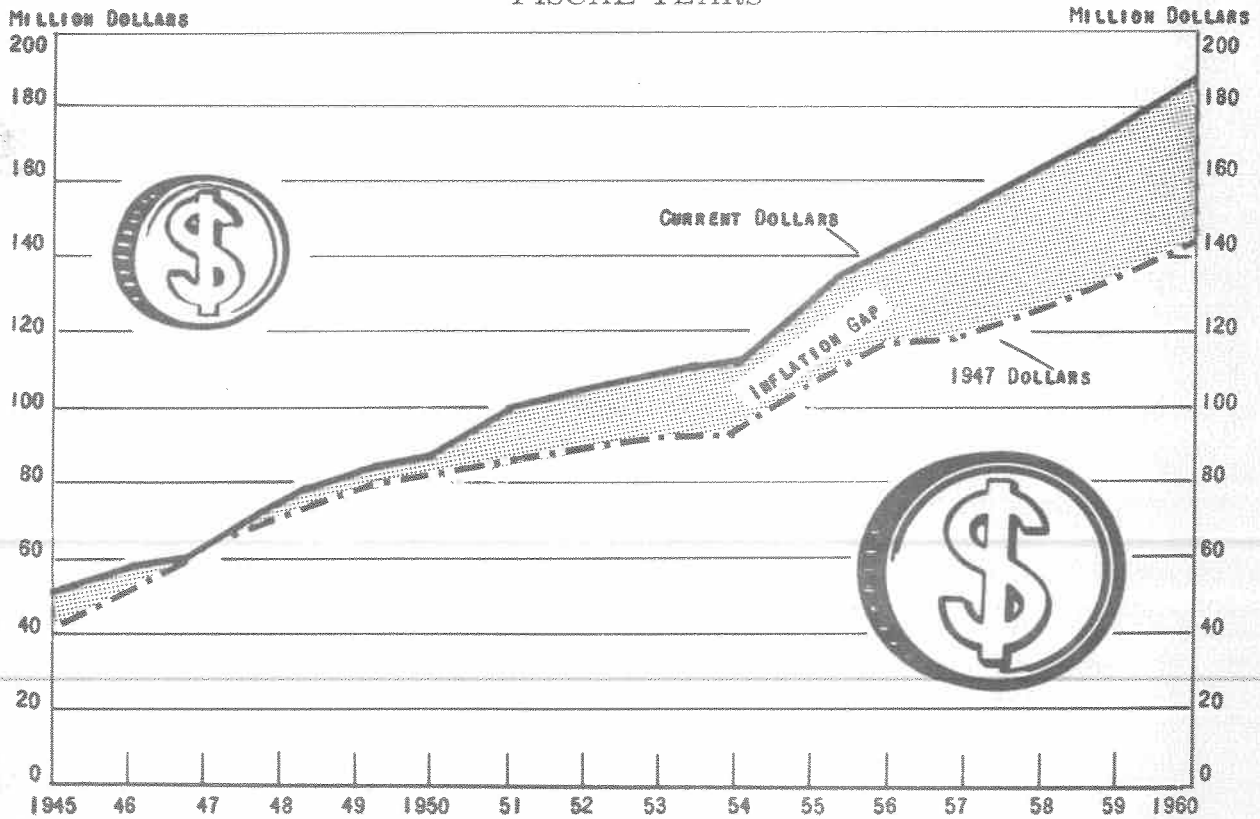
TAXES PER \$1,000 OF PERSONAL INCOME IN COLORADO FROM 1945



Taxes per \$1,000 of personal income for all government units of \$293 for 1959 were unchanged from 1958.

Source: U. S. Department 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 1960 the shrinkage was 31 percent. Thus, 1960 tax dollars of \$192 million were worth but \$145 million in 1947 dollar values.

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

CHART 2

TAX REVENUES AND ADMINISTRATION

State Tax Trends

The State annual patterns of tax revenues and administrative costs are revealed from the basic statistics and administrative facts in the operation of the Colorado Department of Revenue in this Nineteenth Annual Report for the Fiscal Year Ended June 30, 1960.

The continuous economic growth of the State since 1945 is reflected in the tax revenues from all government units and the state personal income. In the span of ten years, 1950 - 1959, Colorado's combined State, local, and federal tax bill has risen from \$452 million to \$1,105, or at the rate of 144 percent. However, when measured by the constant 1947 purchasing power dollars, the rate of gain was 102 percent. The combined State and local tax bill for 1959 was \$383 million, up \$34 million, or 9.7 percent from 1958. These taxes had advanced \$203 million from 1950, or 113 percent, but only 76 percent when measured by the 1947 constant dollar. In comparison, the 1959 federal tax collection of \$722 million rose \$318 million from 1958, or 4.6 percent. Again, it was \$449 million more than the 1950 total, or 165 percent, or on the constant dollar basis the increase was 118 percent.

In direct relationship with the increasing tax collections, the state personal income of \$3,776 million was nearly three times more than the \$1,317 million of 1945.¹ The per capita personal income was also moving upward. By 1959 it had reached \$2,186, up 84 percent from 1945 and 6.4 percent from 1958. Interestingly, the Colorado per capita personal income was 1.2

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 veteran's benefits.

percent above the national per capita of \$2,160, but it was 7.7 percent higher than the Rocky Mountain State's average of \$2,029.

To obtain another measurement of the Colorado tax trends, an analysis was made of the total tax burden, which includes, federal, State and local taxes, to \$1,000 of the collective personal income. The resulting yearly amounts for each government unit appear in the following Table and they are graphically illustrated on Chart 1. The steady climb in the personal income each successive year from 1945 is noted in the Table. Its rise from 1945 to 1959 was almost three times, contrasted with three and one-half times for the total tax bill.

Significantly, a downward trend in the federal tax collections per \$1,000 of personal income from \$204 in 1953 to \$173 in 1957, to rise to \$194 in 1958, then dropping to \$191 in 1959 is observed in the above Table. The State and local taxes per \$1,000 of personal income increased from \$89 in 1953 to \$101 in 1959. The State and local taxes per \$1,000 of personal income from 1955 to 1959 accounted for 35 percent of the tax total and the federal 65 percent.

The effect of the steadily expanding economy and population growth in Colorado is evidenced in the rise of personal income and tax revenue to higher levels, particularly, in the last decade, 1950-1959. The U. S. Census population of the State was 1,753,947 on April 1, 1960.² This represents a gain of 428,858 inhabitants, or 32.4 percent, above the 1950 Census. Colorado's population has been increasing faster than the Nation's with its gain of 18.5 percent. The Denver Metropolitan Area, consisting of Adams, Arapahoe, Denver, and Jefferson

²Source: U. S. Census of Population Reports, U. S. Department of Commerce, Bureau of the Census.

**STATE PERSONAL INCOME AND TAXES PER \$1,000 OF PERSONAL INCOME
BY GOVERNMENTAL UNITS, 1945 - 1959**

Year	State Personal Income (In millions)	Tax Collections per \$1,000 of Personal Income		
		State and Local	Federal	Total Taxes
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	172.30	267.89
1956	3,064	96.02	179.54	275.56
1957	3,367	96.97	172.51	269.50
1958	3,550	98.37	194.33	292.69
1959	3,776	101.48	191.11	292.58

counties, gained 291,297 inhabitants, or 51.7 percent. Separately, Adams increased 200 percent, Jefferson 130 percent, Arapahoe 118 percent, and Denver 19 percent. Among the other counties, El Paso advanced 93 percent, and Boulder 54 percent. Significantly, too, urban population rose 55.5 percent compared with a shrinkage of 6.6 percent for rural from the 1950 census. The drop in the rural population was due mainly to the changing farm situations. These population figures point up the growing business

activity in the State in these major lines of industry such as: 1) industrial expansion in the manufacturing and construction fields; 2) growth in retail and service trades; and 3) expansion of government installations in the urban areas. In direct relationship, also, the rate of employment increase quite well paralleled that of the population growth. The effect of inflation upon the State revenues in terms of constant and current 1947 dollars is illustrated and described on Chart 2.

The Tax Revenues

Colorado state taxes, collected by the Department of Revenue advanced to a new high for the fiscal year ended June 30, 1960. This registers the nineteenth consecutive year of continuous advancement in tax receipts. The collections for 1960 fiscal totaled \$184,857,575, or 8.6 percent above 1959 fiscal. The different categories of taxes, licenses and fees and their relative importance in the revenue picture are shown in Table 1. The sales, motor fuel and income taxes are the major sources of revenue. They yielded \$144,569,290, or 78 percent of the total revenue in fiscal 1960 contrasted with \$135,759,456 in 1959 fiscal, or 79 percent. All categories of the taxes and licenses made gains over the previous year.

An analysis of the annual trends of the different taxes indicated moderate increases over 1959 fiscal. Sales tax collections, which reflect consumer buying, were up 8.1 percent compared with 7.1 percent for the previous year. Motor fuel gained 5 percent against 3.2 percent of last year. Motor vehicle taxes and licenses, contributing 9.7 percent of the total, recorded a large gain of 13.3 percent. All other taxes and licenses and fees of business and occupation produced \$2.9 million advanced 24.0 percent contrasted with 12.6 percent of last year.

The upward movement in the annual tax collections by source from 1954 fiscal shows the effects of the expanding business activity in the State as well as the changes in the tax laws. The trends of the collections by major tax sources from 1954 fiscal can be studied in Tables 3 and 4 and the State all tax totals in Table 5. The pattern of revenues by principal source and administrative expenditures can be traced on Charts 3 and 4 for fiscal years, 1958-1960.

SALES TAX. After 23 years of supremacy as the largest revenue producer of all the State's taxes, the sales tax collections of fiscals 1959 and 1960 were surpassed by the income tax. The sales tax gross yield of \$48 million was surpassed by the income

tax gross collection of \$49.5 million by \$1.5 million in 1960 fiscal. This year marked a new high for sales tax collections which were 8.1 percent over last year's. Compared with 1950 fiscal's total this record sales tax collection was almost twofold greater.

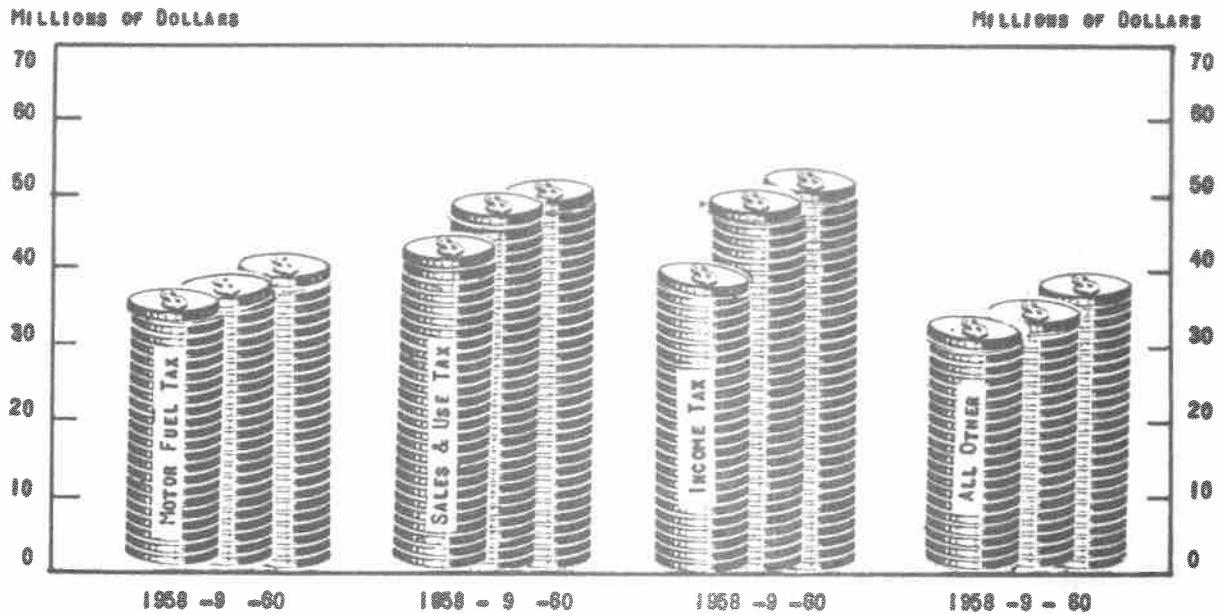
Each successive year in the 1950 decade has brought increased sales tax collections. Chief among the contributing factors to the increases are the population growth, the rising level of income and the inflationary spiral and effective administration.

To see the extent of consumer buying, which is reflected in the collections, the seasonal trends in the taxed retail sales by quarters in 1957 and 1960 are pictured and described in Chart 5. The September quarters represent the highest sales period. This can be due to some extent to the large tourist trade volume during the summer months. The 1960 quarter peaked at the highest level of \$687 million in sales. Again, the seasonal trends in tax collections are measured by the largest competing industry groups, food, automotive, and general merchandise, by quarters in 1957 and 1960 in Chart 6. The food group continues to hold its first place rank with 25 percent of the total sales tax. The other two categories compete with each other for 17 or 18 percent of total.

The trend in sales tax collections and taxed retail sales for the State by quarters and calendar years, 1954-1960, can be traced in Table 15. The grand total collected in the seven-year period was \$287 million and the taxable sales amounted to \$15 billion. The 1960 collections were 49 percent higher than 1954.

An interesting analysis of the sales tax collections and taxed retail sales on a per capita basis for calendar years, 1954-1960, is revealed in Table 16. The net collection increased from \$21.66 in 1954 to \$27.68 in 1960, while the taxed retail sales per capita rose from \$1,140 to \$1,457. The rise between these years was 28 percent for each con-

TAX COLLECTIONS BY SOURCE: FISCAL YEARS 1958 - 1960

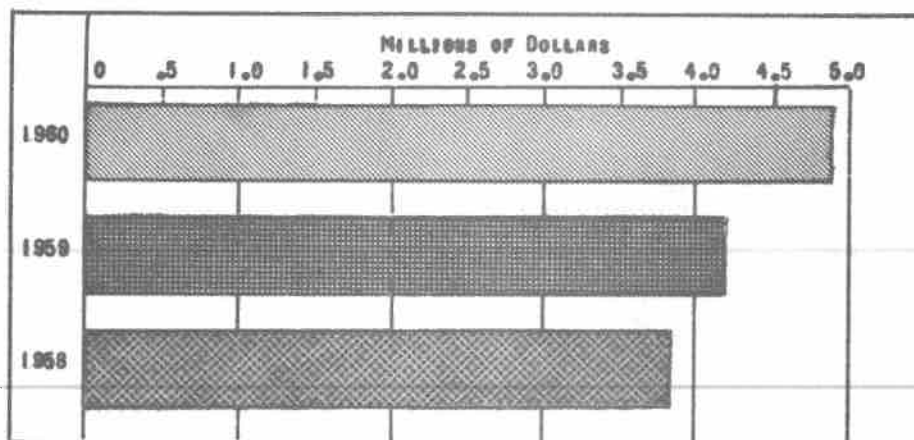


State tax collections peaked at all-time high of \$184 million for fiscal 1960, up 8.6 percent from previous 1959 high of \$170 million. Compared with 1958 the gain was 19.9 percent.

In 1960 fiscal sales and use and income taxes each contributed 28 percent of the \$184 million total yield while motor fuel and all other taxes each produced 22 percent.

Chart 3

ADMINISTRATION EXPENDITURES: FISCAL YEARS 1958 - 1960



Administration expenditures for 1960 fiscal were \$4,921,000, up 17.8 percent from 1959. But the cost per \$100 collected was \$2.65, up 8.6 percent from 1959.

Chart 4

E.B.

STATE TAXED RETAIL SALES AND PERSONAL INCOME CALENDAR YEARS 1950 - 1959					
Year	Total Taxed Retail Sales		Total Personal Income ¹		% Taxable Sales of Personal Income
	(In Millions)	Per Capita	(In Millions)	Per Capita	
1950	\$1,377	\$1,031	\$1,930	\$1,444	71
1951	1,540	1,167	2,284	1,720	67
1952	1,604	1,173	2,468	1,791	65
1953	1,679	1,168	2,492	1,714	67
1954	1,711	1,140	2,543	1,673	67
1955	1,956	1,254	2,783	1,758	70
1956	2,033	1,249	3,064	1,851	66
1957	2,164	1,301	3,367	1,989	64
1958	2,212	1,337	3,550	2,101	62
1959	2,453	1,458	3,776	2,186	65
10 Year Average	\$1,873	\$1,228	\$2,826	\$1,823	66

trasted with a population increase of 17 percent.

The relationship between the personal income received by Coloradoans, which was spent on tangible personal property subject to the retail sales tax during the ten years, 1950-1959, is analyzed in the Table shown above. The percentage of income spent on the retail purchases varied from a low of 62 percent in 1958 to a high of 71 percent in 1950 with an average of 66 percent for the ten years. Significantly, too, the taxed retail sales per capita advanced 41 percent between 1950 and 1959 contrasted with 51 percent for per capita income, but the percentage spent on taxed retail purchases was less for 1959. The balance of personal income left each year was used for such items as services, rent, recreation, savings, taxes and for purchases exempt from the sales tax.

For more detailed analyses of the sales tax data a series of trend tables were prepared to show the sources of the revenue. The data are classified into twelve major industry groups, which are divided into 96 kinds of businesses. These data are then tabulated by county.

¹The personal income is measured before deduction of income and other personal direct personal income taxes, but after deductions of individual's contribution to social security, government retirement, and other social insurance programs.

The growth of collections of the major industry groups, food, general merchandise, automotive and apparel, for the years 1950-1954 and 1960, is compared with the 1947-1949 average in Table 17. By 1960, food, general merchandise and automotive collections had doubled.

The revenue from use tax, which is complementary to the sales tax, is compared with that of the sales tax for the fiscal years, 1950-1960, in Table 18. The 11 year average use tax collections amounted to 6.21 percent of the combined sales and use tax total. A breakdown of the use tax collections into reporting classes for fiscal 1960 is presented in the following table.

USE TAX COLLECTIONS BY CLASS OF TAXPAYER FISCAL YEAR 1960		
Class of Taxpayer Collection		% Each Class of Total
Retailers' Use	1,019,481	32.8
Consumers' Use	1,638,112	52.7
Motor Vehicle Use	451,812	14.5
Total	3,109,405	100.0

The Use Tax Law imposes a two percent tax upon the use, storage, or consumption of any tangible personal property purchased at retail, and not subject to the Colorado sales tax, regardless whether the property

is bought without or within Colorado. The amount of the tax is measured by the purchase price, no matter where purchased. Purchasers of tangible personal property, the storage, use or consumption of which is subject to the use tax, must pay the tax either to the vendor, if he is licensed and authorized to collect the tax, or to the Director of Revenue. No registration is required unless the out-of-state vendor has a representative in Colorado, or volunteers to collect the retailers use tax.

The primary sources of use tax collections are: 1) Colorado retailers who purchase or withdraw merchandise for their own use; 2) motor vehicle purchases from out-of-state or from non-licensed vendors; and 3) equipment and material used by contractors and manufacturers.

An interesting comparison of the sales tax data of the urban and rural areas of the State for fiscal 1960 is revealed in Table 20. The 29 urban counties with 93 percent of population made 95 percent of the retail sales and produced 95 percent of the collections. The tax payment per capita for the 29 urban counties was \$25.62 and for the 34 rural counties, \$17.59, and the State average was \$25.06.

The county distribution of retail sales, collections and tax payments per capita are given in Table 21 for 1960 fiscal. The Denver retail sales of \$1.6 billion were 41.51 percent of the \$3.8 billion State total and the collections of \$19.3 million were 41.44 percent of the \$46.6 million State total. The per capita tax payment for Denver was \$39.13 contrasted with the State average of \$26.59. Pitkin county had the highest payment of \$43.29. The county per capita tax payments do not fully measure the value of business within each county. The sales patterns and tax collections are affected by shopping centers, tourist trade, and the importance of a city in a county as a trading center for outside areas.

A county analysis of the gross sales, deductions, and net taxable sales for 1960 fiscal is found in Table 22. A considerable spread in the percent of deductions of gross sales and the percent of net taxable sales of gross sales from county to county was

discovered. The State average for the former was 52 percent and for the latter 48 percent. Thirteen of the counties had percent deductions of gross sales of 50 percent and above. Fifty-one counties had percent of net taxable retail sales of 50 percent or more.

For fiscal 1960 all of the categories of business, showing the number of outlets, gross sales, retail sales and tax collections, are given in Table 23. Among the 12 business class groups, food accounted for 25 percent of the total collections, automotive 16 percent and general merchandise 17 percent. These groups combined made \$2 billion retail sales, or 53 percent of the State total of \$3.8 billion.

MOTOR FUEL TAX. Due to the constantly increasing number of motor vehicles and miles traveled, the motor fuel tax collections, including the special fuels, rose to a new all-time high for fiscal 1960. The total \$41,352,837 was 5 percent above the previous year. The net gallonage taxed increased from 555.6 million in 1959 fiscal to 586 million in 1960 calendar, an increase of 5.5 percent. The continuously increasing consumption of motor fuel in relationship to motor vehicle registrations and the gallons used per vehicle for calendar years, 1946-1959, are pictured and described on Chart 7.

The special fuel tax collections climbed to a new high record for calendar year 1959, or 9.1 percent greater than the previous year. The 36.7 million gallons taxed advanced 9.1 percent from the preceding year.

Motor fuel cash refunds by different categories for 1954, 1959 and 1960 fiscal years are presented in Table 32. The 1960 fiscal state total gained 1.7 percent from 1954 contrasted with a loss of 4.8 percent from 1959.

Agriculture, which accounts for the very largest portion of the refunds, showed a shrinkage of 12.8 percent from 1954 and 9.7 percent from 1959. These declines in the main were caused by: 1) The effect of the acreage allotments of wheat under the Agricultural Adjustment Act of 1938 as amended under the U. S. Department of Agriculture, which was applicable in Colorado in 1954, and also the Conservation

Reserve Acreage program; and 2) Fewer farmers are operating larger acreages and producing greater harvests due to increased mechanization and other scientific progress. In order to operate at lesser costs many operators have changed from gasoline to Diesel powered tractors. When Diesel fuel is purchased for agricultural use, the price does not include the state motor fuel tax.

Aviation refund gained 100 percent between 1954 and 1960. In this seven-year period the number of privately owned planes have increased, business executives and salesmen have made greater use of planes, and the rapidly expanding commercial airlines have all contributed to the large upswing in the refunds. The advance of 28.5 percent between 1959 and 1960 indicates the continued growth in air transportation.

City and County refunds leaped from \$36 thousand in 1954 to \$193 thousand in 1960, or 429 percent. The main contributing reason was that prior to March 23, 1955 refunds were permitted only in construction, improvement, repair and maintenance of streets and other public highways. School districts were excluded until the new law became effective on March 23, 1955. Upon and after this date refund is permitted on all motor fuel purchased and used in any machine owned or operated by the State, or by a town, city, county, school district, or other political subdivision of the State. School district refunds increased 8.5 percent between 1959 and 1960.

MOTOR VEHICLE TAXES, REGISTRATIONS AND LICENSES. The motor vehicle story of growth in the State during the past three decades, 1930-1960, is portrayed on Chart 8. During the decade, 1950-1960, the population grew 31.2 percent, the number of motor vehicles increased 46.0 percent and the estimated miles traveled 67.7 percent. In 1960 the motor vehicles numbered 922,826—one for every 1.9 persons compared with 2.4 persons for 1950. This total included 714,321 passenger cars, 197,512 trucks and tractors and 10,993 motorcycles. The total mileage traveled by these vehicles and by visiting automobiles was an estimated 7.8 billion miles in 1960 against 4.7 miles in 1950, or an increase of 68 percent.

The annual continuous growth in motor vehicles is reflected in the registration tax, the licenses and fees. For fiscal 1960, the total yield was \$17,858,925 to mark an increase of 13.3 percent rise above 1959 fiscal. Of this amount motor vehicle registrations contributed \$8.3 million with a gain of 24.3 percent and gross ton mile tax \$7.8 million with a 2.5 percent advance. The large increase in the motor vehicle tax was due chiefly to the flat rate of \$1.50 added to the registration tax effective January 2, 1960 to run through 1961 and 1962.

The continual rise in motor vehicle registrations by type and county for 1959 calendar year is revealed in Table 37. All types of registrations were higher than those of 1958 with the exception of mobile homes, which declined 14.7 percent. This loss was caused by classifying mobile homes separately from the trailer class in 1959. All classes of State registrations of 955,712 increased by 53,773, or 6 percent above 1958; the 685,099 passenger cars, 5.1 percent; the 180,649 trucks, 5.5 percent; the 7456 tractors, 2.3 percent; the 10,316 motorcycles, 16.6 percent; and the 5,303 special mobile equipment, 10.4 percent. The large increase in motorcycles was due to the increase of motor scooter driver licenses issued to 14-year olds. Metropolitan registrations of 474,156 were up 7.5 percent. They were nearly one-half of the State total. Among the other large counties, Pueblo gained 2.7 percent and El Paso 6.6 percent. The current trend in motor vehicle registrations by county for the calendar years, 1957-1959, can be traced on Chart 9.

In Table 38 is given the registrations of trucks and tractors by type of license for calendar years, 1958 and 1959. State-wide the 119,079 state truck licenses rose 9.6 percent from 1958 compared with the gains of 55,447 farm tractor licenses of 4.4 percent. The city truck declined sharply as did the city tractors. The state tractors were up 1.7 percent, and farm tractors 14.7 percent. The Metropolitan Area trucks were slightly down while the tractors were up 3.9 percent.

The operator and chauffeur license fees for 1960 fiscal made a sharp advance over the preceding year. The \$714,466 yield had an increase of \$191,688, or 36 percent over

1959 fiscal. This large increase was due mainly to the new State licensing program which became effective July 1, 1959. The State received the full fee of \$2 for the operator license instead of the former 50 cent State's share, and \$5 for the three year chauffeur license instead of the former \$3 State's share. However, after the legislature met in January, 1960, the counties started taking back the licensing function and by August 1960, 31 of them took back this examination function.

INCOME TAX. Income tax revenue from returns filed in calendar year, 1959, produced \$35,029,607, recording a gain of \$3,012,324, or 9.4 percent from 1958. The individual returns advanced 9.9 percent from 1958, the corporate returns, 6.6 percent and the fiduciary returns, 60.4 percent. For 1959 individual collections accounted for 71.6 percent of the State's total, the fiduciary, 1.3 percent and the corporate 27.1 percent.

The upward trends in the collections from 1952 to 1959, calendar years, are revealed in Table 39. The changes in the law, the expanding State's economy, and inflation caused collections to increase in this period. In 1952 the personal exemption was \$600, which was increased to \$750 on the 1957 income; the allowable 20 percent reduction of the normal tax was reduced to 15 percent in 1957 and eliminated on the 1958 income; and the withholding tax upon wages and salary, effective July 1, 1954. Finally, there was a shift in the reporting dates of the tax in accordance with the Legislative Act of 1957. This Act provides that the taxpayers, both individual and corporate, must pay their

income tax on the previous year's income by April 15, of the succeeding year. Before, they were allowed to make part payments during the succeeding year. This provision was the chief cause for the 52 percent increase in corporations collections between 1957 and 1958. An important effect of these legal changes was the expansion of the \$20 million yield in 1952 to \$35 million in 1959, or 76 percent. Very significantly, the 1954 yield of \$19 million rose to \$26.8 million in 1955, or 40 percent, a very direct effect of the new withholding tax. The increases in the succeeding years were moderate.

In connection with the income tax analyses, the withholding income tax refunds paid and the number of returns for 1955 to 1959 are presented in the following table.

It is noted in the Table below that the refunds paid advanced each year from 1955 to 1958, then they dropped very considerably between 1958 and 1959. The changes in the law in the 1957 and 1958 years, as previously stated, accounted for most of this decline.

The number of taxable and non-taxable returns by type for calendar years, 1958 and 1959, are shown in Table 40. Comparisons between the two years cannot be made because of the different batching of the full-pay returns and the non-tax returns in 1959.

The gross income tax from oil and gas production yielded \$2,755,494 for calendar year 1959 and registered heavy losses from the three preceding years as shown in Table 42. The collection from corporations was \$2,282,807, a 50 percent decline from 1958.

Filing Year and Kind of Return	Number of Returns	Amount Refunded	Average Amount Refund per Return
Taxable and Non-Taxable			
1955.....	80,615	\$ 292,780	\$3.63
1956.....	219,918	1,161,115	5.28
1957.....	229,517	1,311,733	5.72
1958.....	284,774	2,346,230	8.24
1959			
Taxable Returns.....	171,923	\$1,426,743	
Non-Taxable Returns ..	66,881	447,661	7.81
Percent Change: 1959 Vs. 1958	-16.1	-20.5	-13.8

The 1959 yield from corporations amounted to 82 percent of the total tax. The total number of taxable returns received from individuals, corporations and fiduciaries was 3,566 in 1959, a decrease of .9 percent from the previous year. The 211 taxable corporate returns declined 25 percent between 1958 and 1959.

The combined collections of net income tax and gross income tax from oil and gas production by type of return for the first halves of calendar years, 1959 and 1960, are shown in Table 43. The total yield of \$36,344,500 rose 4.5 percent above like previous period. The individual returns, contributing 75 percent of the total yield, increased 11.8 percent compared with a drop of 14.8 percent for corporations. The number of returns filed and processed by type of return for the first half of calendar years, 1959 and 1960, are given in Table 44. The all taxable returns were 7.7 percent higher than the first half of 1959, the individual returns, 7.7 percent, and the corporate returns, 33 percent.

The income tax withholding refunds, the number and amount paid by type of return in the first half of calendar years, 1959 and 1960, are presented in Table 45. Very large increases occurred over the 1959 half. The average refund per return for the 1960 half was \$13.12 against \$7.67 for the 1959 half.

The income tax declaration of estimated tax liability and tax paid by type of return for first half of calendar years, 1959 and 1960, can be studied in Table 46. The 52,282 returns reported a total tax liability of \$23,430,816, up 34.6 percent from corresponding period of 1959. The total tax paid was \$11,807,800, up 31.8 percent. An expected balance of \$11,623,016 remained.

Additional revenue is obtained from the field audit program. The audit receipts from income, sales, use, motor fuel, and gross ton mile taxes from within and without the State for calendar years, 1954-1959, are found in Table 47. The largest receipts came from income, sales and use taxes for all of the years, except for 1958 when gross ton mile tax produced the largest amount. From 1956 to 1958, because of an adverse court ruling, no out-of-state audits were made. The 1958 change in the allocation law for corporations restored this function. However, since the out-of-state auditing in 1959, just ran from October through December, only a small collection was obtained.

The results of the field and office audits on motor fuel and special fuel taxes for calendar years, 1956-1959, can be examined in Table 48. The combined receipts from these taxes was \$63,094, with 81 percent arising from the office audits. Special fuel receipts were \$39,996, of which 70 percent came from office audits.



Administration

The Department of Revenue is growing more efficient in the collection of the taxes and license fees and in the enforcement of the laws, which it administers. This is evident from the significant facts and trends revealed by analyses of the accounting and statistical records for 1960 fiscal and previous years. A very important factor in this accomplishment is the efficient operation of the electronic data-processing system, which was started in 1956. To conduct the various administrative functions, the Department is organized into six major divisions. They are: Director's division, administration, taxation, data-processing, ports of entry, and motor vehicle. In addition, there are numerous miscellaneous sections. For administrative purposes, there are 14 district offices under the collection section. During 1960 fiscal the Department had 860 employees. They handled 4.8 million documents besides a large volume of documents for data-processing for other state departments.

The total administrative expenditures of the Department during 1960 fiscal were \$4,921,027, an advance of \$743,676, or 17.8 percent above the previous year as shown in Table 11. Personal services, amounting to \$3.5 million, were the largest expense, and accounted for 72 percent of the total. They registered a 13.7 percent increase over the corresponding total of 1959 fiscal. The total operating cost without capital outlay of \$4.8 million increased 15.8 percent. In Table 12 is given the total expenditures by type of tax and license administered and collected by the Department for 1959 and 1960 fiscal years. The top-ranking tax in expenditures was income tax with \$1.2 million followed by sales and use tax with \$959 thousand. The comparisons in the collections and operating costs of the taxes and licenses both administered and collected for fiscal years, 1959 and 1960, are set forth in Table 8. They yielded \$162,828,391, up 7.2 percent from 1959. The combined income and gross income tax from oil and gas production holds first place as Colorado's largest producer of revenue in 1960 fiscal with \$52.2 million followed by sales and use

tax with \$51 million, and motor fuel with \$41.4 million. In the order named, the gains above the prior year were 5.9 percent, 8.3 percent and 5.0 percent, respectively. All other revenues were higher than those of the prior year.

Further in Table 8, interesting comparisons in the cost rate per \$100 collected between the taxes is observed. For all categories the cost was \$2.85, up 19 cents from 1959 fiscal. Sales and use tax cost was \$1.88 contrasted with 76 cents for motor fuel, \$2.22, for the combined income taxes, and \$3.24 for gross ton mile tax. The annual trends in the costs per \$100 collected for fiscal, 1957-1960, can be studied in Table 8. The predominant trend from 1957 was upward. However, the income tax displayed a downward trend from year to year. For the ten-year period, 1951-1960, it is seen in Table 10 that as all collections made by the Department increased, so did the administrative costs and the cost rate per \$100 collected. The cost rate of \$1.78 for 1951 has risen to \$2.65 in 1960. The trends in administrative costs per \$100 collected for the major taxes and the State for fiscal years, 1951-1960, can be observed on Charts 10 and 11.

Significantly, in the 1959 and 1960 fiscals, the processing of income and motor fuel tax refunds has been coordinated with the general accounting procedures. This has resulted in a less expensive operation than when handled as an independent function. In fiscal 1960, \$4,574,288 was refunded for income taxes and \$4,048,165 for motor fuel tax.

TAX COMPLIANCE. The expanding programs towards greater 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 was started in fiscal 1959 and continued in fiscal 1960. The mechanized uniform accounting system set up for these taxes has brought more efficiency into the operations of the Department. It has aided the counties in the preparation

and collection of the highway taxes and motor vehicle fees. Further, 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. This procedure expedites the collection of county levies and highway user taxes.

The new Electronic Data-processing Division was set up by a Directive from the Governor to integrate the functions of other state departments to provide a maximum utilization of machines, planning and production. This has been accomplished with the Department of Welfare, Department of Game and Fish, the Treasury Department, Purchasing Department for the inventory of State property, the State Civil Service Commission for the staffing of all civil service personnel, and the Department of Education. This data-processing work for these departments continued in fiscal 1960.

The current availability of the electronic data-processing information makes for a better program for expediting administrative policies.

PORTS OF ENTRY. The port of entry system in Colorado, since its inception in July 1955, by 1960 fiscal has developed to a point of efficiency until it ranks among the

best in the United States. This is evidenced by the fact that 36 states and 5 foreign countries have written for the procedures used in the administration of the ports of entry system.

The port of entry records show that the truck count through the ports for fiscal 1960 was 2,114,889, slightly more than the prior year. The main reasons for the slight increase are: 1) bad weather and the recession; and 2) to a small extent for a short time the piggy-back movement of automobiles. The roving ports held 2,782 road blocks, up 12 percent from 1959 fiscal. These activities were performed by 78 port of entry officers of the 12 permanent ports and the 12 roving ports that are attached to the permanent ones.

In addition to the regular port work, 127,975 passenger car drivers and bus loads of tourists in 1960 fiscal used the port facilities to obtain information on where and how to go. Road maps and other information were given to them. This tourist traffic zoomed 62 percent over 1959 fiscal. These rendered services help to boost Colorado's tourist trade. Further, in the daily round of regular duties, there are many other kinds of work performed for other state departments.

Legislation

The 1959 Colorado Legislature enacted new tax laws, which affect either the taxes collected or administered by the Department of Revenue. A summary of the changes made in the different tax laws follows:

INCOME TAX.

1. Adjusted the 1 to 10 percent normal tax rate schedule to 3 to 9 percent, with the maximum rate applied to taxable income in excess of \$10,000. Effective January 1, 1960.¹

2. Raises surtax exemption from \$600 to \$5,000, with no change in the 2 percent surtax rate. Effective January 1, 1960.²

3. Raises the maximum net taxable income from \$5,000 to \$10,000 for taxpayers using the tax table or taking the optional standard deduction. Effective January 1, 1960.³

4. Provides for full medical expense deductions on itemized returns. Effective January 1, 1960.⁴

5. Allows for child care expenses. Effective January 1, 1960.⁵

6. Extends the required minimum holding period for capital assets yielding long-term capital gains from 6 months to 30 months. Effective January 1, 1960.⁶

7. Provides for sick pay exclusion similar to federal rules, relating to wage continuation plans. Effective January 1, 1960.⁷

8. Federal income taxes are no longer deductible by corporations on state returns.⁸

9. Gross income tax on gas and oil production may no longer be deducted.⁹ The disallowance for Numbers 8 and 9 commence after April 30, 1959.

10. Raised the state payroll deduction from 4 percent to 6 percent of the amount of federal income tax withheld. Effective July 1, 1959.¹⁰

INTOXICATING LIQUORS.

1. This act increases the excise tax from 3 cents to 6 cents per gallon on fermented malt beverages. Effective July 1, 1959.¹¹

2. This act raises the excise tax on malt liquors, from 3 cents to 6 cents per gallon; on vinous liquors containing 14 percent or less of alcohol, from 3 cents to 5 cents per quart; on vinous liquors containing more than 14 percent of alcohol, from 6 cents to 7-1/2 cents per quart; and on spirituous liquors, from 20 cents to 22-1/2 cents per pint, except that the tax on spirituous liquors in bottles containing 2 ounces or less shall be 5 cents per bottle. Effective July 1, 1959.¹²

INSURANCE COMPANIES. The tax on premiums and fees has been increased. The rate of tax on premiums collected or contracted for by all insurance companies doing business within this State from 2 percent to 2-1/4 percent; however, if any such company has 50 percent or more of its assets invested in certain property of the State or its political subdivisions, the rate of tax is 1 percent. Increases the penalty for failure to pay the tax from \$25 to \$100 for each day of delinquency. Increases the fee for a certificate of authority to do business in this State from \$5 to \$100, of which \$75 shall be allowed as a credit against the tax on premiums. Effective January 1, 1960.¹³

¹Session Laws 1959, p. 780, Section 1

²Session Laws 1959, p. 781, Section 2

³Session Laws 1959, pp. 782-783, Sections 3 and 6

⁴Session Laws 1959, p. 782, Section 4

⁵Session Laws 1959, p. 782, Section 5

⁶Session Laws 1959, pp. 783-784, Sections 7, 8, 9 and 10

⁷Session Laws 1959, pp. 784-785, Section 11

⁸Session Laws 1959, p. 786, Section 1

⁹Session Laws 1959, p. 786, Section 1

¹⁰Session Laws 1959, p. 788, Section 1

¹¹Session Laws 1959, p. 524, Section 1

¹²Session Laws 1959, pp. 526-527, Section 1

¹³Session Laws 1959, pp. 505-508

SALES AND USE TAX. Places the 2 percent sales tax on lodging, except where the occupant enters into a written agreement for accommodations for a period of at least 30 consecutive days during the calendar year or preceding year. Kinds of lodging to be taxed: room or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile homes, auto

camp, trailer courts and parks, under any concessions, permit, right of access, license to use or other agreement, or otherwise. Specifically exempts from tax the sale, storage, use, or consumption of cigarettes, fermented malt beverages, and malt, vinous, or spirituous liquors. Effective July 1, 1959.¹⁴

¹⁴Session Laws 1959, pp. 800-802

TABLE 1
COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

SOURCE	PER CENT OF 1960 TOTAL COLLECTIONS	1959	1960	PER CENT INCREASE OR DECREASE
TOTAL COLLECTIONS.....	100.00	\$170,246,604.57	\$184,857,574.79	+ 8.6
<u>SALES AND GROSS RECEIPTS TAXES</u>	55.99	96,578,074.12	103,508,488.56	+ 7.2
GENERAL SALES:				
SALES.....	25.96	44,400,132.75	47,987,655.22	+ 8.1
USE TAX.....	1.66	2,730,535.38	3,070,132.90	+ 12.4
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX.....	22.37	39,374,982.68	41,352,636.96	+ 5.0
ALCOHOLIC BEVERAGE TAX.....	3.16	5,314,737.19	5,833,818.83 ¹	+ 9.8
ATHLETIC COMMISSION FEES.....	TRACE ³	4,159.14	5,559.06	+ 33.7
INSURANCE FUND.....	2.78	4,655,956.26	5,143,202.23 ²	+ 10.5
OIL & GAS CONSERVATION LEVY.....	.06	97,570.72	115,483.36	+ 18.4
<u>MOTOR VEHICLE TAXES AND LICENSES</u>	9.66	15,760,827.28	17,858,925.26	+ 13.3
MOTOR VEHICLE LICENSES.....	4.48	6,666,193.25	8,284,068.09	+ 24.3
AIRCRAFT REGISTRATION FUND.....	TRACE ³	270.95	1,070.65	+ 295.2
MOTOR VEHICLE PERMIT & INSP. FEES....	.09	172,971.20	178,966.30	+ 3.5
MOTOR VEHICLE CERTIFICATE OF TITLE FEES.....	.16	258,452.01	287,322.90	+ 11.2
OPERATORS & CHAUFFEURS LICENSES.....	.39	522,781.00	714,475.50	+ 36.7
P.U.C. FEES, GENERAL REVENUE.....	.02	78,278.40	33,487.38	- 57.2
GROSS TON MILE TAX.....	4.20	7,580,888.57	7,768,100.49	+ 2.5
PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS.....	.32	480,991.90	591,433.95	+ 23.0
INCOME TAX.....	26.80	48,145,194.26	49,542,495.93 ⁴	+ 2.9
GROSS INCOME TAX FROM OIL AND GAS PRODUCTION.....	1.42	1,108,610.68	2,616,369.28 ⁴	+ 136.0
INHERITANCE TAX - OLD AGE PENSION.....	.29	466,576.41	530,477.66	+ 13.7
INHERITANCE TAX FUND.....	3.48	4,571,067.35	6,440,116.74	+ 40.9
GIFT TAX.....	.24	314,665.32	448,618.24	+ 42.6
<u>OTHER TAXES AND LICENSES, FEES ON BUSINESS AND OCCUPATION</u>	1.58	2,353,104.26	2,918,526.32	+ 24.0
ALCOHOLIC BEVERAGE LICENSES.....		226,400.00	234,900.00	
85% CITY AND COUNTY LIQUOR LICENSES..		459,092.45	472,046.25	
STORE LICENSES.....		215,001.68	226,456.15	
CORPORATION TAX, FOREIGN AND DOMESTIC		420,142.00	831,529.35	
ALCOHOL LICENSE FEES.....		555.00	532.50	
BANK COMMISSIONER FEES.....		191,574.31	201,855.07	
BEDDING LICENSES.....		23,295.00	26,200.00	
BOILER INSPECTION FEES.....		16,448.00	15,771.00	
BUILDING AND LOAN FEES.....		49,686.26	56,322.92	
COLLECTION AGENCY FEES.....		3,744.00	4,144.00	
DETECTIVE LICENSE FEES.....		1,100.00	1,600.00	
FLUID MILK SANITATION.....		984.00	1,187.00	
GAMES OF CHANCE.....		14,700.00	36,035.63	
LIVESTOCK WATER TANK FUND.....		609.00	683.00	
MOTOR VEHICLE DEALERS ADMINISTRATORS FUND.....		59,210.00	49,876.62	
OLD AGE PENSION: SECRETARY OF STATE.		8,284.88	8,228.02	

¹EXCISE TAXES ON ALCOHOLIC BEVERAGES WERE INCREASED, EFFECTIVE JULY 1, 1959.
SESSION LAWS 1959, PP. 526-527, SECTION 1.

²THE TAX ON PREMIUMS AND FEES WAS INCREASED, EFFECTIVE JANUARY 1, 1960.
SESSION LAWS 1959, PP. 505-508.

TABLE 1 - Continued

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

SOURCE	PER CENT OF 1960 TOTAL COLLECTIONS	1959	1960	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES, FEES ON BUSINESS AND OCCUPATION: CONT'D.				
PLUMBING INSPECTION FEES.....		21,682.95	26,155.75	
PRACTICAL NURSE EXAMINATION FEES....		45,548.00	27,426.00	
PRIVATE EMPLOYMENT AGENCY FEES.....		4,370.00	4,740.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY		700.00	500.00	
PROF. SANITARIAN REG. Bd. FEES.....		526.00	430.50	
PSITTACINE BIRD LICENSE.....		2,550.00	2,520.00	
ORE BUYERS LICENSE.....		400.00	300.00	
REAL ESTATE LICENSE.....		84,379.00	86,507.00	
RESTAURANT INSPECTION FEES.....		54,479.00	53,890.00	
SECURITIES DIVISION FEES.....		73,065.78	72,938.24	
SPECIAL FUEL USERS PERMITS.....		37,414.50	43,787.00	
STATE ENGINEER FEES.....		9,290.25	7,750.46	
TEACHERS CERTIFICATION FUND.....		21,395.50	22,231.50	
TOURIST CAMP LICENSE FEES.....		39,996.50	36,114.75	
VETERINARY LICENSE FEES.....		2,667.00	3,140.00	
DRIVERS LICENSE, PHOTO.....			23,367.25	
STATE BOARD OF:				
ACCOUNTANCY LICENSES.....		15,097.50	22,730.32	
ABSTRACTORS LICENSES.....		4,300.00	475.00	
ARCHITECTS LICENSES.....		11,870.00	5,981.00	
BARBER EXAMINERS FEES & SHOP LICENSES.		25,859.00	29,477.00	
BASIC SCIENCE EXAMINERS FEES.....		9,014.00	8,146.00	
CHIROPRACTIC EXAMINERS FEES.....		7,270.00	7,260.00	
COSMETOLOGY EXAMINER LICENSES.....		38,892.20	43,610.04	
DENTAL EXAMINERS FEES.....		12,048.00	12,512.00	
ELECTRICAL BOARD LICENSE.....			55,179.00	
FUNERAL DIRECTORS & EMBALMING EXAMINER				
FEES.....		7,998.00	7,505.00	
MEDICAL EXAMINERS FEES.....		29,350.50	32,521.00	
NURSE EXAMINERS FEES.....		53,936.00	54,794.00	
OPTOMETRIC EXAMINERS FEES.....		3,205.00	4,035.00	
PHARMACY EXAMINERS FEES.....		41,503.00	51,688.00	
PHARMACY-PROPHYLACTIC LICENSES.....		3,320.00	3,221.00	
SHORTHAND REPORTERS EXAMINERS FEES....		150.00	225.00	
OTHER RECEIPTS:				
	.54	948,484.89	993,556.80	4.8
CIVIL SERVICE COMMISSION FEES.....		6,421.00	20.75 ⁵	
COLORADO GEOLOGICAL SURVEY.....		19.54	3.50	
INCOME TAX NON-RESIDENT LICENSES.....		275.00	300.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES..		365,336.03	346,986.49	
LIQUOR TAX ADMINISTRATION FUND.....		411.00	311.00	
MOTOR VEHICLE PENALTY ASSESSMENTS.....		217,540.28	251,654.99	
PUBLIC HEALTH FEES.....		71,560.00	68,271.00	
SECRETARY OF STATE FEES.....		266,108.20	308,740.94	
STATE HISTORICAL SOCIETY.....		20,813.84	17,268.13	

³ LESS THAN ONE-TENTH OF ONE PERCENT.

⁴ CHANGES IN THE INCOME TAX LAW BECAME EFFECTIVE JANUARY 1, 1960.

⁵ CIVIL SERVICE COMMISSION FEES WERE ABOLISHED, EFFECTIVE MARCH 30, 1959.

FOR THE DETAILED CHANGES IN THE ALCOHOLIC BEVERAGE, INSURANCE, INCOME TAX AND CIVIL SERVICE COMMISSION LAWS ENACTED BY THE 1959 COLORADO LEGISLATURE LOOK UNDER LEGISLATION IN THE TEXT.

TABLE 2

COLLECTIONS: RECEIPTS BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1960

FUND NUMBER	TAX SOURCE	COLLECTIONS	FUND NUMBER	TAX SOURCE	COLLECTIONS
103	ALCOHOL LICENSE FEES (INDUSTRIAL)	\$ 532.50	2333	OPERATOR & CHAUFFEUR LICENSES.....	\$ 714,475.50
108	BANK COMMISSIONER FEES.....	201,855.07	2334	MOTOR VEHICLE OWNERSHIP TAX "A".....	591,433.95
111	BOILER INSPECTION FEES.....	15,771.00	2361	MOTOR VEHICLE INSPECTION STICKER FEES	178,966.30
113	BUILDING AND LOAN FEES.....	56,322.92	2361	SPECIAL FUEL USERS PERMITS.....	43,787.00
115	CIVIL SERVICE COMMISSION.....	20.75	2361	DRIVER'S LICENSE PHOTO.....	23,367.25
125	DETECTIVE LICENSE FEES.....	1,600.00	2371	AIRCRAFT REGISTRATION FUND.....	1,070.65
129	ENGINEER'S FEES.....	7,750.46	2374	OIL & GAS CONSERVATION LEVY.....	115,483.36
131	FLUID MILK SANITATION.....	1,187.00	2501	INHERITANCE TAX.....	6,440,116.74
136	COLORADO GEOLOGICAL SURVEY.....	3.50	2502	GIFT TAX.....	448,618.24
157	ORE BUYERS LICENSE.....	300.00	2601	TEACHERS CERTIFICATE FUND.....	22,231.50
160	PSITTACINE BIRD LICENSE.....	2,520.00	2603	STATE HISTORICAL SOCIETY.....	17,268.13
162	PLUMBING INSPECTION FEES.....	26,155.75	2701	CORP. TAX, FOREIGN & DOMESTIC.....	831,529.35
163	PHARMACY EXAMINATION SPECIAL FEES	3,221.00	2702	ABSTRACTOR'S LICENSE FEES.....	475.00
164	PRIVATE EMPLOYMENT AGENCY FEES...	4,740.00	2703	ACCOUNTANCY LICENSE FEES.....	22,730.32
166	PUBLIC HEALTH FEES.....	1,585.00	2704	ARCHITECT'S LICENSE FEES.....	5,981.00
167	PUBLIC UTILITY COMMISSION FEES.....	33,487.38	2705	BARBER EXAMINER FEES & LICENSE.....	29,477.00
169	PUBLIC HEALTH CERTIFICATE FEES...	66,686.00	2706	BASIC SCIENCE EXAMINATION FEES.....	8,146.00
177	SECRETARY OF STATE FEES.....	308,740.94	2707	ATHLETIC COMMISSION FEES.....	5,559.06
178	SECURITIES DIVISION FEES.....	72,939.24	2708	CHIROPRACTIC EXAMINERS FEES.....	7,260.00
2107	TOURIST CAMP LICENSE-HIGHWAY.....	36,114.75	2709	COLLECTION AGENCY FEES.....	4,144.00
2181	INHERITANCE TAX (OLD AGE PENSION)	530,477.66	2710	COSMETOLOGY EXAMINERS FEES.....	43,610.04
2181	SECRETARY OF STATE (OLD AGE PENSION)	8,228.02	2711	DENTAL EXAMINERS FEES.....	12,512.00
2217	PRIVATE THEATRE EMPLOYMENT AGENCY	500.00	2713	FUNERAL DIRECTORS & EMBALMERS.....	7,505.00
2236	INSURANCE TAX.....	5,143,202.23	2714	MEDICAL EXAMINER FEES & REGISTRATION.	32,521.00
2241	LIVESTOCK WATER TANK FUND.....	683.00	2716	NURSE EXAMINER FEES.....	54,794.00
2302	STORE LICENSE.....	226,456.15	2717	OPTOMETRIC EXAMINER FEES.....	4,035.00
2303	SALES TAX.....	47,975,737.42	2718	PHARMACY EXAMINER FEES.....	51,688.00
2303	SALES TAX LICENSE.....	11,917.90	2719	REAL ESTATE LICENSE FEES.....	86,507.00
2305	USE TAX.....	3,070,132.90	2720	SHORTHAND REPORTER'S FEES.....	225.00
2306	INCOME TAX WITHHOLDING.....	2,436,934.10	2721	VETERINARY LICENSE FEES.....	3,140.00
2307	INCOME TAX.....	20,943,941.13	2722	LIQUOR TAX ADMINISTRATION FUND.....	311.00
2309	GROSS INCOME TAX FROM OIL & GAS PRODUCTION.....	2,580,369.71	2723	PRACTICAL NURSE EXAMINATION FEES.....	27,426.00
2310	GROSS INCOME TAX FROM OIL & GAS PRODUCTION WITHHOLDING.....	35,999.57	2724	PROF. SANITATION REG. Bd. FEES.....	430.50
2311	ESTIMATED INCOME TAX.....	6,161,720.70	2725	GAMES OF CHANCE.....	36,035.63
2312	INCOME TAX NON-RESIDENCE LICENSE.	300.00	2726	ELECTRICAL BOARD LICENSE.....	55,179.00
2314	LIQUOR TAX.....	5,827,219.06	2820	BEDDING LICENSES AND STAMPS.....	26,200.00
2314	LIQUOR TAX LIABILITY.....	6,599.77	2821	RESTAURANT INSPECTION FEES.....	53,890.00
2314	LIQUOR LICENSE.....	234,900.00		TOTAL TAX COLLECTIONS.....	184,857,574.79
2315	LIQUOR LICENSE (CITY & COUNTY 85%)	472,046.25		OTHER RECEIPTS	
2316	MOTOR FUEL TAX.....	41,352,636.96	118	CAPITOL BUILDING-RENTS & SERVICE....	288,717.40
2318	MOTOR VEHICLE CERTIFICATE OF TITLE & ENGINE NUMBERS.....	287,322.90	2230	GROSS TON MILE SUSPENSE.....	56,661.45
2319	MOTOR VEHICLE PENALTY ASSESSMENTS	251,654.99	2235	P. U. C. REVOLVING FUND.....	282,009.11
2320	MOTOR VEHICLE JUSTICE OF PEACE FINES.....	346,986.49	2317	MOTOR FUEL SUSPENSE.....	52,554.57
2321	MOTOR VEHICLE ADMINISTRATION FUND	49,876.62	2336	DEPARTMENT OF REVENUE SUSPENSE FUND.	-2,246.72
2322	GROSS TON MILE TAX.....	7,768,100.49	2337	MOTOR VEHICLE SAFETY RESPONSIBILITY FUND.....	124,791.48
2328	MOTOR VEHICLE LICENSES.....	8,284,068.09	2361	MISCELLANEOUS DEPT. COLLECTIONS.....	63,837.34
				TOTAL OTHER RECEIPTS.....	866,324.63
				GRAND TOTAL.....	185,723,899.42

TABLE 3
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1955 - 1960

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
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
1959.....	39,274,983	47,130,668	49,253,805 ¹	15,760,827	6,000,230	12,726,092	170,246,605
1960.....	41,352,637	51,057,788	52,158,865 ¹	17,858,925	6,540,765	15,888,595	184,857,575

PER CENT OF STATE TOTAL COLLECTIONS

YEAR	MOTOR FUEL	SALES AND USE	INCOME	MOTOR VEHICLE	LIQUOR	ALL OTHER REVENUE	STATE TOTAL
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
1959.....	23.1	27.7	28.9	9.3	3.5	7.5	100
1960.....	22.4	29.6	28.2	9.7	3.5	8.6	100

¹ INCLUDES GROSS INCOME TAX FROM OIL AND GAS PRODUCTION

TABLE 4
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1958 - 1960

TAX AND LICENSE FEE	COLLECTIONS			PER CENT CHANGE	
	1960	1959	1958	1960 OVER 1959	1960 OVER 1958
RETAIL SALES AND USE TAXES.....	\$ 51,057,788	\$ 47,130,668	\$ 44,266,933	+ 8.3	+ 15.3
MOTOR FUEL TAX.....	41,352,637	39,374,983	38,149,460	+ 5.0	+ 8.4
INCOME TAX.....	49,542,496	48,145,194	37,523,359	+ 2.9	+ 32.0
GROSS INCOME TAX FROM OIL AND GAS PRODUCTION.....	2,616,369	1,108,611	2,509,003	+136.0	+ 4.3
MOTOR VEHICLE AND OPERATORS LICENSES AND TAXES.....	10,090,825	8,179,939	7,816,785	+ 23.4	+ 29.1
GROSS TON MILE TAX.....	7,768,100	7,580,889	7,226,541	+ 2.5	+ 7.5
LIQUOR TAX AND LICENSE FEES.....	6,540,765	6,000,230	5,178,588	+ 9.0	+ 26.3
INHERITANCE AND GIFT TAX.....	7,419,212	5,352,309	4,811,619	+ 38.6	+ 54.2
INSURANCE AND CORPORATION TAXES AND FEES.....	5,974,732	5,076,098	4,570,655	+ 17.7	+ 30.7
ALL OTHER REVENUE.....	2,494,651	2,297,684	2,169,645	+ 8.6	+ 15.0
STATE TOTAL.....	\$184,857,575	\$170,246,605	\$154,222,588	+ 8.6	+ 19.9

TABLE 5
COLLECTIONS: STATE TAX TOTAL
FISCAL YEARS ENDED JUNE 30, 1954 - 1960

YEAR	TOTAL TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	DIFFERENCE IN COLLECTIONS: EACH YEAR FROM PREVIOUS YEAR
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
1959.....	170,246,605	+ 10.4	+16,024,016
1960.....	184,857,575	+ 8.6	+14,610,970

TABLE 6
COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

SOURCE	1959			1960		
	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
STORE LICENSE.....	\$ 215,001.68	\$ 152.50	\$ 214,849.18	\$ 226,456.15	\$ 875.50	\$ 225,580.65
SALES TAX.....	44,400,132.75	1,060,427.11	43,339,705.64	47,987,655.22	827,236.09	47,160,419.13
USE TAX.....	2,730,535.38	42,001.37	2,688,534.01	3,070,132.90	13,470.14	3,056,662.76
INCOME TAX AND GROSS INCOME TAX FROM OIL & GAS PRODUCTION.....	49,253,804.94	2,240,631.70	47,013,173.24	52,158,865.21	4,574,238.26	47,584,626.95
MOTOR FUEL TAX.....	39,374,982.58	4,091,797.56	35,283,185.02	41,352,636.96	4,048,154.57	37,304,472.39
GROSS TON MILE TAX.....	7,580,888.57	11,261.88	7,569,626.69	7,768,100.39	17,773.52	7,750,853.17
ALCOHOLIC BEVERAGE TAX.....	5,314,737.19	9,353.40	5,305,383.79	5,833,818.83	6,226.43	5,827,662.40
MISCELLANEOUS TAXES AND LICENSES.....	7,887,506.43	15,690.15	7,871,816.28	9,877,300.44	9,759.36	9,867,541.08
TOTAL.....	\$156,757,589.62	\$7,471,315.67	\$149,286,273.95	\$168,274,966.10	\$9,437,353.87	\$158,837,612.23

TABLE 7
REFUNDS: PERCENTAGE OF COLLECTIONS REFUNDED BY SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1956 - 1960

SOURCE	PER CENT OF COLLECTIONS REFUNDED			
	1956	1957	1958	1959
STORE LICENSE.....	.01	.03	.02	.07
SALES TAX.....	1.25	1.29	1.58	2.39
USE TAX.....	.35	.23	.54	1.54
INCOME TAX AND GROSS INCOME TAX FROM OIL & GAS PRODUCTION.....	5.31	5.79	5.13	4.55
MOTOR FUEL TAX.....	11.02	10.91	11.55	10.39
GROSS TON MILE TAX.....	5.26	.63	.36	.15
LIQUOR EXCISE TAX.....	.09	.20	.37	.10
MISCELLANEOUS TAXES & LICENSES.....	.80	.32	.03	.20
TOTAL.....	5.10	4.97	5.30	4.77

TABLE 8
ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

(The taxes included in this table are administered and collected by the Department of Revenue)

TAX	COLLECTIONS			COST OF ADMINISTRATION ¹				COST PER \$100 COLLECTED		
	1959	1960	% INCREASE OR DECREASE	1959	1960	% INCREASE OR DECREASE	1959	1960	% INCREASE OR DECREASE	
SALES AND USE.....	\$47,130,668	\$51,057,788	+ 8.3	\$ 3,927,120	\$ 765,949	+ 19.3	\$ 1.62	\$ 1.88	+ 16.1	
SALES.....	44,400,132	47,987,655	+ 8.1	3,587,523	726,220	+ 20.2	1.64	1.82	+ 10.9	
USE.....	2,730,536	3,070,133	+ 12.4	339,597	39,729	+ 11.7	1.45	2.78	+ 91.0	
INCOME AND GROSS INCOME FROM GAS & OIL PRODUCTION.....	49,253,805	52,156,865	+ 5.9	2,905,060	1,177,109	- 60.6	2.39	2.22	- 7.1	
MOTOR FUEL.....	39,374,983	41,352,637	+ 5.0	1,877,654	347,333	- 81.2	.88	.76	- 13.0	
MOTOR VEHICLE: REGISTRATION.....	6,666,193	8,284,068	+ 22.8	1,617,875	555,083	- 65.5	8.33	7.09	- 15.1	
AIRCRAFT.....	271	1,071	+ 295.2	800	132	- 83.3	—	12.32	—	
AUTO TITLE.....	258,452	287,323	+ 11.2	26,871	224,994	+ 732.1	—	62.85	—	
GROSS TON MILE TAX	7,560,889	7,788,100	+ 2.9	187,211	245,558	+ 30.7	87.05	87.05	—	
MISCELLANEOUS.....	755,848	777,607	+ 2.9	21,759	324,442	+ 1490.1	3.24	3.90	+ 20.1	
DRIVER LICENSES.....	522,781	714,476	+ 36.7	191,695	387,384	+ 100.1	42.92	49.24	+ 16.1	
STORE LICENSE.....	215,002	226,456	+ 5.3	11,454	14,438	+ 26.9	74.10	98.83	+ 33.6	
TOTAL.....	\$151,758,982	\$162,628,391	+ 7.2	\$10,869,499	\$4,632,312	- 57.1	2.66	2.85	+ 7.1	

TOTAL COSTS INCLUDE PERSONAL SERVICES, MAINTENANCE AND OPERATION, STATE'S SHARE OF RETIREMENT, AND CAPITAL OUTLAY.

TABLE 9

ADMINISTRATION: COST PER \$100 COLLECTED BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1957 - 1960

TAX ¹	COST PER \$100 OF COLLECTIONS			
	1960	1959	1958	1957
SALES AND USE.....	\$ 1.88	\$ 1.62	\$ 1.61	\$ 1.56
SALES.....	1.82	1.64	1.63	1.57
USE.....	2.78	1.45	1.40	1.45
INCOME AND GROSS INCOME FROM				
GAS & OIL PRODUCTION.....	2.22	2.39	2.73	3.25
MOTOR FUEL.....	.76	.88	.75	.77
MOTOR VEHICLE:				
REGISTRATION.....	7.09	8.33	9.32	6.21
AIRCRAFT.....	12.32	--	22.78	21.10
AUTO TITLE.....	62.95	87.05	77.00	72.74
GROSS TON MILE & P.U.C. TON MILE.....	3.90	3.24	3.12	3.31
MISCELLANEOUS.....	43.24	42.92	40.05	33.65
OPERATORS & CHAUFFEURS LICENSES.....	98.83	74.10	54.68	65.34
STORE LICENSE.....	6.38	5.24	4.60	3.91
TOTAL.....	2.85	2.66	2.69	2.62

¹ INCLUDES TAXES ADMINISTERED AND COLLECTED.

TABLE 10

COST PER \$100 COLLECTED AND TOTAL COLLECTIONS
FISCAL YEARS ENDED JUNE 30, 1951 - 1960

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.....	103,692,093	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
1959.....	170,843,917	4,177,351	2.44
1960.....	185,723,899	4,921,027	2.65

ADMINISTRATION COST PER \$100 COLLECTED FISCAL YEARS 1951 - 1960

The all tax cost per \$100 collected has moderately risen each year in the ten year period, from \$1.78 in fiscal 1951 to \$2.65 in 1960 fiscal.

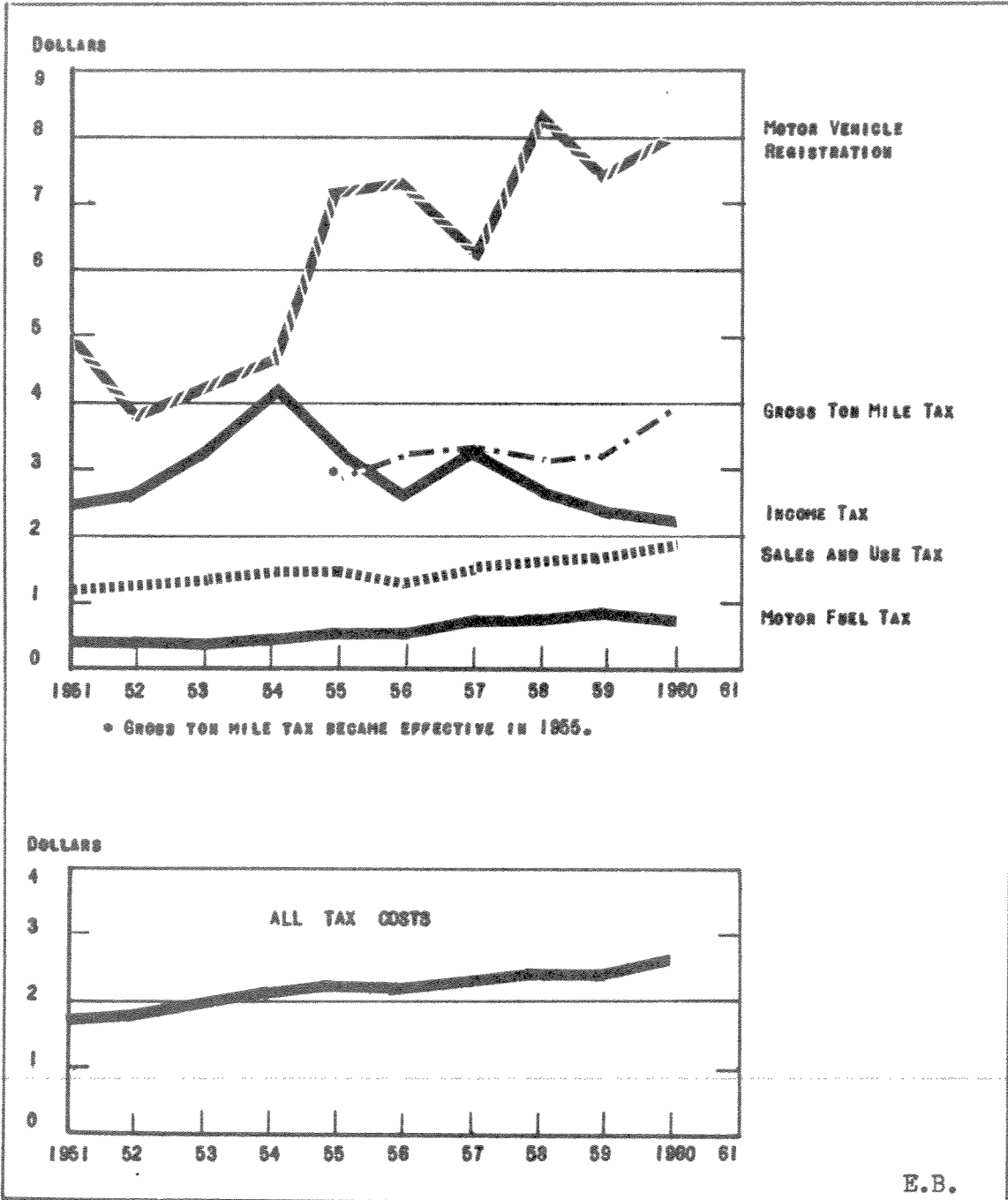


Chart 5

E.B.

TABLE 11

ADMINISTRATION: ALL TAX EXPENDITURE BY PURPOSE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

YEAR	PERSONAL SERVICES	MAINTENANCE AND OPERATION	STATE SHARE OF RETIREMENT	TOTAL OPERATING EXPENSE	CAPITOL OUTLAY	TOTAL EXPENSE
1959.....	\$3,103,219.53	\$ 838,473.89	\$163,954.41	\$4,105,647.83	\$71,703.13	\$4,177,350.96
1960.....	3,526,862.92	1,042,763.01	185,232.00	4,754,857.93	76,169.24 190,000.00	4,921,027.17
CHANGES IN EXPENDITURES: 1960 OVER 1959	+ 423,643.39	+ 204,289.12	+ 21,277.59	+ 649,210.10	+94,466.11	+ 743,676.21
PER CENT CHANGE	+ 13.7	+ 24.4	+ 13.0	+ 15.8	+ 131.7	+ 17.8

TABLE 12

ADMINISTRATION: EXPENDITURES BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

TAX	TOTAL EXPENDITURE	
	FISCAL 1959	FISCAL 1960
<u>ADMINISTERED AND COLLECTED:</u>		
SALES AND USE:.....	\$ 765,949.00	\$ 959,335.35
SALES.....	726,219.62	874,025.18
USE.....	39,729.38	85,310.17
INCOME AND GROSS INCOME FROM OIL AND GAS PRODUCTION.....	1,177,108.87	1,158,547.06
MOTOR FUEL.....	347,332.62	315,170.59
MOTOR VEHICLE:		
REGISTRATION ²	555,082.78	658,052.61
TITLE.....	224,993.73	180,882.47
AIRCRAFT.....	---	132.19
MISCELLANEOUS.....	324,442.48	336,267.94
OPERATORS & CHAUFFEURS.....	387,384.18	706,103.18
GROSS TON MILE.....	245,558.44	303,383.25
STORE LICENSE.....	11,270.30	14,437.85
TOTAL.....	\$4,039,122.40	\$4,632,312.49
% INCREASE: 1960 OVER 1959.....		+ 14.7
<u>COLLECTED ONLY:</u>		
ALL OTHER TAXES AND LICENSES.....	138,228.56	288,714.68
GRAND TOTAL.....	\$4,177,350.96	\$4,921,027.17
% INCREASE: 1960 OVER 1959.....		+ 17.8

¹FOR STUDY OF DATA-PROCESSING FOR DEPARTMENT OF REVENUE AND OTHER STATE AGENCIES.
²INCLUDES COUNTY CLERK HIRE BUT EXCLUDES PURCHASE OF LICENSE PLATES.

TABLE 13

ADMINISTRATION: BUDGET ALLOTMENTS AND EXPENDITURES
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

CLASS OF EXPENDITURE	ACCOUNT LETTER ¹	1959			FUND NUMBER ²	1960		
		ALLOTMENTS	EXPENDITURES	BALANCE		ALLOTMENTS	EXPENDITURES	BALANCE
PERSONAL SERVICES.....	A	\$2,866,657.00	\$2,781,669.63	\$ 84,987.37	2361-01	\$3,187,535.23	\$3,187,424.32	\$ 110.91
MAINTENANCE AND OPERATION.....	B	798,509.00	787,566.37	10,942.63	2361-21	977,516.90	974,312.32	3,204.58
CAPITAL OUTLAY.....	C; C-1	77,500.00	71,703.13	5,796.87	2361-31-32	77,553.88	76,169.24	1,384.64
STATE'S SHARE OF RETIREMENT FUND.....	D	177,760.00	163,954.41	13,805.59	2361-11	185,429.77	185,232.00	197.77
WORKMENS' COMPENSATION INSURANCE.....	E	2,991.00	2,991.00	—	2361-29	3,912.00	3,912.00	—
TRAVEL AND SUBSISTENCE.....	F	52,600.00	47,916.52	4,683.48	2361-28	66,190.00	64,538.99	1,651.31
COUNTY CLERKS' FEES.....	X	335,000.00	321,549.90	13,450.10	2361-51	339,438.60	339,438.90	—
STUDIES ON DATA-PROCESSING.....		—	—	—	2361-52	90,000.00	90,000.00	—
STATE TOTAL.....		\$4,310,917.00	\$4,177,350.96	\$133,566.04		\$4,927,576.38	\$4,921,027.17	\$6,549.21

¹ACCOUNT NUMBER FOR 1959 FISCAL YEAR IS 2360

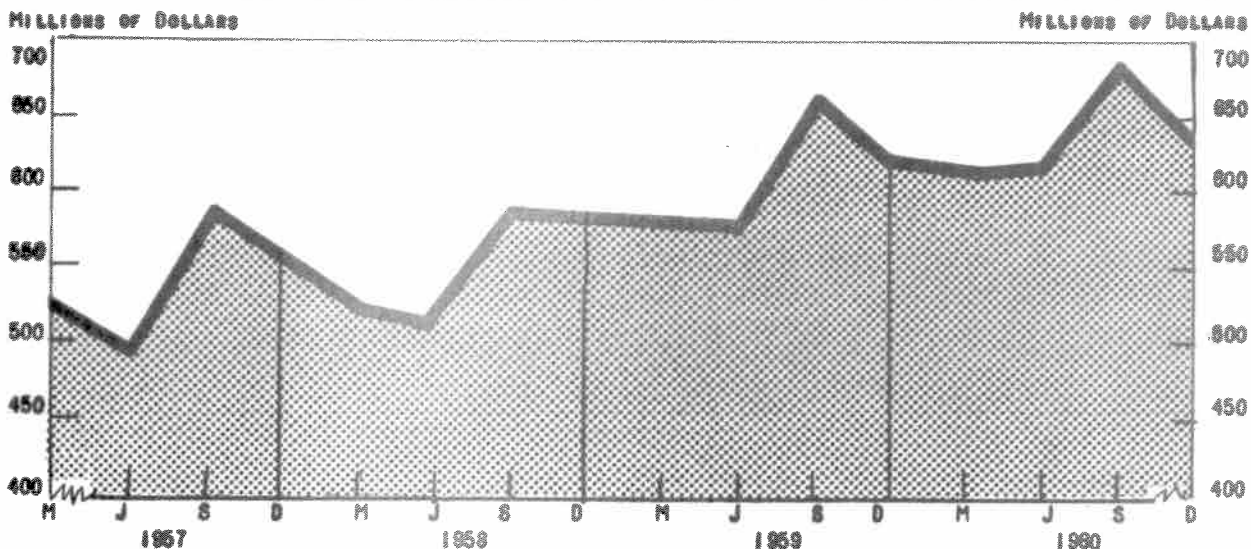
²ACCOUNT NUMBER FOR 1960 FISCAL YEAR IS 2361

TABLE 14

BUDGET ALLOTMENTS, EXPENDITURES AND PER CENT EXPENDED
FISCAL YEARS ENDED JUNE 30, 1959 - 1960

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
1959.....	4,310,917.00	4,177,350.96	96.9
1960.....	4,927,576.38	4,921,027.17	99.9

TAXABLE RETAIL SALES IN COLORADO IN QUARTERS OF 1957 - 1960

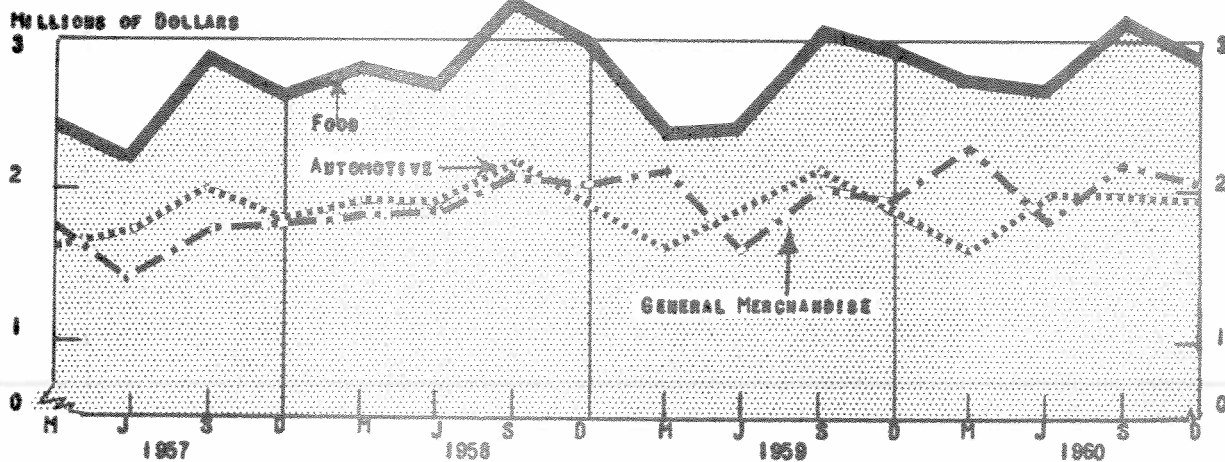


The growing economic expansion in Colorado is illustrated in the quarterly taxed retail sales in the above chart. Sales peaked each year in the September quarters, climbing from \$551 million in 1957 to all-time high of \$687 million in 1960. And this record peak was a gain of 16 percent from 1957 and 2.7 percent from 1959 in sales volumes.

December quarters ranked next in sales, peaking at \$634 million for 1960, up 1.8 percent from 1959. 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 months.

Chart 6

STATE QUARTERLY SALES TAX COLLECTIONS
Selected Business Groups



The pace of consumer spending is reflected in the quarterly sales tax collection trends of the major industry groups of food, automotive and general merchandise noted in above chart. The overall trend for food and general merchandise was upward while automotive slightly declined during 1959 and 1960. September quarter stands out

as the peak month for food, reaching record highs of over \$3 million in 1958 - 1960. General merchandise peaked at \$2.3 million for 1960 March quarter but scored somewhat less highs for September quarters.

These industries yield around 59 percent of State collections with food contributing 25 percent and the other two 17 percent each.

Chart 7

E.B.

TABLE 15

SALES TAX: COLLECTIONS AND TAXED RETAIL SALES, STATE
QUARTERS AND CALENDAR YEARS, 1954 - 1960

YEAR	QUARTER	NET TAX COLLECTION	TAXED RETAIL SALES (IN MILLIONS)	SALES TAX INDEX 1954 = 100
1954.....	1	\$ 7,618,677	\$ 401	100
	2	7,620,564	401	
	3	8,594,905	452	
	4	8,681,080	457	
TOTAL.....		32,515,226	1,711	100
1955.....	1	8,649,329	455	
	2	8,795,622	463	
	3	9,970,011	525	
	4	9,743,567	513	
TOTAL.....		37,158,529	1,956	114
1956.....	1	9,372,169	493	
	2	9,185,690	484	
	3	10,436,979	549	
	4	9,634,258	507	
TOTAL.....		38,629,096	2,033	118
1957.....	1	10,005,248	527	
	2	9,367,262	493	
	3	11,271,938	593	
	4	10,472,439	551	
TOTAL.....		41,116,887	2,164	126
1958.....	1	9,925,393	523	
	2	9,775,788	515	
	3	11,230,534	591	
	4	11,073,553	583	
TOTAL.....		42,005,268	2,212	129
1959.....	1	11,099,198	584	
	2	10,985,634	578	
	3	12,689,970	668	
	4	11,824,691	623	
TOTAL.....		46,599,493	2,453	143
1960.....	1	11,715,388	616	
	2	11,745,687	618	
	3	13,045,140	687	
	4	12,037,524	634	
TOTAL.....		48,543,739	2,555	149

TABLE 16

SALES: PER CAPITA COLLECTIONS, PER CAPITA AND TAXED
RETAIL SALES AND POPULATION IN COLORADO
CALENDAR YEARS, 1954 - 1960

YEAR	POPULATION ¹ ON JULY 1	NET TAX COLLECTION PER CAPITA	TAXED RETAIL SALES PER CAPITA
1954.....	1,501,000	\$ 21.66	\$ 1,140
1955.....	1,560,000	23.82	1,254
1956.....	1,628,000	23.73	1,249
1957.....	1,663,000	24.72	1,301
1958.....	1,655,000	25.39	1,337
1959.....	1,682,000	27.70	1,458
1960.....	1,753,947 ²	27.68	1,457

¹U. S. CENSUS ESTIMATED POPULATION ON JULY 1, OF EACH YEAR.²FINAL U. S. 1960 CENSUS OF POPULATION.

TABLE 17

SALES TAX: COLLECTIONS BY BUSINESS CLASS: FISCAL YEARS ENDED JUNE 30:
1950 - 1954 AND 1960

YEAR	FOOD	GENERAL MERCHANDISE ¹	AUTOMOTIVE	APPAREL	ALL OTHER ²	STATE TOTAL
AVERAGE OF 1947-1949.....	\$ 5,650,347	\$ 5,505,868	\$ 3,970,574	\$ 1,420,586	\$ 5,927,980	\$ 22,475,355
1950.....	6,184,714	5,648,768	4,635,087	1,462,273	6,607,421	24,538,263
1951.....	6,868,745	6,392,035	5,438,780	1,576,099	8,084,577	28,360,236
1952.....	7,534,865	6,583,219	4,921,727	1,686,117	8,422,411	29,148,339
1953.....	8,083,548	7,409,267	5,471,101	1,780,128	9,012,777	31,756,821
1954.....	8,368,297	7,026,537	5,283,500	1,740,800	9,240,619	31,659,753
1960.....	11,559,263	10,619,487	7,539,889	1,818,539	15,097,771	46,634,949
AVERAGE OF 1947-1949 INDEX.	100	100	100	100	100	100
1950.....	109	103	117	103	111	109
1951.....	122	116	137	111	136	126
1952.....	133	120	124	119	142	130
1953.....	143	135	138	125	152	141
1954.....	148	128	133	123	156	141
1960.....	205	193	190	129	255	208

¹ INCLUDES FURNITURE CLASS.

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

TABLE 18

USE TAX AS A PERCENTAGE OF TOTAL SALES AND USE TAX COLLECTIONS
FISCAL YEARS ENDED JUNE 30: 1950 - 1960

YEAR	SALES TAX ¹	USE TAX ²	TOTAL	PERCENT USE TAX OF TOTAL SALES AND USE TAX
1950.....	24,538,262	1,373,290	25,911,552	5.29
1951.....	28,360,236	1,702,559	30,062,795	5.66
1952.....	29,156,753	1,835,652	30,992,405	5.92
1953.....	31,765,397	1,965,136	33,730,533	5.82
1954.....	31,669,748	2,257,724	33,927,472	6.65
1955.....	34,729,982	2,342,317	37,072,299	6.32
1956.....	38,255,828	2,730,770	40,986,598	6.66
1957.....	39,457,155	3,129,687	42,586,842	7.35
1958.....	41,456,952	2,809,981	44,266,933	6.35
1959.....	44,400,133	2,730,535	47,130,668	5.79
1960.....	47,987,655	3,070,133	51,057,788	6.01
TOTAL.....	391,778,101	25,947,784	417,725,885	6.21

¹ INCLUDES PENALTY, INTEREST AND LICENSE FEES.

² INCLUDES PENALTY AND INTEREST.

TABLE 19

SALES TAX: NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES
BY BUSINESS CLASS, STATE, FISCAL YEAR ENDED JUNE 30, 1960

(ADD 000 TO ALL DOLLAR FIGURES)

BUSINESS CLASS	MONTHLY Av. No. RETURNS FILED	GROSS SALES ¹	ALLOWABLE DEDUCTION	TAXED RETAIL SALES	% ALLOWABLE DEDUCTIONS OF GROSS SALES
APPAREL.....	1,160	\$ 117,391	\$ 21,681	\$ 95,710	18.5
AUTOMOTIVE.....	5,055	959,664	562,842	396,822	58.6
OCCASIONAL AUTO SALES.....	—	28,397	—	28,397	—
FOOD.....	6,507	967,386	359,017	608,369	37.1
FURNITURE.....	2,283	227,910	95,104	132,806	41.7
GENERAL MERCHANDISE.....	3,637	622,207	196,102	426,105	31.5
LODGING.....	850	27,973	5,174	22,799	18.5
LUMBER AND BUILDING.....	1,602	440,767	223,078	217,689	50.6
PROFESSIONAL & PERSONAL SERVICE.	845	83,006	56,912	26,094	68.6
PUBLIC UTILITY.....	296	254,679	86,499	168,180	34.0
UNCLASSIFIED RETAIL.....	2,993	429,877	292,746	137,131	68.1
FARM & GARDEN PRODUCE.....	96	12,545	9,531	3,014	76.0
MANUFACTURING, TRADING, OR JOBGING.....	2,991	943,179	723,516	219,663	76.7
FISCAL YEAR 1960 STATE TOTAL....	28,315	5,114,981	2,632,202	2,482,779	51.5
FISCAL YEAR 1954 STATE TOTAL....	24,179	3,503,753	1,838,303	1,665,450	52.5
CHANGE: 1960 FROM 1954.....	+ 4,136	+ 1,611,228	+ 793,899	+ 817,329	
PERCENT CHANGE.....	+ 17.1	+ 46.0	+ 43.2	+ 49.1	

¹GROSS SALES INCLUDE ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES.

TABLE 20

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER
CAPITA BY URBAN AND RURAL POPULATION COUNTIES
FISCAL YEAR ENDED JUNE 30, 1960

COUNTIES AND POPULATION	POPULATION 1960	MONTHLY Avg. No. RETURNS	RETAIL SALES (ADD 000)	COLLECTIONS	TAX PAYMENT PER CAPITA
URBAN: ¹ 29 COUNTIES...	1,630,868	24,599	3,310,670	41,788,392	25.62
RURAL: ¹ 34 COUNTIES?..	123,079	3,158	184,811	2,165,018	17.59
ALL COUNTY TOTAL.....	1,753,947	27,757	3,495,481	43,953,410	25.06
% OF ALL COUNTY TOTAL.					
URBAN.....	92.98	88.62	94.71	95.07	
RURAL.....	7.02	11.38	5.29	4.93	

¹URBAN-RURAL RESIDENCE. ACCORDING TO THE DEFINITION ADOPTED FOR USE IN THE 1960 CENSUS, THE URBAN POPULATION COMPRISES ALL PERSONS LIVING IN (A) PLACES OF 2,500 INHABITANTS OR MORE INCORPORATED AS CITIES, BOROUGHES, VILLAGES, AND TOWNS; AND (B) THE DENSELY SETTLED URBAN FRINGE, WHETHER INCORPORATED OR UNINCORPORATED, OF URBANIZED AREAS. THE POPULATION NOT CLASSIFIED AS URBAN CONSTITUTES THE RURAL POPULATION.

²FOR IDENTIFICATION OF RURAL COUNTIES SEE FOLLOWING TABLE.

TABLE 21

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER
CAPITA BY COUNTY AND STATE: FISCAL YEAR ENDED JUNE 30, 1960

Co. No.	COUNTY	POPULATION ¹ 1960	MONTHLY AVG. NO. RETURNS	RETAIL SALES (ADD 000)	% OF STATE TOTAL RETAIL SALES	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	TAX PAYMENT PER CAPITA
1	DENVER.....	493,887	7,830	1,575,293	41.51	19,327,623	41.44	39.13
2	PUEBLO.....	118,707	1,521	191,551	5.05	2,332,857	5.00	19.05
3	WELD.....	72,344	1,194	116,608	3.07	1,411,251	3.03	19.51
4	EL PASO.....	143,742	1,979	225,753	5.95	3,102,447	6.65	21.58
5	LAS ANIMAS.....	19,983	465	21,474	.57	279,524	.60	13.99
6	LARIMER.....	53,343	1,060	98,950	2.62	1,252,516	2.69	23.48
7	BOULDER.....	74,254	1,123	122,406	3.22	1,697,040	3.64	22.85
8	MESA.....	50,715	922	98,153	2.59	1,309,953	2.81	25.83
9	OTERO.....	24,128	492	38,209	1.01	530,401	1.14	21.98
10	ARAPAHOE.....	113,426	1,071	172,679	4.55	2,147,953	4.51	18.94
11	JEFFERSON.....	127,520	1,340	162,877	4.29	2,371,738	5.09	18.60
12	ADAMS.....	120,296	877	135,603	3.57	1,243,669	2.67	10.34
13	LOGAN.....	20,302	366	37,503	.98	506,401	1.09	24.94
14	FREMONT.....	20,196	406	24,504	.66	324,153	.70	16.05
15	MORGAN.....	21,192	421	53,846	1.42	526,024	1.12	21.82
16	HUERFANO.....	7,867	192	8,967	.24	110,832	.24	14.09
17	PROWERS.....	13,296	326	24,978	.66	328,137	.70	24.68
18	DELTA.....	15,602	341	20,890	.55	279,073	.60	17.89
19	YUMA.....	8,912*	217	16,782	.44	190,189	.41	21.34
20	LA PLATA.....	19,225	430	35,452	.93	439,381	.94	22.35
21	MONTROSE.....	18,286	314	26,758	.71	335,850	.72	18.37
22	BACA.....	6,310*	156	11,988	.32	130,490	.28	20.68
23	RIO GRANDE.....	11,160	237	17,200	.45	220,953	.47	19.80
24	GARFIELD.....	12,017	335	24,918	.67	302,577	.65	25.18
25	CONEJOS.....	8,428*	119	5,396	.14	68,646	.15	8.15
26	KIT CARSON.....	6,957*	182	15,913	.42	171,321	.37	24.63
27	WASHINGTON.....	6,625*	120	7,722	.20	99,544	.21	15.03
28	ROUTT.....	5,900*	172	9,512	.25	123,547	.27	20.94
29	BENT.....	7,419	127	7,971	.21	106,577	.23	14.37
30	ALAMOSA.....	10,000	213	18,811	.50	268,449	.58	26.84
31	CHAFFEE.....	8,298	253	13,814	.36	183,579	.39	22.12
32	MONTUZUMA.....	14,024	317	26,633	.70	346,267	.74	24.69
33	LINCOLN.....	5,310*	148	11,142	.29	128,999	.28	24.29
34	ELBERT.....	3,708*	72	2,236	.06	29,098	.06	7.85
35	SAGUACHE.....	4,473*	100	3,813	.10	49,659	.11	11.10
36	CROWLEY.....	3,978*	67	5,764	.15	50,779	.11	12.76
37	PHILLIPS.....	4,440*	138	14,060	.37	118,510	.25	26.69
38	COSTILLA.....	4,219*	56	1,943	.05	24,744	.05	5.86
39	SEDGWICK.....	4,242*	112	7,349	.19	83,029	.18	19.57
40	GUNNISON.....	5,477	153	9,571	.25	125,525	.27	22.82

total - 2,158,858

TABLE 21 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER CAPITA BY COUNTY AND STATE: FISCAL YEAR ENDED JUNE 30, 1960

Co. No.	COUNTY	POPULATION 1960	MONTHLY AVG. NO. RETURNS	RETAIL SALES (ADD 000)	% OF STATE TOTAL RETAIL SALES	COLLECTIONS	% OF STATE TOTAL COLLECTIONS	TAX PAYMENT PER CAPITA
41	LAKE.....	7,101	121	10,356	.46	146,460	.31	20.63
42	MOFFAT.....	7,061	173	17,339	.46	231,132	.75	32.73
43	TELLER.....	2,495*	99	2,943	.08	34,886	.07	13.98
44	EAGLE.....	4,677*	98	4,155	.11	50,912	.11	10.89
45	KIOWA.....	2,425*	73	4,429	.12	40,585	.09	16.74
46	CHEYENNE.....	2,789*	84	3,302	.09	45,269	.10	16.23
47	DOUGLAS.....	4,816*	87	5,788	.15	75,229	.16	15.62
48	ARCHULETA.....	2,629*	62	3,611	.10	41,922	.09	15.95
49	RIO BLANCO.....	5,150*	109	8,259	.22	104,844	.22	20.36
50	SAN MIGUEL.....	2,944*	55	2,962	.08	37,821	.08	12.85
51	CLEAR CREEK.....	2,793*	135	5,340	.14	71,968	.15	25.77
52	CUSTER.....	1,305*	37	886	.02	11,436	.02	8.76
53	GRAND.....	3,557*	185	9,452	.02	117,098	.25	32.92
54	PARK.....	1,822*	67	2,512	.07	24,858	.05	13.64
55	SAN JUAN.....	849*	26	910	.02	11,286	.02	13.29
56	OURAY.....	1,601*	41	1,573	.04	20,791	.04	12.99
57	PITKIN.....	2,381*	116	6,877	.18	103,085	.22	43.29
58	DOLORES.....	2,196*	47	1,984	.05	24,726	.05	11.28
59	JACKSON.....	1,758*	56	2,422	.06	31,086	.07	17.68
60	GILPIN.....	685*	39	931	.02	13,039	.03	19.04
61	SUMMIT.....	2,073*	45	1,898	.05	22,113	.05	10.67
62	MINERAL.....	424*	22	631	.02	9,218	.02	21.74
63	HINSDALE.....	208*	16	326	.01	4,291	.01	20.63
UNALLOCATED CHAIN STORES			532	267,994	7.07	2,660,890	5.46	1.52
UNALLOCATED STORES..			26	3,231	.09	20,649	.04	---
STATE TOTAL.....		1,753,947	28,315	3,795,103	100.00	46,634,949	100.00	26.59
WITHOUT OCCASIONAL AUTO SALES								
OCCASIONAL AUTO SALES			---	28,397	---	567,945	---	.32
STATE TOTAL.....		1,753,947	---	3,823,500	---	47,202,894	---	26.91

†FINAL U. S. 1960 CENSUS POPULATION.

*RURAL POPULATION COUNTIES COMPRISED OF PLACES OF 1,000 TO 2,500 AND OTHER RURAL TERRITORY.

TABLE 22

SALES TAX: GROSS SALES, TOTAL DEDUCTIONS, AND NET TAXABLE SALES
BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1960

Co. No.	COUNTY	GROSS SALES (Add 000)	TOTAL DEDUCTIONS (Add 000)	PERCENT DEDUCTIONS OF GROSS SALES	NET TAXABLE SALES (Add 000)	PERCENT TAXABLE SALES OF GROSS SALES
1	DENVER.....	\$ 2,259,212	\$ 1,241,993	55	\$ 1,017,219	45
2	PUEBLO.....	314,632	191,858	61	122,773	39
3	WELD.....	138,975	64,705	46	74,271	54
4	EL PASO.....	276,841	113,558	41	163,283	59
5	LAS ANIMAS.....	27,908	13,200	47	14,708	53
6	LARIMER.....	116,141	50,224	43	65,918	57
7	BOULDER.....	141,042	51,726	37	89,315	63
8	MESA.....	140,073	71,129	51	68,944	49
9	OTERO.....	47,718	19,803	42	27,914	58
10	ARAPAHOE.....	207,396	94,348	45	113,048	55
11	JEFFERSON.....	194,046	69,222	36	124,824	64
12	ADAMS.....	179,912	114,459	64	65,453	36
13	LOGAN.....	44,697	18,045	40	26,652	60
14	FREMONT.....	30,026	13,870	45	17,056	55
15	MORGAN.....	60,069	32,385	54	27,684	46
16	HUERFANO.....	11,154	5,323	48	5,831	52
17	PROWERS.....	37,445	20,173	54	17,272	46
18	DELTA.....	26,484	11,796	45	14,688	55
19	YUMA.....	19,667	9,658	49	10,009	51
20	LA PLATA.....	45,114	21,991	49	23,123	51
21	MONTROSE.....	30,923	13,247	43	17,676	57
22	BACA.....	13,525	6,656	49	6,869	51
23	RIO GRANDE.....	19,990	8,361	42	11,629	58
24	GARFIELD.....	27,778	11,854	43	15,924	57
25	CONEJOS.....	7,087	3,475	49	3,613	51
26	KIT CARSON.....	16,976	7,960	47	9,016	53
27	WASHINGTON.....	8,383	3,143	37	5,239	63
28	ROUTT.....	11,076	4,575	41	6,501	59
29	BENT.....	8,740	3,133	36	5,608	64
30	ALAMOSA.....	21,490	7,362	34	14,128	66
31	CHAFFEE.....	15,731	6,070	39	9,661	61
32	MONTUZUMA.....	35,263	17,039	48	18,225	52
33	LINCOLN.....	13,367	6,578	49	6,789	51
34	ELBERT.....	3,276	1,745	53	1,531	47
35	SAGUACHE.....	4,156	1,544	37	2,612	63
36	CROWLEY.....	6,388	3,713	58	2,673	42
37	PHILLIPS.....	15,207	8,971	59	6,236	41
38	COSTILLA.....	2,353	1,051	45	1,302	55
39	SEDGWICK.....	8,336	3,967	48	4,369	52
40	GUNNISON.....	11,134	4,528	41	6,606	59

TABLE 22 - Continued

SALES TAX: GROSS SALES, TOTAL DEDUCTIONS, AND NET TAXABLE SALES
BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1960

Co. No.	COUNTY	GROSS SALES (ADD 000)	TOTAL DEDUCTIONS (ADD 000)	PERCENT DEDUCTIONS OF GROSS SALES	NET TAXABLE SALES (ADD 000)	PERCENT TAXABLE SALES OF GROSS SALES
41	LAKE.....	\$ 12,210	\$ 4,503	37	\$ 7,707	63
42	MOFFAT.....	23,473	11,307	48	12,166	52
43	TELLER.....	3,188	1,354	42	1,835	58
44	EAGLE.....	4,535	1,857	41	2,678	59
45	KIOMA.....	4,751	2,615	55	2,136	45
46	CHEYENNE.....	3,791	1,408	37	2,383	63
47	DOUGLAS.....	12,933	8,974	69	3,959	31
48	ARCHULETA.....	5,451	3,243	59	2,207	41
49	RIO BLANCO.....	8,950	3,432	38	5,518	62
50	SAN MIGUEL.....	3,271	1,281	39	1,990	61
51	CLEAR CREEK.....	5,928	2,142	36	3,786	64
52	CUSTER.....	990	389	39	601	61
53	GRAND.....	10,960	4,799	44	6,161	56
54	PARK.....	2,619	1,311	50	1,307	50
55	SAN JUAN.....	946	352	37	594	63
56	OURAY.....	1,846	752	41	1,094	59
57	PITKIN.....	7,151	1,725	24	5,426	76
58	DOLORES.....	2,100	799	38	1,301	62
59	JACKSON.....	2,910	1,274	44	1,637	56
60	GILPIN.....	998	312	31	686	69
61	SUMMIT.....	1,965	801	41	1,164	59
62	MINERAL.....	670	185	28	485	72
63	HINSDALE.....	327	101	31	226	69
	UNALLOCATED CHAIN STORES...	362,329	222,293	61	140,046	39
	UNALLOCATED STORES.....	1,664	566	34	1,097	66
STATE TOTAL ¹		5,086,585	2,632,203	52	2,454,382	48

¹PENALTIES, INTEREST, LICENSE FEES AND OCCASIONAL AUTO SALES EXCLUDED.

TABLE 23

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1960

BUSINESS CLASS BY TYPE	MONTHLY AVG. No. RETURNS	GROSS ¹ SALES (ADD 000)	RETAIL ² SALES (ADD 000)	% OF TOTAL RETAIL SALES	TAX ³ COLLECTIONS	% OF TOT. TAX COL- LECTIONS
I APPAREL GROUP: TOTAL	1,160	\$ 117,391	\$ 109,501	2.89	\$ 1,818,539	3.90
1. BOOT AND SHOE STORES.....	213	21,343	19,364	.51	359,388	.77
2. CLOTHING STORES-DRESS MAKERS.....	621	80,691	75,909	2.00	1,295,850	2.78
3. FURRIERS.....	27	3,367	3,174	.08	29,636	.07
4. HABERDASHERY.....	26	3,200	3,176	.08	58,096	.12
5. MILLINERY.....	21	513	512	.01	8,703	.01
6. SHOE REPAIR.....	164	2,494	2,463	.07	29,774	.06
7. OTHERS.....	26	1,901	1,674	.05	17,850	.04
8. CLEANERS-DYERS-TAILORS-LAUNDRIES...	62	3,882	3,229	.09	20,232	.05
II AUTOMOTIVE GROUP: TOTAL	5,055	959,664	780,202	20.56	7,539,889	16.17
1. ACCESSORIES-TIRES-BATTERIES- WRECKERS.....	758	153,549	87,479	2.31	1,080,184	2.32
2. AUTOMOBILE-AIRCRAFT-BICYCLES.....	791	429,721	364,626	9.61	4,273,875	9.16
3. FILLING & SERVICE STATIONS.....	2,067	227,991	203,368	5.36	867,891	1.86
4. GARAGE AND REPAIR SHOPS.....	1,182	99,121	86,176	2.27	880,014	1.89
5. TRAILERS-OTHER AUTOMOTIVE STORES...	202	36,166	29,735	.78	343,824	.74
6. OCCASIONAL AUTOMOBILE SALES.....	33	7,831	5,323	.14	72,456	.16
7. AIRCRAFT.....	21	4,441	3,358	.09	19,208	.04
8. BOATS.....	1	844	137	---	2,437	---
III FOOD GROUP: TOTAL	6,507	967,386	727,033	19.15	11,559,263	24.79
1. BAKERIES-DAIRY PRODUCTS- DELICATESSENS.....	589	98,379	46,456	1.22	789,820	1.69
2. CANDY-CONFECTIONARY.....	384	22,669	14,574	.38	183,753	.39
3. FRUIT STANDS-VEGETABLE MARKETS- TRUCKERS.....	184	12,171	8,337	.22	125,859	.27
4. GROCERY & MOTOR STORES- MEAT MARKETS.....	2,091	626,183	470,799	12.41	7,954,972	17.06
5. RESTAURANTS-TAVERNS-CAFETERIA.....	2,703	159,809	154,605	4.07	2,066,946	4.44
6. FISH-POULTRY-OTHER FOOD STORES- FROZEN FOODS.....	129	21,821	8,309	.22	78,060	.17
7. HOTELS-COTTAGE CAMPS-RESORTS- BOARDING HOUSES.....	427	26,354	23,953	.63	359,853	.77
IV FURNITURE GROUP: TOTAL	2,283	227,910	179,039	4.72	2,523,465	5.41
1. CARPET-RUGS-HOUSE FURNISHINGS.....	233	23,681	19,346	.51	252,777	.55
2. FURNITURE STORES.....	426	52,071	48,030	1.27	802,830	1.72
3. HOUSEHOLD APPLIANCES.....	69	6,277	5,283	.14	92,944	.19
4. MUSICAL INSTRUMENTS-PHONOGRAPHS- MUSIC.....	179	14,350	13,118	.35	189,388	.41
5. RADIO SALES & SERVICE-TELEVISION...	533	26,202	18,206	.48	234,232	.50
6. OTHER HOME FURNISHINGS & APPLIANCES AND TUPPER WARE.....	211	23,986	18,644	.49	284,753	.61
7. ELECTRICAL APPLIANCES & SERVICE...	502	74,197	52,750	1.39	621,547	1.33
8. UPHOLSTERERS.....	130	7,146	3,662	.09	44,994	.10

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1960

BUSINESS CLASS BY TYPE	MONTHLY AVG. NO. RETURNS	GROSS SALES (ADD 000)	RETAIL SALES (ADD 000)	% OF TOTAL RETAIL SALES	TAX COLLECTIONS	% OF TOT. TAX COL- LECTIONS
V GENERAL MERCHANDISE GROUP: TOTAL.....	3,637	\$ 622,207	\$ 516,716	13.62	\$ 8,096,022	17.36
1. DEPARTMENT STORES.....	57	74,401	68,363	1.30	1,239,632	2.66
2. DRUG STORES.....	755	159,260	125,660	3.31	1,558,667	3.34
3. DRY GOODS STORES.....	158	30,131	29,930	.79	530,663	1.14
4. GENERAL STORES.....	570	189,479	156,588	4.13	2,782,928	5.97
5. HARDWARE-PAINTS-OIL-VARNISHES.....	354	45,542	33,542	.88	483,200	1.04
6. JEWELRY STORES.....	362	18,272	15,755	.42	236,542	.51
7. LEATHER-LEATHER GOODS-SADDLERY.....	52	3,702	2,067	.05	25,200	.05
8. SECOND HAND STORES-PAWN BROKERS- JUNK YARDS.....	185	8,344	4,920	.13	73,478	.16
9. SPORTING GOODS-TENTS-AWNINGS- FISH BAIT.....	320	28,141	21,094	.56	273,136	.59
10. VARIETY-5 & 10 SPECIALTY STORES- OIL PAINTINGS-POTTERY-KEYS.....	824	64,934	58,798	1.55	892,376	1.90
VI LOGGING GROUP: TOTAL.....	850	27,974	27,513	.72	433,416	.93
1. RENTALS.....	638	14,356	14,155	.37	230,713	.50
2. RENTALS AND SALES.....	212	13,618	13,358	.35	202,703	.43
VII LUMBER AND BUILDING GROUP: TOTAL.....	1,602	440,767	334,158	8.80	4,136,078	8.87
1. BUILDING & CONSTRUCTION CON- TRACTORS-PAINTERS & DECORATORS....	64	15,004	12,147	.32	116,699	.25
2. BUILDING HARDWARE AND MACHINERY....	24	3,510	2,383	.06	32,678	.07
3. BUILDING MATERIAL DEALERS.....	423	128,683	103,021	2.71	1,635,562	3.51
4. ELECTRICAL EQUIPMENT SUPPLIES- PAPER STORES-PAINT GLASS & WALL... 5. PAINT, GLASS & WALL PAPER STORES... 6. PLUMBING-HEATING-AIR CONDITIONING- TIN SHOPS-FURNACE SHOPS..... 7. OTHER LUMBER & BUILDING SUPPLIES...	202 203 503 183	106,363 35,120 99,081 53,006	85,598 22,397 74,379 34,233	2.26 .59 1.96 .90	897,058 296,833 680,001 477,253	1.92 .64 1.46 1.02
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL.....	845	83,006	66,753	1.76	495,867	1.06
1. AUCTIONEERS-COMMISSION DEALERS- SALES BARN.....	42	27,560	22,789	.60	48,787	.10
2. BARBER & BEAUTY SHOPS-SALES	256	8,238	7,442	.20	55,845	.12
3. OPTICIAN-OPTOMETRIST-OCULIST- SALES.....	70	7,484	6,374	.17	100,401	.22
4. PHOTOGRAPHERS.....	283	14,819	11,427	.30	149,950	.32
5. DOCTORS-DENTISTS-PROFESSIONAL- SALES.....	76	4,340	3,906	.10	33,472	.07
6. NEON SIGNS-ADVERTISING-OTHER.....	118	20,565	14,815	.39	107,412	.23

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1960

BUSINESS CLASS BY TYPE	MONTHLY Avg. No. RETURNS	GROSS SALES (ADD 000)	RETAIL SALES (ADD 000)	% OF TOTAL RETAIL SALES	TAX COLLECTIONS	% OF TOT. TAX COL- LECTIONS
IX PUBLIC UTILITY GROUP: TOTAL.....	296	\$ 254,679	\$ 196,498	5.18	\$ 3,195,412	6.85
1. GAS AND ELECTRIC COMPANIES.....	163	162,797	119,284	3.14	2,017,755	4.32
2. RAILROADS.....	5	748	748	.02	14,214	.03
3. TELEGRAPH.....	30	308	260	.01	4,302	.01
4. TELEPHONE.....	66	88,522	74,225	1.96	1,140,985	2.45
5. WATER IN CONTAINERS.....	20	801	724	.02	8,865	.02
6. ALL OTHER PUBLIC UTILITIES.....	12	1,503	1,257	.03	9,291	.02
X UNCLASSIFIED RETAIL GROUP: TOTAL.....	2,993	429,877	287,006	7.56	2,605,847	5.59
1. BLACKSMITH-MCH. SHOPS-WELDERS- SALES.....	171	21,455	17,260	.45	95,814	.21
2. BOOKS-STATIONERY-SCHOOL SUPPLIES- XMAS. CARDS-MAGAZINES-PERIODICALS..	252	19,331	18,596	.49	199,431	.43
3. CIGAR STORES-SMOKER SUPPLIES.....	46	7,530	3,785	.10	19,375	.04
4. CLUBS.....	67	6,204	6,168	.16	65,368	.14
5. COAL-WOOD FUEL-ICE DEALERS.....	294	19,276	14,699	.39	161,089	.35
6. FARM IMPLEMENTS & MACHINERY	309	72,433	50,157	1.32	651,307	1.40
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER..	229	109,525	47,128	1.24	116,074	.25
8. FLOWERS-BULBS-PLANTS-NURSERY.....	332	23,727	9,652	.25	187,965	.40
10. MONUMENTS-TOMB STONES.....	45	2,011	1,879	.05	29,370	.06
11. OFFICE EQUIPMENT & SUPPLIES.....	179	39,593	27,256	.72	369,326	.79
12. RECREATION PARLORS-NIGHT CLUBS- SALES-SKATING RINKS.....	141	6,073	5,679	.15	31,948	.07
13. SURGICAL & SCIENTIFIC INSTRUMENT DEALERS.....	70	11,854	11,384	.30	71,844	.15
14. UNDERTAKERS & FUNERAL PARLORS.....	114	8,848	8,673	.23	71,255	.15
15. STORE FIXTURES-PET SHOPS-KENNELS- BROOMS-JANITOR SUP.,-XMAS TREES- FIREWORKS-STANLEY PRODUCTS-AND ALL OTHERS NOT ELSEWHERE SPECIFIED	662	77,213	60,264	1.59	494,521	1.06
16. CONCESSIONERS-CIRCUSES-MEDICINE SHOWS.....	23	1,147	1,016	.03	14,848	.03
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES.....	59	3,657	3,410	.09	26,312	.06
XI FARM AND GARDEN PRODUCE GROUP: TOTAL..	96	12,545	8,345	.22	57,281	.12
1. DIRECT SALES OF FARM PRODUCTS.....	76	10,551	7,212	.19	50,319	.11
2. HATCHERIES AND SUPPLIES.....	20	1,994	1,133	.03	6,962	.01
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL.....	2,991	943,179	562,339	14.82	4,173,870	8.95
1. BEVERAGES-LIQUOR.....	319	64,078	47,418	1.25	74,860	.16
2. CHEMICALS & PRODUCTS-PEST CONTROL- EXPLOSIVES-CLEANING FLUID.....	159	70,775	48,611	1.28	212,416	.46
3. FOOD AND FOOD PREPARATIONS.....	188	59,655	34,065	.90	44,611	.10
4. LEATHER-LEATHER PRODUCTS.....	13	3,563	2,582	.07	16,194	.03

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1960

BUSINESS CLASS BY TYPE	MONTHLY Avg. No. RETURNS	GROSS SALES (Add 000)	RETAIL SALES (Add 000)	% OF TOTAL RETAIL SALES	TAX COLLECTIONS	% OF TOT. TAX COL- LECTIONS
XII MANUFACTURING, TRADING, OR JOBGING GROUP: TOTAL. CONT.						
5. LUMBER & WOOD PRODUCTS-SAW MILLS-MINE PROPS.....	215	\$ 35,355	\$ 18,557	.49	\$ 211,471	.45
6. MACHINERY-IMPLEMENTS-TOOLS- BEVERAGE COOLERS.....	497	141,263	112,303	2.96	1,171,147	2.51
7. METAL & METAL PRODUCTS.....	223	216,249	77,102	2.03	565,195	1.21
8. MINERALS-ASSAYERS-COAL MINES.....	62	5,557	1,665	.04	19,431	.04
9. PAPER, PULP AND PRODUCTS.....	32	34,720	15,489	.41	69,837	.15
10. PETROLEUM-PETROLEUM PRODUCTS.....	345	109,327	61,581	1.63	301,117	.65
11. PRINTING-PUBLISHING & BOOK BINDING.....	316	38,033	31,533	.83	287,979	.62
12. RUBBER AND RUBBER GOODS.....	23	16,697	5,179	.14	70,124	.15
13. STONE, CLAY, SAND AND GRAVEL PRODUCTS.....	284	74,176	61,338	1.62	807,611	1.73
14. MATTRESS RENOVATING.....	23	7,193	1,670	.04	14,555	.03
15. MISCELLANEOUS-PLASTICS-PRE-FAB- JOBBERS-MANUFACTURERS REPRESENTATIVES.....	273	65,284	42,040	1.10	293,615	.63
17. VETERINARY SUPPLIES-SOAP PRODUCTS...	19	1,254	1,206	.03	13,706	.03
STATE TOTAL.....	28,315	5,086,585	3,795,103	100.00	46,634,949	100.00

¹GROSS SALES CONSIST OF ALLOWABLE DEDUCTIONS AND TAXED RETAIL SALES. ALLOWABLE DEDUCTIONS FROM SALES ARE: SALES AND/OR SERVICES FOR RESALE; SALES AND/OR SERVICES IN INTERSTATE COMMERCE; SALES TO STATE OF COLORADO AND POLITICAL SUBDIVISION AND TO U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12 1/2 PERCENT HAS BEEN PAID, NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS; AND TRADE-INS.

²RETAIL SALES INCLUDE TAXABLE AND TAX-EMPTY SALES.

³TAX COLLECTIONS DO NOT INCLUDE PENALTIES, INTEREST, LICENSE FEES, VENDORS' EXPENSE OF COLLECTION AND OCCASIONAL AUTO SALES.

⁴LESS THAN 0.1 PERCENT OR ZERO.

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

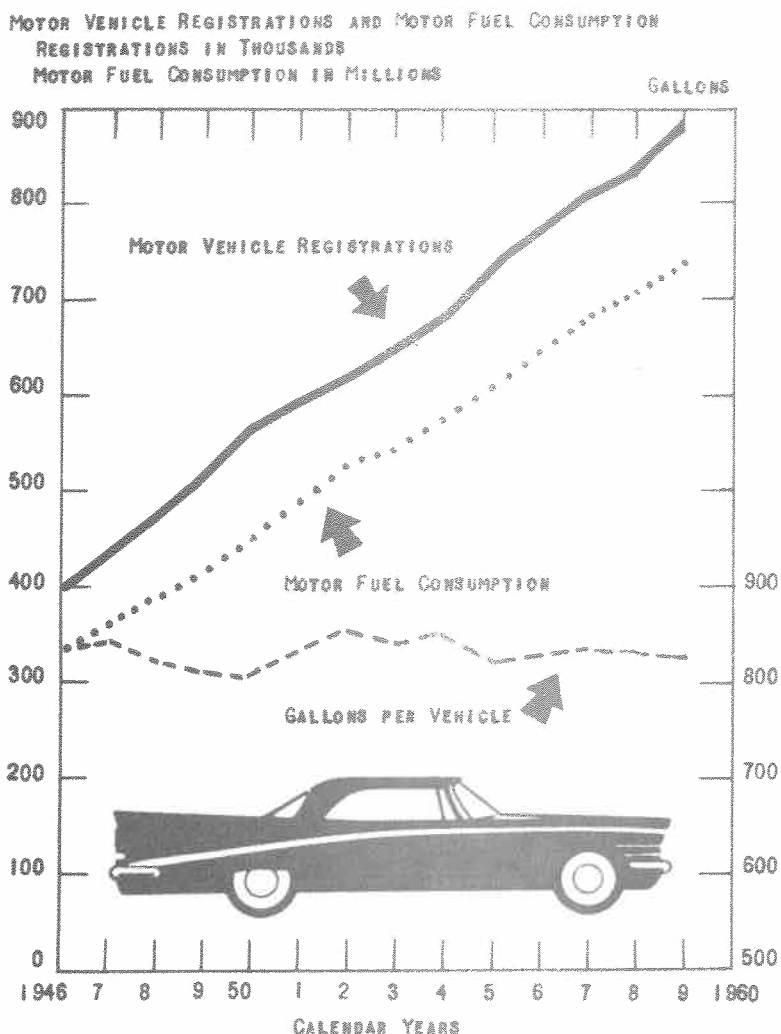


Chart 8

MOTOR VEHICLE INDUSTRY GROWTH

The yearly flow of Colorado's motor vehicle industry continues upward from 1946 as demonstrated on the chart. For 1959 fiscal year the 888,823 registered vehicles and the 1,023,054 drivers paid in taxes an all-time high of \$59.3 million, up \$2.1 million, or 3.6 percent, from 1958 fiscal.

The average motor fuel tax payment per vehicle was \$40, or 11 cents per day for 1959 fiscal. For all receipts the average was \$66.72, or about 18 cents per day.

Highway and non-highway use of motor fuel, including gasoline and special fuels, in 1959 was 736.5 million gallons, an increase of 32 million gallons, or 4.5 percent above 1958. This was a lesser gain than the average annual gain of 5 percent for the preceding last five years.

The 1955-1959 annual average use of motor fuel per vehicle was 833 gallons compared with 835 for 1958 and 829 for 1959.

E.B.

TAX REVENUES FROM COLORADO MOTOR VEHICLE INDUSTRY FISCAL YEARS ENDED JUNE 30, 1958 AND 1959

Source	Net Tax Revenue	
	1958	1959
Motor Fuel Tax.....	\$ 33,703,179	\$ 35,281,821
Sales Tax - Automotive Group.	7,581,605	7,432,004
Registration, licenses & Fees	7,371,573	7,720,236
Gross Ton Mile Tax.....	7,203,671	7,569,438
All Other Revenue.....	1,354,306	1,297,132
Total Revenue.....	57,214,334	59,300,631
% Change: 1959 from 1958....	5.8	3.6

TABLE 24

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS
CALENDAR AND FISCAL YEARS 1954 - 1960

YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
CALENDAR YEARS			
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
1958.....	38,563,440	4,449,668	34,113,772
1959.....	40,637,919	4,230,949	36,406,970
FISCAL YEARS:			
1955.....	32,544,057	3,837,140	28,706,917
1956.....	35,082,215	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
1959.....	39,374,983	4,240,282	35,134,701
1960.....	41,352,637	4,037,313	37,315,324
PER CENT CHANGE IN FISCAL YEARS:			
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
1959 OVER 1958.....	+ 3.2	- 4.6	+ 4.2
1960 OVER 1959.....	+ 5.0	- 4.8	+ 6.2

TABLE 25

MOTOR FUEL: GALLONAGE TAXED
BY CALENDAR YEARS, 1954 - 1959
AND BY FISCAL YEARS ENDED JUNE 30, 1955 - 1960

YEAR	NET GALLONS TAXED	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
CALENDAR YEARS:		
1954.....	445,833,428	+ 5.20
1955.....	471,537,994	+ 5.76
1956.....	498,476,440	+ 5.71
1957.....	526,273,012	+ 5.58
1958.....	538,193,211	+ 2.26
1959.....	571,456,141	+ 6.2
FISCAL YEARS:		
1955.....	460,865,530	+ 6.72
1956.....	484,556,090	+ 5.14
1957.....	508,594,607	+ 4.96
1958.....	528,882,950	+ 3.99
1959.....	555,600,540	+ 5.05
1960.....	586,003,957	+ 5.5

TABLE 26

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS BY MONTHS
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

MONTH AND YEAR	GROSS COLLECTIONS	REFUNDS PAID	NET COLLECTIONS
1958			
JULY.....	\$ 3,590,092	\$ 494,447	\$ 3,095,645
AUGUST.....	4,105,564	409,156	3,696,408
SEPTEMBER.....	3,960,189	346,814	3,613,375
OCTOBER.....	3,433,150	503,553	2,929,597
NOVEMBER.....	3,053,061	287,083	2,765,978
DECEMBER.....	3,205,327	346,950	2,858,377
1959			
JANUARY.....	3,009,872	533,534	2,476,338
FEBRUARY.....	2,728,503	385,995	2,342,508
MARCH.....	2,745,563	217,842	2,527,721
APRIL.....	3,071,945	222,560	2,849,385
MAY.....	3,086,740	218,626	2,868,114
JUNE.....	3,384,976	273,721	3,111,255
TOTAL.....	39,374,982	4,240,281	35,134,701
1959			
JULY.....	3,888,452	381,573	3,506,879
AUGUST.....	4,274,809	467,794	3,807,015
SEPTEMBER.....	4,070,860	402,817	3,668,043
OCTOBER.....	3,826,430	429,288	3,397,142
NOVEMBER.....	3,361,157	267,238	3,093,919
DECEMBER.....	3,188,603	429,961	2,758,642
1960			
JANUARY.....	3,066,304	446,202	2,620,102
FEBRUARY.....	2,798,836	393,517	2,405,319
MARCH.....	2,799,400	169,381	2,630,019
APRIL.....	3,178,785	219,327	2,959,458
MAY.....	3,387,613	206,516	3,181,097
JUNE.....	3,511,378	223,699	3,287,679
TOTAL.....	41,352,637	4,037,313	37,315,324

TABLE 27 – MOTOR FUEL TAX: SPECIAL FUEL TAX COLLECTIONS, LICENSES, PERMITS
CALENDAR YEARS 1955 – 1959

ITEM	1955	1956	1957	1958	1959
COLLECTIONS.....	\$ 1,452,062	\$ 1,665,884	\$ 1,908,792	\$ 2,007,674	\$ 2,190,374
NUMBER OF:					
SPECIAL FUEL LICENSES ISSUED..	1,155	1,056	1,026	970	996
SPECIAL FUEL PERMITS ISSUED...	12,242	14,922	16,764	18,267	21,529
TAX RETURNS ¹	32,743	36,738	40,473	43,664	46,816

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

TABLE 28

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED, NET GALLONS TAXED
FISCAL YEARS ENDED JUNE 30, 1958 - 1960

MOTOR FUEL RECEIVED AND EXEMPTED	GALLONS IN THOUSANDS			PER CENT CHANGE	
	1958	1959	1960	1960 OVER 1958	1960 OVER 1959
GALLONAGE RECEIVED:					
GROSS.....	674,141	701,198	726,605	+ 7.8	+ 3.6
2% ALLOWANCE.....	13,744	13,176	13,686	- .4	+ 3.9
DUPLICATE CHARGES.....	201	39	59	- 70.6	+ 51.3
NET GALLONAGE RECEIVED.....	660,196	687,983	712,860	+ 8.0	+ 3.6
GALLONAGE EXEMPTED:					
SALES TO U.S. GOVERNMENT...	25,375	27,562	26,765	+ 5.5	- 2.9
EXPORTS.....	1,824	1,663	2,149	+ 1.8	+ 29.2
MISCELLANEOUS CREDITS.....	31	40	93	+ 200.0	+ 132.5
RAILROADS.....	287	305	332	+ 15.7	+ 8.9
AVIATION.....	27,869	30,427	28,325	+ 1.6	- 6.9
STATE.....	1,722	1,714	1,902	+ 10.5	+ 11.0
TOTAL EXEMPTED.....	57,208	61,711	59,566	+ 4.1	- 3.5
NET TOTAL.....	602,988	626,272	653,294	+ 8.3	+ 4.3
GALLONAGE, CASH REFUNDS.....	74,105	70,671	67,289	- 9.2	- 4.8
NET GALLONAGE TAXED.....	528,883	555,601	586,005	+ 10.8	+ 5.5

TABLE 29

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD
FISCAL YEARS ENDED JUNE 30, 1959 AND 1960

NOTE: NET GALLONAGE DOES NOT INCLUDE TAXABLE DIESEL FUEL, BUTANE AND GAS REPORTED BY SPECIAL FUEL USERS IN THE AMOUNT OF 35,177,000 IN 1959 AND 37,350,000 GALLONS IN 1960.

SOURCE BY STATE	THOUSANDS OF GALLONS					
	1959			1960		
	TOTAL	RAILROAD	TANK TRUCK	TOTAL	RAILROAD	TANK TRUCK
INTRASTATE:						
COLORADO.....	603,934	26,382	577,552	633,967	21,911	612,056
INTERSTATE:						
ILLINOIS.....	1	1	---	3	3	---
KANSAS.....	9,739	146	9,593	12,498	86	12,412
MINNESOTA.....	---	---	---	1	---	1
NEBRASKA.....	5,513	31	5,482	6,692	52	6,640
NEW MEXICO.....	15,955	---	15,955	17,781	---	17,781
OKLAHOMA.....	48	48	---	415	323	92
TEXAS.....	6,647	42	6,605	6,043	77	5,966
UTAH.....	6,932	---	6,932	4,439	8	4,431
WYOMING.....	52,429	1,419	51,010	44,766	1,881	42,885
TOTAL						
GROSS GALLONAGE...	701,198	28,069	673,129	726,605	24,341	702,264
2% ALLOWANCE.....	13,176			13,686		
DUPLICATE CHARGES..	39			59		
TOTAL NET GALLONAGE RECEIVED.....	687,983			712,860		

TABLE 30

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE AND COLLECTIONS
CALENDAR YEARS 1952 - 1959

YEAR	NUMBER OF GALLONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR	TAX COLLECTIONS	PER CENT CHANGE EACH YEAR FROM PREVIOUS YEAR
1952.....	14,973,522	+ 27.8	\$ 884,429	+ 29.5
1953.....	17,642,148	+ 17.8	1,051,691	+ 18.9
1954.....	21,031,758	+ 19.2	1,240,444	+ 18.0
1955.....	24,734,183	+ 17.6	1,452,062	+ 17.1
1956.....	27,727,057	+ 12.1	1,665,884	+ 14.7
1957.....	32,319,760	+ 16.6	1,908,792	+ 14.6
1958.....	33,506,724	+ 3.7	2,007,674	+ 5.2
1959.....	36,672,305	+ 9.4	2,190,374	+ 9.1

TABLE 31

MOTOR FUEL: EXPORTS BY STATES
FISCAL YEARS ENDED JUNE 30, 1956 - 1960

STATE SHIPPED TO	GALLONS ¹				
	1956	1957	1958	1959	1960
ARIZONA.....	549	225	15,669	—	—
KANSAS.....	900	—	400	2,650	167,476
MISSOURI.....	—	842,032	430,083	—	—
NEBRASKA.....	432,002	429,903	440,595	399,100	430,391
NEW MEXICO.....	496,376	412,963	502,567	421,147	416,553
UTAH.....	538,709	503,737	352,029	527,598	653,727
WYOMING.....	124,644	108,328	82,415	312,700	481,344
TOTAL.....	1,593,180	2,297,188	1,823,758	1,663,195	2,149,491

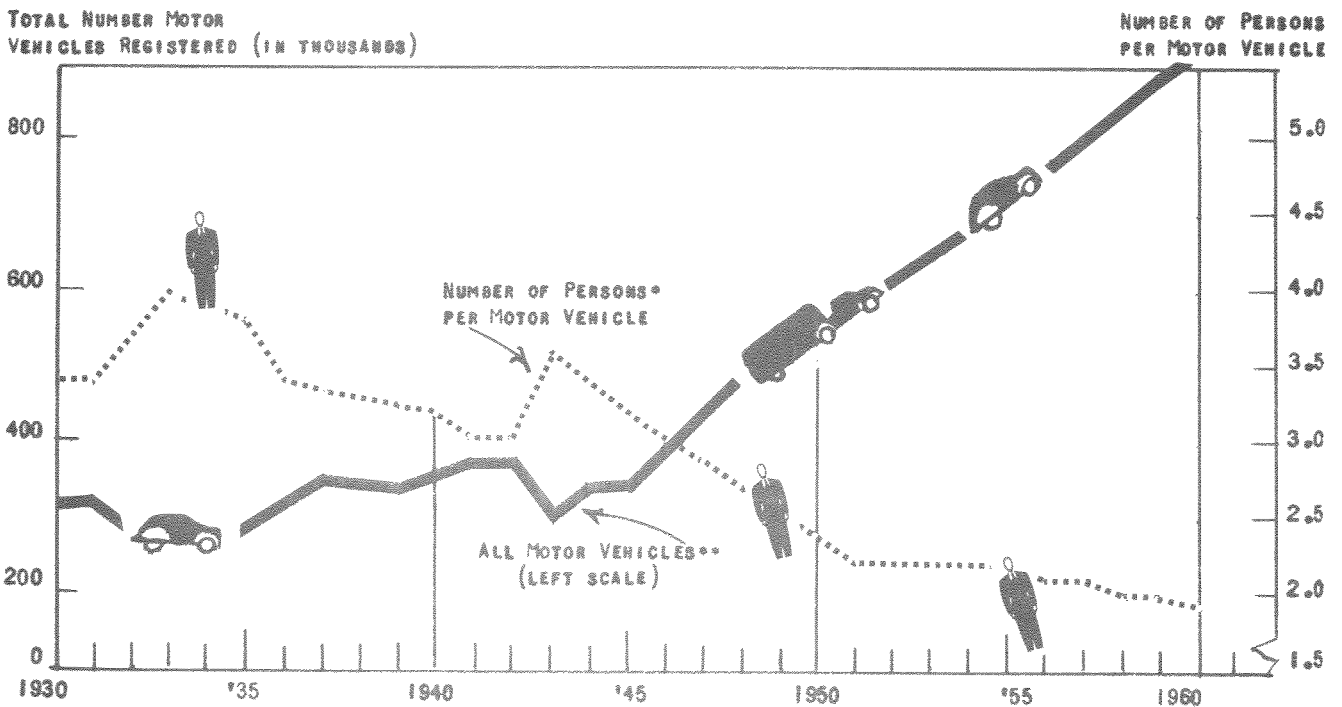
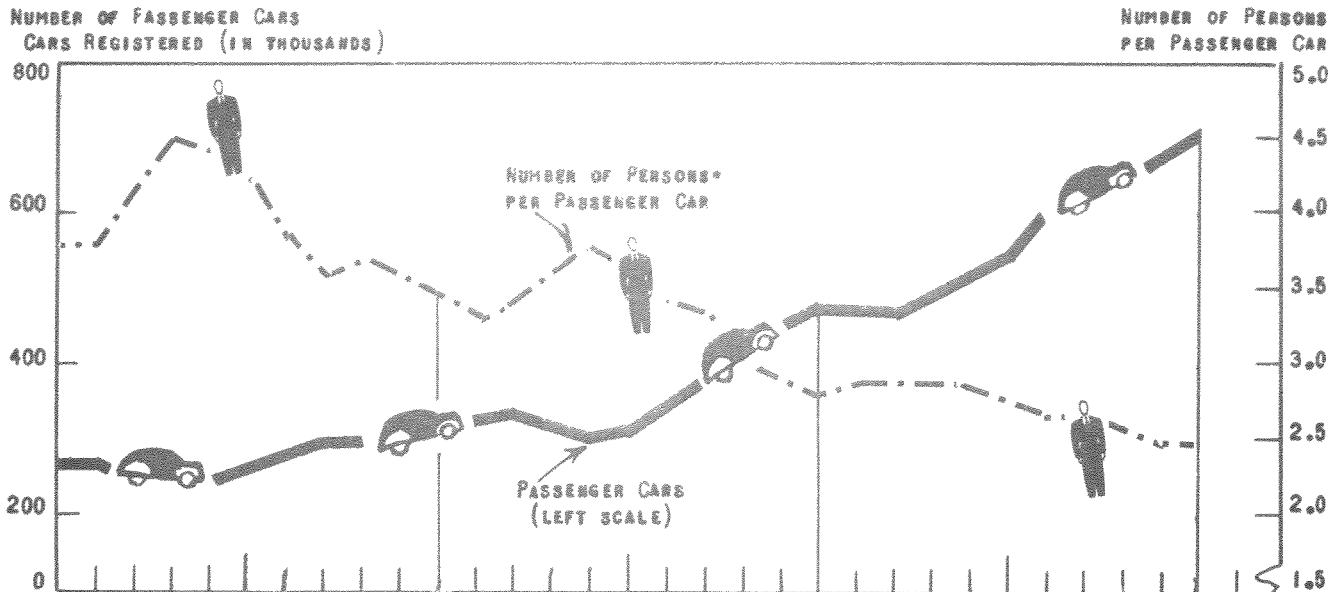
¹GALLONAGE CREDITS TAKEN BY COLORADO LICENSED MOTOR FUEL TAXPAYERS.

TABLE 32

MOTOR FUEL: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1954; 1959 AND 1960

USE	YEAR			% CHANGE: 1960 OVER	
	1954	1959	1960	1954	1959
AGRICULTURE.....	\$ 3,107,669	\$ 2,968,023	\$ 2,710,034	- 12.8	- 8.7
INDUSTRIES.....	219,107	220,050	197,368	- 9.9	- 10.3
CONSTRUCTION.....	89,764	99,969	105,000	+ 17.0	+ 5.0
AVIATION.....	161,128	251,261	322,773	+ 100.3	+ 28.5
COUNTIES.....	209,251	231,555	229,775	+ 9.8	- .8
CITIES AND TOWNS.....	36,465	211,562	192,912	+ 429.0	- 8.8
STATE HIGHWAY.....	119,695	140,437	147,014	+ 22.8	+ 4.7
SCHOOL DISTRICTS.....	—	103,454	112,263	—	+ 8.5
SOIL CONSERVATION DISTRICT..	—	1,067	955	—	- 10.5
IRRIGATION DISTRICT.....	—	804	1,682	—	+ 96.8
RECREATION.....	—	516	1,817	—	+ 252.1
ALL OTHER.....	26,965	11,583	15,720	- 41.7	+ 35.7
STATE TOTAL	3,970,044	4,240,281	4,037,313	+ 1.7	- 4.8

MOTOR VEHICLE REGISTRATIONS AND NUMBER OF PERSONS PER MOTOR VEHICLE - LICENSE YEARS, 1930 - 1960



IN THE SPAN OF THREE DECADES COLORADO POPULATION HAS GROWN FROM 1.0 MILLION TO 1.8 MILLION, OR 80 PERCENT. IN CONTRAST, MOTOR VEHICLE POPULATION GREW FROM 310 THOUSAND TO 923 THOUSAND, OR 198 PERCENT.

THE TOTAL NUMBER OF VEHICLES BEGAN TO RISE SHARPLY FROM 1946 AT 396 THOUSAND TO RECORD AN ALL-TIME HIGH OF 923 THOUSAND IN 1960.

NUMBER OF PERSONS PER VEHICLE DECLINED FROM 3.0 OR MORE TO 1.9 IN 1960 AND PERSONS PER PASSENGER CAR FROM 4.0 OR MORE TO 2.5.

*THE POPULATION PER MOTOR VEHICLE IS BASED ON THE U. S. BUREAU OF THE CENSUS, CURRENT POPULATION REPORTS, POPULATION ESTIMATES.
**PASSENGER CARS, TRUCKS, TRACTOR, MOTORCYCLE.

Chart 9

E.B.

TABLE 33

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE
 CALENDAR YEARS 1956 - 1959

SOURCE	R E C E I P T S			
	1959	1958	1957	1956
REGULAR REGISTRATION FEES:				
PASSENGER CARS.....	\$ 4,000,233	\$ 3,796,571	\$ 3,655,777	\$ 3,479,682
TRUCKS.....	1,894,249	1,804,309	1,779,575	1,772,918
TRACTORS.....	122,250	122,382	136,460	117,522
TRAILERS.....	116,887	226,776	210,802	181,393
MOBILE HOMES ¹	102,419	—	—	—
MOTORCYCLES.....	16,029	13,401	9,466	8,078
SPECIAL MOBILE EQUIPMENT.....	63,693	57,384	52,530	52,495
SUB-TOTAL.....	6,315,760	6,020,823	5,844,610	5,612,088
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS AND TRUCKS AND MOTORCYCLES.....	90,117	83,115	78,064	78,341
SPECIAL MOBILE EQUIPMENT.....	—	—	—	4,312
OPERATORS AND CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS.....	444,039	311,366	359,998	258,225
CHAUFFEURS.....	120,716	252,250	94,606	70,162
SUB-TOTAL.....	564,755	563,616	454,604	328,387
CERTIFICATE OF TITLE SALES.....	242,096	227,324	234,787	233,310
PENALTY ASSESSMENTS ²	239,685	230,022	204,440	222,821
MISCELLANEOUS RECEIPTS:				
TRANSFER OR RE-REGISTRATION FEES	168,562	145,081	156,093	147,391
DUPLICATE REPLACEMENTS.....	7,262	6,365	7,090	6,040
PREVIOUS YEAR FEES.....	555	192	— 123	13,326
SPECIAL PERMITS.....	75,252	67,953	68,813	66,812
CHECKING MOTOR VEHICLE RECORDS, SERVICE & MISCELLANEOUS ³	33,850	26,228	21,772	21,954
SUB-TOTAL.....	285,481	245,819	253,645	255,523
TOTAL, ALL RECEIPTS.....	7,737,894	7,370,719	7,070,150	6,734,782

¹MOBILE HOMES, WHICH WERE ORIGINALLY CLASSED AS TRAILERS, WERE MADE INTO A SEPARATE CLASSIFICATION, BEGINNING ON JANUARY 1, 1959.

²PENALTY ASSESSMENTS ARE FINES IMPOSED BY STATE HIGHWAY PATROL.

³OUTSIDE SERVICE AT 25 CENTS PER RECORD CHECKED.

TABLE 34

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSES ISSUED
AND FEES COLLECTED, STATE, CALENDAR YEARS
1952 - 1959

YEAR	LICENSES				REISSUES				TOTAL FEES COLLECTED
	OPERATORS		CHAUFFEURS		OPERATORS		CHAUFFEURS		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
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
1958.....	286,766	296,461	67,969	250,043	14,905	14,905	2,207	2,207	563,616
1959 ³	277,478	428,616	27,047	118,164 ³	15,423	15,423	2,552	2,552	564,755

TABLE 35

MOTOR VEHICLE: STATE REGISTRATIONS: NUMBER AND FEES
CALENDAR YEARS 1957 - 1959

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1957	1958	1959	1957	1958	1959
PASSENGER CARS.....	632,198	651,939	685,099	\$3,655,777	\$3,796,571	\$ 4,000,233
TRUCKS.....	165,754	171,187	180,649	1,779,575	1,804,309	1,894,249
TRACTORS.....	7,764	7,291	7,456	136,460	122,382	122,250
TRAILERS.....	52,358	57,869	49,342	210,802	226,776	116,887
MOBILE HOMES.....	---	---	17,547	---	---	102,419
MOTORCYCLES.....	6,235	8,848	10,316	9,466	13,401	16,029
SPECIAL MOBILE EQUIPMENT.....	4,330	4,805	5,303	52,530	57,384	63,693
STATE TOTAL.....	868,639	901,939	955,712	5,844,610	6,020,823	6,315,760
PER CENT CHANGE IN STATE TOTALS:						
1959 FROM 1958	---	+ 6.0	---	---	+ 4.9	---
1959 FROM 1957	+ 10.0	---	---	+ 8.1	---	---

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

²THE 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.

³IN 1958 THE CHAUFFEURS LICENSE FEE WAS \$2 PER YEAR, WHICH RATE WAS CHANGED IN 1959 BACK TO THE OLD RATE OF \$5 FOR THREE YEARS.

⁴DUE TO THE NEW STATE LICENSING PROGRAM EFFECTIVE ON JULY 1, 1959, BY OCTOBER 1 ALL 63 COUNTIES WERE TAKEN OVER BY THE STATE. UNDER THIS PROGRAM THE STATE RECEIVED THE FULL FEE OF \$2 FOR THE OPERATOR LICENSE INSTEAD OF THE FORMER 50 CENT STATE'S SHARE, AND \$5 FOR THE THREE YEAR CHAUFFEUR LICENSE INSTEAD OF THE FORMER \$3 STATE'S SHARE.

TABLE 36

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE
CALENDAR YEARS 1956 - 1959

SOURCE	NUMBER OF REGISTRATIONS			
	1959	1958	1957	1956
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS.....	685,099	651,939	632,198	601,864
TRUCKS.....	180,649	171,187	165,754	157,550
TRACTORS.....	7,456	7,291	7,764	6,669
TRAILERS.....	49,342	57,869	52,358	44,526
MOBILE HOMES ¹	17,547	—	—	—
MOTORCYCLES.....	10,316	8,848	6,235	4,703
SPECIAL MOBILE EQUIPMENT.....	5,303	4,805	4,330	3,823
SUB-TOTAL.....	955,712	901,939	868,639	819,143
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS OR MOTORCYCLES.....	10,210	9,434	8,911	8,819
TRANSFERS OR RE-REGISTRATIONS.....	129,033	112,175	121,318	113,642
DUPLICATES, REPLACEMENTS.....	7,262	6,865	7,090	6,040
PREVIOUS YEAR REGISTRATIONS.....	213	105	142	5,645
SPECIAL PERMITS.....	295,855	267,590	271,546	264,324
SPECIAL MOBILE EQUIPMENT PERMITS.....	—	—	—	1,178
SUB-TOTAL.....	442,573	395,669	409,007	399,648
TOTAL, ALL REGISTRATIONS.....	1,398,285	1,297,608	1,277,646	1,218,791
CERTIFICATES OF TITLE.....	476,295	449,507	464,391	461,823
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS.....	292,901	301,671	354,931	260,184
CHAUFFEURS.....	29,599	70,176	27,888	21,159
TOTAL, OPERATORS AND CHAUFFEURS LICENSES.....	322,500	371,847	382,819	281,343

¹MOBILE HOMES, WHICH WERE ORIGINALLY CLASSED AS TRAILERS, WERE PUT INTO A SEPARATE CLASSIFICATION ON JANUARY 1, 1959.

MOTOR VEHICLE REGISTRATIONS IN COLORADO: CALENDAR YEARS: 1957 - 1959

State Totals: 1957 - 868,639; 1958 - 901,939; 1959 - 955,712

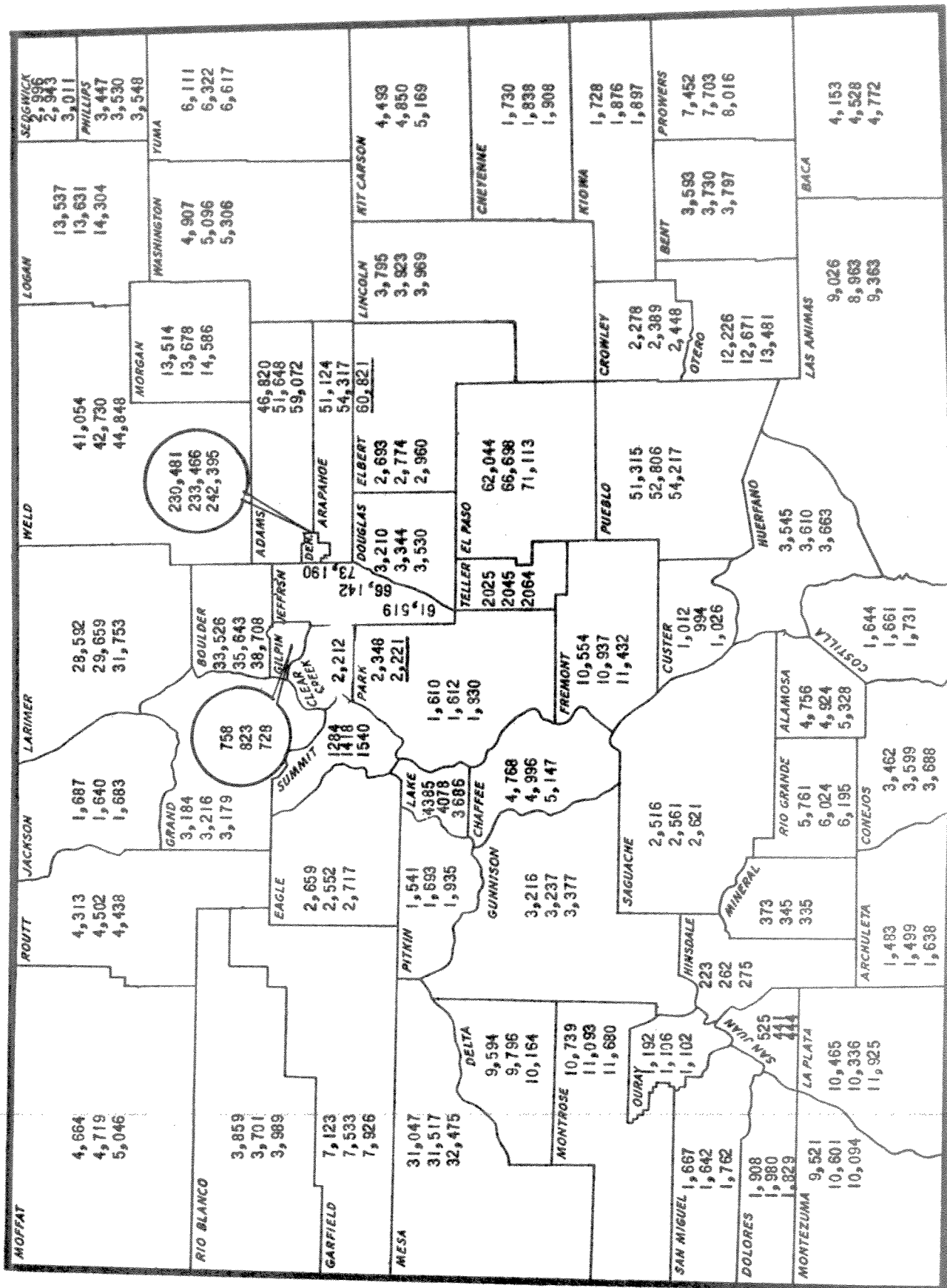


Chart 10
 Registrations include: passenger cars; trucks; tractors; trailers; motor cycles; and mobile equipment.
 LEGEND: TOP FIGURES IN A COUNTY = 1957; MIDDLE FIGURES = 1958; AND LOWER FIGURES = 1959 YEARS
 E.B.

TABLE 37
MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1958 AND 1959

STATE AND COUNTY	NUMBER OF REGISTRATIONS												SPECIAL MOBILE EQUIPMENT			
	TOT. REGISTRATION		PASSENGER CARS		TRUCKS		TRACTORS		TRAILERS		MOBILE HOMES		MOTORCYCLES		1959	1958
	1959	1958	1959	1958	1959	1958	1959	1958	1959	1958	1959	1958	1959	1958	1959	1958
STATE TOTAL	955,712	801,939	685,099	651,939	180,649	171,187	7,456	7,291	49,342	57,869	17,547	—	10,316	8,848	5,303	4,805
DENVER.....	242,395	233,466	198,774	182,906	25,500	24,282	2,038	2,154	11,412	11,197	1,345	—	2,353	2,176	973	751
ADAMS.....	59,072	51,648	42,958	37,856	10,201	9,016	506	465	3,215	3,344	1,022	—	710	538	460	129
ALAMOSA....	5,328	4,924	3,356	3,142	1,463	1,351	58	60	330	325	55	—	45	27	21	19
ARAPACHE...	60,821	54,317	46,824	42,396	7,630	6,957	207	185	3,495	3,609	1,381	—	863	765	421	405
ARCHULETA..	1,638	1,499	830	795	628	576	34	27	98	97	40	—	4	2	4	2
BACA.....	4,772	4,528	2,405	2,353	1,956	1,799	67	61	217	274	70	—	42	25	15	16
BENT.....	3,797	3,730	2,377	2,337	1,118	1,099	26	21	197	234	46	—	12	16	21	23
BOULDER....	38,708	35,643	28,766	26,745	6,209	5,775	172	164	2,031	2,179	637	—	592	485	301	295
CHAFFEE....	5,147	4,996	3,387	3,323	1,278	1,216	46	40	267	384	130	—	26	21	13	12
CHEYENNE...	1,908	1,838	1,051	1,018	721	691	13	16	86	106	26	—	11	5	—	2
CLEAR CREEK	2,221	2,348	1,519	1,574	477	521	6	15	117	208	75	—	18	19	9	11
CONEJOS....	3,698	3,599	2,107	2,092	1,386	1,330	48	37	117	121	12	—	15	16	5	3
COSTILLA...	1,731	1,661	990	978	638	607	19	13	62	50	7	—	6	5	9	8
CROWLEY....	2,448	2,389	1,484	1,465	809	767	9	9	110	135	18	—	9	9	9	4
CUSTER....	1,026	984	580	585	352	333	16	13	50	59	25	—	2	3	1	1
DELTA.....	10,164	9,786	6,166	6,010	3,139	3,048	57	44	480	643	233	—	71	35	18	16
DOLORES....	1,829	1,980	927	973	748	854	12	23	69	112	54	—	10	7	9	11
DOUGLAS....	3,530	3,344	2,237	2,100	922	892	40	38	215	277	65	—	29	20	22	17
EAGLE.....	2,717	2,552	1,762	1,693	720	690	15	17	117	131	76	—	9	8	18	13
ELBERT....	2,960	2,774	1,581	1,507	1,116	1,042	37	36	152	165	48	—	14	12	12	12
EL PASO....	71,113	66,698	53,410	50,368	10,147	9,703	206	178	2,978	4,529	2,557	—	1,307	1,046	508	474
FREMONT....	11,432	10,937	7,442	7,250	2,787	2,629	123	109	650	761	213	—	165	132	52	56
GARFIELD...	7,926	7,533	4,986	4,798	2,148	2,031	68	78	374	527	216	—	81	49	53	50
GILPIN.....	728	823	480	526	198	229	4	4	30	59	12	—	2	3	2	2
GRAND.....	3,179	3,216	1,780	1,827	901	914	58	51	305	370	52	—	12	12	41	42
GUNNISON...	3,377	3,237	2,185	2,109	891	866	36	26	175	211	90	—	14	18	6	7
HINSDALE...	275	262	154	143	96	96	3	3	12	20	10	—	—	—	—	—
HUERFANO...	3,663	3,610	2,323	2,309	1,124	1,091	28	30	120	154	35	—	31	24	2	2
JACKSON....	1,683	1,640	914	915	562	553	22	23	119	132	50	—	5	2	11	15
JEFFERSON...	73,190	68,142	55,331	50,505	10,271	9,363	308	218	4,471	4,863	1,504	—	847	794	458	429
KIOWA.....	1,997	1,876	994	1,001	739	693	23	28	114	150	25	—	2	4	—	—
KIT CARSON..	5,169	4,860	2,789	2,621	2,039	1,874	49	76	251	251	35	—	25	27	1	1

TABLE 37 - Continued
 MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
 CALENDAR YEARS 1958 AND 1959

STATE AND COUNTY	TOT. REGISTRATION		NUMBER OF REGISTRATIONS						SPECIAL MOBILE EQUIPMENT			
	1958		1959		1958		1959		1958		1959	
	1958	1959	1958	1959	1958	1959	1958	1959	1958	1959	1958	1959
LAKE.....	3,686	2,692	697	736	6	6	201	313	67	15	20	8
LA PLATA...	11,925	7,409	3,055	2,976	115	100	637	793	518	110	96	81
LARIMER....	31,753	21,767	6,635	6,126	187	158	2,056	2,279	584	424	338	100
LAS ANIMAS..	9,363	6,292	2,550	2,398	98	84	280	298	65	39	40	39
LINCOLN....	3,969	2,252	1,422	1,340	35	54	175	273	54	17	19	14
LOGAN.....	14,304	8,523	3,900	3,700	338	349	1,072	1,142	178	168	159	125
MESA.....	32,475	20,902	7,790	7,590	211	205	1,557	2,779	1,382	381	326	252
MINERAL....	335	210	95	105	4	7	19	20	6	1	1	---
MOFFAT....	5,046	2,805	1,804	1,491	97	88	313	411	142	55	28	30
MONTUZUMA..	10,094	5,702	3,118	3,324	121	166	565	1,098	508	37	39	43
MONTROSE...	11,680	6,380	3,641	3,450	123	98	586	1,084	772	83	56	95
MORGAN.....	14,586	8,734	4,147	3,898	232	215	1,059	1,059	282	112	96	107
OTERO.....	13,481	8,852	3,158	2,925	207	191	869	898	174	145	76	84
OURAY.....	1,102	704	300	306	10	8	59	97	23	5	4	1
PARK.....	1,830	1,030	556	509	17	17	117	132	87	11	8	12
PHILLIPS...	3,543	1,935	1,337	1,318	17	20	164	234	55	30	25	10
PITKIN.....	1,935	1,380	398	386	5	1	74	82	50	13	12	15
PROWERS....	8,016	4,892	2,375	2,228	128	133	450	578	91	42	40	38
PUEBLO.....	54,217	40,382	8,918	8,512	389	418	2,549	3,299	1,012	688	680	309
RIO BLANCO..	3,989	2,136	1,309	1,232	59	45	269	339	145	26	17	46
RIO GRANDE..	6,195	3,766	1,950	1,903	60	84	293	350	63	39	23	24
ROUIT.....	4,438	2,672	1,359	1,416	36	28	225	273	101	14	17	31
SAGUACHE....	2,621	1,450	997	959	18	17	86	131	35	23	20	12
SAN JUAN....	444	292	110	109	5	6	18	25	12	2	3	5
SAN MIGUEL..	1,762	916	590	578	12	13	72	174	148	9	3	15
SEDERWICK...	3,011	1,709	1,090	1,055	20	24	140	151	21	16	14	15
SUMMIT.....	1,540	930	323	282	10	11	105	236	162	5	6	5
TELLER.....	2,064	1,275	610	587	9	6	101	140	46	16	15	7
WASHTON....	5,306	2,757	2,110	2,032	46	48	260	273	77	42	37	14
WELD.....	44,848	27,646	13,343	12,731	484	373	2,341	2,478	423	380	290	271
YUMA.....	6,617	3,673	2,248	2,097	55	56	281	353	70	57	65	28

MOBILE HORSES WERE CLASSIFIED AS TRAILERS PRIOR TO JANUARY 1, 1959.

TABLE 38
MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1958 AND 1959

STATE AND COUNTY	TRUCKS: 1959			TRUCKS: 1958			TRACTORS: 1959			TRACTORS: 1958			METROPOLITAN			
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	TRUCK 1959	TRUCK 1958	TRACT. 1959	TRACT. 1958
STATE.....	119,079	584	55,447	111,833	722	53,080	6,738	29	367	6,626	35	320	5,539	5,552	322	310
DENVER.....	21,737	384	64	20,400	485	66	1,742	29	—	1,957	35	—	3,315	3,331	267	262
ADAMS.....	7,893	1	2,061	6,784	1	2,023	480	—	23	438	—	24	256	208	3	3
ALAMOSA.....	880	2	576	790	2	555	47	—	11	49	—	11	5	4	—	—
ARAPAHOE.....	6,553	4	719	5,996	5	700	192	—	4	174	—	5	254	256	11	6
ARCHULETA.....	388	—	238	345	—	229	34	—	—	27	—	—	2	2	—	—
BACA.....	443	—	1,513	412	—	1,386	58	—	8	54	—	7	—	1	—	—
BENT.....	388	5	721	405	5	685	21	—	5	17	—	4	—	4	—	—
BOULDER.....	4,747	12	1,397	4,356	14	1,347	169	—	3	160	—	4	53	58	—	—
CHAFFEE.....	1,057	3	210	997	2	207	46	—	—	40	—	—	8	10	—	—
CHEYENNE.....	161	—	560	162	—	529	7	—	6	12	—	4	—	—	—	—
CLEAR CREEK.....	449	—	26	494	—	24	6	—	—	15	—	—	—	3	—	—
CONEJOS.....	652	—	734	644	—	686	37	—	9	29	—	8	—	—	—	—
COSTILLA.....	190	—	447	186	—	420	13	—	6	10	—	3	—	—	—	—
CROWLEY.....	208	—	599	201	—	563	8	—	1	7	—	2	—	3	—	—
CUSTER.....	143	1	208	123	2	208	15	—	1	12	—	1	—	—	—	—
DELTA.....	1,479	3	1,636	1,475	8	1,549	50	—	7	41	—	3	21	16	—	—
DOLORES.....	372	—	376	460	—	394	11	—	1	22	—	—	—	—	—	—
DOUGLAS.....	531	—	388	503	—	388	35	—	5	34	—	—	—	—	—	—
EAGLE.....	451	—	264	442	—	244	14	—	1	14	—	—	—	4	—	—
ELBERT.....	243	1	872	208	—	833	29	—	8	30	—	6	—	—	—	—
EL PASO.....	8,605	12	911	8,160	16	877	190	—	5	159	—	5	619	650	11	14
FREMONT.....	2,018	6	733	1,911	7	688	120	—	3	107	—	2	30	23	—	—
GARFIELD.....	1,412	5	719	1,320	5	693	68	—	—	78	—	—	12	13	—	—
GILPIN.....	185	—	13	210	—	19	4	—	—	4	—	—	—	—	—	—
GRAND.....	636	—	265	649	—	265	49	—	9	44	—	7	—	—	—	—
GUNNISON.....	609	3	274	603	3	254	34	—	2	25	—	1	—	6	—	—
HINSDALE.....	61	1	34	1	—	34	2	—	1	2	—	1	—	—	—	—
HUERFANO.....	686	1	431	672	1	412	28	—	—	29	—	1	—	6	—	—
JACKSON.....	356	—	206	357	—	196	18	—	4	22	—	1	—	—	—	—
JEFFERSON.....	9,207	4	789	8,294	—	808	292	—	2	205	—	—	271	261	14	13
KIOWA.....	159	—	580	151	—	542	13	—	10	16	—	—	—	—	—	—
KIT CARSON.....	454	—	1,584	396	—	1,478	38	—	11	68	—	10	—	—	—	—

TABLE 38 - Continued
 MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
 CALENDAR YEARS 1958 AND 1959

STATE AND COUNTY	TRUCKS: 1959			TRUCKS: 1958			TRACTORS: 1959			TRACTORS: 1958			METROPOLITAN			
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	TRUCK 1959	TRUCK 1958	TRACT. 1959	TRACT. 1958
	LAKE.....	683	—	8	722	—	8	6	—	—	6	—	—	6	6	—
LA PLATA.....	2,155	5	887	2,110	6	855	111	—	—	98	—	—	8	5	—	—
LARIMER.....	4,200	15	2,355	3,795	20	2,247	175	10	8	149	—	—	65	64	2	—
LAS ANIMAS.....	1,736	29	775	1,844	29	720	87	—	—	76	—	—	11	5	—	—
LINCOLN.....	422	—	995	406	—	927	25	9	6	48	—	—	5	7	—	—
LOGAN.....	1,594	1	2,289	1,504	1	2,180	336	2	4	345	—	—	16	15	—	—
MEGA.....	5,855	3	1,838	5,712	2	1,763	208	—	—	200	—	—	94	113	—	—
MINERAL.....	88	3	4	94	—	11	4	—	—	7	—	—	—	—	—	—
MOFAT.....	982	—	613	882	—	590	83	—	—	75	—	—	9	9	—	—
MONTAZUMA.....	1,939	—	1,209	2,114	—	1,209	119	—	—	164	—	—	14	11	—	—
MONTROSE.....	1,899	6	1,692	1,861	4	1,574	117	—	—	94	—	—	14	11	—	—
MORGAN.....	1,764	2	2,370	1,636	7	2,243	215	—	—	200	—	—	11	12	—	—
OTERO.....	1,953	2	1,182	1,797	2	1,107	193	—	—	181	—	—	21	19	—	—
OURAY.....	183	—	117	198	—	108	10	—	—	8	—	—	—	—	—	—
PARK.....	327	—	229	298	—	211	12	—	—	10	—	—	—	—	—	—
PHILLIPS.....	315	—	1,004	314	1	988	10	—	—	14	—	—	18	15	—	—
PITKIN.....	289	—	108	268	—	115	5	—	—	1	—	—	1	3	—	—
PROWERS.....	882	14	1,495	839	14	1,369	116	—	—	118	—	—	4	6	—	—
PUEBLO.....	7,662	33	979	7,256	51	1,948	372	—	—	399	—	—	244	257	5	—
RIO BLANCO.....	944	—	358	881	—	347	57	—	—	44	—	—	7	4	—	—
RIO GRANDE.....	1,041	—	901	993	—	901	57	—	—	81	—	—	8	9	—	—
ROUIT.....	777	—	580	830	—	584	31	—	—	25	—	—	2	2	—	—
SAGUACHE.....	516	1	474	503	1	450	10	—	—	10	—	—	6	5	—	—
SAN JUAN.....	109	—	—	108	—	—	5	—	—	6	—	—	1	1	—	—
SAN MIGUEL.....	463	1	125	452	1	125	11	—	—	11	—	—	—	—	—	—
SEDMICK.....	270	—	817	264	—	788	20	—	—	24	—	—	3	3	—	—
SUNNIT.....	289	—	34	261	—	31	9	—	—	10	—	—	—	—	—	—
TELLER.....	466	—	140	448	—	134	9	—	—	6	—	—	4	5	—	—
WASHINGTON.....	386	—	1,717	378	—	1,643	31	—	—	37	—	—	7	11	—	—
WELD.....	4,939	17	9,292	4,623	22	7,988	381	—	—	331	—	—	95	98	6	—
YUMA.....	528	4	1,712	465	4	1,614	43	—	—	49	—	—	4	4	—	—

TABLE 39
INCOME TAX: COLLECTIONS BY TYPE OF RETURN
CALENDAR YEARS 1952 - 1959

YEAR FILED	TOTAL COLLECTIONS	COLLECTIONS BY TYPE OF RETURN		
		INDIVIDUAL	CORPORATION	FIDUCIARY
1959	\$35,029,607 ^{1 & 3}	\$25,084,508	\$9,494,787	\$450,312
1958	32,017,283 ^{1 & 3}	22,830,359	8,905,510	281,414
1957	28,957,358 ^{1 & 2}	22,796,242	5,854,965	306,151
1956	28,439,349	23,436,868	4,641,301	361,180
1955	26,846,622	20,819,741	5,828,209	198,672
1954	19,110,307	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

PERCENTAGE DISTRIBUTION OF COLLECTIONS

	TOTAL	INDIVIDUAL	CORPORATION	FIDUCIARY
1959	100	71.6	27.1	1.3
1958	100	71.3	27.8	.3
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

TABLE 40
INCOME TAX: NUMBER OF TAXABLE AND NON-TAXABLE RETURNS
BY TYPE CALENDAR YEARS 1958 - 1959

TYPE OF RETURN	NUMBER OF RETURNS FILED				
	1958		1959		
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAX REGULAR	NON-TAX REFUNDS
NET INCOME TAX					
INDIVIDUAL.....	486,986	49,200	426,965 ⁴	47,642 ⁴	66,807 ⁴
CORPORATE.....	7,885	4,124	7,495	5,283	17
FIDUCIARY.....	1,743	2,931	2,901	2,781	29
PARTNERSHIP (INFORMATION ONLY).....	—	13,548	—	13,313	—
TOTAL, ALL RETURNS.....	496,614	69,803	437,361	69,019	66,853
% OF TOTAL RETURNS TAXABLE.	87.7		76.3		

¹EXCLUDES GROSS INCOME TAX COLLECTION FROM OIL AND GAS PRODUCTION.

²1957 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.

³INCLUDES REFUNDS PAID ON SALARY AND WAGE WITHHOLDING.

⁴IN PRIOR YEARS ALL REFUND RETURNS WERE BATCHED TOGETHER AND COUNTED AS FULL PAY RETURNS. IN 1959 THE NON-TAX REFUND RETURNS WERE BATCHED SEPARATELY. THUS, THE FULL PAY RETURNS SHOW A DECREASE, WHILE THE NON-TAX RETURNS SHOW AN INCREASE.

TABLE 41

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION: NUMBER OF TAXABLE
AND NON-TAXABLE RETURNS BY TYPE: CALENDAR YEARS 1957 - 1959

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	1959		1958		1957	
	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE	TAXABLE	NON-TAXABLE
INDIVIDUAL.....	3,191	56	3,074	57	2,936	63
CORPORATION.....	211	16	283	11	257	9
FIDUCIARY.....	162	34	177	7	144	6
PARTNERSHIP (INFORMATION ONLY).....	—	96	—	97	—	84
TOTAL, ALL RETURNS.....	3,566	202	3,534	172	3,337	162
% OF RETURNS TAXABLE...	94.7		95.4		95.4	

TABLE 42

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION COLLECTIONS BY
TYPE OF RETURN: CALENDAR YEARS 1956 - 1959

TYPE OF RETURN	COLLECTIONS			
	1959	1958	1957	1956 ¹
INDIVIDUAL.....	\$ 463,472	\$ 336,293	\$ 338,451	—
CORPORATION.....	2,282,807	3,424,761	3,445,631	—
FIDUCIARY.....	9,215	9,048	9,016	—
TOTAL.....	2,755,494	3,770,102	3,793,098	3,467,832
PER CENT CHANGE FROM 1959	—	- 26.9	- 27.4	- 20.5

TABLE 43

INCOME TAX COLLECTIONS BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1959 AND 1960

TYPE OF RETURN	COLLECTIONS		% CHANGE: 1960 OVER 1959
	1960	1959	
NET INCOME TAX AND GROSS INCOME TAX FROM OIL AND GAS PRODUCTION ¹			
INDIVIDUAL.....	\$27,154,759	\$24,285,143	+ 11.8
CORPORATION.....	8,120,002	9,528,478	- 14.8
FIDUCIARY.....	387,445	386,009	+ .4
PAYMENTS ON OLD ACCOUNTS AND DEFICIENCIES.....	683,294	593,033	+ 15.2
TOTAL.....	\$36,344,500	\$34,792,663	+ 4.5

¹ RETURNS AND COLLECTIONS WERE NOT DISTRIBUTED BY TYPE OF RETURN IN 1956.

TABLE 44

NET INCOME TAX AND GROSS INCOME TAX FROM OIL
AND GAS PRODUCTION RETURNS FILED AND PROCESSED BY TYPE OF RETURN
FIRST HALF OF CALENDAR YEARS 1959 AND 1960

TYPE OF RETURN	NUMBER OF RETURNS FILED					
	FIRST HALF 1960			FIRST HALF 1959		
	TAXABLE	NON-TAXABLE	TOTAL	TAXABLE	NON-TAXABLE	TOTAL
INDIVIDUAL.....	451,072	116,387	567,459	419,014	112,795	531,809
CORPORATION.....	6,080	3,622	9,702	4,558	3,869	8,427
FIDUCIARY.....	1,727	2,594	4,321	2,524	2,359	4,883
PARTNERSHIPS (INFORMATION ONLY)....	—	12,039	12,039	—	11,220	11,220
DEFICIENCY ASSESSMENTS.	5,980	—	5,980	5,980	—	5,980
TOTAL, ALL RETURNS.....	464,859	134,642	599,501	432,076	130,243	562,319
% OF TOTAL.....				76.8	23.2	100.0

TABLE 45

INCOME TAX: WITHHOLDING REFUNDS, NUMBER AND AMOUNT PAID BY TYPE
OF RETURN: FIRST HALF OF CALENDAR YEARS 1959 AND 1960

TYPE OF RETURN	FIRST HALF 1960			FIRST HALF 1959		
	No. OF RETURNS	AMOUNT	AVG. REFUND PER RETURN	No. OF RETURNS	AMOUNT	AVG. REFUND PER RETURN
TAXABLE.....	250,785	\$3,525,381	\$	169,621	\$1,367,248	\$
NON-TAXABLE.....	71,799	708,067		66,746	444,644	
TOTAL.....	322,584	4,233,448	13.12	236,367	1,811,892	7.67
% CHANGES 1960 FROM 1959.....	+ 40.7	+ 133.6	+ 71.0			

TABLE 46
 INCOME TAX: DECLARATION OF ESTIMATED TAX LIABILITY AND TAX PAID BY TYPE OF RETURNS
 FIRST HALF OF CALENDAR YEARS, 1959 AND 1960

TYPE OF RETURN	FIRST HALF 1960			FIRST HALF 1959				
	NO. OF RETURNS	TAX LIABILITY	TAX PAID	BALANCE EXPECTED	NO. OF RETURNS	TAX LIABILITY	TAX PAID	BALANCE EXPECTED
<u>WITH REMITTANCE:</u>								
INDIVIDUAL.....	51,603	\$13,510,373	\$ 3,382,221	\$10,128,153	45,459	\$10,646,254	\$ 3,284,979	\$ 7,361,275
CORPORATIONS.....	679	9,920,443	2,429,280	7,491,162	689	6,766,211	2,045,607	4,720,604
AMENDED RETURNS.....	---	---	274,622	(274,622)	---	---	---	---
PAYMENTS ON ACCOUNT.....	---	---	4,051,401	(4,051,401)	---	---	3,631,162	(3,631,162)
CREDITS FROM 1959 RETURNS.....	---	---	1,670,276	(1,670,276)	---	---	---	---
TOTAL.....	52,282	23,430,816	11,807,800	11,623,016	46,148	17,412,465	8,961,749	8,450,717
% CHANGE: 1960 VS. 1959..	+ 13.3	+ 34.6	+ 31.8	+ 37.6				
<u>WITHOUT REMITTANCE:</u>								
INDIVIDUALS.....	3,305	---	---	---	3,505	---	---	---
CORPORATIONS.....	237	---	---	---	277	---	---	---
TOTAL.....	3,542	---	---	---	3,782	---	---	---

1 QUARTERLY DECLARATIONS AND PAYMENTS OF ESTIMATED INCOME TAXES BY SELF-EMPLOYED AND CORPORATIONS BECAME EFFECTIVE APRIL 15, 1959.

TABLE 47

INCOME TAX: COLLECTIONS FROM FIELD AUDITS FOR INCOME AND OTHER TAXES
CALENDAR YEARS 1954 - 1959

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 ¹			
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	
1958.....	101,021	62,826	121,323	7,906	413,527	—	706,603	100	
1959.....	37,174	29,449	105,691	12,190	14,831	—	199,335	100	
YEAR	IN-STATE COLLECTIONS							TOTAL COLLECTIONS	% OF TOTAL COLLECTIONS
	INCOME TAX	SALES TAX	USE TAX	MOTOR FUEL TAX	GROSS TON MILE TAX	MISCELLANEOUS ITEMS ¹			
1954.....	269,427	87,559	152,274	21,886	—	977	532,123	95.4	
1955.....	182,619	80,741	214,934	9,144	—	—	497,438	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	
1958.....	101,021	62,826	121,323	7,906	413,527	—	706,603	100.0	
1959.....	36,874	29,449	105,691	12,190	14,831	—	199,035	99.8	
YEAR	OUT-OF-STATE COLLECTIONS							TOTAL COLLECTIONS	% OF TOTAL COLLECTIONS
	INCOME TAX	SALES TAX	USE TAX	MOTOR FUEL TAX	GROSS TON MILE TAX	MISCELLANEOUS ITEMS ¹			
1954.....	24,648	406	620	—	—	—	25,674	4.6	
1955.....	9,861	—	—	—	—	—	9,861	2.0	
1956.....	—	—	—	—	—	—	—	—	
1957.....	—	—	—	—	—	—	—	—	
1958.....	—	—	—	—	—	—	—	—	
1959.....	300 ²	—	—	—	—	—	300	.2	

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

² OUT-OF-STATE AUDITING PERIOD WAS OCTOBER THROUGH DECEMBER, 1959.

TABLE 48

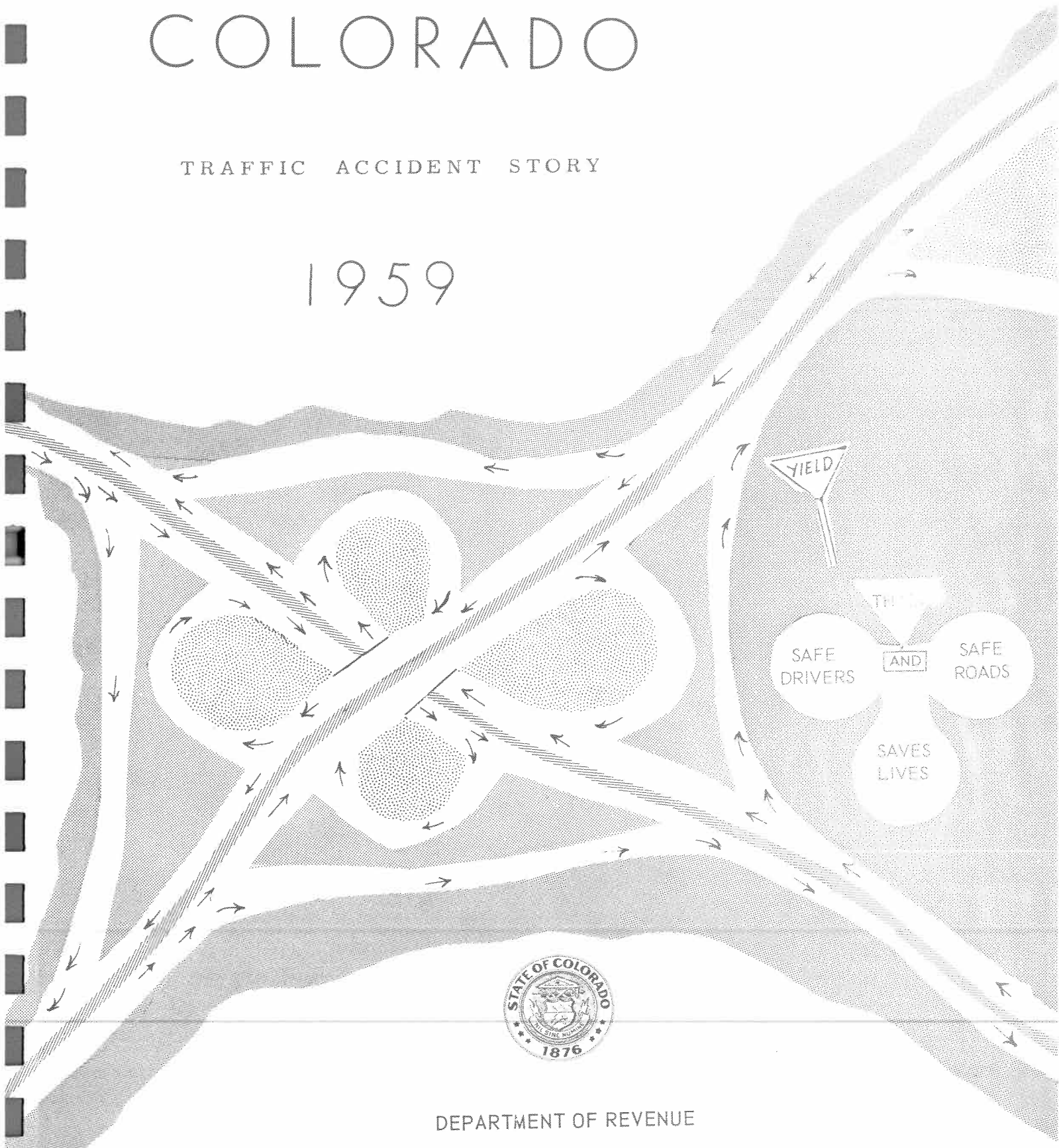
MOTOR FUEL: COLLECTIONS FROM FIELD AND OFFICE AUDITS
CALENDAR YEARS 1956 - 1959

SOURCE OF AUDITS	COLLECTIONS			
	1959	1958	1957	1956
TOTAL MOTOR FUEL AND SPECIAL FUELS:				
OFFICE.....	\$50,904	\$57,795	\$65,082	\$ 50,228
FIELD.....	12,190	7,906	5,967	64,987
TOTAL.....	63,094	65,701	71,049	115,215
PER CENT OFFICE AUDITS.....	81	88	92	44
PER CENT FIELD AUDITS.....	19	12	8	56
	100	100	100	100
SPECIAL FUELS:				
OFFICE.....	\$27,806	\$22,478	\$22,126	\$ 19,504
FIELD.....	12,190	4,458	5,967	13,111
TOTAL.....	39,996	26,936	28,093	32,615
PER CENT OFFICE AUDITS.....	70	83	79	60
PER CENT FIELD AUDITS.....	30	17	21	40
	100	100	100	100

COLORADO

TRAFFIC ACCIDENT STORY

1959



DEPARTMENT OF REVENUE

STATE OF COLORADO

Stephen McNichols

Governor

* * * * *

DEPARTMENT OF REVENUE

Robert A. Theobald

Director

Harold R. Drake

Deputy Director

William A. Cassell

Chief
Motor Vehicle Division

* * * * *

COLORADO HIGHWAY SAFETY COUNCIL

Duke W. Dunbar

Attorney General
Chairman

Merf D. Evans

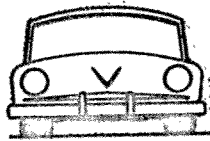
Director

* * * * *

COLORADO STATE PATROL

Gilbert R. Carrel

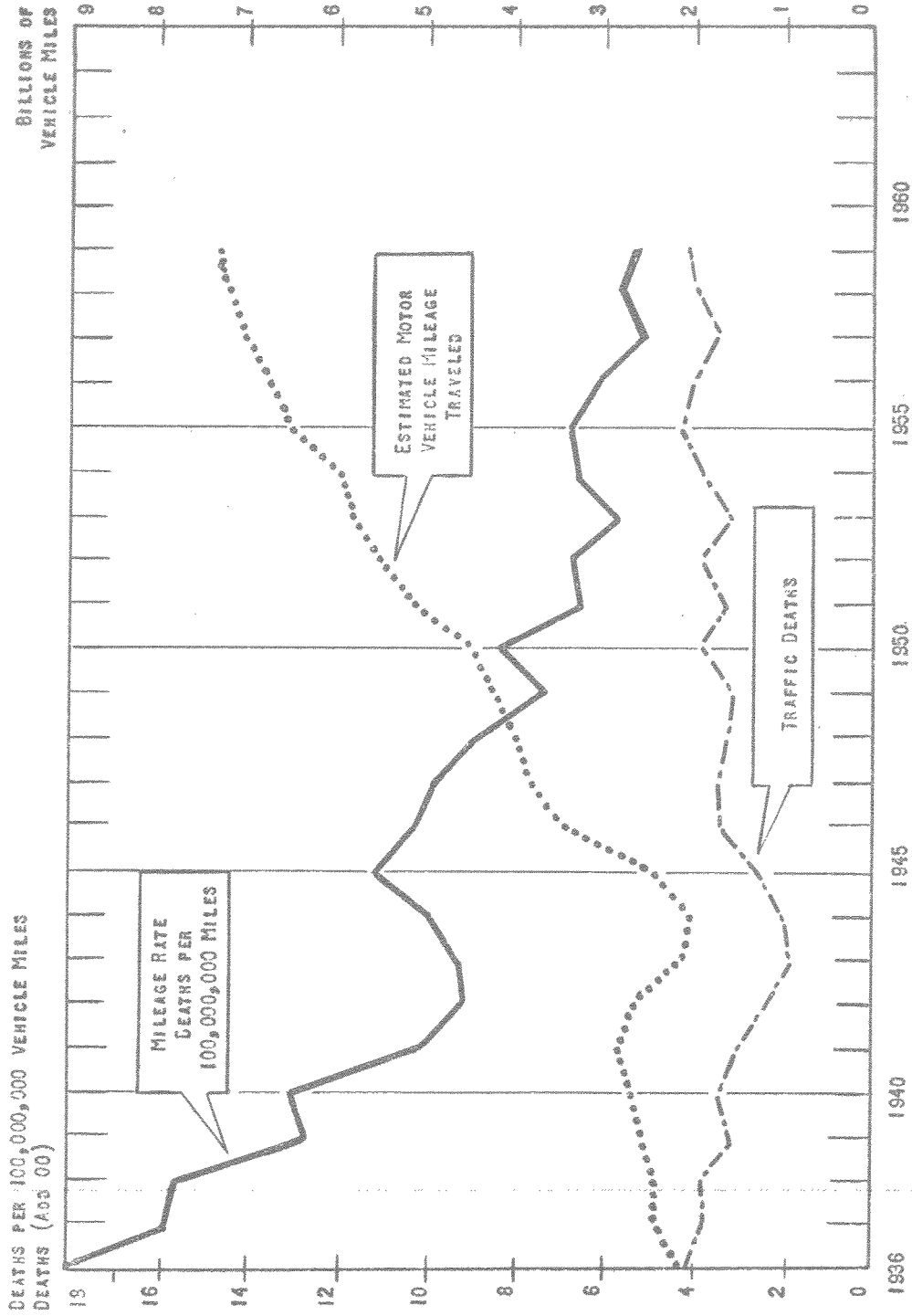
Chief



Compiled by
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Statistician
Department of Revenue
June 30, 1960
State Capitol Annex
Denver, Colorado

Publication approved by E. G. Spurlin, State Controller

COLORADO TRAFFIC DEATHS, DEATH RATE AND MILEAGE TRAVELED FROM 1936



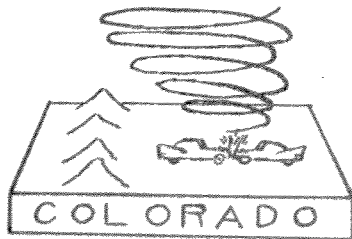
MILEAGE RATE: THE NUMBER OF DEATHS PER 100 MILLION MILES OF TRAVEL.
 MILEAGE TRAVELED: ESTIMATED FROM MOTOR FUEL TAX COLLECTED LESS REVENUE FUNDS FOR TOTAL GALLONS USED ON PUBLIC HIGHWAYS.

Chart I

E.B.

THE COLORADO TRAFFIC ACCIDENT STORY

1959



The mounting stream of traffic on Colorado's streets and highways leaves in its wake the vicious killer, traffic accidents, and the problem of highway safety. Significant facts and figures on the problem are analyzed in this Colorado Traffic Accident Story for 1959 and previous years.

Great changes in State and Interstate Highway Systems in Colorado since 1956 have brought a rapid transition from a hard surfaced, two-lane highway to multi-lane freeways and expressways. By 1959 there were nearly 900,000 registered motor vehicles traveling farther and at higher speeds on these highways. These rapid changes caused Colorado's one million licensed drivers to change their driving habits. It necessitated them learning new driving habits in order to cope with the bewildering maze of yield signs, directional signs and the higher overhead signs. There is a rising tide of tourist travel throughout the State, with 85 percent of it occurring in June, July, August and September. In 1959, an estimated 1.3 million visitors' vehicles toured the State.

Despite the great improvement in the super-highway systems, traffic accidents continue to spiral upward. In 1959, accidents climbed to an all-time high of 52 thousand, up 11 percent from 1958, and the 14 thousand injured persons were the highest on record. However, the death

toll of 404 increased only 2 percent over 1958 and produced a 5.3 death rate per 100,000,000 vehicle miles compared with a 5.5 rate in the previous year.

The economic loss from all of these accidents in 1959 was at least \$54.5 million and for the 5 years, 1955-1959, a staggering cost of a little over one-quarter billion dollars.¹ In this five-year period, 2,009 persons were killed and 58,075 injured. In 1959, on the average, death claimed one person every 22 hours; 38 persons were injured each day; and one accident happened every 10 minutes.

According to traffic statistics, SPEED retains its place as the NUMBER ONE KILLER in 1959. Drivers traveling across the center line on the highways remained in second place and failure to grant the right of way in third place. Almost one-third of the deaths resulted from one car accidents. Nevertheless, traffic volume has grown much faster than the accident rate as revealed in the following table.

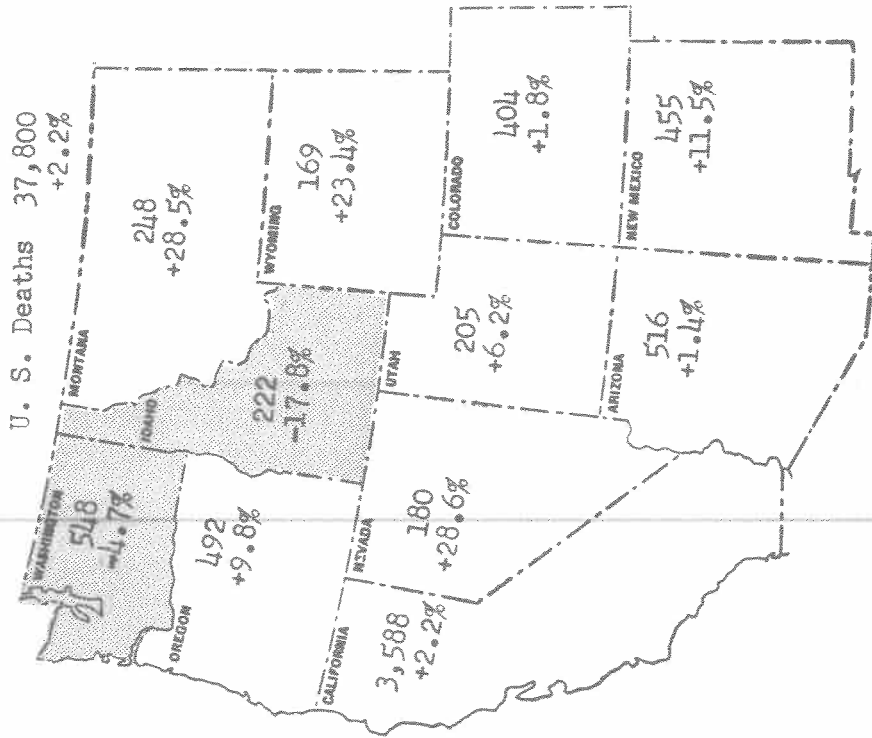
	1955	1956	1957	1958	1959
Number Holding:					
Operators' Licenses	788,112	823,553	847,880	874,750	905,366
Chauffeurs' Licenses	74,964	169,022	115,854	112,738	120,688
Total Licenses	863,064	992,575	963,734	987,488	1,026,054
Motor Vehicle Registrations ²	734,062	770,794	811,951	839,265	883,520
Estimated Motor Vehicle Miles Traveled: (In millions).....	6,470	6,733	7,031	7,154	7,621
Public Road Mileage on December 31 ³	74,790	75,196	75,225	75,680	76,356

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 1957, these costs averaged about \$135,000 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. This dollar rate was applied to the 1957, 1958, and 1959 deaths.

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

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

MOTOR VEHICLE DEATHS, 1959 PER CENT CHANGES FROM 1958



Decrease - 2 States
 Increase - 9 States

MOTOR VEHICLE TRAFFIC DEATH RATES PER 100,000,000 VEHICLE MILES - 1959



Below U. S. Rate - 3 States
 Above U. S. Rate - 8 States

SAFETY IS NO ACCIDENT

Source: National Safety Council

Chart 2

The 884 thousand motor vehicles registered in Colorado in 1959 increased 20 percent from 1955 and the mileage traveled increased 18

percent; yet the death rates were on the decline from 6.7 in 1955 to a low of 5.3 in 1959.

HIGHWAYS GROW SAFER

Travel on the highways continued to grow safer during the decade, 1950 - 1959, despite the sharply rising trend in traffic volume. The 563 thousand registered vehicles in 1950 increased to 884 thousand in 1959 ... up 57 percent. The 789 thousand drivers in 1950 increased to 1 million in 1959 ... up 30 percent. The mileage traveled in 1950 increased from 4.6 billion to 7.6 billion ... up 65 percent. The road miles advanced 4.2 percent from 1952 to 1959.

Despite this expanding flow of travel, the

traffic fatalities did not increase in proportion. Between 1950 and 1959 motor vehicle deaths decreased 4 percent while the mileage death rate dropped 36 percent. The mileage death rate of 5.2 in 1957 was the lowest on record.

Although traffic deaths moved higher in the last half of the decade, the death rates per 100,000,000 miles, per 100,000 population and per 10,000 vehicles trended downward to establish record lows in the last three years.

TRAFFIC ACCIDENT TRENDS

Trends in Deaths and Death Rates. Annual trends in the traffic fatality toll can be studied in Table 1 on Motor Vehicle Deaths and Death Rates in Colorado and the United States for 1936 through 1959. Although the deaths in both the State and the Nation crept upward, the rate measurements of deaths per 100,000 population, per 10,000 motor vehicles and per 100,000,000 miles travel in Colorado tended downward. They dropped to their lowest level in the last three years, 1957 - 1959. Colorado's record for the motor vehicle and mileage rates were lower than those of the United States for these years. Considerable yearly variances in Colorado's deaths from 1936 is observed with a record high of 431 deaths in 1955. The nation-wide deaths followed a similar pattern with a record high of nearly 40,000 in 1956.

Trends in Deaths and Death Rates in Western States Division. Motor vehicle deaths of 37,800 in the United States increased 2 percent in 1959 over 1938. The 11 Western States showed a fatality increase of 3.6 percent over the same period. Fatality declines were registered in 27 of the states compared with 34 for 1958 over 1957. Much less improvement in death reduction is seen for the Eleven Western States on Chart 2. Only two states, Washington, and Idaho reduced their rates, but Arizona and Colorado had very small increases. In comparing the death rates per 100 million vehicle miles, three of the western states, Washington, Utah and Colorado, were under the United States average of 5.4.

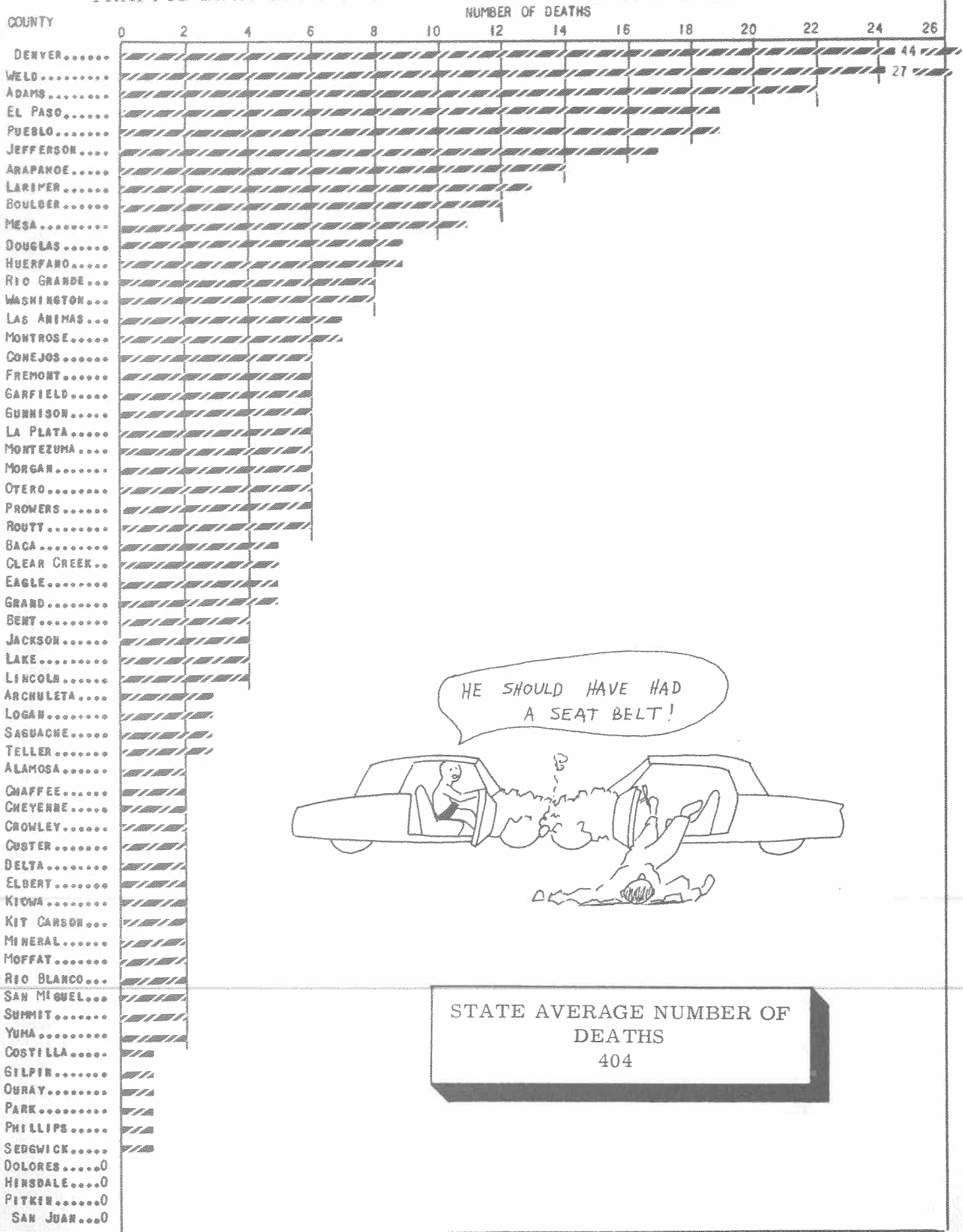
TRAFFIC TOURS AROUND THE STATE

County Tours. The traffic accident tour over the State reveals the variances in the death toll from county to county as witnessed in Chart 3. Over the 1957-1959 three-year period an average of 390 persons lost their lives as against 404 for 1959. In the grim picture 7 counties were spotted with no deaths in 1959. They were Hinsdale, San Miguel, San Juan,

Custer, Kit Carson, Phillips and Sedgwick.

Some improvement in the death scene was observed in 1959 and the three-year average death comparisons. Of the 63 counties, 19 of them, or 30 percent of the total, showed no change from the three-year average; 20 counties, or 32 percent, recorded declines, ranging from

TRAFFIC DEATHS BY COUNTY: THREE YEAR AVERAGE: 1957 - 1959



HE SHOULD HAVE HAD
A SEAT BELT!



STATE AVERAGE NUMBER OF
DEATHS
404

Chart 4

from 4 percent for Weld to 75 percent for Bent, while 19 counties, or 30 percent, had increases. No changes occurred in 19 counties, or 30 percent.

On the State-wide tour Chart 4, which pictures the ranges of the three-year, 1957-1959, death averages, a wide variance from high to low, was viewed. Four counties, Dolores, Hinsdale, Pitkin, and San Juan, had no death records.

Urban and Rural Accidents Mount. More "all accidents" in 1959 over the previous years in rural and urban areas of the State was discovered on the tour in Table 2. The 1959 urban "all accidents" rose 10.4 percent over 1958; the injured 24 percent and the killed 17 percent. In contrast, the rural "all accidents" advanced 13 percent; the injured 3.5 percent and the killed 1.6 percent. Around two-thirds of all accidents occur in the urban areas.⁴ The proportion of the injured in the rural areas in 1959 was 47 percent and the killed 70 percent.

Pedestrian Accidents with Motor Vehicles.

The monthly movements in rural and urban traffic deaths in the years, 1958 and 1959, were observed on Chart 5. The rural deaths climbed to the highest peak in July of both years to descend to the lowest level in November for 1959 to contrast with continued highs for 1958 to a sudden low drop for December. The urban peak months in 1959 were September, October and November contrasted with low level for these months in 1958 with a peak month in November.

Pedestrian involvement in the traffic scene has gradually lessened from 1,029 in 1952 to 982 in 1959 ... a decrease of 5 percent, as seen in Table 3. The killing of pedestrians showed a wide yearly difference with a record high of 67 in 1958. Nine-five percent of all accidents in 1959 resulted in injuries. Significantly, of the 982 pedestrian involvement with motor vehicles, 73 percent of them occurred in daylight, 25 percent in darkness and 5 percent in the dark.

⁴As defined by the Motor Vehicle Division Accident Report, urban includes all incorporated municipalities

Pedestrian Accidents with Motor Vehicles by Age Groups. In Colorado the 1959 records showed that pedestrian actions in traffic took a heavy toll. Their crossing not at intersections was the leading cause of accidents, resulting in 34 percent of the deaths and 28 percent of all killed and injured. Next in importance was going from behind parked cars, crossing with no signal and at intersection with signal. By age groups, 64 percent of the children 14 years and under were injured and killed while crossing not at intersection, and, next in rank, 15 percent from going from behind parked cars. More pedestrians 65 years and over were killed and injured when crossing at intersection with signal, crossing without signal and not at intersection.

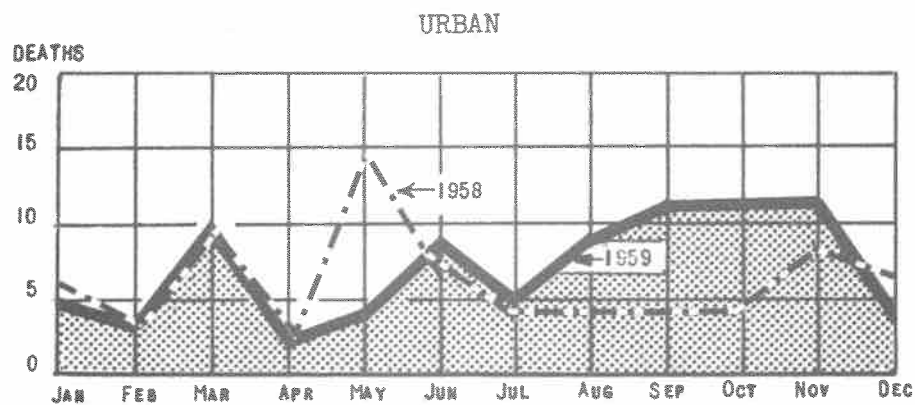
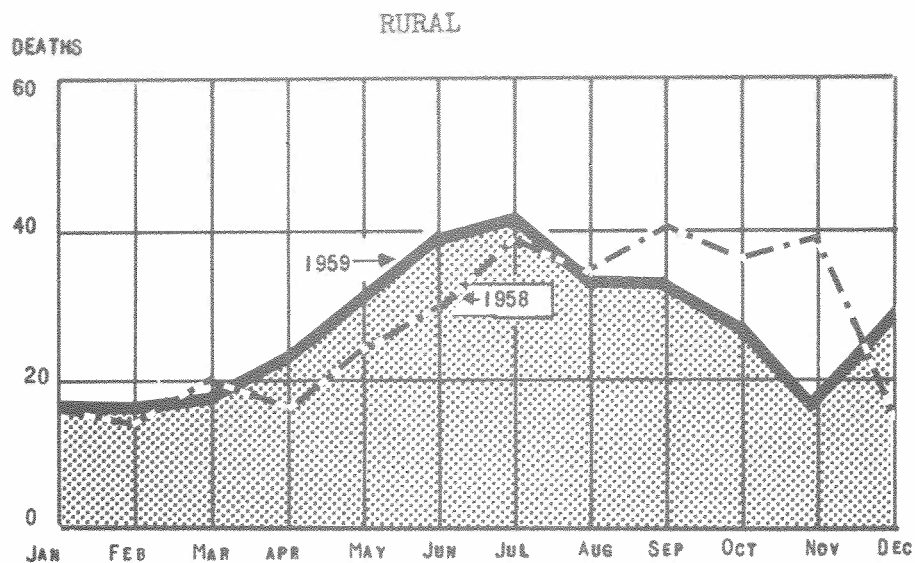
This high injury and fatality accident rates of youngsters and oldsters on the streets and highways is deplorable. The 1959 record in Table 4 revealed that 17 child pedestrians 14 years of age and under, or 34 percent of the total, were killed in accidents with motor vehicles besides another 488, or 53 percent injured. Many of these youngsters were maimed or scarred for life. The crash toll for adult pedestrians 65 years of age or more was likewise high with 12 killed, or 24 percent of the total and 105 injured, or 11 percent of the total. While the deaths of the oldsters decreased 33 percent from 1958, the injured increased 31 percent. But more encouraging, the number of children killed and injured remained the same for 1958 and 1959. By location, 64 percent of the deaths and 84 percent of the injured accidents were urban in 1959. The trends in pedestrian accidents with motor vehicles are pictured in Charts 6 and 7.

Circumstances Contributing to Traffic Accidents. The statistical records for 1959

and previous years disclosed that outstanding favorable conditions for safe motoring on the highways, apparently were not deferments to traffic accidents. The largest proportion of the 52,000 "all accidents" in 1959 occurred under the best conditions of black top surface roads, surface condition dry and no road defects. Of

regardless of size and rural includes non-incorporated areas.

MOTOR VEHICLE TRAFFIC DEATHS BY MONTHS 1958 AND 1959



The trends in traffic death tolls in rural areas for first six months of 1958 and 1959 follow almost the same pattern with the highest number reached in July. Thereafter, the 1958 monthly deaths remained high except for the sharp dip in December but with a reversed downward trend for 1959. Of the 326 deaths in 1958, 63 percent of them happened in the last half of the year against 44 percent of the 321 deaths in 1959.

A more variable monthly pattern was made in the urban areas. More lives were taken in the last half of 1959 than in 1958, being 60 percent of the 83 deaths for the former and 42 percent of the 71 deaths in 1958.

the 347 fatal accidents, by location 70 percent happened in the open country; by type of road surface, 87 percent on blacktop; and by road surface condition, 85 percent on dry surface. Finally, 65 percent of the crashes occurred in daylight.

Why does not this convincing evidence indicate that many of the accidents were due to driver failure behind the wheel?

Age of Drivers Involved in Traffic Accidents. The 88 thousand accidents throughout the State in 1959 reached the highest recorded peak, marking a 14 percent increase over 1958, the previous highest level. For the fatal accidents, the toll of 468 was 8 percent above 1958, 10 percent above 1957 and 6 percent above 1956,

The distribution of the accidents by type and age groups for 1956 - 1959 is found in Table 6. An examination of the figures revealed that the young drivers experienced more crashes than did the older ones. The drivers under 35 years were involved in an average of 56

percent of all accidents from 1956 to 1959, and 56 percent of fatal accidents over the same period. Drivers under 25 years averaged 31 percent for all accidents and 30 percent for fatal. The sixteen teen-agers' record in 1959 was higher in all accidents from 1957 and 1956 but less in fatals. Comparisons of the ratios of driver accidents between rural and urban areas from 1956 to 1958 showed no change, but, in 1959 the proportions changed, particularly, for fatal accidents, with 77 percent for rural and 23 percent for urban.

The comparison of drivers by age groups in the United States for 1958 and 1959 in Table 5 with the same years for Colorado in Table 6 brings out some interesting differences among the age groups. For the United States in 1959, drivers under 35 years accounted for 53 percent of all accidents compared with 56 percent for Colorado; for fatal accidents the United States had 53 percent against 54 percent for Colorado; for fatal accidents the United States had 53 percent against 54 percent for Colorado. However, for drivers under 25 years the United States' fatal record was 42 percent compared with Colorado's 31 percent and these same percents prevailed for all accidents.

SPECIAL CLASSES OF DRIVERS AND TYPE OF VEHICLES INVOLVED IN TRAFFIC ACCIDENTS

License of Driver in Traffic Accidents. The classification of license held by motorists in traffic accidents by location is given in Table 7. The non-licensed resident driver had 40 fatal accidents, or 9 percent, of the 468 State total, compared with 14 percent for urban. For the 88 thousand "all accidents" the non-licensed resident drivers were involved in only 5 percent of the accidents in the rural and urban areas. Of particular interest, the non-resident driver accounted for 63 fatal accidents, or 14 percent of the total, and 18 percent of the rural total. For all accidents the ratios were 7 percent of the State total, 10 percent of the rural total, and 6 percent of the urban total. The Colorado licensed driver produced 77 percent of the fatal accidents and 88 percent

of all accidents in the State with the urban rates higher than the rural.

Military Personnel Involved in Reported Traffic Accidents. The involvement of military personnel in traffic accidents in 1959 and 1958 are presented in Tables 8, 9 and 10. The different kinds of traffic accidents and driver violations trended downward from 1958 to 1959. The accidents by type showed considerable monthly variation in both years. The fatals decreased 50 percent from 1958 and the property damage 11 percent. The injury accidents increased 50 percent. Overall, military driver involvement enjoyed a reduction of 2 percent in the 2,391 accidents.

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES BY AGE GROUPS DEATHS DURING 1959

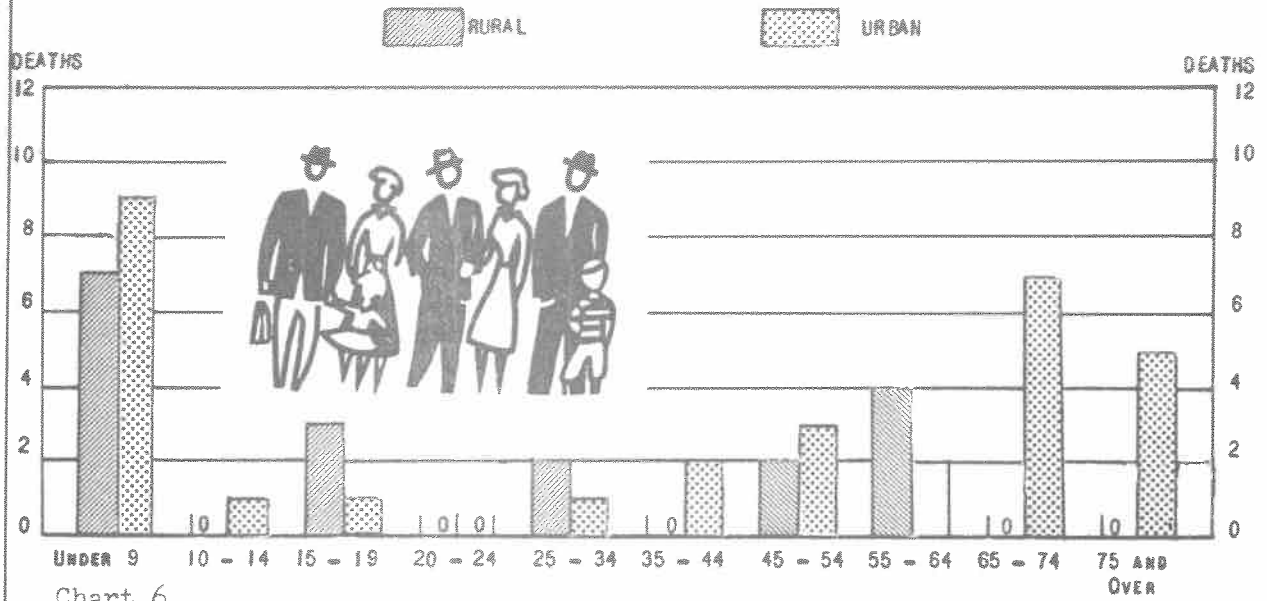


Chart 6

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES: DEATHS

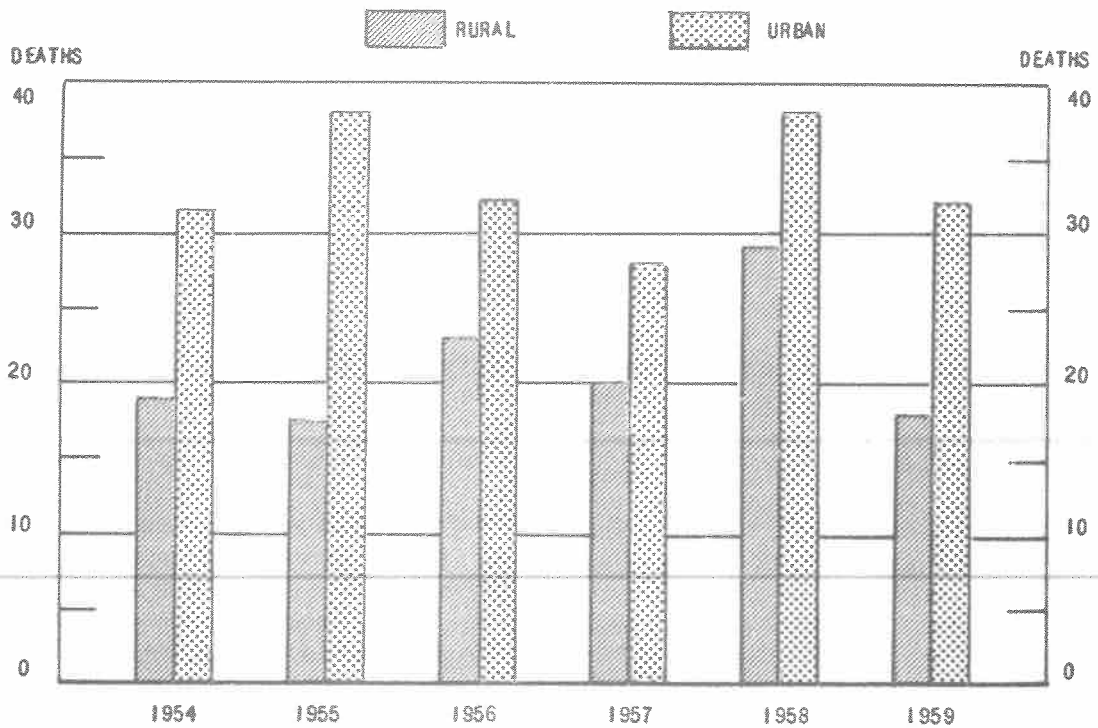


Chart 7

E.B.

It is disclosed in Table 9 on driver violations resulting in traffic accidents that "speed" maintained first place, followed by "following too closely" and "failed to grant the right of way to vehicles." Every category of violations was less in 1959 over 1958 except "failure to grant right of way to vehicle." Significantly, the military personnel were the fastest speed violators of all drivers in the State. On the drinking of military personnel drivers in all accidents, around 80 percent of them had not been drinking as revealed in Table 10.

Approximate Speed of Vehicles Preceding Accident, 1959. The relationship between

speeds and the resultant automotive crashes by rural and urban locations in 1959 can be examined in Table 11. State-wide, 88.5 thousand drivers were involved in "all accidents," of whom 30 percent were rural and 77 percent urban. Of the 468 fatal accidents, 77 percent were rural and 23 percent urban. It is revealed in the Table that the 108 "fatal accidents" in 1959 had soared 44 percent above 1958, compared with 1.1 percent "rural" rise.

This significant fact is established from these records and illustrated on the chart 8. The majority of "all accidents" and "fatal accidents" were not associated with the higher speed ranges.

DRIVER VIOLATIONS IMPROVE

With the unceasing increase in traffic volume over the State, driver violations, causing accidents, rose moderately in 1959 over the two previous years as disclosed in Tables 12 and 13. An analysis of the types of driver actions that resulted in fatal, injury and property damage accidents, produced evidence that "speed" is the leading cause of the fatal accidents. Encouragingly, fatal accidents caused by speedsters have declined by as much as 20 percent from the previous high of 50 percent of 1956. In 1959 "rural" fatal accidents were 46 percent of the total against 29 percent for "urban." For "all accidents," "failure to grant right of way," and "following too closely" were the leading violations. They amounted to 35 percent of the total during the three years, 1957 - 1959. A comparative percentage picture of the principal causes of driver violations in traffic between rural and urban areas for 1959 is seen on Chart 9.

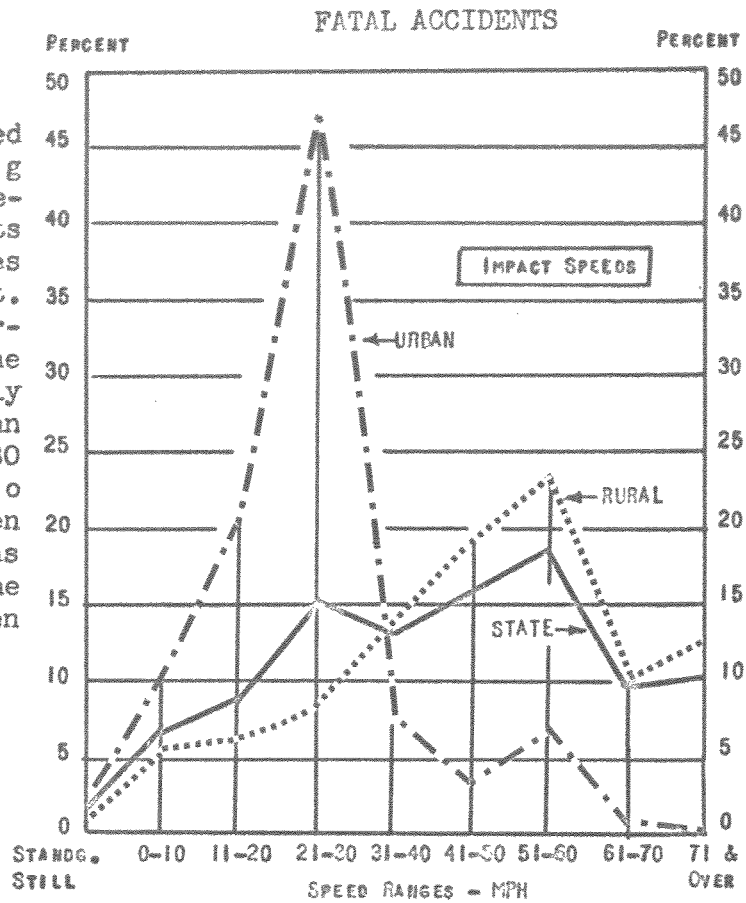
Interestingly in this analysis, information on the number and type of motor vehicles involved in traffic violations for 1958 and 1959

is presented on Chart 10. The passenger cars were involved in 82 percent of all crashes and 73 percent of all fatal collisions. In sharp contrast, commercial vehicles, comprising 20 percent of all registered vehicles, averaged nearly four times the mileage of the average passenger car, yet, they were involved in just 13 percent of "all accidents" and in 16 percent of "fatal accidents."

Revocations and Suspensions and Reinstatements of Driver Licenses. Significant facts stemming from the enforcement of Colorado's traffic laws through suspension and revocation of driver licenses and reinstatements during 1956 and 1960 are found in Table 14. In the promotion of highway safety, it is pointed out, that 8 percent of reported all licensed drivers in the State for the last 5 years, 1955-1959, had been in accidents. Importantly, the 1959 Colorado's traffic program was greatly strengthened by the passage of the Statutory Authority, permitting the Director of Revenue to restrict certain drivers from the highways, who had demonstrated their inability to drive with prudence and safety.

PERCENT DISTRIBUTION OF REPORTED APPROXIMATE SPEED OF VEHICLES PRECEDING ACCIDENTS, 1959

The frequency of reported fatal accidents resulting from impact of speed of vehicles preceding accidents at successive speed ranges is illustrated on the chart. It is revealed that the percentage of accidents at the high speeds are relatively small. 69 Percent of urban accidents fell in the 21-30 mph range, then shrank to very low proportions between 30 to 70 mph. For rural areas and statewide most of the accidents occurred between 21 and 60 mph.



The occurrence of all reported accidents at different mph impact ranges shown on the chart reveals that a relatively small proportion of them were at the higher speeds. Most of the urban accidents occurred under 30 mph contrasted with those in the rural areas mainly under 50 mph.

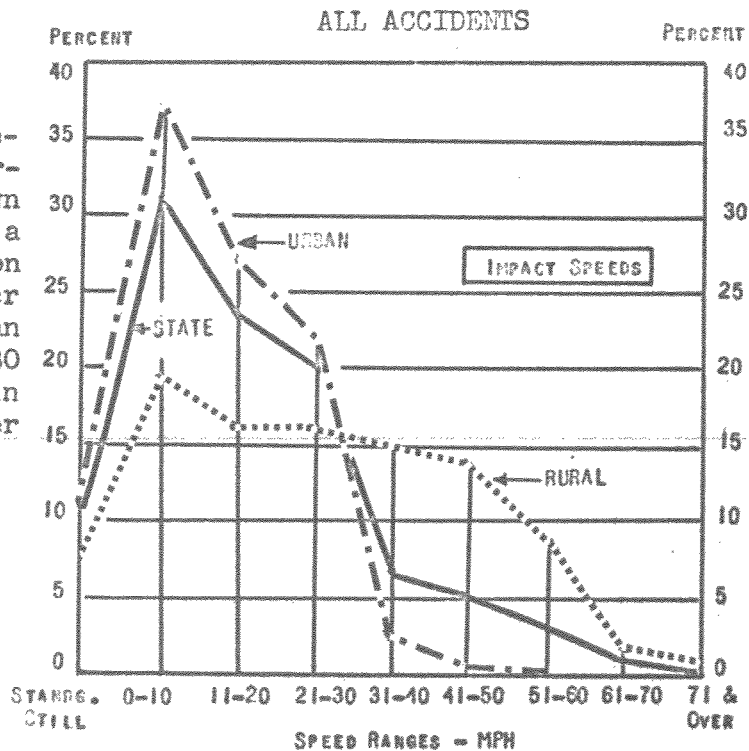


Chart 8

E.B.

Some of the results of this improved traffic program in removing the inattentive, reckless, incompetent, drunkard, and mentally incompetent from the highways are revealed in Table 14. More than 8,500 Colorado motorists had their driving licenses suspended or revoked in 1960 compared with 8,600 in 1959, and 11,000 for 1956 and 1957. The drunk driving and other point-value actions were the main causes for suspensions, running around 90 percent of all suspensions. The drunk driving suspensions continually decreased from 1956 to 1960. For 1960, the 823 revocations included 345 driving violations, 291 for mental incompetence, and 187 for other causes.

Several important reasons are ascribed for the expansion of revocations and suspensions and reinstatements from year to year. They are: 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 better accident investigation and reporting through the uniform reporting form of the Department of Revenue.

Under the Safety Responsibility Law the suspensions increased steadily from 1956 to peak at 9,682 in 1959 to drop to 7,045 in 1960. Likewise the same trend occurred for the reinstatements. The main contributing cause for the decline in the suspensions was the increase in the insured vehicles in 1960 from 1959 by 22 percent. The fluctuations in the revocations were due to many different causes.

DEATH, INJURY AND PROPERTY DAMAGE TOLL ACROSS THE STATE

A series of detailed annual summary tables to show the cause and location of "death and injury" accidents from different kinds of motor vehicle crashes during 1959, and the four prior years, are included herein.

In Table 15 is shown traffic deaths by type of accidents for the State, and rural-urban location, 1946, and 1956-1959. It is a record of the deaths by different categories of motor vehicle collisions and non-collisions. 1959 was the high year for "ran-off-highway" and "collisions with other motor vehicles." They amounted to 65 percent of all deaths for the State, and 70 percent for rural areas...but only 45 percent for urban. The "motor vehicle collisions with pedestrians" in urban places ranked first compared with its very low rank for rural, followed by "collisions with other motor vehicles." The largest increase in deaths from "collisions with other motor vehicles" occurred between 1946 and 1959 with 45 percent.

In Table 16, which gives the persons injured by type of motor vehicle accidents, it was revealed that all categories of accidents in 1959 were moderately up from 1958 in line with a general upward movement from 1956.

Interestingly, the "total injured" sharply increased in the eleven-year period, 1946-1956, in all categories with the exception of the pedestrians. The majority of the persons were injured from "motor vehicle crashes with other vehicles," followed by "ran-off-the-roadway," "fixed objects" and "with pedestrians." Both rural and urban areas registered moderate differences in most of the accident categories from 1956 to 1959. The incidence of "all persons" from motor vehicle collisions was somewhat less in rural areas.

Motor vehicle traffic accidents by type and location in 1959 can be observed in Table 17. State-wide collisions between vehicles produced 77 percent of total all accidents, 32

DRIVER VIOLATIONS RESULTING IN ACCIDENTS: 1959

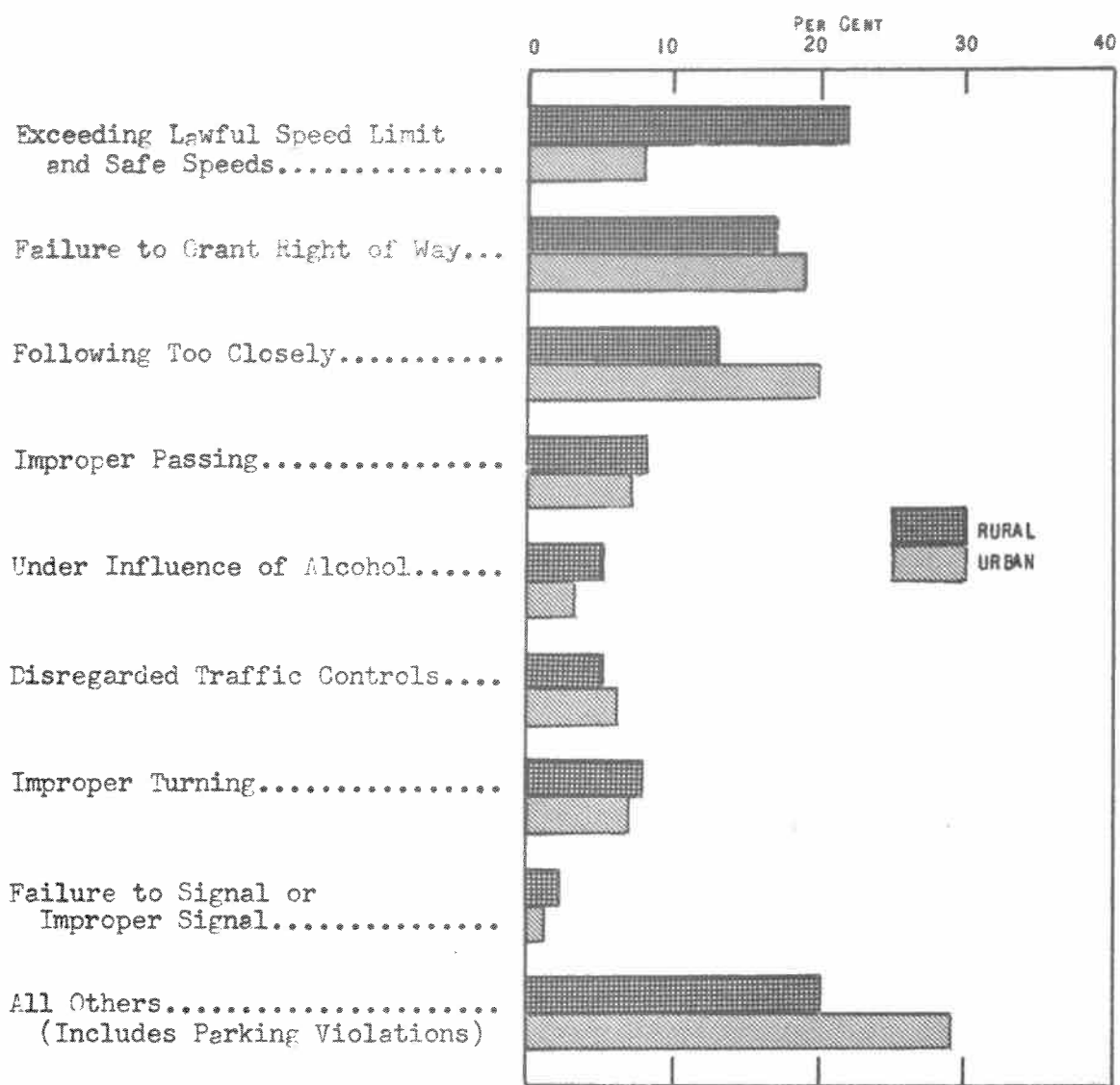


Chart 9

TYPE OF MOTOR VEHICLES INVOLVED IN ACCIDENTS

Type of Vehicle	1958		1959	
	All Accidents	Fatal Accidents	All Accidents	Fatal Accidents
Passenger Car	71,132	316	79,455	347
Trucks	9,946	68	11,150	72
Buses and Taxicabs	1,052	3	1,107	3
Truck Tractor and Semi-Trailer	1,286	34	1,426	43
All Other	1,372	17	1,512	9
Not Stated	1,212	3	1,420	1
TOTAL	86,000	441	96,070	475

Chart 10

E.B.

percent of all fatal accidents, 56 percent of all non-fatal accidents and 82 percent of all property damage. Percentages for property damage were 93 percent for urban and 59 percent for rural. "Ran-off-highway" ranked next in size, except for a very small percent for urban. In fatal accidents, vehicle collisions with pedestrians ranked first in urban places again 9 percent for rural. Property damage from crashes with other motor vehicles was very high in

urban places.

The trends in traffic accidents resulting in deaths and injuries in urban locations, in 1955-1959, by size of incorporated city and town populations, can be studied in Table 18. The death and injury trends in rural locations by kinds of public highways, 1955-1959, can be traced in Table 19.

PROGRESS IN COLORADO'S TRAFFIC SAFETY

Colorado continues to make progress in motor vehicle traffic accident prevention through its intensive program for adults and youth and by stricter law enforcement. The program is carried on in all parts of the State through research, education, training, engineering, enforcement, administration, and legislation. This is accomplished through the Colorado Highway Safety Council with the cooperation of the Department of Highways, State Patrol, 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 Colorado Highway Safety Council and the co-ordinating departments have won numerous national awards. In 1959, the Highway Safety Council received the top national award for Public Safety Education. In 1959, the State Department of Highways received a commendation for its continued excellence in administration. In addition, a number of Colorado cities, industries and individual citizens were accorded national honors.

Beginning in 1958 through the efforts of the Highway Safety Council, several new areas of safety activities were started and continued in 1959. 1) The participation of Colorado cities of over 5,000 in population in the National

Inventory of Traffic Safety activities has greatly increased. This inventory gives a much better comparative basis for measurements of the cities' traffic activities. 2) The school bus drivers' two day annual training institute began in Grand Junction and Denver. The subjects covered were first aid, child psychology, enforcement, traffic safety education, laws, and legislation. 3) A state-military traffic conference was started. It establishes a fine relationship between state and military officials of military installations not only in Colorado but in surrounding states as well. 4) The inclusion of religious leaders and state legislators in the Governor's Regional Traffic Safety Conferences has been beneficial in the promotion of safety. 5) The driver education program both behind the wheel and the desk went forward in 1959 through the adult driving training education schools and through the high school driver education with the use of driving simulators. The Department of Revenue pioneered their use, stemming from a gift of 21 simulators from the Chrysler Corporation. They are used in the schools, by the State Patrol and other organizations. 6) Promotion of the need for driver education is carried on by the Colorado Citizen's Traffic Safety Committee, an independent citizen support organization. This Committee in 1959 held seven regional symposiums with the main objective to show the need of traffic safety through education to other representative groups and organizations for their action. 7) These educational efforts have resulted in establishing 12 volunteer and violator traffic safety improvement schools in

Colorado. Some of the schools give classroom instruction only and some give classroom instruction and practice driving instruction. In the furtherance of the driver education program, beginning in 1951-1952, there were by 1959-60, 614 private and 2,180 public schools giving classroom instruction only. Also, there were 111 public schools with an attendance of 6,800, giving classroom instruction and practice driving instruction. This was a peak year for the latter.

The gradual cutting down of the highway traffic toll of deaths, property damage and

injury since 1936, as measured by the death rate factors, attests significantly to the effectiveness of the safety programs and the combined efforts of law enforcement agencies. During recent years, too, greater emphasis has been placed on driving training and driver education for the driving public instead of scare methods. Thus, despite the ever growing volume of motor vehicle traffic with more high powered cars over Colorado's expanding network of super highways, the killing rates decline. The death rate of 5.3 per 100 million miles traveled in 1959 was next to the lowest all-time 5.2 rate set in 1957. The record of 17.9 in 1936 has dropped in a predominately downward trend.

HIGHWAY SAFETY MAKES DRIVING FUN

THE COLORADO TRAFFIC STORY IN BRIEF

1. Coloradans have experienced an enormous estimated economic loss of \$259 million for the five years, 1955-1959, in addition to a human traffic toll of:

2,009 persons killed
58,075 persons injured

2. The 1959 death toll of 404 was well below the highest record of 431 in 1955, even though vehicles and travel miles increased very considerably from 1955 to 1959. The licensed drivers went up 19 percent, the vehicle registrations, 20 percent, and vehicular miles, 18 percent.
3. The killed numbered 404 in 1959, just 7 above 1958. The death rate of 5.3 was down 4 percent, and 2 percent less than the lowest record of 5.2 for 1957. Further, Colorado's 1959 rate was slightly less than the Nation's all-time low of 5.4.
4. More vehicular miles driven through the mounting traffic volume over the streets and multi-lane freeways and expressways at higher speeds produced a sizable increase in accidents in 1959 over the previous years. The record high of 52,100 accidents rose from the previous high of 1958 by 11 percent and the record high of injured of 14,000 by 14 percent.
5. Colorado's highways are growing safer according to statistical evidence. The number of vehicles and vehicular miles has advanced much faster than the traffic accidents in the decade, 1950-1959. The 563 thousand registered vehicles in 1950 increased to 884 thousand in 1959, up 57 percent; and the mileage traveled from 4.6 billion to 7.6 billion, up 65 percent. In contrast to these increases, the annual death rates per 100 million miles fell from 8.3 in 1950 to 5.3 in 1959, or 56 percent. These rates represent an enormous drop from the all-time high rate of 17.9 of 1936.
6. Had the 8.3 death rate per 100 million miles of 1950 remained the same for 1959, the number of actual deaths would have been 633 instead of 404.
7. Had the rate per 10,000 vehicles of 6.9 in 1950 remained the same in 1959, the fatalities would have been 610. The actual rate was 4.5, or 35 percent less than in 1950.
8. Had the death rate of 29.4 per 100,000 population in 1950 remained the same for 1959, the fatalities would have been 393. The actual rate was 23.0, or 22 percent less than in 1950.
9. Rural and urban accidents made greater gains in 1959 over the previous years, dating back to 1952. The 1959 urban ones rose 10.4 percent from 1958; the injured 24 percent and the killed 17 percent. In contrast, rural accidents advanced 13 percent, the injured 3.5 percent, and the killed 1.6 percent. This fact emerges that the killing and maiming of the citizenry displayed a greater rise in the urban areas.
10. No deaths were recorded in seven counties for either 1959 or 1958. For 1959, they were Custer, Hinsdale, Kit Carson, Phillips, San Juan, San Miguel, and Sedgwick. For 1958, they were Delta, Dolores, Elbert, Gunnison, Ouray, Pitkin, and Pueblo. It is interesting to note that no county repeated as a "death-free" county.
11. Pedestrian accidents with motor vehicles fluctuated narrowly in a downward trend from 1,029 in 1952 to 982 in 1959, or a drop of 5 percent. The pedestrians killed showed wide yearly differences, climaxing in a record high of 67 in 1958.
12. The pedestrian action of crossing not at intersections, as always, was the leading cause of accidents. This action took a toll of 28 percent of all accidents and 32 percent of all killed.

13. In 1959, 17 pedestrians 14 years of age or under, or 34 percent of the total, were killed in accidents with motor vehicles. Another 488, or 53 percent of the total, were injured. The crash toll for adult pedestrians 65 years of age or more was likewise high with 12 killed, or 24 percent of the total; and 105 injured, or 11 percent of the total. The number of children and injured remained the same for 1958 and 1959. By location 63 percent of the deaths and 84 percent of the injury accidents happened in urban areas in 1959.
14. The behavior and skill of the driver behind the wheel, the condition of the vehicle, and the type and condition of the highways are the prime factors, which must be in balance, to make for safe motoring. Even though, driving conditions, such as highways, daylight, vision, obscurement, and other conditions are all favorable, the traffic toll is still very high. Statistical evidence points to the driver as the main unbalancing factor. Driver violations cause the largest proportion of the accidents. Thus, the psychology of the driver is a very complex problem in the safety programming effort toward cutting down the injuring, crippling and slaughtering of people on the highways.
15. The involvement of licensed drivers in traffic accidents in Colorado has been around 8 percent for the last five years, 1955-1959. The swelling volume of accidents involving drivers reached a new record peak of 88,000 in 1959, or 14 percent, above the previous peak of 1958. Drivers under 35 years averaged 56 percent of all accidents from 1956 to 1959. Drivers under 25 years averaged 31 percent for all accidents and 30 percent for fatal. The teenagers' record for 1959 was higher in all accidents than for 1957 and 1956 but less in fatal accidents. In 1959, 30 percent of all accidents were rural against 70 percent for urban compared with 77 percent for rural fatal accidents and 23 percent for urban.
- The proportion of urban fatal accidents was considerably higher in 1959 than in 1958.
16. Monthly death pattern continues to be higher in the last half of the year in both rural and urban areas. Of the 321 rural deaths, 56 percent happened in the second half of 1959 and 60 percent of the urban deaths. More lives were lost in the last half of 1959 than in 1958, being 60 percent of the 83 deaths for the former and 42 percent of the 71 deaths for the latter.
17. The accident involvement of drivers in the United States under 35 years accounted for 53 percent of all accidents compared with 56 percent for Colorado; for fatal accidents the United States had 53 percent against 54 percent for Colorado. For drivers under 25, the Nation's fatal record was 42 percent contrasted with Colorado's 31 percent, and this same percentage prevailed for all accidents.
18. In 1959 under classification of licenses held by motorists, the non-licensed resident driver had 40 fatal accidents, or 9 percent of the 468 State total, compared with 14 percent for urban. For the 88,000 "all accidents" the non-licensed resident drivers were involved in only 5 percent of the accidents in the rural and urban areas. The non-resident driver rolled up 63 fatal accidents, or 14 percent of the total, and 18 percent of the rural total. For all accidents the ratios were 7 percent of the State total, 10 percent of the rural total, and 6 percent of the urban total. The Colorado licensed drivers caused 77 percent of the fatal accidents and 88 percent of all accidents in the State, with the urban rates higher than the rural.
19. The involvement of military personnel in traffic accidents tended downward from 1958 to 1959. The fatals decreased 50 percent from 1958 and the property damage 11

percent. The injury accidents increased 50 percent. Overall, military involvement enjoyed a reduction of 2 percent in the 2,391 accidents, For driver violations, resulting in accidents during 1958 and 1959, SPEED MAINTAINED FIRST PLACE.

Every category of violations was less in 1959 over 1958 except "failure to grant the right of way to vehicles." Significantly, the military personnel were the fastest speed violators of all drivers in the State. On the drinking condition of military personnel drivers in all accidents, around 80 percent of them had not been drinking.

20. Approximate speed of vehicles at successive ranges of mph, resulting in crashes, was not high at the impact in the majority of the accidents in 1959. Of the 108 urban fatal accidents 69 percent fell in the 21-30 mph range. For rural areas most of the impacts occurred between 30 and 60 mph. In the urban locations, 96 percent of all

accidents were at 30 mph, or less. State-wide, 84 percent of the crashes occurred at 30 mph and under.

SPEEDERS KILL

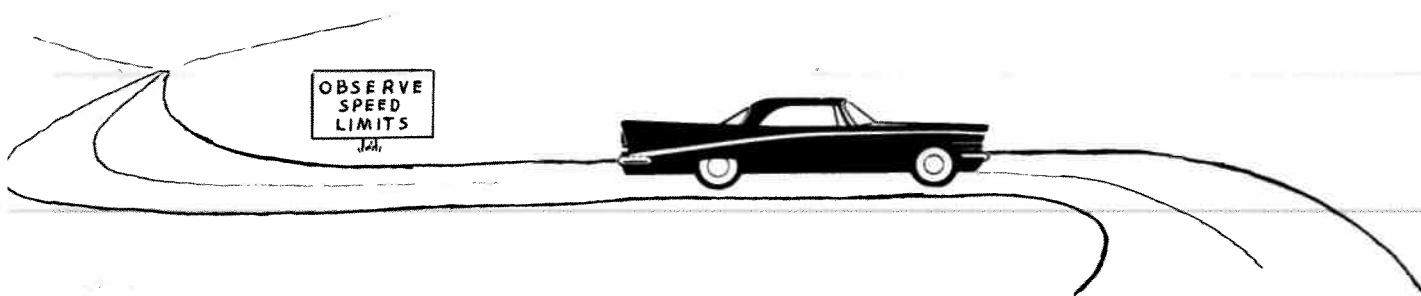
21. The 1959 traffic toll in brief:

404	Deaths
13,946	Persons injured
	Highest all-time record
159	Fatal accidents from speeding
	Speed was the principal cause of the 387 total accidents, or 41 percent.

22. The estimated cost in millions..\$55

Death.....	12
Non-fatal Injury.....	19
Property Damage.....	24

SPEED KILLS
 SLOW DOWN
 AND
 LIVE



DRIVING FASTER COURTS DISASTER

TABLE 1

MOTOR VEHICLE DEATHS AND DEATH RATES IN COLORADO AND UNITED STATES, 1936 - 1959

YEAR	TOTAL NUMBER OF DEATHS			PER 100,000 POPULATION ¹ , 2, & 3			TOTAL DEATH RATES ³ PER 10,000 MOTOR VEHICLES ³			PER 100,000,000 VEHICLE MILES ³		
	DENVER COLO.	COLORADO	UNITED STATES	DENVER COLO.	COLORADO	UNITED STATES	DENVER COLO.	COLORADO	UNITED STATES	COLORADO	UNITED STATES	UNITED STATES
1936.....	69	402	38,089 ¹	24.0	36.8	29.7	7.6	12.7	13.4	17.9	15.1	
1937.....	77	381	39,643	26.8	34.5	30.8	8.0	11.3	13.2	15.9	14.7	
1938.....	58	388	32,582	20.2	34.2	25.1	6.2	11.4	10.9	15.6	12.0	
1939.....	66	325	32,386	20.4	29.0	24.7	6.8	9.4	10.4	12.7	11.3	
1940.....	46	350	34,501	14.3	30.8	26.1	4.6	9.9	10.6	13.0	11.4	
1941.....	58	312	39,969	18.0	27.2	30.0	5.3	8.5	11.5	10.8	12.0	
1942.....	51	239	28,309	15.8	21.1	21.2	4.7	6.5	8.6	9.3	10.6	
1943.....	48	196	23,823	14.3	16.8	17.8	4.7	5.6	7.7	9.5	11.5	
1944.....	34	203	24,282	10.1	18.2	18.3	3.6	6.0	8.0	9.8	11.5	
1945.....	54	276	28,076	16.1	25.6	21.2	5.4	7.9	9.1	11.2	11.3	
1946.....	45	357	33,411	12.0	30.0	23.9	3.8	9.0	9.7	10.4	9.8	
1947.....	64	369	32,697	16.4	31.5	22.8	5.3	8.6	8.7	9.7	8.8	
1948.....	47	344	32,259	11.4	26.2	22.1	3.6	7.3	7.8	8.6	8.1	
1949.....	51	316	31,701	12.4	24.2	21.3	3.6	6.2	7.1	7.4	7.5	
1950.....	41	388	34,763	9.7	29.4	23.0	2.7	6.9	7.1	8.3	7.6	
1951.....	45	344	36,996	10.8	26.3	24.1	2.7	5.8	7.1	6.6	7.5	
1952.....	47	384	37,794	11.3	26.4	24.3	2.8	6.2	7.1	6.9	7.4	
1953.....	30	338	37,955	7.0	23.1	24.0	1.7	5.2	6.7	5.8	7.0	
1954.....	32	388	35,586	7.7	27.2	22.1	1.7	5.7	6.1	6.5	6.3	
1955.....	47	431	38,426	11.1	26.2	23.4	2.3	5.9	6.1	6.7	6.4	
1956.....	38	409	39,628	7.3	25.5	23.7	1.8	5.3	6.1	6.1	6.3	
1957.....	37	368	38,702	7.0	22.1	22.7	1.7	4.5	5.8	5.2	6.0	
1958.....	43	397	36,981	8.8	23.2	21.3	1.9	4.7	5.4	5.5	5.6	
1959.....	52	404	37,800	11.0	23.0	21.4	2.3	4.5	5.4	5.3	5.4	
% CHANGE:												
1950-1959.	+ 27	+ 4	+ 9	+ 13	- 22	- 7	- 17	- 35	- 24	- 36	- 29	
1958-1959.	+ 21	+ 2	+ 2	+ 25	- 1	0	+ 21	- 4	0	- 4	- 4	

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; FOR SUCCEEDING YEARS ON THE CENSUS ESTIMATED POPULATIONS THROUGH 1958; AND FOR 1959 THE 1960 CENSUS.

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 THROUGH 1958; AND FOR 1959 THE 1960 CENSUS.

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, 1952 - 1959

YEAR	ACCIDENTS			INJURED			KILLED			ECONOMIC LOSS (IN MILLIONS)
	URBAN	RURAL	TOTAL	URBAN	RURAL	TOTAL	URBAN	RURAL	TOTAL	
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	5,592	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	49.7 ¹
1958.....	31,345	15,467	46,812	5,909	6,378	12,287	71	326	397	53.6
1959.....	34,612	17,486	52,098	7,343	6,603	13,946	83	321	404	54.5

PERCENT OF TOTAL ACCIDENTS

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
1958.....	67	33	100	48	52	100	18	82	100
1959.....	66	34	100	53	47	100	21	79	100

TABLE 3

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES, 1952 - 1959

YEAR	ACCIDENTS	KILLED	INJURED	NO INJURY
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	---
1958.....	983	67	916	---
1959.....	982	50	932	---
PER CENT CHANGES				
1959 FROM 1952	- 5	- 9	- 2	---
1959 FROM 1958	---	-25	+17	---

PER CENT OF TOTAL ACCIDENTS

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	---
1958.....	100	7	93	---
1959.....	100	5	95	---

¹ CHANGED FROM THE 1956 ESTIMATED COST OF \$125,000 PER DEATH FOR ALL ACCIDENTS, OR \$ 46 MILLION, TO \$135,000, OR \$49.7 MILLION, BECAUSE OF RISING COSTS IN THE ECONOMY.

TABLE 4

PEDESTRIAN ACCIDENTS WITH MOTOR VEHICLES BY AGE GROUPS, 1958 AND 1959

AGE GROUP	DEATHS						INJURED					
	1959			1958			1959			1958		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
ALL AGES.....	18	31	49	28	35	63	145	755	900	144	739	883
YEARS												
0 - 4.....	3	3	6	2	3	5	27	110	137	20	98	118
5 - 9.....	4	6	10	6	6	12	49	224	273	46	252	298
10 - 14.....	—	1	1	—	—	—	18	60	78	12	59	71
15 - 19.....	3	1	4	2	—	2	17	38	55	13	36	49
20 - 24.....	—	—	—	—	—	—	5	34	39	6	22	28
25 - 34.....	2	1	3	3	1	4	8	54	62	16	37	53
35 - 44.....	—	2	2	2	—	2	10	41	51	10	52	62
45 - 54.....	2	3	5	2	5	7	2	45	47	5	54	59
55 - 64.....	4	2	6	1	3	4	4	49	53	6	59	65
65 - 74.....	—	7	7	2	8	10	3	60	63	6	34	40
75 YEARS & OVER	—	5	5	7	10	17	2	40	42	4	36	40
AGE NOT STATED..	—	1	1	2	2	4	2	30	32	1	32	33
GRAND TOTAL.....	18	32	50	29	38	67	147	785	932	145	771	916
% OF TOTAL.....	36	64	100	43	57	100	16	84	100	16	84	100

TABLE 5

ACCIDENTS BY DRIVER AGE GROUPS IN UNITED STATES: YEARS 1958 AND 1959

AGE GROUP	DRIVERS IN ACCIDENTS: 1959				DRIVERS IN ACCIDENTS: 1958			
	FATAL		ALL		FATAL		ALL	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
TOTAL.....	46,000	100.0	18,000,000	100.0	44,000	100.0	17,600,000	100.0
UNDER 20.....	5,350	11.6	2,340,000	13.0	5,050	11.5	2,200,000	12.5
20 - 24.....	7,700	16.8	2,700,000	15.0	7,350	16.7	2,550,000	14.5
25 - 29.....	6,150	13.4	2,540,000	14.1	6,000	13.6	2,540,000	14.4
30 - 34.....	5,300	11.5	2,020,000	11.2	5,100	11.6	2,020,000	11.5
35 - 39.....	4,200	9.1	1,840,000	10.2	4,050	9.2	1,830,000	10.4
40 - 44.....	4,100	8.9	1,620,000	9.0	3,950	9.0	1,620,000	9.2
45 - 49.....	3,600	7.8	1,450,000	8.1	3,300	7.6	1,430,000	8.1
50 - 54.....	2,700	5.9	1,120,000	6.2	2,500	5.7	1,090,000	6.2
55 - 59.....	2,100	4.6	860,000	4.8	2,000	4.5	840,000	4.8
60 - 64.....	1,800	3.9	610,000	3.4	1,700	3.8	600,000	3.4
65 - 69.....	1,350	2.9	540,000	3.0	1,350	3.0	530,000	3.0
70 - 74.....	950	2.1	200,000	1.1	950	2.2	190,000	1.1
75 AND OVER....	700	1.5	160,000	.9	700	1.6	160,000	.9

SOURCE: "DRIVERS IN ACCIDENTS BASED ON REPORTS FROM 29 STATES IN 1958 AND 25 STATES IN 1959 FROM STATE TRAFFIC AUTHORITIES. NUMBER OF DRIVERS BY AGE ARE NATIONAL SAFETY COUNCIL'S ESTIMATES BASED ON REPORTS FROM STATE TRAFFIC AUTHORITIES AND RESEARCH GROUPS."

SOURCE: NATIONAL SAFETY COUNCIL, ACCIDENT FACTS, 1958 AND 1959.

TABLE 6

AGE OF DRIVERS IN MOTOR VEHICLE ACCIDENTS, 1956 - 1959

AGE GROUP	1959				1958				1957				1956				
	IN ALL ACCIDENTS		IN FATAL ACCIDENTS		IN ALL ACCIDENTS		IN FATAL ACCIDENTS		IN ALL ACCIDENTS		IN FATAL ACCIDENTS		IN ALL ACCIDENTS		IN FATAL ACCIDENTS		
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	
ALL AGES.....	85,272	100	464	100	74,213	100	426	100	71,255	100	420	100	68,670	100	436	100	
UNDER 16 YEARS.....	597	.7	5	1.1	523	.7	5	1.2	351	.5	1	.2	261	.4	3	.7	
16 YEARS.....	3,350	3.9	10	2.2	2,853	3.9	5	1.2	2,474	3.5	10	2.4	2,308	3.4	17	3.9	
17 - 19 YEARS.....	10,020	11.7	41	8.8	8,547	11.5	41	9.6	7,852	11.0	44	10.5	7,561	11.0	45	10.3	
20 - 24 YEARS.....	13,116	15.4	89	19.2	11,184	15.1	84	19.7	11,113	15.6	61	14.5	10,988	16.0	78	17.9	
25 - 34 YEARS.....	20,433	24.0	107	23.1	18,005	24.3	104	24.4	17,895	25.1	117	27.9	17,804	25.9	103	23.5	
35 - 44 YEARS.....	15,919	18.7	80	17.2	13,880	18.7	70	16.4	13,304	18.7	77	18.3	12,527	18.3	82	18.8	
45 - 54 YEARS.....	10,891	12.8	53	11.4	9,385	12.5	54	12.7	8,997	12.6	51	12.1	8,578	12.5	43	9.9	
55 - 64 YEARS.....	6,667	7.8	45	9.7	5,890	7.9	37	8.7	5,735	8.0	29	6.9	5,430	7.9	30	6.9	
65 - 74 YEARS.....	3,437	4.0	27	5.8	3,104	4.2	17	4.0	2,812	4.0	23	5.5	2,572	3.7	30	6.9	
75 YEARS AND OVER.....	843	1.0	7	1.5	842	1.1	9	2.1	722	1.0	7	1.7	641	.9	5	1.1	
TOTAL, AGE																	
NOT STATED.....	3,186		4		2,984		5		2,837		6		2,817		4		
GRAND TOTAL,																	
ALL AGES.....	88,458		468		77,197		431		74,092		426		71,487		440		
TOTAL RURAL DRIVERS..	26,812		360		23,687		356		22,839		350		22,121		352		
% RURAL DRIVERS.....	30		77		31		83		31		82		31		82		
TOTAL URBAN DRIVERS..	61,646		108		53,510		75		51,253		76		49,366		78		
% URBAN DRIVERS.....	70		23		69		17		69		18		69		18		

TABLE 7

LICENSE OF DRIVER IN TRAFFIC ACCIDENTS, 1959

LICENSE OF DRIVER	FATAL ACCIDENTS					
	STATEWIDE		RURAL		URBAN	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
GOVERNMENT LICENSE.....	0	.0	—	.0	0	.0
LICENSED IN STATE.....	345	77.0	258	74.4	87	86.1
RESIDENT - NO LICENSE.....	40	8.9	26	7.5	14	13.9
NON-RESIDENT - LICENSED IN OTHER STATE.....	63	14.1	63	18.1	0	.0
NON-RESIDENT - NO LICENSE..	—	—	—	—	0	.0
TOTAL.....	448	100	347	100	101	—
NOT STATED.....	20		13		7	
TOTAL DRIVERS.....	468		360		108	

LICENSE OF DRIVER	ALL ACCIDENTS					
	STATEWIDE		RURAL		URBAN	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
GOVERNMENT LICENSE.....	98	.1	16	.1	82	.1
LICENSED IN STATE.....	74,600	87.9	22,158	85.1	52,442	88.9
RESIDENT - NO LICENSE.....	4,177	4.9	1,291	5.0	2,886	4.9
NON-RESIDENT - LICENSED IN OTHER STATE.....	6,022	7.1	2,524	9.7	3,498	6.0
NON-RESIDENT - NO LICENSE..	94	.1	31	.1	63	.1
TOTAL.....	84,991	100	26,020	100	58,971	100
NOT STATED.....	3,467		792		2,675	
TOTAL DRIVERS.....	88,458		26,812		61,646	

TABLE 8

MILITARY PERSONNEL INVOLVED IN REPORTED TRAFFIC ACCIDENTS BY MONTHS, 1958 AND 1959

YEAR AND MONTH	1959				1958			
	TOTAL ACCIDENTS	FATAL ACCIDENTS	INJURY ACCIDENTS	PROPERTY DAMAGE	TOTAL ACCIDENTS	FATAL ACCIDENTS	INJURY ACCIDENTS	PROPERTY DAMAGE
JANUARY.....	249	1	30	218	229	4	27	198
FEBRUARY.....	181	1	26	154	171	1	31	139
MARCH.....	158	1	29	128	202	4	23	175
APRIL.....	187	2	41	144	163	1	27	135
MAY.....	189	2	43	144	177	1	32	144
JUNE.....	172	2	44	126	213	2	27	184
JULY.....	214	—	170	44	205	2	36	167
AUGUST.....	213	—	53	160	240	5	46	189
SEPTEMBER.....	202	1	34	167	194	—	34	160
OCTOBER.....	211	2	27	182	190	1	31	158
NOVEMBER.....	196	—	29	167	209	5	32	172
DECEMBER.....	219	2	48	169	243	2	34	207
YEARLY TOTAL....	2,391	14	574	1,803	2,436	28	380	2,028
CHANGE IN YEARLY TOTALS: 1959 FROM 1958..	- 45	- 14	+ 194	- 225				
% CHANGE.....	- 2	- 50	+ 51	- 11				

TABLE 9

MILITARY PERSONNEL DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS
1958 AND 1959

TYPE OF VIOLATION	1959 ALL ACCIDENTS		1958 ALL ACCIDENTS		% CHANGE IN ACCIDENTS
	NUMBER	PERCENT	NUMBER	PERCENT	
UNDER INFLUENCE OF ALCOHOL.....	87	5.9	114	7.0	- 23.7
EXCEEDED STATED SPEED LIMIT.....	88	6.0	123	7.5	- 28.5
EXCEEDED SAFE SPEED - BUT NOT STATED LIMIT... ALL SPEED.....	199	13.6	206	12.6	- 3.4
	287	19.6	329	20.1	- 12.8
FAILED TO GRANT RIGHT OF WAY TO VEHICLE.....	200	13.6	183	11.2	+ 9.3
FOLLOWED TOO CLOSELY.....	259	17.7	301	18.4	- 14.0
ON WRONG SIDE OF ROAD - NOT IN PASSING.....	106	7.2	134	8.2	- 20.9
ALL OTHER VIOLATIONS.....	528	36.0	575	35.1	- 8.2
TOTAL VIOLATIONS.....	1,467	100.	1,636	100.	- 10.3
PER CENT CHANGE: 1959 OVER 1958.....			-10.3		
TOTAL SPEED VIOLATIONS FOR ALL DRIVERS.....	6,541	13.0	6,103	13.0	
TOTAL SPEED VIOLATIONS FOR MILITARY PERSONNEL DRIVERS.....	287	19.6	329	20.1	

TABLE 10

DRINKING CONDITION OF MILITARY PERSONNEL DRIVERS INVOLVED IN
TRAFFIC ACCIDENTS, 1958 AND 1959

TYPE OF VIOLATION	1959 ALL ACCIDENTS		1958 ALL ACCIDENTS	
	NUMBER	PERCENT	NUMBER	PERCENT
HAD NOT BEEN DRINKING.....	1,946	81.4	1,946	79.9
DRINKING, OBVIOUSLY DRUNK.....	51	2.1	58	2.4
DRINKING, ABILITY IMPAIRED.....	45	1.9	56	2.3
DRINKING, ABILITY NOT IMPAIRED.....	130	5.4	139	5.7
DRINKING, UNKNOWN IF ABILITY IMPAIRED.....	84	3.5	94	3.8
NOT STATED.....	135	5.7	143	5.9
TOTAL VIOLATIONS.....	2,391	100.	2,436	100.
PERCENT CHANGE: 1959 OVER 1958.....			- 1.8	

TABLE 11
APPROXIMATE SPEED OF VEHICLES PRECEDING ACCIDENT, 1959

SPEED ¹ (MPH.)	FATAL ACCIDENTS					
	STATEWIDE		RURAL		URBAN	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
STANDING STILL (EXCL. PROPER PARKING LOCATION).....	5	1.2	3	.9	2	2.2
0 - 10.....	29	6.8	20	5.9	9	10.1
11 - 20.....	39	9.1	20	5.9	19	21.4
21 - 30.....	67	15.7	25	7.4	42	47.2
31 - 40.....	55	12.8	48	14.1	7	7.9
41 - 50.....	68	15.9	65	19.2	3	3.4
51 - 60.....	80	18.7	80	23.6	0	6.7
61 - 70.....	41	9.5	35	10.3	6	1.1
71 AND OVER.....	44	10.3	43	12.7	1	—
TOTAL.....	428	100.	339	100.	89	100.
NOT STATED.....	40		21		19	
TOTAL DRIVERS ²	468		360		108	
TOTAL DRIVERS, 1958.....	431		356		75	
PERCENT CHANGE: 1959 FROM 1958.....	+ 8.6		+ 1.1		+ 44.0	

SPEED ¹ (MPH.)	ALL ACCIDENTS					
	STATEWIDE		RURAL		URBAN	
	NUMBER	PERCENT	NUMBER	PERCENT	NUMBER	PERCENT
STANDING STILL (EXCL. PROPER PARKING LOCATION).....	7,390	9.3	1,716	6.7	5,674	10.6
0 - 10.....	24,916	31.5	5,059	19.8	19,857	37.1
11 - 20.....	18,431	23.3	4,088	16.0	14,343	26.8
21 - 30.....	15,970	20.2	4,163	16.3	11,807	22.0
31 - 40.....	5,353	6.8	3,903	15.3	1,450	2.7
41 - 50.....	3,982	5.0	3,614	14.1	368	.7
51 - 60.....	2,347	3.0	2,308	9.0	39	.1
61 - 70.....	484	.6	470	1.8	14	—
71 AND OVER.....	253	.3	251	1.0	2	—
TOTAL.....	79,126	100.	25,572	100.	53,554	100.
NOT STATED.....	9,332		1,240		8,092	
TOTAL DRIVERS ²	88,458	100	26,812	100	61,646	100
TOTAL DRIVERS, 1958.....	77,197		23,687		53,510	
PERCENT CHANGE: 1959 FROM 1958.....	+ 14.6		+ 13.2		+ 15.2	

¹SPEEDS OF VEHICLES INVOLVED IN FATAL AND ALL ACCIDENTS ARE ESTIMATED AT MOMENT OF IMPACT.

²INCLUDES DRIVERS IN VIOLATION, NOT IN VIOLATION AND DRIVERS, INFORMATION NOT STATED.

TABLE 12

DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS, 1957 - 1959

TYPE OF VIOLATION	1959				1958				1957			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
UNDER INFLUENCE OF ALCOHOL	2,035	4.0	49	12.7	2,014	4.4	48	12.9	2,224	4.9	47	12.1
EXCEEDED LAWFUL SPEED LIMIT	1,914	3.8	112	28.9	1,983	4.3	110	29.5	2,140	4.8	99	25.5
EXCEEDED SAFE SPEED	4,627	9.2	47	12.1	4,120	9.0	34	9.1	4,492	10.0	53	13.7
ALL SPEED	6,541	13.0	159	41.0	6,103	13.3	144	38.6	6,632	14.8	152	39.3
FAILED TO GRANT RIGHT OF WAY	9,195	18.3	39	10.1	8,142	17.8	35	9.4	7,870	17.5	43	11.1
FOLLOWING TOO CLOSELY	9,020	17.9	2	.5	8,419	18.4	3	.8	8,017	17.8	6	1.5
DISREGARDED STOP SIGN OR SIGNAL	1,145	2.3	17	4.4	973	2.1	11	2.9	786	1.7	14	3.6
DISREGARDED OTHER TRAFFIC CONTROL	2,805	5.6	33	8.5	2,710	5.9	51	13.7	2,507	5.6	47	12.1
IMPROPER PASSING	3,683	7.3	8	2.1	3,729	8.1	11	2.9	3,980	8.8	15	3.9
ON WRONG SIDE OF ROAD—NOT IN PASSING	3,336	6.6	61	15.8	3,057	6.7	58	15.5	2,707	6.0	46	11.9
FAILURE TO SIGNAL OR IMPROPER SIGNAL	684	1.4	1	.3	735	1.6	—	—	895	2.0	1	.3
IMPROPER TURNING	3,944	7.9	5	1.3	3,808	8.3	1	.3	3,573	7.9	6	1.5
IMPROPER STARTING FROM PARKED POSITION	2,134	4.2	—	—	2,175	4.7	1	.3	2,164	4.8	—	—
MISCELLANEOUS	5,799	11.5	13	3.3	4,003	8.7	10	2.7	3,685	8.2	11	2.8
TOTAL VIOLATIONS	50,321	100.	387	100.	45,868	100.	373	100.	45,040	100.	388	100.
% CHANGE: 1959 FROM 1958					+ 9.7		+ 3.8		+ 11.7		- .3	
% CHANGE: 1959 FROM 1957					—		—					

TABLE 13

DRIVER VIOLATIONS RESULTING IN TRAFFIC ACCIDENTS: RURAL AND URBAN LOCATIONS, 1959

TYPE OF VIOLATION	RURAL				URBAN			
	ALL ACCIDENTS		FATAL ACCIDENTS		ALL ACCIDENTS		FATAL ACCIDENTS	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
UNDER INFLUENCE OF ALCOHOL	899	5.4	44	15.2	1,136	3.4	5	5.2
EXCEEDED LAWFUL SPEED LIMIT	1,169	7.0	89	30.7	745	2.2	23	23.7
EXCEEDED SAFE SPEED	2,572	15.4	44	15.2	2,055	6.1	3	3.1
FAILED TO GRANT RIGHT OF WAY	2,819	16.9	19	6.6	6,376	19.0	20	20.6
FOLLOWING TOO CLOSELY	2,170	13.0	2	.7	6,850	20.4	—	—
DISREGARDED OTHER TRAFFIC CONTROL	828	5.0	25	8.6	1,977	5.9	8	8.2
IMPROPER PASSING	1,256	7.5	7	2.4	2,427	7.2	1	1.0
DISREGARDED STOP SIGN OR SIGNAL	348	2.1	8	2.8	797	2.4	9	9.3
ON WRONG SIDE OF ROAD—NOT IN PASSING	1,649	9.9	40	13.8	1,687	5.0	21	21.7
FAILURE TO SIGNAL OR IMPROPER SIGNAL	346	2.1	1	.3	338	1.0	—	—
IMPROPER TURNING	1,184	7.1	1	.3	2,760	8.2	4	4.1
IMPROPER STARTING FROM PARKED POSITION	474	2.8	—	—	1,660	4.9	—	—
MISCELLANEOUS	966	5.8	10	3.4	4,933	14.3	3	3.1
TOTAL VIOLATIONS 1959	16,680	100.	290	100.	33,641	100.	97	100.
TOTAL VIOLATIONS 1958	15,460		299		30,408		74	
% CHANGE: 1959 FROM 1958	+ 7.9		- 3.0		+ 10.6		+ 31.1	

TABLE 14
SUSPENSION AND REVOCATION OF DRIVER LICENSES AND REINSTATEMENTS
1956 - 1960

CAUSE OF ACTIVITIES	NUMBER OF DRIVER LICENSES				
	1960	1959	1958	1957	1956
SUSPENSIONS:					
DRUNK DRIVING.....	2,238	2,480	2,813	3,922	3,127
OTHER POINT-VALUE ACTIONS.....	4,528	3,892	5,592	5,103	2,417
DRIVING, WHILE SUSPENDED.....	448	*	*	*	*
FAILED RE-EXAMINATION REQUIREMENTS.....	202	*	*	*	*
OTHER CAUSES.....	279	1,222	1,234	1,009	993
TOTAL SUSPENSIONS.....	7,695	7,594	9,639	10,034	6,537
REVOCATIONS:					
DRUNK DRIVING.....	345	488	596	601	524
MANSLAUGHTER / FATAL.....	16	15	3	12	14
MENTAL INCOMPETENCE.....	291	336	*	*	*
DRIVING WHILE REVOKED.....	108	*	*	*	*
OTHER CAUSES.....	63	227	545	429	449
TOTAL REVOCATIONS.....	823	1,066	1,144	1,042	987
DENIALS, CANCELLATIONS, AND CANCELLATIONS AND DENIALS:					
DRUNK DRIVING.....	203	*	*	*	*
OTHER POINT-VALUE ACTIONS.....	210	*	*	*	*
FAILED RE-EXAMINATION REQUIREMENTS.....	69	*	*	*	*
MENTAL INCOMPETENCE.....	20	*	*	*	*
APPLIED WHILE C & D, SUSPENSION AND REVOCATION.....	264	*	*	*	*
OTHER CAUSES.....	177	*	*	*	*
NO OPERATORS LICENSE.....	192	*	*	*	*
TOTAL DENIALS, CANCELLATIONS AND CANCELLATIONS AND DENIALS.....	1,135	1,075	1,725	2,060	1,586
UNDER SAFETY RESPONSIBILITY LAW:					
REPORTS RECEIVED.....	74,490	74,413	59,149	55,375	54,062
REPORTS - NO ACTION.....	14,460	13,498	9,813	10,564	9,863
SUSPENSIONS.....	7,045	9,682	6,936	5,357	5,107
REINSTATEMENTS.....	5,033	7,494	4,568	3,801	3,079
TOTAL.....	101,028	105,087	80,466	75,097	72,111
OTHER REINSTATEMENTS:					
SUSPENSIONS.....	9,455	7,799	8,867	6,549	4,197
REVOCATIONS.....	429	431	548	339	339
DENIALS, CANCELLATIONS, C & D ARE INCLUDED IN SUSPENSION TOTAL					

* DATA NOT AVAILABLE.

TABLE 15

TRAFFIC DEATHS BY TYPE OF ACCIDENT: STATE AND RURAL - URBAN LOCATION
1946 AND 1956 - 1959

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- LANEOUS
STATE:										
1959.....	404	117	144	50	50	6	16	9	8	4
1958.....	397	115	120	63	59	12	14	10	2	2
1957.....	368	92	140	46	51	12	16	5	3	3
1956.....	409	112	127	50	68	15	26	7	4	—
1946.....	357	108	99	78	13	28	5	11	9	6
% OF TOTAL:										
1959.....	100	29.0	35.6	12.4	12.4	1.4	4.0	2.2	2.0	1.0
1958.....	100	29.0	30.2	15.9	14.9	3.0	3.5	2.5	.5	.5
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	—
1946.....	100	30.2	27.8	21.8	3.6	7.8	1.4	3.2	2.5	1.7
RURAL:										
1959.....	321	113	111	18	45	3	16	6	5	4
1958.....	326	109	105	26	49	10	14	10	1	2
1957.....	306	89	118	18	48	11	14	3	2	3
1956.....	350	110	108	20	63	13	26	7	3	—
1946.....	235	88	75	31	12	11	5	9	2	2
% OF TOTAL:										
1959.....	100	35.2	34.6	5.6	14.0	.9	5.0	1.9	1.6	1.2
1958.....	100	33.4	32.2	8.0	15.0	3.1	4.3	3.1	.3	.6
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	—
1946.....	100	37.4	31.9	13.2	5.1	4.7	2.1	3.8	.9	.9
URBAN:										
1959.....	83	4	33	32	5	3	—	3	3	—
1958.....	71	6	15	37	10	2	—	—	1	—
1957.....	62	3	22	28	3	1	2	2	1	—
1956.....	59	2	19	30	5	2	—	—	1	—
1946.....	122	20	24	47	1	17	—	2	7	4
% OF TOTAL:										
1959.....	100	4.8	39.8	38.6	6.0	3.6	—	3.6	3.6	—
1958.....	100	8.5	21.1	52.1	14.1	2.8	—	—	1.4	—
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	—
1946.....	100	16.4	19.7	38.5	.8	13.9	—	1.6	5.8	3.3

TABLE 16

TRAFFIC INJURED PERSONS BY TYPE OF ACCIDENT: STATE AND RURAL - URBAN LOCATION
1946 AND 1956 - 1959

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- LANEUS
STATE:											
1959.....	13,946	8,467	2,592	932	1,021	345	310	160	40	67	12
1958.....	12,287	7,078	2,546	886	882	339	295	138	37	74	12
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
1946.....	5,835	3,132	1,159	679	256	175	153	69	43	43	126 ¹
% OF TOTAL:											
1959.....	100	60.7	18.6	6.7	7.3	2.5	2.2	1.1	.3	.5	.1
1958.....	100	57.6	20.9	7.2	7.2	2.7	2.4	1.1	.3	.6	.1
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
1946.....	100	53.7	19.8	11.7	4.4	3.0	2.6	1.2	.7	.7	2.2
RURAL:											
1959.....	6,603	3,047	2,152	147	735	303	62	65	25	59	8
1958.....	6,379	2,804	2,271	131	641	296	71	67	23	67	8
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
1946.....	2,861	1,359	1,018	57	198	136	9	28	17	36	3
% OF TOTAL:											
1959.....	100	46.2	32.6	2.2	11.1	4.6	.9	1.0	.4	.9	.1
1958.....	100	43.9	35.6	2.1	10.0	4.7	1.1	1.1	.4	1.0	.1
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
1946.....	100	47.5	35.5	2.0	6.9	4.7	.3	1.0	.6	1.3	.2
URBAN:											
1959.....	7,343	5,420	440	785	286	42	248	95	15	8	4
1958.....	5,908	4,274	275	755	241	43	224	71	14	7	4
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
1946.....	2,974	1,773	141	622	58	39	144	41	26	7	123 ¹
% OF TOTAL:											
1959.....	100	73.8	6.0	10.7	3.9	.6	3.4	1.3	.2	.1	--
1958.....	100	72.3	4.7	12.8	4.1	.7	3.8	1.2	.3	.1	--
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
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 1955 - 1959.

TABLE 17

MOTOR VEHICLE TRAFFIC ACCIDENTS BY TYPE AND LOCATION, 1959

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.....	936	1.8	49	14.1	887	9.4	—	—
OTHER MOTOR VEHICLE.....	40,337	77.4	111	32.0	5,321	56.4	34,906	82.5
RAILROAD TRAIN.....	92	.2	3	.9	29	.3	60	.1
ANIMAL DRAWN VEHICLE.....	—	—	—	—	—	—	—	—
BICYCLE.....	396	.8	8	2.3	298	3.2	90	.2
ANIMAL.....	782	1.5	4	1.1	53	.6	725	1.7
FIXED OBJECT.....	3,354	6.4	45	13.0	711	7.5	2,598	6.2
OTHER OBJECT.....	67	.1	—	—	8	.1	59	.1
OVERTURNED IN ROADWAY.....	514	1.0	14	4.0	247	2.6	253	.6
RAN OFF ROADWAY.....	5,224	10.0	104	30.0	1,734	18.4	3,385	8.0
OTHER NON-COLLISION.....	396	.8	9	2.6	141	1.5	246	.6
1959: TOTAL - ALL LOCATIONS.....	52,098	100.	347	100.	9,429	100.	42,322	100.
% OF TOTAL ACCIDENTS.....	100		.7		18.1		81.2	
1958: TOTAL - ALL LOCATIONS.....	46,812		332		8,163		38,317	
% CHANGE: 1959 FROM 1958.....	+ 11.3		+ 4.5		+ 15.5		+ 10.5	
RURAL:								
MOTOR VEHICLE COLLISIONS WITH								
PEDESTRIAN.....	157	.9	18	6.6	139	3.4	—	—
OTHER MOTOR VEHICLE.....	9,492	54.2	83	30.5	1,671	40.8	7,738	59.0
RAILROAD TRAIN.....	47	.3	2	.7	17	.4	28	.2
ANIMAL DRAWN VEHICLE.....	—	—	—	—	—	—	—	—
BICYCLE.....	79	.5	5	1.8	60	1.5	14	.1
ANIMAL.....	763	4.4	4	1.5	47	1.1	712	5.4
FIXED OBJECT.....	2,002	11.4	40	14.7	499	12.2	1,463	11.2
OTHER OBJECT.....	45	.3	—	—	5	.1	40	.3
OVERTURNED IN ROADWAY.....	442	2.5	14	5.2	207	5.1	221	1.7
RAN OFF ROADWAY.....	4,201	24.0	100	36.8	1,395	34.0	2,706	20.6
OTHER NON-COLLISION.....	258	1.5	6	2.2	57	1.4	195	1.5
1959: TOTAL - RURAL.....	17,486	100.	272	100.	4,097	100.	13,117	100.
% OF TOTAL - RURAL.....	100		1.6		23.4		75.0	
1958: TOTAL - RURAL.....	15,467		268		3,768		11,431	
% CHANGE: 1959 FROM 1958.....	+ 13.1		+ 1.5		+ 8.7		+ 14.7	
URBAN:								
MOTOR VEHICLE COLLISIONS WITH								
PEDESTRIAN.....	779	2.2	31	41.3	748	14.0	—	—
OTHER MOTOR VEHICLE.....	30,845	89.1	28	37.4	3,650	68.4	27,168	93.0
RAILROAD TRAIN.....	45	.1	1	1.3	12	.2	32	.1
ANIMAL DRAWN VEHICLE.....	—	—	—	—	—	—	—	—
BICYCLE.....	317	.9	3	4.0	238	4.5	79	.3
ANIMAL.....	19	.1	—	—	6	.1	13	—
FIXED OBJECT.....	1,352	3.9	5	6.7	212	4.0	1,135	3.9
OTHER OBJECT.....	22	.1	—	—	3	.1	19	.1
OVERTURNED IN ROADWAY.....	72	.2	—	—	40	.8	32	.1
RAN OFF ROADWAY.....	1,023	3.0	4	5.3	339	6.3	679	2.3
OTHER NON-COLLISION.....	138	.4	3	4.0	84	1.6	51	.2
1959: TOTAL - URBAN.....	34,612	100.	75	100.	5,332	100.	29,205	100.
% OF TOTAL - URBAN.....	100.	.2	.2		15.4		84.4	
1958: TOTAL - URBAN.....	31,345		64		4,395		26,886	
% CHANGE: 1959 FROM 1958.....	+ 10.4		+ 17.2		+ 21.3		+ 8.6	

TABLE 18

TRAFFIC ACCIDENTS RESULTING IN DEATHS AND INJURIES IN URBAN LOCATIONS, 1955 - 1959

ACCIDENTS RESULTING IN	INCORPORATED CITY AND TOWN POPULATIONS: 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																
1959.....	83	100	52	63	10	12	14	17	4	5	3	3	---	---	---	---
1958.....	71	100	43	61	2	8	16	22	7	10	3	4	---	---	---	---
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
PERSONS INJURED:																
YEAR																
1959.....	7,343	100	4,497	61	590	8	1,576	22	475	6	205	3	---	---	---	---
1958.....	5,909	100	3,676	62	517	9	1,189	20	320	5	207	4	---	---	---	---
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

TABLE 19

TRAFFIC ACCIDENTS RESULTING IN DEATHS AND INJURIES IN RURAL LOCATIONS, 1955 - 1959

ACCIDENTS RESULTING IN	TOTAL		STATE AND U. S. HIGHWAYS		COUNTY AND LOCAL ROADS		TOLL ROADS		UNKNOWN	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
	PERSONS KILLED:									
YEAR										
1959.....	321	100	239	74	79	25	3	1	---	---
1958.....	326	100	250	77	76	23	---	---	---	---
1957.....	306	100	241	79	64	21	1	---	---	---
1956.....	350	100	276	79	74	21	---	---	---	---
1955.....	343	100	269	78	72	21	2	1	---	---
PERSONS INJURED:										
YEAR										
1959.....	6,603	100	4,553	69	2,026	31	24	---	---	---
1958.....	6,378	100	4,441	70	1,921	30	16	---	---	---
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	---

¹TO 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.