Annual Report

COLORADO DEPARTMENT OF REVENUE

TWENTIETH AND TWENTY-FIRST ANNUAL REPORT

FISCAL YEARS ENDED JUNE 30, 1961 and 1962

THE STATE OF COLORADO
DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
DENVER

HUGH H. C. WEED, JR.
DIRECTOR

February 3, 1964

Honorable John A. Love
Governor of Colorado
Capitol Building
Denver, Colorado

Dear Governor Love:

The Department of Revenue transmits herewith for your review the summary of the fiscal activities of the Department for the biennium ending June 30, 1962, in accordance with the provisions of Colorado statutes.

This report deals with revenue collections by the Department which are presented in both statistical and chart form. Additional details concerning collection of state revenues is of course available at all times in this office.

Respectfully submitted,

HHCW,Jr:mm

Director of Revenue

STATE OF COLORADO

GOVERNOR JOHN A. LOVE — CHIEF EXECUTIVE

DEPARTMENT OF REVENUE

HUGH H. C. WEED, JR. — DIRECTOR OF REVENUE

HAROLD R. DRAKE — DEPUTY DIRECTOR

TWENTIETH AND TWENTY-FIRST ANNUAL REPORT

FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

PREPARED BY

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STATE CAPITOL ANNEX
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PUBLICATION APPROVED BY STATE CONTROLLER
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TAX REVENUES AND ADMINISTRATION

STATE TAX TRENDS

The State annual trends of tax revenues and administrative costs are revealed from the basic statistical and administrative facts in the operation of the Colorado Department of Revenue in this Twentieth and Twenty-first Annual Report for the Fiscal years ended June 30, 1961 and 1962.

The continuous growth in the State is reflected in the tax revenues which have continued to increase despite a mild recession in 1960 and 1961. In the span of ten years, 1953 - 1962, Colorado's combined state, local, and federal taxes have risen from $731 million to $1,434 million, or an advance of 96 percent. The combined state and local tax bill for 1962 was $479 million, up 5.4 percent from 1961; however, these taxes had advanced $256 million from 1953, or 115 percent. In comparison, the federal tax collection of $955 million gained 9 percent over 1961 and 88 percent from 1953.

The increasing tax collections parallel the rise in state personal income in 1962 which rose to $4,027 million, an amount nearly one and three-fourths greater than the $2,204 million in 1951. The per capita personal income moved up 35 percent. Interestingly, the Colorado per capita personal income of $2,421 was 7 percent above the Rocky Mountain States average of $2,153.

STATE PERSONAL INCOME AND TAXES PER $1,000 OF PERSONAL INCOME BY GOVERNMENTAL UNITS, 1951 - 1962

Year	State Personal Income (Millions $)	Tax Collections per $1,000 of Personal Income		
		State and Local	Federal	Total Taxes
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	3,769	101.67	191.46	293.13
1960	4,037	101.81	200.11	301.92
1961	4,312	105.15	203.12	308.27
1962	4,486	106.87	212.86	319.73

A graphic presentation of the State personal income appears on Chart 1. A continuous rise in the personal income each successive year from 1951 to 1962 is noted in the table. The income as well as the total tax bill had almost doubled in this period. Significant movements of the local, state and federal taxes per $1,000 of personal income, for years 1947 - 1962 are seen on Chart 2. After 1951, the taxes rose sharply to a peak of $296, falling somewhat lower in 1958 and again climbing upward to reach a new high of $328 in 1962. The State and local taxes per $1,000 of personal income in this period accounted for around 35 percent of the total tax and the Federal 65 percent.

The effect of the continuously expanding economy and population growth in Colorado is reflected in the rising personal income and tax revenues to higher levels from 1950 to 1962. The U. S. Census population of the State was 1,753,947 on April 1, 1960. This represents a gain of 428,857 inhabitants, or 32.4 percent above the 1950 census. Colorado's population has been increasing faster than that of the rest of the nation with its gain of 18.5 percent. An estimated population of 1,881,000 was made for 1962 which represents a 7.2 percent increase from 1960.

With the increasing population, the business activity in the State has grown in the major lines of manufacturing and construction, retail and service trades, and government operations in the urban areas. In direct relationship, the rate of employment increase parallels that of the population growth.

STATE PERSONAL INCOME

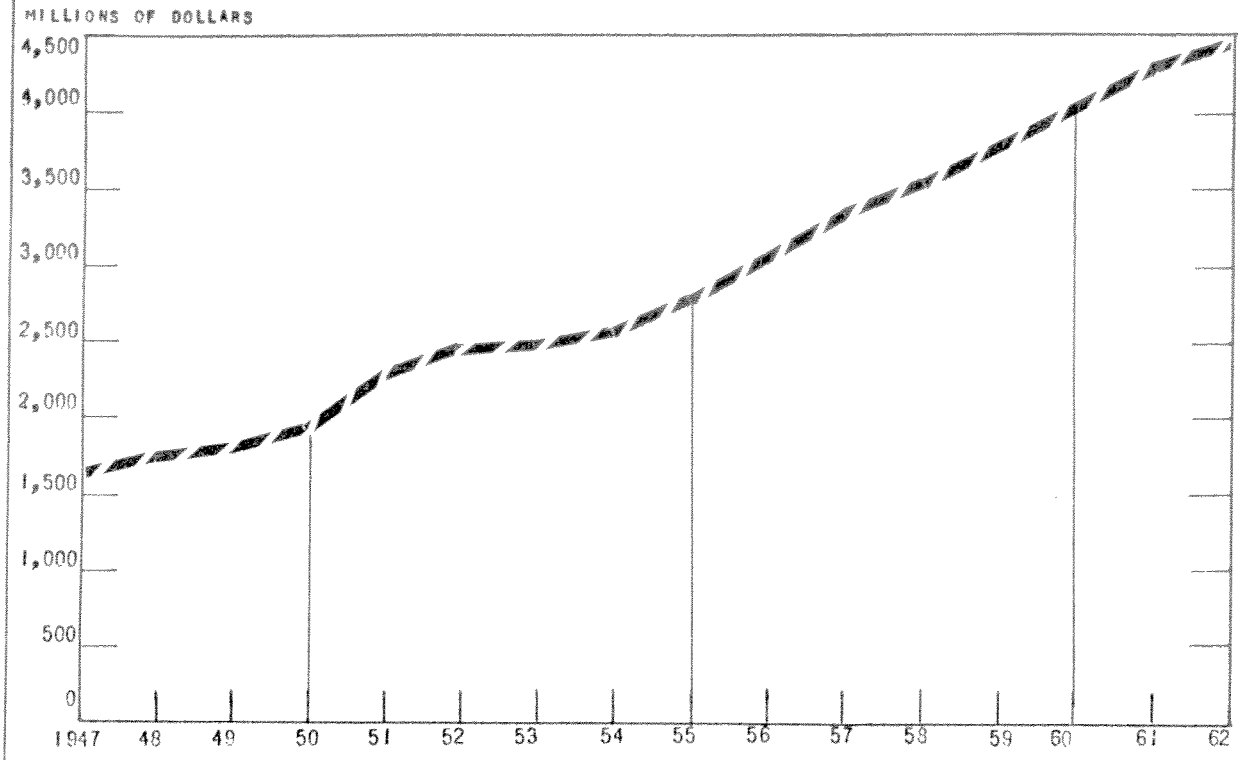


CHART 1

UNITED STATES DEPARTMENT OF COMMERCE, OFFICE OF BUSINESS ECONOMICS, PERSONAL INCOME BY STATES: 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, DIVIDENDS, INTEREST, NET RENTS AND OTHER ITEMS SUCH AS SOCIAL INSURANCE BENEFITS AND VETERAN'S BENEFITS.

TAXES PER $1,000 OF PERSONAL INCOME IN COLORADO FROM 1947

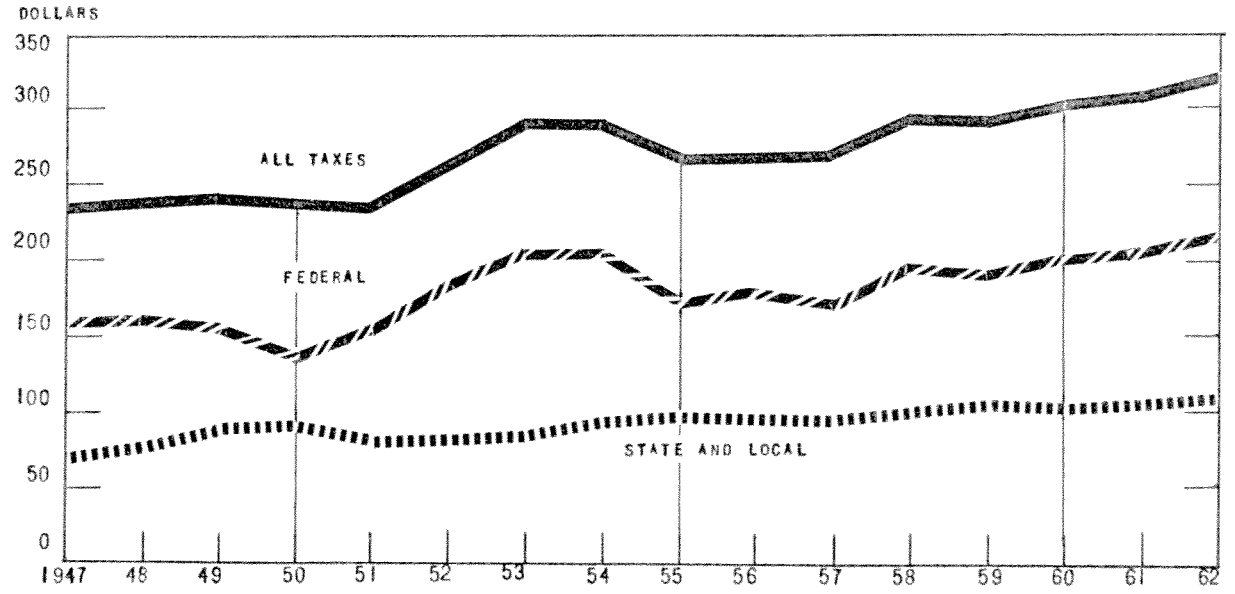


CHART 2

THE TAX REVENUES

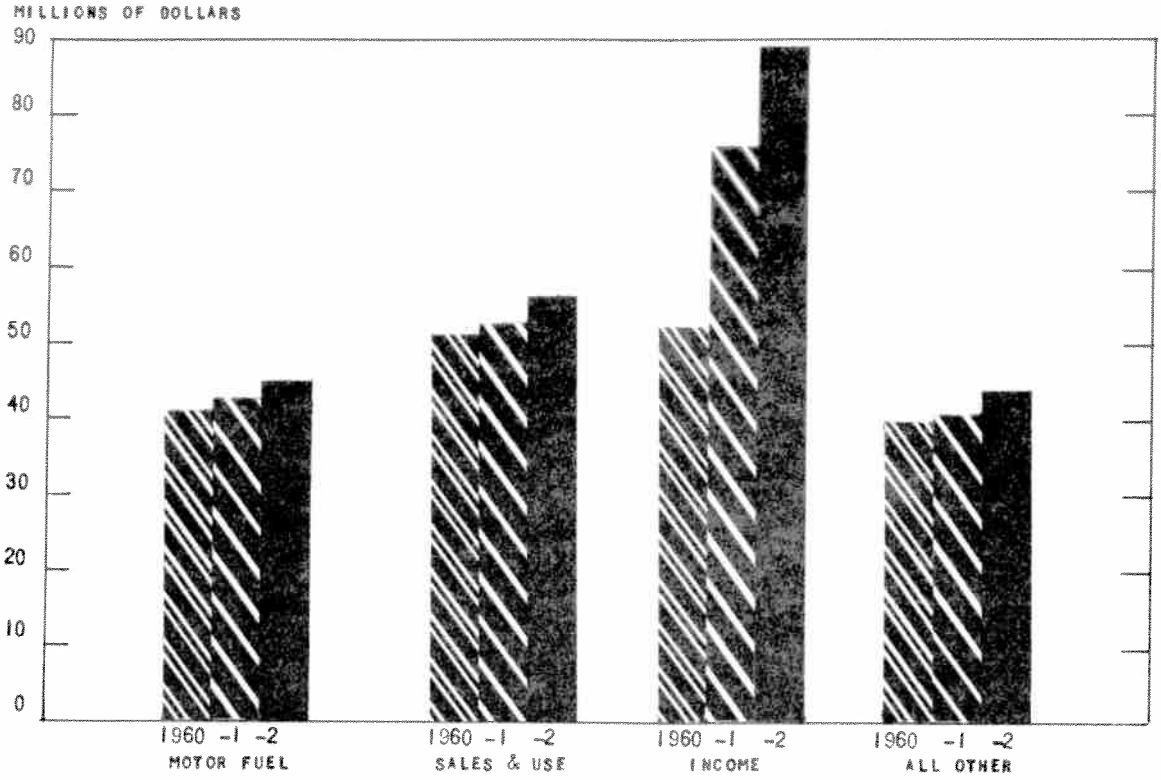
Colorado state taxes collected by the Department of Revenue rose to a new high for the fiscal year ended June 30, 1962. This records the 21st consecutive year of continuous advancement in tax receipts. The collections for 1962 fiscal year totaled $235,636,762, marking a gain of 10.2 percent from the 1961 fiscal year. The different categories of taxes, licenses and fees, and their relative importance in the revenue picture are shown in Table 1. Sales, motor fuel and income taxes are the major sources of revenue. They yielded $190,507,680 or 81 percent of total revenue for the fiscal year 1962 as compared with $172,230,895 for the fiscal year 1961, or 80 percent of total revenue for that year. Nearly all categories of taxes and licenses made gains over the previous year.

Comparison of the annual trends of the different taxes indicates moderate increases from fiscal year 1961. Sales tax collections, which reflect consumer buying, were up 7.6 percent against 8.1 percent for the previous year. Motor fuel gained 4.9 percent against 5 percent for last year. Motor vehicle taxes and licenses showed a gain of 3.9 percent. All other taxes, licenses, and fees of business and occupation produced 3.2 million dollars compared with 2.9 million dollars for the previous year. The upward movement in the annual tax collections by source from fiscal year 1957 shows the effect of the growing business activity in the State as well as the changes in the tax laws applicable thereto. The trends of major tax sources from 1957 can be studied in tables 2, 3 and 4. The upturn of revenues by principal source and related administrative expenditures can be traced on Charts 3 and 4 for fiscal years 1960 - 1962.

SALES TAX: After 23 years of supremacy as the largest revenue producer of all State taxes, the sales tax collections, beginning with 1959 fiscal year were surpassed by the income tax. The income tax collections of $87.3 million for fiscal year 1962 exceeded the sales tax by 64 percent. The large increase in the income tax collections was chiefly due to the increased rate structure. The sales tax collections, however, in the last 10 years increased 67.5 percent. Each successive year in the 10 year period 1953 - 1962 has produced greater sales tax collections. Important contributing factors for the increases are population growth, the rising level of income, the inflationary spiral and effective administration.

The measure of the extent of consumer buying is reflected by the collections. The seasonal trends of the taxed retail sales by quarters from 1959 - 1962 are portrayed in Chart 6. The highest sales occurred in the September quarter. This can be due to the large tourist trade volume during the summer months. The 1962 September quarter made the highest peak of $761 million in sales. The seasonal tax trends are again measured by the largest competing industry groups, food, automotive, and general merchandise on Chart 7. The food group continues to hold its first place rank with 24 percent of the sales tax as compared with 23 percent for general merchandise and 12 percent for automotive.

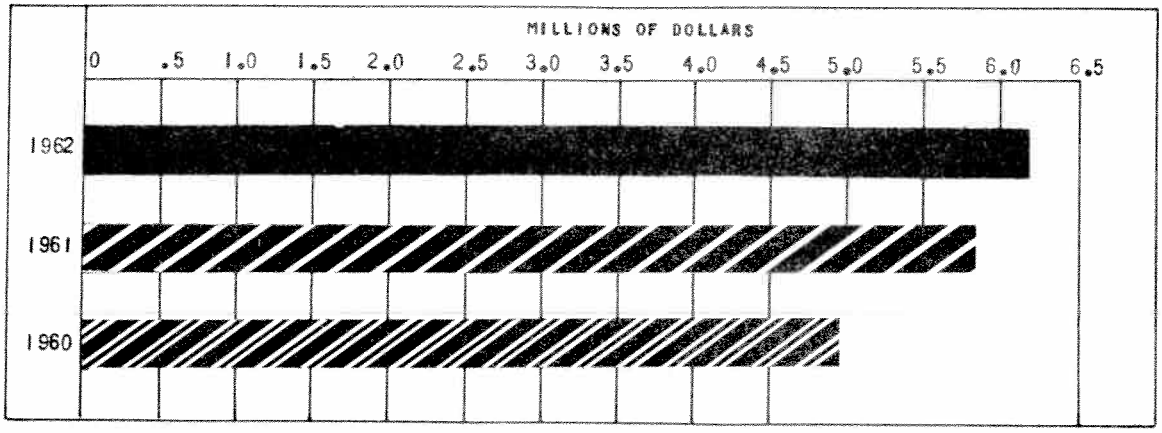
TAX COLLECTIONS BY SOURCE: FISCAL YEARS 1960 - 1962



SOURCE OF DATA: TABLE 2

CHART 3

ADMINISTRATION EXPENDITURES: FISCAL YEARS 1960 - 1962



SOURCE OF DATA: TABLE 7, 10

CHART 4

STATE TAXED RETAIL SALES AND PERSONAL INCOME
CALENDAR YEARS 1952 - 1961

YEAR	TOTAL TAXED RETAIL SALES (MILLIONS $)	TOTAL TAXED RETAIL SALES PER CAPITA	TOTAL PERSONAL INCOME (MILLIONS $)	TOTAL PERSONAL INCOME PER CAPITA	% TAXABLE SALES OF PERSONAL INCOME
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	3,769	2,182	65
1960	2,489	1,419	4,037	2,296	62
1961	2,603	1,484	4,312	2,421	60
10 YEAR AVERAGE	2,090	1,298	3,238	1,978	65

The direct relationship existing between the personal income received by Coloradans, and amounts spent on tangible personal property subject to the retail sales tax in the ten years 1952 - 1961 is illustrated in the table above. The percentage of income spent on the retail purchases ranged from a low of 60 percent to a high of 70 percent in 1955. The taxed retail sales per capita advanced 26 percent in this period contrasted with 30 percent for the per capita income. The balance of personal income was used for such items as services, rent, recreation, savings, taxes and for purchases exempt from the sales tax.

A further analysis of the sales tax collections and taxed retail sales on a per capita basis for calendar years 1956 - 1962 appears in Table 8. The net collections increased from $23.73 in 1956 to $27.61 or 16 percent in 1962, while the taxed retail sales per capita rose from $1,249 to $1,458 in 1962 or 17 percent. This compares with a gain of 15.5 percent in population for this period.

For a more detailed analysis 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 then tabulated by county.

The growth of collections of the major industry groups - food, general merchandise, automotive and apparel for the years 1953 - 1954 and 1960 - 1962 is compared with the 1950 - 1952 average in Table 15. By 1962, the food, general merchandise, automotive and apparel groups had risen around one and one-half times.

The revenue from use tax, which is complementary to the sales tax is compared with that of the sales tax for the fiscal years 1952 - 1962. The 11 year average use tax collections were 6.20 percent of the combined sales and use tax total. A breakdown of the use tax collections into the reporting classes for fiscal years 1960 - 1962 are shown in Table 28. The consumers pay slightly over 50 percent of the tax.

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 Colorado retailers who purchase or withdraw merchandise for their own use, motor vehicle purchases from out-of-state or from non-licensed vendors and equipment and material used by contractors and manufacturers.

The county distribution of retail sales, collections and tax payments per capita are given in Table 19 for fiscal year 1962 and in Table 20 for fiscal year 1961. Denver made 42 percnet of the total retail sales for both years and also 42 percent of the total collections. The tax payment per capita was 42.85 compared with the overall average of $29.21 for fiscal year 1962. These figures compare with $40.89 per capita for Denver contrasted with the state average of $27.41 for fiscal year 1961.

An interesting comparison of the sales tax data of the urban and rural areas of the State for fiscal years 1961 and 1962 is shown in Tables 19 and 20. The 29 urban counties with 93 percent of the population made 96 percent of the retail sales. The county per capita tax payments do not fully measure the value of business in 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.

County analyses of the gross sales, deductions and net taxable sales by counties for fiscal years 1961 and 1962 are found in Tables 21 and 22. A considerable variance in the percent of net deductions to gross sales and the percent of net taxable sales to gross sales from county to county is revealed. The state average for each year was 51 percnet for the former and 49 percent for the latter.

All categories of business, showing the number of outlets, gross sales, retail sales and tax collections for fiscal years 1961 and 1962 appear in Tables 23 and 24. Of the 12 industrial groups - automotive, food and general merchandise contributed 57 percent of the total tax. Further, they represent 52 percent of the retail sales.

A further analysis of the sales tax data can be studied in Tables 25 and 26 which give the retail sales and collections by county, by state total and by business class for the fiscal years 1961 and 1962. Table 27 provides a summary of selected cities and towns for the fiscal year 1962. It is notable that 88 cities and towns account for 91.9 percent of retail sales and 92.7 percent of the sales tax.

MOTOR FUEL TAX: Due to the ever increasing number of vehicles and miles traveled, motor fuel tax collections, including special fuel, reached a new all time high for fiscal 1962 of $44,675,584. This was 4.9 percent above the previous year as can be seen in Table 35. The relationship of motor fuel consumption to motor vehicle registrations and gallons used per vehicle for calendar years 1950 - 1961 are portrayed in Chart 8.

Special fuel tax collections reached a record high in calendar year 1960, an amount 6.3 percent greater than the previous year. But both the number of gallons and tax collections were slightly down for 1961, as compared to 1960, as indicated in Table 33.

Motor fuel cash refunds by different categories of use for 1960 - 1962 fiscal years are presented in Table 35. The 1962 fiscal year state total lost 1.2 percent from 1961 but gained 7.7 percent from 1960. Most of the refund categories displayed small to large losses for 1962 over 1961.

MOTOR VEHICLE TAXES, REGISTRATIONS AND LICENSES: The pattern of motor vehicle growth in the state during the years 1940 - 1963 is illustrated on Chart 9. In this period the population gained 29 percent, the number of vehicles increased 62 percent and the estimated miles traveled 46 percent. In 1962 motor vehicles numbered 1,010,911, one for every 1.9 persons compared with 2.2 persons for 1953. This total included 779,790 passenger cars, 218,238 trucks and tractors and 12,883 motorcycles. The total mileage traveled by these vehicles was an estimated 8.5 billion miles in 1962 as against 5.8 billion in 1953, or an increase of 46 percent.

The continuous annual growth in motor vehicles is revealed by the registration tax, licenses and fees. For fiscal year 1962, the total yield was $19,285,092, up 3.9 percent from fiscal year 1961. Of this amount, motor vehicle registrations contributed $9.2 million with a gain of 3.9 percent; the gross ton mile tax contributed $8 million, an advance of 3.5 percent.

The constant increase in motor vehicle registrations by type of registration and by county for 1961 calendar year is tabulated in Table 41. All types of registrations were moderately higher than those of 1960. All classes of State registrations, totaling 1 million, increased 5.4 percent from 1960. The Metropolitan registrations of 500,986 rose 9 percent from 1960. Among other large counties Pueblo gained 3 percent and El Paso 8 percent.

In Table 42 is shown the motor vehicle registrations by type of License, by county and state total for calendar years 1960 and 1961. Statewide, the 134,948 truck licenses gained 6.6 percent from 1960; farm trucks 3.1 percent and state tractors 3.4 percent. In contrast within the Metropolitan Area the trucks and tractors were slightly down.

The trend in the motor vehicle operators and chauffeurs licenses can be seen in Table 38. The number of chauffeurs and the amount of fees for chauffeurs licenses for 1961 doubled over 1960, due for the most part to the fact that it was the third renewal year.

INCOME TAX: The income tax story, as presented in Table 43, can be summarized with one word - growth. A record gain in collections was achieved from the filing of the 1960 individual and corporate tax returns due partly to growth within the state and also due to the tax law changes which became effective for the collection years 1960 and 1961. The part played by growth is reflected by an increase of population from 1,754 thousand in 1960 to 1,841 thousand for 1961.1/ The per capita income for Colorado rose from $2,283 in 1960 to $2,343 in 1961 which represents 104% and 103.5% respectively of the national per capita personal income figures for these years.2/

In more absolute terms, the combined individual, corporate and fiduciary collections from the 1961 returns amounted to more than 64 million dollars as compared with the year before of just under 40 million dollars and of over 35 million dollars for the year before that.

For taxable years beginning after April 30, 1959, corporations no longer were able to deduct federal income tax in arriving at net income subject to Colorado tax. The result on collections began to show with the filing of some of the 1959 corporation returns in 1960 when the corporate tax collections rose to $11,289,965 or an increase of $1,795,178 over the previous year. The full impact of the disallowance of federal income tax is demonstrated by the collections from the 1960 corporate returns in 1961 which amounted to $18,610,015 or almost double the amount collected from the 1958 returns, and represents an increase over 1960 collections of $7,320,050.

1/ Based on NEA and Bureau of the Census population estimates for 1961-1964 and Colorado rate of 2.5-3.5% per annum from Colorado Division of Planning.

2/ Survey of Current Business, August 1963

The individual income tax collections for 1961 represents a rise over the previous year of 59%. This rather large increase can mainly be attributed to the tax law changes,primarily the revision of the rate structure from a 1% - 10% range to a 3% - 9% range. In addition, any given increase in personal income will result in a larger percentage increase in the tax because of the progressivity of the rate structure and the fact that exemptions and deductions are of a relatively fixed nature. Other changes which became effective at this time were the increase in the surtax exemption, liberalization of the medical expense deduction, allowance of sick pay exclusion, allowance of child care expenses, and a change in the long term capital gain holding period from six to thirty months. In terms of dollars, the 1959 collections amounted to $25,084,508 while the 1960 collections were $28,101,406 or an increase of $3,016,898. The 1961 collections soared to $44,691,899 or an increase over the previous year of $16,590,493.

The distribution of the individual income tax returns classified as to the number of returns which paid tax and the number of returns which did not pay a tax is shown on Table 44. It is notable that the ratio of non-taxable returns remains fairly constant at about one-fourth of the total returns filed. This means that approximately 25% of the taxpayers were not affected by the changes in the income tax law.

Tables 45 and 46 present the status of the gross income tax collections from gas and oil production. The total collections for 1958, 1959 and 1960 show a steady decline although 1959 was the highest year for individual returns. The collections from this source from corporations increased for 1961 bringing the total collections to $2,187,515 an amount $279,652 higher than the previous year but still $567,979 short of 1959.

The number and the dollar amount of refunds paid as a result of prepayment credits against the tax through withholding and/or estimated tax is recorded in Table 47. In 1961 there were 219,468 refunds which represents a decrease of 105,302 over the previous year. While the number of refunds decreased from 1960 to 1961, the dollar amount of the refunds increased $120,250 to $4,497,125 for the same period. This paradox can be accounted for by the fact that the withholding rate was changed from 4% to 6% of the amount of tax withheld for the federal, and more taxpayers made estimated payments. The increase in withholding and estimated payments somewhat offset the increase in the tax liability, but fewer taxpayers were able to cover more than their tax liability through withholding and estimated payments which, therefore, reduced the number of refunds issued. Those, however, who still overpaid generally received a slightly higher refund because the prepayments were somewhat higher.

Table 48 presents the estimated income tax as of December 31 for each year. The table clearly indicated the increase of estimated payments with the number of documents processed advancing from 156,696 to 220,513 or an increase of 63,817, and the tax liability rising by $6,010,552 to a record amount of $31,631,415. The Balance Expected column shows the amount still to be collected from the fourth quarter payments.

On the basis of Tables 49, 50 and 51 it is possible to obtain the distribution of the tax liability by income classes and geographical regions. The Table 49 distribution is an indication as to who pays the tax by income classes. It shows, for example, the group of taxpayers with the lowest incomes represent 34% of the returns filed with 10% of the income and only 4% of the tax, which in dollar terms means an average of around $10. At the other extreme, approximately 7% of the taxpayers with 24% of the income paid more than 47% of the tax or an average of $53. Table 50 groups the income and tax into thirteen regions on the basis of population. The eight counties with the largest populations represent approximately three-fourths of the State's total population. The remaining 55 counties were divided into 5 regions of relatively equal population of around 100,000. Table 51 is a tabulation of the individual adjusted gross income by the 63 counties.

This series of tables reflects the major factors in the income tax - that of population, by the number of returns; that of economic activity and income distribution, by the tax liability and adjusted gross income.

ADMINISTRATION

The Department of Revenue has grown 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 as shown by analyses of the accounting and statistical records for the fiscal years 1961, 1962 and previous years. A very important factor in this regard 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: The Director's Division, Administration, Taxation, Data-processing, Port of Entry and Motor Vehicle. Within the divisions there are numerous miscellaneous sections, and for administrative purposes, there are 14 district offices. During fiscal year 1962 the Department had an average 902 employees. They handled 5.2 million documents.

The total administrative expenditures of the Department for fiscal year 1962 as shown in Table 12 were $6,281,795, an increase of $277,879 or 8.2 percent over the previous year. Personal services totaled $4,839,772, which represents the largest single expense and accounts for 75 percent of the total for fiscal year 1962. This was a 9.4 percent increase over the previous year. The total operating cost without capital outlay of $6.1 million advanced 8.7 percent. In Table 12 is tabulated the total expenditures by type of tax and licenses administered and collected by the Department for fiscal years 1961 and 1962. Income tax was the highest with $1.7 million followed by sales and use tax with $775 thousand. Comparisons in the collections and operating costs for taxes and licenses both administered and collected for fiscal years 1961 and 1962 are shown in Table 7. The collections amounted to $211.2 million in 1962, up 10.5 percent from the previous year. The combined income tax and gross income tax from oil and gas production was the largest revenue producer with $89.5 million in 1962, followed by sales and use tax with $56.3 million and motor fuel with $44.7 million. In the order named the gains over the prior year were 16.3 percent, 6.9 percent, and 4.9 percent. All other revenues were higher than those of the prior year with the exception of driver licenses.

Further cost analysis of the different taxes can be found in Tables 9 and 10. The cost per $100 for all categories of taxes both collected and administered is shown in Table 9. The average cost was $2.94 per $100 collected for the fiscal year 1962, an amount slightly less than the comparable figure for 1961. Table 10 presents the trend in collections, cost of administration and cost per $100 collected for the ten year period 1953 - 1962. The table indicates that as collections have risen so has the cost of administration; however, while the cost per $100 has generally increased from $1.95 to $2.67, some years recorded a slight decline.

TAX COMPLIANCE: The program for greater compliance with the major laws pertaining to income tax, sales tax and highway user taxes administered by the Department through the means of an electronic data-processing system was started in fiscal year 1959. The mechanized uniform accounting system established for these taxes has expedited the processing operations of the Department. It has aided the counties in the preparation and collection of the highway taxes and motor vehicle fees through the use of a direct mail order license registration program. This procedure facilitates the collections of county levies and highway user taxes.

In 1961 new computers were ordered to replace the equipment currently in use in order to better handle a larger volume of work in a shorter period of time. The new equipment consists of the large scale 7070 and 1401 computers. The increased speed in processing by the electronic data-processing system enables the Department to expedite needed information and provides a better program for administrative policies.

PORTS OF ENTRY: Very little change in the port of entry activities occurred between the fiscal years 1961 and 1962. The truck count through the ports for 1962 was 2,223,709, or .4 percent above the prior year. In addition to the regular port work, 151,306 persons used the port facilities in 1962 to obtain information on where and how to go. Road maps and other information were given to them, thus helping to boost Colorado's tourist trade. The activities of the ports were performed by 88 port of entry officers of the 15 permanent ports and the 3 roving ports which are attached to the permanent ones.

TABLE 1

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

SOURCE	PER CENT OF 1962 TOTAL TAX COLLECTIONS	FISCAL YEARS 1961	FISCAL YEARS 1962	PER CENT INCREASE OR DECREASE
TOTAL TAX COLLECTIONS	100.00	$213,244,569.84	$234,881,380.61	+ 10.2
SALES AND GROSS RECEIPTS TAXES	48.91	107,814,320.46	114,875,857.08	+ 6.6
GENERAL SALES:				
SALES TAX	22.66	49,474,777.47	53,226,624.70	+ 7.6
USE TAX	1.32	3,220,647.48	3,101,199.51	- 3.7
SELECTED COMMODITIES AND SERVICES:				
MOTOR FUEL TAX	19.02	42,580,901.39	44,675,583.98	+ 4.9
ALCOHOLIC BEVERAGE TAX	3.02	6,243,222.61	7,093,304.76	+ 13.6
ATHLETIC COMMISSION FEES	TRACE[1]	14,207.14	12,255.57	- 13.7
INSURANCE FUND	2.83	6,142,007.66	6,636,425.71	+ 8.0
OIL & GAS CONSERVATION LEVY	.06	138,556.71	130,462.85	- 5.8
MOTOR VEHICLE TAXES AND LICENSES	8.21	18,561,042.65	19,285,091.76	+ 3.9
MOTOR VEHICLE LICENSES	3.93	8,895,956.73	9,242,505.22	+ 3.9
AIRCRAFT REGISTRATION FUND	TRACE[1]	1,095.75	697.30	- 36.4
MOTOR VEHICLE PERMIT & INSP. FEES	.08	184,935.40	195,600.00	+ 5.8
MOTOR VEHICLE CERTIFICATE TITLE FEES	.19	318,092.94	442,375.11	+ 39.1
OPERATORS & CHAUFFEURS LICENSES	.26	689,249.00	610,695.50	- 11.4
P.U.C. FEES, GENERAL REVENUE	.02	43,222.18	45,397.63	+ 5.0
GROSS TON MILE TAX	3.43	7,782,051.39	8,053,793.83	+ 3.5
PROPERTY TAX ON INTER-COUNTY MOTOR CARRIERS	.30	646,439.26	694,026.87	+ 7.4
INCOME TAX	37.17	75,162,902.47	87,301,572.00	+ 16.2
GROSS INCOME TAX FROM OIL AND GAS PRODUCTION	.94	1,791,667.85	2,202,729.48	+ 22.9
INHERITANCE TAX - OLD AGE PENSION	.31	378,696.79	719,385.50	+ 90.0
INHERITANCE TAX FUND	2.39	5,438,336.53	5,606,920.44	+ 3.1
GIFT TAX	.13	264,605.12	308,246.57	+ 16.5
OTHER TAXES AND LICENSES, FEES ON BUSINESS AND OCCUPATION	1.36	2,933,275.63	3,206,032.22	+ 9.3
ALCOHOLIC BEVERAGE LICENSES		236,475.00	237,375.00	
85% CITY AND COUNTY LIQUOR LICENSES		452,112.75	490,847.97	
STORE LICENSE		231,526.62	241,637.64	
CORPORATION TAX, FOREIGN AND DOMESTIC		750,000.44	684,020.00	
ALCOHOL LICENSE FEES		520.00	522.50	
BANK COMMISSIONER FEES		205,704.10	238,654.42	
BEDDING LICENSES AND STAMPS		25,775.00	27,005.00	
BOILER INSPECTION FEES		15,936.50	27,436.50	
BUILDING AND LOAN FEES		66,429.92	75,156.55	
COLLECTION AGENCY FEES		5,679.00	3,872.00	
DANCE SCHOOL REGISTRATION		---	200.00	
DETECTIVE LICENSE FEES		1,400.00	2,300.00	
DRIVERS LICENSE PHOTOS		71,240.25	93,793.00	
FLUID MILK SANITATION		844.00	780.00	
GAMES OF CHANCE		41,679.23	43,631.91	
LIVESTOCK WATER TANK FUND		752.00	674.00	
MOTOR VEHICLE DEALERS ADMINISTRATORS FUND		55,700.13	64,430.00	
OLD AGE PENSION: SECRETARY OF STATE		8,056.50	8,412.20	

[1] LESS THAN ONE-TENTH OF ONE PERCENT.

TABLE 1 - Continued

COLLECTIONS: RECEIPTS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

SOURCE	PER CENT OF 1962 TOTAL TAX COLLECTIONS	FISCAL YEARS 1961	FISCAL YEARS 1962	PER CENT INCREASE OR DECREASE
OTHER TAXES AND LICENSES, FEES ON BUSINESS AND OCCUPATION: CONT'D.				
PLUMBING INSPECTION FEES		24,953.17	32,674.50	
PRACTICAL NURSE EXAMINATION FEES		28,210.53	17,936.62	
PRE-NEED FUNERAL CONTRACT FUND		---	1,263.50	
PRIVATE EMPLOYMENT AGENCY FEES		4,300.00	4,815.00	
PRIVATE THEATRICAL EMPLOYMENT AGENCY		600.00	500.00	
PROF. SANITARIAN REG. BD. FEES		343.50	522.50	
PSITTACINE BIRD LICENSE		2,745.00	2,085.00	
PSYCOLOGIST EXAMINER FEES		---	1,440.00	
ORE BUYERS LICENSE		200.00	100.00	
REAL ESTATE LICENSE		100,847.00	196,249.50	
SAFETY DEVISE AND METHODS TAX		---	45,196.14	
SECURITIES DIVISION FEES		71,694.51	93,527.79	
SPECIAL COMBINE PERMITS		4,292.00	---	
SPECIAL FUEL USERS PERMITS		48,099.50	55,212.00	
STATE ENGINEERS FEES		6,985.16	9,459.41	
STATE RESTAURANT INSPECTION FEES		52,090.00	53,040.00	
TEACHERS CERTIFICATION FUND		29,241.00	30,897.25	
TOURISTS CAMP LICENSE FEES		43,167.75	39,984.75	
VETERINARY LICENSE FEES		4,339.00	8,095.50	
STATE BOARD OF:				
ABSTRACTORS LICENSES		2,350.00	2,075.00	
ACCOUNTANCY LICENSES		25,313.74	26,485.00	
ARCHITECTS LICENSES		9,050.00	13,415.00	
BARBER EXAMINERS FEES & SHOP LICENSES		29,783.00	31,342.00	
BASIC SCIENCE EXAMINERS FEES		8,918.00	9,640.00	
CHIROPRACTIC EXAMINERS FEES		6,925.00	6,875.00	
COSMETOLOGY EXAMINER FEES		46,197.83	49,211.00	
DENTAL EXAMINER FEES		12,012.00	14,805.00	
ELECTRICAL BOARD LICENSE		47,246.00	57,270.00	
FUNERAL DIRECTORS & EMBALMING EXAMINER FEES		8,270.50	8,075.00	
MEDICAL EXAMINER FEES		31,405.00	32,523.57	
NURSE EXAMINER FEES		53,671.00	59,630.00	
OPTOMETRIC EXAMINER FEES		3,725.00	6,905.00	
PHARMACY EXAMINER FEES		52,376.00	50,552.50	
PHARMACY-PROPHYLACTIC LICENSES		3,461.00	3,330.00	
SHORTHAND REPORTER'S EXAMINER FEES		630.00	150.00	
OTHER RECEIPTS:	.58	899,722.34	1,375,545.56	+ 52.4
COLORADO GEOLOGICAL SURVEY		27.93	16.20	
INCOME TAX NON-RESIDENT LICENSES		135.00	240.00	
MOTOR VEHICLE JUSTICE OF PEACE FINES		203,485.26	633,914.11	
LIQUOR TAX ADMINISTRATION FUND		321.00	402.23	
MOTOR VEHICLE PENALTY ASSESSMENTS		263,201.87	329,064.77	
PUBLIC HEALTH FEES		74,968.00	80,095.00	
SECRETARY OF STATE FEES		340,641.99	314,290.05	
STATE HISTORICAL SOCIETY		16,941.29	17,523.20	
ALL OTHER NON-TAX RECEIPTS		918,624.73	755,381.78	
GRAND TOTAL ALL COLLECTIONS		214,163,194.57	235,636,762.39	

TABLE 2
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1957 - 1962

Year	Motor Fuel	Sales And Use	Income[1]	Motor Vehicle	Liquor	All Other Revenue	State Total
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
1961.....	42,580,901	52,695,425	76,954,570[1]	18,561,043	6,931,810	15,520,821	213,244,570
1962.....	44,675,584	56,327,824	89,504,301[1]	19,285,092	7,821,528	17,267,051	234,881,380

Per Cent of State Total Collections

Year	Motor Fuel	Sales And Use	Income	Motor Vehicle	Liquor	All Other Revenue	State Total
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
1961.....	20.0	24.8	36.0	8.7	3.2	7.3	100
1962.....	19.0	24.0	38.1	8.2	3.3	7.4	100

[1] Includes Gross Income Tax From Oil and Gas Production

TABLE 3
COLLECTIONS BY TAX SOURCE
FISCAL YEARS ENDED JUNE 30, 1960 - 1962

Tax and License Fee	Collections			Per Cent Change	
	1960	1961	1962	1962 Over 1960	1962 Over 1961
Retail Sales and Use Taxes.....	$ 51,057,788	$ 52,695,425	$ 56,327,824	+ 10.3	+ 6.9
Motor Fuel Tax.....	41,352,637	42,580,901	44,675,584	+ 8.0	+ 4.9
Income Tax.....	49,542,496	75,162,902	87,301,572	+ 76.2	+ 16.2
Gross Income Tax from Oil and Gas Production.....	2,616,369	1,791,668	2,202,729	- 15.8	+ 22.9
Motor Vehicle and Operators Licenses and Taxes.....	10,090,825	10,778,991	11,231,298	+ 11.3	+ 4.2
Gross Ton Mile Tax.....	7,768,100	7,782,051	8,053,794	+ 3.7	+ 3.5
Liquor Tax and License Fees....	6,540,765	6,931,810	7,821,528	+ 19.6	+ 12.8
Inheritance and Gift Tax.....	7,419,212	6,081,638	6,634,553	- 10.6	+ 9.1
Insurance and Corporation Taxes and Fees.....	5,974,732	6,892,008	7,320,446	+ 22.5	+ 6.2
All Other Revenue.....	2,494,651	2,547,176	3,312,052	+ 32.8	+ 30.0
STATE TOTAL.....	$184,857,575	$213,244,570	$234,881,380	+ 27.1	+ 10.2

TABLE 4
COLLECTIONS: STATE TOTAL
FISCAL YEARS ENDED JUNE 30, 1956 - 1962

Year	Total Tax Collections	Per Cent Change Each Year From Previous Year	Difference in Collections: Each Year From Previous Year
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
1961.....	213,244,570	+ 15.4	+ 28,386,995
1962.....	234,881,380	+ 10.1	+ 21,636,810

TABLE 5

COLLECTIONS AND REFUNDS BY SOURCE
FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

SOURCE	1961 GROSS COLLECTIONS	1961 REFUNDS	1961 NET COLLECTIONS	1962 GROSS COLLECTIONS	1962 REFUNDS	1962 NET COLLECTIONS
STORE LICENSE	$ 231,528.62	$ 353.00	$ 231,175.62	$ 241,637.64	$ 1,697.00	$ 239,940.64
SALES TAX	49,474,777.47	772,139.10	48,702,638.37	53,226,624.70	832,588.87	52,394,035.83
USE TAX	3,220,647.48	21,870.93	3,198,776.55	3,101,199.51	9,585.86	3,091,613.65
INCOME TAX AND GROSS INCOME TAX FROM OIL & GAS PROD.	76,954,570.32	5,492,740.59	71,461,829.73	89,504,301.48	9,682,017.01	79,822,284.47
MOTOR FUEL TAX	42,580,901.39	4,458,090.30	38,122,811.09	44,675,583.98	4,308,939.89	40,366,644.09
GROSS TON MILE TAX	7,782,051.39	16,461.27	7,765,590.12	8,053,793.83	24,119.45	8,029,674.38
ALCOHOLIC BEVERAGE TAX	6,243,222.61	19,577.09	6,223,645.53	7,093,304.76	1,912.45	7,091,392.31
MISCELLANEOUS TAXES AND LICENSES	10,009,082.12	18,613.63	9,880,468.49	10,899,511.07	15,345.38	10,884,165.69
TOTAL	196,496,781.40	10,799,845.91	185,696,935.49	216,795,956.97	14,876,205.91	201,919,751.06

TABLE 6

REFUNDS: PERCENTAGE OF COLLECTIONS REFUNDED BY SPECIFIED SOURCES
FISCAL YEARS ENDED JUNE 30, 1958 - 1962

SOURCE	PER CENT OF COLLECTIONS REFUNDED 1958	1959	1960	1961	1962
STORE LICENSE	.02	.07	.38	.15	.70
SALES TAX	1.58	2.39	1.72	1.56	1.56
USE TAX	.54	1.54	.44	.68	.31
INCOME TAX AND GROSS INCOME TAX FROM OIL & GAS PRODUCTION	5.13	4.55	8.77	7.14	10.82
MOTOR FUEL TAX	11.65	10.39	9.79	10.47	9.64
GROSS TON MILE TAX	.36	.15	.23	.21	.30
LIQUOR EXCISE TAX	.37	.18	.11	.31	.03
MISCELLANEOUS TAXES & LICENSES	.03	.20	.10	.18	.14
TOTAL	5.30	4.77	5.64	5.50	6.86

TABLE 7

ADMINISTRATION: COSTS AND COLLECTIONS BY TAX SOURCE FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

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

Source	Collections		Cost of Administration 1/	
	1961	1962	1961	1962 2/
Sales and Use	$ 52,695,425	$ 56,327,924	$ 845,056	$ 775,395
Store License	231,529	241,638	18,316	23,900
Income and Gross Income from Gas and Oil Production	76,954,570	89,504,301	1,376,285	1,731,942
Motor Fuel 3/	46,629,001	44,730,796	246,000	269,086
Motor Vehicle:				
Registration	8,895,957	9,242,505	656,780	720,623
Auto Title	318,093	442,375	247,874	251,605
Property Tax on Intercounty Motor Carriers	646,439	694,027	141,067	217,787
Gross Ton Mile Tax	7,782,051	8,053,794	936,072 4/	990,316 4/
Miscellaneous	708,418	1,223,706	250,859	275,398
Driver Licenses	760,418	704,489	946,948	951,988
TOTAL	$ 191,621,901	$ 211,165,455	$ 5,665,257	$ 6,208,041

1/ Total cost includes personal services, maintenance and operation, capital outlay and State's share of retirement.
2/ Method of allocation of costs revised for 1962 due to a change in accounting procedure.
3/ Includes special fuel permits.
4/ Includes ports of entry costs.

TABLE 8

SALES TAX: PER CAPITA COLLECTIONS, PER CAPITA AND TAXED RETAIL SALES AND POPULATION IN COLORADO

CALENDAR YEARS, 1956 - 1962

Year	Population[1] On July 1	Net Tax Collection Per Capita	Taxed Retail Sales Per Capita
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
1961	1,819,000[3]	26.43	1,431
1962	1,881,000[3]	27.61	1,458

[1] U. S. Census Estimated Population on July 1, of each year.
[2] Final U. S. 1960 Census of Population.
[3] Estimated population on July 1, by State Planning Commission.

TABLE 9

ADMINISTRATION: COST PER $100 COLLECTED BY TAX SOURCE

FISCAL YEARS ENDED JUNE 30, 1959 - 1962

Tax[1]	Cost per $100 of Collections			
	1962	1961	1960	1959
Sales and Use	$ 1.38	$ 1.60	$ 1.88	$ 1.62
Income and Gross Income from Gas & Oil Production	1.94	1.79	2.22	2.39
Motor Fuel	.60	.58	.76	.88
Motor Vehicle:				
Registration	7.80	7.38	7.09	8.33
Property Tax on Inter-County Motor Carriers	31.38	21.82	---	---
Auto Title	56.88	77.92	62.95	87.05
Gross Ton Mile	12.30	12.03	3.90	3.24
Miscellaneous	22.51	35.41	43.24	42.92
Operators & Chauffeurs Licenses	135.13	124.53	98.83	74.10
Store License	9.89	7.91	6.38	5.24
TOTAL	2.94	2.96	2.85	2.66

[1] Includes taxes administred and collected.

TABLE 10

COST PER $100 COLLECTED AND TOTAL COLLECTIONS

FISCAL YEARS ENDED JUNE 30, 1953 - 1962

Year	Total Collections	Cost of Administration	Cost per $100 of Collections
1953	$103,692,083	$ 2,017,181	$ 1.95
1954	107,284,438	2,332,227	2.17
1955	122,387,571	2,774,717	2.26
1956	135,205,686	3,034,445	2.24
1957	142,819,603	3,422,163	2.40
1958	154,632,934	3,810,035	2.46
1959	170,843,917	4,177,351	2.44
1960	185,723,399	4,921,027	2.65
1961	214,163,195	5,803,916	2.71
1962	235,636,762	6,281,795	2.67

ADMINISTRATION COST PER $100 COLLECTED
FISCAL YEARS 1953 - 1962

The all tax cost per $100 collected has moderately risen each year in the ten year period from the low of $1.95 in 1953to the highs of $2.71 and 1961 and $2.67 in 1962.

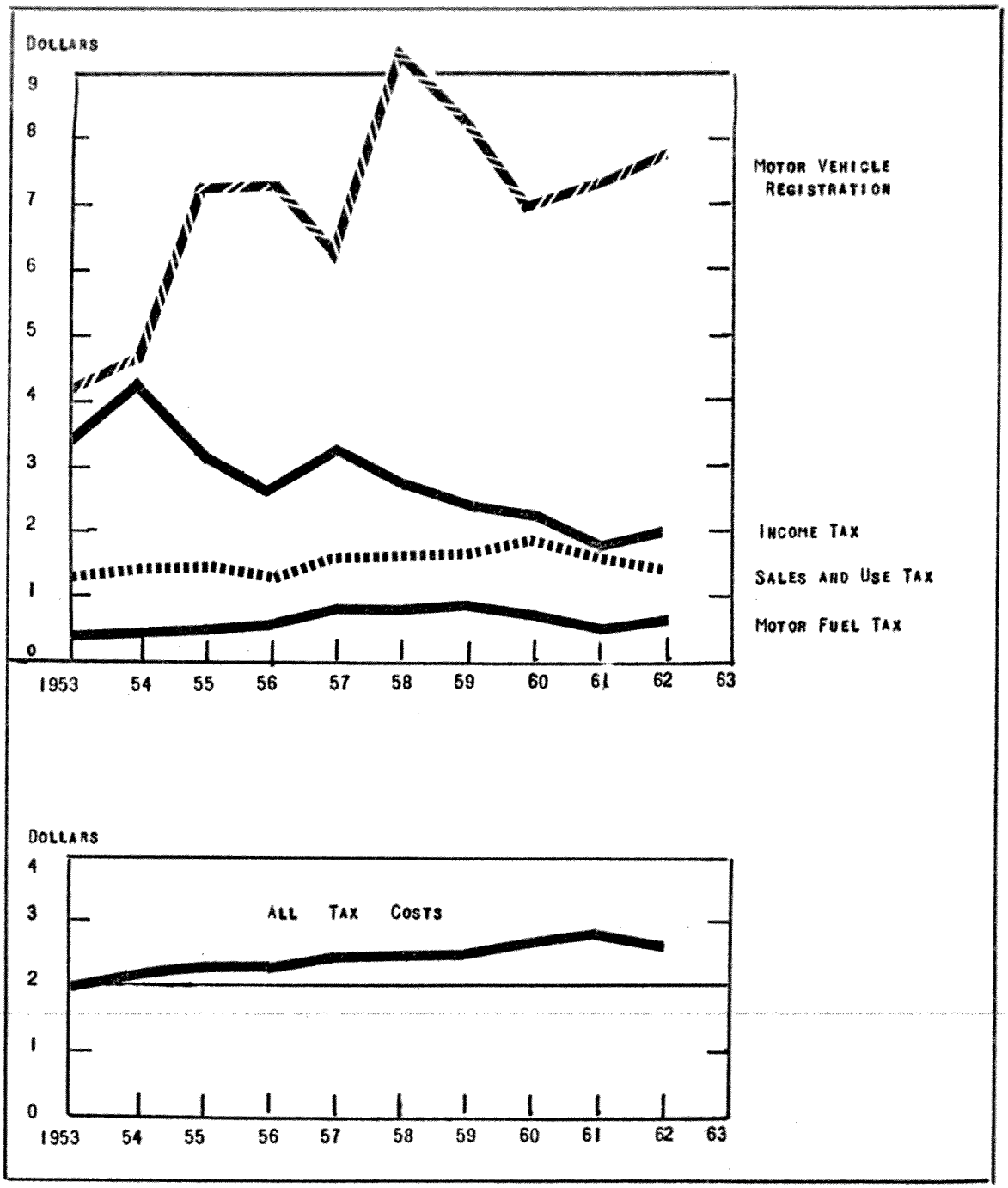


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TABLE 11

ADMINISTRATION: ALL TAX EXPENDITURES BY PURPOSE

FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

Year	Personal Services	Maintenance and Operation	State Share of Retirement	Total Operating Expense	Capital Outlay	Total Expense
1961	$4,422,850.37	$1,233,591.65	---	$5,656,442.02	$147,474.00	$5,803,916.02
1962	4,839,771.75	1,309,294.18	---	6,149,065.93	132,729.12	6,281,795.05
Changes in Expenditures: 1962 Over 1961	+ 416,921.38	+ 75,702.53	---	+ 492,623.91	- 14,744.88	+ 477,879.03
Percent Change.	+ 9.4	+ 6.1		+ 8.7	- 10.0	+ 8.2

TABLE 12

ADMINISTRATION: EXPENDITURES BY TAX SOURCE

FISCAL YEARS ENDED JUNE 30, 1961 AND 1962

Tax	Total Expenditure Fiscal 1961	Total Expenditure Fiscal 1962
ADMINISTERED AND COLLECTED:		
Sales and Use	$ 845,056.41	$ 775,394.86
Store License	18,315.85	23,900.34
Income and Gross Income from Oil and Gas Production	1,376,284.75	1,731,942.91
Motor Fuel	246,000.46	269,086.45
Motor Vehicle:		
Registration[1]	656,779.84	720,622.87
Title	247,874.05	251,605.45
Operators & Chauffeurs	946,947.55	951,987.87
Gross Ton Mile Tax	936,071.61	990,315.55
Miscellaneous	188,761.54	227,768.35
Motor Vehicle Dealers Adm.	62,097.85	47,629.35
Specific Ownership Tax	141,067.26	217,787.08
TOTAL	5,665,257.17	6,208,041.05
% Increase 1962 Over 1961		+ 9.6
COLLECTED ONLY:		
All Other Taxes and Licenses	138,658.85	73,753.97
GRAND TOTAL	5,803,916.02	6,281,795.05
% Increase: 1962 Over 1961		+ 8.2

[1] Includes County Clerk hire but excludes purchase of license plates cost.

TABLE 13

ADMINISTRATION: COLLECTIONS FROM FIELD AUDITS FOR SPECIFIED TAXES

CALENDAR YEARS 1956 - 1961

Year	In-And-Out-of-State Collections							
	Income Tax	Sales Tax	Use Tax	Motor Fuel Tax	Gross Ton Mile Tax	Miscellaneous Items[1]	Total Collections	% of Total Collections
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	14,331	---	199,335	100
1960	85,534	75,635	102,186	---	5,253	21	268,629	100
1961	77,575	52,692	132,296	---	6,209	---	268,772	100
	In-State Collections							
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	14,331	---	199,035	99.8
1960	70,046	70,343	97,208	---	5,253	21	242,871	90.4
1961	42,183	52,125	129,878	---	6,209	---	230,395	85.7
	Out-of-State Collections							
1956	---	---	---	---	---	---	---	---
1957	---	---	---	---	---	---	---	---
1958	---	---	---	---	---	---	---	---
1959	300	---	---	---	---	---	300	.2
1960	15,488	5,292	4,978	---	---	---	25,758	9.6
1961	35,392	567	2,418	---	---	---	38,377	14.3

[1] Includes justice of peace fines, sales tax licenses and other miscellaneous items.

TABLE 14

MOTOR FUEL: COLLECTIONS FROM FIELD AND OFFICE AUDITS

CALENDAR YEARS 1958 - 1961

Source of Audits	Collections			
	1961	1960	1959	1958
Motor Fuel	$ 33,523	$ 36,921	$ 23,098	$ 35,317
Special Fuel	38,643	34,551	27,806	22,478
Total	72,166	71,472	50,904	57,795
Percent of Total				
Motor Fuel	46.5	51.6	45.4	61.1
Special Fuel	53.5	48.4	54.6	38.9
Total	100	100	100	100

TABLE 15

SALES TAX: COLLECTIONS BY BUSINESS CLASS: FISCAL YEARS ENDED JUNE 30, 1953 - 1962

YEAR	FOOD	GENERAL MERCHANDISE[1]	AUTOMOTIVE	APPAREL	ALL OTHER[2]	STATE TOTAL
AVERAGE OF 1950-1952.....	$ 6,862,774	$ 6,208,007	$ 4,998,531	$ 1,574,830	$ 7,704,803	$ 27,348,945
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	7,539,089	1,818,539	15,097,771	46,634,949
1961.....	11,726,103	10,956,512	7,392,130	1,856,549	16,150,112	48,081,406
1962.....	12,254,414	11,421,485	8,012,861	1,963,734	17,576,114	51,228,608
AVERAGE OF 1950-1952.....	100	100	100	100	100	100
1953.....	117	119	109	113	117	116
1954.....	122	113	106	111	120	116
1960.....	169	171	151	116	196	171
1961.....	171	177	148	118	210	176
1962.....	178	183	160	125	228	187

[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 16

USE TAX AS A PERCENTAGE OF TOTAL SALES AND USE TAX COLLECTIONS FISCAL YEARS ENDED JUNE 30, 1952 - 1962

YEAR	SALES TAX[1]	USE TAX[2]	TOTAL	PERCENT USE TAX OF TOTAL SALES AND USE TAX
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
1961.....	49,474,777	3,220,647	52,695,424	6.11
1962.....	53,226,625	3,101,200	56,327,825	5.51
TOTAL.....	441,581,005	29,193,782	470,774,787	6.20

[1] INCLUDES PENALTY, INTEREST AND LICENSE FEES.
[2] INCLUDES PENALTY AND INTEREST.

TAXABLE RETAIL SALES IN COLORADO IN QUARTERS OF 1959 - 1962

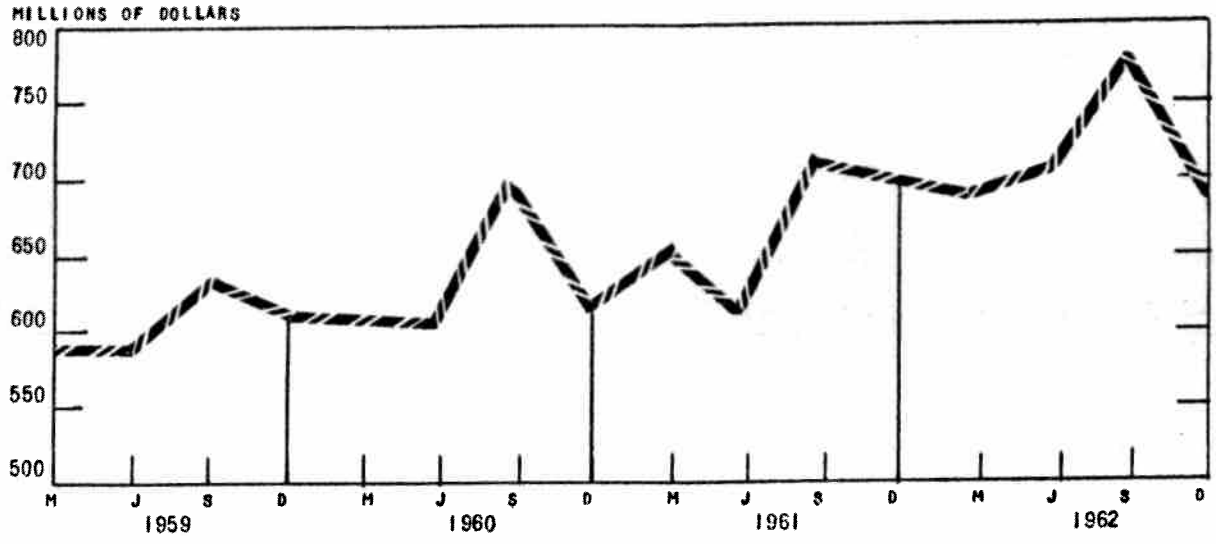
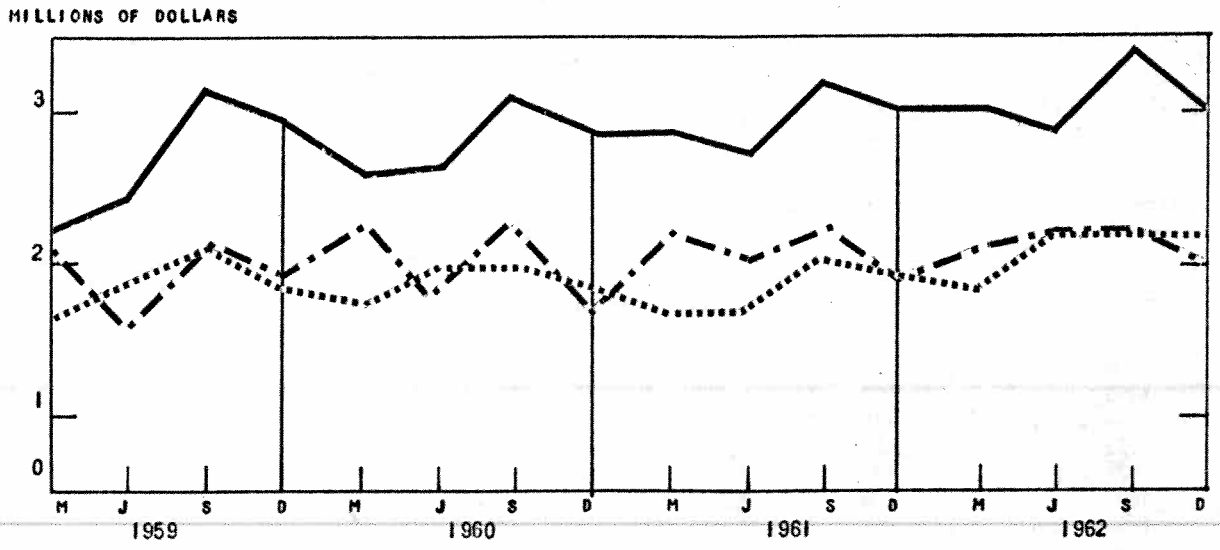


CHART 6

STATE QUARTERLY SALES TAX COLLECTIONS
SELECTED BUSINESS GROUPS



SELECTED BUSINESS GROUPS

FOOD
AUTOMOTIVE
GENERAL MERCHANDISE

CHART 7

TABLE 17

SALES TAX: NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES BY BUSINESS, CLASS, STATE FISCAL YEAR ENDED JUNE 30, 1961

Business Class	Monthly Av. No. Returns Filed	(Add 000 to All Dollar Figures) Gross Sales[1]	Allowable Deduction	Taxed Retail Sales	% Allowable Deductions of Gross Sales
Apparel	1,168	$ 116,984	$ 19,274	$ 97,710	16.5
Automotive	5,147	932,251	543,201	389,050	58.3
Food	6,159	954,117	336,966	617,151	35.3
Furniture	2,298	227,366	95,627	131,739	42.1
General Merchandise	3,674	637,972	193,077	444,895	30.3
Lodging	1,316	59,091	11,419	47,672	19.3
Lumber and Building	1,653	436,523	219,604	216,919	50.3
Professional & Personal Service	834	72,370	47,433	24,938	65.5
Public Utility	337	275,079	91,289	183,789	33.2
Unclassified Retail	3,031	447,453	303,721	143,732	67.9
Farm & Garden Produce	93	10,466	6,427	4,039	61.4
Manufacturing, Trading or Jobbing	3,068	1,007,328	778,501	228,827	77.3
STATE TOTAL	28,778	5,177,000	2,646,539	2,530,461	51.1

[1]Gross sales include allowable deductions and taxed retail sales.

TABLE 18

SALES TAX: NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND TAXED RETAIL SALES BY BUSINESS CLASS, STATE FISCAL YEAR ENDED JUNE 30, 1962

Business Class	Monthly Av. No. Returns Filed	(Add 000 to All Dollar Figures) Gross Sales[1]	Allowable Deduction	Taxed Retail Sales	% Allowable Deductions of Gross Sales
Apparel	1,166	$ 122,029	$ 18,680	$ 103,350	15.3
Automotive	5,312	1,007,708	585,994	421,714	58.2
Food	6,060	987,476	342,537	644,938	34.7
Furniture	2,322	249,497	104,796	144,701	42.0
General Merchandise	3,615	645,722	189,313	456,409	29.3
Lodging	1,409	66,573	13,323	53,251	20.0
Lumber and Building	1,707	471,082	232,301	238,781	49.3
Professional & Personal Service	856	77,392	51,263	26,128	66.2
Public Utility	357	298,035	96,678	201,357	32.4
Unclassified Retail	3,035	474,582	319,986	154,596	67.4
Farm & Garden Produce	90	10,111	6,737	3,374	66.6
Manufacturing, Trading or Jobbing	3,064	1,057,765	810,283	247,482	76.6
STATE TOTAL	28,993	5,467,972	2,771,891	2,696,081	50.7

[1]Gross sales include allowable deductions and taxed retail sales.

TABLE 19

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER CAPITA BY COUNTY AND STATE FISCAL YEAR ENDED JUNE 30, 1962

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	7,646	1,719,552	42.42	21,164,131	41.31	42.85
2	Pueblo	118,707	1,520	206,871	5.10	2,520,683	4.92	21.23
3	Weld	72,344	1,227	126,727	3.13	1,542,289	3.01	21.32
4	El Paso	143,742	2,072	250,776	6.19	3,401,023	6.63	23.65
5	Las Animas	19,983	424	20,278	.50	256,438	.50	12.83
6	Larimer	53,343	1,165	104,048	2.57	1,419,426	2.77	26.61
7	Boulder	74,254	1,225	153,610	3.79	2,048,948	4.00	27.59
8	Mesa	50,715	942	106,294	2.62	1,383,214	2.70	27.27
9	Otero	24,128	496	40,145	.99	564,620	1.10	23.40
10	Arapahoe	113,426	1,235	223,223	5.51	3,112,381	6.08	27.44
11	Jefferson	127,520	1,513	215,000	5.31	3,131,957	6.12	24.56
12	Adams	120,296	991	141,091	3.48	1,665,643	3.25	13.85
13	Logan	20,302	365	34,106	.84	469,773	.92	23.13
14	Fremont	20,196	400	25,208	.62	328,022	.64	16.24
15	Morgan	21,192	425	45,675	1.13	577,771	1.13	27.26
16	Huerfano	7,867	194	9,556	.24	117,318	.23	14.91
17	Prowers	13,296	339	27,608	.68	353,752	.69	26.60
18	Delta	15,602	334	21,242	.52	284,962	.56	18.25
19	Yuma	8,912*	230	15,894	.39	196,928	.38	22.10
20	La Plata	19,225	422	36,451	.90	452,916	.88	23.55
21	Montrose	18,286	328	27,329	.68	348,365	.68	19.04
22	Baca	6,310*	157	11,829	.29	137,728	.27	21.83
23	Rio Grande	11,160	240	18,356	.45	250,671	.49	22.46
24	Garfield	12,017	358	27,773	.69	340,181	.66	28.30
25	Conejos	8,428*	121	5,905	.15	73,699	.14	8.74
26	Kit Carson	6,957*	183	16,020	.40	185,630	.36	26.68
27	Washington	6,625*	123	8,344	.21	102,536	.20	15.48
28	Routt	5,900*	173	10,098	.25	133,541	.26	22.63
29	Bent	7,419	126	8,523	.21	113,548	.22	15.31
30	Alamosa	10,000	227	21,452	.53	293,842	.58	29.38
31	Chaffee	8,298	273	13,389	.33	177,421	.35	21.38
32	Montezuma	14,024	303	24,851	.61	317,234	.62	22.62
33	Lincoln	5,310*	157	11,657	.29	141,064	.28	26.57
34	Elbert	3,708*	77	2,597	.06	32,293	.06	8.71
35	Saguache	4,473*	96	4,164	.10	54,315	.11	12.14
36	Crowley	3,978*	66	6,043	.15	44,802	.09	11.26
37	Phillips	4,440*	138	17,918	.44	134,721	.26	30.34
38	Costilla	4,219*	61	2,301	.06	31,738	.06	7.52
39	Sedgwick	4,242*	110	7,537	.19	87,530	.17	20.63
40	Gunnison	5,477	167	11,614	.29	152,506	.30	27.84

TABLE 19 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER CAPITA BY COUNTY AND STATE
FISCAL YEAR ENDED JUNE 30, 1962

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
41	Lake	7,101	120	11,846	.29	177,733	.35	25.03
42	Moffat	7,061	187	15,776	.39	205,155	.40	29.05
43	Teller	2,495*	98	2,944	.07	37,412	.08	14.99
44	Eagle	4,677*	103	4,723	.12	58,428	.12	12.49
45	Kiowa	2,425*	72	4,876	.12	50,856	.10	20.97
46	Cheyenne	2,789*	89	5,176	.13	53,139	.11	19.07
47	Douglas	4,816*	89	8,284	.21	125,723	.24	26.11
48	Archuleta	2,629*	67	4,031	.10	44,822	.09	17.05
49	Rio Blanco	5,150*	119	8,198	.20	110,963	.22	21.55
50	San Miguel	2,944*	54	2,682	.07	34,574	.07	11.74
51	Clear Creek	2,793*	134	5,415	.13	75,137	.15	26.90
52	Custer	1,305*	36	817	-	10,504	.02	8.05
53	Grand	3,557*	208	10,126	.26	127,630	.25	35.88
54	Park*	1,822*	68	2,509	.06	25,472	.05	13.98
55	San Juan	849*	26	885	-	11,485	.02	13.53
56	Ouray	1,601*	48	1,586	.04	20,669	.04	12.91
57	Pitkin	2,381*	151	8,575	.22	130,997	.26	55.01
58	Dolores	2,196*	41	1,880	.05	24,163	.04	11.00
59	Jackson	1,758*	54	2,409	.06	33,336	.06	18.96
60	Gilpin	685*	42	1,051	.03	14,224	.03	20.76
61	Summit	2,073*	54	2,740	.07	32,921	.06	15.88
62	Mineral	424*	25	723	-	10,530	.02	24.83
63	Hinsdale	208*	20	298	-	4,245	-	20.40
Out-of-State Establishments			428	163,066	4.02	1,632,944	3.18	
Unallocated Stores			11	2,032	.05	29,951	.06	
STATE TOTAL		1,753,947	28,993	4,053,703	100.00	51,228,608	100.00	29.21
Without Occasional Auto Sales								
Occasional Auto Sales			---	35,011	---	700,212	---	
STATE TOTAL		1,753,947	---	4,088,714	---	51,928,820	---	
All County Total		1,753,947	28,554	3,888,605	95.9	49,565,713	97.0	
[2]29 Urban Counties		1,630,868	25,264	3,688,370	91.0	47,171,908	92.1	
*34 Rural Counties		123,079	3,290	200,235	.5	2,393,805	.5	
% of All County Total								
Urban Counties		---	88.5	94.9	---	95.2	---	
Rural Counties		---	11.5	5.2	---	4.8	---	

[1] U. S. Census Population

[2] Urban-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, boroughs, 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.

*Rural population counties is comprised of places of 1,000 to 5,000 and other rural territory.

TABLE 20

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER CAPITA BY COUNTY AND STATE FISCAL YEAR ENDED JUNE 30, 1961

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	7,679	1,649,623	42.98	20,193,736	42.00	40.89
2	Pueblo	118,707	1,535	196,486	5.12	2,408,573	5.01	20.28
3	Weld	72,344	1,223	121,407	3.16	1,528,599	3.18	21.13
4	El Paso	143,742	2,035	224,590	5.85	3,007,580	6.25	20.92
5	Las Animas	19,983	446	19,746	.51	250,024	.52	13.18
6	Larimer	53,343	1,124	100,087	2.61	1,344,907	2.80	25.21
7	Boulder	74,254	1,181	134,308	3.50	1,856,230	3.86	25.00
8	Mesa	50,715	946	103,196	2.69	1,383,674	2.88	27.28
9	Otero	24,128	490	39,182	1.02	541,762	1.13	22.45
10	Arapahoe	113,426	1,147	190,663	4.97	2,644,205	5.50	23.31
11	Jefferson	127,520	1,440	190,917	4.98	2,736,499	5.69	21.46
12	Adams	120,296	953	138,833	3.62	1,445,322	3.00	12.00
13	Logan	20,302	370	33,914	.88	464,694	.97	22.89
14	Fremont	20,196	410	24,060	.63	323,032	.67	15.99
15	Morgan	21,192	431	53,209	1.38	550,025	1.15	25.96
16	Huerfano	7,867	199	9,478	.25	114,994	.24	14.62
17	Prowers	13,296	337	26,410	.69	339,618	.71	25.54
18	Delta	15,602	338	21,144	.55	281,336	.59	18.02
19	Yuma	8,912*	228	15,414	.40	192,101	.40	21.56
20	La Plata	19,225	432	34,675	.90	432,023	.90	22.47
21	Montrose	18,286	319	26,926	.70	339,730	.71	18.58
22	Baca	6,310*	155	12,210	.32	128,488	.27	20.36
23	Rio Grande	11,160	240	17,647	.46	238,783	.50	21.40
24	Garfield	12,017	359	25,983	.68	326,619	.68	27.17
25	Conejos	8,428*	119	6,062	.16	72,036	.15	8.55
26	Kit Carson	6,957*	189	17,941	.47	192,989	.40	27.74
27	Washington	6,625*	125	7,858	.20	99,914	.21	15.08
28	Routt	5,900*	174	9,348	.24	124,751	.26	21.14
29	Bent	7,419	128	8,100	.21	107,745	.22	14.52
30	Alamosa	10,000	227	21,309	.56	294,982	.61	29.50
31	Chaffee	8,298	267	12,996	.34	171,065	.35	20.62
32	Montezuma	14,024	312	26,360	.69	329,558	.69	23.49
33	Lincoln	5,310*	151	11,534	.30	135,619	.28	25.54
34	Elbert	3,708*	72	2,184	.06	28,241	.06	7.61
35	Saguache	4,473*	99	4,012	.11	54,035	.11	12.08
36	Crowley	3,978*	67	6,368	.17	51,132	.11	12.85
37	Phillips	4,440*	149	14,276	.37	124,131	.26	27.93
38	Costilla	4,219*	61	2,013	.05	27,723	.06	6.57
39	Sedgwick	4,242*	111	7,778	.20	91,660	.19	21.61
40	Gunnison	5,477	164	10,389	.27	138,959	.29	25.37

TABLE 20 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS, TAX PAYMENT PER CAPITA BY COUNTY AND STATE
FISCAL YEAR ENDED JUNE 30, 1961

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	119	11,503	.30	169,854	.35	23.92
42	Moffat	7,061	186	16,563	.43	215,020	.45	30.45
43	Teller	2,495*	102	3,029	.08	37,953	.08	15.21
44	Eagle	4,677*	100	4,040	.11	48,898	.10	10.45
45	Kiowa	2,425*	72	4,668	.12	45,683	.09	18.84
46	Cheyenne	2,789*	87	4,469	.12	51,703	.11	18.54
47	Douglas	4,816*	88	7,332	.19	106,222	.22	22.06
48	Archuleta	2,629*	68	3,589	.09	41,894	.08	15.94
49	Rio Blanco	5,150*	119	8,620	.22	112,592	.24	21.86
50	San Miguel	2,944*	57	2,903	.08	36,988	.08	12.56
51	Clear Creek	2,793*	139	5,838	.15	77,944	.16	27.91
52	Custer	1,305*	38	825	-	10,342	.02	7.92
53	Grand	3,557*	206	10,452	.28	133,925	.28	37.65
54	Park*	1,822*	68	2,465	.06	25,485	.05	13.99
55	San Juan	849*	27	1,030	.03	12,761	.03	15.03
56	Ouray	1,601*	44	1,857	.05	24,905	.05	15.56
57	Pitkin	2,381*	141	7,796	.20	118,020	.24	49.57
58	Dolores	2,196*	43	2,045	.06	25,653	.06	11.68
59	Jackson	1,758*	54	2,423	.07	32,668	.07	18.58
60	Gilpin	685*	43	1,040	.03	13,784	.03	20.12
61	Summit	2,073*	47	2,006	.06	23,551	.05	11.36
62	Mineral	424*	25	664	-	9,766	-	23.03
63	Hinsdale	208*	19	293	-	4,079	-	19.61
	Out-of-State Establishments		436	146,866	3.83	1,502,921	3.13	
	Unallocated Stores		28	7,382	.19	81,701	.17	
	STATE TOTAL	1,753,947	28,788	3,838,534	100.00	48,081,406	100.00	27.41
	Without Occasional Auto Sales							
	Occasional Auto Sales			30,851		617,023		
	STATE TOTAL	1,753,947		3,869,385		48,698,429		
	All County Total	1,753,947	28,324	3,684,286	96.0	46,496,784	96.7	
	29 Urban Counties	1,630,868	25,037	3,489,904	90.9	44,179,148	91.9	
	34 Rural Counties	123,079	3,287	194,382	.5	2,317,636	.5	
	% of All County Total							
	Urban Counties	92.98	88.40	94.72		95.02		
	Rural Counties	7.02	11.60	5.28		4.98		

[1] U. S. Census Population

[2] Urban-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, boroughs, 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.

*Rural population counties is comprised of places of 1,000 to 5,000 and other rural territory.

TABLE 21

SALES TAX: GROSS SALES, TOTAL DEDUCATIONS AND NET TAXABLE SALES BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1962

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	$ 2,466,433	$ 1,352,549	55	$ 1,113,884	45
2	Pueblo	372,750	240,095	64	132,655	36
3	Weld	151,957	70,790	47	81,167	53
4	El Paso	299,808	120,820	40	178,988	60
5	Las Animas	25,636	12,150	47	13,485	53
6	Larimer	125,869	51,173	41	74,697	59
7	Boulder	180,568	72,731	40	107,837	63
8	Mesa	149,717	76,918	51	72,799	49
9	Otero	49,671	19,959	40	29,713	60
10	Arapahoe	263,105	99,299	38	163,807	62
11	Jefferson	242,810	77,977	32	164,834	68
12	Adams	192,153	104,492	54	87,661	46
13	Logan	40,835	16,111	40	24,724	60
14	Fremont	33,156	15,897	48	17,259	52
15	Morgan	62,677	32,272	52	30,405	49
16	Huerfano	12,054	5,882	49	6,172	51
17	Prowers	39,683	21,067	53	18,616	47
18	Delta	27,890	12,895	46	14,995	54
19	Yuma	17,468	7,105	41	10,363	59
20	La Plata	43,269	19,436	45	23,833	55
21	Montrose	31,726	13,392	42	18,334	58
22	Baca	14,265	7,017	49	7,248	51
23	Rio Grande	21,096	7,904	37	13,192	62
24	Garfield	31,078	13,177	42	17,901	59
25	Conejos	7,017	3,138	45	3,879	55
26	Kit Carson	18,696	8,928	48	9,767	52
27	Washington	12,477	7,082	57	5,396	43
28	Routt	11,147	4,119	37	7,028	63
29	Bent	9,221	3,247	35	5,973	65
30	Alamosa	24,508	9,041	37	15,466	63
31	Chaffee	15,513	6,181	40	9,333	60
32	Montezuma	34,411	17,716	52	16,695	49
33	Lincoln	13,918	6,495	47	7,423	53
34	Elbert	4,154	2,455	59	1,699	41
35	Saguache	4,575	1,718	38	2,857	62
36	Crowley	6,643	4,285	65	2,358	35
37	Phillips	19,669	12,579	64	7,090	36
38	Costilla	2,378	709	30	1,669	70
39	Sedgwick	8,251	3,644	44	4,607	56
40	Gunnison	12,958	4,933	38	8,025	62

TABLE 21 - Continued

SALES TAX: GROSS SALES, TOTAL DEDUCTIONS AND NET TAXABLE SALES BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1962

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	$ 15,134	$ 5,731	38	9,353	62
42	Moffat	19,130	8,334	44	10,796	56
43	Teller	3,191	1,224	38	1,967	62
44	Eagle	5,323	2,249	42	3,073	58
45	Kiowa	5,126	2,451	48	2,675	52
46	Cheyenne	6,163	3,363	55	2,800	45
47	Douglas	14,278	7,661	54	6,617	46
48	Archuleta	4,232	1,873	44	2,359	56
49	Rio Blanco	9,026	3,186	35	5,840	65
50	San Miguel	3,002	1,183	39	1,820	61
51	Clear Creek	6,127	2,174	35	3,953	65
52	Custer	939	388	41	551	59
53	Grand	11,616	4,902	42	6,714	58
54	Park	2,629	1,288	49	1,340	51
55	San Juan	912	307	34	605	66
56	Ouray	1,904	817	43	1,087	57
57	Pitkin	9,033	2,141	24	6,892	76
58	Dolores	2,125	853	40	1,271	59
59	Jackson	2,858	1,103	39	1,755	61
60	Gilpin	1,060	311	29	749	71
61	Summit	2,827	1,094	39	1,732	61
62	Mineral	733	179	24	555	76
63	Hinsdale	298	75	25	223	75
	Out-of-State Establishments	236,480	150,536	64	85,944	36
	Unallocated Stores	2,616	1,040	40	1,576	60
	STATE TOTAL[1]	5,467,972	2,771,891	51	2,696,081	49

[1] Penalties, interest, license fees and occasional auto sales excluded.

TABLE 22

SALES TAX: GROSS SALES, TOTAL DEDUCTIONS AND NET TAXABLE SALES BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1961

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	$ 2,344,908	$ 1,281,996	55	$ 1,062,811	45
2	Pueblo	338,275	211,515	63	126,760	37
3	Weld	148,687	68,240	46	80,446	54
4	El Paso	280,509	122,224	44	158,285	56
5	Las Animas	25,455	12,305	48	13,149	52
6	Larimer	121,020	50,240	42	70,779	58
7	Boulder	156,027	58,332	37	97,695	63
8	Mesa	148,564	75,746	51	72,819	49
9	Otero	48,469	19,957	41	28,511	59
10	Arapahoe	227,865	88,698	39	139,168	61
11	Jefferson	224,045	80,023	36	144,022	64
12	Adams	187,044	110,978	59	76,065	41
13	Logan	41,715	17,258	41	24,457	59
14	Fremont	30,843	13,847	45	16,996	55
15	Morgan	60,127	31,180	52	28,946	48
16	Huerfano	11,845	5,796	49	6,049	51
17	Prowers	38,218	20,347	53	17,872	47
18	Delta	26,711	11,905	45	14,806	55
19	Yuma	17,626	7,517	43	10,109	57
20	La Plata	41,389	19,155	46	22,734	54
21	Montrose	31,088	13,211	44	17,877	58
22	Baca	14,664	7,903	54	6,761	46
23	Rio Grande	21,534	8,965	42	12,569	58
24	Garfield	29,005	11,819	41	17,186	59
25	Conejos	7,489	3,699	49	3,791	51
26	Kit Carson	19,794	9,639	49	10,155	51
27	Washington	12,490	7,232	58	5,257	42
28	Routt	10,550	3,985	38	6,565	62
29	Bent	8,878	3,209	36	5,669	64
30	Alamosa	24,498	8,973	37	15,525	63
31	Chaffee	15,113	6,111	40	9,002	60
32	Montezuma	34,720	17,376	50	17,345	50
33	Lincoln	13,521	6,384	47	7,137	53
34	Elbert	3,454	1,969	57	1,486	43
35	Saguache	4,389	1,547	35	2,843	65
36	Crowley	6,872	4,181	61	2,691	39
37	Phillips	15,313	8,782	57	6,531	43
38	Costilla	2,113	655	31	1,459	69
39	Sedgwick	8,631	3,806	44	4,825	56
40	Gunnison	11,749	4,436	38	7,312	62

TABLE 22 - Continued

SALES TAX: GROSS SALES, TOTAL DEDUCTIONS AND NET TAXABLE SALES BY COUNTY, FISCAL YEAR ENDED JUNE 30, 1961

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	$ 14,828	5,690	39	8,938	61
42	Moffat	21,355	10,038	47	11,317	53
43	Teller	3,291	1,296	39	1,995	61
44	Eagle	4,462	1,890	42	2,572	58
45	Kiowa	4,976	2,573	52	2,403	48
46	Cheyenne	5,654	2,933	52	2,722	48
47	Douglas	13,406	7,818	58	5,588	42
48	Archuleta	3,741	1,537	41	2,204	59
49	Rio Blanco	9,306	3,380	36	5,925	64
50	San Miguel	3,209	1,263	39	1,947	61
51	Clear Creek	6,507	2,407	37	4,101	63
52	Custer	934	391	42	543	58
53	Grand	11,698	4,652	40	7,046	60
54	Park	2,579	1,239	48	1,340	52
55	San Juan	1,038	366	35	671	65
56	Ouray	2,158	848	39	1,311	61
57	Pitkin	8,204	1,994	24	6,210	76
58	Dolores	2,349	999	43	1,349	57
59	Jackson	2,799	1,081	39	1,718	61
60	Gilpin	1,049	325	31	724	69
61	Summit	2,086	846	41	1,240	59
62	Mineral	688	174	25	514	75
63	Hinsdale	293	79	27	214	73
	Out-of-State Establishments	225,305	146,202	65	79,103	35
	Unallocated Stores	9,678	5,377	56	4,301	44
	STATE TOTAL[1]	5,177,000	2,646,539	51	2,530,461	49

[1] Penalties, 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, 1962

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 TAX COLLECTIONS
I APPAREL GROUP: TOTAL	1,166	$ 122,029	$ 116,661	2.88	$ 1,963,734	3.93
1. BOOT & SHOE STORES	223	21,667	20,761	.51	388,317	.76
2. CLOTHING STORES, DRESS	622	82,230	78,907	1.94	1,382,302	2.70
3. FURRIERS	26	3,625	3,454	.09	34,268	.07
4. HABERDASHERY	27	3,508	3,468	.09	63,346	.12
5. MILLINERY	22	573	571	.01	9,441	.02
6. SHOE REPAIR	151	2,374	2,324	.06	27,845	.05
7. OTHERS	27	1,682	1,656	.04	20,063	.04
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	68	6,370	5,720	.14	38,152	.07
II AUTOMOTIVE GROUP: TOTAL	5,312	1,007,708	814,897	20.10	8,012,861	15.64
1. ACCESSORIES-TIRES-BATTERIES-WRECKERS	713	148,067	83,658	2.07	1,056,806	2.06
2. AUTOMOBILE-AIRCRAFT-BICYCLES	882	445,205	387,174	9.55	4,657,351	9.09
3. FILLING & SERVICE STATIONS	2,259	264,355	222,752	5.49	942,001	1.84
4. GARAGE & REPAIR SHOPS	1,208	97,681	81,164	2.00	891,945	1.74
5. TRAILERS-OTHER AUTOMOTIVE STORES	181	37,395	29,290	.72	362,119	.71
6. OCCASIONAL AUTO SALES	22	6,831	6,424	.16	72,735	.14
7. AIRCRAFT	34	6,472	3,956	.10	24,248	.05
8. BOATS	13	1,702	479	.01	5,656	.01
III FOOD GROUP: TOTAL	6,060	987,476	755,794	18.64	12,254,414	23.92
1. BAKERIES-DAIRY PRODUCTS-DELICATESSENS	561	101,692	45,411	1.12	778,163	1.52
2. CANDY-CONFECTIONERY	325	21,376	12,332	.30	169,684	.33
3. FRUIT STANDS-VEGETABLE MARKETS-TRUCKERS	177	13,464	8,074	.20	127,642	.25
4. GROCERY AND MOTOR STORES-MEAT MARKETS	1,854	642,140	498,765	12.30	8,690,484	16.96
6. RESTAURANTS-TAVERNS-CAFETERIA	2,777	175,262	172,337	4.25	2,265,243	4.42
7. FISH-POULTRY-OTHER FOOD STORES	109	22,466	8,005	.20	70,216	.14
8. HOTELS-COTTAGE CAMPS-RESORTS-BOARDING HOUSES	257	11,076	10,870	.27	152,982	.30
IV FURNITURE GROUP: TOTAL	2,322	249,497	194,447	4.80	2,749,654	5.37
1. CARPET-RUGS-HOUSE FURNISHINGS	284	30,209	24,593	.61	315,988	.62
2. FURNITURE	450	55,466	50,900	1.26	852,785	1.66
3. HOUSEHOLD APPLIANCES	76	6,696	6,068	.15	105,761	.21
4. MUSICAL INSTRUMENTS-PHONOGRAPHS-MUSIC	194	15,654	13,788	.34	200,047	.39
5. RADIO SALES & SERVICE-TELEVISION	526	29,087	20,205	.50	251,297	.49
6. OTHER HOME FURNISHINGS & APPLIANCES AND TUPPER WARE	179	25,079	19,338	.48	298,063	.58
7. ELECTRICAL APPLIANCES & SERVICE	486	80,081	56,002	1.38	680,662	1.33
8. UPHOLSTERERS	127	7,225	3,553	.08	45,051	.09

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1962

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 TAX COLLECTIONS
V GENERAL MERCHANDISE GROUP: TOTAL	3,615	$ 645,722	$ 540,985	13.35	$ 8,671,831	16.93
1. DEPARTMENT STORES	59	88,360	80,875	2.00	1,475,273	2.88
2. DRUG STORES	740	170,621	140,338	3.46	1,742,487	3.40
3. DRY GOODS STORES	161	33,290	32,738	.81	575,345	1.12
4. GENERAL STORES	554	171,991	149,212	3.68	2,695,562	5.26
5. HARDWARE-PAINTS-OILS-VARNISHES	338	49,432	32,659	.81	528,032	1.03
6. JEWELRY STORES	356	19,857	16,797	.41	264,018	.52
7. LEATHER-LEATHER GOODS-SADDLERY	47	3,690	2,345	.06	24,369	.05
8. SECOND HAND STORES-PAWN BROKERS-JUNK YARDS	196	10,347	5,392	.13	78,097	.15
9. SPORTING GOODS-TENTS-AWNINGS-FISH BAIT	362	35,611	25,683	.63	328,190	.64
10. VARIETY-5 & 10 SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS	802	62,323	54,946	1.36	960,458	1.88
VI LODGING GROUP: TOTAL	1,409	66,573	63,743	1.57	1,012,074	1.98
1. RENTALS	1,019	24,816	24,605	.61	404,680	.79
2. RENTALS & SALES	390	41,757	39,138	.96	607,394	1.19
VII LUMBER AND BUILDING GROUP: TOTAL	1,707	471,082	352,515	8.71	4,536,760	8.86
1. BUILDING & CONSTRUCTION CONTRACTORS-PAINTER & DECORATORS	89	25,146	20,154	.51	176,123	.34
2. BUILDING HARDWARE AND MACHINERY	21	3,594	2,396	.06	36,638	.07
3. BUILDING MATERIALS	426	125,984	104,450	2.58	1,702,715	3.32
4. ELECTRICAL EQUIPMENT SUPPLIES-PAPER STORES-PAINT GLASS & WALL	229	103,661	80,260	1.98	982,015	1.92
5. PAINT, GLASS & WALL PAPER STORES	223	37,628	24,140	.60	309,749	.60
6. PLUMBING-HEATING-AIR CONDITIONING-TIN SHOPS-FURNACE SHOPS	500	102,321	78,469	1.93	745,577	1.46
7. OTHER LUMBER & BUILDING SUPPLIES	219	72,548	42,646	1.05	583,943	1.15
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL	856	77,392	52,311	1.29	496,620	.97
1. AUCTIONEERS-COMMISSION DEALERS-SALES BARNS	47	23,019	9,132	.23	35,959	.07
2. BARBER & BEAUTY SHOPS SALES	257	9,339	8,339	.21	63,923	.12
3. OPTICIAN-OPTOMETRIST-OCULIST-SALES	82	8,330	6,752	.17	106,227	.21
4. PHOTOGRAPHERS	286	16,025	11,608	.28	158,365	.31
5. DOCTORS-DENTISTS-PROFESSIONAL-SALES	75	3,565	3,350	.08	34,358	.07
6. NEON SIGNS-ADVERTISING-OTHER	109	17,114	13,130	.32	97,788	.19

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1962

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 TAX COLLECTIONS
IX PUBLIC UTILITY GROUP: TOTAL	357	$ 298,035	$ 211,628	5.22	$ 3,825,771	7.47
1. GAS AND ELECTRIC COMPANIES	184	138,713	137,752	3.40	2,453,620	4.79
2. RAILROADS	5	763	762	.02	14,485	.03
3. TELEGRAPH	31	289	233	.01	4,404	.01
4. TELEPHONE	103	105,752	70,645	1.74	1,337,098	2.61
5. WATER IN CONTAINERS	18	558	498	.01	5,987	.01
6. ALL OTHER PUBLIC UTILITIES	16	1,960	1,738	.04	10,177	.02
X UNCLASSIFIED RETAIL GROUP: TOTAL	3,035	474,582	334,979	8.26	2,037,964	5.73
1. BLACKSMITH-MCH. SHOPS-WELDERS-SALES	174	21,598	16,878	.42	104,664	.20
2. BOOKS-STATIONERY-SCHOOL SUPPLIES-XMAS CARDS-MAGAZINES-PERIODICALS	264	21,199	20,414	.50	220,454	.42
3. CIGAR STORES-SMOKER SUPPLIES	45	6,512	4,353	.11	21,173	.04
4. CLUBS	64	6,351	6,313	.16	65,343	.13
5. COAL-WOOD FUEL-ICE DEALERS	270	20,971	16,692	.41	178,618	.35
6. FARM IMPLEMENTS & MACHINERY	301	65,219	48,739	1.20	688,702	1.34
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	253	113,394	43,550	1.07	135,677	.26
8. FLOWERS-BULBS-PLANTS-NURSERY	341	25,555	13,245	.33	198,972	.39
10. MONUMENTS-TOMB STONES	48	2,070	1,923	.05	30,770	.06
11. OFFICE EQUIPMENT & SUPPLIES	195	46,477	40,329	.99	450,805	.88
12. RECREATION PARLORS-NIGHT CLUBS-SALES-SKATING RINKS	141	6,681	6,245	.15	35,316	.07
13. SURGICAL & SCIENTIFIC INSTRUMENTS DEALERS	61	9,175	8,796	.22	65,759	.13
14. UNDERTAKERS & FUNERAL PARLORS	122	9,669	8,691	.21	75,392	.15
15. STORE FIXTURES-PET SHOPS-KENNELS-BROOMS-JANITOR SUP.-XMAS TREES-FIREWORKS-STANLEY PRODUCTS- AND ALL OTHERS NOT ELSEWHERE SPECIFIED	641	112,639	93,138	2.30	611,464	1.19
16. CONCESSIONERS	56	3,145	1,867	.05	26,518	.05
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	59	3,927	3,706	.09	28,437	.06
XI FARM AND GARDEN PRODUCE GROUP: TOTAL	90	10,111	5,325	.13	64,148	.13
1. DIRECT SALES OF FARM PRODUCTS	70	7,966	3,931	.10	53,749	.11
2. HATCHERIES AND SUPPLIES	20	2,145	1,394	.03	10,399	.02
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL	3,064	1,057,765	610,218	15.05	4,702,777	9.17
1. BEVERAGES-LIQUOR	314	74,524	55,410	1.37	92,855	.18
2. CHEMICALS & PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	169	76,725	46,421	1.15	259,522	.51
3. FOOD AND FOOD PREPARATIONS	162	63,444	34,935	.86	48,579	.09
4. LEATHER-LEATHER PRODUCTS	19	4,223	3,101	.08	19,054	.04

TABLE 23 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1962

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 TAX COLLECTIONS
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL. CONT.						
5. LUMBER & WOOD PRODUCTS-SAW MILLS-MINE PROPS	193	34,122	19,959	.49	247,656	.48
6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS	551	146,514	117,666	2.88	1,167,058	2.27
7. METAL & METAL PRODUCTS	228	246,414	75,411	1.86	597,260	1.17
8. MINERALS-ASSAYERS-COAL MINES	56	5,279	1,744	.04	24,513	.05
9. PAPER, PULP AND PRODUCTS	35	42,525	15,212	.38	92,401	.18
10. PETROLEUM-PETROLEUM PRODUCTS	357	132,222	79,360	1.96	444,349	.86
11. PRINTING-PUBLISHING & BOOK BINDING	320	41,330	35,292	.87	311,861	.60
12. RUBBER AND RUBBER GOODS	28	16,548	4,727	.12	67,453	.13
13. STONE, CLAY, SAND AND GRAVEL PRODUCTS	284	83,222	69,304	1.71	940,085	1.84
14. MATTRESS RENOVATING	18	6,503	780	.02	9,582	.02
15. MISCELLANEOUS-PLASTICS-PRE-FAB-JOBBERS MANUFACTURERS REPRESENTATIVES	312	82,700	49,780	1.23	367,701	.72
17. VETERINARY SUPPLIES-SOAP PRODUCTS.	18	1,470	1,116	.03	12,848	.03
STATE TOTAL	28,993	5,467,972	4,053,703	100.00	51,228,608	100.00

[1]GROSS 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 SUBDIVISIONS AND TO THE U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY CORPORATIONS; SALES UPON WHICH SPECIAL TAX OF 12½ PERCENT HAS BEEN PAID, NAMELY, GASOLINE, CIGARETTES, TOBACCO, LIQUOR AND BEER; BAD DEBTS AND TRADE-INS.

[2]RETAIL SALES INCLUDE TAXABLE AND TAX-EXEMPT SALES.

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

TABLE 24

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1961

BUSINESS CLASS BY TYPE	MONTHLY AVG. NO. RETURNS	GROSS[1] SALES (ADD 000)	RETAIL[2] SALES (ADD 000)	% OF TOTAL RETAIL SALES	TAX COLLECTIONS	% OF TAX COLLECTIONS
I APPAREL GROUP: TOTAL	1,168	$ 116,384	$ 109,673	2.06	$ 1,856,549	3.86
1. BOOT & SHOE STORES	221	21,436	19,738	.51	365,660	.76
2. CLOTHING STORES, DRESS	617	79,370	75,072	1.96	1,320,072	2.74
3. FURRIERS	28	3,433	3,264	.09	31,585	.07
4. HABERDASHERY	26	3,211	3,187	.08	58,108	.12
5. MILLINERY	23	600	598	.02	9,946	.02
6. SHOE REPAIR	157	2,441	2,386	.06	28,137	.06
7. OTHERS	29	1,888	1,513	.04	19,169	.04
8. CLEANERS-DYERS-TAILORS-LAUNDRIES	67	4,605	3,915	.10	23,872	.05
II AUTOMOTIVE GROUP: TOTAL	5,147	932,251	755,079	19.67	7,392,130	15.37
1. ACCESSORIES-TIRES-BATTERIES-WRECKERS	704	136,393	77,659	2.03	970,192	2.02
2. AUTOMOBILE-AIRCRAFT-BICYCLES	829	403,313	346,163	9.02	4,239,004	8.81
3. FILLING & SERVICE STATIONS	2,170	250,416	212,289	5.53	872,940	1.82
4. GARAGE & REPAIR SHOPS	1,181	93,215	80,981	2.11	867,797	1.80
5. TRAILERS-OTHER AUTOMOTIVE STORES	194	36,639	29,851	.78	344,313	.74
6. OCCASIONAL AUTO SALES	29	5,996	5,143	.13	64,756	.13
7. AIRCRAFT	29	4,724	2,844	.07	19,909	.04
8. BOATS	11	1,555	149	---	2,219	.01
III FOOD GROUP: TOTAL	6,159	954,117	728,097	18.97	11,726,103	24.39
1. BAKERIES-DAIRY PRODUCTS-DELICATESSENS	578	98,530	46,806	1.22	793,691	1.65
2. CANDY-CONFECTIONERY	364	22,378	14,088	.37	175,561	.37
3. FRUIT STANDS-VEGETABLE MARKETS-TRUCKERS	177	12,443	8,470	.22	130,340	.27
4. GROCERY AND MOTOR STORES-MEAT MARKETS	1,906	616,598	474,725	12.37	8,197,250	17.04
6. RESTAURANTS-TAVERNS-CAFETERIA	2,706	164,878	161,736	4.21	2,133,416	4.44
7. FISH-POULTRY-OTHER FOOD STORES	115	23,591	7,636	.20	81,529	.17
8. HOTELS-COTTAGE CAMPS-RESORTS-BOARDING HOUSES	313	15,699	14,636	.38	214,316	.45
IV FURNITURE GROUP: TOTAL	2,298	227,366	177,677	4.63	2,503,387[3]	5.21
1. CARPET-RUGS-HOUSE FURNISHINGS	255	24,894	20,127	.53	258,026	.54
2. FURNITURE	435	51,099	46,534	1.21	786,102	1.64
3. HOUSEHOLD APPLIANCES	74	6,287	5,489	.14	95,946	.20
4. MUSICAL INSTRUMENTS-PHONOGRAPHS-MUSIC	183	14,407	12,945	.34	189,479	.39
5. RADIO SALES &SERVICE-TELEVISION	533	26,333	18,544	.48	234,903	.49
6. OTHER HOME FURNISHINGS & APPLIANCES AND TUPPER WARE	192	23,549	18,224	.47	279,203	.58
7. ELECTRICAL APPLIANCES & SERVICE	499	73,940	52,167	1.36	614,658	1.29
8. UPHOLSTERERS	127	6,857	3,647	.10	45,070	.09

TABLE 24 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1961

BUSINESS CLASS BY TYPE	MONTHLY AVG. NO. RETURNS	GROSS[1] SALES (ADD 000)	RETAIL[2] SALES (ADD 000)	% OF TOTAL RETAIL SALES	TAX COLLECTIONS	% OF TAX COLLECTIONS
V GENERAL MERCHANDISE GROUP: TOTAL.....	3,674	$ 637,972	$ 522,802	13.62	$ 8,453,125	17.59
1. DEPARTMENT STORES.....	57	84,076	77,077	2.00	1,407,728	2.93
2. DRUG STORES.....	756	167,494	130,961	3.41	1,650,998	3.43
3. DRY GOODS STORES.....	167	32,533	32,158	.84	568,785	1.18
4. GENERAL STORES.....	557	186,089	154,191	4.02	2,772,727	5.77
5. HARDWARE-PAINTS-OILS-VARNISHES....	348	44,784	28,880	.75	472,308	.98
6. JEWELRY STORES.....	359	19,122	16,365	.43	254,125	.53
7. LEATHER-LEATHER GOODS-SADDLERY....	52	3,490	2,135	.06	25,250	.05
8. SECOND HAND STORES-PAWN BROKERS-JUNK YARDS.....	188	8,241	4,811	.13	72,350	.15
9. SPORTING GOODS-TENTS-AWNINGS-FISH BAIT.....	348	31,318	23,173	.60	300,301	.63
10. VARIETY- 5 & 10 SPECIALTY STORES-OIL PAINTINGS-POTTERY-KEYS.....	842	60,825	53,051	1.38	928,553	1.94
VI LODGING GROUP: TOTAL.....	1,316	59,091	57,481	1.50	906,150	1.88
1. RENTALS.....	968	22,965	22,769	.59	375,915	.78
2. RENTALS & SALES.....	348	36,126	34,712	.91	530,235	1.10
VII LUMBER AND BUILDING GROUP: TOTAL.....	1,653	436,523	330,515	8.61	4,121,452	8.57
1. BUILDING & CONSTRUCTION CONTRACTORS-PAINTER & DECORATORS...	78	19,685	15,922	.41	137,113	.29
2. BUILDING HARDWARE AND MACHINERY...	21	3,231	2,242	.06	30,436	.06
3. BUILDING MATERIALS.....	430	120,461	99,099	2.58	1,604,496	3.34
4. ELECTRICAL EQUIPMENT SUPPLIES-PAPER STORES-PAINT GLASS & WALL.	216	99,540	77,815	2.03	884,109	1.84
5. PAINT, GLASS & WALL PAPER STORES..	212	36,287	23,688	.62	302,189	.63
6. PLUMBING-HEATING-AIR CONDITIONING-TIN SHOPS-FURNACE SHOPS.....	499	101,622	76,535	1.99	689,448	1.43
7. OTHER LUMBER & BUILDING SUPPLIES..	197	55,697	35,213	.92	473,661	.98
VIII PROFESSIONAL & PERSONAL SERVICE GROUP: TOTAL.....	834	72,370	58,781	1.53	473,984	.99
1. AUCTIONEERS-COMMISSION DEALERS-SALES BARNS.....	43	20,096	16,486	.43	36,738	.08
2. BARBER & BEAUTY SHOPS-SALES.....	259	8,914	7,910	.21	58,546	.12
3. OPTICIAN-OPTOMETRIST-OCULIST-SALES	76	7,957	6,597	.17	104,290	.22
4. PHOTOGRAPHERS.....	281	15,060	11,077	.29	145,666	.30
5. DOCTORS-DENTISTS-PROFESSIONAL SALES.....	68	3,197	3,121	.08	31,149	.07
6. NEON SIGNS-ADVERTISING-OTHER.....	107	17,146	13,590	.35	97,595	.20

TABLE 24 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1961

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 TAX COLLECTIONS
IX PUBLIC UTILITY GROUP: TOTAL	337	$ 275,079	$ 194,865	5.08	$ 3,492,018	7.26
1. GAS AND ELECTRIC COMPANIES	167	174,676	126,751	3.30	2,226,906	4.63
2. RAILROADS	5	779	779	.02	14,812	.03
3. TELEGRAPH	31	300	252	.01	4,308	.01
4. TELEPHONE	99	96,917	64,892	1.69	1,228,142	2.55
5. WATER IN CONTAINERS	20	681	593	.02	7,510	.02
6. ALL OTHER PUBLIC UTILITIES	15	1,726	1,598	.04	10,340	.02
X UNCLASSIFIED RETAIL GROUP: TOTAL	3,031	447,453	312,269	8.13	2,731,546	5.68
1. BLACKSMITH-MCH. SHOPS-WELDERS-SALES	172	20,491	16,413	.43	104,391	.22
2. BOOKS-STATIONERY-SCHOOL SUPPLIES-XMAS. CARDS-MAGAZINES-PERIODICALS	256	19,034	18,206	.47	202,292	.42
3. CIGAR STORES-SMOKER SUPPLIES	44	6,236	6,106	.16	20,907	.04
4. CLUBS	66	6,423	6,389	.17	66,482	.14
5. COAL-WOOD FUEL-ICE DEALERS	287	18,857	14,629	.38	159,002	.33
6. FARM IMPLEMENTS & MACHINERY	308	62,065	46,517	1.21	652,945	1.35
7. FLOUR-FEED-SEEDS-GRAIN-FERTILIZER	251	113,937	40,011	1.04	114,823	.24
8. FLOWERS-BULBS-PLANTS-NURSERY	341	23,931	13,376	.35	194,442	.40
10. MONUMENTS-TOMB STONES	47	2,003	1,856	.05	30,304	.06
11. OFFICE EQUIPMENT & SUPPLIES	187	43,982	36,469	.95	439,973	.92
12. RECREATION PARLORS-NIGHT CLUBS-SALES-SKATING RINKS	146	6,308	5,884	.15	34,263	.07
13. SURGICAL & SCIENTIFIC INSTRUMENTS DEALERS	66	8,917	8,455	.22	70,543	.15
14. UNDERTAKERS & FUNERAL PARLORS	118	8,866	7,989	.21	71,084	.15
15. STORE FIXTURES-PET SHOPS-KENNELS-BROOMS-JANITOR SUP.-XMAS. TREES-FIREWORKS-STANLEY PRODUCTS-AND ALL OTHERS NOT ELSEWHERE SPECIFIED	653	101,978	86,075	2.24	532,173	1.11
16. CONCESSIONERS	32	1,806	1,372	.04	15,791	.03
17. CANDY-POP CORN-VENDING MACHINES IN THEATRES	57	2,619	2,522	.06	22,131	.05
XI FARM AND GARDEN PRODUCE GROUP: TOTAL	93	10,466	5,444	.14	76,772	.16
1. DIRECT SALES OF FARM PRODUCTS	75	8,156	3,686	.10	66,378	.14
2. HATCHERIES AND SUPPLIES	18	2,309	1,558	.04	10,394	.02
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL	3,068	1,007,328	585,851	15.26	4,348,190	9.04
1. BEVERAGES-LIQUOR	323	70,830	52,483	1.37	89,401	.19
2. CHEMICALS & PRODUCTS-PEST CONTROL-EXPLOSIVES-CLEANING FLUID	163	81,224	53,569	1.40	241,816	.50
3. FOOD AND FOOD PREPARATIONS	163	62,137	33,973	.88	46,752	.10
4. LEATHER-LEATHER PRODUCTS	16	3,776	2,776	.07	17,787	.04

TABLE 24 - Continued

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND TAX COLLECTIONS BY BUSINESS CLASS, FISCAL YEAR ENDED JUNE 30, 1961

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 TAX COLLECTIONS
XII MANUFACTURING, TRADING, OR JOBBING GROUP: TOTAL. CONT.		$	$		$	
5. LUMBER & WOOD PRODUCTS- SAW MILLS-MINE PROPS	206	32,674	17,300	.45	210,056	.44
6. MACHINERY-IMPLEMENTS-TOOLS-BEVERAGE COOLERS	531	142,343	115,325	3.00	1,098,314	2.28
7. METAL & METAL PRODUCTS	228	223,782	64,126	1.67	568,277	1.18
8. MINERALS- ASSAYERS-COAL MINES	62	5,007	1,431	.04	17,219	.04
9. PAPER, PULP AND PRODUCTS	32	34,906	14,421	.38	80,228	.17
10. PETROLEUM-PETROLEUM PRODUCTS	360	127,486	75,018	1.95	395,587	.82
11. PRINTING-PUBLISHING & BOOK BINDING	322	40,309	33,584	.87	303,410	.63
12. RUBBER AND RUBBER GOODS	27	18,013	5,362	.14	77,179	.16
13. STONE, CLAY, SAND AND GRAVEL PRODUCTS	286	76,512	64,170	1.67	828,608	1.72
14. MATTRESS RENOVATING	22	6,910	1,393	.04	12,931	.03
15. MISCELLANEOUS-PLASTICS-PRE-FAB-JOBBERS-MANUFACTURERS REPRESENTATIVES	309	80,131	49,715	1.30	349,540	.72
17. VETERINARY SUPPLIES-SOAP PRODUCTS.	18	1,286	1,205	.03	11,085	.02
STATE TOTAL	28,778	5,177,000	3,838,534	100.00	48,081,406	100.00

[1] GROSS 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 SUBDIVISIONS AND TO THE U. S. GOVERNMENT; SALES TO RELIGIOUS, CHARITABLE AND ELEEMOSYNARY 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.

[2] RETAIL SALES INCLUDE TAXABLE AND TAX-EXEMPT SALES.

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

TABLE 25

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1962

Co. No.	County	All Business Classes		Apparel		Automotive		Food[1]		Furniture		General Merchandise	
		Retail Sales[3] (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
1	Denver	$1,719,552	$21,164,131	$ 55,117	$ 867,472	$304,533	$ 3,840,841	$273,791	$ 4,274,642	$ 98,428	$ 1,311,546	$248,933	$ 3,826,070
2	Pueblo	206,871	2,520,663	7,905	140,259	40,862	425,955	40,509	648,476	8,722	132,373	22,590	403,245
3	Weld	126,727	1,542,289	3,850	67,011	32,436	309,614	23,484	389,446	4,043	58,203	16,245	250,076
4	El Paso	250,776	3,401,028	10,029	174,679	52,294	502,333	55,760	933,279	15,345	232,563	34,036	537,300
5	Las Animas	20,278	256,438	655	11,060	5,843	52,163	5,161	73,959	997	15,801	2,968	51,494
6	Larimer	104,048	1,419,426	2,529	45,829	21,580	216,238	21,897	361,488	5,381	83,306	12,951	225,369
7	Boulder	153,610	2,048,948	6,099	100,498	33,093	343,033	33,275	562,897	7,974	117,546	16,670	277,782
8	Mesa	106,294	1,383,214	2,870	52,103	27,267	273,372	17,791	278,175	5,031	71,483	14,845	242,074
9	Otero	40,145	564,620	1,355	25,215	9,637	96,127	9,737	164,742	3,398	51,872	4,376	76,100
10	Arapahoe	223,223	3,112,381	5,465	101,595	58,161	612,053	53,914	957,373	8,906	144,298	26,566	420,749
11	Jefferson	215,000	3,131,957	5,782	108,029	49,689	497,572	55,792	922,928	7,904	118,652	40,134	698,419
12	Adams	141,091	1,665,643	2,679	49,004	25,802	240,017	34,538	580,302	3,738	58,132	15,283	264,793
13	Logan	34,106	469,773	917	17,027	8,514	87,160	6,517	112,721	1,927	25,848	3,655	65,361
14	Fremont	25,208	328,022	407	6,975	5,752	55,390	6,419	103,703	1,055	15,937	3,475	61,311
15	Morgan	45,675	577,771	979	17,780	10,554	107,289	9,500	165,640	1,465	23,210	5,121	88,752
16	Huerfano	9,556	117,318	105	1,307	3,135	24,992	2,823	43,540	465	6,529	1,160	18,952
17	Prowers	27,608	353,752	880	16,219	7,395	66,063	5,784	95,577	885	13,007	3,434	56,085
18	Delta	21,242	284,962	455	8,079	6,047	56,924	4,863	79,824	475	7,475	2,860	49,280
19	Yuma	15,894	196,928	282	5,208	4,321	42,302	2,945	48,484	955	14,735	1,991	33,748
20	La Plata	36,451	452,916	839	14,742	7,815	76,923	9,529	127,281	1,966	29,262	5,269	93,334
21	Montrose	27,329	348,365	605	9,825	6,719	65,525	5,726	90,126	936	13,698	4,463	71,029
22	Baca	11,829	137,728	100	1,899	3,429	30,042	1,431	23,938	258	3,917	1,318	22,675
23	Rio Grande	18,356	250,671	183	3,367	3,837	41,529	3,736	62,835	898	14,446	2,303	38,090
24	Garfield	27,773	340,181	424	7,926	7,043	68,732	5,265	89,118	1,059	15,944	3,367	50,674
25	Conejos	5,905	73,699	40	727	1,802	18,369	1,759	27,408	96	1,527	976	14,150
26	Kit Carson	16,020	185,630	268	5,069	3,631	36,617	2,488	42,647	325	4,463	1,430	22,341
27	Washington	8,344	102,536	232	4,165	1,386	11,683	1,582	25,537	339	5,707	1,489	20,411
28	Routt	10,098	133,541	322	5,917	2,606	21,929	2,286	39,069	1,300	16,489	1,220	18,374
29	Bent	8,523	113,548	177	3,292	3,225	35,163	2,015	34,472	208	3,789	717	11,566
30	Alamosa	21,452	293,842	713	11,847	5,545	55,790	4,365	70,744	483	6,980	3,999	71,596
31	Chaffee	13,389	177,421	257	4,484	4,277	38,749	3,179	47,283	635	10,477	1,555	28,064
32	Montezuma	24,851	317,234	549	9,517	7,303	70,483	5,431	87,718	461	7,374	2,789	48,185
33	Lincoln	11,657	141,064	64	1,171	3,386	27,952	2,125	36,821	175	2,780	796	13,026
34	Elbert	2,597	32,293	—[2]	5	779	6,664	722	11,817	6	88	192	3,239
35	Saguache	4,164	54,315	5	90	1,061	8,927	1,322	21,493	104	1,397	588	10,275
36	Crowley	6,043	44,802	1	14	1,318	15,344	727	11,729	192	3,134	289	4,995
37	Phillips	17,918	134,721	120	2,142	2,777	27,537	1,710	28,171	675	10,691	819	13,720
38	Costilla	2,301	31,738	3	50	338	1,741	816	12,578	1	8	650	11,516
39	Sedgwick	7,537	87,530	83	930	2,144	15,290	1,842	29,065	583	7,694	1,009	13,596

TABLE 25 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1962

Co. No.	County	All Business Classes		Apparel		Automotive		Food		Furniture		General Merchandise	
		Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
40	Gunnison	$ 11,614	$ 152,506	$ 170	$ 1,881	$ 2,460	$ 20,361	$ 3,284	$ 53,687	$ 589	$ 6,806	$ 1,226	$ 16,973
41	Lake	11,846	177,733	73	1,158	2,700	26,509	3,208	50,874	122	1,939	3,541	63,484
42	Moffat	15,776	205,155	241	4,468	3,991	38,418	3,406	57,310	976	13,908	2,293	27,118
43	Teller	2,944	37,412	22	418	609	3,103	971	14,634	27	409	493	7,636
44	Eagle	4,723	58,428	72	1,357	1,187	8,570	1,229	18,348	29	490	527	7,967
45	Kiowa	4,876	50,856	58	1,105	1,771	11,842	732	11,945	298	4,871	398	5,828
46	Cheyenne	5,176	53,189	38	719	1,391	11,246	933	15,513	121	1,311	389	6,434
47	Douglas	8,284	125,723	21	379	2,127	23,015	1,767	29,533	144	2,274	599	9,889
48	Archuleta	4,031	44,822	—	—	1,518	9,484	618	10,090	64	911	1,090	15,588
49	Rio Blanco	8,198	110,963	129	2,228	2,233	19,645	1,669	26,491	183	2,505	1,117	18,584
50	San Miguel	2,682	34,574	15	274	921	9,244	658	9,912	58	848	612	8,118
51	Clear Creek	5,415	75,137	42	798	1,183	10,343	1,761	27,967	8	132	675	9,838
52	Custer	817	10,504	—	—	210	1,527	304	4,362	39	595	160	2,835
53	Grand	10,126	127,630	17	312	2,397	18,467	1,920	30,728	174	2,381	1,714	27,193
54	Park	2,509	25,472	119	2,170	677	1,904	494	6,533	39	621	524	6,331
55	San Juan	885	11,485	10	187	161	801	397	6,335	15	107	76	1,272
56	Ouray	1,586	20,669	6	59	343	1,845	518	7,855	25	347	281	4,706
57	Pitkin	8,576	130,997	32	568	617	3,918	2,557	40,256	150	2,164	1,370	22,263
58	Dolores	1,880	24,163	7	90	365	2,053	252	3,405	52	857	512	9,100
59	Jackson	2,409	33,336	68	1,290	611	5,690	465	7,948	17	275	534	8,510
60	Gilpin	1,051	14,224	—	—	70	266	471	5,552	—	—	321	5,829
61	Summit	2,740	32,921	—	—	656	1,847	743	10,704	27	470	317	4,161
62	Mineral	723	10,530	—	—	82	450	153	2,297	—	2	299	4,923
63	Hinsdale	299	4,245	—	—	41	213	115	1,757	—	—	19	323
All County Total		3,888,607	49,565,713	114,485	1,921,989	805,457	7,955,128	751,181	12,171,082	190,951	2,706,804	531,618	8,524,719
Unallocated Chain Stores		165,096	1,662,895	2,376	41,745	9,440	57,733	4,613	83,332	3,496	42,850	9,367	147,112
State Total		4,053,703	51,228,608	116,861	1,963,734	814,997	8,012,861	755,794	12,254,414	194,447	2,749,654	540,985	8,671,831

NOTE: Because of rounding of the dollar sales, detail may not add to total.

[1] Includes farm and garden produce class. [2] Less than $500 in retail sales.

[3] The retail sales include all of the allowable deductions under the retail sales tax law.

TABLE 25 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1962

Co. No.	County	Lodging		Lumber & Building		Mfg., Trading, Jobbing		Prof. & Personal Serv.		Public Utility		Unclassified Retail	
		Retail Sales (Add 000) [3]	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
1	Denver	$ 26,070	$ 415,280	$148,172	$1,782,701	$297,372	$ 2,534,019	$ 28,014	$ 278,532	$ 80,593	$ 1,498,228	$158,528	$ 1,334,900
2	Pueblo	1,036	17,472	14,794	169,934	44,685	176,206	1,927	26,631	11,517	207,516	12,474	172,596
3	Weld	1,507	24,129	8,770	119,604	9,708	71,065	956	13,804	5,477	97,159	20,251	142,178
4	El Paso	8,092	138,067	22,263	291,945	22,342	160,532	2,522	33,924	14,402	273,257	13,690	133,149
5	Las Animas	225	4,190	761	10,715	1,197	8,630	114	1,337	1,512	20,076	745	7,013
6	Larimer	3,766	61,927	7,685	119,372	6,214	74,220	816	6,818	7,278	128,479	13,951	96,380
7	Boulder	1,910	29,031	13,527	197,208	19,941	95,341	1,442	21,504	10,212	193,182	9,471	110,926
8	Mesa	1,292	19,500	8,062	104,922	14,981	119,315	1,041	15,679	6,026	113,015	7,088	93,576
9	Otero	660	11,505	1,388	20,568	3,124	33,426	138	1,291	2,740	47,407	3,591	36,367
10	Arapahoe	1,616	25,343	17,661	217,339	24,551	228,166	1,377	14,354	16,264	308,234	8,742	82,377
11	Jefferson	1,056	16,507	16,226	249,556	14,949	143,329	1,530	13,165	15,934	284,756	6,854	73,834
12	Adams	812	11,175	9,952	131,407	34,002	170,160	573	8,089	5,366	107,184	7,848	45,380
13	Logan	274	4,653	2,166	30,519	3,359	46,448	220	3,401	1,732	32,291	4,269	44,344
14	Fremont	296	4,665	1,156	15,943	2,786	10,337	29	480	2,085	38,325	1,751	14,956
15	Morgan	289	4,423	1,611	23,464	5,318	56,226	1,348	1,790	2,796	39,327	6,195	49,270
16	Huerfano	172	3,138	219	3,790	572	3,708	27	287	420	7,431	456	3,704
17	Prowers	489	6,792	1,847	29,859	966	9,005	922	726	1,405	24,736	3,602	35,683
18	Delta	250	3,138	1,354	20,018	1,912	18,477	73	1,320	1,350	24,620	1,604	15,807
19	Yuma	118	2,242	979	14,306	560	5,449	9	175	635	11,077	3,099	19,202
20	La Plata	1,215	15,854	1,894	26,761	1,545	9,357	1,924	2,639	1,462	26,878	2,993	29,885
21	Montrose	506	6,764	1,210	16,024	2,647	22,827	158	2,014	2,094	26,056	2,265	24,477
22	Baca	123	2,287	390	7,091	659	8,941	8	144	405	7,703	3,708	29,091
23	Rio Grande	459	7,260	1,105	15,694	3,232	29,488	108	1,320	1,250	18,384	1,245	18,258
24	Garfield	1,295	18,522	1,683	26,083	1,455	12,259	2,706	1,781	1,768	30,421	1,708	18,721
25	Conejos	80	1,456	144	2,035	664	2,363	1	8	193	3,663	151	1,993
26	Kit Carson	345	4,459	801	13,245	595	9,547	14	271	425	7,732	5,699	39,239
27	Washington	179	3,171	435	7,217	204	2,203	10	193	794	12,121	1,694	10,128
28	Routt	342	5,866	421	6,117	1,031	12,914	39	443	189	3,496	341	2,927
29	Bent	49	871	428	6,514	177	1,082	19	112	431	6,648	1,077	10,039
30	Alamosa	314	5,379	835	13,007	2,329	13,132	126	1,202	1,429	27,154	1,314	17,011
31	Chaffee	480	7,389	881	14,457	624	4,030	29	522	844	16,034	627	5,932
32	Montezuma	467	6,811	1,278	17,069	3,374	33,732	144	1,742	1,362	21,142	1,692	13,461
33	Lincoln	189	3,567	315	5,042	780	7,251	10	184	1,526	28,594	2,291	14,678
34	Elbert	18	272	162	2,789	319	3,450	7	144	40	619	351	3,206
35	Saguache	31	526	278	3,827	357	3,086	7	18	237	4,177	173	499
36	Crowley	5	93	159	2,238	2,893	1,356	11	37	88	1,674	362	4,188
37	Phillips	47	847	528	7,864	235	2,197	—[2]	1	1,159	16,379	9,848	25,172
38	Costilla	25	333	—	—	155	747	—	—	59	1,114	255	3,651
39	Sedgwick	60	1,101	615	7,990	335	2,149	2	25	282	4,493	581	5,197

TABLE 25 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASSS
FISCAL YEAR ENDED JUNE 30, 1962

Co. No.	County	Lodging		Lumber & Building		Mfg., Trading, Jobbing		Prof. & Personal Serv.		Public Utility		Unclassified Retail	
		Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
40	Gunnison	$ 559	$ 8,321	$ 774	$ 12,253	$ 1,175	$ 9,623	$ 65	$ 665	$ 757	$ 12,629	$ 554	$ 6,807
41	Lake	118	1,905	389	6,117	629	6,974	10	125	781	14,841	273	3,907
42	Moffat	709	10,444	510	7,395	2,757	36,232	102	1,146	258	4,912	532	3,904
43	Teller	260	3,186	151	2,079	218	2,771	18	286	114	2,165	60	725
44	Eagle	225	3,005	444	6,936	806	8,387	3	67	118	2,022	83	879
45	Kiowa	61	635	80	1,315	435	5,350	—	—	71	1,353	972	6,612
46	Cheyenne	91	1,674	273	4,609	105	1,312	—[2]	6	186	3,362	1,649	6,503
47	Douglas	180	2,393	687	11,832	2,037	36,288	6	78	198	3,759	519	6,283
48	Archuleta	147	1,980	203	2,467	198	2,107	—	—	67	1,166	125	1,029
49	Rio Blanco	149	2,550	523	6,346	783	11,671	256	4,139	567	10,086	589	6,218
50	San Miguel	36	611	7	79	177	1,933	—	—	167	3,161	32	389
51	Clear Creek	470	7,946	253	4,218	361	2,729	5	109	480	8,983	174	2,074
52	Custer	15	263	—	—	45	446	—	—	1	10	45	466
53	Grand	1,313	19,495	497	8,046	1,002	3,367	14	93	714	13,182	363	4,366
54	Park	388	5,431	5	96	179	867	—	—	57	1,078	27	441
55	San Juan	50	391	60	993	27	90	—	—	44	748	45	561
56	Ouray	110	1,887	129	1,882	55	130	1	28	75	1,418	43	512
57	Pitkin	1,781	29,562	849	13,898	243	4,127	70	689	444	6,580	463	6,972
58	Dolores	18	214	1	13	90	474	6	9	104	1,617	472	6,331
59	Jackson	172	3,042	106	1,360	185	1,197	20	58	203	3,861	28	105
60	Gilpin	111	1,700	12	82	22	33	12	220	12	234	20	308
61	Summit	320	4,863	367	6,594	122	1,606	—[2]	6	120	2,123	67	547
62	Mineral	153	2,601	—	—	30	160	—	—	5	95	—[2]	2
63	Hinsdale	97	1,563	—	—	6	94	—	—	11	127	10	168
All County Total		63,742	1,012,067	298,475	3,343,254	544,335	4,285,143	49,489	464,331	209,145	3,280,894	329,729	2,360,302
Unallocated Chain Stores		1	7	54,040	693,506	65,883	417,634	2,822	32,289	2,483	4,877	10,575	141,810
State Total		63,743	1,012,074	352,515	4,536,760	610,218	4,702,777	52,311	496,620	211,628	3,825,771	340,304	3,002,112

NOTE: Because of rounding of the dollar sales, detail may not add to total.

[1] Includes farm and garden produce class. [2] Less than $500 in retail sales.

[3] The retail sales include all of the allowable deductions under the retail sales tax law.

TABLE 26

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1961

Co. No.	County	All Business Classes		Apparel		Automotive		Food[1]		Furniture		General Merchandise	
		Retail Sales[3] (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
1	Denver	$1,649,823	$20,193,736	$ 51,724	$ 825,183	$287,669	$ 2,831,154	$265,636	$ 4,193,636	$ 88,223	$ 1,167,667	$247,995	$ 3,989,529
2	Pueblo	196,436	2,408,573	7,129	127,359	35,486	359,437	38,978	627,091	8,638	133,026	22,433	401,529
3	Weld	121,407	1,528,599	3,651	63,902	30,737	309,677	23,161	381,115	3,851	55,513	15,909	246,048
4	El Paso	224,590	3,007,580	9,016	156,691	44,812	422,351	52,173	852,419	13,251	197,689	33,447	532,608
5	Las Animas	19,746	250,024	599	10,210	5,341	46,089	5,166	70,886	911	14,398	2,992	53,012
6	Larimer	100,087	1,344,907	2,329	43,141	20,229	193,162	21,540	351,409	5,242	81,294	12,462	219,010
7	Boulder	134,308	1,856,230	5,597	99,116	28,741	298,411	29,137	506,732	7,447	109,379	15,276	256,590
8	Mesa	103,196	1,383,674	2,776	50,750	26,599	270,588	18,609	274,434	5,010	73,861	13,477	229,139
9	Otero	39,182	541,762	1,278	23,654	9,737	84,362	8,989	154,549	3,383	51,624	4,406	76,718
10	Arapahoe	190,663	2,644,205	4,032	74,319	46,576	483,986	47,955	853,128	7,281	114,083	24,401	385,875
11	Jefferson	190,917	2,736,499	5,131	95,142	45,612	459,509	55,330	854,229	6,500	98,531	34,714	600,381
12	Adams	138,833	1,445,322	2,462	44,988	23,780	242,168	32,427	551,540	3,178	49,442	11,930	208,342
13	Logan	33,914	464,694	851	15,721	7,539	76,241	6,011	104,929	2,075	28,679	4,253	71,989
14	Fremont	24,060	323,032	420	7,180	5,411	52,987	6,235	99,321	1,112	16,352	3,590	63,009
15	Morgan	53,208	550,025	919	16,546	10,346	105,158	9,071	160,282	1,490	23,372	4,876	83,756
16	Huerfano	9,478	114,994	101	1,410	3,194	25,481	2,791	42,980	413	5,691	1,149	19,614
17	Prowers	26,410	339,618	773	14,132	7,411	68,676	5,691	93,961	948	13,606	3,287	54,002
18	Delta	21,144	281,336	456	7,774	5,935	55,982	5,044	78,892	496	7,698	2,790	48,277
19	Yuma	15,414	192,101	274	5,067	4,359	42,493	2,971	48,845	931	14,692	1,887	31,733
20	La Plata	34,675	432,023	804	14,203	7,852	74,978	8,729	117,210	1,975	28,377	4,891	86,801
21	Montrose	26,926	339,730	553	9,006	6,794	69,967	5,713	87,242	853	13,213	4,597	72,180
22	Baca	12,210	128,488	100	1,856	3,164	28,398	1,224	20,912	246	3,795	1,353	22,673
23	Rio Grande	17,647	238,783	191	3,538	4,119	44,723	3,766	62,064	1,061	16,780	2,357	40,422
24	Garfield	25,983	326,619	406	7,630	6,508	61,557	5,581	88,172	1,019	15,748	3,381	52,000
25	Conejos	6,062	72,036	32	577	1,671	16,509	1,922	28,285	124	1,963	1,013	14,876
26	Kit Carson	17,941	192,989	260	4,912	3,929	42,479	2,402	40,839	365	5,285	1,410	22,298
27	Washington	7,858	99,914	230	4,277	1,328	12,933	1,455	23,767	401	6,853	1,451	19,360
28	Routt	9,348	124,751	307	5,631	2,473	21,480	2,384	41,231	1,233	16,180	1,230	18,433
29	Bent	8,100	107,745	194	3,417	2,983	30,829	1,949	33,326	142	2,575	739	12,065
30	Alamosa	21,309	294,982	735	12,631	5,696	59,455	4,262	70,166	553	8,071	3,902	69,676
31	Chaffee	12,996	171,065	242	4,415	4,315	39,958	2,970	44,001	585	9,764	1,488	26,544
32	Montezuma	26,361	329,558	482	8,159	7,349	71,935	6,051	91,381	453	6,739	2,746	47,008
33	Lincoln	11,534	135,619	74	1,358	3,377	28,539	1,994	34,640	152	2,305	815	13,390
34	Elbert	2,184	28,241	1	17	762	6,678	642	10,413	10	151	170	2,772
35	Saguache	4,012	54,035	5	78	971	9,513	1,175	18,598	188	2,618	666	11,549
36	Crowley	6,368	51,132	21	390	1,715	21,007	749	11,384	174	2,815	303	5,280
37	Phillips	14,276	124,131	110	1,994	2,618	22,954	1,642	28,229	676	10,692	763	12,503
38	Costilla	2,013	27,723	3	62	294	1,816	739	11,225	2	31	578	10,105
39	Sedgwick	7,778	91,660	82	941	2,064	15,613	1,805	29,333	627	7,849	1,073	14,710

TABLE 26 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1961

Co. No.	County	All Business Classes		Apparel		Automotive		Food		Furniture		General Merchandise	
		Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
40	Gunnison	$ 10,389	$ 138,959	$ 87	$ 1,550	$ 2,095	$ 17,307	$ 3,066	$ 49,924	$ 544	$ 6,946	$ 1,175	$ 13,391
41	Lake	11,503	169,854	79	1,251	2,740	27,574	3,099	50,444	64	1,022	3,461	58,342
42	Moffat	16,563	215,020	255	4,729	3,666	32,873	3,505	58,465	1,220	16,677	2,398	27,968
43	Teller	3,029	37,953	21	398	664	3,215	980	14,814	30	454	498	7,902
44	Eagle	4,040	48,398	56	1,018	1,067	6,961	1,070	15,596	32	541	496	7,555
45	Kiowa	4,668	45,683	53	1,013	1,520	8,519	767	12,220	206	3,184	356	5,199
46	Cheyenne	4,469	51,703	18	337	1,284	11,585	901	15,180	113	1,331	358	5,925
47	Douglas	7,332	106,222	20	350	1,966	21,336	1,703	28,303	132	2,048	572	9,934
48	Archuleta	3,589	41,894	—	7	1,358	8,773	468	7,565	68	1,015	1,075	17,202
49	Rio Blanco	8,620	112,592	106	1,806	2,208	20,524	1,948	30,691	170	2,191	1,093	18,065
50	San Miguel	2,902	36,988	13	235	1,145	11,923	602	9,418	74	1,165	679	8,911
51	Clear Creek	5,838	77,944	45	855	1,388	10,850	1,809	28,721	9	163	739	10,983
52	Custer	825	10,342	—	—	205	1,212	300	4,426	43	671	148	2,571
53	Grand	10,452	133,925	52	937	2,544	19,151	2,155	33,499	211	2,917	1,322	28,464
54	Park	2,465	25,485	120	2,197	654	1,939	521	6,976	65	690	534	6,742
55	San Juan	1,030	12,761	6	105	117	594	453	6,837	26	263	79	1,296
56	Ouray	1,857	24,905	4	28	383	1,956	558	8,361	16	207	254	3,966
57	Pitkin	7,796	118,020	13	207	513	2,639	2,387	38,223	117	1,524	1,173	18,979
58	Dolores	2,045	25,653	11	145	386	1,729	283	3,781	69	1,099	557	9,795
59	Jackson	2,423	32,668	71	1,354	635	6,166	476	8,119	22	291	467	7,387
60	Gilpin	1,040	13,784	—	—	83	365	562	6,082	—	—	327	5,827
61	Summit	2,006	23,551	—	—	557	1,989	648	9,749	20	332	332	4,843
62	Mineral	664	9,766	—	—	73	377	146	2,327	—	3	265	4,331
63	Hinsdale	293	4,079	—	—	15	70	137	1,954	—	—	12	87
All County Total		3,684,287	46,496,784	105,380	1,786,389	746,762	7,329,440	722,613	11,645,621	174,475	2,463,625	514,967	8,337,121
Unallocated Chain Stores		154,247	1,584,622	4,293	70,160	8,317	62,690	5,484	80,482	3,202	39,762	7,835	116,004
State Total		3,838,534	48,081,406	109,673	1,856,549	755,079	7,392,130	728,097	11,726,103	177,677	2,503,387	522,802	8,453,125

NOTE: Because of rounding of the dollar sales, detail may not add to total.

[1] Includes farm and garden produce class.

[3] The retail sales include all of the allowable deductions under the retail sales tax law.

TABLE 26 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1961

Co. No.	County	Lodging		Lumber & Building		Mfg., Trading, Jobbing		Prof. & Personal Serv.		Public Utility		Unclassified Retail[1]	
		Retail Sales[3] (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
1	Denver	$ 24,450	$ 388,713	$134,242	$1,569,858	$289,906	$2,347,621	$ 27,762	$ 257,059	$ 80,428	$1,502,793	$151,787	$1,220,473
2	Pueblo	1,042	16,352	14,852	177,008	42,603	163,974	1,819	24,948	11,671	210,677	11,835	166,672
3	Weld	1,670	27,859	8,531	122,142	9,231	71,072	964	13,844	5,704	100,184	18,098	137,243
4	El Paso	5,403	92,137	17,267	209,274	21,965	141,340	2,947	41,168	14,082	239,045	10,227	122,268
5	Las Animas	196	3,602	795	10,869	1,002	8,770	109	1,325	1,930	24,199	706	6,674
6	Larimer	3,492	58,085	6,962	110,756	6,331	69,013	950	9,778	6,630	117,997	13,920	91,282
7	Boulder	1,854	28,923	12,544	185,267	15,077	85,970	1,447	20,691	8,934	168,137	8,205	96,914
8	Mesa	1,411	18,410	7,742	107,881	13,156	129,536	1,077	16,008	5,729	107,637	7,611	105,380
9	Otero	693	12,130	1,507	22,365	3,231	36,729	165	1,607	2,647	44,763	3,096	33,231
10	Arapahoe	1,460	22,469	15,275	193,157	22,531	160,682	957	11,824	13,399	254,003	6,796	70,699
11	Jefferson	744	11,706	13,534	212,753	11,252	113,951	789	6,205	10,146	191,151	7,166	87,941
12	Adams	978	14,047	9,388	111,464	46,091	139,259	327	3,538	2,034	34,845	6,238	45,689
13	Logan	217	3,665	2,348	33,272	4,296	49,925	217	3,356	1,825	33,508	4,284	43,409
14	Fremont	292	4,754	1,235	18,014	2,231	12,113	31	508	1,757	32,727	1,746	16,067
15	Morgan	219	3,512	1,960	27,378	5,266	53,461	11,634	1,513	2,462	35,096	4,714	39,951
16	Huerfano	156	2,743	223	3,778	615	2,611	32	329	410	7,256	390	3,101
17	Prowers	495	6,720	1,516	24,463	1,631	9,334	32	555	1,193	21,127	3,432	33,042
18	Delta	230	2,711	1,414	21,323	1,683	16,985	82	1,452	1,299	23,586	1,716	16,656
19	Yuma	97	1,795	900	13,588	502	3,877	259	146	592	10,348	2,643	19,517
20	La Plata	1,190	15,266	1,905	27,134	1,779	11,117	1,097	3,018	1,379	25,196	3,074	28,173
21	Montrose	431	5,306	1,118	15,374	2,646	19,533	162	1,949	2,020	24,998	2,040	20,962
22	Baca	153	2,853	343	6,190	698	8,137	8	136	320	6,079	4,601	27,459
23	Rio Grande	374	6,019	916	13,944	2,764	23,316	97	1,182	1,108	14,354	894	11,341
24	Garfield	1,104	15,953	1,663	26,534	1,570	13,305	1,634	2,018	1,607	27,465	1,509	16,237
25	Conejos	90	1,659	125	1,805	830	2,509	---	---	102	1,924	152	1,929
26	Kit Carson	246	3,025	908	15,243	637	9,671	12	223	385	7,007	7,388	42,007
27	Washington	172	3,038	456	7,586	229	2,212	2	36	615	9,618	1,519	9,734
28	Routt	297	5,131	403	6,180	564	4,648	50	664	180	3,344	227	1,829
29	Bent	32	590	451	6,955	187	1,066	14	61	402	6,162	1,006	10,699
30	Alamosa	173	3,264	766	12,348	2,110	12,876	107	735	1,501	28,481	1,504	17,279
31	Chaffee	415	6,197	882	14,666	703	4,158	26	482	805	15,126	564	5,754
32	Montezuma	472	7,090	1,393	18,847	3,877	40,291	138	1,604	1,342	21,024	2,057	15,480
33	Lincoln	168	3,121	373	6,035	721	6,506	14	194	1,377	25,547	2,470	13,984
34	Elbert	8	155	160	2,584	183	2,416	1	16	37	555	211	2,434
35	Saguache	62	787	277	4,033	317	2,470	42	21	211	3,736	100	632
36	Crowley	1	12	152	2,309	2,769	1,247	9[2]	25	92	1,750	384	4,413
37	Phillips	26	478	552	8,020	232	1,161	---[2]	7	1,120	16,135	6,536	21,858
38	Costilla	37	572	2	41	170	1,099	---	---	22	418	166	2,354
39	Sedgwick	45	796	573	7,247	283	1,878	5	84	262	4,351	960	8,958

TABLE 26 - Continued

SALES TAX: RETAIL SALES, COLLECTIONS BY COUNTY AND STATE TOTAL, BY BUSINESS CLASS
FISCAL YEAR ENDED JUNE 30, 1961

Co. No.	County	Lodging		Lumber & Building		Mfg., Trading, Jobbing		Prof. & Personal Serv.		Public Utility		Unclassified Retail	
		Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections	Retail Sales (Add 000)	Collections
40	Gunnison	$ 457	$ 7,083	$ 513	$ 8,183	$ 1,251	$ 11,671	$ 41	$ 573	$ 650	$ 10,767	$ 510	$ 6,564
41	Lake	101	1,599	370	5,888	449	4,173	12	126	841	15,969	236	3,466
42	Moffat	667	9,408	579	8,533	3,465	45,994	96	1,153	243	4,615	469	4,705
43	Teller	277	3,248	102	1,462	257	3,170	36	516	114	2,165	50	609
44	Eagle	237	2,992	336	5,216	610	6,303	—[2]	4	95	1,672	41	540
45	Kiowa	60	675	83	1,370	383	3,760	—	—	25	478	1,216	9,265
46	Cheyenne	89	1,576	219	3,594	102	1,386	1	9	163	3,096	1,221	7,684
47	Douglas	236	3,243	629	10,594	1,432	22,833	5	71	146	2,774	492	4,736
48	Archuleta	141	1,939	159	1,986	176	1,914	—[2]	4	64	1,107	79	402
49	Rio Blanco	95	1,590	947	10,368	1,169	16,670	59	976	253	4,186	571	5,525
50	San Miguel	61	979	8	88	174	1,671	—	—	113	2,236	29	362
51	Clear Creek	523	8,933	247	3,961	475	2,969	7	113	477	8,946	117	1,450
52	Custer	21	278	—[2]	1	60	679	—	—	1	20	47	484
53	Grand	1,278	18,833	522	8,739	751	3,031	18	106	692	12,643	407	5,606
54	Park	295	4,245	15	245	192	1,187	—	—	52	984	18	280
55	San Juan	113	732	103	1,705	32	109	—	—	52	543	50	577
56	Ouray	89	1,533	143	2,389	289	4,415	—	—	74	1,398	47	642
57	Pitkin	1,587	26,231	1,045	16,336	173	1,770	59	720	284	5,030	445	6,361
58	Dolores	10	160	14	102	127	961	4	10	121	1,845	462	6,026
59	Jackson	169	2,860	114	1,468	196	1,661	21	32	169	3,214	82	116
60	Gilpin	33	615	—[2]	1	2	33	2	41	—	—	31	220
61	Summit	107	1,909	90	1,659	129	1,317	—[2]	6	81	1,308	41	439
62	Mineral	133	2,198	—	—	30	215	—	—	17	309	—[2]	6
63	Hinsdale	107	1,660	—	—	—	—	—	—	10	119	11	189
ALL COUNTY TOTAL		57,481	906,144	271,891	3,471,612	533,843	3,949,831	55,629	432,769	192,551	3,487,773	308,695	2,686,459
UNALLOCATED CHAIN STORES		—[2]	6	58,624	649,840	52,008	398,359	3,152	41,215	2,314	4,245	9,018	121,359
STATE TOTAL		57,481	906,150	330,515	4,121,452	585,851	4,348,190	58,781	473,984	194,865	3,492,018	317,713	2,308,318

NOTE: Because of rounding of the dollar sales, detail may not add to total.

[1] Includes farm and garden produce class. [2] Less than $500 in retail sales.

[3] The retail sales include all of the allowable deductions under the retail sales tax law.

TABLE 27

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

COUNTY / CITY / INDUSTRY CODE / DESCRIPTION	NO OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	2% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
PUEBLO	1/								
PUEBLO % of County Total 95.5					97.7				97.5
2 043	17416	344 709 428	142 689 899	215 419 296	202 019 529	129 290 132	2 585 999	129 255	2 456 744
2 County Total**	18244	372 750 292	165 879 429	240 094 872	206 870 863	132 655 420	2 653 274	132 611	2 520 663
WELD									
EATON % of County Total 5.1					5.4				4.3
3 036	743	9 583 851	2 772 216	6 075 796	6 811 635	3 508 055	70 163	3 514	66 649
FORT LUPTON % of County Total 6.2					5.8				6.1
3 044	908	8 773 274	1 461 047	3 833 257	7 312 227	4 940 017	98 823	4 945	93 878
GREELEY % County Total 54.0					67.1				71.4
3 057	7962	98 990 120	13 921 966	41 050 373	85 068 154	57 939 747	1 158 854	57 945	1 100 909
WINDSOR % County Total 3.6					2.1				2.2
3 142	529	3 965 963	1 248 885	2 182 009	2 717 078	1 783 954	35 683	1 779	33 904
3 County Total**	14720	151 957 073	25 229 824	70 789 895	126 727 249	81 167 178	1 623 457	81 168	1 542 289
EL PASO									
COLORADO SPRINGS 88.0					96.1				95.5
4 017	21889	298 323 241	57 477 031	127 284 352	240 846 210	171 038 889	3 421 023	171 117	3 249 906
MANITOU SPRINGS 5.4					1.5				1.6
4 052	1343	4 035 086	220 640	1 222 855	3 814 446	2 812 231	56 251	2 793	53 458
4 County Total**	24865	299 808 342	49 032 205	120 820 368	250 776 137	178 987 974	3 580 035	179 007	3 401 028
LAS ANIMAS									
TRINIDAD %County Total 73.6					84.4				86.5
5 102	3739	22 055 422	4 947 981	10 383 142	17 107 441	11 672 280	233 486	11 577	221 909
5 County Total**	5089	25 635 605	5 357 203	12 150 417	20 278 402	13 485 188	269 770	13 332	256 438
LARIMER									
ESTES PARK %County Tot. 14.5					9.7				10.9
6 027	2030	10 477 337	359 598	2 398 584	10 117 739	8 078 753	161 602	8 081	153 521
FORT COLLINS % Co.Tot. 45.4					58.4				57.4
6 031	6344	72 188 778	11 457 422	29 351 071	60 731 356	42 837 707	857 111	42 845	813 966
LOVELAND % County Total 28.9					26.6				26.5
6 049	4039	36 635 837	8 907 834	16 755 978	27 728 003	19 879 859	397 623	19 884	377 739
6 County Total**	13976	125 869 377	21 821 799	51 172 780	104 047 578	74 696 597	1 494 084	74 658	1 419 426
BOULDER									
BOULDER % County Total 54.7					60.7				61.9
7 003	8041	110 490 356	17 169 421	43 797 067	93 320 935	66 693 289	1 333 945	66 741	1 267 204
LAFAYETTE % Co. Total 3.4					3.2				2.1
7 034	500	4 995 655	156 181	2 791 634	4 839 474	2 204 021	44 078	2 202	41 876
LONGMONT % Co. Total 27.0					24.0				24.0
7 040	3976	43 186 909	6 293 811	17 209 179	36 893 098	25 977 730	519 575	25 997	493 578
7 COUNTY Total**	14705	180 568 076	26 957 703	72 730 777	153 610 373	107 837 299	2 156 858	107 910	2 048 948
MESA									
GRAND JUNCTION % Co.Tot. 77.4					88.5				89.8
8 018	8750	130 739 179	36 674 745	65 332 171	94 064 434	65 407 008	1 308 795	65 456	1 242 739
8 County Total**	11300	149 717 112	43 423 286	76 918 228	106 293 826	72 798 884	1 456 046	72 832	1 383 214
OTERO									
FOWLER % County Total 11.3					7.9				7.7
9 011	669	3 977 327	812 874	1 680 324	3 164 453	2 296 999	45 951	2 274	43 677
LA JUNTA % County Tot. 49.4					54.0				55.8
9 016	2945	26 399 298	4 718 677	9 823 919	21 680 621	16 575 379	331 524	16 575	314 949
ROCKY FORD % Co.Tot. 29.8					31.3				31.4
9 027	1778	15 661 533	3 084 542	6 337 687	12 576 991	9 323 846	186 488	9 303	177 185
9 County Total**	5950	49 671 450	9 526 203	19 958 847	40 145 247	29 712 603	594 288	29 668	564 620
ARAPAHOE									
AURORA % County Total 14.7					15.7				19.1
10 001	2172	39 979 062	4 800 817	8 684 718	35 178 245	31 294 344	625 933	31 308	594 625

TABLE 27 - Continued

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

COUNTY, CITY, INDUSTRY CODE, DESCRIPTION	NO. OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	2% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
ENGLEWOOD % Co. Total	46.2				53.8				50.4
10 006	6843	139 861 038	19 858 057	57 309 097	120 002 981	82 551 941	1 651 102	82 613	1 568 489
LITTLETON % Co. Total	27.6				23.8				23.6
10 011	4093	65 124 401	12 018 512	26 533 748	53 105 889	38 590 653	771 863	38 631	733 232
10 County Total**	14814	263 105 123	39 881 788	99 298 512	223 223 335	163 806 611	3 276 313	163 932	3 112 381
JEFFERSON									
ARVADA % Co. Total	15.6				17.0				16.6
11 004	2833	44 787 155	8 143 395	17 476 627	36 643 760	27 310 528	546 218	27 311	518 907
EDGEWATER % Co. Total	4.2				2.8				2.2
11 032	755	6 651 267	572 760	3 054 053	6 078 507	3 597 214	71 946	3 590	68 356
GOLDEN % Co. Total	13.0				10.4				8.9
11 042	2348	26 849 360	4 556 954	12 169 436	22 292 406	14 679 924	293 635	14 701	278 934
LAKEWOOD % Co. Total	31.0				39.7				41.4
11 059	5656	94 698 119	9 423 150	26 476 429	85 274 969	68 221 690	1 364 519	68 257	1 296 262
WHEATRIDGE									
11 124 % Co. Total	15.6 2831	42 796 498	4 649 218	11 240 803	17.7 38 147 280	31 555 695	631 156	31 585	19.2 599 571
11 County Total**	18158	242 810 271	27 810 563	77 976 620	214 999 708	164 833 651	3 296 885	164 928	3 131 957
ADAMS									
AURORA % Co. Total	14.3				13.7				13.5
12 003	1709	21 915 468	2 564 929	10 088 379	19 350 539	11 827 089	236 546	11 873	224 673
BRIGHTON % Co. Total	16.2				12.3				15.1
12 008	1937	19 568 276	2 180 645	6 283 741	17 387 631	13 284 535	265 710	13 277	252 433
WESTMINISTER % Co.Tot.	13.8				11.7				20.1
12 043	1649	21 548 919	856 981	3 960 434	20 691 938	17 588 485	351 791	17 585	334 206
THORNTON % Co. Total	6.0				6.0				7.3
12 044	704	9 038 982	580 669	2 666 178	8 458 313	6 372 804	127 466	6 370	121 096
COMMERCE TOWN %Co.Tot.	10.9				10.6				11.3
12 206	1294	17 737 503	2 835 383	7 854 485	14 902 120	9 883 018	197 685	9 890	187 795
12 County Total **	11895	192 152 768	51 061 606	104 491 498	141 091 162	87 661 270	1 753 342	87 699	1 665 643
LOGAN									
STERLING % Co. Total	81.7				91.9				94.2
13 029	3573	37 775 936	6 422 920	14 481 656	31 353 016	23 294 280	465 938	23 356	442 582
13 County Total **	4382	40 835 012	6 728 537	16 111 320	34 106 475	24 723 692	494 531	24 758	469 773
FREMONT									
CANON CITY % of Tot.	70.1				76.8				76.8
14 008	3361	24 255 135	4 884 812	10 993 434	19 370 323	13 261 701	265 257	13 205	252 052
FLORENCE % of Tot.	21.4				18.7				19.2
14 022	1032	7 121 669	2 415 712	3 796 572	4 705 957	3 325 097	66 507	3 307	63 200
14 County Total **	4796	33 155 778	7 947 767	15 897 200	25 208 011	17 258 578	345 193	17 171	328 022
MORGAN									
BRUSH % of Tot.	30.1				32.6				23.2
15 004	1536	24 243 384	9 349 420	17 199 812	14 893 964	7 043 572	140 884	7 043	133 841
FORT MORGAN % of Tot.	57.7				63.4				66.2
15 008	2944	33 013 477	4 046 153	12 868 677	28 967 324	20 144 800	402 918	20 118	382 800
15 County Total **	5103	62 677 354	17 002 025	32 272 220	45 675 329	30 405 134	608 132	30 361	577 771
HUERFANO									
WALSENBURG % Co.Tot.	83.5				92.7				91.1
16 068	1949	11 199 436	2 342 417	5 577 152	8 857 019	5 622 284	112 471	5 614	106 857
16 County Total **	2327	12 054 249	2 498 531	5 881 975	9 555 718	6 172 274	123 468	6 150	117 318
PROWERS									
LAMAR % Co. Tot.	72.2				82.1				80.9
17 017	2939	28 495 206	5 834 476	13 434 048	22 660 730	15 061 158	301 258	15 058	286 200
17 County Total **	4065	39 683 213	12 075 294	21 066 796	27 607 919	18 616 417	372 381	18 629	353 752
DELTA									
DELTA % Co. Tot.	51.0				62.5				62.9
18 011	2020	18 129 699	4 845 496	8 745 897	13 284 203	9 383 802	187 695	9 404	178 291

TABLE 27 - Continued

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

REGION / CITY / COUNTY CODE / DESCRIPTION	NO. OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	3% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
18 County total**	4013	27 889 576	6 647 815	12 894 610	21 241 761	14 994 966	299 961	14 999	284 962
YUMA									
WRAY % of County Total 35.7					46.2				40.0
19 017	981	8 052 593	731 095	3 903 791	7 321 498	4 148 802	82 978	4 150	78 828
YUMA % of County Total 43.0					43.2				49.8
19 018	1184	7 533 379	653 863	2 373 930	6 879 516	5 159 449	103 215	5 182	98 033
19 County Total**	2757	17 467 604	1 573 416	7 104 740	15 894 188	10 362 864	207 300	10 372	196 928
LA PLATA									
DURANGO % Co. Total 81.2					91.1				91.3
20 014	4101	39 678 472	6 479 333	17 924 099	33 199 139	21 754 373	435 138	21 737	413 401
20 County Total**	5068	43 269 098	6 818 374	19 435 729	36 450 724	23 833 369	476 720	23 804	452 916
MONTROSE									
MONTROSE % Co. Total 68.6					69.4				72.1
21 011	2698	22 949 924	3 974 777	9 735 752	18 975 147	13 214 172	264 281	13 195	251 086
21 Co. Total **	3939	31 725 723	4 396 585	13 391 555	27 329 138	18 334 168	366 702	18 337	348 365
BACA									
SPRINGFIELD % Co.Tot. 51.6					58.1				64.8
22 022	976	8 410 609	1 533 651	3 719 512	6 876 958	4 691 097	93 834	4 678	89 156
22 Co. Total **	1881	14 265 138	2 436 185	7 016 714	11 828 943	7 248 424	144 978	7 250	137 728
RIO GRANDE									
DEL NORTE % Co. Tot. 24.6					18.7				18.1
23 002	711	3 605 870	168 414	1 221 422	3 437 456	2 384 448	47 690	2 384	45 306
MONTE VISTA %Co.Tot. 67.1					78.2				78.5
23 018	1937	16 987 271	2 632 979	6 624 063	14 354 292	10 363 208	207 278	10 370	196 908
23 County Total**	2878	21 096 026	2 740 501	7 903 784	18 355 525	13 192 242	263 871	13 200	250 671
GARFIELD % Co. Total									
GLENWOOD SPRINGS 52.2					57.0				63.5
24 016	2248	17 855 692	2 022 519	6 487 974	15 833 173	11 367 718	227 359	11 364	215 995
24 County Total**	4294	31 077 902	3 304 848	13 177 035	27 773 054	17 900 867	358 044	17 863	340 181
CONEJOS									
ANTONITO % Co. Tot. 35.5					33.9				32.0
25 001	517	2 211 308	207 978	971 627	2 003 330	1 239 681	24 785	1 223	23 562
25 County Total**	1447	7 016 502	1 111 652	3 137 920	5 904 850	3 878 582	77 564	3 865	73 699
KIT CARSON									
BURLINGTON % Co. Tot. 54.4					54.1				66.0
26 002	1184	10 137 204	1 464 247	3 694 717	8 672 957	6 442 487	128 867	6 449	122 418
26 County Total**	2197	18 695 457	2 675 163	8 928 278	16 020 294	9 767 179	195 381	9 751	185 630
WASHINGTON									
AKRON % Co. Total 61.1					73.5				78.6
27 001	904	6 916 030	779 821	2 676 444	6 136 209	4 239 586	84 779	4 230	80 549
27 County Total**	1474	12 477 316	4 133 251	7 081 553	8 344 065	5 395 763	107 918	5 382	102 536
ROUTT									
OAK CREEK % Co. Tot. 16.2					11.3				13.5
28 028	331	1 176 288	36 788	229 918	1 139 500	946 370	18 940	946	17 994
STEAMBOAT SPRINGS 53.7					72.2				71.2
28 041	1118	7 902 801	613 649	2 899 062	7 289 152	5 003 739	100 083	5 010	95 073
28 County Total**	2074	11 146 816	1 049 130	4 119 185	10 097 686	7 027 631	140 575	7 034	133 541
BENT									
LAS ANIMAS % Co.Tot. 81.6					83.8				85.6
29 016	1234	7 740 455	599 437	2 625 364	7 141 018	5 115 091	102 314	5 083	97 231
29 County Total**	1517	9 220 722	698 071	3 247 247	8 522 651	5 973 475	119 490	5 942	113 548
ALAMOSA									
ALAMOSA % Co. Total 93.4					90.2				92.5
30 001	2546	22 117 661	2 779 474	7 961 966	19 338 187	14 155 695	283 119	14 186	268 933

TABLE 27 - Continued

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

COUNTY CITY INDUSTRY CODE DESCRIPTION	NO. OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	3% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
30 County Total**	2728	24 507 053	3 054 867	9 040 650	21 452 186	15 466 403	309 337	15 495	293 842
CHAFFEE	70.8								
SALIDA % of County Tot.					77.1				79.1
31 031	2320	12 345 132	2 024 473	4 963 183	10 320 659	7 381 949	147 669	7 353	140 316
31 County Total**	3281	15 513 262	2 124 637	6 180 463	13 388 625	9 332 799	186 700	9 279	177 421
MONTEZUMA									
CORTEZ % Co. Total	77.6				85.5				86.4
32 005	2818	27 863 765	6 635 056	13 455 326	21 248 709	14 428 439	288 588	14 444	274 144
32 **	3631	34 410 489	9 559 514	17 715 698	24 850 975	16 694 791	333 926	16 692	317 234
LINCOLN									
LIMON % County Total	56.7				72.9				67.8
33 016	1070	9 748 277	1 251 945	4 714 787	8 496 332	5 033 490	100 690	5 040	95 650
33 County Total **	1889	13 918 496	2 261 584	6 495 214	11 656 912	7 423 282	148 494	7 430	141 064
ELBERT									
SIMLA % County Total	32.5				29.4				34.1
34 014	302	1 501 777	737 936	923 245	763 841	578 532	11 578	577	11 001
34 County Total **	924	4 153 889	1 556 577	2 454 692	2 597 312	1 699 197	34 000	1 707	32 293
SAGUACHE									
CENTER % County Tot.	50.0				69.4				74.4
35 004	578	3 238 132	349 677	1 112 131	2 888 455	2 126 001	42 526	2 125	40 401
35 County Total**	1157	4 574 989	411 108	1 717 964	4 163 881	2 857 025	57 153	2 838	54 315
CROWLEY									
ORDWAY % County Tot.	78.2				49.3				85.0
36 006	549	3 530 713	553 366	1 525 867	2 977 347	2 004 846	40 106	2 003	38 103
36 County Total**	791	6 642 853	599 821	4 285 334	6 043 032	2 357 519	47 159	2 357	44 802
PHILLIPS									
HOLYOKE % County Tot.	52.2				36.7				66.0
37 004	862	8 096 210	1 519 624	3 417 336	6 576 586	4 678 854	93 575	4 677	88 898
37 County Total **	1655	19 669 069	1 751 273	12 579 403	17 917 796	7 089 666	141 802	7 081	134 721
COSTILLA									
SAN LUIS % County Tot.	45.8				48.0				45.9
38 019	334	1 141 472	37 880	375 948	1 103 592	765 524	15 319	761	14 558
38 County Total**	732	2 377 653	76 916	708 526	2 300 737	1 669 127	33 396	1 658	31 738
SEDGWICK									
JULESBURG % Co. Tot.	73.6				87.1				87.2
39 004	974	7 201 164	638 056	3 181 514	6 563 108	4 019 650	80 388	4 032	76 356
39 County Total**	1316	8 251 255	714 553	3 644 182	7 536 702	4 607 073	92 146	4 616	87 530
GUNNISON									
GUNNISON % Co. Total	73.2				91.0				90.9
40 027	1482	11 465 176	890 986	4 168 997	10 574 190	7 296 179	145 950	7 305	138 645
40 County Total**	2007	12 958 135	1 344 265	4 933 067	11 613 870	8 025 068	160 526	8 020	152 506
LAKE									
LEADVILLE % Co.Total	89.1				84.1				80.7
41 024	1280	12 275 597	2 308 058	4 729 879	9 967 539	7 545 718	150 919	7 523	143 396
41 County Tot.**	1436	15 134 171	3 288 393	5 781 460	11 845 778	9 352 711	187 063	9 330	177 733
MOFFAT									
CRAIG % County Tot.	82.4				91.1				90.4
42 004	1849	17 364 383	2 997 628	7 605 883	14 366 755	9 758 500	195 202	9 756	185 446
42 County Total**	2244	19 129 709	3 353 690	8 334 105	15 776 019	10 795 604	215 943	10 788	205 155
TELLER									
CRIPPLE CREEK % Co.Tot.	32.4				33.6				36.7
43 006	388	1 090 910	101 104	369 372	989 806	721 538	14 435	717	13 718
43 County Total**	1182	3 191 154	246 905	1 224 261	2 944 249	1 966 893	39 336	1 924	37 412
EAGLE									
EAGLE % County Tot.	35.9				47.2				40.5
44 022	439	2 377 544	149 700	1 133 531	2 227 844	1 244 013	24 880	1 232	23 648

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

COUNTY / CITY / INDUSTRY CODE DESCRIPTION	NO. OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	2% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
44 County Total **	1242	5 322 645	599 778	2 249 273	4 722 867	3 073 372	61 483	3 055	58 428
KIOWA									
EADS % County Total	62.5				65.2				70.5
45 006	536	3 386 618	206 794	1 499 689	3 179 824	1 886 929	37 745	1 876	35 869
45 County Total**	862	5 126 358	250 402	2 450 983	4 875 956	2 675 375	53 528	2 672	50 856
CHEYENNE									
CHEYENNE WELLS % Co.Tot.	56.3				67.6				70.6
46 006	605	4 153 193	653 599	2 174 931	3 499 594	1 978 262	39 571	1 998	37 573
46 County Total **	1064	6 163 160	986 859	3 363 028	5 176 301	2 800 132	56 009	2 820	53 189
DOUGLAS									
CASTLEROCK % Co.Tot.	59.5				53.0				47.2
47 002	638	5 068 699	627 394	1 942 866	4 441 305	3 125 833	62 510	3 129	59 381
47 County Total **	1073	14 278 342	5 994 594	7 660 953	8 283 748	6 617 389	132 339	6 616	125 723
ARCHULETA									
PAGOSA SPRINGS	88.0				93.7				96.1
48 012	712	3 973 919	196 020	1 707 405	3 777 899	2 266 514	45 327	2 258	43 069
48 County Total **	803	4 231 765	200 706	1 873 109	4 031 059	2 358 656	47 173	2 351	44 822
RIO BLANCO									
MEEKER % County Total	42.5				37.1				34.5
49 003	648	3 207 163	168 255	1 195 448	3 038 908	2 011 715	40 229	2 000	38 229
49 County Total **	1430	9 025 506	827 713	3 185 892	8 197 793	5 839 614	116 793	5 830	110 963
SAN MIGUEL									
TELLURIDE % Co.Total	37.0				29.2				29.0
50 027	241	957 065	173 923	429 433	783 142	527 632	10 563	532	10 031
50 County Total **	652	3 002 873	321 053	1 183 247	2 681 820	1 819 626	36 400	1 826	34 574
CLEAR CREEK									
IDAHO SPRINGS % Co.Tot.	67.6				71.0				71.5
51 011	1078	4 366 317	522 254	1 538 355	3 844 063	2 827 962	56 565	2 828	53 737
51 County Total **	1603	6 127 352	712 779	2 173 949	5 414 573	3 953 403	79 075	3 938	75 137
CUSTER									
WESTCLIFF % Co. Total	66.7				65.4				65.8
52 009	283	637 840	103 585	275 166	534 255	362 674	7 256	345	6 911
52 County total **	429	939 313	121 848	387 876	817 465	551 437	11 035	531	10 504
GRAND									
GRANBY % Co. Total	35.2				39.5				42.4
53 009	879	5 194 661	1 191 447	2 348 964	4 003 214	2 845 697	56 917	2 836	54 081
53 County Total**	2478	11 616 308	1 490 474	4 902 106	10 125 834	6 714 202	134 310	6 680	127 630
PARK									
FAIRPLAY % Co. Total	37.7				31.4				34.4
54 007	310	830 866	44 784	370 298	786 082	460 568	9 215	457	8 758
54 County Total **	822	2 628 445	119 118	1 288 493	2 509 327	1 339 952	26 803	1 331	25 472
SAN JUAN									
SILVERTON % Co. Tot.	99.0				99.0				97.7
55 018	316	913 997	25 044	319 778	888 953	594 219	11 885	596	11 373
55 County Total **	319	922 370	25 187	309 527	897 183	612 843	12 261	616	11 645
OURAY									
OURAY % Co. Total	75.0				76.7				82.1
56 011	437	1 528 977	314 040	636 819	1 214 937	892 158	17 844	882	16 962
56 County Total **	576	1 904 180	318 298	817 000	1 585 882	1 087 180	21 749	1 080	20 669
PITKIN									
ASPEN % County Total	88.8				92.3				92.9
57 001	1621	8 370 655	452 167	1 968 014	7 918 488	6 402 641	128 067	6 393	121 674
57 County Total**	1817	9 032 660	457 468	2 140 613	8 575 192	6 892 047	137 862	6 865	130 997
DOLORES									
DOVE CREEK % Co. Tot.	75.6				87.9				88.0
58 004	369	1 884 725	231 275	765 392	1 653 450	1 119 333	22 382	1 113	21 269

TABLE 27 - Continued

SALES TAX: STATISTICS SUMMARY OF SELECTED CITIES AND TOWNS: FISCAL YEAR ENDED JUNE 30, 1962

COUNTY / CITY / INDUSTRY CODE / DESCRIPTION	NO. OF RETURNS	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS	RETAIL SALES	NET TAXABLE SALES	2% SALES TAX	5% COLLECTION ALLOWANCE	NET TAX
58 County Total **	494	2 124 683	244 334	853 451	1 880 349	1 271 232	25 428	1 265	24 163
JACKSON									
WALDEN % County Total	76.0				90.8				91.7
59 018	487	2 613 029	425 083	1 003 614	2 187 946	1 609 415	32 192	1 612	30 580
59 County Total **	643	2 857 985	448 695	1 103 458	2 409 290	1 754 527	35 086	1 750	33 336
GILPIN									
CENTRAL CITY % Co.Tot.	61.9				74.5				77.8
60 005	313	788 618	5 397	206 707	783 221	581 911	11 640	578	11 062
60 County Total **	505	1 059 862	8 442	311 307	1 051 420	748 555	14 971	747	14 224
SUMMIT									
DILLON % Co. Total	48.2				50.3				49.6
61 005	309	1 428 375	51 469	568 237	1 376 906	860 138	17 210	872	16 338
61 County Total **	646	2 826 645	86 654	1 094 314	2 739 991	1 732 331	34 657	1 736	32 921
MINERAL									
CREEDE % County Tot.	84.0				88.2				87.9
62 002	256	647 849	10 280	160 235	637 569	487 614	9 748	491	9 257
62 County Total **	297	733 329	10 805	178 870	722 524	554 459	11 087	557	10 530
HINSDALE									
LAKE CITY % Co. Tot.	95.0				98.7				98.5
63 002	227	294 596	67	74 786	294 529	219 810	4 397	216	4 181
63 County Total **	239	298 437	67	75 438	298 370	222 999	4 462	217	4 245
GRAND TOTAL 1962	195959	2332 761 555	477 834 037	1027 736 867	1854 927 518	1305 024 684	26 103 220	1 305 123	24 797 281
GRAND TOTAL COUNTY (62 Counties)	250895	2762 453 370	593 388 141	1267 768 581	2169 065 229	1494 684 789	29 896 053	1 494 311	28 401 742
GRAND TOTAL 1961	193581	2214 189 554	467 776 459	992 237 773	1746 413 095	1221 951 781	24 440 410	1 222 103	23 218 307
GRAND TOTAL COUNTY (62 Counties)	247612	2597 209 094	562 745 886	1212 962 393	2034 463 208	1384 246 701	27 686 841	1 383 793	26 303 048
1962 DENVER: CITY & COUNTY	91747	2466 432 742	746 881 134	1352 548 635	1719 551 608	1113 884 107	22 278 508	1 114 377	21 164 131
GRAND TOTAL OF ALL CITIES A ND TOWNS	287,706	4799 194 297	1 224 715 171	2380 285 502	3574 479 126	2418 908 795	48 378 176	2 418 909	45 959 267
% DENVER OF ALL CITIES AND TOWNS	31.9	51.4	61.0	56.8	48.1	46.0	46.1	46.1	46.0
GRAND TOTAL OF THE 63 COUNTIES	342638	5228 875 581	1 340 270 878	2620 314 998	3888 604 703	2608 560 583	52 174 381	2 608 678	49 565 703
% ALL CITIES & TOWNS OF 63 COUNTY TOTAL	84.0	91.8	91.4	90.8	91.9	92.7	92.7	92.7	92.7

1/ The yearly total number of taxpayer returns reported.

TABLE 28

USE TAX: NUMBER OF RETURNS AND COLLECTIONS BY CLASS OF TAXPAYER

FISCAL YEARS ENDED JUNE 30, 1960 - 1962

Kind of Return	1962		1961		1960	
	Monthly Avg. No. Returns	Collection	Monthly Avg. No. Returns	Collection	Monthly Avg. No. Returns	Collection
USE TAX:						
Retailers	467	$1,053,935	413	$1,171,886	403	$1,019,481
Refunds		2,227		3,013		2,356
Net Collection		1,051,708		1,168,873		1,017,125
Consumers	808	1,611,918	768	1,622,259	752	1,638,112
Refunds		7,312		18,499		10,300
Net Collection		1,604,606		1,603,760		1,627,812
Motor Vehicle	1,362	455,448	1,115	408,803	1,203	451,812
Refunds		662		716		1,046
Net Collection		454,786		408,087		450,766
Grand Total:						
All Types	2,637	3,121,301	2,296	3,202,948	2,358	3,109,405
Refunds		10,201		22,228		13,702
Net Collection		3,110,100		3,180,720		3,095,703

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

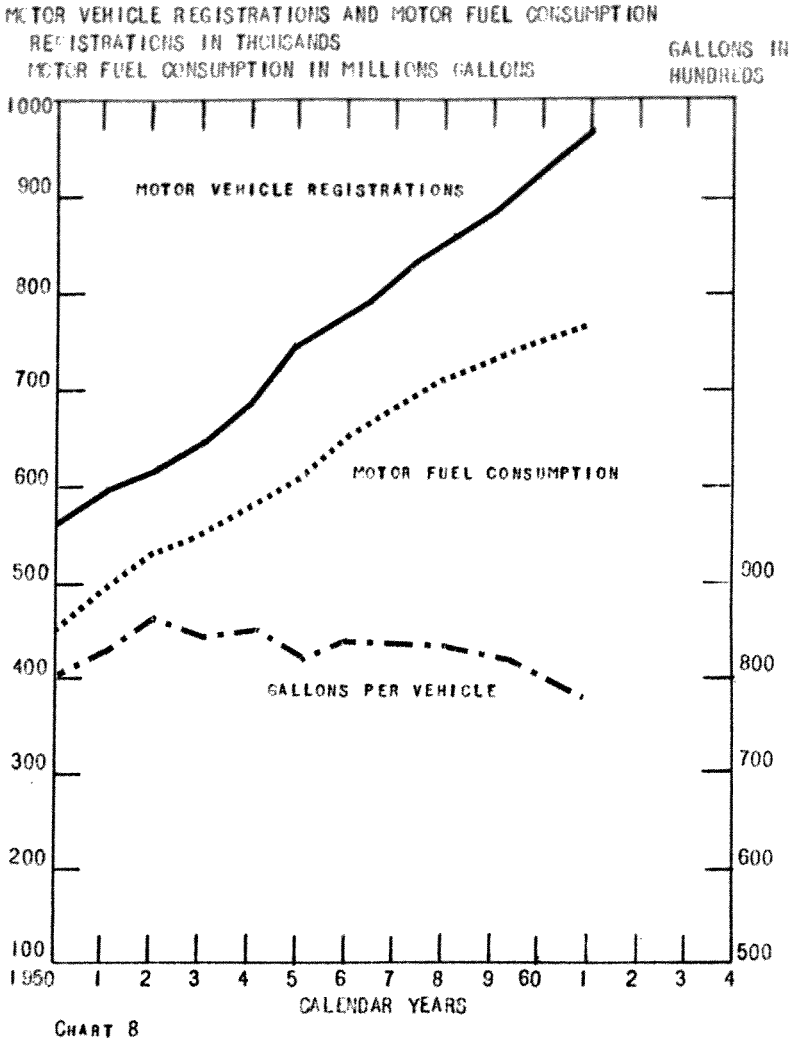


CHART 8

MOTOR VEHICLE INDUSTRY GROWTH

The continuous upward climb of Colorado's motor vehicle industry from 1950 is revealed on the chart. For 1961 fiscal year the 975,440 registered vehicles and the 1,066,564 licensed drivers paid in taxes an all-time high of $64.9 million, up $1.4 million, or 2.2 percent, from 1960 fiscal year.

The average motor fuel tax payment per vehicle was $39, or 11 cents per day for 1961 fiscal. For all tax receipts the average was $66.58, or 18 cents per day.

Highway and non-highway use of motor fuel, including gasoline and special fuels, in 1961 was 771 million gallons, an increase of 15 million gallons, or 2 percent over 1960. This compares with the greater fain of 5.7 percent of the preceding last five year average 729.7 million gallons.

The 1957 - 1961 annual average motor fuel usage per vehicle was 819 gallons against 812 for 1960 and 785 for 1961.

TAX REVENUES FROM COLORADO MOTOR VEHICLE INDUSTRY
FISCAL YEARS ENDED JUNE 30, 1960 AND 1961

Source	Net Tax Revenue 1960	1961
Motor Fuel	$37,315,324	$38,178,047
Sales Tax -Automotive Group	7,539,889	7,392,130
Registration, Licenses & Fees.	9,532,306	10,249,330
Gross Ton Mile Tax	7,750,327	7,772,233
All Other Revenue	1,437,460	1,353,427
Total Revenue	$63,575,306	$64,945,167
% Change: 1961 from 1960		+ 2.2

TABLE 29

MOTOR FUEL TAX: COLLECTIONS AND REFUNDS CALENDAR AND FISCAL YEARS 1956 - 1962

Year	Gross Collections	Refunds Paid	Net Collections
Calendar Years			
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
1960	41,818,318	4,260,751	37,558,067
1961	43,528,303	4,084,052	39,444,251
Fiscal Years:			
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
1961	42,580,900	4,402,853	38,178,047
1962	44,675,584	4,348,070	40,328,514
Per Cent Change In Fiscal Years:			
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
1961 Over 1960	+ 3.0	+ 9.1	+ 2.3
1962 Over 1961	+ 4.9	- 1.2	+ 5.6

TABLE 30

MOTOR FUEL: GALLONAGE TAXED BY CALENDAR YEARS 1956 - 1961 AND BY FISCAL YEARS ENDED JUNE 30, 1957 - 1962

Year	Net Gallons Taxed	Per Cent Change Each Year From Previous Year
Calendar Years:		
1956	498,476,440	+ 5.71
1957	526,273,012	+ 5.58
1958	538,193,211	+ 2.26
1959	571,456,141	+ 6.18
1960	590,355,059	+ 3.31
1961	620,760,525	+ 5.15
Fiscal Years:		
1957	508,594,607	+ 4.96
1958	528,882,950	+ 3.99
1959	555,600,540	+ 5.05
1960	586,003,957	+ 5.47
1961	602,045,476	+ 2.74
1962	630,682,411	+ 4.76

TABLE 31

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED AND NET GALLONS TAXED: FISCAL YEARS ENDED JUNE 30, 1960 - 1962

Motor Fuel Received and Exempted	Gallons in Thousands			Per Cent Change		Difference	
	1960	1961	1962	1962 Over 1960	1962 Over 1961	1962 Over 1960	1962 Over 1961
GALLONAGE RECEIVED:							
Gross	726,605	742,773	760,490	+ 4.7	+ 2.4	+ 33,885	+ 17,717
2% Allowance	13,686	14,151	14,723	+ 7.6	+ 4.0	+ 1,037	+ 572
Duplicate Charges	59	62	198	+ 235.6	+219.4	+ 139	+ 136
NET GALLONAGE RECEIVED	712,860	728,560	745,569	+ 4.6	+ 2.3	+ 32,709	+ 17,009
GALLONAGE EXEMPTED:							
Sales to U. S. Government	26,765	17,738	12,720	- 52.5	- 28.3	- 14,045	- 5,018
Exports	2,149	6,411	9,046	+ 320.9	+ 41.1	+ 6,897	+ 2,635
Miscellaneous Credits	93	161	92	- 1.1	- 42.9	- 1	- 69
Railroads	332	253	244	- 26.5	- 3.6	- 88	- 9
Aviation[1]	28,325	26,551	16,003	- 43.5	- 39.7	- 12,322	- 10,548
Municipal Airports	—	—	2,156	0	0	+ 2,156	+ 2,156
State	1,902	2,020	2,158	+ 13.5	+ 6.8	+ 256	+ 138
TOTAL EXEMPTED	59,566	53,134	42,419	- 28.8	- 20.2	- 17,147	- 10,715
NET TOTAL	653,294	675,426	703,150	+ 7.6	+ 4.1	+ 49,856	+ 27,724
Gallonage, Cash Refunds	67,289	73,381	72,468	+ 7.7	- 1.2	+ 5,179	- 913
NET GALLONAGE TAXED	586,005	602,045	630,682	+ 7.6	+ 4.8	+ 44,677	+ 28,637

[1] Jet fuel used by commercial airlines is steadily increasing.

TABLE 32

MOTOR FUEL: SOURCE BY STATES AND TRANSPORTATION METHOD FISCAL YEARS ENDED JUNE 30, 1960 and 1961

NOTE: Net gallonage does not include taxable Diesel fuel and Liquefied-Petroleum gases reported by special fuel users in the amount of 37,350,000 in 1960 and 38,294,000 gallons in 1961.

Source by State	Thousands of Gallons					
	1960			1961		
	Total	Transported By Railroad	Transported By Tank Truck	Total	Transported By Railroad	Transported By Tank Truck
INTRASTATE:						
Colorado	633,967	21,911	612,056	648,696	24,284	624,412
INTERSTATE:						
Illinois	3	3	—	3	3	—
Kansas	12,498	86	12,412	13,638	253	13,385
Minnesota	1	—	1	—	—	—
Nebraska	6,692	52	6,640	8,523	206	8,317
New Mexico	17,781	—	17,781	20,423	—	20,423
Oklahoma	415	323	92	65	50	15
Texas	6,043	77	5,966	9,037	153	8,884
Utah	4,439	8	4,431	1,813	—	1,813
Wyoming	44,766	1,881	42,885	40,575	952	39,623
TOTAL						
GROSS GALLONAGE	726,605	24,341	702,264	742,773	25,901	716,872
2% Allowance	13,686			14,151		
Duplicate Charges	59			62		
TOTAL NET GALLONAGE RECEIVED	712,860			728,560		

TABLE 33

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE AND COLLECTIONS CALENDAR YEARS 1952 - 1961

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
1960	38,873,401	+ 6.0	2,329,048	+ 6.3
1961	38,324,349	- 1.4	2,288,240	- 1.8

TABLE 34

MOTOR FUEL: EXPORTS BY STATES FISCAL YEARS ENDED JUNE 30, 1958 - 1962

State Shipped To	Gallons[1]				
	1958	1959	1960	1961	1962
Arizona	15,669	—	—	—	—
Kansas	400	2,650	167,476	972,517	1,929,413
Missouri	430,083	—	—	—	—
Nebraska	440,595	399,100	430,391	609,281	620,630
New Mexico	502,567	421,147	416,553	521,637	616,219
New York	—	—	—	—	4,500
Utah	352,029	527,598	653,727	2,682,667	2,640,064
Wyoming	82,415	312,700	481,344	1,625,118	3,235,140
TOTAL	1,823,758	1,663,195	2,149,491	6,411,220	9,045,966

[1] Gallonage credits taken by Colorado licensed motor fuel taxpayers.

TABLE 35

MOTOR FUEL: TAX REFUNDS BY USE
FISCAL YEARS ENDED JUNE 30, 1960 - 1962

USE	1960	1961	1962	% CHANGE: 1962 OVER 1960	% CHANGE: 1962 OVER 1961
AGRICULTURE	$ 2,710,034	$ 2,909,636	$ 2,877,987	+ 6.2	- 1.1
INDUSTRY	197,368	200,163	163,737	- 17.0	- 18.2
CONSTRUCTION	105,000	107,656	109,558	+ 4.3	+ 1.8
AVIATION	322,773	346,757	316,916	- 1.8	- 8.6
COUNTIES	229,775	266,061	247,969	+ 7.9	- 6.8
CITIES AND TOWNS	192,912	221,323	257,592	+ 33.5	+ 16.4
STATE HIGHWAY	147,014	160,177	155,887	+ 6.0	- 2.7
SCHOOL DISTRICTS	112,263	153,739	176,268	+ 57.0	+ 14.7
SOIL CONSERVATION DISTRICTS	955	830	778	- 18.5	- 6.3
IRRIGATION DISTRICTS	1,682	1,247	1,194	- 29.0	- 4.3
RECREATION	1,817	714	604	- 66.8	- 15.4
ALL OTHER	15,720	34,550	39,580	+ 151.8	+ 14.6
STATE TOTAL	4,037,313	4,402,853	4,348,070	+ 7.7	- 1.2

NOTE: THE DECREASE IN AVIATION REFUNDS WAS DUE CHIEFLY TO THE LARGE COMSUMPTION OF JET FUEL BY COMMERCIAL AIRLINES IN 1962 FISCAL.

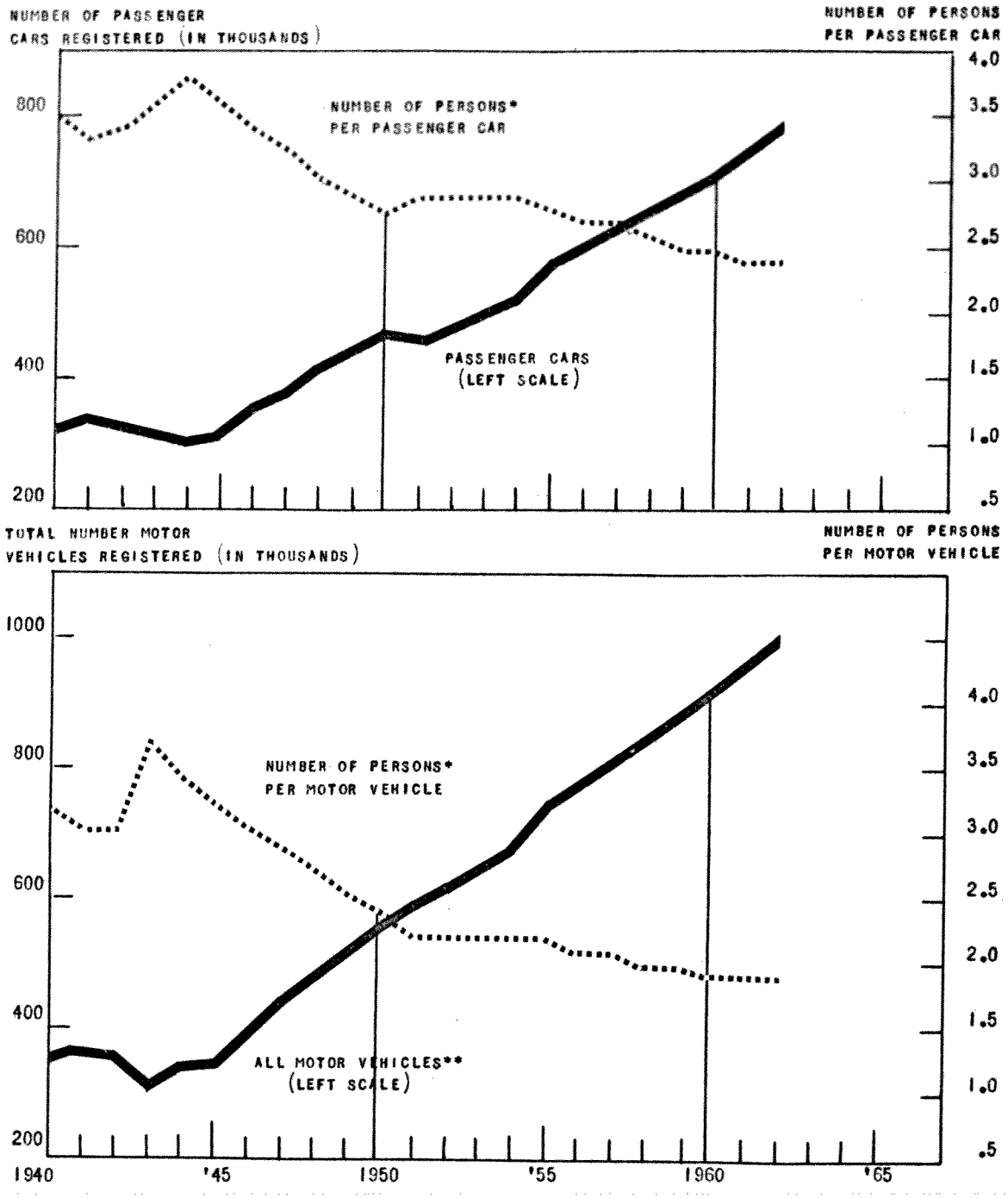
TABLE 36

MOTOR FUEL TAX: SPECIAL FUEL TAX COLLECTIONS, LICENSES AND PERMITS: CALENDAR YEARS 1957 - 1961

ITEM	1957	1958	1959	1960	1961
COLLECTIONS, SPECIAL FUEL TAX	$ 1,908,792	$ 2,007,674	$ 2,190,374	$ 2,329,048	$ 2,288,240
NUMBER OF:					
SPECIAL FUEL LICENSES ISSUED	1,026	970	996	915	938
SPECIAL FUEL PERMITS ISSUED	16,764	18,267	21,529	24,587	25,752
TAX RETURNS[1]	40,473	43,664	46,816	52,744	53,891

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

MOTOR VEHICLE REGISTRATIONS AND NUMBER OF PERSONS PER MOTOR VEHICLE - LICENSE YEARS, 1940 - 1962



IN THE SPAN OF TWENTY-TWO YEARS COLORADO POPULATION HAS GROWN FROM 1.1 MILLION TO 1.9 MILLION, OR 67 PERCENT. IN CONTRAST, MOTOR VEHICLE POPULATION GREW FROM 353 THOUSAND TO 1.0 MILLION, OR 186 PERCENT.

NUMBER OF PERSONS PER VEHICLE DECLINED FROM 3.2 OR MORE TO 1.9 IN 1962 AND PERSONS P E R PASSENGER CAR FROM 3.5 OR MORE TO 2.4.

THE TOTAL NUMBER OF VEHICLES BEGAN TO RISE SHARPLY FROM 1946 AT 396 THOUSAND TO RECORD AN ALL-TIME HIGH OF 1.0 MILLION IN 1962.

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

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TABLE 37

MOTOR VEHICLE: REGISTRATION FEES AND MISCELLANEOUS RECEIPTS BY SOURCE: CALENDAR YEARS 1958 - 1961

SOURCE	RECEIPTS			
	1961	1960	1959	1958
REGULAR REGISTRATION FEES:				
Passenger Cars	$ 5,522,363	$ 5,250,741	$ 4,000,233	$ 3,796,571
Trucks	2,346,134	2,248,484	1,894,249	1,804,309
Tractors	154,412	148,343	122,250	122,382
Trailers	218,566	204,135	116,887	226,776
Mobile Homes[1]	108,524	92,538	102,419	---
Motorcycles	35,545	33,490	16,029	13,401
Special Mobile Equipment	75,814	71,386	63,693	57,384
Sub-Total	8,461,358	8,049,117	6,315,760	6,020,823
Additional Fees Refunded[2]	-1,553,980	-1,475,391	---	---
RECEIPTS OTHER THAN REGULAR REGISTRATION FEES:				
Dealers' Licenses or Permits: Passenger Cars and Trucks and Motorcycles	100,772	95,948	90,117	83,115
Operators and Chauffeurs Licenses And Reissues:				
Operators	430,859	573,270	444,039	311,366
Chauffeurs	271,397	133,239	120,716	252,250
Sub-Total	702,256	706,509	564,755	563,616
Certificate of Title Sales	257,503	249,837	242,096	227,324
Penalty Assessments[3]	310,850	234,310	239,685	230,022
Miscellaneous Receipts:				
Transfer or Re-registration Fees	172,927	179,384	168,562	145,081
Duplicate Replacements	17,085	10,315	7,262	6,365
Previous Year Fees	809	386	555	192
Special Permits	73,749	74,750	75,252	67,953
Checking Motor Vehicle Records, Service & Miscellaneous[4]	124,187	45,288	33,850	26,228
Driver's License Photo	101,807	35,791	---	---
Sub-Total	490,564	345,914	285,481	245,819
TOTAL, ALL RECEIPTS	8,769,323	8,206,244	7,737,894	7,370,719

[1] Mobile homes, which were originally classed as trailers, were made into a separate classification, beginning on January 1, 1959.

[2] The 1959 Colorado Legislature enacted this new law which established for a three period, commencing January 1, 1960 an additional motor vehicle registration fee of $1.50 and that the additional fees shall be allocated to the counties and municipalities in accordance with the provisions of the law. Sessions Laws 1959, p. 646, Section 3.

[3] Penalty assessments are fines imposed by the State Highway Patrol.

[4] Outside service at 25 cents per record checked.

TABLE 38

MOTOR VEHICLE: OPERATORS AND CHAUFFEURS LICENSES ISSUED AND FEES COLLECTED, STATE: CALENDAR YEARS 1954 - 1961

YEAR	LICENSES				REISSUES				TOTAL FEES COLLECTED
	OPERATORS		CHAUFFEURS		OPERATORS		CHAUFFEURS		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
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[4].....	277,478	428,616	27,047	118,164[3]	15,423	15,423	2,552	2,552	564,755
1960[5].....	350,791	558,340	29,760	130,618	14,930	14,930	2,621	2,621	706,509
1961.....	315,417	414,960	66,155	268,831	15,899	15,899	2,566	2,566	702,256

TABLE 39

MOTOR VEHICLE: STATE REGISTRATIONS: NUMBER AND FEES CALENDAR YEARS 1959 - 1961

VEHICLE	NUMBER OF REGISTRATIONS			REGISTRATION FEES		
	1959	1960	1961	1959	1960	1961
PASSENGER CARS.....	685,099	714,321	750,460	$4,000,233	$5,250,741	$5,522,363
TRUCKS.....	180,649	189,901	199,479	1,894,249	2,248,484	2,346,134
TRACTORS.....	7,456	7,611	7,911	122,250	148,343	154,412
TRAILERS.....	49,342	52,717	56,120	116,887	204,135	218,566
MOBILE HOMES.....	17,547	20,510	24,178	102,419	92,538	108,524
MOTORCYCLES.....	10,316	10,993	11,521	16,029	33,490	35,545
SPECIAL MOBILE EQUIP.....	5,303	5,617	6,069	63,693	71,386	75,814
STATE TOTAL.....	955,712	1,001,670	1,055,738	6,315,760	8,049,117	8,461,358
ADDITIONAL FEES, REFUNDED[6]				---	-1,475,391	-1,553,980
STATE TOTAL.....	955,712	1,001,670	1,055,738	6,315,760	6,573,726	6,907,378
PERCENT CHANGE IN STATE TOTAL:						
1961 FROM 1960.....	---	+ 5.4	---	---	+ 5.1	---
1961 FROM 1959.....	+ 10.5	---	---	+ 9.4	---	---

[1] DUE 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.

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

[3] IN 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.

[4] DUE 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 CHAUFFER LICENSE INSTEAD OF THE FORMER $3 STATE'S SHARE.

[5] THE LEGISLATURE IN JANUARY 1960 RULED THAT THE COUNTIES COULD TAKE BACK THE LICENSING OF DRIVERS IF THEY SO DESIRED. THUS, ABOUT 50 PERCENT OF THE COUNTIES HAVE HAD THE DRIVER EXAMINATION FUNCTION RETURNED TO THEM IN 1960 AND 1961.

[6] SEE FOOTNOTE ON PAGE____.

TABLE 40

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

CALENDAR YEARS 1958 - 1961

SOURCE	NUMBER OF REGISTRATIONS			
	1961	1960	1959	1958
REGULAR LICENSE TAGS SOLD OR ISSUED:				
PASSENGER CARS	750,460	714,321	685,099	651,939
TRUCKS	199,479	189,901	180,649	171,187
TRACTORS	7,911	7,611	7,456	7,291
TRAILERS	56,120	52,717	49,342	57,869
MOBILE HOMES[1]	24,178	20,510	17,547	---
MOTORCYCLES	11,521	10,993	10,316	8,848
SPECIAL MOBILE EQUIPMENT	6,069	5,617	5,303	4,805
SUB-TOTAL	1,055,738	1,001,670	955,712	901,939
MISCELLANEOUS REGISTRATIONS:				
DEALERS' LICENSES OR PERMITS:				
PASSENGER CARS OR TRUCKS OR MOTORCYCLES	11,581	10,952	10,210	9,434
TRANSFERS OR RE-REGISTRATIONS	134,408	137,940	129,033	112,175
DUPLICATES, REPLACEMENTS	17,085	10,315	7,262	6,865
PREVIOUS YEAR REGISTRATIONS	256	193	213	105
SPECIAL PERMITS	290,426	293,521	295,855	267,590
SUB-TOTAL	453,756	452,921	442,573	395,669
TOTAL, ALL REGISTRATIONS	1,509,494	1,454,591	1,398,285	1,297,608
CERTIFICATES OF TITLE	505,908	493,079	476,295	449,507
OPERATORS & CHAUFFEURS LICENSES AND REISSUES:				
OPERATORS	331,316	365,721	292,901	301,671
CHAUFFEURS	68,721	32,381	29,599	70,176
TOTAL, OPERATORS AND CHAUFFEURS LICENSES	400,037	398,102	322,500	371,847

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

MOTOR VEHICLE REGISTRATIONS IN COLORADO: CALENDAR YEARS: 1959 - 1961
State Totals: 1959 - 955,712; 1960 - 1,001,670; 1961 - 1,055,738

COLORADO

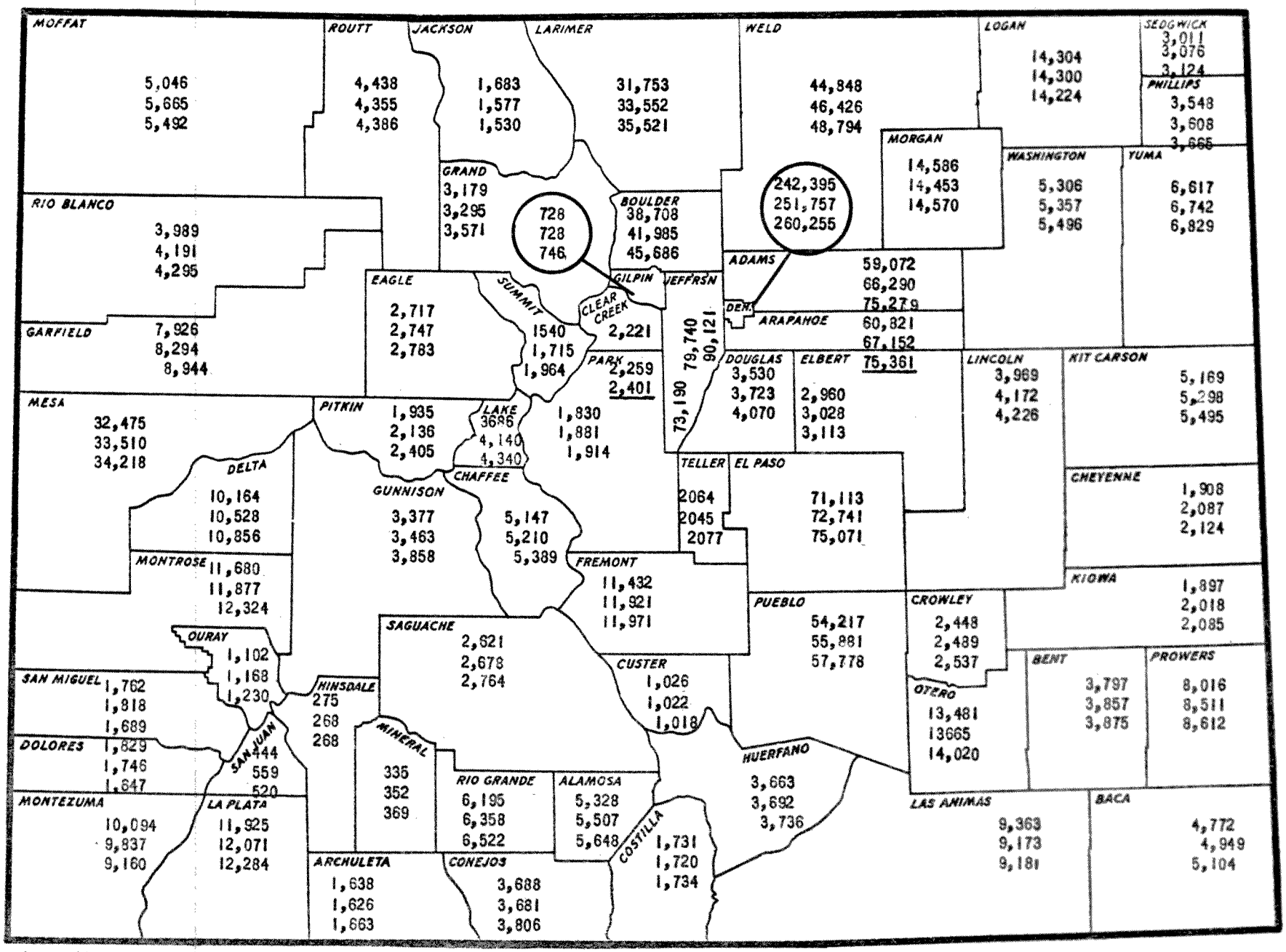

CHART 10

LEGEND: TOP FIGURES IN A COUNTY = 1959: MIDDLE FIGURES = 1960: AND LOWER FIGURES = 1961 YEARS

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

TABLE 41

MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1960 and 1961

State And County	Number of Registrations														Special Mobile Equipment	
	Tot. Registration		Passenger Cars		Trucks		Tractors		Trailers		Mobile Homes		Motorcycles			
	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960
STATE TOTAL	1,055,738	1,001,670	750,460	714,321	199,479	189,901	7,911	7,611	56,120	52,717	24,178	20,510	11,521	10,993	6,069	5,617
Denver	260,255	251,757	212,423	205,372	27,955	27,049	2,111	1,994	12,680	12,349	1,633	1,529	2,352	2,414	1,101	1,050
Adams	75,279	66,290	54,222	48,278	12,704	11,356	616	537	3,992	3,450	2,287	1,383	918	777	540	509
Alamosa	5,648	5,507	3,459	3,415	1,507	1,485	72	70	368	353	161	103	52	58	29	23
Arapahoe	75,361	67,152	57,921	52,031	9,566	8,450	264	223	4,085	3,527	1,969	1,534	1,031	944	525	443
Archuleta	1,663	1,626	842	817	619	615	19	23	91	101	86	63	3	4	3	3
Baca	5,104	4,949	2,465	2,443	2,100	2,053	97	77	279	245	88	70	63	53	12	8
Bent	3,875	3,857	2,398	2,373	1,155	1,176	21	27	184	187	55	51	33	19	29	24
Boulder	45,686	41,985	33,566	30,995	7,242	6,732	175	176	2,285	2,154	1,319	932	758	664	341	332
Chaffee	5,389	5,210	3,561	3,458	1,296	1,266	34	35	314	292	133	119	36	23	15	17
Cheyenne	2,124	2,087	1,071	1,092	865	806	19	20	94	116	50	40	18	8	7	5
Clear Creek	2,401	2,259	1,590	1,499	522	494	10	11	138	134	108	83	21	31	12	7
Conejos	3,806	3,681	2,148	2,050	1,480	1,425	38	45	105	130	13	10	16	17	6	4
Costilla	1,734	1,720	964	972	659	637	15	19	76	65	8	11	8	11	4	5
Crowley	2,537	2,489	1,449	1,450	883	853	10	11	135	132	29	24	18	11	13	8
Custer	1,018	1,022	568	556	360	364	12	15	36	45	31	38	10	3	1	1
Delta	10,856	10,528	6,331	6,236	3,382	3,259	67	66	556	545	391	315	83	79	46	28
Dolores	1,647	1,746	812	845	695	731	11	12	58	70	38	54	19	14	14	20
Douglas	4,070	3,723	2,496	2,286	1,107	1,020	51	49	292	259	77	60	25	29	22	20
Eagle	2,783	2,747	1,752	1,750	761	743	21	19	132	138	78	73	24	11	15	13
Elbert	3,113	3,028	1,607	1,595	1,187	1,159	35	37	154	145	88	55	24	21	18	16
El Paso	75,071	72,741	55,938	54,237	10,434	10,276	215	212	4,240	3,626	2,492	2,541	1,204	1,285	548	564
Fremont	11,971	11,921	7,624	7,586	2,990	2,918	134	156	661	695	326	349	180	161	56	56
Garfield	8,944	8,294	5,495	5,205	2,430	2,232	81	77	415	372	372	283	86	76	65	49
Gilpin	746	728	491	479	198	194	5	5	29	24	21	23	2	3	—	—
Grand	3,571	3,295	1,876	1,814	992	939	60	60	323	303	253	119	22	17	45	43
Gunnison	3,858	3,463	2,314	2,202	997	915	36	38	244	182	235	99	26	22	6	5
Hinsdale	268	268	149	156	93	90	2	2	8	8	14	10	1	1	1	1
Huerfano	3,736	3,692	2,342	2,308	1,176	1,166	32	28	127	127	22	20	35	41	2	2
Jackson	1,530	1,577	809	836	493	520	21	25	113	99	76	80	9	6	9	11
Jefferson	90,121	79,740	67,683	60,235	12,731	11,358	359	339	5,438	4,844	2,232	1,572	1,060	917	618	475
Kiowa	2,085	2,018	1,036	1,024	870	806	17	28	101	122	50	30	11	8	—	—
Kit Carson	5,495	5,298	2,833	2,769	2,201	2,124	61	49	269	269	82	52	36	28	13	7

TABLE 41 - Continued

MOTOR VEHICLE: REGISTRATIONS BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1960 and 1961

STATE AND COUNTY	NUMBER OF REGISTRATIONS														SPECIAL MOBILE EQUIP.	
	TOTAL REGISTRATIONS		PASSENGER CARS		TRUCKS		TRACTORS		TRAILERS		MOBILE HOMES		MOTORCYCLES			
	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960	1961	1960
LAKE	4,340	4,140	3,119	3,024	835	755	16	8	234	228	105	96	20	21	11	8
LA PLATA	12,284	12,071	7,494	7,387	3,136	3,058	132	117	650	651	707	670	95	101	70	87
LARIMER	35,521	33,552	23,969	22,913	7,543	7,018	187	186	2,259	2,176	912	669	526	482	125	108
LAS ANIMAS	9,181	9,173	6,093	6,120	2,588	2,579	93	80	270	268	66	55	48	41	23	30
LINCOLN	4,226	4,172	2,318	2,348	1,530	1,483	35	34	226	206	71	65	34	23	12	13
LOGAN	14,224	14,300	8,344	8,462	4,101	3,990	264	279	1,047	1,056	209	239	132	144	127	130
MESA	34,218	33,510	21,540	21,148	8,288	8,073	261	250	1,804	1,735	1,628	1,614	406	413	291	277
MINERAL	369	352	242	228	96	99	4	4	13	12	11	6	3	3	0	0
MOFFAT	5,492	5,665	2,900	3,042	1,722	1,705	93	103	359	376	341	365	38	42	39	32
MONTEZUMA	9,160	9,837	4,948	5,255	2,846	3,091	119	113	517	548	588	722	87	44	55	64
MONTROSE	12,324	11,877	6,594	6,466	3,652	3,728	123	119	618	607	929	755	96	109	112	93
MORGAN	14,570	14,453	8,600	8,671	4,243	4,078	238	229	980	980	235	243	157	134	117	118
OTERO	14,020	13,665	8,915	8,768	3,463	3,328	219	215	937	904	236	221	174	168	77	61
OURAY	1,230	1,168	782	732	323	322	10	11	67	69	41	27	7	7	0	0
PARK	1,914	1,881	1,034	1,026	590	581	19	18	149	128	100	103	11	13	11	12
PHILLIPS	3,665	3,608	1,934	1,927	1,391	1,357	18	17	212	191	68	68	33	39	9	9
PITKIN	2,405	2,136	1,733	1,531	453	411	13	12	106	91	60	53	23	20	17	18
PROWERS	8,612	8,511	5,197	5,114	2,600	2,537	113	151	436	459	145	142	85	78	36	30
PUEBLO	57,778	55,881	42,651	41,470	10,093	9,497	398	380	2,688	2,616	1,007	983	613	630	328	305
RIO BLANCO	4,295	4,191	2,173	2,204	1,413	1,351	68	69	315	301	238	179	34	34	54	53
RIO GRANDE	6,522	6,358	3,867	3,824	2,112	2,024	72	72	326	322	97	65	32	32	16	19
ROUTT	4,386	4,355	2,575	2,614	1,370	1,334	28	25	221	207	139	126	27	21	26	28
SAGUACHE	2,764	2,678	1,479	1,462	1,077	1,010	19	23	104	110	55	44	19	19	11	10
SAN JUAN	520	559	356	360	113	142	7	7	26	23	10	18	2	2	6	7
SAN MIGUEL	1,689	1,818	867	934	556	595	15	20	66	73	149	169	19	9	17	18
SEDGWICK	3,124	3,076	1,718	1,717	1,149	1,110	28	26	167	158	31	32	18	20	13	13
SUMMIT	1,964	1,715	1,053	982	462	363	20	13	123	105	282	239	10	6	14	7
TELLER	2,077	2,045	1,237	1,226	622	618	5	9	110	106	82	65	8	11	13	10
WASHINGTON	5,496	5,357	2,750	2,690	2,251	2,208	46	42	293	267	92	90	49	47	15	13
WELD	48,794	46,426	29,853	28,413	14,672	13,912	466	444	2,445	2,345	642	605	442	444	274	263
YUMA	6,829	6,742	3,890	3,899	2,339	2,333	62	50	330	291	85	57	89	80	34	32
1961 Vs. 1960 % CHANGE	+ 5.4		+ 5.1		+ 5.0		+3.9		+ 6.5		+ 17.9		+4.8		+ 8.0	

TABLE 42

MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1960 and 1961

STATE AND COUNTY	TRUCK 1961			TRUCK 1960			TRACTOR 1961			TRACTOR 1960			METROPOLITAN 1961	METROPOLITAN 1960	METROPOLITAN 1961	METROPOLITAN 1960
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	TRUCK	TRUCK	TRACTOR	TRACTOR
STATE TOTAL.....	134,948	377	58,761	126,852	495	57,006	7,043	26	478	6,808	25	408	5,393	5,548	364	370
DENVER.....	24,458	232	79	23,338	333	72	1,789	21	1	1,667	23	0	3,186	3,306	300	304
ADAMS.....	10,365	1	2,031	9,030	1	2,019	577	0	27	500	0	26	307	306	12	11
ALAMOSA.....	900	2	603	864	2	617	58	0	14	54	0	16	2	2	0	0
ARAPAHOE.....	8,481	2	800	7,449	7	746	252	0	6	212	0	5	283	248	6	6
ARCHULETA.....	382	0	236	376	1	237	19	0	0	23	0	0	1	1	0	0
BACA.....	470	0	1,628	455	0	1,596	84	0	12	66	0	11	2	2	1	0
BENT.....	431	2	713	434	3	734	14	0	7	19	0	8	9	5	0	0
BOULDER.....	5,709	14	1,460	5,232	11	1,440	166	0	9	169	0	7	59	49	0	0
CHAFFEE.....	1,061	1	224	1,040	1	217	34	0	0	35	0	0	10	8	0	0
CHEYENNE.....	202	0	663	193	0	613	15	0	4	11	0	9	0	0	0	0
CLEAR CREEK.....	497	0	23	468	0	24	10	0	0	11	0	0	2	2	0	0
CONEJOS.....	673	0	807	645	0	780	26	0	12	33	0	12	0	0	0	0
COSTILLA.....	196	0	462	188	0	448	6	0	9	13	0	6	1	1	0	0
CROWLEY.....	237	0	642	231	0	616	5	0	5	7	0	4	4	6	0	0
CUSTER.....	137	1	222	139	1	224	10	0	2	14	0	1	0	0	0	0
DELTA.....	1,660	0	1,712	1,594	2	1,644	59	0	8	58	0	8	10	19	0	0
DOLORES.....	329	0	365	362	0	369	9	0	2	11	0	1	1	0	0	0
DOUGLAS.....	695	0	411	604	0	414	44	0	6	43	0	5	1	2	1	1
EAGLE.....	471	0	286	469	0	270	19	0	2	16	0	3	4	4	0	0
ELBERT.....	309	0	878	269	0	890	29	0	6	31	0	6	0	0	0	0
EL PASO.....	8,872	7	988	8,725	7	947	192	0	12	190	0	7	567	597	11	15
FREMONT.....	2,156	6	801	2,121	6	765	125	0	9	150	0	6	27	26	0	0
GARFIELD.....	1,669	4	745	1,493	4	722	80	0	1	76	0	1	12	13	0	0
GILPIN.....	180	0	18	177	0	17	5	0	0	5	0	0	0	0	0	0
GRAND.....	681	0	310	646	0	293	57	0	3	57	0	3	1	0	0	0
GUNNISON.....	709	4	284	630	3	277	33	0	3	36	0	2	0	5	0	0
HINSDALE.....	64	0	28	59	0	30	1	0	1	1	0	1	1	1	0	0
HUERFANO.....	737	1	431	723	1	436	31	0	1	27	0	1	7	6	0	0
JACKSON.....	290	0	203	312	0	208	20	0	1	23	0	2	0	0	0	0
JEFFERSON.....	11,647	0	780	10,306	0	762	330	4	6	310	1	7	304	290	19	21
KIOWA.....	188	0	682	180	0	626	8	0	9	20	0	8	0	0	0	0
KIT CARSON.....	529	1	1,670	469	1	1,651	49	0	12	37	0	12	1	3	0	0

TABLE 42 - Continued

MOTOR VEHICLE REGISTRATIONS BY TYPE OF LICENSE BY COUNTY AND STATE TOTAL
CALENDAR YEARS 1960 and 1961

STATE AND COUNTY	TRUCK 1961			TRUCK 1960			TRACTOR 1961			TRACTOR 1960			METROPOLITAN 1961	METROPOLITAN 1960	METROPOLITAN 1961	METROPOLITAN 1960
	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	STATE	CITY	FARM	TRUCK	TRUCK	TRACTOR	TRACTOR
LAKE	819	0	10	743	0	5	15	0	1	8	0	0	6	7	0	0
LA PLATA	2,205	2	924	2,161	3	890	126	0	6	111	0	6	5	4	0	0
LARIMER	4,965	5	2,515	4,514	6	2,428	171	0	15	177	0	8	58	70	1	1
LAS ANIMAS	1,691	29	864	1,750	29	793	81	0	12	71	0	9	4	7	0	0
LINCOLN	485	0	1,040	440	0	1,037	25	0	10	25	0	9	5	6	0	0
LOGAN	1,590	2	2,495	1,607	2	2,365	254	0	10	275	0	4	14	16	0	0
MESA	6,237	2	1,941	6,118	2	1,053	252	0	7	244	0	6	108	100	2	0
MINERAL	84	4	8	88	3	8	4	0	0	4	0	0	0	0	0	0
MOFFAT	1,064	0	648	1,062	0	634	74	0	18	90	0	13	10	9	1	0
MONTEZUMA	1,588	0	1,258	1,820	0	1,271	118	0	1	112	0	1	0	0	0	0
MONTROSE	2,083	1	1,758	1,963	2	1,749	114	0	9	112	0	7	10	14	0	0
MORGAN	1,710	0	2,524	1,684	0	2,383	227	0	11	218	0	11	9	11	0	0
OTERO	2,173	2	1,263	2,070	2	1,232	195	0	22	200	0	14	25	24	1	1
OURAY	196	0	127	187	0	135	8	0	2	9	0	2	0	0	0	0
PARK	353	0	237	346	0	235	14	0	5	13	0	5	0	0	0	0
PHILLIPS	335	1	1,035	326	0	1,010	13	0	5	14	0	3	20	21	0	0
PITKIN	335	0	117	311	0	99	13	0	0	12	0	0	1	1	0	0
PROWERS	998	12	1,585	971	14	1,548	96	0	16	136	0	15	5	4	1	0
PUEBLO	8,852	23	1,022	8,250	30	1,002	376	1	17	360	1	13	196	215	4	6
RIO BLANCO	1,026	0	382	971	0	375	63	0	4	65	0	4	5	5	1	0
RIO GRANDE	1,122	0	982	1,083	0	931	63	0	9	68	0	4	8	10	0	0
ROUTT	792	0	574	761	0	569	23	0	5	21	0	4	4	4	0	0
SAGUACHE	506	0	568	490	0	515	11	0	8	13	0	10	3	5	0	0
SAN JUAN	111	0	1	141	0	0	7	0	0	7	0	0	1	1	0	0
SAN MIGUEL	436	1	119	462	1	132	14	0	1	19	0	1	0	0	0	0
SEDGWICK	299	0	847	284	0	823	28	0	0	26	0	0	3	3	0	0
SUMMIT	417	0	45	325	0	38	15	0	5	10	0	3	0	0	0	0
TELLER	472	0	145	467	0	147	5	0	0	9	0	0	5	4	0	0
WASHINGTON	401	0	1,846	397	0	1,804	29	0	17	28	0	14	4	7	0	0
WELD	5,669	12	8,913	5,273	14	8,530	406	0	57	387	0	53	78	95	3	4
YUMA	549	3	1,783	566	3	1,761	47	0	15	39	0	11	4	3	0	0

TABLE 43

INCOME TAX: COLLECTIONS BY TYPE OF RETURN CALENDAR YEARS 1954 - 1961

Year Filed	Total Collections	Collections by Type of Return		
		Individual	Corporate	Fiduciary
1961	$64,021,222[1]	$44,691,899	$18,610,015	$719,308
1960	39,907,183[1]	28,101,406	11,289,965	515,812
1959	35,029,607[1]	25,084,508	9,494,787	450,312
1958	32,017,283[1]	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

PERCENTAGE DISTRIBUTION OF COLLECTIONS

	Total	Individual	Corporate	Fiduciary
1961	100	69.8	29.1	1.1
1960	100	70.4	28.3	1.3
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

TABLE 44

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURN BY TYPE: CALENDAR YEARS 1960 - 1961

	Number of Returns Filed					
	1960			1961		
		Non-taxable[3]			Non-taxable[3]	
	Taxable[3]	Non-tax Regular	Non-tax Refunds	Taxable[3]	Non-tax Regular	Non-tax Refunds
NET INCOME TAX						
Individual	456,074	45,004	71,887	451,772	48,986	83,851
Corporate	9,132	5,093	54	9,331	5,535	28
Fiduciary	2,101	3,044	41	2,276	3,322	75
Partnership (Information Only)	—	13,000	—	—	12,891	—
TOTAL, All Returns	467,307	66,141	71,982	463,379	70,734	83,954
% of Total Returns Taxable	77.2			75.0		

[1] Excludes Gross Income Tax collection from oil and gas production.

[2] 1957 Excludes the undistributed balance of $1,499,349 remaining in the withholding suspense fund. But the years of 1954, 1955 and 1956 include all of the withholding fund accounts.

[3] In 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 over prior years.

TABLE 45

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION: NUMBER OF TAXABLE AND NONTAXABLE RETURNS BY TYPE: CALENDAR YEARS 1960 - 1961

Type of Return	Number of Returns Filed					
	1960			1961		
		Non-taxable			Non-taxable	
	Taxable	Non-tax Regular	Non-tax Refunds	Taxable	Non-tax Regular	Non-tax Refunds
Individual	3,427	275	—	3,516	124	—
Corporate	216	21	36	210	46	14
Fiduciary	123	47	—	153	44	—
Partnership (Information only)	—	103	—	—	109	—
TOTAL, ALL RETURNS	3,766	446	36	3,879	323	14
% of Returns Taxable	88.7			92.0		

TABLE 46

GROSS INCOME TAX FROM GAS AND OIL PRODUCTION COLLECTIONS TYPE OF RETURN: CALENDAR YEARS 1958 - 1961

Type of Return	Collections			
	1961	1960	1959	1958
Individual	$ 143,485	$ 242,531	$ 463,472	$ 336,293
Corporation	2,033,777	1,655,231	2,282,807	3,424,761
Fiduciary	10,253	10,101	9,215	9,048
TOTAL	2,187,515	1,907,863	2,755,494	3,770,102
Per Cent Change from 1961	—	+ 14.7	- 20.6	- 42.0

TABLE 47

INCOME TAX: WITHHOLDING AND ESTIMATED REFUNDS, NUMBER AND AMOUNT PAID BY TYPE OF RETURN: CALENDAR YEARS 1960 AND 1961

Type of Return	1961			1960		
	No. of Returns	Amount	Avg. Refund per Return	No. of Returns	Amount	Avg. Refund Per Return
Taxable	135,427	$3,287,013	$ 24.27	252,396	$3,655,368	$ 14.48
Non-taxable	84,041	1,210,112	14.40	72,374	721,507	9.97
TOTAL	219,468	4,497,125	19.93	324,770	4,376,875	13.47
% Change: 1961 from 1960	- 32.4	+ 2.7	+ 48.0			

TABLE 48

INCOME TAX: DECLARATION OF ESTIMATED TAX LIABILITY AND TAX PAID BY TYPE OF RETURNS: CALENDAR YEARS 1960 - 1961

Type of Document	1961				1960			
	No. of Documents	Tax Liability	Tax Paid & Credits*	Balance Expected	No. of Documents	Tax Liability	Tax Paid & Credits*	Balance Expected
With Remittance:								
Individual	75,615	$16,663,493	$ 4,393,076	$12,270,417	53,106	$14,166,654	$ 3,591,480	$10,575,174
Corporations	1,637	14,768,257	4,123,798	10,644,459	1,038	11,345,759	2,918,024	8,427,735
Amended Returns	2,973	399,665	2,034,265	(1,634,599)	1,304	308,450	1,673,836	(1,365,386)
Payments on Account	123,323	—	15,360,100	(15,360,100)	80,161	—	11,954,524	(11,954,524)
Credits From								
1960 Returns	16,965	—	2,269,176*	(2,269,176)				
1959 Returns					21,087	—	2,196,573*	(2,196,573)
TOTAL	220,513	31,831,415	28,130,415	3,651,001	156,696	25,320,863	22,334,437	3,486,426
% Change: 1961 Vs. 1960.	+ 40.7	+ 23.3	+ 26.2	+ 4.7				
Without Remittance:								
Individuals	6,302	—	—	—	4,548	—	—	—
Corporations	237	—	—	—	321	—	—	—
TOTAL	6,539	—	—	—	4,869	—	—	—

[1] Quarterly Declarations and payments of estimated income taxes by self-employed and corporations became effective April 15, 1959.

TABLE 49

1960 COLORADO INDIVIDUAL INCOME TAX RETURNS AND 1960 INDIVIDUAL FEDERAL INCOME TAX RETURNS FILED IN COLORADO NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND TAX LIABILITY BY ADJUSTED GROSS INCOME CLASSES

Adjusted Gross Income Classes	1960 Colorado Tax[A]			1960 Federal Tax for Colorado[B]		
	Number of Returns	Adj. Gross Income	Total Tax Liability	Number of Returns	Adj. Gross Income	Total Tax Liability
	A. Number and Dollar Amounts in Thousands:					
Under $ 3,000	198,250	$285,028	$1,940	203,743	$259,785	$14,988
$ 3,000 Under $ 5,000	155,090	619,050	6,105	137,184	549,359	45,217
$ 5,000 Under $ 8,000	151,410	948,748	10,407	163,592	1,040,066	106,584
$ 8,000 Under $10,000	35,850	317,493	4,519	56,807	504,941	63,241
$10,000 Under $15,000	24,600	290,627	5,758	37,392	439,746	62,265
$15,000 Under $25,000	9,470	176,994	5,395	11,645	214,888	37,401
$25,000 Under $50,000	4,040	133,268	5,530	4,704	156,209	37,309
$50,000 and over	916	81,022	3,970	983	85,021	31,604
Total[C]	579,626	$2,852,229	$43,625	616,050	$3,250,015	$398,589
	B. Percentage Distribution.					
Under $ 3,000	34.2	10.0	4.4	33.0	8.0	3.8
$ 3,000 under $ 5,000	26.8	21.7	14.0	22.3	16.9	11.3
$ 5,000 under $ 8,000	26.1	33.3	23.8	26.5	32.0	26.7
$ 8,000 under $10,000	6.2	11.1	10.4	9.2	15.6	15.9
$10,000 under $15,000	4.2	10.2	13.2	6.1	13.5	15.6
$15,000 under $25,000	1.6	6.2	12.4	1.9	6.6	9.4
$25,000 under $50,000	0.7	4.7	12.7	0.8	4.8	9.4
$50,000 and over	0.2	2.8	9.1	0.2	2.6	7.9
Total[C]	100.0	100.0	100.0	100.0	100.0	100.0
Under $ 5,000	61.0	31.7	18.4	55.3	24.9	15.1
$ 5,000 under $10,000	32.3	44.4	34.2	35.7	47.6	42.6
$10,000 and over	6.7	23.9	47.4	9.0	27.5	42.3
Total[C]	100.0	100.0	100.0	100.0	100.0	100.0

[A] Source: An Analysis of the Colorado 1960 Individual Income Tax Returns. Table 6, p. 35.
[B] Source: U. S. Treasury, Internal Revenue Service, Statistics of Income, Individual Income Tax Returns for 1960, Washington, D. C., September 28, 1962, p. 79.
[C] Sum of items may not equal totals because of rounding.

TABLE 50

COLORADO INDIVIDUAL INCOME TAX RETURNS, 1960
NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY
CLASSIFIED BY GEOGRAPHICAL REGIONS BASED ON POPULATION

Region	Number of Returns	Adjusted Gross Income ($ thous.)	Total Tax Liability ($ thous.)	Percent Distribution- 1960			Percent Distribution- 1957[A]		
				Number of Returns	Adjusted Gross Income	Total Tax Liability	Number of Returns	Adjusted Gross Income	Total Tax Liability
I Denver	191,293	$1,044,969	$18,499	33.7	36.9	43.1	36.2	39.8	47.2
II El Paso	38,224	173,165	2,630	6.7	6.1	6.1	6.1	6.1	7.6
III Pueblo	34,930	174,791	2,244	6.1	6.2	5.2	6.5	6.6	5.0
IV Jefferson	45,131	256,018	3,910	7.9	9.0	9.1	6.8	7.8	7.1
V Arapahoe	38,063	222,911	3,480	6.7	7.9	8.1	5.7	6.6	6.7
VI Weld	22,920	98,211	1,344	4.0	3.5	3.1	4.4	3.6	2.9
VII Adams	29,914	156,278	1,689	5.3	5.5	3.9	4.0	4.2	2.3
VIII Boulder	26,784	130,978	1,747	4.7	4.6	4.1	4.5	3.9	3.5
IX Northwestern[B]	33,882	146,907	1,938	6.0	5.2	4.5	5.5	4.7	4.4
X Southwestern[C]	28,165	113,563	1,406	5.0	4.0	3.3	5.5	4.9	4.0
XI Southcentral[D]	27,716	104,472	1,287	4.9	3.7	3.0	4.7	4.1	3.2
XII Southeastern[E]	24,135	91,045	1,039	4.2	3.2	2.4	4.4	3.3	2.2
XIII Northeastern[F]	27,266	122,162	1,686	4.8	4.3	3.9	5.8	4.6	3.9
Total[G]	568,423	2,835,469	42,900	100.0	100.0	100.0	100.0	100.0	100.0
Non-resident Taxpayers	11,203	16,760	725						
GRAND TOTAL	579,626	2,852,229	42,625						

[A] Governor's Tax Study, 1959, Table 12.28, p. 304.
[B] Larimer, Garfield, Routt, Moffat, Rio Blanco, Eagle, Grand, Clear Creek, Pitkin, Jackson, Summit and Gilpin Counties.
[C] Mesa, Delta, Montrose, Montezuma, San Miguel and Dolores Counties.
[D] La Plata, Fremont, Rio Grande, Alamosa, Lake, Chaffee, Gunnison, Saguache, Archuleta, Teller, Ouray Park, San Juan, Custer, Mineral, and Hinsdale counties.
[E] Otero, Las Animas, Prowers, Conejos, Huerfano, Bent, Baca, Costilla counties.
[F] Morgan, Logan, Yuma, Kit Carson, Washington, Lincoln, Crowley, Sedgwick, Phillips, Elbert, Douglas, Cheyenne, Kiowa counties.
[G] Sum of items may not equal totals because of rounding.
Source: An Analysis of the Colorado 1960 Individual Income Tax Returns. Table 9. Based on income tax survey data.

TABLE 51

INDIVIDUAL ADJUSTED GROSS INCOME BY COUNTY FOR 1961 AND 1962

County	1960 Income Reported in 1961	1961 Income Reported in 1962	1961 as Per Cent of 1960
Adams	$ 156,402,543	$ 223,090,516	142.64%
Alamosa	10,505,308	11,600,009	110.42
Arapahoe	216,569,626	365,495,291	168.77
Archuleta	1,847,605	1,924,805	104.18
Baca	7,526,317	8,053,602	107.00
Bent	6,138,340	6,530,282	106.33
Boulder	119,690,314	140,364,864	117.27
Chaffee	9,508,156	10,809,770	113.69
Cheyenne	3,736,518	3,892,476	104.17
Clear Creek	4,146,052	4,388,757	105.85
Conejos	3,694,783	3,980,469	107.73
Costilla	1,343,329	1,282,159	95.45
Crowley	3,539,549	3,529,629	99.72
Custer	939,363	964,391	102.66
Delta	14,179,013	15,449,727	108.96
Denver	1,011,886,565	978,887,173	96.74
Dolores	2,511,717	2,695,259	107.31
Douglas	7,368,393	8,534,032	115.82
Eagle	4,513,058	5,066,382	112.26
Elbert	3,510,957	3,970,706	113.09
El Paso	176,112,617	199,272,059	113.15
Fremont	19,588,342	21,245,376	108.46
Garfield	16,485,996	18,031,002	109.37
Gilpin	779,798	1,017,805	130.52
Grand	5,156,478	5,358,139	103.91
Gunnison	6,946,610	8,042,982	115.78
Hinsdale	174,662	165,904	94.99
Huerfano	5,675,403	6,126,184	107.94
Jackson	2,280,533	2,338,364	102.54
Jefferson	246,350,021	321,336,219	130.44
Kiowa	3,613,093	3,850,248	106.56
Kit Carson	9,302,001	10,119,840	108.79
Lake	12,505,428	14,333,439	114.62
La Plata	21,846,596	24,306,994	111.26
Larimer	69,066,554	77,707,622	112.51

TABLE 51 - Continued

INDIVIDUAL ADJUSTED GROSS INCOME BY COUNTY
FOR 1961 AND 1962

County	1960 Income Reported in 1961	1961 Income Reported in 1962	1961 as Per Cent of 1960
Las Animas	$ 16,948,052	$ 15,594,601	92.01%
Lincoln	6,903,452	7,369,319	106.75
Logan	26,718,818	29,170,763	109.18
Mesa	68,262,702	74,204,917	108.70
Mineral	560,292	615,184	109.80
Moffat	9,451,504	9,747,623	103.13
Montezuma	12,314,803	13,185,732	107.07
Montrose	17,963,637	19,979,745	111.22
Morgan	26,655,583	28,334,736	106.30
Otero	25,369,394	27,824,385	109.68
Ouray	1,735,343	1,975,770	113.85
Park	2,300,041	1,894,784	82.38
Phillips	6,343,363	7,462,157	117.64
Pitkin	4,694,034	5,814,733	123.87
Prowers	15,440,142	16,298,856	105.56
Pueblo	167,367,496	176,938,937	105.72
Rio Blanco	7,241,651	8,070,144	111.44
Rio Grande	10,248,876	10,043,404	98.00
Routt	7,070,143	7,198,048	101.81
Saguache	3,123,172	2,954,253	94.59
San Juan	1,180,022	1,035,565	87.76
San Miguel	2,621,039	2,568,654	98.00
Sedgwick	5,306,558	5,864,307	110.51
Summit	3,227,302	3,116,647	96.57
Teller	2,617,941	2,637,175	100.73
Washington	8,241,972	9,389,227	113.92
Weld	90,402,618	97,332,363	107.67
Yuma	10,406,792	10,993,655	105.64
TOTAL	$2,746,209,380	$3,111,428,160	113.30%