



THE HONORABLE JOHN A. LOVE  
GOVERNOR

**COLORADO DEPARTMENT OF REVENUE**

**1965 ANNUAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 1965

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JOHN H. HECKERS  
DIRECTOR OF REVENUE

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HAROLD R. DRAKE  
DEPUTY DIRECTOR

Compiled by the Research and Statistics Section of the Colorado Department  
of Revenue, State Capitol Annex Building, Denver, Colorado 80203.  
Stanley B. Schwartz, Senior Economist.



**THE STATE OF COLORADO**  
DEPARTMENT OF REVENUE  
STATE CAPITOL ANNEX  
DENVER

JOHN H. HECKERS  
DIRECTOR

February 1, 1966

The Honorable John A. Love  
Governor of Colorado  
State Capitol Building  
Denver, Colorado 80203

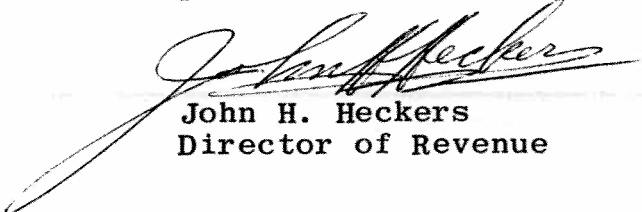
Dear Governor Love:

It is my pleasure to submit for your consideration this twenty-fourth annual report of the Department of Revenue in accordance with provisions of the Colorado Statutes.

This report is a summary of the fiscal activities of the Revenue Department for the year ended June 30, 1965, during which period Hugh H. C. Weed, Jr. was Director of Revenue.

This report covers revenue collections, administrative costs and other statistical data related to revenue collections. Additional details concerning collections are available at all times from this office.

Respectfully submitted,

  
John H. Heckers  
Director of Revenue

JHH:ls  
Enc.

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— L E G I S L A T I V E     D I G E S T

## LEGISLATIVE DIGEST

Summary of Senate and House bills pertaining to taxes collected and/or administered by the Department of Revenue.

Bills enacted by the Forty-fourth General Assembly (1964 - second regular session).

Income Tax

H 1003 - Effective January 1, 1965

Income tax. Rewrites substantially all of the income tax article, defining Colorado adjusted gross income as the federal adjusted gross income with the following modifications: Add the interest, if any, on obligations of a state or any subdivision thereof (except on obligations of this state which are exempt from the state income tax), state income taxes, federal net operating loss deduction, and federal income tax refunds; and subtract interest income on obligations of the United States or any agency thereof, amounts received from certain pensions, the gain or loss on the disposition of property having higher adjusted basis for Colorado income taxation than for federal taxation purposes, income previously taxed under the income taxes of this state, the Colorado net operating loss deduction, and certain depletion allowances for oil shale production.

Specifies that the itemized deductions shall be the federal itemized deductions with the following modifications: Add the federal income tax liability for the same taxable year, and any income taxes to any foreign country claimed as a credit on the federal return; and subtract the income taxes imposed by this state or any other taxing jurisdiction.

Other important changes are: The dividend exclusion and the "more than six months" holding period for long-term capital gains will apply in the determination of Colorado income taxes. The two thousand dollars exclusion for military pay and the deduction for travel to and from work have been repealed. The drug and medical deductions will be the same as for federal returns. Alimony paid by an ex-husband shall be a deduction from his adjusted gross income and shall be included in the adjusted gross income of the ex-wife. Does not provide for split income advantages if a husband and wife file a joint return. Requires declaration of estimated tax only in cases where the estimated tax exceeds forty dollars.

Bills enacted by the Forty-fifth General Assembly (1965 - first regular session).

General

H 1389 - Effective May 12, 1965

Taxation - procedures. Enacts new article providing procedures applicable to income, gross ton mile, passenger mile, motor fuel, cigarette, and sales and use taxes. Provisions apply to hearings, appeals, compromises, limitations, refunds, interest on taxes due and on refunds, assessments, and demands, enforcement and collection, closing agreements, exemptions, and powers and duties of the director of revenue.

Cigarette Tax

H 1120 - Effective June 1, 1965

Cigarette tax. Imposes additional tax at the rate of two cents on each pack of twenty cigarettes, making the total tax five cents per pack. Reduces the discount granted on cigarette tax stamps sold to licensed wholesalers from 10% to 6% of the face value of such stamps.

Motor and Special Fuel Tax

H 1270 - Effective July 1, 1965

Motor fuel tax - special fuel tax. Defines "special fuel" to include kerosene, diesel fuel, liquefied petroleum gases, and other combustible gases and liquids usable in motor vehicles, except those defined as "motor fuel". Provides alternate method of collecting special fuel tax on liquefied petroleum gases by permitting owners or operators of motor vehicles using such gases to obtain special fuel dealers' licenses. Each such licensee shall post a surety bond of not less than \$500 nor more than \$10,000 and shall pay the tax on such gases monthly. Eliminates requirement of such owners or operators to obtain permit for each such vehicle. Deletes exception as to reporting sales or deliveries of special fuel in amounts of ten gallons or less and used for lighting or heating.

Motor Vehicles

H 1103 - Effective April 1, 1965

Motor vehicles - air pollution control systems. Prohibits issuance of an inspection certificate for any gasoline powered automobile or truck manufactured in the United States after July 1, 1965, unless such vehicle is equipped with a crankcase ventilating system designed to prevent air pollution.

H 1104 - Effective July 1, 1965

Requiring inspection of air pollution control systems on vehicles. Requires that after July 1, 1965, air pollution control systems of vehicles equipped with same shall be inspected.

## Motor Vehicles continued

H 1116 - Effective January 1, 1966

Motor vehicles. Completely rewrites financial responsibility law, making the following major changes:

1. Requires furnishing evidence of financial responsibility pending hearing and prior to effective date of order of director of revenue, to prevent frivolous requests for hearing and appeals.
2. Raises from fifty to one hundred dollars the minimum limit of property damage required for reporting of accident.
3. Provides that if any person is required to deposit security for past accidents, he shall also furnish statement in writing evidencing he is then insured as required by law.
4. Repeals provisions concerning suspension of motor vehicle registration certificates and plates under this law.
5. Increases minimum liability insurance coverage from five thousand to ten thousand dollars for any one person injured or killed, from ten thousand to twenty thousand dollars for all persons injured or killed, and from one thousand to five thousand dollars for property damage.
6. Provides that accident reports and information regarding security deposits or proof of financial responsibility shall not be used as evidence in civil or criminal actions resulting from vehicle accidents.

Also requires payment of ten dollar reinstatement fee for reissuance of suspended or revoked operator's or chauffeur's license, and, effective July 1, 1966, requires that all automobile liability insurance policies contain uninsured motorist coverage provisions, but the purchaser of the insurance shall have the right to refuse such coverage and have it removed from policy.

H 1065 - Effective January 1, 1966

Licenses for operators and chauffeurs of motor vehicles. Provides for minor operators' licenses for persons sixteen and seventeen years old, for provisional operators' and provisional chauffeurs' licenses for persons eighteen through twenty years old, and for operators' or chauffeurs' licenses for persons twenty-one years old and older. Repeals provision for special restricted license for operation of a motorscooter or motor-bicycle for persons fourteen and fifteen years old. Requires special chauffeur's license to operate a school bus. Permits a minor operator seventeen years of age to obtain chauffeur's privileges upon proof of employment requiring operation of a motor vehicle.



H 1065 continued

Provides for temporary instruction permits for any minor at least fifteen years and nine months old authorizing him to operate a motor vehicle when accompanied by a licensed operator or chauffeur twenty-one years of age or older, which permit shall be valid for one hundred twenty days and renewable for an additional sixty days. No minor operator's license shall be issued unless the applicant has been issued an instruction permit for at least ninety days or unless licensed by another state. Each application for a minor operator's license shall be accompanied by a sworn statement as to any driving offense committed during the previous three years.

Fees for the new licenses shall be as follows: For provisional operator's license, two dollars and twenty-five cents; for provisional chauffeur's license, five dollars and twenty-five cents; and for minor operator's license, two dollars and twenty-five cents.

Each minor operator's license shall contain the numbers "16-17" in large red letters on the face thereof, and each provisional operator's and provisional chauffeur's license shall contain the numbers "18-20" in the same manner.

Provides that no liability or sanction shall be imparted to any person who relies on the birth date or identification contained on any license to operate a motor vehicle.

Provides for suspension of any provisional operator's or provisional chauffeur's license when the licensee has accumulated eight points in twelve months, twelve points in twenty-four months, or fourteen points in the time period for which the license was issued, or in the case of a minor operator, when he has accumulated more than four points in twelve months, or more than six points in the time period for which the license was issued. The number of points accumulated for the suspension of any chauffeur's license, if the licensee in the course of his employment has principal duties of operation of a motor vehicle, shall be sixteen points in one year, twenty-four points in two years, or twenty-eight points in four years, only if all such points are accumulated in the course of his employment.

Authorizes the denial for not more than one year of any license to a person who, during the thirty-six months prior to the application therefor, has operated a motor vehicle in this state without a license. Any points accumulated under an instruction permit shall carry over to a minor operator's, provisional operator's, or provisional chauffeur's license subsequently issued. Permits minor operator's licenses issued prior to effective date of act to be extended until twenty days after licensee's eighteenth birthday. Act does not otherwise affect validity of any license issued prior to its effective date; however, the accumulation of points of persons under twenty-one years of age on the effective date of the act shall commence on such effective date.

## Motor Vehicle continued

S 27 - Effective April 9, 1965

Motor vehicles - depot tags. Permits dealers in motor vehicles, trailers, or semitrailers, or any person or holder of a garage license doing work for such dealers to pay a fee of five dollars to and to obtain from the department of revenue a depot tag to display on unregistered vehicles and to move such vehicles on the streets and highways for purposes of testing, making repairs, and transporting vehicles from point of delivery to dealers place of business. Such tag shall not be used for any private purpose. Violations of act punishable by a fine of not less than fifty dollars or more than five hundred dollars.

## Sales and Use Tax

H 1119 - Effective June 1, 1965

Sales and use tax. Increases sales and use taxes from two per cent to three per cent, effective June 1, 1965. Imposes sales and use taxes on sales of fermented malt beverages, and on malt, vinous, and spirituous liquors, and exempts therefrom all sales of drugs dispersed under prescription and all sales of prosthetic devices. Provides for inclusion of tax in sales price of malt, vinous, or spirituous liquors by the drink. Effective July 1, vendors may deduct only three and one-third per cent instead of five per cent of taxes remitted to the state. Vendors of property through coin-operated vending machines shall be subject to the three per cent sales tax on all sales of items with a sales price in excess of ten cents each.

Allows credit or refund of food sales taxes equal to seven dollars per person, to be recovered by resident individuals as a credit against their income taxes or as a direct refund to persons not having taxable income, but for the first taxable year ending after June 1, 1965, and before January 1, 1966, the credit or refund shall be reduced by one-half.

Bills enacted by the Forty-fifth General Assembly (1965 - first extraordinary session).

## Motor and Special Fuel Tax

H 1002 - Effective August 1, 1965

Motor fuel tax - special fuel tax. Imposes an additional tax, for the period beginning August 1, 1965 through August 31, 1966, at the rate of one cent per gallon or fraction thereof, making the total tax seven cents per gallon or fraction thereof.



— GENERAL OPERATIONS

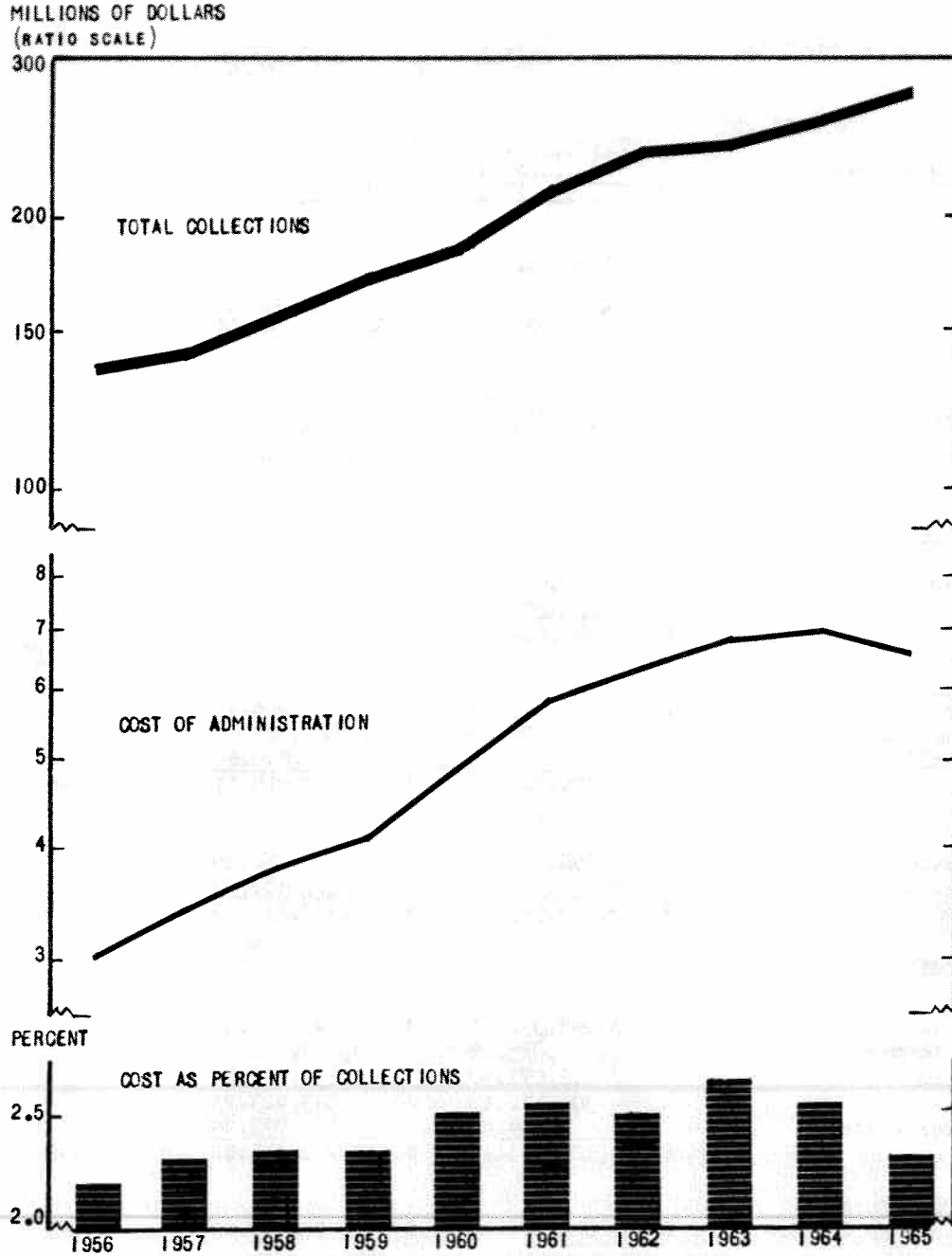
## TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1956 - 1965

<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1965	\$ 275,029,851	\$ 6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,205,686	3,034,445	2.24

### TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1956-1965



## COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of 1965 Total Collections	Percent Change In Collections
	1964	1965		
<b>Taxes:</b>				
<u>Property:</u>				
Aircraft Registration	\$ 183.65	\$ -0-		
Motor Vehicle Specific Ownership "A"	763,826.36	765,798.82		
Sub Total	\$ 764,010.01	\$ 765,798.82	.28	+ .23
<u>Sales, Use, Excise &amp; Gross Receipts:</u>				
Alcoholic Beverage	\$ 7,588,738.84	\$ 7,946,607.88		
Athletic Commission Fees	4,929.91	7,107.97		
Cigarette Tax	154,810.15	7,604,270.83		
General Sales - 2%	57,976,316.63	60,599,337.04		
Motor Fuel	45,116,380.48	46,415,350.84		
Special Fuel	2,760,941.71	2,850,707.44		
Use Tax	3,979,852.64	4,149,567.72		
Sub Total	\$ 117,581,970.36	\$ 129,572,949.72	47.11	+ 10.20
<u>Income Taxes:</u>				
Estimated Tax	\$ 29,871,371.75	\$ 29,550,749.89		
Income Tax	15,598,149.47	17,972,725.80		
Withholding Tax	48,925,928.73	52,827,722.77		
Sub Total	\$ 94,395,449.95	\$ 100,351,198.46	36.49	+ 6.31
<u>Inheritance &amp; Gift Tax:</u>				
Inheritance	\$ 7,350,853.21	\$ 6,801,397.26		
Inheritance - Old Age Pension	687,010.28	651,793.16		
Gift	555,768.21	489,905.28		
Sub Total	\$ 8,593,631.70	\$ 7,943,095.70	2.89	- 7.57
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 109,183.74	\$ 140,666.13		
Oil & Gas Income Tax	1,027,776.25	821,302.38		
Oil & Gas Withholding Tax	237,744.73	293,849.60		
Sub Total	\$ 1,374,704.72	\$ 1,255,818.11	.46	- 8.65
<u>Franchise:</u>				
Foreign & Domestic Corporations	\$ 650,828.68	\$ 654,767.50		
Insurance Premiums Tax	7,695,718.67	8,270,489.89		
Sub Total	\$ 8,346,547.35	\$ 8,925,257.39	3.24	+ 6.93
<u>Licenses, Permits &amp; Fees:</u>				
<u>Motor Vehicles:</u>				
Gross Ton Mile Tax	\$ 8,648,370.41	\$ 8,696,988.59		
Motor Vehicle License	9,957,825.19	10,537,022.68		
Safety Inspection	212,071.50	233,683.80		
Title Fees	301,472.13	303,923.75		
Radio Call Letter Plates	1,004.00	793.00		
Sub Total	\$ 19,120,743.23	\$ 19,772,411.82	7.19	+ 3.41
<u>Motor Vehicle Operators:</u>				
Operators & Chauffers License	\$ 826,176.00	\$ 777,547.00	.28	- 5.89
<u>Regulatory &amp; Business:</u>				
Alcohol Licenses	\$ 490.00	\$ 495.00		
Bank Inspection Fees	305,183.06	305,665.63		
Bedding Inspection Fees	25,730.00	24,940.00		
Boiler Inspection Fees	38,902.50	37,030.00		
Cigarette License	610.00	620.00		
Dancing School Fees	300.00	300.00		
Detective License Fees	2,900.00	2,300.00		
Employment Agency Fees	7,325.00	6,755.00		
Fluid Milk Sanitation License	664.00	466.00		
Games of Chance Tax & License	46,819.06	48,885.07		
Hospital & Nursing Home License	2,715.00	2,600.00		

COLLECTIONS BY SOURCE  
(Continued)

Source	Fiscal Year Ended June 30		Percent of	Percent Change
	1964	1965	1965 Total	In Collections
			Collections	
<b>Regulatory &amp; Business (cont.):</b>				
Liquor Licenses	\$ 241,400.00	\$ 239,750.00		
Liquor License, 85% City and County	505,007.35	514,071.71		
Livestock Water Tank Fees	475.00	265.00		
Motor Vehicle Dealers Admin. Fund	72,455.00	69,995.00		
Ore Buyers License Fees	200.00	300.00		
Plumbers License & Inspection Fees	28,439.25	25,648.75		
Pre-Need Funeral Contracts	1,380.00	1,165.00		
Prophylactic License Fees	2,882.00	3,044.00		
Psittacine Bird License Fees	2,430.00	2,340.00		
Psychologist Examiner Fees	2,005.00	1,160.00		
Public Utilities Commission Fees	48,512.83	68,280.33		
P. U. C. Utility Supervision	279,609.96	295,669.45		
Restaurant License and Inspection Fees	54,410.70	54,091.55		
Sales Tax License	13,649.48	14,257.65		
Savings and Loan Fees	104,679.68	109,335.08		
Secretary of State Fees	319,020.10	304,344.60		
Secretary of State, Old Age Pension	8,463.20	8,068.00		
Security Commission Fees	54,826.36	68,357.05		
Special Fuel Permits	66,706.50	68,077.10		
<b>State Boards:</b>				
Abstractors Examiners	1,875.00	2,250.00		
Accounting	33,600.00	31,255.00		
Architects	15,600.00	16,100.00		
Barber Examiners	19,162.00	29,495.00		
Examiners in Basic Sciences	10,695.00	9,067.00		
Chiropractic Examiners	6,670.00	6,380.00		
Collection Agency	3,727.00	4,239.00		
Cosmotology	63,926.00	67,930.25		
Dental Examiners	15,113.00	14,738.00		
Electrical	45,146.00	47,213.50		
Funeral Directors & Embalmers	8,346.00	8,616.00		
Licensed Practical Nurse Examiners	29,147.20	32,627.00		
Medical Examiners	35,927.00	38,106.84		
Nurse Examiners	91,270.00	99,795.00		
Optometric Examiners	7,160.00	8,500.00		
Pharmacy	78,479.50	79,413.00		
Physical Therapy Examiners	230.00	-0-		
Professional Sanitarians	348.50	401.00		
Real Estate	224,529.50	223,132.00		
Shorthand Reporters	630.00	285.00		
Veterinary Medicine	7,718.75	8,640.90		
State Engineers Fees	53,704.50	68,413.86		
State Highway Clearing	52,350.00	51,697.75		
Store License	265,058.23	270,392.97		
Teachers Certification Fees	38,535.00	36,660.00		
Vital Statistics, Public Health	82,604.00	83,338.00		
Sub Total	\$ 3,429,743.21	\$ 3,516,964.04	1.28	+
<b>Other Receipts:</b>				
Capitol Building Rents and Services	\$ 186,553.72	\$ 132,073.29		
City Sales Tax	154,912.51	394,609.84		
Historical Society Donations	26,310.30	35,515.69		
Liquor Administration Books	339.50	349.00		
Motor Vehicle Financial Responsibility	62,667.06	70,493.79		
Motor Vehicle J. P. Court Fines	575,365.29	515,399.72		
Motor Vehicle Penalty Assessments	392,234.86	472,907.12		
Off Street Parking Facility	147,191.16	96,021.82		
Revenue Department Services	216,542.65	242,764.03		
Sales of Equipment, Books	8,331.40	8,323.40		
Other Miscellaneous Receipts	214,669.62	180,352.28		
Sub Total	\$ 1,985,118.07	\$ 2,148,809.98	.78	+
<b>GRAND TOTAL OF GROSS COLLECTIONS</b>	<b>\$ 256,418,094.60</b>	<b>\$ 275,029,851.04</b>	<b>100.00</b>	<b>+ 7.26</b>

## REFUNDS BY SOURCE

TAXES	Fiscal Year Ended June 30	
	1964	1965
<b>Property:</b>		
Aircraft Registration	\$ 94.55	\$ -0-
Motor Vehicle Specific Ownership <sup>1/</sup>	<u>726,648.02</u>	<u>759,882.40</u>
Sub Total	726,742.57	759,882.40
<b>Sales, Use, Excise &amp; Gross Receipts:</b>		
Alcoholic Beverage	1,953.54	4,574.29
Cigarette Tax	-0-	8,339.56
General Sales	1,244,543.08	1,252,187.21
Motor Fuel & Special Fuel	3,937,715.99	3,841,358.18
Use Tax	<u>2,703.34</u>	<u>7,279.61</u>
Sub Total	5,186,915.95	5,113,738.85
Income Tax:	18,389,125.32	17,558,096.73
Inheritance and Gift Tax: <sup>2/</sup>	25,954.18	19,217.37
<b>Licenses, Permits and Fees:</b>		
Motor Vehicle:		
Gross Ton Mile Tax	21,343.01	12,223.94
Motor Vehicle License <sup>3/</sup>	<u>360,159.34</u>	<u>1,813,014.97</u>
Sub Total	381,502.35	1,825,238.91
<b>Regulatory &amp; Business:</b>		
Public Utilities Commission Fees	-0-	129.00
Liquor License, 85% City & County	-0-	276.25
Store License	860.50	294.00
Misc. Licenses & Fees	<u>464.00</u>	<u>879.50</u>
Sub Total	1,324.50	1,578.75
<b>Other Refunds:</b>		
Motor Vehicle Financial Responsibility	54,000.60	61,505.09
Motor Vehicle J. P. Court Fines	184.50	54.00
Motor Vehicle Penalty Assessments <sup>4/</sup>	176,023.55	216,578.57
Other Miscellaneous <sup>5/</sup>	<u>212,281.00</u>	<u>469,531.66</u>
Sub Total	442,489.65	747,669.32
Total Refunds	\$ <u>25,154,054.52</u>	\$ <u>26,025,422.33</u>
Total Collections	<u>256,418,094.60</u>	<u>275,029,851.04</u>
NET COLLECTIONS	<u>\$231,264,040.08</u>	<u>\$249,004,428.71</u>

- 1/ Includes amounts apportioned to counties of \$723,912.99 for 1964 and \$759,280.51 for 1965.
- 2/ Does not include refunds of \$272,182.28 for 1964 and \$155,733.42 for 1965 made by the Inheritance Tax Division.
- 3/ Includes amounts apportioned to counties for additional \$1.50 Motor Vehicle registration fee of \$341,821.50 for 1964 and \$1,787,073.00 for 1965.
- 4/ Includes apportionment to counties of \$175,576.55 for 1964 and \$216,246.57 for 1965.
- 5/ Includes city sales taxes of \$121,714.34 for 1964 and \$378,444.82 for 1965.



ADMINISTRATIVE EXPENDITURES BY PURPOSE

	Fiscal Year Ended June 30	
	1964	1965
Personal Services	\$ 4,853,707.95	\$ 4,841,483.98
Maintenance & General Purpose	1,455,579.11	1,294,491.89
Total Operating Expenses	\$ 6,309,287.06	\$ 6,135,975.87
County Clerk Fees	\$ 409,630.20	\$ 423,291.20
Capital Outlay	222,988.37	75,421.56
TOTAL ADMINISTRATIVE EXPENSES	\$ 6,941,905.63	\$ 6,634,688.63

## ADMINISTRATIVE EXPENDITURES BY TAX SOURCE

<u>SOURCE</u>	<u>Fiscal year ended June 30, 1965</u>	
	<u>1964</u>	<u>1965</u>
Taxes:		
Sales, Use, Excise and Gross Receipts:		
Alcoholic Beverage	\$ 3,699.01	\$ 4,094.63
Cigarette	5,802.03	40,634.32
General Sales - 2% and Use	951,807.72	832,710.07
Motor and Special Fuel	228,868.91	206,374.30
Sub Total	<u>\$1,190,177.67</u>	<u>\$1,083,813.32</u>
Income Tax:	\$1,741,353.25	\$1,645,810.38
Inheritance & Gift:	13,235.07	11,846.83
Franchise:	75.42	83.88
Licenses, Permits and Fees:		
Motor Vehicle:		
Gross Ton Mile	367,838.73	344,723.00
Motor Vehicle <sup>1/</sup>	2,756,317.95	2,659,230.16
Port of Entry	705,987.36	693,103.54
Sub Total	<u>\$3,830,144.04</u>	<u>\$3,697,056.70</u>
Regulatory and Business:	\$ 126,238.53	\$ 74,458.94
Other Receipts:	<u>40,681.65</u>	<u>121,618.58</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$6,941,905.63</u>	<u>\$6,634,688.63</u>

<sup>1/</sup> Includes motor vehicle licenses, safety inspections, title fees, operators and chauffers licenses.



INCOME TAX

## INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

<u>Net Taxable Income</u>	<u>Statutory Rate %</u>	<u>Rates with Credit %</u>
1st \$1,000	3	2½
2nd 1,000	3½	3
3rd 1,000	4	3½
4th 1,000	4½	4
5th 1,000	5	4½
6th 1,000	5½	5
7th 1,000	6	5½
8th 1,000	6½	6
9th 1,000	7	6½
10th 1,000	7½	7½
on balance	8	8

The statutory rates are those as shown. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of \$9,000. The effect of this credit is to lower certain statutory brackets by 1/2 of 1%. The rates with the tax credit is the rate structure used on the income tax forms.

## CORPORATION INCOME TAX RATES

Corporations other than banks are taxable at the rate of 5% of their net income. Banks and similar corporations at the rate of 6% of their net income which is specially determined.

## OIL AND GAS PRODUCTION TAX RATES

Rates on gross income from oil and gas production: income under \$25,000, 2%; between \$25,000 and \$100,000, 3%; between \$100,000 and \$300,000, 4%; over \$300,000, 5%. Ad valorem taxes paid during the taxable year on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

1/

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

Return	Returns Filed			Returns Filed		
	Fiscal Year Ended June 30, 1964			Fiscal Year Ended June 30, 1965		
	Total	Taxable	Non-Taxable <sup>2/</sup>	Total	Taxable	Non-Taxable <sup>2/</sup>
Individual	669,560	614,174	55,386	685,543	629,359	56,184
Corporation	18,639	10,236	8,403	18,764	9,386	9,378
Fiduciary	7,189	2,589	4,600	7,649	2,409	5,240
Partnership	<u>13,344</u>	<u>-</u>	<u>13,344</u>	<u>12,550</u>	<u>-</u>	<u>12,550</u>
TOTALS	<u>708,732</u>	<u>626,999</u>	<u>81,733</u>	<u>724,506</u>	<u>641,154</u>	<u>83,352</u>

<sup>1/</sup> Includes prior year returns filed during the fiscal year.

<sup>2/</sup> Non-taxable returns are those which have neither tax liability nor prepaid credits.

INCOME TAX REFUNDS

Fiscal Year Ended June 30,	No. of Returns	Total Refund <sup>1/</sup>	Average Refund Per Return
1965	466,168	\$ 17,116,850	\$ 36.72
1964	462,268	18,111,857	39.18
1963	461,846	17,840,887	38.63
1962	330,552	9,237,329	27.95
1961	219,468	4,497,125	20.49
1960	<u>324,770</u>	<u>4,376,875</u>	<u>13.48</u>

<sup>1/</sup> Excludes audit refunds.

INCOME TAX: INDIVIDUAL ADJUSTED GROSS  
INCOME AND NORMAL TAX BY COUNTY

Fiscal Year Ended June 30, 1965

County	Number of Returns	Adjusted Gross Income	Normal Tax
Adams	48,792	\$ 264,698,956	\$ 2,765,828
Alamosa	2,999	13,876,371	178,307
Arapahoe	50,456	335,184,148	5,250,678
Archuleta	587	2,070,448	22,149
Baca	1,945	7,186,937	99,599
Bent	1,670	7,284,987	95,332
Boulder	34,574	191,328,507	2,711,831
Chaffee	3,301	14,377,497	165,201
Cheyenne	776	3,133,907	44,328
Clear Creek	1,369	6,358,150	88,349
Conejos	1,330	4,456,298	42,768
Costilla	491	1,495,601	12,761
Crowley	1,045	3,486,088	38,095
Custer	357	915,768	8,619
Delta	4,484	16,560,329	202,305
Denver	193,453	1,123,409,320	18,602,616
Dolores	657	2,759,512	26,203
Douglas	2,101	11,720,735	170,657
Eagle	1,752	7,765,795	96,043
El Paso	52,168	276,197,477	4,004,646
Elbert	1,101	3,435,265	31,524
Fremont	5,589	24,052,604	273,069
Garfield	5,011	23,184,722	330,517
Gilpin	340	1,319,086	17,090
Grand	1,640	6,628,937	90,345
Gunnison	2,335	10,324,922	148,622
Hinsdale	73	204,719	1,636
Huerfano	1,742	6,434,939	73,398
Jackson	631	2,545,128	39,645
Jefferson	69,651	437,626,615	6,423,528
Kiowa	789	2,939,231	39,031
Kit Carson	2,472	10,301,350	165,809
La Plata	5,799	26,152,741	326,997
Lake	3,029	17,287,159	241,856
Larimer	22,720	109,176,193	1,451,771
Las Animas	4,292	16,248,776	181,065
Lincoln	1,752	6,508,531	82,879
Logan	6,471	30,897,433	421,007
Mesa	17,568	88,919,660	1,180,775
Mineral	201	827,806	10,034
Moffat	2,548	11,470,642	150,184
Montezuma	3,721	16,684,022	190,975
Montrose	5,421	23,982,038	283,900
Morgan	6,649	30,733,924	418,840
Otero	6,913	30,602,859	377,324
Ouray	474	1,950,973	24,399
Park	622	2,342,747	28,141
Phillips	1,650	6,610,051	83,645
Pitkin	1,510	9,451,845	211,819
Prowers	4,158	16,955,852	215,445
Pueblo	36,619	198,525,110	2,514,072
Rio Blanco	1,738	9,134,212	147,326
Rio Grande	2,775	13,040,877	206,009
Routt	2,102	8,819,729	116,091
Saguache	913	3,729,086	66,561
San Juan	330	1,464,514	18,971
San Miguel	670	2,780,508	31,708
Sedgwick	1,408	7,632,818	85,260
Summit	709	3,332,496	47,899
Teller	930	3,442,314	33,453
Washington	1,970	7,709,110	104,914
Weld	24,403	115,406,580	1,542,356
Yuma	2,986	10,410,565	120,187
Out - of - State	13,427	30,354,804	701,722
Total <sup>1/</sup>	682,159	\$3,685,850,324	\$ 53,878,110

<sup>1/</sup> Sum of items may not equal totals because of rounding.

## INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT

Fiscal Year Ended June 30, 1965

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
	<u>Thousands of Dollars</u>		
Total Tax Liability			
Normal tax liability	55,228 <sup>1/</sup>	24,568	471
Oil & Gas tax liability	<u>69</u>	<u>896</u>	<u>3</u>
Total Tax liability	<u>55,297</u>	<u>25,464</u>	<u>474</u>
Method of Payment			
Cash with returns	8,674	6,811	456
Withholding	50,726	121	17
Estimated tax payments	14,380	19,572	15
Accounts receivable	<u>325</u>	<u>87</u>	<u>2</u>
Sub Total	74,105	26,591	490
Less overpayments refunded and credited	<u>18,808</u>	<u>1,126</u>	<u>16</u>
TOTAL <sup>2/</sup>	<u>55,297</u>	<u>25,464</u>	<u>474</u>

<sup>1/</sup> Includes surtax<sup>2/</sup> Sum of items may not equal totals because of rounding

INCOME TAX: TAX LIABILITY BY TYPE OF RETURN<sup>1/</sup>

Fiscal Year Ended June 30,	Total	Individual <sup>2/</sup>	Corporation	Fiduciary
1965	\$ 80,267,674	\$ 55,227,952	\$ 24,568,500	\$ 471,222
1964	69,200,100	48,781,531	19,938,716	479,853
1963	66,162,067	45,270,157	20,440,852	451,058
1962	70,662,072	50,575,020	19,592,772	494,280
1961	64,021,222	44,691,899	18,610,015	719,308
1960	39,907,183	28,101,406	11,289,965	515,812
1959	35,029,607	25,084,508	9,494,787	450,312
1958	32,017,283	22,830,359	8,905,510	281,414

<sup>1/</sup> Excludes assessments and gross income tax from oil and gas production.

<sup>2/</sup> Includes surtax

GROSS INCOME TAX FROM OIL AND GAS PRODUCTION  
BY TYPE OF RETURN

Fiscal Year Ended June 30,	Total Liability	Individual	Corporation	Fiduciary
1965	\$ 967,765	\$ 68,970	\$ 896,181	\$ 2,614
1964	1,285,852	86,122	1,193,294	6,436
1963	1,276,319	105,530	1,165,792	4,997
1962	1,943,793	126,577	1,807,137	10,079
1961	2,187,515	143,485	2,033,777	10,253
1960	1,907,863	242,531	1,655,231	10,101
1959	2,755,494	463,472	2,282,807	9,215
1958	3,770,102	336,293	3,424,761	9,048





————— M O T O R    F U E L

#### MOTOR FUEL TAX RATES

Rates for motor and special fuel: 6¢ per gallon.  
Distributors are allowed 2% deduction for shrinkage.  
See legislative digest, H 1002, 45th General Assembly  
(1965 - first extraordinary session).

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED  
AND NET GALLONS TAXED

Received and Exempted	Fiscal Year Ended June 30		Percent Change 1965 over 1964	Difference 1965 over 1964		
	1964	1965				
	Thousands of Gallons					
<b>GALLONAGE RECEIVED:</b>						
Gross	791,484	803,680	+	1.5	+	12,196
2% Allowance	<u>15,600</u>	<u>15,951</u>	+	<u>2.3</u>	+	<u>351</u>
NET GALLONAGE RECEIVED	775,884	787,729	+	1.5	+	11,845
<b>GALLONAGE EXEMPTED:</b>						
Sales to U.S. Govern.	5,453	6,188	+	13.5	+	735
Exports	8,470	4,668	-	44.9	-	3,802
Miscellaneous Credits	164	841	+	412.8	+	677
Railroads	232	223	-	3.9	-	9
Aviation	3,414	-	-	-	-	3,414
Municipal Airports	146	-	-	-	-	146
State	<u>2,800</u>	<u>3,448</u>	+	<u>23.1</u>	+	<u>648</u>
TOTAL EXEMPTED	20,679	15,368	-	25.7	-	5,311
NET TOTAL	755,205	772,361	+	2.3	+	17,156
Gallonage, Cash Refunds	63,778	65,671	+	3.0	+	1,893
NET GALLONAGE TAXED	<u>691,427</u>	<u>706,690</u>	+	2.2	+	<u>15,263</u>

## MOTOR FUEL: TAX REFUNDS BY USE

Use	Fiscal Years Ended June 30		Percent Change	
	1964	1965	1965 over 1964	
Agriculture	\$ 2,588,676	\$ 2,574,409	-	.6
Industry	155,063	153,475	-	1.0
Construction	110,724	119,055	+	7.5
Aviation	33,529	-	-	-
Counties	256,442	267,863	+	4.5
Cities and Towns	261,583	229,348	-	12.3
State Highway	159,506	170,695	+	7.0
School District	201,014	237,783	+	18.3
Soil Conservation Dist.	1,188	997	-	16.1
Irrigation Districts	587	633	+	7.8
Recreation Districts	779	1,106	+	42.0
Water Conservation Dist.	143	240	+	67.8
Motor Boats	2,922	3,619	+	23.9
Federal Government	18	100	+	455.6
Others	<u>54,497</u>	<u>81,510</u>	+	<u>49.6</u>
TOTAL	<u>\$ 3,826,671</u>	<u>\$ 3,840,833</u>	+	<u>.4</u>

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND  
PER CENT BY USE

Fiscal Years Ended June 30, 1964 - 1965

Classification	Number of Claims		Percent of Total	
	1964	1965	1964	1965
Agriculture	38,116	38,330	91.19	91.05
Aviation	74	-	.18	-
Construction	560	671	1.34	1.59
Industry	885	807	2.12	1.92
School District	585	598	1.40	1.42
City or Town	440	472	1.05	1.12
County	372	359	.89	.85
State Highway Dept.	13	12	.03	.03
Motor Boat	45	53	.11	.13
Federal Gov't.	1	2	*	**
Soil Conservation Dist.	12	14	.03	.03
Water Conservation Dist.	3	4	.01	.01
Irrigation District	5	4	.01	.01
Recreation District	9	12	.02	.03
Other	<u>680</u>	<u>762</u>	<u>1.62</u>	<u>1.81</u>
<b>TOTAL</b>	<u>41,800</u>	<u>42,100</u>	<u>100.00</u>	<u>100.00</u>

\* .002

\*\* .005

MOTOR FUEL: NUMBER OF MOTOR FUEL AND  
SPECIAL FUEL LICENSES, PERMITS AND RETURNS

	<u>Calendar Year</u>	
	<u>1963</u>	<u>1964</u>
Number of:		
Special Fuel Dealers Licenses	111	89
Special Fuel Permits issued	<u>29,014</u>	<u>40,915</u>
	<u>Fiscal Year Ended June 30</u>	
	<u>1964</u>	<u>1965</u>
Special Fuel Documents processed including returns and bonds	52,085	47,573
Motor Fuel Documents processed including returns and bonds	<u>3,953</u>	<u>3,671</u>

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE  
AND COLLECTIONS

Fiscal Years Ended June 30, 1963-1965

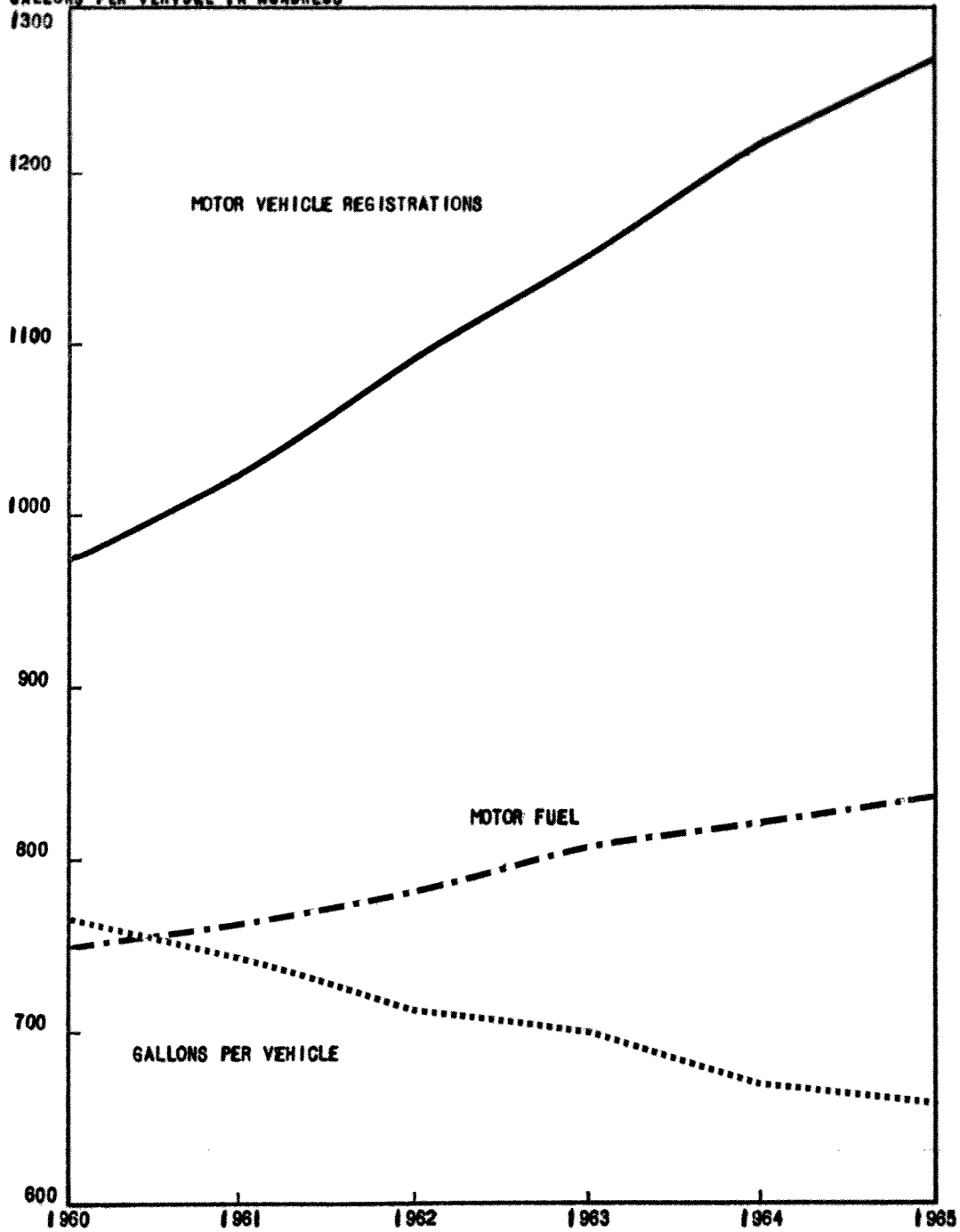
<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1963	43,468,340	\$ 2,608,100
1964	46,015,695	\$ 2,760,942
1965	<u>47,511,807</u>	<u>\$ 2,850,707</u>

MOTOR FUEL, DIESEL FUEL, LPG AND OTHER  
TAXABLE FUEL GALLONAGE

<u>Fuel</u>	<u>Fiscal Year Ended June 30</u>	
	<u>1964</u>	<u>1965</u>
Gasoline	755,205	772,361
Diesel	44,497	45,943
LPG and Other	<u>1,519</u>	<u>1,567</u>
TOTAL	<u>801,221</u>	<u>819,871</u>

## MOTOR VEHICLE REGISTRATIONS AND MOTOR FUEL CONSUMPTION

REGISTRATIONS IN THOUSANDS  
MOTOR FUEL IN MILLIONS OF GALLONS  
GALLONS PER VEHICLE IN HUNDREDS  
1300







————— M O T O R   V E H I C L E

## MOTOR VEHICLE REGISTRATION FEES

## PASSENGER VEHICLES

2,600 lbs. or less . . . .	\$5.00
2,601 to 4,500 lbs. . . . .	\$5.00 plus 15¢ per 100 lbs. over 2,600 lbs.
4,501 lbs. and over . . . .	\$7.85 plus 60¢ per 100 lbs. over 4,500 lbs.

## PASSENGER VEHICLES FOR HIRE

\$20.00 for 9-passenger capacity plus \$1.00 for each additional seat.

## MOTORCYCLES

Motorcycles . . . . .	\$2.00
-----------------------	--------

## FARM TRUCKS, TRACTORS AND TRAILERS

4,000 lbs. or less . . . . .	\$7.00
10,500 lbs. or less . . . . .	\$7.00 plus 45¢ per 100 lbs. or fraction over 4,000 lbs.
More than 10,500 lbs. . . . .	\$36.25 plus \$1.05 per 100 lbs. or fraction over 10,500 lbs.

INTRACITY TRUCKS, TRACTORS AND TRAILERS<sup>1/</sup>

4,000 lbs. or less . . . . .	\$7.00
10,500 lbs. or less . . . . .	\$7.00 plus 75¢ per 100 lbs. or fraction over 4,000 lbs.
More than 10,500 lbs. . . . .	\$55.75 plus \$1.75 per 100 lbs. or fraction over 10,500 lbs.

## INTERCITY TRUCKS, TRACTORS AND TRAILERS

Less than 4,000 lbs. . . . .	\$8.75
4,000 lbs. and less than 4,500 lbs. . . . .	\$8.75 plus 75¢ per 100 lbs. or fraction over 4,000 lbs.
4,500 lbs. and over . . . . .	\$17.50 plus the ton mile tax.

## TRAILERS AND SEMI-TRAILERS

Less than 1,200 lbs. . . . .	\$2.00
1,200 lbs. and over . . . . .	\$5.00

## TRAILER COACHES

Trailer Coaches . . . . .	\$3.00 - if used as living quarters \$25.00 - if used in combination with a commercial enterprise.
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## SCHOOL BUSES

School Buses . . . . .	\$15.00 for 25-passenger capacity plus 50¢ for each additional seat.
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There is an additional \$1.50 registration fee for motor vehicles, trailers, semi-trailers, trailer coaches or mobile homes, for the calendar years 1964 through 1966. (S266, 1963 Laws)

<sup>1/</sup> Metropolitan trucks may operate within a municipality and within a radius of 10 miles by paying 125% of Intracity fees.

MOTOR VEHICLE: TOTAL RECEIPTS AND TOTAL  
NUMBER OF REGISTRATIONS BY COUNTY

Calendar Year 1974

County	Number	Receipts
Adams	95,834	\$ 771,686.07
Alamosa	6,271	52,843.44
Arapahoe	86,056	682,593.15
Archuleta	1,756	14,212.01
Baca	5,409	52,276.70
Bent	4,163	37,040.57
Boulder	58,802	459,924.08
Chaffee	6,644	52,945.82
Cheyenne	2,223	20,834.39
Clear Creek	3,216	24,227.41
Conejos	4,057	35,343.59
Costilla	1,827	15,618.20
Crowley	2,674	23,956.76
Custer	1,115	9,579.77
Delta	11,721	94,964.36
Denver	272,383	2,285,374.96
Dolores	1,597	13,302.91
Douglas	5,116	42,575.17
Eagle	3,648	28,443.43
Elbert	3,216	28,511.16
El Paso	98,914	766,445.03
Fremont	13,392	107,836.70
Garfield	9,752	78,799.60
Gilpin	1,046	7,976.44
Grand	3,974	32,154.50
Gunnison	5,171	39,897.76
Hinsdale	382	2,799.87
Huerfano	3,987	33,337.15
Jackson	1,725	14,504.84
Jefferson	120,019	954,525.09
Kiowa	2,034	19,897.81
Kit Carson	6,201	61,487.99
Lake	5,384	40,911.74
La Plata	12,937	102,415.93
Larimer	44,377	360,419.71
Las Animas	9,052	75,286.94
Lincoln	4,406	40,670.31
Logan	15,473	142,594.93
Mesa	39,072	317,842.03
Mineral	489	3,903.77
Moffat	6,426	54,276.50
Montezuma	9,816	80,548.42
Montrose	14,153	115,441.00
Morgan	15,946	149,973.06
Otero	15,548	134,010.91
Ouray	1,257	9,630.74
Park	2,010	16,313.63
Phillips	3,845	35,960.86
Pitkin	3,266	24,055.61
Prowers	10,710	91,105.00
Pueblo	64,341	525,735.93
Rio Blanco	4,391	36,616.32
Rio Grande	7,236	62,044.70
Routt	5,330	43,919.68
Saguache	3,063	27,247.53
San Juan	572	4,422.19
San Miguel	1,703	13,904.94
Sedgwick	3,340	33,539.41
Summit	1,842	14,824.75
Teller	2,370	18,926.71
Washington	5,559	55,651.40
Weld	55,691	511,796.76
Yuma	7,132	67,246.49
<b>TOTAL</b>	<b>1,221,062</b>	<b>\$ 10,077,154.63</b>

MOTOR VEHICLE: NUMBER OF REGISTRATIONS  
BY TYPE OF LICENSE BY COUNTY

Calendar Year 1964

Line No.	County	Passenger	State Trucks	City Trucks	Metro. Trucks	Farm Trucks	State Tractors
1	Adams	67,836	14,465	0	326	2,020	772
2	Alamosa	3,785	1,074	2	2	664	56
3	Arapahoe	65,561	9,482	0	310	780	241
4	Archuleta	828	426	0	0	231	16
5	Baca	2,562	508	0	2	1,630	74
6	Bent	2,505	482	2	14	764	18
7	Boulder	42,470	7,862	2	82	1,491	195
8	Chaffee	4,138	1,355	0	11	231	42
9	Cheyenne	1,107	234	0	0	689	7
10	Clear Creek	1,991	734	0	3	38	14
11	Conejos	2,240	704	0	0	895	25
12	Costilla	924	173	0	1	574	11
13	Crowley	1,487	239	0	5	702	8
14	Custer	581	170	1	0	244	12
15	Delta	6,602	1,845	0	14	1,903	56
16	Denver	219,476	28,333	155	2,924	82	1,949
17	Dolores	735	298	0	0	397	6
18	Douglas	2,972	979	0	0	471	57
19	Eagle	2,199	730	0	3	291	22
20	Elbert	1,632	327	0	0	890	30
21	El Paso	72,360	12,075	3	580	1,017	255
22	Fremont	8,371	2,488	2	28	880	108
23	Garfield	5,939	1,853	2	3	757	72
24	Gilpin	672	267	0	0	20	1
25	Grand	2,084	869	0	0	311	55
26	Gunnison	2,951	1,098	2	1	296	41
27	Hinsdale	203	87	0	0	34	1
28	Huerfano	2,426	870	0	5	430	35
29	Jackson	871	370	0	0	232	22
30	Jefferson	89,509	16,487	0	341	786	404
31	Kiowa	990	201	0	0	659	7
32	Kit Carson	3,024	656	1	4	1,803	48
33	Lake	3,477	1,105	0	7	22	14
34	La Plata	7,673	2,483	1	2	984	85
35	Larimer	29,279	6,854	2	62	2,641	216
36	Las Animas	5,911	1,662	26	12	936	65
37	Lincoln	2,329	548	0	4	1,057	34
38	Logan	8,928	1,862	0	14	2,673	280
39	Mesa	23,725	7,429	3	88	2,043	319
40	Mineral	291	101	2	0	16	18
41	Moffat	3,305	1,303	0	10	732	106
42	Montezuma	5,222	1,736	0	0	1,421	155
43	Montrose	7,358	2,450	0	8	2,005	121
44	Morgan	9,109	2,079	0	10	2,771	242
45	Otero	9,664	2,555	0	30	1,312	256
46	Ouray	735	215	0	0	128	10
47	Park	1,038	391	0	0	253	18
48	Phillips	2,007	374	1	20	1,050	11
49	Pitkin	2,258	514	0	2	132	22
50	Prowers	5,434	1,203	8	8	1,635	94
51	Pueblo	46,306	10,602	6	227	1,116	358
52	Rio Blanco	2,160	1,068	0	8	422	42
53	Rio Grande	4,081	1,322	0	8	1,122	69
54	Routt	3,023	1,005	0	5	573	32
55	Saguache	1,604	565	0	2	644	17
56	San Juan	344	163	0	1	0	4
57	San Miguel	846	446	0	0	117	21
58	Sedgwick	1,820	344	0	3	875	22
59	Summit	981	443	0	0	46	18
60	Teller	1,400	585	0	1	135	4
61	Washington	2,716	437	0	3	1,869	28
62	Weld	33,568	6,957	14	86	9,345	512
63	Yuma	3,967	604	4	1	1,901	50
	TOTALS	851,590	167,146	239	5,281	62,188	7,903

MOTOR VEHICLE: NUMBER OF REGISTRATIONS  
BY TYPE OF LICENSE BY COUNTY  
(Continued)

City Tractors	Metro. Tractors	Farm Tractors	Trailers	Mobile Homes	Motorcycles	Special Mobile Equipment	Line No.
0	27	31	5,113	3,020	1,470	754	1
0	0	11	367	215	65	30	2
0	9	10	5,705	2,052	1,290	616	3
0	0	0	113	112	20	10	4
0	0	12	298	190	39	94	5
0	0	6	213	75	56	28	6
0	0	11	2,948	1,925	1,372	444	7
0	0	1	377	384	84	21	8
0	0	4	110	55	14	3	9
0	0	0	180	202	37	17	10
0	0	12	118	34	21	8	11
0	0	13	85	27	13	6	12
0	0	6	145	46	22	14	13
0	0	4	51	39	7	6	14
0	0	4	636	467	110	84	15
17	292	1	12,923	2,301	2,713	1,217	16
0	0	1	58	72	23	7	17
0	0	3	434	85	71	44	18
0	0	5	176	188	16	18	19
0	0	10	176	79	35	37	20
1	11	21	6,071	3,824	1,897	799	21
0	0	3	648	501	274	89	22
0	0	5	450	489	118	64	23
0	0	0	38	29	12	7	24
0	0	5	338	239	33	40	25
0	0	2	326	369	73	12	26
0	0	0	19	30	4	4	27
0	0	4	121	44	48	4	28
0	0	2	114	95	4	15	29
6	32	3	7,014	3,094	1,464	879	30
0	0	7	102	48	19	1	31
0	0	9	353	230	42	31	32
0	0	0	268	411	56	24	33
0	0	5	775	694	152	83	34
0	1	14	2,756	1,546	821	185	35
0	0	8	228	81	102	21	36
0	0	9	258	130	29	8	37
0	0	16	1,108	255	163	174	38
0	0	14	2,258	2,198	591	404	39
0	0	0	25	34	2	0	40
0	0	20	427	409	51	63	41
0	0	4	643	400	170	65	42
0	0	9	801	945	229	227	43
0	0	12	1,056	308	200	159	44
0	1	33	1,056	313	198	130	45
0	0	2	90	44	15	18	46
0	0	6	147	103	32	22	47
0	0	4	237	75	56	10	48
0	0	0	174	72	65	27	49
0	0	21	1,920	193	130	64	50
0	8	16	2,753	1,559	1,006	384	51
0	0	5	325	257	39	65	52
0	0	10	385	136	67	36	53
0	0	6	288	314	27	57	54
0	0	11	107	77	23	13	55
0	0	0	24	25	5	6	56
0	0	2	95	139	17	20	57
0	0	1	178	47	35	15	58
0	0	4	106	197	32	15	59
0	0	3	121	71	19	31	60
0	0	14	292	94	81	25	61
0	2	50	2,811	1,377	670	299	62
0	0	16	377	78	96	38	63
24	383	521	67,909	33,142	16,645	8,091	

## MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Fiscal Year Ended June 30	
	1964	1965
<b>Regular Registrations:</b>		
Passenger Cars	853,924	875,745
Trucks:		
State	166,295	177,308
City	246	200
Metropolitan	5,307	5,266
Farm	62,206	62,248
Tractors:		
State	7,897	7,875
City	25	25
Metropolitan	372	430
Farm	531	555
Trailers	67,679	69,781
Mobile Homes	33,182	36,577
Motorcycles	16,393	19,738
Special Mobile Equipment	8,085	8,306
Sub Total	1,222,142	1,264,054
<b>Miscellaneous Registrations:</b>		
Dealers Licenses	14,801	15,645
Transfer or Re-registrations	143,015	145,546
Duplicate Replacements	7,113	7,702
Previous Year Registrations	291	297
Special Permits	349,277	351,275
Sub Total	514,497	520,465
<b>Total All Registrations</b>	<u>1,736,639</u>	<u>1,784,519</u>
<b>Certificates of Title</b>	<u>576,480</u>	<u>594,280</u>

## MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Fiscal Year Ended June 30	
	1964	1965
<b>Regular Registration Fees:</b>		
Passenger Cars	\$ 6,116,624	\$ 6,409,802
Trucks:		
State	1,659,367	1,788,524
City	5,288	4,014
Metropolitan	203,071	205,395
Farm	<u>784,822</u>	<u>789,703</u>
	2,652,548	2,787,636
Tractors:		
State	134,046	134,350
City	677	630
Metropolitan	22,727	26,890
Farm	<u>15,728</u>	<u>16,889</u>
	173,178	178,759
Trailers	251,861	273,773
Mobile Homes	142,403	166,673
Motorcycles	43,261	60,825
Special Mobile Equipment	<u>103,063</u>	<u>100,221</u>
Sub Total	\$ 9,482,938	\$ 9,977,689
Operators and Chauffers Lic:		
Oper. & Chauffers Lic.	\$ 714,682	\$ 671,939
Drivers Photos	<u>111,494</u>	<u>105,608</u>
Sub Total	\$ 826,176	\$ 777,547
<b>Other Receipts:</b>		
Dealers Licenses & Permits	\$ 128,077	\$ 135,404
Transfer or Re-registration Fees	183,497	186,828
Duplicate Replacements	7,043	7,613
Previous Year Fees	755	667
Special Permits	87,543	87,903
Penalty Assessments	392,235	472,907
Checking Records	256,447	225,714
Certificates of Title	<u>288,240</u>	<u>297,148</u>
Sub Total	\$ 1,343,837	\$ 1,414,184
<b>GRAND TOTAL</b>	<u>\$11,652,951</u>	<u>\$12,169,420</u>







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S A L E S   T A X

## SALES AND USE TAX RATES

The rate of tax is 2%. On sales amounting to: 19¢ through 68¢, 1¢; 69¢ through \$1.18, 2¢; \$1.19 through \$1.68, 3¢. On all higher sales, 1¢ for each bracket of 50¢ of additional selling price. See legislative digest, H 1119, 45th General Assembly (1965 - first regular session).

## DEFINITIONS

- Gross Sales: Total receipts for all sales and services, both taxable and non-taxable, from Colorado retail sales tax returns.
- Wholesale Sales: Sales to other licensed dealers for purpose of resale.
- Total Deductions: Non-taxable sales for services, sales to other licensed dealers for resale; interstate commerce sales; sales to government, religious or charitable institutions; sales of gasoline, cigarettes, liquor and beer; bad debts charged off upon which tax has been paid; returned goods, discounts and allowances on which tax has been paid and trade-ins for taxable resale.
- Retail Sales: Gross sales less wholesale sales.
- Net taxable Sales: Gross sales less total deductions.

## SALES AND USE TAX COLLECTIONS

<u>Fiscal Year ended June 30</u>	<u>Sales Tax</u> <sup>1/</sup>	<u>Use Tax</u> <sup>2/</sup>	<u>Total</u>	<u>Use Tax as a percent of total Sales &amp; Use Tax</u>
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
1963	55,413,605	3,328,224	58,741,829	5.67
1964	57,976,317	3,979,853	61,956,170	6.42
1965	60,599,337	4,149,568	64,748,905	6.41

1/ Includes penalty, interest and license fees for the years 1954 through 1962. Includes penalty and interest for the years 1963, 1964 and 1965. License fees amounted to \$13,061 for 1963, \$13,649 for 1964, and \$14,258 for 1965.

2/ Includes penalty and interest.

**SALES TAX: NUMBER OF RETURNS, GROSS SALES,  
DEDUCTIONS AND NET TAXABLE SALES  
BY BUSINESS CLASS**

Fiscal Year ended June 30, 1965

Business Class	Monthly Avg. Number of Returns	Thousands of Dollars			Allowable Deductions as a percent of gross sales
		Gross Sales	Deductions	Net Taxable Sales	
Apparel	1,160	135,499	25,280	110,220	18.7
Automotive	5,838	1,180,023	682,062	497,960	57.8
Food	6,124	1,160,375	414,837	745,538	35.8
Furniture	2,398	282,693	125,747	156,746	44.6
General Merchandise	3,768	773,287	227,003	546,284	29.4
Lodging	1,512	85,344	19,387	65,957	22.7
Lumber & Building	1,856	543,324	274,556	268,768	50.5
Prof. & Personal Services	938	101,690	71,026	30,663	69.8
Public Utility	347	344,045	103,567	240,478	30.1
Unclassified Retail	3,311	550,080	371,498	178,583	67.5
Farm & Garden Produce	87	11,121	8,783	2,338	79.0
Mfg., Trading & Jobbing	3,188	1,319,630	1,049,725	269,905	79.5
Miscellaneous	101	6,272	3,372	2,900	53.8
<b>STATE TOTAL<sup>1/</sup></b>	<b>30,629</b>	<b>6,493,382</b>	<b>3,377,043</b>	<b>3,116,339</b>	<b>52.0</b>

<sup>1/</sup> Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

SALES TAX: NUMBER OF RETURNS, RETAIL SALES  
AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1965

	Average No. of Returns	Thousands of Dollars	
		Retail Sales	Net Tax Collected
<b>I. Apparel Group</b>			
1. Boot and Shoe Stores	230	21,496	393
2. Clothing Stores	621	88,452	1,531
3. Furriers	20	2,804	27
4. Haberdasheries	29	3,584	64
5. Millinery	24	851	9
6. Shoe Repair	137	2,187	25
7. Others	30	1,430	20
8. Cleaners, Dyers, Tailors, Laundries	69	5,339	24
Sub Total	1,160	126,144	2,094
<b>II. Automotive Group</b>			
1. Accessories	870	93,971	1,164
2. Automobile, Bicycle	994	461,043	5,548
3. Service Stations	2,440	286,695	1,034
4. Garage & Repair Shops	1,198	90,241	968
5. Trailers - Other Automotive Stores	215	47,125	548
6. Occasional Auto Sales	54	12,034	152
7. Aircraft	48	6,857	36
8. Boats	18	1,243	12
Sub Total	5,838	999,208	9,462
<b>III. Food Group</b>			
1. Bakeries, Dairy Prod., Delicatessens	518	47,108	774
2. Candy, Confectionery	288	16,846	166
3. Fruit Stands, Vegetable Mkts, Tuckers	156	7,329	109
4. Grocery, Meat Markets	1,882	596,807	10,156
5. Restaurants, Taverns, Cafeterias	3,060	215,243	2,809
6. Fish, Poultry, Other Food Stores	97	9,106	78
7. Hotels, Cottage Camps, Resorts, Boarding Houses	122	5,440	72
Sub Total	6,124	897,879	14,166
<b>IV. Furniture Group</b>			
1. Carpet, Rugs, House Furnishings	361	29,603	370
2. Furniture	457	58,517	942
3. Household Appliances	133	9,202	149
4. Musical Inst., Phonographs	211	17,599	235
5. Radio, Television Sales & Service	522	23,189	310
6. Other Home Furnishings, Appliances	141	17,810	256
7. Electrical Appliances	427	62,063	660
8. Upholsterers	146	4,965	56
Sub Total	2,398	222,949	2,978
<b>V. General Merchandise Group</b>			
1. Department Stores	118	247,107	4,377
2. Drug Stores	719	154,871	1,930
3. Dry Goods Stores	152	25,873	459
4. General Stores	478	62,510	986
5. Hardware, Paint	317	33,307	520
6. Jewelry	344	18,938	276
7. Leather, Leather goods	45	2,559	25
8. Second Hand Stores, Pawn Brokers	224	7,044	108
9. Sporting Goods, Tents, Awnings	404	35,960	393
10. Variety & Specialty Stores	966	78,747	1,306
Sub Total	3,768	666,914	10,379

SALES TAX: NUMBER OF RETURNS, RETAIL SALES  
AND NET TAX COLLECTED BY BUSINESS CLASS  
(Continued)

		Thousands of Dollars		
		Average No. of Returns	Retail Sales	Net Tax Collected
<b>VI. Lodging Group</b>				
1.	Rentals	1,075	29,818	469
2.	Rentals and Sales	<u>437</u>	<u>55,109</u>	<u>785</u>
	Sub Total	1,512	84,927	1,253
<b>VII. Lumber and Building Group</b>				
1.	Contractors	142	32,845	264
2.	Bldg. Hardware & Machinery	22	4,058	50
3.	Building Materials	397	108,668	1,717
4.	Electrical Equipment	256	104,226	1,324
5.	Paint, Glass & Wall Paper	262	26,589	336
6.	Plumbing, Heating, Airconditioning	526	88,148	820
7.	Other Lumber & Building Supplies	<u>250</u>	<u>44,552</u>	<u>595</u>
	Sub Total	1,856	409,086	5,107
<b>VIII. Professional &amp; Personal Service Group</b>				
1.	Auctioneers, Commission Dealers	51	25,428	49
2.	Barber & Beauty Shops	290	11,304	81
3.	Optician, Optometrist, Oculist	94	7,808	116
4.	Photography	295	17,435	192
5.	Doctors, Dentists, Prof. Sales	87	6,073	45
6.	Neon Signs, Advertising, Other	<u>121</u>	<u>16,122</u>	<u>101</u>
	Sub Total	938	84,170	583
<b>IX. Public Utility Group</b>				
1.	Gas & Electric Companies	189	192,538	2,906
2.	Railroads	5	746	14
3.	Telegraph	20	339	5
4.	Telephone	94	115,344	1,608
5.	Water in Containers	24	1,087	12
6.	All Other Public Utilities	<u>15</u>	<u>2,680</u>	<u>23</u>
	Sub Total	347	312,735	4,569
<b>X. Unclassified Retail Group</b>				
1.	Blacksmith, Mach. Shops, Welders	172	13,347	114
2.	Books, Stationery, Cards, Magazines	292	26,851	254
3.	Cigar Stores, Smoker Supplies	46	4,285	31
4.	Clubs	67	7,138	74
5.	Coal, Wood, Fuel, Ice Dealers	246	13,993	150
6.	Farm Implements & Machinery	290	66,559	790
7.	Flour, Feed, Seeds, Grain, Fertilizer	248	60,818	120
8.	Flowers, Bulbs, Plants, Nursery	344	18,141	228
9.	Monuments, Tomb Stones	49	3,022	48
10.	Office Equipment & Supplies	233	53,732	496
11.	Rec. Halls, Night Clubs, Skating Rink	148	7,275	44
12.	Surgical & Scientific Instruments	70	15,134	90
13.	Undertakers & Funeral Parlors	126	10,378	81
14.	Store Fixtures, Pet Shops, Xmas Trees, Fireworks & others not elsewhere specified.	843	120,555	786
15.	Concessioners	60	3,833	34
16.	Candy, Popcorn Vending Machines	<u>77</u>	<u>6,362</u>	<u>52</u>
	Sub Total	3,311	431,422	3,394

SALES TAX: NUMBER OF RETURNS, RETAIL SALES  
AND NET TAX COLLECTED BY BUSINESS CLASS  
(Continued)

	Average No. of Returns	Thousands of Dollars	
		Retail Sales	Net Tax Collected
<b>XI. Farm &amp; Garden Produce Group</b>			
1. Direct Sales of Farm Products	70	4,924	34
2. Hatcheries & Supplies	17	1,345	10
Sub Total	87	6,268	44
<b>XIII. Manufacturing, Trading or Jobbing Group</b>			
1. Beverages, Liquor	353	75,137	86
2. Chemicals & Products	195	45,306	264
3. Food and Food preparations	116	44,562	49
4. Leather & Leather Products	23	2,974	15
5. Lumber & Wood Products	201	23,613	250
6. Machinery, Implements, Tools	626	144,097	1,311
7. Metal & Metal Products	224	189,411	679
8. Minerals, Assayers, Coal Mines	51	1,438	17
9. Paper, Pulp & Products	37	19,025	102
10. Petroleum & Petroleum Products	341	95,016	492
11. Printing, Publishing & Book Binding	356	40,927	349
12. Rubber & Rubber goods	33	6,655	72
13. Stone, Clay, Sand & Gravel Products	290	81,510	1,047
14. Mattress Renovating	18	3,558	14
15. Misc.-Plastics, Mfg. Representatives	302	56,784	365
16. Veterinary Supplies, Soap Products	23	3,060	14
Sub Total	3,188	833,071	5,129
<b>XIII. Miscellaneous</b>	101	6,138	55
<b>STATE TOTAL<sup>1/</sup></b>	<b>30,629</b>	<b>5,080,913</b>	<b>59,214</b>

<sup>1/</sup> Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

SALES TAX: NUMBER OF RETURNS, RETAIL SALES, COLLECTIONS  
TAX PAYMENT PER CAPITA BY COUNTY

Fiscal Year Ended June 30, 1965

County	Population <sup>1/</sup> 1965	Monthly Avg. No. Returns	Retail Sales (thousands)	% of State Total Retail Sales	Collections (thousands)	% of State Total Collections	Tax Payment Per Capita
Adams	153,000	1,332	262,991	5.18	2,675	4.52	17.48
Alamosa	10,500	248	25,305	.50	327	.55	31.14
Arapahoe	130,000	1,457	281,923	5.55	3,685	6.22	28.35
Archuleta	2,600	68	4,180	.08	47	.08	18.08
Baca	6,300	149	12,302	.24	142	.24	22.54
Bent	7,000	123	8,864	.17	106	.18	15.14
Boulder	93,000	1,399	210,521	4.14	2,652	4.48	28.52
Chaffee	8,700	288	17,596	.35	230	.39	26.44
Cheyenne	2,700	89	4,283	.08	46	.08	17.04
Clear Creek	3,400	139	7,992	.16	105	.18	30.88
Conejos	8,800	125	6,432	.13	74	.12	8.41
Costilla	3,800	57	2,663	.05	33	.06	8.68
Crowley	3,800	62	5,523	.11	37	.06	9.74
Custer	1,300	36	861	.02	10	.02	7.69
Delta	16,000	337	25,316	.50	305	.52	19.06
Denver	506,000	7,520	1,862,068	36.65	20,812	35.15	41.13
Dolores	1,800	40	1,932	.04	24	.04	13.33
Douglas	6,100	102	12,782	.25	149	.25	24.43
Eagle	5,000	119	7,988	.16	99	.17	19.80
El Paso	179,000	2,287	369,656	7.28	4,634	7.83	25.89
Elbert	3,800	76	3,444	.07	29	.05	7.63
Fremont	20,800	381	32,049	.63	381	.64	18.32
Garfield	12,700	363	37,936	.75	461	.78	36.30
Gilpin	800	50	1,799	.04	22	.04	27.50
Grand	3,650	208	13,380	.26	150	.25	41.10
Gunnison	6,700	181	14,865	.29	191	.32	28.51
Hinsdale	200	20	521	.01	8	.01	40.00
Huerfano	8,000	188	10,878	.21	123	.21	15.38
Jackson	1,800	52	2,830	.06	34	.06	18.89
Jefferson	186,000	1,932	332,856	6.55	4,557	7.70	24.50
Kiowa	2,200	74	3,833	.08	39	.07	17.73
Kit Carson	7,300	196	19,001	.37	235	.40	32.19
La Plata	20,000	433	40,096	.79	495	.84	24.75
Lake	8,200	133	14,103	.28	198	.33	24.15
Larimer	69,000	1,330	152,747	3.01	1,945	3.28	28.19
Las Animas	17,700	417	21,829	.43	266	.45	15.03
Lincoln	5,300	152	11,972	.24	142	.24	26.79
Logan	20,500	387	42,286	.83	551	.93	26.88
Mesa	55,000	972	129,666	2.55	1,601	2.70	29.11
Mineral	500	26	862	.02	12	.02	24.00
Moffat	7,400	193	18,935	.37	233	.39	31.49
Montezuma	14,300	291	31,234	.61	376	.63	26.29
Montrose	19,400	332	33,399	.66	415	.70	21.39
Morgan	21,000	418	64,089	1.26	604	1.02	28.76
Otero	24,800	513	47,340	.93	606	1.02	24.44
Ouray	1,800	44	2,103	.04	22	.04	12.22
Park	1,500	70	3,080	.06	28	.05	18.67
Phillips	4,200	132	13,397	.26	114	.19	27.14
Pitkin	3,200	177	15,258	.30	234	.40	73.13
Prowers	13,400	343	33,544	.66	385	.65	28.73
Pueblo	124,000	1,526	345,961	6.81	2,905	4.91	23.43
Rio Blanco	5,300	123	8,998	.18	114	.19	21.51
Rio Grande	12,000	244	24,989	.49	301	.51	25.08
Routt	6,400	178	12,098	.24	147	.25	22.97
Saguache	4,700	96	5,104	.10	58	.10	12.34
San Juan	850	27	1,125	.02	15	.03	17.65
San Miguel	2,600	50	2,692	.05	31	.05	11.92
Sedgwick	4,000	112	8,095	.16	88	.15	22.00
Summit	1,800	76	5,241	.10	56	.09	31.11
Teller	2,800	88	3,322	.07	43	.07	15.36
Washington	6,400	123	8,657	.17	96	.16	15.00
Weld	80,000	1,265	159,386	3.14	1,847	3.12	23.09
Yuma	8,600	228	17,707	.35	204	.34	23.72
State Total <sup>2/</sup>	1,969,400	30,198	4,883,887	96.12	56,558	95.52	28.72
Out-of-State <sup>3/</sup>		431	197,026	3.88	2,655	4.48	
TOTAL <sup>2/</sup>	1,969,400	30,629	5,080,913	100.00	59,214	100.00	30.07

<sup>1/</sup> Estimated population on July 1 by State Budget Office.

<sup>2/</sup> Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

<sup>3/</sup> Out-of-State establishments and unallocated stores.



SALES TAX: GROSS SALES, TOTAL DEDUCTIONS  
AND NET TAXABLE SALES BY COUNTY

Fiscal Year Ended June 30 1965

County	Gross Sales (Add 000)	Total Deductions (Add 000)	Deductions As a percent Of Gross Sales	Net Taxable Sales (Add 000)	Net Taxable Percent of Gross Sales
Adams	\$ 341,456	\$ 200,700	59	\$ 140,756	41
Alamosa	27,725	10,517	38	17,208	62
Arapahoe	310,247	116,279	37	193,968	63
Archuleta	4,238	1,755	41	2,483	59
Baca	14,574	7,081	49	7,493	51
Bent	9,336	3,738	40	5,597	60
Boulder	235,634	96,044	41	139,591	59
Chaffee	19,394	7,311	38	12,083	62
Cheyenne	4,420	2,013	46	2,406	54
Clear Creek	8,481	2,952	35	5,529	65
Conejos	7,262	3,383	47	3,879	53
Costilla	3,044	1,294	42	1,750	58
Crowley	5,818	3,877	67	1,941	33
Custer	932	382	41	550	59
Delta	29,704	13,633	46	16,071	54
Denver	2,626,975	1,531,602	58	1,095,373	42
Dolores	2,167	891	41	1,276	59
Douglas	15,793	7,968	50	7,825	50
Eagle	8,964	3,733	42	5,231	58
El Paso	415,759	171,886	41	243,873	59
Elbert	4,633	3,085	67	1,548	33
Fremont	38,015	17,977	47	20,038	53
Garfield	41,061	16,800	41	24,261	59
Gilpin	1,823	678	37	1,146	63
Grand	14,260	6,368	45	7,892	55
Gunnison	16,101	6,029	37	10,072	63
Hinsdale	523	112	21	411	79
Huerfano	12,786	6,306	49	6,480	51
Jackson	3,011	1,209	40	1,803	60
Jefferson	380,787	140,937	37	239,850	63
Kiowa	4,114	2,040	50	2,073	50
Kit Carson	20,824	8,444	41	12,380	59
La Plata	46,788	20,734	44	26,054	56
Lake	17,145	6,731	39	10,414	61
Larimer	174,161	71,801	41	102,360	59
Las Animas	26,515	12,522	47	13,993	53
Lincoln	13,217	5,728	43	7,489	57
Logan	47,841	18,831	39	29,009	61
Mesa	169,341	85,073	50	84,268	50
Mineral	872	236	27	636	73
Moffat	20,981	8,706	41	12,276	59
Montezuma	38,522	18,708	49	19,814	51
Montrose	36,988	15,164	41	21,824	59
Morgan	69,624	37,840	54	31,784	46
Otero	63,216	31,316	50	31,900	50
Ouray	2,336	1,198	51	1,138	49
Park	3,184	1,696	53	1,487	47
Phillips	14,102	8,084	57	6,018	43
Pitkin	16,768	4,464	27	12,304	73
Prowers	38,191	17,918	47	20,273	53
Pueblo	426,475	273,602	64	152,873	36
Rio Blanco	9,512	3,512	37	6,000	63
Rio Grande	27,028	11,213	41	15,815	59
Routt	13,088	5,349	41	7,739	59
Saguache	5,921	2,865	48	3,056	52
San Juan	1,129	336	30	793	70
San Miguel	2,901	1,262	44	1,639	56
Sedgwick	8,918	4,278	48	4,641	52
Summit	5,266	2,345	45	2,921	55
Teller	3,437	1,156	34	2,281	66
Washington	9,780	4,745	49	5,036	51
Weld	270,273	173,080	64	97,194	36
Yuma	18,899	8,179	43	10,720	57
Out-of-State <sup>1/</sup>	261,101	121,347	46	139,754	54
TOTAL <sup>2/</sup>	\$ 6,493,382	\$ 3,377,043	52	\$ 3,116,339	48

1/ Out of State establishments and unallocated stores.

2/ Sum of items may not equal totals because of rounding. Totals do not include license fees or occasional auto sales.

## SALES TAX: NET TAX COLLECTED BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1965

— Thousands of Dollars —

Line No.	County	Total	Apparel	Automotive	Food	Furniture	General Merchandise
1	Adams	2,674.5	55.8	417.6	880.4	77.1	464.1
2	Alamosa	326.9	15.8	49.6	79.7	8.1	84.4
3	Arapahoe	3,685.5	115.6	715.3	1,127.6	171.6	536.2
4	Archuleta	47.2		8.0	15.3	.8	11.3
5	Baca	142.4	.6	31.0	31.3	3.2	19.8
6	Bent	106.4	2.7	36.2	34.3	2.7	12.5
7	Boulder	2,652.3	130.2	444.2	763.5	136.5	399.5
8	Chaffee	229.6	5.1	52.7	59.3	12.9	34.9
9	Cheyenne	45.7	.1	8.8	16.5	.7	6.1
10	Clear Creek	105.1	1.1	8.6	43.5	.7	10.6
11	Conejos	73.7	.1	14.8	29.4	1.6	13.0
12	Costilla	33.3	*	2.0	13.0	*	11.6
13	Crowley	36.9	.1	13.3	11.4	3.1	3.5
14	Custer	10.4		1.3	4.6	.6	2.8
15	Delta	305.4	7.0	57.3	90.5	6.4	52.9
16	Denver	20,812.4	846.8	3,052.5	4,257.3	1,280.1	3,667.7
17	Dolores	24.3	*	2.3	3.2	.8	9.5
18	Douglas	148.7	1.8	22.0	40.3	3.3	8.8
19	Eagle	99.4	2.0	7.0	35.8	.7	12.5
20	El Paso	4,633.8	244.6	751.2	1,159.7	306.5	714.0
21	Elbert	29.4		5.5	12.3	.2	2.5
22	Fremont	380.8	6.6	72.8	117.4	14.9	71.1
23	Garfield	461.0	9.0	99.8	121.7	19.2	65.9
24	Gilpin	21.8		.4	11.5	*	6.2
25	Grand	150.0	1.4	18.5	32.2	1.2	32.7
26	Gunnison	191.4	2.5	21.3	65.6	4.4	31.0
27	Hinsdale	7.8		.3	2.5		1.0
28	Huerfano	123.2	1.7	26.0	46.4	7.2	18.0
29	Jackson	34.3	1.9	4.4	10.8	.4	7.8
30	Jefferson	4,557.3	142.7	837.3	1,356.7	157.0	1,003.7
31	Kiowa	39.4	1.0	10.2	12.6	2.6	4.6
32	Kit Carson	235.2	7.0	49.9	46.0	6.2	24.4
33	La Plata	495.0	16.4	81.6	139.0	28.0	102.7
34	Lake	197.9	2.2	30.8	64.8	6.2	60.3
35	Larimer	1,945.0	63.8	306.5	505.1	102.7	298.5
36	Las Animas	266.1	9.7	53.4	71.3	16.8	48.6
37	Lincoln	142.3	1.4	28.2	37.6	2.4	12.4
38	Logan	551.2	19.5	104.5	143.9	31.4	74.2
39	Mesa	1,601.1	48.4	347.2	336.4	71.9	250.7
40	Mineral	12.1		.7	2.3		5.2
41	Moffat	233.2	5.1	43.3	66.6	12.9	37.5
42	Montezuma	376.5	10.4	68.3	107.8	9.7	52.4
43	Montrose	414.7	8.9	81.7	113.7	18.6	74.1
44	Morgan	603.9	18.1	107.5	172.2	20.9	95.8
45	Otero	606.2	28.9	98.1	179.5	54.8	82.2
46	Ouray	21.6		1.4	6.1	.3	3.5
47	Park	28.3	2.0	2.9	5.0	.9	7.9
48	Phillips	114.4	1.9	24.2	26.4	5.7	13.8
49	Pitkin	233.8	3.3	5.2	62.8	7.1	42.0
50	Prowers	385.2	14.8	84.8	96.4	14.2	54.4
51	Pueblo	2,904.9	135.7	511.1	706.0	158.8	439.6
52	Rio Blanco	114.0	1.7	18.9	30.0	2.3	16.2
53	Rio Grande	300.5	3.7	47.3	73.2	17.1	43.4
54	Routt	147.1	5.8	20.9	43.9	21.3	23.3
55	Saguache	58.1	1.4	10.9	23.5	.5	8.2
56	San Juan	15.1		.9	6.6		2.5
57	San Miguel	31.2	.4	10.3	11.2	.7	5.5
58	Sedgwick	88.2	1.1	16.9	25.3	7.2	13.5
59	Summit	55.5	*	2.5	13.5	.1	8.1
60	Teller	43.4	.9	2.8	15.0	.4	5.8
61	Washington	95.7	4.3	9.6	24.7	4.2	19.5
62	Weld	1,846.8	65.5	352.3	440.6	58.1	313.1
63	Yuma	203.7	5.8	40.3	49.8	13.6	31.2
64	Out-of-State	2,655.4	10.1	104.8	33.2	58.8	788.6
	TOTAL <sup>1/</sup>	59,213.5	2,094.2	9,461.6	14,165.6	2,978.4	10,379.5

\* Less than \$50

<sup>1/</sup>Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

SALES TAX: NET TAX COLLECTED BY BUSINESS CLASS BY COUNTY  
(Continued)

Thousands of Dollars									Line
Lodging	Lumber & Building	Prof. & Personal Service	Public Utility	Unclassified Retail	Farm & Garden Produce	Mfg., Trading & Jobbing	Misc.		No.
26.5	167.8	6.5	235.0	81.3	6.2	251.8	4.5		1
9.7	13.4	1.2	24.4	19.7	.8	20.0	.2		2
24.1	206.7	19.5	397.0	103.8	2.8	264.5	.8		3
3.3	2.4	*	1.3	1.1		3.5			4
1.9	10.8	.4	9.0	18.8		15.5			5
1.2	5.6	.1	6.6	2.0	*	2.0	.4		6
34.4	214.0	19.6	243.8	127.3	1.4	137.4	.5		7
12.0	18.1	.5	20.1	8.0	.4	5.6			8
1.9	3.2	*	1.8	4.0		2.6			9
10.3	5.3	.1	11.2	2.9		10.9			10
1.5	2.0	*	5.8	1.4		3.7	.3		11
.5	*	*	2.4	3.0	*	.8			12
.3	1.4	*	*	.4	2.3	1.1			13
.6				.3	*	.2			14
2.8	23.2	.7	28.0	14.9	2.3	19.2	.1		15
401.8	1,651.7	312.4	1,477.6	1,416.1	7.8	2,431.7	8.8		16
.2	*	*	1.2	6.6		.4			17
1.6	14.9	*	7.6	8.0		40.5			18
15.4	17.7	.6	3.1	.7		3.3	.8		19
183.4	450.2	40.5	365.0	177.4	.1	226.0	15.1		20
.3	1.8	.5	.8	2.3		3.1			21
8.4	21.2	.5	42.7	12.3	.1	12.8	*		22
24.3	37.6	1.6	36.9	16.0	2.0	27.1	*		23
1.4	.4	.3	1.0	.5		.1			24
27.1	9.1	.1	16.4	4.4		7.0			25
14.0	14.6	.7	17.3	9.0		11.0	.1		26
2.7			.2	.2		.9			27
4.4	3.2	.2	8.6	4.0	*	3.2	.4		28
2.9	2.1	*	2.4	.3		1.1			29
36.1	295.2	21.1	436.4	105.0	6.2	156.6	3.4		30
.6	.7	*	1.5	1.6		4.0			31
6.3	14.1	.2	15.2	42.4		23.5			32
24.2	26.5	3.3	31.2	32.2	.1	9.4	.5		33
2.7	7.1	.2	15.7	5.1	*	2.9	*		34
72.0	191.5	13.8	164.7	117.4	3.5	104.1	1.3		35
5.1	12.8	1.6	22.6	9.7	*	14.5			36
4.5	4.5	.4	33.3	9.3		8.3			37
6.2	39.8	6.6	32.5	42.5	2.1	47.5	.6		38
23.3	118.1	18.6	126.5	118.7	1.0	139.8	.5		39
2.8				.3		.7			40
13.9	8.2	1.6	5.6	5.4	*	33.1	*		41
14.4	26.2	2.1	30.8	20.9	.4	32.2	.8		42
8.2	25.4	2.3	29.7	29.8		22.0	.3		43
6.8	29.2	2.9	47.7	54.1		48.7			44
12.3	21.1	1.4	54.9	42.2	.6	30.2	*		45
4.9	3.2		1.5	.4		.2			46
7.2	.1	*	.7	.4		1.0			47
1.1	5.5	.2	17.3	12.4	*	5.9			48
53.8	28.8	.9	5.2	15.5	*	3.8	5.1		49
10.7	26.6	.8	29.1	43.4	.3	9.4	.2		50
29.1	215.1	31.4	254.5	184.0	.7	238.2	.7		51
3.0	7.5	5.3	9.0	6.9	*	13.1			52
11.3	18.8	2.2	26.5	20.8	.3	35.6	.4		53
7.8	9.0	.5	4.1	4.6	*	5.9			54
.5	3.5	*	6.1	.8		2.7			55
2.6	.3		1.4	.6		.1			56
.9	.1	*	1.0	.2		.9	*		57
2.3	5.5	*	4.8	8.4	.1	3.1			58
19.2	6.5	*	4.7	.5		.3			59
5.8	4.2	.1	4.2	.6		3.6			60
2.0	8.9	*	13.4	7.3	.2	1.5			61
29.2	109.6	14.7	152.8	189.1	2.2	115.5	4.2		62
3.0	17.3	.5	9.8	24.1	.6	4.8	2.9		63
.5	217.1	44.2	7.6	190.5	.1	498.2	1.8		64
1,253.5	5,106.6	582.8	4,569.1	3,393.9	44.5	5,128.8	55.2		

## SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1965

—Thousands of Dollars—

Line No.	County	Total	Apparel	Automotive	Food	Furniture	General Merchandise
1	Adams	262,991	3,073	45,758	57,623	5,302	26,909
2	Alamosa	25,305	903	5,519	4,909	543	4,767
3	Arapahoe	281,923	6,195	73,846	65,943	11,245	37,581
4	Archuleta	4,180		1,503	967	72	704
5	Baca	12,302	34	3,637	1,810	216	1,152
6	Bent	8,864	149	3,161	2,087	158	693
7	Boulder	210,521	7,300	44,761	44,886	9,077	24,157
8	Chaffee	17,596	277	5,535	3,919	830	2,028
9	Cheyenne	4,283	6	1,329	1,004	68	354
10	Clear Creek	7,992	56	1,457	2,784	42	747
11	Conejos	6,432	4	1,699	1,914	153	902
12	Costilla	2,663	1	425	938	1	690
13	Crowley	5,523	25	1,294	727	234	200
14	Custer	861		250	310	38	157
15	Delta	25,316	396	6,159	6,666	427	3,324
16	Denver	1,862,068	55,321	332,816	280,715	98,963	257,518
17	Dolores	1,932	2	360	216	48	558
18	Douglas	12,782	122	2,290	2,538	211	563
19	Eagle	7,988	104	1,308	2,489	41	804
20	El Paso	369,656	14,370	76,796	71,075	25,488	46,675
21	Elbert	3,444		637	756	14	246
22	Fremont	32,049	376	7,393	7,386	1,025	4,163
23	Garfield	37,936	488	9,984	7,546	1,337	4,344
24	Gilpin	1,799		118	848	*	347
25	Grand	13,380	75	2,854	1,913	95	2,054
26	Gunnison	14,865	250	2,713	4,237	417	1,911
27	Hinsdale	521		77	165		54
28	Huerfano	10,878	103	3,805	3,135	553	1,177
29	Jackson	2,830	114	582	707	26	481
30	Jefferson	332,856	7,828	79,925	84,711	10,745	57,988
31	Kiowa	3,833	54	1,676	797	204	346
32	Kit Carson	19,001	385	4,982	2,752	415	1,639
33	La Plata	40,096	905	9,588	9,404	1,940	5,895
34	Lake	14,103	131	2,988	4,268	382	3,728
35	Larimer	152,747	3,455	32,111	31,062	8,447	17,635
36	Las Animas	21,829	596	6,549	5,030	1,070	2,902
37	Lincoln	11,972	78	3,877	2,181	160	742
38	Logan	42,286	1,051	10,446	8,616	2,573	4,139
39	Mesa	129,666	2,712	33,890	21,824	5,355	15,056
40	Mineral	862		131	157		313
41	Moffat	18,935	274	5,011	4,029	835	2,247
42	Montezuma	31,234	590	7,435	6,688	650	3,043
43	Montrose	33,399	521	8,152	7,263	1,234	4,310
44	Morgan	64,089	997	10,799	9,978	1,351	5,570
45	Otero	47,340	1,609	10,313	10,813	3,917	4,621
46	Ouray	2,103		343	719	19	233
47	Park	3,080	112	813	374	73	608
48	Phillips	13,397	111	2,632	1,601	378	806
49	Pitkin	15,258	185	899	4,041	454	2,535
50	Prowers	33,544	804	9,165	6,046	953	3,372
51	Pueblo	345,961	7,643	49,433	46,315	10,605	25,270
52	Rio Blanco	8,998	91	2,256	1,851	161	974
53	Rio Grande	24,989	198	4,927	4,294	1,052	2,746
54	Routt	12,098	315	2,681	2,911	1,695	1,839
55	Saguache	5,104	74	1,248	1,451	50	475
56	San Juan	1,125		168	379		144
57	San Miguel	2,692	22	1,077	713	46	508
58	Sedgwick	8,095	73	2,358	1,780	549	1,054
59	Summit	5,241	2	862	867	14	592
60	Teller	3,322	45	484	1,046	33	367
61	Washington	8,657	531	1,210	1,483	629	1,583
62	Weld	159,386	3,886	36,880	26,807	4,172	20,980
63	Yuma	17,707	321	4,581	3,478	901	1,847
64	Out-of-State	197,026	805	11,255	1,939	5,262	45,543
	TOTAL <sup>1/</sup>	5,080,913	126,144	999,208	897,879	222,949	666,914

\* Less than \$500

<sup>1/</sup>Sum of items may not equal totals because of rounding. Totals do not include license fees or occasional auto sales.

SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY  
(Continued)

Lodging	Lumber & Building	Prof. & Personal Service	Thousands of Dollars					Misc.	Line No.
			Public Utility	Unclassified Retail	Farm & Garden Produce	Mfg., Trading & Jobbing			
1,810	13,544	482	14,377	54,675	329	38,796	312	1	
608	829	136	1,733	1,840	69	3,437	11	2	
1,565	14,993	2,157	25,668	10,773	160	31,712	86	3	
224	198	1	74	86		351		4	
101	664	20	581	2,868		1,219		5	
65	409	21	502	1,142	1	355	123	6	
2,234	15,838	1,732	16,288	13,207	94	30,767	180	7	
874	1,105	28	1,317	687	20	976		8	
106	232	1	123	798		262		9	
647	310	4	792	260		894		10	
93	131	*	358	386		773	18	11	
27	*	*	137	211	2	230		12	
13	111	11	1	293	142	2,471		13	
50				31	*	25		14	
532	1,529	45	1,872	1,986	281	2,005	96	15	
26,134	156,837	36,074	98,492	165,252	421	351,863	1,661	16	
17	2	3	82	571		73		17	
119	922	2	516	1,126	*	4,372		18	
1,132	1,172	56	209	86		544	44	19	
13,163	35,393	5,975	27,326	21,335	4	30,782	1,273	20	
18	115	27	57	1,325		250		21	
538	1,753	40	3,313	1,650	6	4,404	1	22	
1,686	2,503	3,331	2,461	1,637	135	2,473	9	23	
248	28	78	63	33		35		24	
2,465	605	4	1,071	373		1,871		25	
877	1,034	49	1,201	710		1,459	6	26	
152			18	11		45		27	
241	193	13	564	581	1	489	23	28	
177	155	22	165	32		370		29	
2,246	24,901	3,343	28,250	8,377	341	23,986	216	30	
53	42	*	91	163		406		31	
418	865	15	1,046	4,843		1,640		32	
1,504	1,980	1,819	1,800	3,486	4	1,747	25	33	
177	450	14	1,040	331	1	593	*	34	
4,338	17,960	1,266	11,098	13,992	258	10,776	350	35	
411	871	114	1,986	883	1	1,418		36	
243	300	23	2,256	1,255		858		37	
348	2,787	473	2,265	4,649	140	4,594	206	38	
1,661	9,585	1,261	8,399	10,438	994	18,444	47	39	
172				22		68		40	
967	1,038	217	401	609	*	3,307	1	41	
1,056	2,142	190	2,134	2,632	456	3,976	243	42	
610	1,725	189	2,401	3,338		3,636	20	43	
485	1,907	17,522	3,949	6,685		4,846		44	
720	1,551	176	3,972	4,623	181	4,840	2	45	
289	197		183	38		82		46	
825	11	1	47	27		188		47	
61	362	16	1,451	5,229	1	752		48	
3,144	1,801	110	373	971	1	299	442	49	
703	1,748	75	1,892	7,639	41	1,091	15	50	
1,896	17,854	2,377	17,846	14,990	35	151,615	83	51	
189	581	316	600	615	106	1,256		52	
769	1,441	150	2,258	3,244	14	3,876	21	53	
524	614	45	286	397	33	757		54	
35	259	2	411	555		543		55	
214	20		84	64		53		56	
65	7	*	126	37		90	*	57	
177	487	1	354	865	5	391		58	
2,167	359	*	267	61		51		59	
439	256	3	248	50		351		60	
117	521	9	1,362	1,041	12	158		61	
1,796	8,651	1,119	10,008	26,205	1,863	16,701	319	62	
158	1,065	37	661	3,512	111	867	166	63	
34	54,140	2,976	3,827	15,589	6	55,509	139	64	
84,927	409,086	84,170	312,735	431,422	6,268	833,071	6,138		

**SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY**

Fiscal Year Ended June 30, 1965

	<u>Monthly Average No. Of Returns</u>	<u>Retail Sales ( Thousands of Dollars )</u>	<u>Net Tax Collections</u>	<u>% of County Retail Sales</u>
Adams	1,332	262,991	2,675	100.0
Aurora	220	31,553	405	12.0
Brighton	181	21,212	286	8.1
Commerce City	507	133,853	943	50.9
Thornton	88	11,839	150	4.5
Westminster	173	38,919	630	14.8
Remainder of County	163	25,615	261	9.7
Alamosa	248	25,305	327	100.0
Alamosa	232	24,783	320	97.9
Remainder of County	16	522	7	2.1
Arapahoe	1,457	281,923	3,685	100.0
Aurora	279	54,658	752	19.4
Englewood	574	97,166	1,230	34.5
Littleton	433	102,323	1,332	36.3
Remainder of County	171	27,776	371	9.8
Archuleta	68	4,180	47	100.0
Pagosa Springs	60	3,913	44	93.6
Remainder of County	8	267	3	6.4
Baca	149	12,302	142	100.0
Springfield	83	7,378	88	60.0
Remainder of County	66	4,924	54	40.0
Bent	123	8,864	106	100.0
Las Animas	103	8,301	102	93.6
Remainder of County	20	563	4	6.4
Boulder	1,399	210,521	2,652	100.0
Boulder	768	131,454	1,688	62.4
Lafayette	47	5,341	44	2.5
Longmont	377	51,564	656	24.5
Remainder of County	207	22,162	264	10.6
Chaffee	288	17,596	230	100.0
Salida	190	12,435	163	70.7
Remainder of County	98	5,161	67	29.3
Cheyenne	89	4,283	46	100.0
Cheyenne Wells	57	3,039	33	71.0
Remainder of County	32	1,244	13	29.0

**SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY**

Fiscal Year Ended June 30, 1965

	<u>Monthly Average No. Of Returns</u>	<u>Retail Sales ( Thousands of Dollars )</u>	<u>Net Tax Collections</u>	<u>% of County Retail Sales</u>
Clear Creek	139	7,992	105	100.0
Idaho Springs	88	5,101	67	63.8
Remainder of County	51	2,891	38	36.2
Conejos	125	6,432	74	100.0
Antonito	43	2,095	22	32.6
Remainder of County	82	4,337	52	67.4
Costilla	57	2,663	33	100.0
San Luis	30	1,289	16	48.4
Remainder of County	27	1,374	17	51.6
Crowley	62	5,523	37	100.0
Ordway	39	2,878	31	52.1
Remainder of County	23	2,645	6	47.9
Custer	36	861	10	100.0
Westcliffe	26	603	7	70.0
Remainder of County	10	258	3	30.0
Delta	337	25,316	305	100.0
Delta	164	17,190	208	67.9
Remainder of County	173	8,126	97	32.1
Denver, City & County	7,520	1,862,068	20,812	100.0
Dolores	40	1,932	24	100.0
Dove Creek	29	1,692	21	87.6
Remainder of County	11	240	3	12.4
Douglas	102	12,782	149	100.0
Castle Rock	58	5,928	69	46.4
Remainder of County	44	6,854	80	53.6
Eagle	119	7,988	99	100.0
Eagle	38	2,895	31	36.2
Remainder of County	81	5,093	68	63.8
El Paso	2,287	369,656	4,634	100.0
Colorado Springs	2,006	354,249	4,441	95.8
Manitou Springs	113	4,797	63	1.3
Remainder of County	168	10,610	130	2.9

**SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY**

Fiscal Year Ended June 30, 1965

	<u>Monthly Average No. Of Returns</u>	<u>Retail Sales ( Thousands of Dollars )</u>	<u>Net Tax Collections</u>	<u>% of County Retail Sales</u>
Elbert	76	3,444	29	100.0
Simla	27	932	12	27.1
Remainder of County	49	2,512	17	72.9
Fremont	381	32,049	381	100.0
Canon City	266	24,753	297	77.2
Florence	82	6,353	72	19.8
Remainder of County	33	943	12	3.0
Garfield	363	37,936	461	100.0
Glenwood Springs	185	24,272	317	64.0
Remainder of County	178	13,664	144	36.0
Gilpin	50	1,799	22	100.0
Central City	26	1,119	13	62.2
Remainder of County	24	680	9	37.8
Grand	208	13,380	150	100.0
Granby	73	5,743	67	42.9
Remainder of County	135	7,637	83	57.1
Gunnison	181	14,865	191	100.0
Gunnison	132	13,466	172	90.6
Remainder of County	49	1,399	19	9.4
Hinsdale	20	521	8	100.0
Lake City	20	521	8	100.0
Remainder of County	-0-	-0-	-0-	-0-
Huerfano	188	10,878	123	100.0
Walsenburg	154	9,883	113	90.9
Remainder of County	34	995	10	9.1
Jackson	52	2,830	34	100.0
Walden	44	2,706	33	95.6
Remainder of County	8	124	1	4.4
Jefferson	1,932	332,856	4,557	100.0
Arvada	331	43,725	599	13.1
Edgewater	63	5,839	56	1.8
Golden	226	30,335	339	9.1
Lakewood	600	139,425	2,031	41.9
Wheatridge	297	65,270	900	19.6
Remainder of County	415	48,262	632	14.5



**SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY**

Fiscal Year Ended June 30, 1965

	<u>Monthly Average No. Of Returns</u>	<u>Retail Sales ( Thousands of Dollars )</u>	<u>Net Tax Collections</u>	<u>% of County Retail Sales</u>
Kiowa	74	3,833	39	100.0
Eads	48	2,961	29	77.3
Remainder of County	26	872	10	22.7
Kit Carson	196	19,001	235	100.0
Burlington	106	13,556	180	71.3
Remainder of County	90	5,445	55	28.7
La Plata	433	40,096	495	100.0
Durango	349	36,914	457	92.1
Remainder of County	84	3,182	38	7.9
Lake	133	14,103	198	100.0
Leadville	121	12,170	170	86.3
Remainder of County	12	1,933	28	13.7
Larimer	1,330	152,747	1,945	100.0
Estes Park	182	11,983	181	7.8
Fort Collins	635	96,953	1,208	63.5
Loveland	390	36,884	471	24.1
Remainder of County	123	6,927	85	4.6
Las Animas	417	21,829	266	100.0
Trinidad	311	19,636	242	90.0
Remainder of County	106	2,193	24	10.0
Lincoln	152	11,972	142	100.0
Limon	87	8,965	107	74.9
Remainder of County	65	3,007	35	25.1
Logan	387	42,286	551	100.0
Sterling	319	39,448	524	93.3
Remainder of County	68	2,838	27	6.7
Mesa	972	129,666	1,601	100.0
Grand Junction	788	115,514	1,453	89.1
Remainder of County	184	14,152	148	10.9
Mineral	26	862	12	100.0
Creede	23	795	11	92.2
Remainder of County	3	67	1	7.8
Moffat	193	18,935	233	100.0
Craig	162	17,491	216	92.4
Remainder of County	31	1,444	17	7.6

**SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY**

Fiscal Year Ended June 30, 1965

	<u>Monthly Average No. Of Returns</u>	<u>Retail Sales ( Thousands of Dollars )</u>	<u>Net Tax Collections</u>	<u>% of County Retail Sales</u>
Montezuma	291	31,234	376	100.0
Cortez	224	26,752	330	85.6
Remainder of County	67	4,482	46	14.4
Montrose	332	33,399	415	100.0
Montrose	233	26,786	340	80.2
Remainder of County	99	6,613	75	19.8
Morgan	418	64,089	604	100.0
Brush	123	28,264	144	44.1
Fort Morgan	248	29,922	396	46.7
Remainder of County	47	5,903	64	9.2
Otero	513	47,340	606	100.0
Fowler	57	3,589	44	7.6
La Junta	255	24,809	338	52.4
Rocky Ford	158	16,756	203	35.4
Remainder of County	43	2,186	21	4.6
Ouray	44	2,103	22	100.0
Ouray	34	1,421	18	67.6
Remainder of County	10	682	4	32.4
Park	70	3,080	28	100.0
Fairplay	25	1,245	10	40.4
Remainder of County	45	1,835	18	59.6
Phillips	132	13,397	114	100.0
Holyoke	72	6,865	75	51.2
Remainder of County	60	6,532	39	48.8
Pitkin	177	15,258	234	100.0
Aspen	158	14,793	227	97.0
Remainder of County	19	465	7	3.0
Prowers	343	33,544	385	100.0
Lamar	256	27,658	325	82.5
Remainder of County	87	5,886	60	17.5
Pueblo	1,526	345,961	2,905	100.0
Pueblo	1,465	343,300	2,871	99.2
Remainder of County	61	2,661	34	.8
Rio Blanco	123	8,998	114	100.0
Meeker	65	4,296	55	47.7
Remainder of County	58	4,702	59	52.3

SALES TAX: NUMBER OF RETURNS, RETAIL SALES AND  
NET TAX COLLECTIONS FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1965

	Monthly Average No. Of Returns	Retail Sales ( Thousands of Dollars )	Net Tax Collections	% of County Retail Sales
Rio Grande	244	24,989	301	100.0
Del Norte	58	4,404	56	17.6
Monte Vista	161	19,139	230	76.6
Remainder of County	25	1,146	15	5.8
Routt	178	12,098	147	100.0
Oak Creek	21	713	10	5.9
Steamboat Springs	103	9,299	111	76.9
Remainder of County	54	2,086	26	17.2
Saguache	96	5,104	58	100.0
Center	48	3,719	42	72.9
Remainder of County	48	1,385	16	27.1
San Juan	27	1,125	15	100.0
Silverton	26	1,122	15	99.7
Remainder of County	1	3	-0-	.3
San Miguel	50	2,692	31	100.0
Telluride	17	853	10	31.7
Remainder of County	33	1,839	21	68.3
Sedgwick	112	8,095	88	100.0
Julesburg	83	7,153	77	88.4
Remainder of County	29	942	11	11.6
Summit	76	5,241	56	100.0
Dillon	20	731	10	13.9
Remainder of County	56	4,510	46	86.1
Teller	88	3,322	43	100.0
Cripple Creek	30	887	12	26.7
Remainder of County	50	2,435	31	73.3
Washington	123	8,657	96	100.0
Akron	70	6,458	73	74.6
Remainder of County	53	2,199	23	25.4
Weld	1,265	159,386	1,847	100.0
Eaton	57	7,922	65	5.0
Fort Lupton	74	8,303	108	5.2
Greeley	710	111,920	1,386	70.2
Windsor	43	3,785	34	2.4
Remainder of County	381	27,456	254	17.2
Yuma	228	17,707	204	100.0
Wray	89	8,389	89	47.4
Yuma	100	7,735	102	43.7
Remainder of County	39	1,583	13	8.9