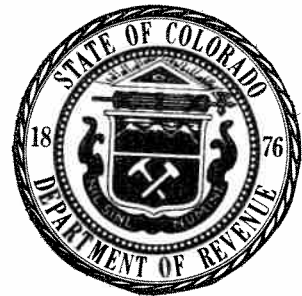


30TH ANNUAL REPORT

fiscal year ended june 30, 1971



STATE OF COLORADO

Department of Revenue

Annual Report for Fiscal Year 1970-71
Colorado Department of Revenue
State Capitol Annex Building, Denver, Colorado 80203

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THE STATE OF COLORADO

DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER
80203

JOHN H. HECKERS
EXECUTIVE DIRECTOR

January 4, 1972

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 thirtieth annual report of the Department of Revenue in accordance with the provisions of the Colorado statutes.

This report is a summary of the fiscal activities of the Revenue Department for the year ended June 30, 1971, and 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,

A handwritten signature in cursive script, appearing to read "John H. Heckers", written over a horizontal line.

Executive Director

JHH:db

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DEPARTMENT OF REVENUE

Legal Basis: Created by statute in 1941; Colorado Revised Statutes (1963) Chapter 3, Article 7, as amended.

Executive Director of Revenue: John H. Heckers

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, in Denver. Motor Vehicle administration is located at 140 West Sixth Avenue. There are also 12 district offices.

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to civil service regulations. The Executive Director is bonded for \$200,000. Total number of employees as of June 30, 1971, was 1,204.

General Purpose: To collect income, sales and excise taxes, licenses and other fees due the State under a single unified tax collection system, and administer and enforce specifically enumerated tax laws and the various motor vehicle laws.

Functions:

1. To advise the Governor and General Assembly in matters of collection of taxes and the enforcement of taxing and licensing laws.
2. Administer and enforce specific tax laws, including sales, use, liquor, income and withholding taxes, motor fuel tax, gross ton mile tax, etc.
3. May deputize other State agencies to collect for the Department of Revenue and may require bond of such deputized agencies.
4. Deposit daily with the State Treasurer all monies received, and render to the State Treasurer on the first day of each month an account of the working capital of the Department.
5. Maintain a division of taxation for the establishment of delinquent deficiency assessments by a single unified audit for all tax liabilities.
6. Title and register motor vehicles, conduct examinations for operators' and chauffeurs' licenses in Denver, and, either directly or through county clerks as agents of the Department, to administer throughout the several counties of the State the titling and registration of motor vehicles and the examination and licensing of operators and chauffeurs.
7. To maintain a central agency for payment of penalty assessment notices served upon violators for highway traffic violations and to receive the State's share of all fines collected throughout the State for violations of specific articles of the motor vehicle laws.
8. Maintain highway accident records for the enforcement of the financial responsibility law and motor vehicle licensing laws.

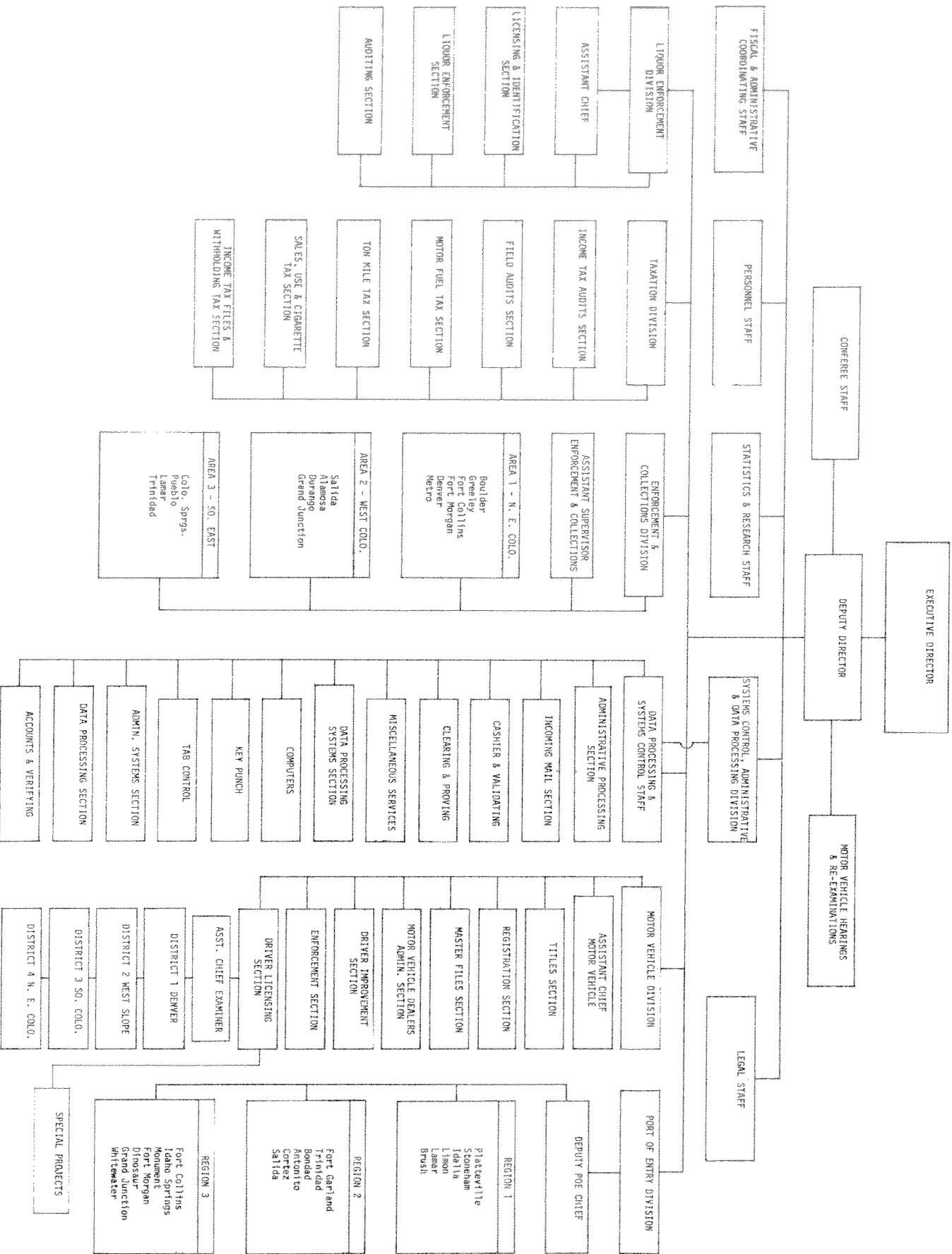
9. Administer Motor Vehicle Inspection Station laws.
10. Maintain and administer Port of Entry System in Colorado.
11. Administer Motor Vehicle Dealers' licensing laws.

The COLORADO DEPARTMENT OF REVENUE operates and administers taxes and fees under authority of the following major statutory provisions:

All references are to COLORADO REVISED STATUTES, 1963, as amended:

Section	3- 7- 1 et seq.	Organization and administration
	3-16- 1 "	Rule Making and Licensing Procedures
	5- 3- 1 "	Aircraft Registration
	13- 1- 1 "	Motor Vehicles, Operators, Gross Ton Mile Tax, Ports of Entry
	72- 1-14 "	Insurance Premiums Tax
	74-12- 1 "	Drivers License Compact
	75- 2-25 "	Liquor Tax
	138- 1- 1 "	Income Tax
	138- 2- 1 "	Motor Fuel Tax
	138- 3-61 "	Inheritance Tax (Collections only)
	138- 5- 1 "	Sales and Use Taxes
	138- 8- 3 "	Cigarette Tax
	138- 9- 1 "	Procedure and Administration

COLORADO DEPARTMENT OF REVENUE



ESTIMATED POPULATION BY COUNTY

County	Census 1960 ^{a/}	Census 1970 ^{a/}	July 1, 1971 ^{b/}
Adams	120,296	185,789	195,595
Alamosa	10,000	11,422	11,718
Arapahoe	113,426	162,142	174,805
Archuleta	2,629	2,733	2,674
Baca	6,310	5,674	5,701
Bent	7,419	6,493	6,505
Boulder	74,254	131,889	136,657
Chaffee	8,298	10,162	10,400
Cheyenne	2,789	2,396	2,337
Clear Creek	2,793	4,819	5,187
Conejos	8,428	7,866	7,884
Costilla	4,219	3,091	3,071
Crowley	3,978	3,086	3,044
Custer	1,305	1,120	1,131
Delta	15,602	15,286	15,275
Denver	493,887	514,678	518,831
Dolores	2,196	1,641	1,635
Douglas	4,816	8,407	8,898
Eagle	4,677	7,498	7,794
Elbert	3,708	3,903	3,915
El Paso	143,742	235,972	251,357
Fremont	20,196	21,942	22,382
Garfield	12,017	14,821	14,977
Gilpin	685	1,272	1,287
Grand	3,557	4,107	4,199
Gunnison	5,477	7,578	7,806
Hinsdale	208	202	205
Huerfano	7,867	6,590	6,522
Jackson	1,758	1,811	1,844
Jefferson	127,520	233,031	246,362
Kiowa	2,425	2,029	2,044
Kit Carson	6,957	7,530	7,549
Lake	7,101	8,282	8,435
La Plata	19,225	19,199	19,362
Larimer	53,343	89,900	94,046
Las Animas	19,983	15,744	15,795
Lincoln	5,310	4,836	4,833
Logan	20,302	18,852	18,917
Mesa	50,715	54,374	54,843
Mineral	424	786	813
Moffat	7,061	6,525	6,566
Montezuma	14,024	12,952	13,127
Montrose	18,286	18,366	18,429
Morgan	21,192	20,105	20,296
Otero	24,128	23,523	23,667
Ouray	1,601	1,546	1,564
Park	1,822	2,185	2,225
Phillips	4,440	4,131	4,103
Pitkin	2,381	6,185	6,569
Prowers	13,296	13,258	13,442
Pueblo	118,707	118,238	119,890
Rio Blanco	5,150	4,842	4,884
Rio Grande	11,160	10,494	10,639
Routt	5,900	6,592	6,688
Saguache	4,473	3,827	3,904
San Juan	849	831	854
San Miguel	2,944	1,949	1,964
Sedgwick	4,242	3,405	3,445
Summit	2,073	2,665	2,863
Teller	2,495	3,316	3,419
Washington	6,625	5,550	5,550
Weld	72,344	89,297	94,095
Yuma	8,912	8,544	8,519
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,283,337</u>

a/ Official U. S. Census tabulation.

b/ Source: State Planning Office, Demographic Section.

LEGISLATIVE DIGEST



LEGISLATIVE DIGEST

Summary of Senate and House bills pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Forty-Eighth General Assembly, First regular session with the exception of H 1038 which was enacted by the Forty-Seventh General Assembly, Second regular session.

Alcoholic Beverage

- S 276 - Intoxicating liquors - election days. Removes the prohibition on the sale, service or distribution of malt, vinous or spirituous liquors on municipal election days, and provides that the prohibition shall not apply on any election day except primary and general election days.

Effective July 1, 1971. Amends 75-2-3(3)

- H 1049 - Intoxicating liquors - production of wine for family use. Permits the head of a household, without the payment of state taxes or the procurement of any state license, to produce for family use and not for sale the amount of vinous liquor exempt from federal excise tax on such liquor when produced by the head of a household for family use and not for sale. Such production is to be in conformity with federal law and rules and regulations.

Effective July 1, 1971. Adds 75-2-45

- H 1437 - Intoxicating liquors - special event permits. Authorizes the state licensing authority to issue special event permits for the sale by certain organizations of either malt beverages or liquor by the drink at special events of the organization or at public celebrations. Such permits are available only to nonprofit fraternal, philanthropic, or religious type organizations, locally incorporated or nationally chartered, who must show that a special event requires the use of facilities or locations other than its own or other than existing available facilities, that the proposed event and its location will not be injurious to public welfare, and that the location proposed has not been subject to denial of an application for a regular liquor license within 2 years on grounds of adequacy of outlets. Fees for such permits are \$10 per day for malt beverage and \$25 per day for liquor. Hours of sale are limited, and a limit of 2 consecutive days per permit and 8 days per calendar year for any applicant is imposed. A local licensing authority, which may charge additional fees equal to the state fees, must approve the application before the state authority acts on it.

Effective July 1, 1971. Adds 75-3-1 to 75-3-7

Income Tax

- S 135 - Income tax - withholding fund. Changes requirement that any unexpended balance in the income tax withholding fund in excess of \$100,000 be transferred to general fund on June 30 of each year by requiring all unexpended balances to be so transferred.

Effective March 31, 1971. Amends 138-1-68(12)

S 136 - Oil and gas income tax withholding fund - balances. Changes requirement that any unexpended balance in the oil and gas income tax withholding fund in excess of \$50,000 be transferred to general fund on June 30 of each year by requiring all unexpended balances to be so transferred.

Effective March 31, 1971. Amends 138-1-60(6)

H 1040 Income taxation - credit for property taxes paid by the elderly. Provides that Colorado residents 65 years of age or older during the entire taxable year may claim a credit or refund against state income taxes for property taxes paid or tax-equivalent payments made during the year with respect to a residence occupied by the claimant. The credit or refund is 50% of general property taxes or 10% of actual rent paid, and it may not exceed \$200. The amount of the credit or refund must be reduced by 10% of income over \$500 in the case of an individual taxpayer, and by 10% of income over \$1,800 in the case of married taxpayers. Additional qualifications are that the taxpayer is not claimed as an exemption by any other person; that he has a net worth of less than \$20,000; and that his income, as defined for this purpose, is less than \$2,400 for a single taxpayer and less than \$3,700 for married taxpayers. The credit is first applied against income taxes due, and any excess over taxes due is refunded. When 2 persons not husband and wife are entitled to the credit or refund, either may take it or it may split as they elect. First applicability of the act is to property taxes levied in 1970 paid in 1971 and reported on the 1971 income tax return, but the amount of the credit or refund is cut in half for the first year.

Effective July 1, 1971. Adds 138-1-20 and 138-1-21

H 1057 - Income tax - extension of time to file returns for persons abroad and servicemen. Provides that state residents who are traveling or temporarily residing outside of the United States are granted an automatic extension of time in which to file income tax returns. The extension lasts until the 15th day of the 6th month after the close of the taxpayer's taxable year.

The time of service spent by servicemen and others in combat zones, plus 180 days after such period of service, is to be disregarded under the tax laws in determining tax liability, including penalties and interest, whether any act required of or permitted by any such person or the state, with respect to income tax liability, was performed within the time prescribed therefor.

Effective July 1, 1971. Adds 138-1-72(3) and 138-1-74(2)

H 1277 - Income taxation - reports and payment of amounts withheld. Monthly and quarterly reports and payment of income taxes withheld by employers are made due by the 20th day of the designated months rather than the last day of those months.

Effective April 14, 1971. Amends 138-1-68(4)

department of revenue. Fines for violation are mandatory and may not be suspended.

Effective July 1, 1971. Amends 13-19-2; repeals and reenacts 13-19-3, 13-19-5, 13-19-9(2); adds 13-19-9(4)

- S 30 - Motor vehicle records - copy fees. Raises fee from 75¢ to \$1.25 for a search for, or a copy of, certain motor vehicle records from department of revenue.

Effective July 1, 1971. Amends 13-2-6(2)

- S 38 - Motor vehicles - hotels to be licensed. Requires hotels which provide parking space to be licensed. Raises annual license fee for auto camps and hotels to \$5 and provides that the department of revenue shall administer instead of the Colorado state patrol.

Effective July 1, 1971. Adds 13-14-1(4), 13-14-3(2)(e); amends 13-14-2, 13-14-3(1), 13-14-4, 13-14-5, 13-14-6

- S 71 - Taxation - sales and use tax on motor vehicles - collection. Provides that department of revenue shall not issue certificate of title to a motor vehicle unless all sales, storage, use and consumption taxes have been paid thereon. Provides that department of revenue shall collect any such unpaid taxes, including those imposed by home rule cities. Governing body of city or town must certify applicable tax ordinance to department.

Effective July 1, 1971. Repeals and reenacts 138-5-13, 138-5-40

- S 74 - Automobiles - licensing of parts dealers and garages. Transfers the administration of the law concerning the licensing of automobile parts dealers and garages from the Colorado state patrol to the department of revenue. Includes persons in the business of destroying, disposing or salvaging automobiles in the definition of "dealer". Eliminates the provision on transfer of licenses when a licensee moves to a new place of business. Requires the records of a licensee to show, in addition to matters presently required, the model year of any automobile received. Provides that records shall be open at all times for inspection by the department of revenue or any law enforcement officer.

Effective January 1, 1972. Amends 13-13-1(6), 13-13-6, 13-13-7(1), Repeals 120-10-29, 120-10-30

- S 90 - Motor vehicles - license plates. Provides that license number plates for passenger vehicles for the calendar year 1973 and thereafter shall bear the words "Colorful Colorado".

Effective April 14, 1971. Amends 13-3-12(2)

- S 140 - Motor vehicles - left turn on red light. Authorizes left turn from a one-way street onto a one-way street after a complete stop, unless such turn is prohibited by a sign.

Effective July 1, 1971. Amends 13-5-13(7)(b)

§ 197 - Motor vehicle - noise abatement. Declares that excessive noise is a public nuisance, and establishes maximum permissible noise levels, according to the type of area involved. Allowable limits graduate upward from residential through commercial, light industrial and commercial, and industrial zones, the sound levels being measured in decibels which, if exceeded as measured at a point 25 feet or more from the property line of the sound source, is prima evidence that the noise is a public nuisance. Maximums are reduced by 5 decibels at night in each zone, may be exceeded in daytime for 15 minutes in an hour. Certain types of noises are declared nuisances at 5 decibels below the stated limits. Several exemptions or qualifications are set forth, including: aircraft noise is not covered, nor are authorized race track events; construction projects and railroads are subject to industrial zone limits wherever they are; ambient noise must be considered in making sound measurements; and wind velocity over 5 mph invalidates a test.

Violations are not crimes, the remedy authorized being a civil action by any resident of the state to abate the claimed nuisance. A court may enjoin the responsible party from continuing the activity involved, but is to consider the difficulty faced by the party in complying with the allowable limits, and may allow time for compliance with the court order before making a finding of contempt of its order, which is to be punished by a daily fine of \$100 to \$2,000.

Other controls on noise are established by prohibiting the sale, under misdemeanor penalties, of any new motor vehicle or any self-propelled vehicle manufactured after various specified dates, the noise limit on such vehicles to be measured from a point 50 feet or more from the vehicle or its lane of travel, the limits being more restrictive for vehicles manufactured after January 1, 1973. Local authorities are authorized to adopt resolutions or ordinances prohibiting the operation of vehicles producing noise in excess of limits specified, and may impose more restrictive controls.

Effective July 1, 1971. Adds 66-35-1 to 66-35-8

§ 206 - Motor vehicle carrier regulation. Provides that motor vehicle carriers operating either as common carriers or contract carriers by motor vehicle no longer are required to obtain a P.U.C. permit for interstate operations, but in lieu thereof must file with the P.U.C. an application for registration of their federal I.C.C. authority or federal exemption under which they operate in Colorado, must have the application approved, and must keep it current. No notice or hearing is required on such application, nor is proof of public convenience and necessity. Carriers holding permits for interstate operations issued previously by the P.U.C. need not file the application for registration. Transfer of such registration is subject to P.U.C. approval, and registration is subject to revocation for cause, as in the case of permits.

Effective December 14, 1971. Amends 115-9-4(1), 115-9-6, 115-9-9, 115-9-12, 115-11-3(1), 115-11-4, 115-11-8, 115-11-10; adds 115-9-22; repeals and reenacts 115-11-15

- S 222 - Motor vehicle - taxation - refund of ton-mile and passenger-mile taxes. Establishes a 3-year period after the date of payment of ton-mile or passenger-mile taxes within which a taxpayer must file a claim for refund or credit.
- Effective July 1, 1971. Amends 138-9-7(1)(a)
- S 382 - Motor vehicles - traffic offenses on federal military installations. Requires a military authority which convicts any person of a traffic offense committed on a federal military installation in Colorado to forward records of such conviction to the department of revenue, which may impose points leading to the suspension or revocation of a driver's license.
- Effective June 2, 1971. Amends 13-4-21(2) and 13-4-23(6)(a)
- H 1038 - Motor vehicle registration fees - allocation. Extends the additional annual registration fee of \$1.50 on all motor vehicles through 1973; to be distributed between towns, cities and counties as before, and provides that, for the years 1971 through 1973, \$2.50 of the regular full year registration fees on most vehicles will be distributed in the same manner.
- Effective January 1, 1971. Adds 115-14-1 to 115-14-12
- H 1030 - Motor vehicle special fuel taxes - collection procedures. Eases the reporting requirements on special fuel purchases and payments by owners of diesel-powered private passenger vehicles, removing requirements for users' licenses for such owners and allowing annual instead of monthly reports. Also allows non-resident owners of such vehicles to purchase a special permit for \$1 which allows owner to purchase diesel fuel without payment of tax thereon.
- Effective July 1, 1971. Adds 138-2-2(3)(a), 138-2-2(4), (5)(a)
- H 1031 - Motor vehicle operation - implied consent to chemical tests for alcohol. Makes several changes of substance in the implied consent law passed in 1967, broadening its applicability to include impaired driving, and other changes including the following:
- (a) The law now applies to any driver arrested for any misdemeanor allegedly committed while driving under the influence of, or impaired by, alcohol, rather than only to persons charged with driving while intoxicated.
 - (b) The notice of rights given when a driver is asked to submit to a test must now include the arresting officer's grounds for believing the person was under the influence of or impaired by alcohol.
 - (c) The implied consent of any person whose condition makes him incapable of refusing a test is deemed to authorize the test, and in the case of dead persons, tests in addition to that for alcohol are specified.
 - (d) The act repeals a provision which required immediate reinstatement of a license which had been revoked for refusal to consent to the test,

if the person refusing the test was found not guilty of a charge of driving under the influence, or if the charge was dismissed.

(e) A provision is repealed which required an officer to permit the accused to secure his own timely test for intoxication, and made the results of the official test inadmissible if the officer refused to permit such alternate test.

Effective July 1, 1971. Repeals and reenacts 13-5-30(3)

- H 1058 - Motor vehicles - safety of passengers - riding on outside. Places a duty on the driver of a motor vehicle not to drive if he knows any passenger is riding in a manner which endangers his own safety or that of others. Prohibits hanging on the outside of a moving vehicle, or attaching one's self to any portion of the vehicle other than that enclosed for passengers or cargo, and forbids a driver knowingly to permit a person to hang on or attach himself to a moving vehicle; but provides that these prohibitions do not apply to authorized parades or exhibitions, or to government vehicles or regulated commercial vehicles if persons in performing their duties are required to sit or stand on the outside of a vehicle which is properly equipped.

Effective July 1, 1971. Repeals and reenacts 13-5-76

- H 1101 - Motor vehicles - requirements for tire safety. Prohibits driving on highway any motor vehicle having unsafe tires. A tire is unsafe if it has a bump, bulge or break, or has less than 2/32 inch tread depth measured as specified, or suffers from some other defect reasonable demonstrated to make it unsafe. No tire designed for off-highway use can be used on the highway, and markings indicating such restricted use are not to be obliterated. Sale of a vehicle having any unsafe tire is prohibited.

Effective July 1, 1971. Adds 13-5-108(6) to (9)

- H 1119 - Motor vehicles - lighting requirements. Changes time requirements for having motor vehicle lamps lighted. Lights are now required between sunset and sunrise rather than one-half hour after sunset and before sunrise, and lights are now required anytime visibility is not adequate to reveal an object at a distance of 1000 feet, rather than 500 feet.

Effective July 1, 1971. Adds 13-5-86(1) and 13-5-92(1), (2)

- H 1145 - Motor vehicles - operators' licenses - minor operators - judicial review of license actions. Provides that any licensed minor operator may be granted chauffeur privileges if his job requires; formerly such privileges could be granted only if the minor was 17. Provides that venue for an action to review a denial, cancellation, suspension or revocation of an operator's license shall be in the county of residence of the plaintiff, and that the district attorney, on the attorney general's request, shall represent the department of revenue in such an action.

Effective July 1, 1971. Amends 13-4-3(1)(d) and 13-4-27

H 1285 - Motor vehicles - violations of registration requirements - penalties. Makes any violation of the provisions of the article on motor vehicle registration and specific ownership taxes for which no other penalty is provided a misdemeanor, subject to a fine of \$10 to \$500, 10 days to 6 months imprisonment, or both.

Effective July 1, 1971. Adds 13-3-33

H 1286 - Motor vehicle laws - violation - penalty assessment notice. Provides a \$10 fine for anyone operating a motor vehicle without a valid operator's or chauffeur's license. If an arresting officer offers a penalty assessment notice in connection with a traffic law violation and the arrested person fails to produce satisfactory identification or the officer has reason to believe the person will disregard a written promise to pay the fine, the officer is to take such person to the nearest post office facility to make remittance of the fine. A refusal or inability to make such remittance constitutes a refusal to accept the penalty assessment notice. The officer is to advise the arrested person of the number of points he will be assessed for the violation. See also H.B. 1273.

Effective July 1, 1971. Amends 13-5-130(3)(a)(1), (4)(a)

H 1354 - Motor vehicles - traffic controls - vehicles and pedestrians. Provides for adoption and publication by the department of highways of a manual and specifications for a uniform system of traffic control devices, correlating and conforming to federal specifications. Rewrites the traffic control signal legend, itemizing the types of signal lights, including the various colored arrows and "X's". Also, rewrites the provisions concerning pedestrians' right-of-way, listing the duties of pedestrians with respect to various pedestrian "walk" and "don't walk" signals. Authorized highway guide signs are delineated. The requirements of vehicle operation at railroad grade crossings are detailed, requiring a motorist to stop not more than 15 (rather than 10) feet from the nearest track rail, in addition to the situations set forth in existing law, when a crossing gate is lowered, a flagman signals, a whistle is heard from a train rapidly approaching within 1500 feet, or the train itself is clearly visible in hazardous proximity. An exception is created to the provision that commercial passenger buses, school buses, and heavy equipment must stop at all railroad crossings, and such vehicles need not stop at any crossing posted by highway authorities as an "exempt crossing" where no trains are in operation during certain periods or seasons.

Effective July 1, 1971. Amends 13-5-9, 13-5-12(1), (2), 13-5-14(1)(a), (1)(b), 13-5-15(1), 13-5-65(1), 13-5-66, 13-5-67(1), 13-5-68(3); adds 13-5-67(5), 13-5-68(5); repeals and reenacts 13-5-13, 13-5-56, 13-5-57(5).

H 1374 - Motor vehicles - definitions. Contains several new definitions applicable to the operation of motor vehicles, including "alley", "divided highway", "lane", "markings" and "stop line"; the bicycle definition is changed from a 20 inch wheel diameter to a diameter of more than 14 inches.

Effective July 1, 1971. Amends 13-1-1(69), 13-1-1(85) to (89)

H 1375 - Motor vehicles - operation of motorcycles. Provides that motorcycles shall not be driven more than 2 abreast in a single traffic lane, and that a motorcycle is entitled to full use of a traffic lane. Requires passenger footrests on certain motorcycles. Requires motorcycle drivers and passengers to observe certain safety standards while cycle is in operation.

Effective July 1, 1971. Adds 13-5-159(4), 13-5-162 to 13-5-165

H 1378 - Motor vehicles - regulation and licensing of dealers - appropriation. Repeals and reenacts law dealing with the licensing and regulation of motor vehicle dealers. Changes include: Increasing dealer licensing board from 5 to 9 members with all appointments to be made by the governor; requiring the board to conduct written exams to test the knowledge of first-time license applicants regarding motor vehicle laws; authorizing the board to issue temporary motor vehicle salesman's licenses; increasing license fees; enumeration of acts which may result in denial, suspension, or revocation of a license; requiring manufacturers to file copies of all motor vehicle warranties and changes therein with the executive director of the department of revenue; and allowing persons who are damaged by certain unlawful acts to proceed against the manufacturer, distributor, or factory or distributor branch or representative. The portion of the act which provides for testing of licensees does not take effect until July 1, 1972. Appropriates \$35,000 to dealer licensing board for general purposes.

Effective July 1, 1971. Repeals and reenacts 13-11

H 1381 - Motor vehicles - operation - length - suspension systems - authority of local governments - obstruction of view - driveways. Transfers authority to designate emergency vehicles from local officials to the state motor vehicle licensing agency. Prohibits operating a motor vehicle with the suspension system altered from the manufacturer's original design. Requires local authorities to enforce traffic and parking restrictions on streets which are state highways. Prohibits local authorities from enacting any ordinance which would alter the meaning of the state "rules of the road" and which would apply to a street which is also a state highway. Declares that no local ordinance may apply to a state highway until approved by the state department of highways. Authorizes local authorities to adopt by reference all or part of a model municipal traffic code. Increases from 3 to 4 the number of vehicle units which may be coupled together, and allows certain vehicle loads to project beyond the ends of the vehicle. Requires the state department of highways and local authorities to enter into agreements for the establishment and signing of detour routes. Requires a property owner to remove any trees or shrubbery which interfere with the view of traffic. Authorizes the department to adopt standards for the construction and maintenance of driveways leading to state highways. Requires vehicles designed to be operated at less than 25 mph to display a triangular slow-moving vehicle emblem on the rear. Allows a recreation district or metropolitan recreation district to designate certain areas where the operation of motor vehicles is prohibited.

Effective July 1, 1971. Amends 13-1-1(45), 13-5-121(4), 120-13-35(2); adds 13-5-4(6), 13-5-166, 13-4-23(5)(y), 13-5-121(6), 13-5-128(6), 13-5-167 to 13-5-170; repeals and reenacts 13-5-6(1), 13-5-7

H 1385 - Motor vehicle registration - radio and TV special license plates. Holders of FCC licenses for standard or FM radio, or TV, may purchase special license plates bearing the call sign letters assigned to the station for up to 10 cars, or trucks under 5000 pounds, by paying an additional registration fee of \$5 per vehicle. Licensed amateur radio operators can continue to purchase such special plates for one vehicle, and the fee therefor is reduced from \$5 to \$2.

Effective July 1, 1971. Amends 13-3-23(6); repeals and reenacts 13-3-11(7)

H 1397 - Motor vehicles -safety inspections - denial of certificate - Appropriation. Requires the department of revenue to make regulations whereby safety inspection stations must mark a vehicle so as to give notice that an inspection certificate has been denied the vehicle due to some defect. The time for correcting vehicle defects without additional charge or penalty is increased from 5 to 7 days. Funds received by the department from the sale of inspection certificates are to be deposited in a special account in the highway users tax fund for administration and enforcement of the inspection laws, and \$155,500 is appropriated to the department out of such special account for such purposes.

Effective July 1, 1971. Amends 13-5-114(4), 13-5-114(5), (6), 13-5-117

H 1454 - Motor vehicles - registration fees and taxes. Miscellaneous amendments relating to motor vehicle registration fees and taxes, including the following: Vehicles exempt from registration include public utility machinery and equipment not operated on the highways which is subject to the special tax provisions for utilities, machinery and equipment operated solely upon the property of its owner which is listed by the owner on ad valorem personal property tax schedules, and a truck owned by a qualified disabled veteran in lieu of an automobile and not used to haul for compensation; as of the date of the passage of the act, in order to be exempt from specific ownership tax, a mobile home or trailer coach must have a permanent foundation with the vehicle's axles and wheels detached, and although its owner need not own the real property upon which it is located, it must be so located as to be an improvement upon such property; such exemption also continues for coaches and mobile homes on which the owner has previously elected to pay ad valorem taxes by surrendering his certificate of title to the county clerk, although the provision granting such option is repealed by the act; mounted equipment permanently attached to a vehicle no longer automatically takes the same specific ownership tax classification as the vehicle to which it is attached; a minimum specific ownership tax of \$1.50 is applicable for any part of a year; fees for additional dealer plates for motorcycles and similar vehicles are \$7.50 each for up to 5 plates and \$10 each for additional plates; certain mobile machinery and equipment, including self-propelled construction equipment, not registered for highway use is subject to a special annual fee of \$1.50.

Effective January 1, 1972. Amends 13-3-2(3), (5), 13-3-4(1)(f), (1)(g), (2), 13-3-5(23), 13-3-8(1), 13-3-17(1), 13-3-23(5)(a)(iii), (5)(a)(iv), (7); adds 13-3-23(20)(b); repeals 13-3-9(4)(b)

H 1455 - Motor vehicles - specific ownership taxes - fees for collection. Raises from 30 cents to 50 cents the fee which may be retained out of each specific ownership tax collected by county clerks and recorders and the manager of revenue in the city and county of Denver.

Effective May 21, 1971. Amends 13-2-11

H 1460 - Motor vehicles - relating to vehicle equipment. Modernizes the language of several sections concerning motor vehicle equipment requirements and safety inspections to conform to the present allocation of functions between the department of revenue and the state department of highways. Makes requirements concerning brake equipment for certain vehicles applicable to all vehicles instead of only new ones.

Effective May 22, 1971. Amends 13-5-85(4)(a), (4)(b), 4(e), 4(f), 13-5-89(3)(f), (4)(e), (5)(e), 13-5-103(1)(e), 13-5-112(6), 13-5-113(1)(c); repeals 13-5-113(1)(b)

H 1471 - Motor vehicles - definitions. Amends certain definitions in the chapter concerning motor vehicles, as follows: Provides that a "trailer coach or mobile home" must be a single self-contained unit; removes the requirement that an "implement of husbandry" must be exclusively used by its owner, and deletes specific provisions concerning his method of operations; excludes from the definition of "motor-driven cycle" trail bikes, mini-bikes, go-carts, golf carts, and similar vehicles not designed or approved for use on public roads.

Effective May 26, 1971. Amends 13-1-1(10), (49), (73)

H 1488 - Motor vehicles - certificate of title - purchaser's duties. Extends from 10 to 20 days the time within which a motor vehicle purchaser must apply for a new certificate of title, and makes it a misdemeanor for a purchaser to fail to do so or for a seller to fail to properly transfer title. Also repeals a section specifying the method by which the holder of a junior encumbrance on a motor vehicle may require that such interest be shown on a certificate of title.

Effective May 22, 1971. Amends 13-7-9; repeals 13-6-28

H 1529 - Motor vehicles - ton-mile tax - vehicles excepted. Provides that the gross ton-mile tax shall not be assessed on operator-owned vehicles transporting operator-owned race horses to and from the stud or to and from a racing meet in Colorado, or on veterinary mobile truck units.

Effective June 8, 1971. Adds 13-3-23(16)(a)(vii), (16)(a)(viii)

Miscellaneous Taxes

S 2 - Oil and gas conservation act - fees and reports. Provides that the charge paid on the market value at the well of oil and gas is in addition to the filing and service fee paid under section 100-6-15(1)(g), CRS 1963. Changes the period for the filing of reports on such market value and for the payment of the charge imposed from

monthly to quarterly, and where the charge is \$10 or less, authorizes a deferred payment until the amount exceeds \$10, but in no event may payment be deferred for more than one calendar year.

Effective July 1, 1971. Amends 100-6-20(1), (2)

- S 13 - Purchase of real property by the state - appraisal required. Provides that before any state department, institution, or agency enters into any option or agreement to purchase real property having a purchase price of more than \$100,000, the department, agency or institution shall contract with at least 1, but not more than 3, independent appraisers for an estimate of the fair market value of the property. One copy of each appraisal is to be attached to the option or contract prior to approval by the state controller. The act does not apply to acquisitions by the state department of highways for highway purposes.

Effective February 16, 1971. Amends 3-3-2(5)

- S 65 - Agriculture - permit for transportation of horses. Authorizes issuance of permanent transportation permit for certain competition horses, race horses, special drill and pleasure horses, and Colorado work or saddle horses.

Effective July 1, 1971. Adds 8-3-29

- H 1247 - Administrative code - appointment of department and division heads. Pursuant to the 1970 constitutional amendments authorizing the governor to appoint and dismiss the heads of principal departments of state government, the appointment of heads of the following 9 departments is authorized, subject to the consent of the state senate: Revenue, institutions, regulatory agencies, health, social services, labor and employment, local affairs, highways and agriculture. The executive director of each department is to appoint employees of his immediate office and the head of each division in the department, and each division director is to appoint division employees. All appointments except those by the governor must be in conformity with civil service requirements. The chief engineer, head of the division of highways, is no longer ex officio head of the department of highways; the executive director of the department of health is not ex officio head of the division of administration within that department; and the executive director of the department of labor and employment is not ex officio the director of the division of labor.

Effective July 1, 1971. Amends 3-7-2(1), 3-11-2(1), 3-25-1, 3-27-1(1) 3-28-8, 3-28-16(1), 3-28-17(1), 3-28-18(1), 3-28-19(1), 3-28-20(1), 3-28-21(1), (3)(b), 3-28-22(1), 3-28-25(1), 3-28-26(1), (3)(b), 6-1-7(1), 66-1-2(1), 66-1-6, 80-1-5(1), 120-2-4(2)

- H 1332 - Insurance - premium taxes - penalties. Changes the fine of \$100 for each day on which insurance premium taxes or estimated taxes, or on which annual reports concerning such taxes, are delinquent to a penalty of up to \$100 for each such day. Authorizes the commissioner of insurance to charge interest of 1% per month on the unpaid amount, plus a penalty of up to 25% of such amount. Removes the provision

requiring the commissioner to revoke the certificate of authority of a delinquent company until the penalty is paid, and provides that the commissioner is authorized to suspend the certificate under such circumstances.

Effective May 19, 1971. Amends 72-1-14(1)(e), (3)(b)

Source: Digest of Bills enacted by the General Assembly, Colorado Legislative Drafting Office.

GENERAL OPERATIONS



TOTAL COLLECTIONS AND COST OF ADMINISTRATION

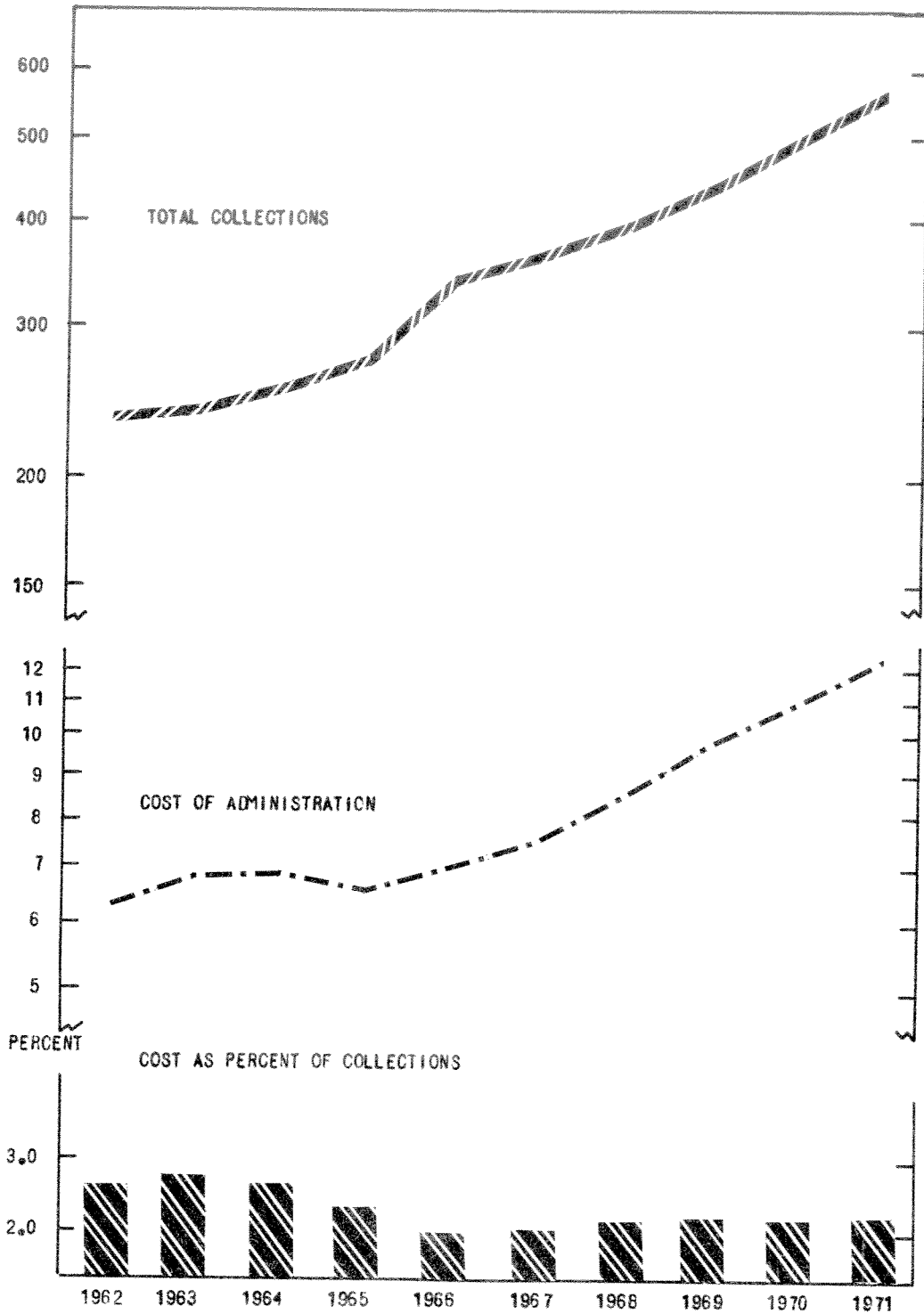
Fiscal Years Ended June 30, 1962 - 1971

<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1971	\$559,220,247	\$12,641,268	2.26
1970	504,987,630	10,979,785	2.17
1969	438,133,000	9,782,513	2.23
1968	388,073,705	8,488,615	2.19
1967	361,608,819	7,568,569	2.09
1966	341,131,698	7,042,097	2.06
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

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1962-1971

MILLIONS OF DOLLARS
(RATIO SCALE)



COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of 1971 Total Collections	Percent Change in Collections
	1970	1971		
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 967,018.34	\$ 991,098.77	.18	+ 2.49
<u>Sales, Use, Excise & Gross Receipts:</u>				
Alcoholic Beverage	\$ 11,203,012.03	\$ 11,678,031.79		
Athletic Commission Fees	15,034.19	19,386.17		
Cigarette Tax	12,349,125.65	13,175,738.72		
General Sales	141,349,209.01	159,201,668.76		
Motor Fuel	70,547,514.86	77,099,618.68		
Special Fuel	4,689,710.42	5,098,957.74		
Use Tax	11,551,502.68	12,815,630.87		
Subtotal	\$251,705,108.84	\$279,089,032.73	49.91	+ 10.88
<u>Income Taxes:</u>				
Estimated Tax	\$ 46,243,279.80	\$ 43,699,401.74		
Income Tax	23,874,209.21	25,532,837.08		
Withholding Tax	118,484,650.62	137,155,278.02		
Subtotal	\$188,602,139.63	\$206,387,516.84	36.91	+ 9.43
<u>Inheritance & Gift Taxes:</u>				
Inheritance	\$ 10,232,562.84	\$ 10,475,353.27		
Inheritance - Old Age Pension	1,049,524.13	1,375,706.90		
Gift	1,077,272.18	1,785,501.91		
Subtotal	\$ 12,359,359.15	\$ 13,636,562.08	2.44	+ 10.33
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 151,295.84	\$ 163,124.42		
Oil & Gas Income	55,614.51	36,010.20		
Oil & Gas Withholding	424,928.95	393,729.29		
Subtotal	\$ 631,839.30	\$ 592,863.91	.11	- 6.17
<u>Franchise:</u>				
Foreign & Domestic Corporations	\$ 883,548.00	\$ 929,233.50		
Insurance Premiums Tax	12,432,675.42	17,116,193.82		
Subtotal	\$ 13,316,223.42	\$ 18,045,427.32	3.23	+ 35.51
LICENSES, PERMITS & FEES				
<u>Motor Vehicles:</u>				
Gross Ton-Mile Tax	\$ 10,915,464.36	\$ 11,556,771.27		
Motor Vehicle License	14,432,053.48	12,355,669.79		
Safety Inspection	273,127.90	285,357.35		
Title Fees	362,733.50	387,375.00		
Depot Tags	7,150.00	8,002.00		
Subtotal	\$ 25,990,529.24	\$ 24,593,175.41	4.40	- 5.38
<u>Motor Vehicle Operators:</u>				
Operators & Chauffeurs License	\$ 1,172,639.68	\$ 1,184,972.02	.21	+ 1.05
<u>Regulatory & Business:</u>				
Alcohol Licenses	\$ 415.00	\$ 455.00		
Banks, Credit Unions, Finance Companies,				
Inspection Fees	427,868.88	512,833.59		
Bedding Inspection Fees	24,330.00	27,620.00		
Boiler Inspection Fees	92,418.80	92,174.04		
Cigarette License	632.50	565.00		
Dancing School Fees	300.00	100.00		
Detective License Fees	3,300.00	3,700.00		
Driving School & Instructors Licenses	2,450.00	1,630.00		
Employment Agency Fees	17,000.00	16,550.00		
Fireworks Manufacturing & Wholesale	3,250.00	3,250.00		
Fluid Milk Sanitation License	486.00	708.00		
Games of Chance Tax & License	71,506.20	82,681.25		
Hospital & Nursing Home License	3,070.00	3,510.00		

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of 1971 Total Collections	Percent Change in Collections
	1970	1971		
Regulatory & Business (cont'd.):				
Liquor License	\$ 452,700.00	\$ 472,579.75		
Liquor License, 85% City and County	770,247.80	836,760.15		
Motor Club License	2,819.00	2,522.00		
Motor Vehicle Dealers Administration Fund	90,215.00	39,250.00		
Ore Buyers License Fees	200.00	200.00		
Pet Shop License Fees	3,150.00	3,300.00		
Plumbers License & Inspection Fees	23,012.00	27,196.00		
Pre-Need Funeral Contracts	12,706.63	12,414.98		
Produce License	11,060.00	16,270.00		
Psittacine Bird License Fees	1,485.00	1,545.00		
Psychologist Examiner Fees	1,853.50	1,885.00		
Public Utilities Commission Fees	77,807.96	86,093.70		
P. U. C. Utility Supervision	444,702.73	510,098.57		
Restaurant License and Inspection Fees	52,471.50	56,228.70		
Sales Tax License	18,062.91	20,181.24		
Savings and Loan Fees	113,661.94	113,739.36		
Secretary of State Fees	535,073.20	585,367.90		
Secretary of State, Old Age Pension	13,356.70	13,076.00		
Security Commission Fees	244,510.93	194,453.69		
Special Fuel Permits	116,644.50	132,962.61		
Special Combine Permits	8,775.00	9,515.00		
State Boards:				
Abstractors Examiners	1,925.00	1,975.00		
Accounting	60,755.00	69,450.00		
Architects	32,734.50	36,704.00		
Barber Examiners	52,963.00	50,632.00		
Basic Science Examiners	16,585.00	14,925.00		
Cemetery Board	2,310.50	2,387.20		
Chiropractic Examiners	6,450.00	6,078.75		
Collection Agencies	7,931.00	7,511.00		
Cosmetology	91,170.25	95,183.26		
Dental Examiners	29,135.64	31,913.00		
Electrical	185,269.63	255,413.40		
Funeral Directors & Embalmers	7,654.50	6,187.00		
Landscape Architects	5,350.00	5,160.00		
Licensed Practical Nurse Examiners	50,685.00	55,155.20		
Medical Examiners	79,307.50	84,239.00		
Nurse Examiners	149,593.66	147,605.00		
Optometric Examiners	9,395.00	9,495.00		
Pharmacy	107,972.00	107,142.00		
Professional Sanitarians	559.00	717.00		
Real Estate	324,383.00	375,939.75		
Shorthand Reporters	950.00	650.00		
Veterinary Medicine	13,049.50	15,496.00		
State Engineers Fees	54,646.78	56,329.14		
State Highway Clearing	58,041.25	60,492.00		
Store License	354,600.54	406,395.22		
Teachers Certification Fees	57,440.00	65,070.00		
Uniform Commercial Code	51,890.57	67,198.10		
Vital Statistics, Public Health	109,508.00	110,454.50		
Subtotal	\$ 5,563,799.50	\$ 6,027,314.05	1.08	+ 8.33
OTHER RECEIPTS:				
Capitol Building Rents and Services	\$ 5,257.43	\$.00		
City Sales Tax	1,422,534.80	5,013,562.34		
Historical Society Donations	66,267.44	65,798.12		
Motor Vehicle Financial Responsibility	87,237.33	79,928.95		
Motor Vehicle County Court Fines	330,615.79	.00		
Motor Vehicle Penalty Assessments	778,808.74	965,410.42		
Revenue Department Services	365,015.78	447,163.54		
Sales of Equipment, Books	7,062.54	7,238.09		
Other Miscellaneous Receipts	624,568.90	694,038.96		
County Sales Tax	991,604.09	1,384,749.78		
Subtotal	\$ 4,678,972.84	\$ 8,657,890.20	1.55	+ 85.04
GRAND TOTAL OF GROSS COLLECTIONS	\$504,987,629.95^{a/}	\$559,205,853.33^{b/}	100.00	+ 10.74

^{a/} Does not include federal grants in the amount of \$173,750.00.

^{b/} Does not include federal grants in the amount of \$216,816.00.

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1971

Taxes	Gross Collections	Refunds	Net Collections
<u>Property:</u>			
Motor Vehicle Specific Ownership "A"	\$ 991,098.77	\$ -0- ^{a/}	\$ 991,098.77
<u>Sales, Use, Excise & Gross Receipts:</u>			
Alcoholic Beverage	\$ 11,678,031.79	\$ 4,858.02	\$ 11,673,173.77
Athletic Commission Fees	19,386.17	-0-	19,386.17
Cigarette Tax	13,175,738.72	47,227.96	13,128,510.76
General Sales Tax	159,201,668.76	15,157,300.22 ^{b/}	144,044,368.54
Motor Fuel	77,099,618.68	3,841,170.92	73,258,447.76
Special Fuel	5,098,957.74	4,681.12	5,094,276.62
Use Tax	12,815,630.87	35,789.79	12,779,841.08
Subtotal	\$279,089,032.73	\$19,091,028.03	\$259,998,004.70
<u>Income Tax:</u>	\$206,387,516.84	\$34,135,537.16	\$172,251,979.68
<u>Inheritance and Gift Tax:</u>	\$ 13,636,562.08	\$ -0- ^{c/}	\$ 13,636,562.08
<u>Severance Tax:</u>	\$ 592,863.91	\$ -0-	\$ 592,863.91
<u>Franchise Tax:</u>	\$ 18,045,427.32	\$ -0-	\$ 18,045,427.32
<u>Licenses, Permits, Fees:</u>			
Motor Vehicle:			
Gross Ton Mile Tax	\$ 11,556,771.27	\$ 27,858.84	\$ 11,528,912.43
Motor Vehicle License	12,355,669.79	74,207.85	12,281,461.94
Safety Inspection	285,357.35	924.00	284,433.35
All Other	395,377.00	417.00	394,960.00
Subtotal	\$ 24,593,175.41	\$ 103,407.69	\$ 24,489,767.72
<u>Motor Vehicle Operators:</u>	\$ 1,184,972.02	\$ 192.85	\$ 1,184,779.17
<u>Regulatory and Business:</u>	\$ 6,027,314.05	\$ 5,266.23	\$ 6,022,047.82
<u>Other Receipts:</u>	\$ 8,657,890.20	\$ 223,647.42 ^{d/}	\$ 8,434,242.78
<u>TOTALS^{e/}</u>	<u>\$559,205,853.33</u>	<u>\$53,559,079.38</u>	<u>\$505,646,773.95</u>

a/ Does not reflect \$939,193.00 apportioned to counties.

b/ Includes refund of food sales tax on income tax returns in the amount of \$14,009,310.10.

c/ Does not reflect refunds of \$595,708.18 made by Inheritance Tax Division.

d/ Does not include amounts apportioned to counties for motor vehicle penalty assessments in the amount of \$1,234.00; and, county sales tax in the amount of \$1,362,350.87 or city sales taxes of \$4,697,173.12.

e/ Does not include federal grants in the amount of \$216,816.00.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

	Fiscal Year Ended June 30	
	1970	1971
Personal Services	\$ 8,390,590	\$ 9,540,583
Maintenance & General Purpose	1,882,895	2,369,825
Total Operating Expenses	\$10,273,485	\$11,910,408
County Clerk Fees	542,390	610,818
Capital Outlay	163,910	120,042
TOTAL ADMINISTRATIVE EXPENSES	\$10,979,785^{a/}	\$12,641,268^{b/}

a/ Does not include federal grants in the amount of \$173,750.

b/ Does not include federal grants in the amount of \$216,816.

GROSS COLLECTIONS AND COST OF COLLECTIONS BY FUND
AND BY TAX SOURCE

Fiscal Year Ended June 30, 1971

Tax Source	Gross Collections	Cost of Collections	Cost as Percent of Collections
<u>General Fund^{1/2/}</u>			
*Alcoholic Beverage	\$ 13,218,817	\$ 341,709	2.59
*Cigarette Tax	13,176,304	36,842	.28
*Sales and Use Tax	172,037,481	1,159,493	.67
*Income Tax ^{3/}	206,817,256	2,481,300	1.20
Inheritance & Gift Tax	13,337,619	17,464	.13
Franchise	18,227,783	249	.001
Regulatory & Business Licenses			
Permits and Fees	4,801,797	165,178	3.44
Other Receipts	<u>6,535,053</u>	<u>70,659</u>	1.08
Total General Fund	\$448,152,110	\$ 4,272,894	.95
<u>Highway Users Fund</u>			
*Motor and Special Fuel	\$ 82,429,794	\$ 613,589	.74
*Gross Ton Mile Tax	11,598,774	1,126,130	9.71
*Motor Vehicle Registration & License ^{4/}	14,312,179	1,418,242	9.91
*All Other Motor Vehicle ^{5/}	1,383,739	3,094,955	223.67
*Operators and Chauffeurs License	1,329,259	1,834,154	137.98
*Port of Entry ^{6/}	<u>-0-</u>	<u>281,304</u>	-0-
Total Highway Users Fund	\$111,053,745	\$ 8,368,374	7.54
GRAND TOTAL	<u>\$559,205,855^{7/}</u>	<u>\$12,641,268</u>	2.26

* Items thus marked are collected and administered by the Revenue Department. All others are only collected by the Department.

1/ Taxes listed include related licenses, fees, etc.

2/ Does not reflect cash flow through the Old Age Pension Fund.

3/ Includes oil and gas withholding and tax.

4/ Includes registrations and licenses, penalty assessments, motor vehicle court fines, specific ownership tax "A".

5/ Includes titles, master files, motor vehicle dealers administration, driver improvement, financial responsibility, accident analysis, order of reinstatement, hearings and motor vehicle enforcement.

6/ Collections made at the ports have been included in the applicable tax. Total port of entry cost \$1,339,545 is allocable as follows:

Gross Ton Mile Tax	\$ 669,773
Motor and Special Fuel	321,491
Motor Vehicle Enforcement	66,977
All other	281,304
Total	<u>\$1,339,545</u>

7/ Does not include federal grants in the amount of \$216,816.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1971

Tax Section	Number of Annual Audits ^{1/}	Assessments	Refunds	Net
Office Audit ^{2/}	21,572	\$2,369,473	\$2,558,212	(\$ 188,739)
Field Audit ^{3/}	3,949	4,047,731	47,813	3,999,918
Motor Fuel and Special Fuel Tax	2,709	332,606	50,923 ^{4/}	281,683
Sales and Use Tax	4,438 ^{5/}	434,151	201,242 ^{6/}	232,909
Cigarette Tax	197	2,852	31,581	(28,729)
Ton-Mile Tax	3,730	320,234	67,397	252,837
Withholding Tax	<u>5,874</u>	<u>1,018,023</u>	<u>97,508</u>	<u>920,515</u>
Totals	<u>42,469</u>	<u>\$8,525,070</u>	<u>\$3,054,676</u>	<u>\$5,470,394</u>

1/ For statistical purposes audits of taxpayers records for varying periods of time are annualized. Income tax - 1 return = 1 annual audit, all others 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Income tax audits.

3/ Includes audits of income, sales, use, ton mile and motor fuel taxes.

4/ Does not include refunds to exempt institutions or refunds for off-highway use totaling \$3,841,200.

5/ Does not include "no change" audits.

6/ Does not include refunds to exempt institutions and city and county taxes collected by state and remitted (amounts: \$805,800 and \$6,055,400 respectively).

**MONTHLY REPORT OF EXCISE TAX
FOR VINOUS AND SPIRITUOUS LIQUOR,
REPEAL BEER AND 3.2% BEER**

ALCOHOLIC BEVERAGE

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80203



INSTRUCTIONS

MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS DRL 440 AND/OR DRL 441 MUST BE COMPLETED IN DETAIL AND TOTALS SHOWN IN APPROPRIATE LINES OF BLOCKS I, II AND III BELOW. TOTAL IN "NET TAX DUE" LINES 6, 12 AND 18 MUST BE ENTERED ON BOTTOM LINE OF THIS FORM, "TOTAL AMOUNT REMITTED WITH THIS REPORT". ANY TAX CREDITS ENTERED MUST BE ACCOMPANIED BY SUPPORTING DOCUMENTS. ATTACH ALL MONTHLY SUMMARY OF TAXABLE TRANSACTION FORMS WITH ANY SUPPORTING DOCUMENTS AND CORRESPONDENCE TO THE BACK OF THIS DRL 442.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION				PERIOD COVERED		DUE DATE			
	COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	MO.	YR.	MO.	DAY	YR.

I 3.2% BEER (ENTER TOTALS FROM FORM DRL 441)

(42-1)

1. TOTAL GALLONS @ 6¢	(7)	\$
2. PENALTY 10%	(1)	\$
3. INTEREST 1%	(11)	\$
4. SUB-TOTAL		\$
5. LESS: TAX CREDITS	(2)	\$
6. NET TAX DUE	(8-18)	\$

II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441)

(56-1)

7. TOTAL GALLONS @ 6¢:	(7)	\$
8. PENALTY 10%	(1)	\$
9. INTEREST 1%	(11)	\$
10. SUB-TOTAL		\$
11. LESS: TAX CREDITS	(2)	\$
12. NET TAX DUE	(8-18)	\$

III VINOUS AND SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 440)

(69-1)

13. AMOUNT OF TAX DUE	(7)	\$
14. PENALTY 10%	(1)	\$
15. INTEREST 1%	(11)	\$
16. SUB-TOTAL		\$
17. LESS: TAX CREDITS	(2)	\$
18. NET TAX DUE	(8-18)	\$

TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL OF LINE 6, 12 & 18) → \$

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY, UNDER PENALTY OF PERJURY, THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TO THE BEST OF MY KNOWLEDGE TRUE AND CORRECT.

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

LIQUOR ENFORCEMENT DIVISION:
BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Beer	6¢ per gallon
Wine, 14% and under	5¢ per quart or fraction thereof
Wine, over 14%	7 1/2¢ per quart or fraction thereof
Spirituos Liquors, 16 oz. or less	22 1/2¢ per pint or fraction thereof
Spirituos Liquors, 2 oz. or less	5¢ per bottle

LIQUOR ENFORCEMENT DIVISION:
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30

<u>Gross Receipts</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>
License Fees	\$ 474,300.00	\$ 456,650.00	\$ 475,250.00
3.2% Beer Tax	506,907.47	554,983.71	604,570.72
Repeal Beer Tax	1,647,723.73	1,784,712.91	2,005,424.67
Wine, 14% and under Tax	267,818.82	370,934.38	528,448.45
Wine, over 14% tax	263,539.59	282,584.52	272,292.10
Spirituuous Liquors Tax	7,283,090.27	8,235,570.48	8,257,054.08
85% Liquor Licenses from Local Government	.00	770,247.76	834,670.15
Miscellaneous Income	.00	.00	.00
Total Receipts	<u>\$10,443,379.88</u>	<u>\$12,455,683.76</u>	<u>\$12,977,710.17</u>
 <u>Less Refunds</u>			
Licenses	\$ 750.00	\$ 3,360.00	\$ 1,593.69
3.2% Beer Tax	6,271.10	4,523.68	5,160.67
Repeal Beer Tax	.00	250.69	.00
Wine, 14% and under Tax	.00	.00	.00
Wine, over 14% Tax	.00	.00	.00
Spirituuous Liquor Tax	.00	.00	.00
Total Refunds	<u>\$ 7,021.10</u>	<u>\$ 8,134.37</u>	<u>\$ 6,754.36</u>
NET RECEIPTS	<u>\$10,436,358.78</u>	<u>\$12,447,549.39</u>	<u>\$12,970,955.81</u>
 <u>Summary of Net Receipts</u>			
Receipts from Taxes	\$ 9,962,808.78	\$11,224,011.63	\$11,662,629.35
Receipts from License Fees and Miscellaneous Income	<u>473,550.00</u>	<u>1,223,537.76</u>	<u>1,308,326.46</u>
TOTAL	<u>\$10,436,358.78</u>	<u>\$12,447,549.39</u>	<u>\$12,970,955.81</u>

LIQUOR ENFORCEMENT DIVISION:
TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30

<u>Year</u>	<u>Beer</u>	<u>Wine</u>	<u>Spirituous Liquors</u>
1971	43,413,913	3,549,884	4,587,251
1970	38,915,371	2,796,621	4,575,317
1969	35,800,940	2,217,562	4,046,162
1968	32,459,230	2,296,187	3,870,667
1967	31,775,001	1,906,552	3,470,982

LIQUOR ENFORCEMENT DIVISION:
LICENSES ISSUED

Fiscal Years Ended June 30

Type Issued	1970	1971
Retail Drug Stores	142	142
Retail Liquor Stores	850	954
Retail Beer, Wine and Spirituous Liquors	1,828	2,169
Extended Hours Special Licenses	825	976
Retail Beer and Wine	39	51
Retail Clubs	235	243
Retail Railroad Dining Cars	39	28
Retail 3.2% Beer	1,486	1,749
Wholesale Liquor	21	22
Wholesale Repeal Beer	87	91
Wholesale 3.2% Beer	82	90
Repeal Breweries	3	2
3.2% Breweries	2	2
Wine Breweries	1	1
Wholesale Importer's	<u>106</u>	<u>115</u>
Total Licenses	<u>5,746</u>	<u>6,635</u>

LIQUOR ENFORCEMENT DIVISION:
TOTAL NUMBER OF STATE LICENSES ISSUED BY COUNTY

Counties	Calendar Year		
	1968	1969	1970
Adams	236	255	273
Alamosa	28	31	30
Arapahoe	205	214	233
Archuleta	19	17	22
Baca	8	8	8
Bent	15	14	14
Boulder	168	171	196
Chaffee	52	53	62
Cheyenne	8	8	6
Clear Creek	57	59	55
Conejos	32	32	32
Costilla	25	25	23
Crowley	10	10	9
Custer	11	17	17
Delta	33	27	32
Denver	1,059	1,064	1,073
Dolores	15	11	11
Douglas	31	33	30
Eagle	57	63	70
Elbert	7	8	8
El Paso	315	331	374
Fremont	64	65	70
Garfield	80	77	85
Gilpin	24	24	28
Grand	74	76	80
Gunnison	57	60	62
Hinsdale	17	14	15
Huerfano	43	43	43
Jackson	16	14	20
Jefferson	296	316	331
Kiowa	4	4	5
Kit Carson	29	26	26
Lake	49	46	40
La Plata	68	70	75
Larimer	152	176	195
Las Animas	112	106	105
Lincoln	17	17	14
Logan	45	48	50
Mesa	117	128	136
Mineral	7	8	10
Moffat	33	36	38
Montezuma	38	38	41
Montrose	53	56	64
Morgan	42	45	51
Otero	55	59	56
Ouray	16	15	15
Park	36	39	40
Phillips	11	11	12
Pitkin	70	75	77
Prowers	40	38	41
Pueblo	356	339	352
Rio Blanco	31	28	33
Rio Grande	27	27	31
Routt	36	38	41
Saguache	23	22	22
San Juan	11	11	15
San Miguel	25	20	23
Sedgwick	13	13	16
Summit	44	47	61
Teller	35	38	40
Washington	11	13	14
Weld	200	198	221
Yuma	22	22	25
Foreign	80	168	189
STATE TOTALS	4,970*	5,165*	5,486*

* These totals do not include extended hours special licenses.

LIQUOR ENFORCEMENT DIVISION:
 VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Year Ended June 30

<u>Actions</u>	<u>1970</u>	<u>1971</u>
State Suspensions	46	32
Local Suspensions	53	43
State Revocations	0	2
Local Revocations	3	2
Court Cases	<u>512</u>	<u>415</u>
TOTALS	<u>614</u>	<u>494</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

<u>Description</u>	<u>1970</u>	<u>1971</u>
Investigations	15,488	13,647
Inspections	10,631	9,833
Court Trials	385	338
Public Relation Contacts	7,870	7,533
Violation Reports	507	341
Alcohol Tests	<u>28</u>	<u>28</u>
TOTALS	<u>34,909</u>	<u>31,720</u>

1970

FORM 104
(DOC CODE 13)

COLORADO STATE INDIVIDUAL INCOME TAX RETURN

CALENDAR YEAR

1970

FOR CALENDAR YEAR 1970 or other taxable year beginning 1970, ending 1971

First name and initial (if joint return use first names and initials of both) Last name

PLACE PREADDRESSED LABEL HERE (Number and street or rural route) (City town, or post office) (County) (State) (Zip Code)

INCOME TAX



Filing Status—check one: Single (1) []; Married filing jointly (2) []; Married filing separately (3) []. If your husband or wife is also filing a return, give his or her first name and social security number.

Are you filing as—check one: a full year resident []; a nonresident (6) []; a part year resident []? If part year, state period in Colorado. From Mo. / Day / Year to Mo. / Day / Year. If part year resident are you reporting: full year income (4) [] or Colorado income only (5) []?

Your social security number (Husband's if joint return) Occupation Wife's number, if joint return H. W.

Did you file a 1969 Colorado return? If no, state reason

CHECK THIS BLOCK IF YOU ARE FILING THIS RETURN ONLY TO RECEIVE THE FOOD SALES TAX REFUND. READ INSTRUCTION NO. 1. ENTER YOUR NAME, ADDRESS, AND SOCIAL SECURITY NUMBER. COMPLETE ONLY LINES 1 THROUGH 4, 17 AND 23.

EXEMPTION SCHEDULE — Complete for exemptions claimed on this return only. 1. Enter one exemption for yourself on this line, two if this is a joint return. 2. Enter first names of dependent children claimed on your federal income tax return: Total. 3. Enter name and relationship of other dependents: Total. 4. Total for food sales tax credit — lines 1 through 3 — Exclude nonresidents. 5. Old age exemption: self [], spouse []; Blindness exemption: self [], spouse []. 6. Exemption for mentally retarded dependent. 7. Total exemptions, lines 1 through 6.

8. COLORADO ADJUSTED GROSS INCOME from line 30, schedule 1, page 2 of this return (905) (903) \$

If line 8 is less than \$10,000 and deductions are not itemized, go directly to the tax table (page 9, 10 or 11) with the income from line 8. Enter your tax from the table on line 10. If line 8 is \$10,000 or more, or if you are itemizing deductions, then compute your tax in schedule 4, page 2 of this return.

9. How is your tax computed? (Check one) 1. Itemized deductions []; 2. Standard deduction []; 3. Tax table [].

ONLY FOR PART YEAR RESIDENTS REPORTING FULL YEAR INCOME: (4) Tentative tax \$ times / 12 equals \$ Enter net tax on line 10.

10. Normal tax. If you are claiming credit for income tax paid other states, show net tax from Form AS-3. (906) \$

11. Enter surtax from surtax schedule, page 5 of instruction booklet (916)

12. Enter oil and gas gross production tax from Form 104-G (917)

13. Total tax — add lines 10, 11 and 12 \$

14. Colorado income tax withheld — attach Colorado withholding forms (907) \$

15. Payments and credits on 1970 estimated tax — If a joint declaration was filed, enter husband's social security number here (912) (903)

16. Tax withheld on oil and gas production—attach Forms 109-G (902)

17. Colorado food sales tax credit (see instruction No. 1) (909)

18. Total credits (add lines 14, 15, 16 and 17) \$

19. If your total tax (line 13) is larger than your total credits (line 18) enter the BALANCE DUE here \$

20. Balance due \$ Penalty (901) \$ Interest (911) \$ TOTAL \$

21. If your total credits (line 18) are larger than your total tax (line 13) enter OVERPAYMENT here \$

22. Amount of line 21 to be credited to 1971 estimated tax. If you are filing a joint declaration enter husband's social security number here (913) (914) \$

23. Amount on line 21 to be refunded (904) \$

I declare under the penalty of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Colorado Tax Laws and Regulations. CNOT (908) COGT (918)

(Signature of taxpayer) (Date) (Name of individual or firm preparing return) (Date)

(Signature of taxpayer's wife, if this is a joint return) (Date) Make checks payable to: COLORADO DEPARTMENT OF REVENUE Mail returns to: THE COLORADO DEPARTMENT OF REVENUE, 1375 SHERMAN STREET, DENVER, COLORADO 80203.

ATTACH COLORADO WITHHOLDING FORMS HERE ATTACH CHECK OR MONEY ORDER HERE

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Net Taxable Income	Statutory Rate %	Rate with Credit %
1st \$1,000	3	2 1/2
2nd 1,000	3 1/2	3
3rd 1,000	4	3 1/2
4th 1,000	4 1/2	4
5th 1,000	5	4 1/2
6th 1,000	5 1/2	5
7th 1,000	6	5 1/2
8th 1,000	6 1/2	6
9th 1,000	7	6 1/2
10th 1,000	7 1/2	7 1/2
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 rate with the tax credit is the rate structure used on the income tax forms.

CORPORATION INCOME TAX RATES

Corporations are taxable at the rate of 5% applied to net income derived from Colorado sources. An alternate tax computation of 1/2 of 1% of gross receipts is available to any corporations (1) whose annual gross sales amount to not more than \$100,000 and (2) whose corporation does not own or rent real estate within Colorado.

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.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1970 through June 30, 1971

Return	Total	Taxable	Nontaxable
Individual ^{1/}	937,775	747,339	190,436
Corporation	25,596	9,981	15,615
Fiduciary	12,791	2,716	10,075
Partnership	<u>13,664</u>	<u>---</u>	<u>13,664</u>
Totals	<u>989,826</u>	<u>760,036</u>	<u>229,790</u>

^{1/} Does not include 71,837 returns filed only for food sales tax refund.

INCOME TAX REFUNDS

Fiscal Year Ended June	No. of Returns	Total Refund ^{1/}	Average Refund Per Return
1971	843,548	\$46,653,440	\$55.31
1970	751,528	\$39,057,799	\$51.97
1969	695,288	\$33,603,053	\$48.34
1968	706,899	\$29,692,256	\$42.00
1967	681,535	\$27,829,768	\$40.83

^{1/} Includes food sales tax refunds. Does not include audit refunds.

INCOME TAX: NUMBER OF RETURNS AND
ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1964 - 1971

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1971	937,577	\$6,525,271,751	\$6,960
1970	910,479	\$5,958,042,823	\$6,544
1969	846,913	\$5,350,116,568	\$6,317
1968	790,226	\$4,773,722,529	\$6,041
1967	759,396	\$4,399,316,065	\$5,793
1966	716,158	\$4,002,339,499	\$5,589
1965	682,119	\$3,685,721,658	\$5,403
1964	661,178	\$3,502,424,866	\$5,297

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

Fiscal Year Ended June 30, 1971

County	Number of Returns ^{1/}	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability ^{2/}
Adams	73,090	\$ 498,638,963	\$ 8,127,658.92	\$6,822.26	\$111.20
Alamosa	3,877	22,192,471	387,164.80	5,724.13	99.86
Arapahoe	70,139	603,680,953	12,648,385.19	8,606.92	180.33
Archuleta	980	4,663,898	64,151.46	4,759.08	65.46
Baca	2,013	10,401,155	185,322.26	5,166.99	92.06
Bent	1,679	9,314,335	164,491.50	5,547.55	97.97
Boulder	57,107	436,027,053	8,677,638.17	7,635.26	151.95
Chaffee	4,045	23,696,139	386,648.64	5,858.13	95.59
Cheyenne	902	4,878,238	87,929.87	5,408.25	97.48
Clear Creek	1,992	13,009,663	242,371.75	6,530.96	121.67
Conejos	1,808	7,787,380	91,327.86	4,307.18	50.51
Costilla	629	2,631,952	29,349.01	4,184.34	46.66
Crowley	1,018	5,019,986	81,960.65	4,931.22	80.51
Custer	386	2,062,614	28,259.67	5,343.56	73.21
Delta	5,121	26,820,952	434,933.62	5,237.44	84.93
Denver	246,850	1,785,593,015	36,106,435.10	7,233.51	146.27
Dolores	657	3,820,837	67,172.70	5,815.58	102.24
Douglas	3,476	27,705,438	546,378.64	7,970.49	157.19
Eagle	3,585	20,612,374	359,071.09	5,749.61	100.15
Elbert	1,373	7,871,752	136,259.23	5,733.25	99.24
El Paso	80,110	534,019,806	9,614,151.39	6,666.08	120.01
Fremont	7,528	42,472,941	672,053.17	5,642.00	89.27
Garfield	6,772	42,186,071	761,190.75	6,229.48	112.40
Gilpin	419	2,300,871	40,442.99	5,491.34	96.52
Grand	2,131	12,073,587	225,486.68	5,665.69	105.81
Gunnison	2,482	14,086,434	244,814.89	5,675.44	98.64
Hinsdale	73	283,810	3,911.98	3,887.81	53.59
Huerfano	1,972	9,350,948	138,222.86	4,741.86	70.09
Jackson	698	4,287,957	77,769.06	6,143.20	111.42
Jefferson	105,226	864,038,691	17,401,200.59	8,211.27	165.37
Kiowa	833	5,136,266	101,934.30	6,165.99	122.37
Kit Carson	2,965	16,986,431	320,742.81	5,728.98	108.18
Lake	3,516	24,828,812	446,541.17	7,061.66	127.00
La Plata	7,453	42,492,288	707,900.90	5,701.37	94.98
Larimer	35,908	225,056,493	3,954,707.11	6,267.59	110.13
Las Animas	5,107	26,398,475	397,849.20	5,169.08	77.90
Lincoln	1,947	10,780,435	188,718.65	5,536.95	96.93
Logan	7,519	47,022,899	812,341.56	6,253.88	108.04
Mesa	21,827	133,190,574	2,329,541.06	6,102.10	106.73
Mineral	267	1,752,562	31,778.81	6,563.90	119.02
Moffat	2,615	14,896,233	252,096.81	5,696.46	96.40
Montezuma	4,512	24,393,373	361,306.46	5,406.33	80.08
Montrose	6,350	36,540,587	599,181.31	5,754.42	94.36
Morgan	7,967	47,956,176	829,262.42	6,019.35	104.09
Otero	8,152	45,402,951	722,644.54	5,569.55	88.65
Ouray	521	3,047,512	52,844.64	5,849.35	101.43
Park	729	3,782,240	63,978.13	5,188.26	87.76
Phillips	1,748	9,887,527	173,869.46	5,656.48	99.47
Pitkin	3,529	26,887,684	621,023.33	7,619.07	175.98
Prowers	4,880	27,190,628	472,064.43	5,571.85	96.73
Pueblo	44,005	291,270,584	4,962,779.70	6,619.03	112.78
Río Blanco	1,915	10,804,535	191,765.85	5,642.05	100.14
Río Grande	3,433	19,438,645	351,279.23	5,662.29	102.32
Routt	2,682	15,710,756	318,156.38	5,857.85	118.63
Saguache	1,184	5,847,780	96,342.15	4,939.00	81.37
San Juan	395	2,294,244	39,652.80	5,808.21	100.39
San Miguel	625	3,336,641	53,578.28	5,338.63	85.73
Sedgwick	1,542	8,327,545	139,664.95	5,400.48	90.57
Summit	1,364	8,813,769	171,718.66	6,461.71	125.89
Teller	1,370	8,229,081	140,177.86	6,006.63	102.32
Washington	1,935	11,101,845	197,815.13	5,737.39	102.23
Weld	33,893	212,460,309	3,787,344.30	6,268.56	111.74
Yuma	3,511	17,632,928	291,397.93	5,022.20	83.00
Nonresident	23,240	94,842,659	1,844,551.55	4,081.01	79.37
STATE TOTALS	937,577	\$6,525,271,751	\$124,058,686.36	\$6,959.72	\$132.32

1/ Includes returns with no normal tax liability.

2/ Itemized deductions and number of exemptions per return affect normal tax liability.

INCOME TAX: TAX LIABILITY BY TYPE OF RETURN^{1/}

Fiscal Year Ended June 30	Total	Individual ^{2/}	Corporation	Fiduciary
1971	\$157,421,391	\$126,353,065	\$30,620,344	\$447,982
1970	140,850,458	108,921,512	31,407,543	521,403
1969	123,446,120	95,987,226	26,978,121	480,773
1968	109,538,552	84,167,777	24,919,661	451,114
1967	99,264,263	74,432,680	24,175,701	655,882
1966	84,625,196	64,835,360	19,401,241	388,595
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

^{1/} Excludes assessments and gross income tax from oil and gas production.

^{2/} Includes surtax.

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1971	\$ 490,385	\$ 71,988	\$ 416,027	\$ 2,370
1970	789,877	102,334	678,390	9,153
1969	862,523	75,997	782,568	3,958
1968	971,758	74,558	895,368	1,832
1967	952,212	72,461	876,901	2,850
1966	1,015,859	61,234	951,757	2,868
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

INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT

Fiscal Year Ended June 30, 1971

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
	-----Thousands of Dollars-----		
<u>Total Tax Liability</u>			
Normal Tax Liability	126,353 ^{1/}	30,620	448
Oil and Gas Tax Liability	72	416	2
Total Tax Liability	<u>126,425</u>	<u>31,036</u>	<u>450</u>
<u>Method of Payment</u>			
Cash with Returns	15,252	7,620	428
Withholding	121,583 ^{2/}	200	19
Estimated Tax Payments	21,529	26,961	14
Accounts Receivable	668	195	4
Subtotal	<u>159,032</u>	<u>34,976</u>	<u>465</u>
Less Overpayments Refunded and Credited	<u>32,607^{3/}</u>	<u>3,939</u>	<u>15</u>
TOTAL ^{4/}	<u>126,425</u>	<u>31,036</u>	<u>450</u>

^{1/} Includes surtax.

^{2/} Includes oil and gas withholding.

^{3/} Does not include food sales tax credit or refund.

^{4/} Sum of items may not equal totals because of rounding.

INCOME TAX: NUMBER OF INDIVIDUAL INCOME TAX RETURNS
ADJUSTED GROSS INCOME BY TAX SIZE

Fiscal Year Ended June 30, 1971

Size of Tax	Net Taxable Income Class	Number of Returns	%	Adjusted Gross Income	%	Normal Tax	%	Average Adjusted Gross Income	Average Normal Tax
\$ - \$.00	- \$ 0	190,347	20.31	\$ 275,602,847	4.22	\$ -0-	.00	\$ 1,447.90	\$.00
.01 - 25.00	1 - 1,000	114,663	12.23	339,181,826	5.20	1,457,648	1.17	2,958.06	12.71
25.01 - 55.00	1,001 - 2,000	114,373	12.20	507,673,771	7.78	4,651,471	3.75	4,438.76	40.67
55.01 - 90.00	2,001 - 3,000	118,986	12.69	691,776,934	10.60	8,664,420	6.98	5,813.94	72.82
90.01 - 130.00	3,001 - 4,000	110,257	11.76	801,420,632	12.28	12,117,677	9.77	7,268.66	109.90
130.01 - 175.00	4,001 - 5,000	88,909	9.48	774,510,074	11.87	13,508,210	10.89	8,711.27	151.93
175.01 - 225.00	5,001 - 6,000	62,923	6.71	643,167,266	9.86	12,503,688	10.08	10,221.50	198.71
225.01 - 280.00	6,001 - 7,000	40,507	4.32	480,286,349	7.36	10,165,259	8.19	11,856.87	250.95
280.01 - 340.00	7,001 - 8,000	26,417	2.82	354,684,828	5.43	8,145,845	6.57	13,426.39	308.36
340.01 - 405.00	8,001 - 9,000	17,572	1.87	264,605,993	4.06	6,520,506	5.26	15,058.39	371.07
405.01 - 480.00	9,001 - 10,000	12,181	1.30	203,010,795	3.11	5,371,260	4.33	16,666.18	440.95
480.01 and over	10,001 and over	40,442	4.30	1,189,350,436	18.23	40,952,702	33.01	29,408.79	1,012.63
TOTAL		937,577	100.00	\$6,525,271,751	100.00	\$124,058,686	100.00	\$ 6,959.72	\$ 132.32

**DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT
OF MOTOR FUEL TAX**

MOTOR FUEL

SEND TO:

DEPARTMENT
OF REVENUE

STATE CAPITOL
ANNEX

DENVER, COLO.
80203



SHOW BELOW CHANGE OF OWNERSHIP, NAME, AND/OR ADDRESS

16. NEW BUSINESS DATE

MO. DAY YR.
17. DISCONTINUED DATE

MO. DAY YR.

IMPORTANT: PENALTY AND INTEREST ATTACHES IF NOT FILED AND PAID ON OR BEFORE THE DUE DATE

FILE WITH THE DEPARTMENT OF REVENUE, THE ORIGINAL AND CANARY COPY OF THIS FORM TOGETHER WITH REMITTANCE AND DR 57B OR OTHER APPROVED SCHEDULE. PINK COPY IS TO BE RETAINED BY DISTRIBUTOR OR REFINER.

COMPLETE VERIFICATION AND SIGNATURE SECTION ON THE REVERSE SIDE OF THIS FORM

MAKE REMITTANCE PAYABLE
TO DEPARTMENT OF REVENUE

(34-11)

USE	ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION				PERIOD COVERED			DUE DATE				
		COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	MO.	DAY	YR.	MO.	DAY	YR.	
	MF												
											GALLONS		
1.	Total gallons of taxable motor fuel received by distributor, or sold or used by a refiner, or sold from an out-of-state bulk plant to a Colorado consignee.												
2.	Motor fuel purchased by a refinery tax-paid, drip or natural gasoline produced or purchased.												
3.	Total gallons blended (item *20 and *21) as shown on this report.												
4.	Total gallons motor fuel <input type="checkbox"/> RECEIVED <input type="checkbox"/> SOLD <input type="checkbox"/> USED <input type="checkbox"/> PURCHASED <input type="checkbox"/> OR BLENDED <input type="checkbox"/> 1,2 & 3												
5.	Gallons excluded on which 2% deduction is not allowed, including exports.				Taxable gallons on which 2% allowance is taken, do not include exports, item 10.				Deduct 2% allowance				
6.	Total												
7.	Deduct motor fuel shown opposite Item No. 2, acquired by refinery or producer. Make detailed statement on attached schedule covering its disposition.												
8.A	{ Deduct sales to U.S. Government. Attach Exemption Certificate Form No. 1094 only when tax excluded and when such sale involves a single delivery exceeding 300 gallons. Name and address of vendor and correct date of delivery must be shown on certificate or supporting itemized schedule.												
8.B	{ Deduct sales to political subdivisions. Attach approved exemption certificate where sale involves a single delivery exceeding 300 gallons.												
9.	{ Deduct sales of motor fuel to Colorado Departments and Institutions (attach Form No. RV-5, Tax Credit Authorization.) Each Form No. RV-5 must be complete in every detail, including dealer's name and address and State Controller's approval.												
10.	{ Deduct total exports of motor fuel shipped to out-of-state consignees as per Form DR-57A attached, supported by truck manifests, Form DR-52, and consignor's unit reports, Form DR-53, prepared in duplicate. See item 5 above.												
11.	{ Deduction for loss or destruction of motor fuel as provided by statute cannot be taken unless approved and supported by letter of authorization. Loss or destruction must be reported to this department and sufficient evidence submitted within the time limits provided by statute.												
12.	Deduction covered by DR-118 and supporting evidence.												
13.	Total deductions as shown by items 7 thru 12.												
14.	Net gallonage.												
15.	Amount of Tax due - Net gallonage line 14 @ .06 cents per gallon											(7)	\$
16.	Penalty											(1)	
17.	Interest											(11)	
18.	Total Amount Due												\$

MOTOR FUEL TAX RATES

Rates for motor and special fuel: 7¢ per gallon. Distributors are allowed a 2% deduction on fuel received to cover cost of collection as well as losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses. (Motor and special fuel tax rate was changed to 7¢ per gallon effective June 1, 1969. All collections in this report are at the 7¢ rate.)

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

Fiscal Year Ended June 30

Received and Exempted	1970 Thousands	1971 of Gallons	Percent Change 1971 over 1970	Difference 1971 over 1970
GALLONAGE RECEIVED:				
Gross	1,086,204	1,165,863	+ 7.33	+ 79,659
2% Allowance	<u>21,141</u>	<u>22,648</u>	+ 7.13	+ 1,507
NET GALLONAGE RECEIVED	1,065,063	1,143,215	+ 7.34	+ 78,152
GALLONAGE EXEMPTED:				
Sales to U.S. Government	4,542	5,616	+ 23.65	+ 1,074
Exports	8,022	6,231	- 22.33	- 1,791
Miscellaneous Credits	74	510*	+ 589.19	+ 436
Railroads	68	44	- 35.29	- 24
State	<u>15,394</u>	<u>16,606</u>	+ 7.87	+ 1,212
TOTAL EXEMPTED	<u>28,100</u>	<u>29,007</u>	+ 3.23	+ 907
NET GALLONAGE TAXED	<u>1,036,963</u>	<u>1,114,208</u>	+ 7.45	+ 77,245

*Includes unusually large credit to rectify duplicate payments received.

MOTOR FUEL: TAX REFUNDS BY USE

Use	Fiscal Years Ended June 30		Percent Change 1971 over 1970
	1970	1971	
Agriculture	\$2,841,568	\$2,768,484	(2.57)
Cities and Towns	166,849	202,935	21.63
Construction	107,994	109,943	1.80
Counties	182,227	176,884	(2.93)
Federal Government	-0-	-0-	---
Industry	180,524	165,373	(8.39)
Irrigation Districts	1,312	1,049	(20.05)
Motor Boats	4,963	3,695	(25.55)
Recreation Districts	4,006	3,422	(14.58)
School Districts	149,573	150,456	.59
Soil Conservation Districts	2,234	1,891	(15.35)
State Highway Department	279,596	217,574	(22.18)
Water Conservation Districts	633	887	40.13
Others	<u>59,323</u>	<u>98,459</u>	65.97
Total	<u>\$3,980,802</u>	<u>\$3,901,052</u>	(2.00)

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND
PERCENT BY USE

Fiscal Years Ended June 30, 1970 - 1971

Classification	Number of Claims		Percent of Total	
	1970	1971	1970	1971
Agriculture	31,797	29,231	91.90	91.35
Cities and Towns	328	316	.95	.99
Construction	500	466	1.45	1.46
Counties	217	216	.63	.68
Federal Government	-0-	1	---	---
Industry	753	664	2.18	2.08
Irrigation Districts	6	3	.02	.01
Motor Boats	37	30	.11	.09
Recreation Districts	18	19	.05	.06
School Districts	393	370	1.14	1.16
Soil Conservation Districts	13	14	.04	.04
State Highway Department	14	11	.04	.03
Water Conservation Districts	12	18	.03	.06
Other	<u>510</u>	<u>639</u>	<u>1.47</u>	<u>2.00</u>
Total	<u>34,598</u>	<u>31,998</u>	<u>100.00</u>	<u>100.00</u>

MOTOR FUEL: NUMBER OF MOTOR FUEL AND SPECIAL FUEL
 LICENSES AND PERMITS ISSUED AND RETURNS PROCESSED

	<u>Calendar Year</u>	
	<u>1969</u>	<u>1970</u>
Number of:		
Bonded Special Fuel Dealers' Licenses	22	23
Special Fuel Dealers' Licenses (Other)	26	52
Special Fuel Permits Issued	79,139	90,953
	<u>Fiscal Year Ended June 30</u>	
	<u>1970</u>	<u>1971</u>
Special Fuel Documents Processed Including Returns and Bonds	60,223	64,187
Special Fuel Dealer Documents Processed Including Returns and Bonds	1,914	2,024
Motor Fuel Documents Processed Including Returns and Bonds	3,774	3,717

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE
AND COLLECTIONS

Fiscal Years Ended June 30, 1966 - 1971

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1971	71,621,429	\$5,013,500
1970	65,950,929	\$4,616,565
1969	62,181,017	\$3,730,861
1968	56,633,033	\$3,397,982
1967	56,358,467	\$3,381,508
1966	51,099,532	\$3,065,972

MOTOR FUEL, DIESEL FUEL, LPG AND OTHER
TAXABLE FUEL-COLLECTIONS

	<u>Fiscal Years Ended June 30</u>	
	<u>1970</u>	<u>1971</u>
Gasoline-Motor Fuel	\$70,547,515	\$77,099,619
Special Fuel	\$ 4,616,565	\$ 5,013,500
Special Fuel Dealers	\$ 73,145	\$ 85,457

STATE OF COLORADO			STATE OF COLORADO				
DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.			DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.				
COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER		
TYPE	PREV. LICENSE NUMBER		TYPE	PREV. LICENSE NUMBER			
IDENTIFICATION NUMBER		TITLE NUMBER	IDENTIFICATION NUMBER		TITLE NUMBER		
MAKE	YEAR	BODY STYLE	LICENSE FEE	MAKE	YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE		CWT	LIST PRICE	OWNERS FEE	
DATE PURCHASED	TC	HANDLING FEE		DATE PURCHASED	TC	HANDLING FEE	
SCHOOL DISTRICT	COUNTER	TOTAL		SCHOOL DISTRICT	COUNTER	TOTAL	
NAME AND ADDRESS				NAME AND ADDRESS			

MOTOR VEHICLE



APPLICATION

COUNTY ALPHA

NOT VALID UNTIL RECEIPTED BY CASHIER

STATE OF COLORADO			STATE OF COLORADO			STATE OF COLORADO					
DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.			DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.			DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.					
COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER			
TYPE	PREV. LICENSE NUMBER		TYPE	PREV. LICENSE NUMBER		TYPE	PREV. LICENSE NUMBER				
IDENTIFICATION NUMBER		TITLE NUMBER	IDENTIFICATION NUMBER		TITLE NUMBER	IDENTIFICATION NUMBER		TITLE NUMBER			
MAKE	YEAR	BODY STYLE	LICENSE FEE	MAKE	YEAR	BODY STYLE	LICENSE FEE	MAKE	YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE		CWT	LIST PRICE	OWNERS FEE		CWT	LIST PRICE	OWNERS FEE	
DATE PURCHASED	TC	HANDLING FEE		DATE PURCHASED	TC	HANDLING FEE		DATE PURCHASED	TC	HANDLING FEE	
SCHOOL DISTRICT	COUNTER	TOTAL		SCHOOL DISTRICT	COUNTER	TOTAL		SCHOOL DISTRICT	COUNTER	TOTAL	
NAME AND ADDRESS			NAME AND ADDRESS			NAME AND ADDRESS					

COUNTY NUMERIC

REGISTRATION

OWNERSHIP TAX RECEIPT

NOT VALID UNTIL RECEIPTED BY CASHIER

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST 1968

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST 1968

1 REGISTRATION RECEIPT

- THIS IS YOUR CURRENT REGISTRATION RECEIPT THIS REGISTRATION RECEIPT IS TO BE IN THE POSSESSION OF THE OPERATOR OF THIS VEHICLE AT ALL TIMES.
- IF YOU MOVE FROM THE ADDRESS SHOWN NOTIFY YOUR COUNTY CLERK WITHIN TEN (10) DAYS.
- IF THIS VEHICLE IS DISPOSED OF THE OWNER MUST RETAIN THIS REGISTRATION RECEIPT (STUB #1) AND LICENSE PLATES FOR REISSUE PURPOSES DO NOT USE YOUR PRESENT LICENSE PLATES ON ANY OTHER VEHICLE WITHOUT APPLYING FOR LICENSE PLATE TRANSFER AT YOUR COUNTY CLERKS OFFICE.
- IF YOUR LICENSE PLATES BECOME LOST OR DAMAGED BEYOND USE BRING THIS REGISTRATION RECEIPT THE OWNERSHIP TAX RECEIPT AND ANY REMAINING PLATES TO YOUR COUNTY CLERKS OFFICE FOR ISSUANCE OF REPLACEMENT LICENSE PLATES.

OWNERS SIGNATURE

2 OWNERSHIP TAX RECEIPT

- THIS IS YOUR CURRENT OWNERSHIP TAX RECEIPT THIS RECEIPT SHOULD BE PRESERVED WITH YOUR CERTIFICATE OF TITLE FOR THIS VEHICLE.
- IF YOU MOVE FROM THE ADDRESS SHOWN NOTIFY YOUR COUNTY CLERK WITHIN TEN (10) DAYS.
- IF THIS VEHICLE IS DISPOSED OF THE TRANSFEREE MUST BE GIVEN THIS TAX RECEIPT (STUB #2) ONLY AS EVIDENCE OF TAXES PAID DO NOT RELEASE YOUR REGISTRATION RECEIPT (STUB #1) OR YOUR LICENSE PLATES TO THE TRANSFEREE.
- IF YOUR LICENSE PLATES BECOME LOST OR DAMAGED BEYOND USE BRING THIS TAX RECEIPT THE REGISTRATION RECEIPT AND ANY REMAINING LICENSE PLATES TO YOUR COUNTY CLERKS OFFICE FOR ISSUANCE OF REPLACEMENT LICENSE PLATES.

STATE OF COLORADO			
DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.			
COUNTY	TYPE	CURRENT LICENSE NUMBER	
TYPE	PREV. LICENSE NUMBER		
IDENTIFICATION NUMBER		TITLE NUMBER	
MAKE	YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE	
DATE PURCHASED	TC	HANDLING FEE	
SCHOOL DISTRICT	COUNTER	TOTAL	
NAME AND ADDRESS			

APPLICATION

MOTOR VEHICLE REGISTRATION FEES

PASSENGER VEHICLES

2,000 lbs. or less \$6.00
2,001 to 4,500 lbs. . . . \$6.00 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over \$12.50 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER VEHICLES FOR HIRE

\$25.00 for 10-or-less capacity plus \$1.25 for each additional seat.

MOTORCYCLES

Motorcycles \$3.00

FARM TRUCKS, TRACTORS AND TRAILERS

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

INTRACITY TRUCKS, TRACTORS AND TRAILERS^{1/}

4,500 lbs. or less \$12.50
10,500 lbs. or less \$12.50 plus 90¢ per 100 lbs. or fraction over 4,500 lbs.
More than 10,500 lbs.. . . \$66.50 plus \$1.85 per 100 lbs. or fraction over 10,500 lbs.

INTERCITY TRUCKS, TRACTORS AND TRAILERS

Less than 4,500 lbs. . . . \$12.50
4,500 lbs. and over \$22.50 plus the ton mile tax.

TRAILERS AND SEMITRAILERS

Trailers
Less than 2,000 lbs.. . . \$3.00
2,000 lbs. and over. . . . \$7.50
Semitrailers
All semitrailers. . . . \$7.50

TRAILER COACHES

Trailer Coaches . . . \$3.00

SCHOOL BUSES

School Buses . . . \$15.00 for 25-passenger capacity plus 50¢ for each additional seat.

OTHER

Radio Call Letter Plates . . \$5.00
Motorcycle Dealers Plates. . \$25.00
Car & Other Dealers Plates . - first plate is \$30.00 plus \$7.50 for next four plus \$10.00 in excess of five.

An additional registration fee of \$1.50 is levied upon vehicles to provide road building funds for counties and municipalities only.

^{1/} Metropolitan trucks may operate within a municipality and within a radius of 10 miles by paying 125% of Intracity fees.

MOTOR VEHICLE: OPERATOR'S AND CHAUFFEUR'S LICENSES ISSUED
CALENDAR YEAR 1970

	Operator's		Chauffeur's		Motorcycle	Total Fees Charged
	Licenses Issued	Reissues	Licenses Issued	Reissues	Endorsements	
* Adams ^{1/}	49,989	3,664	8,202	422	2,695	\$ 111,112.00
Alamosa	6,340	538	1,512	71	409	21,667.00
* Arapahoe	49,151	3,515	4,442	240	2,198	42,755.50
Archuleta	Included in La Plata County					
* Baca	1,255	88	287	17	39	1,613.00
Bent	1,336	94	237	10	65	4,091.00
Boulder	29,112	2,357	3,207	249	2,026	80,917.00
Chaffee	1,677	90	358	5	79	5,397.00
* Cheyenne	590	43	136	5	13	757.50
Clear Creek	Included in Jefferson County					
Conajas	Included in Alamosa County					
Costilla	Included in Alamosa County					
Crowley	Included in Otero County					
Custer	Included in Chaffee County					
Delta	2,630	167	551	26	120	8,448.00
Denver	78,102	8,313	12,275	1,037	2,053	231,035.00
* Dolores	480	59	145	11	19	754.50
Douglas	2,482	139	595	16	105	8,304.00
Eagle	Included in Garfield County					
Elbert	Included in Douglas County					
El Paso	45,730	3,062	5,411	273	2,103	126,056.00
Fremont	4,370	239	881	29	254	13,921.00
Garfield	5,704	408	1,396	82	345	19,568.00
* Gilpin	260	8	58	4	6	319.00
Grand	1,442	77	404	18	87	5,173.00
Gunnison	1,597	116	306	19	145	5,149.00
Hinsdale	Included in Gunnison County					
Huerfano	Included in Pueblo County					
Jackson	Included in Grand County					
Jefferson	55,377	3,542	7,116	317	2,736	155,665.00
Kiowa	Included in Bent County					
* Kit Carson	1,539	120	391	26	79	2,128.00
Lake	3,678	245	827	40	233	12,242.00
La Plata	4,676	354	960	41	230	15,007.00
Larimer	19,430	1,192	2,733	126	1,328	56,499.00
Las Animas	2,595	167	599	28	88	8,556.00
* Lincoln	1,158	46	275	9	31	1,474.50
Logan	3,516	182	1,308	56	196	14,202.00
* Mesa	11,503	895	2,348	99	882	14,230.50
Mineral	Included in Alamosa County					
Moffat	1,247	93	358	12	41	4,471.00
Montezuma	2,657	249	576	20	102	8,667.00
Montrose	3,857	249	779	45	222	12,347.00
Morgan	4,083	267	1,120	40	244	14,561.00
Otero	5,288	320	1,033	48	298	16,705.00
Ouray	Included in San Miguel County					
Park	Included in Lake County					
* Phillips	899	57	182	2	61	1,085.00
Pitkin	Included in Garfield County					
* Prowers	2,763	203	657	28	126	3,646.50
Pueblo	24,079	1,598	3,262	129	1,371	68,937.00
* Rio Blanco	1,072	80	312	20	54	1,599.00
Rio Grande	Included in Alamosa County					
Routt	1,525	95	374	24	138	5,315.00
Saguache	Included in Alamosa County					
San Juan	Included in La Plata County					
San Miguel	1,094	59	233	8	66	3,552.00
* Sedgwick	864	33	135	5	21	885.50
Summit	Included in Lake County					
Teller	Included in El Paso County					
* Washington	1,040	65	362	21	38	1,711.00
* Weld	15,886	1,016	3,131	139	978	18,980.00
Yuma	1,640	103	560	29	81	6,374.00
Mobile Unit	1,788	64	344	13	68	5,509.00
GRAND TOTALS	455,501	34,271	70,378	3,859	22,473	\$1,141,386.50

NOTE: This table does not reflect the total licenses in force since licenses are renewable every three years.

* County administered.

^{1/} State operated one-half year.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Fiscal Year Ended June 30	
	1970	1971
Regular Registrations:		
Passenger Cars	1,101,339	1,162,604
Trucks:		
State	242,050	257,705
City	99	41
Metropolitan	4,486	3,769
Farm	<u>70,041</u>	<u>70,936</u>
	316,676	332,451
Tractors:		
State	9,187	9,561
City	11	9
Metropolitan	537	511
Farm	<u>565</u>	<u>579</u>
	10,300	10,660
Trailers	115,057	131,008
Mobile Homes	42,777	42,837
Motorcycles	44,497	55,225
Special Mobile Equipment	17,047	28,214
Radio Call Letter Plates	703	674
Subtotal	<u>1,648,396</u>	<u>1,763,673</u>
Miscellaneous Registrations:		
Dealers Licenses	19,102	19,632
Reissues	163,669	173,106
Duplicate Replacements	10,643	12,064
Previous Year Registrations	67	793
Special Permits	455,342	482,404
Motorcycle Dealers	401	477
Subtotal	<u>649,224</u>	<u>688,476</u>
Total all Registrations	<u>2,297,620</u>	<u>2,452,149</u>
Certificates of Title	<u>748,061</u>	<u>778,089</u>

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Fiscal Year Ended June 30	
	1970	1971
Regular Registration Fees:		
Passenger Cars	\$10,431,331	\$11,142,867
Trucks:		
State	\$3,192,817	\$3,507,562
City	3,150	1,734
Metropolitan	249,454	243,352
Farm	<u>897,677</u>	<u>919,621</u>
	4,343,098	4,672,269
Tractors:		
State	\$ 196,094	\$ 207,981
City	541	472
Metropolitan	40,285	40,486
Farm	<u>20,375</u>	<u>21,915</u>
	257,295	270,854
Trailers	576,384	660,515
Mobile Homes	189,925	182,375
Motorcycles	161,014	217,737
Special Mobile Equipment	136,509	178,579
Subtotal	<u>\$16,095,556</u>	<u>\$17,325,196</u>
Operators and Chauffeurs Licenses:		
Operators and Chauffeurs Licenses	\$ 1,030,623	\$ 1,042,307
Drivers Photos	142,017	142,665
Subtotal	<u>\$ 1,172,640</u>	<u>\$ 1,184,972</u>
Other Receipts:		
Dealers Licenses and Permits	\$ 205,810	\$ 213,463
Reissues	228,749	257,814
Duplicate Replacements	10,232	11,300
Previous Year Fees	323	1,121
Special Permits	113,964	120,600
Penalty Assessments	778,809	965,410
Checking Records	323,843	420,018
Certificates of Title	362,734	389,031
Motorcycle Dealers	5,306	6,227
Subtotal	<u>\$ 2,029,770</u>	<u>\$ 2,384,984</u>
GRAND TOTAL	<u><u>\$19,297,966</u></u>	<u><u>\$20,895,152</u></u>

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
Calendar Year 1970

County	Passenger	State Trucks	City Trucks	Metro Trucks	Farm Trucks	State Tractors	City Tractors
Adams	92,006	23,096	0	422	2,238	1,143	0
Alamosa	4,541	1,447	0	6	874	69	0
Arapahoe	87,941	14,370	0	253	814	245	0
Archuleta	975	590	0	0	249	32	0
Baca	2,640	629	0	2	1,855	56	0
Bent	2,493	574	6	8	843	26	0
Boulder	67,461	12,531	5	54	1,644	282	0
Chaffee	5,001	1,792	0	5	316	57	0
Cheyenne	1,138	288	0	0	747	15	0
Clear Creek	2,920	1,073	0	1	40	24	0
Conejos	2,601	829	0	0	1,115	42	0
Costilla	1,005	176	0	0	633	4	0
Crowley	1,449	305	0	10	701	5	0
Custer	704	281	1	1	267	14	0
Delta	7,427	2,433	0	11	2,310	63	0
Denver	261,077	38,074	67	2,397	69	2,085	7
Dolores	712	343	0	0	444	10	0
Douglas	4,653	1,700	0	0	591	48	0
Eagle	3,833	1,249	0	2	303	24	0
Elbert	1,976	542	0	0	1,038	36	0
El Paso	107,360	21,295	1	456	1,116	337	0
Fremont	10,172	3,678	0	27	809	127	0
Garfield	7,885	2,738	0	2	854	69	0
Gilpin	1,004	412	0	2	17	5	0
Grand	2,558	1,235	0	0	330	58	0
Gunnison	3,209	1,121	2	2	308	33	0
Hinsdale	232	99	0	0	33	1	0
Huerfano	2,662	975	0	1	474	33	0
Jackson	917	449	0	0	274	41	0
Jefferson	133,193	27,335	0	323	996	555	4
Kiowa	1,030	274	1	3	785	4	0
Kit Carson	3,485	1,046	0	12	2,130	58	0
Lake	4,031	1,364	0	19	14	16	0
La Plata	8,669	2,935	0	3	1,144	110	0
Larimer	43,245	11,054	4	54	2,645	239	0
Las Animas	6,354	1,831	1	11	1,172	84	0
Lincoln	2,446	656	0	3	1,122	40	0
Logan	9,611	2,320	0	5	2,815	202	0
Mesa	27,919	9,709	1	79	2,153	300	0
Mineral	442	187	0	0	21	5	0
Moffat	3,046	1,338	0	10	774	101	0
Montezuma	5,514	2,387	0	0	1,438	162	0
Montrose	8,082	2,740	0	5	2,484	133	0
Morgan	10,053	2,754	0	10	2,984	255	0
Otero	9,975	2,934	0	33	1,515	208	0
Ouray	855	293	0	0	178	8	0
Park	1,342	571	0	0	242	20	0
Phillips	2,186	541	0	12	1,203	13	0
Pitkin	5,180	1,449	0	4	137	33	0
Prowers	5,992	1,585	4	6	1,853	125	0
Pueblo	53,621	14,941	4	166	1,301	440	0
Rio Blanco	2,248	1,116	0	5	507	47	0
Rio Grande	4,619	1,524	0	4	1,561	64	0
Routt	3,411	1,315	0	0	607	46	0
Saguache	1,588	572	0	2	771	13	0
San Juan	460	208	0	1	0	22	0
San Miguel	850	437	0	0	154	23	0
Sedgwick	1,817	472	0	1	916	29	0
Summit	1,921	807	0	0	48	17	0
Teller	2,046	929	0	3	154	14	0
Washington	2,835	535	0	1	2,061	37	0
Weld	42,662	10,716	1	26	10,023	668	0
Yuma	4,433	938	1	0	2,433	89	0
STATE TOTALS	1,103,713	244,137	99	4,463	69,647	9,164	11

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

Metro Tractors	Farm Tractors	Trailers	Mobile Homes	Motorcycle	Special Mobile Equipment	Total Number	Total Receipts
91	54	13,285	4,134	3,947	923	141,339	\$ 1,477,288.91
0	16	775	441	223	89	8,481	86,593.72
16	24	7,865	2,252	3,258	687	117,725	1,185,832.18
0	0	226	140	42	20	2,274	24,145.91
0	19	552	198	73	16	6,040	65,521.14
0	12	356	75	78	26	4,497	48,808.35
8	16	6,630	2,194	4,027	642	95,494	923,246.74
0	1	810	452	291	62	8,787	88,635.07
0	1	133	83	19	7	2,431	27,130.33
0	0	401	340	137	39	4,975	47,584.39
0	14	301	80	84	6	5,072	51,724.26
0	5	69	56	48	10	2,006	18,490.99
0	4	191	42	72	13	2,792	29,078.27
0	6	141	74	35	9	1,533	15,501.10
0	6	1,326	430	246	135	14,387	142,153.18
337	1	16,818	748	6,925	1,590	330,195	3,513,535.04
0	1	172	60	24	7	1,773	17,927.35
0	7	835	198	213	105	8,350	84,534.56
0	5	461	624	144	120	6,765	63,436.02
0	19	379	199	63	57	4,309	43,469.52
19	14	9,767	4,265	5,153	1,126	150,909	1,477,476.66
0	8	1,452	621	522	103	17,519	178,840.10
0	2	1,184	1,045	278	180	14,237	139,596.68
0	0	118	36	37	13	1,644	15,751.25
0	5	629	519	109	65	5,508	54,403.43
0	2	581	280	184	45	5,767	54,460.65
0	0	36	32	21	3	457	4,131.03
0	8	221	80	81	7	4,542	46,661.55
0	6	343	124	40	18	2,212	21,943.61
45	9	14,392	2,735	5,513	1,192	186,292	1,863,595.46
0	7	219	101	28	0	2,452	26,792.95
0	13	726	376	113	33	7,992	95,015.54
0	0	532	463	166	44	6,649	63,693.02
0	8	1,353	796	367	123	15,508	150,875.87
0	9	5,540	3,104	2,342	528	68,764	678,556.29
0	15	369	212	218	33	10,300	106,954.85
0	10	433	159	77	10	4,956	55,107.44
0	9	1,528	383	281	209	17,363	188,920.46
1	21	4,566	2,172	1,375	459	48,755	494,607.36
0	0	74	112	36	14	891	8,246.70
0	12	755	253	77	41	6,407	64,967.69
0	6	1,341	630	193	127	11,798	115,481.47
0	5	1,514	840	336	257	16,396	164,025.17
0	8	1,680	430	298	174	18,646	209,253.86
1	25	1,327	282	472	123	16,895	181,891.74
0	1	161	84	35	21	1,636	15,473.91
0	2	277	131	54	46	2,685	26,128.51
0	4	394	102	88	13	4,556	50,907.22
0	0	538	287	463	80	8,171	74,913.95
1	15	908	251	197	43	10,980	123,927.02
8	15	5,051	1,306	2,831	487	80,171	837,013.12
0	4	571	166	84	63	4,811	49,246.46
0	6	882	189	213	49	9,111	94,240.51
0	11	700	327	193	62	6,672	66,277.95
0	8	257	98	28	46	3,383	35,377.46
0	0	59	56	27	12	845	8,327.61
0	2	198	116	43	29	1,852	18,229.16
0	2	298	53	62	25	3,675	43,020.21
0	3	371	267	137	31	3,602	33,649.06
0	3	341	234	104	37	3,865	37,398.15
0	4	374	118	71	27	6,063	69,078.28
1	63	5,381	2,923	1,830	528	74,822	801,975.48
0	9	796	190	125	60	9,074	103,795.58
528	565	119,963	39,768	44,851	11,149	1,648,058	\$16,854,867.50

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

CALENDAR YEAR 1970

1. TYPE OF ACCIDENT	Number of Accidents				Number of Persons					Notes: The three categories of injuries follow the Manual of Uniform Instructions of Motor Vehicle Accidents.
	Fatal	Fatal	Non-Fatal	Property Damage	Total Killed	Total	Injured	Property Damage	Injured	
Motor Vehicle										
1. Ran off road	12021	222	4012	7787	251	5975	2252	2600	1123	
2. Overturned on road	756	14	356	386	16	501	195	224	82	
3. Pedestrian	1251	69	1182	-	70	1215	373	303	539	
4. Motor vehicle in traffic	55666	205	10596	44865	257	17039	4087	5403	7549	
Public motor vehicle	11774	6	1060	10708	7	1331	341	653	337	
5. Station wagon	135	14	40	81	18	54	22	20	12	
6. Bus	667	8	536	123	8	570	177	223	170	
7. Truck	1893	7	160	1726	7	234	59	119	56	
8. Freight object	4308	34	1154	3120	45	1629	685	637	307	
9. Other object	644	-	79	565	-	125	39	59	27	
10. Other object	461	8	149	304	8	177	68	68	41	
11. Other non-collision	23	-	1	22	-	4	-	-	4	
12. Other Collision	89599	587	19325	69687	687	28854	8298	10309	10247	

2A. COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change from Same Period	2B. MILEAGE RATES			
	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured		This Year to Date	Last Year Same Period	Percent Change	
1. Ran off road				12021	251	5975	11658	241	6056	+ 4.1%				
2. Overturned on road				756	16	501	636	8	427	+100%				
3. Pedestrian				1251	70	1215	1152	68	1009	+ 2.9%				
4. Motor vehicle in traffic				55666	257	17039	53580	234	16438	+ 9.8%	Motor vehicle traffic deaths	687	660	+4.1%
5. Public motor vehicle				11774	7	1331	11671	20	1161	-65.0%	Estimated motor vehicle mileage involved (millions)	13201	12489	+5.7%
6. Station wagon				135	18	54	110	11	40	+63.6%	Crash rate per 100,000,000 vehicle-miles	5.2	5.3	-1.9%
7. Bus				667	8	570	575	6	475	+33.3%	Fatal accident rate per 100,000,000 vehicle-miles	4.4	4.6	-4.3%
8. Truck				1893	7	234	1735	1	218	+600%	Fatal Accidents	587	570	+3.0%
9. Freight object				4308	45	1629	3892	61	1227	-26.2%				
10. Other object				644	-	565	728	2	140	-200%				
11. Other non-collision				461	8	177	411	6	193	+33.3%				
12. Other Collision				23	-	4	165	2	39	-200%				
Totals	89599	687	28854	86313	660	27423	+ 4.1%							

3. LOCATION	A. Trafficways Administered by Governmental Agencies State Highway Dept., counties, cities, towns, villages, etc.						B. Trafficways Administered by Independent Agencies Parish, postway, military, freeway authority and commissions, etc.					
	Number of Accidents				Number of Persons		Number of Accidents				Number of Persons	
	Total	Fatal	Non-Fatal	Property Damage	Killed	Injured	Total	Fatal	Non-Fatal	Property Damage	Killed	Injured
1. 1,500 to 10,000	5351	20	853	4478	23	1214						
2. 10,000 to 25,000	5707	20	1170	4517	21	1711						
3. 25,000 to 50,000	8799	21	1880	6898	21	2585						
4. 50,000 to 100,000	10709	19	2289	8401	22	3319						
5. 100,000 to 250,000	1957	4	443	1510	5	660						
6. 250,000 or more	29477	76	5474	23927	81	7488						
7.												
8.												
Total urban	62000	160	12109	49731	173	16977						
1. Controlled access highway	2671	64	760	1847	79	1318						
2. State routes	14288	268	3896	10124	319	6656						
3. County routes	9141	92	2361	6688	113	3628						
4. Other												
5. Not stated	1499	3	199	1297	3	275						
Total rural	27599	427	7216	19956	514	11877						
Total urban and rural	89599	587	19325	69687	687	28854						

5. TIME	Total		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday		Not stated		
	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	
Hour beginning																			
0. Midnight	2805	30	711	5	294	4	205	3	238	2	339	2	268	5	750	9	-	-	
1. 1:00	2164	35	576	13	116	3	189	3	190	1	263	2	222	5	608	8	-	-	
2. 2:00	2183	24	640	11	60	2	156	1	197	2	264	2	221	2	645	4	-	-	
3. 3:00	920	16	280	6	46	1	68	2	82	1	115	3	98	-	230	3	1	-	
4. 4:00	577	9	161	-	38	-	50	1	58	3	61	-	59	3	150	2	-	-	
5. 5:00	537	11	89	3	74	2	69	1	56	1	63	1	79	1	107	2	-	-	
6. 6:00	1290	11	133	3	220	2	223	-	191	1	185	2	196	1	142	2	-	-	
7. 7:00	4099	25	135	3	783	3	808	1	704	8	696	4	758	1	214	5	1	-	
8. 8:00	3718	7	194	-	679	2	666	-	649	1	601	1	650	1	279	2	-	-	
9. 9:00	3037	20	292	6	515	-	436	3	410	3	458	4	479	2	447	2	-	-	
10. 10:00	3650	18	380	-	548	4	491	3	546	4	529	1	588	3	568	3	-	-	
11. 11:00	4243	16	431	-	629	3	555	3	600	4	604	1	702	4	721	1	1	-	
12. Noon	4794	17	551	3	700	1	648	2	668	1	687	3	754	2	785	5	1	-	
13. 1:00	4782	23	588	4	681	5	608	1	673	2	709	6	716	1	807	4	-	-	
14. 2:00	5230	21	652	5	765	3	716	3	689	2	736	5	882	1	790	2	-	-	
15. 3:00	6694	32	745	5	1052	4	956	8	926	3	966	5	1147	4	902	3	-	-	
16. 4:00	8096	38	775	6	1249	3	1152	7	1233	5	1195	5	1431	6	1061	6	-	-	
17. 5:00	7552	28	817	6	1064	-	1133	3	1068	4	1185	6	1328	5	957	4	-	-	
18. 6:00	4828	40	704	8	577	-	633	7	648	5	648	8	841	7	777	5	-	-	
19. 7:00	4519	39	605	9	517	3	525	2	582	4	610	6	854	6	826	9	-	-	
20. 8:00	3765	27	523	6	430	2	462	5	453	-	493	3	687	4	717	7	-	-	
21. 9:00	3552	32	409	3	403	2	415	2	433	6	496	2	776	8	620	9	-	-	
22. 10:00	3256	31	327	2	361	2	368	2	352	5	431	5	767	8	650	7	-	-	
23. 11:00	3247	37	322	2	279	3	323	5	324	4	393	8	863	8	742	7	1	-	
24. Not stated	61	-	7	-	7	-	6	-	5	-	6	-	12	-	15	-	3	-	
Totals	89599	587	11047	109	12087	54	11861	68	11975	72	12733	85	15378	88	14510	111	8	-	

CALENDAR YEAR 1970

4 AGE OF CASUALTY	Number of Persons Killed										Number of Persons Injured									
	Total killed			Pedestrians			Total injured				Pedestrians			All others						
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female					
0 to 4	24	14	10	8	6	2	2	3	2	1	1	859	466	393	132	82	50	6	5	1
5 to 9	27	20	7	12	10	2	3	2	1	1	1	1190	660	530	337	215	122	160	129	31
10 to 14	16	7	9	4	—	4	1	1	—	—	—	1259	708	551	170	89	81	220	178	42
15 to 19	107	66	41	2	2	—	1	1	—	—	—	6202	3681	2521	138	82	56	85	72	13
20 to 24	112	85	27	3	3	—	1	1	—	—	—	5454	3409	2045	91	58	33	38	30	8
25 to 34	125	89	36	4	1	3	—	—	—	—	—	4708	2890	1818	90	70	20	17	15	2
35 to 44	62	46	16	9	6	3	—	—	—	—	—	3180	1817	1363	79	53	26	6	3	3
45 to 54	63	48	15	11	10	1	—	—	—	—	—	2447	1267	1180	75	45	30	3	1	2
55 to 64	59	42	17	8	6	2	1	1	—	—	—	1605	834	771	68	38	30	1	1	—
65 to 74	46	32	14	3	2	1	1	1	—	—	—	851	397	454	55	28	27	4	4	—
75 & older	37	26	11	11	7	4	—	—	—	—	—	451	245	206	51	32	19	1	1	—
Not stated	9	7	2	1	1	—	—	—	—	—	—	648	295	353	28	17	11	14	11	3
Totals	687	482	205	76	54	22	8	7	1	1	1	28854	16669	12185	1314	809	505	555	450	105

6 DIRECTIONAL ANALYSIS An accident consisting of a series of collisions, overturning, etc. is classified according to the first event on the road

A. TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Crossing at angle	185	1	34	150
2a. From same direction - both going straight	2665	3	407	2255
b. Same - one turn, one straight	2623	2	283	2338
c. Same - one stopped	2151	—	369	1782
d. Same - all others	191	—	7	184
3a. From opposite direction - both going straight	154	1	33	120
b. Same - one left turn, one straight	2575	7	686	1882
c. Same - all others	432	—	32	400
4. Not stated	18200	62	3933	14205
Totals	29176	76	5784	23316

B TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Going opposite direction - both moving	1984	43	492	1449
2. Going same direction - both moving	7185	10	940	6235
3a. One car parked	213	1	27	185
b. One car stopped in traffic	4477	2	736	3739
4a. One car entering parked position	124	—	6	118
b. One car leaving parked position	798	—	30	768
5a. One car entering alley or driveway	104	—	7	97
b. One car leaving alley or driveway	506	1	67	438
6. All others	6707	49	932	5726
7. Not stated	11842	19	1023	10800
Totals	33940	125	4260	29555

C PEDESTRIAN ACCIDENTS	All Accidents	Total	Intersection	Non-Intersection	Total	Intersection	Non-Intersection
1. Car going straight	948	58	15	43	890	255	635
2. Car turning right	63	1	1	—	62	50	12
3. Car turning left	134	3	2	1	131	109	22
4. Car backing	28	1	—	1	27	5	22
5. All others	18	1	—	1	17	2	15
6. Not stated	60	5	1	4	55	23	32
Totals	1251	69	19	50	1182	444	738

D. ALL OTHER ACCIDENTS	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Non-motor vehicle team, bicycle, etc.	389	2	305	82
2. Fixed object in road	995	2	228	765
3. Overturned in road	172	—	79	93
4. Left road	1567	11	439	1117
5. Non-motor vehicle team, bicycle, etc.	402	20	263	119
6. Fixed object in road	2722	29	778	1915
7. Overturned in road	667	22	319	326
8. At curve	3562	94	1424	2044
9. Straight road	5536	90	1790	3656
10. Fall from moving vehicle	19	—	1	18
11. All others	3869	25	641	3203
12. Not stated	5332	22	1832	3478
Totals	25232	317	8099	16816

7. PEDESTRIAN ACTIONS BY AGE	Pedestrians Killed	Ages of Pedestrians Killed and Injured										
		Total	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 44	45 to 64	65 & Older	Not Stated	
1a. Crossing or entering roadway - at intersection	13	312	16	59	33	24	19	55	52	50	4	
b. Same - not at intersection	29	453	75	162	68	34	17	31	37	20	9	
2a. Working in roadway - with traffic	2	34	1	2	8	7	3	5	7	1	—	
b. Same - against traffic	1	31	1	7	7	5	4	—	3	3	1	
3. Standing in roadway	6	38	—	1	1	3	10	13	9	1	—	
4. Getting on or off other vehicle	—	13	1	1	3	—	—	5	—	2	1	
5. Pushing or working on vehicle in roadway	1	13	1	—	1	3	2	2	2	—	2	
6. Other working in roadway	1	14	—	—	—	1	1	6	4	—	—	
7. Playing in roadway	1	39	11	23	4	3	—	—	—	—	—	
8. Other in roadway	8	48	7	9	5	9	4	7	5	1	1	
9. Not in roadway	2	43	1	3	3	12	3	12	3	4	2	
10. Not stated	12	350	26	82	41	39	31	45	39	38	9	
Totals	76	1388	140	349	174	140	94	181	161	120	29	

8. AGE OF DRIVER	Drivers of vehicles in proper parking locations are excluded		
	All Accidents	Fatal Accidents	Injury Accidents
1. 15 & younger	825	4	126
2. 16	6136	7	673
3. 17	6958	14	775
4. 18 to 19	14159	20	1757
5. 20 to 24	29167	69	3577
6. 25 to 34	31237	82	3542
7. 35 to 44	21872	40	2406
8. 45 to 54	17659	39	1771
9. 55 to 64	10769	38	1079
10. 65 to 74	5372	26	478
11. 75 & older	2165	14	229
12. Not stated	775	3	46
Totals	147094	356	16459

9 SEX OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. Male	104623	297	10970
2. Female	42418	58	5482
3. Not stated	53	1	7
Totals	147094	356	16459

10. RESIDENCE OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. Local resident	99476	184	11033
2. Residing elsewhere in state	35839	121	4120
3. Nonresident of state	8140	40	976
4. Not stated	3639	11	330
Totals	147094	356	16459

12 TYPE OF VEHICLE	Vehicles in proper parking locations are included		
	All Accidents	Fatal Accidents	Injury Accidents
1. Passenger car	135432	633	27614
2. Passenger car and trailer	581	8	90
3. Truck or truck tractor	18393	134	3515
4. Truck tractor and semi-trailer	1633	34	341
5. Other truck combination	1538	5	289
6. Farm tractor and/or farm equip.	77	2	14
7. Trolley	481	—	61
8. Bus	521	5	79
9. School bus	318	1	58
10. Motorcycle	1544	27	1162
11. Motor scooter or motor bicycle	121	1	78
12. Others and not stated	1805	21	341
Totals	162444	871	33642

13 ROAD SURFACE CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Dry	73980	502	16367
2. Wet	7147	51	1558
3. Snowy or icy	7059	23	1125
4. Other	758	7	135
5. Not stated	655	4	140
Totals	89599	587	19325

14. KIND OF LOCATION	All Accidents	Fatal Accidents	Injury Accidents
1. Built-up	87319	189	13055
2. Not built-up	843	392	6018
3. Not stated	1437	6	252
Totals	89599	587	19325

15. LIGHT CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Daylight	57809	279	11651
2. Dawn or dusk	3027	30	684
3. Darkness	28571	274	6951
4. Not stated	192	4	39
Totals	89599	587	19325

Contributing Circumstances (Table 11) compiled only from police reports

11. CONTRIBUTING CIRCUMSTANCES INDICATED	All Accidents	Fatal Accidents	Injury Accidents
1. Speed too fast	7440	153	1991
2. Failed to yield right of way	7537	13	739
3. Drove left of center	2487	49	636
4. Improper overtaking	1226	4	137
5. Passed stop sign	2274	8	360
6. Disregarded traffic signal	2485	6	350
7. Followed too closely	5008	1	302
8. Made improper turn	6369	7	426
9. Other improper driving	44468	141	5786
10. Inadequate brakes	—	—	—
11. Improper lights	102	—	22
12. Had been drinking	12326	109	2824
Totals	91722	491	13573

DRIVER IMPROVEMENT

	Calendar Year				
	1966	1967	1968	1969	1970
Hearings (held)	18,670	13,625 ^{1/}	22,544	21,807	23,054
Preliminary Hearings (held)	8,289	7,868 ^{1/}	13,121	10,368	4,452
Re-examinations (held)	1,957	1,421 ^{1/}	2,812	2,043	2,381
<u>Suspensions, Revocations, Denials and Cancellations</u>					
Drunk Driving	2,517	2,264	2,346	2,337	2,376
Other Point Value Actions	13,642	16,528	13,718	14,058	14,616
Driving Under Suspension, Revocation, Denial or Cancellation	1,846	2,423	2,377	2,423	2,345
Failed Re-examination Requirements	205	279	368	335	306
Manslaughter	5	9	4	20	10
Mental Incompetence	112	66	101	117	108
Other Causes	<u>1,194</u>	<u>1,992</u>	<u>3,277</u>	<u>4,095</u>	<u>5,083</u>
Totals	19,521	23,561	22,191	23,385	24,844
<u>Financial Responsibility</u>					
Reports Received	95,889	81,876	89,199	102,759	104,903
Suspensions	4,312	4,773	4,612	5,683	5,916
Reinstatements	3,245	2,332	2,295	2,873	3,194
Other Reinstatements	9,840	11,813	14,478	14,113	14,845

^{1/} Figures through June 30, 1967.

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Year Ended June 30			
	1968	1969	1970	1971
Number of trucks cleared	2,078,695	2,233,412	2,282,036	2,456,571
Number of trucks weighed	749,354	918,319	976,130	1,100,233
Undeclared weight picked up at ports (pounds)	336,012,163	302,547,256	250,563,855	200,960,240
Applications: GTM	340	434	440	577
PUC	314	325	299	329
Special fuel permits	30,638	37,449	40,919	48,702
Agricultural licenses	434	520	454	585
Number of health and brand inspections	56,019	64,706	80,958	87,594
Agricultural inspection certificates	29,063	29,867	31,916	31,230

COLORADO RETAIL SALES TAX RETURN

S A L E S T A X

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80203



BUSINESS DISCONTINUED (DATE) _____
 BUSINESS SOLD (DATE) _____
 BUSINESS SEASONAL - WILL REOPEN (DATE) _____
 NAME OF NEW OWNER _____
 OTHER CHANGE IN OWNERSHIP (EXPLAIN) _____
 CHANGE IN TRADE NAME _____
 LOCATION ADDRESS CHANGED TO _____
 MAILING ADDRESS CHANGED TO: _____

IF OWNERSHIP CHANGES NEW OWNER MUST
FILE NEW APPLICATION, FORM DR-594A

S

STREET

CITY

STATE

ZIP

STATE CODE (84-1)

USE ACCOUNT NUMBER FOR
ALL REFERENCE

COUNTY	LIABILITY INFORMATION				PERIOD COVERED			DUE DATE			
	CITY	INDUST.	TYPE	LIABILITY	DATE	MO	MO	YR	MO	DAY	YR
S											

MAKE CHECKS OR MONEY
ORDERS PAYABLE TO:
COLORADO DEPARTMENT
OF REVENUE

1. TOTAL MERCHANDISE AND SERVICE SALES		\$	
2. ADD: AMOUNT COLLECTED FOR BAD DEBTS PREVIOUSLY DEDUCTED		\$	
3. TOTAL OF LINES 1 AND 2		\$	(1)
4. LESS - DEDUCTIONS:			
A. Service sales	(2)	\$	
B. Sales to other licensed dealers, for Resale	(3)	\$	
C. Sales in Interstate Commerce	(4)	\$	
D. Sales to Governmental Agencies	(5)	\$	
E. Sales to Religious or Charitable Corporations	(18)	\$	
F. Sales of Gasoline and Cigarettes	(6)	\$	
G. Bad Debts Charged off on which tax has been paid	(8)	\$	
H. Returned goods, trade discounts and allowances on which tax was imposed and previously remitted by vendor	(11)	\$	
I. Trade-ins for taxable resale in Colorado	(12)	\$	
J. Sales of drugs by prescription and prosthetic devices	(13)	\$	
K. Other Deductions (Explain)	(14)	\$	
5. DEDUCTIONS (Total of A thru K)	(15)	\$	
6. NET TAXABLE SALES (Line 3 minus 5)	(16)	\$	

COMPUTATION OF TAX

7. AMOUNT OF STATE SALES TAX (3% of Line 6)		\$	
8. ADD EXCESS TAX COLLECTED	(17)	\$	
9. TOTAL OF LINES 7 AND 8		\$	
10. DEDUCT 3 1/3% of LINE 9		\$	
11. SALES TAX DUE		\$	
12. ADD 3% TAX ON \$ _____ OF FINISHED GOODS COST TAKEN OUT OF STOCK FOR OWN USE OR CONSUMPTION		\$	
13. TOTAL TAX DUE	(7)	\$	
14. PENALTY: 10% OF TAX	(1)	\$	
15. INTEREST: 1% PER MONTH	(11)	\$	
16. TOTAL DUE AND PAYABLE FOR THE MONTH(S) OF:		\$	

I declare under penalties of perjury that to the best of my knowledge the statements made herein are true and correct.

NAME OR BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

SALES AND USE TAX RATES

The rate of tax is 3% with the following brackets: On sales amounting to 19¢ through 51¢, 1¢ of tax; sales 52¢ through 84¢, 2¢ of tax; sales 85¢ through \$1.00, 3¢ of tax. On sales over \$1.00, the tax is 3¢ on each dollar plus the tax as shown in the brackets above on fractional parts of a dollar.

DEFINITIONS

- Gross Sales:** Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
- Wholesale Sales:** Sales to other licensed dealers for purpose of resale.
- Total Deductions:** Nontaxable sales for services, sales to other licensed dealers for resale; interstate commerce sales; sales to government, religious or charitable institutions; sales of gasoline and cigarettes; 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, and prescription drugs and prosthetic devices.
- Retail Sales:** Gross sales less wholesale sales.
- Net Taxable Sales:** Gross sales less total deductions.

SALES AND USE TAX COLLECTIONS

Fiscal Year Ended June 30	Sales Tax ^{1/3/}	Use Tax ^{2/3/}	Total	Use Tax as a Percent of Total Sales and Use Tax
1971	\$159,201,669	\$12,815,631	\$172,017,300	7.45
1970	\$141,349,209	\$11,551,503	\$152,900,712	7.55
1969	\$127,511,877	\$10,444,927	\$137,956,804	6.07
1968	\$114,265,826	\$ 8,374,438	\$122,640,264	6.83
1967	\$104,884,528	\$ 7,154,860	\$112,039,388	6.39
1966	\$ 99,746,629	\$ 6,115,136	\$105,861,765	5.78
1965	\$ 60,599,337	\$ 4,149,568	\$ 64,748,905	6.41
1964	\$ 57,976,317	\$ 3,979,853	\$ 61,956,170	6.42
1963	\$ 55,413,605	\$ 3,328,224	\$ 58,741,829	5.67
1962	\$ 53,226,625	\$ 3,101,200	\$ 56,327,825	5.51

1/ Includes penalty, interest and license fees for the year 1962. Includes penalty and interest for the years 1963 through 1967. License fees amounted to \$13,061 for 1963, \$13,649 for 1964, \$14,258 for 1965, \$14,310 for 1966, \$14,716.35 for 1967, \$14,536.82 for 1968, \$17,833.09 for 1969, \$18,062.91 for 1970 and \$20,181.24 for 1971.

2/ Includes penalty and interest.

3/ 1935 through May, 1965 - 2% tax rate; June, 1965 to date - 3% tax rate.

USE TAX

<u>Fiscal Years Ended June 30</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1971	\$9,255,692	\$3,559,938	\$12,815,631
1970	\$8,548,233	\$3,003,270	\$11,551,503
1969	\$7,848,859	\$2,596,068	\$10,444,927
1968	\$6,033,101	\$2,341,336	\$ 8,374,438
1967	\$4,879,402	\$2,275,458	\$ 7,154,860

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

Fiscal Year Ended June 30, 1971

-----Thousands of Dollars-----

Business Class	Monthly Average No. of Returns	Gross Sales	Deductions	Net Taxable Sales	Allowable Deductions as a Percent of Gross Sales
Apparel	1,538	229,593	37,693	191,900	16.42
Automotive	6,173	1,974,463	1,123,183	851,280	56.89
Food	5,427	1,795,202	566,050	1,229,151	31.53
Furniture	2,375	452,610	203,797	248,813	45.03
General Merchandise	3,994	1,272,202	395,721	876,481	31.11
Lodging	1,430	152,028	17,682	134,346	11.63
Lumber & Building	1,914	881,170	431,956	449,215	49.02
Prof. & Pers. Services	1,074	143,346	101,690	41,656	70.94
Public Utility	333	441,479	96,910	344,569	21.95
Unclassified Retail	5,175	1,184,443	681,041	503,403	57.50
Farm & Garden Produce	79	22,474	18,908	3,566	84.13
Mfg., Trading & Jobbing	3,153	2,282,274	1,831,483	450,790	80.25
Miscellaneous	<u>251</u>	<u>88,623</u>	<u>43,616</u>	<u>45,007</u>	<u>49.22</u>
STATE TOTAL ^{1/}	<u>32,916</u>	<u>10,919,907</u>	<u>5,549,728</u>	<u>5,370,179</u>	<u>50.82</u>

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

SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1971

--Thousands of Dollars--

Line No.	County	Apparel	Automotive	Food	Furniture	General Merchandise	Lodging
1	Adams	11,377	133,148	97,321	14,491	72,938	2,652
2	Alamosa	1,649	10,314	6,973	579	6,440	931
3	Arapahoe	18,443	138,471	103,038	21,564	101,479	5,432
4	Archuleta	56	2,015	1,559	189	947	285
5	Baca	155	3,685	2,502	139	1,448	80
6	Bent	210	3,971	2,569	49	749	76
7	Boulder	11,148	80,886	85,261	16,927	52,264	4,498
8	Chaffee	470	8,384	5,284	1,516	2,495	1,192
9	Cheyenne	2	1,254	1,053	102	445	93
10	Clear Creek	76	2,694	4,349	69	1,246	787
11	Conejos	10	2,177	2,082	204	982	141
12	Costilla	45	594	1,012	0	347	23
13	Crowley	66	2,053	732	194	245	9
14	Custer	0	351	327	76	192	80
15	Delta	1,178	8,671	7,308	870	4,020	246
16	Denver	75,233	409,914	377,579	149,136	358,708	47,224
17	Dolores	1	487	614	37	29	16
18	Douglas	125	3,984	4,105	285	918	343
19	Eagle	650	2,394	7,850	219	4,242	5,083
20	Elbert	33	760	866	8	154	3
21	El Paso	23,009	144,195	123,376	31,781	109,162	21,943
22	Fremont	784	10,515	10,184	1,862	7,227	871
23	Garfield	1,538	16,256	12,228	1,255	5,757	2,336
24	Glipin	0	151	768	7	780	332
25	Grand	84	4,103	3,078	185	3,378	3,246
26	Gunnison	412	3,599	5,414	422	2,912	1,847
27	Hinsdale	0	122	143	0	133	323
28	Huerfano	115	4,652	3,034	604	1,240	426
29	Jackson	139	1,118	1,191	59	310	180
30	Jefferson	19,477	174,591	153,972	27,226	122,859	5,269
31	Kiowa	83	1,753	767	56	156	48
32	Kit Carson	650	7,759	4,290	527	2,213	496
33	Lake	78	3,701	5,734	358	3,108	1,068
34	La Plata	1,472	12,934	12,510	2,406	8,791	4,271
35	Larimer	8,127	56,932	53,948	11,380	29,303	6,919
36	Las Animas	809	8,590	7,274	1,515	3,913	1,341
37	Lincoln	100	5,839	2,645	226	911	445
38	Logan	2,258	15,250	10,797	3,192	6,114	1,088
39	Mesa	5,328	46,949	34,548	8,769	21,918	3,160
40	Mineral	*	189	350	1	546	236
41	Moffat	509	6,504	4,743	1,295	2,029	1,056
42	Montezuma	1,082	9,871	8,089	828	4,920	2,550
43	Montrose	757	10,747	9,048	1,065	5,576	746
44	Morgan	1,350	13,046	12,586	1,844	7,222	783
45	Otero	1,683	11,492	11,891	4,679	7,152	1,104
46	Ouray	*	281	554	91	371	298
47	Park	0	981	496	147	1,013	613
48	Phillips	199	3,480	1,350	140	1,771	65
49	Pitkin	1,380	2,123	8,537	1,771	6,917	8,702
50	Prowers	1,211	13,992	7,807	1,176	4,226	883
51	Pueblo	10,615	67,848	59,716	12,936	40,397	3,262
52	Rio Blanco	163	1,986	2,149	1,242	951	216
53	Rio Grande	589	6,962	6,069	1,116	3,648	1,337
54	Routt	657	4,589	4,552	2,392	2,702	1,137
55	Saguache	80	1,597	1,612	96	652	19
56	San Juan	0	135	348	6	402	357
57	San Miguel	70	973	827	66	392	53
58	Sedgwick	311	4,633	2,358	397	858	394
59	Summit	36	1,959	2,283	48	2,542	1,112
60	Teller	62	1,085	2,183	39	1,147	645
61	Washington	242	1,495	1,786	180	1,394	173
62	Weld	7,403	52,668	41,237	6,381	35,428	773
63	Yuma	459	6,398	3,747	799	2,914	184
64	Foreign Corp.	738	87,226	28,350	3,491	33,192	349
	STATE TOTALS	214,982	1,647,477	1,380,951	340,709	1,108,837	151,853

*Less than \$500.

NOTE: Sum of items may not equal totals because of rounding.

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

--Thousands of Dollars--

Lumber & Building	Prof. & Personal Service	Public Utility	Unclassified Retail	Farm & Garden Produce	Mfg., Trading Jobbing	Misc.	Totals	Line No.
36,541	1,999	27,315	64,435	101	92,994	1,726	557,037	1
1,012	257	2,318	2,631	59	3,559	11	36,734	2
24,788	4,833	35,315	45,770	229	63,500	847	563,709	3
287	7	138	377	19	352	0	6,243	4
1,014	9	827	6,183	467	893	17	17,418	5
356	17	602	584	1	234	301	9,720	6
30,349	3,097	24,121	34,149	163	57,956	4,448	405,268	7
2,182	57	1,698	1,217	21	952	1	25,470	8
185	*	234	2,728	0	587	170	6,853	9
525	*	1,303	796	0	1,247	13	13,105	10
237	2	564	724	233	1,225	16	8,596	11
0	*	186	414	5	124	0	2,751	12
131	19	75	1,510	276	102	0	5,413	13
8	0	0	207	*	8	6	1,256	14
2,410	131	2,348	2,568	324	2,774	243	33,093	15
327,804	50,319	124,580	328,902	102	527,516	11,505	2,788,523	16
10	0	160	810	*	50	0	2,215	17
1,258	18	851	948	10	9,093	0	21,937	18
1,613	154	1,320	2,364	0	1,998	234	28,119	19
57	28	89	1,271	0	722	0	3,989	20
53,295	6,259	16,476	48,696	30	47,167	28,945	654,334	21
3,353	121	4,571	3,701	192	3,103	*	46,483	22
4,245	5,842	4,509	6,821	22	3,704	558	65,070	23
15	0	152	509	0	16	0	2,730	24
923	4	1,525	1,123	6	537	0	18,190	25
1,357	109	1,146	2,229	0	1,219	1,202	21,869	26
0	0	33	70	0	38	0	862	27
195	4	763	1,326	*	879	13	13,250	28
268	2	189	199	0	1,997	1	5,654	29
54,678	6,592	38,703	42,333	423	43,880	1,480	691,481	30
49	2	137	387	0	493	0	3,930	31
1,357	24	1,189	9,694	*	1,383	354	29,936	32
515	27	1,714	1,188	0	945	0	18,436	33
3,007	1,728	2,796	6,370	6	1,963	486	58,741	34
20,229	2,522	15,725	28,209	280	26,753	8,756	269,082	35
4,125	225	2,211	1,849	1	717	180	32,749	36
289	19	3,032	1,620	*	1,087	*	16,214	37
2,414	244	2,685	8,813	203	113,650	259	166,968	38
12,705	2,349	10,362	13,989	808	18,171	1,305	180,161	39
1	0	0	109	0	63	0	1,495	40
495	236	524	844	0	5,219	0	23,454	41
3,107	233	2,701	3,428	538	2,668	22	40,038	42
3,990	249	3,001	7,502	*	3,729	247	46,656	43
3,283	12,056	3,393	9,083	27	5,838	1,313	71,825	44
2,011	159	4,239	6,584	596	5,596	1,518	58,704	45
236	0	270	286	0	62	1	2,451	46
4	0	71	268	7	189	*	3,788	47
372	170	2,119	9,890	3	1,187	75	20,822	48
3,990	219	971	5,600	0	1,563	1,361	43,134	49
2,771	123	1,650	11,886	24	1,199	880	47,829	50
22,890	3,366	22,293	25,124	125	227,822	605	496,999	51
634	14	491	1,168	0	2,499	175	11,688	52
1,081	504	2,877	4,514	13	4,651	0	33,361	53
1,699	42	466	1,504	46	1,096	219	21,103	54
259	0	554	789	0	69	0	5,726	55
0	0	50	176	0	24	0	1,498	56
42	0	72	381	0	129	151	3,156	57
576	6	359	2,468	7	630	345	13,343	58
1,094	11	863	850	0	873	41	11,715	59
473	*	256	421	0	528	6	6,844	60
498	23	2,038	2,844	3	374	19	11,069	61
19,636	1,769	13,802	39,819	4,256	28,277	1,811	253,261	62
1,581	44	583	8,768	*	3,472	713	29,664	63
12,859	5,758	6,267	46,812	*	85,820	3,125	313,986	64
677,375	112,006	401,869	868,833	9,627	1,417,167	75,506	8,407,192	

SALES TAX- NUMBER OF RETURNS, SALES BY TYPE OF SALE,
SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1971

--Dollar Amounts in Thousands--

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	21,344	5.40	753,110	6.90	196,073	7.80
Alamosa	2,867	.73	39,981	.37	3,247	.13
Arapahoe	22,403	5.67	641,427	5.87	77,717	3.09
Archuleta	773	.20	9,528	.09	3,285	.13
Baca	1,733	.44	18,688	.17	1,270	.05
Bent	1,143	.29	10,301	.09	581	.02
Boulder	19,978	5.06	457,029	4.19	51,761	2.06
Chaffee	3,530	.89	28,741	.26	3,271	.13
Cheyenne	924	.23	7,229	.07	376	.01
Clear Creek	1,818	.46	15,118	.14	2,013	.08
Conejos	1,468	.37	9,769	.09	1,173	.05
Costilla	687	.17	3,420	.03	669	.03
Crowley	632	.16	5,599	.05	186	.01
Custer	425	.11	1,309	.01	53	.00
Delta	4,173	1.06	42,373	.39	9,280	.37
Denver	85,510	21.65	4,079,083	37.35	1,290,560	51.36
Dolores	373	.09	2,484	.02	269	.01
Douglas	1,506	.38	27,354	.25	5,417	.22
Eagle	2,608	.66	28,933	.26	814	.03
Eibert	766	.19	6,389	.06	2,400	.10
El Paso	33,718	8.54	752,239	6.89	97,905	3.90
Fremont	4,865	1.23	55,460	.51	8,977	.36
Garfield	4,749	1.20	69,400	.64	4,331	.17
Gilpin	698	.18	2,808	.03	78	.00
Grand	2,754	.70	19,422	.18	1,232	.05
Gunnison	2,420	.61	24,265	.22	2,396	.10
Hinsdale	307	.08	864	.01	3	.00
Huerfano	2,009	.51	14,701	.13	1,451	.06
Jackson	663	.17	6,415	.06	761	.03
Jefferson	30,168	7.64	751,954	6.89	60,473	2.41
Kiowa	696	.18	4,253	.04	322	.01
Kit Carson	2,302	.58	33,008	.30	3,072	.12
Lake	1,577	.40	21,704	.20	3,268	.13
La Plata	5,401	1.37	66,363	.61	7,622	.30
Larimer	18,243	4.62	306,919	2.81	37,837	1.51
Las Animas	4,345	1.10	38,089	.35	5,340	.21
Lincoln	1,692	.43	20,311	.19	4,096	.16
Logan	4,586	1.16	212,570	1.95	45,602	1.81
Mesa	12,018	3.04	222,924	2.04	42,763	1.70
Mineral	359	.09	1,515	.01	20	.00
Moffat	2,180	.55	26,975	.25	3,521	.14
Montezuma	3,447	.87	52,479	.48	12,441	.50
Montrose	4,061	1.03	50,009	.46	3,353	.13
Morgan	5,019	1.27	81,949	.75	10,124	.40
Otero	5,534	1.40	79,129	.72	20,425	.81
Ouray	542	.14	3,165	.03	714	.03
Park	847	.21	3,862	.04	74	.00
Phillips	1,532	.39	23,567	.22	2,744	.11
Pitkin	3,765	.95	44,434	.41	1,301	.05
Prowers	4,097	1.04	52,652	.48	4,823	.19
Pueblo	18,144	4.59	580,230	5.31	83,231	3.31
Rio Blanco	1,453	.37	12,554	.11	866	.03
Rio Grande	2,827	.72	37,831	.35	4,470	.18
Routt	2,511	.64	22,083	.20	980	.04
Saguache	1,027	.26	6,348	.06	622	.02
San Juan	383	.10	1,503	.01	5	.00
San Miguel	689	.17	3,334	.03	178	.01
Sedgwick	1,170	.30	14,460	.13	1,117	.04
Summit	1,429	.36	11,903	.11	188	.01
Teller	1,456	.37	7,008	.06	164	.01
Washington	1,336	.34	13,558	.12	2,489	.10
Weld	14,711	3.72	472,789	4.33	219,529	8.74
Yuma	2,655	.67	32,379	.30	2,715	.11
Foreign Corp. ^{1/}	5,946	1.51	472,659	4.33	158,673	6.31
STATE TOTALS ^{2/}	394,992	100.00	\$10,919,907	100.00	\$2,512,714	100.00

1/ Out-of-state establishments and unallocated stores.

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

3/ Percentages of net sales tax are identical to those shown for net taxable sales.

SALES TAX: NUMBER OF RETURNS, SALES BY TYPE OF SALE,
SALES TAX BY COUNTY
(Continued)

--Dollar Amounts in Thousands--

Retail Sales	Percent of State Total	Total Deductions	Percent of State Total	Net Taxable Sales	Percent of State Total	Net ^{1/} Sales Tax
\$ 557,037	6.63	\$ 385,393	6.94	\$ 367,717	6.85	\$ 10,664
36,734	.44	12,368	.22	27,613	.51	801
563,709	6.71	229,219	4.13	412,207	7.68	11,954
6,243	.07	5,472	.10	4,056	.08	118
17,418	.21	9,768	.18	8,920	.17	259
9,720	.12	3,654	.07	6,647	.12	193
405,268	4.82	180,214	3.25	276,814	5.15	8,028
25,470	.30	10,840	.20	17,901	.33	519
6,853	.08	3,729	.07	3,499	.07	101
13,105	.16	5,239	.09	9,880	.18	287
8,596	.10	4,433	.08	5,336	.10	155
2,751	.03	1,559	.03	1,860	.03	54
5,413	.06	2,808	.05	2,792	.05	81
1,256	.01	512	.01	797	.01	23
33,093	.39	18,277	.33	24,096	.45	699
2,788,523	33.17	2,384,360	42.96	1,694,723	31.56	49,148
2,215	.03	1,060	.02	1,424	.03	41
21,937	.26	15,378	.28	11,977	.22	347
28,119	.33	5,829	.11	23,104	.43	670
3,989	.05	4,421	.08	1,969	.04	57
654,334	7.78	281,336	5.07	470,904	8.77	13,657
46,483	.55	23,610	.43	31,850	.59	924
65,070	.77	25,016	.45	44,385	.83	1,287
2,730	.03	456	.01	2,352	.04	68
18,190	.22	5,484	.10	13,939	.26	404
21,869	.26	8,091	.15	16,174	.30	469
862	.01	161	.00	703	.01	20
13,250	.16	6,519	.12	8,182	.15	237
5,654	.07	3,492	.06	2,923	.05	85
691,481	8.22	224,045	4.04	527,909	9.83	15,310
3,930	.05	2,172	.04	2,080	.04	60
29,936	.36	14,336	.26	18,671	.35	542
18,436	.22	7,499	.14	14,205	.26	412
58,741	.70	24,020	.43	42,344	.79	1,228
269,082	3.20	120,233	2.17	186,686	3.48	5,414
32,749	.39	15,589	.28	22,500	.42	653
16,214	.19	9,609	.17	10,701	.20	310
166,968	1.99	171,271	3.09	41,299	.77	1,198
180,161	2.14	96,695	1.74	126,228	2.35	3,661
1,495	.02	294	.01	1,222	.02	35
23,454	.28	10,323	.19	16,652	.31	483
40,038	.48	25,378	.46	27,100	.50	786
46,656	.55	19,967	.36	30,042	.56	871
71,825	.85	39,775	.72	42,174	.79	1,223
58,704	.70	39,794	.72	39,335	.73	1,141
2,451	.03	1,189	.02	1,976	.04	57
3,788	.05	1,645	.03	2,217	.04	64
20,822	.25	15,578	.28	7,989	.15	232
43,134	.51	6,858	.12	37,576	.70	1,090
47,829	.57	22,217	.40	30,435	.57	883
496,999	5.91	357,088	6.43	223,142	4.16	6,471
11,688	.14	4,234	.08	8,320	.15	241
33,361	.40	15,917	.29	21,913	.41	636
21,103	.25	6,145	.11	15,938	.30	462
5,726	.07	2,242	.04	4,106	.08	119
1,498	.02	305	.01	1,198	.02	35
3,156	.04	1,256	.02	2,078	.04	60
13,343	.16	6,714	.12	7,745	.14	225
11,715	.14	2,634	.05	9,269	.17	269
6,844	.08	1,783	.03	5,225	.10	152
11,069	.13	7,757	.14	5,801	.11	168
253,261	3.01	311,723	5.62	161,066	3.00	4,671
29,664	.35	14,565	.26	17,814	.33	517
<u>313,986</u>	<u>3.73</u>	<u>310,181</u>	<u>5.59</u>	<u>162,478</u>	<u>3.03</u>	<u>4,712</u>
<u>\$8,407,193</u>	<u>100.00</u>	<u>\$5,549,728</u>	<u>100.00</u>	<u>\$5,370,179</u>	<u>100.00</u>	<u>\$155,743</u>

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

Fiscal Year Ended June 30, 1971

-Thousands of Dollars-

	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
I. Apparel Group			
1. Boot and Shoe Stores	249	31,790	906
2. Clothing Stores	766	153,864	4,171
3. Furriers	15	2,981	41
4. Haberdasheries	33	4,681	130
5. Millinery	16	622	15
6. Shoe Repair	107	3,511	71
7. Others	282	6,953	180
8. Cleaners, Dyers, Tailors, Laundries	70	10,580	54
Subtotal	1,538	214,982	5,566
II. Automotive Group			
1. Accessories	1,013	169,170	3,145
2. Automobile, Bicycle	1,152	740,555	14,487
3. Service Stations	2,477	471,140	2,417
4. Garage and Repair Shops	1,072	108,449	1,822
5. Trailers-Other Automotive Stores	314	123,236	2,378
6. Occasional Auto Sales	29	10,897	222
7. Aircraft	77	20,920	152
8. Boats	39	3,110	67
Subtotal	6,173	1,647,477	24,689
III. Food Group			
1. Bakeries, Dairy Prod., Delicatessen	454	58,967	1,105
2. Candy, Confectionery	251	22,446	320
3. Fruit Stands, Vegetable Mkts., Trucker	120	8,279	141
4. Grocery, Meat Markets	1,586	934,495	24,542
5. Restaurants, Taverns, Cafeterias	2,898	342,555	9,369
6. Fish, Poultry, Other Food Stores	74	12,534	127
7. Hotels, Cottage Camps, Resorts, Boarding Houses	44	1,673	42
Subtotal	5,427	1,380,952	35,646
IV. Furniture Group			
1. Carpets, Rugs, House Furnishings	524	53,891	1,073
2. Furniture	414	92,587	2,406
3. Household Appliances	206	20,361	511
4. Musical Inst., Phonographs	220	25,185	550
5. Radio, Television Sales & Service	466	36,741	727
6. Other Home Furnishings, Appliances	109	21,918	473
7. Electrical Appliances	296	83,404	1,350
8. Upholsterers	141	6,622	126
Subtotal	2,376	340,709	7,216

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

-Thousands of Dollars-

	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
V. General Merchandise Group			
1. Department Stores	131	399,600	10,612
2. Drug Stores	603	222,023	3,141
3. Dry Goods Stores	145	43,262	1,186
4. General Stores	394	73,676	1,733
5. Hardware, Paint	284	44,683	1,151
6. Jewelry	311	29,158	676
7. Leather, Leather Goods	69	5,094	81
8. Second Hand Stores, Pawn Brokers	276	13,019	318
9. Sporting Goods, Tents, Awnings	495	75,234	1,435
10. Variety and Specialty Stores	1,286	203,088	5,086
Subtotal	3,994	1,108,837	25,419
VI. Rentals			
1. Rentals	1,033	59,380	1,557
2. Rentals and Sales	397	92,473	2,339
Subtotal	1,430	151,853	3,896
VII. Lumber and Building Group			
1. Contractors	195	67,562	749
2. Building Hardware and Machinery	24	8,437	96
3. Building Materials	356	163,620	4,130
4. Electrical Equipment	316	198,229	3,984
5. Paint, Glass and Wall Paper	287	42,788	833
6. Plumbing, Heating, Air Conditioning	508	117,259	1,749
7. Other Lumber and Building Supplies	227	79,480	1,487
Subtotal	1,913	677,375	13,028
VIII. Professional & Personal Service Group			
1. Auctioneers, Commission Dealers	57	25,297	95
2. Barber and Beauty Shops	449	21,372	254
3. Optician, Optometrist, Oculist	66	8,854	37
4. Photography	326	27,758	510
5. Doctors, Dentists, Prof. Sales	44	8,590	102
6. Neon Signs, Advertising, Other	132	20,135	212
Subtotal	1,074	112,006	1,208
IX. Public Utility Group			
1. Gas and Electric Companies	190	260,565	5,994
2. Railroads	5	588	17
3. Telegraph	12	619	18
4. Telephone	95	136,082	3,920
5. Water in Containers	19	1,532	27
6. All Other Public Utilities	12	2,483	17
Subtotal	333	401,869	9,993

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

Thousands of Dollars

	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
X. Unclassified Retail Group			
1. Blacksmith, Mach. Shops, Welders	166	23,739	378
2. Books, Stationery, Cards, Magazines	339	48,823	829
3. Cigar Stores, Smoker Supplies	36	2,385	33
4. Clubs	141	10,871	295
5. Coal, Wood, Fuel, Ice Dealers	139	17,115	218
6. Farm Implements and Machinery	239	105,762	1,859
7. Flour, Feed, Seeds, Grain, Fertilizer	244	94,217	306
8. Flowers, Bulbs, Plants, Nursery	373	31,327	638
9. Monuments, Tombstones	48	2,726	63
10. Office Equipment and Supplies	267	120,766	2,055
11. Rec. Halls, Night Clubs, Skating Rinks	124	7,564	116
12. Surgical and Scientific Instruments	58	27,857	193
13. Undertakers and Funeral Parlors	119	13,894	178
14. Store Fixtures, Pet Shops, Xmas Trees, Fireworks & Others Not Elsewhere Spec.	1,165	165,766	2,286
15. Concessionaires	89	6,996	121
16. Candy, Popcorn, Vending Machines	76	9,067	105
17. Liquor Dealers	1,553	179,959	4,926
Subtotal	5,175	868,833	14,600
XI. Farm and Garden Produce Group			
1. Direct Sales of Farm Products	64	8,703	86
2. Hatcheries and Supplies	15	924	17
Subtotal	79	9,627	103
XII. Manufacturing, Trading or Jobbing Group			
1. Beverages, Liquor	88	20,254	185
2. Chemicals and Products	355	87,740	691
3. Food and Food Preparations	119	255,873	108
4. Leather and Leather Products	33	5,318	54
5. Lumber and Wood Products	180	36,845	740
6. Machinery, Implements, Tools	695	243,423	3,672
7. Metal and Metal Products	228	257,827	1,524
8. Minerals, Assayers, Coal Mines	40	2,713	50
9. Paper, Pulp and Products	37	33,219	265
10. Petroleum and Petroleum Products	352	142,429	1,358
11. Printing, Publishing and Book Binding	374	75,466	983
12. Rubber and Rubber Goods	40	14,436	239
13. Stone, Clay, Sand & Gravel Products	265	119,006	2,271
14. Mattress Renovating	14	4,066	18
15. Misc.-Plastics, Mfg. Representative	275	114,218	894
16. Veterinary Supplies, Soap Products	58	4,334	20
Subtotal	3,153	1,417,167	13,074
XIII. Miscellaneous	251	75,506	1,305
STATE TOTAL ^{1/}	32,916	8,407,193	155,743

^{1/} 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 FOR
SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Adams	1,778	\$557,037,144	100.00	\$10,664,159
Adams City	8	1,640,403	.29	29,006
Aurora (See Arapahoe County)	254	58,126,210	10.43	1,161,733
Bennett	16	2,228,783	.40	21,568
Brighton	180	34,379,295	6.17	770,437
Commerce City	300	128,346,917	23.04	2,066,063
Northglenn	146	62,075,459	11.14	1,556,419
Thornton	135	33,880,939	6.08	831,188
Watkins	7	1,295,048	.23	12,912
Westminster	191	48,867,142	8.77	1,241,095
Remainder of County	541	186,196,948	33.42	2,973,738
Alamosa	239	36,733,569	100.00	800,803
Alamosa	222	35,260,399	95.99	762,866
Remainder of County	17	1,473,170	4.01	37,937
Arapahoe	1,867	563,709,275	100.00	11,954,434
Aurora (See Adams County)	364	107,883,291	19.14	2,401,689
Byers	21	1,932,957	.34	34,296
Deer Trail	16	697,829	.12	12,715
Englewood	829	242,664,191	43.05	4,884,432
Glendale	77	61,521,231	10.91	1,346,476
Littleton	476	129,502,205	22.97	2,809,861
Sheridan	17	1,959,637	.35	45,026
Southglenn	1	2,509,331	.45	70,486
Strasburg	24	2,076,638	.37	38,736
Remainder of County	42	12,961,965	2.30	310,717
Archuleta	64	6,242,539	100.00	117,644
Pagosa Springs	55	5,872,457	94.07	110,510
Remainder of County	9	370,082	5.93	7,134
Baca	145	17,418,054	100.00	258,703
Springfield	80	10,423,010	59.84	171,043
Walsh	33	3,990,946	22.91	51,573
Remainder of County	32	3,004,098	17.25	36,087
Bent	95	9,719,921	100.00	192,844
Las Animas	86	9,241,838	95.08	184,957
McClave	4	253,649	2.61	2,316
Remainder of County	5	224,434	2.31	5,571

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Boulder	1,665	\$405,267,888	100.00	\$8,027,996
Boulder	944	266,846,804	65.84	5,400,810
Broomfield	93	27,161,740	6.70	424,068
Lafayette	53	7,027,809	1.73	101,262
Longmont	430	86,560,080	21.36	1,764,894
Louisville	35	4,492,935	1.11	97,296
Lycns	39	2,478,045	.61	56,300
Niwot	6	166,102	.04	4,585
Remainder of County	65	10,534,373	2.60	178,781
Chaffee	294	25,469,504	100.00	519,202
Buena Vista	78	7,480,194	29.37	150,111
Salida	183	16,327,912	64.11	337,808
Remainder of County	33	1,661,398	6.52	31,283
Cheyenne	77	6,852,795	100.00	101,492
Cheyenne Wells	52	5,932,443	86.57	82,930
Kit Carson	20	778,384	11.36	16,654
Remainder of County	5	141,968	2.07	1,908
Clear Creek	152	13,105,045	100.00	286,547
Georgetown	31	2,342,563	17.88	55,165
Idaho Springs	83	7,483,698	57.11	165,276
Remainder of County	38	3,278,784	25.02	66,106
Conejos	122	8,595,942	100.00	154,768
Antonito	45	3,103,220	36.10	48,898
La Jara	43	3,592,694	41.80	72,476
Manassa	10	540,289	6.29	9,782
Sanford	8	289,445	3.37	4,772
Remainder of County	16	1,070,294	12.45	18,840
Costilla	57	2,750,509	100.00	53,985
Fort Garland	12	893,931	32.50	16,248
San Luis	26	1,249,299	45.42	26,035
Remainder of County	19	607,279	22.08	11,702
Crowley	53	5,413,042	100.00	80,987
Ordway	36	4,579,108	84.59	66,137
Sugar City	5	29,853	.55	608
Remainder of County	12	804,081	14.85	14,242
Custer	36	1,256,344	100.00	23,111
Westcliffe	29	1,104,585	87.92	21,191
Remainder of County	7	151,759	12.08	1,920

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of <u>Returns</u>	<u>Retail Sales</u>	Percent of County <u>Retail Sales</u>	<u>Net Tax Collections</u>
Delta	348	\$ 33,092,724	100.00	\$ 698,851
Cedaredge	42	2,011,309	6.08	46,766
Delta	175	21,725,282	65.65	464,262
Hotchkiss	48	3,774,250	11.41	70,097
Paonia	49	3,575,409	10.80	75,584
Remainder of County	34	2,006,474	6.06	42,142
Denver City and County	7,126	2,788,522,509	100.00	49,148,301
Dolores	31	2,214,556	100.00	41,303
Dove Creek	22	1,933,396	87.30	37,122
Remainder of County	9	281,160	12.70	4,181
Douglas	126	21,937,164	100.00	347,350
Castle Rock	71	9,115,556	41.55	188,541
Franktown	6	1,102,799	5.03	27,025
Parker	16	736,615	3.36	17,155
Sedalia	18	2,605,626	11.88	66,066
Remainder of County	15	8,376,568	38.18	48,563
Eagle	217	28,118,829	100.00	670,078
Eagle	36	4,835,358	17.20	79,178
Gypsum	9	335,535	1.19	6,331
Minturn	21	2,025,908	7.20	54,414
Redcliffe	4	133,360	.47	3,176
Vail	91	16,247,868	57.78	429,759
Remainder of County	56	4,540,800	16.15	97,220
Elbert	64	3,988,960	100.00	57,118
Elizabeth	11	500,660	12.55	10,215
Kiowa	11	671,483	16.83	13,417
Simla	23	1,101,992	27.63	22,938
Remainder of County	19	1,714,825	42.99	10,548
El Paso	2,810	654,334,020	100.00	13,656,849
Colorado Springs	2,479	626,155,285	95.69	13,090,966
Fountain	48	5,893,073	.90	116,277
Manitou Springs	111	6,611,920	1.01	147,887
Palmer Lake	13	430,651	.07	9,653
Security	51	7,497,938	1.15	159,369
Remainder of County	108	7,745,153	1.18	132,697

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Fremont	405	\$46,482,652	100.00	\$ 923,775
Canon City	283	35,021,705	75.34	736,843
East Canon	6	598,982	1.29	16,082
Florence	76	7,549,973	16.24	136,391
Remainder of County	40	3,311,992	7.13	34,459
Garfield	396	65,069,671	100.00	1,287,253
Carbondale	41	2,897,116	4.45	52,848
Glenwood Springs	214	43,252,209	66.47	969,160
New Castle	16	462,367	.71	9,197
Rifle	82	15,452,422	23.75	193,438
Remainder of County	42	3,005,557	4.62	62,610
Gilpin	58	2,730,315	100.00	68,217
Central City	33	1,740,983	63.76	47,870
Remainder of County	25	989,332	36.24	20,347
Grand	229	18,190,407	100.00	404,284
Fraser	11	539,528	2.97	12,272
Granby	66	7,590,244	41.73	168,208
Grand Lake	47	2,306,572	12.68	55,241
Hot Sulphur Springs	13	431,665	2.37	8,191
Kremmling	38	3,353,767	18.44	67,323
Remainder of County	54	3,968,631	21.82	93,049
Gunnison	202	21,869,269	100.00	469,118
Crested Butte	26	1,405,734	6.43	35,659
Gunnison	148	19,428,278	88.84	409,345
Remainder of County	28	1,035,257	4.73	24,114
Hinsdale	26	861,656	100.00	20,413
Lake City	24	836,606	97.09	19,809
Remainder of County	2	25,050	2.91	604
Huerfano	167	13,249,945	100.00	237,313
La Veta	23	1,070,208	8.08	15,733
Walsenburg	135	12,012,762	90.66	218,447
Remainder of County	9	166,975	1.26	3,133
Jackson	55	5,653,908	100.00	84,798
Walden	42	5,352,430	94.67	79,185
Remainder of County	13	301,478	5.33	5,613

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Jefferson	2,514	\$691,480,736	100.00	\$15,310,036
Arvada	458	90,496,554	13.09	2,065,172
Edgewater	69	17,913,521	2.59	424,238
Evergreen	102	12,908,572	1.87	283,687
Golden	267	53,804,976	7.78	1,088,728
Lakeside	41	30,443,104	4.40	802,181
Lakewood	1,013	369,384,101	53.42	8,356,652
Morrison	34	1,913,736	.28	38,089
Wheat Ridge	373	93,039,430	13.46	1,810,069
Remainder of County	157	21,576,742	3.12	441,220
Kiowa	58	3,930,343	100.00	60,333
Eads	40	3,079,117	78.34	48,817
Remainder of County	18	851,226	21.66	11,516
Kit Carson	192	29,935,950	100.00	541,516
Burlington	113	20,891,346	69.79	410,893
Flagler	35	4,529,158	15.13	68,501
Stratton	24	2,388,340	7.98	50,979
Remainder of County	20	2,127,106	7.11	11,143
Lake	131	18,435,810	100.00	412,006
Climax	2	110,965	.60	1,405
Leadville	119	17,113,424	92.83	379,104
Remainder of County	10	1,211,421	6.57	31,497
La Plata	450	58,740,884	100.00	1,228,087
Durango	365	53,447,363	90.99	1,122,076
Ignacio	20	1,493,504	2.54	31,873
Remainder of County	65	3,800,017	6.47	74,138
Larimer	1,520	269,081,941	100.00	5,414,286
Berthoud	40	3,113,227	1.16	56,737
Estes Park	215	18,748,445	6.97	467,075
Fort Collins	759	179,695,771	66.78	3,513,297
Loveland	411	60,498,077	22.48	1,234,734
Wellington	13	814,775	.30	8,671
Remainder of County	82	6,211,646	2.31	133,772
Las Animas	362	32,748,751	100.00	652,669
Aguilar	19	552,614	1.69	12,272
Trinidad	291	30,027,833	91.69	600,828
Remainder of County	52	2,168,304	6.62	39,569

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Lincoln	141	\$ 16,214,151	100.00	\$ 310,380
Hugo	25	2,239,825	13.81	49,168
Limon	88	13,188,677	81.34	248,067
Remainder of County	28	785,649	4.85	13,145
Logan	382	166,968,140	100.00	1,197,789
Sterling	316	163,169,175	97.72	1,134,583
Remainder of County	66	3,798,965	2.28	63,206
Mesa	1,001	180,160,754	100.00	3,660,867
Collbran	16	664,890	.37	12,661
DeBeque	4	187,024	.10	3,817
Fruita	60	5,876,074	3.26	97,112
Grand Junction	827	164,772,249	91.46	3,367,756
Palisade	40	3,084,676	1.71	62,985
Remainder of County	54	5,575,841	3.09	116,536
Mineral	30	1,495,000	100.00	35,441
Creede	26	1,354,957	90.63	32,169
Remainder of County	4	140,043	9.37	3,272
Moffat	182	23,453,731	100.00	482,995
Craig	155	22,376,766	95.41	467,684
Remainder of County	26	1,076,965	4.59	15,311
Montezuma	287	40,037,607	100.00	785,988
Cortez	218	33,599,987	83.92	677,596
Dolores	32	3,044,955	7.61	42,587
Mancos	21	1,094,161	2.73	22,407
Remainder of County	16	2,298,504	5.74	43,398
Montrose	338	46,655,861	100.00	871,327
Montrose	245	29,703,698	63.67	633,396
Naturita	25	2,917,911	6.25	44,931
Nucla	23	4,932,946	10.57	44,064
Olathe	20	4,464,151	9.57	57,458
Uravan	6	989,473	2.12	17,947
Remainder of County	19	3,647,682	7.82	73,531
Morgan	418	71,825,277	100.00	1,223,125
Brush	117	24,861,153	34.61	264,180
Fort Morgan	254	41,569,771	57.88	881,588
Weldona	2	62,985	.09	1,586
Wiggins	27	3,995,526	5.56	56,391
Remainder of County	18	1,335,842	1.86	19,380

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Otero	461	\$ 58,703,861	100.00	\$1,140,892
Fowler	52	3,611,617	6.15	68,297
La Junta	228	33,622,603	57.27	665,654
Manzanola	19	1,206,523	2.06	17,108
Rocky Ford	140	18,628,694	31.73	361,061
Swink	12	615,362	1.05	10,019
Remainder of County	10	1,019,062	1.74	18,753
Ouray	45	2,451,368	100.00	57,328
Ouray	38	2,111,144	86.12	49,493
Remainder of County	7	340,224	13.88	7,835
Park	71	3,788,075	100.00	64,328
Fairplay	27	1,326,146	35.01	23,538
Remainder of County	44	2,461,929	64.99	40,790
Phillips	128	20,822,478	100.00	231,710
Amherst	8	4,042,579	19.41	4,157
Haxtun	41	5,071,543	24.36	66,385
Holyoke	73	9,645,286	46.32	157,308
Remainder of County	6	2,063,070	9.91	3,860
Pitkin	314	43,133,511	100.00	1,089,788
Aspen	274	36,573,975	84.79	918,461
Remainder of County	40	6,559,536	15.21	171,327
Prowers	341	47,828,501	100.00	882,711
Granada	16	678,913	1.42	14,979
Holly	41	7,592,695	15.87	84,018
Lamar	261	37,828,470	79.09	753,783
Remainder of County	23	1,728,423	3.61	29,931
Pueblo	1,512	496,999,399	100.00	6,471,479
Boone	17	667,340	.13	9,810
Pueblo	1,442	491,377,232	98.87	6,353,257
Remainder of County	53	4,954,827	.00	108,412
Rio Blanco	121	11,687,615	100.00	241,310
Meeker	60	4,802,798	41.09	100,087
Rangely	54	6,577,029	56.27	134,370
Remainder of County	7	307,788	2.63	6,853

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Rio Grande	236	\$33,360,590	100.00	\$635,572
Del Norte	55	6,320,249	18.95	124,235
Monte Vista	157	25,597,954	76.73	476,903
South Fork	20	953,970	2.86	23,445
Remainder of County	4	488,417	1.46	10,989
Routt	209	21,102,926	100.00	462,249
Hayden	19	1,299,013	6.16	25,126
Oak Creek	19	1,033,212	4.90	22,863
Steamboat Springs	138	17,503,970	82.95	385,014
Remainder of County	33	1,266,731	6.00	29,246
Saguache	86	5,726,226	100.00	119,096
Center	47	4,469,728	78.06	95,819
Saguache	25	841,026	14.69	16,431
Remainder of County	13	415,472	7.26	6,846
San Juan	32	1,497,944	100.00	34,751
Silverton	31	1,490,814	99.52	34,732
Remainder of County	1	7,130	.48	19
San Miguel	57	3,156,093	100.00	60,265
Norwood	28	1,954,420	61.93	35,677
Telluride	18	887,465	28.12	18,009
Remainder of County	11	314,208	9.96	6,579
Sedgwick	98	13,342,797	100.00	224,601
Julesburg	76	12,204,824	91.47	206,597
Ovid	10	631,593	4.73	10,182
Remainder of County	12	506,380	3.80	7,822
Summit	119	11,715,178	100.00	268,828
Breckenridge	39	3,328,273	28.41	80,880
Dillon	32	3,098,856	26.45	71,426
Frisco	30	3,312,738	28.28	67,495
Silverthorne	8	502,785	4.29	13,162
Remainder of County	10	1,472,526	12.57	35,865
Teller	121	6,844,169	100.00	151,520
Cripple Creek	33	1,382,980	20.21	33,359
Woodland Park	50	4,332,366	63.30	93,730
Remainder of County	38	1,128,823	16.49	24,431

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

Fiscal Year Ended June 30, 1971

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Washington	111	\$ 11,068,704	100.00	\$ 168,247
Akron	69	7,487,217	67.64	133,853
Otis	17	733,630	6.63	14,275
Remainder of County	25	2,847,857	25.73	20,119
Weld	1,226	253,260,634	100.00	4,671,286
Ault	35	5,347,015	2.11	53,922
Eaton	53	10,658,309	4.21	142,931
Erie	21	945,676	.37	15,720
Evans	37	3,803,833	1.50	80,933
Fort Lupton	69	9,830,847	3.88	206,593
Frederick	9	672,769	.27	7,516
Greeley	684	184,566,797	72.88	3,509,966
Johnstown	26	3,218,492	1.27	50,311
La Salle	31	7,505,563	2.96	158,618
Milliken	10	742,085	.29	16,404
Platteville	20	1,751,765	.69	25,011
Windsor	42	4,265,784	1.68	84,311
Remainder of County	188	19,951,699	7.88	319,050
Yuma	221	29,663,910	100.00	516,667
Kirk	5	412,315	1.39	7,084
Wray	81	11,102,354	37.43	202,951
Yuma	102	14,031,708	47.30	283,193
Remainder of County	32	4,117,533	13.88	23,439