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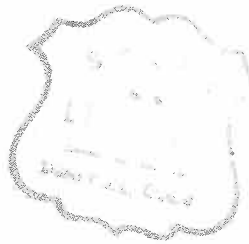
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1973

COLORADO  
DEPARTMENT OF REVENUE

# ANNUAL REPORT



32nd

COLORADO  
DEPARTMENT OF REVENUE

# ANNUAL REPORT

Fiscal Year Ended June 30, 1973

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1973

ANNUAL REPORT FOR FISCAL YEAR 1972-1973  
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

February 19, 1974

The Honorable John D. Vanderhoof  
Governor of Colorado  
State Capitol Building  
Denver, Colorado 80203

Dear Governor Vanderhoof:

It is my pleasure to submit for your consideration this thirty-second 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, 1973, 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,

  
John H. Heckers  
Executive Director

JHH:do

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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 13 district offices as follows: Alamosa, 419 San Juan, 81101; Boulder, 1905 - 3rd Street, 80302; Colorado Springs, 2735 East Yampa, 80909; Delta, Court House, 81416; Durango, Court House, 1060 - 2nd Avenue, 81301; Fort Collins, Court House, 80521; Fort Morgan, Court House, 201 Ensign, 80701; Glenwood Springs, 310 - 9th Street, 81601; Grand Junction, 225 North 4th Street, 81501; Greeley, Island Grove Park, 80631; Pueblo, Midtown Shopping Center, 81002; Salida, 120 West 3rd Avenue, 81201; Trinidad, Court House, 81082.

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, 1973, was 1,462.

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.

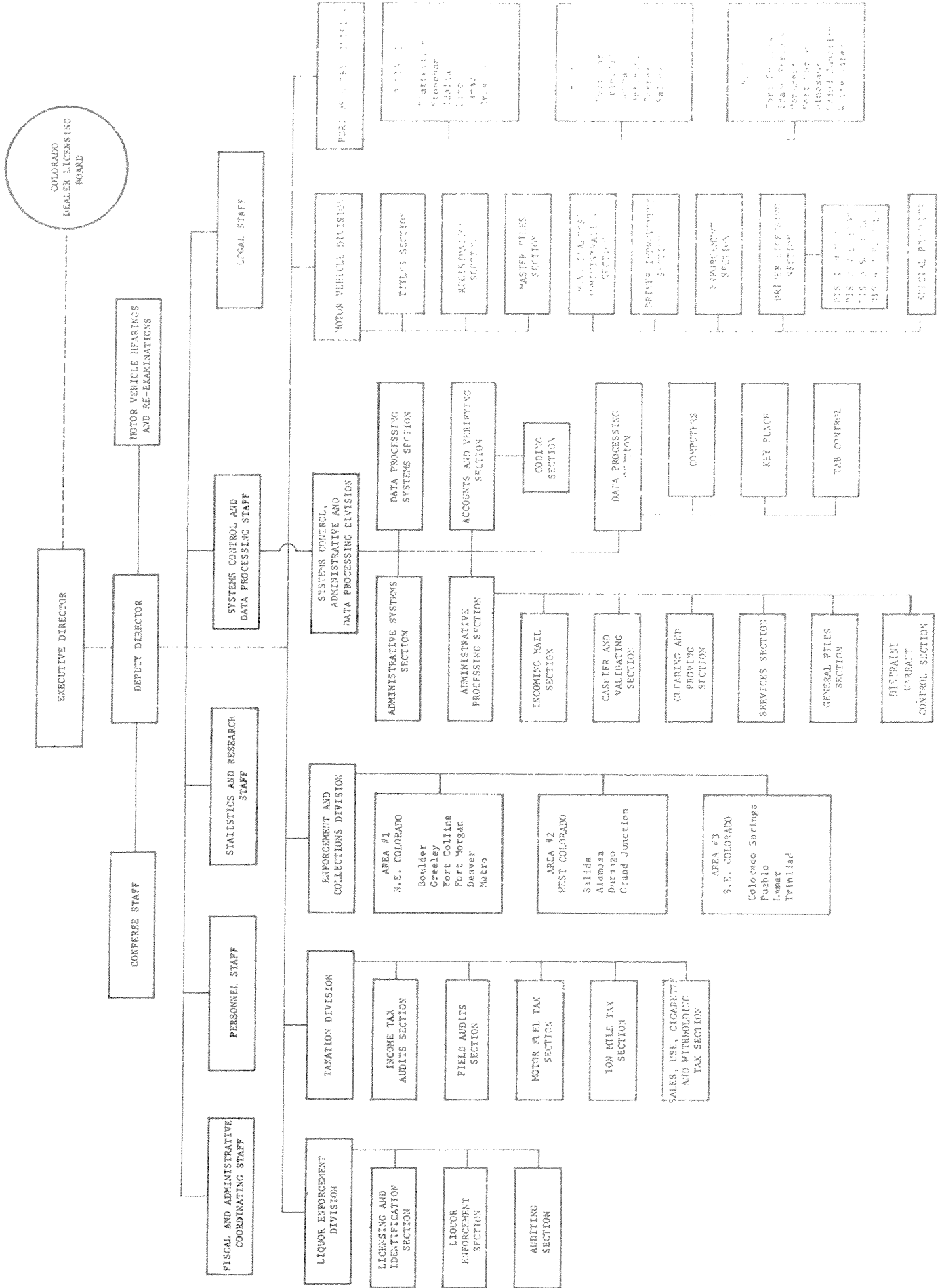
The COLORADO DEPARTMENT of REVENUE operates and administers taxes and fees under authority of the following major statutory provisions:

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- 1- 1 "	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- 1 "	Cigarette Tax
	138- 9- 1 "	Procedure and Administration



# COLORADO DEPARTMENT of REVENUE



COLORADO DEALER LICENSING BOARD

EXECUTIVE DIRECTOR

DEPUTY DIRECTOR

MOTOR VEHICLE HEARINGS AND RE-EXAMINATIONS

CONFEREE STAFF

FISCAL AND ADMINISTRATIVE COORDINATING STAFF

PERSONNEL STAFF

STATISTICS AND RESEARCH STAFF

SYSTEMS CONTROL AND DATA PROCESSING STAFF

LEGAL STAFF

LIQUOR ENFORCEMENT DIVISION

LICENSE IDENTIFICATION SECTION

LIQUOR ENFORCEMENT SECTION

AUDITING SECTION

TAXATION DIVISION

INCOME TAX AUDITS SECTION

FIELD AUDITS SECTION

MOTOR FUEL TAX SECTION

TON MILE TAX SECTION

SALES, USE, CIGARETTE AND WITHHOLDING TAX SECTION

ENFORCEMENT AND COLLECTIONS DIVISION

AREA #1 S.E. COLORADO  
Boulder  
Greeley  
Fort Collins  
Fort Morgan  
Denver  
Meeker

AREA #2 WEST COLORADO  
Salida  
Alamosa  
Durango  
Grand Junction

AREA #3 S.E. COLORADO  
Colorado Springs  
Pueblo  
Lamar  
Trinidad

SYSTEMS CONTROL, ADMINISTRATIVE AND DATA PROCESSING DIVISION

ADMINISTRATIVE SYSTEMS SECTION

ACCOUNTS AND VERIFYING SECTION

CORBIN SECTION

DATA PROCESSING SECTION

COMPUTERS

KEY PUNCH

TAB CONTROL

MOTOR VEHICLE DIVISION

TITLE SECTION

REGISTRATION SECTION

MASTER FILES SECTION

MOTOR VEHICLE SECTION

PRIVATE LICENSE SECTION

SALES SECTION

PRIVATE LICENSE SECTION

SALES SECTION

SOCIAL SERVICES

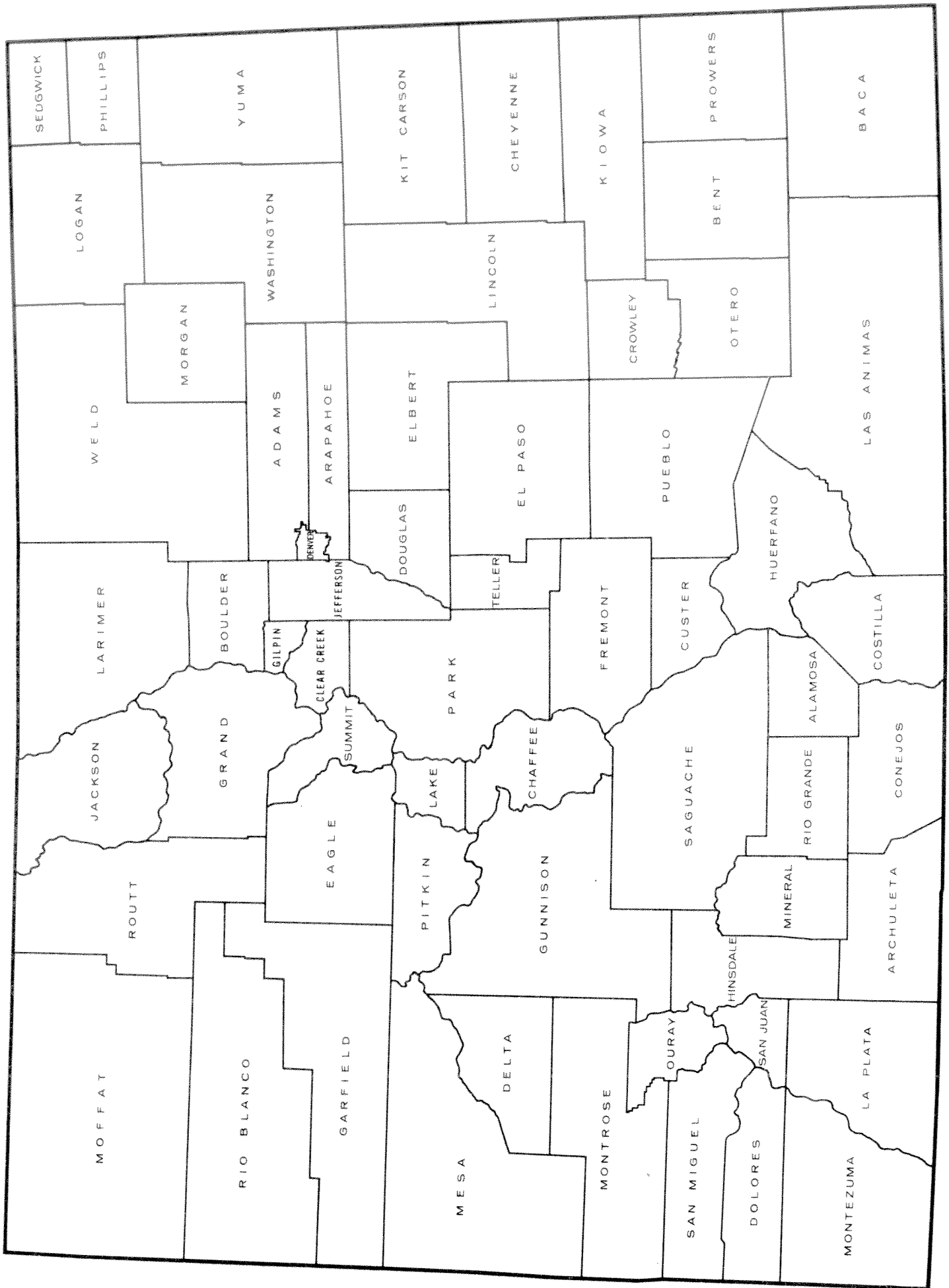
PUPULATION BY COUNTIES

County	Census 1960 <sup>a/</sup>	Census 1970 <sup>a/</sup>	July 1, 1973 <sup>b/</sup>
Adams	120,296	185,789	205,400
Alamosa	10,000	11,422	12,000
Arapahoe	113,426	162,142	202,400
Archuleta	2,629	2,733	2,400
Baca	6,310	5,674	5,900
Bent	7,419	6,493	6,400
Boulder	74,254	131,889	153,800
Chaffee	8,298	10,162	11,600
Cheyenne	2,789	2,396	2,300
Clear Creek	2,793	4,819	3,300
Conjoes	8,428	7,846	7,600
Costilla	4,219	3,091	3,200
Crowley	3,978	3,086	3,200
Custer	1,305	1,120	1,100
Delta	15,602	15,286	15,200
Denver	493,887	514,678	514,000
Dolores	2,196	1,641	1,600
Douglas	4,816	8,407	12,400
Eagle	4,677	7,498	8,600
Elbert	3,708	3,903	4,600
El Paso	143,742	235,972	273,800
Fremont	20,196	21,942	24,300
Garfield	12,017	14,821	16,400
Gilpin	685	1,272	1,700
Grand	3,557	4,107	6,100
Gunnison	5,477	7,578	8,400
Hinsdale	208	202	300
Huerfano	7,867	6,590	6,100
Jackson	1,758	1,811	2,200
Jefferson	127,520	233,031	286,000
Kiowa	2,425	2,029	2,100
Kit Carson	6,957	7,530	7,200
Lake	7,101	8,282	8,300
La Plata	19,225	19,199	20,300
Larimer	53,343	89,900	107,100
Las Animas	19,983	15,744	15,900
Lincoln	5,310	4,836	5,000
Logan	20,302	18,852	19,300
Mesa	50,715	54,374	57,600
Mineral	424	786	700
Moffat	7,061	6,525	6,400
Montezuma	14,024	12,952	13,700
Montrose	18,286	18,366	18,100
Morgan	21,192	20,105	21,800
Otero	24,128	23,523	23,800
Ouray	1,601	1,546	1,500
Park	1,822	2,185	3,200
Phillips	4,440	4,131	4,000
Pitkin	2,381	6,185	7,300
Prowers	13,296	13,258	13,600
Pueblo	118,707	118,238	120,700
Rio Blanco	5,150	4,842	4,900
Rio Grande	11,160	10,494	10,400
Routt	5,900	6,592	8,400
Saguache	4,473	3,827	4,000
San Juan	849	831	700
San Miguel	2,944	1,949	1,800
Sedgwick	4,242	3,405	3,400
Summit	2,073	2,665	4,500
Teller	2,495	3,316	5,100
Washington	6,625	5,550	5,400
Weld	72,344	89,297	98,200
Yuma	8,912	8,544	8,300
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,437,000</u>

a/ Official U.S. Census tabulation.

b/ Source: State Planning Office, Demographic Section.

# COLORADO



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-Ninth General Assembly, First regular session.

### Alcoholic Beverage:

S.B. 122 -- Intoxicating liquors - malt liquors - wholesaler's territory. Requires persons licensed to sell malt liquors (defined as barley, malt and similar beverages containing more the 3.2% alcohol by weight) at wholesale to designate on their license application the territory within which they may sell a brewer's products, as agreed upon by the licensee and the brewer. Declares sales to retail licensees outside such territory to be unlawful.

Effective April 5, 1973. Amends 75-2-3 and 75-2-18

S.B. 123 -- Intoxicating liquors - fermented malt beverages - wholesaler's territory. Same as S.B. 122, with respect to wholesale licensees for fermented malt beverages (defined as barley, malt and similar beverages containing not more than 3.2% alcohol by weight).

Effective April 5, 1973. Amends 75-1-6 and 75-1-17

S.B. 207 -- Intoxicating liquors - unlawful acts - grounds for revocation or suspension of license. Provides that any action by a person holding a license to sell fermented malt beverages or malt, vinous or spirituous liquors in reliance upon a person exhibiting a fraudulent proof of age shall not constitute grounds for the revocation or suspension of said license.

Effective July 6, 1973. Amends 75-1-15(1); adds 75-1-15(8)

S.B. 354 -- Intoxicating liquors - notice concerning liquor license applications. Requires the Executive Director of the Department of Revenue (as the state liquor licensing authority) to notify all wholesale liquor license holders of applications received for various types of retail liquor licenses, and also to notify them when any such application has been approved by a local licensing authority.

Effective July 6, 1973. Adds 75-2-6(8) and (42)

S.B. 355 -- Intoxicating liquors - notice of fermented malt beverage license applications. (Companion bill to S.B. 354.) Requires the state licensing authority to notify all licensed wholesalers of fermented malt beverages of all applications for retail licenses to sell fermented malt beverages.

Effective July 6, 1973. Adds 75-1-3(9)

S.B. 370 -- Intoxicating liquors - authority of liquor inspectors. The inspectors and supervisors of the Liquor Enforcement Division of the Department of Revenue are given all powers of peace officers, including the issuance of summons and arrest, while performing their duties.

Effective June 21, 1973. Amends 75-1-13 and 75-2-29

H.B. 1105 -- Intoxicating liquors - employees under age 18 handling fermented malt beverages. Allows persons under age 18 to be employed where fermented malt beverages are sold at retail in containers for off-premises consumption and to handle such products in the normal course of such employment when under the supervision of a person over age 18, except that the person under 18 cannot check proof of age or deliver such products beyond the parking area of the retail outlet.

Effective April 25, 1973. Adds 75-1-15(8)

H.B. 1378 -- Intoxicating liquors - sales on public transportation systems. Specifies that malt, vinous or spirituous liquors may be sold on election days, Sundays or Christmas if they are sold and consumed on a dining, club or parlor car, plane, bus or other conveyance of a public transportation system. Provides that the sale and consumption of such liquors on planes, buses and other conveyances of a public transportation system, in addition to railroads, is lawful. Adds planes, buses and other public conveyances to the category of persons who may purchase a \$25 annual license.

Effective May 24, 1973. Amends 75-2-3(3), 75-2-3(5) and 75-2-21(3)

H.B. 1489 -- Intoxicating liquors - unlawful acts - manufacturer or importer. States that unless the Executive Director of the Department of Revenue determines that such action does not constitute unfair practice or unfair competition, it is unlawful for any person to sell or import any vinous or spirituous liquor in this state unless the manufacturer or importer of such liquor is the primary source of supply in the U.S. for the brand of liquor to be imported or sold and unless such person holds a valid manufacturer's or importer's license. Provides that the act has no effect on and after July 1, 1975.

Effective May 30, 1973. Adds 75-2-3(24)

#### Appropriations

S.B. 420 -- Appropriation - long appropriation act. For expenses of the executive, legislative and judicial departments of state government, for the fiscal year 1973-74.

Effective June 25, 1973.

H.B. 1541 -- Supplemental appropriation - department of revenue.  
\$60,285, out of the highway users tax fund, to the  
Department of Revenue, to be allocated as follows:

Title Section	\$ 9,971
Master Files Section	\$25,068
Driver Improvement Section	\$ 4,932

Effective May 31, 1973.

Cigarette Tax:

H.B. 1492 -- Taxation - cigarettes - share of state tax to local government. Doubles the state excise tax on cigarettes, from 2 1/2 to 5 mills per cigarette, reduces the discount on the tax given cigarette wholesalers from 6% to 4%, and provides that an amount equal to 46% of the gross state cigarette tax will be paid to cities, towns and counties of the state subject to several conditions: The share of each city, town and county is equal to the percentage of all state sales tax revenues which is collected by the Department of Revenue in each such city, town and unincorporated area of the county. Denver is a city for this purpose. To participate, a city, town or county must not impose any tax or fee on cigarettes or on the business of selling them. Distribution of local shares is to be monthly, commencing on or before October 15, 1973. Any city or town having previously pledged its local cigarette tax revenues in payment of bonds can in lieu thereof pledge or put in trust its anticipated share of the state cigarette tax.

Effective July 1, 1973. Amends 138-1-94, 138-8-3, 138-8-4

Income Tax:

S.B. 124 -- Optometrists - professional service corporations.  
Optometrists may incorporate as a professional service corporation and be taxed as a corporation.

Effective March 29, 1973. Amends 102-1-22

S.B. 258 -- Income taxation - withholding tax returns - appropriation.  
Requires employers who must submit quarterly withholding tax returns to file additional returns by the last day of the month following the close of each quarter and to remit any underpayment for the preceding 3 months. Directs employers filing monthly to submit their returns by the 15th day of the following month, rather than the 20th. Provides that failure to deposit within \$100 of the withholding taxes due within the time required subjects the employer to an additional penalty of 5% of the underpayment due. Authorizes quarterly returns and payments to be filed on the 15th day following the close of the quarter in lieu of the deposit required for the 3rd month of the quarter.

Appropriates \$59,930 to the Department of Revenue to implement the act for the fiscal year beginning October 1, 1973.

Effective July 6, 1973. Amends 138-1-68(4)

- S.B. 314 -- Income taxation - taxpayer to designate school district from which he reports income. Requires taxpayer to designate on his income tax return the school district in which he resides. Act applies to 1973 state income tax returns filed on or after January 1, 1974.

Effective July 1, 1973. Amends 138-1-65(1)(a)

- H.B. 1036 -- Schools - school bonds exempt from state income tax. Interest income on school bonds and school refunding bonds issued pursuant to articles 11 and 12 of chapter 123, CRS 1963, and issued after July 1, 1973, shall not be added to federal adjusted gross income in computing Colorado income tax. The exemption is applicable and may be taken for such interest income received in taxable year 1973.

Effective June 25, 1973. Amends 123-11-15, 123-12-4(2) and 138-1-10(2)(b)

- H.B. 1041 -- Income tax - property tax credit for elderly. Allows eligible elderly persons to claim an income tax credit for 50% of mobile home specific ownership tax paid; increases ceiling on credits allowed; increases net worth and income a person may have and still be eligible for the credit; and clarifies that the tax credit for rental payments extends to rent paid to a public housing agency or rent paid for a mobile home or trailer space. Provides for written notice to those likely to qualify for credit. The act applies to credits and refunds claimed on real property taxes levied for the year 1972 and actually paid in the year 1973 and to tax-equivalent amounts paid during 1973, and for each succeeding year.

Effective July 6, 1973. Amends 138-1-20; adds 138-1-22

- H.B. 1111 -- Housing - development and financing - appropriation. Establishes the Colorado Housing Finance Authority and declares it to be a body corporate, a political subdivision of the state, and not subject to administrative direction by any agency of the state. Its Board of Directors is to consider the financial feasibility of proposals to develop housing to be paid for by revenue bonds of the authority. The Board's approval of a plan is contingent on a finding that private financing is not available, that financing by the authority is feasible, and that the applicant is qualified under the law to receive assistance from the authority. The Board is authorized to issue revenue bonds and pledge housing authority revenues up to \$50,000,000. Exempts interest from Colorado housing development bonds from income tax.

Effective July 1, 1973. Adds 69-11



Inheritance and Gift:

- S.B. 143 -- Fiduciary laws - amendment of governing instruments of certain charitable trusts to conform with federal tax laws. If amendment to a charitable trust is consented by all beneficiaries, a copy of the amendment is sent to the Attorney General for possible objection. If no objection is made, the amendment may be made. If the Attorney General objects or if all trustees and beneficiaries do not consent, or if there are no named beneficiaries, any court of competent jurisdiction may amend the governing instrument if such court finds that the testator's or grantor's intention would not be defeated by the amendment.

Effective April 19, 1973. Amends 57-10-1, 57-10-6, 57-10-7; adds 57-10-2

- S.B. 225 -- Taxation - administration of inheritance and gift taxes. Eliminates the Division of the Inheritance Tax from the Department of Law, and creates a new Division of Inheritance and Gift taxation in the Department of Revenue. Gives all the powers and duties of the Inheritance Tax Commissioner to the Executive Director of the Department of Revenue. The act changes the law of inheritance taxation in several respects including the following: The due date for payment of inheritance taxes is 9 months after the decedent's death; if not paid when due, interest runs on the tax at 6% per annum; increases the value of assets which can be delivered without an inheritance tax release from \$1,000 to \$2,000; other documents specifically authorized to be delivered without a release include a will, deed to a burial plot and burial instructions, insurance policies payable to named beneficiaries, and documents having no apparent money value; the optional valuation date is 6 months from date of death rather than one year; the penalty for late filing of the inheritance tax application is 0.5% for each month or portion involved applied to the tax due, up to a 25% maximum, and if no tax is due, the penalty is \$5.

Effective July 1, 1973. Amends 138-3, 138-4 and 138-7

- H.B. 1039 -- Wills and estates - Colorado probate code. Repeals and reenacts all of chapter 153, CRS 1963, dealing with wills and estates, and enacts the Colorado probate code, which is based largely upon the uniform act. Major changes in the law, as well as important parts of present law which are retained, include the following:

Inheritance: The share of a surviving spouse is enlarged to the first \$25,000 plus 1/2 of the remainder, when children of the decedent and the surviving spouse survive. An exempt property allowance of \$7,500 and a family allowance of up to \$6,000 (at \$500 per month) is available without court approval. The surviving spouse has the power to take

an elective share of the "augmented estate", which is designed to protect a spouse by considering transfers made during life without adequate consideration. To take, an heir must survive the decedent by 5 days. Inheritance is determined by "representation", which in some circumstances varies from the "per stirpes" method of determining shares of heirs. Estate and inheritance taxes are equitably apportioned.

Wills - probate - administration of estates: Execution and proof requirements relating to wills are simplified. Provides for self-proved wills and holographic wills, and recognizes the doctrines of incorporation by reference and events of independent significance. Makes ancillary administration in other states unnecessary in most cases. Abolishes differences in treatment of real and personal property in estates. Provides a flexible system for administration of decedents' estates, including provisions for formal and informal probate and appointment and for supervised and unsupervised administration. A registrar, or clerk, is authorized to perform the necessary duties relating to informal and unsupervised proceedings. Expands the duties and powers of personal representatives by giving administrators and conservators all the powers exercisable under the "Colorado Fiduciaries' Powers Act" without court order. Appraisers are no longer required to be appointed by the court, and the bond requirements for personal representatives are relaxed somewhat. Provides for "reasonable compensation" for personal representatives, their attorneys, and others providing services, with no percentage of assets specified as maximum compensation.

Minors and incapacitated persons: Establishes systems of guardianship of the persons of minors and incapacitated persons; systems of protective proceedings for management of the property of minors and persons under disability; and provides for devices designed to eliminate the necessity for guardianship and protective proceedings in some situations by the use of "facility of payment" provisions and expanded powers of attorney.

Nonprobate transfers: Multiple-party accounts in financial institutions are specifically recognized, including the joint account, the totten trust account, and an account payable on death to a named beneficiary, referred to as a P.O.D. account. Specifies creditors' rights, and protects financial institutions making disbursements from such accounts to survivors and beneficiaries and conforms the banking laws thereto. Recognizes various other devices as nontestamentary transfers.

Trusts: Eliminates the distinction between testamentary and inter vivos trusts, and provides for the registration of both types, with procedures specified for dealing with trusts without the requirements of detailed supervision or routine accounting.

Reenactment of existing laws: Among the provisions of existing Colorado law which are retained by the new code substantially as they now exist, rather than in the form proposed by the uniform act or on which it is silent, are provisions relating to escheat, renunciation, simultaneous death, public administrator, safe deposit box contents, small estate procedures involving wards, provisions for payment or transfer at death and effect of will as joint tenancy property. Due to the extensive nature of the changes made in the law by this act, it cannot be adequately digested, and the act itself should be consulted upon any specific point. Excludes estate or inheritance taxes, or other taxes due the state of Colorado from classification as "claims" and exempts those taxes from the claims filing requirements.

Effective July 1, 1974. Amends Chapter 153

H.B. 1131 -- Wills and estates - disposition of community property at death. Enacts the "Uniform Disposition of Community Property at Death Act".

Effective July 1, 1973. Adds 153-22

Motor Fuel:

S.B. 319 -- Taxation - special fuel permits. Extends privilege of not paying special fuel tax to other out-of-state diesel powered vehicles as well as private passenger cars, changes the special fuel permit system to a temporary permit system and provides that such temporary permits may be obtained at dealers selling diesel fuel.

Effective July 6, 1973. Amends 138-2-2(4)(b); adds 138-2-2(9)(a), (b), (c), (d), (e), (10)(a), (b)(c)(i), (ii), (iii)

Motor Vehicle:

S.B. 23 -- Motor vehicles - fees charged for restoration of licenses. Increases from \$10 to \$13 the restoration fee to be paid to the Department of Revenue by one whose license to drive a motor vehicle has been suspended, cancelled or revoked, if he wishes to acquire another license to drive.

Effective July 6, 1973. Amends 13-4-24(3)

S.B. 25 -- Motor vehicles - special permits for moving mobile homes. Enacts the following new requirements for special permits issued by the State Department of Highways, the Colorado State Patrol or local authorities for the movement of mobile homes: Each application for a special permit must be for a single trip only and must include evidence that all current registration and specific ownership taxes on the mobile home

have been paid; the permit must include the specific location from which the mobile home is moved and its specific destination if in Colorado; and copies of permits must be promptly transmitted to the Department of Revenue's authorized agent in the county where the move originated and the county of destination if in Colorado. Provides that if a special permit is issued by the State Department of Highways or the Colorado State Patrol, no permit need be obtained from a local authority for movement over highways under local jurisdiction.

Effective July 1, 1973. Amends 13-5-127(1) and (2)

- S.B. 27 -- Motor vehicles - additional registration fee continued. Continues an additional annual registration fee of \$1.50 on motor vehicles. This fee is to be credited to the county road and bridge fund and an appropriate municipal fund for the construction and maintenance of streets, roads and highways. Prior law provided that this additional registration fee was to terminate after 1973.

Effective July 1, 1973. Repeals 13-3-30(6)

- S.B. 78 -- Motor vehicles - operators' licenses - habitual offenders. Defines "habitual offender" as a person who has accumulated 3 or more convictions in any 7-year period involving any of the following offenses: Driving while under the influence of intoxicating liquors or drugs; reckless driving; driving while the license is suspended or revoked; making a false statement required by the motor vehicle laws; vehicular assault or homicide; manslaughter; criminally negligent homicide; joyriding or failure to perform the duties required when involved in an accident involving death or personal injuries. Also defines "habitual offender" as a person who has 10 or more convictions of separate offenses which provide the assessment of 4 or more points each, or 18 or more convictions of separate offenses providing an assessment of 3 or more points each, within any 5-year period. Provides for the revocation of the license of an habitual offender for a period of 5 years. Provides that any person found to be an habitual offender who thereafter is convicted of operating a motor vehicle shall be guilty of a class 5 felony.

Effective July 1, 1973. Amends 13-4 and 13-5-137

- S.B. 128 -- Motor vehicles - minor operator's license - notification to responsible adult. Requires the court to notify the person who signed the application for a minor operator's license as a responsible adult whenever the minor operator receives a summons for a traffic violation and has no parents or guardian.

Effective June 21, 1973. Amends 13-4-23(1)(a)

S.B. 139 -- Motor vehicles - proof of financial responsibility for the future - payment of judgment in installments. Substitutes the term "proof of financial responsibility for the future" in the "Motor Vehicle Financial Responsibility Act" for the term "statement in writing evidencing automobile liability insurance or bond" and rewrites for clarification sections 13-7-8, 13-7-15 and 13-7-16, CRS 1963, gathering in the latter section all exemptions from the requirement of filing security and proof of financial responsibility for the future and clarifying the scope of the exemption. Provides that any person claiming property damage or personal injury may be required to substantiate the claim by appropriate written evidence. Provides for restoration of a license if a judgment debtor has an order of court permitting payment of the judgment in installments of not less than \$25 per month, and that the minimum term for a policy or policies of insurance submitted as proof of financial responsibility for the future shall be 3 months. Provides a mandatory sentence for one whose license is suspended, canceled or revoked, and restoration thereof or issuance of a new license is contingent upon furnishing proof of financial responsibility for the future and who, during such suspension or revocation, drives any motor vehicle upon the highways of the State.

Effective July 6, 1973. Amends 13-7

S.B. 147 -- Motor vehicles as collectors' items. Defines the terms "collector" and "collector's item". Provides that collector's items are to be titled, registered and taxed in the same manner as other vehicles except those vehicles entitled to special registration under section 13-3-28, CRS 1963, and except that a collector's item not operated on the highways of the State and kept on the private property of the owner shall be required only an annual specific ownership tax. Provides that collectors may store motor vehicles and parts on private property so long as the vehicle or surrounding area does not become a nuisance. Exempts collector's items from emission control standards unless emission controls were standard equipment on that particular make or model of vehicle.

Effective July 1, 1973. Adds 13-27

S.B. 172 -- Motor vehicles - procedure for driving at a rate less than that of the normal flow of traffic. If a person drives at a rate less than that of the normal flow of traffic on a highway outside an incorporated area or on a controlled-access highway and thereby impedes the reasonable flow of traffic behind him, he is to drive in the right-hand lane or the extreme right side of the roadway until the traffic has passed or he is to pull over where safe to do so and allow the other vehicles to pass. If uphill lanes or

roadside turnouts are available, the slow driver is to use them to allow others to pass.

Effective July 1, 1973. Adds 13-5-35(3) and (4)

- S.B. 217 -- Motor vehicles - duty of driver striking unattended property or traffic devices. A driver who collides with or is involved in an accident involving any vehicle or unattended property is required to locate and notify the operator or owner thereof, or leave a note giving his name, address and the registration number of the motor vehicle he is driving. Should he be involved in an accident resulting only in damage to fixtures or traffic control devices, he is to notify the road authority and supply the same information. He is to make a report in either situation as required by section 13-5-22, CRS 1963.

Effective July 1, 1973. Amends 13-5-20 and 13-5-21

- S.B. 223 -- Motor vehicles - height, length and weight of vehicles - registration fees. Amends provisions limiting the size of motor vehicles and loads, as follows: Maximum height is increased from 12 1/2 to 13 feet; maximum length is increased from 60 to 65 feet. Maximum weights permitted are changed as follows: The formula for weight maximums is changed to allow greater weight, with an overall maximum of 85,000 pounds, and no vehicle in a combination may carry less than 10% of the total weight of the unit. The old formula remains applicable to vehicles using interstate system highways unless federal law or regulations are changed, at which time the State Highway Commission may authorize higher state limits. Provisions relating to weight limits per axle on other than interstate roads have been repealed, but the provisions of section 13-5-124, CRS 1963, limiting weight per axle to a maximum of 18,000 pounds remain in force as to all roads. To pay for the posting of signs giving notice of the new size and weight limits, an extra registration fee of \$23 annually is imposed for 1974 and 1975 on trucks weighing over 12,000 pounds empty and tractors over 6,500 pounds, excluding trucks classed for registration purposes as farm, city or metro.

Effective July 1, 1973. Amends 13-5-121, 13-5-122, 13-5-125; adds 13-3-34, 13-5-125(3); repeals 13-5-125(1)(c) and (d)

- S.B. 274 -- Motor vehicles - specific ownership tax on Class F vehicles. Provides that specific ownership tax revenues on class F vehicles (mobile machinery and self-propelled construction equipment) are to be kept in the county where collected. Formerly, 65% of such revenues were remitted to the state, which allocated it back to counties on the basis of the relative dollar volume of business done within the various counties by the owners of all class F property. Also,

specific ownership taxes received on class A property will now be apportioned within a county in the same way as the tax proceeds of class B, C, D and F.

Effective April 12, 1973. Amends 13-3-5(26)(b); repeals 13-3-5(20)(c) and (27)

- S.B. 280 -- Motor vehicles - safety glazing equipment. Provides that new motor vehicles must have glass described as safety glazing material for any required front windshield, and camper coaches and trucks must also have such glass in compartments which can lawfully be occupied by passengers. Front windshields are required for all motor vehicles except motorcycles and vehicles registered as collectors' items.

Effective July 1, 1973. Amends 13-5-109(1); adds 13-5-109(4)

- S.B. 285 -- Motor vehicles - instruction permits - motorcycles. Provides that instruction permits now apply to motorcycles as well as to automobiles, thereby enabling a minor to operate a motorcycle when accompanied by or under the supervision of a certified driver education instructor. Instructors in motorcycle safety are to have a valid motorcycle operator's license and be certified in motorcycle safety by the Department of Revenue.

Effective May 4, 1973. Amends 13-4-5(1)(b)

- S.B. 294 -- Motor vehicles - nonmotorized traffic on highways. Bicyclists are to comply with motor vehicle laws which can be applicable to them, and likewise with local ordinances. The Department of Revenue is to make up a digest of applicable motor vehicle laws for bicyclists. Use of highways by persons using skates, coasters or the like is prohibited except for crossing as pedestrians. The use of animals, bicycles and other nonmotorized conveyances may be prohibited on busy highways or city streets if suitable alternate facilities in the form of paths or trails are available within the highway right-of-way or within 1/4 mile of the highway or 450 feet of a city street, when proper notice has been posted. Parents and guardians are not to permit any such prohibited use of highways by their children.

Effective July 1, 1973. Amends 13-5-5(1)(a); adds 13-5-5(1)(h)

- S.B. 312 -- Motor vehicles - registration fees - trucks. Some classes of trucks are made subject to different registration fees by this act, as follows: Creates a new class of truck for registration purposes, called "noncommercial or recreational", meaning a truck weighing between 4,500 and 6,500 pounds and not used for profit-making purposes. Its annual registration fee is \$24.50 plus 60¢ for each 100 pounds over the minimum. Trucks in this class are to have distinctive license tags and are not subject to ton-mile taxation. Farm truck

registration fees are increased. The classification of "city" trucks is merged into the "metro" class. The minimum truck weight to which ton-mile taxes apply (subject to certain exceptions) is raised from 4,500 to 6,500 pounds, and the registration fees for trucks in this category, including both "metro" and "state" trucks, is made substantially higher than registration for trucks subject to ton-mile taxes.

Effective January 1, 1974. Amends 13-3-22(2) and (16); adds 13-1-1(90), 13-3-12(5), 13-3-22(1)(g), 13-3-23(11)(a)(2), 13-3-23(11)(10)(c)(d)(e), 13-3-23(11)(a), 13-3-23(13) and (14) and (15), 13-3-23(22)(23); repeals 13-3-23(12)

- S.B. 318 -- Motor vehicles - licenses to operate. Changes the words describing various licenses to drive motor vehicles to make all such licenses "driver" licenses, instead of specific types of licenses such as "operator" or "chauffeur"; license holders aged 21 or older are licensed as "drivers", those aged 18 to 21 as "provisional drivers", and those aged 16 to 18 as "minor drivers".

Effective July 1, 1974. Amends 13-1-1(34), 13-7-3(5), 13-4, 13-5-17(3), 13-5-19(1), 13-5-21, 13-5-29, 13-5-139(1); adds 13-1-1(91) and (92); repeals 13-1-1(35) and 13-7-3(6)

- S.B. 328 -- Motor vehicles - used motor vehicle dealer - exclusion. Excludes from the definition of "used motor vehicle dealer" mortgagees or secured parties as to sales in any one year of not more than 12 motor vehicles constituting collateral on a mortgage or security agreement, if such mortgagee or secured party does not realize from such sales moneys in excess of the outstanding balance secured by a mortgage or security agreement, plus collection costs.

Effective July 1, 1973. Adds 13-11-2(5)(b)(vi)

- S.B. 340 -- Motor vehicles - careless driving - penalty. Establishes a \$20 fine for violation of the statute prohibiting careless driving, whether the violation is acknowledged by the penalty assessment procedure or found in court proceedings.

Effective January 1, 1974. Amends 13-5-130(3)(a)(i)

- S.B. 365 -- Taxation - ad valorem taxes on vehicles defined as movable structures - appropriation. Rewrites the tax laws to remove large "immobile" mobile homes from specific ownership taxation by calling them "movable structures" and subjecting them to ad valorem taxes similar to other residential property. Movable structures remain subject to the registration and titling provisions for vehicles (they may have a distinctive type of tag), and special permits are required to move them on the highways. Commencing January 1, 1974, ad valorem taxes on movable structures will be collected



using the same methods now used to collect specific ownership taxes, through the county clerk. The basic difference is that, instead of using a statutory declining percentage of value to compute the tax, the Department of Revenue is to establish depreciation schedules to be used by the county clerk to compute actual value and thus to reach the valuation for assessment of movable structures in the same manner as for other property. The county assessor is to value the property only if and when its value cannot be computed by the county clerk from tables showing values and depreciation. The proceeds of this tax are to be distributed in the same manner as when it was denominated a specific ownership tax, prorata between the county and each other taxing entity within which the movable structure is located.

Miscellaneous provisions include: Sales of movable structures subsequent to the original sale in this state are made exempt from sale and use taxes; amendments are made to conform various provisions to the new property classification; and movable structures are given a \$5,000 exemption from judgments and executions. Appropriates \$69,684 to the Department of Revenue for the expenses of setting up depreciation schedules and so forth. Taxes imposed beginning January 1, 1974.

Effective July 1, 1973. Amends 13-1-1(10), 13-3-1(1) to (3), 13-3-3(2)(a), 13-3-22(1)(b), 13-3-23(5)(a)(ii), 13-3-30(4), 13-5-127(1) and (2)(10), 13-14-1(1), 39-13-301(2), 69-9-3(4), 69-9-10(1) and (3), 77-2-2(1)(p), 122-2-18(6) and (7), 137-1-3(4), 137-5-1, 137-5-7(1), 138-5-2(20), 138-5-14(1)(g), 138-10-5(5), 142-2-17(2), 142-2-19(1)(c) and (d); adds 13-3-4(6), 13-3-12(4), 13-3-32(3), 138-5-34(16), 137-1-1(17), 137-10-1(4), 137-14, 138-5-14(10); repeals 13-14-3(2)(a) and (10)

S.B. 386 -- Motor vehicles - operators' licenses. Makes general changes relating to motor vehicle operators' licenses, providing that: An applicant under 18 years of age for a certain permit or license may have his foster parents sign his application; certain official actions relating to a license shall be noted by the Department of Revenue and a driver history maintained; failure to maintain proof of financial responsibility for the future at the time of a violation is a ground for mandatory revocation of license; and a plea of no contest shall be considered a conviction by the Department. Provides that the minimum fine for driving while license is denied, suspended or revoked cannot be reduced or suspended and that the minimum jail sentence need not be 5 consecutive days but may be served during any 30-day period. Driving while license is expired for one year or less is a misdemeanor punishable by fine of \$15; if expired for more than one year, it is a misdemeanor punishable by a fine of not less than \$50 nor more than \$500, or by imprisonment in the county jail for not more than 6 months, or by both such fine and imprisonment.

Effective July 1, 1973. Amends 13-4-7(1), 13-4-18(2), 13-4-21(1), 13-4-22(1), 13-4-23(6)(b), 13-4-24(1), 13-4-30(1)

S.B. 393 -- Health - motor vehicle emission control programs - appropriations. Calls for joint programs by the Departments of Health and Revenue to establish regulations concerning high altitude motor vehicle tuning specifications and to complete pilot programs by December 1, 1973, for testing vehicle emissions by alternative methods. By July 1, 1974, state-employed investigators are to test for air pollution by motor vehicles. No sooner than July 1, 1974, additional requirements and fees may be imposed by the air pollution control commission for air contamination control. A charge of 15¢ is added to the inspection fee starting July 1, 1973, the proceeds to go to motor vehicle emission control activities of the departments.

Causing air pollution by motor vehicle is made a crime for diesel-powered vehicles and for gas vehicles in areas which have been designated by the commission as having a frequent high carbon monoxide level. Violations are measured by degrees of opacity (obscuration of view or reduced transmittance of light) for a specified period of time. The crime is classed as a second degree petty offense and as of January 1, 1974, is subject to a \$25 fine, which may be paid under penalty assessment procedures, can be set for trial, and can be dismissed if the vehicle owner by affidavit shows that he has had the vehicle fixed or has permanently disposed of it.

Appropriates \$380,951 to the Department of Health for the development of testing and training programs and other measures relating to vehicle emissions, and appropriates \$25,059 to the Department of Revenue for its added duties relating to inspections and enforcement.

Effective June 29, 1973. Amends 13-5-113(2), 13-5-160(4); adds 66-31-3(13), 66-31-27, 40-13-110

H.B. 1017 -- Motor vehicles - used motor vehicle sales - odometers. Generally, requires the owner of a used car to present to a buyer or transferee an affidavit stating the date the owner bought the used car and the actual mileage of the used car as indicated by its odometer at the time of the sale or transfer or, if the odometer reading is known to the transferor to be different from the number of miles the used car has actually traveled, that the mileage is unknown. Requires a used car dealer, except in the case of a repossession, to present the previous owner's affidavit to a buyer or transferee and, in every case, to present the dealer's similar affidavit. Provides that it is unlawful and punishable as a class 2 misdemeanor for: Any person to advertise,

sell, use or install any device which causes an odometer to register any mileage other than true mileage; any person to disconnect, reset or alter an odometer with intent to change the number of miles thereon; and for any person, with intent to defraud, to operate a motor vehicle on any street or highway knowing the odometer is disconnected or nonfunctional. Provides that it is unlawful and punishable as a class 2 petty offense for any transferor to fail to give information required under this law or to knowingly give a false statement to a transferee in making any disclosure required by this act. Any person who with intent to defraud, violates the requirements of the act is liable for treble damages or \$1,500, whichever is greater, plus costs and attorney's fees. Adds violation of a state or federal statute or regulation dealing with odometers as a ground for denial, suspension or revocation of a motor vehicle dealer's license. Nothing in the act is to prevent service, repair or replacement of an odometer, as long as the mileage indicated thereon remains the same as before the service, repair or replacement, or if notice of any change in mileage which results is posted on the left door frame.

Effective July 1, 1973. Amends 13-11-18(3); adds 13-28

H.B. 1027 -- Motor vehicles - "Colorado Auto Accident Reparations Act".

This act is referred to as "no fault" motor vehicle insurance and requires every owner of a motor vehicle operating on Colorado highways to have a "complying policy" by April 1, 1974. Failure to have such a policy renders the vehicle owner personally liable for the benefits which would have been provided by the policy and makes him subject to the safety responsibility law sanctions relating to driver's license suspension. A complying policy must contain, in addition to liability limits for bodily injury and property damage of 15/30/5 (the same as required for safety responsibility), "direct benefits" coverage, which compensates persons covered, without regard to fault, for medical expenses incurred in amounts up to \$25,000 (minimum coverage) as a result of accidental bodily injury arising out of the operation or use of a motor vehicle, rehabilitation expenses resulting therefrom up to \$25,000, gross income loss of up to \$125 per week, and expenses of up to \$15 per day incurred for essential services during disability.

Self-insurance is authorized for any person owning more than 25 vehicles, if the Director of the Motor Vehicle Division finds him financially able and issues a certificate therefor. Arbitration between insurers as to the liability of insureds involving amounts over \$500 is required, the procedures therefor are subject to the approval of the insurance commissioner. Regulations are to be made to authorize premium payments on the required policies in as little as 3-month periods; denial of insurance or nonrenewal is prohibited without good cause (as is cancellation); and procedures for contesting such acts by insurers are set out. One method authorized to avoid such cancellation or

nonrenewal is the exclusion of a named person who would be subject to such action from the policy protecting other persons who would not otherwise be subject to such action.

The act applies to auto accidents occurring after its effective date. Refer to the act for additional provisions.

Effective April 1, 1974. Adds 13-25

H.B. 1033 -- Disabled persons - identification - duties toward such persons. Enacts the "Uniform Duties to Disabled Persons Act". Disabled persons include those unconscious, semi-conscious, incoherent or otherwise incapacitated to communicate. Identifying devices for persons subject to specified conditions of health are authorized and encouraged, and a driver's license is to be marked by the Motor Vehicle Division with an emergency symbol if requested. Identifying devices are to show the emergency symbol and information needed in an emergency. Peace officers, medical practitioners, and others coming in contact with disabled persons are authorized, without liability, to make reasonable search of the person for identifying devices and to act accordingly for the person's benefit. Carrying a false device with intent to deceive is a misdemeanor.

Effective July 1, 1973. Adds 66-39, 13-4-12(6)

H.B. 1099 -- Motor vehicles - license number plates - style. Deletes the requirement that the words "Colorful Colorado" appear on license plates for passenger motor vehicles, and provides that plates issued for the calendar years 1975 and 1976 shall have the word "centennial" at the top and the word "Colorado" at the bottom. Authorizes the Department of Revenue, with the Governor's approval, to adopt an appropriate centennial symbol for use on license plates during 1975 and 1976.

Effective March 29, 1973. Amends 13-3-12(2)

H.B. 1150 -- Identification cards for nondrivers. Authorizes the Department of Revenue to issue an identification card to any person age 18 or older who does not have a valid Colorado driver's license upon proof under oath to the Department of the person's identity, by means of a birth certificate or other documentary evidence required by the Department, and payment of a \$3 fee. The card expires on the holder's birthdate in the 5th year after issuance, except for a person under age 21, whose card expires at age 21, and except for a person over age 60, whose card is valid for life. Duplicates are available for \$2. Reports of change of address are required within 10 days. Penalties provided for misuse of cards are similar to those applicable to misuse of driver licenses.

Effective July 1, 1973. Adds 13-26

H.B. 1153 -- Motor vehicles - licensing of used car part dealers and garages. Repeals provision under auto theft law which required that garages and dealers in secondhand or used auto parts be licensed.

Effective May 4, 1973. Repeals 13-13-6

H.B. 1242 -- Motor vehicles - executive director - local compliance required. Authorizes the Executive Director of the Department of Revenue to order local jurisdictions to conform with state plans for uniform motor vehicle law enforcement reporting.

Effective July 1, 1973. Amends 13-2-3

H.B. 1243 -- Motor vehicles - point system schedule - safety inspection and registration violations inapplicable. Provides that the point system schedule is inapplicable to violations of the safety inspection law and to violations of the law which requires the registration card to be in the possession of the operator while operating a motor vehicle.

Effective April 25, 1973. Adds 13-4-23(6)(c)

H.B. 1260 -- Motor vehicles - temporary registration number plates, tags, or certificates. Provides that temporary registration number plates, tags or certificates shall be effective for 30 days instead of 20 days, and raises the fee therefor from \$.50 to \$1.25. Authorizes the Department of Revenue to issue such plates, tags or certificates in blocks of 25 to licensed motor vehicle dealers.

Effective July 1, 1973. Amends 13-3-14(3)

H.B. 1273 -- Motor vehicles - implied consent to chemical test - hearing Provides that upon refusal of a driver to submit to a chemical test for alcohol, a show cause hearing must be held as soon as possible, and that such hearing may not be continued unless the arrested person, or his representative, can establish: That there has been a recent death in the arrested person's immediate family; that the arrested person or a member of his immediate family has recently been hospitalized; that his attorney or a witness is unable to appear; or that a similar good cause exists which prevents the arrested person from appearing at a hearing. Provides that the Department of Revenue may reschedule the hearing if good cause exists which prevents the hearing from being held at the time scheduled. Directs the hearing to be held in the district office of the department nearest the jurisdiction in which the person was arrested.

Effective July 1, 1973. Amends 13-5-30(3)(e)

H.B. 1344 -- Motor vehicles - driver license identification number - appropriation. Provides that after January 1, 1974, each application for a driver's license and each license issued shall have an identification number which shall be the applicant's social security number, and appropriates \$10,000 out of the Highway Users Tax Fund to the Department of Revenue for administration of the act.

Effective July 6, 1973. Adds 13-4-6(4)

H.B. 1411 -- Motor vehicles - medical advisory board. Creates a Medical Advisory Board, consisting of a licensed optometrist and 8 licensed physicians, which shall advise the Department of Revenue on medical criteria and vision standards relating to licensing drivers. Such Board shall give advice to the Department regarding licensed drivers or applicants which the Department has cause to believe may not be physically or mentally qualified for a license and shall review cases and make recommendations relating to alcohol and drug problems relating to licensing of drivers.

Effective July 1, 1973. Adds 13-4-46

H.B. 1457 -- Motor vehicles - explosives and hazardous materials - emergency equipment. Adds definition of "explosives and hazardous materials" based on federal regulations, and provides that vehicles carrying such materials shall be marked and placarded as provided by federal regulation and shall stop at all railroad grade crossings.

Requires nonresident owners of vehicles making occasional trips into Colorado to obtain a trip permit from the Department of Revenue as well as a permit from the Public Utilities Commission. Exempts vehicles of Public Utilities temporarily in Colorado from the requirement of obtaining such permits.

Any vehicle carrying a truck license and weighing under 6,000 pounds is excluded from the requirement of carrying emergency lighting equipment. States acceptable alternative combinations of emergency equipment.

Effective July 1, 1973. Amends 13-1-1(61), 13-3-23(18), 13-5-67(1), 13-5-110(1) and (2), 13-5-111(1) and (2)

H.B. 1513 -- Motor vehicles - point system schedule - inapplicability. Amends H.B. 1243 which made the point system schedule relating to the suspension of driving licenses inapplicable to violations relating to vehicle registration and vehicle safety inspections, and extends the inapplicability of such point system schedule to various other provisions of the motor vehicle laws which relate to automobile and operator

licensing and inspection certificates and which are not directly concerned with the operation of motor vehicles.

Effective June 25, 1973. Amends 13-4-23(6)(c)

H.B. 1563 -- Motor vehicles - certificates of title - liens. Provides that the lien of a mortgage on any certificate of title on a vehicle is valid for 5 years instead of 3, and that such lien may be extended for 3-year periods instead of 2-year periods. The lien of a mortgage on any mobile home or movable structure, as defined, is made valid for the full term of the mortgage and may be extended for successive 3-year periods in the manner provided for other extensions.

Effective July 1, 1973. Amends 13-6-2(2), 13-6-26

H.B. 1566 -- Motor vehicles - parking privileges for persons with mobility handicaps - appropriation. Provides that, in jurisdictions recognizing such privilege, a car in which a person with a mobility handicap is being transported, or which is operated or owned by such a person, may be parked in public parking areas without regard to the posted time limits. Provides for a special license plate or placard to identify cars entitled to such privilege, and appropriates \$2,200 to the Motor Vehicle Division of the Department of Revenue for costs of administration of the act.

Effective January 1, 1974. Adds 13-5-171

Sales Tax:

H.B. 1236 -- Specific taxes - municipal use tax. Authorizes incorporated cities and towns to impose a use tax on construction and building materials and motor vehicles. Department of Revenue is to assist in collection of use tax on motor vehicles through its agents, the county clerks.

Effective July 6, 1973. Amends 138-10, 138-5-40

H.B. 1300 -- Regional transportation district - authorizing election - sales tax. Under previous law, the statute directed that an election be held on the question of whether the Regional Transportation District (RTD) would be allowed to issue securities, to be paid from property taxes, for the purpose of developing a mass transportation system for the district. If the voters voted no in that election, the RTD Board was to wind up affairs and cause dissolution of the district. This act changes the directive in 2 ways: It postpones the final date for an approving election until December 1, 1975, and provides that 2 authorizing elections may be held prior to such date; and, it provides that the securities shall be payable from a district-wide sales tax. The act also clarifies that the mass transportation system is to be multimodal. Further, the act empowers the district to levy a 0.5% sales tax upon transactions subjected to state sales

tax to be administered, collected and distributed by the Executive Director of the Department of Revenue. The RTD retains the power to levy property taxes of 2 mills for annual deficit in operation and maintenance expense and 0.5 mills for all other expenses of the district. Other changes relate to the relationship of sales tax revenues and property tax revenues in the financial operations of the RTD.

Effective July 6, 1973. Amends 89-20; adds 89-20-18; repeals 89-20-28, 37, 48(5)

Other Taxes:

- S.B. 37 -- State funds - regulatory boards - abolition of cash funding. Regulatory Boards - transfers collection of fees for Regulatory Boards from Revenue Department to the State Treasurer.

Effective July 1, 1973. Amends numerous sections of CRS 1963

- S.B. 67 -- Cosmetology. Cosmetology fees paid to State Treasurer rather than the Revenue Department.

Effective March 30, 1973. Amends 32-1

- S.B. 136 -- Taxation - deposits to secure payment of certain taxes. Any owner or operator of a vehicle powered by special fuel, any person selling or offering to sell special fuel for use in a motor vehicle, or any person desiring to act as a distributor or refiner of motor fuel required to provide a surety bond to assure payment of appropriate taxes may, in lieu of a surety bond, provide a negotiable certificate of deposit issued by a commercial bank doing business in Colorado in the appropriate amount. Any owner or operator of a motor vehicle subject to the ton-mile or passenger mile tax required to provide security as previously required in section 13-3-25(4) (a), CRS 1963, satisfy such requirement by provision of cash, certified check, bank money order, surety bond or negotiable certificate of deposit issued by a commercial bank doing business in Colorado. Any person claiming a credit against the Colorado income tax for income tax accrued to another state, which income tax has not actually been paid but is merely accrued, may satisfy the Executive Director's requirement of security as a condition precedent to granting the credit by use of any acceptable security, as well as a surety bond. The deposits required above are to be held in the custody of the State Treasurer.

Effective April 19, 1973. Amends 13-3-25(4)(a) and (c), 138-1-8(3), 138-2-2(6)(a), 138-2-4(2); adds 138-2-29



- S.B. 137 -- Insurance - countersignatures on policies. Surety bonds posted with Revenue Department need not be countersigned by resident agents.
- Effective March 30, 1973. Amends 72-1-50(1); repeals 72-1-50(2), (3) and (4)
- S.B. 189 -- Insurance - payment of premium tax. Premium taxes are to be paid to the Division of Insurance instead of Department of Revenue. Allows insurance companies to deduct amounts refunded under credit life and credit accident and health insurance. If an insurance company, when required, does not, within 30 days after the time specified, make quarterly payments of either the total tax paid during the preceding calendar year or 80% of actual tax for the current calendar year, such company may be liable for a penalty of up to \$100 per day of delinquency, such penalty to be paid to the Division of Insurance.
- Effective July 1, 1973. Amends 72-1-14(1)(a), 3(b)
- S.B. 221 -- Restaurants - food service establishments - regulation - appropriation. Broadens regulation to include all establishments selling food or drink, whether to be consumed on or off the premises. Changes terminology from "restaurant" to "food service establishment". Raises annual license fee from \$10 to \$20.
- Effective January 1, 1973. Amends 68-2
- S.B. 336 -- Administrative code - state solicitor general - appropriation. Creates the Division of State Solicitor General in the Department of Law. The Attorney General shall appoint the State Solicitor General who shall be an Assistant Attorney General and shall provide legal services for each state agency designated by the Attorney General. Transfers persons providing legal services on July 1, 1973, to the new division. Appropriates \$39,500 to the Department of Law for personal services, operating expenses, capital outlay and travel for the office of the State Solicitor General.
- Effective July 1, 1973. Adds 3-9-2(1)(g), 3-9-5, 3-9-6(1), (2), 7, 8, 9, 10, 3-28-13(3)(d)
- H.B. 1627 -- Statutes - revisions to conform, correct and clarify. Consists of revisions of the state statutes recommended by the subcommittee on statute revision of the committee on legal services to conform, correct and clarify numerous statutory provisions by amendment or repeal.

Areas of the law most extensively involved in these changes include courts and judiciary and criminal justice.

Effective July 6, 1973. Amends 138-9-2(1), 138-9-6, 138-9-8, 138-9-9

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, 1964 - 1973

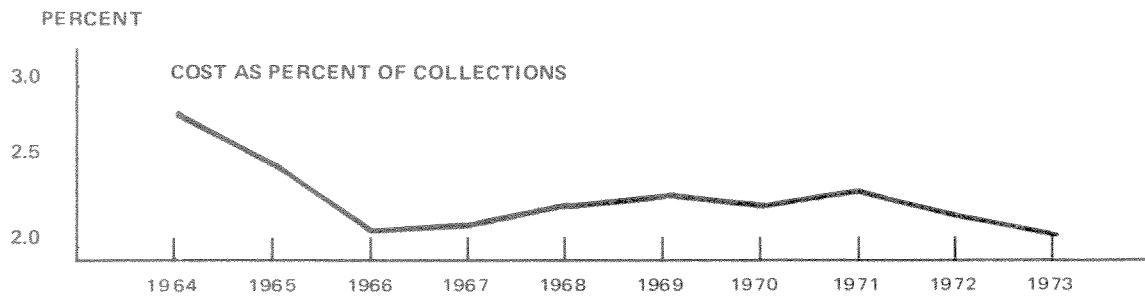
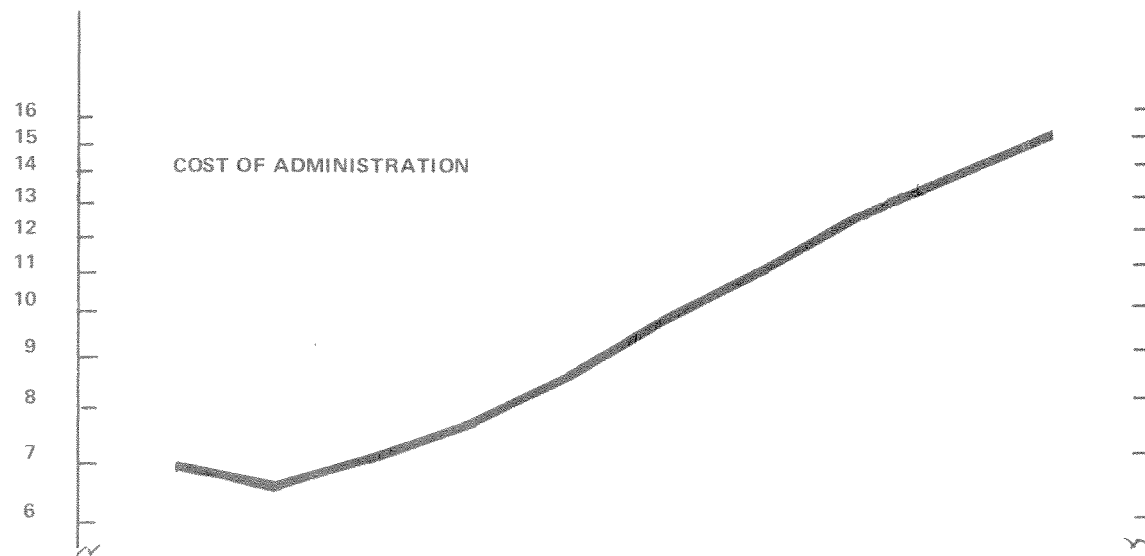
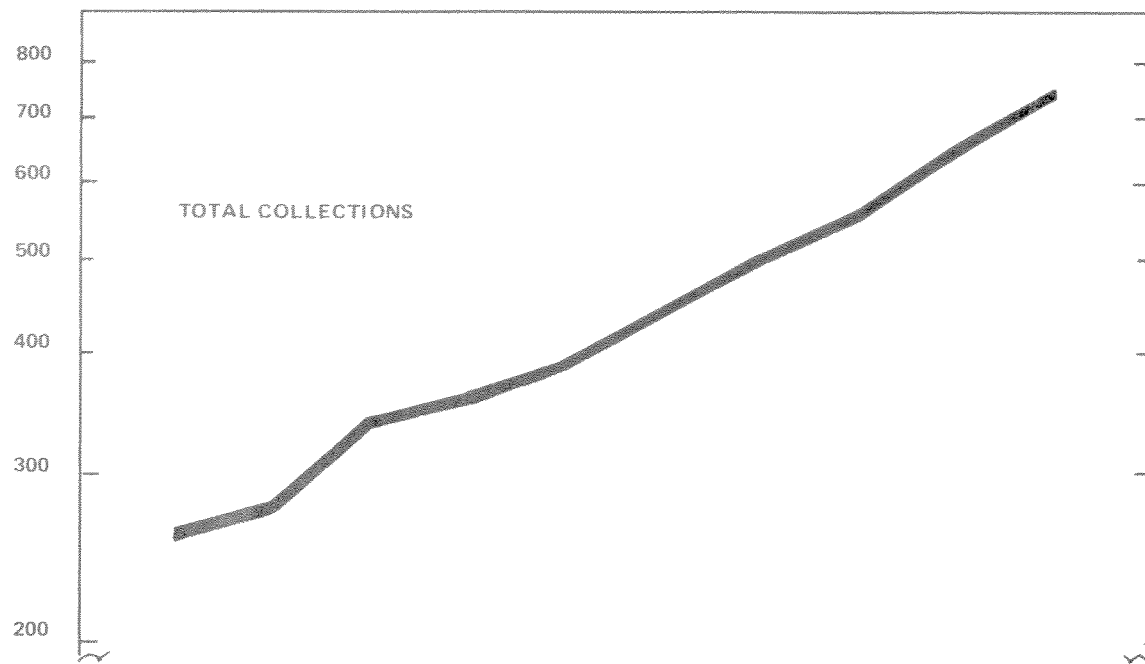
<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1973	\$737,573,301	\$14,960,980	2.03
1972	\$652,525,833	\$13,742,165	2.11
1971	\$559,220,247	\$12,641,268	2.26
1970	\$504,987,630	\$10,979,785	2.17
1969	\$438,133,000	\$ 9,782,513	2.23
1968	\$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

# TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1964-1974

MILLIONS OF DOLLARS

(Ratio Scale)



COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of 1973 Total Collections	Percent Change in Collections
	1972	1973		
<b>TAXES:</b>				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 1,200,289.61	\$ 1,514,444.05	.21	+ 26.17
<u>Sales, Use, Excise &amp; Gross Receipts:</u>				
Alcoholic Beverage	\$ 13,385,600.14	\$ 14,556,900.30		
Athletic Commission Fees	28,397.29	575.00		
Cigarette Tax	14,453,323.37	13,321,624.47		
General Sales	188,552,290.01	217,624,245.28		
Motor Fuel	83,529,566.72	90,484,986.31		
Special Fuel	5,955,216.54	6,648,647.50		
Use Tax	16,151,772.99	19,505,341.88		
Subtotal	\$322,056,607.06	\$364,142,320.74	49.37	+ 13.07
<u>Income Taxes:</u>				
Estimated Tax	\$ 53,078,103.85	\$ 64,446,642.15		
Income Tax	33,380,788.96	42,672,544.94		
Withholding Tax	158,892,337.08	191,741,224.18		
Subtotal	\$245,351,229.89	\$298,860,411.27	40.52	+ 21.81
<u>Inheritance &amp; Gift Taxes:</u>				
Inheritance	\$ 13,712,994.89	\$ 14,539,881.01		
Inheritance - Old Age Pension	1,345,944.60	1,540,720.66		
Gift	1,310,094.99	1,614,678.90		
Subtotal	\$ 16,369,034.48	\$ 17,695,080.57	2.40	+ 8.10
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 168,308.84	\$ 128,447.44		
Oil & Gas Income	26,379.97	23,035.65		
Oil & Gas Withholding	410,466.23	489,436.71		
Subtotal	\$ 605,155.04	\$ 640,919.80	.09	+ 5.91
<u>Franchise:</u>				
Foreign & Domestic Corporations	\$ 1,009,399.50	\$ 0		
Insurance Premiums Tax	16,200,441.57	0		
Subtotal	\$ 17,209,841.07	\$ 0	---	---
<b>LICENSES, PERMITS &amp; FEES</b>				
<u>Motor Vehicles:</u>				
Gross Ton-Mile Tax	\$ 13,332,592.78	\$ 14,808,038.22		
Motor Vehicle Licenses	13,722,431.62	15,014,727.46		
Safety Inspection	312,415.49	339,251.90		
Title Fees	429,742.00	463,504.00		
Depot Tags	9,272.00	10,545.00		
Subtotal	\$ 27,806,453.89	\$ 30,636,066.58	4.15	+ 10.18
<u>Motor Vehicle Operators:</u>				
Operators & Chauffeurs Licenses	\$ 1,400,617.46	\$ 1,488,975.84		
Driver License Photos	160,882.50	166,175.71		
Subtotal	\$ 1,561,499.96	\$ 1,655,151.55	.22	+ 6.00
<u>Regulatory &amp; Business:</u>				
Alcohol Licenses	\$ 435.00	427.50		
Auto Camp & Hotel Licenses	15,571.10	16,205.00		
Auto Parts Dealers & Garage Licenses	25,833.83	25,317.85		
Banks, Credit Unions, Finance Companies, Inspection Fees	408,218.52	5,264.00		
Bedding Inspection Fees	34,625.00	32,445.00		
Boiler Inspection Fees	131,516.00	141,226.25		
Brokers & Salesmens Licenses	107,235.00	5.00		
Cigarette Licenses	595.00	705.00		
Consumer Credit Code	115,357.28	121,282.90		
Dancing School Fees	300.00	0		
Detective License Fees	4,100.00	0		
Driving School & Instructors Licenses	1,465.00	1,265.00		
Employment Agency Fees	35,700.00	37,340.00		
Fireworks Manufacturing & Wholesale	3,750.00	0		
Fluid Milk Sanitation Licenses	262.00	254.00		
Games of Chance Tax & Licenses	92,885.25	0		
Hospital & Nursing Home Licenses	4,590.00	3,820.00		

COLLECTIONS BY SOURCE  
(Continued)

Source	Fiscal Year Ended June 30		Percent of 1973 Total Collections	Percent Change in Collections
	1972	1973		
<b>Regulatory &amp; Business (cont'd.):</b>				
Liquor Licenses	\$ 513,935.00	\$ 569,169.14		
Liquor License, 85% City and County	915,748.24	906,761.77		
Motor Club Licenses	2,943.00	Ø		
Motor Vehicle Dealers Administration Fund	513,918.00	300,625.00		
Motor Vehicle Dealers Administration Mfg.	17,950.00	23,485.00		
Ore Buyers License Fees	100.00	Ø		
Pet Shop License Fees	3,510.00	3,480.00		
Plumbers License & Inspection Fees	29,539.10	36,293.20		
Pre-Need Funeral Contracts	13,362.98	Ø		
Produce Licenses	18,080.00	23,530.00		
Psittacine Bird License Fees	1,485.00	1,485.00		
Public Utilities Commission Fees	97,792.40	104,570.80		
P.U.C. Utility Supervision	411,701.06	392,719.20		
Restaurant License and Inspection Fees	54,161.87	55,562.50		
Sales Tax Licenses	21,007.82	22,956.41		
Savings and Loan Fees	149,935.00	37,463.00		
Secretary of State Fees	613,275.52	Ø		
Secretary of State, Old Age Pension	15,682.50	Ø		
Security Commission Fees	277,286.03	16,607.12		
Special Fuel Permits	156,931.90	188,263.50		
Special Combine Permits	7,865.00	6,695.00		
<b>State Boards:</b>				
Abstractors Examiners	2,300.00	1,725.00		
Accounting	70,661.00	Ø		
Architects	43,850.00	103.00		
Barber Examiners	47,987.00	145.00		
Basic Science Examiners	23,568.00	Ø		
Cemetery Board	2,401.75	Ø		
Chiropractic Examiners	6,455.00	Ø		
Collection Agencies	7,275.00	4,177.00		
Cosmetology	101,198.75	8.51		
Dental Examiners	37,736.00	Ø		
Electrical Board	312,505.45	42,770.15		
Funeral Directors & Embalmers	6,872.00	100.00		
Landscape Architects	5,783.00	1,000.00		
Licensed Practical Nurse	55,542.00	24,160.00		
Medical Examiners	86,291.00	Ø		
Nurse Examiners	154,158.00	570.00		
Nursing Home Administrators	15,125.00	6,250.00		
Optometric Examiners	10,990.00	Ø		
Pharmacy	108,612.00	72,250.00		
Professional Sanitarians	870.00	Ø		
Psychologist Examiners	2,085.00	1,130.00		
Real Estate	498,707.10	4,571.00		
Shorthand Reporters	1,100.00	Ø		
Veterinary Medicine	16,907.50	Ø		
State Engineers Fees	137,558.95	22,826.50		
State Highway Clearing	4,813.25	Ø		
Store Licenses	424,671.26	458,689.93		
Teachers Certification Fees	64,245.00	6,075.00		
Uniform Commercial Code	83,434.25	Ø		
Vital Statistics, Public Health	120,079.00	6,995.00		
Subtotal	\$ 7,272,431.66	\$ 3,728,770.23	.51	- 48.73
<b>OTHER RECEIPTS:</b>				
City Sales Tax	\$ 8,550,126.48	\$ 13,036,249.12		
County Sales Tax	1,887,494.53	2,499,848.16		
Historical Society Donations	106,317.30	Ø		
Motor Vehicle Financial Responsibility	88,194.63	94,558.06		
Motor Vehicle Penalty Assessments	1,168,304.32	1,680,663.36		
Order of Reinstatement	171,620.20	181,010.00		
Revenue Department Services	731,329.77	782,234.49		
Sales of Equipment, Books	4,604.33	12,165.59		
Other Miscellaneous Receipts	277,450.27	214,563.98		
Federal Grants	107,848.26	198,843.06		
Subtotal	\$ 13,093,290.09	\$ 18,700,135.82	2.54	+ 42.82
<b>GRAND TOTAL OF GROSS COLLECTIONS</b>	<u>\$652,525,832.75<sup>a/</sup></u>	<u>\$737,573,300.61</u>	<u>100.00</u>	<u>+ 13.03</u>

NOTE: Format revised from prior year report in certain sections. Many collection figures relating to Regulatory Agencies for 1973 showing large decreases or Ø were collection functions transferred away from Department of Revenue. See Legislative Digest, S.B. 37, S.B. 67, S.B. 189.

a/ Total revised from prior year report to include federal grants shown as footnote in error in amount of \$249,848.00.

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1973

Taxes	Gross Collections	Refunds	Net Collections
<u>Property:</u>			
Motor Vehicle Specific Ownership "A"	\$ 1,514,444.05	\$ 1,431,216.13 <sup>1/</sup>	\$ 83,227.92
<u>Sales, Use, Excise &amp; Gross Receipts:</u>			
Alcoholic Beverage	\$ 14,356,900.30	\$ 6,348.31	\$ 14,550,551.99
Athletic Commission Fees	575.00	Ø	575.00
Cigarette Tax	15,321,624.47	41,848.88	15,279,775.59
General Sales Tax	217,624,245.28	17,359,324.32 <sup>2/</sup>	200,264,920.96
Motor Fuel	90,484,986.31	3,964,679.04	86,520,307.27
Special Fuel	6,648,647.50	9,158.75	6,639,488.75
Use Tax	19,305,341.88	52,457.10	19,452,888.78
Subtotal	\$364,142,320.74	\$21,433,816.40	\$342,708,504.34
<u>Income Tax:</u>	\$298,860,411.27	\$42,921,179.94	\$255,939,231.33
<u>Inheritance and Gift Tax:</u>	\$ 17,695,080.57	\$ 3,078,663 <sup>3/</sup>	\$ 17,692,001.91
<u>Severance Tax:</u>	\$ 640,919.80	\$ 1,085.17	\$ 639,834.63
<u>Licenses, Permits, Fees:</u>			
<u>Motor Vehicle:</u>			
Gross Ton-Mile Tax	\$ 14,808,038.22	\$ 41,220.35	\$ 14,766,817.87
Motor Vehicle License	15,014,727.46	183,290.60	14,831,436.86
Safety Inspection	339,251.90	504.40	338,747.50
All Other	474,049.00	Ø	474,049.00
Subtotal	\$ 30,636,066.58	\$ 225,015.35	\$ 30,411,051.23
<u>Motor Vehicle Operators:</u>	\$ 1,655,151.55	\$ 287.75	\$ 1,654,863.80
<u>Regulatory and Business:</u>	\$ 3,728,770.23	\$ 12,540.30	\$ 3,716,229.93
<u>Other Receipts:</u>	\$ 18,700,135.82	\$15,504,420.78 <sup>4/</sup>	\$ 3,195,715.04
TOTALS	\$737,573,300.61	\$81,532,640.48	\$656,040,660.13

<sup>1/</sup> Reflects amount apportioned to counties.

<sup>2/</sup> Includes refunds and credits of food sales tax on income tax returns in the amount of \$14,924,721.58.

<sup>3/</sup> Does not reflect refunds made by the Department of Law, Inheritance Tax Division.

<sup>4/</sup> Includes city sales taxes collected for cities of \$12,796,280.08 and county sales taxes collected for counties of \$2,458,356.70.



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

Fiscal Year Ended June 30, 1973

Tax Source	Gross Collections	Cost of Collections	Cost as Percent of Collections
<u>General Fund:</u> <sup>1/2/</sup>			
Alcoholic Beverage	\$ 16,033,486	\$ 339,574	2.12
Cigarette Tax	15,322,329	27,774	.18
Sales and Use Tax	237,613,234	1,348,452	.57
Income Tax <sup>3/</sup>	299,372,884	2,798,384	.93
Inheritance & Gift Tax	17,695,081	49,415	.27
Regulatory & Business Licenses			
Permits and Fees	1,344,349	241,734	17.98
Other Receipts	<u>15,437,639</u>	<u>136,945</u>	.89
 Total General Fund	 \$602,819,002	 \$ 4,942,277	 .82
<u>Highway Users Fund:</u>			
Motor and Special Fuel	\$ 97,503,129	\$ 714,645	.73
Gross Ton-Mile Tax	14,927,240	1,400,626	9.38
Motor Vehicle Registration & License <sup>4/</sup>	18,209,835	1,541,319	8.46
Operators and Chauffeurs License <sup>5/</sup>	1,658,091	2,257,393	136.14
All Other Motor Vehicle <sup>6/</sup>	2,456,004	4,104,722	167.13
Port of Entry <sup>7/</sup>	<u>Ø</u>	<u>Ø</u>	Ø
 Total Highway Users Fund	 \$134,754,299	 \$10,018,704	 7.43
 GRAND TOTAL	 <u>\$737,573,301</u>	 <u>\$14,960,980</u>	 2.03

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 and specific ownership tax "A".

5/ Includes identification cards and drivers school licenses.

6/ Includes titles, master files, Motor Vehicle Dealers' Administration, driver hearings and Motor Vehicle Enforcement.

7/ Collections made at the Ports have been included in the applicable tax. Total Port of Entry cost \$1,509,053 is allocated as follows:

Gross Ton-Mile Tax	\$828,470
Motor and Special Fuel	\$398,390
Motor Vehicle Enforcement	\$ 82,998
P.U.C. and Agriculture	\$199,195

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

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1973

Personal Services	\$11,258,256
Maintenance & General Purpose	<u>2,342,036</u>
Total Operating Expense	\$13,600,292
County Clerk Fees	688,932
Capital Outlay	<u>671,756</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$14,960,980<sup>1/</sup></u>

<sup>1/</sup> Includes federal funds in the amount of \$193,179.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1973

Tax Section	Number of Annual Audits <sup>1/</sup>	Assessments	Refunds	Net
Office Audit <sup>2/</sup>	43,618	\$2,564,194	\$2,541,252	\$ 22,942
Field Audit <sup>3/</sup>	4,411	1,795,054	397,261	1,397,793
Motor Fuel and Special Fuel Tax	1,313	188,177	4,130 <sup>4/</sup>	184,047
Sales and Use Tax	6,108	259,709	289,667 <sup>5/</sup>	( 29,959)
Cigarette Tax	57	867	9,593	( 8,726)
Ton-Mile Tax	9,859	527,112	76,349	450,762
Withholding Tax	<u>2,243</u>	<u>337,241</u>	<u>343,142</u>	<u>( 5,901)</u>
Totals	<u>67,609</u>	<u>\$5,672,353</u>	<u>\$3,661,395</u>	<u>\$2,010,958</u>

<sup>1/</sup> 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.

<sup>2/</sup> Income Tax audits.

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

<sup>4/</sup> Does not include refunds to exempt institutions or refunds for off-highway use totaling \$3,965,987.

<sup>5/</sup> Does not include refunds to exempt institutions of \$1,871,581, and local taxes collected by state for cities and counties.

INHERITANCE AND GIFT TAX:  
NET COLLECTIONS

Fiscal Years Ended June 30, 1964 - 1973

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1973	\$13,962,974	\$1,594,613	\$15,557,587
1972	\$13,241,148	\$1,292,210	\$14,533,358
1971	\$ 9,903,958	\$1,760,126	\$11,664,084
1970	\$ 9,813,576	\$1,077,272	\$10,890,848
1969	\$13,040,636	\$ 487,337	\$13,527,973
1968	\$ 9,967,328	\$ 598,705	\$10,566,033
1967	\$ 9,424,410	\$ 518,415	\$ 9,942,825
1966	\$ 7,806,826	\$ 620,844	\$ 8,427,670
1965	\$ 6,645,141	\$ 470,688	\$ 7,115,829
1964	\$ 7,058,425	\$ 529,814	\$ 7,588,239

NOTE: Pursuant to Senate Bill 225, 49th General Assembly, first regular session, the Division of Inheritance and Gift tax was transferred from the Department of Law to the Department of Revenue, effective July 1, 1973. Comparative data shown results from the fact that the Department of Revenue has historically collected the taxes under 138-3-61, CRS 1963.

**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      COUNTY      CITY      LIABILITY INFORMATION      INDUSTRY      TYPE      LIABILITY DATE      PERIOD COVERED      DUE 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
Spirituous Liquors	22 1/2¢ per pint or fraction thereof
Spirituous 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>1971</u>	<u>1972</u>	<u>1973</u>
License Fees	\$ 475,250.00	\$ 512,585.00	\$ 569,240.00
3.2% Beer Tax	604,570.72	691,633.51	738,153.36
Repeal Beer Tax	2,005,424.67	2,168,870.77	2,380,014.06
Wine, 14% and under Tax	528,448.45	626,411.25	760,650.70
Wine, over 14% Tax	272,292.10	271,215.69	304,190.71
Spirituous Liquors Tax	8,257,054.08	9,632,861.68	10,091,738.11
85% Liquor Licenses from Local Government	<u>834,670.15</u>	<u>912,773.24</u>	<u>905,932.52</u>
Total Receipts	\$12,977,710.17	\$14,816,351.14	\$15,749,919.46
 <u>Less Refunds</u>			
Licenses	\$ 1,593.69	\$ 5,683.81	\$ 2,650.00
3.2% Beer Tax	<u>5,160.67</u>	<u>11,684.24</u>	<u>6,177.67</u>
Total Refunds	\$ 6,754.36	\$ 17,368.05	\$ 8,827.67
 NET RECEIPTS	 <u>\$12,970,955.81</u>	 <u>\$14,798,983.09</u>	 <u>\$15,741,091.79</u>
 <u>Summary of Net Receipts</u>			
Receipts from Taxes	\$11,662,629.35	\$13,379,308.66	\$14,268,569.27
Receipts from License Fees and Miscellaneous Income	<u>1,308,326.46</u>	<u>1,419,674.43</u>	<u>1,472,522.52</u>
TOTAL	<u>\$12,970,955.81</u>	<u>\$14,798,983.09</u>	<u>\$15,741,091.79</u>

LIQUOR ENFORCEMENT DIVISION:  
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1973

RECEIPTS FROM LICENSES FEES

3.2% Retail Beer	\$	47,050.00	
3.2% Wholesale Beer		8,100.00	
3.2% Beer Manufacturer		300.00	
3.2% Beer, Special Events		1,090.00	
Liquor Store Retail		52,800.00	
Drug Store Retail		7,000.00	
Hotel & Restaurant - Beer & Wine		2,500.00	
Hotel & Restaurant - Beer, Wine & Spirituous		61,825.00	
Hotel & Restaurant - Extended Hours		266,600.00	
Club License - Malt, Vinous & Spirituous		5,900.00	
Dining Car		3,125.00	
Brewery (Beer)		500.00	
Winery		250.00	
Distillery		Ø	
Wholesale Liquor		28,000.00	
Wholesale Repeal Beer		43,500.00	
Importer		36,750.00	
Beer, Wine, Spirituous, Special Events		3,950.00	
85% Liquor Licenses from Local Government		905,933.00	
		<u>\$ 1,475,173.00</u>	
Less Adjustments Liquor, Wine and Spirits Licenses		2,275.00	
Less Adjustments Beer Licenses		<u>375.00</u>	
 Total			 \$ 1,472,523.00

RECEIPTS FROM EXCISE TAX

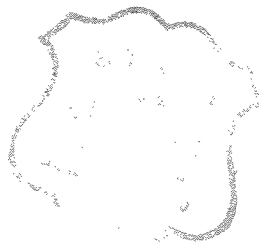
3.2% Beer Tax	\$738,153.36		
Less Refunds	<u>6,177.67</u>	\$	731,975.69
 Intoxicating Liquor Tax			 <u>13,536,593.58</u>
 Total			 <u>\$14,268,569.00</u>
 TOTAL RECEIPTS			 <u><u>\$15,741,092.00</u></u>



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>
1973	51,866,492	4,817,222	5,606,520
1972	47,480,336	4,036,111	5,351,590
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



LIQUOR ENFORCEMENT DIVISION:  
LICENSES ISSUED

Fiscal Years Ended June 30

Type Issued	1972	1973
Auto Camp and Hotel Licenses	3,110	3,285
Beer, Wine, Spirituous, Special Events	69	163
3.2% Beer, Special Events	153	151
Retail Drug Stores	137	136
Retail Liquor Stores	875	910
Retail Beer, Wine and Spirituous Liquors	2,010	2,108
Extended Hours Special Licenses	971	1,087
Retail Beer and Wine	53	72
Retail Clubs	235	230
Retail Railroad Dining Cars	26	14
Retail Airlines	--	140
Retail 3.2% Beer	1,678	1,776
Wholesale Liquor	22	25
Wholesale Repeal Beer	85	82
Wholesale 3.2% Beer	81	79
Wholesale Importers	128	140
Repeal Breweries	2	2
3.2% Beer Breweries	2	2
Wine Breweries	<u>1</u>	<u>1</u>
Total Licenses	<u>9,638</u>	<u>10,403</u>

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

Counties	Calendar Year		
	1970	1971	1972
Adams	273	259	279
Alamosa	30	30	31
Arapahoe	233	222	238
Archuleta	22	19	23
Baca	8	9	9
Bent	14	9	12
Boulder	196	177	185
Chaffee	62	56	61
Cheyenne	6	7	8
Clear Creek	55	54	58
Conejos	32	30	29
Costilla	23	24	23
Crowley	9	8	8
Custer	17	15	15
Delta	32	28	30
Denver	1,073	1,001	1,008
Dolores	11	11	11
Douglas	30	30	30
Eagle	70	70	70
Elbert	8	8	7
El Paso	374	380	398
Fremont	70	68	73
Garfield	85	72	76
Gilpin	28	24	28
Grand	80	66	76
Gunnison	62	55	66
Hinsdale	15	14	17
Huerfano	43	43	42
Jackson	20	13	15
Jefferson	331	334	352
Kiowa	5	4	4
Kit Carson	26	24	25
Lake	40	41	44
La Plata	75	74	78
Larimer	195	197	208
Las Animas	105	93	100
Lincoln	14	14	15
Logan	50	45	48
Mesa	136	128	129
Mineral	10	10	10
Moffat	38	37	38
Montezuma	41	39	43
Montrose	64	59	62
Morgan	51	55	57
Otero	56	58	58
Ouray	15	14	13
Park	40	35	34
Phillips	12	10	10
Pitkin	77	76	81
Prowers	41	39	38
Pueblo	352	338	341
Rio Blanco	33	27	28
Rio Grande	31	27	29
Routt	41	52	54
Saguache	22	21	22
San Juan	15	11	12
San Miguel	23	19	20
Sedgwick	16	11	12
Summit	61	55	56
Teller	40	34	40
Washington	14	12	12
Weld	221	206	220
Yuma	25	22	24
Foreign	189	184	198
STATE TOTALS <sup>1/</sup>	5,486	5,207	5,441*

<sup>1/</sup> These totals do not include extended hours special licenses.  
\*In addition to this figure, 171 Special Event Liquor Licenses and 138 Special Event 3.2% Beer Licenses were issued in 1972. Also, 3091 Auto Camp and Hotel Licenses were issued in 1972.

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

Fiscal Year Ended June 30

<u>Actions</u>	<u>1972</u>	<u>1973</u>
State Suspensions	22	8
Local Suspensions	104	106
State Revocations	Ø	Ø
Local Revocations	Ø	Ø
Court Cases	<u>388</u>	<u>323</u>
TOTALS	<u>514</u>	<u>437</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

<u>Description</u>	<u>1972</u>	<u>1973</u>
Investigations	20,113	28,125
Inspections	10,906	10,683
Court Trials	334	324
Public Relation Contacts	10,184	12,144
Violation Reports	270	340
Alcohol Tests	<u>7</u>	<u>5</u>
TOTALS	<u>41,814</u>	<u>51,621</u>

1972

FORM 104

(DOC CODE 13)

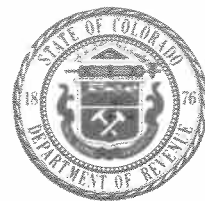
COLORADO STATE INDIVIDUAL INCOME TAX RETURN

CALENDAR YEAR

1972

or other taxable year beginning 1972, ending 197

First name and initial (if joint return, use first names and initials of both)		Last name	
(Number and street or rural route)		PLACE PREAMBITED LABEL HERE	
(City, town, or post office)		(County)	(State) (Zip Code)
1. Your social security number	5. Filing Status - check one: <input type="checkbox"/> Single (1) <input type="checkbox"/> Married filing jointly (2) <input type="checkbox"/> Married filing separately (3)	7. Are you filing as - check one: <input type="checkbox"/> A full year resident <input type="checkbox"/> A nonresident (6) <input type="checkbox"/> A part year resident	
2. Your occupation	6. If your husband or wife is also filing a return, give his or her first name,	8. If part year, state period in Colorado. From Mo. / Day / Year to Mo. / Day / Year	
3. Spouse's social security number		9. If part year resident are you reporting: <input type="checkbox"/> Total income (4) <input type="checkbox"/> Colorado income only (5)	
4. Spouse's occupation			



INCOME TAX

10	Did you file a 1971 Colorado return? If no, state reason	10
11	EXEMPTION SCHEDULE - Complete for exemptions claimed on this return only.	
	12 Enter one exemption for yourself on this line, two if this is a joint return	12
	13 Enter first names of dependent children claimed on your federal income tax return	
	Total	13
	14 Enter name and relationship of other dependents:	
	Total	14
	15 Total for food sales tax credit - lines 12 through 14 - Exclude nonresidents	15
	16 Old age exemption: self <input type="checkbox"/> , spouse <input type="checkbox"/> ; Blindness exemption: self <input type="checkbox"/> , spouse <input type="checkbox"/>	16
	17 Exemption for mentally retarded dependent	17
	18 Total exemptions, lines 12, 13, 14, 16 and 17	18
COMPUTE YOUR COLORADO ADJUSTED GROSS INCOME IN PART 1, PAGE 2 OF THIS FORM		
19	Enter your COLORADO ADJUSTED GROSS INCOME from line 67, page 2 of this form (905) (903) \$	19
20	How is your tax computed? (Check one) 1. Itemized deductions <input type="checkbox"/> ; 2. Standard deduction <input type="checkbox"/> ; 3. Tax table <input type="checkbox"/>	20
21	TAX PRORATION FOR PART YEAR RESIDENTS REPORTING FULL YEAR INCOME: Tentative tax \$ times /12 equals \$ Enter net tax on line 22.	21
22	Normal tax. If you are claiming credit for income tax paid other states, show net tax from Form AS-3 (906) \$	22
23	Enter surtax from surtax schedule, page 5 of instruction booklet (916)	23
24	Enter oil and gas gross production tax from Form 104-G (917)	24
25	Total tax - add lines 22, 23 and 24 \$	25
26	Colorado income tax withheld - attach Colorado withholding forms (907) \$	26
27	Estimated tax credit - If this is wife's return and a joint declaration was filed, enter husband's social security number here (912) (903)	27
28	Tax withheld on oil and gas production - attach Form 109-G (902)	28
29	Colorado food sales tax credit (see instruction No. 1) (909)	29
30	Property tax credit from Form 104-PTC (919)	30
31	Total credits (add lines 26 through 30) \$	31
32	If your total tax (line 25) is larger than your total credits (line 31) enter the BALANCE DUE \$	32
33	Balance due \$ Penalty (901) \$ Interest (911) \$	33
34	If your total credits (line 31) are larger than your total tax (line 25) enter OVERPAYMENT here \$	34
35	Amount on line 34 to be REFUNDED (904) \$	35
36	Amount of line 34 to be credited to 1973 estimated tax. If this is wife's return and a joint declaration is being filed, enter husband's social security number here (913) (914) \$	36
I declare, under penalties of perjury in the second degree, 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)

ATTACH COLORADO WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

(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.

## INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

<u>Net Taxable Income</u>	<u>Statutory Rate %</u>	<u>Rate with Credit %</u>
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, 1972 Through June 30, 1973

Return	Total	Taxable	Nontaxable
Individual <sup>1/</sup>	1,143,358	883,577	259,781
Corporation	26,914	11,858	15,056
Fiduciary	14,824	3,343	11,481
Partnership	<u>10,936</u>	<u>Ø</u>	<u>10,936</u>
Totals	<u>1,196,032</u>	<u>898,778</u>	<u>297,254</u>

<sup>1/</sup> Includes returns filed only for food sales tax refunds and property tax refunds.

INCOME TAX: REFUNDS

Fiscal Year Ended June 30	No. of Returns	Total Refund <sup>a/</sup>	Average Refund Per Return
1973	902,689	\$56,378,598 <sup>b/</sup>	\$62.46
1972	842,566	\$47,810,174 <sup>b/</sup>	\$56.74
1971	843,548	\$46,653,440	\$55.31
1970	751,528	\$39,057,799	\$51.97
1969	695,288	\$33,603,053	\$48.34

<sup>a/</sup> Includes food sales tax refunds. Does not include audit refunds.

<sup>b/</sup> Includes property tax refunds.

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS  
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1964 - 1973

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1973	1,067,158	\$8,436,459,707	\$7,906
1972	984,013	\$7,333,752,278	\$7,453
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: TAX LIABILITY BY TYPE OF RETURN<sup>1/</sup>

Fiscal Year Ended June 30	Total	Individual <sup>2/</sup>	Corporation	Fiduciary
1973	\$228,262,471	\$188,634,854	\$38,993,022	\$634,595
1972	\$186,432,484	\$153,123,330	\$32,797,807	\$511,347
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

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

<sup>2/</sup> Includes surtax.

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1973	\$ 693,777	\$ 76,056	\$ 613,228	\$4,493
1972	\$ 300,267	\$ 53,230	\$ 243,793	\$3,244
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

INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT

Fiscal Year Ended June 30, 1973

	-----Thousands of Dollars-----		
	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
<u>Total Tax Liability</u>			
Normal Tax Liability	188,635 <sup>1/</sup>	38,993	635
Oil and Gas Tax Liability	76	613	4
Total Tax Liability	<u>188,711</u>	<u>39,606</u>	<u>639</u>
<u>Method of Payment</u>			
Cash with Returns	27,366	11,763	601
Withholding <sup>2/</sup>	173,891	151	22
Estimated Tax Payments	27,666	30,908	36
Accounts Receivable	1,116	287	3
Subtotal	<u>230,039</u>	<u>43,109</u>	<u>662</u>
Less Overpayment Refunded and Credited	<u>41,328<sup>3/</sup></u>	<u>3,503</u>	<u>23</u>
TOTAL <sup>4/</sup>	<u>188,711</u>	<u>39,606</u>	<u>639</u>

1/ Includes surtax.

2/ Includes oil and gas withholding.

3/ Does not include food sales tax credit/refund or property tax credit/refund.

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

INCOME TAX: FOOD SALES TAX REFUNDS AND CREDITS

Fiscal Year Ended June 30, 1973

	No. of Returns	Amount	Average Per Return
Returns:			
Filed for Refund only	75,379	\$ 1,005,608	\$13.34
Taken as Refund	832,926	12,194,989	14.64
Applied as Credit	<u>235,053</u>	<u>1,724,125</u>	7.34
Totals	<u>1,143,358</u>	<u>\$14,924,722</u>	\$13.05

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUNDS

	<u>Fiscal Years Ended June 30</u>	
	<u>1972</u>	<u>1973</u>
Number of Returns:		
Property Tax Refunds only	2,096	1,210
Property Tax and Food Sales Tax Refunds only	8,619	11,156
All other	<u>183</u>	<u>181</u>
Total	<u>10,898</u>	<u>12,547</u>
Total Amount of Refund	<u>\$313,859<sup>1/</sup></u>	<u>\$990,496</u>
Average Per Return	\$28.59	\$78.94

<sup>1/</sup> The first applicability of this refund is for property taxes levied in 1970 and paid in 1971, but the amount of credit or refund is limited to one-half for this, the first year.

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

Fiscal Year Ended June 30, 1973

County	Number of Returns <sup>1/</sup>	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability <sup>2/</sup>
Adams	88,448	\$ 674,556,977	\$ 13,126,717.75	\$7,626.59	\$148.41
Alamosa	4,141	27,339,038	565,651.43	6,602.04	136.60
Archuleta	87,885	845,908,235	19,937,065.07	9,625.17	226.85
Archuleta	981	5,452,493	98,514.32	5,558.10	100.42
Baca	2,216	13,349,120	306,270.10	6,023.97	138.21
Bent	1,805	12,092,076	262,076.59	6,699.21	145.19
Boulder	67,970	569,859,029	12,938,118.96	8,383.98	190.35
Chaffee	4,536	29,621,303	588,372.88	6,530.31	129.71
Cheyenne	981	6,390,477	167,569.41	6,514.25	170.81
Clear Creek	2,464	18,470,900	393,077.34	7,496.31	160.34
Conejos	2,092	10,280,948	155,784.25	4,914.41	74.47
Costilla	733	3,930,229	67,547.91	5,361.84	92.15
Crowley	1,081	6,534,836	139,622.37	6,045.18	129.16
Custer	444	2,619,573	53,412.85	5,899.94	120.30
Delta	5,608	34,480,633	690,534.64	6,148.47	123.14
Denver	258,772	2,086,281,549	47,757,653.30	8,062.24	184.55
Dolores	658	3,797,320	67,026.30	5,771.00	101.86
Douglas	4,826	46,185,929	1,087,759.00	9,570.23	225.40
Eagle	4,594	29,578,172	622,113.94	6,438.44	135.42
Elbert	1,671	11,483,664	240,797.53	6,872.33	144.10
El Paso	95,588	713,679,867	14,654,714.62	7,466.21	153.31
Fremont	8,418	53,529,945	1,018,615.00	6,358.99	121.00
Garfield	7,508	51,717,544	1,106,071.56	6,888.32	147.32
Gilpin	573	3,687,235	76,651.65	6,434.97	133.77
Grand	2,738	19,401,946	450,142.66	7,086.17	164.41
Gunnison	2,945	18,862,182	407,442.22	6,404.82	138.35
Hinsdale	107	538,359	9,451.66	5,031.39	88.33
Huerfano	2,123	11,673,399	220,559.42	5,498.54	103.89
Jackson	832	6,355,684	147,945.73	7,639.04	177.82
Jefferson	129,333	1,210,116,529	27,900,643.20	9,356.60	215.73
Kiowa	1,030	7,089,670	175,603.59	6,883.17	170.49
Kit Carson	3,321	23,319,063	581,182.46	7,021.70	175.00
Lake	3,440	27,077,905	574,655.70	7,871.48	167.05
La Plata	8,566	53,266,310	1,046,382.23	6,218.34	122.16
Larimer	44,496	320,897,534	6,735,769.64	7,211.83	151.38
Las Animas	5,468	31,179,461	584,979.57	5,702.17	106.98
Lincoln	2,146	15,024,138	350,896.55	7,001.00	163.51
Logan	8,218	60,321,831	1,318,107.55	7,340.21	160.39
Mesa	23,550	163,193,181	3,333,731.76	6,929.65	141.56
Mineral	254	1,753,313	35,013.18	6,902.81	137.85
Moffat	2,944	21,021,073	475,516.90	7,140.31	161.52
Montezuma	5,082	31,273,797	559,915.18	6,153.84	110.18
Montrose	6,777	43,049,052	825,315.24	6,352.23	121.78
Morgan	8,881	61,674,246	1,332,417.16	6,944.52	150.03
Otero	8,795	57,047,946	1,140,522.50	6,486.41	129.68
Ouray	632	4,288,364	95,413.63	6,785.39	150.97
Park	1,103	7,735,690	167,307.70	7,013.32	151.68
Phillips	1,952	14,721,119	381,446.98	7,541.56	195.41
Pitkin	4,627	39,594,259	985,374.84	8,557.22	212.96
Prowers	5,299	34,817,251	757,873.72	6,570.53	143.02
Pueblo	47,459	359,890,722	7,326,614.22	7,583.19	154.38
Rio Blanco	2,153	14,243,824	307,373.55	6,615.80	142.77
Rio Grande	3,582	22,649,668	432,763.27	6,323.19	126.40
Routt	4,060	29,738,118	724,895.87	7,324.66	178.55
Saguache	1,254	7,073,583	144,805.13	5,640.82	115.47
San Juan	378	2,406,591	47,247.55	6,366.64	124.99
San Miguel	808	4,670,368	89,751.18	5,780.16	111.08
Sedgwick	1,662	10,923,609	245,449.85	6,572.57	147.68
Summit	2,257	16,242,728	362,272.68	7,196.60	160.51
Teller	1,870	13,077,030	254,572.39	6,993.06	136.13
Washington	2,130	15,444,254	380,521.13	7,250.82	178.65
Weld	40,445	290,182,263	6,158,777.09	7,174.74	152.28
Yuma	3,753	23,491,873	525,108.93	6,259.49	139.92
Nonresident	16,695	80,304,482	2,036,160.79	4,810.09	121.96
STATE TOTALS	1,067,158	\$8,436,459,707	\$185,773,681.37	\$7,905.54	\$174.08

1/ Includes returns with no normal tax liability. Does not include returns filed only for food sales tax refunds or property tax refunds.

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

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

Fiscal Year Ended June 30, 1973

Size of Tax	Net Taxable Income Class	Number of Returns	Adjusted Gross Income	%	Normal Tax	%	Average Adjusted Gross Income	Average Net Taxable Income	Average Normal Tax
\$ .01 - 25.00	1 - 1,000	183,780	244,114,349	17.22	\$ 1,448,673	2.89	\$ 1,328.30	\$ .00	\$ .00
25.01 - 55.00	1,001 - 2,000	113,450	312,723,169	10.63	1,448,673	3.71	2,756.48	510.80	12.77
55.01 - 90.00	2,001 - 3,000	110,030	457,908,080	10.31	4,434,159	5.43	4,161.67	1,510.00	40.30
90.01 - 130.00	3,001 - 4,000	123,654	674,102,269	11.59	8,989,287	7.99	5,451.52	2,505.71	72.70
130.01 - 175.00	4,001 - 5,000	114,384	802,637,462	10.72	12,590,322	9.51	7,017.04	3,501.75	110.07
175.01 - 225.00	5,001 - 6,000	102,745	874,781,028	9.63	15,657,569	10.37	8,514.10	4,497.56	152.39
225.01 - 280.00	6,001 - 7,000	84,833	848,082,334	7.95	16,919,068	10.05	9,997.08	5,488.80	199.44
280.01 - 340.00	7,001 - 8,000	62,778	724,754,148	5.88	15,785,868	8.59	11,544.72	6,481.09	251.46
340.01 - 405.00	8,001 - 9,000	44,128	580,483,159	4.14	13,632,831	6.88	13,154.53	7,482.33	308.94
405.01 - 480.00	9,001 - 10,000	31,813	462,028,570	2.96	11,731,557	5.48	14,615.14	8,478.46	371.10
480.01 - 560.00	10,001 - 11,000	22,570	363,846,452	2.11	9,952,166	5.36	16,120.80	9,479.33	440.95
560.01 - 640.00	11,001 - 12,000	16,051	284,383,481	1.50	8,307,650	3.37	17,717.49	10,469.75	517.58
640.01 - 720.00	12,001 - 13,000	10,913	210,944,198	1.02	6,522,777	2.50	19,329.63	11,471.38	597.71
720.01 - 800.00	13,001 - 14,000	7,992	167,434,314	.75	5,421,651	1.98	20,950.24	12,479.75	678.38
800.01 - 880.00	14,001 - 15,000	5,989	134,339,919	.56	4,542,632	1.59	22,431.11	13,481.25	758.50
880.01 - 1,080.00	15,001 - 17,500	4,654	111,862,212	.44	3,900,922	1.33	24,035.71	14,477.38	838.19
1,080.01 - 1,280.00	17,501 - 20,000	8,034	215,007,918	.75	7,796,031	2.55	26,762.25	16,129.75	970.38
1,280.01 - 1,680.00	20,001 - 25,000	4,982	153,464,622	.47	5,848,269	1.82	30,803.82	18,673.50	1,173.88
1,680.01 - 2,080.00	25,001 - 30,000	6,003	222,482,723	.56	8,754,778	2.64	37,061.92	22,230.00	1,458.40
2,080.01 - 2,880.00	30,001 - 40,000	3,242	149,327,727	.30	6,049,320	1.77	46,060.37	27,324.00	1,865.92
2,880.01 - 3,680.00	40,001 - 50,000	1,131	90,898,299	.11	7,434,566	2.17	59,297.50	34,153.13	2,412.25
3,680.01 - 5,680.00	50,001 - 75,000	802	88,649,181	.08	3,651,795	1.08	80,369.85	44,360.25	3,228.82
5,680.01 - 7,680.00	75,001 - 100,000	181	31,134,657	.03	3,539,557	1.05	110,535.14	59,167.63	4,413.41
7,680.01 and over	100,001 and over	137	48,314,540	.02	1,171,379	.63	172,014.68	84,896.38	6,471.71
TOTALS		1,067,158	\$8,436,459,707	100.00	\$185,773,681	100.00	\$ 7,905.54	\$ 4,979.56	\$ 174.08

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

**MOTOR FUEL**



SEND TO   
 COLORADO  
 DEPARTMENT  
 OF REVENUE  
 STATE CAPITOL  
 BLDG.  
 1117 SHERMAN  
 DENVER, COLORADO  
 80204

DATA BELOW CHANGE BY OWNERSHIP NAME AND/OR ADDRESS

**IMPORTANT - PENALTY AND INTEREST ATTACHES IF NOT FILED AND PAID ON OR BEFORE THE DUE DATE.**

FILE WITH THE COLORADO DEPARTMENT OF REVENUE, THE ORIGINAL AND CANARY COPY OF THIS FORM TOGETHER WITH REMITTANCE AND DR57B 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 COLORADO  
DEPARTMENT OF REVENUE.**

(34-11)

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

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. **GALLONS**
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 

<b>RECEIVED SOLD USED</b>	<b>PURCHASED</b>	<b>OR BLENDED</b>	<b>1, 2, &amp; 3</b>
-----------------------------------	------------------	-----------------------	----------------------
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 sales 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 - Net Gallonage on Line 14 at 7¢ per gallon
- 15A. LESS: 1/2 of 1% of Line 15
- 15B. Net amount of Tax Due (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.

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

Received and Exempted	Thousands of Gallons		Difference	Percent Change
	1972	1973	1973 over 1972	1973 over 1972
<b>GALLONAGE RECEIVED:</b>				
Gross	1,269,153	1,352,603	+ 83,450	+ 6.58
2% Allowance	<u>24,692</u>	<u>26,470</u>	+ 1,778	+ 7.20
NET GALLONAGE RECEIVED	1,244,461	1,326,133	+ 81,672	+ 6.56
<b>GALLONAGE EXEMPTED:</b>				
Sales to U.S. Government	3,615	7,154	+ 3,539	+ 97.90
Exports	11,353	10,098	- 1,255	- 11.05
Miscellaneous Credits	1,944	1,033	- 911	- 46.86
Railroads	52	15	- 37	- 71.15
State	<u>16,551</u>	<u>17,312</u>	+ 761	+ 4.60
TOTAL EXEMPTED	<u>33,515</u>	<u>35,612</u>	+ 2,097	+ 6.26
NET GALLONAGE TAXED	<u>1,210,946</u>	<u>1,290,521</u>	<u>+ 79,575</u>	+ 6.57



MOTOR FUEL: TAX REFUNDS BY USE

Use	Fiscal Years Ended June 30		Percent Change 1973 over 1972
	1972	1973	
Agriculture	\$2,711,939	\$2,713,624	+ .06
Aviation	Ø	4,628	---
Cities and Towns	218,270	236,117	+ 8.18
Construction	112,294	105,816	- 5.77
Counties	152,172	155,425	+ 2.14
Federal Government	134	199	+ 48.51
Industry	124,751	118,647	- 4.89
Irrigation Districts	1,620	3,249	+ 100.56
Motor Boats	5,019	4,326	- 13.81
Recreation Districts	3,868	7,232	+ 86.97
School Districts	128,981	143,140	+ 10.98
Soil Conservation Districts	1,651	1,367	- 17.20
State highway Department	319,551	339,057	+ 6.10
Water Conservation Districts	331	842	+ 154.38
Others	<u>121,186</u>	<u>132,319</u>	+ 9.19
Total	<u>\$3,901,775</u>	<u>\$3,965,987</u>	+ 1.65

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND  
PERCENT BY USE

Fiscal Years Ended June 30, 1972 - 1973

Classification	Number of Claims		Percent of Total	
	1972	1973	1972	1973
Agriculture	28,426	27,349	91.40	91.47
Aviation	0	3	---	.01
Cities and Towns	344	342	1.11	1.14
Construction	464	426	1.49	1.42
Counties	206	186	.66	.62
Federal Government	2	4	.01	.01
Industry	480	434	1.54	1.45
Irrigation Districts	6	12	.02	.04
Motor Boats	37	34	.12	.11
Recreation Districts	17	27	.05	.09
School Districts	362	366	1.16	1.22
Soil Conservation Districts	9	8	.03	.03
State Highway Department	12	12	.04	.04
Water Conservation Districts	10	13	.03	.04
Other	<u>725</u>	<u>684</u>	<u>2.33</u>	<u>2.29</u>
Total	<u>31,100</u>	<u>29,900</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>1971</u>	<u>1972</u>
Number of:		
Bonded Special Fuel Dealers' Licenses	21	37
Special Fuel Dealers' Licenses (other)	48	52
Special Fuel Permits Issued	99,487	121,101
	<u>Fiscal Year Ended June 30</u>	
	<u>1972</u>	<u>1973</u>
Special Fuel Documents Processed Including Returns and Bonds	70,030	73,571
Special Fuel Dealer Documents Processed Including Returns and Bonds	2,065	2,051
Motor Fuel Documents Processed Including Returns and Bonds	3,462	3,307

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE  
AND COLLECTIONS

Fiscal Years Ended June 30, 1969 - 1973

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1973	93,630,434	\$6,554,130
1972	83,816,014	\$5,867,121
1971	71,621,429	\$5,013,500
1970	65,950,929	\$4,616,565
1969	62,181,017	\$3,730,861

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

	<u>Fiscal Years Ended June 30</u>	
	<u>1972</u>	<u>1973</u>
Gasoline-Motor Fuel	\$83,529,567	\$90,484,986
Special Fuel	\$ 5,867,121	\$ 6,554,130
Special Fuel Dealers	\$ 88,096	\$ 94,517

COLORADO  
GROSS GASOLINE GALLONAGE

Fiscal Year	1969-70	1970-71	1971-72	1972-73	Percentage Increase over Prior Year (1971-1972)
July	106,204,381	114,696,013	121,151,347	130,586,456	+ 7.79
August	105,827,629	110,593,373	120,000,682	130,955,483	+ 9.13
September	91,239,509	99,405,954	104,919,508	115,080,483	+ 9.68
October	79,421,490	96,843,163	100,377,048	112,298,916	+ 11.88
November	82,343,799	84,686,660	96,360,522	98,611,854	+ 2.34
December	93,343,070	95,001,121	99,331,325	104,267,117	+ 4.97
January	80,190,374	68,878,897	90,460,525	102,786,180	+ 13.63
February	73,109,358	96,964,884	96,020,461	109,293,419	+ 13.82
March	85,455,775	92,746,931	95,231,367	107,784,796	+ 13.18
April	84,911,889	94,164,822	99,855,700	107,650,031	+ 7.81
May	100,439,233	95,522,607	116,473,709	113,174,098	- 2.83
June	103,717,763	110,524,695	121,899,490	120,114,225	- 1.46
Totals	<u>1,086,204,270</u>	<u>1,160,029,120</u>	<u>1,262,081,684</u>	<u>1,352,603,058</u>	
Percent increase over prior year	+ 6.80		+ 8.80		+ 7.17

**STATE OF COLORADO 1972 DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.**

COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER
PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER
IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER	TITLE NUMBER
YEAR	BODY STYLE	LICENSE FEE	YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE	CWT	LIST PRICE	OWNERS FEE
DATE PURCHASED	SUB	FC	LENGTH	HANDLING FEE	
CODE	COUNTER	TOTAL	CODE	COUNTER	TOTAL
NAME AND ADDRESS			NAME AND ADDRESS		

**MOTOR VEHICLE**



**APPLICATION COUNTY ALPHA**

NOT VALID UNTIL RECEIPTED BY CASHIER

**STATE OF COLORADO 1972 DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.**

COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER
PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER
IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER
YEAR	BODY STYLE	LICENSE FEE	YEAR	BODY STYLE	LICENSE FEE	YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE	CWT	LIST PRICE	OWNERS FEE	CWT	LIST PRICE	OWNERS FEE
DATE PURCHASED	SUB	FC	LENGTH	HANDLING FEE		DATE PURCHASED	SUB	FC
CODE	COUNTER	TOTAL	CODE	COUNTER	TOTAL	CODE	COUNTER	TOTAL
NAME AND ADDRESS			NAME AND ADDRESS			NAME AND ADDRESS		

**COUNTY NUMERIC**

NOT VALID UNTIL RECEIPTED BY CASHIER

**REGISTRATION**

NOT VALID UNTIL RECEIPTED BY CASHIER  
EXPIRES DECEMBER 31ST 1972

**OWNERSHIP TAX RECEIPT**

NOT VALID UNTIL RECEIPTED BY CASHIER  
EXPIRES DECEMBER 31ST 1972

**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
- THE SPECIFIC OWNERSHIP TAXES ON THIS VEHICLE ARE DUE AND PAYABLE FOR THE FULL CALENDAR YEAR IF YOU SELL OR OTHERWISE DISPOSE OF THIS VEHICLE DURING THE CALENDAR YEAR NO REFUND CAN BE MADE THE ONLY METHOD BY WHICH YOU CAN RECOVER THAT PORTION OF THE UNUSED OWNERSHIP TAXES PAID IS BY COLLECTING FROM THE NEW OWNER AT THE TIME OF SALE THIS STUB MUST BE PRESENTED BY THE NEW OWNER OR HE WILL BE REQUIRED TO PAY THE SPECIFIC OWNERSHIP TAXES AGAIN ON THIS VEHICLE
- 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 1972 DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.**

COUNTY	TYPE	CURRENT LICENSE NUMBER
PREV. LICENSE NUMBER	PREV. LICENSE NUMBER	PREV. LICENSE NUMBER
IDENTIFICATION NUMBER	TITLE NUMBER	IDENTIFICATION NUMBER
YEAR	BODY STYLE	LICENSE FEE
CWT	LIST PRICE	OWNERS FEE
DATE PURCHASED	SUB	FC
CODE	COUNTER	TOTAL
NAME AND ADDRESS		

**APPLICATION**

# MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of \$1.50 to provide road building funds for counties and municipalities.

## PASSENGER VEHICLES

2,000 lbs. or less. . . . . \$7.50  
2,001 to 4,500 lbs. . . . . \$7.50 plus 20¢ per 100 lbs. over 2,000 lbs.  
4,501 lbs. and over . . . . \$14.00 plus 60¢ per 100 lbs. over 4,500 lbs.

## PASSENGER BUSES FOR HIRE

\$26.50 for 10-or-less capacity plus \$1.25 for each additional seat over ten seats plus passenger mile tax.

## MOTORCYCLES

Motorcycles . . . . . \$4.50

## FARM TRUCKS AND TRUCK-TRACTORS

4,000 lbs. or less. . . . . \$8.50  
10,000 lbs. or less. . . . . \$8.50 plus 45¢ per 100 lbs. or fraction over 4,000 lbs.  
More than 10,000 lbs.. . . . \$37.75 plus \$1.05 per 100 lbs. or fraction over 10,000 lbs.

## CITY TRUCKS AND TRUCK-TRACTORS<sup>1/</sup>

4,500 lbs. or less. . . . . \$14.00  
10,500 lbs. or less. . . . . \$14.00 plus 90¢ per 100 lbs. or fraction over 4,500 lbs.  
More than 10,500 lbs.. . . . \$68.00 plus \$1.85 per 100 lbs. or fraction over 10,500 lbs.

## STATE TRUCKS AND TRUCK-TRACTORS

Less than 4,500 lbs. . . . . \$14.00  
4,500 lbs. and over . . . . \$24.00 plus ton-mile tax.

## TRAILERS AND SEMITRAILERS

Trailers  
Less than 2,000 lbs.. . . . \$4.50  
2,000 lbs. and over. . . . \$9.00  
Semitrailers  
All semitrailers. . . . . \$9.00

## TRAILER COACHES

Trailer Coaches . . . . \$4.50

## SCHOOL BUSES

School Buses . . . \$16.50 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five.

## TON-MILE AND PASSENGER MILE TAX RATES

Ton-mile tax  
Eight-tenths of one mill upon each gross ton-mile of empty weight.  
Two mills upon each gross ton-mile of cargo weight.  
Passenger mile tax  
One mill per passenger per mile.

## OTHER

Standard & FM Radio and Television Call Letter Plates--additional fee \$5.00.  
Amateur Radio Call Letter Plates--additional fee \$2.00.  
Motorcycle Dealers Plates. . \$25.00 for 1st license plate issued, \$7.50 for each additional plate up to and including five plates, \$10.00 for each additional plate in excess of five.  
Car & Other Dealers Plates . - first plate is \$30.00 plus \$7.50 each for next four plus \$10.00 each in excess of five.

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

MOTOR VEHICLE: OPERATOR'S AND CHAUFFEUR'S LICENSES ISSUED  
CALENDAR YEAR 1972

	Operator's		Chauffeur's		Motorcycle	Total Fees Charged
	Licenses Issued	Reissues	Licenses Issued	Reissues	Endorsements	
Adams	36,659	2,995	5,793	352	2,272	\$ 110,174.00
Alamosa	7,445	484	1,186	83	628	22,643.00
Arapahoe	77,962	5,419	6,237	365	3,501	199,895.00
Archuleta	Included in La Plata County					
* Baca	1,319	84	268	18	92	1,611.50
Bent	948	46	124	3	69	2,703.00
Boulder	35,625	2,927	3,401	323	2,361	96,227.00
Chaffee	1,772	70	258	11	51	5,017.00
* Cheyenne	533	25	106	7	26	629.50
Clear Creek	Included in Jefferson County					
Conejos	Included in Alamosa County					
Costilla	Included in Alamosa County					
Crowley	Included in Otero County					
Custer	Included in Chaffee County					
Delta	3,130	171	460	25	183	9,122.00
Denver	84,931	8,758	11,395	1,377	2,188	241,348.00
Dolores	Included in Montezuma County					
Douglas	3,109	164	465	27	186	9,106.00
Eagle	Included in Garfield County					
Elbert	Included in Douglas County					
El Paso	52,308	3,646	5,358	327	2,366	140,111.00
Fremont	5,129	253	679	32	276	14,490.00
Garfield	4,858	337	874	61	258	15,000.00
Gilpin	Included in Jefferson County					
Grand	1,787	111	420	18	114	6,031.00
Gunnison	1,902	159	276	17	116	5,592.00
Hinsdale	Included in Gunnison County					
Huerfano	Included in Pueblo County					
Jackson	Included in Grand County					
Jefferson	64,340	4,109	6,646	393	3,532	173,476.00
Kiowa	Included in Bent County					
* Kit Carson	1,656	93	323	26	102	1,967.00
Lake	4,568	362	880	44	308	14,558.00
La Plata	5,433	443	841	51	421	16,407.00
Larimer	22,545	1,503	2,690	159	1,444	63,090.00
Las Animas	2,923	168	444	23	131	8,519.00
* Lincoln	1,221	52	236	16	73	1,423.00
Logan	4,168	208	908	45	397	13,923.00
Mesa	12,973	1,021	1,786	108	935	37,875.00
Mineral	Included in Alamosa County					
Moffat	1,473	74	271	16	56	4,503.00
Montezuma	3,257	323	556	42	117	10,013.00
Montrose	4,316	260	592	38	345	12,580.00
Morgan	4,698	279	823	61	288	14,427.00
Otero	6,081	397	811	69	392	17,467.00
Ouray	Included in San Miguel County					
Park	Included in Lake County					
* Phillips	1,176	51	147	4	73	1,120.50
Pitkin	2,422	301	401	42	186	7,564.00
* Prowers	3,005	207	529	31	307	3,481.00
Pueblo	25,287	1,813	2,484	165	1,431	67,834.00
Rio Blanco	1,130	66	208	11	135	3,647.00
Rio Grande	Included in Alamosa County					
Routt	2,237	187	460	27	166	7,320.00
Saguache	Included in Alamosa County					
San Juan	Included in La Plata County					
San Miguel	1,251	65	198	6	77	3,717.00
* Sedgwick	893	44	98	2	47	810.00
Summit	Included in Lake County					
Teller	Included in El Paso County					
* Washington	1,165	61	224	16	78	1,370.50
Weld	17,604	1,201	2,881	166	1,091	53,018.00
Yuma	1,890	73	325	28	119	5,744.00
GRAND TOTALS	517,129	39,010	63,062	4,635	26,938	\$1,425,554.00

NOTE: This table does not reflect the total licenses in force since licenses are renewable every three years. Activity for the Mobile Unit has been included in Adams and Arapahoe County.

\*County administered.



MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Fiscal Year Ended June 30	
	1972	1973
Regular Registrations:		
Passenger Cars	1,262,455	1,354,770
Trucks:		
State	291,409	326,435
City	32	27
Metropolitan	3,682	3,508
Farm	<u>72,602</u>	<u>75,265</u>
Subtotal	367,725	405,235
Tractors:		
State	10,444	11,292
City	7	2
Metropolitan	582	514
Farm	<u>599</u>	<u>684</u>
Subtotal	11,632	12,492
Trailers	145,927	156,049
Mobile Homes	52,463	59,999
Motorcycles	68,907	78,638
Special Mobile Equipment	21,718	22,497
Radio Call Letter Plates	916	954
Subtotal	<u>1,931,743</u>	<u>2,090,634</u>
Miscellaneous Registrations:		
Dealers Licenses	19,685	21,275
Reissues	195,008	195,234
Duplicate Replacements	14,085	13,668
Previous Year Registrations	335	212
Special Permits	581,186	627,042
Motorcycle Dealers	610	708
Subtotal	<u>810,909</u>	<u>858,139</u>
Total all Registrations	<u>2,742,652</u>	<u>2,948,773</u>
Certificates of Title	<u>859,484</u>	<u>927,008</u>

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Fiscal Year Ended June 30	
	1972	1973
<b>Regular Registration Fees:</b>		
Passenger Cars	\$12,037,439	\$12,970,215
Trucks:		
State	\$3,943,026	\$4,418,763
City	1,233	1,088
Metropolitan	243,682	232,584
Farm	949,230	1,004,515
Tractors:		
State	\$ 230,669	\$ 245,408
City	343	114
Metropolitan	40,805	40,461
Farm	26,720	29,265
Trailers	743,406	805,761
Mobile Homes	222,318	256,709
Motorcycles	275,131	314,138
Special Mobile Equipment	189,031	213,657
Subtotal	\$18,903,033	\$20,532,678
<b>Operators and Chauffeurs Licenses:</b>		
Operators and Chauffeurs Licenses	\$ 1,400,617	\$ 1,488,976
Drivers Photos	160,883	166,176
Subtotal	\$ 1,561,500	\$ 1,655,152
<b>Other Receipts:</b>		
Dealers License and Permits	\$ 210,957	\$ 226,414
Reissues	297,017	312,499
Duplicate Replacements	13,409	13,318
Previous Year Fees	1,159	663
Special Permits	144,979	155,701
Penalty Assessments	1,168,311	1,680,663
Checking Records	467,898	596,416
Certificates of Titles	429,742	463,504
Motorcycle Dealers	7,585	8,646
Subtotal	\$ 2,741,057	\$ 3,457,824
<b>GRAND TOTAL</b>	<b>\$23,205,590</b>	<b>\$25,645,654</b>

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY  
TYPE OF LICENSE BY COUNTY  
Calendar Year 1972

Line No.	County	Passenger	State Trucks	City Trucks	Metro Trucks	Farm Trucks	State Tractors	City Tractors
1	Adams	105,883	29,459	0	365	2,323	1,711	0
2	Alamosa	4,874	1,625	0	5	923	82	0
3	Arapahoe	105,901	18,334	0	240	836	284	0
4	Archuleta	1,076	652	0	0	229	32	0
5	Baca	2,774	697	0	1	1,978	62	0
6	Bent	2,383	613	0	6	872	25	0
7	Boulder	79,990	16,197	1	61	1,708	171	0
8	Chaffee	5,731	1,100	0	5	337	77	0
9	Cheyenne	1,163	772	0	0	788	10	0
10	Clear Creek	3,566	1,966	0	0	44	31	0
11	Conejos	2,871	936	0	0	1,193	62	0
12	Costilla	3,125	175	0	0	723	6	0
13	Crowley	1,576	352	0	6	758	7	0
14	Custer	866	351	0	0	239	17	0
15	Delta	6,194	1,786	0	7	2,412	61	0
16	Denver	285,936	44,337	23	1,786	38	2,589	3
17	Dolores	704	316	0	0	457	6	0
18	Douglas	6,220	2,276	0	0	686	87	0
19	Eagle	4,794	1,485	0	1	313	36	0
20	Elbert	2,226	596	0	0	1,147	49	0
21	El Paso	132,983	27,534	0	426	1,224	356	0
22	Fremont	11,442	4,371	0	36	837	140	0
23	Garfield	8,800	3,126	0	2	857	70	0
24	Gilpin	1,310	481	0	2	25	8	0
25	Grand	3,429	1,702	0	0	340	68	0
26	Gunnison	3,749	1,124	1	2	337	44	0
27	Hinsdale	266	98	0	0	32	1	0
28	Huerfano	2,668	1,029	0	0	517	24	0
29	Jackson	1,033	548	0	0	271	46	0
30	Jefferson	159,448	34,812	0	367	1,042	700	4
31	Kiowa	1,053	237	0	0	860	8	0
32	Kit Carson	3,558	1,074	0	3	2,208	36	0
33	Lake	4,036	1,470	0	16	14	14	0
34	La Plata	9,847	3,478	0	1	1,242	111	0
35	Larimer	52,178	14,054	0	54	2,757	297	0
36	Las Animas	6,946	1,772	0	11	1,341	100	0
37	Lincoln	2,586	725	0	0	1,129	37	0
38	Logan	10,291	2,608	0	11	2,988	267	0
39	Mesa	30,322	10,988	0	58	2,236	339	0
40	Mineral	454	193	0	0	26	6	0
41	Moffat	3,298	1,460	0	0	804	114	0
42	Montezuma	6,156	2,830	0	0	1,439	176	0
43	Montrose	8,668	3,147	0	6	2,354	145	0
44	Morgan	11,067	3,027	0	14	3,125	291	0
45	Otero	10,901	3,114	0	21	1,642	217	0
46	Ouray	954	325	0	0	183	7	0
47	Park	1,849	794	0	0	251	25	0
48	Phillips	2,298	564	0	5	1,286	56	0
49	Pitkin	6,788	1,960	0	5	119	30	0
50	Prowers	6,385	1,796	1	6	1,824	123	0
51	Pueblo	58,605	17,204	4	154	1,377	461	0
52	Rio Blanco	2,293	1,207	0	4	498	51	0
53	Rio Grande	4,920	1,615	0	0	1,634	85	0
54	Routt	4,774	1,993	0	0	622	47	0
55	Saguache	1,771	603	0	1	818	18	0
56	San Juan	454	196	0	2	8	4	0
57	San Miguel	1,005	534	0	0	181	16	0
58	Sedgwick	1,857	452	0	0	933	7	0
59	Summit	3,094	1,276	0	0	39	26	0
60	Teller	2,795	1,159	0	2	166	14	0
61	Washington	2,964	548	0	0	2,159	54	0
62	Weld	49,641	15,412	0	35	10,412	844	0
63	Yuma	4,595	958	2	0	2,707	93	0
STAT TOTALS		1,274,758	296,638	32	3,727	72,868	10,761	7

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

Metro Tractors	Farm Tractors	Trailers	Mobile Homes	Motorcycles	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number	Total Receipts	Line No.
78	61	16,305	7,575	6,549	976	1,289	175,180	\$ 1,745,603.55	1
0	21	965	577	397	31	46	9,566	96,758.42	2
15	27	9,978	2,449	5,232	599	841	144,736	1,442,140.92	3
0	0	284	123	107	51	36	2,590	26,030.57	4
0	22	671	215	137	2	15	6,524	73,085.24	5
0	13	486	105	160	27	26	4,916	52,817.12	6
6	18	8,196	2,673	5,448	279	683	115,632	1,113,069.22	7
0	2	993	587	390	73	75	10,383	104,342.27	8
0	4	187	71	52	4	3	2,554	29,028.70	9
0	0	516	371	259	61	43	6,187	59,278.99	10
0	13	465	195	136	12	7	5,840	58,496.71	11
0	10	116	70	78	0	3	2,309	21,536.30	12
0	3	238	57	85	1	10	3,075	32,075.16	13
0	4	198	64	57	7	3	1,806	18,242.33	14
0	7	1,622	545	503	73	92	16,302	161,492.09	15
385	0	18,186	688	9,973	1,862	1,857	367,663	3,837,447.26	16
0	1	206	75	60	7	8	1,840	18,603.75	17
0	6	1,232	236	408	60	148	11,359	114,452.31	18
0	4	620	880	222	33	74	8,462	77,011.02	19
0	24	519	217	142	19	34	4,973	50,482.82	20
14	16	12,085	5,141	7,983	754	1,156	189,672	1,843,904.72	21
0	8	1,900	951	730	144	108	20,667	208,664.98	22
0	4	1,547	1,206	467	46	165	16,290	159,807.19	23
0	0	153	35	82	0	12	2,108	20,290.63	24
0	7	832	786	230	76	81	7,551	72,871.74	25
0	1	729	409	240	25	41	6,902	65,497.24	26
0	0	46	31	12	8	0	494	4,755.16	27
0	9	327	106	133	17	8	5,038	51,719.00	28
0	8	371	134	67	70	24	2,572	25,617.41	29
55	14	18,206	2,969	8,987	800	1,391	228,795	2,275,589.01	30
0	7	304	107	53	1	1	2,631	29,616.26	31
0	16	681	408	191	66	22	8,265	99,814.42	32
0	0	613	519	292	46	47	7,067	68,327.58	33
0	10	1,735	1,088	637	94	147	18,390	177,596.92	34
0	17	7,091	3,825	3,356	288	517	84,434	831,082.20	35
0	20	598	291	285	157	44	11,565	118,510.37	36
0	11	512	232	135	36	7	5,410	60,116.14	37
0	7	1,770	542	597	41	169	19,291	209,251.19	38
2	26	5,435	2,592	1,869	464	497	54,828	553,832.03	39
0	0	95	118	62	1	11	966	9,079.29	40
0	5	923	346	136	78	32	7,196	73,544.30	41
0	3	1,611	749	297	170	102	13,533	133,419.44	42
0	5	1,869	942	610	127	255	18,128	181,140.39	43
0	10	1,828	675	546	48	143	20,774	233,081.71	44
0	17	1,617	368	656	57	101	18,711	199,321.96	45
0	2	208	107	62	19	8	1,875	18,031.75	46
0	1	388	236	123	4	44	3,715	36,385.87	47
0	4	462	156	146	63	8	5,048	57,049.67	48
0	0	666	399	555	64	75	10,661	96,867.53	49
1	10	1,153	453	397	35	43	12,227	135,446.71	50
11	17	6,021	1,683	3,867	742	510	90,656	932,643.98	51
0	4	708	175	167	140	69	5,316	53,404.04	52
0	4	1,000	213	362	14	53	9,900	103,086.18	53
0	17	897	615	345	58	100	9,468	91,319.91	54
0	6	355	88	142	3	8	3,813	38,926.72	55
0	0	50	47	41	2	0	804	7,855.03	56
0	4	235	112	64	18	26	2,195	21,583.97	57
0	3	293	56	96	15	26	3,748	43,963.86	58
0	0	493	314	230	8	59	5,541	51,691.55	59
0	1	525	358	179	5	47	5,251	49,800.20	60
0	4	498	143	117	7	21	6,515	76,090.49	61
2	74	6,616	4,407	2,785	444	600	89,272	943,268.60	62
0	13	816	172	182	9	39	9,586	111,465.40	63
569	625	146,245	52,077	68,908	9,441	12,110	1,948,766	\$19,707,327.49	

# STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

CALENDAR YEAR 1972

1 TYPE OF ACCIDENT	Number of Accidents					Number of Persons					Note: The News categories of injuries follow the Manual of Uniform Definitions of Motor Vehicle Accidents.
	Total	Fatal	Non-Fatal	Property Damage	Total killed	Total	Injured	Death Record	Non-Fatal		
<b>Motor Vehicle</b>	<b>14635</b>	<b>269</b>	<b>4599</b>	<b>9767</b>	<b>307</b>	<b>6772</b>	<b>2466</b>	<b>2933</b>	<b>1373</b>		
1. Ran off road	995	15	446	534	17	622	223	288	111	a. Bleeding wound or lacerated member or lacerated member not required unless he incurred from the scene	
2. Overlapped or ran into	1306	67	1239	-	68	1265	448	283	534	b. Other visible injuries such as bruises, lacerations, swelling, lacerations, other visible impairment	
3. Pedestrian	69194	181	12479	56534	228	19514	4644	6432	8438	c. Contusion of bone with actual visible signs of injury to representative an involvement	
4. Motor vehicle in traffic	14423	16	1186	13221	19	1466	353	746	367		
5. Patrol motor vehicle	158	14	44	100	19	60	31	16	13		
6. Apical motor	1173	15	936	222	15	990	288	468	234		
7. Bicycle	2083	4	159	1920	7	221	69	104	48		
8. Animal	5062	46	1264	3752	51	1704	598	772	334		
9. Fraud object	945	-	120	825	-	158	45	70	43		
10. Other object	553	4	177	372	4	234	66	80	88		
11. Other non-collision	14	2	-	12	2	-	-	-	-		
<b>Other Coll.</b>	<b>14</b>	<b>2</b>	<b>-</b>	<b>12</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total</b>	<b>110541</b>	<b>633</b>	<b>22649</b>	<b>87259</b>	<b>737</b>	<b>33006</b>	<b>9231</b>	<b>12192</b>	<b>11583</b>		

2A COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change Cumulative	2B MILEAGE RATES	This Year To Date	Last Year Same Period	Percent Change
	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured					
1. Ran off road				14635	307	6772	12641	255	6094	+20.4%				
2. Overlapped or ran into				995	17	622	791	11	537	+54.5%				
3. Pedestrian				1306	68	1265	1287	85	1227	-20.0%		737	635	+16.1%
4. Motor vehicle in traffic				69194	228	19514	59980	201	17343	+13.4%		15707	14341	+9.5%
5. Patrol motor vehicle				14423	19	1466	12219	3	1247	+533.3%				
6. Apical motor				158	19	60	117	7	56	+171.4%				
7. Bicycle				1173	15	990	876	9	727	+66.7%				
8. Animal				2083	7	221	1992	7	226	-N/C				
9. Fraud object				5062	51	1704	4678	52	1769	-1.9%				
10. Other object				945	-	158	817	1	159	+100.0%				
11. Other non-collision				553	4	234	496	4	148	N/C				
<b>Other Collision</b>				14	2	-	14	-	6	+200.0%				
<b>Total</b>				<b>110541</b>	<b>737</b>	<b>33006</b>	<b>95908</b>	<b>635</b>	<b>29539</b>	<b>+16.1%</b>				

3 LOCATION	A. Trafficways Administered by Governmental Agencies (State Highway Dept., counties, cities, towns, villages, etc.)					B. Trafficways Administered by Inferior Agencies (Parishes, parishes, military, business authorities and commissions, etc.)					
	Total	Fatal	Non-Fatal	Property Damage	Total killed	Total	Fatal	Non-Fatal	Property Damage	Total killed	Injured
<b>URBAN: All incorporated places of 2500+ pop. from people and all areas classified as urban in the population figures (based on 1960 census)</b>											
1. 1-2,500 to 15,000	6690	21	1056	5613	23	1399					
2. 15,000 to 25,000	8618	21	1537	7060	22	2100					
3. 25,000 to 50,000	12198	31	2388	9779	32	3216					
4. 50,000 to 100,000	12972	29	2836	10107	31	4034					
5. 100,000 to 250,000	3796	11	830	2955	11	1159					
6. 250,000 or more	33199	67	5618	27514	70	7580					
<b>Total urban</b>	<b>77473</b>	<b>180</b>	<b>14265</b>	<b>63028</b>	<b>189</b>	<b>19488</b>					
<b>URBAN: All unincorporated places of 2500+ pop. from those shown</b>											
1. Controlled access highway	3608	72	1016	2520	92	1727					
2. State routes	16325	290	4364	11671	351	7234					
3. County routes	11149	88	2761	8300	102	4248					
4. Other	-	-	-	-	-	-					
<b>Total urban and rural*</b>	<b>110541</b>	<b>633</b>	<b>22649</b>	<b>87259</b>	<b>737</b>	<b>33006</b>					

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	
<b>Before Noon</b>																			
0. Midnight	3164	39	754	7	369	5	262	4	270	3	304	4	354	5	851	11	-	-	
1. 1-9:00	2489	42	680	13	150	2	188	5	210	3	246	4	310	5	705	10	-	-	
2. 9:00-11:00	2490	31	693	8	93	1	184	3	238	5	239	5	258	6	785	3	-	-	
3. 11:00-1:00	1071	24	319	5	67	1	91	3	71	2	92	2	107	1	324	10	-	-	
4. 1:00-3:00	643	20	180	9	43	1	61	-	55	1	57	1	71	5	176	3	-	-	
5. 3:00-5:00	643	10	117	4	89	1	72	2	67	1	76	1	85	-	137	1	-	-	
6. 5:00-7:00	1590	14	111	-	257	4	264	2	255	3	257	4	280	-	166	1	-	-	
7. 7:00-9:00	5134	18	152	2	932	6	859	2	974	4	945	-	1018	2	254	2	-	-	
8. 9:00-11:00	4709	17	208	-	824	1	755	3	845	3	787	-	906	5	384	5	-	-	
9. 11:00-1:00	3992	13	304	-	643	3	626	1	617	1	573	3	723	3	513	2	-	-	
10. 1:00-3:00	4566	16	415	3	672	5	660	3	687	1	637	2	727	1	768	1	-	-	
11. 3:00-5:00	5733	11	535	3	808	1	823	3	767	1	776	1	976	-	1046	2	2	-	
12. Noon	6260	24	735	3	916	1	862	6	896	1	857	4	1020	4	974	5	-	-	
13. 1:00-3:00	6194	26	700	4	912	3	820	5	888	4	852	5	1004	1	1018	4	-	-	
14. 3:00-5:00	6833	22	760	6	1019	3	953	2	1045	4	879	2	1172	3	1005	2	-	-	
15. 5:00-7:00	8510	40	804	6	1290	5	1220	5	1329	5	1239	5	1438	7	1190	7	-	-	
16. 7:00-9:00	9907	36	874	7	1572	4	1411	7	1592	5	1480	4	1821	6	1157	3	-	-	
17. 9:00-11:00	9066	28	848	5	1351	4	1250	3	1438	3	1304	5	1738	4	1137	4	-	0	
18. 11:00-1:00	5940	41	798	6	780	5	752	5	766	2	827	8	1074	12	943	3	-	-	
19. 1:00-3:00	5397	40	778	6	683	7	641	3	647	4	712	4	1089	4	847	12	-	-	
20. 3:00-5:00	4308	33	635	3	497	4	503	3	528	7	519	2	883	6	743	8	-	-	
21. 5:00-7:00	4236	21	649	2	487	-	502	2	513	6	534	3	846	4	705	4	-	-	
22. 7:00-9:00	3849	32	425	3	420	4	455	3	467	4	434	2	892	11	756	5	-	-	
23. 9:00-11:00	3778	35	449	3	362	3	381	3	424	3	442	4	881	12	839	7	-	-	
24. Not stated	32	-	2	-	3	-	2	-	6	-	3	-	10	-	1	-	5	-	
<b>Total</b>	<b>110541</b>	<b>633</b>	<b>12925</b>	<b>108</b>	<b>15239</b>	<b>74</b>	<b>14597</b>	<b>78</b>	<b>15595</b>	<b>76</b>	<b>15071</b>	<b>75</b>	<b>19683</b>	<b>107</b>	<b>17424</b>	<b>115</b>	<b>7</b>	<b>-</b>	

AGE OF CASUALTY	Number of Persons Killed												Number of Persons Injured											
	Total killed			Pedestrians			Subjects			Total injured			Pedestrians			Subjects								
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female						
1. Up to 4	18	6	12	1	1	1	1	1	1	930	497	433	119	84	35	12	9	3						
2. 5 to 14	18	16	2	12	12	1	2	2	1139	661	478	302	197	105	164	126	38							
3. 15 to 19	24	13	11	6	3	3	3	2	1519	866	653	222	121	101	358	267	91							
4. 20 to 24	134	105	29	7	5	2	3	3	6865	4153	2712	154	89	65	238	175	63							
5. 25 to 34	116	96	20	2	2	1	1	1	6624	4142	2482	149	102	47	106	70	36							
6. 35 to 44	137	111	26	5	4	1	1	1	5991	3644	2347	121	73	48	50	37	13							
7. 45 to 54	82	62	20	9	3	6	1	1	3364	1934	1430	83	57	26	13	11	2							
8. 55 to 64	67	46	21	4	4	1	1	1	2621	1394	1227	68	43	25	4	3	1							
9. 65 to 74	50	27	23	5	3	2	1	1	1728	825	903	74	36	38	3	3	1							
10. 75 & older	39	27	12	6	6	1	2	2	899	406	493	55	28	27	2	2	1							
11. Not stated	37	21	16	8	4	4	1	1	395	204	191	33	16	17	1	1	1							
12. Not stated	15	9	6	5	2	3	2	2	931	457	474	49	34	15	28	23	5							
Totals	737	539	198	70	48	22	14	12	33006	19183	13823	1429	880	549	979	727	252							

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. Entering at angle	223	31	192	
2. From same direction - both going straight	3428	5	395	3028
3. Same - one left, one straight	2996	3	354	2642
4. Same - one stopped	2726	5	368	2353
5. Same - all others	274	1	11	262
6a. From opposite direction - both going straight	295	3	75	217
6b. Same - one left, one straight	3283	7	891	2385
6c. Same - all others	573	1	49	524
7. Not stated	21459	45	4291	17123
Totals	35257	66	6465	28726

B TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Going opposite direction - both moving	2755	36	694	2025
2. Going same direction - both moving	9412	9	1157	8246
3. One car parked	182	1	25	157
4. One car stopped in traffic	5864	2	867	4995
5. One car entering parked position	121	1	11	110
6. One car leaving parked position	812	1	29	783
7. One car entering alley or driveway	158	1	24	134
8. One car leaving alley or driveway	725	1	78	647
9. All others	8605	38	1203	7364
10. Not stated	14527	30	1240	13257
Totals	43161	115	5328	37718

C PEDESTRIAN ACCIDENTS	All Pedestrian Accidents	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Car going straight	1032	34	14	40	978
2. Car turning right	54	1	1	54	33
3. Car turning left	107	6	4	2	101
4. Car backing	19	1	1	18	4
5. All others	18	1	1	18	2
6. Not stated	76	6	1	5	70
Totals	1306	67	19	48	1239

D ALL OTHER ACCIDENTS	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
Collisions - Non-motor vehicle, train, bicycle, etc. with:	680	5	545	130
1. Fixed object in road	1257	6	242	1009
2. Overturned in road	195	1	95	99
3. Left road	1945	21	523	1401
Collisions - Non-motor vehicle, train, bicycle, etc. with:	614	22	411	181
4. Fixed object in road	3230	35	882	2313
5. Overturned in road	828	28	363	437
6. Left road	4282	111	1593	2578
7. At curve	6751	107	2105	4539
8. Straight road	19	2	4	13
9. Fall from moving vehicle	4449	20	694	3735
10. All others	6567	27	2160	4380
11. Not stated	30817	385	9617	20815
Totals				

7 PEDESTRIAN ACTIONS BY AGE	Pedestrian Killed	Total	Ages of Pedestrians Killed and Injured									
			Up 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	9	316	16	45	39	22	30	57	52	46	9	
b. Same - not at intersection	30	431	61	160	56	43	21	36	24	17	13	
2a. Working in roadway - with traffic	4	52	1	4	9	20	2	2	1	1	1	
b. Same - against traffic	1	25	1	3	8	3	2	4	1	2	1	
3. Standing in roadway	5	47	1	4	6	7	2	18	3	6	1	
4. Getting on or off other vehicle	1	20	1	2	3	2	5	4	1	1	1	
5. Pushing or pulling on vehicle in roadway	2	46	1	1	1	8	14	12	8	2	1	
6. Other working in roadway	1	22	1	1	1	1	5	12	4	1	1	
7. Playing in roadway	1	58	15	20	15	1	4	1	1	1	3	
8. Other in roadway	3	31	1	8	6	6	1	4	2	1	3	
9. Not in roadway	1	62	2	4	13	10	10	13	6	3	1	
10. Not stated	12	389	22	64	72	38	48	56	43	24	22	
Totals	70	1499	120	314	228	161	151	218	151	102	54	

8 AGE OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. 15 & younger	888	6	173
2. 16	7267	10	746
3. 17	8234	16	886
4. 18 to 19	17539	32	2082
5. 20 to 24	37570	77	4426
6. 25 to 34	41486	97	4404
7. 35 to 44	25953	63	2592
8. 45 to 54	20209	48	1915
9. 55 to 64	12430	26	1182
10. 65 to 74	5765	22	499
11. 75 & older	2295	17	214
12. Not stated	1417	2	66
Totals	181053	416	19185

12 TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents
1. Passenger car	163926	650	31311
2. Passenger car and trailer	717	5	136
3. Truck or truck tractor	25201	127	4552
4. Truck tractor and semi-trailer	2416	48	456
5. Other truck combination	2463	12	448
6. Farm tractor and/or farm wagon	94	1	22
7. Trolley	490	2	69
8. Bus	716	4	121
9. School bus	443	2	61
10. Motorcycle	2192	38	1669
11. Motor scooter or motor bicycle	96	1	62
12. Others not stated	3835	22	477
Totals	202589	912	39384

14 KIND OF LOCATION	All Accidents	Fatal Accidents	Injury Accidents
1. Built-up	103919	210	5338
2. Not built-up	4411	415	6942
3. Not stated	2211	8	369
Totals	110541	633	12649

15 LIGHT CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Daylight	72040	281	13965
2. Dawn or dusk	3808	38	809
3. Darkness	33621	314	7748
4. Not stated	1072	1	127
Totals	110541	633	22649

Contributing Circumstances (Table 11) compiled only from police reports.

9 SEX OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. Male	127771	344	12708
2. Female	53028	72	6472
3. Not stated	254	1	5
Totals	181053	416	19185

13 ROAD SURFACE CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Dry	80193	545	17845
2. Wet	9933	47	2137
3. Snowy or icy	17704	28	2265
4. Other	1355	9	234
5. Not stated	1356	4	188
Totals	110541	633	22649

11 CONTRIBUTING CIRCUMSTANCES INDICATED	All Accidents	Total Accidents	Injury Accidents
1. Speed too fast	8569	145	1960
2. Failed to yield right of way	9493	9	929
3. Drove left of center	2387	61	556
4. Improper overtaking	1327	9	146
5. Passed stop sign	2331	14	324
6. Disregarded traffic signal	2122	6	297
7. Followed too closely	5656	2	298
8. Made improper turn	7560	4	592
9. Other improper driving	55965	174	7002
10. Inadequate brakes			
11. Improper lights	134	1	23
12. Had been drinking	13339	114	3134
Totals	108883	539	15261

## DRIVER IMPROVEMENT

	Calendar Year				
	1968	1969	1970	1971	1972
Hearings (held)	22,544	21,807	23,054	23,710	24,541
Preliminary Hearings (held)	13,121	10,368	4,452	4,498	813
Reexaminations (held)	2,812	2,043	2,381	2,323	2,070
<u>Suspensions, Revocations, Denials and Cancellations</u>					
Drunk Driving	2,346	2,337	2,376	3,075	4,346
Other Point Value Actions	13,718	14,058	14,616	14,028	16,880
Driving Under Suspension, Revocation, Denial or Cancellation	2,377	2,423	2,345	2,391	2,358
Failed Reexamination Requirements	368	335	306	242	362
Manslaughter	4	20	10	11	13
Mental Incompetence	101	117	108	87	109
Other Causes	<u>3,277</u>	<u>4,095</u>	<u>5,083</u>	<u>5,327</u>	<u>6,529</u>
Totals	22,191	23,385	24,844	25,161	30,597
<u>Financial Responsibility</u>					
Reports Received	89,199	102,759	104,903	111,910	124,166
Suspensions	4,612	5,683	5,916	5,411	6,115
Reinstatements	2,295	2,873	3,194	3,192	5,697
Other Reinstatements	14,478	14,113	14,845	16,106	23,571

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Year Ended June 30			
	1970	1971	1972	1973
Number of Trucks Cleared	2,282,036	2,456,571	2,734,467	3,005,030
Number of Trucks Weighed	976,130	1,100,233	1,212,951	1,203,634
Undeclared Weight picked up at Ports (pounds)	250,563,855	200,960,240	194,048,128	132,633,534
Applications: GTM	440	577	679	708
PUC	299	329	452	649
Spcial Fuel Permits	40,919	48,702	55,091	65,094
Agricultural Licenses	454	585	569	769
Number of Health and Brand Inspections	80,958	87,594	94,800	97,877
Agricultural Inspection Certificates	31,916	31,230	24,152	30,237



**COLORADO RETAIL SALES TAX RETURN**

**SALES TAX**

SEND TO  
 COLORADO  
 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:

**S**

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

STREET CITY STATE ZIP

(84-1)

USE ACCOUNT NUMBER FOR ALL REFERENCE

LIABILITY INFORMATION

PERIOD COVERED

DUE DATE

MULTI ACT

	COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	PERIOD COVERED			DUE DATE			MULTI	ACT		
						MO.	MO.	YR.	MO.	DAY	YR.				
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 has been paid and remitted. (Cash discounts are not an allowable deduction)														(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)	\$

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

**RETURN THIS COPY**

**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 (DEDUCTIONS NOT ALLOWED ON DELINQUENT RETURN)		\$
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 the penalties of perjury in the second degree, that to the best of my knowledge the statements made herein are true and correct.

NAME OF 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, 3¢ of tax. On sales over \$1, 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 Years Ended June 30, 1964 - 1973

Year	Sales Tax <sup>1/3/</sup>	Use Tax <sup>2/3/</sup>	Total	Use Tax as a Percent of Total Sales and Use Tax
1973	\$217,624,245	\$19,505,342	\$237,129,587	8.23
1972	\$188,552,731	\$16,151,773	\$204,704,504	7.89
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

1/ Includes penalty and interest. Does not include license fees.

2/ Includes penalty and interest.

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

USE TAX

Fiscal Years Ended June 30, 1968 - 1973

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1973	\$13,858,515	\$5,646,827	\$19,505,342
1972	\$11,392,439	\$4,759,334	\$16,151,773
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

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

Fiscal Year Ended June 30, 1973

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

Business Class	Monthly Average No. of Returns	Gross Sales	Deductions	Net Taxable Sales	Allowable Deductions as a Percent of Gross Sales
Agriculture, Forestry & Fisheries	315	64,979	49,728	15,251	76.53
Mining	126	51,607	40,716	10,890	78.90
Contract Construction	1,036	307,132	211,435	95,696	68.84
Manufacturing	1,932	3,311,691	2,858,297	453,394	86.31
Transportation, Communication, Electric, Gas and Sanitary Services	421	613,158	146,421	466,737	23.88
Wholesale Trade	2,012	2,450,123	1,893,601	556,523	77.29
Retail Trade:					
Building Materials and Farm Equipment	1,490	785,174	213,787	571,388	27.23
General Merchandise	1,926	737,530	86,855	650,676	11.78
Food Stores	1,910	1,318,928	253,727	1,065,201	19.24
Automotive and Service Stations	4,460	2,178,527	1,063,441	1,115,086	48.81
Apparel and Accessory Stores	1,180	333,494	15,944	317,550	4.78
Furniture & Home Furnishings Stores	1,593	375,309	81,861	293,448	21.81
Eating & Drinking Places	3,917	591,353	40,278	551,075	6.81
Miscellaneous Retail Stores	5,524	1,018,583	359,537	659,046	35.30
Finance, Insurance & Real Estate	199	24,516	6,501	18,015	26.52
Hotels & Other Lodging Places	1,508	182,211	15,374	166,836	8.44
Services Other Than Lodging	4,739	634,771	337,229	297,542	53.13
Government Facilities	22	5,560	2,252	3,308	40.50
Nonclassifiable Establishments	83	10,625	4,387	6,238	41.29
STATE TOTAL <sup>1/</sup>	<u>34,391</u>	<u>14,995,272</u>	<u>7,681,373</u>	<u>7,313,899</u>	51.23

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

SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1973

--Thousands of Dollars--

Line No.	County	Agriculture Forestry & Fishing		Mining	Contract Construction		Manufacturing	Transportation Communication Electric, Gas & Sanitary Services		Wholesale Trade	Building Materials & Farm Equipment		General Merchandise	Food Stores
1	Adams	2,371		4,493	15,213		116,030	33,468		139,958	46,108		69,633	100,308
2	Alamosa	42		42	385		473	2,029		1,851	4,060		4,339	6,468
3	Arapahoe	1,384		800	16,417		69,817	27,508		36,631	46,197		73,223	98,138
4	Archuleta	0		0	50		2,600	181		136	894		400	1,374
5	Baca	109		31	272		44	1,146		2,412	4,533		651	2,400
6	Bent	197		0	40		132	721		220	641		155	2,207
7	Boulder	4,900		931	1,807		73,486	26,428		16,587	40,635		26,756	77,208
8	Chaffee	40		0	812		230	1,867		191	2,964		2,199	5,913
9	Cheyenne	0		175	0		5	315		294	656		25	841
10	Clear Creek	1		0	212		66	912		67	1,108		430	2,525
11	Conejos	2		236	72		25	307		610	761		255	2,415
12	Costilla	46		3	0		*	123		14	416		75	513
13	Crowley	190		0	163		2,332	351		99	846		89	540
14	Custer	39		0	3		9	13		0	100		20	61
15	Delta	271		187	1,406		1,963	2,908		622	4,552		1,822	7,124
16	Denver	2,515		2,219	124,467		537,718	227,802		672,475	170,564		165,044	362,679
17	Dolores	0		0	5		63	95		2	1,086		59	482
18	Douglas	45		217	1,066		11,138	2,374		607	2,120		264	1,411
19	Eagle	8		18	672		2,025	1,507		1,595	2,684		1,036	4,817
20	Elbert	41		0	372		24	399		10	233		40	779
21	El Paso	1,662		1,710	20,527		61,391	23,953		47,333	52,400		85,188	101,765
22	Fremont	169		630	892		3,562	5,906		843	3,061		4,783	8,715
23	Garfield	0,035		118	761		2,909	5,653		2,814	4,634		2,218	10,714
24	Gilpin	0		0	1		91	85		10	25		6	272
25	Grand	5		6	437		557	1,538		257	1,454		664	2,355
26	Gunnison	2		869	1,014		967	1,512		771	2,718		1,022	5,056
27	Hinsdale	19		0	0		0	51		*	64		0	132
28	Huerfano	2		144	223		79	1,335		1,001	637		172	2,454
29	Jackson	0		11	21		2,751	0		47	903		58	1,223
30	Jefferson	4,302		1,313	17,351		43,475	31,652		30,850	56,691		110,185	155,172
31	Kiowa	37		0	12		25	496		12	346		66	484
32	Kit Carson	146		0	683		1,109	1,887		1,376	7,857		441	3,060
33	Lake	22		52	94		175	1,223		348	887		962	5,371
34	La Plata	2,301		110	1,827		7,123	4,970		3,201	5,766		4,586	11,430
35	Larimer	2,932		591	8,755		36,503	21,719		10,352	31,842		21,012	51,036
36	Las Animas	116		73	210		923	2,718		644	2,025		2,747	5,417
37	Lincoln	3		0	563		137	3,771		1,028	1,441		248	1,239
38	Logan	176		759	2,344		130,106	2,287		3,816	5,597		3,043	9,626
39	Mesa	477		2,668	12,302		17,327	10,954		14,473	13,902		15,615	27,046
40	Mineral	0		*	*		43	27		1	403		2	302
41	Moffat	152		901	615		2,212	1,584		3,008	1,804		655	4,792
42	Montezuma	21		33	1,221		3,320	3,556		4,218	3,856		2,123	8,509
43	Montrose	101		2,491	1,851		1,918	3,555		3,210	6,701		636	8,358
44	Morgan	392		162	7,334		9,922	5,284		4,308	5,973		1,868	10,490
45	Otero	526		18	1,427		2,969	7,967		3,231	5,602		5,690	10,567
46	Ouray	1		0	21		2	316		0	348		251	338
47	Park	0		0	32		65	52		194	614		617	558
48	Phillips	74		21	252		560	2,912		47	2,526		307	1,030
49	Pitkin	18		0	983		1,529	2,336		94	5,387		984	6,113
50	Prowers	4		88	1,870		2,320	2,448		1,826	6,015		2,460	6,695
51	Pueblo	1,479		107	5,379		261,305	28,812		31,627	19,047		34,488	60,630
52	Rio Blanco	0		12	427		343	2,079		2,759	1,314		548	2,148
53	Rio Grande	31		1	1,550		5,690	3,262		1,955	4,080		865	5,461
54	Routt	125		68	1,389		1,526	3,501		1,210	4,869		1,004	4,470
55	Saguache	3		0	164		12	477		44	405		44	1,512
56	San Juan	0		0	0		52	1		0	0		6	204
57	San Miguel	0		0	60		81	188		92	337		150	961
58	Sedgwick	35		0	412		75	455		1,395	1,820		75	1,945
59	Summit	13		225	664		939	123		1	3,464		85	2,400
60	Teller	2		0	41		507	423		113	1,286		133	1,868
61	Washington	9		0	74		94	2,690		144	1,248		884	1,444
62	Weld	3,435		5,677	12,923		33,694	18,573		20,248	34,004		20,348	31,081
63	Yuma	140		96	568		2,661	1,872		880	7,547		2,026	2,319
64	Foreign Corps.	13		3,388	3,334		136,163	8,395		54,628	13,735		41,069	7,494
	STATE TOTALS	41,031		29,851	286,037		1,595,092	553,050		1,128,794	655,789		716,851	1,262,466

\*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--

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Stores	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
157,235	29,632	20,183	33,267	43,122	666	3,465	23,315	11	508	838,986	1
11,751	2,368	585	2,543	4,378	12	957	2,548	0	*	44,830	2
183,538	49,957	26,807	51,381	81,656	1,077	7,011	34,297	*	384	808,220	3
2,295	0	46	759	812	0	453	175	0	0	10,175	4
4,298	215	20	517	5,140	6	143	695	0	0	22,630	5
4,195	330	44	549	895	2	39	476	0	0	10,830	6
100,499	23,266	21,655	28,045	51,408	244	5,297	29,114	0	164	544,129	7
11,188	487	612	2,442	3,871	19	2,401	2,671	24	0	37,940	8
1,482	88	137	317	2,613	2	92	266	0	0	7,252	9
3,052	276	6	2,508	1,949	1	1,038	469	0	99	14,717	10
2,225	52	0	399	1,423	*	245	199	0	58	9,285	11
603	41	*	379	605	0	17	59	0	17	2,913	12
2,502	89	92	155	223	0	9	154	0	30	7,865	13
251	0	5	37	331	*	167	368	0	0	1,404	14
9,106	1,970	1,077	1,353	3,063	109	701	1,756	0	0	39,985	15
416,918	82,679	120,379	189,705	248,832	5,453	57,771	196,661	88	2,046	3,586,017	16
606	0	0	106	147	2	18	24	0	73	2,767	17
4,984	251	505	1,238	2,811	0	461	984	0	0	30,476	18
3,704	764	791	6,692	6,667	1,861	7,713	868	0	*	43,423	19
1,021	38	31	221	1,847	0	3	306	0	0	5,365	20
193,890	28,630	38,237	59,925	70,059	448	16,482	78,369	1,041	273	883,282	21
14,323	2,057	2,102	3,320	4,969	35	1,227	1,813	0	0	58,405	22
20,198	1,680	2,212	4,085	7,982	108	3,560	3,795	0	61	81,537	23
85	*	12	1,476	955	16	43	44	0	0	3,121	24
5,841	97	140	2,585	3,024	215	4,212	573	0	130	24,090	25
4,756	897	454	1,756	2,945	99	3,095	796	923	68	29,718	26
167	0	0	151	178	0	407	5	0	0	1,174	27
5,197	562	51	1,579	1,352	3	435	540	0	132	15,897	28
925	0	66	390	523	1	200	40	0	0	7,160	29
259,410	30,394	41,828	51,765	78,848	5,709	6,676	51,985	34	352	977,993	30
2,688	89	21	354	318	1	74	161	0	0	5,185	31
6,288	1,017	509	2,529	9,393	7	914	2,342	387	0	39,946	32
3,549	902	326	1,465	2,119	15	824	995	*	0	19,328	33
13,086	2,691	1,892	4,749	9,858	109	6,294	2,994	0	1	82,989	34
82,924	14,715	14,400	21,125	32,844	304	8,402	18,447	69	12	377,406	35
10,407	1,158	672	2,075	3,288	70	2,086	2,411	46	37	37,123	36
6,750	241	633	2,116	1,210	2	651	355	0	*	20,391	37
20,909	3,247	2,125	3,181	10,748	61	767	4,920	0	7	203,716	38
47,331	8,999	7,641	9,670	20,477	60	3,300	13,931	0	69	226,242	39
202	0	11	48	145	0	479	38	0	0	1,701	40
8,595	1,075	522	1,348	2,204	0	1,082	1,163	0	1	31,710	41
11,779	2,150	1,490	2,553	5,978	6	2,003	1,967	445	0	55,228	42
12,593	1,786	1,278	2,593	8,193	7	989	2,313	13	17	58,603	43
21,262	2,455	2,265	4,692	8,184	137	965	2,567	0	0	84,260	44
15,613	2,662	2,214	2,510	6,868	11	1,338	4,564	*	1	73,779	45
437	0	17	606	405	6	392	102	0	4	3,247	46
1,072	61	17	525	739	1	507	185	0	0	5,238	47
5,034	107	61	395	17,277	0	45	533	1	0	31,180	48
2,595	3,577	1,554	12,340	11,758	3,317	10,308	1,850	1	62	64,806	49
12,947	1,884	923	2,205	8,762	14	924	3,093	961	2	55,440	50
80,802	10,241	14,299	22,143	29,622	960	4,599	18,178	711	9	624,889	51
1,952	189	62	658	1,449	4	311	1,066	107	1	15,431	52
6,714	1,201	853	979	7,676	7	944	1,880	0	0	43,150	53
5,873	1,062	265	3,782	4,177	187	3,283	1,485	25	0	38,304	54
1,678	78	56	261	1,523	5	257	108	2	0	6,628	55
171	10	1	358	606	0	189	53	0	2	1,654	56
1,051	56	22	413	519	0	189	104	0	2	4,225	57
5,306	647	345	1,036	1,348	32	290	592	211	3	16,023	58
2,986	141	399	3,924	2,963	564	2,201	533	0	1,018	22,645	59
1,516	314	15	1,015	1,701	0	795	175	0	0	9,903	60
1,965	114	85	528	5,345	9	156	576	0	0	15,367	61
65,764	9,232	9,004	16,283	46,582	443	1,911	22,278	0	171	349,851	62
5,924	920	553	1,148	6,918	11	143	1,351	0	0	35,077	63
40,040	2,440	2,469	4,935	25,236	213	126	43,018	0	2,728	389,424	64
1,934,045	332,282	345,078	584,187	929,063	22,650	182,077	589,690	5,101	8,543	11,201,675	

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

Fiscal Year Ended June 30, 1973

--Dollar Amounts in Thousands--

Line No.	County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
1	Adams	25,356	5.86	\$ 1,190,026	7.94	\$ 351,040	9.25
2	Alamosa	2,915	.67	49,564	.33	4,735	.12
3	Arapahoe	26,715	6.17	998,308	6.66	190,088	5.01
4	Archuleta	792	.18	10,609	.07	433	.01
5	Baca	1,771	.41	24,166	.16	1,536	.04
6	Bent	1,088	.25	11,576	.08	746	.02
7	Boulder	23,618	5.46	622,212	4.15	78,083	2.06
8	Chaffee	3,727	.86	41,840	.28	3,900	.10
9	Cheyenne	974	.22	7,567	.05	315	.01
10	Clear Creek	1,970	.46	16,422	.11	1,705	.04
11	Conejos	1,452	.34	10,802	.07	1,517	.04
12	Costilla	679	.16	4,388	.03	1,475	.04
13	Crowley	676	.16	8,311	.06	446	.01
14	Custer	363	.08	1,590	.01	185	.00
15	Delta	4,298	.99	58,078	.39	18,093	.48
16	Denver	88,891	20.53	5,288,329	35.27	1,702,312	44.87
17	Dolores	443	.10	2,996	.02	229	.01
18	Dougl	1,903	.44	35,058	.23	4,582	.12
19	Eagle	3,161	.73	44,963	.30	1,540	.04
20	Elbert	873	.20	9,699	.06	4,333	.11
21	El Paso	37,732	8.72	1,035,241	6.90	151,959	4.01
22	Fremont	4,978	1.15	69,474	.46	11,069	.29
23	Garfield	4,974	1.15	85,790	.57	4,253	.11
24	Gilpin	757	.17	3,168	.02	47	.00
25	Grand	3,034	.70	25,744	.17	1,655	.04
26	Gunnison	2,758	.64	33,551	.22	3,832	.10
27	Hinsdale	426	.10	1,183	.01	9	.00
28	Huerfano	2,071	.48	17,422	.12	1,525	.04
29	Jackson	686	.16	8,623	.06	1,463	.04
30	Jefferson	34,689	8.01	1,105,050	7.37	127,057	3.35
31	Kiowa	727	.17	5,477	.04	292	.01
32	Kit Carson	2,458	.57	43,235	.29	3,289	.09
33	Lake	1,707	.39	21,907	.15	2,580	.07
34	La Plata	5,752	1.33	90,485	.60	7,496	.20
35	Larimer	20,720	4.79	447,648	2.99	70,242	1.85
36	Las Animas	4,477	1.03	43,194	.29	6,071	.16
37	Lincoln	1,723	.40	26,484	.18	6,093	.16
38	Logan	4,758	1.10	255,239	1.70	51,523	1.36
39	Mesa	12,601	2.91	289,368	1.93	63,126	1.66
40	Mineral	388	.09	1,730	.01	29	.00
41	Moffat	2,162	.50	35,710	.24	4,000	.11
42	Montezuma	3,648	.84	72,179	.48	16,951	.45
43	Montrose	4,358	1.01	62,968	.42	4,364	.12
44	Morgan	5,303	1.22	188,845	1.26	104,585	2.76
45	Otero	5,266	1.22	101,212	.67	27,432	.72
46	Ouray	658	.15	3,823	.03	576	.02
47	Park	1,013	.23	5,436	.04	198	.01
48	Phillips	1,568	.36	34,484	.23	3,303	.09
49	Pitkin	4,590	1.06	67,858	.45	3,052	.08
50	Prowers	4,031	.93	60,818	.41	5,378	.14
51	Pueblo	19,094	4.41	737,470	4.92	112,581	2.97
52	Rio Blanco	1,529	.35	16,423	.11	992	.03
53	Rio Grande	2,817	.65	46,095	.31	2,945	.08
54	Routt	3,219	.74	40,007	.27	1,703	.04
55	Saguache	986	.23	7,348	.05	720	.02
56	San Juan	444	.10	1,663	.01	9	.00
57	San Miguel	790	.18	4,425	.03	200	.01
58	Sedgwick	1,192	.28	17,476	.12	1,453	.04
59	Summit	2,069	.48	23,080	.15	435	.01
60	Teller	1,722	.40	10,116	.07	213	.01
61	Washington	1,399	.32	18,641	.12	3,274	.09
62	Weld	16,064	3.71	755,602	5.04	405,751	10.70
63	Yuma	2,866	.66	38,571	.26	3,494	.09
64	Foreign Corp. <sup>1/</sup>	7,043	1.63	598,510	3.99	209,086	5.51
STATE TOTALS <sup>2/</sup>		432,912	100.00	\$14,995,272	100.00	\$3,793,597	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 Sales Tax <sup>3/</sup>	Line No.
\$ 838,986	7.49	\$ 621,894	8.10	\$ 568,132	7.77	\$ 16,477	1
44,830	.40	14,610	.19	34,955	.48	1,014	2
808,220	7.22	383,193	4.99	615,115	8.41	17,839	3
10,175	.09	5,235	.07	5,374	.07	156	4
22,630	.20	12,503	.16	11,663	.16	338	5
10,830	.10	3,949	.05	7,627	.10	221	6
544,129	4.86	237,295	3.09	384,917	5.26	11,163	7
37,940	.34	14,048	.18	27,793	.38	806	8
7,252	.06	4,171	.05	3,396	.05	99	9
14,717	.13	5,257	.07	11,165	.15	324	10
9,285	.08	4,896	.06	5,906	.08	171	11
2,913	.03	2,396	.03	1,992	.03	58	12
7,865	.07	4,577	.06	3,733	.05	108	13
1,404	.01	602	.01	988	.01	29	14
39,985	.36	27,504	.36	30,574	.42	887	15
3,586,017	32.01	3,135,076	40.81	2,153,253	29.44	62,447	16
2,767	.02	1,236	.02	1,760	.02	51	17
30,476	.27	17,040	.22	18,017	.25	523	18
43,423	.39	9,233	.12	35,730	.49	1,036	19
5,365	.05	7,021	.09	2,678	.04	78	20
883,282	7.89	379,512	4.94	655,729	8.97	19,017	21
58,405	.52	26,158	.34	43,316	.59	1,256	22
81,537	.73	29,826	.39	55,964	.77	1,623	23
3,121	.03	445	.01	2,723	.04	79	24
24,090	.22	7,208	.09	18,537	.25	538	25
29,718	.27	11,463	.15	22,087	.30	641	26
1,174	.01	215	.00	968	.01	28	27
15,897	.14	7,387	.10	10,035	.14	291	28
7,160	.06	5,086	.07	3,537	.05	103	29
977,993	8.73	343,900	4.48	761,150	10.41	22,075	30
5,185	.05	3,045	.04	2,432	.03	71	31
39,946	.36	19,290	.25	23,945	.33	694	32
19,328	.17	6,866	.09	15,041	.21	436	33
82,989	.74	33,097	.43	57,388	.78	1,664	34
377,406	3.37	172,331	2.24	275,317	3.76	7,985	35
37,123	.33	17,317	.23	25,877	.35	751	36
20,391	.18	12,890	.17	13,594	.19	394	37
203,716	1.82	200,286	2.61	54,954	.75	1,594	38
226,242	2.02	129,141	1.68	160,227	2.19	4,647	39
1,701	.02	331	.00	1,399	.02	41	40
31,710	.28	14,117	.18	21,593	.30	626	41
55,228	.49	37,057	.48	35,122	.48	1,019	42
58,603	.52	21,551	.28	41,417	.57	1,201	43
84,260	.75	131,961	1.72	56,884	.78	1,650	44
73,779	.66	50,568	.66	50,643	.69	1,469	45
3,247	.03	1,259	.02	2,563	.04	74	46
5,238	.05	1,985	.03	3,452	.05	100	47
31,180	.28	24,300	.32	10,183	.14	295	48
64,806	.58	11,032	.14	56,826	.78	1,648	49
55,440	.49	25,717	.33	35,101	.48	1,018	50
624,889	5.58	440,335	5.73	297,134	4.06	8,617	51
15,431	.14	5,702	.07	10,721	.15	311	52
43,150	.39	21,197	.28	24,897	.34	722	53
38,304	.34	9,695	.13	30,311	.41	879	54
6,628	.06	2,654	.03	4,694	.06	136	55
1,654	.01	318	.00	1,345	.02	39	56
4,225	.04	1,286	.02	3,139	.04	91	57
16,023	.14	8,585	.11	8,891	.12	258	58
22,645	.20	4,913	.06	18,167	.25	527	59
9,903	.09	2,380	.03	7,736	.11	224	60
15,367	.14	11,601	.15	7,040	.10	204	61
349,851	3.12	532,436	6.93	223,166	3.05	6,472	62
35,077	.31	16,264	.21	22,307	.30	647	63
389,424	3.48	386,931	5.04	211,579	2.89	6,136	64
\$11,201,675	100.00	\$7,681,373	100.00	\$7,313,899	100.00	\$212,115	

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

Fiscal Year Ended June 30, 1973

-Thousands of Dollars--

	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
Agriculture, Forestry and Fisheries	336	41,031	442
Mining	129	29,851	316
Contract Construction	1,098	286,037	2,775
Manufacturing	2,010	1,595,092	13,149
Transportation, Communications, Electric, Gas and Sanitary Services	446	553,050	13,536
Wholesale Trade	2,116	1,128,794	16,140
Retail Trade:			
Building Materials, Hardware and Farm Equipment:			
Lumber & Other Building Materials Dealers	512	392,948	10,537
Heating & Plumbing Equipment Dealers	102	20,732	414
Paint, Glass & Wallpaper Stores	206	32,799	794
Electrical Supply Stores	76	18,807	279
Hardware Stores	419	88,334	2,341
Farm Equipment Stores	242	102,168	2,206
Subtotal	1,558	655,789	16,571
General Merchandise:			
Department Stores	123	412,645	10,975
Mail-Order Houses	58	47,366	1,094
Limited-Price Variety Stores	128	91,604	2,614
Merchandise Vending Machine Operators	73	9,915	63
Direct Selling Organizations	1,240	20,508	516
Miscellaneous General Merchandise Stores	426	134,812	3,609
Subtotal	2,047	716,851	18,871

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
Retail Trade: (Cont'd.)			
Food:			
Grocery Stores	1,404	1,216,193	29,711
Meat and Fish Markets	77	14,957	416
Fruit Stores & Vegetable Markets	50	1,776	45
Candy, Nut and Confectionery Stores	62	4,142	95
Dairy Products Stores	63	7,291	133
Retail Bakeries	176	12,642	359
Miscellaneous Food Stores	87	5,463	133
Subtotal	<u>1,919</u>	<u>1,262,466</u>	<u>30,892</u>
Automotive Dealers & Gasoline Service Stations:			
M.V. Dealers (New & Used Cars)	432	1,032,008	20,820
M.V. Dealers (Used Cars Only)	419	61,408	1,436
Tire, Battery & Accessory Dealers	623	110,311	2,449
Gasoline Service Stations	2,528	505,808	3,041
Mobile Home & Trailer Dealers	282	142,666	3,468
Miscellaneous Aircraft, Marine and Automotive Dealers	252	81,843	1,124
Subtotal	<u>4,535</u>	<u>1,934,045</u>	<u>32,339</u>
Apparel and Accessories:			
Men's & Boy's Clothing & Furnishings Stores	199	41,574	1,157
Women's Ready-to-Wear Stores	362	66,999	1,890
Women's Accessory & Specialty Stores	33	1,327	37
Children's & Infants' Wear Stores	42	4,849	138
Family Clothing Stores	252	165,651	4,558
Shoe Stores	263	39,443	1,131
Custom Tailors	28	1,248	27
Furriers and Fur Shops	11	2,275	46
Miscellaneous Apparel and Accessory Stores	76	8,917	226
Subtotal	<u>1,268</u>	<u>332,282</u>	<u>9,209</u>

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
Retail Trade: (Cont'd.)			
Furniture, Home Furnishings & Equipment:			
Furniture, Home Furnishings & Equipment Stores	1,089	226,122	5,584
Household Appliance Stores	271	51,260	1,311
Radio, Television & Music Stores	393	67,696	1,615
Subtotal	<u>1,753</u>	<u>345,078</u>	<u>8,510</u>
Eating & Drinking Places	4,063	584,187	15,982
Miscellaneous Retail Stores:			
Drug and Proprietary Stores	546	196,251	3,759
Liquor Stores	774	154,880	4,276
Antique and Secondhand Stores	603	22,357	582
Book and Stationery Stores	301	60,976	1,322
Sporting Goods and Bicycle Shops	506	85,473	2,105
Farm and Garden Supply Stores	381	132,331	1,136
Jewelry Stores	262	35,997	890
Fuel and Ice Dealers	224	23,321	562
Retail Stores not Elsewhere Classified	2,323	217,478	4,482
Subtotal	<u>5,920</u>	<u>929,063</u>	<u>19,114</u>
Finance, Insurance and Real Estate	225	22,650	523
Hotels and Other Lodging Services	1,553	182,077	4,839
Personal Services Other Than Lodging	5,028	589,690	8,631
Government Facilities	23	5,101	96
Nonclassifiable	<u>52</u>	<u>8,543</u>	<u>181</u>
STATE TOTALS <sup>1/</sup>	<u>36,076</u>	<u>11,201,675</u>	<u>212,115</u>

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

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Adams	2,113	\$838,986,123	100.00	\$16,476,655
Aurora (See Arapahoe County)	287	91,781,818	10.94	1,960,609
Bennett	13	1,829,905	.22	16,135
Brighton	179	50,848,042	6.06	1,000,744
Commerce City	287	187,046,119	22.29	3,021,845
Federal Heights	35	17,405,079	2.07	425,525
Northglenn	175	93,565,086	11.15	2,285,802
Thornton	168	57,648,305	6.87	1,387,116
Watkins	6	2,267,462	.27	19,679
Westminster	207	57,008,326	6.79	1,404,348
Remainder of County	757	279,585,981	33.34	4,954,852
Alamosa	243	\$ 44,829,598	100.00	\$ 1,013,743
Alamosa	182	36,487,058	81.39	842,298
Hooper	5	157,627	.35	3,201
Mosca	3	28,181	.06	387
Remainder of County	53	8,156,732	18.20	167,857
Arapahoe	2,226	\$808,219,563	100.00	\$17,839,381
Aurora (See Adams County)	461	152,731,335	18.90	3,830,991
Byers	17	1,911,553	.24	36,319
Deer Trail	20	915,613	.11	16,023
Englewood	871	337,548,696	41.76	7,026,835
Glendale	88	72,032,886	8.91	1,533,028
Littleton	405	150,837,666	18.66	3,407,367
Sheridan	30	5,973,659	.74	138,992
Strasburg	27	2,183,956	.27	38,167
Remainder of County	306	84,084,199	10.41	1,811,659
Archuleta	66	\$ 10,175,286	100.00	\$ 155,838
Arboles	3	72,744	.71	1,499
Pagosa Springs	38	5,593,262	54.97	125,378
Remainder of County	25	4,509,280	44.32	28,961
Baca	148	\$ 22,630,047	100.00	\$ 338,296
Campo	8	287,896	1.27	5,880
Pritchett	8	323,236	1.43	4,238
Springfield	75	15,405,150	68.07	228,431
Two Buttes	3	125,154	.55	2,748
Vilas	4	101,983	.45	2,644
Walsh	31	3,864,225	17.08	75,440
Remainder of County	20	2,522,403	11.15	18,915

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Bent	91	\$ 10,829,567	100.00	\$ 221,222
Las Animas	61	9,325,772	86.11	200,219
McClave	3	44,819	.41	1,182
Remainder of County	27	1,458,976	13.48	19,821
Boulder	1,968	\$544,128,740	100.00	\$11,163,120
Boulder	957	316,535,994	58.17	6,927,137
Broomfield	79	41,798,175	7.68	707,919
Lafayette	57	6,201,418	1.14	141,573
Longmont	442	114,717,789	21.08	2,375,492
Louisville	41	6,132,700	1.13	113,478
Lyons	34	2,427,671	.45	56,771
Nederland	17	1,469,980	.27	33,163
Niwot	14	554,896	.10	12,525
Superior	1	75,480	.01	1,538
Remainder of County	327	54,214,637	9.97	793,524
Chaffee	311	\$ 37,940,261	100.00	\$ 806,065
Buena Vista	57	8,181,488	21.56	165,693
Poncha Springs	12	691,963	1.82	8,229
Salida	138	18,686,400	49.25	419,827
Remainder of County	104	10,380,410	27.37	212,316
Cheyenne	81	\$ 7,251,969	100.00	\$ 98,512
Cheyenne Wells	44	4,570,710	63.03	63,730
Kit Carson	20	943,827	13.01	18,131
Remainder of County	17	1,737,432	23.96	16,651
Clear Creek	164	\$ 14,717,377	100.00	\$ 323,815
Empire	10	297,997	2.02	6,731
Georgetown	40	2,686,534	18.25	59,787
Idaho Springs	74	8,531,729	57.97	190,262
Silver Plume	7	181,876	1.24	4,902
Remainder of County	34	3,019,241	20.52	62,133
Conejos	121	\$ 9,284,708	100.00	\$ 171,289
Antonito	34	2,915,377	31.40	44,974
La Jara	28	3,098,786	33.38	64,116
Manassa	10	639,423	6.89	12,051
Romeo	6	518,481	5.58	6,931
Sanford	4	153,159	1.65	3,356
Remainder of County	40	1,959,482	21.10	39,861

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Costilla	57	\$ 2,912,801	100.00	\$ 57,813
Blanca	8	469,352	16.11	9,683
Fort Garland	11	874,854	30.03	16,304
San Luis	21	1,344,043	46.14	27,270
Remainder of County	16	224,552	7.72	4,556
Crowley	56	\$ 7,864,753	100.00	\$ 108,268
Crowley	4	358,490	4.56	8,181
Olney Springs	4	186,889	2.38	3,139
Ordway	34	6,430,219	81.76	77,170
Sugar City	4	58,079	.74	1,185
Remainder of County	11	831,076	10.56	18,593
Custer	30	\$ 1,404,495	100.00	\$ 28,666
Westcliffe	21	1,140,426	81.20	22,969
Remainder of County	9	264,069	18.80	5,697
Delta	358	\$ 39,984,885	100.00	\$ 886,760
Cedaredge	32	2,087,463	5.22	46,083
Crawford	6	495,040	1.24	10,192
Delta	135	21,333,303	53.35	480,431
Hotchkiss	37	2,513,618	6.29	52,544
Paonia	42	4,301,107	10.76	93,939
Remainder of County	106	9,254,354	23.14	203,571
Denver City and County	7,408	\$3,586,017,108	100.00	\$62,446,997
Dolores	37	\$ 2,766,999	100.00	\$ 51,047
Dove Creek	22	2,202,619	79.60	41,667
Rico	6	99,500	3.60	2,279
Remainder of County	9	464,880	16.80	7,101
Douglas	159	\$ 30,476,142	100.00	\$ 522,577
Castle Rock	69	12,024,211	39.45	242,396
Franktown	6	541,015	1.78	11,781
Parker	11	644,664	2.12	14,114
Sedalia	6	513,173	1.68	9,955
Remainder of County	69	16,753,079	54.97	244,331
Eagle	263	\$ 43,422,696	100.00	\$ 1,036,254
Basalt	25	3,461,987	7.97	77,555
Eagle	33	5,427,585	12.50	93,272
Gypsum	6	327,704	.75	6,482
Minturn	15	2,617,865	6.03	43,819
Redcliff	3	136,482	.31	3,183
Vail	120	25,160,031	57.94	666,713
Remainder of County	62	6,291,042	14.50	145,230

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Elbert	73	\$ 5,365,468	100.00	\$ 77,663
Agate	4	1,361,159	25.37	4,956
Elizabeth	13	1,065,887	19.87	16,761
Kiowa	12	813,280	15.16	15,903
Matheson	4	96,971	1.81	1,372
Simla	18	1,061,083	19.78	22,594
Remainder of County	23	967,088	18.01	16,077
El Paso	3,144	\$883,281,858	100.00	\$19,017,343
Broadmoor	3	11,287,671	1.28	252,810
Calhan	19	3,484,405	.39	48,290
Colorado Springs	2,449	763,072,940	86.39	16,808,716
Fountain	47	6,312,246	.71	128,516
Green Mountain Falls	10	350,680	.04	7,134
Manitou Springs	119	7,383,030	.84	172,676
Monument	15	2,518,614	.29	52,369
Palmer Lake	11	350,892	.04	7,947
Peyton	3	257,613	.03	7,137
Ramah	4	38,770	.00	1,027
Security	43	12,564,505	1.42	276,319
Remainder of County	421	75,660,492	8.57	1,254,402
Fremont	415	\$ 58,404,675	100.00	\$ 1,256,297
Canon City	239	39,293,261	67.28	868,359
Cotopaxi	3	142,198	.24	3,538
East Canon	1	82,596	.14	1,985
Florence	69	7,919,524	13.56	165,866
Penrose	5	300,791	.52	5,220
Rockvale	1	95,588	.16	2,446
Remainder of County	98	10,570,717	18.10	208,883
Garfield	414	81,536,761	100.00	1,623,028
Carbondale	33	2,747,541	3.37	62,533
Glenwood Springs	194	49,522,177	60.74	1,135,763
Grand Valley	11	393,969	.48	5,988
New Castle	13	489,323	.60	8,904
Rifle	65	9,811,224	12.03	199,232
Silt	12	608,375	.75	11,646
Remainder of County	87	17,964,152	22.03	198,962
Gilpin	63	3,120,835	100.00	78,969
Black Hawk	13	692,468	22.19	16,011
Central City	39	2,150,277	68.90	57,615
Remainder of County	11	278,090	8.91	5,343



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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Grand	253	\$ 24,089,938	100.00	\$ 537,587
Fraser	9	684,056	2.84	16,927
Granby	52	9,180,264	38.11	196,718
Grand Lake	50	2,546,867	10.57	58,971
Hot Sulphur Springs	9	454,387	1.89	9,311
Kremmling	35	3,590,539	14.90	81,281
Tabernash	1	11,206	.05	298
Remainder of County	97	7,622,619	31.64	174,081
Gunnison	230	\$ 29,718,244	100.00	\$ 640,607
Crested Butte	29	1,935,632	6.51	48,959
Gunnison	142	23,884,952	80.37	517,922
Sapinero	1	46,281	.16	501
Somerset	2	73,452	.25	1,425
Remainder of County	57	3,777,927	12.71	71,800
Hinsdale	36	\$ 1,173,960	100.00	\$ 28,076
Lake City	17	538,816	45.90	12,459
Remainder of County	19	635,144	54.10	15,617
Huerfano	173	\$ 15,897,128	100.00	\$ 291,028
Gardner	2	43,744	.28	640
La Veta	19	1,086,428	6.83	15,401
Walsenburg	114	11,843,800	74.50	233,344
Remainder of County	37	2,923,156	18.39	41,643
Jackson	57	\$ 7,159,868	100.00	\$ 102,584
Cowdrey	1	21,085	.29	176
Rand	1	41,751	.58	696
Walden	35	2,869,574	40.08	68,930
Remainder of County	20	4,227,458	59.05	32,782
Jefferson	2,891	\$977,992,778	100.00	\$22,074,567
Arvada	429	111,685,132	11.42	2,555,458
Conifer	6	742,646	.08	16,901
Edgewater	56	18,410,744	1.88	448,339
Evergreen	68	16,699,453	1.71	386,724
Golden	221	53,740,380	5.49	1,221,599
Indian Hills	3	103,654	.01	1,206
Kittredge	7	244,255	.02	6,241
Lakeside	45	37,350,840	3.82	958,295
Lakewood	1,208	533,326,898	54.53	12,140,418
Morrison	24	1,314,734	.13	26,042
Mountain View	8	917,130	.09	19,703
Wheatridge	405	130,085,551	13.30	2,716,671
Remainder of County	412	73,371,361	7.52	1,576,970

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Kiowa	61	\$ 5,184,729	100.00	\$ 70,569
Eads	35	3,312,379	63.89	49,206
Haswell	4	337,430	6.51	6,652
Sheridan Lake	4	447,494	8.63	3,231
Remainder of County	17	1,087,426	20.97	11,480
Kit Carson	204	\$ 39,945,581	100.00	\$ 694,480
Bethune	3	596,988	1.49	1,183
Burlington	111	24,683,416	61.79	486,325
Flagler	27	5,483,750	13.73	62,047
Seibert	9	2,422,270	6.06	5,001
Stratton	22	2,931,820	7.34	64,253
Vona	5	181,365	.45	2,722
Remainder of County	27	3,645,972	9.14	72,949
Lake	142	\$ 19,327,793	100.00	\$ 436,233
Leadville	97	12,998,737	67.25	294,212
Twin Lakes	3	67,306	.35	1,399
Remainder of County	43	6,261,750	32.40	140,622
La Plata	479	\$ 82,989,281	100.00	\$1,664,347
Bayfield	14	1,264,753	1.52	32,158
Durango	300	61,575,526	74.20	1,370,394
Ignacio	20	1,544,070	1.86	34,665
Remainder of County	147	18,604,932	22.42	227,130
Larimer	1,727	\$377,406,091	100.00	\$7,984,720
Berthoud	36	3,808,126	1.01	59,944
Estes Park	207	25,231,922	6.69	563,046
Fort Collins	713	215,487,247	57.10	4,688,571
Livermore	1	51,562	.01	802
Loveland	373	74,823,814	19.83	1,610,163
Timnath	3	568,275	.15	13,342
Wellington	8	825,737	.22	7,217
Remainder of County	387	56,609,408	14.99	1,041,635
Las Animas	373	\$ 37,123,178	100.00	\$ 750,551
Aguilar	11	465,645	1.25	11,202
Branson	2	37,061	.10	22
Kim	5	141,386	.38	3,090
Trinidad	281	33,365,886	89.88	670,304
Remainder of County	74	3,113,200	8.39	65,933

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Lincoln	144	\$ 20,390,879	100.00	\$ 394,293
Arriba	13	978,785	4.80	9,842
Genoa	8	252,726	1.24	4,803
Hugo	25	2,862,475	14.04	64,448
Limon	84	15,551,836	76.27	306,608
Remainder of County	14	745,057	3.65	8,592
Logan	396	\$203,716,059	100.00	\$1,593,727
Atwood	1	116,236	.06	2,194
Crook	8	353,132	.17	8,526
Fleming	13	1,198,941	.59	24,705
Iliiff	5	581,942	.29	13,615
Merino	5	493,293	.24	2,647
Peetz	4	275,159	.14	4,373
Sterling	266	60,907,984	29.90	1,255,034
Remainder of County	95	139,789,372	68.61	282,633
Mesa	1,050	\$226,242,452	100.00	\$4,646,853
Clifton	11	1,380,385	.61	33,244
Collbran	10	677,888	.30	14,223
De Beque	4	277,881	.12	5,081
Fruita	51	6,676,674	2.95	112,382
Gateway	3	86,484	.04	1,737
Grand Junction	656	170,987,600	75.58	3,608,336
Mesa	3	64,623	.03	1,278
Palisade	29	2,928,870	1.29	61,346
Remainder of County	284	43,162,047	19.08	809,226
Mineral	32	\$ 1,701,398	100.00	\$ 40,574
Creede	18	1,171,818	68.87	27,436
Remainder of County	14	529,580	31.13	13,138
Moffat	180	\$ 31,710,342	100.00	\$ 626,236
Craig	140	26,128,467	82.40	546,051
Dinosaur	7	522,301	1.65	7,845
Maybell	3	132,758	.42	1,805
Remainder of County	31	4,926,816	15.53	70,535
Montezuma	304	\$ 55,228,156	100.00	\$1,018,656
Cortez	193	39,686,408	71.86	812,448
Dolores	24	2,324,626	4.21	48,028
Mancos	16	1,096,318	1.99	23,354
Remainder of County	71	12,120,804	21.94	134,826

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Montrose	363	\$58,603,058	100.00	\$1,201,167
Cimarron	1	49,276	.08	659
Montrose	212	39,053,905	66.64	891,885
Naturita	18	2,625,780	4.48	36,337
Nucla	19	2,162,786	3.69	44,888
Olathe	19	2,496,901	4.26	25,447
Uravan	3	436,102	.74	3,377
Remainder of County	91	11,778,308	20.11	198,574
Morgan	442	\$84,260,447	100.00	\$1,649,717
Brush	101	12,861,105	15.26	266,027
Fort Morgan	204	42,927,553	50.95	990,472
Hillrose	6	688,113	.82	3,739
Weldona	1	38,116	.05	1,038
Wiggins	22	4,973,325	5.90	65,976
Remainder of County	109	22,772,235	27.02	322,465
Otero	439	\$73,779,214	100.00	\$1,468,825
Cheraw	5	632,998	.86	9,265
Fowler	41	3,237,479	4.39	70,726
La Junta	178	37,450,695	50.76	753,243
Manzanola	15	1,211,552	1.64	16,731
Rocky Ford	111	15,559,744	21.09	344,021
Swink	11	848,977	1.15	14,863
Remainder of County	78	14,837,769	20.11	259,976
Ouray	55	\$ 3,246,527	100.00	\$ 74,324
Ouray	43	2,657,809	81.87	62,721
Ridgway	8	344,638	10.62	9,242
Remainder of County	4	244,080	7.51	2,361
Park	84	\$ 5,238,475	100.00	\$ 100,122
Alma	3	432,209	8.25	1,515
Fairplay	26	1,747,315	33.36	33,337
Hartsel	2	233,685	4.46	2,842
Remainder of County	53	2,825,266	53.93	62,428
Phillips	131	\$31,180,138	100.00	\$ 295,345
Amherst	4	88,886	.29	1,962
Haxtun	33	6,128,643	19.66	72,410
Holyoke	66	11,106,644	35.62	170,784
Remainder of County	27	13,855,965	44.43	50,189

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Pitkin	383	\$ 64,806,187	100.00	\$1,648,056
Aspen	299	48,036,815	74.12	1,219,761
Snowmass	4	1,132,045	1.75	25,546
Remainder of County	80	15,637,327	24.13	402,749
Prowers	336	\$ 55,440,177	100.00	\$1,018,008
Bristol	3	543,847	.98	5,978
Granada	15	599,131	1.08	13,819
Hartman	2	46,210	.08	1,091
Holly	36	7,779,484	14.03	90,658
Lamar	230	39,097,088	70.52	801,371
Wiley	9	1,183,299	2.13	29,041
Remainder of County	42	6,191,118	11.18	76,050
Pueblo	1,591	\$624,888,533	100.00	\$8,617,462
Avondale	11	1,044,607	.17	23,777
Beulah	4	162,048	.03	3,575
Boone	8	517,866	.08	8,139
Colorado City	13	771,125	.12	14,609
Pueblo	1,311	517,354,694	82.79	7,777,716
Rye	6	564,613	.09	13,660
Remainder of County	237	104,473,580	16.72	775,986
Rio Blanco	127	\$ 15,431,126	100.00	\$ 310,941
Meeker	52	6,015,815	38.98	126,576
Rangely	52	7,770,637	50.36	157,881
Rio Blanco	1	103,712	.67	1,723
Remainder of County	22	1,540,962	9.99	24,761
Rio Grande	235	\$ 43,149,948	100.00	\$ 722,094
Del Norte	44	5,661,779	13.12	107,141
Monte Vista	109	18,976,995	43.98	398,123
South Fork	6	4,869,265	11.28	6,378
Remainder of County	77	13,641,909	31.62	210,452
Routt	268	\$ 38,304,120	100.00	\$ 879,086
Hayden	19	1,903,260	4.97	40,670
Milner	2	73,623	.19	1,539
Oak Creek	16	1,184,501	3.09	26,069
Phippsburg	3	91,308	.24	2,096
Steamboat Springs	136	24,126,874	62.99	544,954
Toponas	2	209,179	.55	2,849
Yampa	9	469,427	1.23	11,819
Remainder of County	82	10,245,948	26.74	249,090

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

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Saguache	82	\$ 6,628,258	100.00	\$136,163
Center	38	4,787,881	72.23	101,939
Saguache	22	853,538	12.88	16,867
Remainder of County	23	986,839	14.89	17,357
San Juan	37	\$ 1,653,526	100.00	\$ 39,024
Silverton	35	1,573,401	95.15	37,345
Remainder of County	2	80,125	4.85	1,679
San Miguel	66	\$ 4,225,292	100.00	\$ 91,033
Norwood	20	1,602,706	37.93	33,059
Placerville	2	39,611	.94	401
Telluride	27	1,891,852	44.77	46,996
Remainder of County	16	691,123	16.36	10,577
Sedgwick	99	\$16,022,996	100.00	\$257,848
Julesburg	65	11,647,590	72.69	197,034
Ovid	9	564,576	3.52	8,658
Sedgwick	9	531,149	3.31	8,582
Remainder of County	17	3,279,681	20.48	43,574
Summit	172	\$22,645,424	100.00	\$526,870
Blue River	1	21,051	.09	611
Breckenridge	54	6,995,378	30.89	177,163
Dillon	29	4,698,091	20.75	118,246
Frisco	35	4,549,631	20.09	97,733
Silverthorne	15	1,078,123	4.76	18,727
Remainder of County	39	5,303,150	23.42	114,390
Teller	143	\$ 9,902,593	100.00	\$224,372
Cripple Creek	38	1,863,819	18.82	46,278
Victor	14	353,600	3.57	6,936
Woodland Park	52	6,370,809	64.33	143,072
Remainder of County	39	1,314,365	13.28	28,086
Washington	117	\$15,366,596	100.00	\$204,180
Akron	64	10,862,142	70.69	160,485
Anton	1	101,244	.66	1,020
Cope	6	2,075,026	13.50	4,594
Otis	17	1,040,664	6.77	18,025
Woodrow	3	160,983	1.05	2,271
Remainder of County	25	1,126,537	7.33	17,785

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

Fiscal Year Ended June 30, 1973

	Monthly Average Number of Returns	Retail Sales	Percent of County Retail Sales	Net Tax Collections
Weld	1,339	\$ 349,850,907	100.00	\$ 6,472,358
Ault	27	6,770,948	1.94	60,297
Dacono	9	437,058	.12	11,105
Eaton	50	14,794,106	4.23	164,741
Erie	15	981,408	.28	10,511
Evans	37	5,689,385	1.63	137,705
Firestone	5	416,787	.12	10,584
Fort Lupton	55	12,035,642	3.44	260,113
Frederick	10	507,835	.15	10,405
Garden City	3	257,846	.07	5,902
Gilcrest	8	369,219	.11	9,067
Greeley	668	227,953,857	65.16	4,414,932
Grover	6	193,111	.06	4,191
Hudson	15	1,472,058	.42	27,205
Johnstown	27	4,412,262	1.26	65,681
Keenesburg	23	3,399,647	.97	65,098
Kersey	14	1,448,023	.41	31,759
La Salle	30	10,102,294	2.89	206,408
Mead	4	696,287	.20	8,668
Milliken	8	1,018,052	.29	22,738
Nunn	6	150,098	.04	2,872
Pierce	6	577,452	.17	11,273
Platteville	14	2,067,750	.59	26,320
Raymer	2	766,713	.22	9,632
Severance	5	863,417	.25	5,941
Windsor	40	6,534,364	1.87	83,140
Remainder of County	252	45,935,288	13.11	806,070
Yuma	239	\$ 35,077,196	100.00	\$ 646,965
Eckley	2	63,334	.18	1,350
Idalia	8	800,489	2.28	8,117
Joes	10	556,871	1.59	11,871
Kirk	4	480,405	1.37	8,572
Wray	77	15,631,991	44.56	280,417
Yuma	87	14,787,410	42.16	288,274
Remainder of County	52	2,756,696	7.86	48,364
Out of State	<u>587</u>	<u>\$ 389,423,747</u>	100.00	<u>\$ 6,136,094</u>
STATE TOTALS	<u>36,076</u>	<u>\$11,201,675,055</u>		<u>\$212,115,360</u>

COLORADO  
LOCAL SALES TAXES  
(as of June 30, 1973)

Line No.	County	County Tax Rate	Cities and Rates	Line No.
1	Adams	None	<u>Aurora, 2% - 10/1/69; Brighton, 1% - 7/1/70; Commerce City, 2% - 3/31/71; Federal Heights, 2% - 1/1/73; Northglenn, 2% - 1/1/72; Thornton, 2% - 1/1/73; Westminster, 1% - 7/1/67</u>	1
2	Alamosa	None	<u>Alamosa, 1% - 1/1/63</u>	2
3	Arapahoe	None	<u>Aurora, 2% - 10/1/69; Cherry Hills, 2% - 1/1/68; Englewood, 3% - 9/1/70; Glendale, 2% - 7/13/72; Greenwood Village, 3% - 7/1/72; Littleton, 3% - 11/1/70</u>	3
4	Archuleta	1% - 1/1/69		4
5	Baca	None		5
6	Bent	1% - 7/1/71		6
7	Boulder	None	<u>Boulder, 2% - 1/1/68; Broomfield, 1% - 7/1/72; Lafayette, 2% - 5/5/70; Longmont, 2% - 1/1/69; Lyons, 2% - 7/1/68; Nederland, 2% - 1/1/70; Buena Vista, 1% - 1/1/73</u>	7
8	Chaffee	None		8
9	Cheyenne	None		9
10	Clear Creek	None	<u>Georgetown, 2% - 1/1/70; Idaho Springs, 2% - 1/1/71</u>	10
11	Conejos	None	<u>Antonito, 1% - 7/1/72; La Jara, 1% - 1/1/72</u>	11
12	Costilla	1% - 7/1/69		12
13	Crowley	None		13
14	Custer	None		14
15	Delta	1% - 7/1/70		15
16	Denver	3% - 10/1/69	<u>4% Lodging tax effective 5/1/71</u>	16
17	Dolores	None	<u>Dove Creek, 1% - 1/1/70; Rico, 1% - 1/1/73</u>	17
18	Douglas	None		18
19	Eagle	None	<u>Basalt, 2% - 1/1/71; Eagle, 2% - 1/1/71; Minturn, 2% - 7/1/72; Vail, 3% - 7/1/71</u>	19
20	Elbert	None		20
21	El Paso	None	<u>Colorado Springs, 2% - 1/1/72; Manitou Springs, 2% - 4/1/71</u>	21
22	Fremont	None		22
23	Garfield	None	<u>Carbondale, 2% - 7/1/71; *Glenwood Springs, 1% - 4/1/67; Rifle, 1% - 8/1/65; Silt, 1% - 1/1/69</u>	23
24	Gilpin	None	<u>Black Hawk, 2% - 7/1/68; *Central City, 3% - 3/13/73</u>	24
25	Grand	None	<u>Fraser, 2% - 7/1/72; Granby, 2% - 1/1/72; Grand Lake, 2% - 8/1/66; Hot Sulphur Springs, 2% - 1/1/73</u>	25
26	Gunnison	None	<u>Crested Butte, 1% - 7/1/71; *Gunnison, 1% - 9/1/63</u>	26
27	Hinsdale	2% - 1/1/73		27
28	Huerfano	1% - 7/1/68	<u>Walsenburg, 1% - 7/1/72</u>	28
29	Jackson	None		29
30	Jefferson	1/2% - 7/1/73	<u>Arvada, 1% - 4/1/73; Edgewater, 2% - 7/1/69; Lakewood, 2% - 1/1/72; Morrison, 2% - 7/1/73; Mountain View, 2% - 11/1/72; Wheat Ridge, 1% - 7/1/70</u>	30
31	Kiowa	None		31
32	Kit Carson	None		32
33	Lake	1% - 7/1/72		33
34	La Plata	None	<u>Bayfield, 1% - 1/1/71; Durango, 1% - 4/1/62; Ignacio, 1% - 1/1/71</u>	34
35	Larimer	None	<u>Berthoud, 2% - 1/1/71; Estes Park, 2% - 7/1/71; Ft Collins, 2% - 4/1/73; Loveland, 1% - 1/1/70; Trinidad, 2% - 1/1/73</u>	35
36	Las Animas	None		36
37	Lincoln	None		37
38	Logan	None		38
39	Mesa	None	<u>Fruita, 1% - 1/1/69; Grand Junction, 1% - 8/1/64; Palisade, 1% - 1/1/70</u>	39
40	Mineral	1% - 7/1/71		40
41	Moffat	None		41
42	Montezuma	None	<u>Cortez, 1% - 3/1/65; Dolores, 1% - 1/1/69; Mancos, 1% - 1/1/69</u>	42
43	Montrose	None	<u>Montrose, 2% - 12/1/71; Naturita, 1% - 7/1/73; Nucla, 1% - 7/1/72; Olathe, 1% - 1/1/73</u>	43
44	Morgan	None		44
45	Otero	None		45
46	Ouray	None	<u>Ouray, 2% - 7/1/69</u>	46
47	Park	None		47
48	Phillips	None		48
49	Pitkin	2% - 7/1/69	<u>Aspen, 2% - 7/1/73</u>	49
50	Prowers	None	<u>Lamar, 1% - 10/1/68</u>	50
51	Pueblo	None	<u>Pueblo, 3% - 1/1/72</u>	51
52	Rio Blanco	None	<u>Meeker, 1% - 1/1/72; Rangely, 1% - 1/1/73</u>	52
53	Rio Grande	1% - 7/1/69		53
54	Routt	None	<u>Hayden, 2% - 1/1/73; Steamboat Springs, 2% - 1/1/73</u>	54
55	Saguache	None	<u>Saguache, 1% - 1/1/73</u>	55
56	San Juan	None	<u>Silverton, 1% - 1/1/69</u>	56
57	San Miguel	None	<u>Norwood, 1% - 7/1/72; Telluride, 2% - 1/1/69</u>	57
58	Sedgwick	None		58
59	Summit	2% - 7/1/71		59
60	Teller	None	<u>Cripple Creek, 1% - 7/1/72; Woodland Park, 1% - 1/1/71</u>	60
61	Washington	None		61
62	Weld	None	<u>Dacono, 1% - 7/1/73; Evans, 1% - 7/1/73; Ft Lupton, 1% - 1/1/71; Greeley, 1% - 1/1/69; Johnstown, 2% - 1/1/71; Windsor, 1% - 1/1/71</u>	62
63	Yuma	None		63

- NOTE: 1. Dates shown are effective date of that particular rate - not necessarily the date the local sales tax was first imposed.  
2. Combined state, county and municipal sales tax rate cannot exceed 7%, per Chapter 138-10-8, Colorado Revised Statutes, 1963 (SL 1967).  
3. Underlined are home rule cities.  
4. Asterisk denotes contract cities (tax collected by the Department of Revenue).

State of Colorado collects the tax for 64 municipalities and 12 counties.



