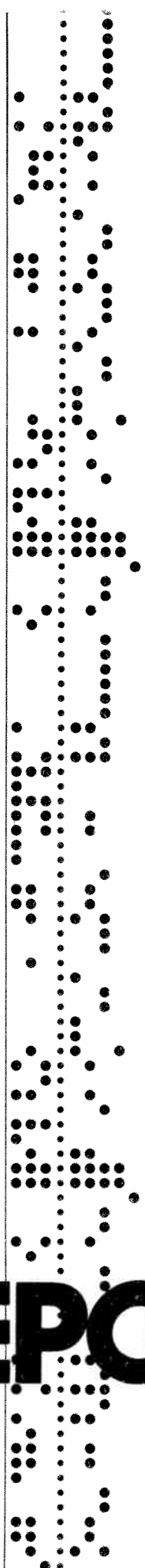


33rd **ANNUAL REPORT**

COLORADO
DEPARTMENT OF REVENUE

Fiscal Year Ended June 30, 1974



ANNUAL REPORT FOR FISCAL YEAR 1973-1974
Colorado Department of Revenue
State Capitol Annex Building, Denver, Colorado 80203

Hugh H.C. Weed, Jr., Executive Director

Harold R. Drake, Deputy Director

Prepared by Research and Statistics Section
Stanley B. Schwartz, Chief

Material Compiled by:
William J. Russell, Principal Economist
David M. Hall, Senior Revenue Agent
Dorothy J. Owens, Secretary

Cover Design by:
Ellen A. Turner

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33RD ANNIVERSARY

COLORADO DEPARTMENT of REVENUE

(Established July 1, 1941)

<u>Fiscal Year Ended</u>	<u>Governor</u>	<u>Director of Revenue</u>
1. June 30, 1942	Ralph L. Carr	Farrington R. Carpenter
2. June 30, 1943	John C. Vivian	Albert F. Cruse
3. June 30, 1944	John C. Vivian	Albert F. Cruse
4. June 30, 1945	John C. Vivian	Albert F. Cruse
5. June 30, 1946	John C. Vivian	C.B. Pond
6. June 30, 1947	W. Lee Knous	W.F. Perkins
7. June 30, 1948	W. Lee Knous	W.F. Perkins
8. June 30, 1949	W. Lee Knous*	W.F. Perkins
9. June 30, 1950	Walter W. Johnson	W.F. Perkins
10. June 30, 1951	Dan Thornton	Averill C. Johnson
11. June 30, 1952	Dan Thornton	Averill C. Johnson
12. June 30, 1953	Dan Thornton	Clyde P. Fugate
13. June 30, 1954	Dan Thornton	Clyde P. Fugate
14. June 30, 1955	Edwin C. Johnson	Earl F. Blevins
15. June 30, 1956	Edwin C. Johnson	Earl F. Blevins
16. June 30, 1957	Stephen L.R. McNichols	Robert A. Theobald
17. June 30, 1958	Stephen L.R. McNichols	Robert A. Theobald
18. June 30, 1959	Stephen L.R. McNichols	Robert A. Theobald
19. June 30, 1960	Stephen L.R. McNichols	Robert A. Theobald
20. June 30, 1961	Stephen L.R. McNichols	Robert A. Theobald
21. June 30, 1962	Stephen L.R. McNichols	Robert A. Theobald
22. June 30, 1963	John A. Love	Hugh H.C. Weed, Jr.
23. June 30, 1964	John A. Love	Hugh H.C. Weed, Jr.
24. June 30, 1965	John A. Love	Hugh H.C. Weed, Jr.
25. June 30, 1966	John A. Love	John H. Heckers
26. June 30, 1967	John A. Love	John H. Heckers
27. June 30, 1968	John A. Love	John H. Heckers
28. June 30, 1969	John A. Love	John H. Heckers
29. June 30, 1970	John A. Love	John H. Heckers
30. June 30, 1971	John A. Love	John H. Heckers
31. June 30, 1972	John A. Love**	John H. Heckers
32. June 30, 1973	John D. Vanderhoof	John H. Heckers***
33. June 30, 1974	John D. Vanderhoof	Hugh H.C. Weed, Jr.

* - Governor Knous resigned April 15, 1950 to accept Presidential appointment as U.S. District Judge of the District of Colorado. Succeeded by Lt. Governor, Walter W. Johnson.

** - Governor Love resigned July 16, 1973, to accept Presidential appointment as Director of the White House Energy Policy Office. Succeeded by Lt. Governor, John D. Vanderhoof.

*** - Mr. Heckers resigned April 22, 1974. Succeeded by former Director of Revenue, Hugh H.C. Weed, Jr.

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DEPARTMENT of REVENUE

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, 620 - 4th Avenue, 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 employee positions as of June 30, 1974, was 1,467.

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.

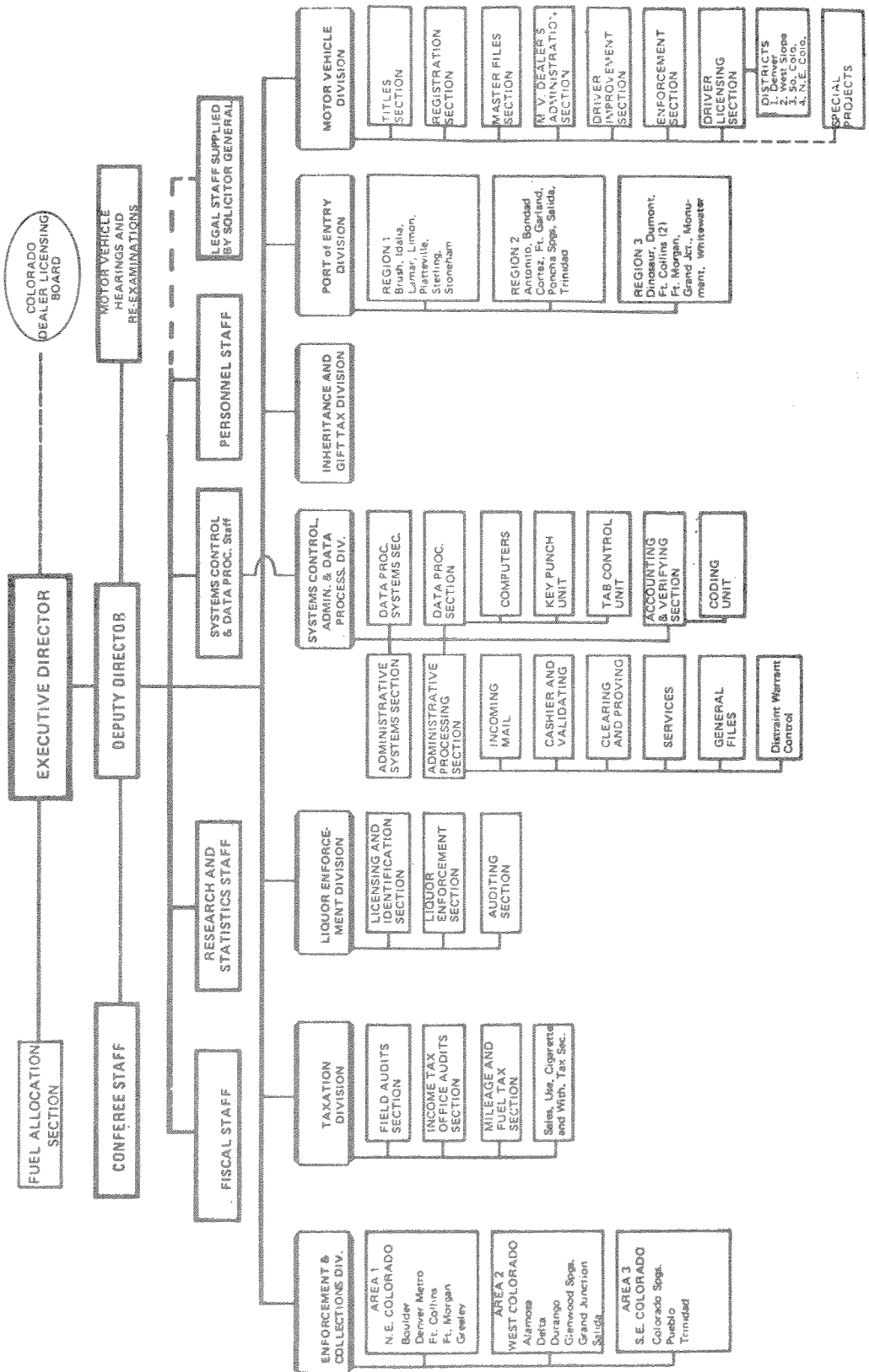
8. Maintain highway accident records for the enforcement of the financial responsibility law and Motor Vehicle licensing laws.
9. Administer Motor Vehicle inspection station laws.
10. Maintain and administer Port of Entry system in Colorado.
11. Administer Motor Vehicle Dealers' licensing laws.

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, 1973.

Section	24-35- 101 et seq	Organization and Administration
	24- 4- 102 "	Rule Making and Licensing Procedures
	41- 2- 101 "	Aircraft Registration
	42- 1- 102 "	Motor Vehicles, Operators, Gross Ton-Mile Tax, Ports of Entry
	10- 3- 209 "	Insurance Premiums Tax
	24-60-1101 "	Drivers License Compact
	12-46- 101 "	Liquor Tax
	29- 2- 101 "	Local Sales Taxes
	39-22- 101 "	Income Tax
	39-27- 101 "	Motor Fuel Tax
	39-23- 156 "	Inheritance Tax (Collections only)
	39-26- 101 "	Sales and Use Taxes
	39-28- 101 "	Cigarette Tax
	39-21- 102 "	Procedure and Administration

COLORADO DEPARTMENT OF REVENUE



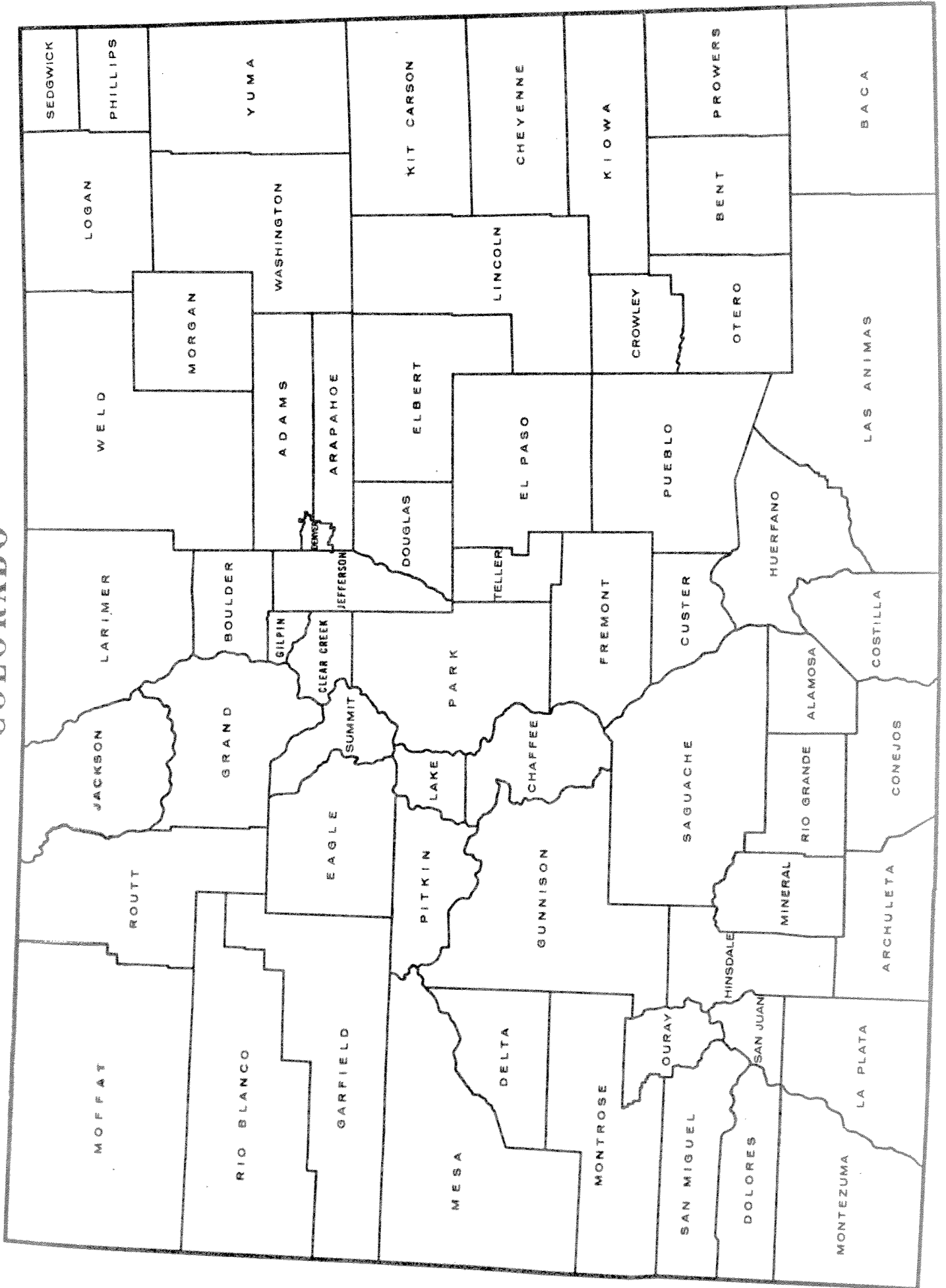
POPULATION BY COUNTIES

County	Census 1960 ^{a/}	Census 1970 ^{a/}	July 1, 1974 ^{b/}
Adams	120,296	185,789	208,700
Alamosa	10,000	11,422	12,800
Arapahoe	113,426	162,142	210,100
Archuleta	2,629	2,733	2,800
Baca	6,310	5,674	5,800
Bent	7,419	6,493	6,500
Boulder	74,254	131,889	162,700
Chaffee	8,298	10,162	11,900
Cheyenne	2,789	2,396	2,300
Clear Creek	2,793	4,819	5,000
Conjoes	8,428	7,846	8,000
Costilla	4,219	3,091	3,200
Crowley	3,978	3,086	3,600
Custer	1,305	1,120	1,300
Delta	15,602	15,286	16,300
Denver	493,887	514,678	502,700
Dolores	2,196	1,641	1,600
Douglas	4,816	8,407	14,700
Eagle	4,677	7,498	9,600
Elbert	3,708	3,903	5,400
El Paso	143,742	235,972	286,100
Fremont	20,196	21,942	26,700
Garfield	12,017	14,821	17,300
Gilpin	685	1,272	1,400
Grand	3,557	4,107	7,200
Gunnison	5,477	7,578	9,100
Hinsdale	208	202	300
Huerfano	7,867	6,590	6,300
Jackson	1,758	1,811	2,000
Jefferson	127,520	233,031	301,800
Kiowa	2,425	2,029	2,200
Kit Carson	6,957	7,530	7,400
Lake	7,101	8,282	8,600
La Plata	19,225	19,199	22,200
Larimer	53,343	89,900	117,700
Las Animas	19,983	15,744	16,400
Lincoln	5,310	4,836	4,900
Logan	20,302	18,852	20,200
Mesa	50,715	54,374	59,000
Mineral	424	786	600
Moffat	7,061	6,525	7,200
Montezuma	14,024	12,952	14,700
Montrose	18,286	18,366	20,000
Morgan	21,192	20,105	22,500
Otero	24,128	23,523	23,400
Ouray	1,601	1,546	1,700
Park	1,822	2,185	3,500
Phillips	4,440	4,131	3,800
Fitkin	2,381	6,185	8,000
Prowers	13,296	13,258	14,300
Pueblo	118,707	118,238	126,600
Rio Blanco	5,150	4,842	5,600
Rio Grande	11,160	10,494	11,100
Routt	5,900	6,592	8,600
Saguache	4,473	3,827	4,200
San Juan	849	831	800
San Miguel	2,944	1,949	2,100
Sedgwick	4,242	3,405	3,300
Summit	2,073	2,665	4,100
Teller	2,495	3,316	5,700
Washington	6,625	5,550	5,700
Weid	72,344	89,297	109,000
Yuma	8,912	8,544	8,300
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,526,600</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, Second Regular session. Statutory references are from the 1973 Colorado Revised Statutes.

Appropriations:

H.B. 1193 -- Supplemental appropriation - department of revenue. Increases appropriations made in the 1973 "long bill" as follows: For Revenue and Motor Vehicle Administration, an additional \$53,204 and 9.2 FTE for personal services, an additional \$286,686 for operating expenses, an additional \$25,000 for travel and subsistence, and an additional \$28,963 for capital outlay; for Title, Driver Improvement, and Master File sections, an additional \$318,707 and 53.0 FTE for personal services, an additional \$428 for travel and subsistence; and for revenue special purposes, an additional \$15,845 for county clerk fees, and an additional \$40,100 and 3.0 FTE for the Colorado Dealer Licensing Board. Of such additional moneys, \$626,513 is from the Highway Users Tax fund, \$40,100 is from the Auto Dealers License fund, and \$153,925 is from General funds.

Effective April 19, 1974.

H.B. 1200 -- Appropriation - long appropriation act. For expenses of the Executive, Legislative and Judicial departments of State government for the fiscal year 1974-75.

Effective July 1, 1974.

H.B. 1084 -- Environment and land use - conservation trust funds - appropriation. Establishes a Conservation Trust fund in the office of the State Treasurer, and authorizes each county and municipality to do likewise in order to receive State funds appropriated to enable such local governments to acquire, develop, and maintain "new conservation sites", defined as interests in land and water hereafter acquired for parks, recreation, open space, and similar purposes. Appropriates \$725,000 to the fund, to be disbursed on a population basis by September 1, 1974, among all counties and municipalities which have reported to the Department of Revenue that they have established such funds.

Effective July 1, 1974. Amends 39-22-623; adds 29-21-101, 30-11-122, 31-25-305, 31-25-220.

Income Tax:

H.B. 1023 -- Taxation - income tax credits for the elderly or disabled. Authorizes those persons who, regardless of age, are totally disabled during the entire taxable year to qualify for the credit or refund against the Colorado income tax (heretofore available only to the elderly) based on property taxes paid or tax-equivalent payments made.

Provides that the property tax credit or refund shall be the full amount of property taxes paid on a residence or movable structure (instead of 50% of such amount) or 20% of tax-equivalent payments made (instead of 10%), subject to the specified maximum amount. Increases such maximum amount from \$270 to \$400, and makes further changes in computation which will result in increases for persons earning income. Raises the maximum income allowed for persons who may qualify for the credit or refund from \$5,400 to \$5,900 in the case of an individual and from \$6,300 to \$6,900 in the case of a husband and wife.

Applies to credits and refunds for property taxes levied for 1973 and paid in 1974, and thereafter.

Effective April 26, 1974. Amends 39-22-120.

H.B. 1056 -- Taxation - income tax - food sales tax credit - appropriation. Increases the food sales tax credit from \$7 to \$21 for the calendar year 1973 or the comparable fiscal year only, while leaving the basic credit for succeeding years at \$7. Directs retailers of foodstuffs for home consumption to post procedures for obtaining the tax credit in English and Spanish and to make available without charge forms provided by the Department of Revenue for obtaining the tax credit. Reasonable effort by retailers to comply with the act is sufficient to avoid a violation. Appropriates \$65,000 to the Department of Revenue to implement the act.

Effective April 2, 1974. Amends 39-22-118.

Motor Vehicle:

S.B. 2 -- Motor vehicles - speed limits. Lowers the speed limit for all vehicles on highways to 55 m.p.h. in compliance with the federal "Emergency Highway Energy Conservation Act", and provides that this is an absolute (rather than prima facie) speed limit. Provides for the removal of all signs displaying a speed indication greater than 55 m.p.h., but does not affect speed limits of less than 55 m.p.h. Authorizes municipal and county authorities to establish speed limits lower than 55 m.p.h. after a traffic survey. Provides that the act will be repealed on either June 30, 1975, or on the

expiration of the federal "Emergency Highway Energy Conservation Act", whichever date occurs first.

Effective January 24, 1974. Amends 42-4-1001, 42-4-1002.

- S.B. 56 -- Motor vehicles - number plates. Allows the Executive Director of the Department of Revenue, at his discretion, to furnish one license number plate instead of two. Authorizes the issuance of multiyear plates, with a validating tab or sticker to indicate the year of registration. Subjects such actions regarding the issuance of number plates to the prior approval of the Executive Director of the Department of Administration.

Effective April 8, 1974. Amends 42-3-112.

- H.B. 1078 -- Motor vehicles - periodic inspections. Provides for annual rather than semiannual motor vehicle inspections commencing in 1975. Inspection certificates issued between July 1, 1974, and December 31, 1974, are to expire in approximately equal numbers during 1975, according to rules promulgated by the Department of Revenue. Effective July 1, 1974, the act increases, from 15¢ to 30¢, the fee used to help cover the cost of motor vehicle emission control activities, the 30¢ being in addition to the new annual fee of \$5.20. The Department is to receive 20¢ rather than 10¢ for each certificate of inspection for all months commencing with July, 1974, and, effective the same month, inspection fees are raised from \$1.50 (paid twice yearly) to \$5.20 (per year). Directs the Department to specify the number of hours each inspection station is to be open and available for inspections. Allows 10 rather than 7 days in which to correct any defects found during the inspection. Authorizes the Department to revoke the license of an inspection station if the station continually denies certificates of inspection to motor vehicles in safe condition.

Effective July 1, 1974. Amends 42-4-302, 42-4-303, 42-4-304, 42-4-306.

- H.B. 1088 -- Motor vehicles - guest statute - car pools. Provides that the owner or operator of a motor vehicle being used for a car pool (whether the participants exchange the furnishing of transportation or whether the owner or operator is reimbursed for expenses) may be liable for ordinary negligence resulting in injury to a passenger. This is made a specific exception to the operation of the "guest statute", which bars recovery of damages by a passenger who is not paying for the ride unless he can show gross negligence or the like.

Effective April 19, 1974. Amends 42-9-101

Other:

- S.B. 53 -- Statutes - revisions to conform, correct, and clarify. Contains 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 motor vehicle drivers' licensing, residence requirement for voting, special district elections, and rights of persons between the ages of 18 and 21 under the "Colorado Probate Code". Some provisions of the act are effective upon its passage.

Effective July 1, 1974. Amends 13-4-1 through 13-4-7, 13-4-12, 13-4-18, 13-4-21 through 13-4-24, 13-4-30, 13-24-17, 75-2-9, 119-8-8.

- S.B. 54 -- Taxation and registration of aircraft. Increases annual State registration fees on heavier aircraft and reduces most annual specific ownership taxes on aircraft, starting with the date of the act for newly acquired aircraft, and applicable to all starting in 1975. Recreational gliders are added to the list of exempt aircraft. The annual registration fee, formerly \$5 per unit of 500 pounds (or portion thereof) regardless of total weight, is now graduated upward based upon maximum certificated takeoff weight, increasing to \$8 per unit between 3,000 and 6,000 pounds, \$20 per unit between 6,000 and 12,500 pounds, and \$40 per unit for aircraft of 12,500 pounds or over. In addition, specific ownership taxes are to be based on the current average retail price of the aircraft as determined by "bluebook", rather than on original factory list, price. The constant in the computation continues at 3% as under prior law, and is applied to percentages of current average retail value reducing annually over 7 years from 4% of such value on a new aircraft to 1% thereof in the seventh and later years. Comparable percentages under prior law (of factory list price) ranged from 14% the first year to 1% the seventh.

County clerks and recorders are declared to have a lien against all aircraft subject to registration as of January 1 of each year, enforceable in the manner provided for ad valorem taxes on personal property. Their share of the collections is increased to 30¢ for each registration and 50¢ for each tax imposed. The balance of the registration fee is to be used for airport development and if not so used will eventually go to the county general fund.

Effective May 17, 1974. Amends 41-2-101.

GENERAL OPERATIONS



TOTAL COLLECTIONS AND COST OF ADMINISTRATION

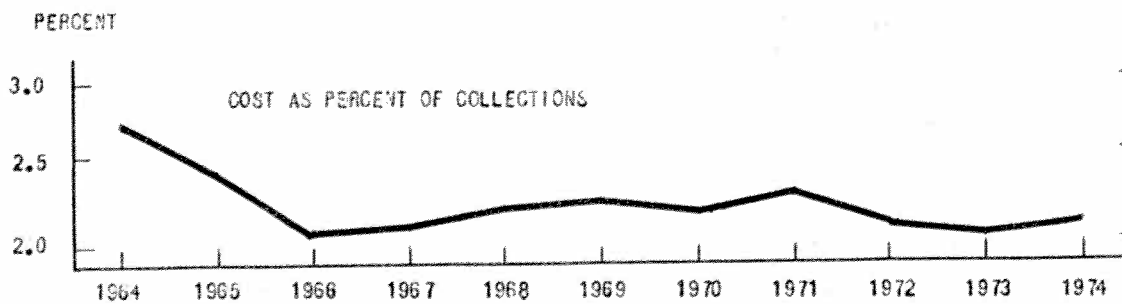
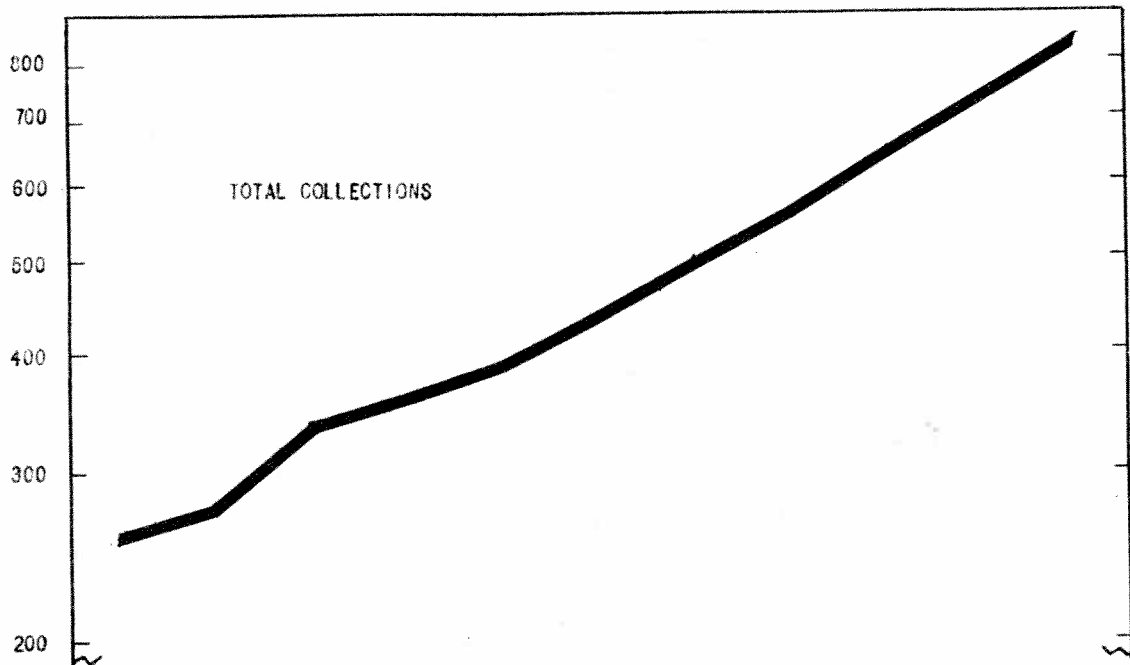
Fiscal Years Ended June 30, 1965 - 1974

<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1974	\$854,391,541	\$18,118,832	2.12
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

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 1974 Total Collections	Percent Change in Collections
	1973	1974		
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 1,514,444.05	\$ 1,717,902.36	.20	+ 13.43
<u>Sales, Use, Excise & Gross Receipts:</u>				
Alcoholic Beverage	\$ 14,556,900.30	\$ 14,901,784.40		
Athletic Commission Fees	575.00	Ø		
Cigarette Tax	15,321,624.47	31,137,900.88		
General Sales	217,624,245.28	240,121,682.48		
Motor Fuel	90,484,986.31	88,007,288.88		
Special Fuel	6,648,647.50	7,386,701.14		
Use Tax	19,505,341.88	20,835,338.66		
Subtotal	\$364,142,320.74	\$402,390,696.44	47.10	+ 10.50
<u>Income Taxes:</u>				
Estimated Tax	\$ 64,446,642.15	\$ 73,271,861.86		
Income Tax	42,672,544.94	51,087,792.90		
Withholding Tax	191,741,224.18	226,258,332.05		
Subtotal	\$298,860,411.27	\$350,617,986.81	41.04	+ 17.32
<u>Inheritance & Gift Taxes:</u>				
Inheritance	\$ 14,539,881.01	\$ 19,317,228.37		
Inheritance - Old Age Pension	1,540,720.66	2,467,577.24		
Gift	1,614,478.90	1,551,444.85		
Subtotal	\$ 17,695,080.57	\$ 23,336,250.46	2.73	+ 31.88
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 128,447.44	\$ 217,331.72		
Oil & Gas Income	23,035.65	35,020.23		
Oil & Gas Withholding	489,436.71	845,518.15		
Subtotal	\$ 640,919.80	\$ 1,097,870.10	.13	+ 71.30
LICENSES, PERMITS & FEES:				
<u>Motor Vehicles:</u>				
Gross Ton-Mile Tax	\$ 14,808,038.22	\$ 15,996,464.00		
Motor Vehicle Licenses	15,014,727.46	17,378,052.69		
Safety Inspection	339,251.90	970,768.63		
Title Fees	463,504.00	449,327.00		
Depot Tags	10,545.00	10,150.00		
Subtotal	\$ 30,636,066.58	\$ 34,804,762.32	4.07	+ 13.61
<u>Motor Vehicle Operators:</u>				
Operators & Chauffeurs Licenses	\$ 1,488,975.84	\$ 1,537,859.29		
Driver License Photos	166,175.71	172,441.20		
Subtotal	\$ 1,655,151.55	\$ 1,710,300.49	.20	+ 3.33
<u>Regulatory & Business:</u>				
Alcohol Licenses	\$ 427.50	\$ 445.00		
Auto Camp & Hotel Licenses	16,205.00	11,579.00		
Auto Parts Dealers & Garage Licenses	25,317.85	Ø		
Banks, Credit Unions, Finance Companies, Inspection Fees	5,264.00	Ø		
Bedding Inspection Fees	32,445.00	29,595.50		
Boiler Inspection Fees	141,226.25	181,802.40		
Brokers & Salesmens Licenses	5.00	Ø		
Cigarette Licenses	705.00	467.50		
Consumer Credit Code	121,282.90	89,693.55		
Driving School & Instructors Licenses	1,265.00	1,350.00		
Employment Agency Fees	37,340.00	Ø		
Fluid Milk Sanitation Licenses	254.00	576.00		
Hospital & Nursing Home Licenses	3,820.00	4,016.10		

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of 1974 Total Collections	Percent Change in Collections
	1973	1974		
Regulatory & Business (cont'd.):				
Liquor Licenses	\$ 569,169.14	\$ 599,681.00		
Liquor License, 85% City and County	906,761.77	986,982.24		
Motor Vehicle Dealers Administration Fund	300,625.00	287,104.10		
Motor Vehicle Dealers Administration Mfg.	23,485.00	16,660.00		
Pat Shop License Fees	3,480.00	4,560.00		
Plumbers License & Inspection Fees	36,293.20	36,955.07		
Produce Licenses	23,530.00	26,070.00		
Psittacine Bird License Fees	1,485.00	1,350.00		
Public Utilities Commission Fees	104,570.80	54,206.71		
P.U.C. Utility Supervision	392,719.20	627,437.12		
Restaurant License and Inspection Fees	55,562.50	112,264.60		
Sales Tax Licenses	22,956.41	23,811.88		
Savings and Loan Fees	37,463.00	0		
Security Commission Fees	16,607.12	0		
Special Fuel Permits	188,263.50	212,687.31		
Special Combine Permits	6,695.00	7,130.00		
State Boards:				
Abstractors Examiners	1,725.00	0		
Architects	103.00	0		
Barber Examiners	145.00	0		
Collection Agencies	4,177.00	0		
Cosmetology	8.51	0		
Electrical Board	42,770.15	0		
Funeral Directors	100.00	0		
Landscape Architects	1,000.00	0		
Licensed Practical Nurse	24,160.00	0		
Nurse Examiners	570.00	0		
Nursing Home Administrators	6,250.00	0		
Pharmacy	72,250.00	0		
Psychologist Examiners	1,130.00	0		
Real Estate	4,571.00	0		
State Engineers Fees	22,826.50	0		
Store Licenses	458,689.93	476,342.46		
Teachers Certification Fees	6,075.00	0		
Vital Statistics, Public Health	6,995.00	0		
Subtotal	\$ 3,728,770.23	\$ 3,792,767.54	.44	+ 1.72
OTHER RECEIPTS:				
Regional Transportation District				
Sales Tax	\$ ---	\$ 8,556,564.68		
City Sales Tax	13,036,249.12	16,264,770.85		
County Sales Tax	2,499,848.16	6,079,354.15		
Motor Vehicle Financial Responsibility	94,558.06	81,253.79		
Motor Vehicle Penalty Assessments	1,680,663.36	2,245,424.57		
Order of Reinstatement	181,010.00	207,561.51		
Revenue Department Services	782,234.49	846,441.58		
Sales of Equipment, Books	12,165.59	38,822.17		
Other Miscellaneous Receipts	214,563.98	461,058.60		
Federal Grants	198,843.06	141,752.37		
Subtotal	\$ 18,700,135.82	\$ 34,923,004.27	4.09	+ 86.75
GRAND TOTAL OF GROSS COLLECTIONS	\$737,573,300.61	\$854,391,540.79	100.00	+ 15.84

NOTE: Many collection figures relating to Regulatory Agencies for 1974 showing large decreases or 0 were collection functions transferred away from Department of Revenue.

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1974

Taxes	Gross Collections	Refunds	Net Collections
<u>Property:</u>			
Motor Vehicle Specific Ownership "A"	\$ 1,717,902.36	\$ 1,495,355.59 ^{1/}	\$ 222,546.77
<u>Sales, Use, Excise & Gross Receipts:</u>			
Alcoholic Beverage	\$ 14,901,784.40	\$ 6,470.44	\$ 14,895,313.96
Cigarette Tax	31,137,900.88	12,346,906.94 ^{2/}	18,790,993.94
General Sales Tax	240,121,682.48	48,134,873.66 ^{3/}	191,986,808.82
Motor Fuel	88,007,288.88	3,902,314.67	84,104,974.21
Special Fuel	7,386,701.14	15,726.09	7,370,975.05
Use Tax	20,835,338.66	65,813.75	20,769,524.91
Subtotal	<u>\$402,390,696.44</u>	<u>\$ 64,472,105.55</u>	<u>\$337,918,590.89</u>
<u>Income Tax:</u>	\$350,617,986.81	\$ 50,487,679.55 ^{4/}	\$300,130,307.26
<u>Inheritance and Gift Tax:</u>	\$ 23,336,250.46	\$ 742,834.26	\$ 22,593,416.20
<u>Severance Tax:</u>	\$ 1,097,870.10	\$ 2,045.03	\$ 1,095,825.07
<u>Licenses, Permits, Fees:</u>			
<u>Motor Vehicle:</u>			
Gross Ton-Mile Tax	\$ 15,996,464.00	\$ 34,027.37	\$ 15,962,436.63
Motor Vehicle License	17,378,052.69	8,194.73	17,369,857.96
Safety Inspection	970,768.63	634.10	970,134.53
All Other	459,477.00	25.00	459,452.00
Subtotal	<u>\$ 34,804,762.32</u>	<u>\$ 42,881.20</u>	<u>\$ 34,761,881.12</u>
<u>Motor Vehicle Operators:</u>	\$ 1,710,300.49	\$ 351.50	\$ 1,709,948.99
<u>Regulatory and Business:</u>	\$ 3,792,767.54	\$ 14,702.54	\$ 3,778,065.00
<u>Other Receipts:</u>			
<u>Regional Transportation District</u>			
Sales Tax	\$ 8,556,564.68	\$ 6,705,530.17 ^{1/}	\$ 1,851,034.51
City Sales Taxes	16,264,770.85	16,122,048.20 ^{1/}	142,722.65
County Sales Taxes	6,079,354.15	5,783,189.34 ^{1/}	296,164.81
All Other	4,022,314.59	307,723.21	3,714,591.38
Subtotal	<u>\$ 34,923,004.27</u>	<u>\$ 28,918,490.92</u>	<u>\$ 6,004,513.35</u>
TOTALS	<u>\$854,391,540.79</u>	<u>\$146,176,446.14</u>	<u>\$708,215,094.65</u>

- ^{1/} Reflects amount apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.
- ^{2/} Includes \$12,278,418.40 distributed to cities and counties.
- ^{3/} Includes refunds and credits of food sales tax on income tax returns in the amount of \$46,114,514.30.
- ^{4/} Includes refunds and credits of property tax on income tax returns in the amount of \$2,641,783.83.

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

Fiscal Year Ended June 30, 1974

Tax Source	Gross Collections	Cost of Collections	Cost as Percent of Collections
<u>General Fund:</u> ^{1/2/}			
Alcoholic Beverage	\$ 16,489,085.64	\$ 430,331.54	2.61
Cigarette Tax	31,138,368.38	94,116.27	.30
Sales and Use Tax	261,457,175.48	1,290,865.44	.49
Income Tax ^{3/}	351,498,525.19	3,548,796.66	1.01
Inheritance & Gift Tax	23,336,250.46	436,790.84	1.87
Regulatory & Business Licenses, Permits, and Fees	1,393,433.77	30,715.58	2.20
Other Receipts	177,748.08	19,065.41	10.73
Total General Fund	\$685,490,587.00	\$ 5,850,681.74	.85
<u>Highway Users Fund:</u>			
Motor and Special Fuel	\$ 95,797,043.40	\$ 905,124.90	.94
Gross Ton-Mile Tax	16,096,195.78	1,706,078.13	10.60
Motor Vehicle Registration & License ^{4/}	21,341,379.62	1,714,395.96	8.03
Operators' and Chauffeurs' License ^{5/}	1,722,550.74	3,612,722.23	209.73
All Other Motor Vehicle ^{6/}	3,043,094.57	3,885,609.15	127.69
Port of Entry ^{7/}	Ø	Ø	Ø
Total Highway Users Fund	\$138,000,264.11	\$11,823,930.37	8.57
<u>Other Collections:</u>			
City Sales Taxes	\$ 16,264,770.85	\$ 162,546.41	1.00
County Sales Taxes	6,079,354.15	106,578.64	1.75
Regional Transportation District Sales Tax	8,556,564.68	175,094.84	2.05
Total Other Collections	\$ 30,900,689.68	\$ 444,219.89	1.44
GRAND TOTAL	\$854,391,540.79	\$18,118,832.00	2.12

- 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 \$1,859,231 is allocated as follows:

Gross Ton-Mile Tax	\$1,020,718
Motor and Special Fuel	\$ 490,837
Motor Vehicle Enforcement	\$ 347,676

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1974

Personal Services	\$13,505,111
Maintenance & General Purpose	<u>3,128,686</u>
Total Operating Expense	\$16,633,797
County Clerk Fees	729,472
Capital Outlay	<u>755,563</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$18,118,832^{1/}</u>

^{1/} Includes federal funds in the amount of \$136,659.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1974

Tax Section	Number of Annual Audits ^{1/}	Assessments	Refunds	Net
Office Audit ^{2/}	52,601	\$2,113,710	\$3,711,026	\$(1,597,316)
Field Audit ^{3/}	3,277	4,842,629	21,950	4,820,679
Motor Fuel and Special Fuel Tax	540	132,160	14,021 ^{4/}	118,139
Sales and Use Tax	3,525	197,819	376,617 ^{5/}	(178,798)
Cigarette Tax	23	13,136	84,744 ^{6/}	(71,608)
Ton-Mile Tax	6,920	585,306	30,866	554,440
Withholding Tax	<u>1,434</u>	<u>149,652</u>	<u>222,746</u>	<u>(73,094)</u>
Totals	<u>68,320</u>	<u>\$8,034,412</u>	<u>\$4,461,970</u>	<u>\$3,572,442</u>

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

2/ Income Tax audits.

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

4/ Does not include refunds to exempt institutions or refunds for off-highway use totaling \$3,890,762.

5/ Does not include refunds to exempt institutions of \$2,067,556, and local taxes collected by state for cities and counties.

6/ Refund of tax paid on packages returned to the manufacturer as damaged and unsaleable.

INHERITANCE AND GIFT TAX:
NET COLLECTIONS

Fiscal Years Ended June 30, 1965 - 1974

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1974	\$18,607,296	\$1,518,543	\$20,125,839
1973	\$15,962,974	\$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

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

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

(42-1)

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

II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441)

(56-1)

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

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

(69-1)

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

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

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
Spirituuous Liquors	22 1/2¢ per pint or fraction thereof
Spirituuous Liquors, 2 oz. or less	5¢ per bottle

LIQUOR ENFORCEMENT DIVISION:
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30th

<u>Gross Receipts:</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
License Fees	\$ 512,585.00	\$ 569,240.00	\$ 591,755.00
3.2% Beer Tax	691,633.51	738,153.36	768,764.92
Repeal Beer Tax	2,168,870.77	2,380,014.06	2,666,517.45
Wine, 14% and Under Tax	626,411.25	760,650.70	848,609.18
Wine, Over 14% Tax	271,215.69	304,190.71	245,526.37
Spirituuous Liquors Tax	9,632,861.68	10,091,738.11	10,377,103.26
85% Liquor Licenses from Local Government	<u>912,773.24</u>	<u>905,932.52</u>	<u>985,600.49</u>
Total Receipts	\$14,816,351.14	\$15,749,919.46	\$16,483,876.67
<u>Less Refunds:</u>			
Licenses	\$ 5,683.81	\$ 2,650.00	\$ 2,675.00
3.2% Beer Tax	<u>11,684.24</u>	<u>6,177.67</u>	<u>6,159.57</u>
Total Refunds	<u>\$ 17,368.05</u>	<u>\$ 8,827.67</u>	<u>\$ 8,834.57</u>
NET RECEIPTS	<u>\$14,798,983.09</u>	<u>\$15,741,091.79</u>	<u>\$16,475,042.10</u>

Summary of Net Receipts:

Receipts from Taxes	\$13,379,308.66	\$14,268,569.27	\$14,900,361.61
Receipts from License Fees and Miscellaneous Income	<u>1,419,674.43</u>	<u>1,472,522.52</u>	<u>1,574,680.49</u>
TOTAL	<u>\$14,798,983.09</u>	<u>\$15,741,091.79</u>	<u>\$16,475,042.10</u>

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1974

<u>RECEIPTS FROM LICENSES FEES</u>		
3.2% Retail Beer		\$ 47,325.00
3.2% Wholesale Beer		8,100.00
3.2% Beer Manufacturer		200.00
3.2% Beer, Special Events		1,280.00
Liquor Store Retail		55,150.00
Drug Store Retail		6,700.00
Hotel & Restaurant - Beer & Wine		2,700.00
Hotel & Restaurant - Beer, Wine & Spirituous		65,200.00
Hotel & Restaurant - Extended Hours		280,200.00
Club License - Malt, Vinous & Spirituous		5,775.00
Dining Car		275.00
Brewery (Beer)		500.00
Winery		250.00
Distillery		Ø
Wholesale Liquor		31,000.00
Wholesale Repeal Beer		45,000.00
Importer		37,000.00
Beer, Wine, Spirituous, Special Events		5,100.00
85% Liquor Licenses from Local Government		985,600.49
		<u>\$ 1,577,355.49</u>
Less Adjustments Liquor, Wine and Spirits Licenses		475.00
Less Adjustments Beer Licenses		<u>2,200.00</u>
Total		\$ 1,574,680.49
<u>RECEIPTS FROM EXCISE TAX</u>		
3.2% Beer Tax	\$768,764.92	
Less Refunds	<u>6,159.57</u>	\$ 762,605.35
Intoxicating Liquor Tax		<u>14,137,756.26</u>
Total		\$14,900,361.61
TOTAL RECEIPTS		<u>\$16,475,042.10</u>

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

Fiscal Years Ended June 30th

<u>Year</u>	<u>Beer</u>	<u>Wine</u>	<u>Spirituous Liquors</u>
1974	57,152,047	5,061,468	5,765,056
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

<u>Type Issued</u>	<u>1973</u>	<u>1974</u>
Auto Camp and Hotel Licenses	3,285	2,639
Beer, Wine, Spirituous, Special Events	163	216
3.2% Beer, Special Events	151	164
Retail Drug Stores	136	126
Retail Liquor Stores	910	916
Retail Beer, Wine and Spirituous Liquors	2,108	2,167
Extended Hours Special Licenses	1,087	1,325
Retail Beer and Wine	72	84
Retail Clubs	230	224
Retail Railroad Dining Cars	14	14
Retail Airlines	140	138
Retail 3.2% Beer	1,776	1,870
Wholesale Liquor	25	26
Wholesale Repeal Beer	82	87
Wholesale 3.2% Beer	79	80
Wholesale Importers	140	154
Repeal Breweries	2	2
3.2% Beer Breweries	2	2
Wine Breweries	<u>1</u>	<u>1</u>
Total Licenses	<u><u>10,403</u></u>	<u><u>10,235</u></u>

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

Counties	Calendar Year				
	1969	1970	1971	1972	1973
Adams	255	273	259	279	297
Alamosa	31	30	30	31	40
Arapahoe	214	233	222	238	265
Archuleta	17	22	19	23	24
Baca	8	8	9	9	12
Bent	14	14	9	12	13
Boulder	171	196	177	185	207
Chaffee	53	62	56	61	63
Cheyenne	8	6	7	8	8
Clear Creek	59	55	54	58	57
Conejos	32	32	30	29	30
Costilla	25	23	24	23	24
Crowley	10	9	8	8	9
Custer	17	17	15	15	10
Delta	27	32	28	30	36
Denver	1,064	1,073	1,001	1,008	1,029
Dolores	11	11	11	11	13
Douglas	33	30	30	30	38
Eagle	63	70	70	70	79
Elbert	8	8	8	7	9
El Paso	331	374	380	398	433
Freemont	65	70	68	73	74
Garfield	77	85	72	76	77
Gilpin	24	28	24	28	27
Grand	76	80	66	76	83
Gunnison	60	62	55	66	71
Hinsdale	14	15	14	17	16
Huerfano	43	43	43	42	42
Jackson	14	20	13	15	15
Jefferson	316	331	334	352	374
Kiowa	4	5	4	4	5
Kit Carson	26	26	24	25	25
Lake	46	40	41	44	42
La Plata	70	75	74	78	93
Larimer	176	195	197	208	214
Las Animas	106	105	93	100	98
Lincoln	17	14	14	15	16
Logan	48	50	45	48	50
Mesa	128	136	128	129	139
Mineral	8	10	10	10	9
Moffat	36	38	37	38	37
Montezuma	38	41	39	43	46
Montrose	56	64	59	62	68
Morgan	45	51	55	57	64
Otero	59	56	58	58	62
Ouray	15	15	14	13	15
Park	39	40	35	34	39
Phillips	11	12	10	10	10
Pitkin	75	77	76	81	88
Prowers	38	41	39	38	39
Pueblo	339	352	338	341	344
Rio Blanco	28	33	27	28	28
Rio Grande	27	31	27	29	30
Routt	38	41	52	54	66
Saguache	22	22	21	22	23
San Juan	11	15	11	12	15
San Miguel	20	23	19	20	28
Sedgwick	13	16	11	12	13
Summit	47	61	55	56	73
Teller	38	40	34	40	45
Washington	13	14	12	12	12
Weld	198	221	206	220	230
Yuma	22	25	22	24	25
Foreign	168	189	184	198	225
STATE TOTALS ^{a/}	5,165	5,486	5,207	5,441 ^{1/}	5,791 ^{2/}

a/ These totals do not include extended hours special licenses.

1/ 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.

2/ In addition to this figure, 198 Special Event Liquor Licenses and 166 Special Event 3.2% Beer Licenses were issued in 1973. Also, 2639 Auto Camp and Hotel Licenses were issued in 1973.

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

Fiscal Year Ended June 30

<u>Actions</u>	<u>1973</u>	<u>1974</u>
State Suspensions	8	7
Local Suspensions	106	131
State Revocations	Ø	Ø
Local Revocations	Ø	5
Court Cases	<u>323</u>	<u>276</u>
TOTALS	<u>437</u>	<u>419</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

<u>Description</u>	<u>1973</u>	<u>1974</u>
Investigations	28,125	26,110
Inspections	10,683	10,970
Court Trials	324	268
Public Relation Contacts	12,144	9,252
Violation Reports	340	736
Alcohol Tests	5	Ø
Hotels-Motels	Ø	1,586
Summons-Arrests	Ø	118
Complaints	<u>Ø</u>	<u>958</u>
TOTALS	<u>51,621</u>	<u>49,998</u>

1973

FORM 104

COLORADO STATE INDIVIDUAL INCOME TAX RETURN

CALENDAR YEAR

1973

(DOC CODE 13)

or other taxable year beginning _____, 1973, ending _____, 197_____

First name and initial (if joint return, use first names and initials of both)		Last name	
Present home address (Number and street, including apartment number, or rural route)		School District Number	
City, town or post office, County, State and ZIP code			
PLACE LABEL ON FORM YOU FILE (CORRECT NAME, ETC., IF NECESSARY)			
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			



ATTACH COLORADO WITHHOLDING FORMS HERE	10	Did you file a 1972 Colorado return?	If no, state reason		10	
	CHECK THIS BLOCK IF YOU ARE FILING THIS RETURN ONLY TO RECEIVE THE FOOD SALES TAX REFUND. READ INSTRUCTION NO. 1. ENTER YOUR NAME, ADDRESS, AND SOCIAL SECURITY NUMBER. COMPLETE ONLY LINES 12 THROUGH 15, 29, 34, AND 35.	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			13
		14	Enter name and relationship of other dependents:			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 1974 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)

(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.

SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of two percent (2%) upon such income which exceeds \$5,000 per taxpayer.

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. The Oil and Gas Production tax is imposed on corporations, individuals, and fiduciaries.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1973 Through June 30, 1974

Return	Total	Taxable	Nontaxable
Individual ^{1/}	1,237,141	959,579	277,562
Corporation	33,691	13,278	20,413
Fiduciary	16,137	3,479	12,658
Partnership	<u>10,772</u>	<u>Ø</u>	<u>10,772</u>
Totals	<u>1,297,741</u>	<u>976,336</u>	<u>321,405</u>

^{1/} 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 ^{a/}	Average Refund Per Return
1974	1,017,116	\$81,280,712 ^{b/}	\$79.91
1973	902,689	\$56,378,598 ^{b/}	\$62.46
1972	842,566	\$47,810,174 ^{b/}	\$56.74
1971	843,548	\$46,653,440	\$55.31
1970	751,528	\$39,057,799	\$51.97

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

^{b/} Includes property tax refunds.

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1965 - 1974

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1974	1,146,055	\$9,571,059,643	\$8,351
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

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

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Total</u>	<u>Individual</u> ^{2/}	<u>Corporation</u>	<u>Fiduciary</u>
1974	\$268,889,819	\$223,964,174	\$44,180,147	\$745,498
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

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

^{2/} Includes surtax.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Individual</u>
1974	\$3,983,756
1973	\$2,849,479
1972	\$2,557,580
1971	\$2,245,799
1970	\$2,018,989
1969	\$1,758,397
1968	\$1,541,761
1967	\$1,469,225
1966	\$1,275,186
1965	\$1,349,842

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

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Total</u> <u>Liability</u>	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
1974	\$1,201,376	\$141,733	\$1,047,374	\$12,268
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

INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT

Fiscal Year Ended June 30, 1974

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

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
<u>Total Tax Liability</u>			
Normal Tax Liability	223,964 ^{1/}	44,180	745
Oil and Gas Tax Liability	<u>142</u>	<u>1,047</u>	<u>12</u>
Total Tax Liability	<u>224,106</u>	<u>45,227</u>	<u>757</u>
<u>Method of Payment</u>			
Cash with Returns	32,683	12,338	697
Withholding ^{2/}	204,419	248	30
Estimated Tax Payments	32,862	36,938	34
Accounts Receivable	<u>1,307</u>	<u>455</u>	<u>26</u>
Subtotal	271,271	49,979	787
Less Overpayment Refunded and Credited	<u>47,165^{3/}</u>	<u>4,752</u>	<u>30</u>
TOTAL ^{4/}	<u>224,106</u>	<u>45,227</u>	<u>757</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: RETURNS FILED FOR PROPERTY TAX REFUNDS

	<u>Fiscal Years Ended June 30th</u>		
	<u>1972</u>	<u>1973</u>	<u>1974</u>
Number of Returns:			
Property Tax Refunds Only	2,096	1,210	1,896
Property Tax and Food Sales Tax Refunds Only	8,619	11,156	26,545
All Other	<u>183</u>	<u>181</u>	<u>1,341</u>
Total	<u>10,898</u>	<u>12,547</u>	<u>29,782</u>
Total Amount of Refund	<u>\$313,859^{1/}</u>	<u>\$990,496</u>	<u>\$2,641,784</u>
Average Per Return	\$28.59	\$78.94	\$88.70

1/ 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, 1974

County	Number of Returns ^{1/}	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability ^{2/}
Adams	92,971	\$ 748,886,030	\$ 15,422,703.47	\$ 8,055.05	\$165.89
Alamosa	4,408	30,749,646	658,182.05	6,975.87	149.32
Arapahoe	98,636	993,704,510	24,187,679.03	10,074.46	245.22
Archuleta	1,129	6,330,407	120,297.70	5,607.09	106.55
Baca	2,373	18,558,163	517,021.34	7,820.55	217.88
Bent	1,898	13,918,840	342,481.86	7,333.42	180.44
Boulder	73,699	644,326,197	14,930,521.99	8,742.67	202.59
Chaffee	4,751	33,117,091	696,637.60	6,970.55	146.63
Cheyenne	1,013	7,599,276	225,107.22	7,501.75	222.22
Clear Creek	2,620	19,345,751	411,795.85	7,383.87	157.17
Conejos	2,310	12,136,233	214,511.02	5,253.78	92.86
Costilla	789	4,299,131	78,868.81	5,448.84	99.96
Crowley	1,096	7,956,159	212,289.22	7,259.27	193.69
Custer	466	3,171,801	76,864.45	6,806.44	164.95
Delta	6,120	39,641,305	867,486.46	6,477.34	141.75
Denver	267,812	2,256,640,446	53,117,102.09	8,426.21	198.34
Dolores	673	5,015,130	117,409.31	7,451.90	174.46
Douglas	5,683	58,444,854	1,410,875.05	10,284.16	248.26
Eagle	5,223	36,242,018	817,035.19	6,938.93	156.43
Elbert	1,876	13,944,908	330,112.02	7,433.32	175.97
El Paso	103,260	807,276,934	17,061,874.49	7,817.71	165.23
Fremont	9,069	64,364,549	1,330,847.18	7,097.20	146.75
Garfield	7,928	59,389,838	1,372,206.53	7,491.15	173.08
Gilpin	626	4,094,773	87,983.37	6,541.17	140.55
Grand	2,946	21,768,835	515,232.22	7,389.29	174.89
Gunnison	3,333	20,866,948	446,328.03	6,260.71	133.91
Hinadale	115	613,880	11,262.69	5,338.09	97.94
Huerfano	2,234	12,962,398	263,228.12	5,802.33	117.83
Jackson	825	6,326,396	162,781.93	7,668.36	197.31
Jefferson	140,504	1,372,917,218	32,605,885.15	9,771.34	232.06
Kiowa	1,065	8,595,466	259,966.73	8,070.86	244.10
Kit Carson	3,600	31,182,861	941,736.05	8,661.91	261.59
Lake	3,629	29,953,049	678,668.89	8,253.80	187.01
La Plata	9,321	61,529,854	1,269,759.90	6,601.21	136.17
Larimer	49,353	376,304,921	8,208,188.33	7,624.76	166.32
Las Animas	5,850	36,258,874	739,162.38	6,198.10	126.35
Lincoln	2,282	18,331,471	482,168.72	8,033.07	211.29
Logan	8,592	68,895,132	1,679,842.67	8,018.52	195.51
Mesa	25,534	187,745,905	4,076,820.79	7,352.78	159.66
Mineral	247	1,785,807	37,536.35	7,229.99	151.97
Moffat	3,310	26,271,618	639,822.45	7,937.04	193.30
Montezuma	5,307	35,100,119	690,135.63	6,613.93	130.04
Montrose	7,539	51,899,223	1,085,213.22	6,884.10	143.95
Morgan	9,424	72,780,201	1,771,082.54	7,722.86	187.93
Otero	9,192	64,632,160	1,401,182.18	7,031.35	152.43
Ouray	656	4,245,376	90,622.66	6,471.61	138.14
Park	1,134	8,031,251	170,386.28	7,082.23	150.25
Phillips	2,060	19,048,487	590,367.01	9,246.84	286.59
Pitkin	5,266	48,129,997	1,252,350.55	9,139.76	237.82
Prowers	5,570	42,785,897	1,025,675.10	7,681.49	184.14
Pueblo	50,433	408,337,502	8,886,497.30	8,096.63	176.20
Rio Blanco	2,269	16,391,879	381,165.23	7,224.27	167.99
Rio Grande	3,812	28,865,585	710,676.84	7,572.29	186.43
Routt	4,662	35,105,140	853,981.19	7,530.06	183.18
Saguache	1,389	10,057,044	266,128.75	7,240.49	191.60
San Juan	376	2,406,994	50,734.86	6,401.58	134.93
San Miguel	984	5,490,053	108,073.48	5,579.32	109.83
Sedgwick	1,726	13,807,290	353,451.30	7,999.59	204.78
Summit	2,794	20,767,990	464,630.27	7,433.07	166.30
Teller	2,166	15,926,383	327,274.79	7,352.90	148.79
Washington	2,251	20,636,303	620,376.96	9,167.62	275.60
Weld	43,504	337,681,140	7,681,016.07	7,762.07	176.55
Yuma	4,027	30,117,089	833,624.05	7,478.79	207.01
Nonresident	20,345	107,356,917	2,637,977.05	5,276.82	129.66
STATE TOTALS	1,146,055	\$9,571,059,643	\$219,873,407.51	\$ 8,151.31	\$191.85

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, 1974

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
\$ -	\$ -	186,660	16.29	\$ 227,229,372	2.37	\$ 0	.00	\$ 1,217.34	\$.00	\$.00
.01	1 -	115,330	10.06	313,498,693	3.28	1,478,659	.67	2,718.28	512.80	12.82
25.01	1,001 -	110,750	9.66	454,152,661	4.75	4,460,523	2.03	4,100.70	1,509.33	40.28
55.01	2,001 -	125,507	10.95	675,555,357	7.06	9,129,838	4.15	5,382.61	2,506.86	72.74
90.01	3,001 -	118,113	10.31	822,108,636	8.59	13,008,684	5.92	6,960.36	3,503.50	110.14
130.01	4,001 -	108,617	9.48	919,704,720	9.61	16,581,188	7.54	8,467.41	4,503.55	152.66
175.01	5,001 -	94,032	8.20	939,877,466	9.82	18,776,608	8.54	9,995.29	5,493.60	199.68
225.01	6,001 -	71,954	6.28	829,861,848	8.67	18,112,822	8.24	11,533.23	6,486.00	251.73
280.01	7,001 -	52,767	4.60	693,935,152	7.25	16,309,391	7.42	13,150.93	7,484.66	309.08
340.01	8,001 -	39,273	3.43	573,349,428	5.99	14,576,145	6.63	14,599.07	8,479.23	371.15
405.01	9,001 -	28,906	2.52	467,730,503	4.89	12,751,943	5.80	16,181.09	9,482.00	441.15
480.01	10,001 -	20,611	1.80	365,547,394	3.82	10,671,239	4.85	17,735.55	10,471.75	517.74
560.01	11,001 -	14,498	1.27	280,138,706	2.93	8,668,205	3.94	19,322.58	11,473.63	597.89
640.01	12,001 -	10,562	.92	220,295,376	2.30	7,163,269	3.26	20,857.35	12,477.63	678.21
720.01	13,001 -	7,959	.69	179,216,978	1.87	6,038,389	2.75	22,517.52	13,483.63	758.69
800.01	14,001 -	6,165	.54	149,111,521	1.56	5,170,225	2.35	24,186.78	14,483.00	838.64
880.01	15,001 -	10,023	.87	268,396,911	2.80	9,732,672	4.43	26,778.10	16,137.88	971.03
1,080.01	17,501 -	6,240	.54	191,870,273	2.00	7,319,059	3.33	30,748.44	18,661.63	1,172.93
1,280.01	20,001 -	7,374	.64	271,616,612	2.84	10,748,966	4.89	36,834.37	22,221.00	1,457.68
1,680.01	25,001 -	4,109	.36	188,783,981	1.97	7,650,239	3.48	45,944.02	27,272.75	1,861.82
2,080.01	30,001 -	3,867	.34	227,076,298	2.37	9,331,883	4.24	58,721.57	34,165.13	2,413.21
2,880.01	40,001 -	1,363	.12	106,812,651	1.12	4,385,314	1.99	78,365.85	44,217.50	3,217.40
3,680.01	50,001 -	976	.09	106,958,722	1.12	4,293,797	1.95	109,588.85	58,992.25	4,399.38
5,680.01	75,001 -	224	.02	37,873,510	.40	1,452,282	.66	169,078.17	85,042.50	6,483.40
7,680.01 and over	100,001 and over	175	.02	60,356,874	.63	2,062,069	.94	344,896.42	151,290.63	11,783.25
TOTALS		1,146,055	100.00	\$9,571,059,643	100.00	\$219,873,408	100.00	\$ 8,351.31	\$ 5,337.00	\$ 191.85

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

MOTOR FUEL

SEND TO:
 COLORADO
 DEPARTMENT
 OF REVENUE
 STATE CAPITOL
 ANNEX
 1375 SHERMAN
 DENVER, COLO
 80203



SHOW BELOW CHANGE OF 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.	MO.	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.	RECEIVED SOLD USED		PURCHASED		OR BLENDED		1, 2, & 3				
5.	Gallons excluded on which 2% deduction is not allowed, including exports.			Taxable gallons on which 2% allowance is taken, do not include exports, item 10.				Deduct 2% allowance			
6.	Total										
7.	Deduct motor fuel shown opposite Item No. 2, acquired by refinery or producer. Make detailed statement on attached schedule covering its disposition.										
8.A	Deduct sales to U.S. Government, Attach Exemption Certificate Form No. 1094 only when tax excluded and when such 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: ½ 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

Fiscal Years Ended June 30th

Received and Exempted	Thousands of Gallons 1973	Thousands of Gallons 1974	Gallonage Increase (Decrease) 1974 over 1973	Percent Change 1974 over 1973
GALLONAGE RECEIVED:				
Gross	1,352,603	1,336,855	- 15,748	- 1.16
2% Allowance	<u>26,470</u>	<u>25,957</u>	<u>- 513</u>	- 1.94
NET GALLONAGE RECEIVED	1,326,133	1,310,898	- 15,235	- 1.15
LESS GALLONAGE EXEMPTED:				
Sales to U.S. Government	7,154	5,333	- 1,821	- 25.45
Exports	10,098	15,858	+ 5,760	+ 57.04
Miscellaneous Credits	1,033	917	- 116	- 11.23
Railroads	15	1	- 14	- 93.33
State	<u>17,312</u>	<u>23,273</u>	<u>+ 5,961</u>	+ 34.43
TOTAL EXEMPTED	<u>35,612</u>	<u>45,382</u>	<u>+ 9,770</u>	+ 27.43
NET GALLONAGE TAXED	<u>1,290,521</u>	<u>1,265,516</u>	<u>- 25,005</u>	- 1.94

MOTOR FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1973 & 1974

Use	1973	1974	Percent Change 1974 over 1973
Agriculture	\$2,713,624	\$2,824,193	+ 4.07
Aviation	4,628	34	- 99.27
Cities and Towns	236,117	221,426	- 6.22
Construction	105,816	97,152	- 8.19
Counties	155,425	172,448	+ 10.95
Federal Government	199	86	- 56.78
Industry	118,647	107,823	- 9.12
Irrigation Districts	3,249	2,998	- 7.73
Motor Boats	4,326	5,563	+ 28.59
Recreation Districts	7,232	3,937	- 45.56
School Districts	143,140	147,909	+ 3.33
Soil Conservation Districts	1,367	1,669	+ 22.09
State Highway Department*	339,057	168,870	- 50.19
Water Conservation Districts	842	32	- 96.20
Others	<u>132,319</u>	<u>136,623</u>	+ 3.25
Total	<u>\$3,965,987</u>	<u>\$3,890,762</u>	- 1.90

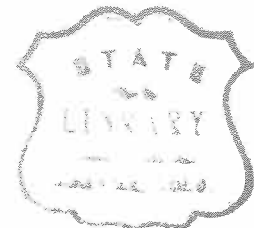
*Use RV5's (exempt from tax) after December 31, 1974, per State Auditor recommendation.

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND
PERCENT BY USE

Fiscal Years Ended June 30, 1973 & 1974

Classification	Number of Claims		Percent of Total	
	1973	1974	1973	1974
Agriculture	27,349	26,491	91.47	91.03
Aviation	3	1	.01	*
Cities and Towns	342	411	1.14	1.41
Construction	426	407	1.42	1.40
Counties	186	301	.62	1.03
Federal Government	4	2	.01	.01
Industry	434	384	1.45	1.32
Irrigation Districts	12	10	.04	.03
Motor Boats	34	31	.11	.11
Recreation Districts	27	18	.09	.06
School Districts	366	352	1.22	1.21
Soil Conservation Districts	8	10	.03	.03
State Highway Department	12	6	.04	.02
Water Conservation Districts	13	2	.04	.01
Other	<u>684</u>	<u>674</u>	<u>2.29</u>	<u>2.32</u>
Total	<u>29,900</u>	<u>29,100</u>	<u>100.00</u>	<u>100.00</u>

*Less than .01%.



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

	Calendar Year		
	<u>1971</u>	<u>1972</u>	<u>1973</u>
Number of:			
Bonded Special Fuel Dealers' Licenses	21	37	16
Special Fuel Dealers' Licenses (other)	48	52	44
	Fiscal Year Ended June 30th		
	<u>1972</u>	<u>1973</u>	<u>1974</u>
Special Fuel Documents Processed Including Returns and Bonds	70,030	73,571	84,134
Special Fuel Dealer Documents Processed Including Returns and Bonds	2,065	2,051	2,048
Motor Fuel Documents Processed Including Returns and Bonds	3,462	3,307	3,403

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE
AND COLLECTIONS

Fiscal Years Ended June 30, 1970 - 1974

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1974	105,612,355	\$7,392,865
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

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

Fiscal Years Ended June 30th

	<u>1973</u>	<u>1974</u>
Gasoline-Motor Fuel	\$90,484,986	\$88,586,157
Special Fuel	\$ 6,554,130	\$ 7,392,865
Special Fuel Dealers	\$ 94,517	\$ 82,120

MOTOR FUEL: GROSS GASOLINE GALLONAGE

Fiscal Year	1969-70	1970-71	1971-72	1972-73	1973-74	Increase (Decrease) over Prior Year
July	106,204,381	114,696,013	121,151,347	130,586,456	130,979,431	+ 0.30
August	105,827,629	110,593,373	120,000,682	130,955,483	125,453,675	- 4.20
September	91,239,509	99,405,954	104,919,508	115,080,483	123,352,428	+ 7.19
October	79,421,490	96,843,163	100,377,048	112,298,916	122,658,470	+ 9.22
November	82,343,799	84,686,660	96,360,522	98,611,854	106,333,536	+ 7.83
December	93,343,070	95,001,121	99,331,325	104,267,117	105,869,320	+ 1.54
January	80,190,374	68,878,897	90,460,525	102,786,180	94,396,740	- 8.16
February	73,109,358	96,964,884	96,020,461	109,293,419	98,297,705	- 10.06
March	85,455,775	92,746,931	95,231,367	107,784,796	81,230,877	- 24.64
April	84,911,889	94,164,822	99,855,700	107,650,031	122,391,415	+ 13.69
May	100,439,233	95,522,607	116,473,709	113,174,098	95,794,351	- 15.36
June	103,717,763	110,524,695	121,899,490	120,114,225	130,097,401	+ 8.31
Totals	1,086,204,270	1,160,029,120	1,262,081,684	1,352,603,058	1,336,855,349	
Percent increase over prior year		+ 6.80	+ 8.80	+ 7.17	- 1.16	

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

COUNTY NUMERIC

REGISTRATION

OWNERSHIP TAX RECEIPT

NOT VALID UNTIL RECEIPTED BY CASHIER

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST.

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST.

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 DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.				
COUNTY	TYPE	CURRENT LICENSE NUMBER		
TYPE	PREV. LICENSE NUMBER			
IDENTIFICATION NUMBER		TITLE NUMBER		
MAKE	YEAR	BODY STYLE	LICENSE FEE	
CWT	LIST PRICE	OWNERS FEE		
DATE PURCHASED	SUB	TC	LENGTH	HANDLING FEE
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^{1/}

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.

^{1/} 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 1973

	Operator's		Chauffeur's		Motorcycle	Total Fees Charged
	Licenses Issued	Reissues	Licenses Issued	Reissues	Endorsements	
Adams	18,842	3,265	8,424	456	2,783	\$ 129,091.00
Alamosa	6,948	603	1,774	90	602	24,663.00
Arapahoe	78,160	5,660	8,088	473	4,207	211,307.00
Archuleta	Included in La Plata County					
* Baca	1,382	83	342	19	71	1,854.50
Bent	Included in Otero County					
Boulder	37,022	3,420	4,638	356	2,769	106,548.00
Chaffee	1,890	81	383	13	98	5,985.00
* Cheyenne	544	37	137	7	17	735.50
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	2,859	203	630	35	211	9,528.00
Denver	83,614	9,690	14,431	1,701	2,410	255,604.00
Dolores	Included in Montezuma County					
Douglas	3,172	204	664	30	234	10,366.00
Eagle	Included in Garfield County					
Elbert	Included in Douglas County					
El Paso	54,874	4,167	6,985	431	2,820	154,911.00
Fremont	5,003	257	1,091	46	339	16,442.00
Garfield	4,615	357	1,369	63	328	17,151.00
Gilpin	Included in Jefferson County					
Grand	1,736	132	538	21	127	6,569.00
Gunnison	2,007	160	387	34	135	6,413.00
Hinsdale	Included in Gunnison County					
Huerfano	Included in Pueblo County					
Jackson	Included in Grand County					
Jefferson	64,403	4,497	8,990	541	4,331	187,456.00
Kiowa	Included in Bent County					
* Kit Carson	1,566	77	444	17	120	2,269.00
Lake	5,344	448	1,298	78	366	18,436.00
La Plata	5,325	547	1,185	70	394	17,980.00
Larimer	23,427	1,769	3,542	218	1,891	70,333.00
Las Animas	2,697	194	710	21	126	9,411.00
* Lincoln	1,228	48	363	9	82	1,801.00
Logan	3,587	239	1,553	78	467	16,190.00
Mesa	12,609	1,147	2,630	143	939	41,536.00
Mineral	Included in Alamosa County					
Moffat	1,479	114	473	29	100	5,666.00
Montezuma	3,197	266	837	45	181	11,252.00
Montrose	4,160	301	831	42	311	13,440.00
Morgan	4,203	293	1,217	58	392	15,626.00
Otero	6,847	415	1,409	67	534	22,289.00
Ourray	Included in San Miguel County					
Park	Included in Lake County					
* Phillips	917	56	192	4	84	1,136.50
Pitkin	2,788	366	569	60	184	9,215.00
* Provers	2,746	224	724	32	253	3,927.50
Pueblo	25,865	1,913	3,911	230	1,599	76,626.00
Rio Blanco	1,058	86	299	12	75	3,859.00
Rio Grande	Included in Alamosa County					
Routt	2,261	227	570	50	197	8,043.00
Saguache	Included in Alamosa County					
San Juan	Included in La Plata County					
San Miguel	1,243	65	290	7	71	4,150.00
* Sedgwick	664	46	104	4	42	715.00
Summit	Included in Lake County					
Teller	Included in El Paso County					
Washington	1,059	50	387	10	113	1,807.00
Weld	17,019	1,264	3,792	217	1,184	56,847.00
Yuma	1,688	78	613	22	126	6,793.00
GRAND TOTALS	520,048	43,049	86,816	5,839	31,313	\$1,563,972.00 ^{1/}

*County administered.

^{1/} Does not include 25c per document picture fee.

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

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Fiscal Year Ended June 30	
	1973	1974
Regular Registrations:		
Passenger Cars	1,354,770	1,403,474
Trucks:		
State	326,435	336,220
City	27	0
Gross Ton Mile	---	22,342
Metropolitan	3,508	2,939
Farm	75,265	68,652
Recreational	---	1,540
Subtotal	405,235	431,693
Tractors:		
State	11,292	1,950
City	2	2
Gross Ton Mile	---	11,768
Metropolitan	514	113
Farm	684	702
Subtotal	12,492	14,535
Trailers	156,049	170,143
Mobile Homes	59,999	16,244*
Motorcycles	78,638	96,348
Special Mobile Equipment	22,497	14,158
Radio Call Letter Plates	954	1,160
Subtotal	2,090,634	2,147,755
Miscellaneous Registrations:		
Dealers Licenses	21,275	20,718
Reissues	195,234	177,149
Duplicate Replacements	13,668	14,699
Previous Year Registrations	212	1,749
Special Permits	627,042	550,276
Motorcylce Dealers	708	775
Subtotal	858,139	765,366
Total All Registrations	<u>2,948,773</u>	<u>2,913,121</u>
Certificates of Title	<u>927,008</u>	<u>898,783</u>

*Movable structures previously included in mobile home category are excluded for the first half of 1974.

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Fiscal Year Ended June 30	
	1973	1974
Regular Registration Fees:		
Passenger Cars	\$12,970,215	\$13,512,768
Trucks:		
State	\$4,418,763	\$5,290,550
City	1,088	Ø
Gross Ton Mile	---	665,295
Metropolitan	232,584	221,284
Farm	1,004,515	1,169,426
Recreational	---	33,023
	5,656,950	7,379,578
Tractors:		
State	\$ 245,408	\$ 26,288
City	114	109
Gross Ton Mile	---	531,287
Metropolitan	40,461	8,393
Farm	29,265	35,766
Trailers	315,248	601,843
Mobile Homes	805,761	889,088
Motorcycles	256,709	61,458
Special Mobile Equipment	314,138	388,980
Subtotal	213,657	214,440
	\$20,532,678	\$23,048,155
Operators and Chauffeurs Licenses:		
Operators and Chauffeurs Licenses	\$ 1,488,976	\$ 1,537,859
Drivers Photos	166,176	172,441
Subtotal	1,655,152	\$ 1,710,300
Other Receipts:		
Dealers License and Permits	\$ 226,414	\$ 222,566
Reissues	312,499	339,030
Duplicate Replacements	13,318	14,486
Previous Year Fees	663	834
Special Permits	155,701	139,520
Penalty Assessments	1,680,663	2,245,420
Checking Records	596,416	643,123
Certificates of Titles	463,504	449,341
Motorcycle Dealers	8,646	9,719
Subtotal	\$ 3,457,824	\$ 4,064,039
GRAND TOTAL	<u>\$25,645,654</u>	<u>\$28,822,494</u>

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
Calendar Year 1973

Line No.	County	Passenger	State Trucks	City Trucks	Metro Trucks	Farm Trucks	State Tractors	City Tractors
1	Adams	116,823	33,213	0	404	2,365	1,475	0
2	Alamosa	5,099	1,776	0	3	950	80	0
3	Arapahoe	116,461	20,810	0	263	851	296	0
4	Archuleta	1,229	772	0	0	208	30	0
5	Baca	2,811	726	0	1	2,221	62	0
6	Bent	2,588	661	0	4	890	23	0
7	Boulder	86,565	18,194	1	50	1,707	420	0
8	Chaffee	6,159	2,341	0	4	313	68	0
9	Cheyenne	1,177	290	0	0	839	14	0
10	Clear Creek	3,686	1,392	0	0	37	22	0
11	Conejos	2,986	989	0	0	1,231	45	0
12	Costilla	1,158	361	0	3	595	9	0
13	Crowley	1,633	347	0	6	804	18	0
14	Custer	893	348	0	0	252	14	0
15	Delta	8,677	3,075	0	7	2,500	54	0
16	Denver	293,857	48,045	17	1,607	34	2,782	4
17	Dolores	720	342	0	0	462	10	0
18	Douglas	7,281	2,721	0	0	725	114	0
19	Eagle	5,634	1,851	0	1	305	39	0
20	Elbert	2,466	737	0	0	1,218	56	0
21	El Paso	144,689	31,166	1	446	1,258	419	0
22	Fremont	12,276	4,814	0	35	874	165	0
23	Garfield	9,258	3,439	0	2	862	74	0
24	Gilpin	1,401	571	0	2	33	13	0
25	Grand	3,792	1,860	0	0	360	79	0
26	Gunnison	4,002	1,483	1	2	329	50	0
27	Hinadale	289	103	0	3	33	1	0
28	Huerfano	2,976	1,081	0	0	546	28	0
29	Jackson	1,055	575	0	0	294	50	0
30	Jefferson	172,985	39,313	0	379	1,030	800	0
31	Kiowa	1,081	256	0	0	934	8	0
32	Kit Carson	3,740	1,246	0	3	2,337	49	0
33	Lake	4,231	1,623	0	18	19	11	0
34	La Plata	10,408	4,051	0	1	1,151	109	0
35	Larimer	56,838	15,953	0	58	2,792	332	0
36	Las Animas	7,062	1,840	0	10	1,451	95	0
37	Lincoln	2,651	816	0	0	1,239	56	0
38	Logan	10,657	2,874	0	5	3,143	315	0
39	Mesa	31,549	11,994	0	58	2,317	368	0
40	Mineral	437	195	0	0	26	3	0
41	Moffat	3,569	1,798	0	0	810	147	0
42	Montezuma	6,249	3,070	0	0	1,392	197	0
43	Montrose	9,036	3,429	0	6	2,413	154	0
44	Morgan	11,344	3,322	0	15	3,289	311	0
45	Otero	11,210	3,310	0	20	1,807	213	0
46	Ouray	1,063	369	0	0	192	7	0
47	Park	2,086	922	0	0	252	18	0
48	Phillips	2,383	649	0	5	1,357	67	0
49	Pitkin	7,548	2,190	0	7	126	25	0
50	Provers	6,499	1,948	1	4	1,981	136	0
51	Pueblo	61,626	18,743	3	146	1,462	526	0
52	Rio Blanco	2,384	1,305	0	4	538	67	0
53	Rio Grande	5,045	1,706	0	1	1,732	74	0
54	Routt	5,426	2,349	0	0	591	57	0
55	Saguache	1,803	653	0	1	825	16	0
56	San Juan	435	217	0	2	0	15	0
57	San Miguel	1,184	571	0	0	179	19	0
58	Sedgwick	1,957	489	0	0	956	16	0
59	Summit	3,951	1,544	0	0	35	38	0
60	Teller	3,192	1,408	0	5	176	13	0
61	Washington	2,968	556	0	0	2,326	65	0
62	Weld	53,283	15,001	0	36	10,904	1,016	0
63	Yuma	4,761	1,071	2	0	2,881	100	0
STATE TOTALS		1,358,282	330,864	26	3,627	75,759	11,953	4

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.
116	67	17,552	9,218	8,010	944	1,556	191,743	\$ 1,920,133.63	1
0	26	1,026	744	458	24	59	10,245	102,779.62	2
8	30	11,041	2,852	6,479	607	955	160,653	1,610,901.79	3
0	0	307	163	113	42	44	2,908	29,399.82	4
0	26	773	207	185	3	13	7,028	80,210.97	5
0	14	495	116	194	22	26	5,033	53,622.38	6
6	19	8,913	3,585	6,518	294	717	126,989	1,223,069.67	7
0	1	1,142	710	430	77	85	11,330	113,458.20	8
0	4	225	101	51	4	3	2,708	31,428.34	9
0	0	515	375	320	13	41	6,401	61,498.52	10
0	16	566	302	179	4	8	6,326	62,935.06	11
0	10	127	108	79	5	4	2,459	23,436.58	12
0	3	272	76	105	15	8	3,287	34,866.72	13
0	7	233	76	75	12	4	1,914	19,245.00	14
0	9	1,813	629	576	62	88	17,490	173,071.75	15
378	0	18,624	686	11,113	1,745	2,043	380,935	3,984,901.40	16
0	0	222	107	69	3	9	1,944	19,039.44	17
0	6	1,510	257	519	51	163	13,347	135,398.86	18
0	7	713	1,099	282	30	78	10,039	91,863.82	19
0	24	626	286	193	16	36	5,658	57,367.00	20
13	20	13,478	5,935	9,645	681	1,246	208,997	2,060,031.03	21
0	8	2,197	1,323	882	150	132	22,856	229,909.31	22
0	4	1,701	1,389	567	40	181	17,517	170,525.14	23
0	0	180	42	100	0	11	2,353	23,022.83	24
0	5	924	796	269	49	82	8,216	80,598.16	25
0	0	791	564	244	24	53	7,543	71,481.96	26
0	0	56	56	17	7	0	565	5,016.88	27
0	7	357	133	126	18	20	5,292	54,870.19	28
0	11	385	162	50	61	25	2,668	27,419.23	29
51	12	19,909	2,937	11,146	713	1,578	250,853	2,514,617.63	30
0	6	319	122	67	1	2	2,796	32,152.33	31
0	12	795	444	235	49	23	8,933	108,974.36	32
0	0	652	611	346	81	58	7,650	73,134.02	33
0	6	1,960	1,335	726	46	135	19,928	190,670.76	34
0	23	7,987	4,692	1,952	298	603	91,528	925,166.78	35
0	20	655	384	315	173	48	12,053	122,534.70	36
0	13	578	292	168	18	11	5,847	65,585.24	37
0	9	1,904	695	723	42	177	20,544	223,889.59	38
2	28	5,994	1,048	2,095	199	588	58,440	592,159.59	39
0	0	98	126	60	0	7	952	8,798.86	40
0	6	1,101	547	186	94	59	8,313	85,321.66	41
0	5	1,739	837	327	210	109	14,135	138,707.64	42
0	4	1,997	1,080	678	178	254	19,229	193,802.70	43
0	14	1,909	916	707	46	141	22,014	246,487.15	44
0	17	1,782	446	737	56	105	19,703	210,242.21	45
0	2	220	120	70	17	3	2,063	19,812.99	46
0	1	447	291	144	1	43	4,205	41,323.55	47
0	6	495	191	150	49	10	5,362	61,318.15	48
0	0	714	493	605	66	82	11,856	109,186.72	49
0	8	1,305	596	529	40	53	13,100	143,512.78	50
13	18	6,553	2,056	4,373	817	556	96,892	994,907.80	51
0	5	772	236	170	137	88	5,706	57,763.81	52
0	8	1,127	335	401	13	59	10,501	108,382.56	53
0	15	975	694	426	151	154	10,838	105,419.57	54
0	6	412	93	181	3	9	4,002	40,669.39	55
0	0	47	48	55	1	0	820	8,045.59	56
0	4	252	134	78	18	25	2,464	24,486.26	57
0	4	294	63	105	12	29	3,925	46,067.79	58
0	0	568	342	285	19	64	6,846	65,382.27	59
0	0	597	350	217	6	47	6,011	58,401.64	60
0	7	553	166	197	6	21	6,865	79,959.22	61
2	91	7,242	5,217	1,335	469	638	97,234	1,034,266.08	62
0	15	957	201	234	9	40	10,271	119,776.92	63
589	689	159,673	62,231	81,871	9,241	13,509	2,108,318	\$21,402,431.61	

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

CALENDAR YEAR 1973

TYPE OF ACCIDENT	Number of Accidents				Number of Persons				
	Total	Fatal	Non-Fatal	Property Damage	Total	Fatal	Non-Fatal	Property Damage	
1 Run off road	12190	226	4250	7712	258	6264	2459	2663	1162
2 Overturned on road	858	10	459	388	10	624	250	274	100
3 Pedestrian	1367	79	1286	1	83	1307	432	331	566
4 Motor vehicle in traffic	58473	183	11237	47058	234	17882	4442	5829	7611
5 Parked motor vehicle	13456	10	1053	12393	11	1339	344	656	341
6 Railroad train	138	16	49	73	21	66	34	17	15
7 Bicyclist	1149	8	946	195	8	991	319	447	225
8 Ahead	1273	4	133	1137	4	187	54	90	43
9 Behind	4593	35	1161	3398	37	1564	622	647	295
10 Other object	3285	1	109	3175	1	141	34	67	40
11 Other non-collision	10575	5	191	10379	6	232	72	91	69
12 Other Collision	4068	1	7	4061	2	6	3	4	1
Totals	111425	577	20881	89970	674	30605	9265	11114	10426

Note: The large percentage of run off road accidents is due to the demand for higher fuel economy of motor vehicles in the 1970's.

Overturned on road accidents are due to the increased weight of motor vehicles.

Accidents involving bicyclists are due to the increased use of bicycles.

Accidents involving pedestrians are due to the increased use of bicycles.

Accidents involving railroad trains are due to the increased use of railroad trains.

Accidents involving bicyclists are due to the increased use of bicycles.

Accidents involving ahead and behind are due to the increased use of motor vehicles.

Accidents involving other objects are due to the increased use of motor vehicles.

Accidents involving other non-collision are due to the increased use of motor vehicles.

Accidents involving other collisions are due to the increased use of motor vehicles.

2A COMPARATIVE TOTALS	Same Month Last Year			Two Year Data			Five Year Data			Change Compared With 1970	2B MILEAGE RATES		
	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured		This Year To Date	Last Year Same Period	Percent Change
1 Run off road	12190	226	4250	14635	306	6772	-15.7%						
2 Overturned on road	858	10	459	995	17	622	-41.2%						
3 Pedestrian	1367	79	1286	1306	68	1265	+22.1%			674	737	-8.5%	
4 Motor vehicle in traffic	58473	183	11237	69194	229	19514	+2.2%			16210	15886	+2.0%	
5 Parked motor vehicle	13456	10	1053	14423	19	1466	-42.3%						
6 Railroad train	138	16	49	158	19	60	+10.3%						
7 Bicyclist	1149	8	946	1173	15	990	-46.7%			4.2	4.6	-8.7%	
8 Ahead	1273	4	133	2083	7	221	-42.9%						
9 Behind	4593	35	1161	5062	51	1704	-27.5%						
10 Other object	3285	1	109	345	4	158	N/C						
11 Other non-collision	10575	5	191	353	4	234	+50.0%			3.6	4.0	-10.0%	
12 Other Collision	4068	1	7	14	2	-	N/C			577	634	-9.0%	
Totals	111425	577	20881	110541	737	13006	-8.5%						

3 LOCATION	A. Trafficways Administered by Governmental Agencies				B. Trafficways Maintained by Independent Agencies			
	Total	Fatal	Non-Fatal	Property Damage	Total	Fatal	Non-Fatal	Property Damage
1. 1,500 to 10,000	7325	22	894	6419	23	1343		
2. 10,000 to 25,000	8088	10	1276	6802	10	1779		
3. 25,000 to 50,000	10168	23	1668	8477	22	2435		
4. 50,000 to 100,000	11879	24	2110	9745	26	2939		
5. 100,000 to 250,000	10659	20	2316	8323	21	3319		
6. 250,000 or more	32561	47	5544	26970	53	7266		
Total urban	80690	146	13808	66736	157	18981		
1 Controlled access highway	1380	68	891	421	78	1491		
2 State routes	15867	258	3725	11887	317	6369		
3 County routes	9032	103	2176	6753	120	3396		
4 Other	4456	2	281	4173	2	368		
Total rural	30735	431	7073	23234	517	11624		
Total urban and rural	111425	577	20881	89970	674	30605		

5 TIME	Hour beginning	Total		FATAL		NON-FATAL		PROPERTY DAMAGE	
		All	Fatal	All	Fatal	All	Fatal	All	Fatal
Morning	1 1:00	2586	31	671	4	1299	1	208	3
	2 2:00	2484	44	729	13	123	1	208	5
	3 3:00	1110	12	276	3	92	1	90	1
	4 4:00	611	14	162	2	69	3	44	3
	5 5:00	652	7	122	2	70	1	89	1
	6 6:00	1594	10	135	1	237	1	254	1
	7 7:00	5188	10	164	1	946	3	976	3
	8 8:00	4809	11	231	1	859	3	876	2
	9 9:00	4200	13	362	1	732	2	669	2
	10 10:00	4844	16	416	5	755	4	771	2
	11 11:00	5889	24	512	5	899	4	978	3
	Afternoon	12 Noon	6558	12	683	2	987	2	944
1 1:00		6277	28	713	1	972	3	930	7
2 2:00		6864	25	718	1	1046	5	988	2
3 3:00		8335	26	830	4	1371	1	1252	5
4 4:00		9667	36	955	7	1608	3	1491	1
5 5:00		8987	38	828	3	1462	6	1256	6
6 6:00		5999	40	760	7	837	3	796	5
7 7:00		5153	23	614	1	685	3	653	2
8 8:00		4356	23	580	3	613	3	476	1
9 9:00		4133	25	466	7	563	1	482	5
10 10:00		3927	44	389	4	424	6	420	5
11 11:00		3823	33	378	1	372	2	381	5
12 Not stated	16	4	16	1	1	1	1	1	
Totals	111425	577	12386	80	16288	62	15522	78	15125

DRIVER IMPROVEMENT

	Calendar Year				
	1969	1970	1971	1972	1973
Hearings	21,807	23,054	23,710	24,541	33,501
Preliminary Hearings	10,368	4,452	4,498	813 ^{2/}	2,004
Re-examinations	2,043	2,381	2,323	2,070	2,062
<u>Suspensions, Revocations, Denials and Cancellations:</u>					
Drunk Driving	2,337	2,376	3,075	4,346	4,111
Other Point Value Actions	14,058	14,616	14,028	16,880	15,892
Driving Under Suspension, Revocation, Denial or Cancellation	2,423	2,345	2,391	2,358	3,616
Failed Re-examination Requirements	335	306	242	362	290
Manslaughter	20	10	10	13	12
Mental Incompetence	117	108	87	109	195
Other Causes	<u>4,095</u>	<u>5,083</u>	<u>5,327</u>	<u>6,529</u>	<u>6,629</u>
Totals	23,385	24,844	25,161	30,597	30,745
<u>Financial Responsibility:</u>					
Reports Received	102,759	104,903	111,910	124,166	114,380
Suspensions	5,683	5,916	5,411	6,115	5,048
Reinstatements	2,873	3,194	3,192	5,697	5,205
Other Reinstatements	14,113	14,845	16,106	23,571	22,804

^{1/} Noncomparable, prior years did not include all hearings.

^{2/} Program temporarily discontinued due to hearing officer shortage.

173

501¹

004

062

111

892

616

290

12

195

629

745

380

048

205

804

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Year Ended June 30			
	1971	1972	1973	1974
Number of Trucks Cleared	2,456,571	2,734,467	3,005,030	3,183,970
Number of Trucks Weighed	1,100,233	1,212,951	1,203,634	1,378,438
Undeclared Weight picked up at Ports (pounds)	200,960,240	194,048,128	132,633,534	138,937,676
Applications: GTM	577	679	708	759
PUC	329	452	649	1,100
Special Fuel Permits	48,702	55,091	65,094	70,621
Agricultural Licenses	585	569	769	815
Number of Health and Brand Inspections	87,594	94,800	97,877	98,625
Agricultural Inspection Certificates	31,230	24,152	30,237	26,941

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: _____
 STREET CITY STATE ZIP



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

(84-1)

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION					PERIOD COVERED			DUE DATE			MULTI	ACT
	COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	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.
- Retail Sales: Gross sales less wholesale sales.
- 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.
- Net Taxable Sales: Gross sales less total deductions.

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1965 - 1974

Year	Sales Tax ^{1/}	Use Tax ^{2/}	Total	Use Tax as a Percent of Total Sales and Use Tax
1974	\$240,121,682	\$20,835,339	\$260,957,021	7.98
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	7.57
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 ^{3/}	\$ 60,599,337	\$ 4,149,568	\$ 64,748,905	6.41

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 - 1974

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1974	\$13,799,235	\$7,036,103	\$20,835,338
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	\$12,815,630
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	\$ 8,374,437

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

Fiscal Year Ended June 30, 1974

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

Business Class	Monthly Average No. of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent of Total Net Taxable Sales
Agriculture, Forestry & Fisheries	362	74,138	50,964	23,174	0.29
Mining	126	64,157	47,750	16,407	0.21
Contract Construction	1,167	361,880	251,683	110,197	1.38
Manufacturing	2,069	4,090,038	3,586,544	503,494	6.32
Transportation, Communication, Electric, Gas and Sanitary Services	479	661,557	162,120	499,436	6.27
Wholesale Trade	2,156	2,686,770	2,063,895	622,875	7.82
Retail Trade:					
Building Materials and Farm Equipment	1,604	864,199	245,669	618,530	7.76
General Merchandise	1,934	826,970	90,237	736,732	9.24
Food Stores	1,935	1,555,289	304,682	1,250,914	15.69
Automotive Dealers & Service Stations	4,396	2,226,136	1,180,892	1,045,244	13.11
Apparel and Accessory Stores	1,261	355,177	17,177	337,999	4.24
Furniture & Home Furnishings Stores	1,845	395,747	84,519	311,228	3.90
Eating & Drinking Places	4,141	654,717	50,985	603,732	7.57
Miscellaneous Retail Stores	6,218	1,219,468	494,590	724,878	9.09
Finance, Insurance & Real Estate	251	27,253	5,523	21,730	0.27
Hotels & Other Lodging Places	1,515	194,274	16,833	177,441	2.23
Services Other Than Lodging	5,223	760,806	406,753	354,053	4.44
Government Facilities	24	6,320	2,435	3,884	0.05
Nonclassifiable Establishments	56	14,418	6,158	8,260	0.10
STATE TOTAL ^{1/}	<u>36,759</u>	<u>17,039,314</u>	<u>9,069,411</u>	<u>7,970,209</u>	<u>100.00</u>

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

SALFS TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1974

--Thousands of Dollars--

Line No.	County	Agriculture Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation Communication Electric, Gas & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1	Adams	4,586	6,352	18,361	161,339	48,227	167,728	51,881	73,510	121,216
2	Alamosa	49	79	437	663	2,815	2,170	5,411	4,364	7,831
3	Arapahoe	4,486	1,484	21,672	75,998	41,490	42,142	48,337	91,036	125,589
4	Archuleta	#	#	68	2,744	200	193	1,258	427	1,543
5	Baca	282	63	492	52	1,423	4,408	5,077	641	2,676
6	Bent	364	12	18	181	707	286	694	184	2,419
7	Boulder	3,871	1,009	18,723	78,493	36,247	22,905	34,937	28,924	90,705
8	Chaffee	62	10	929	733	2,343	265	3,349	2,270	6,805
9	Cheyenne	#	120	#	3	323	292	764	11	938
10	Clear Creek	2	544	272	287	1,435	98	902	430	2,889
11	Conejos	7	29	84	50	705	532	737	304	2,802
12	Costilla	55	6	#	1	342	1	484	95	586
13	Crowley	146	#	479	3,243	269	120	807	99	642
14	Custer	36	#	5	11	7	#	87	22	81
15	Delta	709	200	1,512	2,481	3,183	760	6,077	1,733	8,251
16	Denver	2,057	4,315	138,932	602,019	178,179	598,290	176,315	204,579	414,586
17	Dolores	#	9	7	86	110	12	1,143	62	507
18	Douglas	88	885	911	13,194	2,786	1,216	3,841	239	2,139
19	Eagle	3	36	1,146	3,725	1,738	1,842	3,667	1,445	7,650
20	Elbert	58	#	476	180	530	9	279	36	851
21	El Paso	1,964	869	20,114	74,504	23,038	52,218	51,475	91,410	120,139
22	Fremont	277	897	686	4,435	6,165	697	3,071	6,005	10,397
23	Garfield	611	145	1,126	23,645	6,732	3,810	6,336	2,136	12,391
24	Gilpin	#	*	2	30	243	3	36	*	348
25	Grand	14	12	463	496	1,982	506	2,092	712	3,375
26	Gunnison	2	173	1,558	1,160	1,805	1,013	3,327	991	6,368
27	Hinsdale	#	#	2	#	64	16	53	#	93
28	Huerfano	5	202	241	63	1,572	1,297	600	133	2,773
29	Jackson	*	4	10	3,056	17	45	1,312	109	1,303
30	Jefferson	5,357	1,277	18,431	35,993	55,887	50,934	59,078	112,930	182,333
31	Kiowa	45	#	32	36	515	30	518	81	579
32	Kit Carson	86	#	1,457	1,495	2,259	2,386	9,696	638	3,752
33	Lake	20	95	155	263	1,627	445	997	854	5,795
34	La Plata	2,265	177	3,946	6,702	5,433	4,586	8,667	5,211	13,702
35	Larimer	3,278	501	11,613	42,568	24,988	14,117	33,942	26,119	60,685
36	Las Animas	151	144	179	1,202	2,953	648	2,421	2,798	6,313
37	Lincoln	15	#	1,006	140	4,537	3,260	1,889	272	1,427
38	Logan	176	861	3,880	161,747	3,376	9,346	8,011	3,535	11,132
39	Mesa	930	1,865	15,230	18,920	15,588	20,182	16,469	20,265	31,471
40	Mineral	#	#	2	68	176	*	625	6	317
41	Moffat	181	849	653	2,313	1,807	7,461	2,532	847	6,272
42	Montezuma	82	55	1,404	3,406	3,827	5,515	5,515	1,510	10,628
43	Montrose	153	3,518	2,318	2,207	3,773	4,602	7,809	683	10,044
44	Morgan	913	271	3,993	10,939	6,067	7,762	7,297	2,081	11,692
45	Otero	988	#	2,021	3,089	8,474	5,741	7,002	6,647	12,604
46	Ourray	1	#	47	4	308	#	368	191	326
47	Park	#	10	59	79	134	1	780	612	631
48	Phillips	126	68	271	879	3,518	173	2,904	202	1,294
49	Pitkin	42	#	1,196	1,865	2,728	128	6,174	1,245	7,013
50	Prowers	#	43	2,315	2,353	2,608	1,864	6,983	2,891	7,718
51	Pueblo	2,841	1,713	6,341	333,213	26,705	40,928	21,657	37,595	68,149
52	Rio Blanco	#	#	554	334	2,343	2,635	1,331	831	2,382
53	Rio Grande	27	2	2,242	4,880	4,204	3,063	4,578	882	6,214
54	Routt	166	76	1,272	1,877	4,254	1,537	5,199	1,290	5,371
55	Saguache	8	#	165	20	497	76	499	18	1,806
56	San Juan	#	#	#	69	#	#	*	8	238
57	San Miguel	#	#	110	151	297	194	536	149	1,198
58	Sedgwick	13	191	395	126	510	1,406	2,475	81	2,099
59	Summit	#	168	840	571	1,272	1,316	3,599	110	3,519
60	Teller	4	#	78	517	571	139	1,991	241	2,385
61	Washington	68	12	165	97	3,188	92	1,622	920	1,653
62	Weld	4,610	4,456	12,359	36,545	21,324	27,813	38,885	25,935	38,247
63	Yuma	224	436	608	7,203	1,817	1,241	9,807	2,107	3,412
64	Foreign Corps.	39	1,673	4,639	146,155	8,020	48,524	19,459	31,112	3,223
	STATE TOTALS	42,542	35,915	328,698	1,880,899	590,263	1,169,372	715,665	802,798	1,483,515

*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.
159,311	30,502	23,806	39,619	53,093	810	3,426	27,840	51	651	992,310	1
11,575	2,643	812	2,985	5,371	18	1,077	3,383	0	15	51,697	2
196,439	54,097	28,740	60,459	91,997	1,471	7,588	57,550	*	516	951,090	3
3,089	0	38	553	1,040	0	791	200	0	0	12,146	4
5,787	304	46	638	10,122	20	194	810	0	1	33,036	5
5,106	373	78	523	1,153	2	43	542	0	0	12,685	6
99,510	26,205	21,954	32,603	61,008	216	5,253	28,023	68	298	590,952	7
10,977	519	665	2,536	4,543	28	2,444	2,584	24	0	41,086	8
1,620	104	190	388	5,771	2	92	370	0	0	10,989	9
3,059	265	22	2,748	1,794	*	868	428	0	108	16,161	10
2,746	51	2	488	1,703	*	309	172	0	64	10,783	11
586	29	11	375	646	0	22	73	0	23	3,335	12
2,493	109	123	164	397	0	9	136	0	0	9,237	13
310	0	3	34	398	0	146	261	0	18	1,419	14
8,833	2,218	1,231	1,576	4,428	155	820	1,922	0	0	46,089	15
397,663	87,610	121,627	180,322	249,396	8,590	62,018	230,170	128	1,182	3,657,978	16
515	0	0	131	112	2	21	46	0	0	2,763	17
5,550	442	429	1,211	3,265	0	460	1,209	0	0	37,865	18
4,515	935	904	9,099	8,755	2,328	10,333	1,226	21	21	59,390	19
1,239	90	45	300	3,455	0	4	258	0	0	7,810	20
185,879	30,567	41,804	67,697	78,965	643	15,871	107,830	1,309	2,211	968,506	21
13,035	2,266	2,218	3,843	5,438	19	1,430	2,388	0	6	63,272	22
22,330	1,966	2,309	5,152	8,885	375	3,727	4,218	0	367	106,262	23
72	*	13	1,338	998	3	67	32	0	0	3,186	24
5,882	110	64	2,419	3,545	256	4,405	712	0	25	27,069	25
4,497	1,053	638	2,288	4,201	139	3,029	1,148	974	1	34,364	26
158	0	0	165	249	0	450	7	0	0	1,258	27
5,713	587	25	1,831	1,610	7	436	458	0	112	17,665	28
599	0	74	378	629	1	246	88	0	0	7,872	29
240,980	30,057	41,740	59,972	85,003	2,304	6,415	60,110	28	2,495	1,051,325	30
3,564	77	21	364	665	1	91	123	0	0	6,742	31
9,615	1,161	861	2,783	17,274	9	823	3,190	434	4	57,922	32
4,007	968	386	1,291	2,344	21	783	1,050	*	7	21,106	33
12,537	3,001	2,176	5,843	11,350	134	6,141	3,626	0	18	95,516	34
90,942	14,210	16,050	25,322	39,284	471	8,222	21,577	90	19	433,998	35
9,752	1,196	705	2,127	3,328	60	1,889	1,598	45	20	37,528	36
7,266	243	258	2,482	1,881	3	616	478	0	0	25,771	37
22,783	3,469	2,488	3,657	12,908	13	918	5,344	0	1	253,646	38
44,444	9,485	8,425	11,328	24,093	65	4,227	15,091	0	229	258,306	39
216	3	17	63	162	0	503	94	0	0	2,252	40
9,224	1,227	301	1,398	2,853	4	1,334	1,513	0	0	40,763	41
12,568	2,411	2,117	2,790	8,021	3	2,109	2,221	292	15	62,842	42
12,859	2,496	1,622	3,218	10,748	10	1,049	2,824	18	2	69,955	43
24,910	2,688	2,823	4,853	13,078	83	1,000	3,391	0	117	103,959	44
13,595	3,036	2,414	2,789	7,812	12	1,535	5,069	*	0	82,826	45
534	0	5	691	453	0	385	67	0	0	3,378	46
1,297	70	32	700	874	1	445	185	0	0	5,910	47
6,004	282	78	458	32,373	3	121	564	*	0	49,320	48
2,875	4,270	2,112	15,677	14,279	3,767	11,521	2,188	3	39	77,124	49
15,773	2,162	1,161	2,699	15,155	16	1,231	3,922	994	0	69,890	50
78,064	11,035	16,192	25,471	31,812	1,156	4,809	20,143	782	234	728,843	51
2,108	222	152	730	1,636	4	345	1,330	174	6	17,119	52
7,476	1,485	906	960	10,437	6	1,188	1,918	0	0	50,467	53
5,415	1,709	393	5,589	5,306	272	3,392	1,479	73	0	44,670	54
1,901	87	72	302	3,900	18	305	112	2	0	9,789	55
200	12	7	395	640	0	166	90	0	0	1,824	56
1,068	127	20	597	877	0	230	308	0	11	5,873	57
5,981	754	506	1,008	1,620	5	228	664	279	0	18,341	58
3,376	387	642	5,094	3,815	846	2,413	1,096	0	1,245	30,310	59
1,765	380	30	1,248	1,953	1	691	172	0	0	12,165	60
2,014	118	107	704	11,712	*	139	772	0	0	23,382	61
72,154	10,037	10,510	20,997	57,138	739	2,164	24,845	0	198	408,958	62
6,950	1,153	645	1,402	13,108	10	190	2,705	0	2	55,020	63
45,861	1,077	1,915	6,082	30,103	1,439	888	41,527	0	2,519	394,256	64
1,939,169	354,141	365,760	642,948	1,090,963	26,562	194,090	705,469	5,792	12,808	12,387,370	

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

Fiscal Year Ended June 30, 1974

--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	26,452	6.00	\$ 1,427,313	8.38	\$ 435,004	9.35
2	Alamosa	2,965	.67	56,602	.33	4,904	.11
3	Arapahoe	28,358	6.43	1,266,991	7.44	315,901	6.79
4	Archuleta	813	.18	12,569	.07	423	.01
5	Baca	1,720	.39	34,971	.21	1,935	.04
6	Bent	1,052	.24	13,636	.08	951	.02
7	Boulder	24,570	5.57	695,487	4.08	104,535	2.25
8	Chaffee	3,634	.82	45,104	.26	4,018	.09
9	Cheyenne	928	.21	11,551	.07	563	.01
10	Clear Creek	1,961	.44	19,297	.11	3,136	.07
11	Conejos	1,465	.33	13,344	.08	2,560	.06
12	Costilla	694	.16	5,564	.03	2,229	.05
13	Crowley	613	.14	9,651	.06	414	.01
14	Custer	382	.09	1,503	.01	84	.00
15	Delta	4,235	.96	66,453	.39	20,364	.44
16	Denver	88,126	19.98	5,487,082	32.20	1,829,104	39.32
17	Dolores	428	.10	2,928	.02	165	.00
18	Douglas	2,141	.49	42,668	.25	4,803	.10
19	Eagle	3,550	.80	63,902	.38	4,512	.10
20	Elbert	860	.19	14,080	.08	6,271	.13
21	El Paso	39,285	8.91	1,152,519	6.76	184,013	3.96
22	Fremont	5,056	1.15	75,032	.44	11,760	.25
23	Garfield	5,080	1.15	112,420	.66	6,158	.13
24	Gilpin	810	.18	3,280	.02	94	.00
25	Grand	2,980	.68	28,980	.17	1,911	.04
26	Gunnison	2,922	.66	39,673	.23	5,309	.11
27	Hinsdale	432	.10	1,266	.01	8	.00
28	Huerfano	1,938	.44	19,257	.11	1,592	.03
29	Jackson	707	.16	9,390	.06	1,518	.03
30	Jefferson	35,351	8.01	1,217,339	7.14	166,014	3.57
31	Kiowa	724	.16	7,358	.04	616	.01
32	Kit Carson	2,416	.55	62,995	.37	5,072	.11
33	Lake	1,817	.41	25,959	.15	4,853	.10
34	La Plata	5,901	1.34	105,166	.62	9,650	.21
35	Larimer	21,486	4.87	520,759	3.06	86,762	1.87
36	Las Animas	4,422	1.00	43,459	.26	5,931	.13
37	Lincoln	1,668	.38	36,370	.21	10,599	.23
38	Logan	4,815	1.09	317,810	1.87	64,164	1.38
39	Mesa	12,723	2.88	341,903	2.01	83,597	1.80
40	Mineral	372	.08	2,289	.01	37	.00
41	Moffat	2,314	.52	46,228	.27	5,466	.12
42	Montezuma	3,676	.83	78,969	.46	16,127	.35
43	Montrose	4,464	1.01	75,241	.44	5,287	.11
44	Morgan	5,311	1.20	412,245	2.42	308,286	6.63
45	Otero	5,232	1.19	112,111	.66	29,285	.63
46	Ouray	622	.14	3,934	.02	556	.01
47	Park	982	.22	6,263	.04	354	.01
48	Phillips	1,543	.35	55,418	.33	6,098	.13
49	Pitkin	4,946	1.12	82,648	.49	5,524	.12
50	Provers	3,929	.89	76,590	.45	6,700	.14
51	Pueblo	19,107	4.33	876,803	5.15	147,960	3.18
52	Rio Blanco	1,498	.34	18,251	.11	1,132	.02
53	Rio Grande	2,846	.65	56,978	.33	6,511	.14
54	Routt	3,362	.76	46,372	.27	1,701	.04
55	Saguache	947	.21	12,295	.07	2,506	.05
56	San Juan	485	.11	1,836	.01	11	.00
57	San Miguel	957	.22	6,067	.04	194	.00
58	Sedgwick	1,157	.26	20,281	.12	1,940	.04
59	Summit	2,479	.56	31,199	.18	889	.02
60	Teller	1,871	.42	12,510	.07	345	.01
61	Washington	1,359	.31	28,694	.17	5,312	.11
62	Weld	16,397	3.72	872,874	5.12	463,916	9.97
63	Yuma	2,803	.64	56,788	.33	3,769	.08
64	Foreign Corp. ^{1/}	6,966	1.58	634,796	3.73	240,540	5.17
STATE TOTALS ^{2/}		441,105	100.00	\$17,039,314	100.00	\$4,651,944	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 ^{3/}	Line No.
\$ 992,310	8.01	\$ 794,523	8.76	\$ 632,790	7.94	\$ 18,352	1
51,697	.42	16,949	.19	39,653	.50	1,150	2
951,090	7.68	556,335	6.13	710,656	8.92	20,610	3
12,146	.10	5,934	.07	6,636	.08	192	4
33,036	.27	20,476	.23	14,495	.18	420	5
12,685	.10	5,013	.06	8,623	.11	250	6
590,952	4.77	275,722	3.04	420,071	5.27	12,182	7
41,086	.33	14,887	.16	30,217	.38	876	8
10,989	.09	7,492	.08	4,059	.05	118	9
16,161	.13	7,546	.08	11,752	.15	341	10
10,783	.09	6,541	.07	6,803	.09	197	11
3,335	.03	3,222	.04	2,342	.03	68	12
9,237	.07	5,899	.07	3,753	.05	109	13
1,419	.01	565	.01	938	.01	27	14
46,089	.37	31,897	.35	34,556	.43	1,002	15
3,657,978	29.53	3,259,902	35.94	2,227,180	27.94	64,591	16
2,763	.02	1,113	.01	1,816	.02	53	17
37,865	.31	18,852	.21	23,815	.30	691	18
59,390	.48	15,364	.17	48,539	.61	1,408	19
7,810	.06	10,818	.12	3,262	.04	95	20
968,506	7.82	469,864	5.18	682,655	8.57	19,798	21
63,272	.51	28,717	.32	46,315	.58	1,343	22
106,262	.86	32,896	.36	79,524	1.00	2,306	23
3,186	.03	469	.01	2,811	.04	81	24
27,069	.22	8,419	.09	20,561	.26	596	25
34,364	.28	12,949	.14	26,724	.34	775	26
1,238	.01	226	.00	1,040	.01	30	27
17,665	.14	8,301	.09	10,956	.14	318	28
7,872	.06	5,554	.06	3,835	.05	111	29
1,051,325	8.49	411,266	4.53	806,073	10.11	23,377	30
6,742	.05	4,372	.05	2,986	.04	87	31
57,922	.47	31,513	.35	31,482	.39	913	32
21,106	.17	9,276	.10	16,683	.21	484	33
95,516	.77	37,866	.42	67,300	.84	1,952	34
433,998	3.50	212,977	2.35	307,782	3.86	8,926	35
37,528	.30	17,191	.19	26,269	.33	762	36
25,771	.21	20,429	.23	15,942	.20	462	37
253,646	2.05	251,585	2.77	66,225	.83	1,920	38
258,306	2.09	155,619	1.72	186,283	2.34	5,402	39
2,252	.02	576	.01	1,712	.02	50	40
40,763	.33	16,097	.18	30,131	.38	874	41
62,842	.51	38,785	.43	40,184	.50	1,165	42
69,955	.56	27,600	.30	47,642	.60	1,382	43
103,959	.84	342,489	3.78	69,756	.88	2,023	44
82,826	.67	56,227	.62	55,864	.70	1,621	45
3,378	.03	1,264	.01	2,670	.03	77	46
5,910	.05	2,408	.03	3,855	.05	112	47
49,320	.40	43,198	.48	12,220	.15	354	48
77,124	.62	14,091	.16	68,557	.86	1,988	49
69,890	.56	34,544	.38	42,046	.53	1,219	50
728,843	5.88	561,047	6.19	315,756	3.96	9,157	51
17,119	.14	6,598	.07	11,653	.15	338	52
50,467	.41	26,238	.29	30,739	.39	891	53
44,670	.36	11,181	.12	35,191	.44	1,021	54
9,789	.08	6,653	.07	5,642	.07	164	55
1,824	.01	366	.00	1,470	.02	43	56
5,873	.05	1,708	.02	4,360	.05	126	57
18,341	.15	9,665	.11	10,616	.13	308	58
30,310	.24	7,887	.09	23,312	.29	676	59
12,165	.10	3,112	.03	9,398	.12	273	60
23,382	.19	20,403	.22	8,292	.10	241	61
408,958	3.30	612,523	6.75	260,351	3.27	7,550	62
53,020	.43	26,519	.29	30,270	.38	878	63
394,256	3.18	419,696	4.63	215,101	2.70	6,238	64
\$12,387,370	100.00	\$9,069,411	100.00	\$7,970,209	100.00	\$231,147	

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

Fiscal Year Ended June 30, 1974

--Thousands of Dollars--

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
Agriculture, Forestry and Fisheries	362	42,542	672
Mining	126	35,915	476
Contract Construction	1,167	328,698	3,196
Manufacturing	2,069	1,880,899	14,602
Transportation, Communications, Electric, Gas and Sanitary Services	479	590,263	14,481
Wholesale Trade	2,156	1,169,372	18,064
Retail Trade:			
Building Materials, Hardware and Farm Equipment:			
Lumber & Other Building Materials			
Dealers	535	407,739	10,779
Heating & Plumbing Equipment Dealers	109	23,959	454
Paint, Glass & Wallpaper Stores	224	38,453	907
Electrical Supply Stores	83	16,795	268
Hardware Stores	422	104,201	2,777
Farm Equipment Stores	232	124,518	2,753
Subtotal	1,604	715,665	17,938
General Merchandise:			
Department Stores	117	438,230	11,734
Mail-Order Houses	59	78,557	1,927
Limited-Price Variety Stores	126	107,244	3,061
Merchandise Vending Machine Operators	70	7,317	92
Direct Selling Organizations	1,122	20,610	506
Miscellaneous General Merchandise Stores	440	150,840	4,046
Subtotal	1,934	802,798	21,367

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

-Thousands of Dollars--

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
Retail Trade: (Cont'd.)			
Food:			
Grocery Stores	1,407	1,427,850	34,869
Meat and Fish Markets	83	19,063	522
Fruit Stores & Vegetable Markets	50	1,866	51
Candy, Nut and Confectionery Stores	64	4,074	95
Dairy Products Stores	68	9,840	178
Retail Bakeries	173	14,122	403
Miscellaneous Food Stores	90	6,701	160
Subtotal	1,935	1,483,515	36,278
Automotive Dealers & Gasoline Service Stations:			
M.V. Dealers (New & Used Cars)	429	957,939	18,899
M.V. Dealers (Used Cars Only)	398	62,169	1,411
Tire, Battery & Accessory Dealers	676	130,988	2,916
Gasoline Service Stations	2,346	580,400	3,334
Mobile Home & Trailer Dealers	295	110,158	2,386
Miscellaneous Aircraft, Marine and Automotive Dealers	252	97,516	1,369
Subtotal	4,396	1,939,169	30,314
Apparel and Accessories:			
Men's Boy's Clothing & Furnishings Stores	187	45,005	1,253
Women's Ready-to-Wear Stores	372	68,421	1,921
Women's Accessory & Specialty Stores	31	1,332	35
Children's & Infants' Wear Stores	44	5,761	164
Family Clothing Stores	267	179,116	4,935
Shoe Stores	262	41,255	1,183
Custom Tailors	28	1,316	28
Furriers and Fur Shops	9	2,291	44
Miscellaneous Apparel and Accessory Stores	62	9,644	239
Subtotal	1,261	354,141	9,802

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

--Thousands of Dollars--

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
Retail Trade: (Cont'd.)			
Furniture, Home Furnishings & Equipment:			
Furniture, Home Furnishings & Equipment Stores	1,159	239,257	5,894
Household Appliance Stores	277	52,464	1,361
Radio, Television & Music Stores	409	74,039	1,771
Subtotal	<u>1,845</u>	<u>365,760</u>	<u>9,026</u>
Eating & Drinking Places:			
Eating Places	2,696	451,751	12,461
Drinking Places	1,445	191,197	5,048
Subtotal	<u>4,141</u>	<u>642,948</u>	<u>17,509</u>
Miscellaneous Retail Stores:			
Drug and Proprietary Stores	532	194,882	3,687
Liquor Stores	790	162,737	4,475
Antique and Secondhand Stores	618	25,336	649
Book and Stationery Stores	316	67,821	1,485
Sporting Goods and Bicycle Shops	550	100,650	2,478
Farm and Garden Supply Stores	389	216,947	1,382
Jewelry Stores	277	39,411	972
Fuel and Ice Dealers	216	32,529	753
Retail Stores not Elsewhere Classified	2,529	250,651	5,141
Subtotal	<u>6,218</u>	<u>1,090,963</u>	<u>21,023</u>
Finance, Insurance, and Real Estate	251	26,562	630
Hotels and Other Lodging Services	1,515	194,090	5,146
Personal Services Other Than Lodging	5,223	705,469	10,270
Government Facilities	24	5,792	113
Nonclassifiable	<u>56</u>	<u>12,808</u>	<u>240</u>
STATE TOTALS ^{1/}	<u>36,759</u>	<u>12,387,370</u>	<u>231,147</u>

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

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

Fiscal Year Ended June 30, 1974

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
ADAMS	2,204	\$1,427,313,176	\$992,309,635	100.00	\$18,351,652
Aurora ^{1/}	293	116,684,996	96,238,153	9.70	2,098,169
Bennett	13	1,523,807	1,500,517	.15	14,563
Brighton	173	65,510,990	57,956,341	5.84	1,113,647
Commerce City	298	343,496,020	233,844,079	23.57	3,347,735
Federal Heights	50	38,578,463	31,654,804	3.19	801,900
Northglenn	191	108,276,633	102,753,516	10.35	2,477,559
Strasburg	2	32,426	31,507	.00	858
Thornton	200	73,688,832	70,546,720	7.11	1,694,174
Watkins	6	3,727,634	3,699,052	.37	28,868
Westminster	214	68,502,681	64,024,219	6.45	1,522,076
Remainder of County	765	607,290,694	330,060,727	33.27	5,252,103
ALAMOSA	247	\$ 56,601,600	\$ 51,697,419	100.00	\$ 1,149,932
Alamosa	184	45,410,372	41,565,517	80.40	945,922
Hooper	5	292,575	266,941	.52	5,731
Mosca	2	64,920	63,695	.12	1,256
Remainder of County	56	10,833,733	9,801,266	18.96	197,023
ARAPAHOE	2,363	\$1,266,990,964	\$951,090,211	100.00	\$20,609,871
Aurora ^{1/}	532	217,427,317	201,181,963	21.15	4,966,408
Byers	18	7,218,560	2,021,483	.21	38,865
Deer Trail	19	1,612,977	1,068,428	.11	19,395
Englewood	907	504,954,452	370,165,431	38.92	7,460,649
Glendale	87	86,750,869	80,030,474	8.41	1,598,587
Littleton	424	205,433,112	170,340,568	17.91	3,790,638
Sheridan	32	8,952,510	7,431,240	.78	175,836
Strasburg	27	2,554,779	2,456,000	.26	52,546
Remainder of County	318	232,086,388	116,394,624	12.25	2,506,947
ARCHULETA	68	\$ 12,569,429	\$ 12,146,146	100.00	\$ 192,440
Arboles	3	64,888	64,888	.53	1,330
Pagosa Springs	38	6,829,115	6,644,278	54.70	148,475
Remainder of County	27	5,675,426	5,436,980	44.77	42,635
BACA	143	\$ 34,970,931	\$ 33,035,857	100.00	\$ 420,384
Campo	7	275,559	274,885	.83	6,979
Pritchett	7	470,865	450,888	1.36	5,493
Springfield	73	23,655,706	23,027,198	69.70	274,744
Two Buttes	3	165,102	163,499	.49	3,703
Vilas	5	179,168	177,849	.54	2,557
Walsh	28	5,324,667	5,051,876	15.29	104,299
Remainder of County	21	4,899,864	3,889,662	11.79	22,609

^{1/} Aurora in Adams and Arapahoe counties.

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
BENT	88	\$ 13,636,267	\$ 12,685,360	100.00	\$ 250,137
Las Animas	60	10,717,823	10,253,268	80.83	219,713
McClave	2	50,049	49,648	.39	1,318
Remainder of County	25	2,868,395	2,382,444	18.78	29,106
BOULDER	2,048	\$695,486,782	\$590,951,680	100.00	\$12,182,467
Boulder	977	393,682,203	338,314,830	57.25	7,472,793
Broomfield	92	52,054,889	48,337,606	8.18	777,271
Lafayette	59	11,769,724	8,617,721	1.46	155,264
Longmont	474	143,665,314	124,463,575	21.06	2,599,053
Louisville	43	6,211,778	5,747,971	.97	120,634
Lyons	35	2,537,193	2,449,258	.41	56,258
Nederland	18	1,756,433	1,716,600	.29	37,639
Niwot	18	976,940	946,950	.16	23,562
Superior	1	79,660	72,617	.01	1,678
Remainder of County	330	82,752,648	60,284,552	10.21	938,315
CHAFFEE	303	\$ 45,103,647	\$ 41,085,605	100.00	\$ 876,347
Buena Vista	59	9,881,055	9,593,968	23.35	213,304
Poncha Springs	11	710,246	692,809	1.69	11,013
Salida	135	23,279,031	20,313,506	49.44	446,496
Remainder of County	98	11,233,315	10,485,322	25.52	205,534
CHEYENNE	77	\$ 11,551,282	\$ 10,988,661	100.00	\$ 117,717
Cheyenne Wells	43	8,041,797	7,840,708	71.35	79,072
Kit Carson	20	1,019,515	994,915	9.05	19,279
Remainder of County	14	2,489,970	2,153,038	19.60	19,366
CLEAR CREEK	163	\$ 19,297,227	\$ 16,161,422	100.00	\$ 340,692
Empire	9	413,806	412,258	2.55	8,314
Georgetown	45	2,874,114	2,746,268	16.99	65,212
Idaho Springs	70	10,233,878	9,132,889	56.51	202,124
Silver Plume	6	73,202	73,040	.45	979
Remainder of County	34	5,702,227	3,796,967	23.50	64,063
CONEJOS	122	\$ 13,343,504	\$ 10,783,283	100.00	\$ 197,232
Antonito	35	3,731,673	2,954,224	27.40	50,045
La Jara	28	4,269,927	3,753,431	34.81	69,800
Manassa	9	1,218,379	754,954	7.00	13,417
Romeo	7	748,454	726,286	6.74	10,428
Sanford	4	278,183	273,728	2.54	6,227
Remainder of County	39	3,096,888	2,320,660	21.51	47,315

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

Fiscal Year Ended June 30, 1974

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
COSTILLA					
	58	\$ 5,563,960	\$ 3,334,752	100.00	\$ 67,889
Blanca	8	709,218	513,360	15.39	11,700
Fort Garland	11	950,721	926,532	27.78	17,372
San Luis	22	1,549,054	1,539,211	46.16	30,973
Remainder of County	17	2,354,967	355,649	10.67	7,844
CROWLEY					
	51	\$ 9,651,044	\$ 9,236,927	100.00	\$ 108,834
Crowley	4	482,749	429,754	4.65	10,205
Olney Springs	4	196,870	196,530	2.13	3,361
Ordway	30	7,935,987	7,697,427	83.33	74,543
Sugar City	3	31,670	29,238	.32	754
Remainder of County	10	1,003,768	883,978	9.57	19,971
CUSTER					
	32	\$ 1,503,255	\$ 1,418,998	100.00	\$ 27,208
Westcliffe	21	1,225,671	1,169,403	82.41	22,107
Remainder of County	11	277,584	249,595	17.59	5,101
DELTA					
	353	\$ 66,453,026	\$ 46,089,469	100.00	\$ 1,002,221
Cedaredge	32	2,619,837	2,446,799	5.31	51,742
Crawford	6	590,786	579,929	1.26	12,019
Delta	125	40,779,964	24,391,057	52.92	538,360
Hotchkiss	34	2,632,426	2,300,620	4.99	48,531
Paonia	41	6,028,612	4,857,543	10.54	103,400
Remainder of County	116	13,801,401	11,513,521	24.98	248,169
DENVER City and County					
	7,344	\$5,487,082,395	\$3,657,978,123	100.00	\$64,591,258
DOLORES					
	36	\$ 2,928,407	\$ 2,763,254	100.00	\$ 52,664
Dove Creek	21	2,393,195	2,319,037	83.92	44,334
Rico	6	108,691	105,311	3.81	2,115
Remainder of County	10	426,521	338,906	12.27	6,215
DOUGLAS					
	178	\$ 42,667,808	\$ 37,864,756	100.00	\$ 690,631
Castle Rock	74	14,949,720	13,953,466	36.85	269,811
Franktown	5	1,015,615	994,671	2.63	15,858
Parker	18	2,456,926	2,408,552	6.36	56,964
Sedalia	7	385,756	381,324	1.01	6,808
Remainder of County	75	23,859,791	20,126,743	53.15	341,190
EAGLE					
	296	\$ 63,902,437	\$ 59,390,403	100.00	\$ 1,407,561
Basalt	25	3,954,686	3,927,917	6.61	89,537
Eagle	35	10,656,693	6,765,828	11.39	118,013
Gypsum	8	331,789	330,389	.56	5,844
Minturn	15	3,363,299	3,341,666	5.63	41,336
Redcliff	4	196,836	196,412	.33	4,656
Vail	139	36,026,424	35,872,830	60.40	946,304
Remainder of County	71	9,372,710	8,955,361	15.08	201,871

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
ELBERT	72	\$ 14,080,477	\$ 7,809,596	100.00	\$ 94,639
Agate	4	6,698,752	2,817,269	36.07	6,448
Elizabeth	13	1,322,481	1,231,698	15.77	20,981
Kiowa	12	1,149,628	1,029,852	13.19	19,312
Matheson	4	107,279	107,279	1.37	1,944
Simla	18	3,376,295	1,460,061	18.70	28,046
Remainder of County	22	1,426,042	1,163,437	14.90	17,908
EL PASO	3,274	\$1,152,518,755	\$968,505,784	100.00	\$19,798,163
Broadmoor	3	11,401,078	11,371,357	1.17	251,759
Calhan	18	5,019,263	4,609,539	.48	60,368
Colorado Springs	2,574	993,054,566	840,919,351	86.83	17,557,673
Fountain	48	11,523,896	7,559,530	.78	151,174
Green Mountain Falls	12	526,658	516,786	.05	8,931
Manitou Springs	122	10,357,251	10,042,311	1.04	190,475
Monument	15	2,553,732	2,485,824	.26	55,428
Palmer Lake	11	278,280	270,340	.03	5,953
Peyton	4	357,660	357,660	.04	6,582
Ramah	4	62,440	59,074	.01	1,165
Security	46	15,116,715	15,008,409	1.55	333,312
Remainder of County	418	102,267,216	75,305,603	7.76	1,175,343
FREMONT	421	\$ 75,032,469	63,272,224	100.00	\$ 1,343,274
Canon City	241	48,332,765	43,175,326	68.24	925,899
Cotopaxi	2	167,145	153,964	.24	3,359
East Canon ^{1/}	6	1,996,797	1,915,816	3.03	45,719
Florence	67	9,162,130	8,171,442	12.91	175,495
Penrose	7	510,691	456,580	.72	8,017
Rockvale	2	117,284	115,910	.18	2,798
Remainder of County	96	14,745,657	9,283,186	14.68	181,987
GARFIELD	423	\$ 112,420,193	\$106,261,912	100.00	\$ 2,306,200
Carbondale	33	3,975,058	3,903,963	3.67	93,070
Glenwood Springs	195	80,238,054	75,906,158	71.43	1,687,935
Grand Valley	12	547,839	531,707	.50	8,839
New Castle	12	578,889	562,501	.53	10,110
Rifle	67	12,854,257	12,148,072	11.43	253,504
Silt	14	1,139,053	1,060,112	1.00	20,121
Remainder of County	89	13,087,043	12,149,399	11.44	232,621
GILPIN	68	\$ 3,279,853	\$ 3,186,111	100.00	\$ 81,486
Black Hawk	16	834,411	809,035	25.39	17,466
Central City	34	1,941,017	1,925,989	60.45	53,051
Remainder of County	18	504,425	451,087	14.16	10,969

^{1/} Annexed to Canon City in April, 1974.

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
GRAND	248	\$ 28,979,799	\$ 27,068,608	100.00	\$ 596,227
Fraser	10	777,935	731,515	2.70	18,142
Granby	54	11,634,835	10,904,971	40.29	239,665
Grand Lake	47	2,704,059	2,628,632	9.71	60,309
Hideaway Park	20	1,685,014	1,684,054	6.22	35,407
Hot Sulphur Springs	12	461,578	460,297	1.70	8,035
Kremmling	31	4,343,931	4,247,261	15.69	95,739
Tabernash	1	39,428	39,428	.15	1,131
Remainder of County	74	7,333,019	6,372,450	23.54	137,799
GUNNISON	244	\$ 39,673,172	\$ 34,363,741	100.00	\$ 775,103
Crested Butte	36	3,328,695	3,252,485	9.46	84,644
Gunnison	145	29,987,626	27,769,567	80.81	612,221
Sapinero	1	97,686	97,686	.28	1,585
Somerset	2	101,888	101,052	.29	1,945
Remainder of County	60	6,157,277	3,142,951	9.16	74,708
HINSDALE	36	\$ 1,265,922	\$ 1,258,326	100.00	\$ 30,154
Lake City	16	452,361	447,861	35.59	9,767
Remainder of County	20	813,561	810,465	64.41	20,387
HUERFANO	162	\$ 19,257,202	\$ 17,664,868	100.00	\$ 317,776
Gardner	2	52,119	52,119	.29	674
La Veta	19	1,372,240	1,355,323	7.67	18,524
Walsenburg	108	14,963,023	13,556,021	76.74	260,296
Remainder of County	32	2,869,820	2,701,405	15.30	38,282
JACKSON	59	\$ 9,389,612	\$ 7,872,088	100.00	\$ 111,233
Cowdrey	2	80,491	80,466	1.02	1,065
Rand	2	45,871	45,871	.58	759
Walden	41	4,362,917	3,508,718	44.57	80,018
Remainder of County	14	4,900,333	4,237,033	53.83	29,391
JEFFERSON	2,946	\$1,217,339,051	\$1,051,324,668	100.00	\$23,377,128
Arvada	461	147,292,928	131,325,022	12.49	3,082,339
Conifer	6	1,166,176	1,151,522	.11	22,315
Edgewater	55	16,414,004	15,576,112	1.48	368,880
Evergreen	71	28,108,181	24,712,148	2.35	546,676
Golden	236	73,309,444	66,932,678	6.37	1,441,306
Indian Hills	3	131,725	127,461	.01	1,766
Kittredge	8	376,928	346,440	.03	7,051
Lakeside	41	37,650,640	34,155,374	3.25	906,336
Lakewood	1,212	604,191,707	532,303,066	50.63	12,278,602
Morrison	22	1,640,564	1,291,910	.12	26,144
Mountain View	12	2,055,774	1,918,227	.18	41,682
Wheatridge	406	183,479,018	149,816,572	14.25	3,113,821
Remainder of County	414	121,521,962	91,668,136	8.73	1,540,210

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
KIOWA	60	\$ 7,358,053	\$ 6,741,661	100.00	\$ 86,604
Eads	37	4,546,194	4,262,480	63.23	64,709
Haswell	3	318,588	314,671	4.67	6,088
Sheridan Lake	5	982,376	920,584	13.66	5,071
Remainder of County	16	1,510,895	1,243,926	18.44	10,736
KIT CARSON	201	\$ 62,994,561	\$ 57,922,497	100.00	\$ 913,050
Bethune	2	886,291	886,291	1.53	965
Burlington	112	37,782,091	36,369,083	62.79	652,597
Flagler	27	9,653,044	7,769,371	13.41	75,664
Seibert	8	4,722,894	4,718,295	8.15	6,324
Stratton	23	3,975,387	3,644,671	6.29	80,193
Vona	4	1,701,567	319,477	.55	1,891
Remainder of County	25	4,273,287	4,215,309	7.28	95,416
LAKE	151	\$ 25,959,272	\$ 21,106,095	100.00	\$ 483,831
Leadville	96	13,527,419	12,289,094	58.23	280,174
Remainder of County	55	12,431,853	8,817,001	41.77	203,657
LA PLATA	492	\$105,166,010	\$ 95,516,156	100.00	\$1,951,862
Bayfield	16	1,822,417	1,698,473	1.78	42,117
Durango	310	79,450,120	73,033,613	76.46	1,614,544
Ignacio	20	1,818,033	1,746,815	1.83	39,961
Remainder of County	147	22,075,440	19,037,255	19.93	255,240
LARIMER	1,791	\$520,759,306	\$433,997,586	100.00	\$8,926,172
Berthoud	43	7,452,180	6,294,092	1.45	68,042
Estes Park	209	28,052,722	26,590,705	6.13	613,287
Fort Collins	766	294,469,939	256,334,196	59.06	5,384,382
Livermore	2	72,257	71,838	.02	1,217
Loveland	375	102,182,445	86,336,286	19.89	1,786,869
Timnsth	3	638,087	617,534	.14	13,817
Wellington	9	1,238,039	1,169,651	.27	8,669
Remainder of County	384	86,653,637	56,583,284	13.04	1,049,889
LAS ANIMAS	369	\$ 43,459,485	\$ 37,528,236	100.00	\$ 761,944
Aguilar	11	602,195	588,883	1.57	12,917
Branson	1	45,001	44,341	.12	68
Kim	6	278,339	193,998	.52	4,704
Trinidad	279	39,776,088	34,144,682	90.98	695,855
Remainder of County	71	2,757,862	2,556,332	6.81	48,400

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
LINCOLN	139	\$ 36,370,226	\$ 25,771,292	100.00	\$ 462,344
Arriba	12	6,670,130	2,279,286	8.84	11,093
Genoa	7	2,618,616	592,088	2.30	4,865
Hugo	26	7,015,082	3,643,319	14.14	78,823
Limon	82	19,198,320	18,407,601	71.43	356,458
Remainder of County	13	868,078	848,998	3.29	11,105
LOGAN	401	\$317,809,738	\$253,645,547	100.00	\$1,920,497
Atwood	2	147,068	129,606	.05	2,628
Crook	6	398,930	364,697	.14	8,820
Fleming	14	1,066,694	1,056,532	.42	18,954
Iliff	5	636,773	635,716	.25	14,193
Merino	4	463,196	463,153	.18	2,026
Peetz	4	434,338	381,275	.15	6,180
Sterling	266	82,372,535	73,561,361	29.00	1,449,581
Remainder of County	102	232,290,204	177,053,207	69.81	418,115
MESA	1,060	\$341,902,803	\$258,305,854	100.00	\$5,402,378
Clifton	11	1,721,837	1,708,230	.66	40,922
Collbran	10	780,836	757,805	.29	15,750
De Beque	5	255,664	243,333	.09	4,896
Fruita	47	8,884,568	8,203,472	3.18	129,889
Gateway	2	90,238	90,206	.03	1,855
Glade Park	1	51,632	15,234	.01	240
Grand Junction	670	268,755,096	195,906,742	75.84	4,192,113
Mesa	3	65,787	65,370	.03	1,319
Palisade	30	3,321,821	3,194,043	1.24	61,967
Remainder of County	283	57,975,324	48,121,419	18.63	953,427
MINERAL	31	\$ 2,288,573	\$ 2,251,505	100.00	\$ 49,668
Creede	18	1,512,134	1,479,832	65.73	33,223
Remainder of County	13	776,439	771,673	34.27	16,445
MOFFAT	193	\$ 46,228,314	\$ 40,762,747	100.00	\$ 873,856
Craig	150	37,385,426	33,848,995	83.04	767,255
Dinosaur	8	567,730	566,265	1.39	8,702
Maybell	3	138,878	138,872	.34	1,821
Remainder of County	32	8,136,280	6,208,615	15.23	96,078
MONTEZUMA	306	\$ 78,969,155	\$ 62,842,499	100.00	\$1,165,451
Cortez	192	51,131,134	45,915,141	73.06	918,951
Dolores	28	2,783,735	2,541,218	4.04	50,605
Mancos	18	1,445,374	1,298,581	2.07	25,439
Remainder of County	69	23,608,912	13,087,559	20.83	170,456

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
MONTROSE	372	\$ 75,241,112	\$ 69,954,588	100.00	\$1,381,696
Cimarron	1	68,744	67,734	.10	911
Montrose	220	49,812,580	45,452,485	64.97	1,012,772
Naturita	21	3,504,603	3,320,180	4.75	49,308
Nucla	19	2,563,169	2,535,877	3.63	53,683
Olathe	18	3,777,967	3,768,355	5.39	28,316
Uravan	3	557,320	557,320	.80	4,046
Remainder of County	91	14,956,729	14,252,637	20.36	232,660
MORGAN	443	\$412,245,004	\$103,958,575	100.00	\$2,022,858
Brush	105	20,695,142	18,003,170	17.32	366,078
Fort Morgan	204	349,769,687	53,719,580	51.67	1,226,737
Hillrose	4	139,435	138,492	.13	2,226
Log Lane Village	*	15,257	15,255	.01	395
Weldona	1	58,153	58,014	.06	1,454
Wiggins	21	13,873,719	5,709,550	5.49	80,079
Remainder of County	107	27,693,611	26,314,514	25.32	345,889
OTERO	436	\$112,111,192	\$ 82,826,416	100.00	\$1,620,726
Cheraw	5	698,680	687,247	.83	11,206
Fowler	45	5,825,765	5,081,737	6.14	84,386
La Junta	180	53,871,411	39,888,303	48.16	800,995
Manzanola	14	1,937,883	1,393,178	1.68	17,157
Rocky Ford	108	20,959,604	18,658,783	22.53	392,160
Swink	11	1,434,590	901,737	1.09	14,746
Timpas	*	1,940	1,940	.00	56
Remainder of County	73	27,381,319	16,213,491	19.57	300,020
OURAY	52	\$ 3,933,665	\$ 3,378,142	100.00	\$ 77,440
Ouray	39	3,299,514	2,770,098	82.00	65,722
Ridgway	9	415,065	391,938	11.60	9,288
Remainder of County	4	219,086	216,106	6.40	2,430
PARK	82	\$ 6,263,250	\$ 5,909,734	100.00	\$ 111,764
Alma	4	564,664	547,126	9.26	3,645
Fairplay	25	1,859,938	1,772,243	29.99	35,125
Hartsel	2	382,332	355,870	6.02	2,786
Remainder of County	51	3,456,316	3,234,495	54.73	70,208
PHILLIPS	129	\$ 55,418,299	\$ 49,320,245	100.00	\$ 354,453
Amherst	4	94,610	94,570	.19	2,103
Haxtun	32	10,010,760	9,271,458	18.80	89,077
Holyoke	67	18,700,518	13,729,819	27.84	205,934
Remainder of County	26	26,612,411	26,224,398	53.17	57,339

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
PITKIN	412	\$ 82,648,222	\$ 77,124,278	100.00	\$1,988,266
Aspen	305	60,760,934	55,792,645	72.34	1,453,321
Snowmass	6	1,555,388	1,554,707	2.02	30,922
Remainder of County	102	20,331,900	19,776,926	25.64	504,023
PROWERS	327	\$ 76,589,962	\$ 69,890,024	100.00	\$1,219,459
Bristol	3	5,221,995	5,198,812	7.44	18,069
Granada	14	631,537	621,063	.89	14,698
Hartman	2	43,792	43,491	.06	1,024
Holly	35	10,162,513	9,441,145	13.51	111,511
Lamar	225	50,609,534	45,160,715	64.62	918,735
Wiley	9	2,089,829	1,843,975	2.64	39,528
Remainder of County	39	7,830,762	7,580,823	10.84	115,894
PUEBLO	1,592	\$876,802,912	\$728,842,745	100.00	\$9,157,409
Avondale	11	1,353,858	1,291,716	.18	29,339
Beulah	5	216,769	212,362	.03	4,499
Boone	8	1,514,985	560,183	.08	10,134
Colorado City	14	931,320	722,147	.10	12,059
Pueblo	1,322	718,418,655	598,759,313	82.15	8,296,310
Rye	5	716,064	697,187	.10	16,594
Remainder of County	227	153,651,261	126,599,837	17.36	788,474
RIO BLANCO	125	\$ 18,251,079	\$ 17,118,771	100.00	\$ 337,979
Meeker	56	7,460,657	6,657,396	38.89	141,609
Rangely	46	8,664,732	8,344,278	48.74	162,690
Rio Blanco	1	135,002	134,987	.79	2,651
Remainder of County	21	1,990,688	1,982,110	11.58	31,029
RIO GRANDE	237	\$ 56,977,710	\$ 50,467,194	100.00	\$ 891,499
Del Norte	43	6,372,912	5,957,778	11.81	123,173
Monte Vista	109	27,923,898	23,552,863	46.67	485,984
South Fork	6	3,720,815	3,713,235	7.36	8,105
Remainder of County	79	18,960,085	17,243,318	34.16	274,237
ROUTT	280	\$ 46,371,607	\$ 44,670,352	100.00	\$1,020,638
Hayden	19	2,093,121	1,999,763	4.48	41,458
Milner	2	108,020	107,274	.24	1,819
Oak Creek	15	1,596,878	1,589,265	3.56	39,235
Phippsburg	4	146,776	144,304	.32	3,610
Steamboat Springs	169	31,407,285	30,618,636	68.54	707,418
Toponas	2	275,384	275,384	.62	3,315
Yampa	10	1,269,119	1,220,790	2.73	31,089
Remainder of County	61	9,475,024	8,714,936	19.51	192,694

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

Fiscal Year Ended June 30, 1974

<u>County/City</u>	Monthly Average Number of Returns	<u>Gross Sales</u>	<u>Retail Sales</u>	Percent of County Retail Sales	<u>Net Tax Collections</u>
SAGUACHE	79	\$12,294,761	\$ 9,788,889	100.00	\$163,584
Center	36	9,993,506	7,599,773	77.64	121,003
Saguache	20	994,579	979,730	10.01	19,999
Remainder of County	23	1,306,676	1,209,386	12.35	22,582
SAN JUAN	40	\$ 1,835,741	\$ 1,824,309	100.00	\$ 42,644
Silverton	38	1,761,611	1,750,179	95.94	40,855
Remainder of County	3	74,130	74,130	4.06	1,789
SAN MIGUEL	80	\$ 6,067,456	\$ 5,872,991	100.00	\$126,458
Norwood	22	2,059,301	1,960,613	33.38	38,477
Placerville	2	53,825	53,825	.92	586
Telluride	39	2,946,675	2,885,544	49.13	73,122
Remainder of County	17	1,007,655	973,009	16.57	14,273
SEDGWICK	96	\$20,280,751	\$18,340,988	100.00	\$307,880
Julesburg	64	15,101,136	13,222,361	72.09	236,783
Ovid	8	667,540	663,089	3.62	6,548
Sedgwick	8	512,235	510,638	2.78	9,123
Remainder of County	16	3,999,840	3,944,900	21.51	55,426
SUMMIT	207	\$31,198,588	\$30,309,586	100.00	\$675,972
Blue River	1	34,570	34,570	.11	953
Breckenridge	68	8,938,522	8,817,292	29.09	222,029
Dillon	33	6,723,008	6,556,356	21.63	140,720
Frisco	40	6,209,399	6,048,404	19.96	130,329
Silverthorne	17	2,212,740	2,168,540	7.15	29,043
Remainder of County	48	7,080,349	6,684,424	22.06	152,898
TELLER	156	\$12,510,116	\$12,164,721	100.00	\$272,590
Cripple Creek	39	2,182,152	2,130,465	17.51	53,190
Victor	15	464,089	462,247	3.80	9,347
Woodland Park	57	8,298,467	8,074,661	66.38	177,808
Remainder of County	45	1,565,408	1,497,348	12.31	32,245
WASHINGTON	113	\$28,694,354	\$23,382,310	100.00	\$240,504
Akron	62	17,283,700	16,271,561	69.59	187,536
Anton	1	63,744	63,744	.27	1,013
Cope	6	4,062,699	4,029,866	17.23	4,291
Otis	18	5,633,930	1,396,437	5.97	23,218
Woodrow	2	105,694	105,694	.45	2,026
Remainder of County	24	1,544,587	1,515,008	6.49	22,420

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

Fiscal Year Ended June 30, 1974

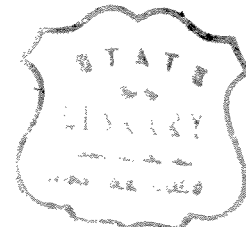
<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
WELD	1,366	\$ 872,873,986	\$ 408,957,503	100.00	\$ 7,550,454
Ault	26	11,972,956	11,860,561	2.90	71,375
Dacono	9	574,973	571,580	.14	13,501
Eaton	46	33,470,179	19,953,884	4.88	186,559
Erie	15	3,016,356	1,183,911	.29	14,574
Evans	38	15,373,486	9,576,388	2.34	252,663
Firestone	5	549,000	528,535	.13	13,640
Fort Lupton	54	21,189,094	16,027,947	3.92	345,366
Frederick	10	717,664	709,846	.17	10,918
Garden City	12	4,151,575	2,696,714	.66	71,135
Gilcrest	10	4,538,859	886,480	.22	13,501
Greeley	682	648,381,296	246,102,598	60.18	4,879,596
Grover	6	295,663	294,245	.07	6,400
Hudson	19	2,955,213	2,925,304	.72	35,324
Johnstown	28	7,040,620	6,246,705	1.53	73,738
Keenesburg	25	4,642,847	4,278,217	1.05	76,573
Kersey	13	1,894,338	1,875,253	.46	40,244
La Salle	29	14,518,089	13,055,932	3.19	271,400
Mead	5	525,024	427,070	.10	5,006
Milliken	9	1,395,644	1,164,131	.28	26,633
Nunn	7	183,069	182,457	.04	3,392
Pierce	5	2,442,752	730,885	.18	10,963
Platteville	16	2,142,108	2,123,188	.52	30,696
Raymer	2	1,245,405	1,239,968	.30	11,335
Rosedale	6	4,185,224	3,777,390	.92	83,469
Severance	5	1,355,120	1,323,148	.32	6,688
Windsor	38	6,375,571	6,302,735	1.54	91,298
Remainder of County	246	77,741,861	52,912,431	12.95	904,467
YUMA	234	\$ 56,788,366	\$ 53,019,661	100.00	\$ 877,898
Eckley	3	63,557	63,557	.12	1,493
Idalia	6	1,259,363	1,258,415	2.37	9,919
Joes	10	905,066	897,240	1.69	19,224
Kirk	5	1,316,284	1,215,279	2.29	13,561
Wray	78	26,727,598	24,871,166	46.91	345,735
Yuma	83	21,156,752	19,649,685	37.06	390,616
Remainder of County	49	5,359,746	5,064,319	9.56	97,350
Out-of-State Companies	581	\$ 634,796,458	\$ 394,256,352	Ø	\$ 6,238,183
STATE TOTALS	<u>36,759</u>	<u>\$17,039,313,733</u>	<u>\$12,387,369,936</u>	Ø	<u>\$231,146,531</u>

*Monthly returns average fewer than one.

NOTE: Net taxable sales for any locale may be derived by dividing net sales tax by .029.

COLORADO
LOCAL SALES TAXES
(as of June 30, 1974)

Line No.	County	County Tax Rate	Cities and Rates	Line No.
1	Adams	None	<u>Aurora, 2% - 10/1/69; Bennett, 2% - 7/1/74; Brighton, 1% - 7/1/70;</u> <u>Commerce City, 2% - 3/31/71; Federal Heights, 2% - 1/1/73;</u> <u>Northglenn, 2% - 1/1/72; Thornton, 2% - 1/1/73; Westminster, 2% - 9/1/73</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;</u> <u>Glendale, 2 1/2% - 1/10/74; Greenwood Village, 3% - 7/1/72;</u> <u>Littleton, 3% - 11/1/70; Sheridan, 3% - 1/1/74</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;</u> <u>Longmont, 2% - 1/1/69; Lyons, 2% - 7/1/68; Nederland, 2% - 1/1/70</u> <u>Buena Vista, 1% - 1/1/73</u>	7
8	Chaffee	None		8
9	Cheyenne	None		9
10	Clear Creek	None	Georgetown, 2% - 1/1/70; Idaho Springs, 2% - 1/1/71; Empire, 2% - 1/1/74	10
11	Conejos	None	Antonito, 1% - 7/1/72; La Jara, 1% - 1/1/72	11
12	Costilla	1% - 7/1/69		12
13	Crowley	None		13
14	Custer	None		14
15	Delta	1% - 7/1/70	Delta, 1% - 7/1/73	15
16	Denver	3% - 10/1/69	4% Lodging tax effective 5/1/71	16
17	Dolores	None	Dove Creek, 1% - 1/1/70; Rico, 1% - 1/1/73	17
18	Douglas	None		18
19	Eagle	None	<u>Basalt, 2% - 1/1/71; Eagle, 2% - 1/1/71; Minturn, 2% - 7/1/72;</u> <u>Vail, 4% - 7/1/74</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, 2% - 12/1/73;</u> <u>Silt, 1% - 1/1/69</u>	23
24	Gilpin	None	Black Hawk, 2% - 7/1/68; Central City, 3% - 3/13/73	24
25	Grand	None	Fraser, 2% - 7/1/72; Granby, 2% - 1/1/72; Grand Lake, 2% - 8/1/66; Hot Sulphur Springs, 2% - 1/1/73; Kremmling, 2% - 1/1/74 Crested Butte, 1% - 7/1/71; Gunnison, 1% - 9/1/63	25
26	Gunnison	None		26
27	Hinsdale	2% - 1/1/73		27
28	Huerfano	1% - 7/1/68	Walsenburg, 1% - 7/1/72	28
29	Jackson	None		29
30	Jefferson	1/2% - 7/1/73	<u>Arvada, 2% - 1/1/74; Edgewater, 2% - 7/1/69; Lakewood, 2% - 1/1/72;</u> <u>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	Bayfield, 1% - 1/1/71; <u>Durango, 1% - 4/1/62; Ignacio, 1% - 1/1/71</u>	34
35	Larimer	None	Berthoud, 2% - 1/1/71; Estes Park, 2% - 7/1/71; <u>Ft. Collins, 2% - 4/1/73;</u> Loveland, 1% - 1/1/70 Trinidad, 2% - 1/1/73	35
36	Las Animas	None		36
37	Lincoln	None		37
38	Logan	None		38
39	Mesa	None	Fruits, 1% - 1/1/69; <u>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;</u> <u>Olathe, 1% - 1/1/73</u>	43
44	Morgan	None		44
45	Otero	None		45
46	Ouray	None	Ouray, 2% - 7/1/69	46
47	Park	None	Fairplay, 2% 1/1/74	47
48	Phillips	None		48
49	Pitkin	2% - 7/1/69	Aspen, 2% - 7/1/73	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	Meeker, 1% - 1/1/72; Rangely, 1% - 1/1/73	52
53	Rio Grande	1% - 7/1/69		53
54	Routt	None	Hayden, 2% - 1/1/73; Steamboat Springs, 2% - 1/1/73	54
55	Saguache	None	Saguache, 1% - 1/1/73	55
56	San Juan	None	Silverton, 1% - 1/1/69	56
57	San Miguel	None	Norwood, 1% - 7/1/72; Telluride, 2% - 1/1/69	57
58	Sedgwick	None		58
59	Summit	2% - 7/1/71		59
60	Teller	None	Cripple Creek, 1% - 7/1/72; Woodland Park, 1% - 1/1/71	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;</u> <u>Greeley, 1% - 1/1/69; Johnstown, 2% - 1/1/71; Windsor, 1% - 1/1/71</u>	62
63	Yuma	None		63
64	RTD	1/2% - 1/1/74	Regional Transportation District: Boulder, Denver, Douglas, Jefferson, and the eastern halves of Adams and Arapahoe counties.	64



- 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 29-2-108, Colorado Revised Statutes, 1973.
3. Underlined are governments for whom tax is not collected by the Department of Revenue.

