

**75** COLORADO DEPARTMENT OF REVENUE  
**ANNUAL REPORT**

ANNUAL REPORT FOR FISCAL YEAR 1974-1975  
Colorado Department of Revenue  
State Capitol Annex Building, Denver, Colorado 80203

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34TH 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.
34. June 30, 1975	Richard D. Lamm	Joseph F. Dolan

\* - 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:

419 San Juan  
ALAMOSA, CO 81101

310 - 9th Street  
GLENWOOD SPRINGS, CO 81601

1905 - 3rd Street  
BOULDER, CO 80302

225 North 4th Street  
GRAND JUNCTION, CO 81501

2735 East Yampa  
COLORADO SPRINGS, CO 80909

620 - 4th Avenue  
GREELEY, CO 80631

Court House  
DELTA, CO 81416

Midtown Shopping Center  
PUEBLO, CO 81002

Court House  
1060 - 2nd Avenue  
DURANGO, CO 81301

120 West 3rd Avenue  
SALIDA, CO 81201

Court House  
FORT COLLINS, CO 80521

Court House  
TRINIDAD, CO 81082

Court House  
201 Ensign  
FORT MORGAN, CO 80701

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 the state personnel system. The Executive Director is bonded for \$200,000. Total number of employee positions as of June 30, 1975, was 1,475.

General Purpose: To collect income, sales and excise taxes, licenses and other fees due the State under a single unified tax collection system, and to 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.

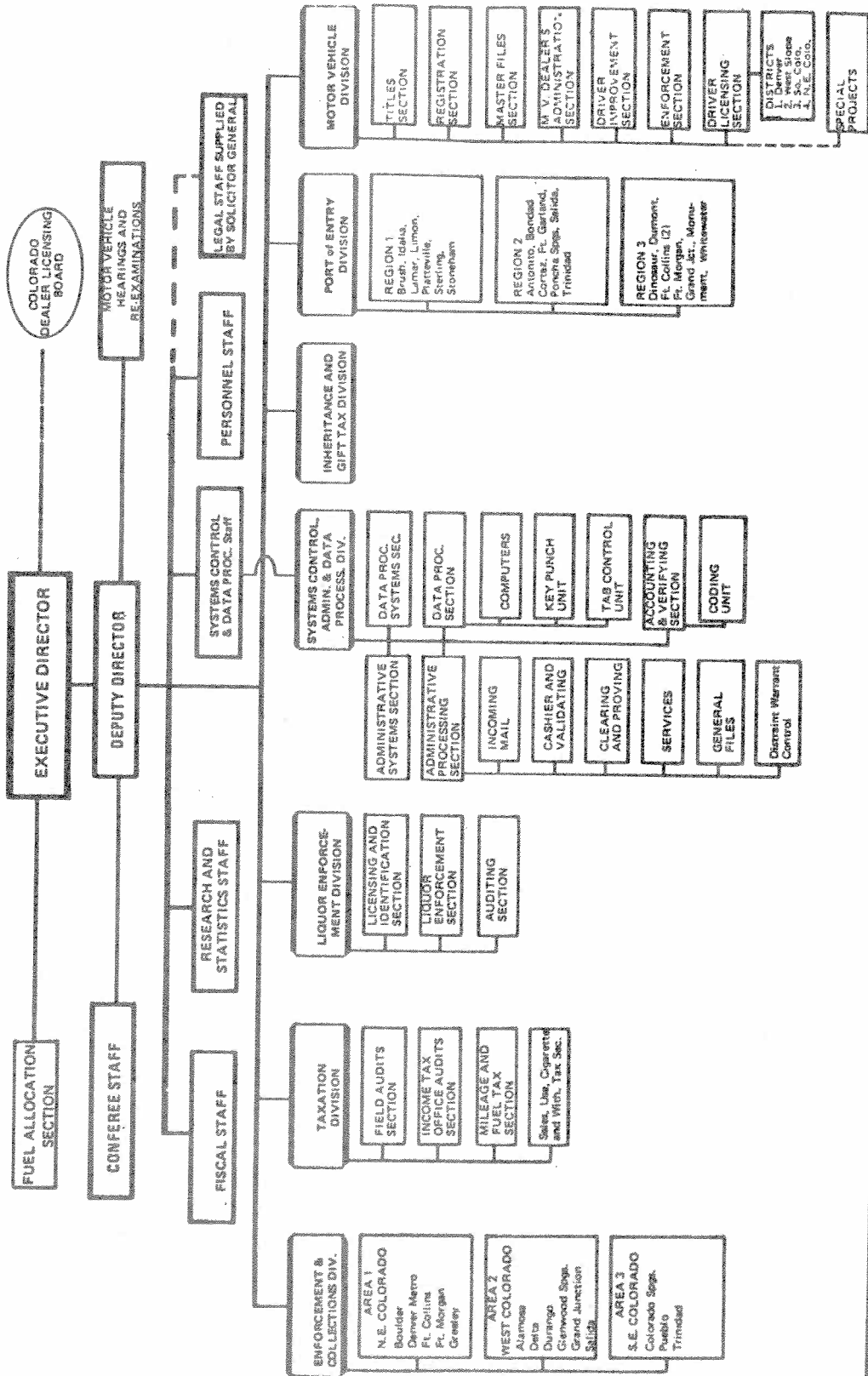
3. May deputize other State agencies to collect for the Department of Revenue and may require bond of such deputized agencies.
4. Deposit daily with the State Treasurer all monies received, and render to the State Treasurer on the first day of each month an account of the working capital of the Department.
5. Title and register motor vehicles, conduct examinations for drivers' licenses; and, through county clerks as agents of the Department, to administer throughout the several counties of the State the titling and registration of motor vehicles.
6. 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.
7. Maintain highway accident records for the enforcement of the financial responsibility law and Motor Vehicle licensing laws.
8. Administer Motor Vehicle inspection station laws.
9. Maintain and administer Port of Entry system in Colorado.
10. 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 12- 6-	101 et seq	Automobile Dealers Administration
12-15-	101 " "	Commercial Driving School
12-46-	101 " "	Fermented Malt Beverages and Liquor Tax
12-49-	101 " "	Store Licenses
24- 4-	102 " "	Rule Making and Licensing Procedures
24-35-	101 " "	Organization and Administration
24-60-11	101 " "	Drivers License Compact
29- 2-	101 " "	Local Sales Tax
39-21-	101 " "	Procedure and Administration
39-22-	101 " "	Income Tax
39-23-	101 " "	Inheritances and Successions Tax
39-25-	101 " "	Gift Tax
39-26-	101 " "	Sales and Use Taxes
39-27-	101 " "	Motor and Special Fuel Tax
39-28-	101 " "	Cigarette Tax
42- 1-	101 " "	Motor Vehicles, Operators, Gross Ton-Mile Tax, Ports of Entry
43- 5-	201 " "	Auto, Tourist Camp, Hotel and Motel Licenses

COLORADO DEPARTMENT OF REVENUE



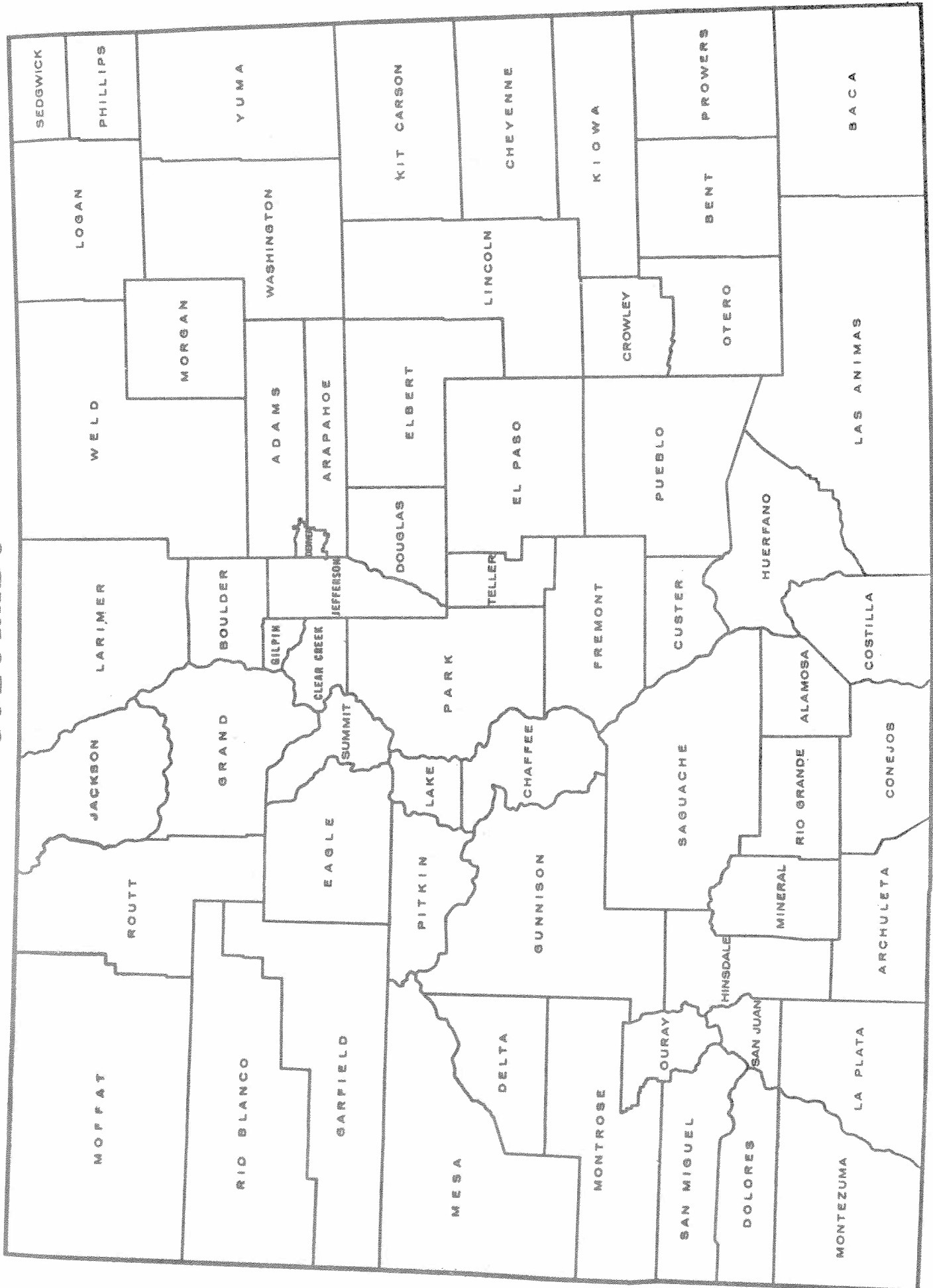
POPULATION BY COUNTIES

County	Census 1960 <sup>a/</sup>	Census 1970 <sup>a/</sup>	July 1, 1975 <sup>b/</sup>
Adams	120,296	185,789	214,000
Alamosa	10,000	11,422	11,800
Arapahoe	113,426	162,142	206,500
Archuleta	2,629	2,733	3,000
Baca	6,310	5,674	5,500
Bent	7,419	6,493	6,100
Boulder	74,254	131,889	165,000
Chaffee	8,298	10,162	11,400
Cheyenne	2,789	2,396	2,300
Clear Creek	2,793	4,819	5,300
Conejos	8,428	7,846	8,100
Costilla	4,219	3,091	3,100
Crowley	3,978	3,086	3,400
Custer	1,305	1,120	1,300
Delta	15,602	15,286	16,600
Denver	493,887	514,678	493,000
Dolores	2,196	1,641	1,500
Douglas	4,816	8,407	17,000
Eagle	4,677	7,498	10,200
Elbert	3,708	3,903	5,300
El Paso	143,742	235,972	283,000
Fremont	20,196	21,942	25,700
Garfield	12,017	14,821	16,800
Gilpin	685	1,272	1,800
Grand	3,557	4,107	6,000
Gunnison	5,477	7,578	9,000
Hinsdale	208	202	300
Huerfano	7,867	6,590	6,500
Jackson	1,758	1,811	1,900
Jefferson	127,520	233,031	314,500
Kiowa	2,425	2,029	2,100
Kit Carson	6,957	7,530	7,500
Lake	7,101	8,282	8,100
La Plata	19,225	19,199	22,700
Larimer	53,343	89,900	120,500
Las Animas	19,983	15,744	15,900
Lincoln	5,310	4,836	4,800
Logan	20,302	18,852	19,200
Mesa	50,715	54,374	61,000
Mineral	424	786	900
Moffat	7,061	6,525	8,000
Montezuma	14,024	12,952	14,500
Montrose	18,286	18,366	20,000
Morgan	21,192	20,105	21,500
Otero	24,128	23,523	23,300
Ouray	1,601	1,546	1,700
Park	1,822	2,185	3,400
Phillips	4,440	4,131	4,000
Pitkin	2,381	6,185	9,000
Prowers	13,296	13,258	13,500
Pueblo	118,707	118,238	127,000
Rio Blanco	5,150	4,842	5,200
Rio Grande	11,160	10,494	10,500
Routt	5,900	6,592	9,900
Saguache	4,473	3,827	4,000
San Juan	849	831	800
San Miguel	2,944	1,949	2,600
Sedgwick	4,242	3,405	3,300
Summit	2,073	2,665	5,800
Teller	2,495	3,316	5,600
Washington	6,625	5,550	5,400
Weid	72,344	89,297	108,000
Yuma	8,912	8,544	8,400
STATE TOTALS	1,753,947	2,207,259	2,534,000

<sup>a/</sup> Official U.S. Census tabulation.

<sup>b/</sup> Source: State Planning Office, Demographic Section; preliminary 1975 figures.

# 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 Fiftieth General Assembly, First Regular session. Statutory references are from the 1973 Colorado Revised Statutes.

### Appropriations:

S.B. 457 -- Supplemental appropriation - department of revenue. \$786,093, of which \$171,741 is out of the general fund and \$614,352 is from cash funds, for expenses of the department to be allocated as follows: \$430,131 for the vehicles hearings section, \$47,006 for the inheritance tax division, \$219,000 for revenue motor vehicle section, and \$89,956 for data processing.

Amends the 1974 long bill to decrease the capital outlay appropriation for revenue and motor vehicle administration by \$52,000, the appropriation for data processing personal services by \$3,000, and the appropriation for data processing travel and subsistence by \$2,000.

Effective June 20, 1975.

S.B. 468 -- Appropriation - long bill. For expenses of the executive and judicial departments of state government in the fiscal year commencing July 1, 1975.

Effective June 30, 1975.

### Administration:

H.B. 1536 -- Taxation - procedure and administration - settlement agreements. Authorizes the executive director of the department of revenue or his designee to enter into and agreement with any person, or the principal or estate for whom he acts, relating to the liability of such person regarding income, gross ton-mile, passenger-mile, motor and special fuel, cigarette sales, and use taxes for any prior taxable period. Requires such agreements to be final, conclusive, and binding upon the state in any subsequent legal proceedings in the absence of a showing of fraud, malfeasance, or misrepresentation of a material fact.

Effective July 1, 1975. Amends 39-21-116.



H.B. 1677 -- Taxation - confidentiality of tax information. Provides that information obtained from any investigation conducted by the department of revenue or its agents, in addition to other information already confidential, is not to be disclosed except in suits by the department or when otherwise required by law or court order.

Effective June 20, 1975. Amends 39-21-113.

Alcoholic Beverage:

S.B. 28 -- Professions and occupations - liquor licenses. Simplifies the definition of a hotel to mean any establishment which has restaurant facilities and 50 or more sleeping rooms. Changes the definition of a resort hotel to mean a hotel with well-defined occupancy seasons, rather than the previously imposed 6-month operating limitation. Creates a definition for "resort complex" to mean a hotel with sports and recreational facilities for the convenience of its guests or the general public, and allows such facility to operate under one license, if under common ownership.

Makes all alcoholic liquor licenses valid for a period of one year from their date of issuance. Prohibits local licensing authorities from issuing a license until the department of revenue has received the state's share of the fee.

Allows beer and wine licensees to obtain a special license for \$200 to serve malt, vinous, and spirituous liquor drinks after eight p.m. and until midnight on Sundays and Christmas. All such special license fees are to be paid to the local licensing authority rather than the state.

Effective July 18, 1975. Amends 12-47-102, 116, 122, 124.

H.B. 1272 -- Professions and occupations - liquor code. Extends indefinitely provisions relating to the importation and sale of liquors by persons other than the primary source of supply, which provisions had an expiration date of July 1, 1975, when passed in 1973.

Effective June 16, 1975. Amends 12-47-124.

Income Tax:

S.B. 3 -- Taxation - income tax - exclusion of pension and annuity income. Allows the deduction of certain pension and annuity income, not deductible under existing law, from federal adjusted gross income (to the extent included therein) in computing Colorado adjusted gross income subject to state income tax. Subject to the specified limitations on amount, for taxpayers age 55 and older, armed forces retirement pay and, without regard to age, pensions paid from qualified pension trust funds, individual retirement accounts, and retirement bonds (all as defined by the federal internal revenue code) are excluded from income, subject to the

limitation that not more than one-third of the allowable amount may be received from annuities and the annual maximum deductions start at \$3,000 for taxable 1975 and increase by \$3,000 annually to \$15,000 for taxable 1979 and thereafter.

Effective July 14, 1975. Amends 39-22-110.

S.B. 16 -- Taxation - income - interest and penalties. Increases the penalty for failing to file a return to \$5 or 5% of the amount of the tax if the failure is not for more than one month, with an additional 1% per month for each month no return is filed, not to exceed 12% in the aggregate, whichever is greater. Also increases the penalty for failing to pay the tax to \$5 or 5% of the amount of the tax if the failure is not for more than one month plus an additional 0.5% for each additional month of nonpayment, not to exceed 12% in the aggregate, whichever is greater. Defines "tax" as the net amount of tax required to be shown on the return less any amount paid on or before the date prescribed and less any credit against the tax which may be claimed on the return. The act does not apply to any estimated tax required to be paid.

Effective July 1, 1975. Amends 39-22-621.

S.B. 19 -- Taxation - income tax - computation of normal tax. Allows the executive director of the department of revenue to promulgate tax tables for adjusted gross incomes in excess of \$10,000.

Effective March 12, 1975. Amends 39-22-105.

S.B. 41 -- Taxation - withholding income tax - filing periods. Directs employers withholding less than \$300 each quarter to file a quarterly return on or before the last day of the month following the close of the quarter. Employers withholding more than \$300 in any quarter are to file deposits for the first and second months respectively by the 15th day of the following month and file a quarterly return on or before the last day of the month following the close of the quarter.

Effective July 14, 1975. Amends 39-22-604.

S.B. 315 -- Taxation - income tax - allocation of certain corporate income. Authorizes the executive director of the department of revenue to distribute or allocate gross income between or among corporations owned or controlled by the same interests, or to require the consolidation of tax returns to insure only that such returns clearly report income rather than to prevent the evasion of taxes.

Effective July 16, 1975. Amends 39-22-303.

S.B. 471 -- Taxation - property tax credits against income tax - eligibility. Increases by \$1,000 the allowable income which persons may have and remain eligible for some credit or refund against state income taxes for property taxes or equivalents paid on their residence. Allows a surviving spouse to qualify at age 58 if the deceased spouse was 65 or older.

Effective July 14, 1975. Amends 39-22-120.

H.B. 1741 -- Taxation - exemption from Colorado adjusted gross income.

Exempts from Colorado adjusted gross income of Colorado residents any federal income tax rebates received pursuant to the federal "Tax Reduction Act of 1975".

Effective June 20, 1975. Amends 39-22-110.

Inheritance and Gift:

H.B. 1576 -- Taxation - gift tax. Restates and specifies transfers to which the gift tax applies according to the nature of the property and whether the donor is a domiciliary or nondomiciliary of the state; adds stepparents as class A beneficiaries and parents-in-law as class B beneficiaries; allows to any spouse the specific \$20,000 exemption previously available only to a wife; keys the value of gifts to fair market value; provides that the interest owed by a delinquent taxpayer to the state or by the state to the taxpayer on overpayments accrues at the legal rate; cuts the period for the determination of tax from 3 years to one year or 6 months after delivery of all necessary information, whichever is later, and if the tax is not determined within that time, the return is accepted as filed; extends the time for filing of taxpayer objections from 3 months to one year; provides that, if a person refuses or neglects to give required information upon request, the tax will be computed at the highest rate at which it could in any event be computed; allows exemption for gifts to public or charitable bodies on the same basis, whether or not the public or charitable body is organized and exists under the laws of this state.

Effective July 18, 1975. Amends 39-25-102, 103, 104, 106, 107, 110, 111, 112, 115. Repeals 39-25-104 (1) (b). Adds 39-25-118.

H.B. 1704 -- Taxation - inheritance tax. Revises, rewrites, and amends portions of the law concerning inheritance tax. Provides that real property transferred from a domiciliary's estate in a personal trust is not taxable if the real property is outside the state. Provides that a transfer by a nondomiciliary of intangibles located within the state is not taxable, but that a transfer of the same type of property by a nondomiciliary who is a domiciliary of a foreign country is taxable.

Amends the law relating to transfers in contemplation of death, transfers to take effect in possession and enjoyment at or after the death of the transferor, property held in joint names or payable at death, proceeds of insurance policies, annuities, and pension and profit sharing plans, and reservation of powers to a trustor. Adds stepparents as class A beneficiaries and parents-in-law as class B beneficiaries, and reduces the maximum age for adoption for inheritance tax purposes from 21 to 18 years. Increases from \$2,000 to \$3,000 the exemption of transfers to class B beneficiaries. Restates and revises the allowable deductions and, among other things, removes the \$500 limitation of funeral expense deduction.

Keys the value of limited estate to the transfer which will most probably occur rather than to the highest tax that would prove payable, and clarifies the method of taxation of property subject

to both a power of appointment and a fiduciary power. Amends the law relating to additional tax to absorb federal estate tax credit.

Reduces the penalty interest rate for untimely payment of tax after notice of assessment from 10% to the legal rate of interest, now 8%, and increases the interest rate from 6% to the legal rate for taxes not paid within 9 months after decedent's death and for refunds to taxpayers. Allows installment payments to be extended over 10 years instead of 3 years, with interest to run at the legal rate.

Increases the time allowed to claim a refund from 2 to 3 years after the required summary statement of the decedent's property was filed, or 2 years after the tax is paid, whichever is last. Requires said statement to include transfers having a value of \$5,000 or more without adequate and full consideration made by the decedent at any time while a domiciliary of the state and all like transfers of \$1,000 or more made within 3 years of the decedent's death.

Increases from \$2,000 to \$5,000 the amount of assets a bank, savings and loan association, or credit union may pay to the proper person without a release of inheritance tax lien.

Provides that the executive director of the department of revenue must compute and assess the tax within 12 months from the date the application is filed or 6 months after the submission of all information legally required or he must immediately compute and assess the tax upon the application as filed. The time limits may be extended by mutual consent. Allows the executive director to waive or compromise any inheritance matters if a person refuses or neglects to pay the alleged tax due.

Repeals unnecessary, obsolete, and conflicting sections.

Effective July 18, 1975. Amends 39-23-102, 103-108, 112-114, 117, 121, 122, 126, 129-131, 137-139, 142, 153, 156, 163, 165-167; Repeals 39-23-112 (1)(e) and 4, 119, 125, 127, 149.

Motor Fuel:

S.B. 27 -- Taxation - special fuel - permits. Changes the expiration of special fuel permits from yearly to an indefinite period. The permit expires when the permittee notifies the director of revenue of a change in the use or ownership of the vehicle for which the permit was granted or when the permittee fails to file reports and pay the special fuel tax. The permit fee is increased from \$1 to \$2.

Effective January 1, 1976. Amends 39-27-102.

Motor Vehicle:

S.B. 4 -- Motor Vehicles - penalty assessments - appropriation.

Adds numerous motor vehicle offenses to those which the penalty assessment procedures and fines of section 42-4-1501, Colorado Revised Statutes 1973, may apply. Increases from 15 to 19 m.p.h. the excess speed over the posted speed limit which prevents application of penalty assessment procedures and fines. Allows the application of penalty assessment procedures even though a subsequent violation occurs within 12 months. Penalty assessment procedures no longer apply to persons charged with driving without a valid license.

Appropriates \$18,372 to the department of revenue to implement the act, allocated as follows: \$13,168 for personal services, \$3,870 for operating expenses, and \$1,334 for capital outlay. Reduces the appropriation to the Colorado State patrol by \$85,184.

Effective June 23, 1975. Amends 42-4-1501.

S.B. 47 -- Motor vehicles - penalty assessments - applicability.

The penalty assessment provisions of section 42-4-1501, Colorado Revised Statutes 1973, are not to apply when the violator causes appreciable damage to the property of another. Prior law did not limit the damage to the property of another and required that the damage be serious.

Effective July 1, 1975. Amends 42-4-1501.

S.B. 107 -- Motor vehicles - registration fees. Allows trucks and truck tractors owned by a farmer or rancher to be registered as farm trucks so long as their only commercial use is the transportation of his agricultural products or livestock or commodities or livestock purchased for his use. Previous law required farm trucks to be used exclusively for such transportation. Also allows such trucks to carry noncommercial recreational equipment such as campers.

Provides that the annual registration fee for noncommercial or recreational vehicles under 4,500 pounds shall now be according to weight rather than the flat fee of \$24.50, which is still the base figure in computing fees for vehicles over 4,500 pounds.

Effective January 1, 1976. Amends 42-1-102, 42-3-123.

S.B. 116 -- Motor vehicles - classification of misdemeanor traffic offenses. While retaining provisions and procedures relating to penalty assessments, the act divides most misdemeanor traffic offenses into 4 classes which are distinguished from each other by the following penalties which are authorized upon conviction:

<u>Class</u>	<u>Minimum Sentence</u>	<u>Maximum Sentence</u>
1	Ten days imprisonment, or \$100 fine, or both.	One year imprisonment, or \$1,000 fine, or both.
2	Ten days imprisonment, or \$10 fine, or both.	90 days imprisonment, or \$300 fine, or both.
3	\$5 fine.	\$100 fine.
4	\$5 fine.	\$100 fine.

Declares that no points are to be assessed for the conviction of any class 4 traffic offense.

Effective January 1, 1976. Amends numerous sections of the Colorado Revised Statutes, 1973.

S.B. 154 -- Motor vehicles - 55 mile speed limit continued. Continues the 55 m.p.h. speed limit enacted in 1974 for the indefinite future to conform with a national uniform speed limit so long as one is in effect, for the stated purposes of receiving the state's full share of federal highway funds and the benefits of traffic safety and fuel conservation.

Effective July 1, 1976. Amends 42-4-1001.

S.B. 168 -- Crimes - blood alcohol content - vehicular assault or homicide. Extends the statutory presumptions concerning blood alcohol content used for proof of driving under the influence (misdemeanor), to the felony offenses of vehicular homicide and vehicular assault. Said presumptions declare that a person with a blood alcohol content of 0.05% or less is not under the influence, in excess of 0.05% but less than 0.10% may be shown by such evidence that he was under the influence, and of 0.10% or more is presumed to be under the influence of alcohol.

Effective June 26, 1975. Amends 18-3-106, 205.

S.B. 188 -- Motor vehicles - license plates - personalized. Provides for the issuance of personalized license plates upon payment of \$35 in addition to the normal registration fee; prescribes specifications for such plates; and provides for the renewal and transfer of such plates.

Effective July 14, 1975. Amends 43-3-112.

S.B. 201 -- Motor vehicles - alteration of vehicle equipment - suspension system. Amends a provision (which had been declared overbroad and unconstitutional by the Colorado supreme court) which prohibited the operation of any vehicle having had its original suspension system altered in any way (with specified exceptions) to provide instead that any alteration except those specified can be done only in accordance with specifications established by the department of revenue.

Effective July 14, 1975. Amends 42-4-232.

S.B. 204 -- Motor vehicles - identification numbers. Changes the manner of displaying an identification number assigned to a motor vehicle by the department of revenue by providing that the number be affixed to the vehicle in a manner and position determined by the department rather than by a stamp on a metal part of the motor vehicle.

Effective June 4, 1975. Amends 42-6-117.

S.B. 305 -- Specific ownership tax - mobile homes and movable structures. Removes statutory reference to movable structures thereby abolishing the distinction between mobile homes and movable structures so as to reflect the intent of the state constitution. Repeals provisions which provided for ad valorem taxation of movable structures, and requires such structures to be subject to the specific ownership tax.

Effective July 18, 1975. Amends 4-9-503; 11-41-118; 12-23-104; 13-54-102; 16-13-301; 24-32-703; 710; 38-12-201; 39-22-102; 39-5-101; 107; 39-26-102; 39-26-114; 203; 42-1-102; 42-3-102; 104; 105; 112; 122; 123; 129; 42-4-409; 42-6-102; 126; 43-5-201. Adds 42-3-133. Repeals 39-1-102; (8), 39-1-103 (4) (b), part 2 of article 5 of title 39, 39-10-101 (4), 42-1-102 (82) (c), 42-3-101 (3), and 42-3-105 (6).

H.B. 1137 -- Motor vehicles - guest statute. Repeals the Colorado guest statute thereby allowing a guest passenger to sue the owner or operator of a vehicle for negligence.

Effective April 9, 1975. Repeals 42-9-101.

H.B. 1143 -- Motor vehicles - solicitation of rides. Allows pedestrians to solicit rides in motor vehicles so long as they do not stand in that part of a road normally used by moving traffic (defined as the "roadway"). Pedestrians may be picked up only where there is sufficient road space to pull off and not impede traffic. Allows cities and towns to regulate pedestrians differently if they wish, upon proper posting of signs giving notice thereof.

Effective July 1, 1975. Amends 42-4-705.

H.B. 1166 -- Motor vehicles - emergency vehicles. Deletes the requirement that emergency lights permanently mounted on the top of a private vehicle of a member of a volunteer fire department be provided with an opaque cover, and increases the penalty for the use of emergency warning equipment on such vehicles other than as specified. Provides that members of a volunteer ambulance service may have their

private automobiles equipped with red lights and audible signal systems to be used only when responding to an emergency, and provides that use of such equipment other than as specified is a class 3 misdemeanor.

Effective June 26, 1975. Amends 42-4-219.

H.B. 1287 -- Motor vehicles - license application - social security number. No longer requires applications for driver's, minor driver's, or provisional driver's license to contain the applicant's social security number, but rather gives the applicant the option to have said social security number contained in the license.

Effective July 14, 1975. Amends 42-2-106.

H.B. 1288 -- Motor vehicles - driving under the influence - penalties. Increase minimum jail term for a first conviction of driving under the influence of liquor or drugs from one day to 10 days. Second or subsequent offenses, carrying higher penalties, are computed upon the time (within 5 years) between offenses rather than between convictions.

Effective July 1, 1975. Amends 42-4-1202.

H.B. 1314 -- Motor vehicles - official inspection stations - fees. Provides that the safety inspection fee for motorcycles (including motor-driven cycles and motorscooters or motorbicycles) shall be \$3.20 rather than the fee of \$5.20 imposed for other motor vehicles.

Effective January 1, 1976. Amends 42-4-303.

H.B. 1389 -- Motor vehicles - definitions. Alters the definition of "implement of husbandry" to include tillage and harvesting equipment. Removes the limitation which required such implements to be used in the conduct of agricultural operations, and declares that trailers designed to move implements of husbandry are to be considered as component parts of such implements thereby exempting such trailers from provisions of law relating to size, weight, and load limitations.

Effective June 20, 1975. Amends 42-1-102; 42-4-401.

H.B. 1527 Motor vehicles - excess size and weight permit - advance request. Requires the state department of highways to establish a procedure to allow persons transporting excessive size and weight loads into Colorado to make advance arrangements by telephone or otherwise for the issuance of an excessive size or weight permit.

Effective June 26, 1975. Amends 42-4-409.



H.B. 1528 -- Motor vehicles - warning devices on oversize or overweight vehicles. Permits persons having a valid oversize or overweight permit for the transporting of a mobile home or movable structure to attach to such structures, or any vehicle accompanying them, a maximum of 3 flashing yellow lights as warning devices.

Effective May 31, 1975. Amends 42-4-409.

H.B. 1637 -- Motor vehicles - local authorities - traffic regulations. Authorizes municipalities and counties to impose and enforce stop sign regulations and speed limits, not inconsistent with state law, upon any private street or highway in a mobile home park upon notice of such enforcement given at the entrance to such streets or highways. State that the jurisdiction ordering the regulations is responsible for erecting and maintaining the signs.

Effective June 20, 1975. Amends 42-4-1002.

H.B. 1724 -- Motor vehicles - issuance of probationary drivers' licenses. Provides that any person whose license has been suspended or revoked as the result of a conviction or convictions for driving under the influence, upon completion of a course of alcohol treatment in a program approved by the division of highway safety, is eligible for a hearing for a probationary license to be issued by the department of revenue for the remainder of the period of suspension or revocation, subject to any restrictions deemed reasonable and necessary by the department.

Effective June 18, 1975. Amends 42-2-122, 123.

Other:

S.B. 56 -- Local government - county use tax. Permits a county, in conjunction with municipalities therein, to impose a countywide use tax or a countywide sales and use tax, and provides administrative procedures therefor.

Effective July 14, 1975. Amends 29-2-101, 102, 103, 104, 106, 109; 39-26-208.

S.B. 454 -- Special Districts - regional transportation district - area included. Part of Douglas county is removed from the boundaries of the regional transportation district, with some specifically described areas of the part removed being given an option, until July of 1985, to return to the district by voting in favor of such a proposition.

Effective July 18, 1975. Amends 32-9-106, 109, 110, 111, 151, 159.

H.B. 1156 -- identification cards. Deletes all age requirements for obtaining identification card from the department of revenue, and provides that all such cards, except those issued to persons less than 21 years of age, shall not expire unless the name, address, or social security number of the individual changes. Lowers the fee for said cards from \$3 to \$2, but if the applicant is 60 years of age or over, the fee is \$1.

Effective May 31, 1975. Amends 42-2-402, 404, 406.

H.B. 1426 -- Manner of making anatomical gifts. Provides that a person can make a gift of all or part of his body by an affidavit made in the form specified by the department of revenue when applying to the department for a driver's license or renewal thereof, the gift to be effective at death and its validity to continue until the license is surrendered or until a revocation of the gift is signed on the back of the driver's license.

Effective January 1, 1976. Amends 12-34-105, 106. Adds 42-2-106.

GENERAL OPERATIONS

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1966 - 1975

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1975	\$958,351,779	\$20,482,654	2.14
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

## COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of 1975 Total Collections	Percent Change in Collections
	1974	1975		
<b>TAXES:</b>				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 1,717,902.36	\$ 1,695,931.63	.18	- 1.28
<u>Sales, Use, Excise &amp; Gross Receipts:</u>				
Alcoholic Beverage	\$ 14,901,784.40	\$ 15,711,915.69		
Cigarette Tax	31,137,900.88	31,513,909.07		
General Sales	240,121,682.48	270,815,086.14		
Motor Fuel	88,007,288.88	87,441,651.84		
Special Fuel	7,386,701.14	7,296,026.56		
Use Tax	20,835,338.66	26,451,544.67		
Subtotal	\$402,390,696.44	\$439,230,133.97	45.83	+ 9.16
<u>Income Taxes:</u>				
Estimated Tax	\$ 73,271,861.86	\$ 83,697,325.30		
Income Tax	51,087,792.90	57,575,479.91		
Withholding Tax	226,258,332.05	255,501,058.20		
Subtotal	\$350,617,986.81	\$396,773,863.41	41.40	+ 13.16
<u>Inheritance &amp; Gift Taxes:</u>				
Inheritance	\$ 19,317,228.37	\$ 15,349,952.01		
Inheritance - Old Age Pension	2,467,577.24	1,895,782.60		
Gift	1,551,444.85	2,210,750.37		
Subtotal	\$ 23,336,250.46	\$ 19,465,484.98	2.03	- 16.59
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 217,331.72	\$ 333,194.91		
Oil & Gas Income	35,020.23	558,925.87		
Oil & Gas Withholding	845,518.15	1,422,583.02		
Subtotal	\$ 1,097,870.10	\$ 2,314,703.80	.24	+110.84
<b>LICENSES, PERMITS &amp; FEES:</b>				
<u>Motor Vehicles:</u>				
Gross Ton-Mile Tax	\$ 15,906,464.00	\$ 16,158,901.74		
Motor Vehicle Licenses	17,378,052.69	18,259,911.14		
Safety Inspection	970,768.63	1,313,716.75		
Title Fees	449,327.00	465,181.00		
Depot Tags	10,150.00	10,177.93		
Subtotal	\$ 34,804,762.32	\$ 36,207,788.56	3.78	+ 4.03
<u>Motor Vehicle Operators:</u>				
Operators & Chauffeurs Licenses	\$ 1,537,859.29	\$ 1,286,921.30		
Driver License Photos	172,441.20	170,696.15		
Subtotal	\$ 1,710,300.49	\$ 1,457,617.45	.15	- 14.77

## COLLECTIONS BY SOURCE

(Continued)

Source	Fiscal Year Ended June 30		Percent of	Percent
	1974	1975	1975 Total	Change in
			Collections	Collections
<b>Regulatory &amp; Business:</b>				
Alcohol Licenses	\$ 445.00	\$ 445.00		
Auto Camp & Motel Licenses	11,579.00	11,019.00		
Bedding Inspection Fees	29,595.50	26,410.00		
Boiler Inspection Fees	181,802.40	183,221.45		
Cigarette Licenses	467.50	635.00		
Consumer Credit Code	89,693.55	83,891.58		
Commercial Driving Instructor Licenses	750.00	735.00		
Commercial Driving School Licenses	600.00	850.00		
Fluid Milk Sanitation Licenses	576.00	446.00		
Hospital & Nursing Home Licenses	4,016.10	5,870.00		
Liquor Licenses	599,681.00	619,573.00		
Liquor Licenses, 85% City	741,588.24	783,088.60		
Liquor Licenses, 85% County	245,394.00	260,461.25		
Motor Vehicle Dealers Administration Fund	287,104.10	297,167.00		
Motor Vehicle Dealers Administration Mfg.	16,660.00	24,895.00		
Pet Shop License Fees	4,560.00	4,606.65		
Plumbers License & Exam Fees	19,980.00	21,781.00		
Plumbers Inspection Fees	16,975.07	12,978.90		
Produce Licenses	26,070.00	35,530.00		
Psittacine Bird License Fees	1,350.00	1,350.00		
Public Utilities Commission Fees	54,206.71	75,082.60		
P.U.C. Utility Supervision	627,437.12	709,129.30		
Restaurant License and Inspection Fees	112,264.60	137,219.00		
Sales Tax Licenses	23,811.88	27,581.07		
Special Combine Permits	7,130.00	7,185.00		
Special Fuel Permits	212,687.31	227,022.03		
Store Licenses	476,342.46	546,102.75		
Subtotal	\$ 3,792,767.54	\$ 4,104,276.18	.43	+ 8.21
<b>OTHER RECEIPTS:</b>				
Regional Transportation District				
Sales Tax	\$ 8,556,564.68	\$ 24,708,386.65		
City Sales Tax	16,264,770.85	19,900,083.88		
County Sales Tax	6,079,354.15	7,516,786.03		
Motor Vehicle Financial Responsibility	81,253.79	65,807.62		
Motor Vehicle Penalty Assessments	2,245,424.57	3,367,455.45		
Order of Reinstatement	207,561.51	278,821.91		
Revenue Department Services	846,441.58	918,719.97		
Sales of Equipment, Books	38,822.17	17,455.64		
Other Miscellaneous Receipts	461,058.60	290,844.26		
Federal Grants	141,752.37	Ø		
Subtotal	\$ 34,923,004.27	\$ 57,064,361.41	5.95	+ 63.40
* State, County, City & RTD Sales Tax on Motor Vehicles, Escrow Account	Ø	37,617.79		
<b>GRAND TOTAL OF GROSS COLLECTIONS</b>	<b>\$854,391,540.79</b>	<b>\$958,351,779.18</b>	<b>100.00</b>	<b>+ 12.17</b>

\* These amounts are being held in escrow pending the outcome of litigation regarding the exemption of sales tax on purchases of motor vehicles by non-residents of Colorado.

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1975

Taxes	Gross Collections	Refunds	Net Collections
<u>Property:</u>			
Motor Vehicle Specific Ownership "A"	\$ 1,695,931.63	\$ 1,714,156.47 <u>1/</u>	\$ (18,224.84)
<u>Sales, Use, Excise &amp; Gross Receipts:</u>			
Alcoholic Beverages	\$ 15,711,915.69	\$ 6,343.40	\$ 15,705,572.29
Cigarette Tax	31,513,909.07	15,369,284.16 <u>2/</u>	16,144,624.91
General Sales Tax	270,815,086.14	22,247,499.14 <u>3/</u>	248,567,587.00
Motor Fuel	87,441,651.84	3,404,291.55	84,037,360.29
Special Fuel	7,296,026.56	13,256.19	7,282,770.37
Use Tax	26,451,544.67	48,782.40	26,402,762.27
Subtotal	\$439,230,133.97	\$ 41,089,456.84	\$398,140,677.13
<u>Income Tax:</u>	\$396,773,863.41	\$ 66,822,880.28 <u>4/</u>	\$329,950,983.13
<u>Inheritance and Gift Tax:</u>	\$ 19,465,484.98	\$ 779,427.72	\$ 18,686,057.26
<u>Severance Tax:</u>	\$ 2,314,703.80	\$ 242.15	\$ 2,314,461.65
<u>Licenses, Permits, Fees:</u>			
<u>Motor Vehicle:</u>			
Gross Ton-Mile Tax	\$ 16,158,801.74	\$ 73,869.10	\$ 16,084,932.64
Motor Vehicle License	18,259,911.14	51,070.49	18,208,840.65
Safety Inspection	1,313,716.75	503.85	1,313,212.90
All Other	475,358.93	15.00	475,343.93
Subtotal	\$ 36,207,788.56	\$ 125,458.44	\$ 36,082,330.12
<u>Motor Vehicle Operators:</u>	\$ 1,457,617.45	\$ 270.20	\$ 1,457,347.25
<u>Regulatory and Business:</u>	\$ 4,104,276.18	\$ 17,960.87	\$ 4,086,315.31
<u>Other Receipts:</u>			
<u>Regional Transportation District</u>			
Sales Tax	\$ 24,708,386.65	\$ 24,472,360.99 <u>1/</u>	\$ 236,025.66
City Sales Taxes	19,900,083.88	19,519,959.27 <u>1/</u>	380,124.61
County Sales Taxes	7,516,786.03	7,389,895.17 <u>1/</u>	126,890.86
All Other	4,976,722.64	319,850.98	4,656,871.66
Subtotal	\$ 57,101,979.20	\$ 51,702,066.41	\$ 5,399,912.79
<b>TOTALS</b>	<b>\$958,351,779.18</b>	<b>\$162,251,919.38</b>	<b>\$796,099,859.80</b>

- 1/ Reflects amount apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.
- 2/ Includes \$15,257,221.57 distributed to cities and counties.
- 3/ Includes refunds and credits of food sales tax on income tax returns in the amount of \$17,374,719.44.
- 4/ Includes refunds and credits of property tax on income tax returns in the amount of \$6,808,733.38.

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

Fiscal Year Ended June 30, 1975

Tax Source	Gross Collections	Cost of Collections	Cost as Percent of Collections
<b>General Fund: 1/2/</b>			
Alcoholic Beverage	\$ 17,375,929.54	\$ 499,489.46	2.87
Cigarette Tax	31,514,544.07	59,075.41	.19
Sales and Use Tax	297,840,314.63	1,396,986.74	.47
Income Tax 3/	398,755,372.30	4,161,931.17	1.04
Inheritance & Gift Tax	19,465,484.98	451,756.40	2.32
Regulatory & Business Licenses, Permits, and Fees	1,631,156.39	31,226.39	1.91
Other Receipts	35,993.70	22,644.39	62.91
<b>Total General Fund</b>	<b>\$766,618,795.61</b>	<b>\$ 6,623,109.96</b>	<b>.86</b>
<b>Highway Users Fund:</b>			
Motor and Special Fuel	\$ 95,116,836.05	\$ 1,310,464.35	1.38
Gross Ton-Mile Tax	16,238,589.80	1,906,356.08	11.74
Motor Vehicle Registrations & License 4/	23,323,298.22	1,844,122.03	7.91
Operators' and Chauffeurs' License 5/	1,483,519.45	4,165,126.47	280.76
All Other Motor Vehicle 6/	1,771,610.95	3,178,094.29	179.39
Port of Entry 7/	\$	\$	\$
<b>Total Highway Users Fund</b>	<b>\$137,933,854.47</b>	<b>\$12,404,163.22</b>	<b>8.99</b>
<b>Other Collections:</b>			
City Sales Taxes	\$ 19,900,083.88	187,047.30	.94
County Sales Taxes	7,516,786.03	131,997.29	1.76
Regional Transportation District Sales Tax	24,708,386.65	366,323.62	1.48
Sales Tax Escrow	37,617.79	\$	\$
Special Funds	1,636,254.75	770,012.29	47.06
<b>Total Other Collections</b>	<b>\$ 53,799,129.10</b>	<b>\$ 1,455,380.50</b>	<b>2.71</b>
<b>GRAND TOTAL</b>	<b>\$958,351,779.18</b>	<b>\$20,482,653.68</b>	<b>2.14</b>

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 \$2,101,035 is allocated as follows:

Gross Ton-Mile Tax	\$1,231,417
Motor and Special Fuel	\$ 869,618



ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1975

Personal Services	\$15,426,372
Maintenance & General Purpose	<u>3,527,210</u>
Total Operating Expense	\$18,953,582
County Clerk Fees	845,000
Capital Outlay	<u>684,071</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$20,482,654</u> <sup>1/</sup>

1/ Includes federal funds in the amount of \$115,970.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1975

Tax Section	Number of Annual Audits <sup>1/</sup>	Assessments	Refunds	Net
Office Audit <sup>2/</sup>	87,878	\$3,377,155	\$7,008,057	\$(3,630,902)
Field Audit <sup>3/</sup>	3,628	6,369,164	89,447	6,279,717
Motor Fuel and Special Fuel Tax	1,877	240,550	11,421 <sup>4/</sup>	229,129
Sales and Use Tax	4,152	496,437	789,726 <sup>5/</sup>	(293,289)
Cigarette Tax	27	29,886	91,060 <sup>6/</sup>	(61,174)
Ton-Mile Tax	5,200	553,300	65,100	488,200
Withholding Tax	<u>2,133</u> <sup>7/</sup>	<u>139,151</u>	<u>526,562</u>	<u>(387,411)</u>
Totals	<u>104,895</u>	<u>\$11,205,643</u>	<u>\$8,581,373</u>	<u>\$2,624,270</u>

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

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

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

<sup>4/</sup> Does not include refunds to exempt institutions or refunds for off-highway use totaling \$3,404,300.

<sup>5/</sup> Does not include refunds to exempt institutions of \$3,903,669, and local taxes collected by state for cities and counties.

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

<sup>7/</sup> Includes 106 refund claim denials, but not amounts denied---\$25,122.

INHERITANCE AND GIFT TAX:  
NET COLLECTIONS

Fiscal Years Ended June 30, 1966 - 1975

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1975	\$14,609,091	\$2,188,198	\$16,797,289
1974	\$18,607,296	\$1,518,543	\$20,125,839
1973	\$13,962,974	\$1,594,613	\$15,557,587
1972	\$13,241,148	\$1,292,210	\$14,533,358
1971	\$ 9,903,958	\$1,760,126	\$11,664,084
1970	\$ 9,813,576	\$1,077,272	\$10,890,848
1969	\$13,040,636	\$ 487,337	\$13,527,973
1968	\$ 9,967,328	\$ 598,705	\$10,566,033
1967	\$ 9,424,410	\$ 518,415	\$ 9,942,825
1966	\$ 7,806,826	\$ 620,844	\$ 8,427,670

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 39-23-156, CRS 1973.

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

LIQUOR ENFORCEMENT DIVISION:  
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30th

<u>Gross Receipts:</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
License Fees	\$ 569,240.00	\$ 591,755.00	\$ 613,190.00
3.2% Beer Tax	738,153.36	768,764.92	780,635.49
Repeal Beer Tax	2,380,014.06	2,666,517.45	2,966,484.79
Wine, 14% and Under Tax	760,650.70	848,609.18	864,901.09
Wine, Over 14% Tax	304,190.71	245,526.37	251,162.84
Spirituuous Liquors Tax	10,091,738.11	10,377,103.26	10,847,628.46
85% Liquor Licenses from Local Government	<u>905,932.52</u>	<u>985,600.49</u>	<u>1,042,423.60</u>
Total Receipts	\$15,749,919.46	\$16,483,876.67	\$17,366,426.27
<u>Less Refunds:</u>			
Licenses	\$ 2,650.00	\$ 2,675.00	\$ 3,219.00
3.2% Beer Tax	<u>6,177.67</u>	<u>6,159.57</u>	<u>6,215.62</u>
Total Refunds	<u>\$ 8,827.67</u>	<u>\$ 8,834.57</u>	<u>\$ 9,434.62</u>
 NET RECEIPTS	 <u>\$15,741,091.79</u>	 <u>\$16,475,042.10</u>	 <u>\$17,356,991.65</u>
<u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$14,268,569.27	\$14,900,361.61	\$15,704,597.05
Receipts from License Fees and Miscellaneous Income	<u>1,472,522.52</u>	<u>1,574,680.49</u>	<u>1,652,394.60</u>
TOTAL	<u>\$15,741,091.79</u>	<u>\$16,475,042.10</u>	<u>\$17,356,991.65</u>

LIQUOR ENFORCEMENT DIVISION:  
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1975

<u>RECEIPTS FROM LICENSES FEES</u>		
3.2% Retail Beer	\$	50,475.00
3.2% Wholesale Beer		7,900.00
3.2% Beer Manufacturer		100.00
3.2% Beer, Special Events		1,540.00
Liquor Store Retail		57,550.00
Drug Store Retail		6,550.00
Hotel & Restaurant - Beer & Wine		3,150.00
Hotel & Restaurant - Beer, Wine & Spirituous		69,000.00
Hotel & Restaurant - Extended Hours		296,400.00
Club License - Malt, Vinous & Spirituous		5,825.00
Dining Car		2,100.00
Brewery (Beer)		250.00
Winery		250.00
Distillery		Ø
Wholesale Liquor		23,000.00
Wholesale Repeal Beer		43,500.00
Importer		38,750.00
Beer, Wine, Liquor, Special Events		6,850.00
85% Liquor Licenses from Local Government		<u>1,042,423.60</u>
		<u>\$ 1,655,613.60</u>
Less Adjustments Liquor, Wine and Spirits Licenses		
		2,395.00
Less Adjustments Beer Licenses		
		<u>824.00</u>
Total		\$ 1,652,394.60
<u>RECEIPTS FROM EXCISE TAX</u>		
3.2% Beer Tax	\$780,635.49	
Less Refunds	<u>6,215.62</u>	
		\$ 774,419.87
Intoxicating Liquor Tax		<u>14,930,177.18</u>
Total		<u>\$15,704,597.05</u>
TOTAL RECEIPTS		<u>\$17,356,991.65</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>Spirituos Liquors</u>
1975	62,348,411	5,161,715	6,026,457
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

394.60

197.05

191.65



LIQUOR ENFORCEMENT DIVISION:  
LICENSES ISSUED

Fiscal Years Ended June 30

Type Issued	1974	1975
Auto Camp and Hotel Licenses	2,639	2,810
Beer, Wine, Spirituous, Special Events	216	271
3.2% Beer, Special Events	164	170
Retail Drug Stores	126	123
Retail Liquor Stores	916	984
Retail Beer, Wine and Spirituous Liquors	2,167	2,335
Extended Hours Special Licenses	1,325	1,265
Retail Beer and Wine	84	102
Retail Clubs	224	223
Retail Railroad Dining Cars	14	16
Retail Airlines	138	191
Retail 3.2% Beer	1,870	1,854
Wholesale Liquor	26	22
Wholesale Repeal Beer	87	76
Wholesale 3.2% Beer	80	74
Wholesale Importers	154	141
Repeal Breweries	2	1
3.2% Beer Breweries	2	1
Wine Breweries	1	0
Total Licenses	<u>10,235</u>	<u>10,659</u>

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

Counties	Calendar Year				
	1970	1971	1972	1973	1974
Adams	273	259	279	297	306
Alamosa	30	30	31	40	38
Arapahoe	233	222	238	265	330
Archuleta	22	19	23	24	22
Baca	8	9	9	12	12
Bent	14	9	12	13	13
Boulder	196	177	185	207	212
Chaffee	62	56	61	63	65
Cheyenne	6	7	8	8	9
Clear Creek	55	54	58	57	56
Conejos	32	30	29	30	28
Gostilla	23	24	23	24	24
Crowley	9	8	8	9	8
Custer	17	15	15	10	9
Delta	32	28	30	36	36
Denver	1,073	1,001	1,008	1,029	1,187
Dolores	11	11	11	13	13
Douglas	30	30	30	38	41
Eagle	70	70	70	79	91
Elbert	8	8	7	9	8
El Paso	374	380	398	433	437
Fremont	70	68	73	74	74
Garfield	85	72	76	77	71
Gilpin	28	24	28	27	25
Grand	80	66	76	83	81
Gunnison	62	55	66	71	67
Hinsdale	15	14	17	16	14
Huerfano	43	43	42	42	38
Jackson	20	13	15	15	17
Jefferson	331	334	352	374	386
Kiowa	5	4	4	5	5
Kit Carson	26	24	25	25	27
Lake	40	41	44	42	37
La Plata	75	74	78	93	92
Larimer	195	197	208	214	214
Las Animas	105	93	100	98	86
Lincoln	14	14	15	16	16
Logan	50	45	48	50	47
Mesa	136	128	129	139	127
Mineral	10	10	10	9	9
Moffat	38	37	38	37	33
Montezuma	41	39	43	46	40
Montrose	64	59	62	68	63
Morgan	51	55	57	64	61
Otero	56	58	58	62	57
Oursay	15	14	13	15	14
Park	40	35	34	39	32
Phillips	12	10	10	10	10
Pitkin	77	76	81	88	95
Prowers	41	39	38	39	38
Pueblo	352	338	341	344	336
Rio Blanco	33	27	28	28	27
Rio Grande	31	27	29	30	34
Routt	41	52	54	66	63
Saguache	22	21	22	23	25
San Juan	15	11	12	15	13
San Miguel	23	19	20	28	30
Sedgwick	16	11	12	13	14
Summit	61	55	56	73	85
Teller	40	34	40	45	41
Washington	14	12	12	12	9
Weid	221	206	220	230	218
Yuma	25	22	24	25	25
Foreign	189	184	198	225	251
STATE TOTALS <sup>a/</sup>	<u>5,486</u>	<u>5,207</u>	<u>5,441 <sup>1/</sup></u>	<u>5,791 <sup>2/</sup></u>	<u>5,992 <sup>3/</sup></u>

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

<sup>1/</sup> 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.

<sup>2/</sup> 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.

<sup>3/</sup> In addition to this figure, 271 Special Event Liquor Licenses and 170 Special Event 3.2% Beer Licenses were issued in 1974. Also, 2810 Auto Camp and Hotel licenses were issued in 1974.

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

Fiscal Year Ended June 30

<u>Actions</u>	<u>1974</u>	<u>1975</u>
State Suspensions	7	9
Local Suspensions	131	120
State Revocations	Ø	Ø
Local Revocations	5	4
Court Cases	<u>276</u>	<u>322</u>
 TOTALS	 <u>419</u>	 <u>455</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

<u>Description</u>	<u>1974</u>	<u>1975</u>
Investigations	26,110	32,386
Inspections	10,970	8,573
Court Trials	268	322
Public Relation Contacts	9,252	14,067
Violation Reports	736	949
Alcohol Tests	Ø	Ø
Hotels-Motels	1,586	362
Summons-Arrests	118	152
Complaints	<u>958</u>	<u>1,030</u>
 TOTALS	 <u>49,998</u>	 <u>57,841</u>

# STATE OF COLORADO DEPARTMENT OF REVENUE



DR 100 (Rev. 1/75) **COMBINED RETAIL SALES TAX RETURN**

SEND TO:   
 COLORADO DEPARTMENT OF REVENUE  
 STATE CAPITOL ANNEX  
 1375 SHERMAN STREET  
 DENVER, COLO. 80203  
 (303) 892-3761

**SALES TAX**

CHANGE ADDRESS TO: MAIL \_\_\_\_\_  
 LOCATION \_\_\_\_\_  
 IF FINAL RETURN, GIVE DATE \_\_\_\_\_

**IF NEW OWNER, APPLICATION FORM DR 594-A MUST BE FILED**

**THE ACCOUNT NUMBER IS NON-TRANSFERABLE**

LIABILITY INFORMATION						
COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	MULTI.	ACT

USE ACCOUNT NUMBER FOR ALL REFERENCE	PERIOD COVERED			DUE 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 to Governmental Agencies	(5)	\$
D. Sales to Religious or Charitable Corporations	(18)	\$
E. Sales of Gasoline and Cigarettes	(6)	\$
F. Bad Debts Charged off on which tax has been Paid	(8)	\$
G. Returned goods, trade discounts and allowances on which tax has been paid and remitted. (Cash discounts are not an allowable deduction)	(11)	\$
H. Trade-ins for taxable resale in Colorado	(12)	\$
I. Sales of drugs by prescription and prosthetic devices	(13)	\$
J. Other Deductions (Explain)	(14)	\$
K. Total Common Deductions		\$

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

**RETURN THIS COPY**

5. Line 3 less 4K - Common Net Taxable Sales	\$	\$	\$	\$
a. Less - Sales Out of Taxing Area	(4)	\$	\$	\$
6. NET TAXABLE SALES FOR EACH TAX	(16)	\$	\$	\$

**COMPUTATION OF TAX**

	<input type="checkbox"/> 20-31	<input type="checkbox"/> 99-31	<input type="checkbox"/> 62-31	<input type="checkbox"/> 84-31
7. AMOUNT OF SALES TAX	\$	\$	\$	\$
8. ADD: EXCESS TAX COLLECTED (17)	\$	\$	\$	\$
9. TOTAL	\$	\$	\$	\$
10. DEDUCT VENDOR'S FEE (Not allowed on Delinquent Returns)	\$	\$	\$	\$
11. SALES TAX DUE	\$	\$	\$	\$
12. ADD: TAX ON \$				
Goods 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	\$	\$	\$	\$

17. ENTER TOTAL OF ALL APPLICABLE COLUMNS AND ATTACH REMITTANCE



\$
----

## 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, 1974 Through June 30, 1975

Return	Total	Taxable	Nontaxable
Individual <u>1/</u>	1,315,752	1,029,242	286,510
Corporation	33,878	13,370	20,508
Fiduciary	17,299	3,230	14,069
Partnership	<u>28,910</u>	<u>Ø</u>	<u>28,910</u>
Totals	<u>1,395,839</u>	<u>1,045,842</u>	<u>349,997</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 <u>a/</u>	Average Refund Per Return
1975	1,020,877	\$80,329,577	\$78.69
1974	1,017,116	\$81,280,712 <u>b/</u>	\$79.91
1973	902,689	\$56,378,598 <u>b/</u>	\$62.46
1972	842,566	\$47,810,174 <u>b/</u>	\$56.74
1971	843,548	\$46,653,440	\$55.31

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, 1966 - 1975

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1975	1,225,241	\$10,773,376,545	\$8,793
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

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

Fiscal Year Ended June 30	Total	Individual <sup>2/</sup>	Corporation	Fiduciary
1975	\$311,217,140	\$261,762,211	\$48,755,885	\$699,044
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

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

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

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1975	\$5,355,323
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

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1975	\$3,657,888	\$334,253	\$3,251,157	\$72,478
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



INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT

Fiscal Year Ended June 30, 1975

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

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
<u>Total Tax Liability</u>			
Normal Tax Liability	261,762 <sup>1/</sup>	48,756	699
Oil and Gas Tax Liability	334	3,251	72
Total Tax Liability	<u>262,096</u>	<u>52,007</u>	<u>771</u>
 <u>Method of Payment</u>			
Cash with Returns	37,752	14,414	702
Withholding <sup>2/</sup>	240,891	1,047	51
Estimated Tax Payments	38,468	42,093	42
Accounts Receivable	1,860	491	12
Subtotal	<u>318,971</u>	<u>58,045</u>	<u>807</u>
 Less Overpayment Refunded and Credited	 <u>56,875</u> <sup>3/</sup>	 <u>6,038</u>	 <u>36</u>
 TOTAL <sup>4/</sup>	 <u>262,096</u>	 <u>52,007</u>	 <u>771</u>

<sup>1/</sup> Includes surtax.

<sup>2/</sup> Includes oil and gas withholding.

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

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

INCOME TAX: FOOD SALES TAX REFUNDS AND CREDITS

Fiscal Year Ended June 30, 1975

	No. of Returns	Amount	Average Per Return
Returns:			
Filed for Refund Only	89,464	\$ 1,242,846	\$13.89
Taken as Refund	936,588	12,776,033	13.64
Applied as Credit	<u>289,700</u>	<u>3,355,840</u>	11.58
Totals	<u>1,315,752</u>	<u>\$17,374,719</u>	<u>\$13.21</u>

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUNDS

	<u>Fiscal Years Ended June 30</u>			
	<u>1972</u> <sup>1/</sup>	<u>1973</u>	<u>1974</u>	<u>1975</u>
Number of Returns:				
Property Tax Refunds Only	2,096	1,210	1,896	766
Property Tax and Food Sales Tax Refunds Only	8,619	11,156	26,545	36,380
All Other	<u>183</u>	<u>181</u>	<u>1,341</u>	<u>3,066</u>
Total	<u>10,898</u>	<u>12,547</u>	<u>29,782</u>	<u>40,212</u>
Total Amount of Refund	<u>\$313,859</u>	<u>\$990,496</u>	<u>\$2,641,784</u>	<u>\$6,808,733</u>
Average Per Return	\$28.59	\$78.94	\$88.70	\$169.32

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

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

Fiscal Year Ended June 30, 1975

County	Number of Returns <sup>1/</sup>	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability <sup>2/</sup>
Adams	99,695	\$ 839,771,262	\$ 17,975,008.21	\$ 8,423.40	\$180.29
Alamosa	4,773	36,315,671	833,609.61	7,608.56	174.65
Arapahoe	109,475	1,156,426,020	28,988,359.70	10,563.37	264.79
Archuleta	1,198	7,016,020	131,620.36	5,856.44	109.86
Baca	2,494	20,430,536	630,513.40	8,191.87	252.81
Bent	2,004	14,478,461	362,487.36	7,224.78	180.88
Boulder	79,929	737,966,716	17,649,872.05	9,232.77	220.81
Chaffee	5,097	38,334,948	859,334.89	7,521.08	168.59
Cheyenne	1,142	9,008,929	299,748.37	7,888.72	262.47
Clear Creek	2,789	23,112,234	518,607.03	8,286.92	185.94
Conejos	2,391	13,259,935	262,404.05	5,545.76	109.74
Costilla	808	4,801,069	95,291.55	5,941.91	117.93
Crowley	1,173	7,808,400	201,372.10	6,656.77	171.67
Custer	496	2,944,775	68,288.84	5,937.04	137.67
Delta	6,644	45,910,446	1,088,746.41	6,910.06	163.86
Denver	272,674	2,427,760,915	58,702,737.38	8,903.52	215.28
Dolores	750	6,264,806	167,639.30	8,353.07	223.51
Douglas	6,493	70,356,510	1,765,239.11	10,835.74	271.86
Eagle	6,173	42,933,288	961,414.39	6,955.01	155.74
Elbert	1,959	12,579,811	294,795.63	6,421.54	150.48
El Paso	108,287	880,135,049	18,971,481.66	8,127.79	175.19
Fremont	9,648	69,497,088	1,445,368.26	7,203.26	149.81
Garfield	9,022	69,509,625	1,684,830.34	7,704.45	186.74
Gilpin	698	5,028,013	110,389.08	7,203.45	158.15
Grand	3,274	25,408,359	624,559.54	7,760.64	190.76
Gunnison	3,680	22,984,687	517,788.84	6,245.83	140.70
Hinsdale	135	737,779	14,652.17	5,465.02	108.53
Huerfano	2,278	13,825,785	290,536.21	6,069.26	127.54
Jackson	762	5,731,561	171,520.68	7,521.73	225.09
Jefferson	156,197	1,600,722,440	39,343,137.40	10,248.09	251.88
Kiowa	1,072	8,923,081	279,865.05	8,323.76	261.06
Kit Carson	3,754	35,109,294	1,131,451.27	9,352.50	301.39
Lake	3,909	33,980,375	816,526.22	8,692.85	208.88
La Plata	10,432	71,807,426	1,568,258.76	6,883.38	150.33
Larimer	54,189	431,764,562	9,765,892.23	7,967.75	180.21
Las Animas	5,881	37,697,358	783,981.23	6,410.02	133.30
Lincoln	2,368	18,331,758	486,623.54	7,741.45	205.49
Logan	9,165	79,299,540	2,054,303.90	8,652.43	224.14
Mesa	28,573	223,924,135	5,158,909.95	7,836.91	180.55
Mineral	303	2,249,043	50,158.47	7,422.58	165.53
Moffat	3,778	31,241,886	796,999.51	8,269.42	210.95
Montezuma	5,975	40,514,824	844,430.66	6,780.72	141.32
Montrose	8,514	60,338,230	1,342,025.66	7,086.94	157.62
Morgan	10,031	78,455,416	2,025,279.41	7,821.29	201.90
Otero	9,569	66,903,449	1,482,162.43	6,991.68	154.89
Ouray	769	3,875,472	107,322.25	5,039.62	139.56
Park	1,264	9,163,363	198,937.19	7,249.49	157.38
Phillips	2,224	25,611,618	856,795.62	11,516.01	385.24
Pitkin	6,413	57,859,559	1,452,402.91	9,022.22	226.47
Prowers	6,011	44,781,959	1,164,175.23	7,450.00	193.67
Pueblo	52,203	446,814,770	10,351,048.08	8,559.17	198.28
Rio Blanco	2,537	19,515,302	520,778.47	7,692.27	205.27
Rio Grande	4,165	36,585,739	1,027,527.58	8,784.09	246.70
Routt	5,114	38,780,144	940,935.61	7,583.13	183.99
Saguache	1,471	10,728,402	307,504.47	7,293.27	209.04
San Juan	454	2,960,724	66,880.92	6,521.41	147.31
San Miguel	1,100	6,201,435	136,681.61	5,637.66	124.25
Sedgwick	1,890	15,886,530	453,415.62	8,405.57	239.90
Summit	3,261	23,343,434	534,120.84	7,158.36	163.79
Teller	2,329	17,562,780	351,333.97	7,540.91	150.85
Washington	2,396	22,723,263	705,821.29	9,483.83	294.58
Weld	46,161	381,992,236	9,200,344.06	8,275.21	199.30
Yuma	4,347	37,968,839	1,225,945.61	8,734.49	282.02
Nonresident	21,481	139,419,461	3,146,307.48	6,490.36	146.46
STATE TOTALS	1,225,241	\$10,773,376,545	\$256,366,501.02	\$ 8,792.86	\$209.23

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, 1975

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
\$ -	\$ -	196,236	16.02	\$ 197,768,153	1.84	\$ 0	.00	\$ 1,007.81	\$	.00
.01 - 25.00	1 - 1,000	118,512	9.67	321,788,977	2.99	1,520,470	.59	2,715.24	513.20	12.83
25.01 - 55.00	1,001 - 2,000	113,381	9.25	460,196,576	4.27	4,563,833	1.78	4,058.85	1,508.33	40.25
55.01 - 90.00	2,001 - 3,000	123,862	10.11	661,658,359	6.14	8,994,636	3.51	5,341.90	2,503.43	72.62
90.01 - 130.00	3,001 - 4,000	117,281	9.57	812,153,512	7.54	12,921,771	5.04	6,924.85	3,504.50	110.18
130.01 - 175.00	4,001 - 5,000	111,270	9.08	936,751,517	8.70	16,986,119	6.63	8,418.72	4,503.55	152.66
175.01 - 225.00	5,001 - 6,000	100,008	8.16	995,630,759	9.24	19,995,421	7.80	9,955.51	5,498.60	199.93
225.01 - 280.00	6,001 - 7,000	81,233	6.63	935,535,676	8.68	20,460,545	7.98	11,516.69	6,488.55	251.87
280.01 - 340.00	7,001 - 8,000	62,709	5.12	822,416,998	7.63	19,400,412	7.57	13,114.82	7,489.50	309.37
340.01 - 405.00	8,001 - 9,000	47,477	3.87	692,895,341	6.43	17,638,510	6.88	14,594.34	8,484.92	371.52
405.01 - 480.00	9,001 - 10,000	35,720	2.92	576,278,082	5.35	15,760,574	6.15	16,133.20	9,483.07	441.23
480.01 - 560.00	10,001 - 11,000	25,538	2.08	434,005,118	4.21	13,235,290	5.16	17,777.63	10,478.25	518.26
560.01 - 640.00	11,001 - 12,000	18,352	1.50	355,850,150	3.30	10,978,189	4.28	19,390.27	11,477.50	598.20
640.01 - 720.00	12,001 - 13,000	13,271	1.08	278,796,835	2.59	9,000,168	3.51	21,007.97	12,477.25	678.18
720.01 - 800.00	13,001 - 14,000	10,229	.83	231,227,383	2.15	7,756,256	3.03	22,605.08	13,478.25	758.26
800.01 - 880.00	14,001 - 15,000	7,730	.63	188,036,995	1.75	6,480,308	2.53	24,325.61	14,479.13	838.33
880.01 - 1,080.00	15,001 - 17,500	12,940	1.06	348,273,828	3.23	12,567,392	4.90	26,914.52	16,140.00	971.20
1,080.01 - 1,280.00	17,501 - 20,000	7,874	.64	245,261,758	2.28	9,243,771	3.61	31,148.31	18,674.50	1,173.96
1,280.01 - 1,680.00	20,001 - 25,000	8,869	.72	331,506,114	3.08	12,938,436	5.05	37,378.07	22,235.50	1,458.84
1,680.01 - 2,080.00	25,001 - 30,000	4,792	.39	220,608,596	2.05	8,900,724	3.47	46,036.85	27,217.63	1,857.41
2,080.01 - 2,880.00	30,001 - 40,000	4,420	.36	263,889,989	2.45	10,660,044	4.16	59,703.62	34,147.13	2,411.77
2,880.01 - 3,680.00	40,001 - 50,000	1,662	.14	133,061,451	1.24	5,346,197	2.09	80,061.04	44,209.13	3,216.73
3,680.01 - 5,680.00	50,001 - 75,000	1,302	.11	156,793,416	1.46	5,776,419	2.25	120,425.05	59,437.13	4,436.57
5,680.01 - 7,680.00	75,001 - 100,000	338	.03	56,812,612	.53	2,183,204	.85	168,084.65	84,739.75	6,459.18
7,680.01 and over	100,001 and over	235	.02	96,178,350	.89	3,057,811	1.19	409,269.57	186,649.50	13,011.96
TOTALS		1,225,241	100.00	\$10,773,376,545	100.00	\$256,366,501	100.00	\$ 8,792.86	\$ 5,684.80	\$ 209.24

**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.	<b>GALLONS</b>				
2.	Motor fuel purchased by a refinery tax-paid, drip or natural gasoline produced or purchased.					
3.	Total gallons blended (Item *20 and *21) as shown on this report.					
4.	Total gallons motor fuel	<table border="1"> <tr> <td align="center"><b>RECEIVED SOLD USED</b></td> <td align="center"><b>PURCHASED</b></td> <td align="center"><b>OR BLENDED</b></td> <td align="center">1, 2, &amp; 3</td> </tr> </table>	<b>RECEIVED SOLD USED</b>	<b>PURCHASED</b>	<b>OR BLENDED</b>	1, 2, & 3
<b>RECEIVED SOLD USED</b>	<b>PURCHASED</b>	<b>OR BLENDED</b>	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 Authorization.) Each Form No. RV-5 must be complete in every detail, including dealer's address and State Controller's approval.					
	Deduct exports of motor fuel shipped to out-of-state consignees as per Form DR-57A attached, and by truck manifests, Form DR-52, and consignor's unit reports, Form DR-53, prepared in accordance with 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					
16.	Penalty					
17.	Interest					
18.	Total Amount Due					

(7) \$  
(1)  
(11)  
\$

### 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.

Re

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

Fiscal Years Ended June 30th

Received and Exempted	Thousands of Gallons 1974	Thousands of Gallons 1975	1000s Gallonage Increase (Decrease) 1975 over 1974	Percent Change 1975 over 1974
<b>GALLONAGE RECEIVED:</b>				
Gross	1,336,855	1,340,242	3,387	+ .25
2% Allowance	<u>25,957</u>	<u>25,960</u>	<u>3</u>	+ .01
NET GALLONAGE RECEIVED	1,310,898	1,314,282	3,384	+ .26
<b>LESS GALLONAGE EXEMPTED:</b>				
Sales to U. S. Government	5,333	5,477	144	+ 2.70
Exports	15,858	16,629	771	+ 4.86
Miscellaneous Credits	917	1,277	360	+ 39.26
Railroads	1	47	46	+4600.00
State	<u>23,273</u>	<u>24,758</u>	<u>1,485</u>	+ 6.38
TOTAL EXEMPTED	<u>45,382</u>	<u>48,188</u>	<u>2,806</u>	+ 6.18
NET GALLONAGE TAXED	<u>1,265,516</u>	<u>1,266,094</u>	<u>578</u>	+ .05

MOTOR FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1974 & 1975

Use	1974	1975	Percent Change 1975 over 1974
Agriculture	\$2,824,193	\$2,582,360	- 8.56
Aviation	34	672	+1876.47
Cities and Towns	221,426	190,554	- 13.94
Construction	97,152	90,423	- 6.93
Counties	172,448	143,283	- 16.91
Federal Government	86	98	+ 13.95
Industry	107,823	78,761	- 26.95
Irrigation Districts	2,998	2,871	- 4.24
Motor Boats	5,563	5,339	- 4.03
Recreation Districts	3,937	5,159	+ 31.04
School Districts	147,909	136,197	- 7.92
Soil Conservation Districts	1,669	2,010	+ 20.43
State Highway Department*	168,870	Exempt	Ø
Water Conservation Districts	32	637	+1890.63
Others	<u>136,623</u>	<u>127,576</u>	- 6.62
Total	<u>\$3,890,762</u>	<u>\$3,365,940</u>	<u>- 13.49</u>

\*Uses RV5's (exempt from tax) after December 31, 1973, per State Auditor recommendation.



MOTOR FUEL: NUMBER OF REFUND CLAIMS AND  
PERCENT BY USE

Fiscal Years Ended June 30, 1974 & 1975

Classification	Number of Claims		Percent of Total	
	1974	1975	1974	1975
Agriculture	26,491	25,280	91.03	91.34
Aviation	1	5	*	.02
Cities and Towns	411	346	1.41	1.25
Construction	407	370	1.40	1.34
Counties	301	275	1.03	.99
Federal Government	2	2	.01	.01
Industry	384	322	1.32	1.16
Irrigation Districts	10	9	.03	.03
Motor Boats	31	35	.11	.13
Recreation Districts	18	18	.06	.07
School Districts	352	330	1.21	1.19
Soil Conservation Districts	10	9	.03	.03
State Highway Department	6	0	.02	0
Water Conservation Districts	2	5	.01	.02
Other	<u>674</u>	<u>670</u>	<u>2.32</u>	<u>2.42</u>
Total	<u>29,100</u>	<u>27,676</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>1972</u>	<u>1973</u>	<u>1974</u>
Number of:			
Bonded Special Fuel Dealers' Licenses	37	16	20
Special Fuel Dealers' Licenses (other)	52	44	60
	Fiscal Year Ended June 30th		
	<u>1973</u>	<u>1974</u>	<u>1975</u>
Special Fuel Documents Processed Including Returns and Bonds	73,571	84,134	92,234
Special Fuel Dealer Documents Processed Including Returns & Bonds	2,051	2,048	2,120
Motor Fuel Documents Processed Including Returns and Bonds	3,307	3,403	3,565

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE  
AND COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1975

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1975	102,922,200	\$ 7,204,554
1974	104,246,943	\$ 7,297,286
1973	93,630,434	\$ 6,554,130
1972	83,816,014	\$ 5,867,121
1971	71,621,429	\$ 5,013,500

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

Fiscal Years Ended June 30th

	<u>1974</u>	<u>1975</u>
Gasoline-Motor Fuel	\$88,007,289	\$87,441,652
Special Fuel	\$ 7,297,286	\$ 7,204,554
Special Fuel Dealers	\$ 86,077	\$ 80,125

MOTOR FUEL: GROSS GASOLINE CALLOUAGE

Fiscal Year	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	Percentage Change From Prior Year
July	106,204,381	114,696,013	121,151,347	130,586,456	130,979,431	132,766,728	+ 1.36
August	105,827,629	110,593,373	120,000,682	130,955,483	125,453,675	126,999,833	+ 1.23
September	91,239,509	99,405,954	104,919,508	115,080,483	123,352,428	113,658,254	- 7.86
October	79,421,490	96,843,163	100,377,048	112,298,916	122,658,470	117,789,349	- 3.97
November	82,343,799	84,686,660	96,360,522	98,611,854	106,333,536	104,540,818	- 1.69
December	93,343,070	95,001,121	99,331,325	104,267,117	105,869,320	100,645,033	- 4.93
January	80,190,374	68,878,897	90,460,525	102,786,180	94,396,740	112,003,976	+ 18.65
February	73,109,358	96,964,884	96,020,461	109,293,419	98,297,705	88,968,058	- 9.49
March	85,455,775	92,746,931	95,231,367	107,784,796	81,230,877	106,111,852	+ 30.63
April	84,911,889	94,164,822	99,855,700	107,650,031	122,391,415	101,223,189	- 17.30
May	100,439,233	95,522,607	116,473,709	113,174,098	95,794,351	88,401,162	- 7.72
June	103,717,763	110,524,695	121,899,490	120,114,225	130,097,401	147,134,032	+ 13.10
Totals	1,086,204,270	1,160,029,120	1,262,081,684	1,352,603,058	1,336,855,349	1,340,242,284	

Percentage change from prior year + 6.80 + 8.80 + 7.17 - 1.16 + .25

STATE OF COLORADO DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.				STATE OF COLORADO DEPARTMENT OF REVENUE MOTOR VEHICLE DIV.			
COUNTY	TYPE	CURRENT LICENSE NUMBER	TITLE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER	TITLE NUMBER
TYPE	PREV. LICENSE NUMBER			TYPE	PREV. LICENSE NUMBER		
IDENTIFICATION NUMBER				IDENTIFICATION 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	DATE PURCHASED	SUB	TC	LENGTH
HANDLING FEE				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	TITLE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER	TITLE NUMBER	COUNTY	TYPE	CURRENT LICENSE NUMBER	TITLE NUMBER
TYPE	PREV. LICENSE NUMBER			TYPE	PREV. LICENSE NUMBER			TYPE	PREV. LICENSE NUMBER		
IDENTIFICATION NUMBER				IDENTIFICATION NUMBER				IDENTIFICATION 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	DATE PURCHASED	SUB	TC	LENGTH	DATE PURCHASED	SUB	TC	LENGTH
HANDLING FEE				HANDLING FEE				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	TITLE NUMBER
TYPE	PREV. LICENSE NUMBER		
IDENTIFICATION 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 20c per 100 lbs. over 2,000 lbs.
4,501 lbs. and over . . . . \$14.00 plus 60c 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 45c per 100 lbs. or fraction over 4,000 lbs.
More than 10,000 lbs.. . . . \$37.75 plus \$1.05 per 100 lbs. or fraction over 10,000 lbs.

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

4,500 lbs. or less. . . . \$14.00
10,500 lbs. or less. . . . \$14.00 plus 90c 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 50c for each additional seat over twenty-five.

TON-MILE AND PASSENGER MILE TAX RATES

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

OTHER

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

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

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY  
Calendar 1974

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
<b>TYPE OF LICENSE ISSUED:</b>			
Instruction Permits	70,188	925	71,113
Minor Operator Licenses	935	74	1,009
Provisional Operator Licenses	23,519	412	23,931
Regular Operator Licenses	203,319	3,615	206,934
Provisional Chauffeur Licenses	3,829	104	3,933
Regular Chauffeur Licenses	30,803	858	31,661
Adult Classified Licenses	226,143	3,777	229,920
Minor Classified Licenses	1,116	221	1,337
Provisional Classified Licenses	24,500	489	24,989
Total Licenses Issued	<u>584,352</u>	<u>10,475</u>	<u>594,827</u>
<b>ENDORSEMENTS:</b>			
Motorcycle	32,147	653	32,800
Motorcycle Only Licenses	834	1	835
Motorcycle Instruction Permits	531	2	533
Colorado I.D. Cards	6,216	4	6,220
School Bus Licenses	3,338	316	3,654
Change of Name and/or Address	182,841	1,487	184,328
<b>EXAMINATIONS:</b>			
Written Tests Given	481,710	5,623	487,333
Written Tests Passed	356,447	4,223	360,670
Written Tests Failed	125,263	1,400	126,663
Driving Tests Given	216,426	3,699	220,125
Driving Tests Passed	196,944	3,665	200,609
Driving Tests Failed	19,482	34	19,516
Vision Referrals	1,685	13	1,698
Physical Referrals	3,918	31	3,949
Oral Examinations	3,463	29	3,492

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Fiscal Year Ended June 30	
	1974	1975
<b>Regular Registrations:</b>		
Passenger Cars	1,403,474	1,439,055
Trucks:		
State	336,220	344,602
City	Ø	Ø
Gross Ton Mile	22,342	28,339
Metropolitan	2,939	2,335
Farm	68,652	66,821
Recreational	<u>1,540</u>	<u>7,956</u>
	431,693	450,053
Tractors:		
State	1,950	Ø
Gross Ton Mile	11,768	8,685
City	2	Ø
Metropolitan	113	Ø
Farm	<u>702</u>	<u>748</u>
	14,535	9,433
Trailers	170,143	174,366
Mobile Homes	16,244*	4,026*
Motorcycles	19,348	92,361
Special Mobile Equipment	14,158	23,157
Radio Call Letter Plates	<u>1,160</u>	<u>1,043</u>
Subtotal	2,147,755	2,193,494
<b>Miscellaneous Registrations:</b>		
Dealers Licenses	20,718	20,790
Reissues	177,149	177,967
Duplicate Replacements	14,699	15,307
Previous Year Registration	1,749	65
Special Permits	550,276	501,463
Motorcycle Dealers	<u>775</u>	<u>831</u>
Subtotal	765,366	716,423
<b>Total All Registrations</b>	<u><u>2,913,121</u></u>	<u><u>2,909,917</u></u>
<b>Certificates of Title</b>	<u><u>898,783</u></u>	<u><u>914,681</u></u>
<b>MOVABLE STRUCTURES</b>		
January 1, 1974 to December 31, 1974 (No breakdown for Fiscal Year Available)		<u><u>60,244</u></u>

\* During Fiscal 1974, one-half year paid to state through the registration process, one-half year to counties as ad valorem tax. During Fiscal 1975, method of tax payment was in dispute. Monies paid counties held in escrow. Applicable registration fees paid only on vehicles which were moved during this period.



MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Fiscal Year Ended June 30	
	1974	1975
<b>Regular Registration Fees:</b>		
Passenger Cars	\$13,512,768	\$13,993,775
Trucks:		
State	\$5,290,550	\$5,743,819
City	Ø	Ø
Gross Ton Mile	665,295	832,956
Metropolitan	221,284	177,935
Farm	1,169,426	1,220,870
Recreational	<u>33,023</u>	<u>163,470</u>
	7,379,578	8,139,050
Tractors		
State	26,288	Ø
Gross Ton Mile	531,287	388,801
City	109	Ø
Metropolitan	8,393	Ø
Farm	<u>35,766</u>	<u>40,444</u>
	601,843	429,245
Trailers	889,088	893,867
Mobile Homes	61,458	16,385
Motorcycles	388,980	376,591
Special Mobile Equipment	214,440	226,059
Subtotal	<u>\$23,048,155</u>	<u>\$24,074,972</u>
<b>Operators and Chauffeurs Licenses:</b>		
Operators and Chauffeurs Licenses	\$ 1,537,859	\$ 1,273,252
Drivers Photos	172,441	168,882
Subtotal	<u>\$ 1,710,300</u>	<u>\$ 1,442,134</u>
<b>Other Receipts:</b>		
Dealers License and Permits	\$ 222,566	\$ 211,651
Reissues	339,030	389,231
Duplicate Replacements	14,486	14,562
Previous Year Fees	834	388
Special Permits	139,520	122,258
Penalty Assessments	2,245,420	3,367,455
Checking Records	643,123	714,241
Certificates of Title	449,341	457,387
Motorcycle Dealers	9,719	10,298
Subtotal	<u>\$ 4,064,039</u>	<u>\$ 5,287,471</u>
<b>GRAND TOTAL</b>	<u><u>\$28,822,494</u></u>	<u><u>\$30,804,577</u></u>

MOVABLE STRUCTURES

January 1, 1974 to December 31, 1974  
(No breakdown for Fiscal Year available)

\$ 259,823

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY  
TYPE OF LICENSE BY COUNTY  
Calendar Year 1974

Line No.	County	Passenger	Trucks	GTM Trucks	Metro Trucks	Farm Trucks	Recreational Trucks	GTM Tractors
1	Adams	119,613	32,091	2,731	292	2,040	470	1,572
2	Alamosa	5,202	1,984	187	4	698	10	71
3	Arapahoe	124,217	20,637	1,543	199	720	350	292
4	Archuleta	1,341	749	63	0	197	2	28
5	Baca	2,871	910	130	1	2,036	1	58
6	Bent	2,675	791	67	1	779	3	32
7	Boulder	89,647	17,609	1,271	34	1,431	162	423
8	Chaffee	6,284	2,318	195	0	243	96	77
9	Cheyenne	1,210	351	48	0	799	0	15
10	Clear Creek	3,903	1,304	75	0	27	21	14
11	Conejos	2,979	1,242	86	0	1,020	2	46
12	Costilla	1,162	523	30	0	447	2	11
13	Crowley	1,615	456	46	7	689	0	11
14	Custer	900	356	19	0	204	1	18
15	Delta	9,131	4,024	301	9	1,796	18	56
16	Denver	289,184	44,659	3,024	1,185	21	272	3,503
17	Dolores	728	527	31	0	310	4	11
18	Douglas	8,285	2,855	232	0	589	46	109
19	Eagle	6,226	1,960	167	1	251	12	51
20	Elbert	2,526	841	86	0	1,072	1	64
21	El Paso	149,857	31,191	1,742	342	1,157	85	498
22	Fremont	12,713	5,098	285	17	617	18	174
23	Garfield	9,820	3,497	370	0	744	117	69
24	Gilpin	1,505	552	23	1	12	12	11
25	Grand	4,079	1,777	165	0	330	54	72
26	Gunnison	4,318	1,530	109	0	303	2	46
27	Hinsdale	312	100	4	2	32	0	1
28	Huerfano	3,029	1,108	75	1	516	1	24
29	Jackson	969	452	46	0	301	11	40
30	Jefferson	181,313	38,648	2,126	233	819	826	943
31	Kiowa	1,078	368	33	0	834	0	10
32	Kit Carson	3,964	1,392	271	3	2,208	4	66
33	Lake	4,434	1,700	92	10	14	0	12
34	La Plata	10,946	4,355	341	1	885	13	107
35	Larimer	59,940	15,878	1,127	40	2,534	58	331
36	Las Animas	7,071	2,203	166	6	1,113	2	97
37	Lincoln	2,722	941	135	0	1,108	1	55
38	Logan	10,857	2,918	469	2	2,982	6	312
39	Mesa	32,877	12,291	1,011	46	1,947	270	393
40	Mineral	467	208	13	0	21	0	6
41	Moffat	3,810	1,859	202	0	761	71	159
42	Montezuma	6,326	3,347	253	0	1,074	18	188
43	Montrose	9,566	4,090	305	5	1,948	8	156
44	Morgan	11,445	3,292	549	9	3,085	27	300
45	Otero	11,407	3,454	300	17	1,636	19	167
46	Ouray	1,114	377	28	0	177	2	9
47	Park	2,141	931	69	0	207	5	15
48	Phillips	2,444	740	95	8	1,357	2	62
49	Pitkin	8,026	2,110	147	6	118	6	26
50	Prowers	6,712	2,115	254	6	1,855	0	134
51	Pueblo	62,812	18,925	966	115	1,282	35	514
52	Rio Blanco	2,375	1,357	179	5	496	3	65
53	Rio Grande	5,215	1,963	154	0	1,615	8	82
54	Routt	5,724	2,322	216	0	497	132	48
55	Saguache	1,890	704	63	2	776	1	16
56	San Juan	463	234	26	0	0	4	6
57	San Miguel	1,283	576	59	0	172	2	12
58	Sedgwick	1,991	508	66	0	950	0	16
59	Summit	4,493	1,446	116	0	34	4	29
60	Teller	3,436	1,499	109	3	156	2	19
61	Washington	2,997	672	123	0	2,254	0	57
62	Weld	54,668	15,407	1,741	31	10,050	78	1,061
63	Yuma	4,828	1,231	213	1	2,836	0	96
STATE TOTALS		1,397,136	331,553	25,168	2,645	67,182	3,380	12,966

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

ORG	Farm Tractors	Trailers	Mobile Homes	Motorcycles	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number	Total Receipts
572	59	18,062	343	9,079	900	1,696	188,948	\$ 2,122,772.16
71	25	1,099	50	501	22	58	9,911	115,998.89
292	29	11,587	252	7,506	564	1,006	168,902	1,809,178.50
28	0	346	26	112	36	38	2,938	36,156.40
58	28	865	25	199	5	31	7,160	97,010.08
32	15	568	18	224	21	25	5,219	61,731.57
423	18	9,398	223	7,412	272	679	128,579	1,340,128.64
77	4	1,228	80	479	80	89	11,173	127,890.75
15	2	244	14	54	4	4	2,745	38,121.27
14	0	494	31	327	8	43	6,247	66,460.94
46	16	646	20	244	2	7	6,310	71,860.40
11	15	135	12	65	3	3	2,408	27,177.55
11	2	304	8	112	10	8	3,268	40,500.33
18	7	237	28	74	11	8	1,863	22,377.74
56	9	2,021	113	638	49	83	18,248	206,284.32
503	0	19,332	181	11,975	2,021	2,109	377,466	4,131,385.29
11	0	244	20	74	3	7	1,959	24,324.22
109	7	1,776	35	682	53	168	14,837	171,743.11
51	8	782	81	329	26	94	9,988	111,906.76
64	20	677	26	226	12	29	5,582	68,056.31
498	21	14,289	705	10,522	591	1,229	212,229	2,234,888.32
174	9	2,360	154	1,022	119	126	22,712	258,850.16
69	4	1,851	120	762	51	186	17,591	200,427.65
11	0	203	17	115	1	11	2,463	26,145.60
72	5	963	142	267	83	90	8,027	95,288.00
46	1	843	57	314	25	47	7,595	84,171.58
1	0	65	5	14	7	0	542	5,788.56
24	5	390	15	139	12	7	5,322	61,104.45
40	13	387	13	55	56	23	2,366	30,455.16
943	9	21,053	462	12,785	689	1,620	261,526	2,800,753.96
10	5	352	5	102	1	2	2,786	38,040.34
66	10	919	39	254	48	26	9,204	135,144.70
12	0	677	83	385	106	51	7,564	81,948.97
107	9	2,186	165	826	59	149	20,042	223,307.38
331	23	8,651	327	4,842	289	589	94,629	1,036,561.90
97	21	719	29	337	163	49	11,976	136,750.68
55	14	647	39	180	13	17	5,872	79,202.84
312	8	2,240	47	844	51	192	20,928	268,803.15
393	28	6,662	453	2,502	418	622	59,520	684,666.51
6	0	91	11	63	0	6	886	10,233.51
159	7	1,254	98	260	107	70	8,658	110,110.92
188	5	1,859	122	418	180	123	13,913	164,963.51
156	9	2,184	159	765	180	236	19,611	232,815.28
300	15	2,058	93	804	53	159	21,889	287,704.69
167	16	1,838	47	803	64	116	19,884	238,762.08
9	5	234	7	81	11	6	2,049	22,499.19
15	0	483	45	158	1	41	4,096	47,428.98
62	7	528	21	184	47	8	5,503	74,498.50
26	0	752	30	702	62	84	12,069	124,400.36
134	11	1,363	55	597	45	78	13,225	170,696.19
114	19	7,144	168	4,814	735	600	98,129	1,084,121.21
65	4	859	30	221	125	104	5,823	70,407.39
82	9	1,246	37	446	10	68	10,853	129,858.23
48	14	1,000	105	524	136	133	10,851	125,368.79
16	7	447	15	189	3	10	4,123	48,141.30
6	0	59	7	43	1	0	843	9,760.15
12	5	272	22	89	18	33	2,543	29,144.53
16	4	322	4	120	14	25	4,020	53,507.24
29	0	621	44	341	16	56	7,200	80,827.58
19	1	659	47	238	6	48	6,223	69,059.30
57	9	620	16	244	7	20	7,019	98,016.51
161	97	7,913	319	1,849	540	730	96,484	1,187,850.72
96	18	1,066	19	301	11	48	10,668	147,381.37
709	170,374	5,984	92,833	9,256	14,023	2,133,209	\$23,792,186.37	

# STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

1. TYPE OF ACCIDENT	Number of Accidents				Number of Persons				
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Injured			
						Total	a	b	c
Motor Vehicle:									
1. Ran off road	14765	231	4159	10373	262	6240	2635	2540	1065
2. Overturned on road	1006	13	476	517	16	651	246	315	90
3. Pedestrian	1263	76	1187	-	76	1219	436	257	526
4. Motor vehicle in traffic	60527	151	10129	50248	184	16450	4187	5170	7093
5. Parked motor vehicle	15110	6	1062	14042	6	1383	375	692	316
6. Railroad train	126	11	40	76	13	48	28	10	10
7. Bicyclist	1203	12	971	220	12	1021	319	417	231
8. Animal	1942	1	111	1830	3	146	44	69	33
9. Fixed object	4941	30	1015	3896	34	1351	537	559	255
10. Other object	1250	1	120	1128	1	163	49	75	39
11. Other non-collision	743	5	191	547	6	209	81	77	51
12. Other	1652	1	41	1611	1	60	11	23	26
<b>Totals</b>	<b>104528</b>	<b>538</b>	<b>19502</b>	<b>84488</b>	<b>614</b>	<b>28941</b>	<b>8948</b>	<b>10258</b>	<b>9735</b>

Note: The three categories of injuries follow the Manual of Uniform Definitions of Motor Vehicle Accidents.

a. Bleeding wound, distorted member, or any condition that required victim be carried from the scene.

b. Other visible injuries such as bruises, abrasions, swelling, limping, or other painful movement.

c. Complaint of pain, without visible signs of injury, or momentary unconsciousness.

2A. COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change Cumulative Death Record	2B. MILEAGE RATES			
	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured	All accidents	Persons killed	Persons injured		This Year To Date	Last Year Same Period	Percent Change	
1. Ran off road				14765	262	6240	12190	260	6264	+ 0.8%	1. Motor vehicle traffic deaths	614	676	- 9.2%
2. Overturned on road				1006	16	651	858	10	624	+60.0%	2. Estimated motor vehicle mileage traveled (millions)	16106	16352	- 1.5%
3. Pedestrian				1263	76	1219	1367	83	1307	- 8.4%	3. Death rate per 100,000,000 vehicle-miles	3.8	4.1	- 7.3%
4. Motor vehicle in traffic				60527	184	16450	58473	238	17882	- 21.0%	4. Fatal accident rate per 100,000,000 vehicle-miles	3.3	3.5	- 5.7%
5. Parked motor vehicle				15110	6	1383	13456	11	1339	-50.0%	5. Fatal Accidents	538	579	- 7.1%
6. Railroad train				126	13	48	138	21	66	-38.1%	6.			
7. Bicyclist				1203	12	1021	1149	8	991	+50.0%				
8. Animal				1942	3	146	1273	4	187	-25.0%				
9. Fixed object				4941	34	1351	4595	37	1564	- 8.1%				
10. Other object				1250	1	163	3285	-	141	+100.0%				
11. Other non-collision				743	6	209	10575	6	232	N/C				
12. Other				1652	1	60	4068	2	8	-50.0%				
<b>Totals</b>				<b>104528</b>	<b>614</b>	<b>28941</b>	<b>111425</b>	<b>676</b>	<b>30605</b>	<b>- 9.2%</b>				

3. LOCATION	A. Trafficways Administered by Governmental Agencies: State Highway Dept., counties, cities, towns, villages, etc.						B. Trafficways Administered by Independent Agencies: Turnpike, parkway, military, freeway authorities and commissions, etc.					
	Number of Accidents				Number of Persons		Number of Accidents				Number of Persons	
	Total	Fatal	Non-Fatal	Property Damage	Killed	Injured	Total	Fatal	Non-Fatal	Property Damage	Killed	Injured
URBAN: All incorporated places of 2500 or more people and all areas classified as urban by special rules followed in 1940 census	1. 2,500 to 10,000	7309	15	962	6432	17	1208					
	2. 10,000 to 25,000	7267	19	1219	6029	21	1782					
	3. 25,000 to 50,000	9220	13	1604	7603	14	2246					
	4. 50,000 to 100,000	10106	24	1884	8198	24	2617					
	5. 100,000 to 250,000	11219	22	2419	8778	24	3563					
	6. 250,000 or more	28921	54	5279	23588	57	7302					
	7. Not stated	-	-	-	-	-	-					
<b>Total urban</b>	<b>74042</b>	<b>147</b>	<b>13267</b>	<b>60628</b>	<b>157</b>	<b>18718</b>						
RURAL: All locations other than those above	1. Controlled access highway	1843	45	662	1136	57	1054					
	2. State routes	14771	226	3031	11514	276	5225					
	3. County routes	11294	115	2302	8877	119	3628					
	4. Other	-	-	-	-	-	-					
	5. Not stated	2578	5	240	2333	5	316					
<b>Total rural</b>	<b>30486</b>	<b>391</b>	<b>6235</b>	<b>23860</b>	<b>457</b>	<b>10223</b>						
<b>Total urban and rural</b>	<b>104528</b>	<b>538</b>	<b>19502</b>	<b>84488</b>	<b>614</b>	<b>28941</b>						

5. TIME	Hour beginning	Total		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday		Not stated	
		All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal
Before Noon	0. Midnight	3498	42	370	5	325	4	305	3	400	6	411	3	909	10	778	11	-	-
	1. 1:00	2688	27	125	1	269	1	228	1	307	3	276	9	801	8	682	4	-	-
	2. 2:00	2773	31	101	-	231	2	238	1	236	4	324	3	915	11	728	10	-	-
	3. 3:00	1103	13	67	-	89	1	87	1	113	3	111	-	327	2	309	6	-	-
	4. 4:00	686	5	55	-	72	1	69	1	63	-	77	-	194	1	156	2	-	-
	5. 5:00	644	6	86	2	70	1	74	1	75	-	79	1	144	1	116	-	-	-
	6. 6:00	1363	13	199	3	218	4	233	-	240	1	216	3	149	1	108	1	-	-
	7. 7:00	4407	9	815	-	778	3	828	1	820	1	730	2	264	2	172	-	-	-
	8. 8:00	4218	12	714	1	713	4	744	-	739	1	727	5	389	1	192	-	-	-
	9. 9:00	3879	10	610	3	561	1	582	1	605	1	572	-	587	4	362	-	-	-
	10. 10:00	4336	18	688	3	621	4	584	1	640	2	671	1	711	4	421	3	-	-
	11. 11:00	5292	17	799	3	791	-	812	3	739	4	799	4	877	1	475	2	-	-
After Noon	12. Noon	5935	11	869	3	893	-	829	1	809	-	970	2	927	2	638	3	-	-
	13. 1:00	5943	17	935	5	871	4	806	2	827	-	985	2	908	-	611	4	-	-
	14. 2:00	6303	39	1014	8	922	8	891	8	903	3	993	4	929	3	651	5	-	-
	15. 3:00	7648	28	1290	3	1218	-	1056	1	1153	6	1293	6	979	7	667	5	-	-
	16. 4:00	8864	21	1443	1	1419	6	1304	4	1355	3	1583	5	1041	1	711	1	-	-
	17. 5:00	8649	41	1387	6	1361	3	1306	5	1193	10	1548	8	1053	4	801	5	-	-
	18. 6:00	5524	32	792	5	817	5	742	5	718	2	955	5	866	6	634	4	-	-
	19. 7:00	4674	25	568	4	626	2	615	3	663	2	896	6	772	2	534	6	-	-
	20. 8:00	4111	38	475	1	539	8	483	3	539	7	784	7	755	7	536	5	-	-
	21. 9:00	4128	23	441	3	505	4	542	3	530	2	877	4	762	5	471	2	-	-
	22. 10:00	3774	33	381	3	468	2	453	4	446	5	900	10	769	8	357	1	-	-
	23. 11:00	3822	27	368	1	425	5	423	1	456	1	999	8	815	6	336	5	-	-
24. Not stated	266	-	53	-	27	-	34	-	29	-	13	-	24	-	42	-	44	-	
<b>Totals</b>	<b>104528</b>	<b>538</b>	<b>14645</b>	<b>64</b>	<b>14829</b>	<b>73</b>	<b>14268</b>	<b>54</b>	<b>14598</b>	<b>67</b>	<b>17789</b>	<b>98</b>	<b>16867</b>	<b>97</b>	<b>11488</b>	<b>85</b>	<b>44</b>		

4. AGE OF CASUALTY	Number of Persons Killed										Number of Persons Injured								
	Total killed			Pedestrians			Bicyclists			Total injured			Pedestrians			Bicyclists			
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	
0 to 4	15	9	6	8	6	2	-	-	-	768	405	363	115	71	44	6	3	3	
5 to 9	19	14	5	11	8	3	4	3	1	895	530	365	252	168	84	162	122	40	
10 to 14	24	17	7	3	2	1	4	4	-	1820	1014	806	210	131	79	365	275	90	
15 to 19	92	62	30	5	3	2	1	-	1	5540	3380	2160	186	128	58	220	157	63	
20 to 24	131	107	24	5	4	1	-	-	-	5524	3476	2048	156	95	61	132	87	45	
25 to 34	127	98	29	11	7	4	1	1	-	5530	3408	2122	164	120	44	68	50	18	
35 to 44	54	44	10	-	-	-	2	2	-	2693	1536	1157	62	37	25	14	11	3	
45 to 54	44	34	10	5	5	-	-	-	-	2119	1152	967	66	39	27	7	6	1	
55 to 64	33	20	13	5	4	1	-	-	-	1286	651	635	77	47	30	2	1	1	
65 to 74	47	30	17	12	9	3	-	-	-	2351	1482	869	84	52	32	25	17	8	
75 & older	28	19	9	12	8	4	-	-	-	373	194	179	52	24	28	-	-	-	
Not stated	-	-	-	-	-	-	-	-	-	42	18	24	5	3	2	-	-	-	
Totals	614	454	160	77	56	21	12	10	2	28941	17246	11695	1429	915	514	1001	729	272	

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

A. TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Fleeing at angle	66	-	16	50
2a. From same direction - both going straight	2278	1	338	1939
b. Some - one turn, one straight	1620	-	236	1384
c. Some - one stopped	1295	-	292	1003
d. Some - all others	153	-	6	147
2b. From opposite direction - both going straight	219	-	59	160
b. Some - one left turn, one straight	1877	9	722	1146
c. Some - all others	269	1	37	231
4. Not stated	12881	47	3435	9399
Totals	20658	58	5141	15459

C. PEDESTRIAN ACCIDENTS	All Accidents	Fatal Accidents		Non-Fatal Injury Accidents	
		Total	Intersection	Total	Intersection
1. Car going straight	996	64	18	46	932
2. Car turning right	67	1	1	-	66
3. Car turning left	116	5	5	-	111
4. Car backing	23	1	-	1	22
5. All others	21	3	1	2	18
6. Not stated	40	2	-	2	38
Totals	1263	76	25	51	1187

B. TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
1. Going opposite direction - both moving	1567	44	631	892
2. Going same direction - both moving	5916	5	1037	4874
3a. One car parked	7713	5	637	7071
b. One car stopped in traffic	3213	2	696	2515
c. One car entering parked position	117	-	11	106
b. One car leaving parked position	418	-	26	392
5a. One car entering alley or driveway	86	-	15	71
b. One car leaving alley or driveway	339	1	65	273
6. All others	30986	27	1138	29821
7. Not stated	1822	19	345	1458
Totals	52177	103	4601	47473

D. ALL OTHER ACCIDENTS	Total	Fatal Accidents	Injury Accidents	Property Damage Acc.
Collision with				
1. Non-motor vehicle: train, bicycle, etc.	576	3	495	78
2. Fixed object in road	865	2	174	689
3. Overturned in road	132	1	105	26
4. Left road	1247	14	497	736
Collision with				
5. Non-motor vehicle: train, bicycle, etc.	695	19	496	180
6. Fixed object in road	3643	22	750	2871
7. Overturned in road	947	22	425	500
8. At curve	2248	93	1390	765
9. Straight road	3508	66	1773	1669
10. Fell from moving vehicle	37	-	10	27
11. All others	4475	47	604	3824
12. Not stated	2057	12	1854	191
Totals	20430	301	8573	11556

7. PEDESTRIAN ACTIONS BY AGE	Pedestrians Killed	Ages of Pedestrians Killed and Injured										
		Total	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 44	45 to 64	65 & Older	Not Stated	
1a. Crossing or entering roadway - at intersection	9	241	9	21	32	19	28	44	47	41	-	
b. Some - not at intersection	6	171	24	63	31	16	9	10	9	9	-	
2a. Walking in roadway - with traffic	5	22	1	1	5	7	3	3	1	1	-	
b. Some - against traffic	10	96	1	10	7	8	18	25	18	9	-	
3. Standing in roadway	2	13	3	-	-	1	3	4	1	1	-	
4. Getting on or off other vehicle	15	438	39	93	77	66	37	53	33	40	-	
5. Pushing or working on vehicle in roadway	29	487	42	70	59	72	61	92	38	53	-	
6. Other working in roadway	-	-	-	-	-	-	-	-	-	-	-	
7. Playing in roadway	-	1	-	1	-	-	-	-	-	-	-	
8. Other in roadway	-	-	-	-	-	-	-	-	-	-	-	
9. Not in roadway	-	-	-	-	-	-	-	-	-	-	-	
10. Not stated	1	37	4	4	2	2	2	6	6	6	5	
Totals	77	1506	123	263	213	191	161	237	153	160	5	

Drivers of vehicles in proper parking locations are excluded			
8. AGE OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. 15 & younger	917	6	200
2. 16	6827	28	1256
3. 17	7792	34	1388
4. 18 to 19	16372	63	3153
5. 20 to 24	33852	189	6615
6. 25 to 34	40189	171	7871
7. 35 to 44	22096	87	4076
8. 45 to 54	17363	71	3265
9. 55 to 64	11064	49	1896
10. 65 to 74	7031	48	3105
11. 75 & older	2233	11	406
12. Not stated	446	-	75
Totals	166182	757	33306

Vehicles in proper parking locations are included			
12. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents
1. Passenger car	97083	483	25888
2. Passenger car and trailer	266	2	80
3. Truck or truck tractor	15432	152	4065
4. Truck tractor and semi-trailer	1339	39	358
5. Other truck combination	1444	12	394
6. Farm tractor and/or farm equip.	48	1	23
7. Taxicab	371	1	56
8. Bus	559	3	128
9. School bus	410	2	61
10. Motorcycle	2061	39	1717
11. Motor scooter or motor bicycle	130	2	103
12. Others and not stated	71854	18	435
Totals	190997	754	33308

14. KIND OF LOCATION	All Accidents	Fatal Accidents	Injury Accidents
1. Built-up	86032	188	4034
2. Not built-up	9601	350	5365
3. Not stated	8895	-	103
Totals	104528	538	9502

15. LIGHT CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Daylight	39881	248	11420
2. Dawn or dusk	2075	21	724
3. Darkness	20429	266	6602
4. Not stated	42143	3	756
Totals	104528	538	9502

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

11. CONTRIBUTING CIRCUMSTANCES INDICATED	All Accidents	Fatal Accidents	Injury Accidents
1. Speed too fast	3502	123	1474
2. Failed to yield right of way	4777	10	589
3. Drove left of center	1267	56	483
4. Improper overtaking	585	1	101
5. Passed stop sign	1303	9	286
6. Disregarded traffic signal	1402	4	247
7. Followed too closely	2745	3	219
8. Made improper turn	4336	2	424
9. Other improper driving	35603	154	6214
10. Inadequate brakes	-	-	-
11. Improper lights	57	1	9
12. Had been drinking	10508	90	3058
Totals	66085	453	13104

Special vehicles included above			
13. ROAD SURFACE CONDITION	All Accidents	Fatal Accidents	Injury Accidents
1. Dry	43144	442	13827
2. Wet	3874	24	1151
3. Snowy or icy	2642	21	698
4. Other	190	2	54
5. Not stated	54678	49	3772
Totals	104528	538	19502

Special vehicles included above			
9. SEX OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. Male	115329	621	23782
2. Female	50649	136	9524
3. Not stated	204	-	-
Totals	166182	757	33306

Special vehicles included above			
10. RESIDENCE OF DRIVER	All Accidents	Fatal Accidents	Injury Accidents
1. Local residents	112331	380	21229
2. Residing elsewhere in state	41035	245	7806
3. Non-resident of state	8297	85	1544
4. Not stated	4519	47	2727
Totals	166182	757	33306

## DRIVER IMPROVEMENT

RESTRAINT ACTIONS	Calendar Year	
	1973	1974
Suspensions		
Insurance Termination and Financial Responsibility	6,668	8,932
Point System	13,234	16,225
Driving Under Influence	2,562	2,641
All Other	3,364	3,594
Total Suspensions	25,828	31,392
Revocations		
Driving Under Influence	341	458
Implied Consent	1,596	1,886
All Other	274	321
Total Revocations	2,211	2,665
Denials		
Point System	1,977	2,379
Driving Under Influence	1,208	1,412
Leaving Scene of Accident	194	142
Implied Consent	325	452
Extensions of Denial	1,075	1,043
All Other	87	78
Total Denials	4,866	5,506
Cancellations		
Failed License Exam	351	278
Applied for License Under Restraint	2,354	2,140
All Other	183	14
Total Cancellations	2,888	2,432
TOTAL RESTRAINT ACTIONS	35,793	41,995
LICENSE REINSTATEMENTS	25,693	29,568
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	114,380	110,150



974  
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 78  
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 278  
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PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Year Ended June 30			
	1972	1973	1974	1975
Number of Trucks Cleared	2,734,467	3,005,030	3,183,970	2,984,535
Number of Trucks Weighed	1,212,951	1,203,634	1,378,438	1,356,981
Undeclared Weight picked up at Ports (pounds)	194,048,128	132,633,534	138,937,676	****
Applications:				
GTM	679	708	759	683
PUC	452	649	1,100	2,697
SF	554	692	779	642
Special Fuel Permits	55,091	65,094	70,621	75,720
Agricultural Licenses	569	769	815	1,109
Number of Health and Brand Inspections	94,800	97,877	98,625	87,660
Agricultural Inspection Certificates	24,152	30,237	26,941	25,424

\*\*\*\* No longer compiled

# 1974 COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM 104

(DOC CODE 13)

or other taxable year beginning \_\_\_\_\_, 1974, 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)	
City, town or post office, County, State and ZIP code	

## INCOME TAX

**PLACE LABEL ON FORM YOU FILE (CORRECT NAME, ETC., IF NECESSARY)**

School District Number	4. Spouse's occupation	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
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)	8. If part-year, state period in Colorado: From _____ Mo. Day Year to _____ Mo. Day Year
2. Your occupation	6. If your husband or wife is also filing a return, give his or her first name.	9. If part-year resident, are you reporting: <input type="checkbox"/> Total income (4) <input type="checkbox"/> Colorado income only (5)
3. Spouse's social security number		

10	Did you file a 1973 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.	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
		Total	13
	14	Enter name and relationship of other dependents:	14
		Total	14
	15	Total for food sales tax credit - lines 12 through 14 - exclude nonresidents	15
	16	65 or over 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 1975 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.

(Signature of taxpayer)	(Date)	(Name of individual or firm preparing return)	(Date)
(Signature of taxpayer's spouse, if this is a joint return)	(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, 1966 - 1975

Year	Sales Tax <sup>1/</sup>	Use Tax <sup>2/</sup>	Total	Use Tax as a Percent of Total Sales and Use Tax
1975	\$270,815,086	\$26,451,545	\$297,266,631	8.90
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

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

<sup>2/</sup> Includes penalty and interest.

## USE TAX

Fiscal Years Ended June 30, 1968 - 1975

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1975	\$17,587,317	\$8,864,228	\$26,451,545
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, 1975

-----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	384	79,685	53,397	26,288	0.30
Mining	128	72,649	47,641	25,008	0.28
Contract Construction	1,222	394,559	275,224	119,335	1.36
Manufacturing	2,135	4,270,158	3,675,812	594,347	6.77
Transportation, Communication, Electric, Gas and Sanitary Services	551	842,899	203,247	639,652	7.28
Wholesale Trade	2,308	3,204,863	2,541,474	663,389	7.55
Retail Trade:					
Building Materials and Farm Equipment	1,636	855,499	291,413	564,086	6.42
General Merchandise	1,749	890,443	99,393	791,050	9.01
Food Stores	2,048	1,737,119	307,992	1,429,127	16.27
Automotive Dealers & Service Stations	4,438	2,441,480	1,385,909	1,055,571	12.02
Apparel and Accessory Stores	1,324	386,466	18,521	367,945	4.19
Furniture & Home Furnishings Stores	1,933	408,412	100,425	307,987	3.51
Eating & Drinking Places	4,427	788,525	58,100	730,425	8.32
Miscellaneous Retail Stores	6,912	1,409,464	591,097	818,367	9.32
Finance, Insurance & Real Estate	274	43,474	11,640	31,834	0.36
Hotels & Other Lodging Places	1,496	220,493	19,461	201,032	2.29
Services Other Than Lodging	5,561	939,912	539,906	400,007	4.55
Government Facilities	25	6,919	2,801	4,117	0.05
Nonclassifiable Establishments	82	27,422	12,679	14,744	0.17
STATE TOTAL <u>1/</u>	<u>38,633</u>	<u>19,020,442</u>	<u>10,236,131</u>	<u>8,784,311</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.

SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1975

--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	4,835	10,213	21,486	205,810	58,893	174,559	46,901	81,516	138,904
2	Alamosa	57	140	472	1,060	3,816	3,396	6,906	4,952	9,015
3	Arapahoe	5,067	1,005	23,349	98,383	67,756	76,497	48,434	112,128	151,575
4	Archuleta	0	38	42	1,918	220	275	1,466	436	1,633
5	Baca	415	138	511	147	1,955	6,149	5,624	619	2,954
6	Bent	301	26	89	253	891	308	770	174	3,047
7	Boulder	4,407	1,383	22,106	92,325	46,408	26,301	32,814	31,856	106,113
8	Chaffee	63	8	1,108	1,286	2,958	512	3,425	2,344	8,154
9	Cheyenne	0	98	0	81	517	1,016	507	11	1,080
10	Clear Creek	3	0	626	542	2,056	165	994	372	3,765
11	Conejos	2	153	38	0	833	1,130	651	194	3,106
12	Costilla	28	4	0	3	276	1	519	80	720
13	Crowley	220	0	655	2,833	319	128	505	107	866
14	Custer	20	0	1	10	2	0	73	24	354
15	Delta	508	452	2,321	3,077	4,732	717	8,320	2,362	10,076
16	Denver	2,404	7,814	131,528	589,558	208,156	568,814	163,512	204,221	418,889
17	Dolores	0	9	5	104	193	9	1,338	75	557
18	Douglas	86	1,364	1,219	14,601	3,299	3,437	3,218	316	2,413
19	Eagle	3	56	1,362	4,049	2,325	1,258	3,278	1,976	8,901
20	Elbert	175	0	390	203	462	12	300	34	1,058
21	El Paso	2,689	552	18,995	80,204	28,374	64,584	38,505	102,559	135,475
22	Fremont	341	1,408	733	4,969	8,016	1,089	2,933	7,194	12,030
23	Garfield	191	256	1,272	28,783	9,766	4,594	5,496	3,218	14,505
24	Gilpin	0	1	15	44	232	6	25	0	397
25	Grand	93	19	492	954	2,648	394	1,926	697	4,259
26	Gunnison	0	832	1,428	1,113	2,010	1,441	3,662	1,234	7,745
27	Hinsdale	0	0	*	0	79	15	44	*	115
28	Huerfano	5	243	279	79	1,851	1,598	638	86	3,688
29	Jackson	0	0	10	2,485	25	112	1,279	91	2,100
30	Jefferson	5,811	450	23,029	48,635	72,662	36,623	50,181	124,552	209,354
31	Kiowa	63	0	0	58	602	58	446	144	637
32	Kit Carson	114	15	3,267	1,071	3,364	3,247	11,735	900	4,386
33	Lake	18	40	215	422	2,288	697	1,210	822	6,730
34	La Plata	475	92	4,260	4,968	6,767	4,940	7,135	5,969	16,649
35	Larimer	3,115	895	13,708	47,259	30,935	18,926	35,376	33,791	70,574
36	Las Animas	207	143	215	4,427	3,678	702	2,437	2,996	7,145
37	Lincoln	16	0	1,244	190	5,068	4,601	2,264	274	1,459
38	Logan	305	1,097	7,360	143,831	4,279	19,368	8,361	4,125	12,450
39	Mesa	860	2,569	20,055	25,319	20,560	39,443	20,649	24,208	38,222
40	Mineral	0	0	3	88	280	2	997	4	390
41	Moffat	218	2,757	772	2,291	2,316	10,122	2,924	1,313	7,796
42	Montezuma	202	140	1,773	2,986	4,141	5,369	5,937	2,023	13,026
43	Montrose	213	4,364	2,099	2,725	5,494	5,492	8,156	716	12,555
44	Morgan	1,757	393	4,234	12,992	7,459	12,329	7,807	2,900	12,990
45	Otero	655	0	1,888	4,254	11,510	5,931	7,654	6,431	15,202
46	Ouray	39	0	6	11	339	0	424	279	377
47	Park	0	5	2	94	149	*	807	773	625
48	Phillips	166	0	334	734	4,418	244	3,509	226	1,459
49	Pitkin	108	120	908	1,907	4,497	3,059	5,347	1,343	8,271
50	Prowers	0	152	2,455	2,027	3,151	2,401	7,738	4,076	8,832
51	Pueblo	3,436	609	6,039	426,715	35,844	46,009	22,610	42,877	74,499
52	Rio Blanco	2	178	896	1,543	3,010	3,782	1,380	544	3,380
53	Rio Grande	18	*	2,563	5,648	5,942	3,643	5,622	1,078	7,428
54	Routt	219	96	1,166	1,863	4,595	1,869	3,914	1,818	6,477
55	Saguache	44	0	270	237	652	75	678	25	4,325
56	San Juan	0	0	*	84	0	0	48	13	259
57	San Miguel	0	0	96	142	276	306	463	175	1,437
58	Sedgwick	6	993	221	192	647	1,421	3,222	86	2,440
59	Summit	0	178	834	1,456	3,083	3,813	2,660	122	4,756
60	Teller	3	20	91	298	664	154	1,876	279	2,393
61	Washington	27	30	236	195	4,007	131	1,814	1,060	1,850
62	Weld	18,559	4,487	16,585	62,554	26,555	28,109	41,439	28,079	41,883
63	Yuma	396	958	923	9,035	3,698	1,503	12,185	2,195	3,970
64	Foreign Corps.	*	768	9,960	163,756	11,493	59,314	11,330	7,393	3,192
	STATE TOTALS	58,963	47,761	358,238	2,114,878	753,490	1,362,197	684,397	862,481	1,660,913

\*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 Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Lin No	
	175,811	32,583	20,550	47,004	69,425	960	4,229	32,182	24	820	1,126,707	1	
	11,089	2,718	871	3,579	7,049	64	1,093	3,904	0	17	60,198	2	
	217,853	52,906	29,640	72,690	92,550	1,570	7,763	69,220	*	3,756	1,132,140	3	
	4,004	0	111	476	1,135	0	1,187	237	0	0	13,177	4	
04	6,110	411	161	716	8,544	67	181	1,710	0	0	36,413	5	
15													
75	5,388	407	8	610	1,360	2	45	807	0	0	14,484	6	
33	107,027	28,681	21,797	40,419	73,255	434	5,686	33,950	35	1,619	676,616	7	
54	11,258	715	969	3,109	5,319	40	2,849	1,780	18	47	45,961	8	
	1,657	107	206	505	6,955	3	90	404	0	28	13,266	9	
47	3,850	354	13	3,464	2,170	*	719	532	0	231	19,858	10	
13													
54	2,625	52	1	554	1,846	1	357	244	0	95	11,881	11	
80	785	59	0	469	682	0	30	87	0	51	3,792	12	
65	2,201	120	96	179	375	0	9	223	0	0	8,836	13	
	422	0	7	78	396	0	64	29	0	31	1,510	14	
06	9,015	1,505	1,331	2,140	5,609	167	554	2,141	0	0	55,025	15	
20													
66	437,625	87,956	122,313	202,815	279,529	10,523	67,331	274,894	140	3,284	3,881,307	16	
54	710	0	7	176	72	1	26	33	0	0	3,313	17	
76	5,620	515	395	1,358	3,058	0	459	1,476	0	0	42,833	18	
	5,797	969	1,039	11,055	11,289	2,685	13,037	2,232	21	124	71,458	19	
89	1,387	81	21	296	3,411	0	14	187	0	0	8,032	20	
57													
13	196,565	32,151	40,803	91,664	89,283	756	17,544	122,113	1,544	523	1,064,884	21	
01	14,684	2,584	2,130	4,521	5,934	9	1,718	1,981	0	3	72,276	22	
58	23,216	2,777	2,493	6,638	11,369	378	4,062	5,685	0	200	124,900	23	
	111	0	8	1,477	1,168	2	95	56	0	0	3,637	24	
75	6,133	140	82	3,538	4,031	310	5,006	1,093	0	37	31,852	25	
130													
05	4,498	1,285	571	2,485	5,314	363	3,418	1,310	1,035	11	39,757	26	
97	230	0	0	128	296	0	477	6	0	0	1,389	27	
59	5,633	697	59	1,533	1,781	2	501	454	0	111	19,238	28	
	676	0	57	429	611	*	191	128	*	0	8,195	29	
15	251,172	44,751	41,352	77,210	103,324	7,259	7,945	60,058	51	1,153	1,165,573	30	
88													
00	4,350	22	18	359	252	2	97	139	0	30	7,278	31	
54	10,604	1,299	1,167	3,398	18,691	13	982	5,200	556	0	70,012	32	
	4,497	1,089	379	1,768	2,848	29	942	1,316	*	0	25,311	33	
137	15,935	3,449	2,250	7,627	12,999	151	8,678	4,396	0	0	106,740	34	
86	84,442	15,771	16,922	31,704	46,704	307	8,380	24,253	41	171	483,273	35	
130													
99	10,653	1,360	638	2,287	3,539	64	2,171	2,142	65	32	44,901	36	
74	7,673	277	329	2,998	2,670	10	581	664	0	0	30,318	37	
	25,429	3,885	2,530	4,227	17,482	19	1,114	6,660	0	26	262,548	38	
145	52,839	10,909	9,770	14,919	29,105	345	4,979	17,049	0	818	332,618	39	
59	248	11	28	61	191	0	657	193	0	0	3,155	40	
150													
22	11,142	1,385	395	2,371	3,970	10	1,049	1,377	0	42	52,251	41	
90	12,232	2,545	2,424	3,436	8,500	*	2,152	3,368	180	6	70,440	42	
	15,122	2,320	1,631	4,181	12,350	10	1,140	3,101	20	133	81,820	43	
796	25,951	3,177	3,116	4,899	13,378	212	1,106	4,092	0	164	118,956	44	
126	13,540	3,243	2,415	3,295	8,118	46	1,419	4,102	*	13	89,715	45	
155													
99	718	0	50	869	497	0	422	105	0	0	4,135	46	
102	1,342	64	32	815	733	1	520	205	0	0	6,166	47	
	5,825	310	132	558	36,494	2	181	703	2	0	55,297	48	
377	3,797	4,993	2,393	18,732	17,926	5,030	13,652	2,704	0	118	94,904	49	
125	14,188	2,403	1,448	4,517	18,548	17	2,099	4,397	1,131	9	79,589	50	
159													
271	89,853	11,821	17,257	29,708	32,884	1,373	5,325	22,389	958	1,828	872,034	51	
832	2,761	251	272	896	1,688	10	467	2,577	162	167	23,966	52	
999	7,943	1,663	898	1,130	10,539	7	1,578	2,052	0	10	57,761	53	
380	6,837	1,921	550	6,609	6,545	499	3,983	1,870	11	0	50,840	54	
428	2,104	86	26	311	3,459	38	230	302	2	7	12,870	55	
477													
325	242	21	8	462	749	0	279	77	0	1	2,244	56	
	1,201	141	21	898	1,168	*	443	401	0	20	7,189	57	
259	6,222	659	555	1,466	1,787	18	256	784	333	0	21,307	58	
437	3,507	1,359	536	5,932	5,082	1,782	3,167	1,677	0	855	40,799	59	
440	1,999	443	48	1,102	2,260	*	618	235	0	0	12,482	60	
756													
393	2,135	146	116	773	5,764	*	185	768	0	0	19,239	61	
850	76,300	10,125	11,168	23,382	67,722	2,236	3,109	27,571	0	486	490,349	62	
883	9,400	1,330	807	1,753	25,482	12	253	4,035	0	0	77,933	63	
970													
	53,364	1,326	1,647	5,092	36,064	1,969	1,081	77,659	0	2,769	448,175	64	
192	2,097,551	384,331	369,065	773,848	1,253,332	39,809	219,977	847,718	6,330	19,845	13,915,124		

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

Fiscal Year Ended June 30, 1975

--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	27,785	5.99	\$ 1,549,039	8.14	\$ 422,332	8.27
2	Alamosa	3,004	.65	66,323	.35	6,125	.12
3	Arapahoe	31,077	6.70	1,478,318	7.77	346,178	6.78
4	Archuleta	877	.19	13,899	.07	722	.01
5	Baca	1,740	.38	39,071	.21	2,658	.05
6	Bent	1,074	.23	15,781	.08	1,297	.03
7	Boulder	26,314	5.68	797,081	4.19	120,465	2.36
8	Chaffee	3,760	.81	50,826	.27	4,866	.10
9	Cheyenne	928	.20	13,905	.07	639	.01
10	Clear Creek	2,154	.46	23,025	.12	3,167	.06
11	Conejos	1,472	.32	14,270	.08	2,388	.05
12	Costilla	685	.15	5,311	.03	1,519	.03
13	Crowley	618	.13	9,200	.05	364	.01
14	Custer	360	.08	1,598	.01	87	.00
15	Delta	4,510	.97	70,947	.37	15,921	.31
16	Denver	90,077	19.43	6,048,853	31.80	2,167,546	42.46
17	Dolores	465	.10	3,407	.02	93	.00
18	Douglas	2,399	.52	50,084	.26	7,252	.14
19	Eagle	4,097	.88	75,078	.39	3,620	.08
20	Elbert	926	.20	13,435	.07	5,403	.11
21	El Paso	41,219	8.89	1,267,887	6.67	203,003	3.98
22	Fremont	5,188	1.12	83,780	.44	11,504	.23
23	Garfield	5,470	1.18	132,835	.70	7,935	.16
24	Gilpin	823	.18	3,954	.02	318	.01
25	Grand	3,218	.69	34,733	.18	2,881	.06
26	Gunnison	3,104	.67	47,136	.25	7,379	.14
27	Hinsdale	414	.09	1,410	.01	21	.00
28	Huerfano	1,961	.42	21,065	.11	1,827	.04
29	Jackson	749	.16	9,440	.05	1,245	.02
30	Jefferson	37,631	8.12	1,477,309	7.77	311,736	6.11
31	Kiowa	706	.15	8,214	.04	936	.02
32	Kit Carson	2,445	.53	74,542	.39	4,530	.09
33	Lake	1,849	.40	31,661	.17	6,350	.12
34	La Plata	6,160	1.33	115,016	.60	8,276	.16
35	Larimer	23,106	4.98	587,258	3.09	103,984	2.04
36	Las Animas	4,431	.96	60,128	.32	15,228	.30
37	Lincoln	1,727	.37	36,772	.19	6,454	.13
38	Logan	4,995	1.08	311,920	1.64	49,372	.97
39	Mesa	13,416	2.89	431,709	2.27	99,091	1.94
40	Mineral	403	.09	3,192	.02	38	.00
41	Moffat	2,530	.55	58,674	.31	6,423	.13
42	Montezuma	3,772	.81	82,708	.43	12,268	.24
43	Montrose	4,741	1.02	90,204	.47	8,384	.16
44	Morgan	5,560	1.20	246,584	1.30	127,627	2.50
45	Otero	5,313	1.15	127,823	.67	38,109	.75
46	Ouray	626	.14	4,722	.02	587	.01
47	Park	964	.21	6,443	.03	278	.00
48	Phillips	1,574	.34	61,608	.32	6,311	.12
49	Pitkin	5,686	1.23	98,377	.52	3,473	.07
50	Prowers	4,065	.88	87,249	.46	7,660	.15
51	Pueblo	19,983	4.31	1,076,247	5.66	204,213	4.00
52	Rio Blanco	1,580	.34	27,127	.14	3,160	.06
53	Rio Grande	2,863	.62	64,924	.34	7,163	.14
54	Routt	3,634	.78	53,383	.28	2,998	.06
55	Saguache	985	.21	13,502	.07	632	.01
56	San Juan	488	.11	2,261	.01	17	.00
57	San Miguel	1,076	.23	7,568	.04	379	.01
58	Sedgwick	1,188	.26	23,322	.12	2,015	.04
59	Summit	2,916	.63	41,431	.22	632	.01
60	Teller	1,964	.42	13,024	.07	543	.01
61	Washington	1,386	.30	24,764	.13	5,526	.11
62	Weld	17,192	3.71	910,118	4.78	419,769	8.22
63	Yuma	2,919	.63	83,907	.44	5,973	.12
64	Foreign Corp. <sup>1/</sup>	7,260	1.57	734,602	3.86	286,427	5.61
STATE TOTALS <sup>2/</sup>		463,602	100.00	\$19,020,442	100.00	\$5,105,317	100.00

<sup>1/</sup> Out-of-state establishments and unallocated stores.

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

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

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

--Dollar Amounts in Thousands--

Retail Sales	Percent of State Total	Total Deductions	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax <sup>3/</sup>	Line No.
\$ 1,126,707	8.10	\$ 868,028	8.48	\$ 681,012	7.75	\$ 19,750	1
60,198	.43	21,381	.21	44,941	.51	1,303	2
1,132,140	8.14	678,441	6.63	799,877	9.11	23,197	3
13,177	.09	6,284	.06	7,615	.09	221	4
36,413	.26	22,455	.22	16,617	.19	482	5
14,484	.10	6,339	.06	9,442	.11	274	6
676,616	4.86	329,058	3.21	468,024	5.33	13,573	7
45,961	.33	17,392	.17	33,434	.38	970	8
13,266	.10	8,965	.09	4,940	.06	143	9
19,858	.14	8,705	.09	14,320	.16	415	10
11,881	.09	7,044	.07	7,225	.08	210	11
3,792	.03	2,693	.03	2,618	.03	76	12
8,836	.06	5,822	.06	3,379	.04	98	13
1,510	.01	702	.01	895	.01	26	14
55,025	.40	29,890	.29	41,056	.47	1,191	15
3,881,307	27.89	3,654,691	35.70	2,394,162	27.25	69,434	16
3,313	.02	1,208	.01	2,199	.03	64	17
42,833	.31	27,178	.27	22,906	.26	664	18
71,458	.51	17,033	.17	58,045	.66	1,683	19
8,032	.06	9,976	.10	3,459	.04	100	20
1,064,884	7.65	537,641	5.25	730,246	8.31	21,178	21
72,276	.52	32,365	.32	51,415	.59	1,491	22
124,900	.90	41,473	.41	91,362	.10	2,650	23
3,637	.03	796	.01	3,158	.04	92	24
31,852	.23	11,122	.11	23,610	.27	685	25
39,757	.29	17,197	.17	29,939	.34	868	26
1,389	.01	297	.00	1,113	.01	32	27
19,238	.14	9,054	.09	12,011	.14	348	28
8,195	.06	5,669	.06	3,771	.04	109	29
1,165,573	8.38	589,260	5.76	888,049	10.11	25,755	30
7,278	.05	5,115	.05	3,099	.04	90	31
70,012	.50	35,911	.35	38,631	.44	1,120	32
25,311	.18	11,693	.11	19,968	.23	579	33
106,740	.77	37,691	.37	77,325	.88	2,243	34
483,273	3.47	248,752	2.43	338,506	3.85	9,817	35
44,901	.32	31,325	.31	28,804	.33	835	36
30,318	.22	19,059	.19	17,713	.20	514	37
262,548	1.89	234,201	2.29	77,719	.88	2,254	38
332,618	2.39	206,887	2.02	224,822	2.56	6,520	39
3,155	.02	771	.01	2,421	.03	70	40
52,251	.38	21,026	.21	37,648	.43	1,092	41
70,440	.51	37,567	.37	45,141	.51	1,309	42
81,820	.59	33,262	.32	56,942	.65	1,651	43
118,956	.85	166,084	1.62	80,500	.92	2,335	44
89,715	.64	67,631	.66	60,193	.69	1,746	45
4,135	.03	1,526	.01	3,196	.04	93	46
6,166	.04	2,377	.02	4,066	.05	118	47
55,297	.40	47,670	.47	13,939	.16	404	48
94,904	.68	17,137	.17	81,240	.92	2,356	49
79,589	.57	40,885	.40	46,365	.53	1,345	50
872,034	6.27	720,431	7.04	355,816	4.05	10,319	51
23,966	.17	11,178	.11	15,949	.18	463	52
57,761	.42	29,387	.29	35,537	.40	1,031	53
50,840	.37	14,516	.14	39,322	.45	1,140	54
12,870	.09	6,491	.06	7,012	.08	203	55
2,244	.02	425	.00	1,837	.02	53	56
7,189	.05	2,193	.02	5,374	.06	156	57
21,307	.15	10,968	.11	12,354	.14	358	58
40,799	.29	11,394	.11	30,036	.34	871	59
12,482	.09	3,471	.03	9,553	.11	277	60
19,239	.14	15,632	.15	9,133	.10	265	61
490,349	3.52	623,411	6.09	286,707	3.26	8,315	62
77,933	.56	42,435	.41	41,472	.47	1,203	63
448,175	3.22	509,473	4.98	225,129	2.56	6,529	64
\$13,915,124	100.00	\$10,236,131	100.00	\$8,784,311	100.00	\$254,759	



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

Fiscal Year Ended June 30, 1975

-Thousands of Dollars--

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	384	58,963	763
MINING	128	47,761	725
CONTRACT CONSTRUCTION	1,222	358,238	3,461
MANUFACTURING	2,135	2,114,878	17,237
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS and SANITARY SERVICES	551	753,490	18,549
WHOLESALE TRADE	2,308	1,362,197	19,239
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber & Other Building Materials Dealers	553	342,622	8,693
Heating & Plumbing Equipment Dealers	111	27,792	494
Paint, Glass & Wallpaper Stores	237	41,878	970
Electrical Supply Stores	93	28,091	344
Hardware Stores	419	110,621	2,901
Farm Equipment Stores	223	133,393	2,957
Subtotal	1,636	684,397	16,359
GENERAL MERCHANDISE:			
Department Stores	135	467,954	12,619
Mail-Order Houses	66	81,613	1,957
Limited-Price Variety Stores	127	119,719	3,406
Merchandise Vending Machine Operators	75	10,598	141
Direct Selling Organizations	894	21,229	521
Miscellaneous General Merchandise Stores	453	161,367	4,298
Subtotal	1,749	862,481	22,942

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	1,477	1,594,879	39,831
Meat and Fish Markets	91	17,932	503
Fruit Stores & Vegetable Markets	63	4,840	71
Candy, Nut and Confectionery Stores	64	4,796	115
Dairy Products Stores	82	13,437	243
Retail Bakeries	169	16,482	469
Miscellaneous Food Stores	103	8,548	215
Subtotal	2,048	1,660,913	41,446
AUTOMOTIVE DEALERS & GASOLINE SERVICE STATIONS:			
M.V. Dealers (New & Used Cars)	442	957,408	18,202
M.V. Dealers (Used Cars Only)	398	75,352	1,641
Tire, Battery & Accessory Dealers	738	162,201	3,536
Gasoline Service Stations	2,339	710,187	4,070
Mobile Home & Trailer Dealers	274	91,726	1,862
Miscellaneous Aircraft, Marine and Automotive Dealers	248	100,677	1,303
Subtotal	4,438	2,097,551	30,614
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing & Furnishings Stores	184	48,896	1,353
Women's Ready-to-Wear Stores	407	73,168	2,059
Women's Accessory & Specialty Stores	23	1,019	29
Children's & Infants' Wear Stores	43	6,249	179
Family Clothing Stores	295	194,573	5,402
Shoe Stores	280	46,374	1,328
Custom Tailors	25	1,403	31
Furriers and Fur Shops	9	2,273	42
Miscellaneous Apparel and Accessory Stores	58	10,377	249
Subtotal	1,324	384,331	10,671

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	1,201	236,312	5,687
Household Appliance Stores	286	52,110	1,338
Radio, Television & Music Stores	446	80,644	1,906
Subtotal	<u>1,933</u>	<u>369,065</u>	<u>8,932</u>
EATING & DRINKING PLACES:			
Eating Places	2,742	519,354	14,255
Drinking Places	<u>1,685</u>	<u>254,494</u>	<u>6,928</u>
Subtotal	<u>4,427</u>	<u>773,848</u>	<u>21,183</u>
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	560	217,076	4,106
Liquor Stores	840	186,497	5,053
Antique and Secondhand Stores	669	27,786	714
Book and Stationery Stores	330	78,847	1,735
Sporting Goods and Bicycle Shops	612	118,909	2,901
Farm and Garden Supply Stores	399	248,332	1,573
Jewelry Stores	321	45,666	1,114
Fuel and Ice Dealers	217	33,447	697
Retail Stores not Elsewhere Classified	<u>2,966</u>	<u>296,774</u>	<u>5,843</u>
Subtotal	<u>6,912</u>	<u>1,253,332</u>	<u>23,735</u>
FINANCE, INSURANCE, and REAL ESTATE	274	39,809	923
HOTELS and OTHER LODGING SERVICES	1,496	219,977	5,830
PERSONAL SERVICES OTHER THAN LODGING	5,561	847,718	11,602
GOVERNMENT FACILITIES	25	6,330	119
NONCLASSIFIABLE ESTABLISHMENTS	82	19,845	428
STATE TOTALS <sup>1/</sup>	<u>38,633</u>	<u>13,915,124</u>	<u>254,759</u>

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

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

Fiscal Year ended June 30, 1975

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
ADAMS	2,315	\$1,549,039,464	\$1,126,707,163	100.00	\$19,750,345
Aurora <u>1/</u>	297	116,698,300	95,969,121	8.52	1,990,015
Bennett	14	1,180,379	1,119,810	.10	15,393
Brighton	177	58,996,605	52,510,605	4.66	1,136,707
Commerce City	313	402,094,490	285,407,413	25.33	3,389,979
Federal Heights	53	46,817,970	37,430,868	3.32	917,452
Northglenn	204	119,089,541	113,925,951	10.11	2,779,321
Strasburg	2	111,378	110,534	.01	2,892
Thornton	236	98,703,054	94,907,819	8.42	2,273,032
Watkins	5	914,035	861,694	.08	11,446
Westminster	231	72,388,098	66,636,967	5.91	1,558,213
Remainder of County	784	632,045,614	377,826,381	33.54	5,675,895
ALAMOSA	250	66,322,601	60,197,777	100.00	1,303,309
Alamosa	186	52,715,225	48,260,433	80.17	1,071,293
Hooper	6	386,193	343,658	.57	6,715
Mosca	4	51,134	50,821	.08	820
Remainder of County	55	13,170,049	11,542,865	19.18	224,481
ARAPAHOE	2,590	1,478,317,809	1,132,140,017	100.00	23,197,417
Aurora <u>1/</u>	585	260,228,783	243,586,255	21.52	6,086,430
Byers	21	9,266,829	4,551,791	.40	109,336
Deer Trail	18	1,550,649	1,374,989	.12	19,399
Englewood	920	568,627,833	415,039,940	36.66	7,548,874
Glendale	85	96,086,003	80,931,473	7.15	1,641,347
Littleton	497	241,648,918	200,706,698	17.73	4,355,972
Sheridan	82	33,643,258	27,594,935	2.44	515,084
Strasburg	28	2,880,302	2,784,122	.25	56,663
Remainder of County	356	264,385,234	155,569,814	13.73	2,864,312
ARCHULETA	73	13,899,421	13,177,454	100.00	220,863
Arboles	3	61,282	61,282	.47	1,020
Pagosa Springs	41	7,065,199	6,862,212	52.08	152,364
Remainder of County	29	6,772,940	6,253,960	47.45	67,479
BACA	145	39,071,319	36,413,229	100.00	481,912
Campo	8	249,259	248,621	.68	6,276
Pritchett	6	385,640	376,578	1.03	4,517
Springfield	76	25,178,810	24,449,571	67.14	297,218
Two Buttes	3	160,049	159,531	.44	3,522
Vilas	4	131,312	130,503	.36	2,092
Walsh	27	6,885,456	6,452,326	17.72	131,223
Remainder of County	21	6,080,793	4,596,099	12.63	37,064

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, 1975

<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>
BENT	89	\$ 15,781,154	\$ 14,484,441	100.00	\$ 273,867
Las Animas	63	12,213,272	11,650,521	80.43	241,682
McClave	2	57,836	56,305	.39	1,421
Remainder of County	24	3,510,046	2,777,615	19.18	30,764
BOULDER	2,193	797,081,436	676,615,990	100.00	13,573,459
Boulder	1,060	457,400,761	392,998,452	58.08	8,195,815
Broomfield	103	60,074,288	53,796,717	7.95	889,407
Lafayette	63	12,517,964	8,393,272	1.24	164,601
Longmont	508	167,857,608	141,201,550	20.87	2,956,282
Louisville	44	6,668,014	6,333,106	.94	132,357
Lyons	37	2,690,392	2,547,152	.38	59,634
Nederland	18	1,829,100	1,779,276	.26	37,655
Niwot	22	1,189,579	1,139,541	.17	24,901
Superior	2	36,521	33,425	.00	904
Remainder of County	337	86,817,209	68,393,499	10.11	1,111,903
CHAFFEE	313	50,826,414	45,960,756	100.00	969,664
Buena Vista	62	10,193,864	9,935,084	21.62	232,748
Nathrop	1	58,658	58,658	.13	1,134
Poncha Springs	10	938,160	922,364	2.01	15,177
Salida	141	27,695,436	23,747,915	51.67	506,979
Remainder of County	99	11,940,296	11,296,735	24.57	213,626
CHEYENNE	77	13,904,725	13,265,649	100.00	143,268
Cheyenne Wells	44	9,413,817	9,079,525	68.44	99,336
Kit Carson	20	1,138,680	1,099,466	8.29	21,934
Remainder of County	13	3,352,228	3,086,658	23.27	21,998
CLEAR CREEK	179	23,024,557	19,857,623	100.00	415,256
Empire	11	722,113	719,510	3.62	12,420
Georgetown	50	3,924,076	3,826,914	19.27	82,513
Idaho Springs	73	11,813,819	10,757,327	54.17	233,272
Silver Plume	6	101,168	100,874	.51	1,736
Remainder of County	39	6,463,381	4,452,998	22.43	85,315
CONEJOS	123	14,269,613	11,881,206	100.00	209,538
Antonito	36	4,422,311	3,503,218	29.49	61,519
La Jara	26	4,359,083	4,281,457	36.04	71,448
Manassa	8	1,638,236	903,525	7.60	16,030
Romeo	9	794,650	782,779	6.59	10,731
Sanford	5	244,911	241,858	2.04	5,519
Remainder of County	39	2,810,422	2,168,369	18.24	44,291

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

Fiscal Year Ended June 30, 1975

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
<b>COSTILLA</b>	57	\$ 5,311,089	\$ 3,792,427	100.00	\$ 75,907
Blanca	8	598,124	591,455	15.60	14,324
Fort Garland	11	1,196,522	1,173,425	30.94	21,078
San Luis	23	1,750,823	1,740,593	45.90	33,555
Remainder of County	15	1,765,620	286,954	7.56	6,950
<b>CROWLEY</b>	51	9,200,152	8,836,283	100.00	97,986
Crowley	3	629,128	577,766	6.54	13,822
Olney Springs	5	262,697	261,400	2.96	3,389
Ordway	30	7,422,378	7,195,500	81.43	64,722
Sugar City	3	30,673	28,586	.32	725
Remainder of County	10	855,276	773,031	8.75	15,328
<b>CUSTER</b>	30	1,597,593	1,510,429	100.00	25,984
Westcliffe	20	1,339,890	1,298,454	85.97	21,960
Remainder of County	10	257,703	211,975	14.03	4,024
<b>DELTA</b>	376	70,946,782	55,025,422	100.00	1,190,725
Cedaredge	32	2,875,030	2,657,411	4.83	53,227
Crawford	6	699,749	695,438	1.26	14,630
Delta	135	42,664,408	30,484,022	55.40	664,345
Hotchkiss	36	2,968,558	2,650,039	4.82	56,630
Orchard City	1	39,472	39,472	.07	1,105
Paonia	46	6,707,519	5,953,329	10.82	131,317
Remainder of County	120	14,992,046	12,545,711	22.80	269,471
<b>DENVER City and County</b>	7,506	6,048,853,453	3,881,307,117	100.00	69,434,221
<b>DOLORES</b>	39	3,406,901	3,313,476	100.00	63,776
Dove Creek	23	2,934,092	2,875,361	86.78	55,934
Rico	6	135,758	132,363	3.99	2,874
Remainder of County	10	337,051	305,752	9.23	4,968
<b>DOUGLAS</b>	200	50,084,331	42,832,815	100.00	664,322
Castle Rock	82	15,587,110	14,726,326	34.38	276,111
Franktown	5	847,330	821,456	1.92	9,661
Monument <u>2/</u>	67	26,273,316	20,948,698	48.91	267,681
Parker	24	2,446,073	2,389,250	5.58	55,907
Sedalia	8	496,333	488,577	1.14	6,957
Remainder of County	14	4,434,169	3,458,508	8.07	48,005
<b>EAGLE</b>	341	75,077,998	71,457,790	100.00	1,683,371
Basalt	28	5,575,540	5,495,787	7.69	127,644
Eagle	34	9,363,316	6,821,666	9.55	127,279
Gypsum	9	746,147	734,282	1.03	9,914
Minturn	16	2,668,459	2,555,149	3.58	46,498
Redcliff	4	176,134	175,738	.25	3,910
Vail	166	44,343,980	44,128,808	61.76	1,149,881
Remainder of County	85	12,204,422	11,546,360	16.14	218,245

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

Fiscal Year Ended June 30, 1975

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
ELBERT	77	\$ 13,434,880	\$ 8,031,518	100.00	\$ 100,339
Agate	4	4,590,239	2,638,322	32.85	5,912
Elizabeth	15	1,541,206	1,465,463	18.25	28,056
Kiowa	13	1,295,436	1,111,207	13.84	21,496
Matheson	4	105,372	105,372	1.31	2,084
Simla	18	4,439,718	1,482,527	18.46	26,183
Remainder of County	23	1,462,909	1,228,627	15.29	16,608
EL PASO	3,435	1,267,886,962	1,064,884,312	100.00	21,178,466
Broadmoor	2	11,884,976	11,871,875	1.11	266,257
Calhan	17	4,848,499	4,334,484	.41	53,396
Colorado Springs	2,727	1,102,723,347	929,124,096	87.25	18,972,662
Fountain	54	11,783,977	9,345,803	.88	178,761
Green Mountain Falls	14	839,033	760,319	.07	12,654
Manitou Springs	121	9,447,781	8,994,488	.84	204,972
Monument <sup>2/</sup>	14	2,131,107	2,057,419	.19	48,318
Palmer Lake	14	523,509	509,520	.05	7,849
Peyton	4	125,374	103,860	.01	1,923
Ramah	3	46,440	40,593	.00	1,028
Security	50	17,079,242	16,937,049	1.59	384,466
Remainder of County	416	106,453,677	80,804,806	7.60	1,046,180
FREMONT	432	83,780,139	72,276,130	100.00	1,491,166
Canon City	257	55,350,315	50,306,978	69.60	1,077,691
Cotopaxi	2	193,997	169,695	.23	3,356
Florence	63	9,234,945	8,350,568	11.55	176,686
Penrose	8	1,174,993	954,500	1.32	20,635
Rockvale	3	168,364	167,860	.23	3,743
Remainder of County	101	17,657,525	12,326,529	17.07	209,055
GARFIELD	456	132,835,015	124,899,870	100.00	2,649,645
Carbondale <sup>3/</sup>	38	4,173,602	4,098,460	3.28	99,193
Glenwood Springs	212	94,242,869	88,503,496	70.86	1,930,739
Grand Valley	13	846,395	837,699	.67	14,052
New Castle	16	734,349	701,311	.56	14,407
Rifle	75	17,043,390	16,156,950	12.94	322,707
Silt	14	2,246,101	2,148,705	1.72	33,340
Remainder of County	88	13,548,309	12,453,249	9.97	235,207
GILPIN	69	3,954,334	3,636,797	100.00	91,572
Black Hawk	17	986,523	960,147	26.40	19,429
Central City	34	2,509,249	2,257,539	62.07	62,298
Remainder of County	18	458,562	419,111	11.53	9,845

<sup>2/</sup> Monument in Douglas and El Paso counties.

<sup>3/</sup> Carbondale in Garfield and Pitkin counties.

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

Fiscal Year Ended June 30, 1975

<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	268	\$ 34,732,614	\$ 31,851,721	100.00	\$ 684,700
Fraser	14	1,009,778	973,402	3.06	23,156
Granby	56	13,748,468	12,484,749	39.20	265,676
Grand Lake	47	2,958,885	2,907,010	9.13	68,829
Hideaway Park	20	2,041,517	2,039,099	6.40	44,043
Hot Sulphur Springs	11	582,707	574,770	1.80	10,785
Kremmling	37	5,350,170	5,077,996	15.94	106,058
Tabernash	1	34,478	34,478	.11	931
Remainder of County	82	9,006,611	7,760,217	24.36	165,222
GUNNISON	259	47,135,762	39,756,882	100.00	868,263
Crested Butte	43	3,031,202	2,950,241	7.42	73,580
Gunnison	150	34,383,074	31,951,058	80.37	673,425
Sapinero	1	90,353	90,353	.23	1,358
Somerset	2	109,612	109,199	.27	2,060
Remainder of County	63	9,521,521	4,656,031	11.71	117,840
HINSDALE	35	1,409,505	1,388,835	100.00	32,297
Lake City	17	550,297	540,912	38.95	11,018
Remainder of County	18	859,208	847,923	61.05	21,279
HUERFANO	163	21,064,879	19,238,126	100.00	348,346
Gardner	4	184,315	103,236	.54	2,118
La Veta	20	1,620,858	1,605,880	8.35	23,688
Walsenburg	111	16,585,376	14,972,945	77.83	282,301
Remainder of County	30	2,674,330	2,556,065	13.28	40,239
JACKSON	62	9,440,217	8,195,019	100.00	109,389
Cowdrey	2	55,014	55,014	.67	794
Rand	3	61,782	61,782	.75	1,240
Walden	45	4,475,958	3,789,718	46.24	79,634
Remainder of County	13	4,847,463	4,288,505	52.34	27,721
JEFFERSON	3,136	1,477,309,274	1,165,573,180	100.00	25,754,911
Arvada	497	181,967,065	161,542,895	13.86	3,658,864
Conifer	8	1,473,397	1,430,069	.12	28,116
Edgewater	54	15,838,941	15,014,824	1.29	350,514
Evergreen	86	22,753,801	21,354,066	1.83	495,299
Golden	246	86,274,485	78,632,103	6.75	1,595,427
Indian Hills	3	148,834	146,267	.01	1,169
Kittredge	10	449,782	440,935	.04	9,215
Lakeside	41	35,323,801	32,067,820	2.75	859,163
Lakewood	1,282	673,222,085	585,306,593	50.22	13,565,699
Morrison	28	1,782,928	1,633,175	.14	27,771
Mountain View	14	2,674,217	2,482,303	.21	60,490
Wheatridge	440	214,064,619	181,759,892	15.59	3,394,470
Remainder of County	427	241,335,319	83,762,238	7.19	1,708,714



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

Fiscal Year Ended June 30, 1975

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
KIOWA	59	\$ 8,213,999	\$ 7,278,191	100.00	\$ 89,887
Eads	37	5,065,241	4,876,859	67.01	66,699
Haswell	3	320,592	304,585	4.18	5,226
Sheridan Lake	5	1,336,590	1,325,317	18.21	6,881
Remainder of County	14	1,491,576	771,430	10.60	11,081
KIT CARSON	204	74,542,352	70,012,008	100.00	1,120,385
Bethune	2	983,249	983,249	1.40	1,122
Burlington	111	42,345,485	40,797,560	58.27	763,861
Flagler	27	11,009,327	9,598,530	13.71	108,172
Seibert	10	5,196,590	5,191,667	7.42	6,514
Stratton	23	5,751,647	5,345,556	7.64	116,396
Vona	4	1,571,698	725,094	1.04	1,763
Remainder of County	27	7,684,356	7,370,352	10.52	122,557
LAKE	154	31,660,904	25,310,623	100.00	579,084
Leadville	100	16,185,184	14,804,560	58.49	340,393
Twin Lakes	0	341	341	.00	10
Remainder of County	54	15,475,379	10,505,722	41.51	238,681
LA PLATA	513	115,015,729	106,740,166	100.00	2,242,616
Bayfield	18	2,238,437	2,124,102	1.99	45,393
Durango	324	87,945,568	81,597,820	76.45	1,799,775
Ignacio	21	2,047,547	1,978,282	1.85	44,891
Remainder of County	152	22,784,177	21,039,962	19.71	352,557
LARIMER	1,925	587,257,652	483,273,182	100.00	9,817,394
Berthoud	51	9,228,128	7,227,879	1.50	79,064
Estes Park	217	29,572,125	28,301,380	5.86	682,148
Fort Collins	848	338,618,939	286,110,712	59.20	5,944,696
Livermore	1	32,559	32,369	.01	514
Loveland	406	112,434,802	96,460,102	19.96	1,939,081
Timnath	4	710,592	690,550	.14	15,325
Wellington	11	1,499,696	1,312,933	.27	14,264
Remainder of County	388	95,160,811	63,137,257	13.06	1,142,302
LAS ANIMAS	369	60,128,280	44,900,519	100.00	835,439
Aguilar	12	654,327	640,180	1.43	14,016
Branson	1	61,002	60,466	.13	65
Kim	6	194,197	185,555	.41	4,285
Trinidad	281	56,098,713	41,325,318	92.04	767,773
Remainder of County	70	3,120,041	2,689,000	5.99	49,300

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

Fiscal Year Ended June 30, 1975

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
LINCOLN	144	\$ 36,771,842	\$ 30,317,699	100.00	\$ 513,736
Arriba	11	5,251,204	3,436,825	11.34	13,668
Genoa	7	2,027,583	1,129,712	3.73	5,774
Hugo	27	6,337,837	3,721,831	12.28	76,083
Limon	85	22,126,394	21,004,206	69.28	405,394
Remainder of County	15	1,028,824	1,025,125	3.37	12,817
LOGAN	416	311,920,325	262,548,064	100.00	2,253,909
Atwood	4	185,189	177,134	.07	3,454
Crook	6	2,541,656	2,501,676	.95	11,193
Fleming	13	1,042,464	1,037,388	.40	18,086
Iliff	6	638,368	636,817	.24	14,271
Merino	6	604,910	603,597	.23	3,258
Peetz	4	375,462	374,512	.14	5,285
Sterling	269	98,221,558	88,246,898	33.61	1,687,198
Remainder of County	107	208,310,718	168,970,042	64.36	511,164
MESA	1,118	431,708,914	332,617,721	100.00	6,520,199
Clifton	12	1,862,082	1,827,140	.55	44,130
Collbran	12	986,626	961,192	.29	19,585
De Beque	6	297,684	295,539	.09	6,369
Fruita	51	11,271,010	10,374,614	3.12	157,285
Gateway	3	111,638	111,256	.03	2,383
Glade Park	1	99,939	6,195	.00	180
Grand Junction	720	331,627,732	247,725,577	74.48	5,149,499
Mesa	4	255,846	255,765	.08	4,772
Palisade	32	3,993,969	3,855,169	1.16	74,823
Remainder of County	279	81,202,388	67,205,274	20.20	1,061,168
MINERAL	33	3,192,440	3,154,848	100.00	70,224
Creede	19	2,134,607	2,099,150	66.54	47,027
Remainder of County	14	1,057,833	1,055,698	33.46	23,197
MOFFAT	211	58,674,062	52,251,261	100.00	1,091,865
Craig	164	49,239,597	43,831,784	83.89	952,096
Dinosaur	8	719,147	717,808	1.37	10,017
Maybell	3	164,167	164,161	.31	1,890
Remainder of County	36	8,551,151	7,537,508	14.43	127,862
MONTEZUMA	314	82,707,858	70,439,630	100.00	1,309,175
Cortez	199	59,567,634	51,540,618	73.17	1,038,269
Dolores	27	3,007,687	2,809,368	3.99	55,838
Mancos	15	1,722,389	1,503,178	2.13	30,742
Remainder of County	73	18,410,148	14,586,466	20.71	184,326

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

Fiscal Year Ended June 30, 1975

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
MONTROSE	395	\$ 90,204,013	\$ 81,820,149	100.00	\$ 1,651,449
Cimarron	1	70,739	69,311	.08	1,010
Montrose	237	57,348,935	52,203,626	63.80	1,164,309
Naturita	23	4,494,509	3,980,314	4.86	70,361
Nucla	18	3,233,834	3,188,965	3.90	63,321
Olathe	18	6,589,441	4,627,686	5.66	37,210
Uravan	3	643,685	643,685	.79	5,166
Remainder of County	95	17,822,870	17,106,562	20.91	310,072
MORGAN	463	246,583,759	118,956,468	100.00	2,334,604
Brush	109	22,560,247	18,315,917	15.40	376,135
Fort Morgan	213	175,451,921	62,172,723	52.27	1,432,890
Hillrose	5	153,616	152,051	.13	2,323
Log Lane Village	1	78,040	78,027	.07	2,071
Weldona	2	32,049	32,031	.03	730
Wiggins	25	15,807,138	7,597,806	6.39	111,471
Remainder of County	108	32,500,748	30,607,913	25.71	408,984
OTERO	443	127,823,445	89,714,745	100.00	1,745,737
Cheraw	4	877,563	774,966	.86	12,364
Fowler	47	6,715,964	5,441,886	6.07	87,408
La Junta	180	62,895,588	43,643,288	48.65	879,557
Manzanola	14	2,009,156	1,529,014	1.70	19,068
Rocky Ford	116	27,146,879	21,018,354	23.43	459,373
Swink	11	1,666,831	1,037,290	1.16	16,439
Timpas	0	5,682	5,021	.01	145
Remainder of County	71	26,505,782	16,264,926	18.12	271,383
OURAY	52	4,722,218	4,135,141	100.00	92,713
Ouray	41	3,904,443	3,334,647	80.64	79,025
Ridgway	8	637,435	620,899	15.01	11,175
Remainder of County	3	180,340	179,595	4.35	2,513
PARK	80	6,443,205	6,165,572	100.00	117,945
Alma	5	565,465	548,368	8.89	3,529
Fairplay	24	1,833,393	1,774,120	28.77	37,832
Hartsel	2	488,545	450,752	7.31	3,164
Remainder of County	50	3,555,802	3,392,332	55.03	73,420
PHILLIPS	131	61,608,346	55,297,037	100.00	404,273
Amherst	4	101,918	101,371	.18	2,457
Haxtun	34	13,485,179	12,533,564	22.67	114,708
Holyoke	68	21,289,907	16,205,004	29.31	234,532
Remainder of County	25	26,731,342	26,457,098	47.84	52,576

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

Fiscal Year Ended June 30, 1975

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
PITKIN	474	\$ 98,377,095	\$ 94,904,450	100.00	\$ 2,356,092
Aspen	346	74,446,792	71,789,165	75.64	1,787,085
Carbondale <sup>3/</sup>	115	21,519,974	20,726,846	21.84	510,285
Snowmass	8	2,279,677	2,277,626	2.40	56,101
Remainder of County	5	130,652	110,813	.12	2,621
PROWERS	339	87,249,416	79,589,419	100.00	1,344,663
Bristol	4	10,660,133	10,634,048	13.36	22,028
Granada	15	729,946	720,515	.91	16,863
Hartman	2	53,336	51,509	.06	1,160
Holly	40	8,330,242	7,477,467	9.40	125,339
Lamar	234	56,971,207	50,950,442	64.02	1,017,755
Wiley	9	2,608,360	2,106,625	2.65	48,635
Remainder of County	35	7,896,192	7,648,813	9.60	112,883
PUEBLO	1,665	1,076,247,411	872,034,263	100.00	10,319,416
Avondale	11	1,304,995	1,216,273	.14	27,527
Beulah	6	294,086	291,521	.03	7,060
Boone	8	788,558	360,052	.04	7,127
Colorado City	13	1,048,155	881,241	.10	12,175
Pueblo	1,403	921,281,482	749,071,782	85.90	9,477,981
Rye	6	874,358	851,568	.10	20,286
Remainder of County	219	150,655,777	119,361,826	13.69	767,260
RIO BLANCO	132	27,126,710	23,966,403	100.00	462,552
Meeker	59	8,973,063	7,902,132	32.97	164,607
Rangely	50	14,558,293	12,514,315	52.22	244,168
Rio Blanco	1	165,988	165,988	.69	3,299
Remainder of County	22	3,429,366	3,383,968	14.12	50,478
RIO GRANDE	239	64,923,517	57,760,968	100.00	1,030,611
Del Norte	45	6,787,030	6,533,691	11.31	129,870
Monte Vista	109	28,906,937	23,954,435	41.47	520,038
South Fork	5	3,925,261	3,919,120	6.79	9,682
Remainder of County	81	25,304,289	23,353,722	40.43	371,021
ROUTT	303	53,838,257	50,840,430	100.00	1,140,428
Hayden	18	2,627,479	2,043,117	4.02	39,187
Milner	2	89,385	89,385	.18	1,596
Oak Creek	17	1,500,718	1,494,315	2.94	35,812
Phippsburg	4	259,921	251,103	.49	5,936
Steamboat Springs	188	38,534,844	37,358,091	73.48	864,313
Toponas	2	326,457	326,457	.64	3,673
Yampa	9	593,211	575,041	1.13	14,488
Remainder of County	62	9,906,242	8,702,921	17.12	175,423

<sup>3/</sup> Carbondale in Garfield and Pitkin counties.

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

Fiscal Year Ended June 30, 1975

County/City	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
SAGUACHE	82	\$ 13,502,412	\$ 12,869,972	100.00	\$ 203,329
Center	35	10,593,381	10,166,122	78.99	149,763
Saguache	21	1,261,358	1,210,661	9.41	24,257
Remainder of County	26	1,647,673	1,493,189	11.60	29,309
SAN JUAN	41	2,261,396	2,243,944	100.00	53,277
Silverton	39	2,227,938	2,210,486	98.51	52,352
Remainder of County	2	33,458	33,458	1.49	925
SAN MIGUEL	90	7,567,597	7,188,860	100.00	155,886
Norwood	24	2,517,378	2,280,479	31.72	43,926
Placerville	2	97,994	97,862	1.36	912
Telluride	45	3,761,550	3,687,855	51.30	93,902
Remainder of County	19	1,190,675	1,122,664	15.62	17,146
SEDGWICK	99	23,321,970	21,307,106	100.00	358,294
Julesburg	66	16,979,906	15,049,495	70.63	262,456
Ovid	7	877,112	867,704	4.07	9,869
Sedgwick	9	577,921	577,220	2.71	10,311
Remainder of County	18	4,887,031	4,812,687	22.59	75,658
SUMMIT	243	41,430,782	40,798,568	100.00	871,056
Blue River	0	4,335	4,335	.01	61
Breckenridge	79	12,598,476	12,417,005	30.43	326,115
Dillon	44	9,880,319	9,770,757	23.95	157,268
Frisco	53	8,211,966	7,989,866	19.58	164,022
Silverthorne	18	2,474,992	2,436,998	5.97	32,353
Remainder of County	49	8,260,694	8,179,607	20.06	191,237
TELLER	164	13,024,432	12,481,585	100.00	277,098
Cripple Creek	42	2,736,858	2,683,368	21.50	64,447
Victor	16	596,324	575,854	4.61	12,052
Woodland Park	60	8,078,420	7,743,902	62.04	169,382
Remainder of County	45	1,612,830	1,478,461	11.85	31,217
WASHINGTON	116	24,764,478	19,238,783	100.00	264,901
Akron	64	12,483,099	11,094,254	57.67	204,036
Anton	1	28,763	28,763	.15	810
Cope	5	4,676,755	4,639,931	24.12	5,424
Otis	20	5,679,294	1,626,365	8.45	25,974
Woodrow	2	151,699	151,699	.79	2,958
Remainder of County	24	1,744,868	1,697,771	8.82	25,699

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

Fiscal Year Ended June 30, 1975

<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>
WELD	1,433	\$ 910,118,351	\$ 490,348,990	100.00	\$ 8,314,947
Ault	26	11,535,504	11,292,823	2.30	78,688
Dacono	9	640,261	638,009	.13	11,603
Eaton	47	36,535,975	18,026,127	3.68	191,563
Erie	19	3,047,421	2,296,891	.47	22,808
Evans	45	19,333,985	13,819,704	2.82	365,376
Firestone	4	596,061	570,568	.12	14,705
Fort Lupton	61	22,514,721	18,783,373	3.83	391,944
Frederick	12	1,253,676	1,241,026	.25	18,934
Garden City	25	7,798,559	4,538,080	.93	111,239
Gilcrest	9	1,493,989	894,335	.18	16,248
Greeley	719	660,704,344	310,441,516	63.31	5,214,509
Grover	6	286,281	285,330	.06	6,345
Hudson	17	3,921,234	3,015,568	.61	39,259
Johnstown	25	8,109,596	7,174,359	1.46	89,977
Keenesburg	26	5,164,459	4,857,626	.99	88,004
Kersey	13	1,942,045	1,919,329	.39	40,857
La Salle	31	13,141,852	11,477,762	2.34	208,865
Lochbuie	0	457	457	.00	14
Mead	6	1,021,876	785,828	.16	7,572
Milliken	10	1,760,703	1,455,176	.30	32,985
Nunn	6	186,870	186,870	.04	3,368
Pierce	7	2,505,114	1,371,883	.28	21,471
Platteville	15	2,436,818	2,398,698	.49	34,155
Raymer	3	1,653,990	1,651,167	.34	26,124
Rosedale	5	3,471,054	3,058,940	.62	68,507
Severance	6	1,900,824	1,888,114	.39	6,773
Windsor	40	7,580,829	7,484,737	1.53	130,285
Remainder of County	243	89,579,853	58,794,694	11.98	1,072,769
YUMA	243	83,906,638	77,933,446	100.00	1,202,735
Eckley	3	168,759	168,739	.22	1,230
Idalia	5	1,315,698	1,311,193	1.68	8,592
Joes	9	996,545	990,883	1.27	23,017
Kirk	6	2,480,662	2,370,786	3.04	21,936
Wray	81	30,770,536	27,982,148	35.91	418,348
Yuma	93	38,748,443	36,303,266	46.58	561,470
Remainder of County	47	9,425,995	8,806,431	11.30	168,142
Out-of-State Companies	605	\$ 734,601,593	\$ 448,174,819	0	\$ 6,529,123
STATE TOTALS	<u>38,634</u>	<u>\$19,020,441,791</u>	<u>\$13,915,124,484</u>	0	<u>\$254,759,326</u>

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, 1975)

Line No.	County	County Tax Rate	Cities and Rates	Line No.
1	Adams	None	Arvada, 2% - 1/1/74; Aurora, 2% - 10/1/69; Bennett, 2% - 7/1/74; Brighton, 1% - 7/1/70; Broomfield, 1% - 7/1/72; Commerce City, 2% - 3/31/71; Federal Heights, 2% - 1/1/73; Northglenn, 3% - 7/1/75; Thornton, 3% - 1/1/75; Westminster, 2% - 9/1/73	1
2	Alamosa	None	Alamosa, 1% - 1/1/63	2
3	Arapahoe	None	Aurora, 2% - 10/1/69; Cherry Hills, 2% - 1/1/68; Englewood, 3% - 9/1/70; Glendale, 2 1/2% - 1/10/74; Greenwood Village, 3% - 7/1/72; Littleton, 3% - 11/1/70; Sheridan, 3% - 1/1/74	3
4	Archuleta	1% - 1/1/69		4
5	Baca	None		5
6	Bent	1% - 7/1/71		6
7	Boulder	None	Boulder, 2% - 1/1/68; Broomfield, 1% - 7/1/72; Lafayette, 2% - 5/5/70; Longmont, 2% - 1/1/69; Lyons, 2% - 7/1/68; Nederland, 2% - 1/1/70	7
8	Chaffee	1% - 7/1/75	Buena Vista, 1% - 1/1/73	8
9	Cheyenne	None		9
10	Clear Creek	None	Georgetown, 3% - 7/1/75; 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	Westcliffe, 1% - 1/1/75	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	Basalt, 2% - 1/1/71; Eagle, 2% - 1/1/71; Minturn, 2% - 7/1/72; Vail, 4% - 7/1/74	19
20	Elbert	None		20
21	El Paso	None	Colorado Springs, 2% - 1/1/72; Manitou Springs, 2% - 4/1/71	21
22	Fremont	None		22
23	Garfield	None	Carbondale, 2% - 7/1/71; Glenwood Springs, 1% - 4/1/67; Rifle, 2% - 12/1/73; Silt, 1% - 1/1/69	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, 3% - 7/1/75; Hot Sulphur Springs, 2% - 1/1/73; Kremmling, 2% - 1/1/74	25
26	Gunnison	None	Crested Butte, 3% - 1/1/74; Gunnison, 1% - 9/1/63; Mt. Crested Butte, 4% - 1/1/75; Pitkin, 2% - 7/1/75	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	Arvada, 2% - 1/1/74; Broomfield, 1% - 7/1/72; Edgewater, 2% - 7/1/69; Lakewood, 2% - 1/1/72; Morrison, 2% - 7/1/73; Mountain View, 2% - 11/1/72; Westminster, 2% - 9/1/73; Wheat Ridge, 1% - 7/1/70	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; Durango, 1% - 4/1/62; Ignacio, 1% - 1/1/71	34
35	Larimer	None	Berthoud, 2% - 1/1/71; Estes Park, 2% - 7/1/71; Ft. Collins, 2% - 4/1/73; Loveland, 2% - 1/1/75; Trinidad, 2% - 1/1/73	35
36	Las Animas	None		36
37	Lincoln	None		37
38	Logan	None	Sterling, 1% - 1/1/75	38
39	Mesa	None	Fruita, 1% - 1/1/69; Grand Junction, 1% - 8/1/64; Palisade, 1% - 1/1/70	39
40	Mineral	1% - 7/1/71		40
41	Moffat	2% - 7/1/75		41
42	Montezuma	None	Cortez, 1% - 3/1/65; Dolores, 1% - 1/1/69; Mancos, 1% - 1/1/69	42
43	Montrose	None	Montrose, 2% - 12/1/71; Naturita, 1% - 7/1/73; Nucla, 1% - 7/1/72; Olathe, 1% - 1/1/73	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	Lamar, 1% - 10/1/68	50
51	Pueblo	None	Pueblo, 3% - 1/1/72	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	Dacono, 1% - 7/1/73; Evans, 1% - 7/1/73; Ft. Lupton, 1% - 1/1/71; Greeley, 1% - 1/1/69; Johnstown, 2% - 1/1/71; Lochbuie, 2% - 7/1/75; Windsor, 1% - 1/1/71	62
63	Yuma	None		63
64	RTD	1/2% - 1/1/74	Regional Transportation District: Boulder, Denver, Douglas, Jefferson, and the western 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.