

COLORADO DEPARTMENT OF REVENUE

26 Annual Report



ANNUAL REPORT FOR FISCAL YEAR 1975-1976
Colorado Department of Revenue
State Capitol Annex Building, Denver, Colorado 80203

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November, 1976

35TH 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
35. June 30, 1976	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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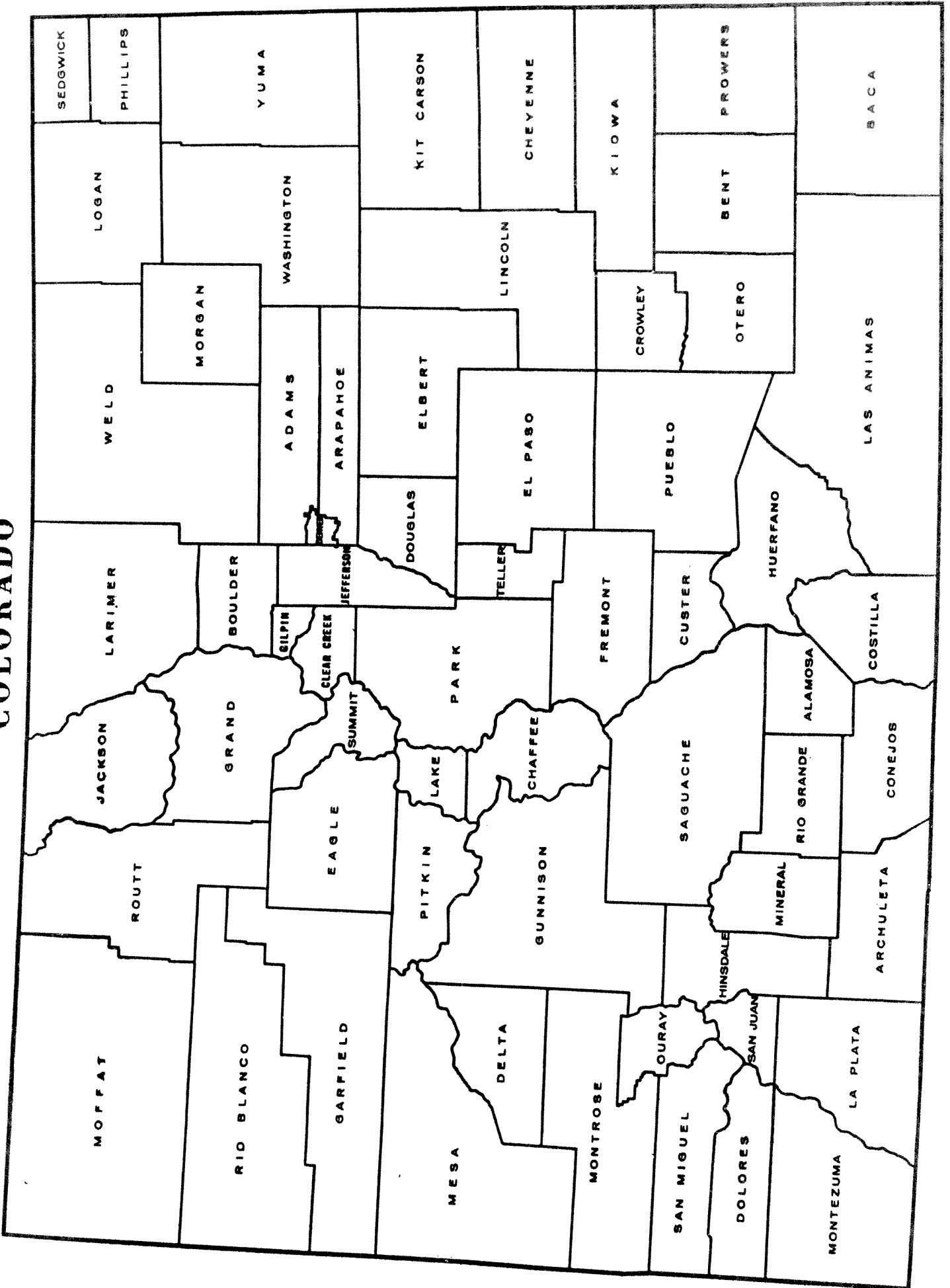
POPULATION BY COUNTIES

County	Census 1960 a/	Census 1970 a/	July 1, 1976 b/
Adams	120,296	185,789	224,568
Alamosa	10,000	11,422	13,546
Arapahoe	113,426	162,142	202,749
Archuleta	2,629	2,733	3,269
Baca	6,310	5,674	6,172
Bent	7,419	6,493	6,538
Boulder	74,254	131,889	163,716
Chaffee	8,298	10,162	12,257
Cheyenne	2,789	2,396	2,521
Clear Creek	2,793	4,819	6,022
Conejos	8,428	7,846	9,273
Costilla	4,219	3,091	3,635
Crowley	3,978	3,086	3,556
Custer	1,305	1,120	1,215
Delta	15,602	15,286	16,532
Denver	493,887	514,678	523,676
Dolores	2,196	1,641	1,747
Douglas	4,816	8,407	12,799
Eagle	4,677	7,498	11,559
Elbert	3,708	3,903	5,569
El Paso	143,742	235,972	313,221
Fremont	20,196	21,942	25,949
Garfield	12,017	14,821	18,014
Gilpin	685	1,272	1,610
Grand	3,557	4,107	7,965
Gunnison	5,477	7,578	8,868
Hinsdale	208	202	274
Huerfano	7,867	6,590	6,810
Jackson	1,758	1,811	2,646
Jefferson	127,520	233,031	297,148
Kiowa	2,425	2,029	2,160
Kit Carson	6,957	7,530	8,009
Lake	7,101	8,282	8,393
La Plata	19,225	19,199	23,970
Larimer	53,343	89,900	129,396
Las Animas	19,983	15,744	16,217
Lincoln	5,310	4,836	4,989
Logan	20,302	18,852	20,767
Nesa	50,715	54,374	63,544
Mineral	424	786	874
Moffat	7,061	6,525	7,224
Montezuma	14,024	12,952	15,359
Montrose	18,286	18,366	18,600
Morgan	21,192	20,105	22,932
Otero	24,128	23,523	25,257
Ouray	1,601	1,546	1,848
Park	1,822	2,185	3,023
Phillips	4,440	4,131	4,409
Pitkin	2,381	6,185	10,308
Prowers	13,296	13,258	14,854
Pueblo	118,707	118,238	126,984
Rio Blanco	5,150	4,842	5,262
Rio Grande	11,160	10,494	11,353
Routt	5,900	6,592	10,574
Saguache	4,473	3,827	4,161
San Juan	849	831	911
San Miguel	2,944	1,949	2,046
Sedgwick	4,242	3,405	3,534
Summit	2,073	2,665	6,582
Teller	2,495	3,316	4,568
Washington	6,625	5,550	5,922
Weld	72,344	89,297	121,674
Yuma	8,912	8,544	8,796
STATE TOTALS	1,753,947	2,207,259	2,627,926

a/ Official U.S. Census tabulation.

b/ Source: Business Research Division of University of Colorado: Preliminary 1976 figures.

COLORADO



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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 12 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 P.O. Box 481 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 201 Ensign FORT MORGAN, CO 80701	P.O. Box 267 TRINIDAD, CO 81082

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such department, 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.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; inheritance and gift tax; gross ton mile tax; motor fuel and special fuel tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

5-6-203		Uniform Consumer Credit Code Fees
9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
11-51-107	et seq.	Securities Licenses and Fees
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers

12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-22-303		Narcotic Drug Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue-Organization
24-43-104		Colorado Railroad Authority
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-120	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
39-5-201	et seq.	Movable Structures
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-24-101	et seq.	Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles As Collector's Items
43-5-201	et seq.	Auto and Tourist Camp, Hotels, and Motels

Management Report by Executive Director: The management of the Colorado Department of Revenue devotes a portion of its time to supplying information to outsiders who are studying it, and the Colorado Department of Revenue is an institution much studied from outside. We have pre-appropriation bill analyses of proposed expenditures by Analysts employed by the Department of Budget and Planning, further review by the Budget Director of the Office of State Planning and Budgeting, further review by the Governor's Budget Committee, further review by Analysts employed by the Legislative Joint Budget Committee, further review by

the Committee itself, further review by the House Appropriations Committee, and further review by the Senate Appropriations Committee.

We have pre-audits by the Division of Accounts and Controls of the Department of Administration of expenditures which have survived the tests set forth in the first paragraph. Apart from those pre-audits, expenditures are reviewed in advance for conformity to Quarterly Allotment Plans, this by a different Department (Office of Budget and Planning). Expenditures already authorized by two statutes (substantive legislation, plus appropriations legislation) are subject to pre and post expenditure reviews in addition to those outlined above if they fall into certain categories -- e.g., all new data processing applications must be approved in advance by the Division of Data Processing of the Department of Administration. Finally, all expenditures are post audited by the Division of Accounts and Controls of the Department of Administration.

In addition to the above restrictions, which are all statutory in origin or operation, a portion of the available time in the Department of Revenue was devoted to supplying information to:

1. a new Management and Efficiency study conducted by the Governor's Management and Efficiency Committee (non Revenue Department employees);
2. an audit by the Legislative Auditor of all income and expenditures for the Fiscal Years 1973-74 and 1974-75;
3. a review of the Legislative Auditor of the balance sheet and accounts receivable of the Department of Revenue as of June 30, 1976; and
4. a study by the Legislative Auditor of the allocation of expenses by the Revenue Department as between the General Fund and the Highway Users Fund.
5. the Office of State Planning and Budgeting and the General Assembly concerning proposed legislation. Revenue estimates and administrative cost estimates are furnished to OSPB on all bills having such effects if enacted into law; and substantive evaluations and testimony are furnished to the appropriate committees of the General Assembly. In addition information and testimony is furnished to interim legislative committees. In an odd year session, several hundred bills are analyzed, in the short session about 100.

During the time remaining available after the activities outlined above, we managed the Revenue Department.

Since assuming the responsibility as Executive Director in January, 1975, I have encouraged all of the employees to be governed by certain principles:

1. Requests for information from the Legislative Branch, and from other portions of the Executive Branch, must be given first consideration, since failure to comply with them results in cut-offs in funding, reductions in funding, or additional restrictions on expenditures and additional requests for information as to why the original requests were not complied with.
2. Production of revenue has a higher priority than taxpayer service, as the funding process makes taxpayer service depend on the production of revenue.

3. All responsibilities of the Department should be carried out as economically and efficiently as possible.
4. All taxes due should be collected as quickly as practicable.
5. Simplification of reporting requirements for taxpayers is a major goal never to be forgotten.
6. All refunds should be made in timely fashion.
7. The department should enforce all the laws it is responsible for, and equally to all persons.
8. The Department should call the attention of the Legislature to statutory situations which create injustice, do not permit economy and efficiency, or where public policy seems to have been arrived at inadvertently.

The resources available to the tasks assigned to the Department of Revenue have decreased in recent years compared to the tasks assigned.

Recent Securities and Exchange Commission rulings have required corporations to estimate the impact of inflation on their business. The Colorado Department of Revenue feels that similar analysis of state revenue and expense can be helpful in obtaining clearer and more businesslike analysis of our operations. In addition, the changes in the state's population over the years affects workload statistics. Accordingly, we list a few pertinent statistics:

A. GENERAL FUND APPROPRIATIONS
(Includes Long Bill, Supplementals and Separate Bills)

Fiscal Year	Current Dollars (Millions)	Price Index ^{3/} (73-74 = 100)	Constant Dollars Col. 1 + Col. 2 x 100 (Millions)	Constant Dollars* Change From Previous Year	
				Amount (Millions)	Percent
1973-74	\$ 5.735 ^{1/}	100.0	\$ 5.735	---	---
1974-75	\$ 6.598	111.3	\$ 5.928	+ \$.193	+ 3.4%
1975-76	\$ 6.836 ^{2/}	119.6	\$ 5.716	- \$.212	- 3.6%
1976-77	\$ 7.696	126.84 ^{4/}	\$ 6.069	+ \$.353	+ 6.2%
1977-78	\$ 9.660 request	134.45 ^{5/}	\$ 7.188	+ \$1.119	+ 18.4%

* The General Fund Appropriation, in constant dollars, increased only \$.334 million or 5.8% from Fiscal Year 1973-74 to Fiscal Year 1976-77.

FOOTNOTES:

- 1/ 1973-74 adjusted to exclude one-time appropriation (HB 1056, \$65,000) for food sales tax credit and to account for transfer of 5.0 FTE (\$104,473) to Solicitor General's Office, Department of Law.
- 2/ 1975-76 adjusted to exclude one-time appropriation for withholding tax credit (HB 1246, \$108,382) and tax profile study (\$28,130).
- 3/ Implicit GNP price deflator: State and Local Government purchases of goods and Services. SOURCES: Economic Report of the President, and Survey of Current Business, U.S. Department of Commerce.
- 4/ Governor's Revenue Estimating Advisory Committee estimate for inflation.
- 5/ Estimate for 1976-77 is extended to 1977-78.

B. AUTHORIZED FULL-TIME EQUIVALENT EMPLOYEES (FTEs)

<u>Fiscal Year</u>	<u>FTEs</u>	<u>Colorado Population 1/ (Millions)</u>	<u>FTEs Per 10,000 Population</u>
1973-74	1476.7	2.482	5.95
1974-75	1503.4	2.546	5.90
1975-76	1485.6	2.596	5.72
1976-77	1483.5	2.671	5.55
1977-78	1543.5 request	2.750	5.61

FOOTNOTES:

1/ Estimated as of midpoint of fiscal year, i.e., January 1.

SOURCES: Office of State Planning and Budgeting
Division of Planning and
Department of Revenue, Research & Statistics Section

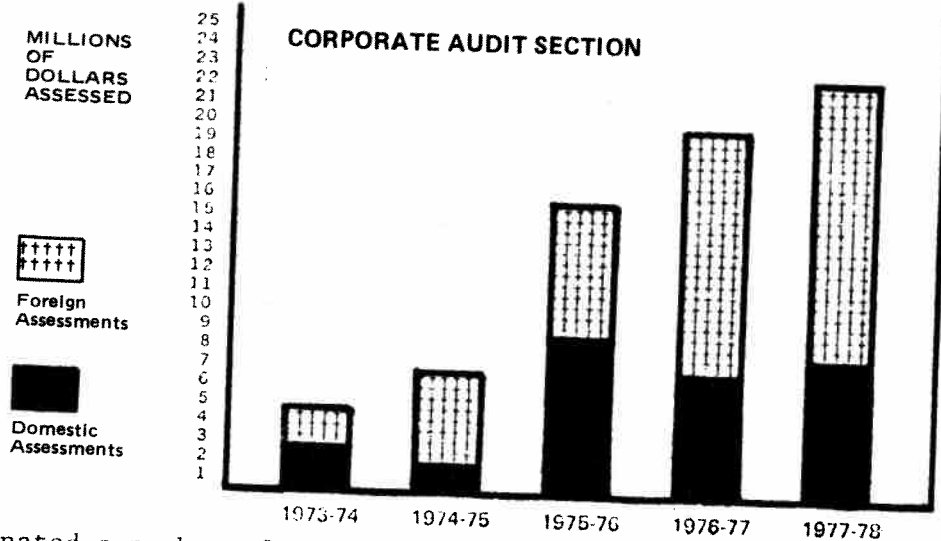
Continued inadequate funding will cause a continued lowering of the level of taxpayer service, and cause significant sized revenues to go uncollected. We also have a number of basic assumptions governing our activities in the Revenue Department. Current and long range assumptions and goals involved in our budgeting and planning include:

1. Moderate population growth will continue in Colorado.
2. The increase in the work force will be negatively affected by the demographic facts of population distribution by age -- the baby boom has ended, and family formation has slowed.
3. The postal service will continue to decrease in service and increase in price -- (postage is a significant expense to us, \$880,650 in fiscal year 1975-76, or \$.34 for one year for each man, woman and child in the state.)
4. The annual salary survey and merit pay will continue to be used.
5. Inflation will continue at its present rate or at a higher rate.
6. Present levels of taxpayer service will be maintained or improved.
7. Efficiency and elimination of waste will be given continuing and increased emphasis by the General Assembly and the Governor in judging the Department.
8. The State Auditor's Report and the Management and Efficiency Study report will be substantially implemented (over 55% of Auditor's recommendations have already been implemented, although the final letter of recommendation has not yet even been received.)

Guided by the above, in Fiscal 1975-76 year we have:

1. Decreased the overall collection and administration cost of the Revenue Department last year to the lowest it has been in 25 years -- despite cost increases caused by inflation -- \$1.98 for every \$100 collected, down from \$2.06 the previous year. And it hasn't been below \$2.00 for 25 years either. The record of costs of our principal taxes collected, individual and corporate income, and oil and gas production taxes, was even better -- \$7.91 per \$1,000 collected, down from \$10.40 the previous fiscal year.

2. Increased corporate audit section assessments for unpaid taxes by 141% over previous year, to \$15,226,400 -- about 80% of that amount can be expected to be finally collected after litigation, settlement, etc. We have scarcely begun an adequate corporate audit program. In fiscal 1975-76 the number of audits was equal to 1% of the number of corporations filing.



3. Terminated a number of special arrangements which had been made by the Department with taxpayers, which arrangements had no statutory basis.
4. Drafted and secured legislative and gubernatorial acceptance of a complete revision of the State Liquor Code -- for the first time in 40 years.
5. Transferred the location of liquor hearings from Denver to the community where the licensee does or plans to do business -- for the convenience of witnesses, and to encourage greater public participation in the process.
6. Adopted a new design of motor vehicle registration (license) plates, at a multi-million dollar saving over the plates now in use.
7. Issued Conflicts of Interest Codes at the Department and division levels.
8. Prepared and adopted an Equal Opportunity Affirmative Action program.
9. Completed an Individual Tax Study.
10. Processed substantially all timely filed, no-error individual income tax returns prior to the close of the fiscal year.
11. Developed and implemented an Automatic Data Processing Agency Budget Ledger Accounting System for the Revenue Department.
12. Developed and implemented an Automatic Data Processing Position Cost System for the Revenue Department.
13. Developed and implemented an Automatic Data Processing Variance Report System to enable section and division managers to know, monthly, how expenditures in each category compare with previous year, and with their own operating plan. Also, they know daily what expenditures have been charged them by the Central Accounting System.
14. Revised the Inheritance tax forms to permit self-assessment.
15. Developed audio-visual programs in English and Spanish for Spanish speaking applicants.

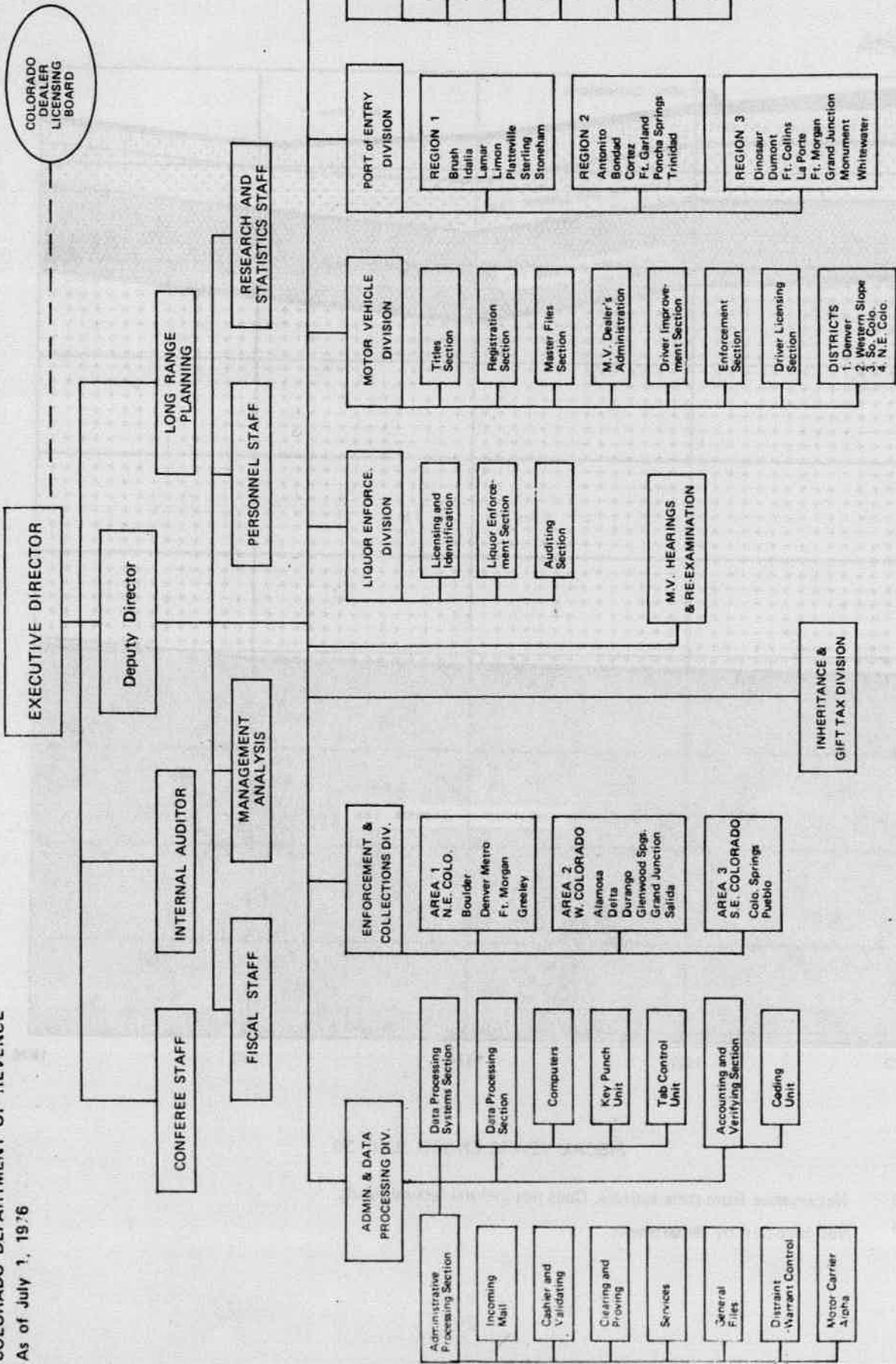
16. Lent personnel to the Organized Crime Strike Force, and helped develop a program to combat organized car theft rings.
17. Negotiated a new Exchange of Information Agreement with U.S. Internal Revenue Service.
18. Participated actively in multi-state effort to remedy defects in Congressional Tax Reform proposals, which had very adverse effects on state tax administration. The Executive Director testified before a U.S. Senate Committee. The law, as enacted, protected the states adequately.
19. Changed the Long Range Planning and Management Analyst functions reporting so that both report directly to top management -- Long Range Planning to the Director, Management Analysts to the Deputy Director.
20. Increased emphasis on training by conducting in-house courses for middle management (section heads), and in-house courses in connection with the reorganization of the Taxation Division.
21. Joined the Joint Audit Program of the Multistate Tax Commission.
22. Eliminated the use of Certified Mail whenever not required by law (and unsuccessfully sought repeal of statutes which still require use of certified mail).
23. Developed and issued new combined Gross Ton Mile and Fuel annual application forms.
24. Initiated budget responsibility expenditures at division level, and in some cases, section level, with monthly variance reports to control costs.
25. Developed and issued a new individual Income Tax Form 104, enabling married taxpayers to file separate returns on the same form.
26. Developed a new short Form 104A for use in reporting 1976 income.

Over the Fiscal Year 1976-77, we intend to or already have done the following:

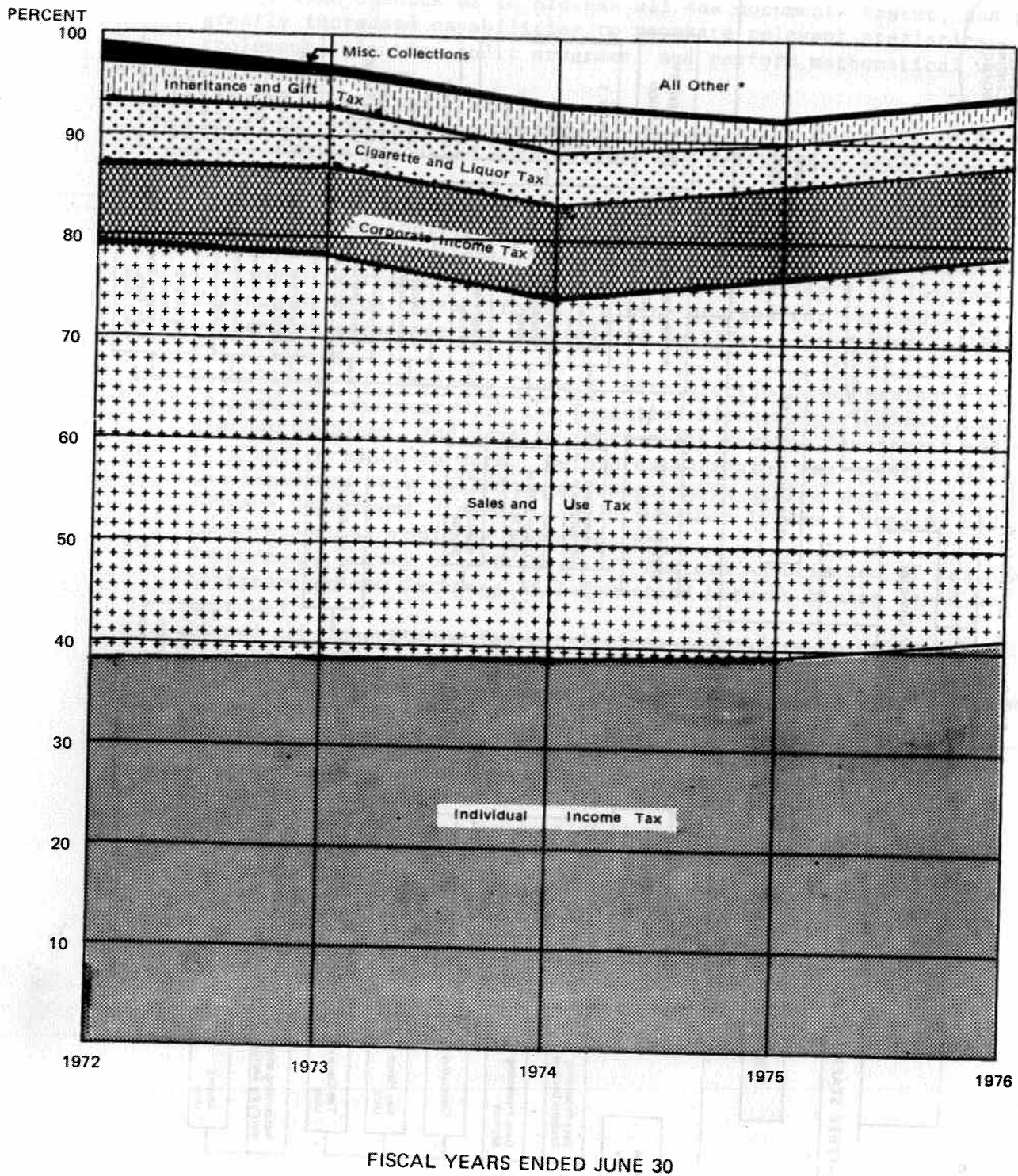
1. Issue new Sales and Use Tax Regulations to conform to Colorado Revised Statutes, 1973.
2. Issue a new business Taxpayer's Handbook to simplify compliance with state Sales, Use, Withholding and Unemployment Compensation statutes.
3. Increase corporate audit section assessments for unpaid taxes by 30% over the previous year -- to \$19,750,000. About 80% of that amount can be expected to be finally collected after litigation, settlement, etc.
4. Complete the only significant sized study of corporate taxes ever conducted by the state.
5. Issue a complete set of new regulations for the new Liquor Code.
6. Seek legislative authorization to conduct the most extensive and complete test ever conducted of the safety value of reflectorized auto license plates and save money in addition while conducting the test.
7. Start pilot program in Denver for instant over-the-counter issuance of driver's licenses, without increase in costs.
8. Conducted a test of on-line automatic data processing equipment at Ports of Entry to cut taxpayer waiting time, processing time, and to increase distraint warrant collections.
9. Reorganized the Taxation Division.

10. Completely changed the data entry system, discarding key to paper tape equipment and substituting automatic data entry GCS terminals. This system enables us to process all tax documents faster, and provides greatly increased capabilities to generate relevant statistics, implement selective audit programs, and perform mathematical verification procedures.
11. Created a Tax Fraud Unit.
12. Developed and issued a new Amended Return for Individuals (Form 104X), which can be processed more quickly and easily than prior practice permitted.
13. Developed and implemented a new system of filing and handling estimated tax reports by individuals.
14. Developed new Long Range (5 year) Plan for the Revenue Department.
15. Continued increased emphasis on training by having U.S. Internal Revenue Service conduct fraud training courses for our auditors, and by sending corporate tax auditors to California Department of Revenue for training.
16. Established an Employee Council, with elected nonsupervisory employees as members, who meet with the Executive Director periodically to discuss problems, and ways to improve the Revenue Department and make it a better place to work. Before establishing the Council 11% of the employees were polled on a random basis asking what things the Revenue Department did well, badly, whether it was a good or bad place to work; how it could be improved, etc.
17. Conducted a survey of all states of Western Association of Tax Administrators on how Exchange of Information between states could be improved.
18. Issued new Inheritance Tax regulations to conform to Colorado Revised Statutes, 1973.
19. Issued new Multistate Tax Compact Regulations to conform to Colorado Revised Statutes, 1973.
20. Developed selective corporate audit material by ADP.

COLORADO DEPARTMENT OF REVENUE
As of July 1, 1976



SOURCES OF NET GENERAL FUND REVENUE † ADMINISTERED BY DEPARTMENT OF REVENUE



† Net revenue from state sources. Does not include federal funds.

* Not collected by department.

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, second Regular session. Statutory references are from the 1973 Colorado Revised Statutes.

Appropriations:

S.B. 136 -- Supplemental appropriation - department of revenue. \$158,319, of which \$83,261 is from the general fund and \$75,058 is from the highway users tax fund, in the following amounts and for the following purposes: \$84,529 for operating expenses of the data processing section; \$18,790 for department of personnel services for the motor vehicle division; \$30,000 for out-of-state travel of the division of taxation; and \$25,000 for personal services of the port of entry division.

Effective May 13, 1976

H.B. 1066 -- Appropriation - amendments to 1975 long bill. Amends the 1975 long bill resulting in total reductions of \$14,566,184.

Effective February 27, 1976

H.B. 1266 -- Appropriation - long bill. For expenses of the executive and judicial departments of state government in the fiscal year commencing July 1, 1976.

Effective June 30, 1976

Administration:

S.B. 57 -- State government - functions of the deputy director of revenue. Authorizes the deputy director of revenue to act for and on behalf of the executive director of the department of revenue in all department of revenue matters whenever the executive director specifically authorizes such.

July 1, 1976. Amends 24-35-108, 39-21-101, 39-23-102.

H.B. 1144 -- Taxation - collection - use of facsimile signatures. Authorizes the executive director of the department of revenue to use a facsimile signature for the issuance of warrants to facilitate the collection of taxes. Provides that the facsimile signature should be made in accordance with existing uniform procedures for the making of such signatures.

Effective April 3, 1976. Amends 39-21-114.

Alcoholic Beverage:

S.B. 7 -- Liquor code - license for consumption on premises - taverns. Establishes a new category of retail liquor license for taverns, which are defined as establishments serving liquors in which the principal business is the retail sale of such beverages for consumption on the premises and where sandwiches or light snacks are available, and removes taverns from the provisions concerning the availability of meals which apply to hotels and restaurants. Provides that an establishment holding a hotel and restaurant license on July 1, 1976, which obtains a tavern license in lieu thereof is subject to license renewal procedures, not new license procedures. Sets an annual state license fee of \$25 and an annual local license fee of \$325 for taverns.

Distinguishes taverns from restaurants by requiring that the sale of meals by a restaurant licensee must provide at least 25% of gross income and, by a hotel licensee, at least 25% of gross restaurant income, and states that the intent is to require licensed hotels and restaurants to maintain a bona fide restaurant business. Mandates the serving of meals only between 8 a.m. and 11 p.m., and provides that meals need not be served after 8 p.m. on Sundays and Christmas.

Effective July 1, 1976. Amends 12-47-103, 112, 119, 123, 128, 135, 139.

S.B. 8 -- Liquor code - 3.2 beer and liquor license applicants - criminal history. Provides that the state or a local licensing authority may have access to criminal history record information on an applicant or licensee furnished by a criminal justice agency for purposes of investigating the character of such applicant or licensee. Provides that any such state and local licensing authority considering an applicant's criminal history record must also consider any information provided by the applicant regarding such record.

Effective April 30, 1976. Amends 12-46-108, 107; 12-47-137.

S.B. 9 -- Liquor code - 3.2 beer and liquor licenses - termination. Authorizes the state or a local licensing authority to revoke or elect not to renew a retail license for the sale of 3.2 beer or alcoholic beverages for inactivity at the licensed location without good cause for at least one year or, in the case of a facility to be constructed, for failure to commence construction within one year or to construct and place such facility in operation within 2 years.

Effective date July 1, 1976. Amends 12-46-106, 12-47-110.

S.B. 10 -- Liquor code - beer and liquor licenses - application fees. Provides for application fees for 3.2 beer and liquor licenses filed with local licensing authorities for new, transfer, and renewal licenses to be determined by such authority to cover actual and necessary expenses in processing the application, specifying the maximum fee allowable.

Effective July 1, 1976. Amends 12-46-117, 12-47-135.

S.B. 12 -- Liquor code- retail liquor store - sale of nonfood items. Allows the sale of nonfood items related to the consumption of alcoholic beverages.

Effective July 1, 1976. Amends 12-47-103, 116.

S.B. 16 -- Liquor code - special event permits. Provides that a special event permit may be issued for the sale, by the drink only, of fermented malt or alcoholic beverages. Redefines the grounds for issuance and for denial of such permits, changes the time limitations from no more than 2 consecutive days and no more than 8 days per year to no more than 10 days in one year, provides that a local licensing authority is not bound by prior issuance, and requires food snacks to be served.

Provides for public notice of a proposed permit and of the procedure for protesting such proposed permit, holds the local licensing authority to the same standards as the state licensing authority for approval and denial of such a permit when reviewing an application, and provides that the local authority may assign its functions to an administrative officer.

Effective April 30, 1976. Amends 12-48-101, 103, 105, 106, 107.

S.B. 17 -- Liquor code - multiple licensing - hotels and restaurants. Amends the statute which prohibits a liquor licensee from holding specified financial interests in another liquor license to allow an owner, part owner, shareholder, or other person interested in a hotel and restaurant license to own, conduct, or be interested in another hotel and restaurant license or establishment if he complies with state rules requiring complete disclosure of persons holding such financial interests and the extent of such interests. Prohibits the granting of more than one hotel and restaurant license to the same licensee if such additional license would restrain competition. Adds provisions governing the registration of a manager for each licensed premises of a hotel and restaurant licensee, and prohibits any person from acting as registered manager for more than one hotel and restaurant license. Provides that it is unlawful for a hotel and restaurant licensee or a registered manager to require a wholesaler to make delivery to any premises other than the specific hotel and restaurant where the beverages are to be sold and consumed.

Effective July 1, 1976. Amends 12-47-106, 119, 128, 129.

S.B. 18 -- Liquor code - 3.2 beer and liquor license applicants-building plans. Changes the requirement that an applicant for a 3.2 beer or liquor license is to provide complete plans and specifications to a requirement that he submit a plot plan and detailed sketch of the interior of the building to be occupied.

Provides that the local licensing authority may impose additional requirements necessary for approval of an application.

Effective July 1, 1976. Amends 12-46-117, 12-47-135.

S.B. 32 -- Liquor code - alcoholic beverages - purchases by retail licensees. Provides that retail liquor licensees shall purchase malt, vinous, and spirituous liquors only from a licensed liquor wholesaler, except that beer and wine licensees, hotel and restaurant licensees, club licensees, and racetrack licensees may purchase up to \$100 worth a year of those alcoholic beverages which they are licensed to sell from retail liquor stores.

Effective July 1, 1976. Amends 12-47-116, 117, 118, 119, 120, 121, 128.

S.B. 65 -- Liquor code - recodification. Reorganizes and recodifies the law relating to alcoholic beverages. Standardizes and specifies certain application and licensing procedures, provides for regulation of certain credit sales, grants immunity from criminal prosecution for certain testimony given before the state licensing authority, specifies the distribution of state and local license fees, adds a new category of license for race tracks, allows hotels to deliver complimentary alcoholic beverages to guests, and permits clubs to obtain extended hours licenses.

Effective July 1, 1976. Repeals and reenacts Article 47 of Title 12.

S.B. 77 -- Liquor code - retail licenses, foreclosure proceedings. Provides that it is not unlawful for a financial institution which comes into possession of premises of a liquor licensee by virtue of foreclosure or a deed in lieu of foreclosure to have an interest in any other liquor license or to be interested in loans to other licensees, so long as the financial institution does not retain the premises for more than one year or for such longer period as may be allowed by the state and the local licensing authority. Allows the financial institution to continue operation by transfer of ownership subject to renewal by said licensing authorities.

Effective July 1, 1976. Amends 12-47-129.

S.B. 80 -- Liquor code - alcoholic beverages - penalties. In addition to penalties already provided, permits a court, when trying a person for a violation of any law relating to the sale of malt, vinous, or spirituous liquor which was committed in such person's place of business, to suspend such person's license.

Effective July 1, 1976. Amends 12-47-130.

S.B. 87 -- Liquor code - unlawful financial assistance. Provides that the prohibition on a liquor licensee being interested in any other person or corporation which lends money to a liquor licensee does not apply to banks, savings and loan associations, industrial banks, or FHA-approved mortgagees, or to stockholders, directors, or officers thereof. Specifies that directors and officers of liquor-licensed corporations are subject to the prohibition, as well as stockholders. Continues the prohibition on a liquor licensee or person interested in a liquor license being directly or indirectly interested in a loan to another liquor licensee.

Effective July 1, 1976. Amends 12-47-129.

S.B. 88 -- Liquor code - alcoholic beverages - application for renewal. Provides that, upon renewal of an existing liquor license, the state or local licensing authority, for good cause, may waive the time limitation for making application for renewal.

Effective July 1, 1976. Amends 12-47-106.

S.B. 97 -- Liquor code - alcoholic beverages - new arts license category. Creates a new category of on-premises consumption liquor license (arts license) which may be issued to a non-profit arts organization for sale of alcoholic beverages to its patrons in connection with a production or performance. Prohibits such licensee owners from exterior and interior advertising concerning the sale of alcoholic beverages on the premises.

Provides that the granting or denial of such a license shall not depend on the proximity of an arts-licensed premises to any public or parochial school or the principal campus of a college, university, or seminary.

Effective July 1, 1976. Amends 12-47-112, 120, 123, 128, 129, 139.

S.B. 99 -- Statute revision - fermented malt beverage recodification.

Reorganizes and recodifies the law relating to fermented malt beverages. Makes certain additions to conform provisions regarding 3.2 beer to the liquor code for administrative purposes, provides for regulation of certain credit sales, grants immunity from criminal prosecution for certain testimony given before the state licensing authority, specifies the distribution of state and local license fees, and eases the restrictions on financial interests in both a fermented malt beverage license and a financial institution.

Effective July 1, 1976. Repeals and reenacts Article 46 of Title 12.

H.B. 1150 -- Liquor code - fermented malt and alcoholic beverages - excise tax.

Increases the excise tax on 3.2 beer and malt liquors from 6¢ to 8¢ per gallon, on weak wine from 5¢ to 6¢ per quart, on fortified wine from 7 1/2¢ to 9¢ per quart, and on spirituous liquor from 22 1/2¢ to 27¢ per pint; provides for taxing of metric-measure containers; and requires the payment to be delivered to the department of revenue on the 20th day rather than the 15th day of the succeeding month. States that the legislative intent is to use the increased revenues to fund alcoholism treatment programs.

Effective July 1, 1976. Amends 12-46-111, 12-47-127.

H.B. 1185 -- Liquor code - intoxicating beverages - offenses.

Prohibits an on-premises consumption liquor licensee or his agent or manager from allowing an employee or agent to solicit from patrons for himself or another employee the purchase of any alcoholic beverage or any other thing of value.

Effective July 1, 1976. Amends 12-47-128.

Income Tax:

S.B. 3 -- Taxation - income tax - real property tax credit or refund - severely disabled veterans.

In determining eligibility for the real property tax credit or refund against individual income taxes, excludes from consideration income received from specific veterans' benefits that are payments for service-connected disabilities. Defines service-connected disabilities as permanent disabilities from loss of or loss of use of both hands, blindness in both eyes, or loss of one lower extremity combined with disease or injury precluding locomotion except by wheelchair. Applies to real property taxes levied for 1975 and collected in 1976 and to personal property and specific ownership taxes paid in 1976 and thereafter.

Effective May 7, 1976. Amends 39-22-120.

H.B. 1164 -- Taxation - creation of a one-year income tax credit for hiring certain employees. Allows employers a credit from the income tax, for the taxable year commencing in 1976 only, based upon wages paid to new employees referred under the federal work incentive program or by a county department of social services and employed a minimum of 6 months, commencing on or after May 1, 1976. Provides a credit of \$250 for an employee who earns, exclusive of fringe benefits, \$399 to \$602 monthly, and a credit of \$500 for an employee who earns over \$602 monthly.

Effective May 10, 1976. Adds 39-22-507.

H.B. 1246 -- Taxation - withholding tax - refunds - appropriation. For the taxable year 1975 only, each resident individual subject to state withholding tax who files his 1975 state income tax return by the due date is deemed to have made a payment against his 1975 income tax in an amount equal to \$9 multiplied by the number of allowable exemptions on said return qualifying for the food sales tax credit or refund, and provides for proration if applicable. Appropriates \$108,382 to the department of revenue for implementation of the act.

Effective May 27, 1976. Amends 39-22-604.

Motor Vehicle:

S.B. 49 -- Motor vehicles - weight or load limitations - penalty. Increases the penalty in the penalty assessment provisions for violation of the motor vehicle weight or load limitations from \$8 to a fine of \$15 plus \$5 per 1,000 pounds in excess of the statutory limitations.

Effective July 1, 1976. Amends 42-4-1501.

S.B. 63 -- Professions and occupations - motor vehicle dealers - fees. Imposes a \$25 fee for each place of business of a motor vehicle dealer in addition to his principal place of business. Raises the fee for a wholesaler's license from \$25 to \$100. Requires that one-half the license fee be refunded if an application for a dealer's, wholesaler's, or a salesman's license is denied or withdrawn. Imposes a \$7.50 fee for the issuance of a new license for a motor vehicle salesman who leaves his employment and is subsequently reemployed.

Effective April 30, 1976. Amends 12-6-110, 116.

H.B. 1175 -- Motor vehicles - regulation - highway users safety. Makes numerous amendments to the motor vehicle law relating to traffic control, speed limits, safety equipment, vehicle identification numbers, as well as other miscellaneous amendments. Also provides for the disposition of personal property acquired by law enforcement agencies in the course of motor vehicle law enforcement or related highway duties.

Effective July 1, 1976. Amends 42-1-102, 103, 206, 221, 228, 306, 401, 409, 501, 503, 508, 601, 603, 604, 606, 608-612, 614, 702, 705, 801, 802, 901, 905-907, 909, 910, 1002, 1102, 1104-1106, 1203, 1204; 42-5-101, 102, 106, 107, 109; 42-6-116, 134; Adds 42-16-101-107; Repeals 42-1-216; 42-4-218 (4) (5), 42-4-601 (1), 42-4-608 (2), 42-4-1001 (4), 42-4-511.

H.B. 1080 -- Statute revision - restoration of speed limits in effect prior to national limit - when. Makes a revisor's change to give effect to the intention of section 4 of S.B. 154 enacted in 1975, thus requiring that, in the event of the repeal of the federal national speed limit, the speed limits in the state are to return to the limits in effect prior to the enactment of the federal act.

Effective February 20, 1976. Amends 42-4-1001.

Sales Tax :

H.B. 1077 -- Taxation - sales and use tax - exemption of certain truck & trailer sales. Exempts from sales and use tax the sale of new trailers, semi-trailers, trucks or truck bodies if such vehicle is purchased from the manufacturer for use exclusively outside this state or in interstate commerce and is delivered by the manufacturer to the purchaser.

H.B. 1160 -- Taxation - delinquent sales tax. Provides that any vendor who is determined to be delinquent in remitting a monthly sales tax to the department of revenue shall be required to remit not only the entire 3% tax without deduction for expenses, but also any amount allowed by the local government to cover costs for collecting and remitting said tax. Any local vendor expense remitted shall go into the state general fund.

Effective April 6, 1976. Amends 39-26-105.

Other:

H.B. 1098 -- Safety - inspections of boilers and pressure vessels. Makes miscellaneous amendments to the statutes concerning boilers and pressure vessels. Replaces the category fee schedule with a \$15 fee for an inspection certificate plus the following charge for the services of the inspectors: \$20 for secondhand boilers or equipment at the request of the owner, and \$85 minimum for a half-day (\$150 full day) plus expenses for a national board shop inspection or an A.S.M.E.

Effective July 1, 1976. Amends 9-4-101, 108, 109.

COLLECTIONS, REFUNDS AND ADMINISTRATIVE COSTS

FORM 4800-104

STATE COLLECTIONS AND COST OF ADMINISTRATION

For the year ended June 30, 1958 - 1959

Year	Collections	Cost of Administration	Refunds
1955	31,799,246.80	4,128,428.49	1,412,411.41
1956	32,211,728.00	4,242,444.00	1,412,411.41
1957	35,341,941.00	4,318,422.00	1,412,411.41
1958	37,374,201.00	4,349,280.00	1,412,411.41
1959	40,521,402.00	4,378,185.00	1,412,411.41
1960	44,226,741.00	4,400,000.00	1,412,411.41
1961	47,887,124.00	4,415,000.00	1,412,411.41
1962	51,331,212.00	4,422,000.00	1,412,411.41
1963	54,641,100.00	4,428,000.00	1,412,411.41
1964	57,811,000.00	4,433,000.00	1,412,411.41
1965	60,841,000.00	4,438,000.00	1,412,411.41
1966	63,741,000.00	4,443,000.00	1,412,411.41
1967	66,511,000.00	4,448,000.00	1,412,411.41
1968	69,141,000.00	4,453,000.00	1,412,411.41
1969	71,641,000.00	4,458,000.00	1,412,411.41
1970	74,011,000.00	4,463,000.00	1,412,411.41
1971	76,241,000.00	4,468,000.00	1,412,411.41
1972	78,341,000.00	4,473,000.00	1,412,411.41
1973	80,311,000.00	4,478,000.00	1,412,411.41
1974	82,141,000.00	4,483,000.00	1,412,411.41
1975	83,841,000.00	4,488,000.00	1,412,411.41
1976	85,411,000.00	4,493,000.00	1,412,411.41
1977	86,841,000.00	4,498,000.00	1,412,411.41
1978	88,141,000.00	4,503,000.00	1,412,411.41
1979	89,341,000.00	4,508,000.00	1,412,411.41
1980	90,441,000.00	4,513,000.00	1,412,411.41
1981	91,441,000.00	4,518,000.00	1,412,411.41
1982	92,341,000.00	4,523,000.00	1,412,411.41
1983	93,141,000.00	4,528,000.00	1,412,411.41
1984	93,841,000.00	4,533,000.00	1,412,411.41
1985	94,441,000.00	4,538,000.00	1,412,411.41
1986	94,941,000.00	4,543,000.00	1,412,411.41
1987	95,341,000.00	4,548,000.00	1,412,411.41
1988	95,641,000.00	4,553,000.00	1,412,411.41
1989	95,841,000.00	4,558,000.00	1,412,411.41
1990	95,941,000.00	4,563,000.00	1,412,411.41
1991	95,941,000.00	4,568,000.00	1,412,411.41
1992	95,841,000.00	4,573,000.00	1,412,411.41
1993	95,641,000.00	4,578,000.00	1,412,411.41
1994	95,341,000.00	4,583,000.00	1,412,411.41
1995	94,941,000.00	4,588,000.00	1,412,411.41
1996	94,441,000.00	4,593,000.00	1,412,411.41
1997	93,841,000.00	4,598,000.00	1,412,411.41
1998	93,141,000.00	4,603,000.00	1,412,411.41
1999	92,341,000.00	4,608,000.00	1,412,411.41
2000	91,441,000.00	4,613,000.00	1,412,411.41
2001	90,441,000.00	4,618,000.00	1,412,411.41
2002	89,341,000.00	4,623,000.00	1,412,411.41
2003	88,141,000.00	4,628,000.00	1,412,411.41
2004	86,841,000.00	4,633,000.00	1,412,411.41
2005	85,411,000.00	4,638,000.00	1,412,411.41
2006	83,841,000.00	4,643,000.00	1,412,411.41
2007	82,141,000.00	4,648,000.00	1,412,411.41
2008	80,341,000.00	4,653,000.00	1,412,411.41
2009	78,441,000.00	4,658,000.00	1,412,411.41
2010	76,441,000.00	4,663,000.00	1,412,411.41
2011	74,341,000.00	4,668,000.00	1,412,411.41
2012	72,141,000.00	4,673,000.00	1,412,411.41
2013	69,841,000.00	4,678,000.00	1,412,411.41
2014	67,441,000.00	4,683,000.00	1,412,411.41
2015	64,941,000.00	4,688,000.00	1,412,411.41
2016	62,341,000.00	4,693,000.00	1,412,411.41
2017	59,641,000.00	4,698,000.00	1,412,411.41
2018	56,841,000.00	4,703,000.00	1,412,411.41
2019	53,941,000.00	4,708,000.00	1,412,411.41
2020	50,941,000.00	4,713,000.00	1,412,411.41
2021	47,841,000.00	4,718,000.00	1,412,411.41
2022	44,641,000.00	4,723,000.00	1,412,411.41
2023	41,341,000.00	4,728,000.00	1,412,411.41
2024	37,941,000.00	4,733,000.00	1,412,411.41
2025	34,441,000.00	4,738,000.00	1,412,411.41
2026	30,841,000.00	4,743,000.00	1,412,411.41
2027	27,141,000.00	4,748,000.00	1,412,411.41
2028	23,341,000.00	4,753,000.00	1,412,411.41
2029	19,441,000.00	4,758,000.00	1,412,411.41
2030	15,441,000.00	4,763,000.00	1,412,411.41

COLLECTIONS, REFUNDS AND ADMINISTRATIVE COSTS

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950 - 1976

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1976	\$1,090,868,629	\$21,649,615	1.98
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
1965	275,029,851	6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,205,686	3,034,445	2.24
1955	122,387,571	2,774,717	2.26
1954	107,284,438	2,332,227	2.17
1953	103,692,083	2,017,181	1.95
1952	99,338,309	1,815,794	1.83
1951	94,388,110	1,678,758	1.78
1950	84,845,575	1,559,930	1.83

COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of 1976 Total Collections	Percent Change in Collections
	1975	1976		
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 1,695,931.63	\$ 1,664,787.49	.15	- 1.83
<u>Sales, Use, Excise & Gross Receipts:</u>				
Alcoholic Beverage	\$ 15,711,915.69	\$ 16,710,377.42		
Cigarette Tax	31,513,909.07	32,597,257.47		
General Sales	270,815,086.14	293,153,782.57		
Motor Fuel	87,441,651.84	94,642,355.83		
Special Fuel	7,296,026.56	7,558,586.81		
Use Tax	26,451,544.67	29,186,967.93		
Subtotal	\$439,230,133.97	\$473,849,328.03	43.43	+ 7.88
<u>Income Taxes:</u>				
Estimated Tax	\$ 83,697,325.30	\$ 95,946,956.33		
Income Tax	57,575,479.91	56,609,361.58		
Withholding Tax	255,501,058.20	330,434,674.26		
Subtotal	\$396,773,863.41	\$482,990,992.17	44.28	+ 21.73
<u>Inheritance & Gift Taxes:</u>				
Inheritance	\$ 15,349,952.01	\$ 14,962,466.33		
Inheritance - Filing Fee	1,895,782.60	1,376,098.47		
Gift	2,219,750.37	1,766,873.78		
Subtotal	\$ 19,465,484.98	\$ 18,105,438.58	1.66	- 6.99
<u>Severance Taxes:</u>				
Oil & Gas Conservation Levy	\$ 333,194.91	\$ 416,874.46		
Oil & Gas Income	558,925.87	2,510,626.33		
Oil & Gas Withholding	1,422,583.02	1,388,586.49		
Subtotal	\$ 2,314,703.80	\$ 4,316,087.28	.40	+ 86.46
LICENSES, PERMITS & FEES:				
<u>Motor Vehicles:</u>				
Gross Ton-Mile Tax	\$ 16,158,801.74	\$ 17,397,882.16		
Motor Vehicle Licenses	18,259,911.14	19,272,259.39		
Safety Inspection	1,313,716.75	1,007,266.72		
Title Fees	465,181.00	446,482.00		
Depot Tags	10,177.93	11,500.00		
Subtotal	\$ 36,207,788.56	\$ 38,135,390.27	3.50	+ 5.32
<u>Motor Vehicle Operators:</u>				
Operators & Chauffeurs Licenses	\$ 1,286,921.30	\$ 1,620,975.92		
Driver License Photos	170,696.15	13,404.75		
Subtotal	\$ 1,457,617.45	\$ 1,634,380.67	.14	+ 12.13

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of 1976 Total Collections	Percent Change in Collections
	1975	1976		
Regulatory & Business:				
Alcohol Licenses	\$ 445.00	\$ 440.00		
Auto Camp & Hotel Licenses	11,019.00	10,175.00		
Bedding Inspection Fees	26,410.00	20,577.12		
Boiler Inspection Fees	183,221.45	173,080.40		
Cigarette Licenses	635.00	652.06		
Consumer Credit Code	83,891.58	85,793.28		
Commercial Driving Instructor Licenses	735.00	565.00		
Commercial Driving School Licenses	850.00	950.00		
Fluid Milk Sanitation Licenses	446.00	274.00		
Hospital & Nursing Home Licenses	5,870.00	4,510.00		
Liquor Licenses	619,573.00	321,461.60		
Liquor Licenses, 85% City	783,088.60	979,895.28		
Liquor Licenses, 85% County	260,461.25	301,783.99		
Motor Vehicle Dealers Administration Fund	297,167.00	288,677.50		
Motor Vehicle Dealers Administration Mfg.	24,895.00	29,550.00		
Pet Shop License Fees	4,606.65	4,895.00		
Plumbers License & Exam Fees	21,781.00	23,005.00		
Plumbers Inspection Fees	12,978.90	13,429.00		
Produce Licenses	35,530.00	43,500.00		
Psittacine Bird License Fees	1,350.00	1,335.00		
Public Utilities Commission Fees	75,082.60	83,753.00		
P.U.C. Utility Supervision	709,129.30	527,673.61		
Restaurant License & Inspection Fees	137,219.00	146,346.38		
Sales Tax Licenses	27,581.07	29,700.17		
Special Combine Permits	7,185.00	6,005.00		
Special Fuel Permits	227,022.03	384,223.47		
Store Licenses	546,102.75	605,185.22		
Subtotal	\$ 4,104,276.18	\$ 4,087,436.08	.38	- 0.41
OTHER RECEIPTS:				
Regional Transportation District				
Sales Tax	\$ 24,708,386.65	\$ 28,028,413.82		
City Sales Tax	19,900,083.88	23,021,740.21		
County Sales Tax	7,516,786.03	9,745,281.43		
Motor Vehicle Financial Responsibility	65,807.62	70,508.81		
Motor Vehicle Penalty Assessments	3,367,455.45	3,345,263.69		
Order of Reinstatement	278,821.91	387,690.86		
Revenue Department Services	918,719.97	1,048,698.94		
Sales of Equipment, Books	17,455.64	15,294.19		
Other Miscellaneous Receipts	290,844.26	407,984.29		
Subtotal	\$ 57,064,361.41	\$ 66,070,876.24	6.06	+ 15.78
* State, County, City & RTD Sales Tax on Motor Vehicles, Escrow Account	37,617.79	13,911.93		- 63.01
GRAND TOTAL OF GROSS COLLECTIONS	\$958,351,779.18	\$1,090,868,628.74	100.00	+ 13.83

* 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, 1976

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership "A"	\$ 1,664,787.49	\$ 1,741,360.60 <u>1/</u>	\$ (76,573.11)
Sales, Use, Excise & Gross Receipts:			
Alcoholic Beverages	\$ 16,710,377.42	1,978.90	16,708,398.52
Cigarette Tax	32,597,257.47	15,690,695.73 <u>2/</u>	16,906,561.74
General Sales Tax	293,153,782.57	18,576,748.11 <u>3/</u>	274,577,034.46
Motor Fuel	94,642,355.83	3,007,478.93	91,634,876.90
Special Fuel	7,558,586.81	14,502.17	7,544,084.64
Use Tax	29,186,967.93	58,728.53	29,128,239.40
Subtotal	\$ 473,849,328.03	\$ 37,350,132.37	\$ 436,499,195.66
Income Tax:	\$ 482,990,992.17	\$ 104,269,056.22 <u>4/</u>	\$ 378,721,935.95
Inheritance and Gift Tax:	\$ 18,105,438.58	\$ 649,461.07	\$ 17,455,977.51
Severance Tax:	\$ 4,316,087.28	\$ 3,537.09	\$ 4,312,549.59
Licenses, Permits, Fees:			
Motor Vehicle:			
Gross Ton-Mile Tax	\$ 17,978,882.16	\$ 152,293.09	\$ 17,245,589.07
Motor Vehicle License	19,272,259.39	36,240.51	19,236,018.88
Safety Inspection	1,007,266.72	1,095.00	1,006,171.72
All Other	457,982.00	90.00	457,892.00
Subtotal	\$ 38,135,390.27	\$ 189,718.60	\$ 37,945,671.61
Motor Vehicle Operators:	\$ 1,634,380.67	\$ 308.15	\$ 1,634,072.52
Regulatory and Business:	\$ 4,087,436.08	\$ 22,246.00	\$ 4,065,190.08
Other Receipts:			
Regional Transportation District			
Sales Tax	\$ 28,028,413.82	\$ 27,680,550.64 <u>1/</u>	\$ 347,863.18
City Sales Taxes	23,021,740.21	22,874,614.45 <u>1/</u>	147,125.76
County Sales Taxes	9,745,281.43	9,619,241.42 <u>1/</u>	126,040.01
All Other	5,289,352.71	341,865.29	4,947,487.42
Subtotal	\$ 66,084,788.17	60,516,271.80	\$ 5,568,516.37
TOTALS	\$1,090,868,628.74	\$204,742,209.50	\$886,126,536.24

1/ Reflects amount apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.

2/ Includes \$15,587,350.00 distributed to cities and counties.

3/ Includes refunds and credits of food sales tax on income tax returns in the amount of \$16,170,622.19.

4/ Includes refunds and credits of property tax on income tax returns in the amount of \$9,572,545.46 and withholding tax rebates in the amount of \$16,182,037.53 per HB 1246.

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

Fiscal Year Ended June 30, 1976

Tax Source 1/	Gross Collections	Cost of Administration	Cost As Percent of Collections
General Fund:			
Alcoholic Beverage 2/	\$ 18,314,574.24	\$ 524,588.89	2.86
Sales, Use and Cigarette 2/	355,573,545.42	1,937,784.53	.54
Income Tax 3/	486,890,204.99	3,854,242.42	.79
Inheritance and Gift 2/	18,105,438.58	464,283.59	2.56
Regulatory and Business Licenses, Permits and Fees	1,545,476.25	30,741.82	1.99
Other Receipts	148,798.37	13,310.47	8.95
Total General Fund	\$ 880,578,037.85	\$ 6,824,951.72	.77
Highway Users Fund:			
Motor and Special Fuel 4/	\$ 102,746,431.91	\$ 1,489,380.60	1.45
Gross Ton Mile 5/	\$ 17,468,701.74	\$ 2,148,232.15	12.30
Motor Vehicle Registrations and Licenses 6/	24,282,310.57	1,907,494.44	7.86
Operators' Licenses 7/	1,661,827.67	4,130,143.36	248.53
All Other Motor Vehicle 8/	1,996,043.89	3,410,741.94	170.88
Total Highway Users Fund	\$ 148,155,315.78	\$13,085,992.49	8.83
Other Collections:			
City Sales Taxes	\$ 23,021,740.21	\$ 235,999.20	1.03
County Sales Taxes	9,745,281.43	159,719.49	1.64
Regional Transportation District Sales Tax	28,028,413.82	487,049.84	1.74
Special Funds	1,339,839.65	855,902.09	63.88
Total Other Collections	\$ 62,135,275.11	\$ 1,738,670.62	2.80
GRAND TOTAL	\$1,090,868,628.74	\$21,649,614.83	1.98

- 1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old-Age Pension Fund.
3/ Includes oil and gas withholding and tax.
4/ Includes collections made at Ports of Entry and Port costs of \$1,019,232.25.
5/ Includes collections made at Ports of Entry and Port costs of \$1,392,580.94.
6/ Includes registrations and licenses, penalty assessments, and specific ownership tax "A".
7/ Includes identification cards and driving instructors' and school licenses.
8/ Includes titles, master files, motor vehicle dealers' administration, driver hearings, and motor vehicle enforcement.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1976

Personal Services	\$16,835,015.81	
Maintenance & General Purpose	<u>3,280,557.45</u>	
Total Operating Expense	\$20,115,573.26	
County Clerk Fees	789,034.00	
Capital Outlay	<u>743,843.72</u>	
TOTAL ADMINISTRATIVE EXPENSES	<u>\$21,649,614.83</u>	<u>1/</u>

1/ Includes federal funds in the amount of \$134,306.96.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1976

Tax Section	Number of Annual Audits ^{1/}	Assessments	Refunds	Net
General Audits ^{2/}	51,568	\$ 3,666,504	\$4,747,590	\$(1,081,086)
Corporate Audits ^{3/}	6,467	15,226,400	362,158	14,864,242
Motor Fuel and Special Fuel Tax	385	240,600	14,502 ^{4/}	226,098
Sales and Use Tax	5,376	447,932	190,141 ^{5/}	257,791
Cigarette Tax	162	--	111,356 ^{6/}	(111,356)
Ton Mile Tax	1,803	1,444,800	152,293	1,292,507
Withholding Tax	<u>5,384</u>	<u>82,318</u>	<u>236,282</u>	<u>(153,964)</u>
Totals	<u>71,145</u>	<u>\$21,108,554</u>	<u>\$5,814,322</u>	<u>\$15,394,232</u>

- ^{1/} For statistical purposes audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.
- ^{2/} Income tax audits.
- ^{3/} Includes audits of income, sales, use, ton-mile, and motor fuel taxes.
- ^{4/} Does not include refunds to exempt institutions or refunds to off-highway use totaling \$3,700,478.
- ^{5/} Does not include refunds to exempt institutions of \$2,913,245, and local taxes collected by state for cities and counties.
- ^{6/} Refund of tax paid on packages returned to the manufacturer as damaged and unsaleable.

INHERITANCE TAX TABLE

Amount Taxable

Class	Amount Taxable	Rate	Tax
1	0 - 10,000	0%	0
2	10,000 - 20,000	1%	100
3	20,000 - 30,000	2%	400
4	30,000 - 40,000	3%	900
5	40,000 - 50,000	4%	1,600
6	50,000 - 60,000	5%	2,500
7	60,000 - 70,000	6%	3,600
8	70,000 - 80,000	7%	4,900
9	80,000 - 90,000	8%	6,400
10	90,000 - 100,000	9%	8,100
11	100,000 - 125,000	10%	10,000
12	125,000 - 150,000	11%	12,250
13	150,000 - 200,000	12%	18,000
14	200,000 - 250,000	13%	24,500
15	250,000 - 300,000	14%	31,500
16	300,000 - 350,000	15%	39,000
17	350,000 - 400,000	16%	47,000
18	400,000 - 450,000	17%	55,500
19	450,000 - 500,000	18%	64,500
20	500,000 - 550,000	19%	74,000
21	550,000 - 600,000	20%	84,000
22	600,000 - 650,000	21%	94,500
23	650,000 - 700,000	22%	105,500
24	700,000 - 750,000	23%	117,000
25	750,000 - 800,000	24%	129,000
26	800,000 - 850,000	25%	141,500
27	850,000 - 900,000	26%	154,500
28	900,000 - 950,000	27%	168,000
29	950,000 - 1,000,000	28%	182,000
30	1,000,000 - 1,250,000	29%	206,500
31	1,250,000 - 1,500,000	30%	231,500
32	1,500,000 - 2,000,000	31%	276,500
33	2,000,000 - 2,500,000	32%	331,500
34	2,500,000 - 3,000,000	33%	396,500
35	3,000,000 - 3,500,000	34%	471,500
36	3,500,000 - 4,000,000	35%	556,500
37	4,000,000 - 4,500,000	36%	651,500
38	4,500,000 - 5,000,000	37%	756,500
39	5,000,000 - 5,500,000	38%	881,500
40	5,500,000 - 6,000,000	39%	1,026,500
41	6,000,000 - 6,500,000	40%	1,191,500
42	6,500,000 - 7,000,000	41%	1,376,500
43	7,000,000 - 7,500,000	42%	1,581,500
44	7,500,000 - 8,000,000	43%	1,806,500
45	8,000,000 - 8,500,000	44%	2,051,500
46	8,500,000 - 9,000,000	45%	2,316,500
47	9,000,000 - 9,500,000	46%	2,601,500
48	9,500,000 - 10,000,000	47%	2,906,500
49	10,000,000 - 12,500,000	48%	3,331,500
50	12,500,000 - 15,000,000	49%	3,876,500
51	15,000,000 - 20,000,000	50%	4,551,500
52	20,000,000 - 25,000,000	51%	5,356,500
53	25,000,000 - 30,000,000	52%	6,291,500
54	30,000,000 - 35,000,000	53%	7,356,500
55	35,000,000 - 40,000,000	54%	8,551,500
56	40,000,000 - 45,000,000	55%	9,876,500
57	45,000,000 - 50,000,000	56%	11,331,500
58	50,000,000 - 55,000,000	57%	12,916,500
59	55,000,000 - 60,000,000	58%	14,631,500
60	60,000,000 - 65,000,000	59%	16,476,500
61	65,000,000 - 70,000,000	60%	18,451,500
62	70,000,000 - 75,000,000	61%	20,556,500
63	75,000,000 - 80,000,000	62%	22,791,500
64	80,000,000 - 85,000,000	63%	25,156,500
65	85,000,000 - 90,000,000	64%	27,651,500
66	90,000,000 - 95,000,000	65%	30,276,500
67	95,000,000 - 1,000,000,000	66%	33,031,500

Class 1 - Father, mother, husband, wife, adopted child, grandchild, ascendant, stepchild.

Class 2 - No relationship or relationship by marriage.

Class 3 - No relationship, normally relationship with distant relatives.

Class 4 - No relationship, normally relationship with distant relatives.

Class 5 - No relationship, normally relationship with distant relatives.

Class 6 - No relationship, normally relationship with distant relatives.

Class 7 - No relationship, normally relationship with distant relatives.

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Class 69 - No relationship, normally relationship with distant relatives.

Class 70 - No relationship, normally relationship with distant relatives.

INHERITANCE AND GIFT TAX

INHERITANCE TAX RATES

<u>Class</u>	<u>Exemptions</u>	<u>After Exemptions</u>		<u>Rate %</u>
		<u>From</u>	<u>To</u>	
A	Surviving Spouse . . . \$30,000	1	50,000	2
	Minor Child under 16 . . \$15,000	50,000	75,000	4
	All Others - Each . . . \$10,000	75,000	100,000	5
		100,000	150,000	7
		150,000	500,000	7.5
		Over 500,000		8
B	\$3,000 each	1	10,000	3
		10,000	20,000	5
		20,000	50,000	7
		50,000	100,000	8
		100,000	200,000	9
		Over 200,000		10
C	No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.	1	2,500	6
		2,500	5,000	7
		5,000	10,000	8
		10,000	15,000	9
		15,000	20,000	10
		20,000	30,000	11
		30,000	40,000	12
		40,000	50,000	13
		50,000	250,000	14
		250,000	500,000	15
Over 500,000		16		
D	No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.	1	2,500	10
		2,500	5,000	11
		5,000	10,000	12
		10,000	15,000	13
		15,000	25,000	15
		25,000	500,000	17
		Over 500,000		19

Class A -- Father, mother, husband, wife, child, adopted child, grandchild, stepchild, stepparent

Class B -- Wife or widow of son, husband or widower of daughter, grandparent, brother, sister, mutually acknowledged child, mother-in-law, father-in-law.

Class C -- Any uncle, aunt, niece, nephew, who is related by blood to the decedent or any lineal descendent of the same.

Class D -- Strangers and all others not exempt.

GIFT TAX RATES

<u>Class</u>	<u>Exemptions</u>	<u>After Exemptions</u>		<u>Rate %</u> ^{1/}
		<u>From</u>	<u>To</u>	
A	Surviving Spouse . . . \$20,000	1	50,000	2
	All Others - Each . . \$10,000	50,000	75,000	4
		75,000	100,000	5
		100,000	150,000	7
		150,000	500,000	7.5
		Over 500,000		8
B	\$2,000 each	1	10,000	3
		10,000	20,000	5
		20,000	50,000	7
		50,000	100,000	8
		100,000	200,000	9
		Over 200,000		10
C	\$500 each	1	2,500	4
		2,500	5,000	5
		5,000	10,000	6
		10,000	15,000	7
		15,000	20,000	8
		20,000	30,000	9
		30,000	40,000	10
		40,000	50,000	11
		50,000	250,000	12
		250,000	500,000	13
		Over 500,000		14
D	\$500 each	1	2,500	7
		2,500	5,000	8
		5,000	10,000	9
		10,000	15,000	10
		15,000	25,000	12
		25,000	500,000	14
		Over 500,000		16

Class A -- Father, mother, spouse, child, stepchild, stepparent, adopted child, any lineal descendent of grantor.

Class B -- Wife or widow of son, husband or widower of daughter, mother or father-in-law, grandparents, brother, sister, or mutually acknowledged child.

Class C -- Blood related uncle, aunt, niece, nephew, or lineal descendent of same.

Class D -- Strangers and all others not exempt.

^{1/} Rates imposed upon individual blocks. Eg. Tax on Class A recipient's gift of \$75,000 is 2% of \$50,000 plus 4% of the next \$25,000.

INHERITANCE AND GIFT TAX:
NET COLLECTIONS

Fiscal Years Ended June 30, 1967 - 1976

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1976	\$14,342,337	\$1,737,537	\$16,079,874
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

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.

STATE OF COLORADO

DEPARTMENT OF REVENUE

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

DO NOT WRITE IN THIS SPACE

SEND TO

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

ALCOHOLIC BEVERAGE

INSTRUCTIONS

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

RETURN THIS COPY

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

I 3.2% BEER (ENTER TOTALS FROM FORM DRL 441) (42-1)

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

II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441) (56-1)

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

III VINOUS AND SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 440) (69-1)

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

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

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

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

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

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

LIQUOR ENFORCEMENT DIVISION:
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30th

<u>Gross Receipts:</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>
License Fees	\$ 591,755.00	\$ 613,190.00	\$ 309,220.00
3.2% Beer Tax	768,764.92	780,635.49	766,432.51
Repeal Beer Tax	2,666,517.45	2,966,484.79	3,034,661.80
Wine, 14% and Under Tax	848,609.18	864,901.09	1,004,875.75
Wine, Over 14% Tax	245,526.37	251,162.84	258,225.03
Spirituuous Liquors Tax	10,377,103.26	10,847,628.46	11,721,060.04
85% Liquor Licenses from Local Government	<u>985,600.49</u>	<u>1,042,423.60</u>	<u>1,272,286.77</u>
Total Receipts	\$16,483,876.67	\$17,366,426.27	\$18,366,761.90
<u>Less Refunds:</u>			
Licenses	\$ 2,675.00	\$ 3,219.00	\$ 2,875.00
3.2% Beer Tax	<u>6,159.57</u>	<u>6,215.62</u>	<u>1,978.90</u>
Total Refunds	<u>\$ 8,834.57</u>	<u>\$ 9,434.62</u>	<u>\$ 4,853.90</u>
 NET RECEIPTS	 <u>\$16,475,042.10</u>	 <u>\$17,356,991.65</u>	 <u>\$18,361,908.00</u>
<u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$14,900,361.61	\$15,704,597.05	\$16,783,276.23
Receipts from License Fees and Miscellaneous Income	<u>1,574,680.49</u>	<u>1,652,394.60</u>	<u>1,578,631.77</u>
TOTAL	<u>\$16,475,042.10</u>	<u>\$17,356,991.65</u>	<u>\$18,361,908.00</u>

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1976

RECEIPTS FROM LICENSE FEES

3.2% Retail Beer	\$	50,875.00
3.2% Wholesale Beer		6,700.00
3.2% Beer Manufacturer		700.00
3.2% Beer, Special Events		2,290.00
Liquor Store Retail		55,980.00
Drug Store Retail		6,000.00
Hotel & Restaurant - Beer & Wine		3,400.00
Hotel & Restaurant - Beer, Wine & Spirituous		66,775.00
Hotel & Restaurant - Extended Hours		6,000.00
Club License - Malt, Vinous & Spirituous		5,750.00
Dining Car		275.00
Brewery (Beer)		Ø
Winery		250.00
Distillery		Ø
Wholesale Liquor		22,000.00
Wholesale Repeal Beer		39,000.00
Importer		34,750.00
Beer, Wine, Liquor, Special Events		8,475.00
85% Liquor Licenses from Local Government		<u>1,272,286.77</u>
		<u>\$ 1,581,506.77</u>
Less Adjustments Liquor, Wine and Spirits Licenses		2,525.00
Less Adjustments Beer Licenses		<u>350.00</u>

Total \$ 1,578,631.77

RECEIPTS FROM EXCISE TAX

3.2% Beer Tax	\$766,432.51	
Less Refunds	<u>1,978.90</u>	764,453.61
Intoxicating Liquor Tax		<u>16,018,822.62</u>

Total \$16,783,276.23

TOTAL RECEIPTS \$18,361,908.00

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

Fiscal Years Ended June 30th

<u>Year</u>	<u>Beer</u>	<u>Wine</u>	<u>Spirituous Liquors</u>
1976	63,318,591	5,885,129	6,511,700
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

7
13
10

LIQUOR ENFORCEMENT DIVISION:
LICENSES ISSUED

Calendar Year

TYPE ISSUED	1974	1975
Retail Beer, Wine and Spirituous Liquors	2,335	2,399
Auto Camp and Hotel Licenses	2,810	1,859 <u>1/</u>
Beer, Wine, Spirituous, Special Events	271	346
3.2% Beer, Special Events	170	284
Retail Drug Stores	123	121
Retail Liquor Stores	984	1,030
Extended Hours Special Licenses	1,263	Ø <u>2/</u>
Retail Beer And Wine	102	132
Retail Clubs	223	222
Retail Railroad Dining Cars	16	13
Retail Airlines	191	196
Retail 3.2% Beer	1,854	1,932
Wholesale Liquor	22	22
Wholesale Repeal Beer	76	74
Wholesale 3.2% Beer	74	69
Wholesale Importers	141	135
Repeal Breweries	1	1
3.2% Breweries	1	1
Wine Breweries	<u>Ø</u>	<u>Ø</u>
Total Licenses	<u>10,659</u>	<u>8,836</u>

1/ Trailer court license fees no longer collected effective July 1, 1975.

2/ Effective 7/1/75 Extended Hours Special Licenses are issued by local licensing authorities.

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

COUNTIES	Calendar Year				
	1971	1972	1973	1974	1975
Adams	259	279	297	306	328
Alamosa	30	31	40	38	42
Arapahoe	222	238	265	330	287
Archuleta	19	23	24	22	25
Baca	9	9	12	12	11
Bent	9	12	13	13	12
Boulder	177	185	207	212	231
Chaffee	56	61	63	65	67
Cheyenne	7	8	8	9	9
Clear Creek	54	58	57	56	51
Conejos	30	29	30	28	24
Costilla	24	23	24	24	20
Crowley	8	8	9	8	7
Custer	15	15	10	9	9
Delta	28	30	36	36	37
Denver	1,001	1,008	1,029	1,187	1,142
Dolores	11	11	13	13	11
Douglas	30	30	38	41	39
Eagle	70	70	79	91	92
Elbert	8	7	9	8	7
El Paso	380	398	433	437	438
Fremont	68	73	74	74	77
Garfield	72	76	77	71	76
Gilpin	24	28	27	25	27
Grand	66	76	83	81	74
Gunnison	55	66	71	67	65
Hinsdale	14	17	16	14	11
Huerfano	43	42	42	38	38
Jackson	13	15	15	17	15
Jefferson	334	352	374	386	408
Kiowa	4	4	5	5	4
Kit Carson	24	25	25	27	23
Lake	41	44	42	37	42
La Plata	74	78	93	92	100
Larimer	197	208	214	214	223
Las Animas	93	100	98	86	89
Lincoln	14	15	16	16	15
Logan	45	48	50	47	50
Mesa	128	129	139	127	137
Mineral	10	10	9	9	5
Moffat	37	38	37	33	34
Montezuma	39	43	46	40	39
Montrose	59	62	68	63	61
Morgan	55	57	64	61	62
Otero	58	58	62	57	61
Ouray	14	13	15	14	15
Park	35	34	39	32	33
Phillips	10	10	10	10	10
Pitkin	76	81	88	95	109
Provers	39	38	39	38	40
Pueblo	338	341	344	336	332
Rio Blanco	27	28	28	27	24
Rio Grande	27	29	30	34	36
Routt	52	54	66	63	64
Saguache	21	22	23	25	24
San Juan	11	12	15	13	13
San Miguel	19	20	28	30	31
Sedgwick	11	12	13	14	12
Summit	55	56	73	85	86
Teller	34	40	45	41	41
Washington	12	12	12	9	9
Weld	206	220	230	218	236
Yuma	22	24	25	25	22
Foreign	184	198	225	251	148
STATE TOTALS ^{a/}	5,207	5,441 ^{1/}	5,791 ^{2/}	5,992 ^{3/}	5,910 ^{4/}

- ^{a/} These totals do not include extended hours special licenses.
^{1/} In addition to this figure, 171 Special Event Liquor Licenses and 138 Special Event 3.2% Beer Licenses were issued in 1972. Also, 3,091 Auto, Camp and Hotel Licenses were issued in 1972.
^{2/} In addition to this figure, 198 Special Event Liquor Licenses and 166 Special Event 3.2% Beer Licenses were issued in 1973. Also, 2,639 Auto, Camp and Hotel Licenses were issued in 1973.
^{3/} In addition to this figure, 271 Special Event Liquor Licenses and 170 Special Event 3.2% Beer Licenses were issued in 1974. Also, 2,810 Auto, Camp and Hotel Licenses were issued in 1974.
^{4/} In addition to this figure, 346 Special Event Liquor Licenses and 284 Special Event 3.2% Beer Licenses were issued in 1975. Also, 1,859 Auto, Camp and Hotel Licenses were issued in 1975.

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

Fiscal Year Ended June 30

ACTIONS	1975	1976
State Suspensions	9	37
Local Suspensions	120	150
State Revocations	Ø	2
Local Revocations	4	5
Court Cases	<u>322</u>	<u>316</u>
TOTALS	<u>455</u>	<u>510</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

DESCRIPTION	1975	1976
Investigations	32,386	32,803
Inspections	8,573	9,294
Court Trials	322	316
Public Relation Contacts	14,067	16,509
Violation Reports	949	670
Alcohol Tests	Ø	Ø
Hotels-Motels	362	47
Summons-Arrests	152	186
Complaints	<u>1,030</u>	<u>729</u>
TOTALS	<u>57,841</u>	<u>60,554</u>

1975

COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORM 104

(DOC CODE 13)

For calendar year 1975 or other taxable year beginning

1975, ending

197

Name (if joint or combined 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)

1. Taxpayer's social security number	4. Taxpayer's occupation	8. Are you filing as - check one: <input type="checkbox"/> A full-year resident <input type="checkbox"/> A full-year nonresident (6) <input type="checkbox"/> A part-year resident reporting total income (4) <input type="checkbox"/> A part-year resident reporting Colorado income only (5) 9. If part-year, state period in Colorado From <u> </u> / <u> </u> / <u> </u> Mo Day Year To <u> </u> / <u> </u> / <u> </u> Mo Day Year
2. Spouse's social security number	5. Spouse's occupation	
3. Filing Status — check one: <input type="checkbox"/> Single (1) <input type="checkbox"/> Married filing jointly (2) <input type="checkbox"/> Married filing separately on separate returns (3) <input type="checkbox"/> Married filing separately on this combined return (4)	6. If your spouse is also filing a return, enter his or her first name.	
7. School district number		

CHECK THIS BLOCK IF YOU ARE FILING THIS RETURN ONLY TO RECEIVE THE FOOD SALES TAX CREDIT. See Instruction #1.

10	Did you file a 1974 Colorado return? If not, state reason	10
IF MARRIED TAXPAYERS FILING SEPARATELY DO NOT AGREE TO THE COMBINING OF THEIR TAX LIABILITIES, TAX CREDITS AND BALANCES OF TAX DUE AND/OR OVERPAYMENTS, EACH MUST FILE ON A SEPARATE FORM 104.		
EXEMPTIONS - If this is not a combined return use total column only		
	TAXPAYER	SPOUSE
	TOTALS	
11	Enter one exemption for yourself and (if applicable) one for your spouse	11
12	Enter first names of dependent children claimed on your federal income tax return	
	Total	12
13	Enter name and relationship of other dependents claimed on your federal income tax return	
	Total	13
14	Total for food sales tax credit - lines 11, 12 and 13 - exclude nonresidents	14
15	Exemption(s) for being 65 years of age or older (Does not apply for dependents)	15
16	Blindness exemption(s) (Does not apply for dependents)	16
17	Exemption for mentally-retarded dependent	17
18	Total exemptions, lines 11, 12, 13, 15, 16 and 17	18
COMPUTE YOUR COLORADO ADJUSTED GROSS INCOME ON PAGE 2 OF THIS FORM		
19	Enter your Colorado adjusted gross income from line 56, Column C, page 2 (905)(915) \$	19
20	Enter your normal tax from line 63, page 2, or from the tax table. If this is a combined return, show tax for: (a) Taxpayer \$, (b) Spouse \$, (c) Total \$	20
21	Enter credit for tax paid other states (combined if applicable) from Form AS-3	21
22	Net normal tax due, line 20 minus line 21 (906) \$	22
23	Enter surtax from surtax schedule, Form 104-ST (combined if applicable) (916)	23
24	Enter oil and gas gross production tax from Form 104-G (combined if applicable) (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, account number (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 #1 (909)	29
30	Property tax/rent 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) \$ Total \$	33
34	If your total credits (line 31) are larger than your total tax (line 25) enter OVERPAYMENT \$	34
35	Amount on line 34 to be REFUNDED (904) \$	35
36	Amount on line 34 to be credited to 1976 estimated tax account number (913)(914) \$	36
I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated pursuant to the Colorado Tax Laws and Regulations.		
		CNOT (908)
		COGT (918)

ATTACH COLORADO WITHHOLDING FORMS HERE**ATTACH CHECK OR MONEY ORDER HERE**

(Signature of taxpayer) (Date)

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

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, 1975 through June 30, 1976

Type of Return	Total	Taxable	Nontaxable
Individual ^{1/}	1,111,871	851,262	260,609
Corporation	30,746	13,320	17,426
Fiduciary	12,885	3,022	9,863
Partnership	<u>9,778</u>	<u>0</u>	<u>9,778</u>
Totals	<u>1,165,280</u>	<u>867,604</u>	<u>297,676</u>

^{1/} Includes returns filed only for food sales tax refunds and property tax refunds.

^{2/} Partnership income tax returns are information only returns.

INDIVIDUAL INCOME TAX: REFUNDS a/

Fiscal Year Ended June 30	No. of Returns	Total Refund	Average Refund Per Return
1976	727,029	\$99,329,487	\$136.62
1975	1,018,452	\$76,406,263	\$ 75.02
1974	1,014,762	\$78,569,174	\$ 77.43
1973	901,105	\$54,426,418	\$ 60.40
1972	840,991	\$46,205,177	\$ 54.94

a/ Includes food sales tax and property tax refund items. Also includes part of withholding tax refund.

CORPORATE INCOME TAX: REFUNDS

Fiscal Year Ended June 30	No. of Returns	Total Refund	Average Refund Per Return
1976	1,964	\$ 5,219,980	\$2,657.83
1975	2,260	\$ 3,888,186	\$1,720.44
1974	2,177	\$ 2,683,268	\$1,232.55
1973	1,426	\$ 1,929,667	\$1,353.20
1972	1,427	\$ 1,588,323	\$1,113.05

FIDUCIARY INCOME TAX: REFUNDS

Fiscal Year Ended June 30	No. of Returns	Total Refund	Average Refund Per Return
1976	149	\$35,190	\$236.17
1975	165	\$35,128	\$212.89
1974	177	\$28,271	\$159.72
1973	158	\$22,513	\$142.49
1972	148	\$16,674	\$112.66

Fiscal Year Ended June 30	Total	Individuals	Corporations	Partnerships
1976	2,378,401,374	1,025,177	1,353,224	103,000
1975	2,017,234,488	1,225,241	1,180,000	100,000
1974	2,208,887,819	1,146,055	1,200,000	100,000
1973	2,022,281,471	1,067,158	1,100,000	100,000
1972	2,186,411,484	984,013	1,200,000	100,000
1971	2,127,471,701	937,577	1,100,000	100,000
1970	2,140,821,459	910,479	1,100,000	100,000
1969	2,173,441,120	846,913	1,100,000	100,000
1968	2,102,441,120	790,226	1,100,000	100,000
1967	2,173,441,120	759,396	1,100,000	100,000

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1967 - 1976

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1976	1,025,177 <u>1/</u>	\$11,358,366,036	\$11,079 <u>1/</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

1/ The number of returns is lower and the average adjusted gross income is higher due to the switch to the dual column, single return method for married taxpayers filing separately.

INCOME TAX: TAX LIABILITY BY TYPE OF RETURN 1/

Fiscal Year Ended June 30	Total	Individual <u>2/</u>	Corporation	Fiduciary
1976	\$338,407,324	\$283,552,079	\$54,017,892	\$837,353
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

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

2/ Includes surtax.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1976	\$5,844,882
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

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1976	\$5,747,207	\$542,922	\$5,125,298	\$78,987
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

INCOME TAX: TAX LIABILITY AND METHOD OF PAYMENT 1/

Fiscal Year Ended June 30, 1976

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

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
Total Tax Liability			
Normal Tax Liability	283,399	54,018	837
Surtax	5,845	0	0
Oil and Gas Tax Liability	543	5,125	79
Total Tax Liability	<u>289,787</u>	<u>59,143</u>	<u>916</u>
Method of Payment			
Cash with Returns	34,184	16,268	834
Withholding 2/	287,905	210	53
Estimated Tax Payments	40,113	50,088	53
Accounts Receivable	1,625	391	12
Subtotal	<u>363,827</u>	<u>66,957</u>	<u>952</u>
Less Overpayment Refunded and Credited	<u>74,040</u> 3/	<u>7,814</u>	<u>35</u>
TOTAL 4/	<u>289,787</u>	<u>59,143</u>	<u>916</u>

- 1/ Does not include audit adjustments, penalty, and interest.
- 2/ Includes oil and gas withholding.
- 3/ Does not include food sales tax and property tax credits/refunds.
- 4/ Sum of items may not equal totals because of rounding.

INCOME TAX: FOOD SALES TAX REFUNDS AND CREDITS

Fiscal Year Ended June 30, 1976

	No. of Returns	Amount	Average Per Return
Returns:			
Filed for Refund Only	46,611	\$ 636,616	\$13.66
Taken as Refund	735,438	\$10,755,600	\$14.62
Applied as Credit	<u>329,822</u>	<u>\$ 4,795,479</u>	<u>\$14.54</u>
Totals	<u>1,111,871</u>	<u>\$16,187,695</u>	<u>\$14.56</u>

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUNDS

	<u>Fiscal Years Ended June 30</u>			
	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>
Number of Returns:				
Property Tax Refunds Only	1,210	1,896	766	574
Property Tax and Food Sales Tax Refunds Only	11,156	26,545	36,380	37,144
All Other	<u>181</u>	<u>1,341</u>	<u>3,066</u>	<u>12,774</u>
Total	<u>12,547</u>	<u>29,782</u>	<u>40,212</u>	<u>50,492</u>
Total Amount of Refund	<u>\$990,496</u>	<u>\$2,641,784</u>	<u>\$6,808,733</u>	<u>\$9,572,545</u>
Average Per Return	\$78.94	\$88.70	\$169.32	\$189.59

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

Fiscal Year Ended June 30, 1976

County	Number of Returns ^{1/}	Adjusted Gross Income	Normal Tax Liability	Average Adjusted ^{2/} Gross Income	Average Normal ^{3/} Tax Liability
Adams	77,618	\$ 850,305,253	\$ 19,557,583.81	\$10,955.00	\$251.97
Alamosa	3,945	37,227,558	908,151.59	9,436.64	230.20
Arapahoe	89,476	1,239,860,525	32,712,186.79	13,856.91	365.60
Archuleta	1,106	7,775,802	167,232.38	7,030.56	151.20
Baca	2,043	15,506,623	487,996.29	7,590.12	238.86
Bent	1,670	14,435,024	362,230.18	8,643.73	216.90
Boulder	64,748	774,930,563	19,930,360.30	11,968.41	307.81
Chaffee	4,391	41,398,100	1,012,603.42	9,427.94	230.61
Cheyenne	864	7,929,113	238,745.56	9,177.21	276.33
Clear Creek	2,203	23,615,547	591,345.48	10,719.72	268.43
Conejos	2,145	13,557,787	274,739.55	6,320.65	128.08
Costilla	737	4,588,062	96,012.99	6,225.32	130.28
Crowley	1,020	8,019,412	210,979.59	7,862.17	206.84
Custer	437	2,678,004	74,253.08	6,128.16	169.92
Delta	5,888	49,981,502	1,235,250.61	8,488.71	209.79
Denver	213,518	2,376,709,120	60,931,620.07	11,131.19	285.37
Dolores	669	6,468,717	163,115.84	9,669.23	243.82
Douglas	5,323	75,739,663	2,003,472.00	14,228.76	376.38
Eagle	4,944	43,407,650	1,043,840.30	8,779.86	211.13
Eibert	1,630	14,339,346	348,164.44	8,797.14	213.60
El Paso	86,101	881,820,919	20,203,202.39	10,241.70	234.65
Fremont	8,266	71,500,787	1,604,997.31	8,649.99	194.17
Garfield	7,351	74,425,448	1,881,181.74	10,124.53	255.91
Gilpin	539	5,139,585	125,237.82	9,535.41	232.35
Grand	2,558	26,206,410	687,674.49	10,244.88	268.83
Gunnison	2,961	23,273,418	555,465.49	7,859.99	187.59
Hinsdale	108	812,370	18,189.89	7,521.94	168.42
Huerfano	1,990	14,373,815	328,651.51	7,223.02	165.15
Jackson	639	5,403,244	163,825.80	8,455.78	256.38
Jefferson	123,581	1,654,768,819	43,162,873.20	13,390.16	349.27
Kiowa	793	7,500,307	235,937.44	9,458.14	297.53
Kit Carson	3,087	29,518,136	1,083,022.90	9,562.08	350.83
Lake	3,261	36,999,521	983,257.96	11,346.07	301.52
La Plata	8,564	74,859,471	1,730,391.56	8,741.18	202.05
Larimer	43,500	456,413,423	11,093,490.59	10,492.26	255.02
Las Animas	4,890	37,603,095	856,603.62	7,689.79	175.17
Lincoln	1,802	17,054,896	471,199.99	9,464.43	261.49
Logan	7,458	81,639,744	2,200,189.90	10,946.60	295.01
Mesa	23,992	243,174,470	5,984,530.29	10,135.65	249.44
Mineral	303	2,731,840	71,464.49	9,015.97	235.86
Moffat	3,333	35,472,414	943,782.90	10,642.79	283.16
Montezuma	4,977	42,387,248	936,636.64	8,516.63	188.19
Montrose	7,253	67,612,274	1,625,208.65	9,321.97	224.07
Morgan	7,978	80,497,653	2,208,041.56	10,089.95	276.77
Otero	7,838	72,511,604	1,764,298.97	9,251.29	225.10
Ouray	618	5,172,184	124,930.54	8,369.23	202.15
Park	1,010	8,841,484	198,443.94	8,753.94	196.48
Phillips	1,878	24,346,522	823,603.35	12,964.07	438.55
Pitkin	4,938	54,895,630	1,491,945.54	11,116.98	302.14
Prowers	4,870	44,431,541	1,150,855.36	9,123.52	236.32
Pueblo	43,181	465,815,198	11,597,465.47	10,787.50	268.58
Rio Blanco	1,981	20,339,288	550,453.57	10,267.18	277.87
Rio Grande	3,437	32,919,418	891,471.41	9,577.95	259.37
Routt	4,319	42,500,301	1,087,395.87	9,840.31	251.77
Saguache	1,293	10,280,096	301,027.77	7,950.58	232.81
San Juan	362	3,149,036	81,728.83	8,698.99	225.77
San Miguel	914	6,432,685	150,378.51	7,037.95	164.53
Sedgwick	1,402	14,203,906	419,243.86	10,131.17	299.03
Summit	2,812	27,088,338	692,178.59	9,633.12	246.15
Teller	1,927	18,288,382	400,756.54	9,490.60	207.97
Washington	1,915	20,833,867	665,764.42	10,879.30	347.66
Weld	37,083	397,382,791	10,172,826.81	10,716.04	274.33
Yuma	3,630	35,523,677	1,212,500.50	9,786.14	334.02
Nonresident	60,109	473,747,410	8,269,866.55	7,881.47	137.58
STATE TOTALS	1,025,177	\$11,358,366,036	\$283,552,078.80	\$11,079.41	\$276.59

^{1/} Includes returns with no normal tax liability. Does not include returns filed only for food sales tax refunds or property tax refunds. Number of returns is lower due to the switch to dual column, single return method for married taxpayers filing separately.

^{2/} Average is higher this year due to the switch to dual column, single return method for married taxpayers filing separately.

^{3/} 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, 1976

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
\$	\$	177,827	17.35	\$ 168,525,176	1.48	\$	0.34	\$ 947.69	\$	\$
.01	1 - 1,000	76,543	7.47	229,942,415	2.02	951,232	0.34	3,004.08	497.10	12.43
25.01	1,001 - 2,000	72,323	7.05	314,611,508	2.77	2,887,078	1.01	4,350.08	1,497.30	39.92
55.01	2,001 - 3,000	82,134	8.01	453,595,052	3.99	5,942,861	2.10	5,522.62	2,495.87	72.36
90.01	3,001 - 4,000	80,411	7.84	575,068,752	5.06	8,842,854	3.11	7,151.62	3,499.27	109.97
130.01	4,001 - 5,000	76,119	7.43	671,159,293	5.91	11,596,309	4.09	8,817.23	4,496.54	152.34
175.01	5,001 - 6,000	71,548	6.98	749,403,875	6.60	14,306,808	5.04	10,474.10	5,499.22	199.96
225.01	6,001 - 7,000	64,079	6.25	786,188,846	6.86	17,218,167	5.70	12,269.06	6,488.57	251.87
280.01	7,001 - 8,000	55,565	5.42	779,721,746	6.86	17,218,167	6.07	14,032.60	7,497.91	309.88
340.01	8,001 - 9,000	50,089	4.89	780,295,354	6.87	18,630,486	6.58	15,578.18	8,491.50	371.94
405.01	9,001 - 10,000	44,483	4.34	770,546,136	6.78	19,642,976	6.92	17,322.26	9,487.79	441.58
480.01	10,001 - 11,000	37,313	3.64	711,504,088	6.26	19,348,546	6.83	19,068.53	10,481.84	518.54
560.01	11,001 - 12,000	28,138	2.74	581,969,084	5.12	16,840,620	5.93	20,682.67	11,481.26	598.50
640.01	12,001 - 13,000	21,285	2.08	475,198,608	4.18	14,442,930	5.10	22,325.52	12,481.87	678.55
720.01	13,001 - 14,000	16,372	1.60	392,511,219	3.46	12,417,044	4.37	23,974.54	13,480.40	758.43
800.01	14,001 - 15,000	12,545	1.22	320,528,620	2.82	10,516,354	3.71	25,550.31	14,478.63	838.29
880.01	15,001 - 17,500	19,978	1.95	560,229,603	4.93	19,362,328	6.82	28,042.33	16,114.78	969.18
1,080.01	17,501 - 20,000	11,295	1.10	362,103,692	3.19	13,228,143	4.67	32,058.76	18,639.38	1,171.14
1,280.01	20,001 - 25,000	11,645	1.14	440,886,971	3.89	16,927,867	5.96	37,860.62	22,170.75	1,453.65
1,680.01	25,001 - 30,000	5,602	0.55	262,919,987	2.31	10,416,229	3.68	46,933.24	27,242.21	1,859.37
2,080.01	30,001 - 40,000	5,353	0.52	322,452,546	2.84	12,950,205	4.56	60,237.73	34,240.53	2,419.24
2,880.01	40,001 - 50,000	2,229	0.22	177,434,921	1.56	7,180,188	2.54	79,602.93	44,265.75	3,221.25
3,680.01	50,001 - 75,000	1,605	0.16	179,955,005	1.58	7,111,455	2.50	112,121.50	59,385.16	4,430.80
5,680.01	75,001 - 100,000	397	0.04	69,451,627	0.61	2,577,443	0.91	174,941.13	85,153.75	6,492.29
7,680.01 and over	100,001 and over	299	0.03	222,161,912	1.96	4,074,308	1.43	743,013.43	174,330.60	13,626.45
TOTALS		1,025,177	100.00	\$11,358,366,036	100.00	\$283,552,076	100.00	\$ 11,079.41	\$ 6,937.99	\$ 276.59

1/ Average Adjusted Gross Income is significantly higher this year as there was a switch to the dual column reporting for married taxpayers filing separately.

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

MOTOR FUEL

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

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

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

FILE WITH THE COLORADO DEPARTMENT OF REVENUE, THE ORIGINAL AND CANARY COPY OF THIS FORM TOGETHER WITH REMITTANCE AND DR57B OR OTHER APPROVED SCHEDULE. PINK COPY IS TO BE RETAINED BY DISTRIBUTOR OR REFINER.

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

MAKE REMITTANCE
PAYABLE TO COLORADO
DEPARTMENT OF REVENUE.

(34-11)

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

MOTOR FUEL TAX RATES

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

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

Fiscal Years Ended June 30th

Received and Exempted	Thousands of Gallons		1000s Gallonage Increase (Decrease)	Percent Change
	1975	1976	1976 over 1975	1976 over 1975
GALLONAGE RECEIVED:				
Gross	1,340,242	1,428,792	88,550	+ 6.61
Less: 2% Allowance	<u>25,960</u>	<u>27,470</u>	<u>1,510</u>	+ 5.82
NET GALLONAGE RECEIVED	1,314,282	1,401,322	87,040	+ 6.62
LESS GALLONAGE EXEMPTED:				
Sales to U.S. Government	5,477	5,216	(261)	- 4.76
Exports	16,629	25,353	8,724	+ 52.46
Miscellaneous Credits	1,277	1,034	(243)	- 19.03
Railroads	47	13	(34)	- 72.34
State	<u>24,758</u>	<u>27,165</u>	<u>2,407</u>	+ 9.72
TOTAL EXEMPTED	<u>48,188</u>	<u>58,781</u>	<u>10,593</u>	+ 21.98
NET GALLONAGE TAXED	<u>1,266,094</u>	<u>1,342,541</u>	<u>76,447</u>	+ 6.04

MOTOR FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1975 & 1976

Use	1975	1976	Percent Change 1976 over 1975
Agriculture	\$2,582,360	\$2,296,566	- 11.06
Aviation	672	Ø	- 100.00
Cities and Towns	190,554	201,191	+ 5.58
Construction	90,423	76,521	- 15.37
Counties	143,283	105,010	- 26.71
Federal Government	98	103	+ 5.10
Industry	78,761	74,561	- 5.33
Irrigation Districts	2,871	2,632	- 8.32
Motor Boats	5,339	4,927	- 7.71
Recreation Districts	5,159	4,596	- 10.91
School Districts	136,197	115,425	- 15.26
Soil Conservation Districts	2,010	1,269	- 36.86
State Highway Department*	Exempt	Exempt	Ø
Water Conservation Districts	637	1,195	+ 87.59
Others	<u>127,576</u>	<u>122,901</u>	- 3.67
Total	<u>\$3,365,940</u>	<u>\$3,006,897</u>	<u>- 10.66</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, 1975 & 1976

Classification	Number of Claims		Percent of Total	
	1975	1976	1975	1976
Agriculture	25,280	22,330	91.34	91.42
Aviation	5	Ø	.02	.00
Cities and Towns	346	288	1.25	1.18
Construction	370	352	1.34	1.45
Counties	275	197	.99	.80
Federal Government	2	2	.01	*
Industry	322	291	1.16	1.20
Irrigation Districts	9	8	.03	.03
Motor Boats	35	30	.13	.12
Recreation Districts	18	16	.07	.07
School Districts	330	288	1.19	1.17
Soil Conservation Districts	9	9	.03	.03
State Highway Department	Ø	Ø	.00	.00
Water Conservation Districts	5	16	.02	.07
Other	<u>670</u>	<u>601</u>	<u>2.42</u>	<u>2.46</u>
Total	<u>27,676</u>	<u>24,428</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>1973</u>	<u>1974</u>	<u>1975</u>
Number of:			
Bonded Special Fuel Dealers' Licenses	16	20	27
Special Fuel Dealers' Licenses (other)	44	60	25

	Fiscal Year Ended June 30th		
	<u>1974</u>	<u>1975</u>	<u>1976</u>
Special Fuel Documents Processed Including Returns and Bonds	84,134	92,234	93,803
Special Fuel Dealer Documents Processed Including Returns & Bonds	2,048	2,120	2,012
Motor Fuel Documents Processed Including Returns and Bonds	3,403	3,565	3,515

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE AND COLLECTIONS

Fiscal Years Ended June 30, 1972 - 1976

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1976	106,581,700	\$7,460,719
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

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

Fiscal Years Ended June 30th

	<u>1975</u>	<u>1976</u>
Gasoline-Motor Fuel	\$87,441,652	\$94,642,356
Special Fuel	\$ 7,204,554	\$ 7,460,719
Special Fuel Dealers	\$ 80,125	\$ 79,856

MOTOR FUEL: GROSS GASOLINE GALLONAGE ^{1/}

<u>Fiscal Year</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>Percentage Change From Prior Year</u>
July	121,151,347	130,586,456	130,979,431	132,766,728	145,095,968	+ 9.29
August	120,000,682	130,955,483	125,453,675	126,999,833	141,173,463	+ 11.16
September	104,919,508	115,080,483	123,352,428	113,658,254	105,421,415	- 7.25
October	100,377,048	112,298,916	122,658,470	117,789,349	90,649,818	- 23.04
November	96,360,522	98,611,854	106,333,536	104,540,818	134,970,778	+ 29.11
December	99,331,325	104,267,117	105,869,320	100,645,033	116,780,164	+ 16.03
January	90,460,525	102,786,180	94,396,740	112,003,976	56,028,021	- 49.98
February	96,020,461	109,293,419	98,297,705	88,968,058	155,934,005	+ 75.27
March	95,231,367	107,784,796	81,230,877	106,111,852	112,141,714	+ 5.68
April	99,855,700	107,650,031	122,391,415	101,223,189	111,759,579	+ 10.41
May	116,473,709	113,174,098	95,794,351	88,401,162	124,308,125	+ 40.62
June	<u>121,899,490</u>	<u>120,114,225</u>	<u>130,097,401</u>	<u>147,134,032</u>	<u>134,528,953</u>	- 8.57
Totals	<u>1,262,081,684</u>	<u>1,352,603,058</u>	<u>1,336,855,349</u>	<u>1,340,242,284</u>	<u>1,428,792,003</u>	
Percentage change from prior year		+ 7.17	- 1.16	+ .25	+ 6.61	

^{1/} This report represents collections from August to July for motor fuel sales from July to June.

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

MOTOR VEHICLE

NOTE: Registration fee includes an additional fee of \$1.00 to provide road building funds.

828.50 for 10-or-less passenger class; 828.50 for 10-or-less passenger class tax; plus passenger mile tax.

Two miles upon each gross weight tonnage.

Passenger mile tax.

One mile per ton.

PASSENGER BUSSES FOR HIRE

NOT VALID UNTIL RECEIPTED BY CASHIER

APPLICATION COUNTY ALPHA

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

COUNTY NUMERIC REGISTRATION OWNERSHIP TAX RECEIPT

NOT VALID UNTIL RECEIPTED BY CASHIER EXPIRES DECEMBER 31ST

1 REGISTRATION RECEIPT

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

OWNERS SIGNATURE

2 OWNERSHIP TAX RECEIPT

- THIS IS YOUR CURRENT OWNERSHIP TAX RECEIPT. THIS RECEIPT SHOULD BE PRESERVED WITH YOUR CERTIFICATE OF TITLE FOR THIS VEHICLE.
- IF YOU MOVE FROM THE ADDRESS SHOWN, NOTIFY YOUR COUNTY CLERK WITHIN TEN (10) DAYS.
- THE SPECIFIC OWNERSHIP TAXES ON THIS VEHICLE ARE DUE AND PAYABLE FOR THE FULL CALENDAR YEAR. IF YOU SELL OR OTHERWISE DISPOSE OF THIS VEHICLE DURING THE CALENDAR YEAR NO REFUND CAN BE MADE. THE ONLY METHOD BY WHICH YOU CAN RECOVER THAT PORTION OF THE UNUSED OWNERSHIP TAXES PAID IS BY COLLECTING FROM THE NEW OWNER AT THE TIME OF SALE. THIS STUB MUST BE PRESENTED BY THE NEW OWNER OR HE WILL BE REQUIRED TO PAY THE SPECIFIC OWNERSHIP TAXES AGAIN ON THIS VEHICLE.
- IF YOUR LICENSE PLATES BECOME LOST OR DAMAGED BEYOND USE, BRING THIS TAX RECEIPT, THE REGISTRATION RECEIPT, AND ANY REMAINING LICENSE PLATES TO YOUR COUNTY CLERKS OFFICE FOR ISSUANCE OF REPLACEMENT LICENSE PLATES.

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

APPLICATION

MOTOR VEHICLE REGISTRATION FEES

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

PASSENGER VEHICLES

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

PASSENGER BUSES FOR HIRE

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

MOTORCYCLES

Motorcycles	\$4.50
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FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	\$7.70
2,001 to 4,500 lbs.	\$7.70 plus 20¢ per 100 lbs. or fraction thereof.
4,501 to 5,000 lbs.	\$14.60 plus 60¢ per 100 lbs. or fraction thereof.
5,001 to 10,000 lbs..	\$17.00 plus 45¢ per 100 lbs. or fraction thereof.
10,001 to 16,000 lbs..	\$40.70 plus \$1.20 per ¹ 100 lbs. or fraction thereof.
More than 16,000 lbs..	\$113.00 plus \$1.50 per 100 lbs. or fraction thereof.

CITY TRUCKS AND TRUCK-TRACTORS 1/

5,001 to 10,000 lbs..	\$35.72 plus \$1.12 per 100 lbs. or fraction thereof.
More than 10,000 lbs..	\$86.91 plus \$2.31 per 100 lbs. or fraction thereof.

STATE TRUCKS AND TRUCK-TRACTORS

2,001 to 3,000 lbs.	\$9.10 plus 20¢ per 100 lbs. or fraction thereof.
3,001 to 3,500 lbs.	\$11.70 plus 20¢ per 100 lbs. or fraction thereof.
3,501 to 4,500 lbs.	\$17.60 plus 60¢ per 100 lbs. or fraction thereof.
4,501 to 6,500 lbs.	\$36.50 plus \$3.75 per 100 lbs. or fraction thereof.
More than 6,500 lbs.	\$24.00 plus gross ton mile rate.

TRAILERS AND SEMITRAILERS

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

RECREATIONAL TRUCKS 2/

2,000 lbs. or less.	\$9.10
2,001 to 3,500 lbs.	\$9.10 plus 20¢ per 100 lbs. or fraction thereof.
3,501 to 4,500 lbs.	\$17.60 plus 60¢ per 100 lbs. or fraction thereof.
4,501 to 6,500 lbs.	\$26.00 plus 60¢ per 100 lbs. or fraction thereof.

MOTOR VEHICLE REGISTRATION FEES

(Continued)

TRAILER COACHES

Trailer Coaches . . . \$9.00

SCHOOL BUSES

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

TON-MILE AND PASSENGER MILE TAX RATES

Ton-mile tax

Eight-tenths of one mill upon each gross ton-mile of empty weight.

Two mills upon each gross ton-mile of cargo weight.

Passenger mile tax

One mill per passenger per mile.

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee \$5.00.

Amateur Radio Call Letter Plates -- additional fee \$2.00.

Motorcycle Dealers Plates . . . \$25.00 for 1st license plate issued, \$7.50 for each additional plate up to and including five plates, \$10.00 for each in excess of five.

Car & Other Dealers Plates. . . First plate is \$30.00 plus \$7.50 each for next four plus \$10.00 each in excess of five.

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

2/ Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY SOURCE

	Calendar Year	
	1974	1975
Regular Registrations:		
Passenger Cars	1,397,136	1,442,191
Trucks:		
State	331,553	345,343
Gross Ton Mile	25,168	28,190
Metropolitan	2,645	2,345
Farm	67,182	67,394
Recreational	<u>3,380</u>	<u>8,495</u>
Subtotal	429,928	451,767
Tractors:		
Gross Ton Mile	12,966	8,249
Farm	<u>709</u>	<u>744</u>
Subtotal	13,675	8,993
Trailers	170,374	175,191
Mobile Homes	5,984	59,207
Motorcycles	92,833	95,439
Special Mobile Equipment	14,023	14,126
Radio Call Letter Plates	800	1,169
Subtotal	<u>2,124,753</u>	<u>2,248,083</u>
Miscellaneous Registrations:		
Dealer Licenses	20,756	21,045
Reissues	173,876	186,399
Duplicate Replacements	14,557	16,120
Previous Year Registrations	1,764	37
Special Permits	515,681	503,924
Motorcycle Dealers	793	826
Subtotal	<u>727,427</u>	<u>728,351</u>
Total All Registrations	<u>2,852,180</u>	<u>2,976,434</u>
Certificates of Title	<u>856,873</u>	<u>892,101</u>
MOVABLE STRUCTURES*	<u>60,049</u>	

*During 1975, method of tax payment was in dispute. Monies paid counties held in escrow. Applicable registration fees paid only on vehicles moved during this period.

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Calendar Year	
	1974	1975
Regular Registration Fees:		
Passenger Cars	\$13,483,987	\$13,995,440
Trucks:		
State	\$5,295,590	\$5,740,813
City	Ø	Ø
Gross Ton Mile	714,235	827,619
Metropolitan	200,037	178,792
Farm	1,171,987	1,226,987
Recreational	46,430	167,666
Tractors:		
Gross Ton Mile	569,857	374,734
Farm	35,880	40,737
Trailers	884,563	896,503
Movable Structures*	259,822	Ø
Mobile Homes	25,243	256,423
Motorcycles	378,590	385,314
Special Mobile Equipment	212,203	211,673
Off-Highway Equipment	13,759	13,167
Subtotal	\$23,292,183	\$24,315,868
Operators and Chauffeurs Licenses:		
Driver License Fees	\$ 1,586,306	\$ 1,566,704
Other Receipts:		
Dealers License	\$ 222,583	\$ 222,696
Reissues	383,602	397,143
Duplicate Replacements	14,401	15,290
Previous Year Fees	872	249
Special Permits	128,508	121,592
Penalty Assessments	2,967,039	3,410,588
Checking Records	642,958	829,828
Certificates of Title	453,063	461,594
Motorcycle Dealer Plates	9,862	10,337
Subtotal	\$ 4,822,103	\$ 5,469,317
GRAND TOTAL	\$29,700,592	\$31,351,889

* During 1975, method of tax payment was in dispute. Monies paid counties held in escrow. Applicable registration fees paid only on vehicles moved during this period.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
Calendar Year 1975

Line No.	County	Passenger	Trucks	GTM Trucks	Metro Trucks	Farm Trucks	Recreational Trucks	GTM Tractors
1	Adams	121,678	32,718	3,539	273	2,015	1,165	1,197
2	Alamosa	5,443	2,123	202	4	665	22	52
3	Arapahoe	131,291	21,541	1,616	157	752	810	276
4	Archuleta	1,417	823	67	0	203	2	27
5	Baca	2,945	964	128	1	1,998	0	26
6	Bent	2,765	809	62	1	787	6	13
7	Boulder	93,922	18,392	1,219	30	1,517	349	361
8	Chaffee	6,605	2,430	198	0	249	169	70
9	Cheyenne	1,242	386	53	0	808	1	14
10	Clear Creek	4,202	1,394	79	0	33	60	9
11	Conejos	3,078	1,339	93	0	970	4	34
12	Costilla	1,205	568	26	0	446	2	5
13	Crowley	1,651	467	48	7	712	0	10
14	Custer	930	381	23	0	212	2	12
15	Delta	9,575	4,448	279	8	1,476	68	65
16	Denver	288,013	44,881	4,741	1,047	26	796	1,582
17	Dolores	791	584	33	0	315	2	12
18	Douglas	9,276	3,045	230	0	582	150	105
19	Eagle	6,792	2,036	174	3	246	38	49
20	Elbert	2,720	864	83	0	1,145	9	41
21	El Paso	154,145	32,402	1,825	308	1,151	250	418
22	Fremont	13,186	5,286	316	17	607	75	149
23	Garfield	10,569	3,715	382	1	765	256	68
24	Gilpin	1,630	579	26	1	14	18	7
25	Grand	4,354	1,794	153	0	322	150	48
26	Gunnison	4,525	1,620	123	2	314	2	35
27	Hinsdale	331	109	9	3	34	0	0
28	Huerfano	3,092	1,181	68	0	501	2	22
29	Jackson	988	444	54	0	318	16	28
30	Jefferson	189,820	39,752	2,081	204	877	1,913	540
31	Kiowa	1,098	417	36	0	840	0	7
32	Kit Carson	4,127	1,515	260	1	2,227	5	45
33	Lake	4,633	1,828	107	7	17	10	11
34	La Plata	11,713	4,678	363	1	885	50	74
35	Larimer	63,343	16,941	1,186	28	2,590	197	266
36	Las Animas	7,263	2,340	155	5	1,011	2	94
37	Lincoln	2,778	945	125	0	1,125	6	37
38	Logan	10,975	3,116	417	3	2,966	12	151
39	Mesa	35,222	13,348	1,075	46	1,940	543	337
40	Mineral	479	226	17	0	17	1	5
41	Moffat	4,256	2,059	229	0	775	174	121
42	Montezuma	6,610	3,627	265	0	994	42	129
43	Montrose	10,016	4,469	338	5	1,883	49	129
44	Morgan	11,662	3,509	549	8	3,129	63	186
45	Otero	11,610	3,557	281	16	1,669	23	65
46	Ouray	1,198	427	41	0	155	4	5
47	Park	2,348	1,022	68	0	217	14	18
48	Phillips	2,510	816	90	7	1,346	2	6
49	Pitkin	8,639	2,207	174	4	145	33	34
50	Prowers	6,845	2,198	261	6	1,869	6	94
51	Pueblo	63,834	19,743	1,020	97	1,303	82	323
52	Rio Blanco	2,509	1,410	182	4	521	64	71
53	Rio Grande	5,377	2,092	156	0	1,625	13	49
54	Routt	5,946	2,406	270	0	470	375	53
55	Saguache	1,918	775	88	1	766	4	18
56	San Juan	493	234	21	0	0	21	1
57	San Miguel	1,413	632	60	0	161	4	12
58	Sedgwick	2,029	550	69	0	949	0	4
59	Summit	4,901	1,428	113	0	38	38	24
60	Teller	3,661	1,519	105	3	151	14	18
61	Washington	3,026	733	131	0	2,262	2	14
62	Weld	56,503	16,167	1,792	36	10,321	304	531
63	Yuma	5,075	1,334	216	1	2,967	1	42
STATE TOTALS		1,442,191	345,343	28,190	2,345	67,394	8,495	8,249

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

	Farm Tractors	Trailers	Mobile Homes	Motorcycles	Special Mobile Equipment	Off Highway Special Mobile Equipment	Total Number	Total Receipts	Line No.
55		18,259	8,200	9,238	1,591	825	200,753	\$ 2,226,423.26	1
22		1,150	606	537	63	19	10,908	123,804.38	2
34		12,410	2,445	7,914	1,076	571	180,893	1,938,900.56	3
Ø		366	106	82	29	15	3,137	39,515.80	4
29		933	195	217	32	3	7,471	99,527.07	5
11		584	155	237	24	19	5,473	63,347.42	6
23		9,920	3,157	7,675	654	293	137,512	1,424,945.96	7
2		1,308	726	491	86	80	12,414	138,933.77	8
4		279	123	76	13	3	3,002	42,749.33	9
Ø		556	347	316	44	6	7,046	73,929.02	10
13		705	246	270	5	2	6,759	75,254.47	11
14		138	104	73	4	8	2,593	29,773.66	12
1		315	88	102	10	3	3,414	42,319.75	13
6		253	87	82	11	10	2,009	23,623.66	14
12		2,299	827	728	82	46	19,913	229,172.94	15
Ø	16,381	476	11,776	2,030	1,864	373,613	4,141,204.12	16	
Ø	278	84	72	8	2	2,181	27,846.28	17	
6	1,956	262	737	168	43	16,560	190,693.32	18	
7	900	1,071	388	98	26	11,828	126,855.26	19	
22	741	273	208	30	11	6,147	73,099.40	20	
23	15,313	4,834	10,806	1,161	578	223,214	2,344,516.72	21	
9	2,557	1,465	1,090	127	127	25,011	277,924.98	22	
5	2,040	1,320	788	174	57	20,139	227,314.85	23	
Ø	205	18	129	14	1	2,642	28,746.82	24	
5	1,060	865	275	95	43	9,164	105,619.62	25	
2	894	583	308	37	23	8,468	91,342.13	26	
Ø	76	59	19	Ø	7	647	6,943.13	27	
7	435	77	133	9	7	5,534	64,567.53	28	
14	388	115	57	31	87	2,540	32,053.13	29	
10	21,694	2,508	13,115	1,718	666	274,898	2,947,807.05	30	
9	370	128	99	2	2	3,008	41,255.28	31	
15	967	482	290	29	33	9,996	147,395.89	32	
Ø	712	496	375	57	48	8,301	91,825.71	33	
7	2,300	1,236	865	155	49	22,376	247,537.89	34	
27	9,378	4,324	5,285	601	281	104,447	1,124,380.57	35	
22	760	332	342	47	138	12,511	144,248.63	36	
16	668	324	179	16	10	6,229	83,351.96	37	
13	1,968	762	837	199	56	21,475	271,878.69	38	
31	7,161	3,519	2,632	612	394	66,860	761,455.77	39	
Ø	94	94	56	8	Ø	997	11,051.81	40	
7	1,342	810	291	96	146	10,306	127,996.30	41	
8	1,919	786	429	121	136	15,066	175,553.65	42	
13	2,460	1,357	831	238	153	21,941	257,992.65	43	
18	2,012	1,050	749	209	53	23,197	305,012.88	44	
19	1,788	392	811	112	57	20,400	241,727.03	45	
3	264	157	82	6	9	2,351	26,054.95	46	
Ø	521	327	156	36	Ø	4,727	53,401.63	47	
7	529	216	204	8	50	5,791	78,386.95	48	
Ø	827	489	710	75	68	13,405	136,258.64	49	
16	1,410	672	599	88	45	14,109	179,533.43	50	
13	7,743	2,195	4,839	639	751	102,582	1,131,068.49	51	
5	907	265	206	127	123	6,394	80,495.59	52	
11	1,284	276	487	70	10	11,450	139,143.04	53	
13	1,105	711	550	124	135	12,158	143,995.87	54	
8	488	160	197	8	4	4,435	51,938.26	55	
Ø	66	45	44	Ø	1	926	10,321.41	56	
5	294	122	107	26	19	2,855	31,727.13	57	
7	336	78	144	23	14	4,203	56,701.81	58	
Ø	628	311	362	39	16	7,898	85,657.72	59	
Ø	744	479	245	38	8	6,985	74,460.56	60	
7	624	193	224	24	6	7,246	102,678.70	61	
85	8,011	4,785	3,908	823	552	103,818	1,248,945.91	62	
23	1,118	212	365	46	20	11,420	159,647.40	63	
244	175,191	59,207	95,439	14,126	8,832	2,255,746	\$25,083,213.84		

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY
Calendar 1975

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
TYPE OF LICENSE ISSUED:			
Adult Licenses	498,504	9,205	507,709
Adult Instruction Permits	19,698	147	19,845
Provisional Licenses	48,323	1,016	49,339
Provisional Instruction Permits	6,884	30	6,914
Minor Licenses	2,272	887	3,159
Minor Instruction Permits	48,661	97	48,758
Total Licenses Issued	<u>624,342</u>	<u>11,382</u>	<u>635,724</u>
ENDORSEMENTS:			
Motorcycle	25,687	505	26,192
Motorcycle Only Licenses	736	15	751
Motorcycle Instruction Permits	670	15	685
Colorado I.D. Cards	14,992	74	15,066
School Bus Licenses	3,183	243	3,426
Change of Name and/or Address	181,225	1,418	182,643
EXAMINATIONS:			
Written Tests Given	509,242	7,148	516,390
Written Tests Passed	395,297	5,401	400,698
Written Tests Failed	113,945	1,747	115,692
Driving Tests Given	220,076	3,707	223,783
Driving Tests Passed	197,989	3,595	201,590
Driving Tests Failed	22,087	112	22,199
Vision Referrals	2,162	41	2,203
Physical Referrals	4,283	38	4,321
Oral Examinations	3,951	16	3,967

DRIVER IMPROVEMENT

	Calendar Year	
	1974	1975
RESTRAINT ACTIONS		
Suspensions		
Insurance Termination and Financial Responsibility	8,932	11,122
Point System	16,225	32,870
Driving Under Influence	2,641	2,896
All Other	3,594	5,400
Total Suspensions	31,392	52,288
Revocations		
Driving Under Influence	458	701
Implied Consent	1,886	2,222
All Other	321	892
Total Revocations	2,665	3,815
Denials		
Point System	2,379	2,871
Driving Under Influence	1,412	1,301
Leaving Scene of Accident	142	201
Implied Consent	452	473
Extensions of Denial	1,043	1,276
All Other	78	51
Total Denials	5,506	6,173
Cancellations		
Failed License Exam	278	194
Applied for License Under Restraint	2,140	1,722
All Other	14	1,127
Total Cancellations	2,432	3,043
TOTAL RESTRAINT ACTIONS	41,995	65,319
LICENSE REINSTATEMENTS	29,568	38,626
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	110,150	115,994

PORT OF ENTRY TRUCK ACTIVITIES

Fiscal Ended June 30

	1973	1974	1975	1976
Number of Trucks Cleared	3,005,030	3,183,970	2,984,535	3,136,612
Number of Trucks Weighed	1,203,634	1,378,438	1,356,981	1,625,082
Undeclared Weight picked up at Ports (pounds)	132,633,534	138,937,676	***	***
Applications: GTM	708	759	683	645
PUC	649	1,100	2,697	3,580
SF	692	779	642	646
Special Fuel Permits	65,094	70,621	75,720	93,449
Agricultural Licenses	769	815	1,109	1,309
Number of Health and Brand Inspections	97,877	98,625	87,660	90,740
Agricultural Inspection Certificates	30,237	26,941	25,424	27,135

*** No longer compiled

STATE OF COLORADO DEPARTMENT OF REVENUE



DR 100 (Rev. 3/75) **COMBINED RETAIL SALES TAX RETURN**

SEND TO
COLORADO
DEPARTMENT OF
REVENUE

STATE CAPITOL
ANNEX

1375 SHERMAN
STREET
P. O. BOX 8380

DENVER, COLO.
80201
TELEPHONE
(303)
892-3111

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					MULTI.	ACT
COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE		

USE ACCOUNT NUMBER FOR ALL REFERENCE	PERIOD COVERED			DUE DATE		
	MO.	MO.	YR.	MO.	DAY	YR.

SALES AND USE TAX

1. TOTAL AMOUNT OF MERCHANDISE, SERVICE SALES AND BAD DEBTS PREVIOUSLY DEDUCTED:	\$	
2. LESS DEDUCTIONS:		
A. Service Sales	\$	
B. Sales to Other Licensed dealers, FOR RESALE	\$	
C. Sales to Governmental Agencies and Religious or Charitable Corporations	\$	
D. Sales of Gasoline and Cigarettes	\$	
E. Bad Debts Charged Off, Returned Goods, Trade Discounts and Allowances on which tax has been paid and remitted (Cash discounts are not an allowable deduction).	\$	
F. Trade-Ins for Taxable Resale in Colorado	\$	
G. Sales of Drugs by Prescription and Prosthetic Devices	\$	
H. Other Deductions (Explain)	\$	
I. Total Common Deductions	\$	

MAKE CHECKS
MONEY ORDERS
PAYABLE TO:
COLORADO
DEPARTMENT
OF REVENUE

RETURN
THIS COPY

3. LINE 1 LESS 2-1: common net taxable sales	\$		\$		\$	
a. Less Sales Out of Taxing Area	\$		\$		\$	
4. NET TAXABLE SALES FOR EACH TAX	\$		\$		\$	

COMPUTATION OF TAX

	COUNTY <input type="checkbox"/> 20-31	CITY <input type="checkbox"/> 99-31	RTD <input type="checkbox"/> 62-31	STATE <input type="checkbox"/> 84-31
5. AMOUNT OF SALES TAX	\$	\$	\$	\$
6. ADD: EXCESS TAX COLLECTED				
7. TOTAL				
8. DEDUCT VENDOR'S FEE (Not allowed on Delinquent Returns)		%	%	%
9. SALES TAX DUE				
10. ADD: TAX ON \$ Goods for own use or consumption				
11. TOTAL TAX DUE	(7)	(7)	(7)	(7)
12. PENALTY: 10% of TAX	(1)	(1)	(1)	(1)
13. INTEREST: 1% per MONTH	(11)	(11)	(11)	(11)
14. TOTAL DUE	\$	\$	\$	\$

15. ENTER TOTAL OF ALL APPLICABLE COLUMNS AND ATTACH REMITTANCE ➡ \$

I hereby certify, under penalty of perjury in the second degree, that the statements made herein are to the best of my knowledge true and correct.

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

SALES AND USE TAX RATES

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

DEFINITIONS

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

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1967 - 1976

Year	Sales Tax 1/	Use Tax 2/	Total	Use Tax as a Percent of Total Sales and Use Tax
1976	\$293,153,783	\$29,186,968	\$322,340,751	9.05
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

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

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1969-1976

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1976	\$19,381,781	\$9,805,187	\$29,186,968
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

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

Fiscal Year Ended June 30, 1976

<u>Business Class</u>	<u>Monthly Average No. of Returns</u>	<u>Gross Sales</u>	<u>Deductions</u>	<u>Net Taxable Sales</u>	<u>Percent of Total Net Taxable Sales</u>
Agriculture, Forestry & Fisheries	398	107,094	73,754	33,353	0.33
Mining	133	89,946	60,785	29,161	0.29
Contract Construction	1,237	377,495	256,705	120,792	1.22
Manufacturing	2,192	4,327,125	3,717,987	609,218	6.15
Transportation, Communication, Electric, Gas and Sanitary Services	553	996,946	259,895	737,051	7.44
Wholesale Trade	2,372	3,659,866	2,996,627	663,286	6.69
Retail Trade:					
Building Materials and Farm Equipment	1,725	967,818	335,280	633,752	6.39
General Merchandise	1,773	1,014,209	124,333	889,876	8.98
Food Stores	2,143	1,952,740	355,328	1,597,415	16.12
Automotive Dealers & Service Stations	4,492	2,958,140	1,625,368	1,334,461	13.46
Apparel and Accessory Stores	1,434	422,080	30,036	392,050	3.96
Furniture & Home Furnishings Stores	2,142	469,090	123,205	345,910	3.49
Eating & Drinking Places	4,666	933,150	85,092	848,075	8.56
Miscellaneous Retail Stores	7,992	1,585,767	638,377	947,416	9.56
Finance, Insurance & Real Estate	313	63,836	20,199	43,637	0.44
Hotels & Other Lodging Places	1,488	245,947	22,503	223,479	2.25
Services Other Than Lodging	6,017	1,035,463	589,800	445,700	4.49
Government Facilities	30	10,644	4,466	6,178	0.06
Nonclassifiable Establishments	53	18,706	7,376	11,331	0.11
STATE TOTAL <u>1/</u>	<u>41,156</u>	<u>21,236,063</u>	<u>11,327,116</u>	<u>9,912,142</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.

STATE OF COLORADO
SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1976

---Thousands of Dollars---

Line No.	County	Agriculture	Mining	Contract Construction	Manufacturing	Transportation	Wholesale Trade	Building	General Merchandise	Food Stores
		Forestry & Fisheries				Communication Electric, Gas & Sanitary Services		Materials & Farm Equipment		
1	Adams	4,472	12,254	21,861	200,852	71,338	142,127	48,886	96,199	156,251
2	Alamosa	96	117	391	1,015	4,392	4,922	6,835	4,746	9,901
3	Arapahoe	5,024	887	20,446	135,891	80,139	110,609	54,313	143,509	169,187
4	Archuleta	0	9	41	2,150	256	320	1,662	512	2,047
5	Baca	671	174	454	441	2,338	6,964	6,572	670	3,330
6	Bent	169	20	125	297	1,006	302	1,132	280	3,310
7	Boulder	7,626	1,342	22,166	102,809	55,554	36,467	40,117	38,974	114,647
8	Chaffee	120	1	1,041	1,566	3,848	479	4,098	2,644	8,261
9	Cheyenne	0	0	0	115	584	1,339	476	18	1,198
10	Clear Creek	9	0	295	489	2,281	341	1,396	422	4,189
11	Conejos	2	34	75	70	882	894	539	132	3,693
12	Costilla	26	7	0	98	303	0	645	133	739
13	Crowley	112	0	140	2,600	432	22	859	169	958
14	Custer	8	0	39	6	1	*	70	32	386
15	Delta	846	419	1,939	3,619	8,439	2,083	10,267	2,899	11,732
16	Denver	3,264	9,611	121,559	652,230	226,606	739,487	169,938	205,813	464,480
17	Dolores	*	99	2	103	286	9	1,577	80	620
18	Douglas	236	1,120	1,037	16,947	3,848	4,211	3,607	378	2,740
19	Eagle	5	22	1,782	1,787	2,938	1,609	3,821	1,811	11,058
20	Elbert	132	0	459	738	402	6	324	23	1,070
21	El Paso	3,643	495	15,866	102,874	37,691	68,030	44,545	113,251	146,852
22	Fremont	380	771	1,247	5,358	10,161	1,578	4,222	6,910	13,417
23	Garfield	332	290	1,191	29,352	13,587	5,080	5,753	5,476	16,767
24	Gilpin	0	3	13	53	261	*	11	0	425
25	Grand	37	44	587	1,141	2,889	475	2,160	762	5,480
26	Gunnison	0	148	1,191	851	2,791	1,677	3,770	950	8,144
27	Hinsdale	0	0	0	0	80	21	83	123	121
28	Huerfano	5	465	295	56	2,099	1,858	699	89	4,187
29	Jackson	0	0	4	3,607	26	289	1,352	102	1,381
30	Jefferson	6,181	809	29,816	67,824	84,120	129,106	54,805	145,130	235,645
31	Kiowa	51	0	0	39	685	45	462	155	916
32	Kit Carson	125	15	3,093	1,305	4,176	4,653	12,214	996	4,822
33	Lake	16	34	406	1,091	2,487	909	1,267	1,106	7,070
34	La Plata	2,000	141	3,648	6,435	8,144	4,197	8,919	6,900	18,632
35	Larimer	3,376	1,060	14,430	58,722	36,599	21,091	42,654	38,872	77,532
36	Las Animas	258	280	230	781	4,180	893	2,847	3,268	7,906
37	Lincoln	14	0	979	290	6,458	4,103	2,995	254	1,745
38	Logan	364	640	7,307	177,415	5,555	16,017	10,109	4,715	13,441
39	Mesa	1,198	2,760	20,831	28,318	26,140	42,342	27,239	27,892	43,882
40	Mineral	0	0	2	131	403	1	1,168	5	435
41	Moffat	232	7,908	1,326	4,573	3,070	13,675	3,954	1,505	9,552
42	Montezuma	79	130	1,735	2,150	5,218	7,047	7,854	2,881	14,794
43	Montrose	235	7,387	2,294	3,297	6,180	5,452	10,948	734	14,698
44	Morgan	1,696	492	5,005	12,489	7,809	18,007	9,863	3,604	14,430
45	Otero	492	0	1,533	3,974	14,382	6,030	9,326	6,403	16,096
46	Ouray	0	0	23	7	0	0	547	309	397
47	Park	0	0	35	121	163	14	831	759	687
48	Phillips	252	0	475	932	6,190	154	5,023	271	1,788
49	Pitkin	149	223	1,111	1,981	5,980	144	7,077	1,085	9,269
50	Prowers	9	304	2,592	2,360	3,784	3,034	11,834	5,548	9,314
51	Pueblo	3,558	370	7,359	449,691	42,825	37,943	25,786	49,112	82,691
52	Rio Blanco	42	651	1,207	2,235	3,573	4,668	1,685	461	3,472
53	Rio Grande	24	*	3,392	4,403	7,194	2,017	7,304	1,267	8,370
54	Routt	272	106	1,236	1,836	6,492	1,760	6,509	1,914	7,814
55	Saguache	419	0	340	673	764	59	1,319	34	2,093
56	San Juan	0	0	0	90	*	0	88	16	271
57	San Miguel	0	0	164	287	53	247	595	363	1,532
58	Sedgwick	12	1,009	209	244	755	940	4,792	91	2,623
59	Summit	0	146	762	1,817	3,370	1,772	2,298	318	5,491
60	Teller	1	376	102	426	782	331	2,004	427	2,680
61	Washington	550	22	140	82	5,158	122	2,081	1,141	1,998
62	Weld	6,975	3,532	14,975	88,787	31,799	46,612	44,753	31,255	44,012
63	Yuma	1,229	947	1,415	7,698	4,640	2,064	14,111	2,563	4,602
64	Foreign Corps.	0	1,945	4,896	155,490	14,567	59,908	9,588	16,942	8,186
STATE TOTALS		57,023	59,620	347,315	2,355,110	889,155	1,566,552	774,783	985,408	1,845,756

* Less than \$500.

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

STATE OF COLORADO
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 Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
249,804	34,597	26,601	50,846	76,090	1,131	4,914	35,028	17	1,911	1,235,180	1
13,305	2,917	872	3,875	6,437	71	1,346	5,130	3	0	66,327	2
284,030	58,555	36,874	85,507	114,803	4,243	7,623	101,126	376	1,663	1,415,007	3
4,418	157	0	510	1,705	61	1,378	246	0	76	15,546	4
6,572	454	212	755	6,766	17	202	1,211	0	0	37,806	5
5,729	232	7	550	1,457	5	42	928	0	0	15,592	6
130,118	31,890	24,368	48,668	81,666	724	6,259	34,470	42	895	778,803	7
13,305	950	747	3,875	5,873	37	2,570	2,324	17	64	51,821	8
1,613	106	235	612	4,638	56	88	387	0	0	11,465	9
3,891	399	52	4,050	2,565	*	946	506	0	309	22,140	10
3,259	52	1	561	1,929	1	395	230	0	160	12,909	11
835	28	0	431	663	0	31	44	0	90	4,073	12
2,737	126	97	216	453	0	8	44	0	0	9,145	13
563	0	6	122	624	0	63	28	0	28	1,977	14
10,994	1,531	1,420	2,548	6,468	159	644	2,449	0	19	68,475	15
482,785	92,988	136,132	241,402	312,801	17,517	69,082	296,276	296	1,517	4,243,781	16
775	0	9	141	85	*	25	30	0	0	3,843	17
8,409	557	490	1,634	3,365	*	626	1,496	0	0	50,701	18
6,705	1,572	1,212	14,479	15,788	4,225	16,186	3,209	43	97	88,349	19
2,197	107	21	330	3,354	0	14	222	0	2	9,400	20
232,192	35,488	45,377	108,412	105,852	1,526	18,844	120,848	2,006	884	1,204,679	21
18,856	2,816	2,096	5,183	7,134	44	1,940	2,346	0	256	84,714	22
28,170	3,062	2,551	8,305	13,117	82	5,180	7,229	0	363	145,889	23
102	12	20	1,651	1,399	3	77	98	0	0	4,128	24
6,677	150	55	4,178	4,934	600	6,010	1,006	0	77	37,264	25
5,018	1,276	866	3,079	5,755	782	3,454	1,613	1,182	3	42,852	26
189	0	0	197	323	0	708	6	0	0	1,852	27
6,636	690	43	1,826	1,892	2	606	604	0	0	22,053	28
816	0	69	369	674	1	303	173	0	1	9,165	29
300,889	47,888	43,140	91,823	135,267	7,576	10,095	71,370	166	2,169	1,463,819	30
4,001	24	17	414	529	1	120	189	0	0	7,650	31
12,339	1,381	1,010	3,864	15,356	13	1,525	6,203	658	0	73,747	32
4,897	1,052	397	2,306	4,719	22	931	1,453	*	380	30,544	33
19,550	3,855	2,650	9,576	15,520	193	11,663	4,827	0	20	126,872	34
108,221	17,277	18,635	36,653	58,834	259	10,294	29,062	54	188	573,811	35
11,926	1,562	710	2,612	3,729	63	2,223	2,473	59	1	46,004	36
8,452	290	453	3,145	5,327	6	630	735	0	0	35,875	37
30,179	4,497	3,070	5,025	22,301	59	1,278	7,047	0	0	309,020	38
67,409	12,455	12,059	17,237	33,508	314	5,906	21,707	0	257	391,455	39
303	15	16	99	530	0	641	262	0	10	4,019	40
14,711	1,869	599	2,782	5,223	11	1,099	1,958	0	17	74,065	41
14,550	2,416	2,900	4,179	8,995	7	2,544	5,192	145	0	82,816	42
19,687	2,738	1,674	5,204	13,847	12	1,436	3,508	24	13	99,369	43
30,709	3,506	3,611	5,468	13,764	139	1,208	4,659	1,155	195	137,812	44
14,541	3,317	2,687	3,820	9,075	19	1,591	6,936	*	0	100,222	45
647	0	25	1,108	633	0	562	60	1	0	4,317	46
1,444	73	26	718	880	1	634	308	0	0	6,694	47
7,186	326	206	795	35,589	0	82	1,030	1	0	60,300	48
4,159	6,918	2,679	22,595	21,382	7,478	16,009	3,798	0	0	112,037	49
16,227	2,647	1,500	5,354	15,375	10	2,345	3,439	1,506	4	87,184	50
104,283	12,920	21,665	40,839	35,159	1,268	3,820	24,853	1,010	144	945,296	51
2,523	246	257	940	1,982	15	431	2,466	156	307	27,317	52
9,445	1,759	1,000	1,292	9,328	7	1,699	2,258	0	7	60,768	53
7,827	2,279	900	8,098	8,525	1,304	4,561	2,622	39	34	64,128	54
2,243	76	48	433	3,920	17	248	227	3	5	12,919	55
70	24	9	486	961	0	391	115	0	0	2,523	56
1,661	255	30	1,191	1,059	*	667	476	0	4	8,585	57
6,928	642	598	1,344	2,083	45	292	788	381	0	23,177	58
3,963	1,839	566	8,810	7,413	3,119	4,560	2,368	0	1,355	49,947	59
2,243	456	136	1,468	2,288	*	535	400	0	0	14,655	60
2,744	170	124	810	6,507	*	171	734	0	0	22,552	61
92,286	12,465	12,767	24,782	75,732	2,978	3,574	32,614	0	310	570,208	62
12,846	1,473	1,038	1,965	25,453	16	288	6,009	0	0	88,357	63
60,059	874	939	5,561	37,266	2,564	375	75,510	0	1,527	456,200	64
2,531,846	420,142	418,728	917,114	1,426,671	58,808	243,994	947,137	9,343	15,345	15,869,849	

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

Fiscal Year Ended June 30, 1976

----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	29,161	5.90	\$ 1,668,190	7.86	\$ 433,064	8.07
2	Alamosa	3,114	0.63	72,598	0.34	6,226	0.12
3	Arapahoe	35,248	7.14	1,774,848	8.36	359,843	6.71
4	Archuleta	913	0.18	17,441	0.08	1,895	0.04
5	Baca	1,829	0.37	40,484	0.19	2,678	0.05
6	Bent	1,057	0.21	17,038	0.08	1,445	0.03
7	Boulder	28,896	5.85	932,573	4.39	153,770	2.87
8	Chaffee	3,937	0.80	57,943	0.27	6,122	0.11
9	Cheyenne	999	0.20	11,947	0.06	481	0.01
10	Clear Creek	2,232	0.45	25,343	0.12	3,214	0.06
11	Conejos	1,498	0.30	14,740	0.07	1,831	0.03
12	Costilla	684	0.14	6,500	0.03	2,426	0.05
13	Crowley	627	0.13	9,511	0.04	366	0.01
14	Custer	427	0.09	2,059	0.01	82	0.00
15	Delta	4,692	0.95	92,734	0.44	24,259	0.45
16	Denver	93,312	18.89	6,542,350	30.81	2,298,845	42.84
17	Dolores	475	0.10	4,099	0.02	255	0.00
18	Douglas	2,620	0.53	59,439	0.28	8,737	0.16
19	Eagle	4,856	0.98	91,993	0.43	3,644	0.07
20	Elbert	995	0.20	14,797	0.07	5,397	0.10
21	El Paso	43,463	8.80	1,408,020	6.63	203,342	3.79
22	Fremont	5,448	1.10	97,551	0.46	12,837	0.24
23	Garfield	5,791	1.17	155,463	0.73	9,574	0.18
24	Gilpin	950	0.19	4,823	0.02	695	0.01
25	Grand	3,372	0.68	40,465	0.19	3,201	0.06
26	Gunnison	3,289	0.67	51,562	0.24	8,711	0.16
27	Hinsdale	434	0.09	1,878	0.01	25	0.00
28	Huerfano	1,887	0.38	23,748	0.11	1,695	0.03
29	Jackson	814	0.16	10,519	0.05	1,353	0.03
30	Jefferson	42,654	8.64	1,744,752	8.22	280,977	5.24
31	Kiowa	662	0.13	8,239	0.04	589	0.01
32	Kit Carson	2,555	0.52	76,700	0.36	2,953	0.06
33	Lake	2,013	0.41	37,926	0.18	7,382	0.14
34	La Plata	6,470	1.31	136,560	0.64	9,688	0.18
35	Larimer	24,676	5.00	752,568	3.54	178,757	3.33
36	Las Animas	4,354	0.88	53,396	0.25	7,392	0.14
37	Lincoln	1,822	0.37	40,507	0.19	4,632	0.09
38	Logan	5,237	1.06	459,756	2.16	150,736	2.81
39	Mesa	14,241	2.88	491,222	2.31	99,767	1.86
40	Mineral	429	0.09	4,106	0.02	87	0.00
41	Moffat	2,812	0.57	81,453	0.38	7,388	0.14
42	Montezuma	3,930	0.80	97,706	0.46	14,890	0.28
43	Montrose	5,033	1.02	109,280	0.51	9,910	0.18
44	Morgan	5,785	1.17	203,484	0.96	65,672	1.22
45	Otero	5,424	1.10	138,399	0.65	38,179	0.71
46	Ouray	634	0.13	4,389	0.02	73	0.00
47	Park	1,012	0.20	6,978	0.03	284	0.01
48	Phillips	1,671	0.34	69,720	0.33	9,420	0.18
49	Pitkin	6,305	1.28	119,499	0.56	7,462	0.14
50	Prowers	3,971	0.80	95,758	0.45	8,574	0.16
51	Pueblo	20,526	4.16	1,134,040	5.34	188,744	3.52
52	Rio Blanco	1,679	0.34	35,476	0.17	8,164	0.15
53	Rio Grande	2,902	0.59	68,671	0.32	7,903	0.15
54	Routt	3,849	0.78	68,025	0.32	3,897	0.07
55	Saguache	1,066	0.22	15,564	0.07	2,645	0.05
56	San Juan	524	0.11	2,540	0.01	17	0.00
57	San Miguel	1,214	0.25	9,236	0.04	651	0.01
58	Sedgwick	1,226	0.25	25,936	0.12	2,158	0.04
59	Summit	3,563	0.72	51,056	0.24	1,109	0.02
60	Teller	1,971	0.40	15,383	0.07	728	0.01
61	Washington	1,417	0.29	25,382	0.12	2,829	0.05
62	Weld	18,325	3.71	1,016,253	4.79	446,046	8.31
63	Yuma	3,142	0.64	96,913	0.46	8,556	0.16
64	Foreign Corp. 1/	7,756	1.57	688,536	3.24	232,336	4.33
STATE TOTALS 2/		493,870	100.00	\$21,236,063	100.00	\$5,366,609	100.00

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

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

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

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

---Dollar Amounts in Thousands---

Retail Sales	Percent of State Total	Total Deductions	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax ^{3/}	Line No.
\$ 1,235,180	7.78	\$ 900,556	7.95	\$ 768,711	7.76	\$ 22,294	1
66,372	0.42	23,440	0.21	49,158	0.50	1,426	2
1,415,007	8.92	816,449	7.21	958,399	9.67	27,795	3
15,546	0.10	8,295	0.07	9,146	0.09	265	4
37,806	0.24	22,436	0.20	18,048	0.18	523	5
15,592	0.10	6,912	0.06	10,126	0.10	294	6
778,803	4.91	394,233	3.48	538,388	5.43	15,614	7
51,821	0.33	19,516	0.17	38,428	0.39	1,115	8
11,465	0.07	6,848	0.06	5,099	0.05	148	9
22,140	0.14	9,305	0.08	16,038	0.16	465	10
12,909	0.08	6,846	0.06	7,894	0.08	229	11
4,073	0.03	3,704	0.03	2,796	0.03	81	12
9,145	0.06	5,288	0.05	4,223	0.04	122	13
1,977	0.01	939	0.01	1,121	0.01	32	14
68,475	0.43	43,112	0.38	49,622	0.50	1,439	15
4,243,781	26.74	3,991,163	35.24	2,551,827	25.74	74,007	16
3,843	0.02	1,515	0.01	2,584	0.03	75	17
50,701	0.32	33,280	0.29	26,164	0.26	759	18
88,349	0.56	18,885	0.17	73,108	0.74	2,120	19
9,400	0.06	11,145	0.10	3,652	0.04	106	20
1,204,679	7.59	582,192	5.14	825,843	8.33	23,951	21
84,714	0.53	38,482	0.34	59,068	0.60	1,713	22
145,889	0.92	50,836	0.45	104,627	1.06	3,034	23
4,128	0.03	1,082	0.01	3,741	0.04	109	24
37,264	0.23	12,920	0.11	27,545	0.28	799	25
42,852	0.27	18,320	0.16	33,242	0.34	964	26
1,852	0.01	363	0.00	1,514	0.02	44	27
22,053	0.14	10,553	0.09	13,195	0.13	383	28
9,165	0.06	6,524	0.06	3,995	0.04	116	29
1,463,819	9.22	721,872	6.37	1,022,892	10.32	29,666	30
7,650	0.05	4,991	0.04	3,248	0.03	94	31
73,747	0.46	34,203	0.30	42,497	0.43	1,233	32
30,544	0.19	13,816	0.12	24,110	0.24	699	33
126,872	0.80	45,101	0.40	91,469	0.92	2,653	34
573,811	3.62	353,129	3.12	399,511	4.03	11,587	35
46,004	0.29	20,882	0.18	32,514	0.33	943	36
35,875	0.23	21,229	0.19	19,278	0.19	559	37
309,020	1.95	370,563	3.27	89,193	0.90	2,587	38
391,455	2.47	223,024	1.97	268,213	2.71	7,779	39
4,019	0.03	1,058	0.01	3,048	0.03	88	40
74,065	0.47	32,956	0.29	48,496	0.49	1,406	41
82,816	0.52	43,788	0.39	53,918	0.54	1,564	42
99,369	0.63	41,312	0.36	67,968	0.69	1,971	43
137,812	0.87	113,386	1.00	91,257	0.92	2,647	44
100,222	0.63	73,211	0.65	65,188	0.66	1,891	45
4,317	0.03	870	0.01	3,519	0.04	102	46
6,694	0.04	2,583	0.02	4,395	0.04	127	47
60,300	0.38	51,547	0.46	18,173	0.18	527	48
112,037	0.71	20,333	0.18	99,166	1.00	2,876	49
87,184	0.55	42,129	0.37	53,629	0.54	1,555	50
945,296	5.96	748,022	6.60	386,082	3.90	11,197	51
27,317	0.17	17,657	0.16	17,819	0.18	517	52
60,768	0.38	28,508	0.25	40,163	0.41	1,165	53
64,128	0.40	18,944	0.17	49,082	0.50	1,423	54
12,919	0.08	7,089	0.06	8,476	0.09	246	55
2,523	0.02	511	0.00	2,029	0.02	59	56
8,585	0.05	2,609	0.02	6,628	0.07	192	57
23,777	0.15	11,763	0.10	14,172	0.14	411	58
49,947	0.31	11,117	0.10	39,939	0.40	1,158	59
14,655	0.09	4,458	0.04	10,925	0.11	317	60
22,552	0.14	14,857	0.13	10,532	0.11	305	61
570,208	3.59	689,239	6.08	327,079	3.30	9,486	62
88,357	0.56	46,355	0.41	50,560	0.51	1,466	63
456,200	2.87	448,864	3.96	239,673	2.42	6,951	64
<u>\$15,869,849</u>	<u>100.00</u>	<u>\$11,327,116</u>	<u>100.00</u>	<u>\$9,912,142</u>	<u>100.00</u>	<u>\$287,471</u>	

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

Fiscal Year Ended June 30, 1976

-Thousands of Dollars-

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	398	57,023	967
MINING	133	59,620	846
CONTRACT CONSTRUCTION	1,237	347,315	3,503
MANUFACTURING	2,192	2,355,110	17,668
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS and SANITARY SERVICES	553	889,155	21,375
WHOLESALE TRADE	2,372	1,566,552	19,236
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber & Other Building Materials Dealers	575	385,481	9,631
Heating & Plumbing Equipment Dealers	134	30,645	575
Paint, Glass & Wallpaper Stores	256	45,716	1,044
Electrical Supply Stores	119	33,879	462
Hardware Stores	416	116,345	3,074
Farm Equipment Stores	226	162,715	3,593
Subtotal	1,725	774,783	18,380
GENERAL MERCHANDISE:			
Department Stores	134	550,033	14,624
Mail-Order Houses	75	90,827	2,150
Limited-Price Variety Stores	132	128,735	3,667
Merchandise Vending Machine Operators	87	18,501	172
Direct Selling Organizations	869	23,265	569
Miscellaneous General Merchandise Stores	477	174,045	4,625
Subtotal	1,773	985,408	25,808

STATE OF COLORADO
 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	1,504	1,770,976	44,450
Meat and Fish Markets	112	21,930	608
Fruit Stores & Vegetable Markets	68	3,800	101
Candy, Nut and Confectionery Stores	62	5,082	115
Dairy Products Stores	91	14,543	264
Retail Bakeries	186	19,127	542
Miscellaneous Food Stores	120	10,297	247
Subtotal	2,143	1,845,756	46,327
AUTOMOTIVE DEALERS & GASOLINE SERVICE STATIONS:			
M.V. Dealers (New & Used Cars)	456	1,209,650	24,227
M.V. Dealers (Used Cars Only)	401	92,601	2,087
Tire, Battery & Accessory Dealers	818	195,701	4,184
Gasoline Service Stations	2,328	823,215	4,659
Mobile Home & Trailer Dealers	232	97,119	2,039
Miscellaneous Aircraft, Marine and Automotive Dealers	257	113,560	1,507
Subtotal	4,492	2,531,846	38,702
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing & Furnishings Stores	207	53,638	1,487
Women's Ready-to-Wear Stores	440	84,150	2,360
Women's Accessory & Specialty Stores	26	1,396	39
Children's & Infants' Wear Stores	47	7,310	208
Family Clothing Stores	304	203,412	5,354
Shoe Stores	294	52,380	1,500
Custom Tailors	32	1,898	44
Furriers and Fur Shops	9	2,767	54
Miscellaneous Apparel and Accessory Stores	74	13,192	324
Subtotal	1,434	420,142	11,370

STATE OF COLORADO
 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	1,313	262,773	6,199
Household Appliance Stores	306	58,398	1,517
Radio, Television & Music Stores	523	97,557	2,316
Subtotal	2,142	418,728	10,032
EATING & DRINKING PLACES:			
Eating Places	2,803	584,244	15,898
Drinking Places	1,863	330,869	8,697
Subtotal	4,666	917,114	24,595
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	558	239,618	4,608
Liquor Stores	886	207,837	5,607
Antique and Secondhand Stores	720	33,066	823
Book and Stationery Stores	363	83,202	1,847
Sporting Goods and Bicycle Shops	674	134,700	3,284
Farm and Garden Supply Stores	424	245,808	1,792
Jewelry Stores	427	52,938	1,308
Fuel and Ice Dealers	229	38,390	791
Retail Stores not Elsewhere Classified	3,711	391,112	7,418
Subtotal	7,992	1,426,671	27,478
FINANCE, INSURANCE, and REAL ESTATE	313	58,808	1,266
HOTELS and OTHER LODGING SERVICES	1,488	243,994	6,481
PERSONAL SERVICES OTHER THAN LODGING	6,017	947,137	12,927
GOVERNMENT FACILITIES	30	9,343	179
NONCLASSIFIABLE ESTABLISHMENTS	53	15,345	329
STATE TOTALS <u>1/</u>	41,156	15,869,849	287,421

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

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

Fiscal Year Ended June 30, 1976

<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>
ADAMS	2,430	\$1,668,190,315	\$1,235,180,440	100.00	\$22,293,963
Aurora	304	137,510,489	123,036,431	9.96	2,772,845
Bennett	13	1,629,092	1,555,089	.13	21,238
Brighton	191	69,419,787	59,564,733	4.82	1,287,286
Commerce City	321	435,051,822	287,657,886	23.29	3,588,638
Federal Heights	52	54,179,526	44,969,896	3.64	1,040,359
Northglenn	225	137,387,694	129,910,876	10.52	3,184,821
Strasburg	5	484,270	463,610	.04	11,862
Thornton	261	116,664,854	111,847,046	9.06	2,626,915
Watkins	6	1,914,937	1,837,610	.15	21,245
Westminster	250	79,616,549	72,092,000	5.84	1,669,451
Remainder of County	803	634,331,295	402,245,263	32.55	6,069,303
ALAMOSA	260	72,598,052	66,372,434	100.00	1,425,666
Alamosa	192	58,784,103	53,705,829	80.92	1,186,522
Hooper	6	336,719	301,535	.45	6,165
Mosca	3	54,179	53,595	.08	903
Remainder of County	58	13,423,051	12,311,475	18.55	232,076
ARAPAHOE	2,937	1,744,848,160	1,415,007,101	100.00	27,795,080
Aurora	719	335,882,694	320,864,664	22.68	7,758,421
Byers	24	8,424,810	3,638,343	.26	59,223
Deer Trail	19	1,867,731	1,856,924	.13	20,962
Englewood	1,010	678,532,964	526,301,456	37.19	8,582,042
Glendale	91	109,234,438	94,413,029	6.67	1,872,556
Littleton	563	286,870,045	236,738,064	16.73	5,268,628
Sheridan	98	40,925,862	32,988,675	2.33	547,447
Remainder of County	414	313,109,616	198,205,946	14.01	3,685,801
ARCHULETA	76	17,441,172	15,546,435	100.00	265,264
Arboles	2	53,574	53,574	.34	814
Pagosa Springs	44	8,811,921	8,588,126	55.24	185,809
Remainder of County	30	8,575,677	6,904,735	44.42	78,641
BACA	152	40,483,600	37,805,964	100.00	523,447
Campo	8	295,566	294,283	.78	7,578
Pritchett	7	436,630	403,681	1.07	5,017
Springfield	82	28,318,795	27,372,903	72.40	334,668
Two Buttes	3	490,462	490,206	1.30	8,747
Vilas	4	121,959	121,471	.32	2,163
Walsh	31	5,357,273	5,133,488	13.58	107,028
Remainder of County	19	5,462,915	3,989,932	10.55	58,246

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

Fiscal Year Ended June 30, 1976

<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	88	\$ 17,037,841	\$ 15,592,407	100.00	\$ 293,674
Las Animas	63	13,543,515	12,920,924	82.87	263,232
McClave	2	153,060	142,736	.92	1,809
Remainder of County	23	3,341,266	2,528,747	16.21	28,633
BOULDER	2,408	932,572,977	778,803,019	100.00	15,614,327
Boulder	1,174	527,989,769	453,137,085	58.18	9,269,065
Broomfield	118	70,495,654	63,176,389	8.11	1,139,318
Lafayette	66	14,850,427	9,528,363	1.22	182,750
Longmont	567	211,773,619	166,322,227	21.36	3,571,147
Louisville	46	7,655,187	7,348,461	.94	139,006
Lyons	35	2,802,106	2,682,789	.34	60,394
Nederland	22	2,070,367	2,031,377	.26	42,856
Niwot	22	1,320,411	1,248,434	.16	25,535
Superior	1	43,431	43,106	.01	1,016
Remainder of County	358	93,572,006	73,284,788	9.42	1,183,240
CHAFFEE	328	57,943,409	51,821,405	100.00	1,114,511
Buena Vista	67	11,739,556	11,411,937	22.02	267,078
Nathrop	1	39,961	39,961	.08	955
Poncha Springs	13	1,900,164	1,850,816	3.57	31,919
Salida	154	30,014,317	25,042,085	48.32	552,288
Remainder of County	93	14,249,411	13,476,606	26.01	262,271
CHEYENNE	83	11,946,861	11,465,382	100.00	147,874
Cheyenne Wells	46	8,024,883	7,641,161	66.65	103,103
Kit Carson	22	1,038,701	985,665	8.60	21,882
Remainder of County	16	2,883,277	2,838,556	24.75	22,889
CLEAR CREEK	186	25,342,667	22,139,746	100.00	465,140
Empire	13	789,277	786,204	3.55	14,106
Georgetown	52	4,407,096	4,250,738	19.20	93,835
Idaho Springs	76	13,227,540	12,181,635	55.02	257,465
Silver Plume	6	114,893	114,616	.52	1,686
Remainder of County	40	6,803,861	4,806,553	21.71	98,048
CONEJOS	125	14,739,656	12,908,897	100.00	228,997
Antonito	35	4,300,788	3,732,228	28.91	61,757
La Jara	29	4,960,881	4,695,502	36.37	84,974
Manassa	8	1,332,919	1,016,269	7.87	16,863
Romeo	10	600,220	583,471	4.52	8,453
Sanford	6	312,962	311,785	2.42	7,375
Remainder of County	37	3,231,886	2,569,642	19.91	49,575

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

Fiscal Year Ended June 30, 1976

<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>
COSTILLA	57	\$ 6,499,665	\$ 4,072,997	100.00	\$ 81,104
Blanca	9	729,030	706,996	17.36	16,479
Fort Garland	11	1,264,287	1,253,867	30.78	22,787
San Luis	23	1,703,680	1,694,613	41.61	31,343
Remainder of County	14	2,802,668	417,521	10.25	10,495
CROWLEY	52	9,510,839	9,144,723	100.00	122,499
Crowley	4	771,520	750,217	8.20	16,964
Olney Springs	4	201,600	193,050	2.11	3,059
Ordway	32	7,343,495	7,088,054	77.51	78,894
Sugar City	3	30,296	28,449	.31	752
Remainder of County	10	1,163,928	1,084,953	11.87	22,830
CUSTER	36	2,059,334	1,977,125	100.00	32,512
Westcliffe	23	1,718,677	1,660,528	83.99	25,263
Remainder of County	13	340,657	316,597	16.01	7,249
DELTA	391	92,733,568	68,474,897	100.00	1,439,110
Cedaredge	35	3,647,767	3,435,885	5.02	70,495
Crawford	6	790,447	767,220	1.12	16,238
Delta	141	61,764,167	41,552,845	60.68	884,111
Hotchkiss	36	2,935,526	2,685,974	3.92	58,046
Orchard City	2	60,350	60,350	.09	1,692
Paonia	48	6,691,699	5,870,773	8.57	119,250
Remainder of County	124	16,843,612	14,101,850	20.60	289,278
DENVER City & County	7,776	6,542,350,408	4,243,781,495	100.00	74,006,975
DOLOROS	40	4,098,525	3,843,150	100.00	74,931
Dove Creek	22	3,442,994	3,357,139	87.35	67,896
Rico	5	124,486	123,868	3.22	2,662
Remainder of County	12	531,045	362,143	9.43	4,373
DOUGLAS	218	59,438,532	50,701,345	100.00	758,847
Castle Rock	86	19,624,284	18,513,838	36.52	330,286
Franktown	8	977,382	681,517	1.34	8,793
Monument	71	29,111,367	23,183,134	45.72	276,908
Parker	25	3,529,088	3,268,044	6.45	78,537
Sedalia	10	711,050	659,679	1.30	10,018
Remainder of County	19	5,485,361	4,395,133	8.67	54,305
EAGLE	405	91,992,939	88,349,312	100.00	2,120,255
Basalt	28	5,977,629	5,911,019	6.69	133,336
Eagle	33	10,792,270	8,261,644	9.35	141,483
Gypsum	13	1,463,662	1,428,928	1.62	12,966

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

Fiscal Year Ended June 30, 1976

<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>
Minturn	22	\$ 3,069,544	\$ 3,006,828	3.40	\$ 78,505
Redcliff	4	182,223	181,874	.21	4,250
Vail	209	58,047,770	57,725,965	65.34	1,521,730
Remainder of County	95	12,459,841	11,833,054	13.39	227,985
ELBERT	83	14,797,322	9,400,411	100.00	105,930
Agate	3	3,989,123	2,718,339	28.92	5,394
Elizabeth	17	1,676,320	1,591,728	16.93	32,140
Kiowa	14	1,430,921	1,161,192	12.35	21,295
Matheson	4	77,453	77,453	.82	1,284
Simla	19	5,239,801	1,665,717	17.72	24,803
Remainder of County	27	2,383,704	2,185,982	23.26	21,014
EL PASO	3,622	1,408,020,176	1,204,678,551	100.00	23,951,124
Broadmoor	2	14,495,738	14,485,420	1.20	327,126
Calhan	20	4,990,476	4,271,375	.35	55,303
Colorado Springs	2,901	1,230,188,305	1,052,487,775	87.37	21,519,716
Fountain	52	11,466,949	11,007,286	.91	212,265
Green Mountain Falls	12	739,755	636,023	.05	10,708
Manitou Springs	127	10,648,158	10,299,002	.85	247,984
Palmer Lake	14	763,385	746,134	.06	12,866
Peyton	4	56,197	32,718	.00	528
Ramah	4	81,214	75,710	.01	1,798
Security	50	18,724,151	18,574,954	1.54	427,350
Remainder of County	436	115,865,848	92,062,154	7.66	1,135,480
FREMONT	454	97,550,660	84,713,927	100.00	1,713,087
Canon City	259	64,953,837	59,108,489	69.77	1,228,100
Cotopaxi	2	212,854	188,412	.22	3,765
Florence	68	11,430,650	10,051,457	11.87	209,987
Penrose	7	1,493,878	1,128,566	1.33	24,729
Rockvale	3	208,467	208,467	.25	4,536
Remainder of County	115	19,250,974	14,028,651	16.56	241,970
GARFIELD	483	155,463,016	145,889,121	100.00	3,034,355
Carbondale	46	7,783,770	7,586,751	5.20	148,362
Glenwood Springs	225	108,907,744	101,825,086	69.80	2,193,110
Grand Valley	12	916,266	911,837	.63	14,412
New Castle	16	803,785	796,500	.55	14,368
Rifle	77	19,231,391	18,220,122	12.49	351,318
Silt	16	3,148,696	3,072,471	2.11	38,931
Remainder of County	91	14,671,364	13,476,354	9.22	273,854

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

Fiscal Year Ended June 30, 1976

<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>
GILPIN	79	\$ 4,823,393	\$ 4,128,181	100.00	\$ 108,512
Black Hawk	17	864,500	847,221	20.52	19,094
Central City	39	3,199,802	2,654,297	64.30	74,076
Remainder of County	24	759,091	626,663	15.18	15,342
GRAND	281	40,464,501	37,263,728	100.00	798,854
Fraser	15	1,194,178	1,150,762	3.09	27,494
Granby	61	14,614,459	13,660,762	36.66	290,142
Grand Lake	46	3,459,484	3,402,080	9.13	81,932
Hideaway Park	26	2,715,805	2,712,967	7.28	58,574
Hot Sulphur Springs	9	455,642	454,340	1.22	7,706
Kremmling	37	6,129,712	5,370,368	14.41	115,091
Tabernash	1	52,994	45,073	.12	1,130
Remainder of County	86	11,842,227	10,467,376	28.09	216,785
GUNNISON	274	51,562,385	42,851,540	100.00	964,142
Crested Butte	43	2,761,960	2,687,895	6.27	63,608
Gunnison	156	36,731,127	34,156,487	79.71	742,939
Sapinero	1	157,940	157,940	.37	2,561
Somerset	2	112,043	110,763	.26	2,123
Remainder of County	72	11,799,315	5,738,455	13.39	152,911
HINSDALE	36	1,877,556	1,852,229	100.00	43,933
Lake City	20	804,426	789,395	42.62	17,601
Remainder of County	16	1,073,130	1,062,834	57.38	26,332
HUERFANO	156	23,748,307	22,052,865	100.00	382,729
Gardner	5	292,338	158,423	.72	3,411
La Veta	19	1,869,729	1,836,258	8.33	23,402
Walsenburg	105	18,337,939	16,836,648	76.35	313,538
Remainder of County	27	3,248,301	3,221,536	14.60	42,378
JACKSON	68	10,518,611	9,165,468	100.00	115,859
Cowdrey	2	44,497	44,497	.49	647
Rand	3	92,677	92,677	1.01	2,113
Walden	48	5,350,049	4,526,790	49.39	82,180
Remainder of County	15	5,031,388	4,501,504	49.11	30,919
JEFFERSON	3,555	1,744,751,868	1,463,819,303	100.00	29,665,692
Arvada	577	207,633,906	183,264,357	12.52	4,090,461
Conifer	12	1,739,254	1,655,764	.11	37,882
Edgewater	121	21,043,812	20,024,006	1.37	457,554
Evergreen	104	24,350,456	23,267,911	1.59	526,784
Golden	267	117,142,512	108,822,918	7.43	1,983,977
Indian Hills	5	384,629	184,502	.01	2,042

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

Fiscal Year Ended June 30, 1976

<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>
Kittredge	9	\$ 939,439	\$ 641,232	.04	\$ 7,611
Lakeside	41	37,347,759	35,297,771	2.41	910,034
Lakewood	1,405	770,512,624	668,586,839	45.67	15,435,647
Morrison	30	1,746,949	1,552,110	.11	26,368
Mountain View	15	2,577,606	2,474,606	.17	62,702
Wheatridge	478	245,302,174	214,727,654	14.67	3,842,349
Remainder of County	491	314,030,748	203,319,633	13.90	2,282,281
KIOWA	55	8,239,362	7,650,465	100.00	94,249
Eads	34	5,028,032	4,861,987	63.55	65,140
Haswell	2	287,478	279,430	3.65	3,988
Sheridan Lake	5	1,015,481	1,003,489	13.12	5,779
Remainder of County	14	1,908,371	1,505,559	19.68	19,342
KIT CARSON	213	76,700,037	73,747,155	100.00	1,232,510
Bethune	1	734,499	734,499	1.00	475
Burlington	117	45,362,184	43,443,860	58.91	847,277
Flagler	28	10,172,280	9,742,386	13.21	112,814
Seibert	9	3,624,262	3,619,041	4.91	8,105
Stratton	25	6,420,738	6,216,584	8.43	122,147
Vona	3	1,764,717	1,764,717	2.39	1,723
Remainder of County	28	8,621,357	8,226,068	11.15	139,969
LAKE	168	37,925,978	30,543,867	100.00	699,260
Leadville	111	19,371,854	17,815,673	58.33	406,012
Twin Lakes	0	791	791	.00	23
Remainder of County	57	18,553,333	12,727,403	41.67	293,225
LA PLATA	539	136,559,831	126,871,515	100.00	2,652,810
Bayfield	16	2,174,164	2,015,066	1.59	50,605
Durango	342	101,892,907	95,386,687	75.18	2,095,271
Ignacio	20	2,371,302	2,294,835	1.81	46,608
Remainder of County	162	30,121,458	27,174,927	21.42	460,326
LARIMER	2,056	752,567,890	573,811,306	100.00	11,586,609
Berthoud	49	10,548,151	7,915,731	1.38	94,776
Estes Park	241	34,771,311	33,364,684	5.81	798,536
Fort Collins	916	457,400,163	342,680,919	59.72	7,118,396
Livermore	1	22,952	22,952	.00	367
Loveland	417	143,365,330	111,611,581	19.45	2,207,443
Timnath	4	857,899	605,167	.11	13,687
Wellington	13	1,842,541	1,748,643	.30	17,779
Remainder of County	417	103,759,543	75,861,629	13.23	1,335,625

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

Fiscal Year Ended June 30, 1976

<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>
LAS ANIMAS	363	\$ 53,396,004	\$ 46,003,551	100.00	\$ 943,022
Aguilar	15	1,065,077	1,038,359	2.26	21,267
Branson	1	82,392	82,260	.18	178
Kim	5	188,998	184,502	.40	4,400
Trinidad	276	49,003,876	42,016,733	91.33	870,483
Remainder of County	66	3,055,661	2,681,697	5.83	46,694
LINCOLN	152	40,506,515	35,874,906	100.00	559,105
Arriba	10	4,226,948	4,154,292	11.58	13,912
Genoa	7	2,020,779	1,994,906	5.56	3,309
Hugo	29	7,576,541	4,943,647	13.78	94,710
Limon	89	24,542,657	22,644,348	63.12	427,805
Remainder of County	17	2,139,590	2,137,713	5.96	19,369
LOGAN	436	459,756,078	309,019,841	100.00	2,586,738
Atwood	5	275,362	226,183	.07	4,318
Crook	8	1,941,534	1,891,795	.61	16,413
Fleming	12	957,589	950,191	.31	15,571
Iloff	7	748,372	744,644	.24	16,882
Merino	8	674,101	672,476	.22	4,005
Peetz	4	353,098	351,661	.11	4,960
Sterling	287	235,224,066	99,239,087	32.11	1,909,041
Remainder of County	108	219,581,956	204,943,804	66.33	615,548
MESA	1,187	491,222,207	391,455,353	100.00	7,778,798
Clifton	19	3,970,011	3,706,775	.95	68,826
Collbran	13	1,019,224	978,753	.25	19,049
De Beque	7	377,590	361,409	.09	7,863
Fruita	53	12,564,217	11,637,509	2.97	181,364
Gateway	3	140,714	140,453	.04	3,213
Glade Park	1	1,217	1,217	.00	36
Grand Junction	783	390,926,965	303,390,198	77.50	6,182,870
Mesa	3	212,926	211,623	.05	4,660
Palisade	33	4,681,238	4,520,567	1.15	96,028
Remainder of County	273	77,328,105	66,506,849	17.00	1,214,889
MINERAL	36	4,106,438	4,019,349	100.00	88,402
Creede	22	2,964,138	2,880,723	71.67	67,469
Remainder of County	14	1,142,300	1,138,626	28.33	20,933
MOFFAT	234	81,452,839	74,064,753	100.00	1,406,498
Craig	192	62,067,595	56,293,560	76.01	1,218,252
Dinosaur	9	695,980	694,627	.94	10,869
Maybell	1	9,468	9,468	.01	98
Remainder of County	33	18,679,796	17,067,098	23.04	177,279

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

Fiscal Year Ended June 30, 1976

<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>
MONTEZUMA	328	\$ 97,705,769	\$ 82,815,933	100.00	\$ 1,563,780
Cortez	211	73,580,097	62,480,811	75.45	1,253,237
Dolores	26	3,237,565	2,945,320	3.56	59,375
Mancos	17	3,755,013	3,564,463	4.30	79,914
Remainder of County	74	17,133,094	13,825,339	16.69	171,254
MONTROSE	419	109,279,606	99,369,475	100.00	1,971,235
Cimarron	2	75,319	74,007	.07	1,004
Montrose	244	69,542,508	62,530,695	62.93	1,400,707
Naturita	26	5,910,174	5,359,419	5.39	99,796
Nucla	20	5,220,459	5,160,125	5.19	88,684
Olathe	20	5,762,725	4,449,273	4.48	45,717
Uravan	2	176,823	156,641	.16	4,149
Remainder of County	106	22,591,598	21,639,315	21.78	331,178
MORGAN	482	203,484,099	137,812,330	100.00	2,646,657
Brush	115	26,564,937	22,515,485	16.34	467,475
Fort Morgan	213	109,417,403	63,696,212	46.22	1,449,251
Hillrose	5	145,877	143,781	.10	2,287
Log Lane Village	1	93,712	93,676	.07	2,435
Weldona	2	60,420	60,420	.04	1,524
Wiggins	28	25,216,601	14,353,740	10.42	153,733
Remainder of County	118	41,985,149	36,949,016	26.81	569,952
OTERO	452	138,399,216	100,221,645	100.00	1,890,615
Cheraw	5	677,214	593,147	.59	10,559
Fowler	49	5,746,767	5,055,038	5.04	83,829
La Junta	181	76,721,592	52,123,797	52.01	973,942
Manzanola	14	1,821,758	1,286,400	1.28	17,164
Rocky Ford	114	26,973,648	22,505,057	22.46	493,927
Swink	11	1,495,673	1,119,982	1.12	18,865
Remainder of County	78	24,962,564	17,538,224	17.50	292,329
OURAY	53	4,389,207	4,316,539	100.00	102,043
Ouray	43	3,579,986	3,514,453	81.42	88,507
Ridgway	6	616,405	613,738	14.22	10,516
Remainder of County	4	192,816	188,348	4.36	3,020
PARK	84	6,978,153	6,693,896	100.00	127,499
Alma	5	588,335	565,695	8.45	3,721
Fairplay	23	1,969,776	1,889,272	28.22	42,822
Hartsel	1	375,228	372,278	5.56	2,306
Remainder of County	55	4,044,814	3,866,651	57.77	78,650

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

Fiscal Year Ended June 30, 1976

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
PHILLIPS	139	\$ 69,719,901	\$ 60,299,907	100.00	\$ 527,056
Amherst	5	103,977	103,928	.17	2,026
Haxtun	38	14,331,171	13,156,940	21.82	143,516
Holyoke	71	27,826,191	19,979,759	33.13	300,480
Remainder of County	26	27,458,562	27,059,280	44.88	81,034
PITKIN	525	119,499,375	112,037,460	100.00	2,876,003
Aspen	386	86,654,291	80,449,902	71.81	2,100,957
Snowmass	9	2,904,733	2,894,095	2.58	69,712
Remainder of County	131	29,940,351	28,693,463	25.61	705,334
PROWERS	331	95,757,966	87,184,134	100.00	1,555,369
Bristol	4	7,891,795	7,886,599	9.05	20,556
Granada	14	768,921	754,723	.87	17,777
Hartman	2	62,795	61,278	.07	1,509
Holly	37	8,601,907	7,713,599	8.85	119,878
Lamar	229	66,178,240	59,349,670	68.07	1,200,680
Wiley	10	3,376,650	2,852,802	3.27	63,625
Remainder of County	35	8,877,658	8,565,463	9.82	131,344
PUEBLO	1,711	1,134,040,194	945,296,450	100.00	11,197,076
Avondale	9	1,465,625	1,378,718	.15	30,660
Beulah	6	342,414	337,359	.04	8,536
Boone	10	1,121,082	766,226	.08	10,318
Colorado City	13	1,199,809	805,970	.09	9,333
Pueblo	1,438	961,853,027	806,275,358	85.29	10,367,375
Rye	7	1,009,734	985,352	.10	23,545
Remainder of County	228	167,048,503	134,747,467	14.25	747,309
RIO BLANCO	140	35,475,810	27,317,203	100.00	516,798
Buford	0	449	449	.00	08
Meeker	66	10,173,459	8,947,525	32.75	175,038
Rangely	51	21,977,441	15,179,195	55.57	298,957
Rio Blanco	2	77,093	77,093	.28	1,686
Remainder of County	23	3,247,368	3,112,941	11.40	41,109
RIO GRANDE	242	68,671,385	60,767,887	100.00	1,164,795
Del Norte	45	7,535,212	7,235,650	11.91	149,250
Monte Vista	110	29,088,656	24,150,879	39.74	538,434
South Fork	4	3,178,822	3,101,530	5.10	12,113
Remainder of County	83	28,868,695	26,279,828	43.25	464,998

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

Fiscal Year Ended June 30, 1976

<u>County/City</u>	Monthly Average Number of Returns	Gross Sales	Retail Sales	Percent of County Retail Sales	Net Tax Collections
ROUTT	321	\$ 68,025,433	\$ 64,128,437	100.00	\$ 1,423,472
Hayden	22	3,895,856	2,722,079	4.24	53,123
Milner	2	122,586	122,586	.19	2,328
Oak Creek	19	1,663,883	1,655,801	2.58	38,974
Phippsburg	4	320,223	314,981	.49	7,376
Steamboat Springs	195	45,783,823	44,421,245	69.27	1,014,638
Toponas	2	375,178	375,178	.59	4,137
Yampa	11	686,910	638,573	1.00	16,114
Remainder of County	67	15,176,974	13,877,994	21.64	286,782
SAGUACHE	89	15,564,134	12,918,924	100.00	245,829
Center	38	11,212,850	8,907,075	68.95	168,893
Saguache	21	1,461,080	1,363,934	10.56	26,592
Remainder of County	30	2,890,204	2,647,915	20.49	50,344
SAN JUAN	44	2,539,778	2,522,547	100.00	58,870
Silverton	42	2,517,581	2,500,350	99.12	58,290
Remainder of County	2	22,197	22,197	.88	580
SAN MIGUEL	101	9,235,523	8,584,734	100.00	192,240
Norwood	23	3,378,599	2,871,245	33.45	58,156
Placerville	2	133,060	131,537	1.53	1,321
Telluride	55	4,500,217	4,424,386	51.54	112,539
Remainder of County	22	1,223,647	1,157,566	13.48	20,224
SEDGWICK	102	25,935,500	23,777,128	100.00	411,033
Julesburg	70	18,599,308	16,578,131	69.72	291,875
Ovid	12	1,270,914	1,251,097	5.26	18,347
Sedgwick	8	757,783	753,953	3.17	10,961
Remainder of County	12	5,307,495	5,193,947	21.85	89,850
SUMMIT	297	51,055,724	49,946,553	100.00	1,158,332
Blue River	1	22,081	22,081	.04	281
Breckenridge	92	14,332,057	14,146,723	28.32	371,666
Dillon	42	7,828,480	7,369,253	14.75	141,465
Frisco	66	10,569,826	10,314,466	20.65	224,440
Silverthorne	24	3,720,787	3,676,951	7.36	72,487
Remainder of County	73	14,582,493	14,417,079	28.88	347,993
TELLER	164	15,383,011	14,655,419	100.00	316,885
Cripple Creek	46	3,438,140	3,323,083	22.67	72,367
Victor	16	638,943	635,433	4.34	13,674
Woodland Park	58	9,185,822	8,707,193	59.41	190,616
Remainder of County	45	2,120,106	1,989,710	13.58	40,228

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

Fiscal Year Ended June 30, 1976

<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>
WASHINGTON	118	\$ 25,381,592	\$ 22,552,298	100.00	\$ 305,470
Akron	68	15,826,999	13,521,797	59.96	241,031
Anton	0	14,161	14,161	.06	398
Cope	6	4,816,850	4,784,093	21.21	4,217
Otis	17	2,594,189	2,136,590	9.47	27,061
Woodrow	2	119,916	119,916	.53	2,351
Remainder of County	26	2,009,477	1,975,741	8.77	30,412
WELD	1,527	1,016,253,238	570,207,919	100.00	9,486,010
Ault	31	12,360,231	11,850,558	2.08	88,334
Dacono	9	217,742	210,042	.04	5,386
Eaton	48	37,326,191	14,807,878	2.60	230,922
Erie	21	3,059,550	2,206,092	.39	30,536
Evans	48	29,033,800	19,839,518	3.48	444,725
Firestone	5	683,612	654,951	.11	16,935
Fort Lupton	62	23,391,381	19,993,269	3.51	424,901
Frederick	11	1,461,656	1,442,032	.25	27,800
Garden City	23	9,613,672	4,307,978	.76	99,314
Gilcrest	10	1,440,959	958,895	.17	17,555
Greeley	770	733,419,488	365,393,891	64.08	5,941,101
Grover	6	333,663	317,910	.06	7,271
Hudson	17	6,757,515	4,519,010	.79	40,556
Johnstown	27	8,652,308	7,283,011	1.28	101,768
Keenesburg	25	5,756,320	5,482,900	.96	100,571
Kersey	14	2,063,296	2,036,202	.36	44,090
La Salle	32	13,859,717	12,140,696	2.13	211,535
Lochbuie	2	15,082	13,643	.00	396
Mead	7	2,418,959	1,927,149	.34	7,064
Milliken	10	2,016,488	1,674,979	.29	37,890
Nunn	7	208,428	208,246	.04	3,622
Pierce	7	2,978,093	1,315,333	.23	17,502
Platteville	18	3,004,928	2,953,009	.52	39,236
Raymer	4	2,323,379	2,271,534	.40	28,182
Rosedale	4	4,527,580	3,761,142	.66	85,690
Severance	5	1,351,100	1,345,107	.24	6,883
Windsor	40	9,954,136	9,841,369	1.73	163,720
Remainder of County	265	98,023,964	71,451,575	12.50	1,262,525

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

Fiscal Year Ended June 30, 1976

<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>
YUMA	262	\$ 96,913,185	\$ 88,356,743	100.00	\$ 1,466,343
Eckley	5	319,593	319,437	.36	4,608
Idalia	6	1,684,456	1,682,525	1.90	13,544
Joes	8	1,142,620	1,137,639	1.29	27,231
Kirk	5	2,501,966	2,476,968	2.80	20,238
Wray	88	36,221,985	32,049,823	36.27	496,638
Yuma	101	45,034,623	41,229,380	46.66	713,200
Remainder of County	49	10,007,942	9,460,971	10.72	190,884
Out-of-State Companies	<u>646</u>	<u>\$ 688,535,772</u>	<u>\$ 456,200,012</u>	Ø	<u>\$ 6,950,874</u>
STATE TOTALS	<u>41,156</u>	<u>\$21,236,063,065</u>	<u>\$15,869,849,232</u>	Ø	<u>\$287,470,678</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, 1976)

Line No.	County	County Tax Rate	Cities and Rates	Line No.
1	Adams	None	Arvada, 2% - 1/1/74; Aurora, 3% - 12/1/74; 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, 3% - 2/1/76.	1
2	Alamosa	None	Alamosa, 1% - 1/1/63	2
3	Arapahoe	None	Aurora, 3% - 12/1/74; Cherry Hills, 2% - 1/1/68; Englewood, 3% - 10/1/70; Glendale, 2 1/2% - 1/1/74; Greenwood Village, 3% - 7/1/72; Littleton, 3% - 11/1/70; Sheridan, 3% - 7/1/74	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% - 1/1/74; Louisville, 2% - 7/1/76; 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	1% - 7/1/76	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	Canon City, 2% - 1/1/76	22
23	Garfield	None	Carbondale, 2% - 7/1/71; Glenwood Springs, 2% - 12/1/75; Rifle, 2% - 12/1/73; Silt, 2% - 1/1/76	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; Marble, 2% - 7/1/76; 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, 3% - 2/1/76; Wheat Ridge, 2% - 1/1/76	30
31	Kiowa	None		31
32	Kit Carson	None		32
33	Lake	1% - 7/1/72		33
34	La Plata	1% - 7/1/76	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	35
36	Las Animas	None	Trinidad, 2% - 1/1/73	36
37	Lincoln	None		37
38	Logan	None	Sterling, 1% - 1/1/75	38
39	Mesa	None	Fruita, 2% - 1/1/76; Grand Junction, 2% - 1/1/76; Palisade, 1% - 1/1/70	39
40	Mineral	1% - 7/1/71		40
41	Moffat	2% - 7/1/75		41
42	Montezuma	None	Cortez, 2% - 11/1/74; 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	Ft. Morgan, 2% - 1/1/76	44
45	Otero	None		45
46	Ourray	None	Ourray, 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, 2% - 1/1/75	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	Monte Vista, 1% - 1/1/75	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, 2% - 7/1/72	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	Dillon, 2% - 7/1/76; Breckenridge, 2% - 1/1/76; Silverthorne, 2% - 7/1/76	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, 2% - 1/1/76; Ft. Lupton, 1% - 1/1/71; Greeley, 1% - 1/1/69; Johnstown, 2% - 1/1/71; Lochbuie, 2% - 7/1/75; Platteville, 2% - 7/1/76; Windsor, 1% - 1/1/71;	62
63	Yuma	None		63
64	RTD	1/2% - 1/1/74	Regional Transportation District: Boulder, Denver, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas county.	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.