

COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT FOR FISCAL YEAR 1976-1977
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

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* During the fiscal year 1976-1977, the Executive Director was Joseph F. Dolan who resigned August 1, 1977 to accept an appointment as U.S. Attorney for Colorado. The Deputy Director was Roland J. Brumbaugh who resigned January 15, 1978 to accept an appointment as an Assistant U.S. Attorney for Colorado.

January, 1978

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POPULATION BY COUNTIES

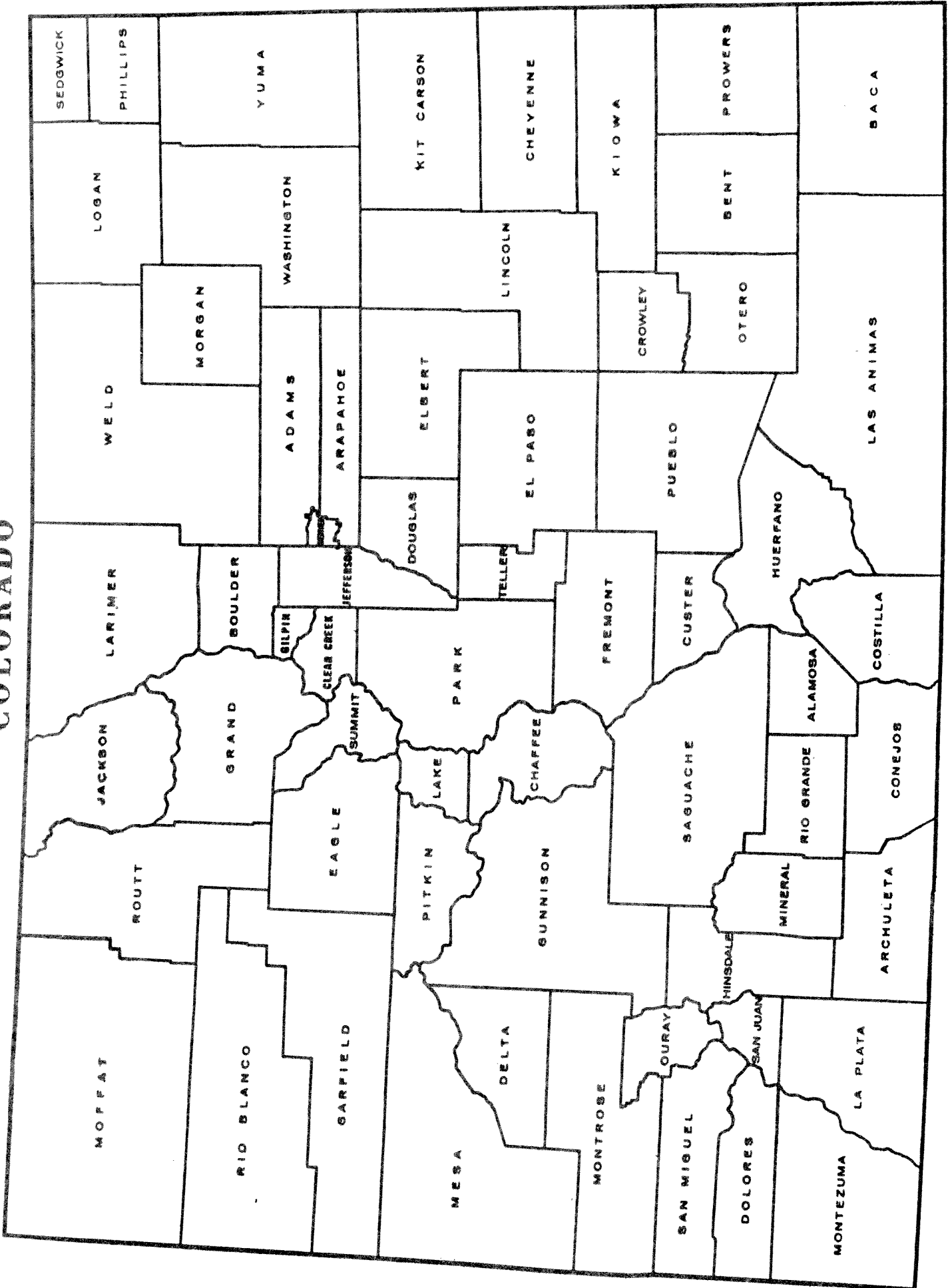
County	Census 1960 ^{a/}	Census 1970 ^{a/}	July 1, 1977 ^{b/}
Adams	120,296	185,789	223,300
Alamosa	10,000	11,422	12,100
Arapahoe	113,426	162,142	235,000
Archuleta	2,629	2,733	3,600
Baca	6,310	5,674	5,800
Bent	7,419	6,493	6,500
Boulder	74,254	131,889	170,200
Chaffee	8,298	10,162	11,900
Cheyenne	2,789	2,396	2,200
Clear Creek	2,793	4,819	5,600
Conejos	8,428	7,846	8,200
Costilla	4,219	3,091	3,200
Crowley	3,978	3,086	3,300
Custer	1,305	1,120	1,300
Delta	15,602	15,286	19,000
Denver	493,887	514,678	487,300
Dolores	2,196	1,641	1,600
Douglas	4,816	8,407	19,500
Eagle	4,677	7,498	11,200
Elbert	3,708	3,903	6,300
El Paso	143,742	235,972	288,500
Fremont	20,196	21,942	26,300
Garfield	12,017	14,821	18,800
Gilpin	685	1,272	1,900
Grand	3,557	4,107	6,400
Gunnison	5,477	7,578	9,000
Hinsdale	208	202	600
Huerfano	7,867	6,590	6,600
Jackson	1,758	1,811	1,900
Jefferson	127,520	233,031	337,200
Kiowa	2,425	2,029	2,000
Kit Carson	6,957	7,530	7,700
Lake	7,101	8,282	8,600
La Plata	19,225	19,199	23,900
Larimer	53,343	89,900	124,400
Las Animas	19,983	15,744	16,400
Lincoln	5,310	4,836	4,900
Logan	20,302	18,852	19,800
Mesa	50,715	54,374	66,900
Mineral	424	786	900
Moffat	7,061	6,525	10,400
Montezuma	14,024	12,952	14,800
Montrose	18,286	18,366	21,500
Morgan	21,192	20,105	21,600
Otero	24,128	23,523	23,900
Ouray	1,601	1,546	1,900
Park	1,822	2,185	4,100
Phillips	4,440	4,131	4,500
Pitkin	2,381	6,185	9,800
Prowers	13,296	13,258	13,600
Pueblo	118,707	118,238	123,600
Rio Blanco	5,150	4,846	5,200
Rio Grande	11,160	10,494	10,800
Routt	5,900	6,592	10,600
Saguache	4,473	3,827	4,100
San Juan	849	831	900
San Miguel	2,944	1,949	2,400
Sedgwick	4,242	3,405	3,500
Summit	2,073	2,665	6,500
Teller	2,495	3,316	6,400
Washington	6,625	5,550	5,800
Weld	72,344	89,297	110,800
Yuma	8,912	8,544	9,100
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,636,000</u> ^{c/}

^{a/} Official U.S. Census tabulation.

^{b/} Preliminary July 1, 1977 estimates by Colorado Division of Planning

^{c/} County sums may not equal state total due to rounding.

COLORADO



ORGANIZATION AND ADMINISTRATION

REPORT OF THE EXECUTIVE DIRECTOR

This is the Annual Report of the Colorado Department of Revenue to the Governor and the General Assembly as required by statute (Section 24-35-102, C.R.S. 1973.) The period covered in the Report is 1976-77, a year in which the Department Executive Director was Joseph F. Dolan and the Deputy Director was Roland J. Brumbaugh.

In 1976-77, the Department continued its special efforts at increasing compliance, equity and efficiency. Compliance, the extent to which all taxes due the State are actually paid, is difficult to measure, but appears to be quite high. The Department's corporate audit program, the tax fraud unit, agent training program, Multistate Tax Commission activities and the other efforts exemplify the Department's commitment to compliance.

Equity involves assuring that all taxpayers are treated alike within the limitations of law. Efforts in the area range from issuance of new and revised regulations and handbooks to reorganizing and cross-training of taxation staff.

The Department has consistently made efficiency a high priority. Internally, the Management Analysis section, the Data Processing Systems Section and Divisional management have made important contributions to efficiency in 1976-77. Relative to such external reviews as the Management and Efficiency Task Force Report, the financial audit of the State Auditor, the Driver Improvement Audit and the soon-to-be released Departmental performance audit, the Department performed very well and essentially is in full compliance. Efficiency can be seen in the number of Full-Time Equivalent Employees (FTEs) authorized in 1976-77. The number was 1,483.5 FTE, about 2.0 FTE less than the year before and about 20.0 FTE less than the year before that. Departmental employees as a proportion of State population shows a similar decline. Page 37 shows cost of administration as a percent of collections. The 1976-77 figure is 1.93%, the lowest percentage since 1953.

Other objectives were pursued in 1976-77. Many are longer range objectives and several years will need to pass before their impact can be judged. Changing the nature of Taxpayer Service is one such long-range objective. The Individual Income Tax itself is changing, going from a tax collection program toward an instrument of public policy in several areas. The Department increasingly felt pressure from this new direction in 1976-77 and is attempting to make changes to respond to the change.

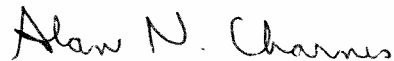
Continued modernization of the Department's automated data processing remains a long-range objective. Increased on-line capacity is expected to reduce costs, speed service and improve accuracy. Certain inter-departmental planning efforts and other systems analyses already completed may have set the stage for important changes in Departmental automation in the future.

The Motor Vehicle program remains at a high level of service. For this Division of the Department, achievement is measured in numbers of people served, cost of the service, backlogs and complaint levels. Multi-year usage of license plates, expansion of ADP terminal capacity, new audio-visual testing programs, automating certain aspects of the Driver Improvement Section, and opening a new Drivers License office all contributed to the high performance level of this Division.

In addition to being a status report on the work of the Revenue Department, this Annual Report is intended to be a guidebook to the State's tax structure. By tax source, the reader will find the tax rates, historical collection data, licensing information, county breakdown and much useful information.

Although the Department is operating under new leadership in 1977-78, the objectives are essentially the same as for the year of this Report. Many of the objectives may be reshaped as changes occur in public attitudes, Federal legislation, Colorado legislation and in the economy, but the basic objectives of the Department will remain the same.

Sincerely,



Alan N. Charnes

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 11 district offices as follows:

419 San Juan ALAMOSA, CO 81101	Court House 201 Ensign FORT MORGAN, CO 80701
1905 - 3rd Street BOULDER, CO 80302	310 - 9th Street GLENWOOD SPRINGS, CO 81601
2735 East Yampa COLORADO SPRINGS, CO 80909	225 North 4th Street GRAND JUNCTION, CO 81501
Court House P.O. Box 481 DELTA, CO 81416	620 - 4th Avenue GREELEY, CO 80631
Court House 1060 - 2nd Avenue DURANGO, CO 81301	1202 West 13th PUEBLO, CO 81003
	120 West 3rd Avenue SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for \$200,000.

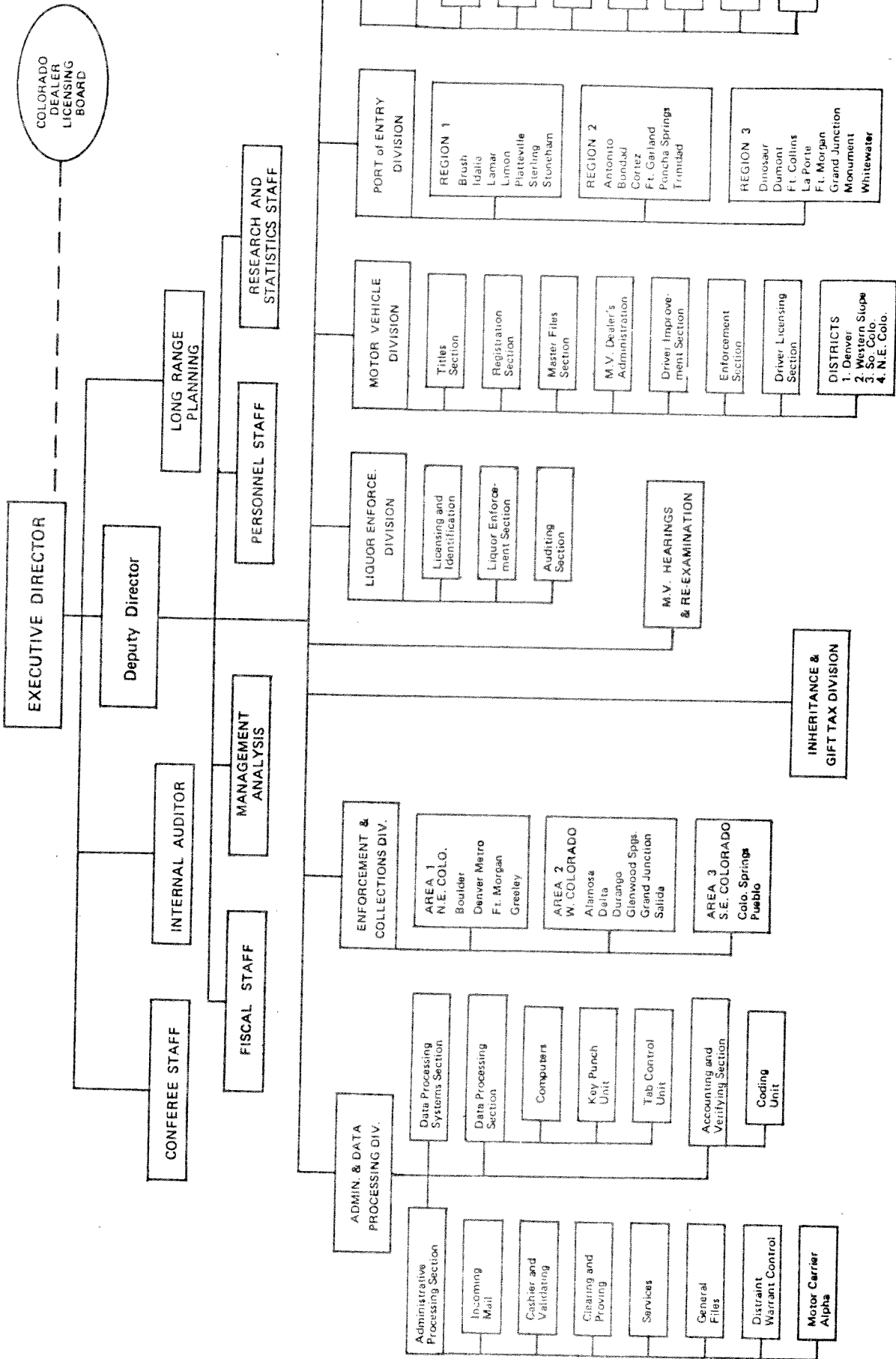
General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; inheritance and gift tax; gross ton mile tax; motor fuel and 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

COLORADO DEPARTMENT OF REVENUE



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 Fifty-First General Assembly, First Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Administration:

S.B. 99 -- Procedure and administration - dissolution of partnerships. Includes partnerships in the statutory provisions governing the collection of income, gross ton-mile, passenger-mile, motor and special fuel, cigarette, sales, and use taxes from corporations in the process of dissolution. Imposes a penalty of the total amount of the tax not collected on all officers of a corporation and members of a partnership who willfully fail to pay such taxes.

Effective July 1, 1977. Amends 39-21-116; adds 39-21-116.5.

S.B. 103 -- Department of revenue - insufficient fund checks - penalty. Requires the executive director of the department of revenue to assess a \$5 penalty against a person who issues a check in payment of taxes, licenses, or fees collectible by the department which is returned for insufficient funds. Does not apply to checks issued pursuant to the penalty assessment provisions governing traffic offenses.

Effective July 1, 1977. Adds 24-35-114.

S.B. 140 -- Administration and enforcement. Specified certain offenses as grounds for discharge of an officer or employee of the department of revenue and imposes a penalty for such offenses upon conviction. Imposes a penalty, in addition to any other penalty provided by law, for persons committing fraud in matters concerning the department of revenue.

Effective July 1, 1977. Adds 39-21-112(7), 39-21-118.

S.B. 147 -- Administration and procedure. Adds new definitions for "department", "executive director", and "person", to the existing definition for "taxpayer" to clarify various portions of the procedural and administrative statutes for the specific taxes administered by the department of revenue.

Effective June 19, 1977. Amends 39-21-101.

S.B. 151 -- State Controller -- expense voucher procedures. Provides for authorization of expenses by the use of manual or facsimile signature of the head of the department, institution, or agency or an authorized agent on commitment vouchers submitted to the state treasurer.

Effective May 27, 1977. Amends 24-30-202(5)(a).

S.B. 384 -- Department of revenue -- qualifications of deputy director. Deletes the requirement that the deputy director of the department of revenue be a law school graduate, admitted to the Colorado Bar, and have 3 years' experience in tax law or tax administration.

Effective May 27, 1977. Amends 24-35-107(2).

H.B. 1071 -- Exemption from tax liens - certain leased property. Permits the filing of a memorandum of lease with the department of revenue with a fee of \$2.50 (as an alternative to recording the lease with the county recorder) to show that property used by an employer or retailer is leased, and not subject to the tax liens available to the state to assure collection of income tax withheld or sales and use taxes collected by retailers or others. This exemption from lien also applies to leased motor vehicles properly registered in this state in the name of the lessor, but a lien does apply to any interest, credit, or the like received by the lessee in the property by virtue of the lease.

Effective June 19, 1977. Amends 39-22-604(7)(c), 39-26-117(1)(b).

H.B. 1524 -- Penalties for failure to pay state taxes on time. Increases penalties for taxpayers against whom the department of revenue has to issue 6 or more distraint warrants to enforce collection, the new penalty being the greater of \$50 or 30% of all delinquent taxes plus penalties and interest due thereon, keeping the penalty for from 3 to 5 distraint warrants.

Effective July 1, 1977. Amends 39-21-114(7).

H.B. 1164 -- Department of revenue - notice procedures. Authorizes the department of revenue to give notice by first class mail directed to the last address of the person being notified on file with the department, instead of by registered or certified mail or personal service, in cases of delinquent chain store licenses, rejected claims for tax refunds, decisions after hearings in tax refund cases, and estimated sales taxes, penalty, and interest due.

Effective July 1, 1977. Amends 21-49-105(2), 39-21-104, 39-26-118(2)(a).

Alcoholic Beverage:

- S.B. 92 -- Arts License - extended hours. Provides that an arts licensee may obtain an extended hours license.

Effective May 24, 1977. Amends 12-47-128(5)(c)(II).

- S.B. 131 -- Fermented malt beverages and alcoholic beverages - credit sales. Prohibits the state licensing authority from making any rule regulating credit sales of any fermented malt beverage or any alcoholic beverage.

Effective May 27, 1977. Adds 12-46-105(2); amends 12-47-105(2)(a).

- H.B. 1056 -- Application to state licensing authority - restrictions. Deletes a requirement that the state licensing authority not consider an application by or on behalf of the same person within 2 years of a prior denial to conform state licensing authority criteria to that of local licensing authorities, and adds the types of licenses created in 1976 to those so limited.

Effective March 16, 1977. Amends 12-47-107(3).

- H.B. 1068 -- Purchase of alcoholic beverages from retail package store by certain licensees. Provides that tavern and arts licensees may purchase not more than \$100 worth of alcoholic beverages from a package retailer during a calendar year.

Effective March 16, 1977. Adds 12-47-119.5(2), 12-47-120.5(4).

- H.B. 1080 -- Fermented malt beverages and alcoholic liquors - excise tax returns. Conforms the data of filing beer and liquor excise tax returns to the data on which payment of the tax is made, the 20th day of each month.

Effective May 24, 1977. Amends 12-46-111(3), 12-47-127(4).

- H.B. 1101 -- Requirement of citizenship. Deletes the requirement of citizenship for licensure of pharmacists and druggists, physicians, nursing home administrators, optometrists, psychiatric technicians, beer licensees, morticians, shorthand reporters, veterinarians, accountants, child health associates, practical nurses, psychologists, and liquor licensees.

Effective March 16, 1977.

- H.B. 1176 -- Liability for excise tax. Increases from one quart to one gallon or 4 liters the amount of alcoholic liquor that one arriving on an international flight at an airport in this state may bring into this state from a foreign country without liability for the Colorado excise tax.

Effective June 10, 1977. Amends 12-47-126(3).

H.B. 1243 -- Limited winery license. Creates a new "limited winery" license for the manufacture of not more than 100,000 gallons of wine using not less than 75% Colorado grown fruit. Specifies the limits of such license, the fees therefor, and the tax on the wine produced and includes the new license in the applicable provisions of the "Colorado Liquor Code". Provides for repeal of the new category of license effective January 1, 1983.

Effective July 1, 1977. Adds 12-47-103(7.5), 12-47-112(1)(a.1), 12-47-113.1(1), 12-47-123(1)(a)(IV), 12-47-127(1)(a); amends 12-47-128(2), 12-47-129(1)(2).

H.B. 1367 -- Distance of liquor outlets from educational facilities - exemptions. Removes the restrictions on the location of liquor outlets near educational institutions for certain classes of licensed businesses. These include licensed premises located or to be located on land owned by a municipality; to an existing licensed premises on land owned by the state, or to a liquor license in effect and actively doing business before a principal campus of an educational institution was constructed.

Effective June 4, 1977. Amends 12-47-111(2), 12-47-139(1)(d)(I)(II).

Appropriations:

S.B. 580 -- Supplemental appropriation - department of revenue. Amends the 1975 long bill to decrease the total appropriation to the department of revenue by \$11,989. Amends the 1976 long bill to increase the total appropriation to the department by \$23,696.

Governor purported to veto portion on June 20, but failed to meet constitutional filing date - legal effect subject to court determination.

S.B. 581 -- Appropriation - long bill. For the expenses of the executive and judicial departments of state government for the fiscal year commencing July 1, 1977.

Effective June 20, 1977.

Income Tax:

S.B. 97 -- Income tax - certificates of nonresidence. Repeals the statutes which allowed nonresidents who desired to establish a temporary residence in Colorado to obtain a certificate of nonresidence.

Effective July 1, 1977. Amends 39-22-103(10).

S.B. 101 -- Income tax - withholding tax reports. Provides that an employer withholding less than \$600 (rather than \$300) of withholding tax each quarter shall file a quarterly return and remittance.

Effective July 1, 1977. Amends 39-22-604(4)(a)(b)(d).

S.B. 129 -- Income tax - part year residents. Eliminates a part-year resident's option of computing Colorado income tax by applying to the tax of a full year resident a fraction based on the number of months the taxpayer was a Colorado resident and requires a part-year resident to file a Colorado return.

Effective January 1, 1978. Amends 39-22-116(2)(3)(5); repeals 39-22-116(1).

S.B. 139 -- Income tax - declaration and payment of estimated taxes. Increases the amount of the minimum estimated income tax which must be declared and paid quarterly to \$200 net for any tax year, for both resident and nonresident individuals. Deletes provisions relating to filing of a state estimated tax declaration if a federal declaration is required after the start of the taxable year.

Effective January 1, 1978. Amends 39-22-605(1), 39-22-605(2)(6).

H.B. 1082 -- Income tax - graduated food sales tax credit or refund. For the taxable year 1977 only, the food sales tax credit against the state income tax is put on a graduated basis, computed by dividing the number of food sales tax credit exemptions shown on the tax return into the total Colorado adjusted gross income reported on the return, the result being referred to as the average adjusted gross income. If that average is \$3,000 or less, the food sales tax credit rate is \$16 per food sales tax exemption shown on the return; if between \$3,000 and \$4,000, the food sales tax credit rate is \$11 per exemption, and if it is over \$4,000, the credit remains at the \$7 per exemption available under prior law. The graduated credit or refund is in lieu of any other such credit or refund.

Effective July 15, 1977. Adds 39-22-118(5).

H.B. 1197 -- Real property tax credit against income tax. Increases the maximum credit or refund allowed for property taxes paid from \$400 to \$410 and raises the maximum allowable income limits for single and married persons to be eligible for such credit or refund. Repeals the net worth limitation that persons had to meet to be eligible for the credit or refund.

Effective July 7, 1977. Amends 39-22-120(2)(a)(2)(b)(3)(c)(5)(c). Repeals 39-22-120(3)(b).

H.B. 1260 -- Income tax - consolidated returns by affiliated group corporations. Allows an affiliated group of corporations, as defined by federal law to elect to make a consolidated income tax return in lieu of separate returns, in accordance with rules of the executive director of the department of revenue. Requires all corporations which have been members of the group during the taxable year to be included, and makes the election irrevocable for 4 years unless approved by the executive director.

Effective May 18, 1977. Amends 39-22-305.

H.B. 1390 -- Income tax - check-off for nongame wildlife. Provides for a check-off box on state income tax returns to indicate that a certain amount of a taxpayer's refund be designated for the preservation of threatened species of nongame wildlife, which amount is to be appropriated to the division of wildlife of the department of natural resources. Provides for repeal of the check-off system January 1, 1984.

Effective January 1, 1978. Adds 39-22-701, 702, 703, 704.

H.B. 1402 -- Income tax - corporations - allocation of income. Authorizes a deduction from federal taxable income of any amount treated as a section 78 dividend under section 78 of the internal revenue code. Prohibits a corporation from carrying back a net operating loss to any year in which a different method of allocating or apportioning income was used to determine the income tax liability of such corporation. Allows a corporation to carry forward a net operating loss to a year in which it uses a different method of allocating or apportioning income than it used in the period in which the loss occurred upon the approval of the executive director of the department of revenue.

Effective May 26, 1977. Amends 39-22-304(3); adds 39-22-504(5).

H.B. 1498 Income tax - limitations on assessment of deficiencies. Provides that, in cases in which the taxpayer has been audited by the state for the year for which a state tax return is in question, and an agreement has been reached thereon, no additional assessment can be made for that year other than deficiencies based on adjustments made in the taxpayer's federal return by federal authorities.

Effective July 1, 1977. Amends 39-21-107(2).

H.B. 1499 -- Income tax - assessment of deficiencies limitations. In cases in which the normal time limitations for assessing deficiencies in state income taxes have been tolled or otherwise extended provides that, no additional assessment can be made for a tax year other than deficiencies based on adjustments made in the taxpayer's federal return by federal authorities if the taxpayer has been subject to a state audit for that year and has agreed to settle by payment of amounts shown due by the audit.

Effective July 1, 1977. Adds 39-22-601(6)(g).

H.B. 1519 -- Income tax deduction for alternative energy devices. Creates a deduction from a taxpayer's Colorado adjusted gross income for purposes of the state income tax equal to the cost of causing the installation, construction, reconstruction, remodeling, or acquisition of an alternative energy device in any building owned by said taxpayer. Applies to devices placed into service on or after January 1, 1977.

Effective June 19, 1977. Adds 39-22-113(4)(c)(I)(II)(III); amends 39-22-304(3), 39-22-402(2), 39-22-112.

H.B. 1655 -- Income tax - adjusted gross income of a resident individual. Allows the portion of any gain received during the taxable year from a qualified sale to be deducted from federal adjusted gross income in the determination of Colorado adjusted gross income. Defines "qualified sale" to mean a good faith sale of real or personal property to a buyer who initiates the transaction to purchase real or personal property of the seller and who had or could have obtained the power to condemn such property, if the transaction was not between persons defined in section 267 (b) of the internal revenue code. Applies to all taxable years commencing on or after January 1, 1978.

Effective July 1, 1977.

H.B. 1709 -- Income tax exemption for student loan discharges. Provides that any discharge of a loan to a student pursuant to a provision of a student loan program providing for such discharge for services rendered by the student is exempt from resident individual income taxation. Applies to taxable years beginning January 1, 1977.

Effective July 7, 1977. Adds 39-22-110(3)(k).

Inheritance and Gift Tax:

S.B. 77 -- Gift tax returns -- sworn statement not required. Authorizes the filing of a gift tax return without the need of a sworn statement, but requires a signed declaration, under penalty of perjury in the second degree, that the return is true and correct as to every material matter.

Effective July 1, 1977. Amends 39-25-109(1).

S.B. 78 -- Inheritance tax statements - sworn statement not required. Authorizes the filing of an inheritance tax property statement without the need of a sworn statement, but requires a signed declaration, under penalty of perjury in the second degree, that the property statement is true and correct as to every material matter.

Effective July 1, 1977. Amends 39-23-138(1).

S.B. 100 -- Inheritance and gift taxes - administration. In general provides that the enforcement and collection procedures for inheritance and gift taxes be compatible with the administration of other taxes collected by the department of revenue. Authorizes the executive director of the department of revenue to consent to a transfer of a safe deposit box without an inventory being taken. Alters the definition of "notice of assessment". Changes the "report of assessment" to the "report of appraisement and assessment of inheritance tax" and defines the new term and adds a definition of "receipt for inheritance tax". Declares that as to corporations or institutions the securities or assets of such entities include shares in, or registered bonds of, or other interests in the corporation or institution. Rewrites the procedure for the assessment and payment of the inheritance tax. Authorizes the executive director to waive the penalty for failing to make and file a return if such failure was due to reasonable cause and not willful neglect. Repeals a provision concerning objection to gift tax assessment.

Effective July 1, 1977. Amends 39-10-111(1), 39-21-102, 39-21-103(1)(4)(6), 39-21-104, 39-21-106(1), 39-21-112(1), 39-21-113(1)(b); adds 39-21-114(1)(d), 39-23-102(10.5); amends 39-23-102(a)(11), 39-23-139(2)(b), 39-23-142, 39-25-113(1). Repeals 39-25-115.

S.B. 511 -- Statute revision - taxation - proceeds of insurance. Deletes an obsolete statutory reference concerning the charging of debts against the proceeds of insurance, and repeals an obsolete provision concerning the taxation of such proceeds.

Effective May 26, 1977.

H.B. 1007 -- Inheritance and successions - exemptions. Provides an exemption from the inheritance and succession tax for insurance proceeds on the life of a decedent, annuity contracts owned by him, and payments from pension or profit-sharing plans if such proceeds or payments are made in annual or more frequent installments over the life of the surviving beneficiary and such beneficiary has no right to commute such proceeds or payments into a lump sum.

Effective May 14, 1977. Amends 39-23-107, 39-26-126.

H.B. 1092 -- Inheritance tax - exemptions and rates of tax. Increases the value of assets received by a spouse from the decedent which is exempt from the state inheritance tax from \$30,000 to \$75,000, in the case of a minor child of the decedent under age 18 rather than 16 from \$15,000 to \$37,500, and for other persons in Class A (lineal descendants, etc.) from \$10,000 to \$25,000. Increases the rate of the inheritance tax by 1% at each point at which the tax goes up on a graduated scale. The rates vary from 3% on amounts received (in excess of exemptions) by close relative to 20% in the case of unrelated persons. Applies in the case of persons dying on or after January 1, 1978. Provides for reimbursement of deficiencies to the old age pension fund caused by such change.

Effective January 1, 1978. Amends 39-23-118(2)(a), 39-22-623(1)(f) 39-23-112(1)(a)(b)(1)(c)(1)(d).

H.B. 1189 -- Inheritance tax - valuation of agricultural land. Authorizes the same method of valuing agricultural land which is used for property tax purposes in computing the amount of inheritance taxes due when the estate of a decedent is composed partially of agricultural land. This method of valuation involves consideration of the earning or productive capacity of such lands during a reasonable period of time, capitalized at a rate of 11½%. Improvements on such land are to be valued in the regular manner. Provides for reimbursement of deficiencies to the old age pension fund caused by the change in valuation.

Effective July 1, 1977. Adds 39-23-142(3)(4)(5).

Motor and Special Fuel:

S.B. 102 -- Motor fuel tax - collection - penalties. Establishes a penalty of \$10 or 10% of the tax due, whichever is greater, for failure to file a statement or pay the tax when due in addition to other penalties.

Effective July 1, 1977. Amends 39-27-105(2).

S.B. 132 -- Special fuel tax - diesel-powered passenger vehicles. Imposes an additional annual registration fee for diesel-powered private passenger vehicles as follows: \$30 if the vehicle weighs 4,000 pounds or less, \$40 if it weighs more than 4,000 but less than 6,500 pounds, and \$60 if it weighs 6,500 pounds or more. Exempts special fuel used for the operation of such diesel-powered vehicles from 7¢ per gallon special fuel tax, and repeals the provision concerning temporary special fuel permits to purchase diesel fuel. States the intent of the general assembly that no appropriations shall be required to carry out the act.

Effective January 1, 1978. Amends 39-27-102(3)(a), 4(a), 5(a); adds 42-3-123(4.5), repeals 39-27-102(4)(b).

S.B. 571 -- Gasoline and special fuel. Exempts all sales of special fuel used for operating of farm vehicles when they are being used as such from sales tax. Rewrites the use tax exemption for motor fuel and extends such exemption to special fuel used for farm vehicles when they are being used as such.

Effective July 1, 1977. Amends 39-26-114(1)(a)(VII), 39-26-203(1)(c).

H.B. 1622 -- Motor fuel tax - exemptions. Exempts any amount of motor fuel which a person brings into Colorado in an ordinary passenger car fuel tank from the motor fuel tax. Formerly, only 20 gallons were so exempt.

Effective July 1, 1977. Amends 39-27-102(2)(b).

Motor Vehicle:

- S.B. 38 -- Use of highways by pedestrians. Pedestrians are required to stay off the roadway when walking along highways or facing traffic and as near the roadway's outside edge as possible when there is no sidewalk or road shoulder, except when hitchhiking. Allows the driver or passenger of a disabled vehicle to hitchhike without any restriction as to where he stands. Requires pedestrians to yield to emergency vehicles by leaving the roadway.

Effective June 19, 1977.

- S.B. 43 -- Identification cards - fee. Increases the fee for the issuance of an identification card or duplicate card to a person without a driver's license from \$2.00 to \$3.50. For persons 60 years of age or older, no fee is to be charged.

Effective July 1, 1977. Amends 42-2-406(1).

- S.B. 44 -- Mandatory revocation of license - new offenses. Requires the department of revenue to forthwith revoke the license of any driver convicted of vehicular assault or criminally negligent homicide while driving a motor vehicle.

Effective April 1, 1977. Amends 42-2-122(1)(a).

- S.B. 48 -- Drivers' records as evidence in court. Provides that properly certified copies of certain drivers' records, including drivers' histories, are to be admissible in all courts of record as prima facie proof of the information they contain.

Provides that the official seal of the department of revenue used for such certification may be a rubber stamp which produces a facsimile of the department seal.

Effective June 1, 1977. Amends 42-2-118(2); adds 42-2-118(3).

- S.B. 49 -- Drivers' licenses - fees for restoration. Increases the fee for restoration of a driver's license from \$13 to \$20.

Effective July 1, 1977. Amends 42-2-124.

- S.B. 56 -- Driver's licenses - implied consent - penalties. Provides that the period of revocation of a driver's license on the ground of refusal to submit to a blood alcohol test shall be 3 months for the 1st revocation and 12 months for any 2nd or subsequent revocation or denial during any 5-year period. Requires any person whose license is revoked on such ground to file and maintain proof of financial responsibility before a new license is issued. Prohibits the issuance of a license to anyone whose license would be subject to suspension or revocation for motor vehicle offenses involving alcohol. Requires a

person whose license has been suspended, cancelled, or revoked pursuant to the implied consent law to pay the restoration fee.

Effective June 1, 1977. Amends 42-2-103(3)(c), 42-2-124(3), 42-4-1202(3)(e), 42-7-406(1); repeals 42-2-122(1)(j).

- S.B. 69 -- Motorized bicycles - regulation and registration - appropriation. Distinguishes motorized bicycles from other vehicles and provides for the regulation and registration of such motorized bicycles. Prohibits local authorities from establishing any requirements for the registration and licensing of motorized bicycles. Appropriates \$10,102 to the department of revenue for the implementation of the act.

Effective July 1, 1977. Amends 42-1-102(6)(44)(45)(46)(47), 42-4-107(1)(2)(3)(4)(5)(6)(8)(12), 42-4-218(1)(a), 42-4-220(1)(b), 42-4-221(3), 42-4-1203(1), 42-4-1204(1); adds 42-102-47(b), 42-4-107(12.5), 42-4-107.5, 42-4-109(1)(2).

- S.B. 111 -- Motorcycles and motor-driven cycles - helmets. Abolishes the requirement that operators of motorcycles or motor-driven cycles and their passengers wear protective helmets. Retains the requirement of goggles or eyeglasses with lenses made of safety glass or plastic.

Effective May 20, 1977.

- S.B. 194 -- Disabled veterans - exemption from certain fees and taxes. Provides that the exemption from certain vehicle registration fees and from specific ownership taxes is for veterans who incurred their disabilities prior to May 7, 1975, and who receive federal compensation for a 50% or more permanent disability. Authorizes the specific ownership tax exemption as to a Class C motor vehicle only if it weighs less than 5,500 pounds.

Effective June 1, 1977. Amends 42-3-103(5), 42-3-123(3)(a).

- S.B. 214 -- Mobile homes subject to ad valorem taxation - appropriation. Replaces the existing specific ownership taxation of mobile homes with an ad valorem tax based on valuations for assessment set by county assessor and mill levies of local taxing jurisdictions. Actual values of mobile homes are to be determined by the assessor in the same manner as are actual values of conventional homes; except that the maximum value of a mobile home cannot exceed 75% of its retail delivered price when new reduced by an exemption for furnishings and for depreciation. Requires the property tax administrator to establish schedules for furnishings and for depreciation. Establishes the assessed value of a mobile home at the same level as for a conventional home, currently set at 30% of actual value.

Provides for the treatment of mobile homes as personal property for tax sale purposes, but provides for a 3-year redemption period for mobile home owners similar to the owners of conventional homes.

Requires the owner of a mobile home to pay all ad valorem taxes and to acquire a state permit prior to the removal of such a mobile home from a county.

Maintains existing title requirements for mobile homes in order to allow enforcement of the sales and use tax, but repeals provisions concerning the registration of such vehicles.

Makes an appropriation of \$868,310 to counties and other local governments to provide revenues that otherwise would be totally lost during 1978 because of the delayed payment provisions of the property tax law. Specifies that such counties and local governments are to receive in two payments the amount of specific ownership tax receipts on mobile homes they received during 1977.

Effective January 1, 1978.

- S.B. 231 -- Emissions inspection of certain vehicles - appropriation. Requires the state air pollution control commission to recommend motor vehicle emission standards for vehicle exhaust gases to the general assembly by January 1, 1979, which body is to adopt or amend them by July 1, 1979. Requirements for emission inspection stations and inspectors are provided for (fleet owners may conduct their own stations) and, beginning January 1, 1980, 1977 and later models registered in 9 front range counties extending from Larimer and Weld to El Paso are to be subject to the emission inspection provisions. Inspections are to be once annually with vehicles to be assigned months. New vehicles will be given certificates automatically without inspection for the first period of up to 12 months. Starting January 1, 1980 (or later by regulation) all 1977 and later models in counties other than the 9 specified may be required to get an exemption certificate, and such certificates are to be displayed on the vehicle. Emission inspection stations are to issue certificates of emission denial, with reasons attached, for vehicles not meeting the standards, and to keep records thereon. A 10-day period for any necessary repairs to meet the emission standards and the time may be extended. Emission inspection certificates are to be sold to inspection stations for 20¢ apiece, and the stations can charge up to \$5.20 per inspection. Misdemeanor penalties are provided for displaying an invalid certificate or for not having a valid certificate. Rewrites the provisions specifying studies by the department of health and revenue concerning the control of motor vehicle exhaust emissions, and training programs for inspectors are authorized, with an appropriation from the vehicle emission cash fund of \$133,400 to the department of health and \$24,000 to the department of revenue.

Effective July 1, 1977. Amends 42-2-123(b)(c), 42-4-301(1), 42-4-302(4)(d), 25-7-105(1)(6), 25-7-106, 25-7-106(1)(3), 25-7-127, 25-7-128(2)(3), 25-7-128(4)(6); adds 42-4-307---315.

S.B. 288 -- Camper trailer safety standards. Eliminates the 32-foot length limitation from the definition of "camper trailer" for purposes of regulating their manufacture, including safety standards.

Effective May 26, 1977.

S.B. 320 -- Registration fees. Clarifies that the county clerk and recorder or the manager of revenue retains 30¢ per registration of a motor vehicle, and includes validation tabs and stickers as authorized evidence of registration for purposes of determining the sum to be retained.

Effective May 26, 1977. Amends 42-1-210.

S.B. 321 -- Specific ownership tax - fee for receipt. Provides a fee of \$2 for a receipt evidencing payment of the specific ownership tax on Class A personal property for each item of such property. Provides that the fee shall be deposited in the highway users tax fund and includes the fee as a source of revenue for said fund.

Effective June 9, 1977. Amends 42-3-106(6); adds 43-4-203(1)(d).

S.B. 339 -- Traffic offenses - penalty assessments. Provides that receipt of payment by mail by the department of revenue prior to the forwarding of penalty assessment notices constitutes payment when due, deletes the requirement of payment within 10 days after issuance of the written notice of violation, and provides that the time specified in the notice shall be at least 20 days after the arrest rather than 5 days.

Effective June 1, 1977. Amends 42-4-1505(2)(a)(3); adds 42-4-1501(b).

S.B. 500 -- Statute revision - motor vehicle dealer's or wholesaler's license. Repeals a provision concerning grounds for denial, suspension, or revocation of a motor vehicle dealer's, wholesaler's, or used motor vehicle dealer's license declared unconstitutionally vague by the court of appeals.

Effective June 1, 1977. Repeals 12-6-118(3)(j).

S.B. 503 -- Penalties for misdemeanor traffic offenses. Allows failure to appear in court to be treated as a traffic conviction against a defendant who fails to appear on a charge of driving under the influence when the defendant has been issued a summons and notice to appear. Amends the schedule of fines for specified misdemeanors involving traffic offenses. Permits placement in a state-approved alcoholism treatment facility of a person after the person has been arrested and charged with driving under the influence and such charges have been placed on the records.

Effective July 1, 1977.

- S.B. 519 -- Periodic registration. Authorizes the department of revenue to register certain vehicles periodically at 12-month intervals instead of on a calendar-year basis, and conforms procedural requirements to such change.

Effective January 1, 1978. Adds 42-3-102(62.5), 43-3-101.1; amends 42-3-102(1), 42-3-105(5), 42-3-106(7)(21), 42-3-108, 42-3-109, 42-3-111(1)(a)(7)(c), 42-3-112(2), 42-3-114(1)(a)(2), 42-3-115(1), 42-3-116(1), 42-3-117(1), 42-3-123(19)(a)(III); repeals 42-3-123(1).

- H.B. 1039 -- Signal equipment - special purpose vehicles. Makes miscellaneous amendments to the motor vehicle statutes relating to audible and visual signal equipment on authorized service vehicles and others, including the following: broadens definition of emergency vehicle and defines authorized service vehicle; makes more specific the requirements for audible and visual warning equipment on emergency vehicles; specifies the use of warning lights on service vehicles, which vehicles are to be designated by rule of the state department of highways according to the services they perform; provides for the use of warning lights in colors other than red depending on the services performed; changes lighting requirements for snowplow and snow removal equipment from blue to yellow; and requires pedestrians to yield to emergency vehicles.

Effective July 1, 1977.

- H.B. 1040 -- Suspension of drivers' licenses - hearings. Extends the period of time within which a hearing is held by the department of revenue to determine whether a driver's license should be suspended from 10 days to 20 days after the date of notice. Authorizes a 60-day, instead of a 30-day, extension in the time for holding such a hearing, and provides for a hearing on suspension or revocation within 60 days, instead of 30 days, after application therefore following failure to appear.

Effective April 1, 1977. Amends 42-2-123(8)(9)(12).

- H.B. 1041 -- Accident reports. Increases from \$100 to \$250 the amount of damages resulting from a motor vehicle accident which requires an accident report to be filed with the executive director of the department of revenue.

Effective February 16, 1977. Amends 42-7-202(1).

- H.B. 1123 -- Drivers' licenses renewals - when examined. Provides that applicants for renewal of drivers' licenses who have not received more than 2 moving violations totaling not more than 7 points during the period of the expiring license need not be reexamined other than tests of eyesight or other examinations which the applicant's physical limitations indicate desirable.

Effective July 1, 1977. Adds 42-2-110(1.5).

H.B. 1196 -- Disposition of funds received from motor vehicle carriers. Provides that certain fees collected by the public utilities commission from motor vehicle carriers, contract carriers, commercial carriers, and towing carriers shall be transmitted to the state treasurer for credit to the highway users tax fund instead of the public utilities commission motor carrier fund.

Effective July 1, 1977. Amends 40-10-109, 40-11-108, 40-12-105, 40-13-108.

H.B. 1255 -- Driver's licenses - point system schedule. Adds to the offenses for which points are assessed against a driver's license upon conviction failure to yield the right-of-way to pedestrians in certain situations and failure to exercise due care for a pedestrian and specifies the points to be assessed therefor.

Effective July 1, 1977. Adds 42-2-125(5)(2) (aa)--(dd).

H.B. 1365 -- Titles - second and junior mortgages - notation. Provides that the holder of a second or junior mortgage on a motor vehicle which as a Colorado certificate of title can file such mortgage for public record and have its existence noted on the vehicle's certificate of title. Sets forth the mechanics of having such notation made.

Effective July 1, 1977. Adds 42-6-127.5.

H.B. 1523 -- Records of auto camps and hotels. Eliminates the need for licensing auto camps and hotels, while keeping the requirement that they keep records of all automobiles using their premises reserved exclusively for patrons on forms approved by the state patrol.

Effective May 20, 1977.

Sales Tax:

S.B. 72 -- Sales and use tax - exemption. Includes used trucks, trailers, and truck bodies as well as new ones in the exemption provided by law for such vehicles which are to be used exclusively out-of-state or in interstate commerce. Also includes new or used truck-tractors in the exemption. Broadens the exemption by allowing vehicles to be delivered by licensed Colorado dealers in addition to manufacturers.

Effective July 1, 1977. Amends 39-26-114(1)(a)(1x)(x), 39-26-203(1)(p)(q).

S.B. 130 -- Sales tax - exemption - application for refund. Corrects a statutory reference relating to applications for refunds or credits when the sales tax has been paid on the sale of commodities that are exempt from the tax.

Effective May 26, 1977. Amends 39-26-114(2)(d).

S.B. 161 -- Sales tax - transfer of assets of business organizations. Exempts from the definition of "sale" or "sale and purchase" for purposes of the sales tax the division of partnership assets among the partners; the formation of a corporation or a partnership and the transfer of assets thereto in exchange for stock or a partnership interest; the transfer of assets in the formation or dissolution of a professional corporation; the dissolution of a corporation and the distribution of assets to shareholders; the transfer of a parent corporation's assets to a subsidiary, and vice versa; the transfer of a partnership interest; the transfer in a reorganization which qualifies under the federal tax law; and the repossession of personal property by a chattel mortgage holder or foreclosure by a lienholder.

Effective June 3, 1977. Amends 39-26-102(10).

S.B. 213 -- Sales tax - procedures for county and municipal tax. Requires the executive director of the department of revenue to furnish the governing body of each municipality and county a monthly listing of all sales tax returns filed by retailers therein, and directs the governing body to notify the executive director within 90 days of any retailers omitted from the list. Also requires the executive director to report monthly, identifying licensed vendors within the municipality or county and, where a memorandum of understanding concerning the control of confidential data has been executed, including the amount of tax from each vendor. Imposes a criminal penalty on any local official or employee who discloses confidential information, and requires that he be dismissed from office. Restricts the use of confidential information in court proceedings.

Effective May 26, 1977. Amends 29-2-106(4).

S.B. 390 -- Local sales tax - exemption of construction and building materials. Provides that construction and building materials on which a use tax has been collected by a town, city, or county shall be exempt from the sales tax imposed by such local government if the materials are delivered by a retailer or his agent to a site within the limits of the local government.

Effective July 1, 1977. Amends 29-2-105(1)(b).

S.B. 574 -- Sales tax - exemption on property leased for limited time. Allows the department of revenue to permit the lessor of personal property leased for not more than 3 years to acquire such property free of sales or use tax, in exchange for his agreement to collect sales tax from the lessee on all lease payments.

Effective July 15, 1977. Amends 39-26-102(23). Adds 39-26-114 (1)(a)(XII).

H.B. 1070 -- Sales tax exemptions - sales of insulin. Exempts all sales of insulin in all forms dispensed pursuant to the direction of a licensed physician from the sales tax.

Effective January 1, 1977. Amends 39-26-114(1)(a)(V).

H.B. 1187 -- Sales tax - exempts nonresident purchasers of motor vehicles. Exempts purchases of motor vehicles by nonresidents for use outside the state from the state sales tax, until June 30, 1979, when the exemption provision is repealed. Calls for the director of the department of revenue to attempt to negotiate agreements with adjacent states concerning the collection of sales taxes on motor vehicles, and report thereon to the fifty-second general assembly.

Effective July 23, 1977. Adds 39-26-113(5).

H.B. 1192 -- Sales and use tax - schedules for computation. Authorizes the executive director of the department of revenue to approve schedules or systems for computing the 3% state sales and use taxes, and eliminates the statutory table which governed the tax on fractional parts of each dollar for sales or storage or acquisition charges or costs.

Effective July 1, 1977. Amends 39-26-106(1), 39-26-202.

H.B. 1297 -- Use tax exemptions. Restates the use tax exemption for motor fuel and special fuel used for the operation of farm vehicles, and deletes the use tax exemption for alcoholic beverages.

Effective January 1, 1978. Amends 39-26-203(1)(c), 39-26-203(1)(j).

H.B. 1502 -- Limited sales tax exemption for common carriers by rail. Provides a sales tax exemption to common carriers by rail operating in interstate or foreign commerce of all sales of construction and building materials for maintenance of their railroad tracks, but provides that the actual use of such materials shall be subject to state and local use taxes.

Effective July 1, 1977. Adds 39-26-114(1)(a)(XI).

H.B. 1535 -- Sales and use tax - exemptions. Exempts from sales and use taxes transfers, without consideration, of property to be used out of state in selling products normally sold at wholesale by the transferor, sales of property for 90 days or less of testing and the like, if the ultimate use of the property in manufacturing or similar type of activity occurs outside the state, and the sales of special fuels for the operation of farm vehicles on farms.

Governor purported to veto on July 15, but failed to meet constitutional filing date - legal effect subject to court determination.

Severance Tax:

H.B. 1076 -- Imposition of a severance tax upon the extraction of certain minerals and mineral fuels in this state. Effective January 1, 1978, provides for a state severance tax to be levied upon the extraction of certain minerals and mineral fuels in this state as follows:

For metallic minerals, imposes such a tax at a rate of 2.25% of all gross income in excess of \$11,000,000. Authorizes a credit against such tax for property taxes of up to 50% of the severance tax liability.

For molybdenum ore, imposes such a tax at a rate of 15 cents per ton of molybdenum ore.

For oil and gas, imposes such a tax upon gross income at varying percentages as follows:

under \$25,000	2%
\$25,000 and under \$100,000	3%
\$100,000 and under \$300,000	4%
\$300,000 and over	5%

Authorizes a credit against such tax for 87 1/2% of property taxes on oil and gas leaseholds and royalties and interests therein.

For coal, imposes such a tax at a rate of 60 cents per ton of coal produced from surface mining operations and at a rate of 30 cents per ton of coal produced from underground mining operations. Exempts from such taxes the first 8,000 tons of coal produced each quarter. Authorizes a credit against such taxes for the mining of lignite coal of 50% of the severance tax liability. Provides for an adjustment to the rate of tax based upon fluctuations in the index of wholesale prices for all commodities as prepared by the bureau of labor statistics of the United States department of labor.

For oil shale, imposes such a tax on commercial oil shale facilities 90 days after the facility reaches a daily average of 50% of its design capacity at a rate of 1% of gross proceeds for the first year, 2% for the second, 3% for the third, and 4% for the fourth and each succeeding year. Exempts from such a tax the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater. Authorizes a 25% credit against such tax for shale oil produced from underground in situ methods.

Creates a local government severance tax fund in the department of local affairs to provide impact assistance to local governments. Provides that varying percentages of severance tax revenues from metallic minerals, molybdenum ore, coal, and oil shale are to be credited to the fund. A portion of the moneys in such fund are to be distributed to municipalities and counties where the workers of the mine or related facility reside and the remaining moneys are to be distributed by the executive director of the department of local affairs to those political subdivisions socially or economically impacted by the development of minerals or mineral fuels. Creates an energy impact assistance advisory committee to advise the executive director in the making of such distributions.

Creates a severance tax trust fund in the office of the state treasurer. Provides that varying percentages of severance tax revenues

from metallic minerals, molybdenum ore, coal, and oil shale are to be credited to the fund. The fund is to be perpetual and held in trust as a replacement for depleted natural resources.

Effective January 1, 1978. Amends 39-7-102, 39-21-102, 39-21-103(1), 39-21-106(1), 39-21-107(1), 39-21-108(1)(a), 39-21-109(1), 39-21-110(1)(2)(3), 39-21-113(1)(a), 39-22-110(2)(b), 39-22-606(1)(10); repeals 34-23-101(1)(f), 39-22-505; adds Article 29 to Title 39.

Other:

H.B. 1168 -- Filing and remitting procedures. Provides that reports, claims, tax returns, statements, remittances, or other documents required to be filed with or paid to the state or any political subdivision thereof relating to taxes shall be deemed filed with and received by the public officer or agency to which addressed on the date shown by the cancellation mark, or, if established by competent evidence as provided, on the date mailed. Provides for the filing of such documents on the next business day if the date for filing falls upon a legal holiday or weekend.

Amends the definition of "employee" for withholding tax purposes to exclude individuals not residents or domiciled in Colorado who perform services in any phase of motion picture or television production or television commercials for less than 120 days a year.

Effective July 1, 1977. Adds 29-2-110, 39-1-120, 39-21-118, 39-23-169, 39-25-119.

H.B. 1539 -- Determinations of eligibility for public assistance - additional requirements - appropriation. Requires county departments of social services and the district attorney for the county to exchange monthly reports relating to investigations, prosecutions, and recoveries involving fraudulent activities by applicants or recipients for public assistance. Authorizes counties to issue identification cards to all recipients of assistance except food stamps, and requires some employees of county departments to receive a minimum of 8 hours of training in fraud detection annually.

Requires a county department receiving an application for public assistance other than food stamps to make an independent verification of the facts stated on the application, by checking employment, unemployment, school records, vital statistics, and motor vehicle records and to report discrepancies, which are to be investigated promptly. Requires the department of revenue to furnish counties information necessary for administering public assistance, and gives the county part of the state's share of funds recovered. Deductions from future public assistance are to be made for excess assistance received through fraud to the extent allowed by federal regulations.

Puts all provisions making fraudulent acts crimes into one section under the general provisions and repeals comparable provisions dealing with the various types of assistance.

Appropriates \$351,715 to the department of social services from federal, state, and county funds, as specified, to carry out the various provisions of the act, as specified. Requires a report from the department to the general assembly by March 31, 1979 as to the results of the act, and provides the act is repealed on January 1, 1980.

Effective January 1, 1978. Amends 26-1-112(3)(a), 26-2-107(1), 26-2-124(2); adds 26-1-118(6)(7)(8), 26-2-128(1), 26-1-127; repeals 26-2-130, 26-4-114, 26-5-106.

H.B. 1560 -- Litter control - appropriations. Enacts the "Colorado Litter Control Act" to be administered by the division of local government. Requires litter receptacles to be placed at numerous specified public places, including private property, as determined by the division. Requires the division to design and produce a litter bag with a state antilitter symbol. Imposes an annual litter assessment on business, as defined, based on gross proceeds of sales, and provides that revenue therefrom be credited to the litter control fund, along with litter fines and fines collected by the divisions of wildlife and the purchase and distribution of litter bags and receptacles, the study and research of litter control, public educational programs concerning the litter problem and special state litter control projects and programs.

Provides for possible federal preemption as to any business affected by a federal law accomplishing the same purposes of the act, for the repeal of the act on June 30, 1979, and for a report on the litter control program to the general assembly prior to said date.

Increases the fine for littering involving two or more items to \$25.

Appropriates \$220,418 to the division of local government and \$90,574 to the department of revenue for implementation of the act, and provides for the reimbursement of the general fund from the litter control fund.

Effective July 1, 1977. Adds Part 10 to Article 32 of Title 24. Amends 18-4-511(4).

H.B. 1726 -- Property tax relief to homeowners. Provides property tax relief to owners of owner-occupied residential housing for property taxes paid in 1977. To be eligible for the program, a taxpayer must own and occupy residential property in the state, live in it on January 1, 1977, and reside in it at least six months during 1977. The relief is equal to 10% of property taxes actually paid in 1977, with a minimum benefit of \$25 or the amount of taxes paid, whichever is less. The relief is in the form of a credit or refund against state individual income taxes, and should be claimed on state income tax returns for the taxable year 1977 filed in 1978. Excludes persons who are claimed as exemptions (dependents) on the income tax return of another person.

Provides that the program of relief is in addition to the existing state property tax relief program for the elderly and disabled; except that total relief under the two programs cannot exceed property taxes actually paid.

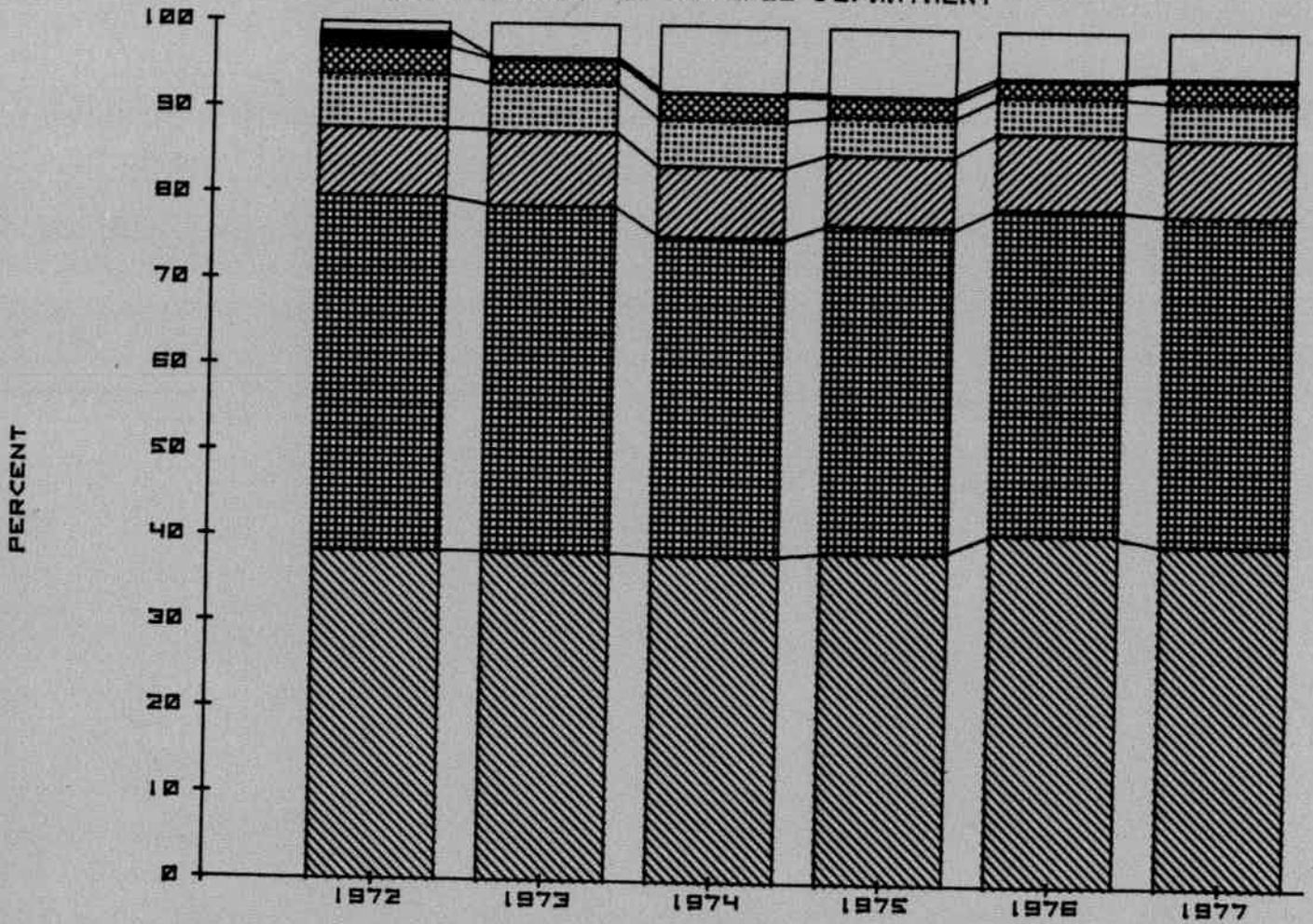
Increases the state's share of the cigarette tax by 5¢ a pack for a one-year period to partially fund the program.

Creates a limitation on state expenditures for fiscal years 1978-79 through 1982-83 which provides that state spending may not increase during that 5-year period by more than 7% over the previous year's level. An additional limit is that 4% of revenues each year are to be retained by the state for emergency reasons in the general fund surplus. All remaining funds are to be utilized to provide property tax relief in the state for those years.

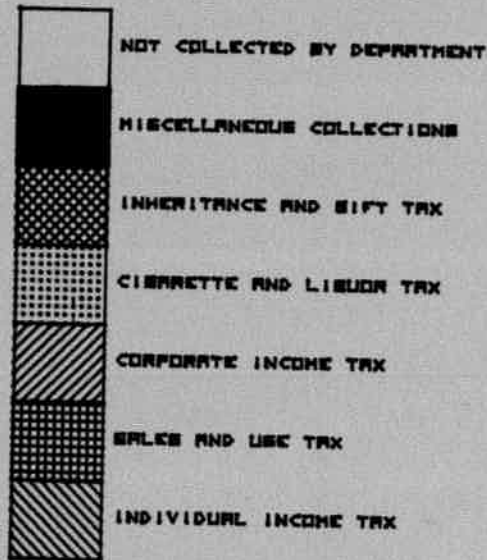
Effective July 1, 1977. Adds 39-22-123(1), 39-22-121(4), 24-75-201.1; amends 39-22-121(1)(2)(3)(a), 39-22-623(1)(a); 39-28-103, 39-28-104.

COLLECTIONS, REFUNDS AND ADMINISTRATIVE COSTS

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



FISCAL YEARS ENDED JUNE 30



NET REVENUE FROM STATE SOURCES
DOES NOT INCLUDE FEDERAL FUNDS

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1977

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost as Percent of Collections</u>
1977	\$1,224,978,639	\$23,614,713	1.93
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	135,025,686	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	Percent
	1976	1977	1977 Total	Change in
			Collections	Collections
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 1,664,787.49	\$ 2,184,920.71	0.18	+ 31.24
<u>Sales, Use, Excise and Gross Receipts:</u>				
Alcoholic Beverage	\$ 16,710,377.42	\$ 19,920,700.60		
Cigarette Tax	32,597,257.47	33,376,946.64		
General Sales	293,153,782.57	332,626,738.21		
Motor Fuel	94,642,355.83	97,776,956.19		
Special Fuel	7,558,586.81	8,353,509.66		
Use Tax	29,186,967.93	34,233,805.37		
Subtotal	\$473,849,328.03	\$526,288,656.67	42.96	+ 11.07
<u>Income Tax:</u>				
Estimated Tax	\$ 95,946,956.33	\$108,213,092.07		
Income Tax	56,609,361.58	59,462,937.54		
Withholding Tax	330,434,674.26	375,689,618.47		
Subtotal	\$482,990,992.17	\$543,365,648.08	44.36	+ 12.50
<u>Inheritance and Gift Taxes:</u>				
Inheritance	\$ 14,962,466.33	\$ 20,275,312.54		
Inheritance - Filing Fee	1,376,098.47	1,461,383.82		
Gift	1,766,873.78	4,779,634.21		
Subtotal	\$ 18,105,438.58	\$ 26,516,330.07	2.17	+ 46.46
<u>Severance Taxes 1/</u>				
Oil and Gas Conservation Levy	\$ 416,874.46	\$ 482,177.49		
Oil and Gas Income	2,510,626.33	293,030.23		
Oil and Gas Withholding	1,388,586.49	1,469,035.66		
Subtotal	\$ 4,316,087.28	\$ 2,244,243.38	0.18	- 48.00
LICENSES, PERMITS AND FEES:				
<u>Motor Vehicles:</u>				
Gross Ton-Hile Tax	\$ 17,397,882.16	\$ 19,296,305.39		
Motor Vehicle Licenses	19,272,259.39	20,922,447.96		
Safety Inspection	1,007,266.72	1,048,768.20		
Title Fees	446,482.00	506,894.50		
Depot Tags	11,500.00	13,773.30		
Subtotal	\$ 38,135,390.27	\$ 41,788,189.35	3.41	+ 9.58
<u>Motor Vehicle Operators:</u>				
Operators and Chauffeurs Licenses	\$ 1,620,975.92	\$ 1,641,226.52		
Driver License Photos	13,404.75	.00 2/		
Subtotal	\$ 1,634,380.67	\$ 1,641,226.52	0.13	+ 0.42
<u>Regulatory and Business:</u>				
Alcohol Licenses	\$ 440.00	\$ 515.00		
Auto, Camp, and Hotel Licenses	10,175.00	9,377.00		
Bedding Inspection Fees	20,577.12	30,151.40		
Boiler Inspection Fees	173,080.40	263,884.37		

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of	Percent
	1976	1977	1977 Total	Change in
			Collections	Collections
Regulatory and Business: (continued)				
Cigarette Licenses	\$ 652.06	\$ 617.50		
Consumer Credit Code	85,793.28	280.00		
Commercial Driving Instructor Licenses	565.00	565.00		
Commercial Driving School Licenses	950.00	750.00		
Fluid Milk Sanitation Licenses	274.00	312.00		
Hospital and Nursing Home Licenses	4,510.00	4,180.00		
Liquor Licenses	321,461.60	354,003.42		
Liquor Licenses, 85% City	979,895.28	1,035,877.91		
Liquor Licenses, 85% County	301,783.99	329,688.33		
Motor Vehicle Dealers Administration Fund	288,677.50	379,907.50		
Motor Vehicle Dealers Administration Manufacturing	29,550.00	35,075.00		
Overwide House Trailer Permits	.00	215.00		3/
Pet Shop License Fees	4,895.00	4,846.80		
Plumbers License and Exam Fees	23,005.00	25,374.50		
Plumbers Inspection Fees	13,429.00	16,327.81		
Produce Licenses	43,500.00	47,100.00		
Psittacine Bird License Fees	1,335.00	1,425.00		
Public Utilities Commission Fees	83,753.00	72,015.66		
PUC Utility Supervision	527,673.61	556,476.34		
Restaurant License and Inspection Fees	146,346.38	160,208.59		
Sales Tax Licenses	29,700.17	.00		4/
Special Combine Permits	6,005.00	.00		5/
Special Fuel Permits	384,223.47	256,515.40		
Store Licenses	605,185.22	668,478.33		
Subtotal	\$ 4,087,436.08	\$ 4,253,952.86	0.35	+ 4.07
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	\$ 28,028,413.82	32,141,127.01		
City Sales Tax	23,021,740.21	26,517,051.50		
County Sales Tax	9,745,281.43	12,020,165.11		
Motor Vehicle Financial Responsibility	70,508.81	118,982.10		
Motor Vehicle Penalty Assessments	3,345,263.69	3,543,970.98		
Order of Reinstatement	387,690.86	369,011.91		
Revenue Department Services	1,048,698.94	1,257,861.77		
Sales of Equipment, Books	15,294.19	12,889.17		
Other Miscellaneous Receipts	407,984.29	714,412.04		
Subtotal	\$ 66,070,876.24	\$ 76,695,471.59	6.26	+ 16.08
State, County, City and RTD Sales Tax	\$ 13,911.93	\$.00		6/
Escrow on Motor Vehicles				
GRAND TOTAL OF GROSS COLLECTIONS	\$1,090,868,628.74	\$1,224,978,639.23	100.00	+ 12.29

- 1/ Does not include oil and gas income tax paid by estimated taxes.
- 2/ Figure for driver license photos now included in operators and chauffeurs licenses figure.
- 3/ New permit.
- 4/ Figure for sales tax license now included in store license figure.
- 5/ Permits no longer required per HB 1389, passed during 1975 legislative session.
- 6/ These amounts were 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, 1977

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership "A"	\$ 2,184,920.71	\$ 1,882,537.15 ^{1/}	\$ 302,383.56
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	19,920,700.60	.00	19,920,700.60
Cigarette Tax	33,376,946.64	15,698,839.33 ^{2/}	17,678,107.31
General Sales Tax	332,626,738.21	23,796,503.31 ^{3/}	308,830,234.90
Motor Fuel	97,776,956.19	3,729,155.91	94,047,800.28
Special Fuel	8,353,509.66	169,975.31	8,183,534.35
Use Tax	34,233,805.37	138,799.46	34,095,005.91
Subtotal	\$ 526,288,656.67	\$ 43,533,273.32	\$ 482,755,383.35
Income Tax:	\$ 543,365,648.08	\$107,395,319.70 ^{4/}	\$ 435,970,328.38
Inheritance and Gift Tax:	\$ 26,516,330.07	\$ 895,131.73 ^{5/}	\$ 25,621,198.34
Severance Tax:	\$ 2,244,243.38	\$.00	\$ 2,244,243.38
Licenses, Permits, Fees:			
Motor Vehicle			
Gross Ton Mile	\$ 19,296,305.39	\$ 280,331.67	19,015,973.72
Motor Vehicle License	20,922,447.96	8,454.64	20,913,993.32
Safety Inspection	1,048,768.20	730.50	1,048,037.70
All Other	520,667.80	65.00	520,602.80
Subtotal	\$ 41,788,189.35	\$ 289,581.81	\$ 41,498,607.54
Motor Vehicle Operators:	\$ 1,641,226.52	\$ 342.50	\$ 1,640,884.02
Regulatory and Business:	\$ 4,253,952.86	\$ 25,155.92	\$ 4,228,796.94
Other Receipts:			
Regional Transportation District			
Sales Taxes	\$ 32,141,127.01	\$ 31,639,827.57	\$ 501,299.44
City Sales Taxes	26,517,051.50	26,165,390.98	351,660.52
County Sales Taxes	12,020,165.11	11,791,700.50	228,464.61
All Other	6,017,127.97	126,133.27	5,890,994.70
Subtotal	\$ 76,695,471.59	\$ 69,723,052.32	\$ 6,972,419.27
TOTAL	\$1,224,978,639.23	\$223,744,394.45	\$1,001,234,244.78

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

^{2/} Includes \$15,563,551.92 distributed to cities and counties.

^{3/} Includes refunds and credits of food sales tax on income tax returns in the amount of \$16,644,375.59.

^{4/} Includes refunds and credits of property tax on income tax returns in the amount of \$11,002,727.75.

^{5/} Does not include oil and gas income tax paid by estimated taxes.

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

Fiscal Year Ended June 30, 1977

Tax Source ^{1/}	Gross Collections	Cost of Administration	Cost As Percent of Collections
General Fund:			
Alcoholic Beverage ^{2/}	\$ 21,641,127.71	\$ 563,010.81	2.60
Sales, Use and Cigarette ^{2/}	400,906,586.05	2,321,603.81	0.58
Income Tax ^{3/}	545,127,713.97	4,124,940.26	0.76
Inheritance and Gift ^{2/}	26,516,330.07	515,752.63	1.94
Regulatory and Business Licenses, Permits and Fees	1,665,274.96	53,034.98	3.18
Other Receipts	<u>400,422.98</u>	<u>2,673.85</u>	0.67
Total General Fund	\$ 996,257,455.74	\$ 7,581,016.34	0.76
Highway Users Fund:			
Mileage and Fuel Tax ^{4/}	\$ 126,008,032.22	\$ 1,234,892.96	0.98
Motor Vehicle Registrations and Licenses ^{5/}	26,651,339.65	2,022,573.67	7.59
Operators' Licenses ^{6/}	1,642,541.52	4,702,419.60	286.29
All Other Motor Vehicle ^{7/}	2,276,987.78	3,665,181.57	160.97
Ports of Entry ^{8/}	<u>.00</u>	<u>2,580,525.24</u>	
Total Highway Users' Fund	\$ 156,578,901.17	\$14,205,593.04	9.07
Other Collections:			
City Sales Taxes	\$ 26,517,051.50	\$ 255,562.47	0.96
County Sales Taxes	12,020,165.11	199,158.38	1.66
Regional Transportation District Sales Tax	32,141,127.01	578,746.78	1.80
Special Funds	<u>1,463,938.70</u>	<u>794,635.92</u>	54.28
Total Other Collections	\$ 72,142,282.32	\$ 1,828,103.55	2.53
GRAND TOTAL	<u>\$1,224,978,639.23</u>	<u>\$23,614,712.93</u>	1.93

- ^{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 income tax.
^{4/} Includes gross ton mile, motor fuel, and special fuel taxes.
^{5/} Includes registrations and licenses, penalty assessments, and specific ownership tax "A".
^{6/} Includes driver's licenses and driving instructors' and school licenses. Identification cards are now included under other receipts as part of the general fund.
^{7/} Includes titles, master files, motor vehicle dealers' administration, driver hearings, and motor vehicle enforcement.
^{8/} Port of entry administrative costs are a separate line item per state auditor's request.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1977

Personal Services	\$18,319,365
Maintenance and General Purpose	<u>3,784,021</u>
Total Operating Expense	\$22,103,386
County Clerk Fees	825,511
Capital Outlay	<u>685,816</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$23,614,713</u> 1/

1/ Includes federal funds in the amount of \$90,127.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1977

<u>Tax Section</u>	<u>Number of Annual Audits ^{1/}</u>	<u>Assessments</u>	<u>Refunds</u>	<u>Net</u>
General Audits	13,340 ^{2/}	\$ 4,006,080	\$2,634,029	\$ 1,372,051
Corporate Audits	7,924 ^{3/}	22,205,865	414,351	21,791,514
Mileage and Fuel Tax	1,425	74,144	77,636 ^{4/}	(3,492)
Sale, Use, and Cigarette Tax	5,420	257,831	214,517 ^{5/}	43,314
Withholding and Income Tax	<u>1,425</u>	<u>2,766,271</u>	<u>3,393,656</u>	<u>(627,385)</u>
TOTALS	<u>57,892</u>	<u>\$29,310,191</u>	<u>\$6,734,189</u>	<u>\$22,576,002</u>

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

^{2/} Income tax audits.

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

^{4/} Does not include refunds to exempt institutions or refunds for off-highway use totaling \$13,864,028.

^{5/} Does not include refunds to exempt institutions of \$7,065,757. Cigarette tax refund is refund of tax paid on packages returned to the manufacturer as damaged and unsaleable.

INHERITANCE TAX RATES

Class	Exemptions	After Exemptions		Rate %	2/
		From	To		
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.

1/ These rates and exemptions are effective until January 1, 1978, when HB 1092 of the first Regular Session of the Fifty-first General Assembly will take effect.

2/ Rates are imposed upon individual blocks, Eg. Tax on Class A recipient's net transfer of \$75,000 is 2% of \$50,000, plus 4% of the next \$25,000.

GIFT TAX RATES

Class	Exemptions	After Exemptions		Rate % 1/
		From	To	
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 1/2
		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 are 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, 1968 - 1977

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1977	\$19,191,409	\$4,762,907	\$23,954,316
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	\$ 598,706	\$10,566,033

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			
	COUNTRY	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	8¢ per gallon
Wine, 14% and under	6¢ per quart or fraction thereof 6.3¢ per liter
Wine, over 14%	9¢ per quart or fraction thereof 9.5¢ per liter
Spirituos Liquors	27¢ per pint or fraction thereof 57¢ per liter
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>1975</u>	<u>1976</u>	<u>1977</u>
License Fees	\$ 613,190.00	\$ 309,220.00	\$ 334,286.88
3.2% Beer Tax	780,635.49	766,432.51	959,376.11
Repeal Beer Tax	2,966,484.79	3,034,661.80	4,244,842.40
Wine, 14% and Under Tax	864,901.09	1,004,875.75	1,167,394.55
Wine, Over 14% Tax	251,162.84	258,225.03	256,553.29
Spirituuous Liquors Tax	10,847,628.46	11,721,060.04	12,301,862.50
85% Liquor Licenses from Local Government	<u>1,042,423.60</u>	<u>1,272,286.77</u>	<u>1,683,903.97</u>
Total Receipts	\$17,366,426.27	\$18,366,761.90	\$20,948,219.80
 <u>Less Refunds:</u>			
Licenses	\$ 3,219.00	\$ 2,875.00	\$ 2,874.50
3.2% Beer Tax	<u>6,215.62</u>	<u>1,978.90</u>	<u>0</u>
Total Refunds	\$ <u>9,434.62</u>	\$ <u>4,853.90</u>	\$ <u>2,874.50</u>
NET RECEIPTS	<u>\$17,356,991.65</u>	<u>\$18,361,908.00</u>	<u>\$20,945,345.30</u>
 <u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$15,704,597.05	\$16,783,276.23	\$18,930,029.85
Receipts from License Fees and Miscellaneous Income	<u>1,652,394.60</u>	<u>1,578,631.77</u>	<u>2,015,316.45</u>
TOTAL	<u>\$17,356,991.65</u>	<u>\$18,361,908.00</u>	<u>\$20,945,345.30</u>

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1977

RECEIPTS FROM LICENSE FEES

3.2% Retail Beer	\$ 54,425.00
3.2% Wholesale Beer	7,900.00
3.2% Beer Manufacturer	200.00
3.2% Beer, Special Events	3,851.47
Liquor Store Retail	58,576.46
Drug Store Retail	5,877.16
Hotel & Restaurant - Beer, & Wine	3,950.13
Hotel & Restaurant - Beer, Wine & Spirituous	90,826.76
Club License - Malt, Vinous & Spirituous	5,750.00
Dining Car	600.00
Brewery (Beer)	250.00
Winery	250.00
Distillery	.00
Wholesale Liquor	22,500.00
Wholesale Repeal Beer	39,750.00
Importer	31,250.00
Beer, Wine, Liquor, Special Events	6,175.00
Tavern License	2,425.00
85% Liquor Licenses from Local Government	1,683,903.97
	<u>\$ 2,018,190.95</u>

Less Adjustments Liquor, Wine and Spirits Licenses	2,204.50
Less Adjustments Beer Licenses	<u>670.00</u>

Total \$ 2,015,316.45

RECEIPTS FROM EXCISE TAX

3.2% Beer Tax	\$959,376.11	
Less Refunds	<u>.00</u>	\$ 959,376.11
Intoxicating Liquor Tax		<u>17,970,652.74</u>

Total 18,930,028.85

TOTAL RECEIPTS \$20,945,345.30

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

Fiscal Years Ended June 30th

Year	Beer	Wine	Spirituous Liquors
1977	66,868,827	5,667,922	5,847,503
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

LIQUOR ENFORCEMENT DIVISION
LICENSES IN FORCE

TYPE ISSUED	Calendar Year	
	1975	1976
Hotel and Restaurant	2,399	1,322
Tavern <u>1/</u>	0	1,237
Retail Drug Stores	121	115
Retail Liquor Stores	1,030	1,050
Retail Beer and Wine	132	144
Retail Clubs	222	222
Retail Arts <u>2/</u>	0	3
Retail Race Tracks <u>2/</u>	0	4
Retail Public Transportation	16	14
Beer, Wine, Spirituous, Special Events	346	389
3.2% Beer Special Events	284	399
Importers	135	139
Retail 3.2% Beer	1,932	1,918
Repeal Breweries	1	1
Wineries	0	1
Wholesale Liquor	22	20
Wholesale Repeal Beer	74	77
3.2% Breweries	1	1
Wholesale 3.2% Beer	69	72
TOTAL LICENSES	<u>6,784</u>	<u>7,138</u>

- 1/ Effective 7/1/76 Hotel-Restaurant licensees were permitted by option to change to a new class of license (Tavern) based upon multiple licensing and food requirement provisions.
- 2/ Effective 7/1/76 Arts and Race Track licenses were enacted.

LIQUOR LICENSING DIVISION
TOTAL NUMBER OF STATE LICENSES ISSUED BY COUNTY

COUNTIES	Calendar Year				
	1972	1973	1974	1975	1976
Adams	279	297	306	328	351
Alamosa	31	40	33	42	42
Arapahoe	238	265	330	287	331
Archuleta	23	24	22	25	27
Baca	9	12	12	11	12
Bent	12	13	13	12	12
Boulder	185	207	212	231	261
Chaffee	61	63	65	67	68
Cheyenne	8	8	9	9	9
Clear Creek	58	57	56	51	55
Conejos	29	30	28	24	31
Costilla	23	24	24	20	22
Crowley	8	9	8	7	5
Custer	15	10	9	9	11
Delta	30	36	36	37	47
Denver	1,008	1,029	1,187	1,142	1,016
Dolores	11	13	13	11	12
Douglas	30	38	41	39	43
Eagle	70	79	91	92	111
Elbert	7	9	8	7	11
El Paso	398	433	437	438	485
Fremont	73	74	74	77	83
Garfield	76	77	71	76	85
Gilpin	28	27	25	27	27
Grand	76	83	84	74	95
Gunnison	66	71	67	65	72
Hinsdale	17	16	14	11	14
Huerfano	42	42	38	38	37
Jackson	15	15	17	15	20
Jefferson	352	374	386	408	439
Kiowa	4	5	5	4	3
Kit Carson	25	25	27	23	28
Lake	44	42	37	42	41
La Plata	78	93	92	100	98
Larimer	208	214	214	223	259
Las Animas	100	98	86	89	82
Lincoln	15	16	16	15	15
Logan	48	50	47	50	49
Mesa	129	139	127	137	131
Mineral	10	9	9	5	10
Moffat	38	37	33	34	36
Montezuma	43	46	40	39	43
Montrose	62	68	63	61	68
Morgan	57	64	61	62	69
Otero	58	62	57	61	64
Ouray	13	15	14	15	18
Park	34	39	32	33	33
Phillips	10	10	10	10	13
Pitkin	81	88	95	109	112
Prowers	38	39	38	40	39
Pueblo	341	344	336	332	341
Rio Blanco	28	28	27	24	28
Rio Grande	29	30	34	36	38
Routt	54	66	63	64	80
Saguache	22	23	25	24	28
San Juan	12	15	13	13	14
San Miguel	20	28	30	31	33
Sedgwick	12	13	14	12	13
Summit	56	73	85	86	92
Teller	40	45	41	41	44
Washington	12	12	9	9	12
Weld	220	230	218	236	232
Yuma	24	25	25	22	25
STATE TOTALS	5,441 ^{1/}	5,791 ^{2/}	5,992 ^{3/}	5,910 ^{4/}	6,025 ^{5/}

- 1/ In addition to this figure, 171 Special Event Liquor Licenses and 138 Special Event 3.2% Beer 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.
3/ In addition to this figure, 271 Special Event Liquor Licenses and 170 Special Event 3.2% Beer Licenses were issued in 1974.
4/ In addition to this figure, 346 Special Event Liquor Licenses and 264 Special Event 3.2% Beer Licenses were issued in 1975.
5/ In addition to this figure, 369 Special Event Liquor Licenses and 399 Special Event 3.2% Beer Licenses were issued in 1976.

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

Fiscal Year Ended June 30

ACTIONS	1976	1977
State Administrative Hearings	37	29
State Revocations	2	0
Court Cases	<u>316</u>	<u>403</u>
TOTALS	<u>355</u>	<u>432</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

DESCRIPTION	1976	1977
Investigations	32,803	29,489
Inspections	9,294	11,225
Court Trials	316	403
Public Relation Contacts	16,509	13,647
Violation Reports	670	810
Hotel-Motels	47	21
Summons-Arrests	186	235
Complaints	<u>729</u>	<u>958</u>
TOTALS	<u>60,554</u>	<u>56,788</u>

1976

(DOC CODE 13)

COLORADO INDIVIDUAL INCOME TAX RETURN FORM

For calendar year 1976 or other taxable year beginning _____, 1976, ending _____, 197

INCOME TAX

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)	County of Residence
City, town or post office, State and ZIP code	

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

<p>♦ IF YOU ARE FILING ONLY TO RECEIVE A REFUND OF THE FOOD SALES TAX CREDIT AND/OR THE PROPERTY TAX/RENT CREDIT, PLEASE USE FORM 104A.</p> <p>♦ 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 OR 104A.</p>	Your social security number	Your occupation	<p>Residency status - check one</p> <p><input type="checkbox"/> A full-year resident</p> <p><input type="checkbox"/> (6) A full-year nonresident</p> <p><input type="checkbox"/> (4) A part-year resident reporting total income</p> <p><input type="checkbox"/> (5) A part-year resident reporting Colorado income only</p> <p>If part-year, state period in Colorado</p> <p>From _____</p> <p style="text-align: center;">Mo. Day Year</p> <p>To _____</p> <p style="text-align: center;">Mo. Day Year</p>
	Spouse's social security number	Spouse's occupation	
	<p>Filing Status — check one:</p> <p><input type="checkbox"/> (1) Single person.</p> <p>Married filing:</p> <p><input type="checkbox"/> (2) Joint Return,</p> <p><input type="checkbox"/> (3) Separate Return,</p> <p><input type="checkbox"/> (4) Combined Separate Return.</p>	<p>If your spouse is also filing a return, enter his or her first name.</p> <p>IMPORTANT - Please enter your school district number _____</p>	

EXEMPTIONS - If you are a married couple filing a combined separate return, use column A for the husband and column B for the wife. All other taxpayers use column B only.

		Column A	Column B	
1	Enter one exemption for yourself and (if applicable) one for your spouse			1
2	Enter first names of dependent children claimed on your federal income tax return			2
	Total			
3	Enter name and relationship of other dependents claimed on your federal income tax return			3
	Total			
4	Total for food sales tax credit - lines 1, 2 and 3 - exclude nonresidents			4
5	Exemption(s) for being 65 years of age or older (Does not apply for dependents)			5
6	Blindness exemption(s) (Does not apply for dependents)			6
7	Exemption for mentally-retarded dependent			7
8	Total exemptions, lines 1, 2, 3, 5, 6 and 7			8

COMPUTE YOUR COLORADO ADJUSTED GROSS INCOME ON PAGE 2 OF THIS FORM

9	Enter your Colorado adjusted gross income from line 47, page 2. If this is a combined return show adjusted gross income for: (a) Husband \$ (b) Wife \$ (c) Total (925) (923)	\$		9
10	Enter your normal tax from line 54, page 2, or from the tax table. If this is a combined return, show tax for: (a) Husband \$ (b) Wife \$ (c) Total	\$		10
11	Enter credit for tax paid other states (combined if applicable) from Form AS-3	\$	11	
12	Net normal tax due, line 10 minus line 11	(906)	\$	12
13	Enter surtax from surtax schedule, Form 104-ST (combined if applicable)	(916)		13
14	Enter oil and gas gross production tax from Form 104-G (combined if applicable)	(917)		14
15	Total tax - add lines 12, 13 and 14		\$	15
16	Colorado income tax withheld - attach Colorado withholding forms	(907)	\$	16
17	Estimated tax credit, account number	(912)(903)		17
18	Tax withheld on oil and gas production - attach Form 109-G	(902)		18
19	Colorado food sales tax credit - See instruction #13	(909)		19
20	Property tax/rent credit from Form 104-PTC	(919)		20
21	Employer's work incentive credit	(920)		21
22	Total credits (add lines 16 through 21)		\$	22
23	If your total tax (line 15) is larger than your total credits (line 22) enter the BALANCE DUE		\$	23
24	Balance Due \$ Penalty (901) \$ Interest (911) \$ Total		\$	24
25	If your total credits (line 22) are larger than your total tax (line 15) enter OVERPAYMENT		\$	25
26	Amount on line 25 to be REFUNDED (904)	\$		26
27	Amount on line 25 to be credited to 1977 estimated tax account number		(913)(914) \$	27

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 true, correct, and complete.

	CNOT (908)	
	COGT (918)	

ATTACH COLORADO WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

(Your signature) _____ (Date) _____

(Spouse's signature, 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. This provision will be repealed effective January 1, 1978 in favor of a broader severance tax law to become effective on the same date.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1976 through June 30, 1977

Type of Return	Total	Taxable	Nontaxable
Individual <u>1/</u>	1,166,986	904,460	262,526
Corporation	32,501	14,322	18,179
Fiduciary	14,580	3,416	11,164
Partnership <u>2/</u>	<u>10,123</u>	<u>0</u>	<u>10,123</u>
Totals	<u>1,224,190</u>	<u>922,198</u>	<u>301,992</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

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1977	926,764	\$114,672,330	a/ \$123.73
1976	727,029	\$ 99,329,487	a/ \$136.62
1975	1,018,452	\$ 76,406,263	b/ \$ 75.02
1974	1,014,762	\$ 78,569,174	b/ \$ 77.43
1973	901,105	\$ 54,426,418	b/ \$ 60.40

a/ Includes food sales tax refunds, property tax refunds, and withholding tax refunds.

b/ Includes food sales tax and property tax refunds.

CORPORATE INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1977	810	\$4,601,990	\$5,681.47
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

FIDUCIARY INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Refund
1977	102	\$39,600	\$388.24
1976	149	\$35,190	\$236.17
1975	165	\$35,128	\$212.89
1974	177	\$28,271	\$159.72
1973	158	\$22,513	\$142.49

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1968 - 1977

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1977 ^{1/}	1,078,924	\$12,581,818,057	\$11,661
1976 ^{1/}	1,024,177	\$11,358,366,036	\$11,079
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

^{1/} The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting 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
1977	\$391,391,724	\$333,918,953	\$56,682,161	\$790,610
1976	\$344,099,457	\$289,244,212	\$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

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
1977	\$6,477,501
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

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1977	\$6,032,762	\$578,191	\$5,371,336	\$83,235
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

INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS 1/2/

Fiscal Year Ended June 30, 1977

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
	Thousands of Dollars		
Total Tax Liability			
Normal Tax	327,441	56,682	791
Surtax	6,478		
Oil and Gas Tax	578	5,371	83
Interest	39	62	2
Penalties	24	15	*
Total Tax Liability	<u>334,560</u>	<u>62,130</u>	<u>876</u>
Less Credits:			
Food Sales Tax	16,673		
Property Tax	10,774		
Work Incentive	8	4	
Interest Paid	59	47	
Total Credits	<u>27,514</u>	<u>51</u>	<u>876</u>
Net Tax Liability	<u>307,046</u>	<u>62,079</u>	<u>876</u>
Payments			
Cash	34,930	14,243	760
Withholding <u>3/</u>	346,477	825	80
Estimates	42,674	54,017	56
Accounts Receivable	2,003	577	19
Total Payments	<u>426,084</u>	<u>69,661</u>	<u>916</u>
Less Overpayments			
Refunded	114,499	4,602	40
Credited to Estimates	4,539	2,980	
Total Overpayments	<u>119,038</u>	<u>7,582</u>	<u>40</u>
Net Tax Liability	<u>307,046</u>	<u>62,079</u>	<u>876</u>

- 1/ Does not include audit adjustments.
 2/ Sum of items may not equal totals due to rounding.
 3/ Includes oil and gas withholding.

INCOME TAX: FOOD SALES TAX REFUNDS AND CREDITS

Fiscal Year Ended June 30, 1977

	<u>Number of Returns</u>	<u>Amount</u>	<u>Average Per Return</u>
Returns:			
Filed for Refund Only	34,235	\$ 476,755	\$13.93
Taken as Refund	920,241	\$13,301,134	\$14.45
Applied as Credit	<u>212,510</u>	<u>\$ 2,894,878</u>	<u>\$13.62</u>
Totals	<u>1,166,986</u>	<u>16,672,767</u>	<u>\$14.29</u>

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUNDS

	<u>Fiscal Years Ended June 30</u>			
	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>
Number of Returns:				
Property Tax Refunds Only	1,896	766	574	1,101
Property Tax and Food Sales Tax Refunds Only	26,545	36,380	37,144	40,556
All Other	<u>1,341</u>	<u>3,066</u>	<u>12,774</u>	<u>17,218</u>
Total	<u>29,782</u>	<u>40,212</u>	<u>50,492</u>	<u>58,875</u>
Total Amount of Refund	<u>\$2,641,784</u>	<u>\$6,808,733</u>	<u>\$9,572,545</u>	<u>\$11,002,728</u>
Average Per Return	\$88.70	\$169.32	\$189.59	\$186.88

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

Fiscal Year Ended June 30, 1977

County	Number of Returns 1/	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability 2/
Adams	79,548	\$ 921,926,647	\$ 22,361,926.23	\$11,589.56	\$281.11
Alamosa	4,018	40,316,242	1,006,436.96	10,033.90	250.48
Arapahoe	94,685	1,426,683,363	38,749,383.45	15,067.68	409.24
Archuleta	1,196	9,831,483	225,986.83	8,220.30	188.95
Baca	2,032	13,970,026	410,864.04	6,875.01	202.19
Bent	1,824	16,010,812	428,391.78	8,777.85	234.86
Boulder	68,659	873,440,833	23,384,454.30	12,721.43	340.58
Chaffee	4,569	46,657,775	1,200,564.22	10,211.81	262.76
Cheyenne	855	6,999,365	201,800.67	8,186.39	236.02
Clear Creek	2,293	26,909,576	713,379.24	11,735.53	311.11
Conejos	2,133	14,243,026	289,499.91	6,677.46	135.72
Costilla	792	4,810,601	100,359.39	6,073.99	126.71
Crowley	973	7,128,405	190,140.99	7,326.21	195.41
Custer	475	3,509,949	83,420.18	7,389.36	175.62
Delta	6,447	57,623,288	1,466,378.84	8,938.00	227.45
Denver	220,200	2,605,274,596	69,643,803.44	11,831.40	316.87
Dolores	642	5,960,300	149,788.80	9,283.95	233.31
Douglas	6,117	95,786,051	2,576,154.05	15,658.99	421.14
Eagle	5,375	53,291,919	1,383,034.96	9,914.77	257.30
Elbert	1,730	16,132,476	401,605.26	9,325.13	232.14
El Paso	89,767	966,289,276	23,108,333.09	10,764.41	257.42
Fremont	8,633	80,570,637	1,899,839.06	9,332.86	220.06
Garfield	7,857	86,674,508	2,272,726.03	11,031.50	289.26
Gilpin	596	5,758,145	143,551.29	9,661.31	240.85
Grand	2,767	28,486,079	747,129.40	10,294.93	270.01
Gunnison	3,013	25,074,222	629,005.22	8,322.01	208.76
Hinsdale	107	918,791	22,593.65	8,586.83	211.15
Huerfano	2,059	15,334,659	366,737.69	7,447.62	178.11
Jackson	656	5,875,998	178,834.80	8,957.31	270.01
Jefferson	130,511	1,881,196,211	50,975,987.31	14,414.08	390.58
Kiowa	777	5,884,228	183,135.29	7,573.00	235.69
Kit Carson	3,161	27,028,479	886,538.99	8,550.61	280.46
Lake	3,312	39,902,806	1,121,777.92	12,047.94	338.70
La Plata	9,172	85,045,758	2,087,365.47	9,272.32	227.58
Larimer	47,138	526,973,887	13,298,741.82	11,179.38	282.12
Las Animas	4,949	40,219,428	983,031.93	8,126.77	198.63
Lincoln	1,835	16,438,035	435,942.32	8,958.05	237.57
Logan	7,602	84,788,206	2,307,642.50	11,153.40	303.55
Mesa	25,511	283,386,157	7,184,240.72	11,108.39	281.61
Mineral	309	3,153,797	90,134.01	10,206.46	291.69
Moffat	3,881	44,913,027	1,248,211.62	11,572.53	321.62
Montezuma	5,113	47,014,499	1,071,398.89	9,195.09	209.54
Montrose	7,715	75,171,234	1,876,018.83	9,743.51	243.16
Morgan	8,362	87,042,826	2,301,263.50	10,409.33	275.20
Otero	8,106	76,069,945	1,846,346.27	9,384.39	227.77
Ouray	629	5,965,106	151,389.56	9,483.47	240.68
Park	1,107	11,014,757	258,978.18	9,950.09	233.94
Phillips	1,933	21,089,054	652,264.58	10,910.01	337.43
Pitkin	5,281	64,534,686	1,727,600.44	12,220.16	327.13
Prowers	4,968	46,457,397	1,247,504.75	9,351.32	251.10
Pueblo	44,411	506,531,199	13,152,093.26	11,405.53	296.14
Rio Blanco	1,956	21,638,575	601,412.68	11,062.66	307.47
Rio Grande	3,648	36,809,897	999,128.28	10,090.43	273.88
Routt	4,736	51,210,522	1,406,900.86	10,813.03	297.06
Saguache	1,343	10,388,298	284,352.08	7,735.14	211.72
San Juan	364	3,330,169	92,737.98	9,148.81	254.77
San Miguel	992	7,702,740	197,544.03	7,764.85	199.13
Sedgwick	1,436	14,457,732	395,152.89	10,068.05	275.17
Summit	3,338	33,208,781	876,347.25	9,948.70	262.53
Teller	2,067	21,036,269	473,459.32	10,177.19	229.05
Washington	1,984	18,691,430	576,713.19	9,421.08	290.68
Weid	38,677	430,913,045	11,144,317.60	11,141.32	288.13
Yuma	3,686	36,262,539	1,177,841.23	9,837.91	319.54
Nonresident	68,896	454,858,200	10,070,403.22	6,602.10	146.16
STATE TOTALS	1,078,924	\$12,581,818,057	\$327,720,042.54	\$11,661.45	\$303.75

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

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

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

Fiscal Year Ended June 30, 1977

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
\$ -	- \$	185,300	17.17	\$ 159,414,429	1.27	\$ 997,013	0.00	\$ 860.30	\$.00	\$.00
.01	1,000	77,902	7.22	227,465,271	1.81	2,883,507	0.30	2,919.89	511.93	12.80
25.01	1,001 -	71,199	6.60	304,757,748	2.42	5,947,443	0.88	4,280.37	1,516.64	40.50
55.01	2,001 -	81,940	7.59	440,181,896	3.50	8,627,163	1.81	5,372.00	2,502.37	72.58
90.01	3,001 -	78,172	7.25	549,468,190	4.37	11,134,853	2.63	7,028.96	3,509.03	110.36
130.01	4,001 -	72,968	6.76	633,044,549	5.03	13,554,777	3.40	8,675.65	4,564.98	152.60
175.01	5,001 -	67,782	6.28	703,817,946	5.59	15,960,129	4.14	10,383.54	5,499.52	139.98
225.01	6,001 -	63,299	5.87	764,643,279	6.08	17,478,178	4.87	12,079.86	6,493.43	252.14
280.01	7,001 -	56,392	5.23	791,119,526	6.29	19,718,001	5.33	14,028.93	7,499.01	309.94
340.01	8,001 -	52,948	4.91	828,847,562	6.59	22,005,066	6.02	15,653.99	8,498.51	372.40
405.01	9,001 -	49,781	4.61	864,461,059	6.87	22,671,831	6.71	17,365.28	9,493.83	442.04
480.01	10,001 -	43,673	4.05	832,024,089	6.61	21,276,990	6.92	19,051.22	10,489.09	519.13
560.01	11,001 -	35,526	3.29	737,317,257	5.86	19,047,615	6.49	20,754.30	11,486.41	590.91
640.01	12,001 -	28,071	2.60	627,661,936	4.99	16,537,564	5.81	22,359.80	12,481.89	678.55
720.01	13,001 -	21,797	2.02	524,583,288	4.17	14,077,288	5.05	24,066.77	13,483.85	759.71
800.01	14,001 -	16,787	1.56	430,913,064	3.42	14,077,288	4.30	25,669.45	14,482.28	839.58
880.01	15,001 -	27,246	2.53	774,996,563	6.16	26,432,426	8.07	28,444.42	16,126.75	973.14
1,080.01	17,501 -	15,260	1.41	497,415,543	3.95	17,868,851	5.45	32,596.06	18,637.00	1,170.96
1,280.01	20,001 -	15,152	1.40	590,298,075	4.69	21,969,004	6.70	38,958.48	22,123.85	1,449.91
1,680.01	25,001 -	6,862	0.64	328,480,003	2.61	12,759,377	3.89	47,869.43	27,242.82	1,859.43
2,080.01	30,001 -	5,991	0.56	368,782,746	2.93	14,477,033	4.42	61,556.13	34,275.79	2,416.46
2,880.01	40,001 -	2,366	0.22	197,451,750	1.57	7,624,326	2.33	83,453.83	44,280.67	3,222.45
3,680.01	50,001 -	1,727	0.16	202,328,934	1.61	7,658,067	2.34	117,156.30	59,428.97	4,434.32
5,680.01	75,001 -	457	0.04	82,465,082	0.66	2,970,648	0.91	180,448.76	85,254.00	6,500.32
7,680.01	100,001 and over	326	0.03	119,877,972	0.95	4,042,893	1.23	367,723.84	159,018.90	12,401.51
TOTALS		1,078,924	100.00	\$12,581,818,057	100.00	\$327,720,043	100.00	\$11,661.45	\$ 7,395.83	\$ 303.75

**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 <input type="text"/> PURCHASED <input type="text"/> OR BLENDED <input type="text"/> 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 ^{1/}

Fiscal Years Ended June 30th

Received and Exempted	Thousands of Gallons 1976	Thousands of Gallons 1977	1000's Gallonage Increase (Decrease) 1977 over 1976	Percent Chan 1977 over 19
GALLONAGE RECEIVED:				
Gross	1,428,792	1,458,875	30,083	+ 2.11
Less: 2% Allowance	<u>27,470</u>	<u>28,273</u>	<u>803</u>	+ 2.92
NET GALLONAGE RECEIVED	1,401,322	1,431,602	29,280	+ 2.09
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	5,216	5,583	367	+ 7.04
Exports	25,353	17,712	(7,641)	- 30.14
Miscellaneous Credits	1,034	1,298	264	+ 25.53
Railroads	13	Ø	(13)	-100.00
State	<u>27,165</u>	<u>26,859</u>	<u>(306)</u>	- 1.13
TOTAL EXEMPTED	<u>58,781</u>	<u>51,452</u>	<u>(7,329)</u>	- 12.47
TOTAL GALLONAGE TAXED	<u>1,342,541</u>	<u>1,380,150</u>	<u>37,609</u>	+ 2.80

^{1/} Does not include special fuel gallonage.

MOTOR AND SPECIAL FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1976 & 1977

Use	1976	1977	Percent Change 1977 over 1976
Agriculture	\$2,296,566	\$2,693,905	+ 17.30
Aviation	Ø	Ø	.00
Cities and Towns	201,191	244,129	+ 21.34
Construction	76,521	80,249	+ 4.87
Counties	105,010	133,970	+ 27.58
Federal Government	103	69	- 33.01
Industry	74,561	101,359	+ 35.94
Irrigation Districts	2,632	2,611	- 0.80
Motor Boats	4,927	4,893	- 0.70
Recreation Districts	4,596	6,098	+ 32.68
School Districts	115,425	141,833	+ 28.88
Soil Conservation Districts	1,269	1,600	+ 26.08
Water Conservation Districts	1,195	1,770	+ 48.12
Others	<u>122,919</u>	<u>183,632</u>	+ 49.39
Total Refunds for Motor Fuel	<u>\$3,006,915</u>	<u>\$3,722,350</u>	<u>+ 23.80</u>
Special Fuel	<u>\$ 14,502</u>	<u>\$ 29,862</u>	<u>+105.92</u>
Total Refunds for Motor and Special Fuel	<u>\$3,021,417</u>	<u>\$3,752,212</u>	<u>+ 24.00</u>

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND
PERCENT BY USE

Fiscal Years Ended June 30, 1976 & 1977

Classification	Number of Claims		Percent of Total	
	1976	1977	1976	1977
Agriculture	22,330	26,306	91.42	91.06
Aviation	0	0	.00	.00
Cities and Towns	288	379	1.18	1.31
Construction	352	390	1.45	1.35
Counties	197	206	.80	.71
Federal Government	2	2	*	*
Industry	291	396	1.20	1.37
Irrigation Districts	8	8	.03	.03
Motor Boats	30	31	.12	.11
Recreation Districts	16	26	.07	.09
School Districts	288	372	1.17	1.29
Soil Conservation Districts	9	13	.03	.05
State Highway Department	0	0	.00	.00
Water Conservation Districts	16	23	.07	.08
Other	601	737	2.46	2.55
Total	<u>24,428</u>	<u>28,889</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		
	1974	1975	1976
Number of:			
Bonded Special Fuel Dealers Licenses	20	27	9
Special Fuel Dealer's Licenses (Others)	60	25	70

	Fiscal Year		
	1975	1976	1977
Special Fuel Documents Processed Including Returns and Bonds	92,234	93,803	104,987
Special Fuel Dealer Documents Processed Including Returns and Bonds	2,120	2,012	1,989
Motor Fuel Documents Processed Including Returns and Bonds	3,565	3,515	3,845

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE
AND COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1977

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1977	117,840,757	\$8,248,853
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

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

Fiscal Years Ended June 30th

	<u>1976</u>	<u>1977</u>
Gasoline-Motor Fuel	\$94,642,356	\$97,776,956
Special Fuel	\$ 7,460,719	\$ 8,248,853
Special Fuel Dealers	\$ 79,856	\$ 85,461

MOTOR FUEL: GROSS GASOLINE GALLONAGE ^{1/}

Fiscal Year	1972-73	1973-74	1974-75	1975-76	1976-77	Percentage Change From Prior Year
July	130,586,456	130,979,431	132,766,728	145,095,968	144,940,728	- 0.11
August	130,955,483	125,453,675	126,999,833	141,173,463	128,566,265	- 8.93
September	115,080,483	123,352,428	113,658,254	105,421,415	119,434,615	+ 13.29
October	112,298,916	122,658,470	117,789,349	90,649,818	104,526,256	+ 15.31
November	98,611,854	106,333,536	104,540,818	134,960,778	113,331,868	- 16.03
December	104,267,117	105,869,320	100,645,033	116,780,164	131,347,710	+ 12.47
January	102,786,180	94,396,740	112,003,976	56,028,021	53,536,879	- 4.45
February	109,293,419	98,297,705	88,968,058	155,934,005	185,623,244	+ 19.04
March	107,784,796	81,230,877	106,111,852	112,141,714	109,381,214	- 2.46
April	107,650,031	122,391,415	101,223,189	111,759,579	97,595,547	- 12.67
May	113,174,098	95,794,351	88,401,162	124,308,125	155,276,516	+ 24.91
June	120,114,225	130,097,401	147,134,032	134,528,953	115,313,740	- 14.28
Totals	<u>1,352,603,058</u>	<u>1,336,855,349</u>	<u>1,340,242,284</u>	<u>1,428,792,003</u>	<u>1,458,874,582</u>	
Percentage change from prior year		- 1.16	+ .25	+ 6.61	+ 2.11	

^{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

APPLICATION

COUNTY ALPHA

NOT VALID UNTIL RECEIPTED BY CASHIER

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

COUNTY NUMERIC

REGISTRATION

OWNERSHIP TAX RECEIPT

NOT VALID UNTIL RECEIPTED BY CASHIER

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST.

NOT VALID UNTIL RECEIPTED BY CASHIER
EXPIRES DECEMBER 31ST.

1

REGISTRATION RECEIPT

1. THIS IS YOUR CURRENT REGISTRATION RECEIPT. THIS REGISTRATION RECEIPT IS TO BE IN THE POSSESSION OF THE OPERATOR OF THIS VEHICLE AT ALL TIMES.
2. IF YOU MOVE FROM THE ADDRESS SHOWN, NOTIFY YOUR COUNTY CLERK WITHIN TEN (10) DAYS.
3. 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.
4. 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

1. THIS IS YOUR CURRENT OWNERSHIP TAX RECEIPT. THIS RECEIPT SHOULD BE PRESERVED WITH YOUR CERTIFICATE OF TITLE FOR THIS VEHICLE.
2. IF YOU MOVE FROM THE ADDRESS SHOWN, NOTIFY YOUR COUNTY CLERK WITHIN TEN (10) DAYS.
3. 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.
4. 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				

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 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.

Personalized License Plates -- \$35.00 for 1st year issued in addition to normal
registration fee; \$25.00 fee for subsequent years
after issuance in addition to normal registration
fee; \$12.00 fee for transfer of plates to another
vehicle.

- 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	
	1975	1976
Regular Registrations:		
Passenger Cars	1,442,191	1,519,590
Trucks:		
State	345,343	367,597
Gross Ton Mile	28,190	29,212
Metropolitan	2,345	2,148
Farm	67,394	70,219
Recreational	<u>8,495</u>	<u>16,527</u>
Tractors:		
Gross Ton Mile	8,249	7,690
Farm	<u>744</u>	<u>827</u>
Trailers	175,191	188,550
Mobile Homes	59,207	63,365
Motorcycles	95,439	95,917
Special Mobile Equipment	14,126	14,304
Radio Call Letter Plates	1,169	1,267
Subtotal	<u>2,248,083</u>	<u>2,377,210</u>
Miscellaneous Registrations:		
Dealer Licenses	21,045	23,129
Reissues	186,399	197,906
Duplicate Replacements	16,120	29,875
Previous Year Registrations	37	457
Special Permits	503,924	568,510
Motorcycle Dealers	826	809
Personalized License Plates	0	2,570
Subtotal	<u>728,351</u>	<u>823,256</u>
Total All Registrations	<u>2,976,434</u>	<u>3,200,466</u>
Certificates of Title	<u>892,101</u>	<u>985,770</u>

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Calendar Year	
	1975	1976
Regular Registration Fees:		
Passenger Cars	\$13,995,440	\$14,722,849
Trucks:		
State	\$5,740,813	\$6,260,339
Gross Ton Mile	827,619	649,892
Metropolitan	178,792	164,879
Farm	1,226,987	1,304,927
Recreational	167,666	323,347
Tractors:		
Gross Ton Mile	374,434	181,047
Farm	40,737	47,364
Trailers	896,503	228,411
Mobile Homes	256,423	981,960
Motorcycles	385,314	275,392
Special Mobile Equipment	211,673	390,446
Off-Highway Equipment	13,167	214,998
Subtotal	\$24,315,868	\$25,529,884
Operators and Chauffeurs Licenses:		
Driver License Fees	\$ 1,566,704	\$ 1,645,231
Other Receipts:		
Dealers License	\$ 222,696	\$ 239,235
Reissues	397,143	420,733
Duplicate Replacements	15,290	19,360
Previous Year Fees	249	2,374
Special Permits	121,592	136,437
Penalty Assessments	3,410,588	3,298,039
Checking Records	829,828	1,029,487
Certificates of Title	461,594	496,720
Motorcycle Dealer Plates	10,337	10,390
Personalized Plates	0	89,940
Antique License	5,696	2,140
Antique Ownership Tax	8,462	2,408
Subtotal	\$ 5,483,475	\$ 5,747,263
GRAND TOTAL	\$31,366,047	\$32,922,381

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
Calendar Year 1976

Line No.	County	Passenger	Trucks	GM Trucks	Metro Trucks	Farm Trucks	Recreational Trucks	GM Tractors
1	Adams	127,441	34,627	3,713	244	2,096	2,175	1,109
2	Alamosa	5,643	2,270	198	2	727	46	56
3	Arapahoe	142,130	23,183	1,710	160	754	1,578	264
4	Archuleta	1,522	924	71	0	201	8	36
5	Baca	3,008	1,011	148	1	2,046	1	18
6	Bent	2,797	904	54	1	775	8	9
7	Boulder	100,668	19,914	1,267	23	1,635	749	346
8	Chaffee	7,042	2,617	202	0	269	287	72
9	Cheyenne	1,218	387	44	0	819	2	10
10	Clear Creek	4,560	1,490	95	0	37	87	13
11	Conejos	3,136	1,444	97	0	991	6	29
12	Costilla	1,229	640	29	0	456	3	5
13	Crowley	1,664	490	50	0	701	0	7
14	Custer	989	433	22	0	228	21	14
15	Delta	10,176	4,854	324	8	1,443	145	92
16	Denver	297,800	46,650	4,813	928	23	1,417	1,423
17	Dolores	788	475	37	1	456	19	12
18	Douglas	10,364	3,275	246	0	623	323	80
19	Eagle	7,797	2,305	188	2	276	121	54
20	Elbert	2,877	928	82	0	1,215	24	40
21	El Paso	161,034	34,376	1,847	296	1,184	509	420
22	Fremont	13,689	5,461	325	17	695	167	159
23	Garfield	11,055	3,924	406	0	763	468	57
24	Gilpin	1,813	651	36	1	17	44	6
25	Grand	4,556	1,915	182	0	338	220	52
26	Gunnison	4,609	1,706	132	2	316	9	32
27	Hinsdale	340	119	8	2	34	0	0
28	Huerfano	3,173	1,257	82	0	533	3	21
29	Jackson	970	447	52	0	317	33	31
30	Jefferson	202,858	42,226	2,083	200	925	3,572	498
31	Kiowa	1,069	405	35	0	833	3	5
32	Kit Carson	4,266	1,490	277	4	2,452	2	46
33	Lake	4,939	2,003	119	8	21	38	9
34	La Plata	12,446	4,960	398	1	975	247	66
35	Larimer	68,513	18,795	1,243	27	2,714	535	248
36	Las Animas	7,403	2,495	156	4	1,040	6	85
37	Lincoln	2,777	946	117	0	1,169	17	25
38	Logan	11,470	3,299	423	3	3,045	24	139
39	Mesa	37,893	14,652	1,111	51	2,053	877	295
40	Mineral	519	256	17	0	19	4	3
41	Moffat	4,899	2,443	250	0	906	343	79
42	Montezuma	6,888	3,726	264	0	1,145	124	118
43	Montrose	10,668	4,935	385	4	1,979	115	119
44	Morgan	11,918	3,664	540	8	3,235	124	169
45	Otero	11,920	3,866	292	15	1,711	44	57
46	Ouray	1,291	477	41	0	166	7	5
47	Park	2,539	1,106	80	0	213	32	18
48	Phillips	2,640	875	110	7	1,364	2	8
49	Pitkin	8,933	2,235	176	2	169	57	39
50	Provers	7,035	2,350	259	5	1,909	15	80
51	Pueblo	65,545	20,726	1,065	88	1,360	308	297
52	Rio Blanco	2,620	1,495	184	4	544	117	63
53	Rio Grande	5,395	2,144	157	0	1,603	23	49
54	Routt	6,369	2,557	271	0	502	532	44
55	Saguache	1,907	822	87	1	790	5	19
56	San Juan	473	211	15	0	0	30	1
57	San Miguel	1,502	686	64	0	167	3	13
58	Sedgwick	2,030	595	65	0	962	0	5
59	Summit	5,567	1,652	153	0	37	66	32
60	Teller	3,381	1,634	99	3	158	54	13
61	Washington	3,097	724	135	0	2,413	7	17
62	Weld	98,911	16,977	1,848	24	10,578	713	503
63	Yuma	5,316	1,492	233	1	3,114	8	56
STATE TOTALS		1,510,500	367,597	29,212	2,142	70,219	16,527	7,690

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.
56	19,093	9,876	9,314	1,672	794	212,210	\$ 2,324,515.80	1
33	1,276	593	544	64	16	11,468	151,541.06	2
31	13,311	2,485	8,137	1,054	523	195,320	2,083,203.26	3
0	419	135	84	22	16	3,438	44,049.63	4
31	973	204	214	30	3	7,688	102,854.93	5
10	642	187	235	21	19	5,662	65,163.40	6
26	10,664	3,544	7,874	662	352	147,724	1,523,073.45	7
1	1,435	839	457	75	65	13,361	149,667.58	8
4	302	115	71	17	3	2,992	42,286.71	9
0	630	364	307	39	29	7,651	80,569.51	10
14	764	207	245	1	2	6,936	79,672.59	11
17	147	104	70	3	8	2,711	31,988.24	12
2	322	94	110	9	3	3,452	42,108.75	13
6	280	66	87	10	10	2,166	25,634.65	14
12	2,590	895	767	89	43	21,438	251,669.17	15
0	16,349	257	11,705	2,018	1,163	384,546	4,198,251.52	16
0	317	79	57	9	5	2,255	27,188.63	17
5	2,131	237	775	143	44	18,245	206,831.11	18
4	1,040	938	467	90	31	13,313	143,885.06	19
21	787	297	196	32	10	6,509	76,852.89	20
24	16,251	5,194	10,514	1,165	623	233,438	2,444,386.45	21
8	2,791	1,564	1,133	125	142	26,276	286,055.85	22
6	2,223	1,537	777	209	52	21,477	243,768.22	23
0	235	15	164	17	0	2,999	32,110.99	24
4	1,203	778	307	99	44	9,699	111,806.51	25
2	998	565	336	42	21	8,770	93,099.99	26
0	76	61	19	0	5	664	7,371.20	27
6	462	80	127	7	8	5,759	67,524.73	28
12	400	124	58	26	73	2,543	32,718.31	29
11	23,231	2,318	13,202	1,642	604	293,370	3,141,096.15	30
7	376	127	97	3	2	2,962	41,258.97	31
20	1,054	540	288	27	31	10,497	155,491.63	32
0	807	528	370	55	79	8,976	99,579.10	33
7	2,596	1,495	882	154	53	24,280	268,818.33	34
32	10,354	4,239	5,471	625	273	113,069	1,218,952.14	35
23	856	288	319	41	135	12,851	148,669.53	36
18	698	327	164	15	12	6,285	84,002.92	37
17	2,108	824	851	213	71	22,487	278,351.20	38
32	8,039	3,743	2,692	628	315	72,381	820,491.61	39
0	106	113	45	9	0	1,091	12,071.59	40
9	1,642	1,127	338	166	157	12,259	149,606.88	41
13	2,206	788	395	130	130	15,927	183,636.41	42
18	2,841	1,490	783	242	128	23,727	278,216.38	43
19	2,143	1,092	776	202	57	23,947	310,881.17	44
16	1,913	573	784	120	53	21,364	251,634.55	45
4	292	164	98	12	14	2,571	29,518.17	46
0	576	346	161	36	0	5,107	58,044.24	47
13	615	222	190	9	51	6,115	84,506.23	48
0	879	532	710	69	70	13,871	140,574.52	49
19	1,509	692	577	90	45	14,585	184,924.23	50
16	8,417	2,476	4,607	624	732	106,261	1,169,360.28	51
8	979	335	200	182	124	6,861	83,058.58	52
10	1,360	280	451	57	12	11,621	142,339.78	53
14	1,297	722	606	125	122	13,161	158,755.72	54
7	540	150	184	9	3	4,612	54,538.76	55
0	63	48	42	2	2	887	10,100.77	56
5	335	102	100	23	16	3,016	33,688.55	57
8	356	81	145	23	14	4,284	58,855.80	58
0	669	298	426	75	56	8,971	98,985.29	59
1	876	495	265	48	7	7,484	80,114.11	60
8	698	212	223	26	9	7,569	107,350.45	61
101	8,712	4,850	3,932	819	561	108,529	1,296,438.48	62
36	1,296	306	392	53	20	12,323	173,905.81	63
827	181,550	63,365	95,917	14,394	8,065	2,384,011	\$26,357,668.52	

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1976

1 TYPE OF ACCIDENT	Number of Accidents				Number of Persons				
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Total Injured	1	2	3
1. Ran off road	17983	246	4920	12917	277	7406	2985	3193	1223
2. Overturned	996	11	488	497	15	638	221	320	87
3. Pedestrian	1319	72	1246	1	72	1246	504	297	445
4. MV in traffic	65972	148	11307	54517	188	18573	4064	5069	7940
5. Parked MV	15222	12	1072	14139	14	1346	355	606	305
6. Railroad train	145	16	41	88	17	61	30	25	6
7. Bicyclist	983	5	780	198	5	814	251	374	189
8. Animal	1996	2	120	1874	2	158	53	67	38
9. Fixed object	4588	31	1000	3558	33	1337	534	512	291
10. Other object	646	2	50	594	2	61	10	34	17
11. Other non-collision	901	7	222	672	7	252	86	103	63
12. Other collisions	507	1	43	462	1	78	32	27	19
Totals	111258	553	21289	89416	633	31970	10035	11312	10623

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

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

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

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

2A. COMPARATIVE TOTALS	Name Month Last Year			This Year To Date			Same Period Last Year			Change Cumulative (Year to Record)
	All Accidents	Persons Kill	Persons Inj.	All Accidents	Persons Kill	Persons Inj.	All Accidents	Persons Kill	Persons Inj.	
1. Ran off road				17983	277	7406	17528	246	7071	+ 12.6%
2. Overturned on road				996	11	638	1056	18	804	- 16.7%
3. Pedestrian				1319	72	1246	1285	63	1221	+ 14.3%
4. MV in traffic				65972	188	18573	64621	183	17338	+ 2.7%
5. Parked MV				15222	12	1346	15917	10	1424	+ 40.0%
6. Railroad train				145	17	61	107	10	49	+ 70.0%
7. Bicyclist				983	5	814	1071	5	883	N/C %
8. Animal				1996	2	158	2011	-	146	+ 200.0%
9. Fixed object				4588	33	1337	4992	46	1547	- 28.3%
10. Other object				646	2	61	674	1	102	+ 100.0%
11. Other non-collision				901	7	252	934	7	401	N/C %
12. Other collisions				507	1	78	577	2	522	- 50.0%
Totals				111258	633	31970	110773	591	31038	+ 7.1%

2B MILEAGE RATES	This Year To Date	Last Year Same Per.	Percent Change
1. Motor Vehicle traffic deaths	633	591	+ 7.1%
2. Estimated MV mileage traveled (millions)	17367	16538	+ 5.0%
3. Death rate per 100 million vehicle miles	3.6	3.6	N/C %
4. Fatal accident rate per 100 million vehicle miles	3.2	3.1	+ 3.2%
5. Fatal Accidents	553	517	+ 7.0%
6.			%

3. LOCATION	A. TRAFFICWAYS ADMINISTERED BY GOVERNMENTAL AGENCIES State Highway Dept., counties, cities, towns, villages, etc.						B. TRAFFICWAYS ADMINISTERED BY INDEPENDENT AGENCIES Turnpike, Parkway, military, freeway authorities & commissions, etc.					
	Number of Accidents				Number of Persons		Number of Accidents				Number of Persons	
	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured
Urban: Incorporated places of 2500 or more & areas classed as urban in 1940												
1. 2,500-10,000	8033	18	1005	7010	20	1413	-	-	-	-	-	-
2. 10,000-25,000	8028	29	1292	6707	32	1914	-	-	-	-	-	-
3. 25,000-50,000	10037	11	1613	8413	12	2313	-	-	-	-	-	-
4. 50,000-100,000	10887	10	2047	8830	10	2876	-	-	-	-	-	-
5. 100,000-250,000	11220	31	2531	8658	33	3803	-	-	-	-	-	-
6. 250,000 or more	28971	58	5579	23334	65	7713	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-	-	-	-	-
Total Urban	77176	157	14067	62952	172	20032	-	-	-	-	-	-
Rural: Locations of 2500 or more & areas classed as rural in 1940												
1. Controlled access hwy	3832	50	866	2916	64	1481	-	-	-	-	-	-
2. State routes	14900	226	3430	11244	269	5877	-	-	-	-	-	-
3. County routes	12760	118	2707	9935	126	4250	-	-	-	-	-	-
4. Other	2462	2	192	2268	2	289	-	-	-	-	-	-
5. Not stated	128	-	27	101	-	41	-	-	-	-	-	-
Total Rural	34082	396	7222	26464	461	11938	-	-	-	-	-	-
Total urban and rural	111258	553	21289	89416	633	31970	-	-	-	-	-	-

5. TIME	Hour Begin	Total		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday		Not stated	
		All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal
	Midnight	3732	38	366	3	273	2	318	1	409	3	429	3	1074	16	863	10	-	-
	1. 1:00	3006	32	141	-	223	4	256	5	340	3	362	2	873	9	811	9	-	-
	2. 2:00	3039	35	112	-	224	2	229	2	335	6	373	4	546	12	320	12	-	-
	3. 3:00	1267	19	60	1	102	1	96	-	140	4	134	-	302	4	363	9	-	-
	4. 4:00	754	11	68	1	60	1	61	1	94	1	74	1	205	5	132	1	-	-
	5. 5:00	743	9	85	2	69	-	75	-	107	3	129	1	154	1	125	2	-	-
	6. 6:00	1649	9	270	-	262	1	234	1	258	2	337	3	155	1	133	1	-	-
	7. 7:00	4747	11	816	-	858	1	823	1	812	2	1036	4	270	3	132	-	-	-
	8. 8:00	4778	12	721	2	739	2	799	2	820	3	990	1	469	2	240	-	-	-
	9. 9:00	4160	9	661	-	611	4	611	-	602	1	765	3	565	1	395	-	-	-
	10. 10:00	4592	10	656	3	679	1	636	1	642	1	779	-	774	2	426	2	-	-
	11. 11:00	5531	16	330	4	715	2	748	4	815	1	1049	2	931	-	453	3	-	-
	12 Noon	6291	19	383	1	372	3	395	2	363	1	1177	6	746	4	655	2	-	-
	13. 1:00	6195	29	361	4	385	6	316	2	374	3	1131	4	984	5	594	5	-	-
	14. 2:00	6742	17	252	1	283	6	394	2	232	1	1275	1	291	3	685	3	-	-
	15. 3:00	8309	36	1239	4	1231	8	1194	4	1312	6	1501	3	1068	3	769	8	-	-
	16. 4:00	2221	25	1311	3	1442	1	1469	1	1485	5	1701	4	1069	5	769	5	-	-
	17. 5:00	8676	30	1245	5	1364	5	1340	6	1422	-	1695	5	1023	5	757	4	-	-
	18. 6:00	5967	32	721	3	801	4	743	3	827	3	1080	8	852	9	638	2	-	-
	19. 7:00	5120	31	601	2	620	6	659	5	752	4	1037	6	881	3	640	5	-	-
	20. 8:00	4297	28	467	2	506	6	235	3	402	3	896	3	735	6	552	5	-	-
	21. 9:00	4147	38	432	2	215	7	520	3	579	4	891	7	814	9	446	6	-	-
	22. 10:00	4007	27	386	2	430	2	476	3	514	1	994	10	799	5	403	4	-	-
	23. 11:00	4201	26	380	2	494	2	459	1	522	6	1160	7	895	3	381	5	-	-
	24. Not stated	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
	Totals	111258	553	14264	67	14688	70	14802	52	16135	67	21046	88	17046	116	12144	103	-	-

4. AGE OF CASUALTY	Number of Persons Killed									Number of Persons Injured								
	Total Killed			Pedestrians			Bicyclists			Total Injured			Pedestrians			Bicyclists		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	11	7	4	3	2	1	-	-	-	270	395	375	88	54	34	5	2	3
2. 5 to 9	15	7	8	8	5	3	1	1	-	1073	612	461	276	178	98	145	108	37
3. 10 to 14	32	21	11	5	4	1	1	1	-	1818	985	903	205	107	98	267	203	64
4. 15 to 19	100	72	28	4	3	1	-	-	-	5999	3622	2377	235	152	83	180	127	53
5. 20 to 24	109	92	17	4	3	1	-	-	-	6211	3870	2341	136	85	51	91	65	26
6. 25 to 34	135	101	34	8	7	1	-	-	-	6626	4023	2603	170	112	58	57	32	25
7. 35 to 44	56	40	16	9	5	4	1	1	-	2704	1652	1262	85	55	30	17	12	5
8. 45 to 54	50	37	13	6	3	3	-	-	-	2224	1147	1077	73	45	28	13	12	1
9. 55 to 64	44	24	20	12	7	5	-	-	-	1476	748	728	57	36	21	6	4	2
10. 65 to 74	32	21	11	6	6	-	-	-	-	750	377	373	63	25	18	2	2	-
11. 75 & older	49	33	16	12	9	3	2	1	1	2049	1351	698	97	51	46	23	22	1
12. Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	633	455	178	77	54	23	5	4	1	31970	18772	13198	1465	900	565	806	589	217

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

A. TWO MOTOR VEHICLE ACC.		Total	Fatal Accidents	Injury Accident	Property Dam.
1. Entering at angle		74	-	17	57
2a. From same dir., both straight		2309	2	407	1904
b. Same-one turn, one straight		1667	1	277	1389
c. Same-one stopped		1249	-	293	956
d. Same-all others		141	-	11	130
3a. From opp. dir., both straight		210	-	71	139
b. Same-one left, one straight		2137	8	860	1269
c. Same-all others		245	-	31	214
d. Not stated		13366	46	3643	9677
Totals		21398	57	5606	15735

C. PEDESTRIAN ACCIDENTS	All Pedestrian Accidents	Fatal Accidents			Non-Fatal Injury Accidents		
		Total	Injured	Non-IS	Total	Injured	Non-IS
1. Car going straight	980	59	14	45	920	299	621
2. Car turning right	77	-	-	-	77	64	13
3. Car turning left	122	4	4	-	118	87	31
4. Car backing	27	-	-	-	27	7	20
5. All others	16	-	-	-	16	4	12
6. Not stated	97	9	1	8	88	19	69
Totals	1319	72	19	53	1246	480	766

B. TWO MOTOR VEHICLE ACC.		Total	Fatal Accidents	Injury Accident	Property Dam.
1. Going opp., both moving		1461	42	630	789
2. Going same-both moving		6375	6	1239	5130
3a. One car parked		6902	7	658	6237
b. One car stopped in traffic		2922	-	705	2287
4a. One car entering park position		114	-	10	104
b. One car leaving park position		392	-	35	357
5a. One car entering alley or drive		80	1	25	54
b. One car leaving alley or drive		422	2	93	327
6. All others		32906	22	1231	31653
7. Not stated		3465	15	366	3084
Totals		55109	95	4992	50022

D. ALL OTHER ACCIDENTS		Total	Fatal Accidents	Injury Accident	Property Dam.
Coll. 1. Non-MV train, bicycle, etc.		464	3	408	53
With 2. Fixed object in road		668	3	153	512
3. Overturned in road		139	2	110	27
4. Left road		1443	22	557	864
Coll. 5. Non-MV train, bicycle, etc.		614	17	384	213
With 6. Fixed object in road		3411	21	731	2659
7. Overturned in road		1002	25	458	519
Left 8. At curve		2694	102	1711	881
Road 8. Straight road		4118	74	2041	2003
10. Fall from moving vehicle		19	-	2	17
11. All others		5224	46	705	4473
12. Not stated		13631	14	2185	1432
Totals		33427	329	9445	13653

7. PEDESTRIAN ACTION BY AGE		Pedestrians Killed	Ages of Pedestrians Killed and Injured									
			Total	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 44	45 to 64	65 & older	Not stated
1a. Crossing/entering road at intersec.		8	321	14	45	50	38	27	51	16	60	-
b. Same-not at intersection		12	234	23	78	41	19	16	32	11	14	-
2a. Walking in roadway with traffic		3	38	1	4	6	13	1	9	-	4	-
b. Same-against traffic		2	35	-	4	4	8	4	6	5	-	-
3. Standing in roadway		-	25	-	-	1	7	4	8	3	2	-
4. Getting on or off other vehicle		-	28	-	6	4	6	2	3	5	2	-
5. Pushing/working vehicle in road		2	30	-	-	-	3	7	12	5	3	-
6. Other working in roadway		3	19	-	-	2	2	4	8	2	1	-
7. Playing in roadway		-	21	8	8	-	4	1	-	-	-	-
8. Other in roadway		-	23	4	4	6	2	2	3	1	1	-
9. Not in roadway		3	43	1	4	3	10	7	7	7	4	-
10. Not stated		44	725	40	131	93	127	65	135	72	62	-
Totals		77	1542	91	284	210	239	140	272	148	158	-

Drivers of vehicles in proper parking locations are excluded.

8. AGE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. 15 and younger	818	6	209
2. 16	7591	26	1354
3. 17	8403	28	1512
4. 18 to 19	16801	75	3322
5. 20 to 24	35141	151	7240
6. 25 to 34	44939	199	9050
7. 35 to 44	22170	86	4331
8. 45 to 54	17040	86	3257
9. 55 to 64	11369	42	2134
10. 65 to 74	5666	25	1016
11. 75 and older	13733	36	1179
12. Not stated	-	-	-
Totals	183671	760	34604

Vehicles in proper parking locations are included.

12. TYPE OF VEHICLE	All Acc.	Fatal Acc.	Injury Acc.
1. Passenger car	97228	476	27696
2. Passenger car & trailer	290	3	89
3. Truck or truck tractor	16275	153	4846
4. Truck tractor & semi-trail	1270	49	425
5. Other truck combination	1640	17	474
6. Farm tractor equipment	40	3	19
7. Taxicab	348	-	61
8. Bus	683	3	160
9. School bus	375	3	51
10. Motorcycle	1886	36	1576
11. Motor scooter bicycle	152	-	118
12. Others not stated	80055	51	1352
Totals	200251	794	36867
Special vehicles included above			
13. Emergency (inc. private)	450	-	104
14. Military vehicles	25	-	2
15. Other public owned	689	3	100

14. KIND OF LOCATION	All Acc.	Fatal Acc.	Injury Acc.
1. Built-up	107444	184	15107
2. Not built-up	568	363	6039
3. Not stated	3246	6	143
Totals	111258	553	21289

15. LIGHT CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Daylight	40312	231	12200
2. Dawn or Dusk	2054	22	759
3. Darkness	21961	293	7373
4. Not stated	46931	7	957
Totals	111258	553	21289

Contributing circumstances (Table 11) compiled only from police reports

11. CONTRIBUTING CIRCUMSTANCES INDICATED	All Acc.	Fatal Acc.	Injury Acc.
1. Speed too fast	4030	150	1912
2. Failed yield right of way	4890	11	692
3. Drove left of center	1251	47	510
4. Improper overtaking	617	6	118
5. Passed stop sign	1401	15	296
6. Downward traffic signal	1756	7	339
7. Followed too closely	2925	2	264
8. Made improper turn	4515	4	564
9. Other improper driving	35081	147	6852
10. Inoperative brakes	-	-	-
11. Improper rights	57	1	20
12. Had been drinking	10892	100	3530
Totals	67408	490	14997

9. SEX OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Male	117809	614	23241
2. Female	55714	134	10779
3. Not stated	10148	12	584
Totals	183671	760	34604

10. RESIDENCE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Local Resident	101771	283	19646
2. Reside elsewhere in state	60676	348	12123
3. Non-resident of state	8941	95	1731
4. Not stated	12283	34	1104
Totals	183671	760	34604

13. ROAD SURFACE CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Dry	54009	498	17344
2. Wet	3560	27	1662
3. Snowy or icy	6993	22	1510
4. Other	224	3	46
5. Not stated	45372	3	724
Totals	111258	553	21289

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY

Calendar Year 1976

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
TYPE OF LICENSE ISSUED:			
Adult Licenses	529,961	8,993	538,954
Adult Instruction Permits	13,398	65	13,463
Provisional Licenses	49,579	987	50,566
Provisional Instruction Permits	7,323	36	7,359
Minor Licenses	2,285	146	2,431
Minor Instruction Permits	49,356	871	51,227
Total Licenses Issued	<u>651,902</u>	<u>11,098</u>	<u>663,000</u>
ENDORSEMENTS:			
Motorcycle	23,787	412	24,199
Motorcycle Only Licenses	767	2	769
Motorcycle Instruction Permits	742	38	780
Colorado I.D. Cards	14,450	22	14,472
School Bus Licenses	4,274	223	4,497
Change of Name and/or Address	184,405	1,476	185,881
EXAMINATIONS:			
Written Tests Given	543,355	7,662	551,017
Written Tests Passed	422,854	5,759	428,606
Written Tests Failed	120,501	1,910	122,411
Driving Tests Given	210,176	3,328	213,504
Driving Tests Passed	188,129	3,236	191,365
Driving Tests Failed	22,047	92	22,139
Vision Referrals	2,601	26	2,627
Physical Referrals	5,520	54	5,574
Oral Examinations	4,496	33	4,529

DRIVER IMPROVEMENT

	<u>Calendar Year</u>	
	<u>1975</u>	<u>1976</u>
RESTRAINT ACTIONS		
Suspensions		
Insurance Termination and Financial Responsibility	11,122	9,006
Point System	32,870	26,309
Driving Under Influence	2,896	2,205
All Other	5,400	6,266
Total Suspensions	<u>52,288</u>	<u>43,786</u>
Revocations		
Driving Under Influence	701	446
Implied Consent	2,222	2,416
All Other	892	1,097
Total Revocations	<u>3,815</u>	<u>3,959</u>
Denials		
Point System	2,871	2,638
Driving Under Influence	1,301	1,526
Leaving Scene of Accident	201	196
Implied Consent	473	629
Extensions of Denial	1,276	1,707
All Other	51	28
Total Denials	<u>6,173</u>	<u>6,724</u>
Cancellations		
Failed License Exam	194	261
Applied for License Under Restraint	1,722	1,970
All Other	1,127	113
Total Cancellations	<u>3,043</u>	<u>2,344</u>
TOTAL RESTRAINT ACTIONS	<u>65,319</u>	<u>56,813</u>
LICENSE REINSTATEMENTS	<u>38,626</u>	<u>45,431</u>
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	<u>115,994</u>	<u>127,297</u>

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1975	1976	1977
Number of Trucks Cleared	2,984,535	3,136,612	3,351,593
Number of Trucks Weighed	1,356,981	1,625,082	1,697,290
Applications:			
GTM	683	645	806
PUC	2,697	3,580	3,107
SF	642	646	3,220
Special Fuel Permits	75,720	93,449	107,860
Agricultural Licenses	1,109	1,309	1,160
Number of Health and Brand Inspections	87,660	90,740	87,084
Agricultural Inspection Certificates	25,424	27,135	28,361

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 9380
 DENVER, COLO. 80201
 TELEPHONE (303) 862-2000

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

IF NEW VENDOR, 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 CHE
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	CITY	RTD	STATE
	<input type="checkbox"/> 20-31	<input type="checkbox"/> 99-31	<input type="checkbox"/> 62-31	<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 \blacktriangleright \$

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.

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, 1968 - 1977

Year	Sales Tax 1/	Use Tax 2/	Total	Use Tax as a Percent of Total Sales and Use Tax
1977	\$332,626,738	\$34,233,805	\$366,860,543	9.33
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

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

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1970-1977

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1977	\$23,635,927	\$10,597,878	\$34,233,805
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

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

Fiscal Year Ended June 30, 1977

Business Class	Monthly Average No. of Returns	Thousands of Dollars			Percent of Total Net Taxable Sales
		Gross Sales	Deductions	Net Taxable Sales	
Agriculture, Forestry and Fisheries	390	\$ 150,432	\$ 111,552	\$ 38,880	0.34
Mining	138	102,090	69,089	33,001	0.29
Contract Construction	1,260	425,307	292,909	132,398	1.18
Manufacturing	2,185	4,622,852	3,887,511	735,341	6.56
Transportation, Communication, Electric, Gas and Sanitary Services	554	1,147,747	310,389	837,358	7.47
Wholesale Trade	2,464	4,080,371	3,338,156	742,215	6.62
Retail Trade:					
Building Materials and Farm Equipment	1,807	1,166,526	397,682	768,844	6.85
General Merchandise	1,832	1,116,720	131,962	984,759	8.78
Food Stores	2,210	2,116,399	389,000	1,727,399	15.40
Automotive Dealers and Service Stations	4,577	3,487,312	1,901,219	1,586,093	14.14
Apparel and Accessory Stores	1,519	459,556	28,020	431,536	3.85
Furniture & Home Furnishings Stores	2,401	552,196	146,492	405,704	3.62
Eating and Drinking Places	4,930	1,044,232	98,245	945,987	8.43
Miscellaneous Retail Stores	9,057	1,773,926	701,137	1,072,789	9.56
Finance, Insurance and Real Estate	329	58,102	19,045	39,056	0.35
Hotels and Other Lodging Places	1,463	250,908	22,139	228,769	2.04
Services Other Than Lodging	6,296	1,143,378	648,780	494,599	4.41
Government Facilities	35	17,585	7,637	9,948	0.09
Nonclassifiable Establishments	13	10,439	8,640	1,799	0.02
STATE TOTAL ^{1/}	<u>43,458</u>	<u>\$23,726,080</u>	<u>\$12,509,605</u>	<u>\$11,216,475</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, 1977

---Thousands of Dollars---

Line No.	County	Agriculture Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation Communication Electric, Gas & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1	Adams	5,261	12,628	32,583	175,795	82,561	147,037	62,224	102,534	172,513
2	Alamosa	57	87	268	971	4,756	5,778	5,871	5,250	10,862
3	Arapahoe	5,901	1,311	27,679	160,070	97,475	118,801	70,892	168,604	186,784
4	Archuleta	0	15	32	3,271	259	522	1,821	519	2,541
5	Baca	1,063	150	382	324	2,551	7,280	6,910	618	3,393
6	Bent	172	16	131	261	1,075	312	1,488	342	3,580
7	Boulder	11,788	1,369	25,309	123,562	63,004	39,656	50,654	46,474	130,843
8	Chaffee	122	0	1,201	1,738	3,981	915	4,687	2,695	9,269
9	Cheyenne	0	0	15	43	346	1,081	470	12	1,202
10	Clear Creek	3	0	218	840	2,921	151	888	563	4,890
11	Conejos	1	269	34	0	1,170	2,537	412	136	3,673
12	Costilla	29	9	0	138	451	0	584	151	791
13	Crowley	95	0	184	2,179	408	*	837	82	978
14	Custer	2	0	111	8	1,088	0	91	34	454
15	Delta	856	640	2,388	4,798	9,732	4,092	12,634	3,163	13,446
16	Denver	3,227	9,033	132,861	725,178	259,773	783,383	227,197	207,881	424,838
17	Dolores	5	384	1	116	247	11	1,464	72	686
18	Douglas	243	1,705	1,484	21,713	4,807	3,092	4,527	523	3,875
19	Eagle	12	51	2,982	2,100	3,301	993	5,469	1,404	13,623
20	Elbert	76	0	622	53	381	5	417	37	1,195
21	El Paso	3,372	1,166	15,682	110,083	38,844	81,646	68,639	124,943	159,967
22	Fremont	355	751	1,023	4,982	11,317	1,686	5,518	7,369	15,130
23	Garfield	426	337	1,799	30,587	14,797	6,005	7,625	5,393	19,492
24	Gilpin	0	2	17	83	311	8	5	0	484
25	Grand	4	60	641	957	3,333	1,049	2,796	1,314	5,719
26	Gunnison	0	962	1,042	1,110	3,028	1,742	3,930	956	9,173
27	Hinsdale	0	0	12	0	86	0	244	104	108
28	Huerfano	*	305	328	36	2,145	1,971	705	131	4,636
29	Jackson	0	0	5	3,428	25	1,029	1,532	88	1,529
30	Jefferson	7,322	1,424	28,726	93,401	104,446	220,040	72,022	168,903	267,348
31	Kiowa	145	0	0	36	840	8	347	141	691
32	Kit Carson	260	0	1,308	1,110	3,620	1,966	11,077	907	4,564
33	Lake	17	77	400	538	3,101	984	1,034	1,182	8,033
34	La Plata	1,430	268	4,354	9,919	9,259	4,551	10,260	7,618	20,500
35	Lamar	2,776	1,405	18,973	82,253	41,061	23,116	54,295	44,834	88,653
36	Las Animas	145	203	230	816	5,189	959	2,817	3,077	8,477
37	Lincoln	8	0	675	197	8,836	2,688	2,988	270	2,281
38	Logan	353	541	7,009	133,923	5,541	22,503	7,603	6,882	14,662
39	Mesa	1,287	2,500	20,785	30,381	24,289	43,700	32,141	29,256	49,608
40	Mineral	0	9	4	187	215	1	897	4	523
41	Moffat	161	1,186	1,635	4,735	3,478	13,459	4,027	1,423	11,404
42	Montezuma	26	272	1,919	2,260	5,888	7,218	9,172	2,954	14,982
43	Montrose	231	11,251	2,211	4,054	6,905	6,124	12,246	804	16,608
44	Morgan	2,243	514	5,762	10,163	8,608	17,812	8,317	5,730	15,656
45	Otero	502	0	1,605	4,599	14,608	7,151	9,200	6,323	17,259
46	Ouray	0	0	10	12	0	0	874	291	470
47	Park	*	3	56	182	169	11	1,796	722	799
48	Phillips	225	0	565	362	7,617	176	3,989	321	1,509
49	Pitkin	132	234	1,231	2,259	5,482	582	9,291	1,094	9,865
50	Prowers	29	855	2,568	2,287	5,053	1,096	10,797	8,860	9,856
51	Pueblo	3,696	293	7,377	473,960	50,070	37,281	28,514	54,293	87,375
52	Rio Blanco	51	1,174	1,263	3,617	4,057	4,323	1,955	527	3,903
53	Rio Grande	32	1	3,127	2,289	8,426	386	8,322	1,191	9,031
54	Routt	226	128	1,655	1,947	7,533	2,681	7,461	1,699	8,984
55	Saguache	279	0	361	486	890	60	1,034	57	2,191
56	San Juan	0	0	0	129	0	0	101	24	267
57	San Miguel	0	0	232	258	45	63	786	416	1,838
58	Sedgwick	13	764	205	257	913	995	3,464	92	2,987
59	Summit	6	0	960	2,549	5,435	500	3,666	429	7,534
60	Teller	1	225	167	498	954	291	2,720	535	3,033
61	Washington	683	26	126	95	7,135	129	1,919	974	2,250
62	Weid	7,924	5,742	19,684	50,392	36,250	56,724	43,602	32,275	48,634
63	Yuma	1,042	871	3,398	4,094	4,578	933	13,411	2,929	5,513
64	Foreign Corps.	0	4,861	2,158	205,237	15,673	67,211	9,278	16,254	4,689
	STATE TOTALS	64,323	66,078	389,773	2,503,911	1,019,250	1,756,505	941,954	1,084,686	1,957,649

* 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	Lf H
328,110	37,902	35,014	60,126	90,846	1,780	5,515	43,561	40	95	1,396,124	1
14,196	3,006	1,532	4,182	7,191	43	1,514	4,542	1	0	70,110	2
363,627	65,657	43,635	94,241	133,059	6,179	7,834	112,584	413	276	1,665,022	3
4,394	0	214	623	1,863	0	1,467	231	0	0	17,773	4
7,978	452	125	733	4,610	56	204	1,268	0	0	38,096	5
5,505	249	31	634	1,507	11	56	874	0	0	16,244	6
153,221	35,664	28,963	58,836	93,487	352	8,555	39,545	123	50	911,456	7
16,564	1,012	937	4,176	6,316	41	2,549	2,011	19	0	58,232	8
2,506	128	239	563	3,123	4	91	366	0	0	10,188	9
3,743	443	135	4,542	2,651	0	940	525	0	0	23,453	1
3,303	44	0	606	2,485	1	363	303	0	0	15,377	1
688	23	0	416	768	0	38	36	0	0	4,121	1
3,126	119	111	193	461	0	14	296	0	0	9,084	1
566	0	3	152	766	0	64	29	0	0	2,280	1
12,292	1,800	1,394	3,035	6,911	102	736	2,746	0	0	80,764	1
599,373	99,504	151,307	264,400	365,648	16,890	75,403	331,565	894	209	4,678,563	1
739	0	5	165	106	*	21	16	0	0	4,037	1
8,880	598	628	2,067	4,063	1	486	1,645	0	0	60,335	1
6,634	2,520	1,181	15,056	15,773	4,248	14,769	3,910	66	0	94,092	1
3,032	100	32	401	3,746	0	17	264	0	0	10,377	2
266,044	36,420	49,615	120,670	140,604	1,187	20,379	134,456	2,170	436	1,376,323	2
17,645	3,056	2,728	5,589	7,647	31	2,273	2,563	0	0	89,664	2
32,371	3,304	3,038	8,804	13,948	93	5,388	8,360	0	0	161,766	2
128	29	16	1,711	1,473	2	97	100	0	0	4,466	2
6,628	242	31	4,867	5,539	904	6,008	953	0	0	41,047	2
5,655	1,523	992	3,181	5,198	391	3,333	1,765	1,259	0	45,241	2
255	0	4	208	329	4	748	24	0	0	2,124	2
6,479	400	27	2,257	2,134	13	493	595	0	0	22,655	2
633	0	53	543	1,088	1	310	123	1	0	10,387	2
352,757	51,422	50,217	103,973	146,594	5,667	11,172	89,856	1,178	193	1,776,663	3
3,982	9	10	367	274	1	113	195	0	0	3,049	3
13,301	1,294	1,183	3,913	12,727	14	1,954	6,907	764	0	66,874	3
6,535	1,101	420	2,478	5,703	21	1,001	1,269	*	0	33,894	3
21,347	4,624	3,700	10,059	16,951	110	9,927	4,597	0	0	139,472	3
131,348	20,400	25,187	41,805	66,639	705	9,967	33,406	2,624	274	689,722	3
12,236	1,514	721	2,860	4,045	43	2,279	2,740	61	0	48,413	3
9,793	283	437	3,522	6,293	7	644	748	0	0	39,671	3
28,623	4,370	3,322	5,686	19,828	24	1,548	7,379	0	0	269,797	3
89,183	14,192	14,516	22,442	42,530	734	6,298	26,540	*	0	450,383	3
372	18	0	170	1,111	0	711	152	0	0	4,371	4
16,658	2,328	850	3,034	6,652	49	1,483	2,587	0	4,254	79,401	4
16,095	2,653	3,447	5,444	10,625	9	3,017	6,273	*	0	92,254	4
21,832	2,958	2,410	6,088	14,176	15	1,594	3,953	28	26	113,512	4
34,793	3,418	3,864	6,048	15,474	234	1,308	5,491	1,976	83	147,492	4
15,803	3,282	2,745	4,309	9,492	27	1,585	7,429	*	0	105,919	4
523	1	7	1,053	740	0	698	104	3	0	4,786	4
1,481	71	23	897	1,027	1	602	420	0	3	8,265	4
7,130	300	189	804	20,823	0	114	995	1	7	45,128	4
3,808	6,082	3,281	18,021	20,300	5,000	12,391	5,785	0	30	104,877	4
16,116	2,303	1,412	5,425	16,875	20	2,287	3,739	1,815	0	91,395	5
115,581	14,506	23,343	45,970	39,581	1,226	2,476	27,062	1,117	171	1,013,893	5
2,819	255	492	2,131	1,131	23	421	2,707	153	0	31,000	5
9,662	1,669	1,181	1,564	11,980	1	1,781	2,302	0	3	62,946	5
7,389	2,024	1,105	7,409	7,694	539	3,734	2,990	12	8	65,219	5
2,141	58	20	470	4,410	14	388	78	6	0	12,946	5
96	26	13	604	992	0	478	77	0	0	2,808	5
2,152	212	17	1,219	1,054	*	365	393	0	0	9,052	5
6,733	586	643	1,478	1,869	16	396	824	439	0	22,674	5
4,031	1,664	522	11,485	8,937	3,267	4,072	2,786	0	121	58	5
2,129	496	236	1,661	2,901	*	504	498	0	0	16,850	6
3,212	147	109	1,128	6,659	12	122	842	0	0	25,569	6
93,477	13,254	15,378	31,340	76,461	2,262	3,797	36,402	3	141	573,742	6
15,209	1,443	1,181	2,029	23,713	16	303	5,686	0	0	86,349	6
58,525	4,146	3,050	6,550	37,147	3,318	714	63,498	0	489	502,794	6
3,001,187	457,305	487,223	1,025,412	1,587,755	55,762	249,906	1,051,964	15,168	6,868	17,722,620	

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

Fiscal Year Ended June 30, 1977

----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	30,705	5.88	\$ 1,870,363	7.88	474,239	7.89
2	Alamosa	3,163	0.60	77,201	0.32	7,091	0.11
3	Arapahoe	39,283	7.53	2,075,043	8.74	410,021	6.82
4	Archuleta	1,002	0.19	18,637	0.07	864	0.01
5	Baca	1,886	0.36	42,510	0.17	4,413	0.07
6	Bent	1,034	0.19	17,584	0.07	1,339	0.02
7	Boulder	31,043	5.95	1,089,764	4.59	178,308	2.97
8	Chaffee	4,269	0.81	65,586	0.27	7,354	0.12
9	Cheyenne	974	0.18	10,478	0.04	290	0.00
10	Clear Creek	2,315	0.44	26,680	0.11	3,227	0.05
11	Conejos	1,481	0.28	17,751	0.07	2,414	0.04
12	Costilla	677	0.12	7,130	0.03	3,009	0.05
13	Crowley	632	0.12	9,592	0.04	508	0.00
14	Custer	447	0.08	2,369	0.00	88	0.00
15	Delta	4,858	0.93	104,767	0.44	24,003	0.39
16	Denver	96,082	18.42	7,260,700	30.60	2,582,137	43.01
17	Dolores	453	0.08	4,579	0.01	542	0.00
18	Douglas	2,926	0.56	72,395	0.30	12,060	0.20
19	Eagle	5,483	1.05	99,092	0.41	5,000	0.08
20	Elbert	1,059	0.20	15,895	0.06	5,517	0.09
21	El Paso	46,077	8.83	1,601,490	6.74	225,167	3.75
22	Fremont	5,608	1.07	103,371	0.43	13,708	0.22
23	Garfield	6,221	1.19	170,709	0.71	8,943	0.14
24	Gilpin	986	0.18	4,968	0.02	501	0.00
25	Grand	3,712	0.71	44,912	0.18	3,865	0.06
26	Gunnison	3,432	0.65	56,450	0.23	11,209	0.18
27	Hinsdale	416	0.07	2,144	0.00	20	0.00
28	Huerfano	1,941	0.37	24,422	0.10	1,767	0.02
29	Jackson	787	0.15	11,890	0.05	1,503	0.02
30	Jefferson	45,944	8.81	2,067,729	8.71	291,066	4.84
31	Kiowa	657	0.12	7,547	0.03	389	0.00
32	Kit Carson	2,642	0.50	70,762	0.29	3,888	0.06
33	Lake	2,009	0.38	41,562	0.17	7,668	0.12
34	La Plata	6,803	1.30	151,065	0.63	11,593	0.19
35	Larimer	26,205	5.02	913,683	3.85	223,961	3.73
36	Las Animas	4,262	0.81	56,303	0.23	7,890	0.13
37	Lincoln	1,808	0.34	43,491	0.18	3,820	0.06
38	Logan	5,373	1.03	314,796	1.32	44,999	0.74
39	Mesa	19,185	2.91	563,143	2.37	112,760	1.87
40	Mineral	443	0.08	4,468	0.01	96	0.00
41	Moffat	3,022	0.57	90,590	0.38	11,189	0.18
42	Montezuma	4,078	0.78	109,139	0.45	16,885	0.28
43	Montrose	5,335	1.02	127,601	0.53	14,089	0.23
44	Morgan	6,083	1.16	345,564	1.45	198,072	3.29
45	Otero	5,502	1.05	158,026	0.66	52,107	0.86
46	Ouray	670	0.12	4,883	0.02	97	0.00
47	Park	1,179	0.22	8,553	0.03	287	0.00
48	Phillips	1,714	0.32	50,910	0.21	5,782	0.09
49	Pitkin	6,953	1.33	115,038	0.48	10,161	0.16
50	Prowers	4,039	0.77	100,855	0.42	9,459	0.15
51	Pueblo	21,414	4.10	1,209,021	5.09	195,127	3.25
52	Rio Blanco	1,728	0.33	38,327	0.16	7,326	0.12
53	Rio Grande	3,044	0.58	77,959	0.32	15,013	0.25
54	Routt	4,035	0.77	67,865	0.28	2,646	0.04
55	Saguache	1,124	0.21	17,146	0.07	4,199	0.06
56	San Juan	571	0.10	2,885	0.01	77	0.00
57	San Miguel	1,188	0.22	9,631	0.04	579	0.00
58	Sedgwick	1,302	0.24	24,457	0.10	1,783	0.02
59	Summit	4,021	0.77	59,277	0.24	1,311	0.02
60	Teller	2,038	0.39	17,427	0.07	578	0.00
61	Washington	1,491	0.28	27,996	0.11	2,427	0.04
62	Weld	19,235	3.68	1,015,382	4.27	441,640	7.35
63	Yuma	3,356	0.64	92,926	0.39	6,577	0.10
64	Foreign Corp. 1/	8,089	1.55	811,604	3.42	308,810	5.14
	STATE TOTALS 2/	521,494	100.00	\$23,726,080	100.00	\$6,003,459	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.

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.
\$ 1,396,124	7.87	\$ 982,804	7.85	\$ 887,559	7.91	\$ 25,741	1
70,110	0.39	25,153	0.20	52,048	0.46	1,509	2
1,665,022	9.39	933,952	7.46	1,141,091	10.17	33,093	3
17,773	0.10	8,592	0.06	10,045	0.08	291	4
38,096	0.21	24,137	0.19	18,373	0.16	533	5
16,244	0.09	7,135	0.05	10,449	0.09	303	6
911,456	5.14	453,873	3.62	635,892	5.66	18,442	7
58,232	0.32	22,760	0.18	42,826	0.38	1,242	8
10,188	0.05	5,685	0.04	4,793	0.04	139	9
23,453	0.13	9,487	0.07	17,193	0.15	499	10
15,337	0.08	9,713	0.07	8,038	0.07	233	11
4,121	0.02	4,211	0.03	2,920	0.02	85	12
9,084	0.05	5,180	0.04	4,412	0.03	128	13
2,280	0.01	976	0.00	1,393	0.01	40	14
80,764	0.45	45,713	0.36	59,054	0.52	1,713	15
4,678,563	26.39	4,417,997	35.31	2,842,703	25.34	82,443	16
4,037	0.02	2,036	0.01	2,543	0.02	74	17
60,335	0.34	38,981	0.31	33,414	0.29	969	18
94,092	0.53	22,280	0.17	76,811	0.68	2,228	19
10,377	0.05	11,864	0.09	4,031	0.03	117	20
1,376,323	7.76	672,815	5.37	928,674	8.27	26,933	21
89,664	0.50	39,130	0.31	64,241	0.57	1,863	22
161,766	0.91	56,025	0.44	114,684	1.02	3,326	23
4,466	0.02	913	0.00	4,055	0.03	118	24
41,047	0.23	13,637	0.10	31,275	0.27	907	25
45,241	0.25	22,617	0.18	33,833	0.30	981	26
2,124	0.01	381	0.00	1,763	0.01	51	27
22,655	0.12	10,702	0.08	13,720	0.12	398	28
10,387	0.05	7,441	0.05	4,449	0.03	129	29
1,776,663	10.02	864,302	6.99	1,203,426	10.72	34,901	30
7,158	0.04	4,498	0.03	3,049	0.02	88	31
66,874	0.37	32,234	0.25	38,529	0.34	1,117	32
33,894	0.19	14,601	0.11	26,961	0.24	782	33
139,472	0.78	50,227	0.40	100,837	0.89	2,925	34
689,722	3.89	446,615	3.57	467,068	4.16	13,546	35
48,413	0.27	22,649	0.18	33,655	0.30	976	36
39,671	0.22	22,468	0.17	21,023	0.18	610	37
269,797	1.52	224,914	1.79	89,881	0.80	2,607	38
450,383	2.54	245,784	1.96	317,359	2.82	9,204	39
4,371	0.02	1,067	0.00	3,401	0.03	99	40
79,401	0.44	35,655	0.28	54,935	0.48	1,593	41
92,254	0.52	47,266	0.37	61,873	0.55	1,794	42
113,512	0.64	52,108	0.41	75,493	0.67	2,190	43
147,492	0.83	249,731	1.99	95,834	0.85	2,779	44
105,919	0.59	89,606	0.71	68,420	0.60	1,984	45
4,786	0.02	896	0.00	3,987	0.03	116	46
8,265	0.04	2,706	0.02	5,847	0.05	170	47
45,128	0.25	33,951	0.27	16,960	0.15	492	48
104,877	0.59	26,809	0.21	88,229	0.78	2,559	49
91,395	0.51	43,685	0.34	57,169	0.50	1,659	50
1,013,893	5.72	780,467	6.23	428,553	3.82	12,429	51
31,000	0.17	17,054	0.13	21,273	0.18	617	52
62,946	0.35	35,934	0.28	42,026	0.37	1,219	53
65,219	0.36	19,196	0.15	48,668	0.43	1,412	54
12,946	0.07	8,694	0.06	8,452	0.07	245	55
2,808	0.01	644	0.00	2,241	0.01	65	56
9,052	0.05	2,772	0.02	6,859	0.06	199	57
22,674	0.12	10,869	0.08	13,588	0.12	394	58
57,966	0.32	10,735	0.08	48,542	0.43	1,408	59
16,850	0.09	4,564	0.03	12,864	0.11	373	60
25,569	0.14	16,633	0.13	11,363	0.10	330	61
573,742	3.23	658,767	5.26	356,615	3.17	10,343	62
86,349	0.48	43,178	0.34	49,748	0.44	1,433	63
<u>502,794</u>	<u>2.83</u>	<u>532,135</u>	<u>4.25</u>	<u>279,469</u>	<u>2.49</u>	<u>8,105</u>	64
<u>\$17,722,620</u>	<u>100.00</u>	<u>\$12,509,605</u>	<u>100.00</u>	<u>\$11,216,475</u>	<u>100.00</u>	<u>\$325,298</u>	

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

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

Fiscal Year Ended June 30, 1977

-Thousands of Dollars-

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	390	64,323	1,128
MINING	138	66,078	957
CONTRACT CONSTRUCTION	1,260	389,773	3,840
MANUFACTURING	2,185	2,503,911	21,326
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS and SANITARY SERVICES	554	1,019,250	24,284
WHOLESALE TRADE	2,464	1,756,505	21,525
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber & Other Building Materials Dealers	595	512,386	12,668
Heating & Plumbing Equipment Dealers	150	42,690	811
Paint, Glass, Wallpaper Stores	267	54,391	1,240
Electrical Supply Stores	130	49,932	789
Hardware Stores	435	131,140	3,500
Farm Equipment Stores	230	151,415	3,290
Subtotal	1,807	941,954	22,298
GENERAL MERCHANDISE:			
Department Stores	132	636,920	17,090
Mail-Order Houses	85	94,018	2,094
Limited-Price Variety Stores	126	131,657	3,752
Merchandise Vending Machine Operators	143	19,139	229
Direct Selling Organizations	867	26,196	646
Miscellaneous General Merchandise Stores	479	176,757	4,748
Subtotal	1,832	1,084,686	28,560

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	1,522	1,874,842	48,040
Meat and Fish Markets	123	22,053	596
Fruit and Vegetable Markets	63	5,062	104
Candy, Nut and Confectionery Stores	66	4,972	115
Dairy Products Stores	104	14,819	284
Retail Bakeries	195	20,648	584
Miscellaneous Food Stores	138	15,253	374
Subtotal	2,210	1,957,649	50,097
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	479	1,509,607	30,000
M.V. Dealers (Used Cars Only)	420	107,427	2,427
Tire, Battery and Accessory Dealers	880	226,393	4,671
Gasoline Service Stations	2,296	919,501	4,866
Mobile Home and Trailer Dealers	223	106,086	2,191
Miscellaneous Aircraft, Marine and Automotive Dealers	279	132,172	1,843
Subtotal	4,577	3,001,187	45,999
APPAREL and ACCESSORIES:			
Men's/Boys' Clothing and Furnishings Stores	228	58,222	1,617
Women's Ready-to-Wear Stores	450	92,863	2,603
Women's Accessory and Specialty Stores	29	1,633	47
Children's and Infants' Wear Stores	62	8,795	250
Family Clothing Stores	309	217,437	5,855
Shoe Stores	307	57,712	1,655
Custom Tailors	33	1,930	44
Furriers and Fur Shops	10	3,264	59
Miscellaneous Apparel and Accessory Stores	91	15,449	385
Subtotal	1,519	457,305	12,515

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 AND EQUIPMENT			
Furniture, Home Furnishings and Equipment Stores	1,491	306,876	7,266
Household Appliance Stores	320	67,307	1,740
Radio, Television and Music Stores	590	113,040	2,760
Subtotal	2,401	487,223	11,766
EATING and DRINKING PLACES:			
Eating Places	2,908	59,229	17,265
Drinking Places	2,022	39,016	10,170
Subtotal	4,930	98,245	27,435
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	554	255,117	4,977
Liquor Stores	928	220,770	6,084
Antique and Secondhand Stores	765	36,259	933
Book and Stationery Stores	393	93,395	2,113
Sporting Goods and Bicycle Shops	729	141,498	3,409
Farm and Garden Supply Stores	460	225,295	1,956
Jewelry Stores	488	58,129	1,440
Fuel and Ice Dealers	222	43,837	887
Retail Stores Not Elsewhere Classified	4,519	513,453	9,315
Subtotal	9,057	1,587,755	31,114
FINANCE, INSURANCE, and REAL ESTATE	329	55,702	1,113
HOTELS and OTHER LODGING SERVICES	1,463	249,906	6,635
PERSONAL SERVICES OTHER THAN LODGING	6,296	1,051,964	14,346
GOVERNMENT FACILITIES	35	15,168	289
NONCLASSIFIABLE ESTABLISHMENTS	13	6,868	52
STATE TOTALS ^{1/}	43,458	17,722,620	325,298

^{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, 1977

<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 Collection</u>
ADAMS	2,559	\$1,870,362,991	\$1,396,124,090	100.00	\$25,740,51
Aurora	306	154,337,544	141,431,018	10.13	3,207,01
Bennett	19	2,093,157	2,024,573	.15	26,71
Brighton	207	81,708,831	72,743,325	5.21	1,541,43
Commerce City	342	441,096,113	292,349,962	20.94	4,342,87
Federal Heights	53	62,605,864	49,870,963	3.57	1,196,31
Northglenn	233	163,048,765	156,824,375	11.23	3,832,41
Strasburg	7	259,577	252,671	.02	6,71
Thornton	279	140,579,442	131,462,699	9.42	3,045,31
Watkins	6	3,015,653	2,917,404	.21	27,91
Westminster	268	94,353,710	85,065,615	6.09	1,966,01
Remainder of County	892	727,264,335	461,181,485	33.03	6,547,61
ALAMOSA	264	77,200,623	70,109,821	100.00	1,509,41
Alamosa	189	61,052,772	56,114,669	80.04	1,237,41
Hooper	5	345,449	321,943	.46	6,31
Mosca	3	58,925	58,135	.08	71
Remainder of County	67	15,743,477	13,615,074	19.42	264,91
ARAPAHOE	3,274	2,075,042,883	1,665,021,579	100.00	33,093,41
Aurora	1,834	401,873,311	385,841,432	23.17	9,318,21
Byers	24	6,460,076	3,588,248	.22	55,71
Deer Trail	17	1,562,320	1,545,402	.09	18,21
Englewood	1,128	773,212,357	634,542,155	38.11	10,232,21
Glendale	100	114,251,156	102,389,884	6.15	1,984,91
Littleton	610	335,096,524	274,267,694	16.47	6,150,11
Sheridan	103	53,356,931	43,049,711	2.59	785,11
Remainder of County	457	389,230,208	219,797,053	13.20	4,548,61
ARCHULETA	83	18,636,710	17,772,588	100.00	291,31
Arboles	2	43,030	43,030	.24	71
Pagosa Springs	52	9,838,599	9,630,844	54.19	207,41
Remainder of County	29	8,755,081	8,098,714	45.57	83,11
BACA	157	42,509,833	38,096,362	100.00	532,81
Campo	7	267,264	265,256	.70	6,51
Pritchett	7	415,829	393,654	1.03	4,51
Springfield	84	28,432,203	27,379,057	71.87	348,51
Two Buttes	4	930,146	928,644	2.44	14,91

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

Fiscal Year Ended June 30, 1977

<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>
Vilas	3	118,544	118,544	.31	2,226
Walsh	32	4,831,096	4,409,124	11.57	86,193
Remainder of County	20	7,514,751	4,602,083	12.08	69,826
BENT	86	17,583,695	16,244,399	100.00	303,034
Las Animas	61	13,959,650	13,424,313	82.64	272,012
McClave	3	410,744	367,883	2.26	2,971
Remainder of County	22	3,213,301	2,452,203	15.10	28,051
BOULDER	2,587	1,089,764,335	911,456,319	100.00	18,441,896
Boulder	1,256	597,834,260	514,382,628	56.44	10,819,004
Broomfield	127	83,044,974	70,792,486	7.77	1,325,152
Lafayette	74	16,246,806	10,193,278	1.12	196,427
Longmont	622	254,429,161	202,050,035	22.17	4,406,532
Louisville	44	9,017,584	8,374,447	.92	169,442
Lyons	37	3,047,982	2,904,131	.32	68,094
Nederland	24	2,511,034	2,473,924	.27	53,303
Niwot	22	1,532,460	1,371,662	.15	25,433
Superior	2	57,111	52,843	.01	1,322
Remainder of County	380	122,042,963	98,860,885	10.83	1,377,187
CHAFFEE	356	65,585,674	58,231,653	100.00	1,242,069
Buena Vista	74	13,131,838	12,813,264	22.00	298,045
Nathrop	2	35,391	35,391	.06	901
Poncha Springs	18	2,952,781	2,416,242	4.15	41,682
Salida	168	32,106,548	27,116,418	46.57	581,474
Remainder of County	95	17,359,116	15,850,338	27.22	319,967
CHEYENNE	82	10,477,503	10,187,899	100.00	139,021
Cheyenne Wells	46	6,340,520	6,109,380	59.97	95,479
Kit Carson	19	1,167,457	1,139,255	11.18	21,306
Remainder of County	17	2,969,526	2,939,264	28.85	22,236
CLEAR CREEK	193	26,680,015	23,452,604	100.00	498,638
Empire	13	1,006,690	1,003,033	4.28	16,165
Georgetown	55	4,835,539	4,731,628	20.18	105,536
Idaho Springs	80	14,829,687	13,425,852	57.25	287,940
Silver Plume	7	130,168	128,909	.55	1,865
Remainder of County	38	5,877,931	4,163,182	17.74	87,132

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

Fiscal Year Ended June 30, 1977

<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 Collecti</u>
CONEJOS	123	17,751,024	15,337,432	100.00	233,
Antonito	35	4,376,633	4,143,592	27.02	62,
La Jara	28	6,817,108	6,417,381	41.84	89,
Manassa	9	2,521,800	1,595,392	10.40	18,
Romeo	8	605,907	387,545	2.53	5,
Sanford	5	266,655	265,480	1.73	6,
Remainder of County	39	3,162,921	2,528,042	16.48	51,
COSTILLA	57	7,130,187	4,120,689	100.00	84,
Blanca	7	650,872	648,639	15.74	14,
Fort Garland	12	1,346,149	1,332,945	32.35	27,
San Luis	24	1,772,679	1,761,100	42.74	33,
Remainder of County	14	3,360,487	378,005	9.17	9,
CROWLEY	53	9,592,403	9,083,976	100.00	127,
Crowley	4	792,842	752,296	8.28	16,
Olney Springs	4	193,950	189,629	2.09	2,
Ordway	33	7,558,787	7,136,459	78.76	89,
Sugar City	3	35,125	35,047	.39	,
Remainder of County	10	1,011,699	970,545	10.68	18,
CUSTER	37	2,368,549	2,280,142	100.00	40,
Westcliffe	24	1,901,867	1,842,208	80.79	29,
Remainder of Country	13	466,682	437,934	19.21	10,
DELTA	405	104,766,577	80,763,981	100.00	1,712,
Cedaredge	34	3,706,179	3,516,406	4.35	74,
Crawford	5	822,560	785,131	.97	16,
Delta	150	70,865,228	50,225,135	62.19	1,075,
Hotchkiss	32	3,182,438	3,065,824	3.80	68,
Orchard City	1	9,926	9,926	.01	,
Paonia	52	8,053,275	7,354,897	9.11	155,
Remainder of County	131	18,126,971	15,806,662	19.57	321,
DENVER City and County	8,007	7,260,700,290	4,678,563,381	100.00	82,442,5
DOLORS	38	4,578,966	4,037,018	100.00	73,7
Dove Creek	22	3,522,386	3,242,613	80.32	66,3
Rico	4	107,565	106,959	2.65	2,4
Remainder of County	12	949,015	687,446	17.03	4,9

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

Fiscal Year Ended June 30, 1977

<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>
DOUGLAS	244	72,394,991	60,335,425	100.00	969,078
Castle Rock	90	21,425,136	19,994,999	33.14	378,501
Franktown	8	642,490	615,259	1.02	10,659
Parker	32	5,704,775	5,425,700	8.99	127,847
Sedalia	10	939,426	935,372	1.55	15,434
Remainder of County	104	43,683,164	33,364,095	55.30	436,637
EAGLE	457	99,091,609	94,092,092	100.00	2,227,676
Basalt	29	6,454,981	6,373,465	6.77	147,044
Eagle	33	11,573,525	8,251,180	8.77	154,118
Gypsum	10	1,441,271	1,420,447	1.51	9,723
Minturn	27	3,629,880	3,602,816	3.83	92,159
Redcliff	5	178,566	173,572	.18	4,081
Vail	235	61,226,405	60,738,913	64.55	1,570,622
Remainder of County	118	14,586,981	13,531,699	14.39	249,929
ELBERT	88	15,894,665	10,377,305	100.00	116,926
Agate	2	3,907,007	2,943,688	28.37	2,542
Elizabeth	18	2,107,753	1,927,265	18.57	37,631
Kiowa	16	1,462,212	1,201,469	11.58	22,109
Matheson	4	87,138	85,891	.83	1,327
Simla	17	5,000,258	1,164,098	11.22	25,953
Remainder of County	31	3,330,297	3,054,894	29.43	27,364
EL PASO	3,840	1,601,489,638	1,376,323,029	100.00	26,933,392
Broadmoor	2	17,169,008	17,160,848	1.25	390,619
Calhan	22	5,769,193	4,897,529	.36	69,779
Colorado Springs	3,107	1,411,735,864	1,211,668,646	88.04	24,208,237
Fountain	57	13,508,753	13,311,649	.97	265,805
Green Mountain Falls	13	715,008	632,263	.05	12,001
Manitou Springs	118	11,015,158	10,548,420	.77	260,117
Monument	24	3,939,470	3,679,534	.27	76,967
Palmer Lake	12	822,981	799,032	.06	13,932
Peyton	3	31,375	31,375	.00	633
Ramah	4	102,697	97,011	.01	2,281
Security	56	21,776,416	21,592,555	1.57	501,981
Remainder of County	421	114,903,715	91,904,167	6.65	1,131,040
FREMONT	467	103,371,485	89,663,948	100.00	1,863,185
Canon City	258	69,130,311	62,354,194	69.54	1,336,311

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

Fiscal Year Ended June 30, 1977

<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>
Cotopaxi	2	299,148	272,483	.30	5,819
Florence	68	12,291,311	10,922,850	12.18	227,948
Penrose	7	1,594,469	1,101,725	1.23	24,634
Rockvale	3	229,224	229,187	.26	5,126
Remainder of County	129	19,827,022	14,783,509	16.49	263,347
GARFIELD	518	170,709,021	161,765,917	100.00	3,326,021
Carbondale	48	9,627,179	9,297,080	5.75	193,491
Glenwood Springs	246	116,363,346	110,737,558	68.46	2,330,487
Grand Valley	12	902,879	887,508	.55	13,711
New Castle	16	893,802	881,851	.55	16,656
Rifle	80	22,045,135	20,764,982	12.84	395,368
Silt	16	2,732,866	2,696,634	1.67	30,019
Remainder of County	100	18,143,814	16,500,304	10.18	346,289
GILPIN	82	4,967,776	4,466,370	100.00	117,622
Black Hawk	16	842,492	826,665	18.15	19,746
Central City	41	3,054,059	2,827,277	63.30	77,805
Remainder of County	25	1,071,225	812,428	18.19	20,071
GRAND	309	44,911,884	41,046,716	100.00	907,091
Fraser	15	1,289,357	1,245,473	3.03	26,738
Granby	68	15,332,901	14,392,614	35.06	322,698
Grand Lake	48	3,749,678	3,673,229	8.95	88,653
Hideaway Park	30	4,188,628	3,819,146	9.30	85,900
Hot Sulphur Springs	13	435,796	434,783	1.06	8,556
Kremmling	41	6,430,977	5,502,015	13.40	121,354
Tabernash	2	31,797	31,797	.08	883
Remainder of County	93	13,452,750	11,947,659	29.12	252,309
GUNNISON	286	56,450,099	45,241,331	100.00	981,225
Crested Butte	49	2,852,219	2,755,020	6.09	66,573
Gunnison	166	40,019,025	37,014,994	81.82	803,630
Sapinero	1	50,496	50,496	.11	677
Somerset	2	113,506	111,675	.25	2,162
Remainder of County	69	13,414,853	5,309,146	11.73	108,183

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

Fiscal Year Ended June 30, 1977

<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>
HINSDALE	35	2,143,600	2,123,541	100.00	51,120
Lake City	17	1,076,639	1,065,689	50.18	25,126
Remainder of County	18	1,066,961	1,057,852	49.82	25,994
HUERFANO	162	24,422,352	22,655,427	100.00	397,961
Gardner	5	369,518	176,811	.78	3,251
La Veta	21	1,551,130	1,524,072	6.73	22,808
Walsenburg	106	18,999,569	17,459,354	77.06	331,511
Remainder of County	30	3,502,135	3,495,190	15.43	40,391
JACKSON	66	11,890,080	10,386,762	100.00	129,042
Cowdrey	2	57,220	56,932	.55	529
Rand	2	92,012	92,012	.89	2,071
Walden	44	6,336,508	5,378,385	51.78	89,737
Remainder of County	17	5,404,340	4,859,433	46.78	36,705
JEFFERSON	3,829	2,067,728,615	1,776,662,906	100.00	34,901,354
Arvada	656	249,008,266	221,070,104	12.44	5,152,747
Conifer	13	1,954,396	1,873,394	.11	38,257
Edgewater	64	21,788,033	20,556,207	1.16	474,977
Evergreen	125	29,206,143	28,234,482	1.59	641,978
Golden	300	131,934,888	120,927,570	6.81	2,314,844
Indian Hill	5	323,692	179,103	.01	2,409
Kittredge	10	1,720,951	670,968	.04	11,949
Lakeside	40	42,672,827	41,887,883	2.36	1,133,785
Lakewood	1,497	880,483,176	751,184,282	42.28	17,505,356
Morrison	34	2,326,057	2,107,912	.12	39,155
Mountain View	14	5,936,093	3,392,591	.19	80,333
Wheatridge	511	286,161,918	248,311,580	13.98	4,064,829
Remainder of County	559	414,212,175	336,266,830	18.91	3,440,735
KIOWA	55	7,547,068	7,157,630	100.00	88,449
Eads	34	4,991,367	4,885,287	68.25	56,723
Haswell	3	306,685	306,685	4.28	3,863
Sheridan Lake	5	876,370	861,852	12.04	5,775
Remainder of County	14	1,372,646	1,103,806	15.43	22,088
KIT CARSON	220	70,762,199	66,874,447	100.00	1,117,392
Bethune	1	995,459	995,459	1.49	483
Burlington	124	44,681,088	42,789,938	63.99	808,676

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

Fiscal Year Ended June 30, 1977

<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 Collecti</u>
Flagler	28	8,063,547	6,917,780	10.34	91,
Seibert	8	2,910,937	2,907,276	4.35	8,
Stratton	27	5,817,362	5,571,929	8.33	110,
Vona	3	1,010,197	578,302	.86	1,
Remainder of County	28	7,283,609	7,113,763	10.64	96,
LAKE	167	41,561,848	33,893,945	100.00	781,
Leadville	112	21,721,449	20,299,331	59.89	453,
Remainder of County	55	19,840,399	13,594,614	40.11	328,
LA PLATA	567	151,064,554	139,471,853	100.00	2,924,
Bayfield	20	2,843,658	2,741,859	1.97	67,
Durango	364	115,959,745	107,705,330	77.22	2,350,
Ignacio	20	2,561,868	2,491,962	1.79	52,
Remainder of County	163	29,699,283	26,532,702	19.02	454,
LARIMER	2,183	913,683,115	689,721,679	100.00	13,546,0
Berthoud	52	11,572,423	9,081,686	1.32	116,9
Estes Park	249	37,160,986	35,276,137	5.11	861,5
Fort Collins	977	578,526,265	424,475,239	61.54	8,350,4
Livermore	1	29,504	29,504	.00	4
Loveland	443	167,278,780	130,440,702	18.91	2,657,3
Timnath	2	853,748	822,905	.12	19,5
Wellington	12	1,893,207	1,789,332	.26	18,3
Remainder of County	448	116,368,202	87,806,174	12.74	1,521,3
LAS ANIMAS	355	56,303,400	48,413,225	100.00	976,0
Aguilar	15	2,180,674	1,487,324	3.07	23,5
Branson	1	94,666	94,666	.20	2
Kim	6	211,173	205,687	.42	4,8
Trinidad	267	50,714,686	43,962,730	90.81	901,4
Remainder of County	65	3,102,201	2,662,818	5.50	45,9
LINCOLN	151	43,451,000	39,671,104	100.00	609,6
Arriba	10	3,078,796	2,948,890	7.43	12,4
Genoa	6	2,153,034	975,940	2.46	2,9
Hugo	28	8,604,334	7,984,837	20.13	112,6
Limon	87	26,363,625	24,499,882	61.76	455,4
Remainder of County	20	3,291,211	3,261,555	8.22	26,3

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

Fiscal Year Ended June 30, 1977

<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>
LOGAN	448	314,795,771	269,797,270	100.00	2,606,753
Atwood	4	559,618	244,602	.09	4,110
Crook	8	791,252	745,596	.28	11,027
Fleming	10	951,170	944,378	.35	11,287
Iliff	7	412,854	409,609	.15	8,586
Merino	9	1,259,694	1,255,586	.47	5,867
Peetz	3	330,475	330,470	.12	5,109
Sterling	316	247,862,679	212,195,407	78.65	2,091,770
Remainder of County	91	62,628,029	53,671,622	19.89	468,997
MESA	1,265	563,142,848	450,383,067	100.00	9,204,070
Clifton	25	4,755,218	4,496,253	1.00	100,586
Collbran	12	1,027,355	988,284	.22	19,710
De Beque	6	390,395	359,288	.08	7,889
Fruita	52	12,543,733	11,570,397	2.57	193,240
Gateway	3	138,776	138,776	.03	3,050
Glade Park	1	2,896	1,142	.00	34
Grand Junction	853	449,298,770	349,349,958	77.57	7,306,492
Mesa	4	225,353	225,353	.05	4,845
Palisade	30	4,971,493	4,806,389	1.07	104,878
Remainder of County	279	89,788,859	78,447,227	17.41	1,463,346
MINERAL	37	4,467,678	4,371,318	100.00	98,650
Creede	25	3,452,895	3,381,161	77.35	77,645
Remainder of County	12	1,014,783	990,157	22.65	21,005
MOFFAT	252	90,590,308	79,401,079	100.00	1,593,216
Craig	206	71,307,716	65,666,891	82.70	1,382,855
Dinosaur	8	757,145	755,123	.95	11,725
Maybell	2	132,033	132,033	.17	1,875
Remainder of County	36	18,393,414	12,847,032	16.18	196,761
MONTEZUMA	340	109,139,040	92,254,287	100.00	1,794,491
Cortez	223	82,901,704	70,375,668	76.28	1,440,660
Dolores	24	3,419,995	3,316,266	3.59	60,228
Mancos	17	4,120,364	4,026,792	4.36	88,466
Remainder of County	76	18,696,977	14,535,561	15.77	205,137
MONTROSE	445	127,601,440	113,512,307	100.00	2,189,531
Cimarron	1	88,592	87,150	.08	1,045
Montrose	258	82,245,161	71,904,389	63.35	1,622,951

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

Fiscal Year Ended June 30, 1977

<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>
Naturita	28	6,683,760	5,960,562	5.25	121,160
Nucla	20	6,133,400	6,051,022	5.33	99,625
Olathe	26	5,921,320	4,232,953	3.73	51,339
Uravan	2	182,526	182,526	.16	4,270
Remainder of County	110	26,346,681	25,093,705	22.10	289,141
MORGAN	507	345,565,470	147,492,278	100.00	2,779,420
Brush	124	30,085,505	26,096,787	17.69	515,085
Fort Morgan	212	222,510,034	65,280,523	44.26	1,417,024
Hillrose	5	128,282	125,909	.09	2,290
Log Lane Village	2	177,773	168,974	.11	3,387
Weldona	2	39,511	39,511	.03	930
Wiggins	28	33,381,084	11,592,529	7.86	116,850
Remainder of County	134	59,242,281	44,188,045	29.96	723,854
OTERO	458	158,025,591	105,918,919	100.00	1,984,340
Cheraw	5	5,757,014	648,318	.61	12,193
Fowler	47	6,095,604	5,506,376	5.20	90,875
La Junta	192	84,486,800	56,687,512	53.52	1,048,676
Manzanola	13	1,720,179	1,269,815	1.20	18,359
Rocky Ford	111	28,699,681	22,771,456	21.50	503,266
Swink	10	1,281,643	1,185,404	1.12	12,870
Remainder of County	81	29,984,670	17,850,038	16.85	298,101
OURAY	55	4,883,043	4,786,344	100.00	115,664
Ouray	45	4,057,782	3,963,694	82.81	101,462
Ridgway	5	609,883	609,678	12.74	11,495
Remainder of County	5	215,378	212,972	4.45	2,707
PARK	98	8,552,519	8,265,080	100.00	169,597
Alma	4	611,598	585,740	7.09	3,656
Fairplay	26	2,280,138	2,181,917	26.40	48,953
Hartsel	2	240,905	240,866	2.91	1,854
Remainder of County	67	5,419,878	5,256,557	63.60	115,134
PHILLIPS	143	50,910,340	45,128,173	100.00	491,871
Amherst	4	80,926	80,926	.18	1,797
Haxtun	42	11,798,262	10,588,877	23.46	127,061
Holyoke	72	25,055,400	20,949,285	46.42	301,940
Remainder of County	25	13,975,752	13,509,085	29.94	61,073

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

Fiscal Year Ended June 30, 1977

<u>County/City</u>	<u>Monthly Average Number of Returns</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Percent of County Retail Sales</u>	<u>Net Tax Collections</u>
PITKIN	579	115,038,182	104,876,693	100.00	2,558,830
Aspen	429	84,122,445	75,226,266	71.73	1,880,380
Snowmass	7	1,851,598	1,844,764	1.76	42,557
Remainder of County	143	29,064,139	27,805,663	26.51	635,893
PROWERS	337	100,854,578	91,395,229	100.00	1,658,076
Bristol	3	3,156,695	3,110,437	3.40	15,855
Granada	15	979,132	971,234	1.06	20,501
Hartman	2	51,684	51,497	.06	1,275
Holly	36	13,497,375	12,580,271	13.76	114,686
Lamar	235	71,574,936	64,411,687	70.48	1,333,559
Wiley	10	4,005,554	3,121,558	3.42	67,483
Remainder of County	36	7,589,202	7,148,545	7.82	104,717
PUEBLO	1,784	1,209,020,533	1,013,893,157	100.00	12,428,730
Avondale	10	906,122	903,448	.09	22,221
Beulah	5	331,645	317,543	.03	8,095
Boone	10	1,115,084	637,003	.06	10,002
Colorado City	13	986,008	891,046	.09	13,069
Pueblo	1,510	1,027,330,974	866,375,873	85.45	11,623,221
Rye	7	989,976	959,896	.09	22,237
Remainder of County	230	177,360,724	143,808,348	14.19	729,885
RIO BLANCO	144	38,326,808	31,000,434	100.00	616,958
Buford	1	0	0	.00	0
Meeker	68	10,633,630	9,493,167	30.62	197,196
Rangely	52	23,964,078	18,227,510	58.80	363,590
Rio Blanco	1	27,390	27,390	.09	760
Remainder of County	23	3,701,710	3,252,367	10.49	55,412
RIO GRANDE	254	77,959,478	62,946,216	100.00	1,218,853
Del Norte	48	7,529,004	7,206,035	11.45	146,672
Monte Vista	113	32,775,407	26,759,154	42.51	595,030
South Fork	6	4,922,200	643,657	1.02	10,517
Remainder of County	87	32,732,867	28,337,370	45.02	466,634
ROUTT	336	67,864,750	65,218,758	100.00	1,411,505
Hayden	25	3,656,779	3,566,694	5.47	72,434
Milner	2	84,221	84,221	.13	1,836

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

Fiscal Year Ended June 30, 1977

<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 Collector</u>
Oak Creek	21	1,815,659	1,706,913	2.62	37,67
Phippsburg	3	289,543	289,543	.44	6,64
Steamboat Springs	197	44,880,511	43,778,311	67.13	981,72
Toponas	1	391,417	391,417	.60	4,48
Yampa	13	736,539	703,042	1.08	17,87
Remainder of County	75	16,010,081	14,698,617	22.53	288,81
SAGUACHE	93	17,145,952	12,946,468	100.00	245,13
Center	40	12,154,845	9,137,675	70.58	177,11
Saguache	21	1,477,709	1,389,684	10.73	26,37
Remainder of County	32	3,513,398	2,419,109	18.69	41,63
SAN JUAN	47	2,884,997	2,807,538	100.00	64,99
Silverton	46	2,877,429	2,799,970	99.73	64,77
Remainder of County	1	7,568	7,568	.27	21
SAN MIGUEL	99	9,631,007	9,052,414	100.00	198,96
Norwood	22	3,923,238	3,448,288	38.09	73,60
Placerville	2	148,704	142,381	1.57	1,50
Telluride	56	4,392,417	4,305,305	47.56	104,85
Remainder of County	19	1,166,648	1,156,440	12.78	18,99
SEDGWICK	108	24,457,419	22,674,311	100.00	394,09
Julesburg	74	17,623,143	16,019,823	70.65	293,08
Ovid	13	1,292,358	1,241,846	5.48	21,08
Sedgwick	10	709,792	709,242	3.13	10,63
Remainder of County	12	4,832,126	4,703,400	20.74	69,29
SUMMIT	335	59,276,587	57,965,678	100.00	1,407,84
Blue River	2	124,518	124,518	.21	2,72
Breckenridge	101	15,114,639	14,883,095	25.68	385,50
Dillon	51	6,707,137	6,332,713	10.92	149,18
Frisco	66	11,940,888	11,621,397	20.05	263,21
Silverthorn	32	7,384,921	7,323,319	12.63	170,54
Remainder of County	83	18,004,484	17,680,636	30.51	436,67
TELLER	170	17,427,079	16,849,553	100.00	373,07
Cripple Creek	47	3,601,371	3,517,687	20.88	80,65
Victor	15	655,288	649,005	3.85	13,80
Woodland Park	63	11,094,841	10,711,949	63.57	235,24
Remainder of County	44	2,075,579	1,970,912	11.70	43,37

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

Fiscal Year Ended June 30, 1977

<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	124	27,995,749	25,568,975	100.00	329,573
Akron	69	18,075,788	16,087,827	62.92	246,718
Anton	1	85,211	85,159	.33	1,430
Cope	6	4,498,243	4,445,004	17.38	5,814
Otis	19	2,981,760	2,621,349	10.25	36,715
Woodrow	2	171,779	171,779	.67	3,083
Remainder of County	28	2,182,968	2,157,857	8.45	35,813
WELD	1,603	1,015,382,003	573,742,399	100.00	10,342,552
Ault	30	9,270,947	8,759,428	1.53	78,574
Dacono	11	398,360	386,332	.07	8,688
Eaton	46	39,609,695	18,966,776	3.31	253,591
Erie	23	3,434,718	2,566,467	.45	38,139
Evans	48	28,975,528	22,507,556	3.92	464,884
Firestone	6	776,530	751,656	.13	18,644
Frederick	14	2,247,622	2,178,516	.38	39,150
Fort Lupton	64	33,286,348	26,259,199	4.58	546,825
Garden City	22	8,126,285	4,063,384	.71	91,192
Gilcrest	10	1,514,459	1,269,830	.22	20,418
Greeley	799	712,110,541	350,247,616	61.05	6,504,437
Grover	5	431,707	428,815	.07	8,163
Hudson	19	6,034,556	3,863,538	.67	43,531
Johnstown	31	9,082,671	7,624,489	1.33	103,283
Keenesburg	24	5,161,819	4,849,536	.85	81,760
Kersey	13	2,503,922	2,421,781	.42	50,529
La Salle	34	15,701,730	13,568,177	2.36	279,097
Lochbuie	2	10,184	9,403	.00	275
Mead	6	2,809,942	2,208,038	.38	6,820
Milliken	12	2,353,157	2,028,830	.35	44,605
Nunn	8	213,900	213,453	.04	3,952
Pierce	9	3,077,331	1,702,041	.30	25,420
Platteville	21	7,492,801	7,197,670	1.25	58,658
Raymer	5	1,075,013	1,071,807	.19	15,382
Rosedale	3	4,047,187	3,332,938	.58	71,014
Severance	6	1,358,928	1,344,836	.23	8,326
Windsor	47	11,724,620	11,598,352	2.02	201,408
Remainder of County	284	102,551,502	72,321,935	12.61	1,275,787

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

Fiscal Year Ended June 30, 1977

<u>County/City</u>	Monthly Average Number of Returns	<u>Gross Sales</u>	<u>Retail Sales</u>	Percent of County Retail Sales	<u>Net Tax Collections</u>
YUMA	280	92,926,361	86,349,351	100.00	1,442,812
Eckley	8	487,279	481,634	.56	8,927
Idalia	6	1,061,291	1,060,844	1.23	10,195
Joes	8	1,061,417	1,055,945	1.22	21,086
Kirk	5	2,908,642	2,879,785	3.34	18,544
Wray	92	36,278,065	34,184,204	39.59	545,197
Yuma	106	42,698,539	38,654,664	44.77	667,332
Remainder of County	54	8,431,128	8,032,275	9.29	171,531
Out-of-State Companies	<u>674</u>	<u>811,604,498</u>	<u>502,794,481</u>	.00	<u>8,104,989</u>
STATE TOTALS	<u>43,458</u>	<u>\$23,726,080,286</u>	<u>\$17,722,620,362</u>	.00	<u>\$325,297,833</u>

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

COLORADO
LOCAL SALES TAXES
(as of July 1, 1977)

County and City	Tax Rate %	Date	County and City	Tax Rate %	Date	County and City	Tax Rate %	Date
ADAMS	0		ELBERT	0		MINERAL	1	7/1/71
<u>Arvada</u>	2	1/1/74	EL PASO	0		<u>Creede</u>	1	1/1/77
<u>Aurora</u>	3	12/1/74	Colorado Springs	2	1/1/72	MOFFAT	2	7/1/75
<u>Bennett</u>	2	7/1/74	<u>Green Mtn. Falls</u>	2	1/1/77	MONTEZUMA	0	
<u>Brighton</u>	2	1/1/77	Manitou Springs	2	4/1/71	<u>Cortez</u>	2	11/1/74
<u>Broomfield</u>	1	7/1/72	FREMONT	0		<u>DoTores</u>	1	1/1/69
<u>Commerce City</u>	2	3/31/71	Canon City	2	1/1/76	Mancos	1	1/1/69
<u>Federal Heights</u>	2	1/1/73	GARFIELD	0		MONTR0SE	0	
<u>Northglenn</u>	3	7/1/75	Carbondale	2	7/1/71	<u>Montrose</u>	2	12/1/71
<u>Thornton</u>	3	1/1/75	<u>Greenwood Springs</u>	2	12/1/75	<u>Naturita</u>	1	7/1/73
<u>Westminster</u>	3	2/1/76	Rifle	2	12/1/73	<u>Nucia</u>	1	7/1/72
ALAMOSA	0		STTE	2	1/1/76	Olathe	1	1/1/73
<u>Alamosa</u>	1	1/1/63	GILPIN	0		MORGAN	0	
ARAPAHOE	0		Black Hawk	2	7/1/68	<u>Ft. Morgan</u>	2	1/1/76
<u>Aurora</u>	3	12/1/74	Central City	4	7/1/77	OTERO	0	
<u>Cherry Hills</u>	2	1/1/68	GRAND	0		OURAY	0	
<u>Englewood</u>	3	10/1/70	Fraser	2	7/1/72	<u>Ouray</u>	2	7/1/69
<u>Glendale</u>	2 1/2	1/1/74	Granby	2	1/1/72	Ridgway	2	1/1/77
<u>Greenwood Village</u>	3	7/1/72	Grand Lake	3	7/1/75	PARK	0	
<u>Littleton</u>	3	11/1/70	Hot Sulphur Springs	2	1/1/73	<u>Fairplay</u>	2	1/1/74
<u>Sheridan</u>	3	7/1/74	Kremmling	2	1/1/74	PHILLIPS	0	
ARCHULETA	1	1/1/69	GUNNISON	0		PITKIH	2	7/1/69
BACA	0		Crested Butte	3	1/1/74	<u>Aspen</u>	2	7/1/73
BENT	1	7/1/71	Gunnison	1	9/1/63	PROWERS	0	
BOULDER	0		Marble	2	7/1/76	Lamar	2	1/1/75
<u>Boulder</u>	2	1/1/68	Mt. Crested Butte	4	1/1/75	PUEBLO	0	
<u>Broomfield</u>	1	7/1/72	Pitkin	2	7/1/75	<u>Pueblo</u>	3	1/1/72
<u>Lafayette</u>	2	5/5/70	HINSDALE	2	1/1/73	RIO BLANCO	0	
<u>Longmont</u>	2	1/1/74	HUERFANO	1	7/1/68	<u>Meeker</u>	1	1/1/72
<u>Louisville</u>	2	7/1/76	Walsenburg	1	7/1/72	<u>Rangely</u>	1	1/1/73
<u>Lyons</u>	2	7/1/68	JACKSON	0		RIO GRANDE	1	7/1/69
<u>Nederland</u>	2	1/1/70	JEFFERSON	1/2	7/1/73	<u>Monte Vista</u>	1	1/1/75
CHAFFEE	1	7/1/75	Arvada	2	1/1/74	ROUTT	0	
<u>Buena Vista</u>	1	1/1/73	<u>Broomfield</u>	1	7/1/72	<u>Hayden</u>	2	1/1/73
CHEYENNE	0		<u>Edgewater</u>	2	7/1/69	<u>Oak Creek</u>	1	1/1/77
CLEAR CREEK	1	7/1/76	Lakewood	2	1/1/72	<u>Steamboat Springs</u>	2	1/1/73
<u>Georgetown</u>	3	7/1/75	Morrison	2	7/1/73	SAGUACHE	0	
<u>Idaho Springs</u>	2	1/1/71	Mountain View	2	11/1/72	<u>Saguache</u>	1	1/1/73
<u>Empire</u>	2	1/1/74	<u>Westminster</u>	3	2/1/76	SAN JUAN	0	
CONEJOS	0		<u>Wheat Ridge</u>	2	1/1/76	<u>Silverton</u>	2	7/1/72
<u>Antonito</u>	1	7/1/72	KIOWA	0		SAN MIGUEL	0	
<u>La Jara</u>	1	1/1/72	KIT CARSON	0		<u>Norwood</u>	1	7/1/72
<u>Manassa</u>	1	7/1/77	LAKE	1	7/1/72	<u>Telluride</u>	2	1/1/69
<u>COSTILLA</u>	1	7/1/69	LA PLATA	1	7/1/76	SEdGWICK	0	
CROWLEY	0		Bayfield	1	1/1/71	SUMMIT	2	7/1/71
CUSTER	0		Durango	1	4/1/62	<u>Dillon</u>	2	7/1/76
<u>Westcliffe</u>	1	1/1/75	Ignacio	1	1/1/71	<u>Breckenridge</u>	2	1/1/76
DELTA	1	7/1/70	LARIMER	0		<u>Silverthorne</u>	2	7/1/76
<u>Delta</u>	1	7/1/73	Berthoud	2	1/1/71	TELLER	0	
<u>Hotchkiss</u>	1	7/1/77	Estes Park	2	7/1/71	<u>Cripple Creek</u>	1	7/1/72
DENVER *	3	10/1/69	<u>Ft. Collins</u>	2	4/1/73	<u>Woodland Park</u>	1	1/1/71
DOLORES	0		LoveLand	2	1/1/75	WASHINGTON	0	
<u>Dove Creek</u>	1	1/1/70	LAS ANIMAS	0		WELD	0	
<u>Rico</u>	1	1/1/73	Trinidad	2	1/1/73	<u>Ault</u>	2	7/1/77
DOUGLAS	0		LINCOLN	0		<u>Dacono</u>	1	7/1/73
<u>Castle Rock</u>	1	1/1/77	LOGAN	0		<u>Eaton</u>	2	1/1/77
EAGLE	0		Sterling	1	1/1/75	<u>Evans</u>	2	1/1/76
<u>Basalt</u>	2	1/1/71	MESA	0		<u>Ft. Lupton</u>	2	7/1/77
<u>Eagle</u>	2	1/1/71	Collbran	1	1/1/77	<u>Greeley</u>	1	1/1/69
<u>Gypsum</u>	2	1/1/77	Debeque	2	1/1/77	<u>Johnstown</u>	2	1/1/71
<u>Minturn</u>	2	7/1/72	Fruita	2	1/1/76	<u>Lochbuie</u>	2	7/1/75
<u>Vail</u>	4	7/1/74	Grand Junction	2	1/1/76	<u>Platteville</u>	2	7/1/76
			<u>Pattisade</u>	1	1/1/70	<u>Windsor</u>	1	1/1/71
						YUMA	0	

* 4% lodging tax effective 5/1/71

- 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.
 4. Regional Transportation District: Boulder, Denver, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas county all have a tax of one-half percent, (RTD).