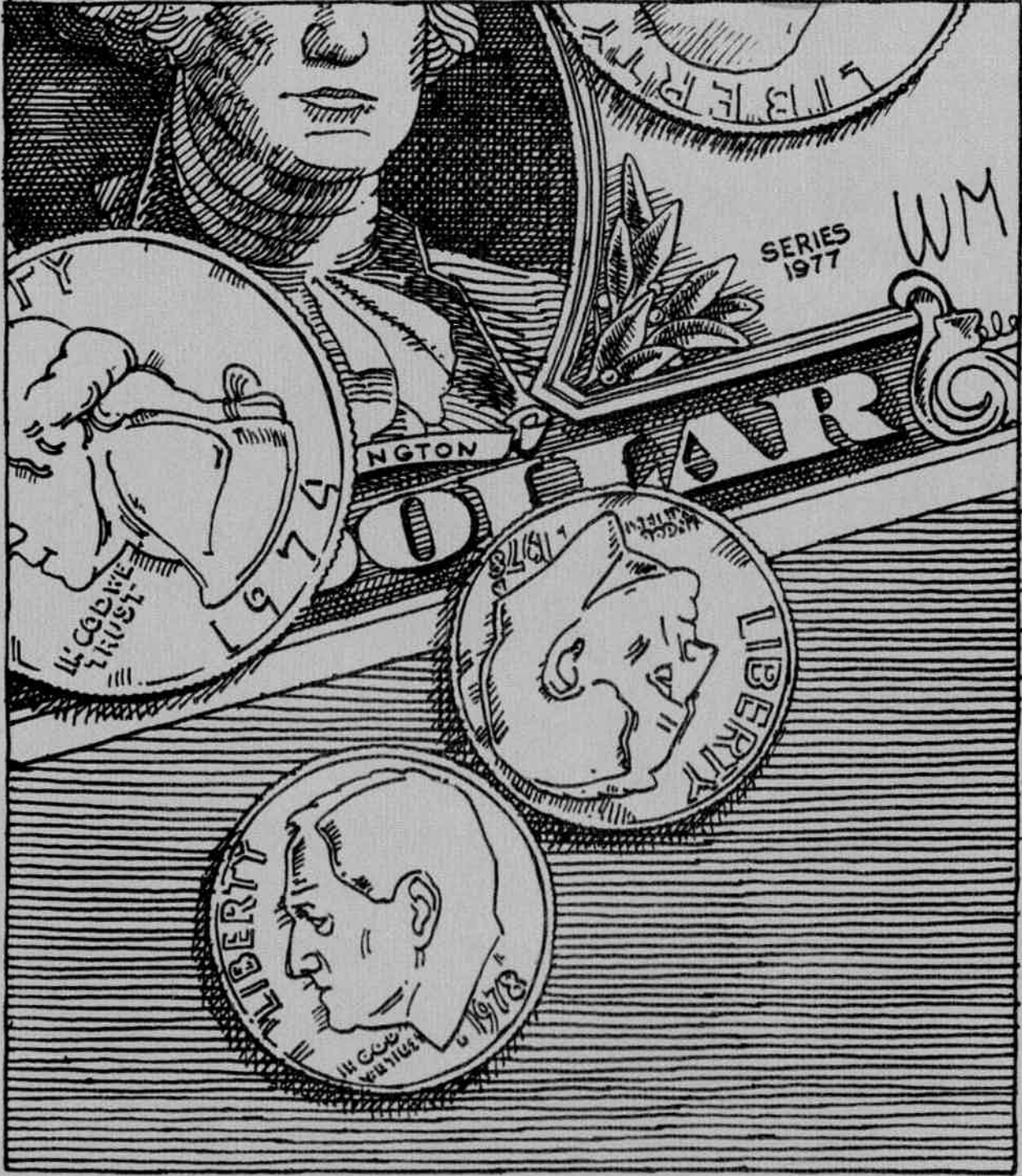


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COLORADO DEPARTMENT OF REVENUE

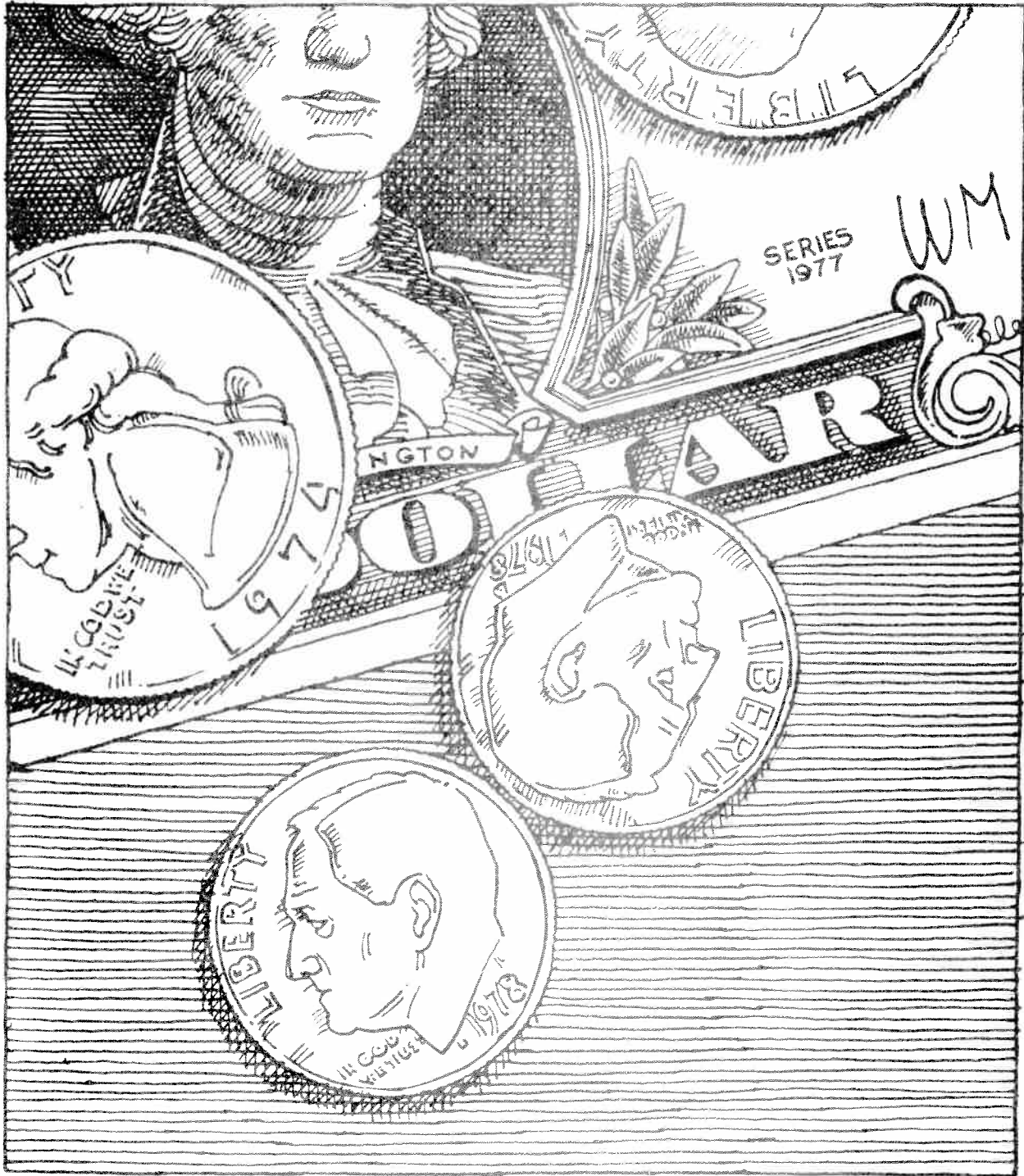
ANNUAL REPORT



1978

COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT



**FISCAL YEAR ENDED
JUNE 30, 1978**

ANNUAL REPORT FOR FISCAL YEAR 1977-1978
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

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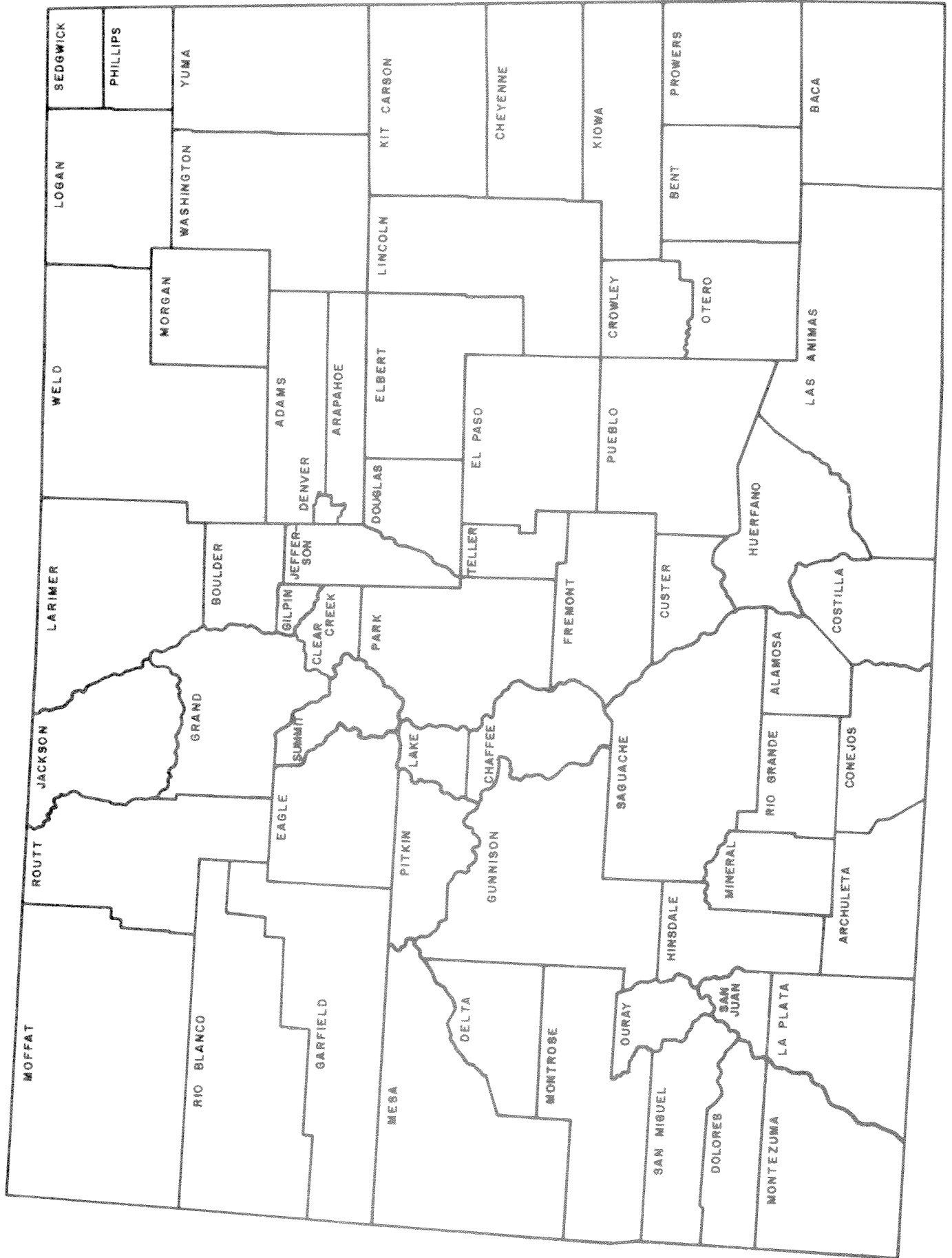
POPULATION BY COUNTIES

County	Census 1960 ^{a/}	Census 1970 ^{a/}	July 1, 1978 ^{b/}
Adams	120,296	185,789	223,900
Alamosa	10,000	11,422	12,000
Arapahoe	113,426	162,142	246,900
Archuleta	2,629	2,733	3,600
Baca	6,310	5,674	5,700
Bent	7,419	6,493	6,400
Boulder	74,254	131,889	174,600
Chaffee	8,298	10,162	12,200
Cheyenne	2,789	2,396	2,200
Clear Creek	2,793	4,819	5,600
Conejos	8,428	7,846	7,900
Costilla	4,219	3,091	3,000
Crowley	3,978	3,086	3,200
Custer	1,305	1,120	1,300
Delta	15,602	15,286	19,300
Denver	493,887	514,678	485,400
Dolores	2,196	1,614	1,600
Douglas	4,816	8,407	20,800
Eagle	4,677	7,498	12,500
Elbert	3,708	3,903	5,800
El Paso	143,742	235,972	289,200
Fremont	20,196	21,942	26,200
Garfield	12,017	14,821	19,000
Gilpin	685	1,272	2,100
Grand	3,557	4,107	6,800
Gunnison	5,477	7,578	8,800
Hinsdale	208	202	500
Huerfano	7,867	6,590	6,500
Jackson	1,758	1,811	1,800
Jefferson	127,520	233,031	343,700
Kiowa	2,425	2,029	2,000
Kit Carson	6,957	7,530	7,700
Lake	7,101	8,282	8,300
La Plata	19,225	19,199	23,500
Larimer	53,343	89,900	128,400
Las Animas	19,983	15,744	16,000
Lincoln	5,310	4,836	4,800
Logan	20,302	18,852	19,700
Mesa	50,715	54,374	69,600
Mineral	424	786	800
Moffat	7,061	6,525	10,600
Montezuma	14,024	12,952	15,100
Montrose	18,286	18,366	21,400
Morgan	21,192	20,105	21,200
Otero	24,128	23,523	24,000
Ouray	1,601	1,546	1,900
Park	1,822	2,185	4,200
Phillips	4,440	4,131	4,500
Pitkin	2,381	6,185	9,500
Prowers	13,296	13,258	13,600
Pueblo	118,707	118,238	123,300
Rio Blanco	5,150	4,842	5,200
Rio Grande	11,160	10,494	10,700
Routt	5,900	6,592	11,000
Saguache	4,473	3,827	4,000
San Juan	849	831	800
San Miguel	2,944	1,949	2,800
Sedgwick	4,242	3,405	3,300
Summit	2,073	2,665	7,000
Teller	2,495	3,316	6,400
Washington	6,625	5,550	5,600
Weid	72,344	89,297	109,400
Yuma	8,912	8,544	9,200
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,664,000</u>

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

^{b/} Preliminary July 1, 1978 estimates by Colorado Division of Planning. For limitations of these estimates, see Colorado Population Reports, Series CP-26, No. 78(A) - 1, issued August 1978.

COLORADO



ORGANIZATION & ADMINISTRATION





State of Colorado

DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLORADO 80261
Telephone (303) 839-3091

Richard D. Lamm
GOVERNOR

Alan N. Charnes
EXECUTIVE DIRECTOR

January 10, 1979

REPORT OF THE EXECUTIVE DIRECTOR

This is the 1977-78 Annual Report of the Colorado Department of Revenue; the 37th such Report. Section 24-35-102 C.R.S. 1973 requires the Executive Director of the Department to "prepare and transmit annually . . . a report accounting to the Governor and the General Assembly for the efficient discharge of all responsibilities assigned by law or directive."

Last year's Report noted the extent to which progress was being made toward achieving the three principal goals of the Department; namely, increasing compliance, equity and efficiency in all areas. They are still viable goals. The Report will show that further progress was made toward those goals in 1977-78 plus the additional factor of having set in place the potential for major movement in subsequent years.

Progress in achieving a higher degree of tax compliance can be measured in several ways. The most visible of these is the assessment results of the Field Audit Program. Assessments reached an all time high of \$34.2 million, up from the prior year's \$26.2 which in turn was up from the \$18.9 of the year before that. This effort led to legislative approval of another next step in this program; the placement of auditors out-of-state on a permanent basis. The Department's efforts at compliance were ratified in a series of significant court decisions. Several significant personal income tax protest cases and general corporate tax policy cases were decided in favor of the Department. Increased compliance also can be seen in the activities of the Collection and Enforcement Division. In 1977-78, dollars actually collected on Distraint Warrants increased to \$7.7 million from \$5.7 million the year before, a 33.7% increase. The programs described above are very significant. But tax compliance is essentially voluntary and therefore, the overarching element in encouraging compliance is the belief by the taxpayer that the system is equitable and efficient.

Equity, the second of the three major goals, is a combination of public awareness, statute and administration. Public awareness toward tax equity was very much a major issue in 1977-78. Approval of California's Proposition 13 in June of 1978 focused national attention on this issue and gave rise to tax and spending limitations being placed on ballots in fifteen states. It is a debatable point as to whether the public concern was one of too much taxation period, or simply too much of certain taxes, such as the local property tax. But the fact is that almost all the referenda passed.

Colorado's version failed. Why that happened is the subject of a separate analysis outside this Annual Report. But it is clear that tax equity is a major

issue. The 1978 session of the General Assembly in passing an extensive "tax package" showed both its awareness of the issue and its willingness to pass legislation which it felt dealt with the issue. The 1978 "tax package" is described in the "Legislative Digest" of this Report, along with all other Acts affecting the Revenue Department.

Where the Department has discretion within the statutes, namely, by promulgation of rules and regulations, through the tax conferee mechanism and by means of Director's tax hearings, the Department has sought equity as well as compliance. The very favorable judicial record, referred to earlier, supports the belief that at least within the statutes, equity was substantially achieved.

Efficiency, the third of the three major goals, is very much a Department-wide concern. There is evidence to show that significant progress is being made in achieving that goal. Despite increased workload resulting from such factors as population increases, the passage of new legislation and public demand for more and better services, the number of employees in 1977-78 decreased from 1,485.5 to 1,466.8. Another indicator; cost of collection as a percent of collections, decreased from 1.93% to 1.70%; by far the lowest percentage figure in the history of the Department.

Although the focus of these remarks has been primarily in the taxation field, it should be noted that the Annual Report also contains a good deal of information on the other operating responsibilities of the Department. The Motor Vehicle Division, for example, is put to the same test as the rest of the Department; namely, to achieve compliance with equity at lowest cost. A review of the data in the Motor Vehicle section of this Report will indicate that the Division has amply met those goals.

Not only is this document an Annual Report, but it is also intended to serve as a general guidebook to all Departmental activity. The Report contains considerable information on Departmental organization, statutory authority, location of offices, new legislation, collections and cost of collection by fund and tax source, tax rates, collection trends, relevant workload measures, county data, motor vehicle accident summaries, etc. The reader is encouraged to carefully study this Report. Much effort has been expended in making this an interesting and useful reference tool.

Alan N. Charnes
Alan N. Charnes
Executive Director

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
24-32-1009		Litter Control Assessment
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
39-29-101	et seq.	Severance 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

MEDICAL ADVISORY BOARD

EXECUTIVE DIRECTOR

CONFEREE STAFF

INTERNAL AUDITOR

ALTERNATIVE SYSTEMS

M.V. HEARINGS & RE-EXAMS

DEPUTY DIRECTOR

FISCAL STAFF

MANAGEMENT ANALYSIS

PERSONNEL STAFF

RESEARCH/STATS. STAFF

ADMIN./DATA PROCESSING DIVISION

ENFORCEMENT & COLLECTION DIVISION

INHERITANCE & GIFT TAX DIVISION

MOTOR VEHICLE DIVISION

LIQUOR ENFORCEMENT DIVISION

PORT OF ENTRY DIVISION

TAXATION DIVISION

ADMIN. PROCESSING SECTION

Incoming Mail

Cashier and Validating

Clearing and Proving

Services

General Files

Distraint Warrant Control

Motor Carrier Alpha

DATA PROCESSING SYSTEMS SECTION

DATA PROCESSING SECTION

Computers

Key Punch Unit

Tab Control Unit

ACCOUNTING & VERIFYING SECTION

Coding Unit

AREA No. 1
N.E. COLO.
Boulder
Denver Metro
Ft. Morgan
Greeley

AREA No. 2
W. COLO.
Alamosa
Delta
Durango
Glenwood Spgs.
Grand Junction
Salida

AREA No. 3
S.E. COLO.
Colo. Springs
Pueblo

VEHICLE SERVICES

TITLES

REGISTRAT'NS

Proration & Intern'l. Registration

Penalty Assessments

COLORADO DEALER LICENSING

MOTOR VEHICLE DEALERS ADMIN

Dealer Enforcem't

Vehicle Inspection

DRIVER SERVICES

MASTER FILES

DRIVER IMPROVEM'T

Financial Responsibility

Accident Records

ENFORCEM'T

DRIVERS LICENSE

Regions 1-5

LICENSING & IDENTIFY SECTION

LIQUOR ENFORCEM'T SECTION

AUDITING SECTION

REGION No. 1
Brush
Idalia
Lamar
Limon
Platteville
Sterling
Stoneham

REGION No. 2
Antonio
Bonrad
Cortez
Ft. Garland
Poncha Spgs.
Trinidad

REGION No. 3
Dinosaur
Durmont
Ft. Collins
La Porte
Ft. Morgan
Grand Junction
Monument
Whitewater

INCOME & WITHHOLDING TAX SECTION

Sales, Use & Cigarette Tax Section

Mileage, Fuel & Severance Tax Section

FIELD AUDIT I SECTION

Field Audit II Section

TRAINING SECTION

COMPLIANCE INVESTIGAT'N

Summary of Senate and House bills pertaining to taxes administered by the Department of Revenue. All bills passed by the First General Assembly, Second Regular Session, and from the 1973 Colorado Revised Statutes.

LEGISLATIVE DIGEST

Administration:

S.B. 74 -- Procedures relating to promulgation. Deletes the requirement that a duplicate of regulations and applicable opinions kept by the supreme court library.

Effective March 30, 1978. Amends 24-

Liquor Beverage:

H.B. 1148 -- Club liquor license - defined. A club must have been incorporated as a club liquor license from 5 to 3 years.

Effective March 17, 1978. Amends 12-



Appropriations:

S.B. 116 -- Supplemental appropriation - department of revenue. Amends the portion of the 1976 long bill, as amended in 1977, concerning the department of revenue, leaving the total appropriation the same but altering the source of various appropriations as between the general fund and cash funds. Includes increasing the amount out of the general fund to the office of the executive director by \$227,506 while decreasing the same amount to such office out of cash funds.

Amends the 1977 long bill to increase the total appropriation to the department by \$333,247, including increases for departmental data and administrative processing and the traffic safety program and for personal services in the taxation division, the ports of entry division, the liquor enforcement division, and the inheritance and gift tax division.

Effective March 30, 1978.

H.B. 1252 -- Appropriation - long bill. Provides for the payment of the expenses of the executive, legislative and judicial departments of the state for the fiscal year beginning July 1, 1978.

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, Second Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Administration:

S.B. 74 -- Procedures relating to promulgation of rules and regulations. Deletes the requirement that a duplicate set of executive agency rules and regulations and applicable opinions of the attorney general be kept by the supreme court library.

Effective March 30, 1978. Amends 24-4-103(12).

Alcoholic Beverage:

H.B. 1148 -- Club liquor license - defined. Reduces the time for which a club must have been incorporated and operating in order to obtain a club liquor license from 5 to 3 years.

Effective March 17, 1978. Amends 12-47-103(3)(a).

Appropriations:

S.B. 116 -- Supplemental appropriation - department of revenue. Amends the portion of the 1976 long bill, as amended in 1977, concerning the department of revenue, leaving the total appropriation the same but altering the source of various appropriations as between the general fund and cash funds. Includes increasing the amount out of the general fund to the office of the executive director by \$227,506 while decreasing the same amount to such office out of cash funds.

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Effective March 30, 1978.

H.B. 1252 -- Appropriation - long bill. Provides for the payment of the expenses of the executive, legislative and judicial departments of the state for the fiscal year beginning July 1, 1978.

Income Tax:

H.B. 1019 -- Income tax deduction for alternative energy devices. Changes the income tax deduction for alternative energy devices from an adjunct to itemized deductions or the percentage standard deduction to a modification to federal adjusted gross income.

Effective for taxable years beginning on or after January 1, 1978 with respect to devices placed into service on or after January 1, 1977. Adds 39-22-110(3)(1)(I),(II) and (III). Amends 39-22-304(3)(a) and (b), 39-22-112(1). Repeals 39-22-112(8) and 39-22-113(4)(c).

H.B. 1020 -- Real property tax or tax equivalent credit or refund. Increases the income amount under which a husband and wife may qualify for the real property tax credit or refund on their Colorado income tax from \$8,300 to \$10,800. Provides that the 1978 credit or refund will be \$410 minus 10% of a husband's and wife's income over \$6,700, rather than over \$4,300.

Effective for real property taxes levied for 1977 and paid in 1978 and to personal property and specific ownership taxes and tax-equivalent amounts paid during 1978. Amends 39-22-120(2)(b), 3(c) and 5(c).

H.B. 1034 -- Food sales tax credit or refund. Continues the graduated method of determining the food sales tax credit or refund on Colorado income tax based upon average adjusted gross income per family member. Increases such credit or refund from \$16 to \$17 for persons with average adjusted gross income up to \$3,000, from \$11 to \$12 for persons over \$3,000 and up to \$4,000, and from \$7 to \$8 for persons over \$4,000.

Effective May 5, 1978. Amends 39-22-118(1), 39-22-118(4)(a).

H.B. 1111 -- Income tax credit for taxes paid on pollution control equipment. Defines "pollution control property" excluding motor vehicle emission control devices and residential sewage disposal systems from that definition. Provides for certification and assessment of pollution control property owned or leased by a public utility upon request to the division of administration of the department of health. Provides for certification and assessment of pollution control property owned or leased by any other person upon request to the division of administration of the department of health on or before September 30, 1978, which certification shall last for the useful life of the property and shall be transferable to subsequent owners or lessees. Sets up the procedures for certification, review of denial of certification, assessment, and acknowledgment of property taxes levied upon pollution control property, lease payments providing revenue for a payment in lieu of taxes, or payments in lieu of taxes paid by the owner or lessee of pollution control property.

Allows a credit against state income taxes in an amount equal to 30% of: property taxes paid; that portion of lease payments providing revenue for payments in lieu of taxes; or payments in lieu of taxes paid in Colorado on pollution control property. Allows a credit in excess of income taxes to be applied for the 5 succeeding years. Requires that any credit claimed under the act shall be subtracted from property taxes deducted in determining taxable income.

Appropriates the \$65,980 to the department of health for the implementation of the act.

Effective July 1, 1978 and applies to the first taxable year of the taxpayer beginning on or after January 1, 1979. Adds 39-1-102, 39-4-110, 39-5-131, 39-22-508.

- H.B. 1131 -- Deduction for child care expenses. Establishes an income tax deduction as a modification to federal adjusted gross income for child care expenses. The deduction is determined by multiplying the federal income tax credit allowed for such expenses by 100 over the percentage used to calculate the federal credit.

Effective for taxable years beginning on or after January 1, 1978. Adds 39-22-110(3)(e)(i).

- H.B. 1139 -- Itemized deductions on income tax returns. Allows a resident individual to elect to itemize deductions in lieu of using the Colorado standard deduction. The itemized deductions are those allowable by the federal whether or not claimed on a federal return.

Effective July 1, 1978. Amends 39-22-113.

- H.B. 1170 -- Income tax credit for 1976 property taxes. Property taxes for which credit or refund may be claimed shall be those levied in the year 1976 and the credit may be claimed on the income tax return filed for the year in which such property taxes were paid.

Effective March 24, 1978. Amends 39-22-123(4).

- H.B. 1191 -- Income tax credit for new business facilities. Establishes the "Job Expansion and Investment Credit Act of 1978" which provides a special income tax credit against new business facility income based on the number of new business facility employees and the amount of new business facility's investment. To be eligible for the credit, the number of new business facility employees must be 5 or more. Provides a double credit for such facilities located in counties with less than 50,000 population. The credit does not apply to the establishment or expansion of a public utility.

Effective July 1, 1978 and to new business facilities, established on or before December 31, 1981. The credit is available for the taxable year during which commencement of operations occur and for each of the nine succeeding taxable years. Adds 39-22-508.1 - 508.7.

H.B. 1194 -- Income tax - adjustment of tax brackets, Colorado standard deduction and personal exemptions by an annual inflation factor. Establishes an annual inflation factor of 106% for taxable years commencing on and after January 1, 1978 but before January 1, 1979, and provides for the annual determination of an inflation factor by the general assembly by May 1 of each year. In the absence of such determination, the inflation factor shall be 106%. The tax brackets, standard deduction, low income allowance, and personal exemptions are to be multiplied by the annual inflation factor. Each year the annual inflation factor will be applied to the amounts derived for the prior year so that there will be a cumulative effect. Other provisions increase the personal exemption from \$750 to \$850, which will be multiplied by the annual inflation factor, and make conforming changes in other sections of the law, including the sections concerning filing requirements.

Effective May 5, 1978 and applies to all taxable years commencing on or after January 1, 1978. Adds 39-22-103.5, 39-22-112(3)(c), Amends 39-22-104(2) and (3), 39-22-112(2) and (3), 39-22-114, 39-22-116(2)(d), 39-22-401(1)(a), 39-22-601(1) and (3)(b).

Motor and Special Fuel:

H.B. 1135 -- Excise tax on motor fuel blends containing alcohol derived from agricultural commodities and forest products. Provides that the excise tax on such motor fuel blends manufactured in Colorado which contain at least 10% alcohol and are sold in counties having 200,000 or more population shall be 5¢ per gallon less than motor fuels which do not contain such a blend. Requires, when available, that such motor fuel blend or other less polluting motor fuel be used in all state and local government vehicles in counties having 200,000 or more population. The general assembly may adjust the tax rate on such motor fuel blends when sales exceed 20 million gallons per year.

Effective July 1, 1978. Amends 39-27-102(1)(a).

Motor Vehicles:

S.B. 39 -- Concerning taxation of mobile homes. Provides that mobile homes shall be assessed as personal property while held as stocks of merchandise by a licensed mobile home dealer. Requires notification to lienholders of record, when a mobile home is distrained and seized, as to the amount demanded and the time and place of sales and subsequent notice, 30 days prior to the end of the redemption period, that a treasurer's certificate of ownership rather than a certificate of title will be issued to the purchaser unless payment is made. Changes the period of redemption from 3 years to one year. The purchaser may, if no payment is made and the redemption period has run, apply for a treasurer's certificate of ownership rather than a certificate of title which, upon application to the executive director of the department of revenue, entitles him to a certificate of title. Requires that a copy of an application for a certificate of title upon the sale or transfer of a mobile home be forwarded to the county assessor in which the home is to be located.

Requires authentication by the county treasurer's office of payment of all ad valorem taxes in order to obtain a permit to transport a mobile home. Also requires a dealer moving part of his stock or a previously untitled mobile home to certify that the move is from one retail location to another or that a previously untitled mobile home is being located. Requires that copies of the permit be sent to the treasurers of the counties from which and to which the mobile home is being moved and be forwarded to the county assessors. Makes moving without a valid permit a class 1 traffic offense.

Effective March 10, 1978. Amends 39-5-203(3), 39-10-111(2), 39-10-111(10), 42-6-132(2). Adds 39-5-201(3), 42-4-409(2)(b)(I),(IV),(V), (VI).

H.B. 1014 -- Deregulation of commercial carriers - safety standards - biannual inspections - liability insurance. Removes commercial carriers from regulation by the public utilities commission. Requires the department of revenue to adopt safety standards and specifications for the operation of any such carrier, which is defined as any truck with a gross ton-mile truck plate, any truck with a gross ton-mile truck tractor plate, or any truck with a metro truck plate.

Requires such vehicles to be inspected by the department twice a year, rather than once a year, and requires that each such vehicle carry evidence of minimum motor vehicle liability insurance. Provides penalties for violations.

Effective July 1, 1978. Amends 40-2-116, 42-4-302(4)(d), 10-4-707(4), 22-32-128. Adds 42-4-234(1)(4), 42-4-302(10), 42-7-510(1)(2). Repeals Article 12 of Title 40.

H.B. 1076 -- Penalties - drunken driving. Adds driving while under the influence of intoxicating liquors to the causes for which a person shall be brought before a county judge.

Effective January 26, 1978. Amends 42-4-1504(1)(c).

Sales and Use Taxes:

H.B. 1045 -- Sales tax - definition of sale or purchase - exclusion of transfers between parent and subsidiary corporations. Excludes from the definition of "sale and purchase" the transfer of assets between a parent and a closely held subsidiary corporation, or between subsidiary corporations closely held by the same parent corporation, or between corporations owned by the same shareholders, if a sales or use tax was paid when the assets were originally acquired, except to the extent the assets have increased in value.

Effective April 18, 1978. Adds 39-26-102(10)(k). Amends 39-26-102(12).

H.B. 1120 -- Sales and use tax exemption for charitable organizations and governmental entities. Defines charitable organization for tax purposes and clarifies the exemption from sales tax for sales made to such organizations. Includes in the exemption from use tax a loan of tangible personal property by or to the federal government, the state, any of the state's political subdivisions, or any charitable organization in the conduct of its regular charitable functions and activities.

Effective March 8, 1978. Adds 39-26-102(2.5). Amends 39-26-114(1)(a)(II), 39-26-203(1)(e).

H.B. 1160 -- Sales and use tax exemption for certain items and containers used in the packaging, bagging service or consumption of food, meals, or beverages sold by a retailer or vendor. Exempts from sales tax any article, container or bag sold to a retailer or vendor of food, meals or beverages under the following conditions: a. a separate charge for the item is not made by the vendor or retailer to the consumer, b. the item becomes the property of the consumer, and c. a sales tax is paid on the retail sale. Exempts the use, storage or consumption of such items from use tax.

Effective April 4, 1978. Adds 39-26-11 (1)(a)(XVI) and (XVII), 39-26-203(1)(t) and (u).

H.B. 1172 -- Sales and use tax exemption for exchanged vehicles. Exempts from sales and use tax a vehicle exchanged for another vehicle if both vehicles are subject to licensing, registration or certification under the laws of this state. The exchange of 3 or more vehicles in any calendar year shall be prima facie evidence that such person is engaged in the business of selling vehicles and becomes subject to licensing requirements to engage in this activity.

Effective July 1, 1978. Amends 39-26-102(7), 39-26-104(1)(b), 39-26-203(1)(a). Adds 39-26-114(1)(a)(XVIII).

H.B. 1257 -- Sales and use tax exemption for meals provided to employees of food service establishments taxes. Exempts from sales and use tax the value of meals furnished to employees free or at reduced rates by restaurants and similar businesses, when such meals are considered part of the employee's compensation.

Effective May 5, 1978. Amends 39-26-104(1)(e). Adds 39-26-203(1)(v).

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

Fiscal Year	Collections	Costs	Refunds
1966	21,411,263,900	127,000,000	
1967	1,224,978,639	21,000,000	
1968	1,090,858,629	21,000,000	
1969	968,351,779	20,000,000	
1970	834,291,541	19,000,000	
1971	737,573,301	14,000,000	
1972	652,825,633	13,000,000	
1973	559,220,247	12,000,000	
1974	504,987,630	10,000,000	
1975	438,137,000	9,000,000	
1976	398,073,705	2,488,615	2.19
1977	361,608,819	2,568,589	2.09
1978	341,137,698	7,042,097	2.08
1979	275,029,851	6,634,689	2.61
1980	256,478,095	6,941,908	2.71
1981	239,711,673	6,345,695	2.86
1982	238,836,762	6,281,798	2.67
1983	214,763,195	5,803,918	2.77
1984	186,723,899	4,921,077	2.65
1985	170,843,817	4,177,351	2.44
1986	154,832,834	3,810,035	2.46
1987	142,819,803	3,422,163	2.40
1988	135,028,686	3,334,445	2.24
1989	122,387,571	2,774,717	2.28
1990	107,284,438	2,332,297	2.17
1991	103,692,083	2,017,161	1.95
1992	99,338,309	1,815,794	1.83
1993	94,388,110	1,678,758	1.78
1994	84,845,576	1,559,930	1.83



)/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1978

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost As Percent of Collections</u>
1978	\$1,411,263,900	\$23,960,846 ^{1/}	1.70
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

^{1/} Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Year Ended June 30		Percent of	Percent
	1977	1978	1978 Total	Change in
			Collections	Collections
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 2,184,920.71	\$ 2,337,516.38	0.17	+ 6.98
<u>Sales Use, Excise and Gross Receipts:</u>				
Alcoholic Beverage				
Cigarette Tax	\$ 19,920,700.60	\$ 21,079,574.45		
General Sales	33,376,946.64	48,478,180.63		
Motor Fuel	332,626,738.21	392,076,528.06		
Special Fuel	97,776,956.19	99,049,363.23		
Use Tax	8,353,509.66	9,107,874.21		
Subtotal	<u>34,233,805.37</u>	<u>37,851,860.56</u>		
	\$526,288,656.67	\$607,643,381.14	43.06	+ 15.46
<u>Income Tax:</u>				
Estimated Tax				
Income Tax	\$108,213,092.07	\$117,807,481.82		
Withholding Tax	59,462,937.54	63,089,543.12		
Subtotal	<u>375,689,618.47</u>	<u>445,660,274.13</u>		
	\$543,365,648.08	\$626,557,299.07	44.39	+ 15.31
<u>Inheritance and Gift Taxes:</u>				
<u>Inheritance</u>				
Inheritance - Filing Fee	\$ 20,275,312.54	\$ 22,135,972.75		
Gift	1,461,383.82	1,875,696.65		
Subtotal	<u>4,779,634.21</u>	<u>1,372,254.03</u>		
	\$ 26,516,330.07	\$ 25,383,923.43	1.80	- 4.27
<u>Severance Taxes: 1/</u>				
Oil and Gas Conservation Levy				
Oil and Gas Income	\$ 482,177.49	\$ 404,271.43		
Oil and Gas Withholding	293,030.23	172,495.09		
Severance Estimated and Withholding 2/	1,469,035.66	1,200,160.54		
Subtotal	<u>.00</u>	<u>6,603,979.32</u>		
	\$ 2,244,243.38	\$ 8,380,906.38	0.59	+273.44
LICENSES, PERMITS AND FEES:				
<u>Motor Vehicles:</u>				
Gross Ton Mile Tax	\$ 19,296,305.39	\$ 20,357,637.28		
Motor Vehicle Licenses	20,922,447.96	21,593,270.83		
Safety Inspection	1,048,768.20	1,108,078.77		
Title Fees	506,894.50	503,537.50		
Depot Tags	13,773.30	15,249.70		
Moped Registration 3/	<u>.00</u>	<u>4,664.00</u>		
Subtotal	<u>\$ 41,788,189.35</u>	<u>\$ 43,582,438.08</u>	3.09	+ 4.29
<u>Motor Vehicle Operators:</u>				
Operators and Chauffeurs Licenses	\$ 1,641,226.52	\$ 1,676,502.37	0.12	+ 2.15

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of	Percent
	1977	1978	1978 Total	Change in
			Collections	Collections
Regulatory and Businesses:				
Alcohol Licenses	\$ 515.00	\$ 450.00		
Auto, Camp, and Hotel Licenses	9,377.00	.00		
Bedding Inspection Fees	30,151.40	30,106.90		
Boiler Inspection Fees	263,884.37	278,215.18		
Cigarette Licenses	617.50	575.00		
Consumer Credit Code	280.00	.00		
Commercial Driving Instructor Licenses	565.00	810.00		
Commercial Driving School Licenses	750.00	710.00		
Fluid Milk Sanitation Licenses	312.00	172.00		
Hospital and Nursing Home Licenses	4,180.00	12,055.00		
Liquor Licenses	354,003.42	365,949.45		
Liquor Licenses, 85% City	1,035,877.91	1,079,265.27		
Liquor Licenses, 85% County	329,688.33	336,582.16		
Motor Vehicle Dealers Administration Fund	379,907.50	362,569.25		
Motor Vehicle Dealers Administration				
Manufacturing	35,075.00	34,295.00		
Overwide House Trailer Permits	215.00	105.00		
Pet Shop License Fees	4,846.80	5,220.00		
Plumbers License and Exam Fees	25,374.50	25,318.00		
Plumbers Inspection Fees	16,327.81	19,162.61		
Produce License	47,100.00	65,440.00		
Psittiacine Bird License Fees	1,425.00	1,500.00		
Public Utilities Commission Fees	72,015.66	77,216.95		
PUC Utility Supervision	556,476.34	899,892.69		
Restaurant License and Inspection Fees	160,208.59	169,838.40		
Special Fuel Permits	256,515.40	297,551.11		
Store Licenses	668,478.33	758,099.96		
Subtotal	<u>\$ 4,254,167.06</u>	<u>\$ 4,821,099.93</u>	0.34	+ 13.33
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	\$ 32,141,127.01	\$ 37,960,109.36		
City Sales Tax	26,517,051.50	32,061,226.48		
County Sales Tax	12,020,165.11	14,606,799.24		
Motor Vehicle Financial Responsibility	118,982.10	114,937.00		
Motor Vehicle Penalty Assessments	3,543,970.98	3,668,625.09		
Order of Reinstatement	369,011.91	479,982.45		
Revenue Department Services	1,257,861.77	1,305,788.86		
Sales of Equipment, Books	12,889.17	33,688.86		
Other Miscellaneous Receipts	714,412.04	649,675.66		
Subtotal	<u>\$ 76,695,471.59</u>	<u>\$ 90,880,833.00</u>	6.44	+ 18.50
GRAND TOTAL OF GROSS COLLECTIONS	<u>\$1,224,978,854.23</u>	<u>\$1,411,263,899.78</u>	100.00	+ 15.21

- 1/ Does not include oil and gas income tax paid by estimated income taxes.
 2/ New tax created by H.B. 1076, Fifty-first General Assembly, First Regular Session. Effective January 1, 1978.
 3/ New license enacted by S.B. 69, Fifty-first General Assembly, First Regular Session.

REFUNDS AND NET COLLECTIONS BY SOURCE
Fiscal Year Ended June 30, 1978

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	\$ 2,337,516.38	\$ 2,230,456.69 ^{1/}	\$ 107,059.69
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	\$ 21,079,574.45	\$.00	\$ 21,079,574.45
Cigarette Tax	48,478,180.63	16,390,279.95 ^{2/}	32,087,900.68
General Sales Tax	392,076,528.06	27,861,189.34 ^{3/}	364,215,338.72
Motor Fuel	99,049,363.23	3,047,234.43	96,002,128.80
Special Fuel	9,107,874.21	30,442.28	9,077,431.93
Use Tax	37,851,860.56	229,583.13	37,622,277.43
Subtotal	\$ 607,643,381.14	\$ 47,558,729.13	\$ 560,084,652.01
Income Tax:	\$ 626,557,299.07	\$ 136,775,660.66 ^{4/}	\$ 489,781,638.41
Inheritance and Gift Tax:	\$ 25,383,923.43	\$ 1,219,999.28	\$ 24,163,924.15
Severance Tax:	\$ 8,380,906.38	\$.00	\$ 8,380,906.38
Licenses, Permits, Fees:			
Motor Vehicle			
Gross Ton Mile	\$ 20,357,637.28	\$ 171,164.86	\$ 20,186,472.42
Motor Vehicle License	21,593,270.83	55,020.37	21,538,250.46
Safety Inspection	1,108,078.77	1,344.50	1,106,734.27
All Other	523,451.20	99.75	523,351.45
Subtotal	\$ 43,582,438.08	\$ 227,629.48	\$ 43,354,808.60
Motor Vehicle Operators:	\$ 1,676,502.37	\$ 2,734.00	\$ 1,673,768.37
Regulatory and Business:	\$ 4,821,099.93	\$ 39,858.39	\$ 4,781,241.54
Other Receipts:			
Regional Transportation District			
Sales Taxes	\$ 37,960,109.36	\$ 37,217,611.99 ^{1/}	\$ 742,497.37
City Sales Taxes	32,061,226.48	31,482,266.08 ^{1/}	578,960.40
County Sales Taxes	14,606,799.24	14,354,037.63 ^{1/}	252,761.61
All Other	6,252,697.92	482,579.82	5,770,118.10
Subtotal	\$ 90,880,833.00	\$ 83,536,495.52	\$ 7,344,337.48
TOTAL	\$1,411,263,899.78	\$271,591,563.15	\$1,139,672,336.63

^{1/} Reflects amount apportioned during fiscal year to cities, counties, and Regional Transportation District as applicable.
^{2/} Includes \$16,130,825.89 distributed to cities and counties.
^{3/} Includes refunds and credits of food sales tax on income tax returns in the amount of \$23,734,707.01.
^{4/} Includes refunds and credits of property tax on income tax returns in the amount of \$38,276,932.58.

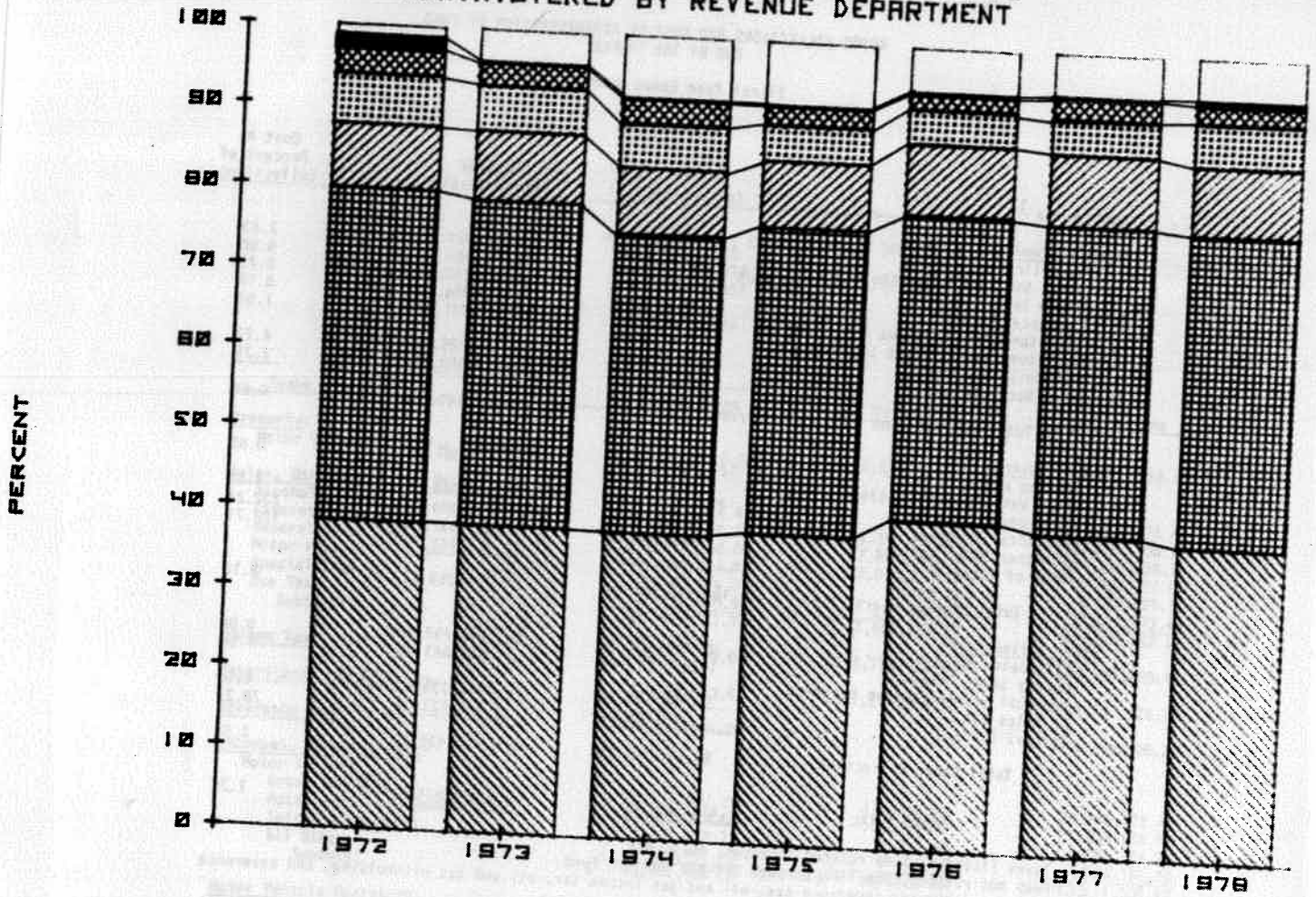
GROSS COLLECTIONS AND COST OF ADMINISTRATION BY FUND
AND BY TAX SOURCE

Fiscal Year Ended June 30, 1978

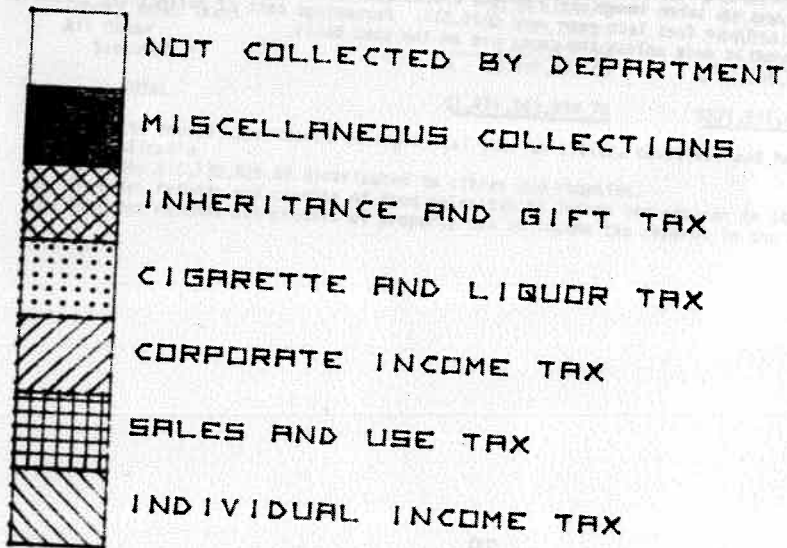
Tax Source ^{1/}	Gross Collections	Cost of Administration	Cost As Percent of Collections
General Fund:			
Alcoholic Beverage ^{2/}	\$ 22,861,879.93	\$ 601,589.88	2.63
Sales, Use, and Cigarette ^{2/}	479,165,244.21	2,390,066.63	0.50
Income Tax	626,557,299.07	4,434,710.26	0.71
Severance Tax ^{3/}	7,976,634.95	9,395.84	0.12
Inheritance and Gift Tax ^{2/}	25,383,923.43	497,231.35	1.96
Regulatory and Business Licenses, Permits and Fees	1,988,964.16	84,228.38	4.23
Other Receipts	223,981.70	3,922.76	1.75
Total General Fund	\$1,164,157,927.45	\$ 8,021,145.10	0.69
Highway Users Fund:			
Mileage and Fuel Tax ^{4/}	\$ 129,232,224.26	\$ 1,151,361.66	0.89
Motor Vehicle Registrations and Licenses ^{5/}	27,604,076.30	1,249,083.47	4.52
Operators' Licenses ^{6/}	1,678,022.37	3,897,099.15	232.24
All Other Motor Vehicle ^{7/}	2,458,548.30	4,641,557.60	188.79
Ports of Entry ^{8/}	.00	2,766,162.73	
Total Highway Users' Fund	\$ 160,972,871.23	\$13,705,264.61	8.12
Other Collections:			
City Sales Taxes	\$ 32,061,226.48	\$ 269,697.89	0.84
County Sales Taxes	14,606,799.24	218,843.76	1.50
Regional Transportation District Sales Tax	37,960,109.36	568,773.43	1.50
Special Funds	1,504,966.02	1,177,121.04	78.22
Total Other Collections	\$ 86,133,101.10	\$ 2,234,436.12	2.59
GRAND TOTAL	\$1,411,263,899.78	\$23,960,845.83 ^{9/}	1.70

- 1/ Taxes listed include related licenses, fees, etc.
 2/ Does not reflect cash flow through Old-Age Pension Fund.
 3/ Includes estimated severance tax, oil and gas income tax, oil and gas withholding, and severance tax withholding.
 4/ Includes gross ton mile, motor fuel, and special fuel taxes.
 5/ Includes registrations and licenses, penalty assessments, and specific ownership 'A' tax.
 6/ Includes drivers' licenses and driving instructors' and school licenses.
 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.
 9/ County clerk fees are now taken immediately by the clerks and do not go through the Department of Revenue any longer. These fees last year were \$825,511. Percentage cost of collections comparisons to prior years cannot be made unless the costs are on the same basis.

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

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1978

Personal Services	\$19,687,033
Maintenance and General Purpose	<u>3,904,393</u>
Total Operating Expense	23,591,426
County Clerk Fees	--- 1/
Capital Outlay	<u>369,249</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$23,960,675</u> 2/

1/ County clerk fees are now taken immediately by the clerks and do not go through the Department of Revenue any longer. These fees last year were \$825,511.

2/ Includes federal funds in the amount of \$92,643.
Includes CETA funds in the amount of \$21,758.
Includes Title II funds in the amount of \$312,815.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1978

Tax Section	Number of Annual Audits <u>1/</u>	Assessments	Refunds	Net
Field Audits <u>2/</u>	28,267 <u>3/</u>	\$34,159,764	\$ 929,962	\$33,229,802
Withholding and Income Tax	3,505	1,546,010	6,028,841	(4,482,831)
Mileage and Fuel Tax	3,018	307,084	180,284 <u>4/</u>	126,800
Sales, Use and Cigarette Tax	<u>10,796</u>	<u>133,271</u>	<u>821,835</u> <u>5/</u>	<u>(688,564)</u>
TOTALS	<u>45,586</u>	<u>\$36,146,129</u>	<u>\$7,960,922</u>	<u>\$28,185,207</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/ Corporate audits and general audits merged as of July 1, 1977 to form field audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling \$3,077,176 or bond refunds totaling \$458,182.

5/ Does not include refunds to exempt institutions totaling \$3,474,853.

Cigarette tax refund is refund of tax paid on packages returned to the manufacturer as damaged and unsaleable.

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

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.

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

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>1976</u>	<u>1977</u>	<u>1978</u>
License Fees	\$ 309,220.00	\$ 324,289.98	\$ 332,500.00
3.2% Beer Tax	766,432.51	959,376.11	998,009.87
Repeal Beer Tax	3,034,661.80	4,244,842.40	4,636,018.98
Wine, 14% and Under Tax	1,004,875.75	1,167,394.55	1,439,347.41
Wine, Over 14% Tax	258,225.03	256,553.29	271,607.29
Spirituous Liquors Tax	11,721,060.04	12,301,862.50	14,573,003.89
85% Liquor Licenses from Local Government	<u>1,272,286.77</u>	<u>1,341,788.99</u>	<u>1,399,789.54</u>
Total Receipts	\$18,366,761.90	\$20,596,107.82	\$23,650,276.98
 <u>Less Refunds:</u>			
Licenses	\$ 2,875.00	\$ 2,874.50	\$ 3,717.75
3.2% Beer Tax	<u>1,978.90</u>	<u>0</u>	<u>0</u>
Total Receipts	\$ <u>4,853.90</u>	\$ <u>2,874.50</u>	\$ <u>3,717.75</u>
 NET RECEIPTS	 <u>\$18,361,908.00</u>	 <u>\$20,593,233.32</u>	 <u>\$23,646,559.23</u>
 <u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$16,783,276.23	\$18,930,028.85	\$21,917,987.44
Receipts from License Fees and Miscellaneous Income	<u>1,578,631.77</u>	<u>1,663,204.47</u>	<u>1,728,571.79</u>
 TOTAL	 <u>\$18,361,908.00</u>	 <u>\$20,593,233.32</u>	 <u>\$23,646,559.23</u>

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1978

<u>RECEIPTS FROM LICENSE FEES</u>		
3.2% Retail Beer		\$ 54,850.00
3.2% Wholesale Beer		6,500.00
3.2% Beer Manufacturer		100.00
3.2% Beer, Special Events		2,650.00
Liquor Store Retail		58,150.00
Drug Store Retail		6,050.00
Hotel & Restaurant - Beer & Wine		4,725.00
Hotel & Restaurant - Beer, Wine & Spirituous		38,600.00
Club License - Malt, Vinous & Spirituous		5,775.00
Dining Car		475.00
Brewery (Beer)		250.00
Winery		250.00
Distillery		2,000.00
Wholesale Liquor		24,000.00
Wholesale Repeal Beer		42,000.00
Importer		40,250.00
Beer, Wine, Liquor, Special Events		10,350.00
Tavern License		35,250.00
Performing Arts		150.00
Racetrack		125.00
85% Liquor Licenses from Local Government		<u>1,399,789.54</u>
		\$ <u>1,732,289.54</u>
Less Adjustments: Liquor, Wine and Spirits Licenses		\$ 3,042.75
Less Adjustments: Beer Licenses		<u>675.00</u>
Total		\$ 1,728,571.79
<u>RECEIPTS FROM EXCISE TAX</u>		
3.2% Beer Tax	\$998,009.87	
Less Refunds	<u>.00</u>	\$ 998,009.87
Intoxicating Liquor Tax		<u>20,919,977.57</u>
Total		<u>\$21,917,987.44</u>
TOTAL RECEIPTS		<u>\$23,646,559.23</u>

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

Fiscal Years Ended June 30th

Year	Beer	Wine	Spirituous Liquors
1978	70,425,277	6,751,745	6,746,759
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	43,480,336	4,036,111	5,351,590
1971	43,413,913	3,549,884	4,587,251

79

44

23

LIQUOR ENFORCEMENT DIVISION:
 LICENSES IN FORCE

<u>TYPE ISSUED</u>	<u>Calendar Year</u>	
	<u>1976</u>	<u>1977</u>
Hotel and Restaurant	1,322	1,344
Tavern	1,237	1,227
Retail Drug Stores	115	115
Retail Liquor Stores	1,050	1,064
Retail Beer and Wine	144	146
Retail Clubs	222	222
Retail Arts	3	4
Retail Race Tracks	4	6
Retail Public Transportation	14	17
Beer, Wine, Spirituous, Special Events	389	475
3.2% Beer Special Events	399	496
Importers	139	136
Retail 3.2% Beer	1,918	1,969
Repeal Breweries	1	1
Wineries	1	1
Wholesale Liquor	20	21
Wholesale Repeal Beer	77	79
3.2% Breweries	1	1
Wholesale 3.2% Beer	<u>72</u>	<u>69</u>
TOTAL LICENSES	<u>7,128</u>	<u>7,393</u>

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

COUNTIES	Calendar Year				
	1973	1974	1975	1976	1977
Adams	297	306	328	351	361
Alamosa	40	38	42	42	42
Arapahoe	265	330	287	331	361
Archuleta	24	22	25	27	29
Baca	12	12	11	12	12
Bent	13	13	12	12	15
Boulder	207	212	231	261	266
Chaffee	63	65	67	68	71
Cheyenne	8	9	9	9	9
Clear Creek	57	56	51	55	54
Conejos	30	28	24	31	27
Costilla	24	24	20	22	22
Crowley	9	8	7	5	8
Custer	10	9	9	11	11
Delta	36	36	37	47	48
Denver	1,029	1,187	1,142	1,016	1,000
Dolores	13	13	11	12	12
Douglas	38	41	39	43	46
Eagle	79	91	92	111	122
Elbert	9	8	7	11	11
El Paso	433	437	438	485	511
Fremont	74	74	77	83	85
Garfield	77	71	76	85	85
Gilpin	27	25	27	27	26
Grand	83	81	74	95	100
Gunnison	71	67	65	72	74
Hinsdale	16	14	11	14	13
Huerfano	42	38	38	37	39
Jackson	15	17	15	20	23
Jefferson	374	386	408	439	444
Kiowa	5	5	4	3	3
Kit Carson	25	27	23	28	27
Lake	42	37	42	41	45
La Plata	93	92	100	98	108
Larimer	214	214	223	259	292
Las Animas	98	86	89	82	85
Lincoln	16	16	15	15	16
Logan	50	47	50	49	51
Mesa	139	127	137	131	144
Mineral	9	9	5	10	12
Moffat	37	33	34	36	37
Montezuma	46	40	39	43	50
Montrose	68	63	61	68	71
Morgan	64	61	62	69	69
Otero	62	57	61	64	66
Ouray	15	14	15	18	18
Park	39	32	33	33	37
Phillips	10	10	10	13	14
Pitkin	88	95	109	112	115
Prowers	39	38	40	39	40
Pueblo	344	336	332	341	351
Rio Blanco	28	27	24	28	25
Rio Grande	30	34	36	38	37
Routt	66	63	64	80	75
Saguache	23	25	24	28	25
San Juan	15	13	13	14	14
San Miguel	28	30	31	33	33
Sedgwick	13	14	12	13	14
Summit	73	85	86	92	106
Teller	45	41	41	44	50
Washington	12	9	9	12	11
Weld	230	218	236	232	237
Yuma	25	25	22	25	28
STATE TOTALS	5,791 ^{1/}	5,992 ^{2/}	5,910 ^{3/}	6,025 ^{4/}	6,233 ^{5/}

1/ In addition to this figure, 198 Special Event Liquor Licenses and 166 Special Event 3.2% Beer Licenses were issued in 1973.

2/ In addition to this figure, 271 Special Event Liquor Licenses and 170 Special Event 3.2% Beer Licenses were issued in 1974.

3/ In addition to this figure, 346 Special Event Liquor Licenses and 284 Special Event 3.2% Beer Licenses were issued in 1975.

4/ In addition to this figure, 389 Special Event Liquor Licenses and 399 Special Event 3.2% Beer Licenses were issued in 1976.

5/ In addition to this figure, 475 Special Event Liquor Licenses and 496 Special Event 3.2% Beer Licenses were issued in 1977.

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

Fiscal Year Ended June 30

ACTIONS	1976	1977	1978
State Administrative Hearings	37	29	6
State Revocations	2	Ø	1
Court Cases	<u>316</u>	<u>403</u>	<u>313</u>
TOTALS	<u>355</u>	<u>432</u>	<u>320</u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

DESCRIPTION	1976	1977	1978
Investigations	32,803	29,489	33,912
Inspections	9,294	11,225	13,133
Court Trials	316	403	483
Public Relation Contacts	16,509	13,647	16,649
Violation Reports	670	810	888
Hotel-Motels	47	21	--
Summons-Arrests	186	235	259
Complaints	<u>729</u>	<u>958</u>	<u>1,025</u>
TOTALS	<u>60,554</u>	<u>56,788</u>	<u>66,349</u>

STATE OF COLORADO
DEPARTMENT OF REVENUE

AR 44-1241 (74)

CIGARETTE CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

OWNER'S
NAME
ADDRESS
CITY
STATE
ZIP

CIGARETTE TAX



SHOW BELOW CHANGE OF OWNERSHIP NAME AND/OR ADDRESS

IMPORTANT

FAILURE TO COMPLY WITH THE PROVISIONS OF THIS ACT IS A VIOLATION SUBJECT TO THE PENALTY

DEPARTMENT NUMBER OF	LIABILITY IDENTIFICATION
1234567890	12345678901234567890

28 No. 1 _____ 28 No. 2 _____

If Federal Employer Identification Number (FEIN) is printed
If you have the same number. If you have a different number
append it as number printed in the check space above. Fill in

PERIODIC PERIOD	Column A	Column B	Column C	Column D	Column E
Specify an appropriate 10-Period	1st Pkg. Shipment	2nd Pkg. Shipment	3rd Pkg. Shipment	4th Pkg. Shipment	5th Pkg. Shipment
1. Starting Inventory					
2. Purchased					
3. TOTAL					
4. Less Ending Inventory					
5. Total for period					

6. NET TAXABLE (Line 5 - Column E less Column D less Column C less Column B)

AMOUNT OF TAX

7. Line 5, Column C, x 15¢	
8. Line 5, Wholesale's 4% Discount	
9. Net Tax by Dealer	
10. Line 5, Column D, x 15¢	
11. Line 5, Wholesale's 4% Discount	
12. Net Tax by Dealer	
13. Line 5, Column E, x 15¢	
14. Line 5, Wholesale's 4% Discount	
15. Net Tax by Dealer	
16. TOTAL - Net Tax Paid For Period	

ADDITIONAL INFORMATION REQUIRED

Cigarette Machine # _____

Accounting Regular Reporting _____

Accounting Regular Reporting _____

Number of packages sold without Colorado State Certificate Government or Licensed Wholesaler _____

Number of packages returned to manufacturer unopened and accepted for refund under 021-2774 _____

I hereby certify under penalty of perjury, or the threat thereof, that the information furnished herein is, to the best of my knowledge, true and correct.

CIGARETTE TAX

Fiscal Years Ended June 30

<u>Year</u>	<u>Gross Amount</u>	<u>Wholesaler's Discount</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
1978 <u>1/</u>	\$51,027,005	\$2,041,080	\$49,985,925	\$259,454	\$48,726,471
1977 <u>2/</u>	34,238,753	1,369,550	32,869,203	135,287	32,733,916
1976 <u>2/</u>	33,955,476	1,398,219	32,597,257	103,346	32,493,911
1975 <u>2/</u>	32,826,988	1,313,079	31,513,909	112,063	31,401,846
1974 <u>2/</u>	32,435,314	1,297,413	31,137,901	68,529	31,069,372
1973 <u>3/</u>	16,299,600	977,976	15,321,624	41,849	15,279,775

Distribution of Net Cigarette Tax Collections

	<u>Cities' and Counties' Share 4/</u>	<u>State Share</u>
1978	\$16,130,826	\$32,595,645
1977	15,563,552	17,170,363
1976	15,587,350	16,906,562
1975	15,257,222	16,144,625
1974	12,278,418	18,790,954
1973	Ø	15,279,775

1/ Tax rate equivalent to 15¢ per pack.

2/ Tax rate equivalent to 10¢ per pack.

3/ Tax rate equivalent to 5¢ per pack.

4/ Based on time of distribution rather than entitlement per statute. Cities and counties' share is based on 46% of gross amount (32% for fiscal 1978 only).

1977 COLORADO INDIVIDUAL INCOME TAX RETURN FORM 104

For calendar year 1977 or other taxable year beginning 1977 ending 1977

First Name and Initial	Last Name	Social Security Number	Occupation
------------------------	-----------	------------------------	------------

Complete this form unless you file or pay a tax on a separate form.

INCOME TAX



INSTRUCTIONS ON HOW TO COMPLETE (CORRECT IF NECESSARY)

1. This form is for calendar year 1977 or other taxable year beginning 1977 ending 1977.

2. If you are filing a joint return with your spouse, you must file this form for both of you.

3. If you are filing a separate return, you must file this form for yourself.

4. If you are filing a return for a dependent, you must file this form for the dependent.

5. If you are filing a return for a child, you must file this form for the child.

6. If you are filing a return for a spouse, you must file this form for the spouse.

7. If you are filing a return for a partner, you must file this form for the partner.

8. If you are filing a return for a trust, you must file this form for the trust.

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100. If you are filing a return for a partnership, you must file this form for the partnership.

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

1. Enter your Colorado adjusted gross income from line 30, page 2, if this is a combined return show adjusted gross income for (a) Husband 2 (b) Wife 3 (c) Total (202)	2	4
2. Enter your federal tax from line 40, page 2, or from the tax table. If this is a combined return, enter tax for (a) Husband 1 (b) Wife 3 (c) Total (205)	2	2
3. Enter value from state schedule, Form 1043 combined if applicable (212)	10	10
4. Enter all oil and gas production tax from Form 104-3 combined if applicable (217)	11	11
5. Total Tax - add lines 2, 10 and 11	6	13
6. Colorado income tax withheld - attach Colorado withholding form (217)	5	18
7. Amount on check, amount number (212)(205)	14	14
8. Tax withheld on oil and gas production - attach Form 104-3 (202)	15	15
9. Colorado bond sales tax credit from page 7, page 2 (200)	14	14
10. Depreciable property tax credit from Form 104-PTC (212)	17	17
11. General 10% property tax credit from part 2, page 2 (215)	19	19
12. Total credits - add lines 12 through 16	5	18
13. If your total tax (line 5) is larger than your total credits (line 12) enter the difference (202) (215)	1	18
14. Balance Due 0 Penalty (201) 1 Amount (212) 5 Total 3	3	18

Issue Notice Number 25 to the COLORADO DEPARTMENT OF REVENUE - 25 IN REPLY TO CHECKS RETURNED FOR UNPAID TAXES

15. If your total credits (line 12) are larger than your total tax (line 5), enter the difference (202) (215)	1	18
16. Colorado property tax credit program. Check if you wish to discontinue 10% credit on (212) or (215) of your tax return for this program. If you do, indicate combined return, single or joint return in separate 1043, 1045, or 1046 (212)	1	18
17. Balance of amount paid, 1043 or 1045 (212)	1	18
18. Amount on line 15 to be (212) (215)	1	18
19. Amount on line 15 to be (212) (215)	1	18

(Your signature) _____ Date _____

Spouse's signature, if this is a joint or amended return _____ Name of individual or firm preparing return _____ Date _____

1977 COLORADO INDIVIDUAL INCOME TAX RETURN FORM 104

(DOC CODE 13) For calendar year 1977 or other taxable year beginning _____, 1977, ending _____, 197__

First Name and Initial	Last Name	Social Security Number	Occupation
Taxpayer			
Spouse			

(Complete line for spouse even if he or she is filing on a separate form)		FOR REVENUE DEPARTMENT USE ONLY
Present home address (Number and street, including apartment number, or rural route)	Please enter your County of Residence	
City, town or post office, State and ZIP code	and school district number	
PLACE LABEL ON FORM YOU FILE (CORRECT IF NECESSARY)		

WERE YOU REQUIRED TO FILE A FEDERAL DECLARATION OF ESTIMATED TAX, FORM 1040-ES, FOR 1977? <input type="checkbox"/> Yes, <input type="checkbox"/> No. 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.	Filing Status—check one <input type="checkbox"/> (1) Single person. Married filing: <input type="checkbox"/> (2) Joint Return, <input type="checkbox"/> (3) Separate Return, <input type="checkbox"/> (4) Combined Separate Return.	Residency Status—check one: <input type="checkbox"/> A full-year resident <input type="checkbox"/> (6) A full-year nonresident <input type="checkbox"/> (4) A part-year resident reporting total income <input type="checkbox"/> (5) A part-year resident reporting Colorado income only	If part-year resident, show period in Colorado during 1977: From _____ / _____ Mo. Day To _____ / _____ Mo. Day
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<input type="checkbox"/> Check this block if you are filing only for the food sales tax credit.	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				
	Total					2
	3	Other dependents claimed on your federal income tax return				3
	4	Total for food sales tax credit—lines 1, 2 and 3—exclude nonresidents and part-year residents				4
	5	Exemption(s) for being 65 years of age or older (Does not apply for dependents)				5
6	(Check) Blindness Exemption: <input type="checkbox"/> Taxpayer, <input type="checkbox"/> Spouse, <input type="checkbox"/> Exemption for mentally-retarded dependent. Total				6	
7	Total Exemptions, lines 1, 2, 3, 5 and 6				7	

COMPUTE YOUR COLORADO ADJUSTED GROSS INCOME ON PAGE 2 OF THIS FORM					
8	Enter your Colorado adjusted gross income from line 38, page 2. If this is a combined return show adjusted gross income for: (a) Husband \$ (b) Wife \$ (c) Total (925) (923)				8
9	Enter your normal tax from line 46, page 2, or from the tax table. If this is a combined return, show tax for: (a) Husband \$ (b) Wife \$ (c) Total (906)	\$			9
10	Enter surtax from surtax schedule, Form 104.3 (combined if applicable)		(916)		10
11	Enter oil and gas gross production tax from Form 104-G (combined if applicable)		(917)		11
12	Total Tax—add lines 9, 10 and 11	\$			12
13	Colorado income tax withheld—attach Colorado withholding forms (907)	\$		13	
14	Estimated tax credit, account number (912)(903)			14	
15	Tax withheld on oil and gas production—attach Form 109-G (902)			15	
16	Colorado food sales tax credit from part 7, page 2 (909)			16	
17	Elderly/disabled property tax/rent credit from Form 104-PTC (919)			17	
18	General 10% property tax credit from part 8, page 2 (910)			18	
19	Total credits—add lines 13 through 18	\$			19
20	If your total tax (line 12) is larger than your total credits (line 19) enter the BALANCE DUE	\$			20
21	Balance Due \$ Penalty (901) \$ Interest (911) \$ Total	\$			21

MAKE CHECKS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE - \$5.00 PENALTY FOR CHECKS RETURNED FOR INSUFFICIENT FUNDS					
22	If your total credits (line 19) are larger than your total tax (line 12), enter OVERPAYMENT				22
23	Colorado nongame wildlife program. Check if you wish to designate <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, or <input type="checkbox"/> \$10 of your tax refund for this program. If joint (or separate combined) return, check if spouse wishes to designate <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, or <input type="checkbox"/> \$10. Total (921)	\$			23
24	Balance of overpayment, line 22 minus line 23	\$			24
25	Amount on line 24 to be REFUNDED (904)	\$			25
26	Amount on line 24 to be CREDITED TO 1978 ESTIMATED TAX (914)	\$		26	

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)	

(Your signature) _____ (Date) _____

(Spouse's signature, if this is a joint or combined return) (Date) _____ (Name of individual or firm preparing return) _____ (Date) _____

ATTACH COLORADO WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

<u>Taxable Income</u>		<u>Statutory Rate %</u>	<u>Tax Rate with Credit</u>	
<u>Over</u>	<u>But Not Over</u>			
\$ 0 -	\$ 1,000	3	2 1/2%	
1,000 -	2,000	3 1/2	\$ 25 plus 3%	of excess over \$ 1,000
2,000 -	3,000	4	\$ 55 plus 3 1/2%	of excess over \$ 2,000
3,000 -	4,000	4 1/2	\$ 90 plus 4%	of excess over \$ 3,000
4,000 -	5,000	5	\$130 plus 4 1/2%	of excess over \$ 4,000
5,000 -	6,000	5 1/2	\$175 plus 5%	of excess over \$ 5,000
6,000 -	7,000	6	\$225 plus 5 1/2%	of excess over \$ 6,000
7,000 -	8,000	6 1/2	\$280 plus 6%	of excess over \$ 7,000
8,000 -	9,000	7	\$340 plus 6 1/2%	of excess over \$ 8,000
9,000 -	10,000	7 1/2	\$405 plus 7 1/2%	of excess over \$ 9,000
Over	\$10,000	8	\$480 plus 8%	of excess over \$10,000

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.

NOTE: The individual tax rates are those which were in effect for 1977 and apply to the income tax statistics used in this report. The 1978 tax brackets have been changed - see legislative digest, H.B. 1194.

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 alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (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 RATES

<u>Gross Income From Oil and Gas Production</u>		<u>Oil and Gas Tax Rates</u>	
<u>Over</u>	<u>But Not Over</u>		
\$ 0 -	\$ 25,000	2% of gross income	
\$ 25,000 -	100,000	\$ 500.00 plus 3%	of excess over \$ 25,000
\$100,000 -	300,000	\$ 2,750.00 plus 4%	of excess over \$100,000
Over	\$300,000	\$10,750.00 plus 5%	of excess over \$300,000

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.

NOTE: The oil and gas production tax has been incorporated into a broader severance tax which becomes effective January 1, 1978. See legislative digest of 1977, Department of Revenue Annual Report, Severance Tax, H.B. 1076, page 30.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1977 through June 30, 1978

Type of Return	Total	Taxable	Nontaxable
Individual ^{1/}	1,218,808	959,824	258,984
Corporation	46,419	18,281	28,138
Fiduciary	18,454	3,820	14,634
Partnership ^{2/}	<u>24,392</u>	<u>0</u>	<u>24,392</u>
Totals	<u>1,308,073</u>	<u>981,925</u>	<u>326,148</u>

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

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

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

<u>Fiscal Year Ended June 30</u>	<u>Total</u>	<u>Individual ^{2/}</u>	<u>Corporation</u>	<u>Fiduciary</u>
1978	\$462,933,636	\$391,072,405	\$70,970,854	\$890,377
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

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

^{2/} Includes surtax.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

<u>Fiscal Year Ended June 30</u>	<u>Individual</u>
1978	\$6,383,039
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

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

<u>Fiscal Year Ended June 30</u>	<u>Total Liability</u>	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
1978	\$6,375,914	\$498,596	\$5,812,077	\$65,241
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

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

Fiscal Year Ended June 30, 1978

	Thousands of Dollars		
	Individual	Corporation	Fiduciary
Total Tax Liability			
Normal Tax	384,689	70,971	890
Surtax	6,383		
Oil and Gas Tax	499	5,812	65
Interest	15	28	*
Penalties	11	3	*
Total Tax Liability	391,597	76,814	956
Less Credits:			
Food Sales Tax	23,778		
Property Tax --			
Old Age Property Tax	13,078		
General Property Tax	25,265		
Work Incentive	1	12	
Interest Paid	240	165	
Total Credits	62,362	177	
Net Tax Liability	329,235	76,637	956
Payments			
Cash	37,209	17,726	869
Withholding ^{3/}	400,524	761	61
Estimates	47,571	69,217	80
Accounts Receivable	2,285	279	8
Total Payments	487,589	87,983	1,018
Less Overpayments			
Refunded	152,288	7,180	62
Credited to Estimates	5,723	4,166	
Non-game Wildlife Check-off	343		
Total Overpayments	158,354	11,346	
Net Tax Liability	329,235	76,637	956

1/ Does not include audit adjustments.

2/ Sum of items may not equal totals due to rounding.

3/ Includes oil and gas withholding.

* Less than \$500.

INDIVIDUAL INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1978	991,357	\$152,288,441 <u>a/</u>	\$153.62
1977	926,764	\$114,672,330 <u>a/</u>	\$123.73
1976	727,029	\$ 99,329,487 <u>a/</u>	\$136.62
1975	1,018,452	\$ 76,406,263 <u>b/</u>	\$ 75.02
1974	1,014,762	\$ 78,569,174 <u>b/</u>	\$ 77.43

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
1978	3,003	\$7,179,950	\$2,390.93
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

FIDUCIARY INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1978	212	\$61,939	\$292.17
1977	102	\$39,600	\$388.24
1976	149	\$35,190	\$236.17
1975	165	\$35,128	\$212.89
1974	177	\$28,271	\$159.72

**INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME**

Fiscal Years Ended June 30, 1969 - 1978

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1978 ^{1/}	1,113,020	\$14,093,839,518	\$12,663
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

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

Fiscal Year Ended June 30, 1978

County	Number of Returns ^{1/}	Adjusted Gross Income	Normal Tax Liability	Average Adjusted Gross Income	Average Normal Tax Liability ^{2/}
Adams	82,054	\$ 1,030,625,769	\$ 26,577,679.36	\$12,560.33	\$323.90
Alamosa	4,067	42,422,244	1,129,186.94	10,430.84	277.64
Arapahoe	102,308	1,702,278,647	47,989,297.28	16,638.76	469.06
Archuleta	1,228	10,781,178	277,942.27	8,779.46	226.33
Baca	1,945	15,377,835	483,072.50	7,906.34	248.36
Bent	1,812	18,141,155	497,878.40	10,011.67	274.76
Boulder	71,348	988,789,375	27,813,065.59	13,858.68	389.82
Chaffee	4,666	52,868,937	1,478,484.83	11,330.67	316.86
Cheyenne	980	9,472,693	276,962.65	9,666.01	282.61
Clear Creek	2,460	32,351,261	898,593.64	13,150.91	365.28
Conejos	2,141	14,891,528	317,610.17	6,955.40	148.34
Costilla	783	5,561,237	130,053.93	7,102.47	166.09
Crowley	945	7,865,381	220,613.85	8,323.15	233.45
Custer	491	4,285,869	115,484.89	8,728.85	235.20
Delta	6,483	65,097,392	1,776,323.03	10,041.24	273.99
Denver	219,664	2,803,589,196	78,307,332.10	12,763.07	356.48
Dolores	609	5,952,372	146,075.45	9,774.00	239.86
Douglas	6,865	124,972,845	3,490,871.28	18,204.34	508.50
Eagle	5,563	60,308,523	1,617,290.21	10,841.00	290.72
Elbert	1,831	19,004,835	525,462.50	10,379.48	286.98
El Paso	93,853	1,086,575,355	27,362,818.90	11,577.41	291.54
Fremont	8,886	91,258,894	2,325,591.94	10,269.96	261.71
Garfield	7,963	97,108,592	2,678,333.57	12,194.97	336.34
Gilpin	641	6,365,156	163,509.62	9,930.04	255.08
Grand	2,826	30,417,971	839,320.96	10,763.61	296.99
Gunnison	3,148	29,829,631	810,525.99	9,475.74	257.47
Hinsdale	123	1,283,042	39,910.77	10,431.23	324.47
Huerfano	2,048	17,604,410	454,522.33	8,595.90	221.93
Jackson	678	7,258,439	235,328.70	10,705.66	347.09
Jefferson	138,186	2,169,021,955	61,163,161.11	15,696.39	442.61
Kiowa	728	7,176,494	213,406.48	9,857.82	293.14
Kit Carson	3,056	22,274,899	908,224.66	7,288.90	297.19
Lake	3,371	43,904,978	1,310,917.32	13,024.31	388.88
La Plata	9,456	96,645,174	2,481,909.03	10,220.51	262.46
Larimer	50,212	615,769,948	16,437,365.71	12,263.40	327.35
Las Animas	4,741	43,294,627	1,121,161.23	9,131.96	236.48
Lincoln	1,781	17,823,897	514,122.35	10,007.80	288.67
Logan	7,615	84,637,739	2,328,258.54	11,114.60	305.74
Mesa	26,837	328,178,467	8,837,826.34	12,228.58	329.31
Mineral	282	3,109,409	91,898.07	11,026.27	325.87
Moffat	4,172	52,570,939	1,515,853.63	12,600.89	363.33
Montezuma	5,207	53,520,100	1,313,693.52	10,278.49	252.29
Montrose	8,001	85,327,578	2,289,012.01	10,664.61	286.09
Morgan	8,435	88,240,041	2,495,009.31	10,461.17	295.79
Otero	7,863	78,577,445	2,062,009.15	9,993.31	262.24
Ouray	633	6,407,399	168,689.59	10,122.27	266.49
Park	1,181	13,820,015	353,059.70	11,701.96	298.94
Phillips	1,880	20,985,700	672,708.00	11,162.60	357.82
Pitkin	5,047	69,448,103	1,934,129.86	13,760.27	383.22
Prowers	4,851	46,418,896	1,290,801.02	9,568.93	266.08
Pueblo	44,155	546,736,976	15,081,217.31	12,382.22	341.55
Rio Blanco	2,117	25,932,460	803,016.82	12,249.62	379.31
Rio Grande	3,630	36,462,470	1,028,646.83	10,044.75	283.37
Routt	4,885	57,702,561	1,662,724.41	11,812.19	340.37
Saguache	1,288	9,788,840	259,845.71	7,600.03	201.74
San Juan	364	3,869,063	112,082.33	10,629.29	307.91
San Miguel	942	9,052,574	246,761.06	9,609.95	261.95
Sedgwick	1,365	13,573,245	378,861.32	9,943.76	277.55
Summit	3,464	39,424,160	1,099,231.71	11,381.10	317.33
Teller	2,288	25,372,838	611,462.55	11,089.52	267.24
Washington	1,927	18,976,036	608,359.18	9,847.44	315.70
Weid	39,442	465,617,597	12,529,037.93	11,805.12	317.65
Yuma	3,737	31,242,800	1,114,927.38	8,360.39	298.34
Nonresident	21,844	86,325,807	3,426,963.34	3,951.92	156.88
Full Year Resident ^{3/}	16,062	155,078,470	3,973,102.74	9,654.99	247.36
Part Year Resident ^{4/}	33,566	239,190,056	4,366,693.90	7,125.96	130.09
TOTALS	1,113,020	\$14,093,839,518	\$385,785,294.80	\$12,662.70	\$346.61

^{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.

^{3/} Full year residents with an out-of-state address.

^{4/} Part year residents who have moved out of state.

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

Fiscal Year Ended June 30, 1978

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
\$ -	- \$	171,387	15.39	\$ 113,938,198	0.80	\$ 0.00	0.00	\$ 664.30	\$ 0.00	\$ 0.00
.01	1,000	71,905	6.46	203,130,584	1.44	932,772.16	0.24	2,824.98	518.89	12.97
25.01	2,000	65,843	5.91	268,620,674	1.90	2,663,933.19	0.69	4,979.71	1,515.29	40.45
55.01	3,000	81,781	7.34	418,559,978	2.96	5,958,061.21	1.54	5,118.05	2,510.11	72.85
90.01	4,000	76,641	6.88	516,817,538	3.66	8,485,983.80	2.19	6,743.35	3,518.09	110.72
130.01	5,000	73,437	6.59	613,559,653	4.35	11,204,897.32	2.90	8,354.91	4,501.74	152.57
175.01	6,000	69,193	6.21	694,943,567	4.93	13,829,682.69	3.58	10,043.55	5,497.42	199.87
225.01	7,000	64,335	5.78	761,454,196	5.40	16,239,531.88	4.20	11,835.76	6,498.57	252.42
280.01	8,000	57,090	5.12	788,333,392	5.59	17,699,925.22	4.58	13,808.60	7,500.59	310.03
340.01	9,000	55,560	4.99	860,635,082	6.10	20,704,166.26	5.36	15,490.19	8,502.23	372.64
405.01	10,000	53,372	4.79	920,320,040	6.52	23,594,278.17	6.11	17,243.49	9,494.29	442.07
480.01	11,000	49,246	4.42	938,588,855	6.65	25,589,371.52	6.63	19,059.18	10,495.29	519.62
560.01	12,000	40,884	3.67	849,258,017	6.02	24,495,726.23	6.34	20,772.38	11,489.39	599.15
640.01	13,000	34,007	3.05	763,067,314	5.41	23,089,819.66	5.98	22,438.53	12,487.15	678.97
720.01	14,000	27,057	2.43	653,799,300	4.63	20,529,672.89	5.32	24,163.77	13,484.45	758.75
800.01	15,000	21,427	1.92	551,435,621	3.91	17,968,631.18	4.65	25,735.54	14,482.47	838.59
880.01	17,500	36,317	3.26	1,037,262,579	7.35	35,268,985.58	9.14	28,561.35	16,139.28	971.14
1,080.01	20,000	20,517	1.84	672,480,263	4.77	24,033,652.42	6.22	32,776.73	18,642.52	1,171.40
1,280.01	25,000	19,880	1.78	770,772,715	5.46	28,830,459.65	7.47	38,771.26	22,127.80	1,450.22
1,680.01	30,000	8,864	0.79	425,308,977	3.01	16,462,124.13	4.26	47,981.60	27,214.86	1,857.18
2,080.01	40,000	7,924	0.71	483,280,209	3.42	19,096,942.95	4.95	60,989.42	34,125.16	2,410.01
2,880.01	50,000	3,007	0.27	249,210,099	1.76	9,699,294.65	2.51	82,876.65	44,319.64	3,225.57
3,680.01	75,000	2,269	0.20	261,627,154	1.85	9,990,896.99	2.58	115,305.04	59,040.19	4,403.21
5,680.01	100,000	618	0.05	110,962,136	0.78	4,021,090.71	1.04	179,550.38	85,332.74	6,506.61
\$7,680.01 and over	\$100,000 and over	459	0.04	166,473,377	1.18	5,395,394.34	1.39	362,787.09	150,933.39	11,754.67

TOTALS 1,113,020 100.00 \$14,093,839,518 100.00 \$385,785,294.80 100.00 \$ 12,662.70 \$ 8,108.36 \$ 346.61

INCOME TAX: FOOD SALES TAX REFUNDS AND CREDITS

Fiscal Year Ended June 30, 1978

	<u>Number of Returns</u>	<u>Amount</u>	<u>Average Per Return</u>
Returns:			
Filed for Refund Only	30,298	\$ 924,658	\$30.52
Taken as Refund	993,979	19,993,959	20.11
Applied as Credit	<u>194,531</u>	<u>2,859,094</u>	<u>14.70</u>
Totals	<u>1,218,808</u>	<u>\$23,777,711</u>	<u>\$19.51</u>

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUNDS

Fiscal Years Ended June 30th

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>
Number of Returns:				
Property Tax Refunds Only	766	574	1,101	1,959
Property Tax and Food Sales Tax Refunds Only	36,380	37,144	40,556	51,789
All Other	<u>3,066</u>	<u>12,774</u>	<u>17,218</u>	<u>18,326</u>
Total	<u>40,212</u>	<u>50,492</u>	<u>58,875</u>	<u>72,074</u>
Total Amount of Refund	<u>\$6,808,733</u>	<u>\$9,572,545</u>	<u>\$11,002,728</u>	<u>\$13,016,992</u>
Average Per Return	\$169.32	\$189.59	\$186.88	\$180.61

INHERITANCE TAX RATES

INHERITANCE & GIFT TAX

Class	Exemptions
A	Surviving Spouse . . . \$75,000 Minor Child under 16 . . . \$37,500 All Others - Each . . . \$25,000

B \$3,000 each

C No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.

D No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.



20,000	30,000	12
30,000	40,000	13
40,000	50,000	14
50,000	250,000	15
250,000	500,000	16
Over 500,000		17
1	2,500	11
2,500	5,000	12
5,000	10,000	13
10,000	15,000	14
15,000	25,000	15
25,000	500,000	16
Over 500,000		17

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 blood descendant of the same.

Class D -- Strangers and all others not covered.

T/ Rates are imposed upon individual blocks, e.g., tax on Class A recipient's net transfer of \$75,000 is 2% of \$50,000, plus 4% of the next \$25,000.

INHERITANCE TAX RATES

Class	Exemptions	After Exemptions		Rate % ^{1/}
		From	To	
A	Surviving Spouse \$75,000	1	50,000	3
	Minor Child under 16 . . . \$37,500	50,000	75,000	5
	All Others - Each. . . . \$25,000	75,000	100,000	6
		100,000	150,000	8
		150,000	500,000	8.5
		Over 500,000		9
B	\$3,000 each	1	10,000	4
		10,000	20,000	6
		20,000	50,000	8
		50,000	100,000	9
		100,000	200,000	10
		Over 200,000		11
C	No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.	1	2,500	7
		2,500	5,000	8
		5,000	10,000	9
		10,000	15,000	10
		15,000	20,000	11
		20,000	30,000	12
		30,000	40,000	13
		40,000	50,000	14
		50,000	250,000	15
		Over 250,000	500,000	16
D	No exemption if transfer exceeds \$500. If transfer is \$500 or less, all is exempt.	1	2,500	11
		2,500	5,000	12
		5,000	10,000	13
		10,000	15,000	14
		15,000	25,000	16
		25,000	500,000	18
		Over 500,000		20

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/} Rates are imposed upon individual blocks, e.g., 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	7.5	
		Over 500,000			8
B	\$2,000 each	1	10,000	3	
		10,000	20,000	5	
		20,000	50,000	7	
		50,000	100,000	8	
		100,000	200,000	9	
		Over 200,000			10
C	\$500 each	1	2,500	4	
		2,500	5,000	5	
		5,000	10,000	6	
		10,000	15,000	7	
		15,000	20,000	8	
		20,000	30,000	9	
		30,000	40,000	10	
		40,000	50,000	11	
		50,000	250,000	12	
		250,000	500,000	13	
		Over 500,000			14
D	\$500 each	1	2,500	7	
		2,500	5,000	8	
		5,000	10,000	9	
		10,000	15,000	10	
		15,000	25,000	12	
		25,000	500,000	14	
		Over 500,000			16

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

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

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

Class D -- Strangers and all others not exempt.

1/ Rates are imposed upon individual blocks, e.g., tax on Class A recipient's gift of \$75,000 is 2% of \$50,000 plus 4% of the next \$25,000.

1/

INHERITANCE AND GIFT TAX

MOTOR FUEL

Returns Processed

Ended June 30, 1978

INHERITANCE AND GIFT TAX:
NET COLLECTIONS

Fiscal Years Ended June 30, 1969 - 1978

<u>Fiscal Year</u>	<u>Inheritance Tax</u>	<u>Gift Tax</u>	<u>Total</u>
1978	\$21,242,278	\$1,251,554	\$22,493,832
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

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.

INHERITANCE AND GIFT TAX

Returns Processed

Fiscal Year Ended June 30, 1978

Inheritance Tax

Taxable Returns ^{1/}	5,524
Fee Returns ^{2/}	<u>6,924</u>
Total	12,448

Gift Tax 2,688

Total Returns Processed 15,136

1/ A taxable return is one in which the net value of the estate exceeds the allowable exemptions to the distributee.

2/ A fee return is one in which the net value of the estate is less than the allowable exemptions to the distributee.

STATE OF COLORADO
DEPARTMENT OF REVENUE

REV. 3/76 DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT
OF MOTOR FUEL TAX

Colorado
Department
of Revenue
Mileage and
Fuel Tax
Section
140 W. 8th
Avenue
P. O. Box 8288
Denver, Colo.
80201
(303)
332-3377

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

Changes in the ownership of property of the motor vehicle, the use herein being restricted by law and to the best of your knowledge and belief, a true and correct statement of the Colorado Motor Fuel Tax Law, being recorded hereon.

CITY _____

DATE _____

12a ACCOUNT NUMBER
For all reference

LIABILITY INFORMATION
APPLICABLE TO ALL MOTOR VEHICLE TAXES

(34-01)

MOTOR FUEL



1. TOTAL GALLONS OF MOTOR FUEL SOLD
 - A. Less on the delivery to exempt recipients
 - B. Less tax paid purchase
 - C. Less other items sold (OR 37 A)
2. TOTAL GALLONS OF TAXABLE MOTOR FUEL
3. DEDUCTIONS
 - A. To amount of tax
 - B. Enter total from Schedule OR 37 C
 - C. Enter total from Schedule OR 37 E
 - D. Enter total from Schedule OR 37 F
 - E. Enter total of deduction of motor fuel as reported by Department of Revenue for tax authorization
 - F. Deductions covered by another OR 37 C or other of which
4. TOTAL DEDUCTIONS
5. TOTAL NET GALLONS
6. AMOUNT OF TAX (tax's included on 7 cents per gallon)
7. LESS A. of 15 of line 6

IMPORTANT: PENALTY AND INTEREST MUST BE ADDED IF RETURN IS NOT FILED AND TAX IS NOT PAID ON OR BEFORE DUE DATE.

8. NET TAX DUE
9. PENALTY
10. INTEREST
11. TOTAL AMOUNT DUE

STATE OF COLORADO DEPARTMENT OF REVENUE



DR 57

REV. 2/76

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

DO NOT WRITE IN THIS SPACE

Colorado Department of Revenue Mileage and Fuel Tax Section
140 W. 6th Avenue
P.O. Box 8395
Denver, Colo. 80201
(303) 892-3777

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

RETURN THIS COPY

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Motor Fuel Tax law and the regulations issued under authority thereof.

CITY

STATE

(Name of Distributor or Refiner)

DATE

(Signature-Title)

(Signature of Witness)

DATE

Use ACCOUNT Number for all reference	LIABILITY INFORMATION					PERIOD COVERED			DUE DATE		
	county	city	indust.	type	liability date	mo.	mo.	yr.	mo.	day	yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO
DEPT. of REVENUE

(34-01)

	Gallons	
1. TOTAL GALLONAGE OF MOTOR FUEL (NET)		
A. Less tax free deliveries to licensed distributors		
B. Less tax paid purchases		
C. Less exports (enter total from DR 57 A)		
2. TOTAL GALLONAGE OF TAXABLE MOTOR FUEL		
3. DEDUCTIONS		
A. 2% allowance of line 2		
B. Enter total from Schedule DR 57 C		
C. Enter total from Schedule DR 57 E		
D. Enter total from Schedule DR 57 F		
E. Deduct loss or destruction of motor fuel as supported by Department of Revenue letter of authorization		
F. Deductions covered by attached DR 118 or letter of credit		
4. TOTAL DEDUCTIONS		
5. TOTAL NET GALLONAGE		
6. AMOUNT OF TAX (line 5 multiplied by 7 cents per gallon)		
7. LESS: 1/2 of 1% of line 6		

IMPORTANT: PENALTY AND INTEREST MUST BE ADDED IF RETURN IS NOT FILED AND PAID ON OR BEFORE DUE DATE.

8. NET TAX DUE	(7)	\$
9. PENALTY	(1)	\$
10. INTEREST	(11)	\$
11. TOTAL AMOUNT DUE		\$

MOTOR FUEL TAX RATES

Rates for motor and special fuel: 7¢ per gallon. Distributors are allowed a 2% deduction of 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		1000's Gallonage	Percent Change 1978 over 1977
	1977	1978	Increase (Decrease) 1978 over 1977	
GALLONAGE RECEIVED				
Gross	1,458,875	1,487,778	28,903	+ 1.98
Less: 2% Allowance	<u>28,273</u>	<u>29,670</u>	<u>1,397</u>	+ 4.94
NET GALLONAGE RECEIVED	1,430,602	1,458,108	26,506	+ 1.85
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	5,583	3,266	(2,317)	- 41.50
Exports	17,712	15,968	(1,744)	- 9.85
Miscellaneous Credits	1,298	910	(388)	- 29.89
Railroads	0	0	0	.00
State	<u>26,859</u>	<u>27,416</u>	<u>557</u>	+ 2.07
TOTAL EXEMPTED	51,452	47,560	(3,892)	- 7.56
TOTAL GALLONAGE TAXED	<u>1,379,150</u>	<u>1,410,548</u>	<u>30,398</u>	+ 2.20

1/ Does not include special fuel gallonage.

MOTOR AND SPECIAL FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1977 & 1978

Use	1977	1978	Percent Change 1978 over 1977
Agriculture	\$2,693,905	\$2,294,866	- 14.81
Cities and Towns	244,129	205,638	- 15.77
Construction	80,249	71,393	- 11.04
Counties	133,970	82,532	- 38.40
Federal Government	69	80	+ 15.94
Industry	101,359	94,383	- 6.89
Irrigation Districts	2,611	1,728	- 33.82
Motor Boats	4,893	3,931	- 19.66
Recreation Districts	6,098	8,027	+ 31.63
School Districts	141,833	126,474	- 10.83
Soil Conservation Districts	1,600	1,332	- 16.75
Water Conservation Districts	1,770	1,127	- 36.33
Others	<u>309,864</u>	<u>155,723</u>	- 49.75
Total Refunds for Motor Fuel	<u>\$3,722,350</u>	<u>\$3,047,234</u>	- 18.14
Special Fuel	<u>\$ 29,862</u>	<u>\$ 29,942</u>	+ 0.27
Total Refunds for Motor and Special Fuel	<u>\$3,752,212</u>	<u>\$3,077,176</u>	- 18.00

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND
PERCENT BY USE

Fiscal Years Ended June 30, 1977 & 1978

Classification	Number of Claims		Percent of Total	
	1977	1978	1977	1978
Agriculture	26,306	22,772	91.06	91.11
Cities and Towns	379	327	1.31	1.31
Construction	390	397	1.35	1.59
Counties	206	159	.71	.64
Federal Government	2	2	*	*
Industry	396	377	1.37	1.51
Irrigation Districts	8	6	.03	.02
Motor Boats	31	21	.11	.09
Recreation Districts	26	23	.09	.09
School Districts	372	322	1.29	1.29
Soil Conservation Districts	13	11	.05	.04
Water Conservation Districts	23	13	.08	.05
Other	<u>737</u>	<u>565</u>	<u>2.55</u>	<u>2.26</u>
Total	<u>28,889</u>	<u>24,995</u>	<u>100.00</u>	<u>100.00</u>

* Less than .01%.

MOTOR FUEL: SPECIAL FUEL TAX GALLONAGE
AND COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1978

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1978	128,532,571	\$8,997,280
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

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

Fiscal Years Ended June 30

	<u>1977</u>	<u>1978</u>
Gasoline-Motor Fuel	\$97,776,956	\$99,049,363
Special Fuel	\$ 8,248,853	\$ 8,997,280
Special Fuel Dealers	\$ 85,461	\$ 78,776

MOTOR FUEL: GROSS GASOLINE GALLONAGE ^{1/}

Fiscal Year	1973-74	1974-75	1975-76	1976-77	1977-78	Percentage Change From Prior Year
July	130,979,431	132,766,728	145,095,968	144,940,728	165,003,615	+ 13.84
August	125,453,675	126,999,833	141,173,463	128,566,265	130,034,610	+ 1.14
September	123,352,428	113,658,254	105,421,415	119,434,615	98,755,130	- 17.32
October	122,658,470	117,789,349	90,649,818	104,526,256	147,858,224	+ 41.46
November	106,333,536	104,540,818	134,970,778	113,331,868	101,717,743	- 10.25
December	105,869,320	100,645,033	116,780,164	131,347,710	126,426,892	- 3.75
January	94,396,740	112,003,976	56,028,021	53,536,879	75,354,971	+ 40.75
February	98,297,705	88,968,058	155,934,005	185,623,244	175,428,711	- 5.49
March	81,230,877	106,111,852	112,141,714	109,381,214	87,852,206	- 19.68
April	122,391,415	101,223,189	111,759,579	97,595,547	127,241,387	+ 30.38
May	95,794,351	88,401,162	124,308,125	155,276,516	104,497,180	- 32.70
June	130,097,401	147,134,032	134,528,953	115,313,740	147,606,894	+ 28.00
Totals	<u>1,336,855,349</u>	<u>1,340,242,284</u>	<u>1,428,792,003</u>	<u>1,458,874,582</u>	<u>1,487,777,563</u>	

Percentage change from prior year

+ .25

+ 6.61

+ 2.11

+ 1.98

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

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

	Calendar Year		
	1975	1976	1977
Number of:			
Bonded Special Fuel Dealers Licenses	27	9	19
Special Fuel Dealer's Licenses (Others)	25	70	47

	Fiscal Year		
	1976	1977	1978
Special Fuel Documents Processed Including Returns and Bonds	93,803	104,987	111,080
Special Fuel Dealer Documents Processed Including Returns and Bonds	2,012	1,989	1,917
Motor Fuel Documents Processed Including Returns and Bonds	3,515	3,845	4,062

MOTOR VEHICLE

COLORADO DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CO. _____ OFFICE _____ CO. _____

VALIDATOR NUMBER _____

PLATE NO. _____

TITLE NO. _____ YEAR - DAY _____ LIC. FEE _____

MAKE _____ BODY _____ JOB _____ GVS. TAX _____

PURCHASE DATE _____ GVS. _____ GVS. TAX _____

TYPE - CAR - TRUCK - OTHER CLASS _____ GVS. TAX _____

WEIGHT _____



COUNTY FEE
WEIGHT FEE RECEIVED BY COUNTY

TOTAL

REGISTRATION OWNERSHIP
FEE PAID ONLY RECEIVED BY STATE

TOTAL

REGISTRATION OWNERSHIP TAX RECEIPT

1. One copy of this receipt shall be in the possession of which party.
2. If you move from one address to another, you must file this receipt with the new address.
3. Special provisions apply to the sale of a motor vehicle. If you sell or transfer the vehicle during the registration period, no refund will be made. You may receive the unused portion of the registration fees paid by you, less the new portion of the fee paid by you. This fee will be returned by the new owner or dealer for agreed-upon registration tax and will not be credited. One copy of this receipt should be retained by you for transfer of vehicle.
4. A fee of \$1.25 will be charged for a duplicate copy.
5. This registration receipt will be valid when shown to you at the time and place of registration.

Signature _____

MOTOR VEHICLE REGISTRATION FEES
MOTOR VEHICLE REGISTRATION FEES
(Continued)

COLORADO DEPARTMENT OF REVENUE MOTOR VEHICLE DIVISION					COLORADO DEPARTMENT OF REVENUE MOTOR VEHICLE DIVISION				
CO.	VALIDATION NUMBER	EXPIRES			CO.	VALIDATION NUMBER	EXPIRES		
	VIN.		TYPE - PLATE NO.			VIN.		TYPE - PLATE NO.	
	TITLE NO.	YEAR	CWT.	LIC. FEE		TITLE NO.	YEAR	CWT.	LIC. FEE
	MAKE	BODY	LIST	OWN TAX		MAKE	BODY	LIST	OWN TAX
	PURCHASE DATE		CODE	ADD OWN TX.		PURCHASE DATE		CODE	ADD OWN TX.
	TC	SUB.	LENGTH	OTHER CODE		TC	SUB.	LENGTH	OTHER CODE
				SUB TOTAL					SUB TOTAL
				HANDLING					HANDLING
				PENALTY					PENALTY

COUNTY FILE
NOT VALID UNTIL RECEIVED BY CASHIER

TOTAL

REGISTRATION-OWNERSHIP
NOT VALID UNTIL RECEIVED BY CASHIER

TOTAL

**REGISTRATION/OWNERSHIP
TAX RECEIPT**

1. One copy of this receipt must be in the possession of vehicle operator.
2. If you move from the address shown, notify your county clerk within ten days.
3. Specific ownership taxes are due and payable for the full registration period. If you sell or dispose of this vehicle during the registration period, no refund can be made. You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale. This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted. One copy of this receipt should be retained by seller for transfer of license plates to another vehicle.
4. A fee of \$125 will be charged for a duplicate copy.
5. This registration expires last day of month shown on front of this form and must be renewed within 30 days.

Signature _____

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

MOTOR VEHICLE REGISTRATION FEES

(Continued)

RECREATIONAL TRUCKS ^{1/}

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.

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.

In Transit Dealer 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/} 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	
	1976	1977
Regular Registrations:		
Passenger Cars	1,519,590	1,614,577
Trucks:		
State	367,597	382,840
Gross Ton Mile	29,212	30,892
Metropolitan	2,148	2,019
Farm	70,219	72,136
Recreational	<u>16,527</u>	<u>26,529</u>
Subtotal	485,703	514,416
Tractors:		
Gross Ton Mile	7,690	7,490
Farm	<u>827</u>	<u>890</u>
Subtotal	8,517	8,380
Trailers	188,550	198,902
Mobile Homes	63,365	66,571
Motorcycles	95,917	105,911
Special Mobile Equipment	14,304	15,034
Radio Call Letter Plates	<u>1,267</u>	<u>1,516</u>
Subtotal	2,377,213	2,525,307
Miscellaneous Registrations:		
Dealer Licenses	23,129	24,101
Reissues	197,906	192,783
Duplicate Replacements	29,875	19,683
Previous Year Registrations	457	511
Special Permits	568,510	631,171
Motorcycle Dealers	809	888
Personalized License Plates	<u>2,570</u>	<u>2,559</u>
Subtotal	823,256	871,696
Total All Registrations	<u>3,200,469</u>	<u>3,397,003</u>
Certificates of Title	986,770	1,030,056

MOTOR VEHICLE: REGISTRATION FEES AND OTHER RECEIPTS

	Calendar Year	
	1976	1977
Regular Registration Fees:		
Passenger Cars	\$14,722,849	\$15,725,131
Trucks:		
State	\$6,260,339	\$6,799,704
Gross Ton Mile	649,892	683,415
Metropolitan	164,879	156,045
Farm	1,304,927	1,354,082
Recreational	<u>323,347</u>	<u>572,879</u>
	8,703,384	9,566,125
Tractors:		
Gross Ton Mile	181,047	173,972
Farm	<u>47,364</u>	<u>50,464</u>
	228,411	224,436
Trailers	981,960	1,043,985
Mobile Homes	275,392	289,737
Motorcycles	390,446	425,634
Special Mobile Equipment	214,998	221,975
Off-Highway Equipment	12,447	30,889
Subtotal	<u>\$25,529,887</u>	<u>\$27,527,912</u>
Operators and Chauffeurs Licenses:		
Driver License Fees	\$ 1,645,231	\$ 1,681,315
Other Receipts:		
Dealers License	\$ 239,235	\$ 252,401
Reissues	420,733	419,793
Duplicate Replacement	19,360	18,784
Previous Year Fees	2,374	760
Special Permits	136,437	146,673
Penalty Assessments	3,298,039	3,762,851
Checking Records	1,029,487	1,153,272
Certificates of Title	496,720	529,610
Motorcycle Dealer Plates	10,390	11,167
Personalized Plates	89,940	100,955
Antique License	2,140	3,548
Antique Ownership Tax	2,408	2,230
Subtotal	<u>\$ 5,747,263</u>	<u>\$ 6,402,044</u>
GRAND TOTAL	<u>\$32,922,384</u>	<u>\$35,611,271</u>

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
TYPE OF LICENSE BY COUNTY
Calendar Year 1977

Line No.	County	Passenger	Trucks	GTM Trucks	Metro Trucks	Farm Trucks	Recreational Trucks	GTM Tractors
1	Adams	135,304	35,908	4,030	247	2,264	3,356	1,124
2	Alamosa	5,844	2,318	216	1	809	89	62
3	Arapahoe	155,649	24,893	1,807	161	753	2,095	246
4	Archuleta	1,654	996	70	0	210	38	22
5	Baca	2,995	1,011	146	1	2,070	2	24
6	Bent	2,845	985	64	1	771	12	6
7	Boulder	108,701	21,196	1,392	27	1,684	1,353	319
8	Chaffee	7,471	2,653	243	0	295	369	70
9	Cheyenne	1,181	373	42	0	830	6	12
10	Clear Creek	4,854	1,543	113	0	39	146	16
11	Conejos	3,279	1,501	92	0	993	14	24
12	Costilla	1,294	636	34	0	484	14	8
13	Crowley	1,654	487	47	0	741	2	9
14	Custer	1,142	468	27	0	258	38	13
15	Delta	10,993	5,204	334	5	1,464	254	100
16	Denver	314,191	49,111	5,030	858	26	2,221	1,356
17	Dolores	828	459	35	0	460	34	14
18	Douglas	12,076	3,559	287	0	680	460	73
19	Eagle	8,554	2,486	218	0	281	199	55
20	Elbert	3,126	998	77	0	1,274	61	49
21	El Paso	169,286	35,261	1,845	273	1,259	1,350	397
22	Fremont	14,311	5,502	333	16	837	292	110
23	Garfield	11,563	4,047	429	0	745	636	68
24	Gilpin	1,959	681	36	1	18	79	4
25	Grand	4,837	1,943	206	0	352	276	54
26	Gunnison	4,903	1,793	139	0	303	42	34
27	Hinsdale	376	145	12	1	30	6	0
28	Huerfano	3,207	1,268	90	0	595	31	19
29	Jackson	1,025	477	57	0	339	51	32
30	Jefferson	218,315	44,050	2,198	190	985	4,860	481
31	Kiowa	1,093	385	40	0	846	7	6
32	Kit Carson	4,183	1,418	264	1	2,427	22	43
33	Lake	4,889	1,993	126	6	20	166	17
34	La Plata	13,342	5,002	425	1	1,022	573	74
35	Larimer	74,354	20,269	1,390	38	2,819	913	228
36	Las Animas	7,504	2,568	153	4	1,044	18	89
37	Lincoln	2,868	940	124	0	1,243	16	30
38	Logan	11,584	3,326	419	3	3,016	68	132
39	Mesa	40,166	15,364	1,199	44	2,125	1,229	285
40	Mineral	525	264	18	0	21	32	5
41	Moffat	5,373	2,670	310	0	828	464	79
42	Montezuma	7,265	3,960	306	0	1,243	211	115
43	Montrose	11,330	5,156	410	4	2,056	283	158
44	Morgan	12,330	3,703	541	4	3,299	226	163
45	Otero	12,083	3,902	294	19	1,784	102	65
46	Ouray	1,308	505	53	0	160	19	5
47	Park	2,972	1,236	91	0	209	61	25
48	Phillips	2,623	822	116	6	1,390	3	16
49	Pitkin	9,175	2,221	184	1	172	103	32
50	Prowers	7,094	2,419	266	4	1,872	33	74
51	Pueblo	67,407	20,777	1,124	76	1,439	1,172	283
52	Rio Blanco	2,815	1,605	207	5	559	191	65
53	Rio Grande	5,444	2,258	166	0	1,670	59	45
54	Routt	6,817	2,649	250	0	575	637	44
55	Saguache	2,063	811	93	0	797	13	22
56	San Juan	511	212	18	0	0	47	1
57	San Miguel	1,581	781	73	0	183	7	14
58	Sedgwick	1,987	552	56	0	957	6	4
59	Summit	6,497	1,871	155	0	43	130	28
60	Teller	4,240	1,727	97	2	170	94	11
61	Washington	3,147	758	143	0	2,412	12	20
62	Weld	61,273	17,200	1,872	17	10,675	1,198	457
63	Yuma	5,312	1,564	260	2	3,211	28	54
STATE TOTALS		1,614,577	382,840	30,892	2,019	72,136	26,529	7,490

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

Farm Tractors	Trailers	Personalized Plates	Mobile Homes	Motorcycles	Special Mobile Equipment	Off Highway Special Mobile Equipment	Total Number	Total Receipts	Line No.
65	19,456	147	10,804	10,259	1,621	736	225,321	\$ 2,506,130.55	1
36	1,344	7	704	550	71	17	12,068	139,749.00	2
33	13,957	372	2,491	8,943	1,149	555	213,104	2,291,110.46	3
0	485	3	189	109	28	26	3,830	50,031.03	4
23	1,016	0	205	221	29	2	7,745	105,314.36	5
10	662	4	216	220	32	56	5,884	69,398.54	6
28	11,331	171	3,700	8,766	718	417	159,803	1,664,651.90	7
3	1,529	4	900	505	85	65	14,192	161,412.01	8
7	316	0	114	77	17	4	2,979	41,735.16	9
0	671	14	379	395	82	40	8,292	91,215.10	10
18	782	1	225	261	3	0	7,193	83,278.97	11
16	171	1	112	85	1	12	2,868	33,762.66	12
4	343	0	78	99	8	3	3,475	43,109.51	13
5	318	0	71	118	9	9	2,476	28,791.37	14
13	2,829	9	961	899	95	37	23,197	277,543.23	15
0	16,935	731	485	12,990	2,134	1,415	407,483	4,505,685.10	16
1	354	0	82	66	8	3	2,344	28,292.92	17
4	2,422	31	241	913	160	40	20,946	240,542.19	18
3	1,183	15	1,247	541	91	34	14,907	162,055.84	19
23	888	5	300	228	40	11	7,080	83,906.49	20
27	10,922	153	5,199	11,216	1,296	548	245,032	2,597,719.48	21
9	2,950	18	1,665	1,255	125	163	27,586	300,421.03	22
0	2,411	18	1,445	861	201	51	22,481	261,020.18	23
6	257	3	16	171	21	0	3,246	36,337.99	24
3	1,315	9	834	337	101	38	10,305	121,480.60	25
44	1,057	3	695	412	43	21	9,489	103,700.87	26
0	97	3	62	22	0	4	758	8,985.82	27
5	494	3	78	148	8	8	5,954	71,853.89	28
7	413	0	136	71	29	69	2,706	35,303.28	29
12	24,382	319	2,373	14,475	1,653	529	314,822	3,420,505.20	30
10	401	0	133	79	3	5	3,008	42,085.90	31
19	1,089	2	528	278	24	45	10,348	154,772.05	32
0	780	4	471	369	68	51	8,960	105,009.23	33
8	2,799	10	1,703	1,017	174	53	26,203	298,106.59	34
34	11,198	82	4,660	6,270	664	277	123,196	1,351,660.91	35
23	900	8	304	356	41	125	13,137	153,146.46	36
18	724	2	335	165	17	13	6,495	87,571.07	37
18	2,198	5	835	871	218	75	22,768	284,193.78	38
37	8,564	24	3,916	3,068	660	387	77,068	894,959.69	39
0	140	0	122	50	6	0	1,183	12,984.27	40
10	1,790	2	1,217	410	158	112	13,423	168,157.89	41
15	2,394	1	919	488	158	161	17,236	202,759.15	42
17	3,127	12	1,747	972	239	120	25,631	304,043.96	43
27	2,247	17	1,071	848	220	59	24,755	326,881.33	44
14	1,975	8	493	841	120	54	21,754	258,391.60	45
4	295	4	170	98	15	12	2,648	31,222.30	46
1	662	6	348	185	36	1	5,833	66,354.28	47
12	634	4	235	196	12	58	6,127	86,575.99	48
0	882	85	500	791	79	66	14,291	147,922.34	49
13	1,552	6	767	587	89	39	14,815	188,690.62	50
17	8,755	54	2,199	4,809	631	663	109,406	1,220,886.36	51
9	1,058	4	370	227	278	169	7,562	93,409.25	52
9	1,444	27	286	498	64	12	11,982	148,121.32	53
14	1,426	12	734	735	116	83	14,092	170,914.97	54
7	590	2	204	219	10	1	4,832	56,183.92	55
0	61	0	44	49	2	0	945	10,958.30	56
4	362	2	117	105	19	14	3,262	37,723.50	57
6	356	8	78	157	28	14	4,209	58,130.45	58
1	733	18	255	551	44	16	10,342	115,881.95	59
1	954	14	525	298	50	6	8,189	88,553.23	60
11	761	0	220	227	23	7	7,741	110,763.61	61
86	9,341	86	4,762	4,477	863	542	112,849	1,363,827.95	62
40	1,420	6	296	407	47	22	12,669	182,656.22	63
890	198,902	2,559	66,571	105,911	15,034	8,175	2,534,525	\$28,389,770.18	

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1977

1 TYPE OF ACCIDENT	Number of Accidents				Number of Persons				
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Injured			
Motor Vehicle									
1. Ran off road	20284	278	3536	14470	309	8346	3365	3461	1520
2. Overturned	1122	12	573	537	13	749	288	342	119
3. Pedestrian	1389	76	1311	2	78	1314	304	298	512
4. MV in traffic	70308	184	12939	57185	224	21269	5837	6598	8814
5. Parked MV	15355	8	1076	14271	10	1406	362	689	355
6. Railroad train	139	11	44	84	14	62	28	21	13
7. Bicyclist	1153	10	842	301	10	890	287	371	232
8. Animal	2097	1	123	1973	1	170	57	86	27
9. Fixed object	4140	35	863	3240	40	1138	422	473	241
10. Other object	783	-	50	733	-	65	26	27	12
11. Other non-coll.	911	4	201	707	4	232	97	75	60
12. Other collisions	521	1	74	445	1	96	36	31	29
Totals	118202	620	23634	93948	704	35737	11329	12474	11934

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

- a. Bleeding wound, distorted member, or any condition that required victim to be carried from the scene.
- b. Other visible injuries, such as bruises, abrasions, swelling, limping, or other painful movement.
- c. Complaint of pain, without visible signs of injury or momentary unconsciousness.

2A COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change Cumulative Year to Date	Percent Change
	All Accident	Persons Kill	Persons Inj.	All Accident	Persons Kill	Persons Inj.	All Accident	Persons Kill	Persons Inj.		
1. Ran off road	-	-	-	20284	309	8346	17983	279	7406	+10.8%	%
2. Overturned on road	-	-	-	1122	13	749	996	15	638	-13.3%	%
3. Pedestrian	-	-	-	1389	78	1314	1319	72	1246	+8.3%	%
4. MV in traffic	-	-	-	70308	224	21269	65972	188	18573	+19.1%	%
5. Parked MV	-	-	-	15355	10	1406	15222	14	1346	-28.6%	%
6. Railroad train	-	-	-	139	14	62	145	17	61	-17.6%	%
7. Bicyclist	-	-	-	1153	10	890	983	5	814	+100.0%	%
8. Animal	-	-	-	2097	1	170	1996	2	158	-50.0%	%
9. Fixed object	-	-	-	4140	40	1138	4588	33	1337	+21.2%	%
10. Other object	-	-	-	783	-	65	646	2	61	-100.0%	%
11. Other non-collision	-	-	-	911	4	232	901	7	252	-42.9%	%
12. Other collisions	-	-	-	521	1	96	507	1	78	0.0%	%
Totals	-	-	-	118202	704	35737	111258	635	31970	+10.9%	%

2B MILEAGE RATES	This Year To Date	Last Year Same Per	Percent Change
1. Motor Vehicle traffic deaths	704	635	+10.9%
2. Estimated MV mileage traveled (millions)	18551	17637	+5.2%
3. Death rate per 100 million vehicle miles	3.8	3.6	+5.6%
4. Fatal accident rate per 100 million vehicle miles	3.3	3.1	+6.5%
5. Fatal Accidents	620	555	+11.7%
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					
	Total	Fatal	Non-Fatal	Property Dam.	Killed	Injured	Total	Fatal	Non-Fatal	Property Dam.	Killed	Injured
Urban, Incorporated places (based on 1970 census)												
1. 2,500-10,000	8364	12	1054	7298	16	1451	-	-	-	-	-	
2. 10,000-25,000	8466	22	1415	7029	27	2163	-	-	-	-	-	
3. 25,000-50,000	11304	18	2151	9135	22	3201	-	-	-	-	-	
4. 50,000-100,000	11579	30	2362	9187	31	3299	-	-	-	-	-	
5. 100,000-250,000	11613	28	2791	8794	33	4210	-	-	-	-	-	
6. 250,000 or more	29911	61	6059	23791	63	8569	-	-	-	-	-	
7.	-	-	-	-	-	-	-	-	-	-	-	
8.	-	-	-	-	-	-	-	-	-	-	-	
Total Urban	81237	171	15832	65234	192	22893	-	-	-	-	-	
Rural: Locations (based on 1970 census)												
1. Controlled access hwy	3857	52	891	2914	60	1459	-	-	-	-	-	
2. State routes	15254	264	3497	11493	306	6018	-	-	-	-	-	
3. County routes	11174	103	2311	8760	113	3679	-	-	-	-	-	
4. Other	6315	28	1025	5262	31	1569	-	-	-	-	-	
5. Not stated	365	2	78	285	2	119	-	-	-	-	-	
Total Rural	36965	449	7802	28714	312	12844	-	-	-	-	-	
Total urban and rural	118202	620	23634	93948	704	35737	-	-	-	-	-	

5. TIME	Total		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday		Not stated	
	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal
Midnight	4267	36	395	2	354	1	317	2	419	5	492	5	1215	14	1075	7	-	-
1. 1:00	3376	42	156	-	268	4	265	3	355	3	361	2	1056	17	913	13	-	-
2. 2:00	3403	33	79	2	296	6	262	1	344	3	368	4	1139	7	916	10	1	-
3. 3:00	1340	16	53	-	115	1	97	1	109	3	144	2	401	4	421	5	-	-
4. 4:00	796	10	45	1	63	-	74	1	82	-	67	-	241	4	224	4	-	-
5. 5:00	732	9	67	1	90	2	79	1	89	-	86	1	177	3	144	1	-	-
6. 6:00	1692	11	296	3	265	1	246	1	269	2	269	3	199	-	148	1	-	-
7. 7:00	5269	16	1045	2	1002	5	943	1	862	2	963	3	268	1	186	2	-	-
8. 8:00	4926	14	877	2	877	2	833	3	837	3	867	3	426	1	279	2	-	-
9. 9:00	4163	18	659	2	644	2	643	1	574	5	733	2	534	6	376	-	-	-
10. 10:00	4786	18	756	4	687	3	704	4	667	4	783	2	793	-	414	1	-	-
11. 11:00	5882	15	881	2	802	3	825	4	861	1	970	2	970	3	573	-	-	-
12. Noon	6588	19	987	4	919	2	920	1	924	5	1096	1	1062	3	679	3	1	-
13. 1:00	6435	17	964	2	890	3	912	1	899	4	1079	3	989	3	702	1	-	-
14. 2:00	7032	30	1016	5	1003	3	1074	4	1037	3	1181	2	1033	7	688	6	-	-
15. 3:00	8782	31	1377	6	1338	2	1283	3	1328	2	1389	5	1102	5	764	6	1	-
16. 4:00	9698	36	1495	5	1392	3	1485	3	1439	4	1804	9	1254	6	829	6	-	-
17. 5:00	9584	30	1484	5	1512	5	1384	3	1425	4	1728	6	1134	5	919	2	-	-
18. 6:00	6200	34	833	2	820	4	854	7	824	7	1073	8	1028	3	766	3	-	-
19. 7:00	5346	39	690	2	609	7	696	7	711	-	981	6	1005	9	654	8	-	-
20. 8:00	4573	42	569	5	524	1	598	6	573	6	875	3	877	11	557	10	-	-
21. 9:00	4475	35	515	3	528	5	540	5	569	1	976	10	886	7	461	4	-	-
22. 10:00	4366	39	499	2	457	8	481	3	533	3	1044	9	918	9	414	3	-	-
23. 11:00	4419	30	439	3	365	5	466	5	481	4	1213	8	1079	2	376	3	-	-
24. Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	118202	620	16177	63	15820	78	15981	73	16231	76	20724	99	19786	130	13480	101	3	-

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	15	7	8	8	5	3	-	-	-	889	479	410	108	70	38	11	7	4
2. 5 to 9	23	13	10	11	5	6	3	3	-	1215	681	534	258	165	93	165	119	46
3. 10 to 14	34	17	17	5	3	2	3	2	1	1961	1011	950	184	118	66	262	184	78
4. 15 to 19	107	76	31	10	6	4	2	-	2	6697	3918	2779	183	110	73	236	159	77
5. 20 to 24	145	112	33	10	6	4	-	-	-	7041	4373	2668	183	106	77	129	74	55
6. 25 to 34	156	120	36	8	4	4	-	-	-	7645	4562	3083	172	119	53	81	59	22
7. 35 to 44	72	56	16	7	5	2	-	-	-	3073	1667	1406	76	53	23	17	12	5
8. 45 to 54	49	39	10	6	5	1	1	1	-	2365	1265	1100	75	52	23	7	5	2
9. 55 to 64	39	20	19	4	3	1	-	-	-	1592	763	829	60	30	30	7	4	3
10. 65 to 74	28	14	14	7	5	2	-	-	-	924	420	504	46	26	20	1	-	1
11. 75 & older	36	19	17	7	2	5	1	1	-	2335	1363	772	82	46	36	20	18	2
12. Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	704	493	211	83	49	34	10	7	3	35737	20702	15035	1427	895	532	936	641	295

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	91	-	22	69
2a. From same dir., both straight	2326	2	486	1838
b. Same-one turn, one straight	1719	2	307	1410
c. Same-one stopped	1249	-	328	921
d. Same-all others	153	1	12	140
3a. From opp. dir., both straight	198	2	77	119
b. Same-one left, one straight	2522	12	1058	1452
c. Same-all others	284	-	44	240
4. Not stated	14618	63	4327	10228
Totals	23160	82	6661	16417

C. PEDESTRIAN ACCIDENTS							
	All Pedestrian Accidents	Fatal Accidents			Non-Fatal Injury Accidents		
		Total	Intersec.	Non-Int.	Total	Intersec.	Non-Int.
1. Car going straight	959	58	19	39	899	246	653
2. Car turning right	65	1	-	1	64	51	13
3. Car turning left	115	1	1	-	114	93	21
4. Car backing	28	2	-	2	26	5	21
5. All others	17	-	-	-	17	3	14
6. Not stated	205	14	2	12	191	59	132
Totals	1389	76	22	54	1311	457	854

B. TWO MOTOR VEHICLE ACC.				
	Total	Fatal Accidents	Injury Accident	Property Dam.
1. Going opp., both moving	1543	40	628	875
2. Going same-both moving	6361	8	1350	5003
3a. One car parked	6912	3	674	6235
b. One car stopped in traffic	3180	1	767	2412
4a. One car entering park position	102	-	10	92
b. One car leaving park position	434	-	43	391
5a. One car entering alley or drive	85	-	16	69
b. One car leaving alley or drive	409	1	103	305
6. All others	34557	33	1400	33124
7. Not stated	4125	24	465	3636
Totals	57708	110	5456	52142

D. ALL OTHER ACCIDENTS				
	Total	Fatal Accident	Injury Accident	Property Dam.
1. Non-MV/train, bicycle, etc.	557	4	450	103
2. Fixed object in road	753	7	185	561
3. Overturned in road	198	3	148	47
4. Left road	1620	14	631	975
5. Non-MV/train, bicycle, etc.	651	15	390	246
6. Fixed object in road	2836	24	576	2236
7. Overturned in road	1177	22	592	563
8. At curve	2924	113	1882	929
9. Straight road	4199	86	2103	2010
10. Fall from moving vehicle	72	2	45	25
11. All others	5807	41	832	4934
12. Not stated	5149	21	2372	2756
Totals	25943	352	10206	15385

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.	5	98	11	24	13	10	8	15	11	6	-	
b. Same-not at intersection	-	9	-	3	3	1	-	1	-	1	-	
2a. Walking in roadway with traffic	-	4	-	-	2	-	1	-	1	-	-	
b. Same-against traffic	-	25	2	4	2	3	2	7	2	3	-	
3. Standing in roadway	-	1	-	-	-	-	-	1	-	-	-	
4. Getting on or off other vehicle	-	8	2	1	-	1	-	3	1	-	-	
5. Pushing/working vehicle in road	-	7	-	1	1	2	1	1	1	-	-	
6. Other working in roadway	1	9	-	-	-	2	4	1	1	1	-	
7. Playing in roadway	1	13	4	4	3	-	1	-	-	1	-	
8. Other in roadway	1	4	-	1	1	-	-	1	-	1	-	
9. Not in roadway	2	8	1	1	1	2	1	2	-	-	-	
10. Not stated	73	1319	96	230	161	172	173	230	128	129	-	
Totals		83	1505	116	269	187	193	191	262	145	142	

Drivers of vehicles in proper parking locations are excluded.

8. AGE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. 15 and younger	960	8	260
2. 16	8170	34	1529
3. 17	8838	31	1736
4. 18 to 19	18096	74	3852
5. 20 to 24	37614	184	8226
6. 25 to 34	48585	236	10266
7. 35 to 44	23191	100	4679
8. 45 to 54	16976	70	3397
9. 55 to 64	11806	42	2350
10. 65 to 74	5948	35	1179
11. 75 and older	15066	31	1392
12. Not stated	-	-	-
Totals	195250	845	38866

Vehicles in proper parking locations are included.

12. TYPE OF VEHICLE	All Acc.	Fatal Acc.	Injury Acc.
1. Passenger car	99904	508	29975
2. Passenger car & trailer	262	2	84
3. Truck or truck tractor	17308	144	5131
4. Truck tractor & semi-trail	1428	59	468
5. Other truck combination	1750	14	518
6. Farm tractor/equipment	49	-	21
7. Taxicab	256	-	57
8. Bus	628	2	131
9. School bus	375	2	70
10. Motorcycle	2424	65	2039
11. Motor scooter/bicycle	161	-	131
12. Others not stated	88181	121	2653
Totals	212726	917	41280

Special vehicles included above

13. Emergency (inc. private)	460	2	97
14. Military vehicles	38	-	8
15. Other public owned	763	-	115

14. KIND OF LOCATION	All Acc.	Fatal Acc.	Injury Acc.
1. Built-up	101686	223	17035
2. Not built-up	11006	397	6446
3. Not stated	5510	-	153
Totals	118202	620	23634

15. LIGHT CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Daylight	42827	266	13585
2. Dawn or Dusk	2005	31	777
3. Darkness	23262	314	8144
4. Not stated	50108	9	1128
Totals	118202	620	23634

9. SEX OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Male	124070	676	25643
2. Female	59828	159	12513
3. Not stated	11352	10	710
Totals	195250	845	38866

13. ROAD SURFACE CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Dry	61400	554	20228
2. Wet	4368	33	1356
3. Snowy or icy	4227	26	1273
4. Other	161	3	67
5. Not stated	48046	4	710
Totals	118202	620	23634

Contributing circumstances (Table 11) compiled only from police reports

11. CONTRIBUTING CIRCUMSTANCES INDICATED	All Acc.	Fatal Acc.	Injury Acc.
1. Speed too fast	4041	151	2021
2. Failed yield right of way	5266	9	851
3. Drove left of center	1291	60	550
4. Improper overtaking	676	7	145
5. Passed stop sign	1500	12	359
6. Disregard traffic signal	1864	6	362
7. Followed too closely	3330	2	318
8. Made improper turn	5146	7	681
9. Other improper driving	36484	162	7464
10. Inadequate brakes	-	-	-
11. Improper lights	45	-	14
12. Had been drinking	11789	104	3997
Totals	71432	520	16762

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY

Calendar Year 1977

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
TYPE OF LICENSE ISSUED:			
Adult Licenses	532,947	8,642	541,589
Adult Instruction Permits	15,900	46	15,946
Provisional Licenses	51,086	942	52,028
Provisional Instruction Permits	7,590	52	7,642
Minor Licenses	3,550	48	3,598
Minor Instruction Permits	<u>48,126</u>	<u>877</u>	<u>49,003</u>
Total Licenses Issued	659,199	10,607	669,806
ENDORSEMENTS:			
Motorcycle	26,995	441	27,436
Motorcycle Only Licenses	946	2	948
Motorcycle Instruction Permits	1,275	12	1,287
Colorado I.D. Cards	14,510	32	14,542
School Bus Licenses	4,567	228	4,795
Change of Name and/or Address	189,221	1,389	190,610
EXAMINATIONS:			
Written Tests Given	501,872	6,615	508,487
Written Tests Passed	388,392	5,130	393,522
Written Tests Failed	113,480	1,485	114,965
Driving Tests Given	206,648	3,007	209,655
Driving Tests Passed	184,974	2,945	187,919
Driving Tests Failed	21,674	62	21,736
Vision Referrals	2,649	20	2,669
Physical Referrals	5,149	26	5,175
Oral Examinations	5,376	27	5,403

DRIVER IMPROVEMENT

	Calendar Year	
	1976	1977
RESTRAINT ACTIONS		
Suspensions		
Insurance Termination and Financial Responsibility	9,006	10,012
Point System	26,309	28,510
Driver Under Influence	2,205	1,997
All Other	6,266	6,512
Total Suspensions	<u>43,786</u>	<u>47,031</u>
Revocations		
Driving Under Influence	446	445
Implied Consent	2,416	2,509
All Other	1,097	1,089
Total Revocations	<u>3,959</u>	<u>4,043</u>
Denials		
Point System	2,638	2,647
Driving Under Influence	1,526	1,412
Leaving Scene of Accident	196	213
Implied Consent	629	598
Extensions of Denial	1,707	1,910
All Other	28	23
Total Denials	<u>6,724</u>	<u>6,803</u>
Cancellations		
Failed License Exam	261	265
Applied for License Under Restraint	1,970	1,834
All Other	113	122
Total Cancellations	<u>2,344</u>	<u>2,221</u>
TOTAL RESTRAINT ACTIONS	<u>56,813</u>	<u>60,098</u>
LICENSE REINSTATEMENTS	<u>45,431</u>	<u>46,512</u>
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	<u>127,297</u>	<u>117,949</u>

STATE OF NEW YORK

GROSS TON MILE

NAME
ADDRESS
CITY

1. CHANGE OF OWNERSHIP, NAME AND ADDRESS

2. IF FINAL RETURN, GIVE CLOSE DATE AND REASON

3. ADDRESS WHERE BOOKS & RECORDS ARE KEPT

BT-1

NO. ACCOUNT NUMBER FROM LIABILITY INFORMATION

BT No. 1

BT No. 2

IF FAVORABLE EMPLOYER IDENTIFICATION NUMBER (EIN) IS ASSIGNED TO THE TAXPAYER, IT WILL HAVE A SEPARATE NUMBER, WHICH THE TAXPAYER MUST REPORT ON THE TAXPAYER'S FEDERAL TAX RETURN.

NOTE: If change in ownership, file appropriate form, GTM-2B, Complete and file with this return.

SCHEDULE D: Check a box showing whether the return is being prepared by yourself, and return correct date through which return is prepared.

101	102	103	104	105	106	107	108	109	110
DATE	STATE	TAXPAYER	DATE	DATE	DATE	DATE	DATE	DATE	DATE
BT No.	NUMBER	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.



7. TOTALS COL. 2 and 10 (include total from GTM - 1 A supplements, if any)

B. CALCULATION OF TAXES

A. Total Vehicle Tax

B. Gross Tax

X. GROSS TOTAL GROSS TAX

C. Passenger Mile Tax (see Schedule F for instructions)

8. TOTAL AMOUNT OF GROSS TON MILE TAX (Total of lines A, B, C and D)

10. PENALTY (1% PER MONTH)

11. INTEREST (1% PER ANNUM)

12. TOTAL AMOUNT OF TAX, PENALTY AND INTEREST (Total of lines 8, 10 and 11)

14. TOTAL REFUNDANCE

THIS SECTION SHOWS THE CASHIER'S RECEIPT OF THE RETURN, WHICH YOU SIGN HEREIN AND THE RECEIVING OFFICER'S RECEIPT, IS A COPY, WHICH YOU MAY RETURN TO THE STATE DEPARTMENT OF TAXATION, BUREAU OF TAXATION, ALBANY, NEW YORK.

STATE OF COLORADO DEPARTMENT OF REVENUE



GTM - 1 (Rev. 5/78)

DO NOT WRITE IN THIS SPACE

GROSS TON MILE TAX RETURN

MAIL
TO:
Colorado
Department of
Revenue
140 W. 6th
Avenue
Denver, Colo.
80261
Telephone
(303) 839-3051

Received Date:

RETURN THIS COPY

1. CHANGE OF OWNERSHIP, NAME and/or ADDRESS:

2. IF FINAL RETURN, GIVE CLOSE DATE AND REASON.

3. ADDRESS WHERE BOOKS & RECORDS ARE KEPT:

4. If this return includes Ton Mile Tax on vehicles owned by others, give name and address of owner:

54-1

Use ACCOUNT NUMBER FOR All References

LIABILITY INFORMATION
Cnty City Indust. Type Liab. Date

A PERIOD COVERED DUE DATE
T Mo. Mo. Yr. Mo. Day Yr.

**MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT.
OF REVENUE**

SS No. 1

SS No. 2

FEIN

If Federal Employers Identification Number (FEIN) is pre-printed in the space above, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the space above, please fill in with the FEIN you have on your records.

5. NOTE: If change in ownership, file application form DR 278. Complete verification/signature below.

6. SCHEDULE D: Draw a line through equipment no longer owned or operated, and return permit card. Request additional permits on form DR 349.

(1) DEPT of REV No	(2) SERIAL NUMBFR	(3) TAXPAYER UNIT No.	(4) M A K E	(5) Y E A R	(6) F U E L	(7) TARE WEIGHT in POUNDS	(8) WGT./RT Fctr of Vehicle (vehicle wgt in tons x .0008)	(9) Miles Vehicle Traveled in Colo. During Month (If unit was not used, write "Not Used")	(10) VEHICLE TAX (8) x (9)
-----------------------------	-------------------------	-----------------------------	-------------------------	-------------------------	-------------------------	------------------------------------	--	--	----------------------------------

7. TOTALS COL. 9 and 10 (include totals from GTM - 1 A supplements, if any) \$

8. CALCULATION OF TAXES:

A. Total Vehicle Tax \$

B. Cargo Tax = Total Net Ton Miles of Cargo From Schedule A (2 Mills) X .002 TOTAL CARGO TAX . . . \$

C. Passenger Mile Tax From Schedule P (if applicable) \$

9. TOTAL AMOUNT OF GROSS TON MILE TAX (Total of lines 8. A, B and/Or C) (7) \$

10. PENALTY (1% PER MONTH) (1) \$

11. INTEREST (6% PER ANNUM) (11) \$

12. TOTAL AMOUNT OF TAX, PENALTY AND INTEREST (Total of lines 9, 10 and 11) \$

13.

14. TOTAL REMITTANCE \$

I/WE declare under the penalties of perjury in the second degree that this return and the schedules attached hereto, is a true, correct and complete return, made in good faith for the period covered, pursuant to the law and regulations issued hereunder.

GROSS TON MILE TAX
Fiscal Years Ended June 30

<u>Year</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
1978	\$20,510,773	\$171,165	\$20,339,608
1977	\$19,143,170	\$189,452	\$18,953,718
1976	\$17,397,882	\$152,293	\$17,245,589
1975	\$16,158,802	\$ 73,869	\$16,084,933
1974	\$15,996,464	\$ 34,036	\$15,962,428
1973	\$14,808,038	\$ 41,220	\$14,766,818

PORT OF ENTRY TRUCK ACTIVITIES

SALES &
USE TAX

	Fiscal Years Ended June 30		
	1976	1977	1978
Number of Trucks Cleared	3,136,612	3,351,593	3,583,807
Number of Trucks Weighed	1,625,082	1,697,290	1,789,115
Applications:			
Gross Ton Mile	645	806	888
Public Utilities Commission	3,580	3,107	3,199
Special Fuel	646	3,220	6,105
Special Fuel Permits	93,449	107,860	117,924
Agricultural Licenses	1,309	1,160	1,581
Number of Health and Brand Inspections	90,740	87,084	95,358
Agricultural Inspection Certificates	27,135	28,361	28,150
	<u>1,788,118</u>	<u>1,885,801</u>	<u>1,988,075</u>

PORT OF ENTRY
TRUCKS CLEARED AND WEIGHED BY PORT
Fiscal Year Ended June 30, 1978

<u>Ports</u>	<u>Cleared</u>	<u>Weighed</u>
Antonito	58,078	Ø
Bondad	36,275	1
Brush	89,776	2,834
Cortez	138,186	74,728
Dinosaur	68,428	Ø
Fort Collins	445,918	256,269
Fort Collins, North	56,393	Ø
Fort Garland	91,752	31,002
Fort Morgan	399,962	222,825
Grand Junction	155,624	104,046
Idaho Springs	234,834	126,229
Idalia	37,127	Ø
Lamar	249,412	118,474
Limon	308,176	239,601
Monument	542,510	293,816
Platteville	208,889	83,216
Salida	79,046	34,782
Sterling	128,999	59,633
Stoneham	49,080	21,154
Trinidad	121,122	70,143
Whitewater	84,220	50,362
	<u>3,583,807</u>	<u>1,789,115</u>
Totals		

STATE OF COLORADO
DEPARTMENT OF REVENUE

COMBINED RETAIL SALES TAX RETURN

DO NOT WRITE IN THIS SPACE

ACCOUNT NUMBER IS NON-TRANSFERABLE
The owner, registration form DR 594-A must be filed

**SALES &
USE TAX**

MAIL TO:
COMPTROLLER
DEPARTMENT OF REVENUE
1575 CAPITAL
BOWEN 1175
SPRINGFIELD
DENVER, COLORADO
80202

IF THIS RETURN, you have filed, is changed
CHANGE OF ADDRESS (See instructions)
New business address
New business phone
New business address
New business phone
New business address
New business phone



RETURN THIS COPY

PAID TO COLORADO DEPARTMENT OF REVENUE

1. RETAIL SALES AND SERVICES (include base sales, primarily delivered)
 2. SALES TAXES
 3. SALES TAXES
 4. SALES TAXES
 5. SALES TAXES
 6. SALES TAXES
 7. SALES TAXES
 8. SALES TAXES
 9. SALES TAXES
 10. SALES TAXES

CITY STATE RTD STATE

1. TOTAL TAX DUE					
2. CREDIT: 10% of Tax					
3. CREDIT: 1% per Month					
4. TOTAL SALES TAX					
5. Previous Balance Due or Credit Calculated Through					

TOTAL
 I hereby certify, under penalty of perjury, that the information furnished herein is true to the best of my knowledge and belief.
 SIGNATURE OF BUSINESS OR TAXPAYER
 AGENT OF OFFICE

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, 1969-1978

Year	Sales Tax ^{1/}	Use Tax ^{2/}	Total	Use Tax As a Percent of Total Sales and Use Tax
1978	\$392,076,528	\$37,851,861	\$429,928,389	8.80
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

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

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1970-1978

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1978	\$26,287,730	\$11,564,131	\$37,851,861
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, 1978

Thousands of Dollars

<u>Business Class</u>	<u>Monthly Average No. of Returns</u>	<u>Gross Sales</u>	<u>Deductions</u>	<u>Net Taxable Sales</u>	<u>Percent of Total Net Taxable Sales</u>
Agriculture, Forestry and Fisheries	389	\$ 148,172	\$ 104,348	\$ 43,824	0.33
Mining	144	125,921	89,988	35,934	0.27
Contract Construction	1,293	511,436	333,547	177,889	1.35
Manufacturing	2,206	5,440,070	4,612,024	828,046	6.29
Transportation, Communication, Electric, Gas and Sanitary Services	618	1,307,317	364,563	942,754	7.16
Wholesale Trade	2,575	5,345,800	4,366,040	979,760	7.44
Retail Trade:					
Building Materials and Farm Equipment	1,955	1,414,051	435,021	979,030	7.44
General Merchandise	1,962	1,252,720	143,914	1,108,807	8.42
Food Stores	2,284	2,360,821	464,046	1,896,775	14.40
Automotive Dealers and Service Stations	4,631	3,976,658	2,132,600	1,844,058	14.00
Apparel and Accessory Stores	1,644	523,416	32,305	491,111	3.73
Furniture and Home Furnishings Stores	2,672	669,863	180,364	489,500	3.72
Eating and Drinking Places	5,210	1,221,150	86,451	1,134,699	8.62
Miscellaneous Retail Stores	10,083	2,066,952	806,566	1,260,385	9.57
Finance, Insurance and Real Estate	377	84,030	26,156	57,874	0.44
Hotels and Other Lodging Places	1,444	302,306	25,219	277,088	2.10
Services Other Than Lodging	6,675	1,351,298	750,524	600,775	4.56
Government Facilities	38	19,835	8,542	11,293	0.08
Nonclassifiable Establishments	<u>29</u>	<u>14,330</u>	<u>6,398</u>	<u>7,932</u>	<u>0.06</u>
STATE TOTAL ^{1/}	<u>46,225</u>	<u>\$28,136,148</u>	<u>\$14,968,615</u>	<u>\$13,167,533</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, 1978

---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	6,439	11,184	48,621	160,982	115,972	195,463	82,383	104,113	198,287
2	Alamosa	31	233	393	883	4,907	7,140	6,305	7,240	12,621
3	Arapahoe	7,524	1,813	27,215	162,226	83,109	70,534	105,702	192,041	205,704
4	Archuleta	0	29	45	3,759	263	440	2,002	548	2,682
5	Baca	560	95	407	26	1,452	6,825	6,233	512	3,549
6	Bent	91	0	149	268	1,121	384	1,720	489	3,441
7	Boulder	12,255	1,807	35,795	146,389	73,077	38,697	62,249	51,135	152,869
8	Chaffee	58	3	1,270	1,737	4,333	838	5,146	3,135	11,555
9	Cheyenne	0	0	14	42	139	1,929	519	15	1,413
10	Clear Creek	2	0	247	1,461	3,420	123	947	986	5,253
11	Conejos	12	34	43	0	1,222	3,930	545	118	4,117
12	Costilla	19	376	*	57	418	0	536	149	629
13	Crowley	77	0	130	1,235	481	*	728	76	1,233
14	Custer	*	0	178	35	22	0	102	48	531
15	Delta	760	331	2,367	5,175	8,975	4,209	13,452	3,426	14,684
16	Denver	4,421	9,668	134,498	658,729	303,170	888,224	276,789	217,085	448,737
17	Dolores	50	508	0	135	335	29	1,617	57	716
18	Douglas	155	1,915	1,968	17,418	6,085	1,491	8,488	927	9,120
19	Eagle	15	13	2,825	3,101	3,835	278	7,858	2,155	15,255
20	Elbert	34	0	806	221	443	85	406	69	1,303
21	El Paso	4,581	972	21,176	134,522	40,517	90,222	107,816	135,666	176,332
22	Fremont	367	1,145	1,244	3,128	12,181	3,431	7,421	7,926	15,994
23	Garfield	442	329	3,454	1,125	17,452	8,043	10,275	4,635	21,812
24	Gilpin	0	3	9	120	393	11	3	*	654
25	Grand	1	220	953	895	4,163	1,172	3,094	1,966	6,088
26	Gunnison	*	182	1,007	1,093	3,069	1,983	5,493	1,184	9,758
27	Hinsdale	0	0	42	0	88	0	318	38	150
28	Huerfano	0	326	322	199	2,702	1,610	699	567	5,096
29	Jackson	*	4,537	52	4,290	70	980	1,731	54	1,806
30	Jefferson	8,141	2,089	35,177	93,323	117,455	83,581	95,921	191,484	301,393
31	Kiowa	129	0	0	71	684	2	366	166	694
32	Kit Carson	136	0	792	1,284	1,789	869	10,686	1,152	5,311
33	Lake	3	68	449	224	3,335	1,015	1,034	1,298	8,429
34	La Plata	1,578	570	4,611	9,025	11,808	4,943	11,055	8,365	23,086
35	Larimer	3,239	2,310	28,661	63,577	45,893	26,625	67,844	48,519	104,887
36	Las Animas	167	1,044	345	810	6,528	1,432	3,349	13,856	8,151
37	Lincoln	14	0	887	236	10,102	2,563	3,424	269	2,625
38	Logan	320	670	6,077	165,247	5,935	17,405	8,449	7,024	14,249
39	Mesa	1,172	5,174	28,460	41,284	26,715	52,299	40,641	32,028	63,250
40	Mineral	0	0	3	171	98	2	689	5	559
41	Moffat	222	10,726	2,191	3,169	3,072	15,482	6,259	3,274	13,985
42	Montezuma	37	537	2,513	1,747	6,262	9,693	11,380	5,110	16,648
43	Montrose	236	13,598	2,909	6,423	8,285	7,682	13,203	3,834	18,450
44	Morgan	1,919	517	5,518	9,714	9,123	22,148	10,736	6,170	16,841
45	Otero	688	0	1,845	3,328	15,500	7,251	10,450	6,666	17,956
46	Ouray	0	0	8	62	44	0	607	369	500
47	Park	*	*	92	96	220	28	3,159	713	877
48	Phillips	99	0	620	440	8,301	193	4,764	558	1,922
49	Pitkin	118	708	1,263	3,196	7,288	404	9,909	1,698	11,349
50	Prowers	13	2,793	3,346	2,469	3,880	1,792	11,285	9,177	10,621
51	Pueblo	3,627	1	7,202	482,725	52,767	40,055	37,478	55,195	94,808
52	Rio Blanco	32	1,768	1,690	4,508	5,276	5,460	2,364	1,006	4,179
53	Rio Grande	42	*	3,650	1,662	9,212	453	7,778	1,368	9,691
54	Routt	254	149	4,783	1,776	6,703	3,073	7,760	2,200	11,195
55	Saguache	473	0	520	158	844	63	964	52	2,242
56	San Juan	0	0	3	211	20	0	98	29	272
57	San Miguel	1	0	178	443	104	284	1,088	470	2,230
58	Sedgwick	*	369	229	277	892	850	4,614	103	2,981
59	Summit	41	0	915	4,561	6,340	196	5,253	924	12,286
60	Teller	*	0	79	619	1,168	402	3,704	545	3,669
61	Washington	498	33	151	108	8,084	78	2,337	1,075	2,257
62	Weld	6,982	961	23,963	29,411	39,576	60,098	47,782	33,176	51,228
63	Yuma	869	629	2,978	3,972	4,341	1,107	12,905	3,765	5,119
64	Foreign Corps.	*	3,375	2,202	145,551	19,868	62,303	6,903	43,081	1,582
	STATE TOTALS	68,946	83,814	459,537	2,391,131	1,140,926	1,757,903	1,186,815	1,221,087	2,176,909

* Less than \$500.

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

STATE OF COLORADO
SALES TAX: RETAIL SALES BY BUSINESS CLASS BY COUNTY
(Continued)

---Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
379,184	45,678	41,416	70,221	126,785	566	6,031	51,564	26	117	1,645,031	1
14,223	3,079	1,969	4,155	7,299	20	1,570	4,917	3	0	76,986	2
484,292	77,754	50,391	117,681	161,673	10,462	9,315	124,062	220	25	1,891,743	3
4,272	54	282	803	1,608	0	1,659	409	0	0	18,856	4
9,186	494	131	765	5,417	13	237	1,693	0	0	37,595	5
5,602	209	17	665	1,269	10	230	659	0	0	16,326	6
178,477	40,324	37,534	71,048	102,671	339	9,884	47,725	158	206	1,062,638	7
16,741	1,094	969	4,831	6,951	54	3,260	1,902	24	5	63,909	8
2,548	161	281	574	3,820	9	93	505	0	0	12,063	9
4,144	609	175	5,005	2,955	0	1,200	589	0	27	27,141	10
3,791	43	1	528	2,752	1	416	271	0	0	17,825	11
619	17	0	423	805	0	33	27	0	16	4,123	12
2,812	115	14	227	497	0	11	207	0	0	7,842	13
565	0	3	193	653	0	52	30	0	0	2,413	14
13,474	2,030	1,604	3,720	7,679	102	694	3,106	0	*	85,789	15
614,992	107,013	182,968	273,051	425,854	21,835	88,877	337,435	496	713	4,994,555	16
708	0	0	286	253	*	20	42	0	0	4,756	17
11,001	659	1,216	2,295	6,171	2	602	2,105	0	83	71,701	18
7,731	3,244	1,948	19,445	19,918	4,996	19,480	5,179	8	3	117,288	19
3,038	81	54	487	4,592	0	20	499	0	0	12,140	20
302,736	41,692	60,998	143,144	130,441	1,291	21,063	148,034	2,435	353	1,563,990	21
20,039	3,243	2,634	6,191	9,331	40	2,691	3,247	0	19	100,272	22
37,421	3,618	3,007	10,600	16,250	111	6,177	10,810	0	13	155,572	23
60	91	40	1,749	1,547	0	49	225	0	8	4,963	24
7,502	262	131	6,060	6,669	1,499	6,704	1,288	0	4	48,672	25
6,840	1,673	985	4,069	6,416	1,122	4,231	2,410	1,259	48	52,821	26
342	4	8	229	409	0	762	27	0	0	2,416	27
6,054	368	100	2,522	2,159	9	550	531	0	0	23,816	28
1,745	32	45	694	1,302	1	322	113	1	1	17,777	29
408,748	60,907	64,553	123,676	167,880	8,299	13,459	109,035	979	478	1,886,583	30
4,205	0	1	392	632	*	81	162	0	0	7,585	31
15,179	1,234	1,090	4,709	14,221	34	1,586	6,912	804	0	67,787	32
6,904	1,231	572	2,597	6,224	35	1,026	1,283	0	0	35,727	33
24,916	5,471	4,125	13,052	19,558	382	14,606	5,752	3	35	162,968	34
145,960	22,281	31,405	51,264	78,602	913	11,430	41,666	3,707	274	779,058	35
11,038	1,520	809	3,368	4,022	35	2,276	2,674	58	0	61,484	36
12,272	280	528	4,001	2,129	6	728	902	0	0	40,966	37
28,722	4,336	3,250	6,141	20,461	40	1,378	7,470	0	0	297,171	38
112,335	16,570	18,802	25,762	51,457	1,339	7,273	29,933	1	93	554,590	39
210	17	0	182	272	0	704	60	0	0	2,970	40
20,935	2,244	1,210	4,219	7,874	89	1,641	2,633	0	9	99,236	41
19,781	2,594	4,451	6,670	11,406	12	2,792	7,104	0	17	108,755	42
24,212	3,025	2,858	7,232	15,416	7	1,786	4,403	28	0	133,584	43
35,429	3,363	3,926	6,632	14,266	134	1,373	6,872	2,313	1	156,995	44
18,467	3,206	2,777	4,457	9,275	25	1,703	8,761	*	0	112,355	45
309	36	3	1,374	869	2	871	107	10	1	5,171	46
1,791	68	28	1,096	1,235	2	953	325	0	0	10,681	47
8,822	269	151	776	21,743	0	102	1,079	0	0	49,838	48
4,332	8,613	3,979	25,905	28,099	9,934	19,258	8,143	0	81	144,276	49
17,644	2,233	1,504	5,730	13,930	14	2,547	3,631	2,076	0	94,688	50
129,058	16,086	23,046	49,055	46,700	2,460	2,580	28,300	1,354	126	1,072,621	51
3,523	341	488	2,006	2,533	28	427	3,992	264	0	39,886	52
10,641	1,591	1,422	1,689	11,595	1	2,088	2,398	0	0	65,285	53
10,928	3,213	1,944	11,342	10,387	1,465	7,097	4,148	14	2	88,432	54
3,020	45	47	463	3,661	1	585	134	11	49	13,330	55
111	24	12	738	1,143	0	543	40	0	0	3,245	56
2,316	209	22	2,133	4,356	8	1,058	293	0	0	15,191	57
7,491	633	547	1,762	2,051	10	392	599	365	0	24,164	58
4,872	2,405	747	15,964	13,043	6,523	5,303	3,500	0	93	82,966	59
2,681	608	289	2,290	3,240	*	613	662	0	0	20,570	60
3,631	167	94	1,209	4,770	70	69	1,003	0	0	25,634	61
103,179	14,047	17,647	39,422	79,616	2,228	4,182	30,198	0	0	583,696	62
17,959	1,259	1,284	2,044	21,659	17	306	5,465	0	0	85,677	63
10,120	4,054	3,602	4,274	43,399	3,617	609	85,019	0	6,918	446,476	64
3,371,885	517,819	586,134	1,185,288	1,801,895	80,212	299,655	1,164,268	16,618	9,818	19,520,661	

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

Fiscal Year Ended June 30, 1978

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	32,474	5.85	\$ 2,361,810	8.39	\$ 716,780	8.31
2	Alamosa	3,271	0.58	86,127	0.30	9,141	0.10
3	Arapahoe	43,179	7.78	2,587,383	9.19	695,640	8.07
4	Archuleta	1,225	0.22	21,004	0.07	2,148	0.02
5	Baca	2,001	0.36	44,279	0.15	6,684	0.07
6	Bent	1,066	0.19	18,098	0.06	1,773	0.02
7	Boulder	33,363	6.01	1,353,671	4.81	291,033	3.37
8	Chaffee	4,585	0.82	72,407	0.25	8,499	0.09
9	Cheyenne	1,000	0.18	12,842	0.04	779	0.00
10	Clear Creek	2,444	0.44	31,556	0.11	4,415	0.05
11	Conejos	1,510	0.27	21,110	0.07	3,285	0.03
12	Costilla	663	0.11	6,281	0.02	2,158	0.02
13	Crowley	603	0.10	8,335	0.02	493	0.00
14	Custer	495	0.08	2,803	0.00	390	0.00
15	Delta	5,209	0.93	125,003	0.44	39,215	0.45
16	Denver	100,263	18.07	8,667,409	30.80	3,672,854	42.63
17	Dolores	455	0.08	5,222	0.01	466	0.00
18	Douglas	3,354	0.60	84,185	0.29	12,484	0.14
19	Eagle	5,875	1.05	125,291	0.44	8,003	0.09
20	Elbert	1,193	0.21	16,315	0.05	4,176	0.04
21	El Paso	48,670	8.77	1,838,917	6.53	274,927	3.19
22	Fremont	5,900	1.06	120,048	0.42	19,776	0.22
23	Garfield	6,687	1.20	173,107	0.61	17,536	0.20
24	Gilpin	1,007	0.18	5,755	0.02	792	0.00
25	Grand	3,962	0.71	52,559	0.18	3,887	0.04
26	Gunnison	3,616	0.65	62,808	0.22	9,987	0.11
27	Hinsdale	513	0.09	2,468	0.00	52	0.00
28	Huerfano	1,966	0.35	26,142	0.09	2,326	0.02
29	Jackson	788	0.14	19,841	0.07	2,063	0.02
30	Jefferson	49,891	8.99	2,403,537	8.54	516,953	6.00
31	Kiowa	636	0.11	8,343	0.02	758	0.00
32	Kit Carson	2,740	0.49	74,661	0.26	6,874	0.07
33	Lake	1,983	0.35	43,670	0.15	7,943	0.09
34	La Plata	7,339	1.32	182,333	0.64	19,365	0.22
35	Larimer	28,814	5.19	1,057,019	3.75	277,962	3.22
36	Las Animas	4,268	0.76	69,753	0.24	8,269	0.09
37	Lincoln	1,820	0.32	61,263	0.21	20,297	0.23
38	Logan	5,793	1.04	356,793	1.26	59,623	0.69
39	Mesa	16,490	2.97	702,477	2.49	147,887	1.71
40	Mineral	455	0.08	3,033	0.01	62	0.00
41	Moffat	3,217	0.57	110,902	0.39	11,665	0.13
42	Montezuma	4,323	0.77	126,227	0.44	17,471	0.20
43	Montrose	5,812	1.04	147,315	0.52	13,731	0.15
44	Morgan	6,574	1.18	365,378	1.29	208,384	2.41
45	Otero	5,537	0.99	187,911	0.66	75,556	0.87
46	Ouray	743	0.13	5,372	0.01	201	0.00
47	Park	1,259	0.22	11,037	0.03	356	0.00
48	Phillips	1,860	0.33	58,138	0.20	8,300	0.09
49	Pitkin	7,058	1.27	154,438	0.54	10,162	0.11
50	Prowers	4,105	0.74	106,046	0.37	11,358	0.13
51	Pueblo	22,303	4.02	1,357,173	4.82	284,552	3.30
52	Rio Blanco	1,801	0.32	55,512	0.19	15,626	0.18
53	Rio Grande	3,149	0.56	82,468	0.29	17,184	0.19
54	Routt	4,508	0.81	101,826	0.36	13,394	0.15
55	Saguache	1,213	0.21	18,094	0.06	4,765	0.05
56	San Juan	629	0.11	3,540	0.01	295	0.00
57	San Miguel	1,205	0.21	16,374	0.05	1,183	0.01
58	Sedgwick	1,333	0.24	26,823	0.09	2,658	0.03
59	Summit	4,445	0.80	85,092	0.30	2,126	0.02
60	Teller	2,216	0.39	21,415	0.07	845	0.00
61	Washington	1,512	0.27	27,826	0.09	2,192	0.02
62	Weld	20,304	3.66	1,239,373	4.40	655,677	7.61
63	Yuma	3,606	0.65	91,493	0.32	5,816	0.06
64	Foreign Corp. ^{1/}	8,426	1.51	820,713	2.91	374,237	4.34
	STATE TOTALS ^{2/}	554,704	100.00	28,136,148	100.00	8,615,488	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.
\$ 1,645,031	8.42	\$ 1,268,252	8.47	\$ 1,093,559	8.30	\$ 31,715	1
76,986	0.39	28,866	0.19	57,261	0.43	1,661	2
1,891,743	9.69	1,203,514	8.04	1,383,869	10.50	40,134	3
18,856	0.09	10,220	0.06	10,784	0.08	312	4
37,595	0.19	27,452	0.18	16,027	0.12	488	5
16,326	0.08	7,089	0.04	11,009	0.08	319	6
1,062,638	5.44	587,896	3.92	765,775	5.81	22,209	7
63,909	0.32	23,765	0.15	48,642	0.36	1,411	8
12,063	0.06	6,947	0.04	5,895	0.04	171	9
27,141	0.13	11,860	0.07	19,696	0.14	571	10
17,825	0.09	12,185	0.08	8,926	0.06	259	11
4,123	0.02	3,659	0.02	2,622	0.01	76	12
7,842	0.04	3,712	0.02	4,623	0.03	134	13
2,413	0.01	1,215	0.00	1,588	0.01	46	14
85,789	0.43	60,266	0.40	64,738	0.49	1,878	15
4,994,555	25.58	5,385,051	35.97	3,282,358	24.92	95,193	16
4,756	0.02	2,394	0.01	2,828	0.02	82	17
71,701	0.36	42,041	0.28	42,144	0.32	1,222	18
117,289	0.60	24,593	0.16	100,698	0.76	2,920	19
12,140	0.06	11,888	0.07	4,427	0.03	128	20
1,563,990	8.01	752,020	5.02	1,086,897	8.25	31,522	21
100,271	0.51	46,608	0.31	73,440	0.55	2,130	22
155,571	0.79	62,043	0.41	111,065	0.84	3,221	23
4,963	0.02	1,275	0.00	4,479	0.03	130	24
48,672	0.24	15,218	0.10	37,341	0.28	1,083	25
52,822	0.27	21,558	0.14	41,251	0.31	1,196	26
2,416	0.01	480	0.00	1,988	0.01	58	27
23,816	0.12	11,103	0.07	15,039	0.11	436	28
17,777	0.09	14,480	0.09	5,360	0.04	155	29
1,886,583	9.66	980,162	6.54	1,423,375	10.80	41,280	30
7,585	0.03	4,978	0.03	3,365	0.02	98	31
67,787	0.34	35,321	0.23	39,340	0.29	1,141	32
35,727	0.18	15,115	0.10	28,555	0.21	828	33
162,968	0.83	60,089	0.40	122,244	0.92	3,545	34
779,058	3.99	500,610	3.34	556,410	4.22	16,137	35
61,484	0.31	24,196	0.16	45,557	0.34	1,321	36
40,966	0.20	36,727	0.24	24,536	0.18	712	37
297,170	1.52	264,668	1.76	92,125	0.69	2,672	38
554,590	2.84	313,768	2.09	388,709	2.95	11,273	39
2,970	0.01	640	0.00	2,393	0.01	69	40
99,236	0.50	44,403	0.29	66,499	0.50	1,929	41
108,755	0.55	54,426	0.36	71,801	0.54	2,082	42
133,584	0.68	59,772	0.39	87,543	0.66	2,539	43
156,995	0.80	256,716	1.71	108,662	0.82	3,151	44
112,355	0.57	114,290	0.76	73,621	0.55	2,135	45
5,171	0.02	986	0.00	4,386	0.03	127	46
10,681	0.05	3,175	0.02	7,862	0.05	228	47
49,838	0.25	39,564	0.26	18,574	0.14	539	48
144,276	0.73	29,985	0.20	124,453	0.94	3,609	49
94,688	0.48	43,536	0.29	62,510	0.47	1,813	50
1,072,621	5.49	877,767	5.86	479,406	3.64	13,904	51
39,886	0.20	28,782	0.19	26,730	0.20	775	52
65,285	0.33	37,616	0.25	44,852	0.34	1,301	53
88,432	0.45	34,062	0.22	67,764	0.51	1,965	54
13,330	0.06	9,582	0.06	8,512	0.06	247	55
3,245	0.01	1,027	0.00	2,514	0.01	73	56
15,191	0.07	6,239	0.04	10,135	0.07	294	57
24,164	0.12	12,264	0.08	14,559	0.11	422	58
82,966	0.42	14,926	0.09	70,166	0.53	2,035	59
20,570	0.10	5,285	0.03	16,130	0.12	468	60
25,634	0.13	15,508	0.10	12,318	0.09	357	61
583,696	2.99	839,451	5.60	399,921	3.03	11,598	62
85,677	0.43	43,995	0.29	47,498	0.36	1,378	63
<u>446,476</u>	<u>2.28</u>	<u>511,334</u>	<u>3.41</u>	<u>309,379</u>	<u>2.34</u>	<u>8,972</u>	<u>64</u>
<u>\$19,520,661</u>	<u>100.00</u>	<u>\$14,968,615</u>	<u>100.00</u>	<u>\$13,167,533</u>	<u>100.00</u>	<u>\$381,881</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, 1978

-Thousands of Dollars-

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	389	\$ 68,946	\$ 1,271
MINING	144	83,814	1,042
CONTRACT CONSTRUCTION	1,293	459,537	5,159
MANUFACTURING	2,206	2,391,131	24,015
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS and SANITARY SERVICES	618	1,140,926	27,341
WHOLESALE TRADE	2,575	1,757,903	28,414
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber & Other Building Materials Dealers	657	703,083	17,576
Heating & Plumbing Equipment Dealers	164	54,211	987
Paint, Glass, Wallpaper Stores	285	63,956	1,436
Electrical Supply Stores	146	55,598	999
Hardware Stores	466	157,628	4,181
Farm Equipment Stores	237	152,338	3,214
Subtotal	<u>1,955</u>	<u>1,186,815</u>	<u>28,393</u>
GENERAL MERCHANDISE:			
Department Stores	159	744,333	20,099
Mail-Order Houses	102	114,605	2,490
Limited-Price Variety Stores	123	135,211	3,842
Merchandise Vending Machine Operators	145	17,537	221
Direct Selling Organizations	951	28,300	619
Miscellaneous General Merchandise Stores	482	181,099	4,886
Subtotal	<u>1,962</u>	<u>1,221,087</u>	<u>32,157</u>

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	1,547	\$2,085,881	\$52,696
Meat and Fish Markets	132	27,080	708
Fruit and Vegetable Markets	59	4,076	112
Candy, Nut and Confectionery Stores	76	6,851	161
Dairy Products Stores	101	13,977	277
Retail Bakeries	213	21,590	609
Miscellaneous Food Stores	158	17,455	446
Subtotal	<u>2,284</u>	<u>2,176,909</u>	<u>55,009</u>
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	499	1,766,781	35,266
M.V. Dealers (Used Cars Only)	459	122,808	2,722
Tire, Battery and Accessory Dealers	921	273,516	5,444
Gasoline Service Stations	2,228	931,585	5,284
Mobile Home and Trailer Dealers	227	122,054	2,669
Miscellaneous Aircraft, Marine and Automotive Dealers	296	155,141	2,096
Subtotal	<u>4,631</u>	<u>3,371,885</u>	<u>53,481</u>
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishings Stores	247	64,026	1,769
Women's Ready-to-Wear Stores	515	108,535	3,040
Women's Accessory and Specialty Stores	28	2,019	57
Children's and Infants' Wear Stores	70	9,888	280
Family Clothing Stores	315	243,078	6,640
Shoe Stores	323	65,949	1,886
Custom Tailors	35	2,312	52
Furriers and Fur Shops	10	4,677	75
Miscellaneous Apparel and Accessory Stores	100	17,335	445
Subtotal	<u>1,643</u>	<u>517,819</u>	<u>14,243</u>

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	1,714	\$ 379,324	\$ 8,984
Household Appliance Stores	341	75,003	1,965
Radio, Television and Music Stores	617	131,807	3,247
Subtotal	<u>2,672</u>	<u>586,134</u>	<u>14,196</u>
EATING and DRINKING PLACES:			
Eating Places	3,118	737,168	20,332
Drinking Places	2,091	448,120	12,576
Subtotal	<u>5,209</u>	<u>1,185,288</u>	<u>32,908</u>
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	550	260,970	5,053
Liquor Stores	945	247,789	6,489
Antique and Secondhand Stores	791	9,018	218
Book and Stationery Stores	430	93,912	2,397
Sporting Goods and Bicycle Shops	781	170,423	5,308
Farm and Garden Supply Stores	498	220,204	2,139
Jewelry Stores	507	68,112	1,669
Fuel and Ice Dealers	232	41,552	906
Retail Stores Not Elsewhere Classified	5,349	689,915	12,376
Subtotal	<u>10,083</u>	<u>1,801,895</u>	<u>36,555</u>
FINANCE, INSURANCE and REAL ESTATE	377	80,212	1,679
HOTELS and OTHER LODGING SERVICES	1,444	299,655	8,036
PERSONAL SERVICES OTHER THAN LODGING	6,675	1,164,268	17,425
GOVERNMENT FACILITIES	38	16,618	328
NONCLASSIFIABLE ESTABLISHMENTS	<u>29</u>	<u>9,818</u>	<u>230</u>
STATE TOTALS ^{1/}	<u>46,225</u>	<u>\$19,520,661</u>	<u>\$381,881</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: NUMBER OF RETURNS, RETAIL SALES
 AND NET TAX COLLECTED FOR
 SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1978

<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	2,706	\$2,361,810,401	\$1,645,030,849	100.00	\$31,714,829
Aurora	326	209,443,939	191,907,290	11.67	4,461,668
Bennett	16	2,028,170	1,972,701	.12	23,193
Brighton	227	100,776,457	86,391,946	5.25	1,750,740
Commerce City	351	551,115,967	353,264,187	21.47	5,703,347
Federal Heights	55	142,699,565	60,180,082	3.66	1,453,358
Northglenn	254	184,733,049	176,718,222	10.74	4,240,521
Strasburg	7	640,841	492,538	.03	12,925
Thornton	295	196,174,055	163,568,637	9.94	3,620,067
Watkins	*	3,288,577	3,154,292	.19	30,614
Westminster	293	108,777,186	95,781,516	5.82	2,249,057
Remainder of County	877	862,132,595	511,599,438	31.11	8,169,339
ALAMOSA	273	86,127,456	76,986,229	100.00	1,660,658
Alamosa	200	70,420,201	62,911,367	81.72	1,400,861
Hooper	*	351,812	329,501	.43	6,554
Mosca	*	72,241	71,255	.09	1,059
Remainder of County	65	15,283,202	13,674,106	17.76	252,184
ARAPAHOE	3,598	2,587,382,806	1,891,742,985	100.00	40,134,311
Aurora	1,009	545,915,448	503,649,936	26.62	12,163,688
Byers	24	7,155,553	3,781,610	.20	57,506
Deer Trail	18	1,780,556	1,754,450	.09	20,848
Englewood	1,198	905,636,624	666,160,630	35.21	12,054,730
Glendale	96	127,352,890	105,861,793	5.60	2,145,612
Littleton	656	394,961,840	317,022,324	16.76	7,230,724
Sheridan	110	62,198,072	49,603,042	2.62	1,014,481
Remainder of County	486	542,381,823	243,909,200	12.90	5,446,722
ARCHULETA	102	21,004,181	18,856,282	100.00	312,749
Arboles	*	48,187	48,187	.26	828
Pagosa Springs	65	11,183,771	10,584,575	56.13	229,402
Remainder of County	35	9,772,223	8,223,520	43.61	82,519
BACA	167	44,278,819	37,594,892	100.00	488,067
Campo	9	372,166	363,995	.97	7,001
Pritchett	8	482,720	427,761	1.14	4,599
Springfield	87	29,933,532	27,497,899	73.14	323,048
Two Buttes	*	613,603	606,270	1.61	9,863

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

Fiscal Year Ended June 30, 1978

<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>
Vilas	*	\$ 89,738	\$ 89,738	.24	\$ 1,830
Walsh	33	4,810,683	3,979,541	10.59	69,433
Remainder of County	22	7,976,377	4,629,688	12.31	72,293
BENT	89	18,098,422	16,325,742	100.00	319,314
Las Animas	62	14,185,246	13,567,235	83.10	278,633
McClave	*	443,283	376,425	2.31	2,957
Remainder of County	24	3,469,893	2,382,082	14.59	37,724
BOULDER	2,780	1,353,670,704	1,062,637,965	100.00	22,208,769
Boulder	1,371	755,728,594	610,484,035	57.45	13,132,479
Broomfield	142	113,277,114	86,438,057	8.13	1,796,989
Lafayette	78	29,291,244	13,813,467	1.30	259,521
Longmont	655	292,529,826	230,864,739	21.73	5,068,344
Louisville	52	9,912,459	8,419,209	.79	188,417
Lyons	42	3,363,488	3,214,952	.30	74,045
Nederland	26	2,622,002	2,435,364	.23	61,171
Niwot	26	2,299,442	1,992,383	.19	36,024
Superior	*	69,638	69,638	.01	1,493
Remainder of County	386	144,576,897	104,906,121	9.87	1,590,286
CHAFFEE	382	72,407,316	63,908,779	100.00	1,410,706
Buena Vista	83	15,067,565	14,674,623	22.96	337,893
Nathrop	*	79,445	79,371	.12	1,439
Poncha Springs	12	3,470,019	2,534,606	3.97	48,604
Salida	177	37,726,487	32,242,691	50.45	710,155
Remainder of County	101	16,063,800	14,377,488	22.50	312,615
CHEYENNE	83	12,841,979	12,062,889	100.00	170,980
Cheyenne Wells	47	8,544,224	7,880,975	65.33	129,792
Kit Carson	19	1,256,467	1,223,418	10.14	23,424
Remainder of County	17	3,041,288	2,958,496	24.53	17,764
CLEAR CREEK	203	31,556,344	27,141,385	100.00	571,226
Empire	13	1,005,406	1,002,200	3.69	17,036
Georgetown	56	5,685,775	5,507,554	20.29	123,916
Idaho Springs	87	19,275,108	15,477,239	57.02	325,991
Silver Plume	7	210,619	207,570	.76	3,419
Remainder of County	40	5,379,436	4,946,822	18.24	100,864

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

Fiscal Year Ended June 30, 1978

<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>
CONEJOS	126	\$ 21,110,398	\$ 17,824,999	100.00	\$ 258,895
Antonito	34	4,714,421	4,098,031	22.99	67,883
La Jara	28	6,403,429	6,142,377	34.46	95,031
Manassa	9	2,577,554	1,614,277	9.06	19,063
Romeo	8	687,693	422,153	2.37	6,336
Sanford	*	285,542	280,203	1.57	6,310
Remainder of County	42	6,441,759	5,267,958	29.55	64,272
COSTILLA	55	6,281,099	4,123,033	100.00	76,060
Blanca	8	553,709	551,558	13.38	12,009
Fort Garland	11	1,142,986	1,131,028	27.43	22,921
San Luis	22	1,707,799	1,682,679	40.81	32,078
Remainder of County	15	2,876,605	757,768	18.38	9,052
CROWLEY	50	8,335,113	7,842,485	100.00	134,089
Crowley	*	750,995	722,904	9.22	15,921
Olney Springs	*	175,572	166,752	2.13	2,540
Ordway	29	6,593,016	6,165,176	78.61	101,348
Sugar City	5	38,214	37,885	.48	975
Remainder of County	8	777,316	749,768	9.56	13,305
CUSTER	41	2,802,834	2,413,104	100.00	46,075
Westcliffe	26	2,043,438	1,973,936	81.80	36,074
Remainder of County	15	759,396	439,168	18.20	10,001
DELTA	434	125,003,478	85,788,567	100.00	1,877,519
Cedaredge	36	4,414,609	4,037,565	4.71	85,837
Crawford	7	969,625	798,028	.93	19,993
Delta	157	77,293,643	52,484,262	61.18	1,176,065
Hotchkiss	36	5,105,835	4,774,525	5.57	102,752
Paonia	56	8,187,111	7,031,774	8.20	152,979
Remainder of County	141	29,032,655	16,662,413	19.41	339,893
DENVER City and County	8,355	8,667,408,912	4,994,555,392	100.00	95,193,045
DOLOROS	39	5,222,074	4,755,704	100.00	82,032
Dove Creek	23	3,928,193	3,777,006	79.42	72,987
Rico	*	118,947	103,691	2.18	2,204
Remainder of County	11	1,174,934	875,007	18.40	6,841

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

Fiscal Year Ended June 30, 1978

<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>
DOUGLAS	280	\$ 84,185,288	\$ 71,701,234	100.00	\$ 1,222,295
Castle Rock	107	33,141,674	30,322,780	42.29	659,745
Franktown	8	836,296	782,911	1.09	13,645
Parker	42	8,400,564	7,987,477	11.14	186,165
Sedalia	11	577,663	572,642	.80	10,849
Remainder of County	112	41,229,091	32,035,424	44.68	351,891
EAGLE	489	125,291,400	117,288,583	100.00	2,920,387
Basalt	31	7,206,765	7,061,985	6.02	164,540
Eagle	32	12,247,312	9,227,928	7.87	213,144
Gypsum	6	580,115	569,392	.49	7,128
Minturn	27	4,788,919	4,741,320	4.04	124,782
Redcliffe	*	161,678	161,188	.14	3,638
Vail	253	79,817,919	79,024,707	67.38	2,070,913
Remainder of County	135	20,488,692	16,502,063	14.06	336,242
ELBERT	99	16,315,315	12,139,634	100.00	128,412
Agate	*	3,870,552	3,782,408	31.16	3,472
Elizabeth	22	2,462,844	2,140,675	17.63	41,359
Kiowa	15	1,485,003	1,327,872	10.94	23,798
Matheson	*	91,562	91,413	.75	1,115
Simla	18	4,533,608	1,377,109	11.34	26,300
Remainder of County	37	3,871,746	3,420,157	28.18	32,368
EL PASO	4,055	1,838,917,167	1,563,990,347	100.00	31,522,079
Broadmoor	*	20,795,899	20,777,375	1.33	482,385
Calhan	25	6,064,065	5,119,908	.33	76,062
Colorado Springs	3,286	1,615,208,175	1,370,757,952	87.64	28,268,716
Fountain	62	18,205,957	17,151,658	1.10	390,395
Green Mountain Falls	14	795,891	749,061	.05	13,684
Manitou Springs	124	12,587,035	11,809,026	.76	286,569
Monument	27	6,268,788	5,904,674	.38	115,105
Palmer Lake	14	970,610	926,452	.06	19,042
Peyton	*	91,140	91,140	.01	2,072
Ramah	*	133,927	125,944	.01	2,848
Security	60	23,188,191	22,889,312	1.46	522,147
Remainder of County	433	134,607,489	107,687,845	6.87	1,343,054
FREMONT	492	120,047,922	100,271,593	100.00	2,129,962
Canon City	272	78,730,221	70,698,133	70.51	1,515,198
Cotopaxi	*	281,780	258,111	.26	6,494
Florence	69	13,676,522	11,384,894	11.35	246,485

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

Fiscal Year Ended June 30, 1978

<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>
Penrose	11	\$ 1,913,787	\$ 1,520,836	1.52	\$ 37,614
Rockvale	*	200,124	200,061	.20	4,237
Remainder of County	137	25,245,488	16,209,558	16.16	319,934
GARFIELD	557	173,107,527	155,571,443	100.00	3,221,016
Carbondale	50	10,950,276	10,503,867	6.75	228,585
Glenwood Springs	260	106,337,657	93,415,045	60.05	1,958,882
Grand Valley	11	1,079,318	1,047,822	.67	15,564
New Castle	17	1,092,789	1,074,541	.69	19,360
Rifle	85	26,979,566	25,331,707	16.28	494,064
Silt	17	2,693,072	2,633,953	1.69	28,601
Remainder of County	117	23,974,849	21,564,508	13.87	475,960
GILPIN	84	5,754,919	4,962,841	100.00	129,919
Black Hawk	15	880,811	866,483	17.46	22,204
Central City	42	3,189,160	3,102,139	62.51	84,191
Remainder of County	27	1,684,948	994,219	20.03	23,524
GRAND	330	52,559,368	48,671,998	100.00	1,082,977
Fraser	17	1,752,719	1,694,655	3.48	37,049
Granby	69	16,782,938	15,750,284	32.36	351,928
Grand Lake	51	4,426,772	4,338,829	8.91	101,304
Hideaway Park	31	5,050,300	4,989,072	10.25	120,559
Hot Sulphur Springs	14	511,405	507,374	1.04	10,272
Kremmling	43	7,727,221	6,455,880	13.26	131,298
Tabernash	*	57,013	56,854	.12	1,632
Remainder of County	104	16,251,000	14,879,050	30.58	328,935
GUNNISON	301	62,808,259	52,821,530	100.00	1,196,387
Crested Butte	56	4,618,465	4,488,659	8.50	109,126
Gunnison	166	44,585,899	40,774,546	77.19	897,712
Sapinero	*	220,193	220,033	.42	3,000
Somerset	*	135,233	115,408	.22	2,760
Remainder of County	76	13,248,469	7,222,884	13.67	183,789
HINSDALE	43	2,467,819	2,416,134	100.00	57,654
Lake City	23	1,312,932	1,268,318	52.49	30,724
Remainder of County	20	1,154,887	1,147,816	47.51	26,930

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

Fiscal Year Ended June 30, 1978

<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>
HUERFANO	164	\$ 26,142,073	\$ 23,815,752	100.00	\$ 436,183
Gardner	*	200,920	114,698	.48	2,463
La Veta	23	2,565,100	2,169,374	9.11	36,501
Walsenburg	108	19,889,447	18,222,595	76.51	350,652
Remainder of County	30	3,486,606	3,309,085	13.90	46,567
JACKSON	68	19,840,559	17,777,209	100.00	155,471
Cowdrey	*	55,301	54,613	.31	307
Walden	43	7,403,000	6,520,998	36.68	112,080
Remainder of County	23	12,382,258	11,201,598	63.01	43,084
JEFFERSON	4,157	2,403,536,563	1,886,582,643	100.00	41,280,177
Arvada	727	302,187,948	266,880,909	14.15	6,187,739
Conifer	18	2,410,013	2,352,978	.12	45,768
Edgewater	61	24,916,530	23,648,419	1.25	524,597
Evergreen	131	35,939,875	34,311,415	1.82	752,559
Golden	321	149,615,313	134,693,267	7.14	2,568,380
Indian Hills	*	153,667	151,710	.01	2,007
Kittredge	10	927,427	923,203	.05	19,866
Lakeside	49	51,624,765	50,575,756	2.68	1,375,992
Lakewood	1,573	1,003,270,760	848,946,799	45.00	19,815,833
Morrison	45	3,171,213	2,833,510	.15	37,418
Mountain View	16	6,235,331	3,755,423	.20	92,487
Wheatridge	548	314,556,704	247,398,796	13.11	4,442,978
Remainder of County	654	508,527,017	270,110,458	14.32	5,414,553
KIOWA	53	8,342,995	7,585,301	100.00	97,599
Eads	32	5,492,521	5,148,881	67.88	63,344
Haswell	*	333,887	307,863	4.06	4,610
Sheridan Lake	*	751,197	719,663	9.49	6,335
Remainder of County	12	1,765,390	1,408,894	18.57	23,310
KIT CARSON	228	74,660,744	67,787,177	100.00	1,140,913
Bethune	*	1,285,805	1,285,805	1.90	607
Burlington	131	47,629,374	43,427,177	64.06	806,662
Flagler	30	7,645,395	6,027,840	8.89	89,210
Seibert	8	2,899,714	2,894,288	4.27	11,128
Stratton	26	7,119,160	6,836,925	10.09	142,262
Vona	*	695,171	185,658	.27	2,235
Remainder of County	29	7,386,125	7,129,484	10.52	88,809

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

Fiscal Year Ended June 30, 1978

<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>
LAKE	165	\$ 43,670,464	\$ 35,727,115	100.00	\$ 828,178
Leadville	108	21,056,718	19,650,137	55.00	450,727
Remainder of County	57	22,613,746	16,076,978	45.00	377,451
LA PLATA	612	182,332,980	162,967,900	100.00	3,545,247
Bayfield	19	3,230,761	3,103,159	1.90	76,788
Durango	391	135,661,464	120,911,300	74.19	2,793,886
Ignacio	23	3,118,885	3,027,706	1.86	64,005
Remainder of County	178	40,321,870	35,925,735	22.05	610,568
LARIMER	2,401	1,057,019,379	779,057,595	100.00	16,136,983
Berthoud	59	13,240,088	8,981,365	1.15	144,029
Estes Park	269	42,953,738	41,098,958	5.28	987,534
Fort Collins	1,060	653,927,897	462,120,493	59.32	9,784,427
Livermore	*	14,594	12,908	.00	301
Loveland	490	200,159,646	153,826,051	19.75	3,139,832
Timnath	*	3,081,842	1,426,258	.18	36,230
Wellington	14	2,120,068	1,829,281	.23	23,120
Remainder of County	504	141,521,506	109,762,281	14.09	2,021,510
LAS ANIMAS	356	69,752,808	61,484,035	100.00	1,321,309
Aguilar	15	4,119,360	3,556,345	5.78	49,893
Branson	*	110,523	110,132	.18	511
Kim	*	255,255	253,631	.41	6,147
Trinidad	269	61,825,154	54,656,200	88.89	1,214,530
Remainder of County	64	3,442,516	2,907,727	4.74	50,228
LINCOLN	152	61,263,320	40,965,998	100.00	711,599
Arriba	10	3,541,220	1,120,636	2.74	14,489
Genoa	7	1,335,551	252,248	.62	2,555
Hugo	29	9,108,015	7,296,177	17.81	123,617
Limon	85	43,550,930	28,597,600	69.81	537,507
Remainder of County	21	3,727,604	3,699,337	9.02	33,431
LOGAN	483	356,793,159	297,170,537	100.00	2,671,780
Atwood	*	355,134	280,410	.09	4,919
Crook	8	596,932	505,966	.17	10,727
Fleming	10	1,149,710	1,137,877	.38	13,517
Iliff	7	404,160	401,674	.14	7,814
Merino	12	740,607	737,985	.25	6,595
Peetz	*	84,925	84,456	.03	2,013
Sterling	348	309,795,373	259,360,644	87.28	2,190,792
Remainder of County	91	43,666,318	34,661,525	11.66	435,403

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

Fiscal Year Ended June 30, 1978

<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>
MESA	1,374	\$ 702,477,403	\$ 554,589,941	100.00	\$11,273,188
Clifton	27	6,141,419	5,608,826	1.01	132,876
Collbran	12	1,129,741	1,100,065	.20	23,500
De Beque	6	392,590	352,678	.06	8,208
Fruita	54	14,168,171	13,216,892	2.38	225,324
Gateway	3	195,457	195,457	.04	4,228
Grand Junction	930	542,932,023	428,066,745	77.19	9,012,678
Mesa	*	269,239	268,532	.05	5,854
Palisade	29	5,231,175	5,044,063	.91	110,394
Remainder of County	308	132,017,588	100,736,683	18.16	1,750,126
MINERAL	38	3,032,601	2,970,450	100.00	69,415
Creede	24	2,102,847	2,054,059	69.15	45,061
Remainder of County	14	929,754	916,391	30.85	24,354
MOFFAT	268	110,901,525	99,236,431	100.00	1,928,597
Craig	219	86,216,186	76,980,015	77.57	1,654,997
Dinosaur	8	782,793	781,401	.79	11,833
Maybell	*	85,854	85,854	.09	1,249
Remainder of County	39	23,816,692	21,389,161	21.55	260,518
MONTEZUMA	361	126,226,776	108,755,349	100.00	2,082,371
Cortez	231	98,892,171	84,361,204	77.57	1,675,164
Dolores	25	3,731,068	3,564,318	3.28	67,190
Mancos	20	4,426,466	4,367,023	4.02	95,601
Remainder of County	84	19,177,071	16,462,804	15.13	244,416
MONTROSE	484	147,314,795	133,584,176	100.00	2,538,885
Montrose	275	91,839,680	83,676,553	62.64	1,865,740
Naturita	30	8,445,780	7,419,876	5.55	151,974
Nucla	20	7,610,979	7,462,309	5.59	111,073
Olathe	29	6,201,876	4,810,278	3.60	70,599
Uravan	*	376,652	375,636	.28	7,009
Remainder of County	129	32,839,828	29,839,524	22.34	332,490
MORGAN	548	365,378,112	156,994,605	100.00	3,151,363
Brush	129	34,736,058	28,459,549	18.13	556,307
Fort Morgan	237	234,750,550	68,386,290	43.56	1,551,331
Hillrose	6	211,526	209,461	.13	3,517

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

Fiscal Year Ended June 30, 1978

<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>
Log Lane Village	*	\$ 151,723	\$ 151,590	.10	\$ 4,064
Weldona	*	79,768	79,014	.05	1,865
Wiggins	30	33,777,835	9,340,136	5.95	128,173
Remainder of County	142	61,670,652	50,368,565	32.08	906,106
OTERO	461	187,910,905	112,354,990	100.00	2,135,181
Cheraw	6	28,595,670	556,186	.50	9,952
Fowler	46	5,859,560	5,273,919	4.69	90,954
La Junta	195	97,644,680	62,907,194	55.99	1,152,988
Manzanola	14	1,783,943	1,342,656	1.20	18,558
Rocky Ford	110	27,903,594	23,698,318	21.09	521,996
Swink	10	1,292,246	1,245,129	1.11	16,079
Remainder of County	80	24,831,212	17,331,588	15.42	324,654
OURAY	62	5,371,541	5,171,017	100.00	127,181
Ouray	49	4,479,747	4,294,479	83.05	108,690
Ridgway	7	617,847	611,641	11.83	12,874
Remainder of County	6	273,947	264,897	5.12	5,617
PARK	105	11,037,031	10,681,032	100.00	228,057
Alma	*	841,415	814,793	7.63	5,310
Fairplay	22	2,547,680	2,457,926	23.01	52,807
Hartsel	*	300,269	300,269	2.81	2,878
Remainder of County	75	7,347,667	7,108,044	66.55	167,062
PHILLIPS	155	58,137,977	49,837,738	100.00	538,716
Amherst	*	78,009	67,500	.14	1,176
Haxtun	48	13,442,541	7,903,175	15.86	150,452
Holyoke	77	29,010,587	27,460,570	55.10	327,521
Remainder of County	26	15,606,840	14,406,493	28.90	59,567
PITKIN	588	154,437,795	144,276,160	100.00	3,609,360
Aspen	434	111,213,700	102,592,706	71.11	2,596,026
Snowmass	7	2,853,748	2,821,362	1.96	77,291
Snowmass Village	*	1,186,053	1,186,053	.82	27,832
Remainder of County	143	39,184,294	37,676,039	26.11	908,211

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

Fiscal Year Ended June 30, 1978

<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>
PROWERS	342	\$ 106,045,801	\$ 94,687,623	100.00	\$ 1,812,939
Bristol	*	2,025,196	2,017,112	2.13	12,122
Granada	16	942,499	930,218	.98	20,656
Hartman	*	56,609	52,446	.06	785
Holly	35	11,697,821	10,744,735	11.35	115,768
Lamar	236	78,876,098	69,755,078	73.67	1,487,567
Wiley	11	4,649,327	4,055,352	4.28	77,597
Remainder of County	38	7,798,251	7,132,682	7.53	98,444
PUEBLO	1,859	1,357,172,889	1,072,620,803	100.00	13,903,603
Avondale	10	845,690	844,836	.08	19,987
Beulah	*	258,214	253,910	.02	6,340
Boone	10	1,207,731	654,108	.06	9,668
Colorado City	18	2,090,202	2,003,591	.19	22,561
Pueblo	1,585	1,157,191,832	921,142,831	85.88	12,975,283
Rye	8	859,184	818,462	.08	21,918
Remainder of County	223	194,720,036	146,903,065	13.69	847,846
RIO BLANCO	150	55,512,479	39,885,989	100.00	775,225
Meeker	70	12,977,192	11,245,887	28.20	234,680
Rangely	55	36,323,639	22,971,087	57.59	431,419
Remainder of County	25	6,211,648	5,669,015	14.21	109,126
RIO GRANDE	262	82,468,168	65,284,549	100.00	1,300,811
Del Norte	49	8,129,382	7,703,025	11.80	149,581
Monte Vista	115	33,936,093	28,245,064	43.26	653,422
South Fork	6	6,388,336	651,823	1.00	10,484
Remainder of County	92	34,014,357	28,684,637	43.94	487,324
ROUTT	376	101,825,884	88,432,181	100.00	1,965,284
Hayden	29	4,716,996	4,578,535	5.18	83,630
Milner	*	75,711	75,711	.09	1,704
Oak Creek	20	2,203,264	2,121,309	2.40	40,249
Phippsburg		295,170	295,041	.33	7,108
Steamboat Springs	220	64,981,408	56,526,476	63.92	1,346,063
Toponas	*	294,199	294,199	.33	4,061
Yampa	12	908,697	856,761	.97	17,894
Remainder of County	87	28,350,439	23,684,149	26.78	464,575
SAGUACHE	101	18,094,466	13,329,703	100.00	246,899
Center	44	13,331,092	9,320,314	69.92	174,250
Saguache	23	1,572,961	1,262,405	9.47	25,162
Remainder of County	34	3,190,413	2,746,984	20.61	47,487

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

Fiscal Year Ended June 30, 1978

<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>
SAN JUAN	52	\$ 3,540,296	\$ 3,244,801	100.00	\$ 72,905
Silverton	51	3,530,363	3,234,868	99.69	72,617
Remainder of County	*	9,933	9,933	.31	288
SAN MIGUEL	100	16,374,144	15,191,122	100.00	293,964
Norwood	23	7,143,501	6,275,874	41.31	91,681
Placerville	*	141,288	139,148	.92	1,159
Telluride	56	7,389,471	7,130,418	46.94	167,514
Remainder of County	19	1,699,884	1,645,682	10.83	33,610
SEDGWICK	111	26,822,836	24,164,467	100.00	422,245
Julesburg	74	18,284,669	15,931,562	65.93	290,960
Ovid	13	1,416,498	1,291,256	5.34	21,905
Sedgwick	12	690,124	684,675	2.83	10,911
Remainder of County	12	6,431,545	6,256,974	25.90	98,469
SUMMIT	370	85,092,000	82,966,380	100.00	2,034,964
Blue River	*	196,914	184,678	.22	4,762
Breckenridge	113	22,637,987	22,121,774	26.66	545,138
Dillon	51	7,020,975	6,889,296	8.30	160,908
Frisco	69	17,823,412	17,235,116	20.77	410,112
Silverthorne	44	12,143,528	11,903,786	14.35	293,170
Remainder of County	91	25,269,184	24,631,730	29.70	620,874
TELLER	185	21,415,030	20,569,644	100.00	467,854
Cripple Creek	46	3,527,782	3,459,824	16.82	85,824
Victor	16	782,805	773,308	3.76	16,892
Woodland Park	76	14,809,659	14,127,840	68.68	316,235
Remainder of County	47	2,294,784	2,208,672	10.74	48,903
WASHINGTON	126	27,826,349	25,634,233	100.00	357,267
Akron	71	18,462,662	16,981,081	66.24	262,658
Cope	7	3,376,300	3,311,097	12.92	7,829
Otis	19	2,992,579	2,384,043	9.30	36,273
Remainder of County	29	2,994,808	2,958,012	11.54	50,507
WELD	1,692	1,239,372,508	583,695,665	100.00	11,598,485
Ault	30	10,567,006	8,920,599	1.53	82,296
Dacono	11	545,603	541,868	.09	12,760
Eaton	49	39,309,818	20,998,716	3.60	257,074
Erie	21	2,916,974	2,262,482	.39	38,754

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

Fiscal Year Ended June 30, 1978

<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>
Evans	54	\$ 28,762,515	\$ 20,696,476	3.55	\$ 469,767
Firestone	6	1,048,451	1,023,446	.18	24,720
Frederick	14	2,859,396	2,564,891	.44	46,951
Fort Lupton	66	37,588,824	29,231,249	5.01	646,858
Garden City	25	6,002,198	4,561,061	.78	102,152
Gilcrest	11	2,337,301	1,548,189	.27	26,381
Greeley	845	919,421,877	351,182,415	60.17	7,399,717
Grover	6	611,289	607,633	.10	9,728
Hudson	22	6,133,282	3,360,796	.58	55,080
Johnstown	33	11,139,099	8,633,412	1.48	111,988
Keenesburg	25	4,637,734	4,381,743	.75	67,113
Kersey	12	2,711,778	2,645,713	.45	60,145
La Salle	36	18,043,920	13,229,575	2.27	323,243
Lochbuie	*	74,293	73,714	.01	2,116
Mead	7	1,285,581	1,060,368	.18	8,996
Milliken	12	2,667,740	2,318,131	.40	52,160
Nunn	8	283,608	282,079	.05	5,252
Pierce	8	3,572,323	1,770,758	.30	33,805
Platteville	20	3,322,964	3,287,373	.56	45,445
Raymer	*	263,508	263,508	.05	1,670
Rosedale	*	3,757,544	3,135,544	.54	70,751
Severance	7	1,897,655	1,863,175	.32	10,570
Windsor	57	13,410,917	13,150,369	2.25	223,787
Remainder of County	295	114,199,310	80,100,382	13.70	1,409,206
YUMA	301	91,493,410	85,677,459	100.00	1,377,580
Eckley	6	295,573	293,321	.34	2,792
Idalia	6	1,492,462	1,477,392	1.72	13,197
Joes	10	965,341	961,675	1.12	22,279
Kirk	6	2,452,861	2,446,770	2.86	19,409
Wray	98	37,475,980	35,660,636	41.62	535,209
Yuma	113	39,824,108	36,348,197	42.42	627,684
Remainder of County	62	8,987,085	8,489,468	9.92	157,010
Out-of-State Companies	<u>702</u>	<u>820,713,069</u>	<u>446,476,248</u>	.00	<u>8,972,407</u>
STATE TOTALS	<u>46,225</u>	<u>\$28,136,148,154</u>	<u>\$19,520,660,636</u>	.00	<u>\$381,880,597</u>

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

* Five or less monthly average returns.

COLORADO
LOCAL SALES TAXES
(As of July 1, 1978)

County and City	Tax Rate %	Date	County and City	Tax Rate %	Date	County and City	Tax Rate %	Date
ADAMS	0		EL PASO	0		MONTEZUMA	0	
<u>Arvada</u>	2	1/1/74	<u>Colorado Springs</u>	2	1/1/72	<u>Cortez</u>	2	11/1/77
<u>Aurora</u>	3	12/1/74	<u>Green Mtn. Falls</u>	2	1/1/77	<u>Dolores</u>	1	1/1/77
<u>Bennett</u>	2	7/1/74	<u>Manitou Springs</u>	2	4/1/71	<u>Mancos</u>	1	1/1/77
<u>Brighton</u>	2	1/1/77	FREMONT	0		MONTROSE	0	
<u>Broomfield</u>	1	7/1/72	<u>Canon City</u>	2	1/1/76	<u>Montrose</u>	2	12/1/77
<u>Commerce City</u>	2	3/31/71	<u>Florence</u>	2	1/1/78	<u>Naturita</u>	1	7/1/77
<u>Federal Heights</u>	2	1/1/73	GARFIELD	0		<u>Nucila</u>	1	7/1/77
<u>Northglenn</u>	3	7/1/75	<u>Carbondale</u>	2	7/1/71	<u>Olathe</u>	1	1/1/77
<u>Thornton</u>	3	1/1/75	<u>Glenwood Springs</u>	2	12/1/75	MORGAN	0	
<u>Westminster</u>	3	2/1/76	<u>Grand Valley</u>	2	1/1/78	<u>Ft. Morgan</u>	2	1/1/77
ALAMOSA	0		<u>Rifle</u>	2	12/1/73	OTERO	0	
<u>Alamosa</u>	1	1/1/63	<u>Silt</u>	2	1/1/76	<u>La Junta</u>	1	1/1/77
ARAPAHOE	0		GILPIN	0		OURAY	0	
<u>Aurora</u>	3	12/1/74	<u>Black Hawk</u>	4	1/1/78	<u>Ouray</u>	2	7/1/77
<u>Cherry Hills</u>	2	1/1/68	<u>Central City</u>	4	7/1/77	<u>Ridgway</u>	2	1/1/77
<u>Englewood</u>	3	10/1/70	GRAND	0		PARK	0	
<u>Glendale</u>	2	1/1/74	<u>Fraser</u>	2	7/1/72	<u>Fairplay</u>	2	1/1/77
<u>Greenwood Village</u>	2	7/1/72	<u>Granby</u>	2	1/1/72	PHILLIPS	0	
<u>Littleton</u>	3	11/1/70	<u>Grand Lake</u>	3	7/1/75	PITKIN	2	7/1/77
<u>Sheridan</u>	3	7/1/74	<u>Hot Sulphur Springs</u>	2	1/1/73	<u>Aspen</u>	2	7/1/77
ARCHULETA	1	1/1/69	<u>Kremmling</u>	2	1/1/74	<u>Snowmass Village</u>	2	7/1/77
BACA	0		GUNNISON	1	7/1/78	PROWERS	0	
<u>Springfield</u>	2	7/1/78	<u>Crested Butte</u>	3	1/1/74	<u>Holly</u>	1	7/1/77
BENT	1	7/1/71	<u>Gunnison</u>	1	9/1/63	<u>Lamar</u>	2	1/1/77
BOULDER	0		<u>Marble</u>	2	7/1/76	PUEBLO	0	
<u>Boulder</u>	2	1/1/68	<u>Mt. Crested Butte</u>	3	7/1/78	<u>Pueblo</u>	3	1/1/77
<u>Broomfield</u>	1	7/1/72	<u>Pitkin</u>	2	7/1/75	RIO BLANCO	0	
<u>Erie</u>	2	1/1/78	HINSDALE	2	1/1/73	<u>Meeker</u>	1	1/1/77
<u>Lafayette</u>	2	5/5/70	HUERFANO	1	7/1/68	<u>Rangely</u>	1	1/1/77
<u>Longmont</u>	2	1/1/74	<u>Walsenburg</u>	1	7/1/72	RIO GRANDE	1	7/1/77
<u>Louisville</u>	2	7/1/76	JACKSON	0		<u>Del Norte</u>	1	7/1/77
<u>Lyons</u>	2	7/1/68	JEFFERSON	1/2	7/1/73	<u>Monte Vista</u>	1	1/1/77
<u>Nederland</u>	2	1/1/70	<u>Arvada</u>	2	1/1/74	ROUTT	0	
<u>Ward</u>	2	7/1/78	<u>Broomfield</u>	1	7/1/72	<u>Hayden</u>	2	1/1/77
CHAFFEE	1	7/1/75	<u>Edgewater</u>	2	7/1/69	<u>Oak Creek</u>	1	1/1/77
<u>Buena Vista</u>	1	1/1/73	<u>Lakewood</u>	2	1/1/72	<u>Steamboat Springs</u>	2	1/1/77
CHEYENNE	0		<u>Morrison</u>	2	7/1/73	SAGUACHE	0	
CLEAR CREEK	1	7/1/76	<u>Mountain View</u>	2	11/1/72	<u>Saguache</u>	1	1/1/77
<u>Georgetown</u>	3	7/1/75	<u>Westminster</u>	3	2/1/76	SAN JUAN	0	
<u>Idaho Springs</u>	3	7/1/78	<u>Wheat Ridge</u>	2	1/1/76	<u>Silverton</u>	2	7/1/77
<u>Empire</u>	2	1/1/74	KIOWA	0		SAN MIGUEL	0	
CONEJOS	0		KIT CARSON	0		<u>Norwood</u>	1	7/1/77
<u>Antonito</u>	2	1/1/78	LAKE	1	7/1/72	<u>Telluride</u>	2	1/1/77
<u>La Jara</u>	1	1/1/72	LA PLATA	1	7/1/76	SEDGWICK	0	
<u>Manassa</u>	1	7/1/77	<u>Bayfield</u>	1	1/1/71	<u>Julesburg</u>	1	7/1/77
COSTILLA	1	7/1/69	<u>Durango</u>	1	4/1/62	SUMMIT	2	7/1/77
CROWLEY	0		<u>Ignacio</u>	1	1/1/71	<u>Dillon</u>	2	7/1/77
CUSTER	0		LARIMER	0		<u>Breckenridge</u>	2	1/1/77
<u>Westcliffe</u>	1	1/1/75	<u>Berthoud</u>	2	1/1/71	<u>Silverthorne</u>	2	7/1/77
DELTA	1	7/1/70	<u>Estes Park</u>	2	7/1/71	TELLER	0	
<u>Delta</u>	1	7/1/73	<u>Ft. Collins</u>	2	4/1/73	<u>Cripple Creek</u>	1	7/1/77
<u>Hotchkiss</u>	1	7/1/77	<u>Loveland</u>	2	1/1/75	<u>Woodland Park</u>	1	1/1/77
<u>Paonia</u>	1	7/1/78	LAS ANIMAS	0		WASHINGTON	0	
DENVER *	3	10/1/69	<u>Trinidad</u>	2	1/1/73	WELD	0	
DOLORÉS	0		LINCOLN	0		<u>Ault</u>	2	7/1/77
<u>Dove Creek</u>	1	1/1/70	LOGAN	0		<u>Dacono</u>	1	7/1/77
<u>Rico</u>	1	1/1/73	<u>Sterling</u>	1	1/1/75	<u>Eaton</u>	2	1/1/77
DOUGLAS	0		MESA	0		<u>Evans</u>	2	1/1/77
<u>Castle Rock</u>	1	1/1/77	<u>Collbran</u>	1	1/1/77	<u>Ft. Lupton</u>	2	7/1/77
EAGLE	0		<u>Debeque</u>	2	1/1/77	<u>Greeley</u>	1	1/1/77
<u>Basalt</u>	2	1/1/71	<u>Fruita</u>	2	1/1/76	<u>Johnstown</u>	2	1/1/77
<u>Eagle</u>	2	1/1/71	<u>Grand Junction</u>	2	1/1/76	<u>La Salle</u>	1	7/1/77
<u>Gypsum</u>	2	1/1/77	<u>Palisade</u>	1	1/1/70	<u>Lochbuie</u>	2	7/1/77
<u>Minturn</u>	4	7/1/78	MINERAL	1	7/1/71	<u>Platteville</u>	2	7/1/77
<u>Vail</u>	4	7/1/74	<u>Creede</u>	1	1/1/77	<u>Windsor</u>	1	1/1/77
ELBERT	0		MOFFAT	2	7/1/75	YUMA	0	
						<u>Yuma</u>	1	1/1/77

* 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).

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1978

<u>Sales Tax Rates</u>	<u>Cities and Towns</u>	<u>Counties</u>	<u>Regional Transportation District</u>	<u>Total</u>
1/2%	0	1	1	2
1%	45	12	0	57
2%	74	3	0	77
2 1/2%	1	0	0	1
3%	16	0	0	16
4%	<u>4</u>	<u>0</u>	<u>0</u>	<u>4</u>
TOTAL	<u>140</u>	<u>16</u>	<u>1</u>	<u>157</u>

ORGANIZATION &
ADMINISTRATION

LEGISLATIVE
DIGEST

COLLECTIONS, REFUNDS &
ADMINISTRATIVE COSTS

ALCOHOLIC
BEVERAGE

CIGARETTE TAX

INCOME TAX

INHERITANCE &
GIFT TAX

MOTOR FUEL

MOTOR
VEHICLE

GROSS TON MILE

SALES &
USE TAX