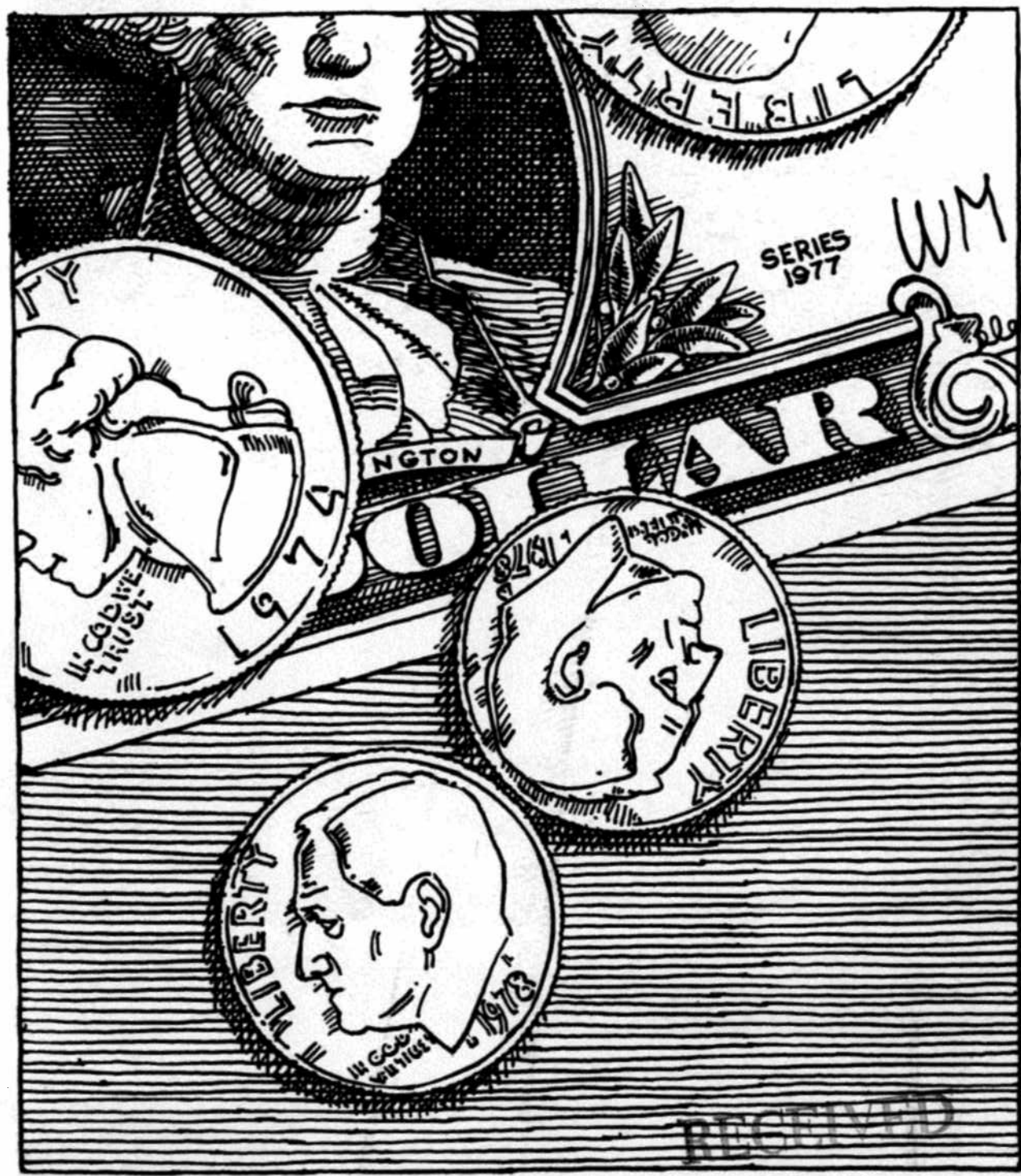


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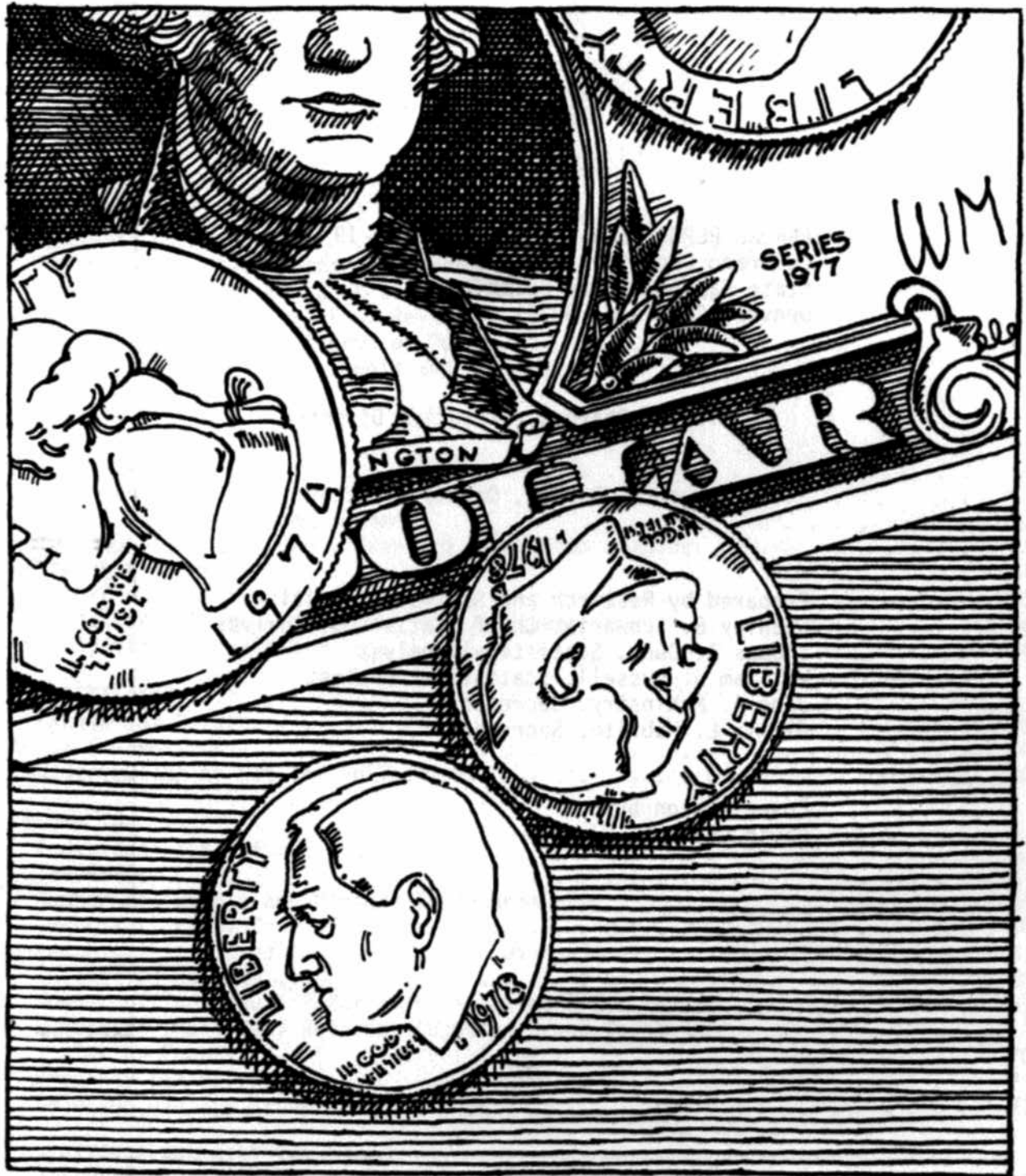
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COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT



**FISCAL YEAR ENDED
JUNE 30, 1979**

ANNUAL REPORT
COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT FOR FISCAL YEAR 1978-1979
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

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FISCAL YEAR ENDED
JUNE 30, 1979

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POPULATION BY COUNTIES

County	Census 1960 ^{a/}	Census 1970 ^{a/}	July 1, 1979 ^{b/}
Adams	120,296	185,789	234,800
Alamosa	10,000	11,422	11,900
Arapahoe	113,426	162,142	262,800
Archuleta	2,629	2,733	3,700
Baca	6,310	5,674	5,500
Bent	7,419	6,493	6,100
Boulder	74,254	131,889	178,000
Chaffee	8,298	10,162	12,300
Cheyenne	2,789	2,396	1,900
Clear Creek	2,793	4,819	6,300
Conejos	8,428	7,846	7,600
Costilla	4,219	3,091	3,000
Crowley	3,978	3,086	2,700
Custer	1,305	1,120	1,500
Delta	15,602	15,286	19,500
Denver	493,887	514,678	462,700
Dolores	2,196	1,614	1,600
Douglas	4,816	8,407	24,400
Eagle	4,677	7,498	14,300
Elbert	3,708	3,903	6,300
El Paso	143,742	235,972	288,900
Fremont	20,196	21,942	27,000
Garfield	12,017	14,821	20,400
Gilpin	685	1,272	2,400
Grand	3,557	4,107	7,200
Gunnison	5,477	7,578	9,300
Hinsdale	208	202	500
Huerfano	7,867	6,590	6,300
Jackson	1,758	1,811	1,800
Jefferson	127,520	233,031	360,200
Kiowa	2,425	2,029	1,800
Kit Carson	6,957	7,530	7,400
Lake	7,101	8,282	8,000
La Plata	19,225	19,199	26,100
Larimer	53,343	89,900	135,900
Las Animas	19,983	15,744	14,600
Lincoln	5,310	4,836	4,500
Logan	20,302	18,852	19,300
Mesa	50,715	54,374	72,900
Mineral	424	786	700
Moffat	7,061	6,525	12,200
Montezuma	14,024	12,952	18,600
Montrose	18,286	18,366	22,300
Morgan	21,192	20,105	21,600
Otero	24,128	23,523	22,400
Ouray	1,601	1,546	1,600
Park	1,822	2,185	5,300
Phillips	4,440	4,131	4,300
Pitkin	2,381	6,185	12,100
Prowers	13,296	13,258	13,500
Pueblo	118,707	118,238	120,900
Rio Blanco	5,150	4,842	5,700
Rio Grande	11,160	10,494	10,300
Routt	5,900	6,592	12,500
Saguache	4,473	3,827	3,800
San Juan	849	831	900
San Miguel	2,944	1,949	3,100
Sedgwick	4,242	3,405	3,200
Summit	2,073	2,665	9,400
Teller	2,495	3,316	7,500
Washington	6,625	5,550	5,100
Weld	72,344	89,297	111,400
Yuma	8,912	8,544	9,200
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,716,000</u>

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

^{b/} Preliminary July 1, 1979 estimates by Colorado Division of Planning. For limitations of these estimates, see Colorado Population Reports, Series CP-26, No. 79(A) - 1, issued June 1979.

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

May 27, 1980

REPORT OF THE EXECUTIVE DIRECTOR

This is the 1978-79 Annual Report of the Colorado Department of Revenue, the 38th such report submitted in fulfillment of the requirements of Section 24-35-102, CRS 1973.

The previous two Annual Reports emphasized the three principal goals of the Department; to increase compliance with all the statutes for which the Department is held responsible, to improve equity so that the fairness of the system may be enhanced, and to improve efficiency of production.

Because the Report is primarily a statistical record, emphasis usually has been placed on the tax collection programs of the Department. But as the Organizational Chart in this Report shows, a great portion of the Departmental operations are in the Motor Vehicle field. Actually, almost two-thirds of the Department's efforts, as measured by funding, involve Vehicle Services, Driver Services, Motor Vehicle Hearings, Ports of Entry, Colorado Dealer Licensing Board and collection of motor vehicle related taxes. While the compliance, equity and efficiency goals customarily are applied to tax collection operations, they also apply in motor vehicle operations.

Compliance in the motor vehicle field includes tax collection but goes far beyond it. Compliance also means highway safety; as impacted by the Revenue Department through the Driver License system, the Driver Improvement effort, the vehicle safety inspection program and certain aspects of the Port of Entry operation. This safety responsibility is shared with many other governments and other State agencies. Colorado's overall highway safety record is an excellent one, and the Revenue Department is a significant contributor to that result.

There are other Departmental activities that bear on the compliance issue. Consumer protection services are provided through the Vehicle Registration system and through the work of the Colorado Dealers Licensing Board. Road and highway deterioration is mitigated by the Port of Entry's overweight and oversize truck control restrictions. In the future the Department's compliance responsibilities are expected to include air pollution control programs.

The second goal, equity has been achieved through a fundamentally progressive set of motor vehicle statutes and a very modest fee structure. These rates will be found in this Report's Motor Fuel, Motor Vehicle, and Gross Ton Mile sections.

Public acceptance of the Department's work in the Motor Vehicle field is high. This is due to the compliance and equity considerations already discussed, and particularly the overall efficiency of the operations of the Motor Vehicle Division.

This is a high volume, decentralized organization. At this time there are nearly 2.8 million vehicles registered in this State and over 2.0 million Drivers Licenses and I.D.'s in force. The workload this year consisted of nearly 900,000 drivers licenses issued, nearly 1.2 million vehicle title applications, over 100,000 Driver license restraints and reinstatements and over 100,000 Accident Reports under the Financial Responsibility Act. These services were provided through a complex organization involving decentralized units of the Department of Revenue such as Driver License offices, Ports of Entry stations, Motor Vehicle Hearing offices, plus the vehicle registration system operating through County Clerk's offices as agents of the Department.

High quality personalized service is difficult to provide under these circumstances. High volume and extensive decentralization when combined with modest budgets provide a great challenge. The Motor Vehicle operation has partially dealt with this by the measured introduction of automated procedures. The "instant" drivers license and the on-line driver's history file are two examples. The multiyear license plate, the extension of driver license years, and staggered registrations are other factors which have had favorable impact. Readers are invited to pay special attention to the motor vehicle related sections of this Report for a sense of the breadth of these operations.

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 10 district offices as follows:

419 San Juan
ALAMOSA, CO 81101

406 S. Hyland Park Dr. Suite C
GLENWOOD SPRINGS, CO 81601

2760 - 29th St. Room 123
BOULDER, CO 80302

735 S. Avenue
GRAND JUNCTION, CO 81502

303 S. Circle Dr. Suite 101
COLORADO SPRINGS, CO 80909

620 - 4th Avenue
GREELEY, CO 80631

Court House
1060 - 2nd Avenue
DURANGO, CO 81301

1202 West 13th
PUEBLO, CO 81003

Court House
201 Ensign
FORT MORGAN, CO 80701

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
9-4-109
10-4-701 et seq.
11-51-107 et seq.

Uniform Consumer Credit Code Fees
Boiler Inspection Fees
No Fault Insurance
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 BOARD

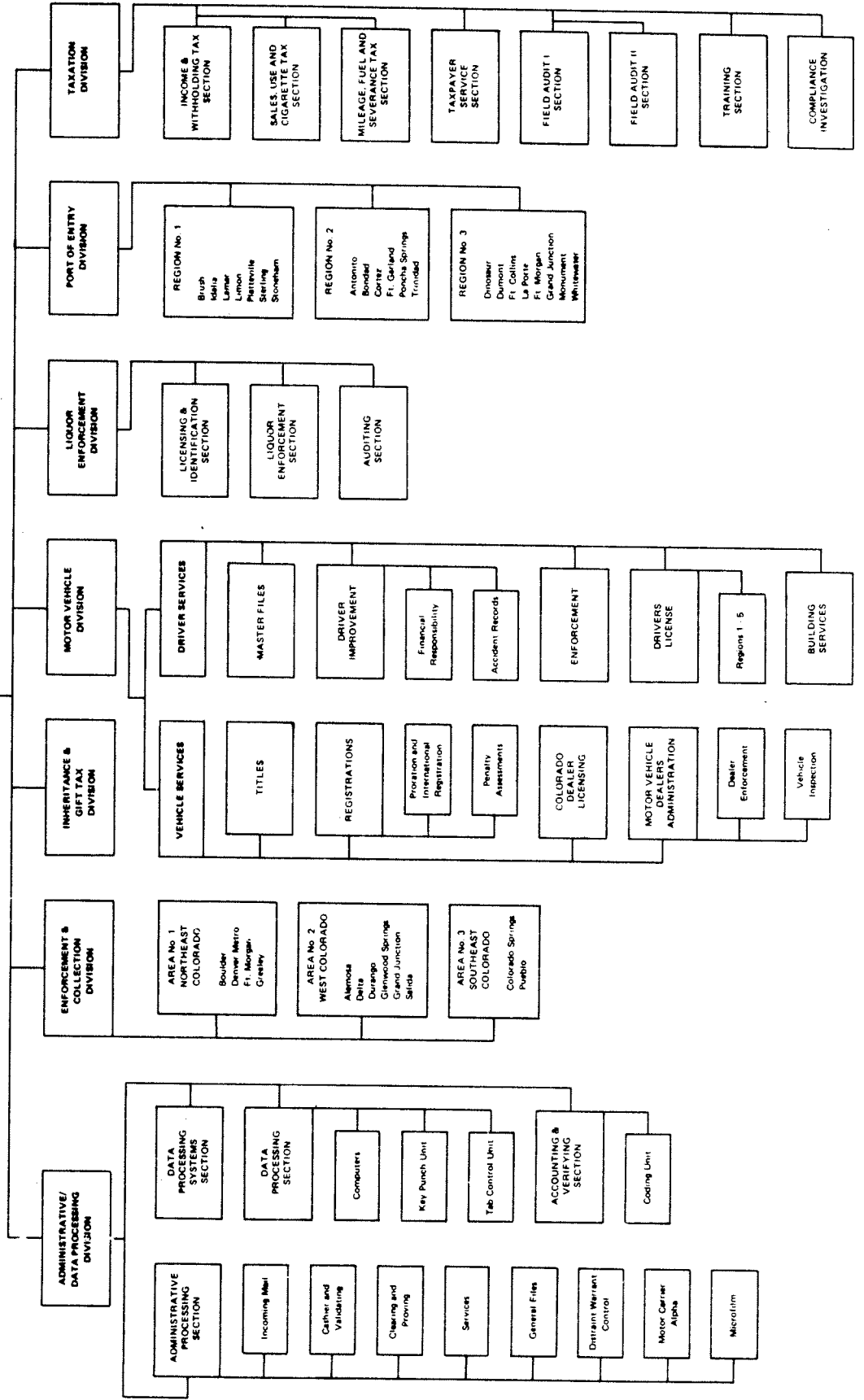
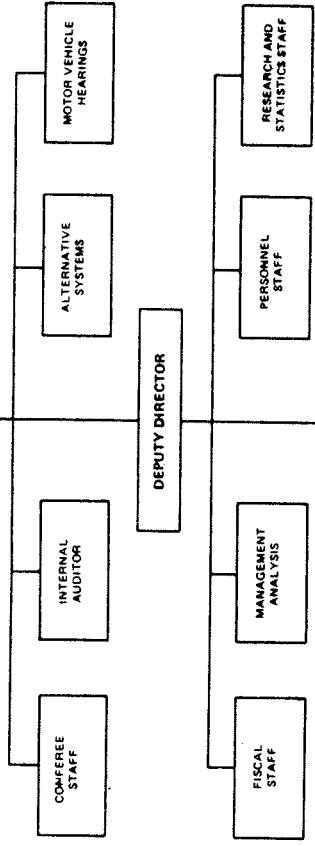
COLORADO LICENSING BOARD

EXECUTIVE DIRECTOR

DEPUTY DIRECTOR

COLORADO DEPARTMENT OF REVENUE

As of January 1, 1979



LEGISLATIVE DIGEST



LEGISLATIVE DIGEST

Summary of Senate and House bills pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-Second General Assembly, First Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Administration:

S.B. 491 -- Judicial review of rules made by state agencies - parties and procedure. Defines an "aggrieved" person, who is entitled to challenge state agency rules, as one who suffers any actual or potential loss of or injury to any legitimate interests. For purposes of judicial review, the rule-making process is deemed final agency action when the rule becomes effective.

Effective May 22, 1979. Adds 24-4-102 (3.5). Amends 24-4-103 (5).

S.B. 536 -- Transfer of Sales and Use tax revenue to Highway Users Tax Fund. Provides for transfer of sales and use tax attributable to sales or use of vehicles and related items from the general fund to the highway users tax fund as follows: an amount equal to 6% of net revenues from sales and use taxes, but not to exceed \$30 million, shall be credited to the highway users tax fund for the fiscal years 1979-80, an amount equal to 7% of such net revenues, but not to exceed \$33 million, shall be so credited for fiscal year 1980-81, and an amount equal to 8% of such net revenues, but not to exceed \$36 million, shall be so credited for the fiscal year 1981-82. Of these moneys transferred to the highway users tax fund, the state shall receive 60%, counties 22%, and municipalities 18%. Unless the general assembly acts to continue these credits, the law authorizing the credits will be repealed July 1, 1982.

Effective July 6, 1979. Repeals & reenacts 39-26-123. Adds 43-4-205 (3), (4). Amends 43-4-206 1P(1), 43-4-207 (1), 43-4-208 (1).

H.B. 1063 -- Legislative review of rules of executive agencies. Provides that all rules adopted or amended on or after July 1, 1979, shall expire June 1 of the year following their adoption unless the general assembly by bill postpones their expiration date. Rules whose expiration has been postponed, together with existing rules, are subject to a new schedule for the periodic expiration of all the rules of the principal departments of state government by July 1, 1984. Allows the general assembly to postpone by bill the expiration of a department's rules (or part of its rules) for a period not to exceed 4 years. Provides that the new review process is in addition to any action permitted under existing law.

Provides that when a state agency or board is subject to review pursuant to the Sunset Law, the general assembly must consider whether its rules are within the power delegated to the agency and as authorized by law.

Effective July 1, 1979. Repeals & reenacts 24-4-103 (8)(c). Amends 24-4-103 (8)(d). Adds 24-4-108, 24-34-104 (8)(b)(x).

H.B. 1393 -- Revision of administrative rules to conform with legislative action - publication of revisions. Requires agencies to revise their rules to reflect action taken by the general assembly and to transmit such revisions to the secretary of state for publication.

Effective May 25, 1979. Adds 24-4-103 (8)(d), (11)(d).

Alcoholic Beverage:

S.B. 432 -- Definition of an inhabitant - Colorado liquor code. Defines an "inhabitant", in towns having less than 40,000 population, as an individual who resides in the community more than 6 months each year.

Effective June 7, 1979. Adds 12-47-103 (5.5)

H.B. 1167 -- Liquor code - charitable groups authorized to conduct gambling. Allows certain charitable and benevolent organizations, which are exempt from federal income taxation, which are qualified to conduct games under the bingo and raffle law, and who agree to use the proceeds of gambling operations for their charitable or benevolent purposes, to conduct gambling on premises licensed to sell liquor without being held to be in violation of either the criminal law or the liquor law concerning gambling, so long as the organization does not conduct such gambling operation more than 7 days in one year. Requires such organizations to verify these facts to the licensing authority, in writing.

Effective July 1, 1979. Amends 12-47-103 (21). Adds 12-47-128 (5)(u), 18-10-102 (2)(e).

Appropriations:

S.B. 377 -- Appropriation - department of revenue. \$600,000 to the ports of entry division of the department of revenue, of which \$60,000 shall be from the highway users tax fund and \$540,000 shall be from federal funds. Such moneys shall be used for relocating the port of entry currently located near Grand Junction so it can be used as a dual port of entry in conjunction with the state of Utah.

Effective June 19, 1979.

S.B. 511 -- Supplemental appropriation - department of revenue. Amends the 1977 long bill, as partially amended in 1978, to reapportion the appropriation to the department of revenue between cash funds and the general fund; increases the 1978 long bill appropriation to the department for operating expenses by \$413,029, of which \$203,164 is charged to the general fund and \$209,865 to cash funds; and amends the 1978 long bill capital construction appropriation to the department by providing for a new port of entry at Dumont at a cost of \$660,000 (rather than improvements costing \$75,000), the additional \$585,000 to come from federal funds.

Effective June 7, 1979.

S.B. 525 -- General appropriation - long bill. For the expenses of the executive and judicial departments of state government for the fiscal year commencing July 1, 1979, the grand total of the operating budget is \$2,101,739,293 (\$43,571,298 of which is for the judicial department) of which \$1,180,833,514 is from the general fund, \$427,890,139 is from cash funds, and \$493,015,640 is from federal funds. The total appropriation for capital construction is \$50,395,105 of which \$24,605,917 is from the capital construction fund, \$16,033,787 is from cash funds, and \$9,755,401 is from federal funds. Portions vetoed.

Effective June 22, 1979.

H.B. 1611 -- Portion concerning Appropriations. Amends the law to extend the 7% limit on state general fund spending indefinitely, to provide that the retention of unrestricted general fund year-end balances shall be at least 4% of amounts appropriated from the general fund for the current fiscal year, and to provide that the special reserve fund may be used for general tax relief, as opposed to property tax relief only.

Effective July 3, 1979. Amends 24-75-201.1.

Income Tax:

S.B. 48 -- Income tax - definition of "pollution control property". Amends the definition of "pollution control property", for purposes of the income tax credit related to such property, and to specify and clarify what types of property qualify for such credit. The definition specifically excludes any property in or on any residential building, domestic sewer lines, and property voluntarily installed, constructed, or used solely for the safety, health, protection, or benefit of the owner or lessee or his personnel. States that in the event pollution control property also serves another beneficial purpose or use, the division of administration of the department of health may certify only a portion of such property as qualifying for the credit.

Effective March 13, 1979. Amends 39-1-102 (12.1).

S.B. 88 -- Farmers' payment of state income taxes in lieu of filing estimates. An individual whose estimated gross income from farming for a taxable year is at least 2/3 of his total gross income, and who files a return by March 1 for that taxable year and pays the amount due, will be considered to have complied with the requirements for filing and paying estimated taxes for that taxable year.

Effective July 1, 1979. Amends 39-22-605 (2).

S.B. 321 -- Income tax deduction for alternative energy devices. Redefines "alternative energy device" to mean any system or mechanism or device which uses natural cooling or heating opportunities from solar energy or wind, geothermal, or renewable biomass resources. Also includes any active or passive solar structural design feature of a structure which is an integral part of such a system, mechanism, or device. Excludes wood burning devices.

Effective May 25, 1979. Amends 39-22-110 (3)(1)(II).

H.B. 1108 -- Income tax - credit for pollution control property - valuation for assessment. Provides that the credit allowed for pollution control property may be based on general property taxes assessed during the taxable year or paid during the taxable year. Requires amending a tax return if such a tax estimate is different from the amount actually paid. Requires reports on or before January 1, 1981, from the departments of revenue, health, and local affairs to the general assembly on implementation of the credit provisions. Extends to future years provisions for certification and valuation of pollution control property which previously applied for 1978-1979 only. Provides for increased certification fees and for costs to be assessed against an owner of such property. Repeals, effective July 1, 1981, the property tax credit provisions covering such property.

Effective June 22, 1979. Amends 39-22-508; 39-5-131 (1),(3),(4),(8); 39-5-131 (1),(4),(8) Repeals 39-1-102 (12.1); 39-4-110, 39-5-131; 39-22-508.

H.B. 1252 -- Income tax - computation of individual and corporate income. Specifies that, in computing either resident individual or corporate state income taxes, any wages or salaries paid to employees by the taxpayer which were disallowed for federal income tax purposes under section 280C of the federal Internal Revenue Code (concerning wages paid to new employees for which other federal credits are allowed) may be deducted. The act applies to taxable periods beginning on or after January 1, 1978.

Effective March 26, 1979. Adds 39-22-110 (3)(u). Amends 39-22-304 (3)(a).

H.B. 1280 -- Nongame wildlife income tax check-off. Amends provisions concerning the voluntary check-off on Colorado income tax forms for nongame wildlife to permit the taxpayer to determine the amount to be designated. Establishes the nongame cash fund in the state treasury, provides for warrants drawn on the fund, specifies that moneys credited to the fund are to remain in the fund, and provides that moneys appropriated from the fund are to be used for specified nongame wildlife purposes.

Effective January 1, 1980. Amends 39-22-702 (1); 39-22-703, 704.

H.B. 1323 -- State-employed chaplains - designation of rental allowance. Defines "salary" with respect to chaplains. Designates \$4,200 of the annual compensation of every full-time state-employed chaplain as the payment of a rental allowance for the purpose of permitting such chaplains to exclude such amount from gross income under section 107 of the federal Internal Revenue Code of 1954.

Effective July 1, 1979. Adds 39-22-510.

H.B. 1382 -- County and municipal revenue bonds - exemption of interest from taxation. Provides that the interest on certain county and municipal revenue bonds issued on or after July 1, 1979, shall be exempt from the Colorado income tax.

Effective July 1, 1979. Adds 29-3-106 (5).

H.B. 1611 -- Portion concerning Income Taxes. 1. Individual income taxes, generally

a. For the 1979 income tax year, the "annual inflation factor" is increased from 106% to 107%. The tax brackets, the standard deduction, and personal exemptions are annually multiplied by the annual inflation factor, with the result that each is cumulatively increased.

b. For the 1979 and 1980 income tax years, a credit against income taxes equal to 10% of annual income tax liability is provided. These credits will be noted on a special line on the income tax return for the 1979 and 1980 income tax years. Withholding tax tables should not reflect these credits before July 1, 1980.

c. For all income tax years commencing January 1, 1979, and thereafter, the exemption from the surtax on income from dividends and interest will be increased from \$5,000 to \$15,000.

d. For all income tax years commencing January 1, 1979, and thereafter, those elderly persons who do not qualify for an old age pension and disabled persons will qualify for a credit or refund against income taxes for their heat and fuel expenses. (Those elderly persons who

receive old age pensions will receive an amount in addition to the pension of up to \$32 dollars per household per month during the winter months to help meet the increased expense of providing heat or fuel.)

2. Business income taxes, generally

a. For all income tax years commencing January 1, 1979, and thereafter, a credit will be allowed against Colorado income taxes for depreciable property used in Colorado which credit shall be equal to 10% of the credit allowed under federal law against federal income taxes for investment in depreciable property.

b. For all income tax years commencing January 1, 1979, and thereafter, certain changes are made in the "Job Expansion and Investment Credit Act of 1978". These changes affect the period of availability of the credit and qualifications for the credit.

c. For all income tax years commencing January 1, 1979, and thereafter, the act rewrites one of the two formulas which may be used to determine, for corporate income tax purposes, how much of a multistate corporation's income is attributable to Colorado sources and how much is attributable to out-of-state sources.

d. For all income tax years commencing January 1, 1979, and thereafter, the act provides a credit or refund against income taxes equal to 20% of the general property taxes paid on freeport merchandise and stocks of merchandise in 1979, 40% of such property taxes in 1980, 60% of such property taxes in 1981, 80% of such property taxes in 1982, and 100% of such taxes for 1983 and each year thereafter.

3. Technical changes in income tax law

a. The date by which the general assembly is to determine the annual inflation factor applicable to the current income tax year is moved from May 1 to July 1. If the general assembly does not act by July 1, the department of revenue is to assume that the factor is 106%.

b. The executive director of the department of revenue is to determine annually when an individual's adjusted gross income is equal to or greater than the individual's Colorado standard deduction and Colorado exemptions and thus whether the individual should file a Colorado income tax return.

c. The period during which a taxpayer qualified for the income tax credit or refund based on payment of real property taxes or tax-equivalent payments may claim such credit or refund is extended from 12 months to 24 months to conform with the similar requirement of the credit or refund for heat or fuel expenses in contemplation of incorporating both credits or refunds into the same income tax form.

d. A provision is added that a taxpayer's income tax year is deemed to begin on the first day of the month closest to the first day of the taxpayer's income tax year.

Effective July 3, 1979. Amends 39-22-104(3); 39-22-103.5 (2)(a), (2)(d), (2)(e); 39-22-601 IP (1), (1)(a); 39-22-106 (1), (4); 39-22-121 (1), (2), (3)(a), (4); 39-22-122 IP (1); 39-22-508.2 (3)(b), (5)(b); 39-22-508.3(1). Repeals and reenacts 39-22-303. Adds 39-22-121; 39-22-121 (6); 26-2-114 (2)(a.5); 39-22-507.5; 39-22-130; 39-22-626. Repeals 39-22-118, 39-22-119; 39-22-114 (9); 39-22-508.7.

Inheritance and Gift Taxes:

H.B. 1241 -- Inheritance tax - valuation of agricultural lands. Provides that agricultural lands shall be valued for inheritance tax purposes in the same manner they are valued for property tax purposes. If the executive director of the department of revenue wishes to contest the valuation, or the classification of lands as agricultural, he can appeal to the board of assessment appeals, whose decision shall be binding.

Effective July 1, 1979. Adds 39-2-125 (1)(g); 39-23-142 (8). Repeals and reenacts 39-23-142 (5), (6).

H.B. 1611 -- Portion concerning Inheritance and Gift Taxes. C. State inheritance and gift taxes

1. Beginning January 1, 1980, the act replaces the state inheritance tax with an estate tax based upon the concept of a "gap" tax. The "gap" tax is equal to the credit for state death taxes allowed under the federal estate tax law; implicitly, an estate which has no federal estate tax liability will have no liability for Colorado estate tax. Current state inheritance tax laws will apply only to the estates of decedents dying on or before December 31, 1979, and will remain in effect until all moneys due and collectible under the inheritance tax laws are collected.

2. Beginning January 1, 1980, the state gift tax will not apply to transfers of property by gift, but the gift tax law will remain in effect until all moneys due and collectible under the gift tax law are collected.

Effective July 3, 1979. Amends 15-12-916 (1)(f); 39-25-101. Adds 39-23.5 (entire article); 39-23-170; 39-25-120.

Motor and Special Fuel:

- S.B. 295 -- Motor fuel and special fuel - collection of tax. Rewrites the statutes concerning the taxation of motor and special fuels to create separate provisions and procedures for a gasoline tax and a special fuel tax.

Provides for inclusion of tax on the pump for special fuels with collection and remittance by the last distributor and retains the current method of reporting by bulk users. Deletes the provision imposing an additional registration fee for diesel-powered private passenger vehicles.

Effective January 1, 1980. Amends 39-27-101 - 121; 39-21; 102, 103(1); 106(1), 107(1), 109(1), 110 IP (1), (2), (3), 113(1)(a)(5), 39-26-114 (1)(a)(XV), 39-26-213(1)(c). Adds 39-27 (entire part 2). Repeals 39-27-101(7), 102(2)(c), (2)(d), (3) to (8), 103(6), 109, 115, 118, 42-3-123(4.5).

- S.B. 328 -- Motor fuel tax refunds - forms. Deletes the requirement that the date of payment for the motor fuel be shown on the invoice and requires only that a notation showing payment thereof be made on the invoice. Requires that refund forms be available at motor fuel dealers.

Effective July 1, 1979. Amends 39-27-103(3)(d).

- H.B. 1463 -- Motor fuel from agricultural products - promotion fund - tax benefits. Establishes the gasohol promotion fund in the state treasury, and provides that contributions to the fund will come from users of motor fuel in agricultural equipment who authorize payment of their excise tax refunds into the fund. Gives property used in production of alcohol for use in motor fuel a reduced valuation for assessment for property tax purposes in the beginning years of plants which produce 2 1/2 million gallons or less annually. Such tax benefit and the 5¢ per gallon excise tax deduction on gasohol are to expire at the time of the scheduled expiration of the special preference given to gasohol in 1985.

Effective May 8, 1979. Amends 39-27-102(1)(a)(II). Adds 35-39-104.5, 39-1-104(13), 39-27-103(3)(a.1).

- H.B. 1607 -- Gasohol - labeling of containers - gasohol promotion fund - valuation for assessment. Requires that, where sold or offered for sale, all visible containers and all devices for drawing class A products mixed with alcohol from underground sources be labelled with information indicating from what source the alcohol in the motor-fuel blend is derived. Prohibits the use of the moneys in the gasohol promotion fund for the promotion of any motor fuel containing a

minimum 10% blend on methyl alcohol. Reduces the property tax valuation for assessment on certain facilities producing alcohol for use in motor fuel and derived from hydrocarbon or carbon-containing by-products or waste products.

Effective July 1, 1979. Amends 35-39-101. Adds 8-20-211.5, 35-39-104.5 (3), 39-1-104(14).

Motor Vehicles:

S.B. 1 -- Air pollution control - reduction of mobile source emissions - appropriation. Requires the legislative council to compare the air pollution control effectiveness, costs, and benefits of a program of emission inspection of all motor vehicles and maintenance of vehicles which do not meet applicable standards with a program of mandatory adjustment of the operation of all vehicles to manufacturer specifications. Mandates an evaluation of testing of emissions using idle and loaded mode testing and a modified federal test procedure. Requires the legislative council to report to the general assembly on the results of such tests not later than January 1, 1980, and requires the general assembly to review such results and to take legislative action thereon, if any, not later than March 1, 1980.

Requires the air quality control commission to annually develop, adopt, and submit to the general assembly motor vehicle emission standards. Requires the general assembly to annually approve emission standards. Provides that, beginning March 1, 1981, motor vehicles registered in certain front range counties must be inspected annually for compliance with applicable standards. Prohibits issuance of a certificate of inspection unless the inspection station has in its possession a certification of emissions compliance or a certification of emissions maintenance for a car requiring one of the latter certifications. Provides that areas which are not included by statute in the program may elect to be included. Provides that a performance audit of the program is to be completed not later than January 1, 1985, and provides for termination of the program on January 1, 1986. Requires school districts in areas where emissions inspection of motor vehicles is required to develop plans for the reduction of motor vehicle exhaust emissions from vehicles used for the transportation of pupils.

Requires the state purchasing agent to purchase only those vehicles which meet emissions standards. Increases the penalty for tampering with motor vehicle emission control equipment. Provides, effective January 1, 1980, criminal sanctions for causing or permitting certain motor vehicle exhaust emissions to escape into the air. Provides for a training course for the state patrol to enable the patrol to ascertain violations of diesel fuel emissions standards set by the department of health.

Provides that the air quality control commission must submit those portions of the state implementation plan required by the federal "Clean Air Act" which pertain to motor vehicles to the legislative council for review and possible submission to the general assembly, which may in turn approve or disapprove the plan. If the plan is disapproved it shall not be submitted to the federal government.

Defines ridesharing arrangements, and provides that primary insurance coverage for persons injured in an accident involving a vehicle being used in a ridesharing arrangement shall be provided by such individuals' personal motor vehicle insurance policy, if any. Raises the minimum limit for a tort suit against the owner, operator, or user of a vehicle being used in a ridesharing arrangement. Provides that ridesharing arrangements are not subject to regulation by the public utilities commission.

Provides that the fee paid for a required emissions inspection is tax deductible for Colorado income tax purposes. Excludes from an employee's individual gross income benefits provided by an employer which are related to ridesharing arrangements or subsidized employee use of mass transit. Allows employers to deduct from Colorado gross income any contributions to free or subsidized ridesharing arrangements or employee use of mass transit.

Amends the 1979-80 long bill to decrease the appropriation to the department of revenue for motor vehicle inspections by \$227,865 and to decrease the appropriation to the mobile sources section of the department of health by \$444,600. Appropriates \$549,000 to the legislative council for the conduct of motor vehicle emissions studies; \$10,833 to the department of health for a training course in detecting smoking vehicles; \$8,375 to the Colorado state patrol for the control of smoking vehicles; \$25,244 to the department of administration for use in the state vanpooling program; \$24,000 to the division of wildlife for the purchase of vans to be used in employee vanpools; and \$24,000 to the office of state planning and budgeting for preferential carpool parking and other employee incentives to reduce the use of private automobiles in commuting to and from work.

Effective June 20, 1979. Amends 42-4-302(4)(a); 42-4-308(1),(4); 42-4-309(4),(8),(9); 42-4-310(2),(4); 42-4-313(2) to (8); 42-4-314(2),(3),(5); 42-4-1210(1) to (3); 42-4-1501(3)(a)(I); 10-4-714(1)(e); 8-41-104; 40-1-102(3); 40-1-102(3); 40-10-101(4)(a); 40-11-101(3). Repeals and Reenacts 42-4-307(1),(4); 42-4-312; 18-13-110. Adds 42-4-303(3.5); 42-4-306.5; 42-4-308(5); 42-4-309(10); 42-4-316 to 318; 24-30-411(5); 25-7-105(9); 25-7-133; 42-4-1210(5); 10-4-707.5; 24-30-414; 24-82-103(2.5),(4); 33-1-116(2.5); 39-22-110(7); 39-22-113(4)(d); 39-22-509; 43-1-105(1.5).

S.B. 3 -- Identification cards - available for residents - use for making anatomical gifts. Provides that identification cards for nondrivers are only available to residents of this state and that the cards may be used in the same manner as a driver's license for the purpose of making an anatomical gift.

Effective July 1, 1979. Amends 42-2-402(1).

S.B. 4 -- Driver's license - extension of expiration date. Allows a licensee who is temporarily out of state or who is prevented by disability from renewing his license to obtain a one-year extension of the expiration date, if he applies therefor prior to the expiration date and pays a \$3 fee. Provides that the extension becomes null and void 90 days after the licensee is able to renew the license. Authorizes only one such extension except for a Colorado resident temporarily residing in a foreign country, who is permitted two such extensions.

Effective July 1, 1979. Amends 42-2-116(1).

S.B. 5 -- Definition of "manufacturer" of motor vehicles. Changes the definition of "manufacturer" to mean any person, firm, association, corporation, or trust, whether resident or nonresident, who manufactures or assembles new or unused motor vehicles of a type required to be registered under the motor vehicle laws.

Effective July 1, 1979. Amends 42-1-102(39).

S.B. 6 -- Motor vehicle dealers - salesmen - grounds for denial, suspension, or revocation of license. Provides that a motor vehicle salesman is a natural person employed by a motor vehicle dealer or used motor vehicle dealer, and not by a wholesaler, manufacturer, distributor, or other organization. Authorizes the denial, suspension, or revocation of a dealer's, wholesaler's, or salesman's license for selling a vehicle which is not in condition to pass the state safety inspection to a retail customer. Authorizes the denial, suspension, or revocation of a salesman's license for conviction of a felony involving moral turpitude; knowingly purchasing or selling a stolen vehicle; employing an unlicensed salesman; violation of a statute or regulation dealing with odometers; defrauding a retail buyer; or representing a demonstration or other used vehicle as new or unused. Changes the name of the Colorado dealer licensing board to the motor vehicle dealer licensing board.

Effective July 1, 1979. Amends 12-6-102(2),(14); 12-6-103(1); 12-6-104(3)(h); 12-6-109; 12-6-118(5)(f). Adds 12-6-118(3)(t); 12-6-118(5)(j) to (5)(p).

S.B. 7 -- Motor vehicle defined - certificate of title act. Partially conforms the definition of motor vehicle in connection with certificates of title with the definition of the term as used in connection with the licensing and operation of motor vehicles.

Effective July 1, 1979. Amends 42-6-102(7).

S.B. 9 -- Emergency lighting equipment carried by motor vehicles. Authorizes emergency lighting equipment to be carried inside as well as outside of a truck, wrecker, or bus which is required to carry such equipment. Provides that the operator of any such vehicle stalled on a railroad crossing in darkness may, if fuses are not available, place any other available warning devices on the railroad track the required distance from the crossing.

Effective July 1, 1979. Amends 42-4-227 IP (1),(3).

S.B. 10 -- Motor vehicle registration - certificate of title - applications - transfers. Lengthens the period in which a purchaser or transferee of a motor vehicle or trailer must apply for a registration and certificate of title to 30 days after purchase or transfer.

Effective July 1, 1979. Amends 42-3-102(1); 42-6-109(1).

S.B. 15 -- Removal of vehicles obstructing highways - short term impoundment - duty of ski areas. Authorizes a special proceeding for the short-term impoundment of vehicles, permitting the owner to reclaim the vehicle within 7 days without the releases ordinarily required. Protects police officers, agencies, and others from liability for vehicle contents, and from vehicle damage if they act with reasonable care in the towing and impoundment. This provision is repealed as of July 1, 1981. Requires ski areas to install road signs on both sides of every highway within one mile of said ski areas and which lead to said ski areas if the state or local authority in charge of the highways finds that there is inadequate parking at the ski areas and that patrons are parking on the highways and obstructing traffic flow.

Effective June 15, 1979. Amends 42-4-1103(1). Adds 42-4-1103.1.

S.B. 181 -- Duties of county clerks - motor vehicle registration and titling fees. Increases the fee charged by county clerks and the Denver manager of revenue for their work in registering vehicles and enforcing registration and title requirements. The fee is increased from 30¢ to \$1 per registration and is in addition to the registration fee itself.

Effective July 1, 1979. Amends 42-1-210.

S.B. 253 -- Motor vehicle driver's licenses - issuance - affidavit of liability. Provides that a nonresident who is temporarily living in Colorado for purposes of his education, has a valid driver's license from his state of residence, and is a nonresident of Colorado for tuition purposes need not obtain a Colorado driver's license. Permits the department of revenue to require proof of age or identity from persons attempting to obtain a driver's license. Bars issuance of a driver's license to an illegal alien. Requires persons under 18

years of age to have possessed an instruction permit for at least 90 days prior to obtaining any type of driver's license. Permits holders of instruction permits to operate motorcycles when under the immediate supervision of a licensed driver. Removes the requirement of an oath by an applicant for a permit or license. Requires an affidavit of liability to be signed by a parent or guardian of a person under 18 years of age applying for a license. Repeals the requirement that every application for a driver's license contain a photograph of the applicant. Makes various minor technical and conforming changes in the driver's license law.

Effective July 1, 1979. Amends 42-2-105(1)(a); 42-2-106(1); 42-2-107(1) to (3); 42-2-108; 42-2-109(1); 42-2-112(1),(4); 42-2-118 IP (1). Adds 42-2-102(1)(f); 42-2-103(3)(d). Repeals 42-2-106(3); 42-2-107(5).

- S.B. 396 -- Penalties for violations relating to driver's licenses. Increases from 4 to 5 the number of points against one's driver's license assessed for failure to stop for a school bus. Removes the offense of failure to exhibit license on demand from the list of offenses for which 3 points are assessed.

Effective July 1, 1979. Amends 42-2-123(5)(j), (6)(c).

- S.B. 402 -- Parking privileges for the handicapped. Changes the definition of those persons given special parking privileges from a "person with a mobility handicap" to a "handicapped person". Provides that use of special parking spaces reserved for the handicapped by a person not authorized to use such spaces shall be a class 2 petty offense, punishable by a fine of \$15.

Effective May 17, 1979. Amends 42-4-1109(1), IP (2)(a), (2)(b), (2)(c), (4). Adds 42-4-1109(3.3),(3.7).

- S.B. 404 -- Height and length of school buses. Provides that school buses may extend to 36 feet in length.

Effective May 24, 1979. Amends 42-4-404(2).

- S.B. 422 -- Parking violations - liability. Makes the lessee of a leased motor vehicle liable for payment of a parking violation if the lessor furnishes sufficient evidence that the violation occurred while the vehicle was in the lessee's possession, and specifies procedures required of the lessor to avoid liability. Permits local governments to adopt the state law.

Effective July 1, 1979. Adds 42-4-1110.

H.B. 1034 -- Size and weight of vehicles. Establishes a maximum weight limit on noninterstate highways for single-unit trucks with 2 axles to 36,000 pounds, and to 54,000 pounds for trucks with 3 or more axles. Conforms Colorado law with federal law by allowing 80,000 pounds on trucks on interstate highways. Permits the governor to authorize weight limits on trucks hauling fuel up to 95,000 pounds until July 1, 1980.

Effective July 1, 1979. Amends 42-4-406(2)(b); 42-4-407(1)(a); 42-4-409(6). Adds 42-4-407(5). Repeals and reenacts 42-4-407(5).

H.B. 1041 -- Driving instruction permits of minors. Requires driver education courses to be approved rather than accredited by the department of education in order for a minor enrolled therein to get an instruction permit prior to his 16th birthday. Requires parental or guardian supervision by a validly licensed parent or guardian when such a minor is driving a motor vehicle on an instruction permit, but excludes motorcycles from such defining of motor vehicles. Allows such a minor to drive any motor vehicle including a motorcycle on such a permit if the vehicle is marked as an instructional vehicle and if supervised by an instructor educated in a course approved by the department of revenue. Provides for the expiration of such a permit 20 days after the applicant's 16th birthday.

Effective May 25, 1979. Amends 42-2-105(1)(b).

H.B. 1056 -- Permissible size and weight of motor vehicles. Allows a police officer who believes the weight and load of a motor vehicle is unlawful to require the motor vehicle to be driven to a public scale for weighing if such scale is within 5 miles, rather than within 2 miles as previously provided. Provides for special annual permits at \$25 for each power unit to operate motor vehicles on the interstate highway system at a maximum weight of 85,000 pounds unless such action jeopardizes federal highway funds.

Effective July 1, 1979. Amends 42-4-408(1). Adds 42-4-409(3.5).

H.B. 1061 -- Driver's license fees. Increases the fee for a driver's and provisional driver's license from \$2.25 to \$5.50 and provides for the expiration thereof 4 years instead of 3 after its issuance. Allows the county clerk to retain \$3 thereof if the clerk has issued such license, the remainder to be credited to the highway users tax fund by the state treasurer. Makes the same fee increase for a minor driver's license. Increases the fee for duplicate licenses from \$1.25 to \$5 for the first duplicate license and \$10 for each subsequent duplicate.

Effective July 1, 1979. Amends 42-4-112(2),(3); 42-2-115.

H.B. 1193 -- Specific ownership tax exemptions - disabled veterans. The exemption from the specific ownership tax on motor vehicles available to disabled veterans is made applicable to class B vehicles of up to \$5,500 lbs. The former limit was 4,500 lbs.

Effective February 22, 1979. Amends 42-3-103(5).

H.B. 1242 -- Length of vehicles operated on the highways. Increases the maximum overall length allowable for combinations of vehicles coupled together from 65 feet to 70 feet.

Effective July 1, 1979. Amends 42-4-404(4).

H.B. 1356 -- Motor vehicle registrations - fleet owners. Defines "fleet owner" as a resident who owns 10 or more motor vehicles and who is registered as a fleet owner with the department of revenue. Exempts fleet owners from the conventional motor vehicle registration requirements. Makes special provision for the registration of fleet vehicles and the assessment of fees and taxes.

Effective May 25, 1979. Amends 42-3-102(1). Adds 42-1-102(22.5), (28.3), (28.4), (62.6); 42-3-134.

H.B. 1406 -- Persons selling or exchanging motor vehicles as collectors' items. Excludes from regulation as a used motor vehicle dealer any person who only sells or exchanges no more than 4 motor vehicles as collectors' items.

Effective May 31, 1979. Adds 12-6-102(17)(f).

H.B. 1448 -- Alcohol related traffic offenses. Clarifies the language used to determine the method of calculating the amount of alcohol in a person's blood by defining "percent by weight of alcohol per volume" to mean the number of grams of alcohol per 100 cubic centimeters of blood.

Effective July 1, 1979. Amends 42-4-1202(2)(a) to (2)(c). Adds 42-4-1202(2)(e).

H.B. 1467 -- Alcohol and drug related traffic offenses - alcohol and drug driving safety program - appropriation. Establishes and finances an alcohol and drug driving safety program in each judicial district. Provides for evaluation of persons convicted of alcohol and drug related driving offenses. Provides limited driving privileges in certain instances.

Appropriates \$567,000 to fund the program for the first year.

Effective October 1, 1979. Amends 42-2-123(13). Adds 42-1-215(1)(c); 42-4-1202(5).

Sales and Use Taxes:

H.B. 1005 -- Sales tax exemption - automobiles purchased by nonresidents. Continues an exemption from all state and local sales taxes on the purchase of new or used automobiles by nonresidents for use outside Colorado.

Effective June 29, 1979. Repeals 39-26-113(5)(c).

H.B. 1048 -- Extending exemption from sales and use tax of straw and other bedding. Exempts straw and other bedding used in the care of poultry from the sales and use tax.

Effective July 1, 1979. Amends 39-26-114(8).

H.B. 1350 -- Chain store license fees. Changes the method of calculating the license fees for chain stores to provide a single license fee of \$7.50 for each store. Applies to new licenses issued on or after July 1 and to renewals for calendar years beginning with 1980.

Effective July 1, 1979. Amends 12-49-106(2).

H.B. 1451 -- Transactions exempt from state sales and use taxes. Exempts from the state sales and use tax sales of construction and building materials purchased by contractors for use in structures, highways, and other public works owned and used by the United States government, any department or institution of state government, any political subdivision thereof acting in its governmental capacity, any charitable organization acting as such, or any nonprofit school. The department of revenue is to issue a contractor or subcontractor a certificate of exemption from sales tax in such cases. Refunds are provided for taxes paid on purchases made before July 1, 1979, by independent contractors for construction on property owned by anyone entitled to an exemption, and no assessment may be made on validly issued refunds made under prior law.

Also makes 48% of the purchase price of factory-built housing exempt from state sales tax.

Effective June 7, 1979. Adds 39-26-114(1)(a),(1)(d); 39-26-203(1)(w). Amends 39-26-114(2)(c),(10).

H.B. 1514 -- Sales tax - exemption for diabetic accessories. Exempts sales of glucose for treatment of insulin reactions, urine and blood testing kits and materials, insulin measuring and injecting devices from sales tax.

Effective January 1, 1980. Amends 39-26-114(1)(a)(v).

H.B. 1611 -- Portion concerning Sales and Use Taxes. B. State sales and use taxes

1. Effective July 1, 1979, the exemption from sales tax for all sales of items of personal property through coin-operated vending machines for 15¢ or less is increased to sales for 30¢ or less.
2. Effective July 1, 1979, certain purchases of machinery or machine tools used in manufacturing will be exempt from state sales and use taxes. While the first \$1,000 of the cost of a purchase of such machinery or machine tools is subject to sales tax, the remainder of the cost of a purchase is sales tax free up to a ceiling which increases from \$100,000 to \$500,000 at the rate of \$100,000 a year for the next 4 years.
3. Effective January 1, 1980, the state sales and use taxes will be removed from food purchased in grocery stores for consumption at home.
4. Effective July 1, 1980, the state sales and use taxes on sales and use of electricity, coal, gas, fuel oil, and coke for use in residences will be repealed for one year.
5. Effective December 1, 1979, specifically defines the method of payment of state sales tax by retailers doing business wholly or partly on a credit basis.
6. The act includes technical amendments related to changes in state sales and use taxes. The provisions of state law which govern the imposition of sales and use taxes by statutory municipalities and counties require that the taxable incidents and exemptions from tax in a municipal sales tax ordinance or county sales tax resolution conform to the incidents and exemptions provided by state law. In order to preserve a local option with regard to sales tax on food, machinery or machine tools used in manufacturing, and power or fuel used for domestic purposes, the act excepts these items from the requirement of conformity with incidents and exemptions under the state law; further, the act provides that statutory municipalities and counties now imposing sales tax on food, machinery or machine tools used in manufacturing, and power or fuel used for domestic purposes may continue the imposition of such tax on such items without altering ordinances or resolutions. However, a statutory municipality or county wishing to exempt such items from local sales tax must do so by vote of the people. Finally, the regional transportation district is allowed discretion whether to continue to impose sales tax on food, machinery or machine tools used in manufacturing, and power or fuel used for domestic purposes.

Effective July 3, 1979. Amends 39-26-114(7)(a); 39-26-203(1)(v); 39-26-126; 29-2-105(1)(d); 29-2-106(4)(a); 39-26-104(1)(d); 39-26-111.

Repeals and reenacts 39-26-104(1)(e). Adds 39-26-102(4.5); 39-26-114(1)(a)(XX); 39-26-203(1)(v.1), (1)(x), (1)(y); 39-26-104(1)(d.1), (1)(d.2); 39-26-114(1)(a)(XXI); 39-26-203(1)(z); 39-26-114(11).

Severance Tax:

S.B. 168 -- Coal severance tax - index employed. Changes the reference point for variations in the amount of the tax on the severance of coal from the "index of wholesale prices" to the "index of producers prices".

Effective January 1, 1980. Amends 39-29-106(5).

S.B. 170 -- Severance tax trust fund - used for water projects. Adds to the purposes for which the severance tax trust fund may be used the development and conservation of the state's water resources under the supervision of the Colorado water conservation board. Requires repayment of moneys advanced from the fund, and provides that half of the total gross receipts from severance taxes after June 30, 1981, are to be credited to the state fund, the other half to the local government severance tax fund.

Effective June 19, 1979. Amends 39-29-109(1), 39-29-108(2).

H.B. 1523 -- Severance tax - credit for new operations. Establishes a credit against any severance taxes which will become due and credited to the local government severance tax fund, for new operations where first severance occurs after June 30, 1979. The credit is in an amount equal to the value of contributions by the taxpayer made prior to first severance to assist units of local government in solving impact problems resulting from such new operations.

Requires that such contributions be used for specified purposes, be based upon an agreement, and be approved by the executive director of the department of local affairs upon the recommendation of the impact assistance advisory committee.

Effective May 31, 1979. Adds 39-29-107.5.

Other Taxes:

S.B. 332 -- Litter control program - revision of program - repeal of litter assessment. Substantially revises the litter control program, including the repeal of the litter assessment on businesses. Requires that not less than 80% of the moneys appropriated each year by the general assembly under the "Colorado Litter Control Act" may be used for recycling programs and that grants for such programs be made to persons who, in the discretion of state and local governments, have an acceptable program and show a financial need. States that the division of local government shall accomplish its duties and programs under the act by contracted services.

Requires the solid waste advisory committee to report to the general assembly on the effectiveness of the program by December 15 each year.

Extends the act until July 1, 1982, and requires the division to submit a report on the program to the general assembly by December 15, 1981.

Effective June 29, 1979. Amends 24-32-1011; 1102 IP (1),(1)(b) to (1)(f),(1)(h); 24-32-1015. Repeals 24-32-1003(4),(5); 24-32-1006 to 1009; 24-32-1012(1)(a),(1)(g). Adds 24-32-1012(2).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS



TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1979

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost As Percent of Collections</u>
1979	\$1,638,174,767	\$26,032,899 ^{1/} / _{1/}	1.59
1978	1,411,263,900	23,960,846 ^{1/} / _{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	142,319,603	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
	1978	1979	1979 Total	Change in
			Collections	Collections
TAXES:				
<u>Property:</u>				
Motor Vehicle Specific Ownership "A"	\$ 2,337,516.38	\$ 3,552,313.61	0.22	+ 51.97
<u>Sales, Use, Excise, and Gross Receipts:</u>				
Alcoholic Beverage	\$ 21,079,574.45	\$ 24,502,343.54		
Cigarette Tax	48,478,180.63	33,945,271.84		
General Sales	392,076,528.06	465,204,530.64		
Motor Fuel	99,049,363.23	107,989,133.29		
Special Fuel	9,107,874.21	9,796,842.44		
Use Tax	37,851,860.56	47,595,444.80		
Litter Assessment ^{1/}	.00	325,500.25		
Subtotal	<u>\$607,643,381.14</u>	<u>\$689,359,066.80</u>	42.08	+ 13.45
<u>Income Tax:</u>				
Estimated Tax	\$117,807,481.82	\$148,117,206.61		
Income Tax	63,089,543.12	79,979,669.24		
Withholding Tax	445,660,274.13	508,834,558.43		
Subtotal	<u>\$626,557,299.07</u>	<u>\$736,931,434.28</u>	44.99	+ 17.62
<u>Inheritance and Gift Taxes:</u>				
Inheritance	\$ 22,135,972.75	\$ 24,385,669.29		
Inheritance - Filing Fee	1,875,696.65	2,221,757.43		
Gift	1,372,254.03	1,402,114.17		
Subtotal	<u>\$ 25,383,923.43</u>	<u>\$ 28,009,540.89</u>	1.71	+ 10.34
<u>Severance Taxes: ^{2/}</u>				
Oil and Gas Conservation Levy	\$ 404,271.43	\$ 364,769.40		
Oil and Gas Income	172,495.09	124,734.06		
Oil and Gas Withholding	1,200,160.54	25,889.73		
Severance Estimated and Withholding	6,603,979.32	19,028,854.11		
Subtotal	<u>\$ 8,380,906.38</u>	<u>\$ 19,544,247.30</u>	1.19	+133.20
LICENSES, PERMITS and FEES:				
<u>Motor Vehicles:</u>				
Gross Ton Mile Tax	\$ 20,357,637.28	\$ 21,865,054.52		
Motor Vehicle Licenses	21,593,270.83	22,398,866.72		
Safety Inspections	1,108,078.77	1,157,883.40		
Title Fees	503,537.50	505,621.95		
Depot Tags	15,249.70	15,310.02		
Moped Registrations	4,664.00	12,058.00		
Subtotal	<u>\$ 43,582,438.08</u>	<u>\$ 45,954,794.61</u>	2.80	+ 5.44
<u>Motor Vehicle Operators</u>				
Operators and Chauffeurs Licenses	\$ 1,676,502.37	\$ 1,815,282.15	0.11	+ 8.28

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

COLLECTIONS BY SOURCE
(Continued)

Source	Fiscal Year Ended June 30		Percent of 1979 Total Collections	Percent Change in Collections
	1978	1979		
Regulatory and Businesses:				
Alcohol Licenses	\$ 450.00	\$ 437.50		
Bedding Inspection Fees	30,106.90	32,637.83		
Boiler Inspection Fees	278,215.18	269,239.87		
Cigarette Licenses	575.00	630.00		
Commercial Driving Instructor Licenses	810.00	450.00		
Commercial Driving School Licenses	710.00	600.00		
Fluid Milk Sanitation Licenses	172.00	482.00		
Hospital and Nursing Home Licenses	12,055.00	10,795.00		
Liquor Licenses	365,949.45	376,924.06		
Liquor Licenses, 85% City	1,079,265.27	1,185,243.36		
Liquor Licenses, 85% County	336,582.16	356,595.49		
Motor Vehicle Dealers Administration Fund	362,569.25	379,319.50		
Motor Vehicle Dealers Administration Manufacturing	34,295.00	33,500.00		
Overwide House Trailer Permits	105.00	40.00		
Pet Shop License fees	5,220.00	4,830.00		
Plumbers License and Exam Fees	25,318.00	23,567.00		
Plumbers Inspection Fees	19,162.61	20,496.87		
Produce License	65,440.00	71,310.00		
Psittiacine Bird License Fees	1,500.00	1,530.00		
Public Utilities Commission Fees	77,216.95	48,826.15		
PUC Utility Supervision	899,892.69	981,683.35		
Restaurant License and Inspection Fees	169,838.40	178,890.74		
Special Fuel Permits	297,551.11	331,502.38		
Store Licenses	758,099.96	719,377.57		
Subtotal	\$ 4,821,099.93	5,028,908.67	0.31	+ 4.31
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	\$37,960,109.36	\$ 44,452,823.15		
City Sales Taxes	32,061,226.48	38,616,955.76		
County Sales Taxes	14,606,799.24	18,314,477.89		
Motor Vehicle Financial Responsibility	114,937.00	147,128.17		
Motor Vehicle Penalty Assessments	3,668,625.09	3,822,231.68		
Order of Reinstatement	479,982.45	545,964.44		
Revenue Department Services	1,305,788.86	1,362,014.32		
Sales of Equipment, Books	33,688.86	17,400.32		
Other Miscellaneous Receipts	649,675.66	700,182.98		
Subtotal	\$90,880,833.00	\$107,979,178.71	6.59	+18.81
GRAND TOTAL OF GROSS COLLECTIONS	\$1,411,263,899.78	\$1,638,174,767.02	100.00	+16.08

1/ New tax created by H.B. 1560, Fifty-first General Assembly, First Regular Session.
2/ Does not include oil and gas income tax paid by estimated income taxes.

REFUNDS AND NET COLLECTIONS BY SOURCE
Fiscal Year Ended June 30, 1979

Taxes	Gross Collections	Refunds	Net Collections
<u>Property</u>			
Motor Vehicle Specific Ownership 'A'	\$ 3,552,313.61	\$ 2,659,651.60 ^{1/}	\$ 892,662.01
<u>Sales, Use, Escise and Gross Receipts:</u>			
Alcoholic Beverages	\$ 24,502,343.54	\$ 8,292.99	\$ 24,494,050.55
Cigarette Tax	33,945,271.84	16,441,579.55 ^{2/}	17,503,692.29
General Sales Tax	465,204,530.64	29,905,239.75 ^{3/}	435,299,290.89
Motor Fuel	107,989,133.29	2,960,725.92	105,028,407.37
Special Fuel	9,796,842.44	43,504.99	9,753,337.45
Use Tax	47,595,444.80	188,987.73	47,406,457.07
Litter Assessment	325,500.25	1,375.05	324,125.20
Subtotal	<u>689,359,066.80</u>	<u>49,549,705.98</u>	<u>639,809,360.82</u>
<u>Income Tax:</u>	\$ 736,931,434.28	\$ 142,006,546.89 ^{4/}	\$ 594,924,887.39
<u>Inheritance and Gift Tax:</u>	\$ 28,009,540.89	\$ 1,633,062.86	\$ 26,376,478.03
<u>Severance Tax:</u>	\$ 19,544,247.30	\$ 339,429.42	\$ 19,204,817.88
<u>Licenses, Permits, Fees:</u>			
Motor Vehicle			
Gross Ton Mile	\$ 21,865,054.52	\$ 75,468.78	\$ 21,789,585.74
Motor Vehicle License	22,398,866.72	363,443.41	22,035,423.31
Safety Inspection	1,157,883.40	1,233.00	1,156,650.40
All Other	532,989.97	226.00	532,763.97
Subtotal	<u>45,954,794.61</u>	<u>440,371.19</u>	<u>45,514,423.42</u>
<u>Motor Vehicle Operations:</u>	\$ 1,815,282.15	\$ 223.75	\$ 1,815,058.40
<u>Regulatory and Business:</u>	\$ 5,028,908.67	\$ 35,325.96	\$ 4,993,582.71
<u>Other Receipts:</u>			
Regional Transportation District			
Sales Tax	\$ 44,452,823.15	\$ 43,978,865.88 ^{1/}	\$ 473,957.27
City Sales Tax	38,616,955.76	38,286,932.35 ^{1/}	330,023.40
County Sales Tax	18,314,477.89	18,014,004.65 ^{1/}	300,473.24
All Other	6,594,921.91	337,250.77	6,257,671.14
Subtotal	<u>\$ 107,979,178.71</u>	<u>\$ 100,617,053.66</u>	<u>\$ 7,362,125.05</u>
TOTAL	\$ 1,638,174,767.02	\$ 297,281,371.31	\$ 1,340,893,395.71

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

^{2/} Includes \$16,200,081.28 distributed to cities and counties.

^{3/} Includes refunds and credits of food sales tax on income tax returns in the amount of \$25,782,963.75.

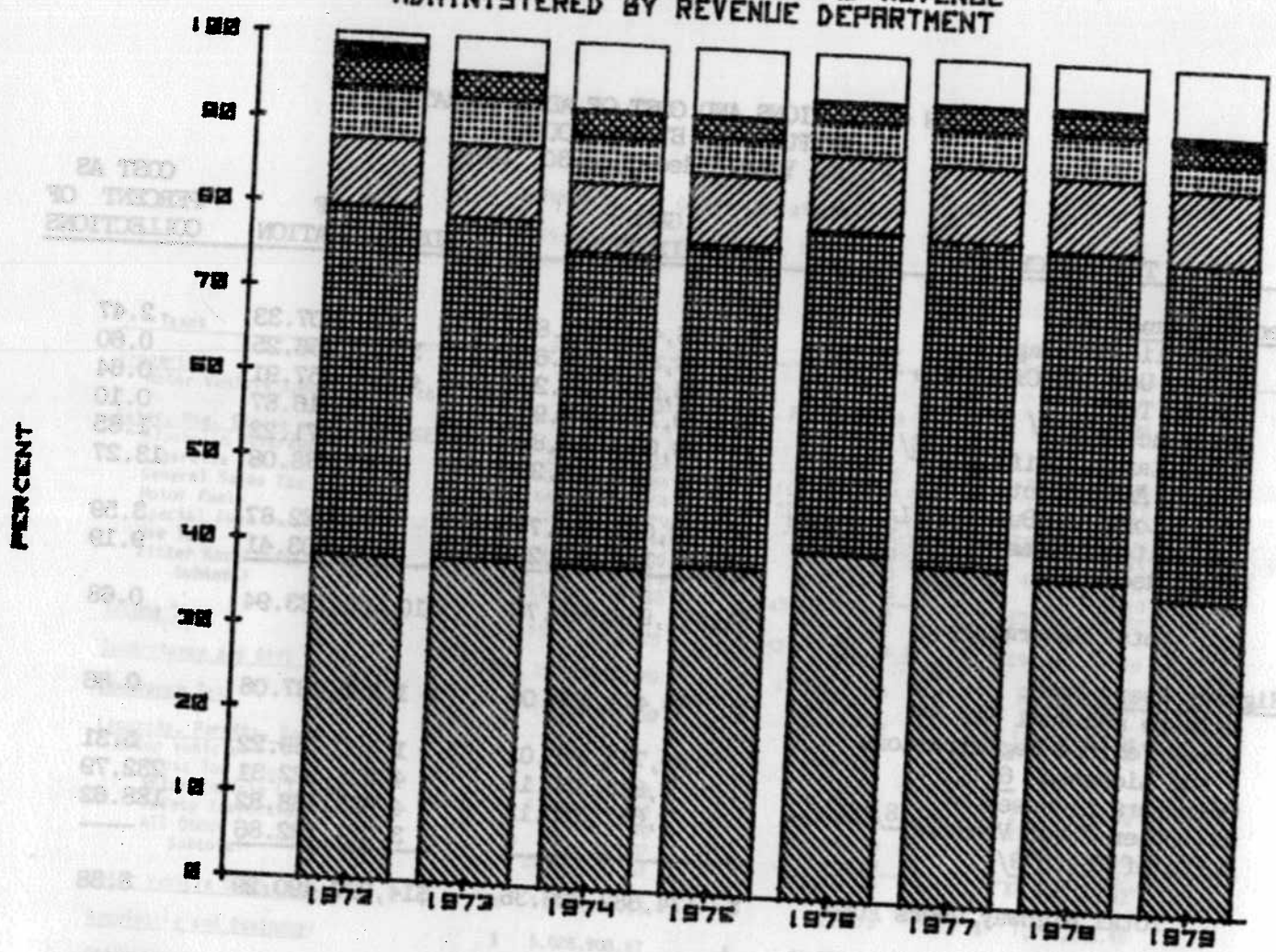
^{4/} Includes all age property tax credits and refunds of \$16,033,228.80 and general 10% property tax credits and refunds of \$970,997.77.

GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE
Fiscal Year Ended June 30, 1979

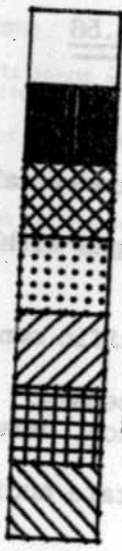
TAX SOURCE ^{1/}	GROSS COLLECTIONS	COST OF ADMINISTRATION	COST AS PERCENT OF COLLECTIONS
<u>General Fund:</u>			
Alcoholic Beverage ^{1/}	\$ 26,421,304.85	\$ 651,807.33	2.47
Sales, Use and Cigarette ^{2/ 3/}	648,849,511.65	3,918,956.25	0.60
Income Tax	736,931,434.28	4,760,257.91	0.64
Severance Tax ^{4/}	19,179,477.90	18,816.87	0.10
Inheritance & Gift Tax ^{2/}	28,009,540.89	518,571.22	1.85
Litter Assessment	325,500.25	43,188.08	13.27
Regulatory and Business Licenses, Permits, & Fees	2,009,535.71	72,082.87	3.59
Other Receipts	<u>190,413.23</u>	<u>17,503.41</u>	9.19
Total General Fund	\$1,461,916,718.76	\$10,001,183.94	0.68
<u>Highway Users Fund:</u>			
Mileage and Fuel Tax ^{5/}	\$ 140,474,198.08	\$ 1,205,437.08	0.86
Motor Vehicle Registrations and Licenses ^{6/}	29,785,470.01	1,580,739.22	5.31
Operators Licenses ^{7/}	1,816,332.15	4,228,322.31	232.79
All Other Motor Vehicle ^{8/}	2,611,326.12	4,925,468.82	188.62
Ports of Entry ^{9/}	<u>0</u>	<u>3,057,522.86</u>	---
Total Highway Users Fund	\$ 174,687,326.36	\$14,997,490.29	8.58
<u>Other Collections:</u>			
Special Funds	<u>\$ 1,570,721.90</u>	<u>\$ 1,034,224.33</u>	65.84
Total Other Collections	\$ 1,570,721.90	\$ 1,034,224.33	65.84
GRAND TOTAL	<u><u>\$1,638,174,767.02</u></u>	<u><u>\$26,032,898.56</u></u>	1.59

- ^{1/} Taxes listed include related licenses, fees, etc.
- ^{2/} Does not reflect cash flow through Old Age Pension Fund.
- ^{3/} Sales taxes collected include state sales tax, city sales taxes, county sales taxes, and the Regional Transportation District sales tax.
- ^{4/} Includes estimated severance tax, oil and gas income tax, oil and gas withholding, and severance tax withholding.
- ^{5/} Includes gross ton mile, motor fuel, and special fuel taxes.
- ^{6/} Includes registrations and licenses, penalty assessments, and specific ownership "A" tax.
- ^{7/} Includes drivers' licenses and driving instructors' and school licenses.
- ^{8/} Includes titles, master files, motor vehicle dealers' administration, driver hearings, and motor vehicle enforcement.
- ^{9/} Port of entry administrative costs are a separate line item per state auditor's request.

REVENUE DEPARTMENT



FISCAL YEARS ENDED JUNE 30



- NOT COLLECTED BY DEPARTMENT
- MISCELLANEOUS COLLECTIONS
- INHERITANCE AND GIFT TAX
- CIGARETTE AND LIQUOR TAX
- CORPORATE INCOME TAX
- SALES AND USE TAX
- INDIVIDUAL INCOME TAX

NET REVENUE FROM STATE SOURCES DOES NOT INCLUDE FEDERAL FUNDS

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1979

Personal Services	\$21,301,445
Maintenance and General Purpose	<u>4,148,198</u>
Total Operating Expense	25,449,643
Capital Outlay	<u>583,255</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$26,032,898</u> ^{1/}

^{1/} Includes federal funds in the amount of \$117,325 and Title II funds in the amount of \$42,484.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1979

Tax Section	Number of Annual Audits 1/	Assessments	Refunds	Net
Field Audits 2/	19,207 3/	\$24,647,052	\$ 1,696,011	\$22,951,041
Withholding and Income Tax	3,235	2,638,168	7,312,223	(4,674,055)
Mileage and Fuel Tax	991	443,558	129,615 4/	
Severance Tax 6/	<u>2,099</u>	<u>30,975</u>	<u>604,455</u>	
Total Mileage, Fuel and Severance Tax	3,090	474,523	734,070	(259,547)
Sales, Use and Cigarette Tax	6,831	323,635	593,467 5/	(269,832)
Taxpayer Service 7/				
Sales Tax	70	11,520	55,917	
Income Tax	<u>1,932</u>	<u>47,502</u>	<u>673,869</u>	
Total Taxpayer Service	<u>2,002</u>	<u>59,022</u>	<u>729,786</u>	(670,764)
 GRAND TOTALS	 <u>34,365</u>	 <u>\$28,142,400</u>	 <u>\$11,065,557</u>	 <u>17,076,843</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 \$3,004,306 or bond refunds totaling \$184,164.
- 5/ Does not include refunds to exempt institutions totaling \$2,512,335.
- 6/ Severance Tax added as of January 1, 1978.
- 7/ New section effective January 1, 1979.

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX
BY WINE AND SPIRITS LICENSE
REFUND BEER AND LAGER BEER

ALCOHOLIC BEVERAGE



I. WINE AND SPIRITS LICENSE TOTALS FROM FORMS 100-101
A. TOTAL DOLLARS IN
1. TAXES
2. PENALTY FOR
3. INTEREST
4. TOTAL
5. LESS TAX CREDITS
NET TAX DUE

II. REFUND BEER LICENSE TOTALS FROM FORM 100-102
A. TOTAL DOLLARS IN
1. TAXES
2. PENALTY FOR
3. INTEREST
4. TOTAL
5. LESS TAX CREDITS
NET TAX DUE

III. WINE AND SPIRITS LICENSE TOTALS FROM FORM 100-103
A. TOTAL DOLLARS IN
1. TAXES
2. PENALTY FOR
3. INTEREST
4. TOTAL
5. LESS TAX CREDITS
NET TAX DUE

IV. WINE AND SPIRITS LICENSE TOTALS FROM FORM 100-104
A. TOTAL DOLLARS IN
1. TAXES
2. PENALTY FOR
3. INTEREST
4. TOTAL
5. LESS TAX CREDITS
NET TAX DUE

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

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)	(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)	(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)	(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



DEPARTMENT OF REVENUE

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
Spirituous Liquors	27¢ per pint or fraction thereof 57¢ per liter
Spirituous Liquors, 2 oz. or less	5¢ per bottle

LIQUOR ENFORCEMENT DIVISION:
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1977 - 1979

<u>Gross Receipts:</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>
License Fees	\$ 324,289.98	\$ 332,500.00	\$ 342,536.71
3.2% Beer Tax	959,376.11	998,009.87	1,074,073.85
Repeal Beer Tax	4,244,842.40	4,636,018.98	5,099,002.50
Wine, 14% and Under Tax	1,167,394.55	1,439,347.41	1,747,884.27
Wine, Over 14% Tax	256,553.29	271,607.29	255,313.57
Spirituuous Liquors Tax	12,301,862.50	14,573,003.89	16,081,046.46
85% Liquor Licenses from Local Government	<u>1,341,788.99</u>	<u>1,399,789.54</u>	<u>1,516,011.44</u>
Total Receipts	\$20,596,107.82	\$23,650,276.98	\$26,115,868.80
<u>Less Refunds:</u>			
Licenses	\$ 2,874.50	\$ 3,717.75	\$ 3,940.00
3.2% Beer Tax	<u>0</u>	<u>0</u>	<u>0</u>
Total Refunds	\$ <u>2,874.50</u>	\$ <u>3,717.75</u>	\$ <u>3,940.00</u>
NET RECEIPTS	<u>\$20,593,233.32</u>	<u>\$23,646,559.23</u>	<u>\$26,111,928.80</u>
<u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$18,930,028.85	\$21,917,987.44	\$24,257,320.15
Receipts from License Fees and Miscellaneous Income	<u>1,663,204.47</u>	<u>1,728,571.79</u>	<u>1,854,608.15</u>
TOTAL	<u>\$20,593,233.32</u>	<u>\$23,646,559.23</u>	<u>\$26,111,928.80</u>

LIQUOR ENFORCEMENT DIVISION:
LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1979

RECEIPTS FROM LICENSE FEES

3.2% Retail Beer	\$ 57,251.71
3.2% Wholesale Beer	7,100.00
3.2% Beer Manufacturer	100.00
3.2% Beer, Special Events	2,710.00
Liquor Store Retail	62,500.00
Drug Store Retail	5,500.00
Hotel & Restaurant - Beer & Wine	4,550.00
Hotel & Restaurant - Beer, Wine & Spirituous	41,800.00
Club License - Malt, Vinous & Spirituous	5,875.00
Dining Car	525.00
Brewery (Beer)	250.00
Winery	.00
Distillery	3,000.00
Wholesale Liquor	24,000.00
Wholesale Repeal Beer	44,500.00
Importer	37,500.00
Beer, Wine, Liquor, Special Events	9,900.00
Tavern License	35,175.00
Performing Arts	150.00
Racetrack	150.00
85% Liquor Licenses from Local Government	<u>1,516,011.44</u>
	\$ <u>1,858,548.15</u>
Less Adjustments: Liquor, Wine and Spirits Licenses	3,450.00
Less Adjustments: Beer Licenses	<u>490.00</u>

Total

\$ 1,854,608.15

RECEIPTS FROM EXCISE TAX

3.2% Beer Tax	\$1,074,073.85	
Less Refunds	<u>0</u>	\$ 1,074,073.85
Intoxicating Liquor Tax		<u>\$23,183,246.80</u>

Total

\$24,257,320.65

TOTAL RECEIPTS

\$26,111,928.80

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

Fiscal Years Ended June 30, 1971 - 1979

<u>Year</u>	<u>Beer</u>	<u>Wine</u>	<u>Spirituous Liquors</u>
1979	77,163,455	7,992,055	7,444,929
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

LIQUOR ENFORCEMENT DIVISION:
LICENSES IN FORCE

<u>TYPE ISSUED</u>	<u>Calendar Year</u>	
	<u>1977</u>	<u>1978</u>
Hotel and Restaurant	1,344	1,531
Tavern	1,227	1,331
Retail Drug Stores	115	108
Retail Liquor Stores	1,064	1,134
Retail Beer and Wine	146	164
Retail Clubs	222	227
Retail Arts	4	6
Retail Race Tracks	6	6
Retail Public Transportation	17	214 ^{1/}
Beer, Wine, Spirituous, Special Events	475	526
3.2% Beer Special Events	496	410
Importers	136	144
Retail 3.2% Beer	1,969	2,124
Repeal Breweries	1	1
Wineries	1	1
Wholesale Liquor	21	22
Wholesale Repeal Beer	79	88
3.2% Breweries	1	1
Wholesale 3.2% Beer	<u>69</u>	<u>68</u>
TOTAL LICENSES	<u>7,393</u>	<u>8,106</u>

^{1/} Denotes actual number of transportation vehicles licensed.

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

COUNTY	Calendar Year				
	1974	1975	1976	1977	1978
Adams	306	328	351	361	356
Alamosa	38	42	42	42	38
Arapahoe	330	287	331	361	368
Archuleta	22	25	27	29	25
Baca	12	11	12	12	12
Bent	13	12	12	15	14
Boulder	212	231	261	266	284
Chaffee	65	67	68	71	61
Cheyenne	9	9	9	9	8
Clear Creek	56	51	55	54	53
Conejos	28	24	31	27	26
Costilla	24	20	22	22	18
Crowley	8	7	5	8	7
Custer	9	9	11	11	9
Delta	36	37	47	48	46
Denver	1,187	1,142	1,016	1,000	1,005
Dolores	13	11	12	12	12
Douglas	41	39	43	46	46
Eagle	91	92	111	122	113
Elbert	8	7	11	11	10
El Paso	437	438	485	511	498
Fremont	74	77	83	85	93
Garfield	71	76	85	85	91
Gilpin	25	27	27	26	22
Grand	81	74	95	100	98
Gunnison	67	65	72	74	63
Hinsdale	14	11	14	13	11
Huerfano	38	38	37	39	34
Huerfano	17	15	20	23	22
Jefferson	386	408	439	444	462
Kiowa	5	4	3	3	4
Kit Carson	27	23	28	27	28
Lake	37	42	41	45	39
La Plata	92	100	98	108	112
Larimer	214	223	259	292	292
Las Animas	86	89	82	85	85
Lincoln	16	15	15	16	21
Logan	47	50	49	51	47
Mesa	127	137	131	144	151
Mineral	9	5	10	12	9
Moffat	33	34	36	37	39
Montezuma	40	39	43	50	47
Montrose	63	61	68	71	72
Morgan	61	62	69	69	66
Otero	57	61	64	66	68
Ouray	14	15	18	18	16
Park	32	33	33	37	37
Phillips	10	10	13	14	14
Pitkin	95	109	112	115	111
Prowers	38	40	39	40	38
Pueblo	336	332	341	351	344
Rio Blanco	27	24	28	25	25
Rio Grande	34	36	38	37	36
Routt	63	64	80	75	76
Saguache	25	24	28	25	27
San Juan	13	13	14	14	16
San Miguel	30	31	33	33	30
Sedgwick	14	12	13	14	15
Summit	85	86	92	106	106
Teller	41	41	44	50	50
Washington	9	9	12	11	10
Weld	218	236	232	237	243
Yuma	25	22	25	28	32
STATE TOTALS	5,741 ^{1/}	5,762 ^{2/}	6,025 ^{3/}	6,233 ^{4/}	6,211 ^{5/}

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

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

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

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

5/ In addition to this figure, 526 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1978.

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

Fiscal Year Ended June 30

ACTIONS	1977	1978	1979
State Administrative Hearings	29	6	34
State Revocations	0	1	3
State Denials	0	0	7
Court Cases	<u>403</u>	<u>313</u>	<u>300</u>
TOTALS	<u><u>432</u></u>	<u><u>320</u></u>	<u><u>344</u></u>

ACTIVITIES OF FIELD MEN

Fiscal Year Ended June 30

DESCRIPTION	1977	1978	1979
Investigations	29,489	33,912	29,820
Inspections	11,225	13,133	9,289
Court Trials	403	483	300
Information Contacts	13,647	16,649	10,991
Violation Reports	810	888	669
Hotel-Motel	21	NA	NA
Summons-Arrests	235	259	352
Complaints	958	1,025	964
Training Sessions Held	<u>NA</u>	<u>NA</u>	<u>213</u>
TOTAL	<u><u>56,788</u></u>	<u><u>66,349</u></u>	<u><u>52,598</u></u>

CIGARETTE TAX



[Faint, illegible text from the reverse side of the page is visible through the paper.]

STATE OF COLORADO DEPARTMENT OF REVENUE



DR 221 (REV. 1/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO:
 COLORADO
 DEPARTMENT
 OF REVENUE
 STATE CAPITOL
 ANNEX
 1375 SHERMAN
 STREET
 DENVER, COLO.
 80261
 (303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED:

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO, 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					±	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		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 above space, 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 above space, please fill in with the FEIN you have on your records.

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fusion Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 Column B less Column C less Column D less Column E)

AMOUNT OF TAX:		Code	
7. Lines 5, Column C, x 15¢	\$		
8. Less: Wholesaler's 4% Discount	\$		
9. Net tax by meter	\$	(07)	\$
10. Line 5, Column D, x 15¢	\$		
11. Less: Wholesaler's 4% Discount	\$		
12. Net Tax By Decal Stamps	\$	(05)	\$
13. Line 5, Column E, x 15¢	\$		
14. Less: Wholesaler's 4% Discount	\$		
15. Net Tax By Fusion Stamps	\$	(05)	\$
16. TOTAL - Net Tax Used For Period	\$		\$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____

Ascending Register Reading

-Ending _____

-Beginning _____

Descending Register Reading

-Ending _____

-Beginning _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit on Form DR-227A _____

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

CIGARETTE TAX

Fiscal Years Ended June 30, 1973 - 1979

<u>Year</u>	<u>Gross Amount</u>	<u>Wholesaler's Discount</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
1979 ^{1/} _{2/}	\$35,359,658	\$1,414,386	\$33,945,272	\$241,498	\$33,703,774
1978 ^{1/} _{1/}	\$51,027,005	\$2,041,080	\$48,985,925	\$259,454	\$48,726,471
1977 ^{1/} _{1/}	\$34,238,753	\$1,369,550	\$32,869,203	\$135,287	\$32,733,916
1976 ^{1/} _{1/}	\$33,955,476	\$1,358,219	\$32,597,257	\$103,346	\$32,493,911
1975 ^{1/} _{1/}	\$32,826,988	\$1,313,079	\$31,513,909	\$112,063	\$31,401,846
1974 ^{1/} _{3/}	\$32,435,314	\$1,297,413	\$31,137,901	\$ 68,529	\$31,069,372
1973 ^{1/} _{3/}	\$16,299,600	\$ 977,976	\$15,321,624	\$ 41,849	\$15,279,775

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1979

<u>Year</u>	<u>Cities' and Counties' Shares</u> ^{4/}	<u>State Shares</u>
1979	\$16,200,081	\$17,503,692
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	\$ 0	\$15,279,775

^{1/} Tax rate equivalent to 10¢ per pack.

^{2/} Tax rate equivalent to 15¢ per pack.

^{3/} Tax rate equivalent to 5¢ per pack.

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

1978 FORM 104-THE LONG FORM

INDIVIDUAL INCOME TAX RETURN

INCOME TAX



1978 FORM 104-THE LONG FORM

COLORADO INDIVIDUAL INCOME TAX RETURN

(13) FOR CALENDAR YEAR 1978 OR FISCAL YEAR ENDING _____

FIRST NAME AND INITIAL		LAST NAME		SOCIAL SECURITY NUMBER	
YOURSELF					
SPOUSE					
ADDRESS				SCHOOL DISTRICT NUMBER	
CITY	COUNTY	STATE	ZIP CODE		

CHECK THIS BLOCK IF BOTH NAME(S) AND ADDRESS ABOVE ARE THE SAME AS ON YOUR 1977 RETURN

FILING STATUS

CHECK ONLY ONE BLOCK

1	SINGLE
2	MARRIED FILING JOINT RETURN
3	MARRIED FILING COMBINED RETURN
4	MARRIED FILING ON A SEPARATE FORM

EXEMPTIONS

ALL TAXPAYERS USE "YOURSELF" COLUMN. ONLY MARRIED COUPLES FILING A COMBINED RETURN SHOULD COMPLETE BOTH "YOURSELF" AND "SPOUSE" COLUMNS.

ENTER NUMBER OF EXEMPTIONS AS THEY APPLY	EXEMPTION	YOURSELF		SPOUSE	
		5	6	7	8
5	REGULAR				
6	DEPENDENTS CLAIMED ON YOUR FEDERAL TAX RETURN				
7	TOTAL FOR FOOD SALES TAX CREDIT PURPOSES. ADD THE NUMBERS ON LINES 5 AND 6 (BOTH COLUMNS)				
8	AGE 65 OR OVER AND/OR BLIND				
9	MENTALLY RETARDED DEPENDENT				
10	TOTAL. ADD LINES 5, 6, 8 AND 9				

GO TO LINE 11 ON THE BACK OF THE FORM

TAX

40 ADJUSTED GROSS INCOME FROM LINE 26, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF \$ _____ (B) SPOUSE \$ _____ TOTAL ● 40 \$ _____

41 TAX FROM LINE 39, PAGE 2, OR FROM THE TAX TABLE. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF \$ _____ (B) SPOUSE \$ _____ TOTAL ● 41 \$ _____

42 SURTAX (COMBINED IF APPLICABLE) FROM THE SURTAX SCHEDULE ● 42 \$ _____

43 TOTAL TAX. ADD LINES 41 AND 42 ● 43 \$ _____

CREDITS

44 COLORADO INCOME TAX WITHHELD. ATTACH WITHHOLDING FORMS ● 44 \$ _____

45 ESTIMATED TAX PAYMENTS ● 45 _____

46 FOOD SALES TAX CREDIT FROM TABLE F ● 46 _____

47 PROPERTY TAX OR RENT CREDIT FROM FORM 104 PTC ● 47 _____

48 TOTAL CREDITS. ADD LINES 44 THROUGH 47 ● 48 \$ _____

REFUND OR BALANCE DUE

49 IF LINE 48 IS LARGER THAN LINE 43. ENTER AMOUNT COLORADO OWES YOU ● 49 \$ _____

50 COLORADO NONGAME WILDLIFE PROGRAM. CHECK IF YOU WISH TO DESIGNATE \$1, \$5, OR \$10 OF YOUR REFUND TO THIS PROGRAM. IF THIS IS A JOINT OR A COMBINED RETURN, CHECK IF SPOUSE WISHES TO DESIGNATE \$1, \$5, OR \$10 TOTAL ● 50 \$ _____

51 SUBTRACT LINE 50 FROM LINE 49. THIS IS THE AMOUNT OF YOUR REFUND ● 51 \$ _____

52 IF LINE 43 IS LARGER THAN LINE 48. ENTER THE AMOUNT YOU OWE COLORADO. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY ● \$ _____ AND INTEREST ● \$ _____ IF APPLICABLE ● 52 \$ _____

53 AMOUNT YOU WISH CREDITED TO 1979 ESTIMATED TAX ● \$ _____

MAL TO THE COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN ST., DENVER, COLORADO 80261

I DECLARE THIS RETURN TO BE TRUE, CORRECT AND COMPLETE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

→ (Your signature) _____ (Date) _____

→ (Spouse's signature, if this is a joint or combined return) _____ (Date) _____

→ (Name of individual or firm preparing return) _____ (Date) _____

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

<u>Statutory Brackets and Rates</u>		
<u>Taxable Income</u>		
<u>Over</u>	<u>But Not Over</u>	<u>Rate %</u>
\$ 0 -	\$ 1,000	3
1,000 -	2,000	3 1/2
2,000 -	3,000	4
3,000 -	4,000	4 1/2
4,000 -	5,000	5
5,000 -	6,000	5 1/2
6,000 -	7,000	6
7,000 -	8,000	6 1/2
8,000 -	9,000	7
9,000 -	10,000	7 1/2
Over	\$10,000	8

<u>1978 Tax Brackets and Rates With Credit and Indexing</u>		
<u>Taxable Income</u>		
<u>Over</u>	<u>But Not Over</u>	<u>Rate</u>
\$ 0 -	\$ 1,060	2 1/2% of taxable income
1,060 -	2,120	\$ 26.50 + 3% of excess over \$ 1,060
2,120 -	3,180	\$ 58.30 + 3 1/2% of excess over \$ 2,120
3,180 -	4,240	\$ 95.40 + 4% of excess over \$ 3,180
4,240 -	5,300	\$137.80 + 4 1/2% of excess over \$ 4,240
5,300 -	6,360	\$185.50 + 5% of excess over \$ 5,300
6,360 -	7,420	\$238.50 + 5 1/2% of excess over \$ 6,360
7,420 -	8,480	\$296.80 + 6% of excess over \$ 7,420
8,480 -	9,540	\$360.40 + 6 1/2% of excess over \$ 8,480
9,540 -	10,600	\$429.30 + 7 1/2% of excess over \$ 9,540
Over	\$10,600	\$508.80 + 8% of excess over \$10,600

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 percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%.

1978 SUIRTAX

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.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1978 through June 30, 1979

Type of Return	Total	Taxable	Nontaxable
Individual ^{1/}	1,313,546	1,037,284	276,262
Corporation	36,063	20,441	15,622
Fiduciary	19,434	4,009	15,425
Partnership ^{2/}	<u>9,442</u>	<u>0</u>	<u>9,442</u>
Totals	<u>1,378,485</u>	<u>1,061,734</u>	<u>316,751</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/}

Fiscal Year Ended June 30	Total	Individual ^{2/}	Corporation	Fiduciary
1979	\$530,206,624	\$438,419,711	\$90,775,872	\$1,011,041
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	\$ 21,403

^{1/} Excludes assessments and gross income tax from oil and gas production.
^{2/} Includes surtax.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1979	\$8,167,104
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

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

Fiscal Year Ended June 30	Total Liability	Individual	Corporation	Fiduciary
1979	\$6,417,748	\$ 56,658	\$6,338,596	\$22,494
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

INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS ^{1/} _{2/}

Fiscal Year Ended June 30, 1979

	<u>Individual</u>	<u>Corporation</u> Thousands of Dollars	<u>Fiduciary</u>
Total Tax Liability			
Normal Tax	430,253	90,776	1,011
Surtax	8,167	0	0
Oil and Gas Tax	57	6,339	22
Interest	14	55	1
Penalties	10	2	2
Total Tax Liability	<u>438,501</u>	<u>97,172</u>	<u>1,035</u>
Less Credits:			
Food Sales Tax	27,073	0	0
Property Tax --			
Old Age Property Tax	16,132	0	0
General Property Tax	969	0	0
Work Incentive	2	1	0
Interest Paid	187	113	*
New Business Facilities	0	25	*
Total Credits	<u>44,363</u>	<u>139</u>	<u>*</u>
Net Tax Liability	<u>394,138</u>	<u>97,033</u>	<u>1,035</u>
Payments			
Cash	46,115	25,084	910
Withholding ^{3/}	470,457	1,271	42
Estimates	55,173	81,493	101
Accounts Receivable	3,313	680	32
Total Payments	<u>575,058</u>	<u>108,528</u>	<u>1,085</u>
Less Overpayments			
Refunded	175,044	7,430	50
Credited to Estimates	5,364	4,066	0
Non-game Wildlife Check-off	510	0	0
Total Overpayments	<u>180,919</u>	<u>11,496</u>	<u>50</u>
Net Tax Liability	<u>394,138</u>	<u>97,033</u>	<u>1,035</u>

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
1979	1,090,148	\$175,044,595 <u>a/</u>	\$160.57
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

a/ Includes food sales tax refunds, property tax refund, 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
1979	3,293	\$7,429,695	\$2,256.21
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

FIDUCIARY INCOME TAX: REFUNDS

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1979	227	\$50,020	\$220.35
1978	212	\$61,939	\$292.17
1977	102	\$39,600	\$388.24
1976	149	\$35,190	\$236.17
1975	165	\$35,128	\$212.89

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1970 - 1979

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1979 ^{1/}	1,218,132	\$16,883,884,373	\$13,860
1978 ^{1/}	1,113,020	\$14,093,839,518	\$12,663
1977 ^{1/}	1,078,924	\$12,581,818,057	\$11,661
1976 ^{1/}	1,025,177	\$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

^{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, 1979

County	Number of Returns ^{1/}	Adjusted Gross Income	Average Adjusted Gross Income	Normal Tax Liability	Average Normal Tax Liability ^{2/}
Adams	90,452				
Alamosa	4,274	\$ 1,243,331,945	\$13,745.76	\$ 30,090,430.83	\$332.66
Arapahoe	113,591	46,703,972	10,927.46	1,151,313.74	269.37
Archuleta	1,233	2,077,221,321	18,286.84	56,656,584.56	498.77
Baca	1,825	12,794,348	10,376.60	315,842.00	256.15
		15,504,506	8,495.62	527,835.06	289.22
Bent	1,900	21,403,803	11,265.15	518,333.18	272.80
Boulder	76,301	1,146,210,915	15,022.22	30,530,320.41	400.13
Chaffee	5,062	62,326,073	12,312.53	1,622,810.11	320.58
Cheyenne	874	8,725,123	9,982.97	267,208.92	305.73
Clear Creek	2,737	41,002,949	14,980.98	1,105,556.43	403.93
Conejos	2,364	17,055,060	7,214.49	321,137.00	135.84
Costilla	936	7,663,108	8,187.08	154,328.05	164.88
Crowley	980	8,905,978	9,087.73	223,043.44	227.59
Custer	532	5,029,102	9,453.20	137,382.19	258.23
Delta	7,248	73,617,890	10,156.99	1,848,586.45	255.04
Denver	256,334	3,489,773,394	13,614.16	84,777,938.79	330.73
Dolores	596	6,870,948	11,528.43	150,813.08	253.04
Douglas	8,069	161,300,569	19,990.15	4,498,578.38	557.51
Eagle	6,186	79,923,264	12,920.02	2,113,767.96	341.70
Elbert	2,020	25,517,332	12,632.34	695,641.54	344.37
El Paso	100,362	1,262,611,383	12,580.57	30,270,477.05	301.61
Fremont	10,009	112,376,053	11,227.50	2,508,220.42	250.59
Garfield	8,779	118,596,245	13,509.08	3,157,834.33	359.70
Gilpin	778	9,003,611	11,572.76	230,584.39	296.38
Grand	3,062	37,290,819	12,178.58	1,006,318.67	328.64
Gunnison	3,457	36,682,439	10,611.06	996,622.57	288.29
Hinsdale	125	1,982,632	15,861.06	43,135.87	345.08
Huerfano	2,208	19,379,135	8,776.78	449,818.05	203.72
Jackson	718	8,778,948	12,226.94	285,234.77	397.26
Jefferson	147,820	2,531,375,062	17,124.71	68,341,130.37	462.32
Kiowa	694	8,246,938	11,883.19	254,083.88	366.11
Kit Carson	2,948	30,232,745	10,255.34	1,017,035.02	344.99
Lake	3,544	52,581,793	14,836.84	1,494,554.76	421.71
La Plata	9,963	111,447,879	11,186.17	2,723,645.67	273.37
Larimer	53,899	722,837,125	13,410.95	18,076,102.02	335.36
Las Animas	5,208	49,312,345	9,468.57	1,197,791.35	229.99
Lincoln	1,821	20,843,281	11,446.06	573,304.00	314.82
Logan	7,859	99,534,117	12,664.98	2,622,527.48	333.69
Mesa	30,123	397,133,607	13,183.73	10,074,288.16	334.43
Mineral	311	3,427,359	11,020.44	90,173.44	289.94
Moffat	4,681	70,413,048	15,042.30	1,969,429.51	420.72
Montezuma	5,354	64,119,848	11,976.06	1,481,519.67	276.71
Montrose	8,677	99,312,008	11,445.43	2,478,927.79	285.68
Morgan	8,615	100,719,198	11,691.14	2,775,700.49	322.65
Otero	8,475	89,845,441	10,601.23	2,161,004.08	254.98
Ouray	651	6,539,791	10,045.76	181,166.10	278.28
Park	1,602	21,775,179	13,592.49	551,285.68	344.12
Phillips	1,895	24,015,165	12,672.91	734,317.13	387.50
Pitkin	5,639	93,118,336	16,513.27	2,700,370.84	478.87
Prowers	4,954	53,032,705	10,705.02	1,438,368.31	290.34
Pueblo	46,701	615,352,905	13,176.43	15,849,494.28	339.38
Rio Blanco	2,331	32,437,946	13,915.89	954,191.12	409.34
Rio Grande	3,834	39,684,732	10,350.73	1,023,870.04	267.05
Routt	5,502	75,202,750	13,668.25	2,210,323.45	401.73
Saguache	1,317	10,868,617	8,252.55	268,734.44	204.05
San Juan	354	3,833,233	10,828.34	100,040.38	282.59
San Miguel	1,051	11,280,588	10,733.19	289,331.22	275.29
Sedgwick	1,404	16,010,176	11,403.25	404,126.32	287.83
Summit	3,997	51,062,371	12,775.17	1,410,145.92	352.80
Teller	2,629	33,049,332	12,571.06	785,255.53	298.68
Washington	1,864	21,205,294	11,376.23	655,195.37	351.49
Weld	42,623	554,346,337	13,005.80	14,039,160.30	329.37
Yuma	3,636	36,363,800	10,001.04	1,230,999.76	338.55
Total Counties	1,144,988	16,308,143,916	14,243.07	418,817,292.12	365.78
All Other ^{3/}	73,144	575,740,457 ^{4/}	7,871.32	14,436,477.30	197.37
TOTALS	<u>\$1,218,132</u>	<u>\$16,883,884,373</u>	<u>\$13,860.47</u>	<u>\$433,253,769.42</u>	<u>355.67</u>

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/ Includes full year resident returns with out of state addresses, part year residents who have moved out of state and nonresident returns.
4/ Estimated.

INCOME TAX: RETURNS FILED FOR PROPERTY TAX REFUND

<u>Fiscal Years Ended June 30th</u>	<u>Number of Returns</u>	<u>Amount of Refund or Credit</u>
1972	10,898	\$ 313,859
1973	12,547	\$ 990,496
1974	29,782	\$ 2,641,784
1975	40,212	\$ 6,808,733
1976	50,492	\$ 9,572,545
1977	58,875	\$11,002,728
1978	72,074	\$13,016,992
1979	78,535	\$16,033,211

HISTORICAL OVERVIEW
COLORADO OLD AGE PROPERTY TAX RELIEF

FISCAL YEAR	MAXIMUM CREDIT ALLOWED	INCOME LIMITATIONS		NET WORTH LIMITATION	PROPERTY TAX	PERCENT COVERED
		SINGLE	BASE/MAXIMUM MARRIED			
1972	200	500/2,400	1,800/3,700	20,000	50	10
1973	250	500/2,400	1,800/3,700	20,000	50	10
1974	270	2,700/5,400	3,600/6,300	30,000	50	10
1975	400	2,000/5,900	3,000/6,900	30,000	100	20
1976	400	3,000/6,900	4,000/7,900	30,000	100	20
1977	400	3,000/6,900	4,000/7,900	30,000	100	20
1978	410	3,300/7,300	4,300/8,300	None	100	20
1979	410	3,300/7,300	6,700/10,800	None	100	20

INHERITANCE & GIFT TAX



Surviving Spouse \$75,000
Minor Child under 18 137,500
All Others \$25,000

Example

In example of transfer
exceeds \$100,000. If transfer
is \$50,000 or less, all is exempt.

In example of transfer
exceeds \$100,000. If transfer
is \$50,000 or less, all is exempt.

- Class A -- Spouse, which is exempt from gift tax.
- Class B -- Children, grandchildren, and other direct descendants of the donor.
- Class C -- Siblings, aunts, uncles, nephews, nieces, and other relatives of the donor.
- Class D -- Strangers and all others not above.

1) These rates were in effect for fiscal years 1971-1976. A new inheritance tax structure will become effective January 1, 1977. See the legislative digest for a summary of these changes.

2) Exemptions applied upon individual gifts, e.g., the \$10,000 exemption for the transfer of \$15,000 is 25% of \$50,000, or 25% of the next \$10,000.

INHERITANCE TAX RATES ^{1/}

Class	Exemptions	After Exemptions		Rate % ^{2/}
		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
		250,000	500,000	16
Over 500,000		17		
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 decedent of the same.

Class D -- Strangers and all others not exempt.

^{1/} These rates were in effect for fiscal year 1979. A new inheritance tax structure will become effective January 1, 1980. See the Legislative Digest for a summary of these changes.

^{2/} 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 ^{1/}

Class	Exemptions	After Exemptions		Rate % ^{2/}		
		From	To			
A	Surviving Spouse . . . \$20,000 All Others -- Each . . . 10,000	1	50,000	2		
		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/} These rates were in effect for fiscal year 1979. The Colorado gift tax has been repealed effective January 1, 1980.

^{2/} 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.

INHERITANCE AND GIFT TAX:
NET COLLECTIONS

Fiscal Years Ended June 30, 1970-1979

<u>Fiscal Year</u>	<u>Inheritance Tax</u> ^{1/}	<u>Gift Tax</u>	<u>Total</u>
1979	\$22,825,793	\$1,328,928	\$24,154,721
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

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.

^{1/} Does not include 10% Old Age Pension Inheritance Tax Filing Fee.

INHERITANCE AND GIFT TAX

Returns Processed

Fiscal Year Ended June 30, 1979

Inheritance Tax	
Taxable Returns ^{1/}	4,176
Fee Returns ^{2/}	<u>8,108</u>
Total	12,284
Gift Tax	<u>2,482</u>
Total Returns	<u><u>14,766</u></u>

^{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.

MOTOR FUEL



STATE OF COLORADO DEPARTMENT OF REVENUE



DR 57
REV 2/76

DO NOT WRITE IN THIS SPACE

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

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) _____
 _____ DATE _____
 (Signature of Witness)

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		\$

STATE OF MISSISSIPPI
DEPARTMENT OF REVENUE
MOTOR FUEL TAX
MONTHLY REPORT

SHOW BELOW CHANGE IN OVERSIGHT AND ON REPORT

RETURN THIS COPY

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.

DEPT. OF REVENUE
COVINGTON
PAYABLE TO

STATE OF MISSISSIPPI
DEPARTMENT OF REVENUE

REMARKS: RETURN AND MUST BE ADDED IF RETURN IS NOT FILED AND PAID ON OR BEFORE THE DATE

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXED 1/

Fiscal Years Ended June 30, 1978-1979

Received and Exempted	Thousands of Gallons 1978	Thousands of Gallons 1979	1000's Gallonage Increase (Decrease) 1979 over 1978	Percent Change 1979 over 1978
GALLONAGE RECEIVED				
Gross	1,523,778	1,638,341	114,563	+ 7.52
Less: 2% Allowance	<u>29,670</u>	<u>31,815</u>	<u>2,145</u>	+ 7.23
NET GALLONAGE RECEIVED	1,494,108	1,606,526	112,418	+ 7.52
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,266	3,499	233	+ 7.13
Exports	15,968	18,218	2,250	+ 14.09
Miscellaneous Credits	910	4,624	3,714	+408.13
Railroads	0	0	0	
State	<u>27,416</u>	<u>29,032</u>	<u>1,616</u>	+ 5.89
TOTAL EXEMPTED	<u>47,560</u>	<u>55,373</u>	<u>7,813</u>	+ 16.43
TOTAL GALLONAGE TAXED	<u>1,446,548</u>	<u>1,551,153</u>	<u>104,605</u>	+ 7.23

1/ Does not include special fuel gallonage.

MOTOR AND SPECIAL FUEL: TAX REFUNDS BY USE

Fiscal Years Ended June 30, 1978 and 1979

Use	1978	1979	Percent Change 1979 over 1978
Agriculture	\$2,294,866	\$2,193,187	- 4.43
Cities and Towns	205,638	204,312	- 0.65
Construction	71,393	58,535	- 18.02
Counties	82,532	71,236	- 13.69
Federal Government	80	173	+ 116.25
Industry	94,383	67,588	- 28.39
Irrigation Districts	1,728	2,058	+ 19.10
Motor Boats	3,931	3,346	- 14.88
Recreation Districts	8,027	5,240	- 34.72
School Districts	126,474	135,613	+ 7.23
Soil Conservation Districts	1,332	1,116	- 16.22
State Highway Department	0	7	--
Water Conservation Districts	1,127	2,015	+ 78.79
Others	155,723	226,539	+ 45.48
Total Refunds for Motor Fuel	<u>\$3,047,234</u>	<u>\$2,970,965</u>	- 2.50
Special Fuel	29,942	44,021	+ 47.02
Total Refunds for Motor and Special Fuel	<u>\$3,077,176</u>	<u>\$3,014,986</u>	- 2.02

MOTOR FUEL: NUMBER OF REFUND CLAIMS
AND PERCENT BY USE

Fiscal Years Ended June 30, 1978 & 1979

Classification	Number of Claims		Percent of Total	
	1978	1979	1978	1979
Agriculture	22,772	21,343	91.11	91.33
Cities and Towns	327	305	1.31	1.31
Construction	397	317	1.59	1.36
Counties	159	128	.64	.55
Federal Government	2	6	*	.02
Industry	377	310	1.51	1.33
Irrigation Districts	6	8	.02	.03
Motor Boats	21	22	.09	.09
Recreation Districts	23	20	.09	.08
School Districts	322	300	1.29	1.28
Soil Conservation Districts	11	13	.04	.06
State Highway Department	0	1	.00	*
Water Conservation Districts	13	21	.05	.09
Other	<u>565</u>	<u>576</u>	<u>2.26</u>	<u>2.46</u>
Total	<u>24,995</u>	<u>23,370</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, 1975 - 1979

Use	Year	Number of Gallons	Tax Collections
Agriculture	1979	138,254,786	\$9,677,835
Manufacturing	1978	128,532,571	\$8,997,280
Construction	1977	117,840,757	\$8,248,853
Commerce	1976	106,581,700	\$7,460,719
Government	1975	102,922,200	\$7,204,554
Industry			
Irrigation Districts			
Motor Vehicle			
Recreation			
School Districts			
Utilities			
Water			

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

Fiscal Years Ended June 30, 1978 - 1979

	1978	1979
Gasoline-Motor Fuel	\$99,049,363	\$107,989,133
Special Fuel	\$ 8,997,280	\$ 9,677,835
Special Fuel Dealers	\$ 78,776	\$ 76,100
Total	\$108,125,419	\$117,743,068

MOTOR FUEL: GROSS GASOLINE GALLONAGE ^{1/}

<u>Fiscal Year</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>Percentage Change From Prior Year</u>
July	132,766,728	145,095,968	144,940,728	165,003,615	197,513,306	+ 19.70
August	126,999,833	141,173,463	128,566,265	130,034,610	138,582,336	+ 6.57
September	113,658,254	105,421,415	119,434,615	98,755,130	143,781,443	+ 45.59
October	117,789,349	90,649,819	104,526,256	147,858,224	110,587,059	- 25.21
November	104,540,818	134,970,778	113,331,868	101,717,743	108,265,958	+ 6.44
December	100,645,033	116,780,164	131,347,710	126,426,892	155,122,082	+ 22.70
January	112,003,976	56,028,021	53,536,879	75,354,971	84,156,598	+ 11.68
February	88,968,058	155,934,005	185,623,244	175,428,711	146,255,786	- 16.63
March	106,111,852	112,141,714	109,381,214	87,852,206	102,662,777	+ 16.86
April	101,223,189	111,759,579	97,595,547	127,241,387	177,011,101	+ 39.11
May	88,401,162	124,308,125	155,276,516	140,497,180	118,630,769	- 15.56
June	<u>147,134,032</u>	<u>134,528,953</u>	<u>115,313,740</u>	<u>147,606,894</u>	<u>155,772,128</u>	+ 5.53
Totals	<u>1,340,242,284</u>	<u>1,428,792,003</u>	<u>1,458,874,582</u>	<u>1,523,777,563</u>	<u>1,638,341,343</u>	
Percentage change from prior year		+ 6.61	+ 2.11	+ 4.45	+ 7.51	

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

MOTOR VEHICLE



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 RECEIPTED BY CASHIER	TOTAL	REGISTRATION-OWNERSHIP NOT VALID UNTIL RECEIPTED BY CASHIER	TOTAL
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**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 \$1.25 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
TYPE OF LICENSE BY COUNTY
Calendar Year 1978

Line No.	County	Passenger	Personalized Plates	Trucks							Truck Tractors
				Light ^{1/}	Ton Mite	Recreation	Farm	Metro	Handicap		
1	Adams	160,749	225	41,608	4,540	4,422	2,495	223	120	1,236	
2	Alamosa	5,974	10	2,387	208	97	777	1	0	63	
3	Arapahoe	171,822	536	27,348	2,026	2,653	781	189	80	274	
4	Archuleta	1,774	4	1,018	75	95	223	0	1	25	
5	Baca	3,171	1	1,020	139	9	2,226	1	3	20	
6	Bent	2,853	4	973	55	22	801	1	0	8	
7	Boulder	115,559	250	23,096	1,576	1,757	1,723	29	45	330	
8	Chaffee	7,936	7	2,823	256	480	290	0	9	89	
9	Cheyenne	1,234	1	357	44	12	861	0	0	10	
10	Clear Creek	5,405	15	1,668	113	216	52	0	0	28	
11	Conejos	3,301	1	1,559	81	23	1,004	0	0	33	
12	Costilla	1,346	2	655	26	18	511	0	1	6	
13	Crowley	1,672	0	490	49	3	751	0	0	17	
14	Custer	1,237	2	550	32	52	264	0	1	11	
15	Delta	11,684	8	5,371	357	371	1,466	6	0	96	
16	Denver	317,935	883	50,185	5,552	2,620	25	803	229	1,403	
17	Dolores	890	0	433	32	57	496	0	1	15	
18	Douglas	14,396	45	4,059	368	586	724	3	0	101	
19	Eagle	9,472	21	2,811	276	271	312	0	0	63	
20	El Paso	177,360	231	36,651	2,086	2,236	1,313	282	96	431	
21	Elbert	3,592	7	1,140	97	82	1,334	0	3	55	
22	Fremont	15,081	17	5,753	328	390	850	13	7	128	
23	Garfield	12,494	21	4,241	441	792	738	0	2	96	
24	Gilpin	2,042	8	761	43	90	20	1	3	4	
25	Grand	5,380	11	2,131	219	337	361	0	2	52	
26	Gunnison	5,235	2	1,920	162	177	316	2	2	32	
27	Hinsdale	380	4	148	15	11	33	0	0	1	
28	Huerfano	3,306	2	1,301	80	48	606	0	1	22	
29	Jackson	1,096	0	475	60	85	337	0	0	42	
30	Jefferson	235,489	465	46,954	2,493	6,047	1,002	185	107	495	
31	Kiowa	1,112	0	371	43	8	921	0	2	7	
32	Kit Carson	4,221	2	1,386	249	43	2,467	1	0	45	
33	La Plata	14,153	20	5,070	457	846	1,065	1	2	86	
34	Lake	4,970	5	1,977	139	252	21	5	0	12	
35	Larimer	80,547	95	22,574	1,620	1,124	2,863	45	43	240	
36	Las Animas	7,582	12	2,563	172	28	1,072	3	9	82	
37	Lincoln	2,966	2	979	114	15	1,299	0	0	30	
38	Logan	11,785	12	3,400	428	115	3,030	3	3	144	
39	Mesa	43,143	44	16,522	1,354	1,756	2,210	40	20	301	
40	Mineral	561	0	241	14	59	19	0	0	8	
41	Moffat	6,075	6	3,066	338	662	835	1	0	90	
42	Montezuma	7,692	2	4,254	319	284	1,303	0	0	133	
43	Montrose	11,963	17	5,552	469	406	2,123	4	4	160	
44	Morgan	12,725	25	3,872	557	320	3,337	5	2	172	
45	Otero	12,153	12	3,975	293	153	1,859	20	11	66	
46	Ouray	1,339	5	485	57	39	187	0	0	6	
47	Park	3,532	6	1,478	90	108	226	0	0	39	
48	Phillips	2,689	3	792	111	4	1,461	6	0	15	
49	Pitkin	9,450	96	2,333	197	119	170	1	1	33	
50	Prowers	7,105	6	2,422	280	65	1,903	2	2	78	
51	Pueblo	69,492	75	21,383	1,127	1,661	1,474	67	33	254	
52	Rio Blanco	3,156	3	1,858	302	235	589	5	1	88	
53	Rio Grande	5,556	20	2,396	168	69	1,704	0	1	54	
54	Routt	7,707	15	2,919	291	859	641	0	0	60	
55	Saguache	2,152	3	887	96	21	867	0	0	16	
56	San Juan	510	0	217	16	51	2	0	0	1	
57	San Miguel	1,685	2	856	73	19	195	0	0	12	
58	Sedgwick	2,024	7	550	53	7	974	0	0	4	
59	Summit	7,194	28	2,075	180	249	47	0	1	35	
60	Teller	4,898	13	1,922	113	148	174	5	4	15	
61	Washington	3,238	0	768	142	14	2,510	0	1	23	
62	Weld	64,634	149	18,545	1,964	1,412	10,857	15	27	479	
63	Yuma	5,482	4	1,541	246	55	3,299	2	0	75	
STATE TOTALS		1,723,356	3,472	409,115	33,901	35,265	74,396	1,970	878	8,049	

^{1/} less than 6500 lbs.

MOTOR VEHICLE: NUMBER OF REGISTRATIONS BY
 TYPE OF LICENSE BY COUNTY
 Calendar Year 1978
 (Continued)

Farm truck Tractor	Trailer	Motorcycles	Special Mobile Equipment	Radio Call Letter Plates	City Owned Vehicles	County Owned Vehicles	Off Highway Special Mobile Equipment	Total Number	Line No.
62	19,882	9,951	1,765	124	1	0	10	247,413	1
30	1,390	568	82	6	2	7	20	11,622	2
32	15,054	9,446	1,180	152	44	1	534	232,152	3
0	520	108	22	0	5	3	13	3,886	4
24	1,126	201	21	2	2	6	2	7,974	5
8	689	230	31	4	0	0	34	5,713	6
29	12,060	9,083	729	187	87	27	460	167,027	7
2	1,725	532	116	7	0	1	79	14,352	8
3	330	61	15	1	0	9	3	2,941	9
0	758	423	56	4	0	0	32	8,770	10
19	808	298	5	0	0	0	0	7,132	11
16	218	95	0	0	0	2	4	2,900	12
3	371	95	7	2	0	2	0	3,462	13
5	345	132	9	2	0	11	9	2,662	14
10	3,086	923	107	11	83	238	29	23,846	15
0	16,604	12,669	2,309	187	806	2,203	1,565	415,978	16
1	374	72	6	0	1	4	2	2,384	17
4	2,847	988	269	9	1	5	96	24,501	18
4	1,289	653	74	6	6	16	24	15,298	19
23	17,866	11,659	1,428	177	54	7	633	252,533	20
23	1,022	236	47	2	0	7	12	7,659	21
14	3,163	1,439	135	15	2	63	147	27,545	22
5	2,676	943	211	11	3	11	48	22,733	23
0	286	168	13	6	1	0	0	3,446	24
3	1,453	372	99	3	1	0	38	10,462	25
2	1,118	483	43	3	1	1	23	9,522	26
0	93	22	0	0	0	3	9	719	27
4	521	142	12	6	0	0	9	6,060	28
9	473	68	29	0	0	1	89	2,764	29
8	26,111	15,142	1,787	198	286	518	494	337,781	30
9	444	85	3	1	0	2	5	3,013	31
17	1,157	280	17	1	1	3	36	9,926	32
10	3,009	1,090	187	19	2	8	52	26,077	33
0	794	373	68	3	0	1	40	8,660	34
37	12,167	6,809	745	81	7	10	286	129,293	35
21	946	368	46	3	3	24	126	13,060	36
17	775	184	32	2	3	4	18	6,440	37
19	2,385	955	230	13	1	0	72	22,595	38
31	9,443	3,418	695	46	219	529	423	80,194	39
0	148	47	6	1	1	3	0	1,108	40
10	1,980	487	206	2	22	105	96	13,981	41
11	2,713	562	153	4	2	54	164	17,650	42
15	3,470	981	256	11	91	14	54	25,588	43
38	2,449	915	257	14	0	7	59	24,754	44
14	2,068	861	101	5	1	2	64	21,658	45
7	328	85	12	2	1	0	10	2,563	46
2	784	225	45	4	1	19	1	6,560	47
15	663	208	14	1	0	0	52	6,034	48
0	900	846	82	3	14	0	55	14,300	49
15	1,615	609	107	4	0	1	58	14,272	50
10	9,117	4,945	610	98	7	27	560	110,940	51
8	1,213	232	278	4	28	161	161	8,322	52
11	1,510	497	76	3	7	4	11	12,087	53
13	1,573	911	151	2	1	11	96	15,250	54
9	637	205	8	0	0	1	2	4,904	55
0	69	45	1	0	9	24	0	945	56
5	377	99	28	0	0	0	10	3,361	57
5	360	147	27	2	2	0	12	4,174	58
1	818	635	49	8	1	4	25	11,350	59
1	1,083	375	64	3	39	94	7	8,958	60
13	815	228	19	1	0	0	8	7,780	61
85	10,138	4,702	920	48	16	30	515	114,536	62
34	1,532	389	50	6	2	5	33	12,755	63
826	211,738	110,000	16,150	1,520	1,867	4,293	7,529	2,644,325	

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1978

1. TYPE OF ACCIDENT	Number of Accidents				Number of Persons Injured				
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Total	A	B	C
Total	20055	245	5399	14411	269	8005	3344	1205	1454
1. Ran off road	1126	9	576	541	9	764	308	342	114
2. Overturned on road	1382	78	1302	2	84	1350	520	294	536
3. Pedestrian	79481	194	14061	65226	251	22894	6739	6801	6344
4. MV in traffic	17479	8	1222	16249	9	1562	427	760	366
5. Parked MV	132	12	45	75	14	71	45	20	6
6. Railroad train	1045	11	800	234	11	824	265	352	207
7. Bicyclist	2156	3	101	2052	4	146	35	84	27
8. Animal	5670	49	1188	4433	51	1583	562	668	353
9. Fixed object	1079	-	81	998	-	93	31	30	23
10. Other object	654	7	76	571	11	96	26	37	33
11. Other non-collision	551	-	190	361	-	223	111	82	30
Totals	130810	616	25041	105153	713	37611	12613	12605	12505

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

A. Being wounded, lacerated, member, or any condition that required visit 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 momentarily improper gait.

2A COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Month Last Year			Change Cumulative Death Record
	All Accidents	Persons Killed	Persons Inj.	All Accidents	Persons Killed	Persons Inj.	All Accidents	Persons Killed	Persons Inj.	
1. Ran off road	-	-	-	20755	269	8005	20284	309	8344	- 12.0 %
2. Overturned on road	-	-	-	1126	9	764	1122	13	749	- 30.8 %
3. Pedestrian	-	-	-	1382	84	1350	1389	78	1314	+ 7.7 %
4. MV in traffic	-	-	-	79481	251	22894	79308	225	21769	+ 11.6 %
5. Parked MV	-	-	-	17479	9	1562	15355	10	1406	- 10.0 %
6. Railroad train	-	-	-	132	14	71	139	14	62	0.0 %
7. Bicyclist	-	-	-	1045	11	824	1153	10	890	+ 10.0 %
8. Animal	-	-	-	2156	4	146	2097	1	170	+ 300.0 %
9. Fixed object	-	-	-	5670	51	1583	4140	40	1138	+ 27.5 %
10. Other object	-	-	-	1079	-	93	783	-	65	0.0 %
11. Other non-collision	-	-	-	654	11	96	911	4	232	+ 175.0 %
12. Other	-	-	-	551	-	223	521	1	96	- 100.0 %
Totals	-	-	-	130810	713	37611	118202	705	15737	+ 1.1 %

2B MILEAGE RATES	This Year To Date	Last Year Same Per.	Percent Change
1. Motor Vehicle Traffic Deaths	713	705	+ 1.1
2. Estimated MV mileage traveled (millions)	19817	18551	+ 6.8
3. Death rate per 100 million vehicle miles	3.6	3.8	- 5.3
4. Fatal accident rate per 100 million vehicle miles	3.1	3.3	- 6.1
5. Fatal Accidents	616	620	- 0.6

3. LOCATION	A. TRAFFICWAYS ADMINISTERED BY GOVERNMENTAL AGENCIES State Highway Dept., Counties, cities, towns, villages, etc.						B. TRAFFICWAYS ADMINISTERED BY INDEPENDENT AGENCIES Tribes, Parks, Military, Treasury authorities & commissions, etc.						
	Number of Accidents					Killed	Number of Accidents					Killed	Injured
	Total	Fatal	Non-Fatal	Property Dam.	Injured		Total	Fatal	Non-Fatal	Property Dam.	Injured		
Urban (Incorporated places of 2500 or more & other urban by special laws)	89957	185	16947	72825	198	24175	-	-	-	-	-	-	-
Rural (Locations other than above)	40853	431	8094	37328	515	13436	-	-	-	-	-	-	-
Total urban and rural	130810	616	25041	105153	713	37611	-	-	-	-	-	-	-

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
Totals	130810	616	18129	53	17641	69	17275	75	17828	80	23691	109	21195	115	15050	115	1

MOTOR VEHICLE: DRIVER'S LICENSE ACTIVITY

Calendar Year 1978

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
TYPE OF LICENSE ISSUED:			
Adult Licenses	570,512	8,949	579,461
Adult Instruction Permits	17,802	103	17,905
Provisional Licenses	51,977	962	52,939
Provisional Instruction Permits	7,830	38	7,868
Minor Licenses	3,226	74	3,300
Minor Instruction Permits	47,370	796	48,166
Total Licenses Issued	698,717	10,922	709,639
ENDORSMENTS			
Motorcycle	25,160	358	25,518
Motorcycle Only Licenses	929	49	978
Motorcycle Instruction Permits	1,032	8	1,040
Colorado I.D. Cards	19,326	41	19,367
School Bus Licenses	4,346	253	4,599
Change of Name and/or Address	183,113	1,258	184,371
EXAMINATIONS			
Written Tests Given	492,574	6,398	498,972
Written Tests Passed	386,969	5,127	392,096
Written Tests Failed	105,605	1,271	106,876
Driving Tests Given	209,138	2,804	211,942
Driving Tests Passed	188,104	2,730	190,234
Driving Tests Failed	21,034	74	21,708
Vision Referrals	3,405	43	3,448
Physical Referrals	6,506	41	6,547
Oral Examinations	4,033	35	4,068

DRIVER IMPROVEMENT

	<u>Calendar Year</u>	
	<u>1977</u>	<u>1978</u>
RESTRAINT ACTIONS		
Suspensions		
Insurance Termination and Financial Responsibility	10,012	7,888
Point System	28,510	24,934
Driver Under Influence	1,997	2,047
All Other	6,512	7,711
Total Suspensions	<u>47,031</u>	<u>42,580</u>
Revocations		
Driving Under Influence	445	407
Implied Consent	2,509	2,785
All Other	1,089	1,213
Total Revocations	<u>4,043</u>	<u>4,405</u>
Denials		
Point System	2,647	2,720
Driving Under Influence	1,412	1,243
Leaving Scene of Accident	213	220
Implied Consent	598	716
Extensions of Denial	1,910	1,900
All Other	23	29
Total Denials	<u>6,803</u>	<u>6,828</u>
Cancellations		
Failed License Exam	265	294
Applied for License Under Restraint	1,834	1,336
All Other	122	256
Total Cancellations	<u>2,221</u>	<u>1,886</u>
TOTAL RESTRAINT ACTIONS	<u>60,098</u>	<u>55,699</u>
LICENSE REINSTATEMENTS	<u>46,512</u>	<u>40,439</u>
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	<u>117,949</u>	<u>119,934</u>

MOTOR VEHICLE: LICENSE FEES
AND OWNERSHIP TAX COLLECTED
Calendar Year 1978

County	License Fees	Ownership Tax
Adams	\$ 3,048,045.79	\$ 6,898,074.84
Alamosa	153,686.09	307,970.99
Arapahoe	2,744,677.38	7,846,206.43
Archuleta	56,382.70	114,036.50
Baca	118,316.91	227,372.51
Bent	74,515.84	146,498.75
Boulder	1,930,864.10	4,646,788.44
Chaffee	188,564.90	379,201.42
Cheyenne	45,473.08	81,891.89
Clear Creek	108,565.09	292,565.92
Conejos	91,803.29	167,514.29
Costilla	37,043.78	68,200.74
Crowley	47,020.37	85,162.53
Custer	34,458.37	69,520.35
Delta	322,295.56	580,142.61
Denver	4,912,536.78	13,827,058.21
Dolores	32,525.79	54,426.80
Douglas	316,901.99	931,487.52
Eagle	198,087.35	566,278.99
El Paso	2,993,354.62	6,535,209.47
Elbert	100,497.53	209,744.25
Fremont	339,665.67	668,780.67
Garfield	304,546.59	690,181.85
Gilpin	43,323.86	100,760.89
Grand	143,189.66	329,639.70
Gunnison	125,458.82	238,709.42
Hinsdale	9,698.10	21,549.31
Huerfano	78,183.45	130,795.87
Jackson	39,577.63	121,225.66
Jefferson	4,009,195.95	10,720,964.68
Kiowa	46,306.96	89,881.85
Kit Carson	165,079.23	286,609.75
Lake	346,926.24	654,159.40
La Plata	116,826.37	268,427.07
Larimer	1,596,918.73	3,745,564.21
Las Animas	166,240.83	332,057.47
Lincoln	98,844.13	191,028.92
Logan	313,807.24	578,543.79
Mesa	1,058,904.96	2,308,260.22
Mineral	14,530.43	27,083.36
Moffat	210,790.78	522,563.85
Montezuma	235,905.60	469,522.71
Montrose	351,880.99	671,711.11
Morgan	365,870.43	695,288.86
Otero	280,854.87	530,303.66
Ouray	36,000.16	73,450.24
Park	87,011.51	204,632.15
Phillips	98,685.43	180,478.88
Pitkin	169,617.01	463,787.32
Prowers	203,934.67	385,477.60
Pueblo	1,358,584.42	2,960,966.68
Rio Blanco	120,451.94	314,423.93
Rio Grande	166,896.18	281,132.91
Routt	216,513.83	520,805.19
Saguache	63,382.99	106,240.88
San Juan	12,698.84	23,093.56
San Miguel	45,722.91	88,164.85
Sedgwick	62,825.12	114,541.10
Summit	144,400.27	429,119.95
Teller	110,515.99	227,370.54
Washington	120,776.67	191,506.32
Weld	1,545,387.56	3,300,475.52
Yuma	202,195.05	388,107.64
STATE TOTALS	<u>\$32,783,745.38</u>	<u>\$78,676,742.99</u>

GROSS TON MILE



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 C F	PERIOD COVERED Mo. Mo. Yr.	DUE DATE 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 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.

NAME OF BUSINESS OR TAXPAYER

103
AGENT OR OFFICER

TITLE

DATE

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1973 - 1979

<u>Year</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
1979	\$21,865,055	\$ 75,469	\$21,789,586
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

	Fiscal Years Ended June 30		
	1977	1978	1979
Number of Trucks Cleared	3,351,593	3,583,807	3,704,370
Number of Trucks Weighed	1,697,290	1,789,115	1,952,213
Applications:			
Gross Ton Mile	806	888	909
Public Utilities Commission	3,107	3,199	923
Special Fuel	3,220	6,105	995
Special Fuel Permits	107,860	117,924	139,615
Agricultural Licenses	1,160	1,581	1,609
Number of Health and Brand Inspections	87,084	95,358	99,264
Agricultural Inspection Certificates	28,361	28,150	30,541

PORT OF ENTRY

TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1979

Port	Cleared	Weighed
Antonito	54,302	0
Bondad	32,018	0
Brush	99,527	11,933
Cortez	139,276	77,452
Dinosaur	60,405	4,059
Fort Collins	499,395	344,758
Fort Collins, North	34,519	0
Fort Garland	91,972	41,747
Fort Morgan	423,976	187,700
Grand Junction	173,554	113,066
Idaho Springs	259,751	126,876
Idalia	41,412	0
Lamar	260,796	173,968
Limon	341,039	275,024
Monument	514,817	279,080
Platteville	211,545	80,117
Salida	83,613	43,130
Sterling	133,850	59,296
Stoneham	50,536	23,385
Trinidad	131,599	71,661
Whitewater	66,468	38,961
TOTALS	<u>3,704,370</u>	<u>1,952,213</u>

SALES & USE TAX



STATE OF COLORADO DEPARTMENT OF REVENUE



DR 100
(Rev. 4/78)

COMBINED RETAIL SALES TAX RETURN

DO NOT WRITE IN THIS SPACE

ACCOUNT NUMBER IS NON-TRANSFERABLE
If new owner, application form DR 594-A must be filed.

SEND

TO COLORADO
DEPARTMENT
OF REVENUE,
STATE CAPITAL
ANNEX, 1375
SHERMAN ST.,
DENVER, COLO.
80261
(303) 839-3761

IF FINAL RETURN, give date sales discontinued:

Date of address change

CHANGE OF ADDRESS

New mailing address

New location address

Is business located within city limits?

Yes No. If yes, what city:

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

Use ACCOUNT NUMBER for
All References

LIABILITY INFORMATION

Cntry	City	Indust.	Type	Liab. Date													
					A C T	PERIOD Covered			DUE date			MULTI.					
						Mo.	Mo.	Yr.	Mo.	Day	Yr.						

**RETURN
THIS
COPY**

SS NO. 1

SS NO. 2

* FEIN

1. GROSS SALES AND SERVICES (include bad debts, previously deducted):..... \$
2. LESS DEDUCTIONS:
 - A. Sales to Other Licensed Dealers, For Resale..... \$
 - B. Other Deductions (must be itemized on reverse side)..... \$
 - C. Total Common Deductions..... \$
3. LINE 1 LESS 2C

Common Net Taxable Sales..... \$	\$	\$	\$
A. Less Sales Out of Taxing Area..... \$	\$	\$	\$
4. NET Taxable Sales for Each Tax..... \$

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

COMPUTATION OF TAX

COUNTY 20-31
 CITY 99-31
 RTD 62-31
 STATE 84-31

5. AMT. of Sales Tax..... \$
6. ADD: Excess Tax Collected..... \$
7. TOTAL..... \$
8. DEDUCT Vendor's Fee (Not allowed on delinquent returns)... %
9. SALES TAX DUE..... %
10. ADD: Tax on \$ Goods for own use or consumption
11. TOTAL TAX DUE..... (7)
12. PENALTY: 10% of Tax..... (1)
13. INTEREST: 1% per Month..... (11)
14. TOTAL EACH TAX..... \$
15. Previous Balance Due or Credit Calculated Through:

TOTAL \$

16. ENTER TOTAL of All Applicable Columns and Attach Remittance for Total Amount Due

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

109

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

SALES AND USE TAX RATES

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

DEFINITIONS

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

SALES AND USE TAX COLLECTIONS
Fiscal Years Ended June 30, 1970 - 1979

Year	Sales Tax ^{1/}	Use Tax ^{2/}	Total	Use Tax As A Percent of Total Sales and Use Tax
1979	\$465,204,531	\$47,595,445	\$512,799,976	9.28
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

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

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1970 - 1979

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1979	\$34,823,401	\$12,772,044	\$47,595,445
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, 1979

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

Business Class	Monthly Average No. of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent of Total Net Taxable Sales
Agriculture, Forestry and Fisheries	389	\$ 197,514	\$ 141,878	\$ 55,636	0.35
Mining	149	175,368	130,640	44,728	0.28
Contract Construction	1,303	627,854	427,055	200,799	1.26
Manufacturing	2,174	6,230,315	5,157,503	1,072,811	6.72
Transportation, Communication, Electric, Gas and Sanitary Services	743	1,600,024	439,969	1,160,055	7.27
Wholesale Trade	2,669	6,729,451	5,442,928	1,286,524	8.06
Retail Trade:					
Building Materials and Farm Equipment	2,041	1,853,251	636,498	1,216,752	7.62
General Merchandise	2,013	1,415,263	155,715	1,259,548	7.89
Food Stores	2,323	2,876,944	562,446	2,314,498	14.50
Automotive Dealers and Service Stations	4,675	4,802,070	2,650,953	2,151,117	13.57
Apparel and Accessory Stores	1,730	592,820	37,275	555,546	3.48
Furniture and Home Furnishings Stores	2,891	796,103	216,977	579,126	3.63
Eating and Drinking Places	5,473	1,454,739	112,760	1,341,979	8.41
Miscellaneous Retail Stores	11,204	2,655,737	1,104,204	1,551,533	9.72
Finance, Insurance and Real Estate	471	110,702	31,407	79,295	0.50
Hotels and Other Lodging Places	1,444	364,538	28,652	335,886	2.10
Services Other Than Lodging	6,842	1,642,686	904,865	737,821	4.62
Government Facilities	41	25,702	11,405	14,297	0.09
Nonclassifiable Establishments	36	12,146	5,929	6,218	0.04
STATE TOTAL 1/	48,512	\$34,163,228	\$18,199,060	\$15,964,168	100.00

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, 1979

---Thousands of Dollars---

Line No.	County	Agriculture Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation Communication Electric, Gas, & Sanitary Services	Wholesale Trade	Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	7,222	17,897	59,491	177,479	150,678	242,535	103,222	124,960	236,041
2.	Alamosa	54	122	372	928	5,125	8,264	6,433	7,998	14,567
3.	Arapahoe	9,328	4,077	34,760	186,144	89,041	85,658	119,264	238,760	264,514
4.	Archuleta	0	215	21	236	404	316	2,953	697	3,549
5.	Baca	870	107	499	25	1,529	4,976	6,869	943	3,796
6.	Bent	329	4	234	274	980	439	1,203	511	4,254
7.	Boulder	16,287	3,554	41,032	157,553	86,864	55,975	79,468	68,091	188,086
8.	Chaffee	47	153	1,530	3,161	4,839	2,100	5,094	4,413	13,789
9.	Cheyenne	13	0	2	39	318	2,718	600	18	1,532
10.	Clear Creek	2	0	289	1,018	3,687	87	1,229	1,068	6,571
11.	Conejos	14	95	48	33	1,796	4,202	817	117	3,908
12.	Costilla	9	9	3	*	523	0	643	227	515
13.	Crowley	67	0	38	13	626	1	703	97	1,452
14.	Custer	*	0	53	36	119	0	166	51	624
15.	Delta	687	48	1,874	6,033	11,190	7,364	14,810	3,543	18,262
16.	Denver	10,978	14,388	154,451	830,975	387,183	1,023,919	339,361	241,034	511,967
17.	Dolores	11	403	0	161	390	35	1,820	65	774
18.	Douglas	296	3,480	2,989	14,196	7,443	1,859	13,718	1,124	13,539
19.	Eagle	21	50	2,926	3,231	5,388	1,651	15,829	3,048	19,816
20.	Elbert	15	0	954	174	643	86	629	124	1,484
21.	El Paso	7,543	997	40,566	153,786	44,713	115,379	125,349	163,989	213,498
22.	Fremont	579	807	1,252	4,724	13,306	4,799	9,573	9,310	20,260
23.	Garfield	536	449	9,504	1,788	23,039	10,750	11,679	5,787	28,718
24.	Gilpin	0	8	4	121	586	14	6	0	821
25.	Grand	3	299	834	1,348	4,494	1,518	5,094	2,176	7,340
26.	Gunnison	21	179	1,809	1,307	3,878	3,118	7,567	1,283	13,136
27.	Hinsdale	0	0	87	0	117	0	353	15	281
28.	Huerfano	0	234	530	49	3,206	2,073	873	548	5,767
29.	Jackson	3	11,202	80	3,647	179	1,287	1,899	80	2,317
30.	Jefferson	9,221	2,026	39,498	117,760	157,721	186,541	121,062	229,950	359,961
31.	Kiowa	21	0	0	90	888	1	423	173	740
32.	Kit Carson	97	0	546	1,588	1,850	1,395	11,963	1,451	5,744
33.	Lake	0	413	734	283	3,578	1,216	1,517	1,470	9,717
34.	La Plata	1,894	1,894	5,123	9,568	13,538	7,373	13,461	8,931	27,247
35.	Larimer	3,958	226	31,789	82,685	53,294	28,126	81,233	57,667	129,967
36.	Las Animas	317	245	395	927	6,817	2,055	4,789	3,533	10,203
37.	Lincoln	16	0	1,278	367	13,046	2,981	4,317	455	2,732
38.	Logan	527	706	5,826	202,650	6,889	27,661	10,481	8,414	15,777
39.	Mesa	1,778	8,427	31,435	44,585	33,611	73,121	49,550	37,248	70,856
40.	Mineral	0	0	5	183	165	*	1,074	4	686
41.	Moffat	230	16,410	2,923	3,110	2,929	16,617	8,239	6,851	19,236
42.	Montezuma	84	563	2,739	2,589	7,378	15,072	13,360	6,898	18,804
43.	Montrose	275	12,387	2,349	5,211	9,306	11,968	15,039	4,394	21,245
44.	Morgan	2,021	1,063	5,488	10,815	10,169	27,367	15,377	6,916	19,147
45.	Otero	717	0	2,072	3,792	16,898	7,574	11,925	8,887	19,278
46.	Ouray	0	0	0	65	193	1	729	318	578
47.	Park	5	0	166	138	411	179	4,332	904	1,156
48.	Phillips	207	0	851	216	11,798	119	5,563	565	1,990
49.	Pitkin	177	837	1,565	3,004	8,942	2,375	9,961	2,829	14,315
50.	Prowers	80	4,229	3,004	2,237	3,931	563	16,997	9,491	12,277
51.	Pueblo	4,367	2	10,198	601,278	65,453	47,076	46,482	64,509	119,400
52.	Rio Blanco	22	2,062	2,510	2,560	8,316	8,182	2,683	1,060	4,674
53.	Rio Grande	71	2	2,786	1,988	10,219	675	7,406	1,509	10,815
54.	Routt	305	4,161	5,648	3,016	9,252	7,773	8,122	2,551	14,446
55.	Saguache	339	0	377	144	898	71	1,130	30	2,492
56.	San Juan	0	0	4	142	88	0	86	29	313
57.	San Miguel	1	0	200	402	260	388	1,514	503	2,983
58.	Sedgwick	2	70	393	340	826	1,260	6,164	339	3,728
59.	Summit	80	0	1,289	5,514	10,487	478	9,264	964	16,755
60.	Teller	0	0	97	518	2,556	558	4,523	504	4,767
61.	Washington	306	20	181	100	9,203	137	3,802	1,197	2,855
62.	Weld	9,846	2,491	30,358	37,094	45,270	78,725	57,474	36,427	70,726
63.	Yuma	1,144	537	4,951	5,875	3,181	1,104	16,355	3,840	6,370
64.	Out of State	178	4,829	5,033	167,704	23,123	102,450	11,209	4,278	1,231
	TOTALS	93,221	122,181	558,043	2,867,012	1,404,768	2,242,301	1,453,848	1,395,164	2,624,389

* 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.
500,901	50,684	49,075	79,760	182,391	819	6,224	77,276	11	136	2,066,803	1.
16,727	3,155	2,165	4,781	8,613	17	1,777	6,409	1	0	87,507	2.
563,512	91,079	66,077	142,849	214,401	13,253	10,276	153,738	701	38	2,287,469	3.
4,165	72	476	1,021	1,779	0	1,978	568	0	0	18,451	4.
11,127	515	110	746	9,612	21	224	1,388	0	0	43,356	5.
6,619	225	10	607	1,535	13	458	421	0	0	18,117	6.
210,626	44,651	41,597	86,910	132,888	404	9,210	67,483	198	97	1,290,973	7.
22,894	1,429	1,217	5,826	8,490	52	4,248	2,103	15	*	81,401	8.
3,312	128	308	576	5,726	6	81	757	0	0	16,135	9.
5,014	644	182	5,730	3,429	13	1,349	721	0	22	31,051	10.
4,010	42	12	645	2,739	2	467	230	0	0	19,176	11.
730	1	*	496	856	0	30	42	0	0	4,084	12.
2,911	109	11	219	302	0	8	126	0	0	6,686	13.
804	0	6	177	901	0	90	28	0	0	3,055	14.
16,976	2,829	1,953	3,894	9,582	228	1,069	4,152	0	*	104,494	15.
707,311	118,824	216,399	310,502	532,125	23,856	112,408	391,558	1,364	1,367	5,929,991	16.
892	2	12	318	448	0	21	38	0	0	5,390	17.
15,268	1,109	1,364	2,724	8,685	7	678	2,902	0	2	91,381	18.
9,260	4,494	2,939	24,869	26,786	7,031	24,267	6,146	11	12	157,774	19.
3,721	55	51	579	5,761	0	27	320	0	0	14,623	20.
355,429	46,893	69,750	164,877	155,295	1,744	27,483	179,197	2,715	11	1,869,211	21.
22,719	3,356	3,038	7,626	10,255	46	2,840	3,758	0	0	118,051	22.
45,010	4,254	4,543	12,671	21,416	201	8,267	13,733	0	0	202,344	23.
173	112	22	2,181	1,721	2	37	435	0	0	6,243	24.
9,197	331	122	7,753	8,494	2,182	8,657	1,588	0	58	61,487	25.
8,978	2,126	1,386	5,515	9,088	1,708	4,672	2,882	1,495	*	70,147	26.
414	30	18	210	416	0	775	35	0	0	2,752	27.
7,128	413	99	2,460	2,231	3	697	643	0	0	26,954	28.
1,898	59	53	676	1,012	1	266	174	1	0	24,833	29.
487,294	70,123	75,986	146,307	214,591	10,471	16,400	132,941	1,593	502	2,379,949	30.
4,304	0	0	418	586	1	118	216	0	0	7,978	31.
17,620	1,247	1,242	5,717	20,845	110	1,547	7,395	835	0	81,193	32.
8,164	1,324	610	3,049	7,360	25	1,066	1,796	0	1	42,323	33.
27,088	6,366	4,819	14,841	23,357	439	17,067	7,967	0	0	190,975	34.
180,547	28,674	38,994	61,471	99,939	1,435	12,844	43,155	5,475	*	941,480	35.
12,258	1,393	825	3,450	4,976	35	2,653	3,482	68	3	58,422	36.
16,756	291	594	4,112	5,137	9	752	789	7	0	53,640	37.
35,970	4,999	3,848	7,418	24,670	37	2,038	7,948	0	39	365,898	38.
139,551	18,611	21,448	30,247	62,031	2,219	8,648	32,632	*	0	666,000	39.
227	18	0	206	288	0	744	83	0	0	3,682	40.
23,958	2,523	2,292	5,089	10,147	144	2,142	3,359	0	6	126,205	41.
20,216	2,599	4,468	7,247	13,772	12	3,098	7,451	0	38	126,391	42.
29,002	3,309	3,390	8,291	19,491	7	1,913	4,693	2	0	152,272	43.
45,294	3,762	3,433	7,869	18,425	418	1,701	8,400	2,670	0	190,336	44.
19,602	3,210	2,791	4,702	10,715	38	1,717	9,597	*	20	123,537	45.
577	23	1	1,383	1,194	8	1,011	120	15	0	6,216	46.
1,859	108	78	1,342	1,477	4	1,043	328	0	0	13,530	47.
9,011	302	147	845	24,921	4	83	869	0	0	57,491	48.
5,364	9,730	5,397	31,904	35,785	16,448	22,023	9,185	0	318	180,159	49.
22,099	2,641	1,618	6,536	21,655	1	2,727	3,988	2,254	*	116,329	50.
152,189	17,051	27,223	55,417	54,594	2,797	3,218	30,331	2,036	4	1,302,622	51.
5,000	463	593	2,400	3,235	19	484	4,690	360	0	49,312	52.
12,647	1,535	1,657	2,106	17,083	1	2,274	2,761	0	3	75,537	53.
18,066	3,805	2,988	14,406	13,463	1,902	9,124	5,448	2	1	124,479	54.
2,721	56	47	570	5,283	1	627	182	10	47	15,025	55.
276	21	9	676	1,432	0	533	22	0	0	3,630	56.
2,284	190	200	2,020	4,827	44	1,242	558	0	16	17,631	57.
10,228	639	624	1,543	2,194	16	455	653	407	0	29,880	58.
6,538	1,538	1,270	19,767	17,240	8,125	7,640	3,816	0	0	110,764	59.
3,635	616	377	3,305	3,655	*	842	987	0	0	26,938	60.
4,930	203	104	1,469	5,524	3	79	1,120	0	0	31,232	61.
128,431	15,937	19,847	47,090	83,232	3,236	4,415	30,285	0	0	700,884	62.
21,144	1,456	1,657	2,348	27,253	21	323	8,080	10	0	105,650	63.
6,138	4,399	3,981	6,869	69,238	4,522	1,112	102,264	0	8,135	526,693	64.
4,038,714	586,782	695,551	1,389,628	2,296,593	104,162	362,288	1,396,447	22,257	10,874	23,664,222	Totals

SALES TAX: NUMBER OF RETURNS, SALES BY
 TYPE OF SALES, SALES TAX BY COUNTY
 Fiscal Year Ended June 30, 1979
 Dollar Amounts in Thousands

	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	33,998	5.84	2,877,983	8.42	811,181	7.72
Alamosa	3,366	0.57	97,479	0.28	9,972	0.09
Arapahoe	47,214	8.11	3,168,517	9.27	881,048	8.39
Archuleta	1,326	0.22	20,832	0.06	2,381	0.02
Baca	2,054	0.35	49,154	0.14	5,798	0.05
Bent	1,049	0.18	20,005	0.05	1,887	0.01
Boulder	35,151	6.03	1,617,882	4.73	326,909	3.11
Chaffee	4,914	0.84	99,141	0.29	17,740	0.16
Cheyenne	965	0.16	16,918	0.04	783	0.00
Clear Creek	2,530	0.43	36,185	0.10	5,134	0.04
Conejos	1,508	0.25	22,658	0.06	3,482	0.03
Costilla	662	0.11	9,322	0.02	5,237	0.04
Crowley	569	0.09	7,125	0.02	439	0.00
Custer	515	0.08	3,786	0.01	731	0.00
Delta	5,482	0.94	160,707	0.47	56,213	0.53
Denver	103,024	17.69	10,437,734	30.55	4,507,743	42.93
Dolores	491	0.08	5,850	0.01	460	0.00
Douglas	3,697	0.63	110,902	0.32	19,520	0.18
Eagle	6,340	1.08	168,649	0.49	10,875	0.10
Elbert	1,245	0.21	20,139	0.05	5,516	0.05
El Paso	50,467	8.66	2,212,155	6.47	342,944	3.26
Fremont	6,123	1.05	140,551	0.41	22,501	0.21
Garfield	7,178	1.23	220,642	0.64	18,298	0.17
Gilpin	1,036	0.17	6,642	0.01	399	0.00
Grand	4,238	0.72	69,209	0.20	7,721	0.07
Gunnison	4,028	0.69	80,119	0.23	9,973	0.09
Hinsdale	480	0.08	2,793	0.00	41	0.00
Huerfano	1,896	0.32	30,296	0.08	3,341	0.03
Jackson	776	0.13	27,220	0.07	2,387	0.02
Jefferson	52,910	9.08	2,958,387	8.65	578,438	5.50
Kiowa	616	0.10	8,725	0.02	747	0.00
Kit Carson	2,753	0.47	90,515	0.26	9,322	0.08
Lake	1,940	0.33	51,994	0.15	9,671	0.09
La Plata	7,662	1.31	212,225	0.62	21,250	0.20
Larimer	30,595	5.25	1,228,605	3.59	287,125	2.73
Las Animas	4,210	0.72	69,640	0.20	11,218	0.10
Lincoln	1,974	0.32	72,395	0.21	18,755	0.17
Logan	5,936	1.01	442,517	1.29	76,619	0.72
Mesa	17,663	3.03	834,458	2.44	168,458	1.60
Mineral	447	0.07	3,751	0.01	69	0.00
Moffat	3,418	0.58	138,087	0.40	11,882	0.11
Montezuma	4,648	0.79	148,242	0.43	21,851	0.20
Montrose	5,999	1.03	169,164	0.49	16,892	0.16
Morgan	6,862	1.17	486,132	1.42	295,796	2.81
Otero	5,367	0.92	198,870	0.58	75,333	0.71
Ouray	756	0.12	6,432	0.01	216	0.00
Park	1,365	0.23	14,028	0.04	498	0.00
Phillips	1,864	0.32	67,624	0.19	10,133	0.09
Pitkin	7,515	1.29	193,303	0.56	13,144	0.12
Provers	4,297	0.73	132,710	0.38	16,381	0.15
Pueblo	22,604	3.88	1,631,300	4.77	328,678	3.13
Rio Blanco	1,932	0.33	62,796	0.18	13,483	0.12
Rio Grande	3,252	0.55	94,593	0.27	19,056	0.18
Routt	4,831	0.82	142,532	0.41	18,053	0.17
Saguache	1,197	0.20	20,937	0.06	5,912	0.05
San Juan	680	0.11	4,118	0.01	488	0.00
San Miguel	1,302	0.22	19,509	0.05	1,878	0.01
Sedgewick	1,340	0.23	33,190	0.09	3,310	0.03
Summit	4,709	0.80	113,625	0.33	2,861	0.02
Teller	2,410	0.41	28,464	0.08	1,526	0.01
Washington	1,610	0.27	34,014	0.09	2,783	0.02
Weld	21,398	3.67	1,471,175	4.30	770,290	7.33
Yuma	3,752	0.64	112,460	0.32	6,810	0.06
Out of State	10,016	1.72	1,126,115	3.29	599,422	5.70
STATE TOTALS	582,152	100.00	34,163,228	100.00	10,499,006	100.00

1/ Out of state establishments and unallocated areas

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 SALES, SALES TAX BY COUNTY
Fiscal Year Ended June 30, 1979

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/}
Adams	2,066,803	8.73	1,491,002	8.19	1,386,982	8.68	40,224
Alamosa	87,507	0.36	34,573	0.18	62,906	0.39	1,824
Arapahoe	2,287,469	9.66	1,499,780	8.24	1,668,737	10.45	48,396
Archuleta	18,451	0.07	7,467	0.04	13,365	0.08	388
Baca	43,356	0.18	30,709	0.16	18,445	0.11	535
Bent	18,117	0.07	8,083	0.04	11,921	0.07	346
Boulder	1,290,973	5.45	702,149	3.85	915,733	5.73	26,558
Chaffee	81,401	0.34	39,465	0.21	59,677	0.37	1,731
Cheyenne	16,135	0.06	9,757	0.05	7,161	0.04	208
Clear Creek	31,051	0.31	13,057	0.07	23,128	0.14	671
Conejos	19,176	0.08	12,551	0.06	10,107	0.06	293
Costilla	4,084	0.01	6,625	0.03	2,697	0.01	78
Crowley	6,686	0.02	2,368	0.01	4,758	0.02	138
Custer	3,055	0.01	1,922	0.01	1,864	0.01	54
Delta	104,494	0.44	82,630	0.45	78,078	0.48	2,264
Denver	5,929,991	25.05	6,468,999	35.54	3,968,735	24.86	115,099
Dolores	5,390	0.02	2,621	0.01	3,229	0.02	94
Douglas	91,381	0.38	54,257	0.29	56,644	0.35	1,643
Eagle	157,774	0.66	29,812	0.16	138,837	0.86	4,026
Elbert	14,623	0.06	14,838	0.08	5,301	0.03	154
El Paso	1,869,211	7.89	903,687	4.96	1,308,468	8.19	37,948
Fremont	118,051	0.49	53,924	0.29	86,627	0.54	2,512
Garfield	202,344	0.85	81,615	0.44	139,027	0.87	4,032
Gilpin	6,243	0.02	1,092	0.00	5,550	0.03	161
Grand	61,487	0.25	20,862	0.11	48,347	0.30	1,402
Gunnison	70,147	0.29	25,543	0.14	54,577	0.34	1,583
Hinsdale	2,752	0.01	595	0.00	2,198	0.01	64
Huerfano	26,954	0.11	14,267	0.07	16,029	0.10	465
Jackson	24,833	0.10	21,119	0.11	6,101	0.03	177
Jefferson	2,379,949	10.05	1,160,617	6.37	1,797,770	11.26	52,138
Kiowa	7,978	0.03	5,142	0.02	3,583	0.02	104
Kit Carson	81,193	0.34	46,559	0.25	43,956	0.27	1,275
Lade	42,323	0.17	17,934	0.09	34,060	0.21	988
La Plata	190,975	0.80	71,432	0.39	140,792	0.88	4,083
Larimer	941,480	3.97	552,098	3.03	676,507	4.23	19,620
Las Animas	58,422	0.24	29,423	0.16	40,217	0.25	1,166
Lincoln	53,640	0.22	42,594	0.23	29,802	0.18	864
Logan	365,898	1.54	338,598	1.86	103,919	0.65	3,014
Mesa	666,000	2.81	368,637	2.02	465,821	2.91	13,510
Mineral	3,682	0.01	890	0.00	2,861	0.01	83
Moffat	126,205	0.53	53,400	0.29	84,687	0.53	2,456
Montezuma	126,391	0.53	66,886	0.36	81,356	0.50	2,360
Montrose	152,272	0.64	66,990	0.36	102,174	0.64	2,963
Morgan	190,336	0.80	357,423	1.96	128,709	0.80	3,733
Otero	123,537	0.52	118,925	0.65	79,945	0.50	2,319
Ourray	6,216	0.02	1,327	0.00	5,105	0.03	148
Park	13,530	0.05	3,765	0.02	10,263	0.06	298
Phillips	57,491	0.24	45,867	0.25	21,757	0.13	631
Pitkin	180,159	0.76	36,167	0.19	157,136	0.98	4,557
Prowers	116,329	0.49	59,875	0.32	72,835	0.45	2,112
Pueblo	1,302,622	5.50	1,058,061	5.81	573,239	3.59	16,625
Rio Blanco	49,312	0.20	31,275	0.17	31,521	0.19	914
Rio Grande	75,537	0.31	45,414	0.24	49,179	0.30	1,426
Routt	124,479	0.52	48,709	0.26	93,822	0.58	2,721
Saguache	15,025	0.06	11,515	0.06	9,422	0.05	273
San Juan	3,630	0.01	1,210	0.00	2,908	0.01	84
San Miguel	17,631	0.07	6,693	0.03	12,816	0.08	372
Sedgwick	29,880	0.12	16,090	0.08	17,101	0.10	496
Summit	110,764	0.46	17,918	0.09	95,707	0.59	2,776
Teller	26,938	0.11	6,981	0.03	21,484	0.13	623
Washinton	31,232	0.13	18,667	0.10	15,347	0.09	445
Weld	700,884	2.96	1,001,669	5.50	469,506	2.94	13,617
Yuma	105,650	0.44	55,533	0.30	56,927	0.35	1,651
Out of State	526,693	2.22	799,410	4.39	326,706	2.04	9,475
	<u>23,644,222</u>	<u>100.00</u>	<u>18,199,060</u>	<u>100.00</u>	<u>15,964,168</u>	<u>100.00</u>	<u>462,986</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, 1979

Thousands of Dollars

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY, and FISHERIES	389	\$ 93,221	\$ 1,614
MINING	149	122,181	1,297
CONTRACT CONSTRUCTION	1,304	558,043	5,824
MANUFACTURING	2,174	2,867,012	31,113
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	743	1,404,768	33,643
WHOLESALE TRADE	2,669	2,242,301	37,311
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Materials Dealers	708	839,976	21,652
Heating and Plumbing Equipment Dealers	167	61,027	1,169
Paint, Glass and Wallpaper Stores	293	81,174	1,797
Electrical Supply Stores	148	74,251	1,244
Hardware Stores	486	206,001	5,438
Farm Equipment Stores	240	191,416	3,988
Subtotal	<u>2,042</u>	<u>\$1,453,848</u>	<u>\$35,287</u>
GENERAL MERCHANDISE:			
Department Stores	175	864,502	23,208
Mail-Order Houses	109	127,100	2,754
Limited-Price Variety Stores	120	142,242	4,058
Merchandise Vending Machine Operators	176	21,360	312
Direct Selling Organizations	954	32,854	632
Miscellaneous General Merchandise Stores	479	207,105	5,565
Subtotal	<u>2,013</u>	<u>\$1,395,164</u>	<u>\$36,528</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	1,546	\$2,517,145	\$64,394
Meat and Fish Markets	141	32,998	878
Fruit and Vegetable Markets	49	4,102	108
Candy, Nut, and Confectionery Stores	80	8,040	197
Dairy Products Stores	92	15,206	282
Retail Bakeries	233	24,279	682
Miscellaneous Food Stores	182	22,618	581
Subtotal	<u>2,323</u>	<u>\$2,624,389</u>	<u>\$67,123</u>
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	505	2,089,564	40,826
M.V. Dealers (Used Cars Only)	478	146,394	3,264
Tire, Battery, and Accessory Dealers	943	347,158	6,533
Gasoline Service Stations	2,132	1,116,519	5,889
Mobile Home and Trailer Dealers	220	135,039	3,053
Miscellaneous Aircraft, Marine and Automotive Dealers	296	204,039	2,821
Subtotal	<u>4,574</u>	<u>\$4,038,714</u>	<u>\$62,386</u>
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishings Stores	244	71,910	1,978
Women's Ready-to-Wear Stores	554	128,388	3,611
Women's Accessory and Specialty Stores	30	2,516	70
Children's and Infants' Wear Stores	80	13,100	329
Family Clothing Stores	328	264,011	7,161
Shoe Stores	345	80,105	2,296
Custom Tailors	37	3,061	72
Furriers and Fur Shops	10	5,346	89
Miscellaneous Apparel and Accessory Stores	101	18,345	507
Subtotal	<u>1,729</u>	<u>\$ 586,782</u>	<u>\$16,111</u>

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

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	1,917	\$ 461,270	\$ 10,932
Household Appliance Stores	336	81,939	2,122
Radio, Television, and Music Stores	638	152,341	3,741
Subtotal	<u>2,891</u>	<u>\$ 695,551</u>	<u>\$ 16,796</u>
EATING and DRINKING PLACES:			
Eating Places	3,324	864,196	24,125
Drinking Places	2,149	525,432	14,794
Subtotal	<u>5,473</u>	<u>\$ 1,389,628</u>	<u>\$ 38,919</u>
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	543	285,722	5,589
Liquor Stores	961	272,520	7,084
Antique and Secondhand Stores	809	46,943	1,206
Book and Stationery Stores	453	131,311	2,978
Sporting Goods and Bicycle Shops	810	202,915	4,842
Farm and Garden Supply Stores	539	294,151	2,741
Jewelry Stores	528	82,914	2,007
Fuel and Ice Dealers	232	46,411	1,052
Retail Stores Not Elsewhere Classified	6,329	933,708	17,499
Subtotal	<u>11,204</u>	<u>\$ 2,296,593</u>	<u>\$ 44,999</u>
FINANCE, INSURANCE and REAL ESTATE	471	\$ 104,162	\$ 2,300
HOTELS and OTHER LODGING SERVICES	1,443	\$ 362,287	\$ 9,741
PERSONAL SERVICES OTHER THAN LODGING	6,842	\$ 1,396,447	\$ 21,399
GOVERNMENT FACILITIES	41	\$ 22,257	\$ 415
NONCLASSIFIABLE ESTABLISHMENTS	36	\$ 10,874	\$ 180
STATE TOTALS ^{1/}	<u>48,512</u>	<u>\$23,664,222</u>	<u>\$462,986</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, 1979

<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	2,833	\$2,877,983,280	\$2,066,802,557	100.00	\$40,224,409
Aurora	321	267,455,007	245,132,061	11.86	5,676,955
Bennett	15	2,756,684	2,335,713	.11	22,655
Brighton	239	117,643,071	104,746,626	5.07	2,023,381
Commerce City	368	693,103,803	439,566,842	21.27	7,455,679
Federal Heights	66	91,934,272	76,020,988	3.68	1,843,391
Northglenn	281	217,142,607	204,702,621	9.90	4,754,015
Strasburg	7	774,802	651,566	.03	17,084
Thornton	308	246,727,153	208,239,870	10.08	4,517,274
Westminster	318	129,263,579	115,538,015	5.59	2,697,735
Remainder of County	910	1,111,182,302	669,868,255	32.41	11,216,240
ALAMOSA	281	97,478,593	87,506,901	100.00	1,824,341
Alamosa	211	80,767,082	72,335,452	82.66	1,555,570
Remainder of County	70	16,711,511	15,171,449	17.34	268,771
ARAPAHOE	3,934	3,168,516,696	2,287,468,538	100.00	48,395,866
Aurora	1,177	682,366,945	633,274,531	27.68	14,877,169
Byers	25	10,770,221	4,227,341	.18	65,428
Deer Trail	16	1,830,886	1,801,435	.08	21,811
Englewood	1,272	1,134,408,344	787,275,493	34.42	14,056,060
Glendale	96	150,433,899	125,942,113	5.51	2,860,162
Littleton	716	485,017,076	373,564,969	16.33	8,342,142
Sheridan	114	74,520,081	60,332,681	2.64	1,371,269
Strasburg	24	4,472,528	4,310,748	.19	96,843
Remainder of County	496	624,696,716	296,739,227	12.97	6,704,982
ARCHULETA	110	20,831,872	18,451,010	100.00	387,599
Pagosa Springs	70	13,137,132	12,119,197	65.68	277,741
Remainder of County	40	7,694,740	6,331,813	34.32	109,858
BACA	171	49,154,254	43,356,009	100.00	534,941
Campo	12	608,648	496,679	1.15	9,570
Pritchett	8	428,706	373,181	.86	5,447
Springfield	81	32,071,838	29,491,211	68.02	354,471
Walsh	33	5,327,949	4,383,514	10.11	76,010
Remainder of County	37	10,717,113	8,611,424	19.86	89,443
BENT	87	20,004,501	18,117,036	100.00	345,735
Las Animas	60	14,502,727	13,770,876	76.01	287,927
Remainder of County	27	5,501,774	4,346,160	23.99	57,808

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

Fiscal Year Ended June 30, 1979

<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>
BOULDER	2,929	\$1,617,881,522	\$1,290,973,012	100.00	\$26,557,706
Boulder	1,434	868,202,358	722,839,364	55.99	15,380,773
Broomfield	151	145,450,327	118,034,303	9.14	2,389,631
Lafayette	83	37,013,351	17,844,157	1.38	332,150
Longmont	701	363,541,990	282,258,767	21.86	6,109,585
Louisville	57	17,028,335	14,199,271	1.10	306,005
Lyons	40	4,451,781	4,207,634	.33	96,392
Nederland	31	3,217,106	3,138,528	.24	74,009
Niwot	26	2,495,356	2,190,035	.17	33,098
Remainder of County	408	176,480,918	126,260,953	9.79	1,836,063
CHAFFEE	409	99,141,371	81,400,990	100.00	1,730,811
Buena Vista	91	19,111,438	18,658,587	22.92	427,811
Poncha Springs	18	5,121,911	2,842,598	3.49	53,336
Salida	187	54,328,472	41,322,963	50.76	853,825
Remainder of County	113	20,579,550	18,576,842	22.83	395,839
CHEYENNE	115	16,917,849	16,135,116	100.00	207,689
Cheyenne Wells	79	11,580,436	10,879,775	67.43	164,893
Kit Carson	18	1,373,215	1,326,852	8.22	24,683
Remainder of County	18	3,964,198	3,928,489	24.35	18,113
CLEAR CREEK	210	36,185,122	31,051,435	100.00	670,740
Empire	13	1,211,011	1,202,556	3.87	17,547
Georgetown	58	6,296,791	6,177,668	19.89	149,994
Idaho Springs	89	22,459,692	17,854,725	57.50	388,294
Silver Plume	8	317,357	314,627	1.01	5,420
Remainder of County	42	5,900,271	5,501,859	17.73	109,485
CONEJOS	126	22,657,994	19,175,792	100.00	293,191
Antonito	35	5,104,130	4,583,620	23.90	72,647
La Jara	29	7,880,026	7,263,562	37.88	110,165
Manassa	8	1,710,177	1,506,350	7.86	22,977
Romeo	8	854,354	531,564	2.77	7,224
Remainder of County	46	7,109,307	5,290,696	27.59	80,178
COSTILLA	55	9,321,541	4,084,434	100.00	78,226
Blanca	8	680,711	664,994	16.28	15,067
Fort Garland	11	1,021,782	1,009,627	24.72	20,377
San Luis	22	1,779,235	1,753,019	42.92	31,454
Remainder of County	14	5,839,813	656,794	16.08	11,328

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

Fiscal Year Ended June 30, 1979

<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>
CROWLEY	47	\$ 7,125,121	\$ 6,685,669	100.00	\$ 138,003
Ordway	26	5,655,128	5,307,996	79.39	110,633
Remainder of County	21	1,469,993	1,377,673	20.61	27,370
CUSTER	43	3,785,710	3,054,634	100.00	54,056
Westcliffe	26	2,673,587	2,599,450	85.10	44,777
Remainder of County	17	1,112,123	455,184	14.90	9,279
DELTA	457	160,707,448	104,494,119	100.00	2,264,461
Cedaredge	37	5,189,593	4,742,652	4.54	105,155
Crawford	7	1,126,430	871,039	.83	21,166
Delta	171	103,467,699	63,952,592	61.20	1,443,006
Hotchkiss	36	5,200,700	4,939,602	4.73	97,624
Paonia	50	7,943,282	7,409,701	7.09	179,910
Remainder of County	156	37,779,744	22,578,533	21.61	417,600
DENVER City and County	8,585	10,437,734,076	5,929,990,768	100.00	115,098,581
DOLORES	41	5,849,727	5,389,646	100.00	93,655
Dove Creek	24	4,521,958	4,400,761	81.65	81,795
Remainder of County	17	1,327,769	988,885	18.35	11,860
DOUGLAS	308	110,901,598	91,381,292	100.00	1,642,790
Castle Rock	117	48,618,622	43,382,750	47.47	980,002
Franktown	7	1,107,551	1,050,499	1.15	14,721
Parker	52	13,191,074	12,472,719	13.65	283,054
Sedalia	13	889,024	879,537	.96	16,872
Remainder of County	119	47,095,327	33,595,787	36.77	348,141
EAGLE	528	168,649,112	157,773,930	100.00	4,026,468
Basalt	59	12,852,025	12,435,675	7.88	312,496
Eagle	35	13,228,521	12,887,502	8.17	301,439
Gypsum	9	799,346	746,956	.47	11,895
Minturn	27	6,207,079	6,150,908	3.90	167,431
Vail	271	96,025,447	94,604,787	59.96	2,518,525
Remainder of County	153	39,536,694	30,948,102	19.62	714,682
ELBERT	104	20,139,011	14,623,061	100.00	153,772
Agate	4	4,558,431	4,548,619	31.11	3,174
Elizabeth	23	3,187,386	2,745,080	18.77	49,208
Kiowa	15	1,753,559	1,617,048	11.06	29,266
Simla	18	5,564,027	1,335,481	9.13	28,186
Remainder of County	44	5,075,608	4,376,833	29.93	43,938

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

Fiscal Year Ended June 30, 1979

<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>
EL PASO	4,206	\$2,212,154,729	\$1,869,210,782	100.00	\$37,947,801
Calhan	25	8,002,926	6,834,783	.37	92,012
Colorado Springs	3,436	1,940,687,472	1,634,902,549	87.46	34,138,642
Fountain	62	21,720,215	21,128,648	1.13	483,860
Green Mountain Falls	15	1,216,338	1,188,676	.06	24,362
Manitou Springs	132	14,893,767	13,909,723	.74	338,716
Monument	31	8,777,050	8,314,468	.44	136,868
Palmer Lake	12	1,500,158	1,447,801	.08	29,765
Security	59	27,745,652	27,430,032	1.47	612,852
Remainder of County	430	187,611,151	154,054,102	8.25	2,090,724
FREMONT	510	140,551,473	118,050,539	100.00	2,512,450
Canon City	289	94,262,134	84,369,280	71.47	1,815,149
Florence	74	15,680,221	12,874,137	10.91	267,501
Penrose	12	2,841,817	2,105,815	1.78	52,144
Remainder of County	136	27,767,301	18,701,307	15.84	377,656
GARFIELD	598	220,642,338	202,344,465	100.00	4,032,030
Carbondale	55	12,179,171	11,727,038	5.80	247,371
Glenwood Springs	278	135,894,425	122,757,126	60.67	2,438,659
Grand Valley	12	1,338,470	1,300,834	.64	24,947
New Castle	17	1,357,943	1,334,614	.66	26,098
Rifle	90	35,101,104	33,470,070	16.54	628,910
Silt	18	2,958,949	2,917,475	1.44	34,920
Remainder of County	127	31,812,276	28,837,308	14.25	631,125
GILPIN	86	6,642,059	6,243,371	100.00	160,999
Blackhawk	14	1,209,522	1,197,034	19.17	29,468
Central City	46	3,850,320	3,738,965	59.89	102,299
Remainder of County	26	1,582,217	1,307,372	20.94	29,232
GRAND	353	69,208,554	61,487,162	100.00	1,402,216
Fraser	16	2,381,719	2,322,037	3.78	53,170
Granby	71	20,287,428	19,200,238	31.23	434,699
Grand Lake	55	5,473,000	5,356,393	8.71	125,813
Hot Sulphur Springs	14	602,252	598,989	.97	12,675
Kremmling	45	9,170,078	7,890,127	12.83	171,472
Winter Park	52	12,915,837	12,780,388	20.79	329,443
Remainder of County	100	18,378,240	13,338,990	21.69	274,944

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

Fiscal Year Ended June 30, 1979

<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>
GUNNISON	336	\$ 80,119,374	\$ 70,146,529	100.00	\$ 1,582,799
Crested Butte	66	7,584,219	7,417,938	10.57	178,250
Gunnison	180	57,910,775	53,078,914	75.67	1,164,304
Mount Crested Butte	22	4,704,674	4,699,730	6.70	132,110
Remainder of County	68	9,919,706	4,949,947	7.06	108,135
HINSDALE	40	2,793,155	2,751,811	100.00	63,754
Lake City	22	1,478,567	1,442,703	52.43	33,742
Remainder of County	18	1,314,588	1,309,108	47.57	30,012
HUERFANO	158	30,295,727	26,954,292	100.00	464,918
La Veta	22	3,431,754	2,767,830	10.27	37,520
Walsenburg	106	23,448,017	21,177,114	78.57	374,060
Remainder of County	30	3,415,956	3,009,348	11.16	53,338
JACKSON	64	27,219,686	24,832,765	100.00	176,927
Walden	40	6,903,114	5,845,293	23.54	105,189
Remainder of County	24	20,316,572	18,987,472	76.46	71,738
JEFFERSON	4,409	2,958,386,834	2,379,948,542	100.00	52,137,939
Arvada	797	373,612,904	326,133,828	13.70	7,496,932
Conifer	22	3,891,679	3,801,867	.16	72,413
Edgewater	59	44,039,139	43,283,242	1.82	1,027,409
Evergreen	134	45,301,032	41,725,575	1.75	912,010
Golden	318	175,948,560	159,638,458	6.71	2,807,887
Kittredge	10	1,163,442	1,131,097	.05	23,007
Lakeside	55	59,044,141	57,726,999	2.43	1,573,804
Lakewood	1,599	1,198,704,780	1,004,197,260	42.19	23,453,601
Morrison	47	3,756,703	3,433,982	.14	49,667
Mountain View	20	6,539,751	4,252,804	.18	113,282
Wheatridge	571	359,668,625	291,113,846	12.23	5,144,833
Remainder of County	778	686,716,078	443,509,584	18.64	9,463,094
KIOWA	52	8,725,025	7,977,555	100.00	103,914
Eads	31	6,075,313	5,626,017	70.52	70,914
Remainder of County	21	2,649,712	2,351,538	29.48	33,000
KIT CARSON	229	90,514,832	81,192,602	100.00	1,274,836
Burlington	130	53,926,695	48,708,310	59.99	897,747
Flagler	31	10,452,962	8,869,732	10.92	106,814
Seibert	8	4,942,375	4,938,349	6.08	10,029
Stratton	26	8,750,597	7,901,656	9.73	143,350
Remainder of County	34	12,442,203	10,774,555	13.28	116,896

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

Fiscal Year Ended June 30, 1979

<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	161	\$ 51,994,004	\$ 42,323,180	100.00	\$ 987,810
Leadville	106	23,267,649	21,687,926	51.24	507,450
Remainder of County	55	28,726,355	20,635,254	48.76	480,360
LA PLATA	638	212,224,502	190,974,929	100.00	4,083,214
Bayfield	21	3,499,066	3,391,730	1.78	84,360
Durango	415	154,457,786	138,986,193	72.78	3,218,116
Ignacio	21	3,567,634	3,429,031	1.80	72,870
Remainder of County	181	50,700,016	45,167,975	23.64	707,868
LARIMER	2,550	1,228,605,100	941,479,999	100.00	19,619,959
Berthoud	59	15,180,525	10,674,766	1.13	171,729
Estes Park	289	48,181,974	45,743,444	4.86	1,127,127
Fort Collins	1,155	747,430,551	559,061,506	59.38	11,905,092
Loveland	492	221,647,474	177,786,992	18.88	3,725,394
Wellington	15	3,204,250	2,809,700	.30	32,848
Remainder of County	540	192,960,326	145,403,591	15.45	2,657,769
LAS ANIMAS	351	69,640,383	58,422,470	100.00	1,166,476
Aguilar	17	3,367,111	3,096,572	5.30	45,395
Trinidad	262	60,749,388	50,810,464	86.97	1,046,407
Remainder of County	72	5,523,884	4,515,434	7.73	74,674
LINCOLN	165	72,395,411	53,640,088	100.00	864,301
Arriba	14	5,325,769	1,289,896	2.40	16,624
Genoa	9	1,868,754	317,033	.59	5,876
Hugo	30	11,841,807	9,181,537	17.12	139,347
Limon	89	47,501,907	37,926,646	70.71	637,919
Remainder of County	23	5,857,174	4,924,976	9.18	64,535
LOGAN	495	442,516,648	365,898,020	100.00	3,013,839
Crook	9	533,267	500,248	.14	11,759
Fleming	12	1,188,279	1,176,486	.32	12,110
Iliff	8	486,783	482,364	.13	10,282
Merino	13	767,224	752,667	.21	8,328
Sterling	355	379,661,737	311,593,988	85.16	2,436,630
Remainder of County	98	59,879,358	51,392,267	14.04	534,730

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

Fiscal Year Ended June 30, 1979

<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	1,472	\$ 834,457,990	\$ 665,999,604	100.00	\$13,509,628
Clifton	30	9,717,839	9,378,769	1.41	171,815
Collbran	12	1,514,200	1,457,039	.22	32,638
De Beque	8	534,861	494,120	.07	11,547
Fruita	55	15,766,420	14,695,196	2.21	278,669
Gateway	3	216,878	216,878	.03	4,879
Grand Junction	998	647,192,406	504,070,816	75.69	10,568,281
Palisade	29	5,731,496	5,446,128	.82	126,485
Remainder of County	337	153,783,890	130,240,658	19.55	2,315,314
MINERAL	37	3,751,452	3,682,418	100.00	82,987
Creede	24	2,712,333	2,668,030	72.45	55,716
Remainder of County	13	1,039,119	1,014,388	27.55	27,271
MOFFAT	285	138,087,069	126,205,479	100.00	2,456,065
Craig	229	104,974,214	96,076,058	76.13	2,154,118
Dinosaur	12	1,039,009	1,034,921	.82	16,513
Remainder of County	44	32,073,846	29,094,500	23.05	285,434
MONTEZUMA	387	148,242,430	126,391,300	100.00	2,359,525
Cortez	242	114,107,072	97,000,170	76.75	1,862,152
Dolores	29	4,329,610	4,134,063	3.27	88,073
Mancos	20	4,856,006	4,811,159	3.81	108,070
Remainder of County	96	24,949,742	20,445,908	16.17	301,230
MONTROSE	500	169,164,264	152,272,378	100.00	2,963,248
Montrose	285	108,380,893	99,191,683	65.14	2,218,876
Naturita	32	8,824,459	7,710,881	5.06	153,833
Nucla	22	8,601,406	8,497,652	5.58	146,620
Olathe	31	8,176,446	5,954,572	3.91	84,839
Remainder of County	138	35,181,060	30,917,690	20.31	359,080
MORGAN	572	486,132,325	190,335,960	100.00	3,732,832
Brush	131	41,989,354	34,795,433	18.28	658,108
Fort Morgan	246	317,629,882	77,020,359	40.47	1,717,367
Hillrose	7	491,921	468,198	.25	6,702
Wiggins	31	44,121,264	11,292,560	5.93	126,086
Remainder of County	156	81,899,904	66,759,410	35.07	1,224,569
OTERO	447	198,869,707	123,536,742	100.00	2,318,627
Cheraw	5	643,661	520,115	.42	10,130
Fowler	45	6,774,604	5,938,791	4.81	101,396

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

Fiscal Year Ended June 30, 1979

<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>
La Junta	190	\$ 106,673,249	\$ 65,524,972	53.04	\$1,187,406
Manzanola	14	2,190,040	1,704,630	1.38	23,225
Rocky Ford	106	31,943,426	26,752,633	21.66	587,478
Swink	11	1,475,711	1,260,383	1.02	21,905
Remainder of County	76	49,169,016	21,835,218	17.67	387,087
OURAY	63	6,431,944	6,216,053	100.00	148,056
Ouray	48	5,024,078	4,836,714	77.81	123,970
Ridgway	9	981,193	958,308	15.42	13,407
Remainder of County	6	426,673	421,031	6.77	10,679
PARK	113	14,028,329	13,530,270	100.00	297,679
Fairplay	24	2,825,069	2,705,891	20.00	60,924
Remainder of County	89	11,203,260	10,824,379	80.00	236,755
PHILLIPS	281	67,624,393	57,491,465	100.00	631,017
Haxtun	45	15,821,524	7,867,279	13.68	163,752
Holyoke	81	36,099,351	34,149,946	59.40	406,487
Remainder of County	155	15,703,518	15,474,240	26.92	60,778
PITKIN	626	193,303,270	180,159,217	100.00	4,557,236
Aspen	447	137,400,989	126,427,630	70.18	3,255,201
Snowmass	3	568,988	562,481	.31	15,366
Snowmass Village	53	23,831,030	23,651,432	13.13	635,994
Remainder of County	123	31,502,263	29,517,674	16.38	650,675
PROWERS	358	132,709,851	116,328,511	100.00	2,112,347
Granada	16	1,188,637	1,149,882	.99	27,410
Holly	38	18,734,883	17,362,984	14.93	142,339
Lamar	247	96,185,421	82,180,408	70.65	1,697,483
Wiley	12	4,888,684	4,446,930	3.82	94,375
Remainder of County	46	11,712,226	11,188,307	9.61	150,740
PUEBLO	1,884	1,631,299,807	1,302,621,729	100.00	16,624,842
Avondale	8	843,321	842,165	.06	20,115
Boone	9	1,380,058	619,371	.05	9,335
Colorado City	16	2,088,631	1,864,212	.14	34,634
Pueblo	1,612	1,348,306,286	1,092,924,943	83.90	15,507,388
Rye	9	1,117,467	1,069,538	.08	26,371
Remainder of County	229	277,564,044	205,301,500	15.77	1,026,999

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

Fiscal Year Ended June 30, 1979

<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>
RIO BLANCO	161	\$ 62,795,731	\$ 49,312,251	100.00	\$ 914,169
Meeker	73	16,909,611	14,874,222	30.16	304,759
Rangely	59	37,161,514	26,505,751	53.75	457,823
Remainder of County	29	8,724,606	7,932,278	16.09	151,587
RIO GRANDE	271	94,593,364	75,537,245	100.00	1,426,272
Del Norte	50	8,449,440	7,880,689	10.43	152,958
Monte Vista	113	35,750,924	29,683,136	39.30	678,984
South Fork	8	6,472,732	876,117	1.16	13,050
Remainder of County	101	43,920,268	37,097,303	49.11	581,280
ROUTT	403	142,531,793	124,478,715	100.00	2,720,994
Hayden	32	11,633,200	9,390,441	7.54	121,574
Oak Creek	21	3,243,295	3,093,325	2.49	54,029
Phippsburg	4	324,847	319,273	.26	7,709
Steamboat Springs	232	82,499,201	74,644,618	59.97	1,790,085
Yampa	12	1,117,512	955,093	.77	24,664
Remainder of County	101	43,713,738	36,075,965	28.97	722,933
SAGUACHE	100	20,936,796	15,024,813	100.00	273,313
Center	43	15,044,540	10,897,388	72.53	190,638
Saguache	22	1,922,234	1,503,720	10.01	32,734
Remainder of County	34	3,970,022	2,623,705	17.46	49,941
SAN JUAN	57	4,117,576	3,630,016	100.00	84,342
Silverton	55	4,106,148	3,618,588	99.69	84,010
Remainder of County	2	11,428	11,428	.31	332
SAN MIGUEL	109	19,508,983	17,631,190	100.00	371,677
Norwood	27	8,411,898	7,122,874	40.40	112,710
Telluride	62	9,605,585	9,066,822	51.42	236,422
Remainder of County	20	1,491,500	1,441,494	8.18	22,545
SEDGWICK	111	33,190,094	29,880,201	100.00	495,954
Julesburg	69	20,729,566	18,020,211	60.31	299,243
Ovid	12	1,706,505	1,529,690	5.12	26,634
Sedgwick	10	588,528	588,026	1.97	10,602
Remainder of County	20	10,165,495	9,742,274	32.60	159,475

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

Fiscal Year Ended June 30, 1979

<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>
SUMMIT	392	\$ 113,625,485	\$ 110,764,333	100.00	\$ 2,775,641
Breckenridge	117	28,630,029	27,662,737	24.97	725,730
Copper Mountain	17	5,654,016	5,627,701	5.08	148,430
Dillon	50	8,935,981	8,706,117	7.86	198,483
Frisco	75	24,945,798	23,968,998	21.64	585,753
Keystone	26	11,988,380	11,956,229	10.79	330,323
Silverthorne	50	17,756,795	17,541,907	15.84	408,576
Remainder of County	57	15,714,486	15,300,644	13.82	378,346
TELLER	201	28,464,315	26,938,089	100.00	623,101
Cripple Creek	47	4,041,030	3,868,420	14.36	96,901
Victor	17	769,151	764,577	2.84	16,647
Woodland Park	86	20,490,213	19,248,822	71.46	437,125
Remainder of County	50	3,163,921	3,056,270	11.34	72,428
WASHINGTON	134	34,014,495	31,231,578	100.00	445,105
Akron	73	21,330,063	20,120,194	64.42	311,137
Cope	8	4,606,475	4,232,625	13.55	10,936
Otis	20	3,845,260	2,708,156	8.67	39,423
Remainder of County	33	4,232,697	4,170,603	13.36	83,609
WELD	1,783	1,471,174,797	700,884,310	100.00	13,616,517
Ault	31	15,955,374	11,926,820	1.70	102,243
Dacono	13	1,977,002	1,632,346	.23	21,954
Eaton	48	49,824,243	28,198,671	4.02	286,142
Erie	17	2,045,213	1,833,616	.26	29,913
Evans	56	26,884,591	19,566,013	2.79	309,488
Firestone	7	986,603	969,403	.14	23,020
Frederick	15	4,550,584	4,493,725	.64	76,552
Fort Lupton	73	43,047,367	33,079,600	4.72	696,182
Garden City	26	5,577,159	5,372,299	.77	119,022
Gilcrest	12	3,217,452	2,314,540	.33	36,496
Greeley	879	1,086,180,079	418,179,743	59.66	8,947,571
Grover	5	729,479	725,017	.10	12,152
Hudson	19	6,126,858	3,825,632	.55	60,935
Johnstown	37	14,967,214	10,413,035	1.49	146,077
Keenesburg	24	5,137,043	4,866,487	.69	73,329
Kersey	15	2,997,523	2,813,461	.40	67,815
La Salle	34	17,673,730	13,638,092	1.95	326,690
Mead	7	1,778,209	1,774,529	.25	13,760

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

Fiscal Year Ended June 30, 1979

<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>
Milliken	13	\$ 2,938,254	\$ 2,562,722	.3	\$ 59,246
Nunn	7	384,405	382,073	.05	6,747
Pierce	8	5,298,143	1,862,728	.27	39,292
Platteville	24	4,296,506	4,115,936	.59	52,689
Severance	7	2,248,985	1,804,235	.26	10,717
Windsor	59	13,342,898	13,078,805	1.87	260,154
Remainder of County	345	153,009,883	111,454,782	15.90	1,838,331
YUMA	313	112,460,166	105,650,109	100.00	1,651,010
Eckley	5	301,612	300,889	.28	5,295
Idalia	6	2,086,247	2,073,745	1.96	13,500
Joes	9	1,023,035	1,018,830	.96	23,593
Kirk	6	3,000,142	2,993,236	2.83	25,522
Wray	96	39,524,924	37,453,563	35.45	545,889
Yuma	118	49,804,619	46,092,352	43.63	750,682
Remainder of County	72	16,719,587	15,717,494	14.89	286,529
OUT OF STATE COMPANIES	835	1,126,115,377	526,692,966	.00	9,474,906
STATE TOTALS	<u>48,513</u>	<u>\$34,163,228,035</u>	<u>\$23,664,221,992</u>	<u>.00</u>	<u>\$462,986,312</u>

COLORADO
LOCAL SALES TAXES
(As of July 1, 1979)

County and City	Tax Rate %	Date	County and City	Tax Rate %	Date	County and City	Tax Rate %	Date
ADAMS	0		FREMONT	0		MONTROSE	0	
Arvada	2	1/1/74	Canon City	2	1/1/76	Montrose	2	12/1/71
Aurora	3	12/1/74	Florence	2	1/1/78	Naturita	1	7/1/73
Bennett	2	7/1/74	GARFIELD	0		Nucita	1	7/1/72
Brighton	2	1/1/77	Carbondale	2	7/1/71	Olathe	2	1/1/79
Broomfield	1	7/1/72	Glenwood Springs	2	12/1/75	MORGAN	0	
Commerce City	2	3/31/71	Grand Valley	2	1/1/78	Ft. Morgan	2	1/1/76
Federal Heights	2	1/1/73	Rifle	2	12/1/73	OTERO	0	
Northglenn	3	7/1/75	Silt	2	1/1/76	La Junta	1	1/1/78
Thornton	3	1/1/75	GILPIN	0		OURAY	0	
Westminster	3	2/1/76	Black Hawk	4	1/1/78	Ouray	2	7/1/69
ALAMOSA	2	1/1/79	Central City	4	7/1/77	Ridgway	2	1/1/77
ARAPAHOE	0		GRAND	0		PARK	0	
Aurora	3	12/1/74	Fraser	2	7/1/72	Fairplay	2	1/1/74
Cherry Hills	2	1/1/68	Granby	2	1/1/72	PHILLIPS	0	
Englewood	3	10/1/70	Grand Lake	3	7/1/75	Holyoke	1	1/1/79
Glendale	2	1/1/74	Hot Sulphur Springs	2	1/1/73	PITKIN	2	7/1/69
Greenwood Village	2	7/1/72	Kremmling	2	1/1/74	Aspen	2	7/1/73
Littleton	3	11/1/70	Winter Park	4	1/1/79	Snowmass Village	2	7/1/78
Sheridan	3	7/1/74	GUNNISON	1	7/1/78	PROMERS	0	
ARCHULETA	1	1/1/69	Crested Butte	3	1/1/74	Holly	1	7/1/78
BACA	0		Gunnison	1	9/1/63	Lamar	2	1/1/75
Springfield	2	7/1/78	Marble	2	7/1/76	PUEBLO	0	
BENT	1	7/1/71	Mt. Crested Butte	3	7/1/78	Pueblo	3	1/1/72
BOULDER	0		Pitkin	2	7/1/75	RIO BLANCO	0	
Boulder	2	1/1/68	HINSDALE	2	1/1/73	Meeker	1	1/1/72
Broomfield	1	7/1/72	HUERFANO	1	7/1/68	Rangely	1	1/1/73
Erie	2	1/1/78	Walsenburg	1	7/1/72	RIO GRANDE	1	7/1/69
Lafayette	2	5/5/70	JACKSON	2	7/1/79	Del Norte	1	7/1/78
Longmont	2	1/1/74	JEFFERSON	4	7/1/73	Monte Vista	1	1/1/75
Louisville	2	7/1/76	Arvada	2	1/1/74	ROUTT	0	
Lyons	2	7/1/68	Broomfield	1	7/1/72	Hayden	2	1/1/73
Nederland	2	1/1/70	Edgewater	2	7/1/69	Oak Creek	1	1/1/77
Ward	2	7/1/78	Golden	2	8/1/79	Steamboat Springs	4	1/1/79
CHAFFEE	1	7/1/75	Lakewood	2	1/1/72	SAGUACHE	0	
Buena Vista	1	1/1/73	Morrison	2	7/1/73	Center	1	1/1/79
CHEYENNE	0		Mountain View	2	11/1/72	Saguache	1	1/1/73
CLEAR CREEK	1	7/1/76	Westminster	3	2/1/76	SAN JUAN	0	
Georgetown	3	7/1/75	Wheat Ridge	2	1/1/76	Silverton	2	7/1/72
Idaho Springs	3	7/1/78	KIOWA	0		SAN MIGUEL	0	
Empire	3	1/1/79	KIT CARSON	0		Norwood	1	7/1/72
CONEJOS	0		LAKE	1	7/1/72	Telluride	2	1/1/69
Antonito	2	1/1/78	LA PLATA	1	7/1/76	SEDMWICK	1	1/1/79
La Jara	1	1/1/72	Bayfield	1	1/1/71	Julesburg	1	7/1/78
Manassa	1	7/1/77	Durango	1	4/1/62	SUMMIT	2	7/1/71
COSTILLA	1	7/1/69	Ignacio	1	1/1/71	Breckenridge	2	1/1/76
CROWLEY	0		LARIMER	0		Dillon	2	7/1/76
CUSTER	0		Berthoud	2	1/1/71	Frisco	2	7/1/79
Westcliffe	2	1/1/79	Estes Park	2	7/1/71	Silverthorne	2	7/1/76
DELTA	1	7/1/70	Ft. Collins	2	4/1/73	TELLER	0	
Delta	2	1/1/79	Loveland	2	1/1/75	Cripple Creek	1	7/1/72
Hotchkiss	1	7/1/77	LAS ANIMAS	0		Woodland Park	1	1/1/71
Paonia	1	7/1/78	Trinidad	2	1/1/73	WASHINGTON	0	
DENVER *	3	10/1/69	LINCOLN	0		WELD	0	
DOLORES	0		Limon	2	1/1/79	Ault	2	7/1/77
Dove Creek	1	1/1/70	LOGAN	0		Dacono	1	7/1/73
Rico	1	1/1/73	Sterling	1	1/1/75	Eaton	2	1/1/77
DOUGLAS	0		MESA	0		Evans	2	1/1/76
Castle Rock	1	1/1/77	Collbran	1	1/1/77	Ft. Lupton	2	7/1/77
EAGLE	0		Debeque	2	1/1/77	Garden City	1	7/1/79
Avon	2	1/1/79	Fruita	2	1/1/76	Greeley	1	1/1/69
Basalt	2	1/1/71	Grand Junction	2	1/1/76	Johnstown	2	1/1/71
Eagle	2	1/1/71	Pattisade	1	1/1/70	Keenesburg	1	1/1/79
Gypsum	2	1/1/77	MINERAL	1	7/1/71	La Salle	1	7/1/78
Minturn	4	7/1/78	Creede	1	1/1/77	Lochbuie	2	7/1/75
Vail	4	7/1/74	HOFFAT	2	7/1/75	Platteville	2	7/1/76
ELBERT	0		MONTEZUMA	0		Windsor	1	1/1/71
EL PASO	0		Cortez	2	11/1/74	YUMA	0	
Colorado Springs	2	1/1/72	Doiores	1	1/1/69	Wray	1	1/1/79
Green Mtn. Falls	2	1/1/77	Mancos	1	1/1/69	Yuma	1	1/1/78
Manitou Springs	2	4/1/71						

* 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, 1979

<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%	42	13	0	55
2%	78	6	0	84
2 1/2%	1	0	0	1
3%	17	0	0	17
4%	<u>6</u>	<u>0</u>	<u>0</u>	<u>6</u>
TOTAL	<u>144</u>	<u>20</u>	<u>1</u>	<u>165</u>

SEVERANCE TAX



DOC
CODE
53

COLORADO SEVERANCE TAX RETURN

SEND TO:
Colorado
Dept. of
Revenue
Mileage, Fuel
& Severance
Tax Section
140 W. 6th
Avenue
Denver, CO.
80261
Telephone
(303)
839-3777

Name, Address, Zip:

RETURN THIS COPY

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS:

COLO. ACCOUNT No.	FEDERAL Employee Identification Number	PERIOD Covered		
		Mo.	Mo.	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPARTMENT OF REVENUE

SEE INSTRUCTIONS ON REVERSE SIDE.

1. NET TAX DUE			
A. Metallic Minerals (enter total from Schedule A) (31)	\$		
B. Molybdenum Ore (enter total from Schedule B) (32)	\$		
C. Coal (enter total from Schedule C) (33)	\$		
D. Oil and Gas (enter total from Schedule D) (34)	\$		
E. Oil Shale (enter total from Schedule E) (35)	\$		
2. TOTAL NET TAX			\$
3. LESS TOTAL CREDITS			
A. Oil Shale Withholding (36)	\$		
B. Oil and Gas Withholding (37)	\$		
C. Total Estimated Payments (Corporations Only) (38)	\$		
4. TOTAL CREDITS			\$
5. BALANCE OF TAX DUE			\$
6. PENALTY (39) <input type="text"/> INTEREST (40) <input type="text"/>			\$
TOTAL PENALTY AND INTEREST			\$
7. TOTAL BALANCE DUE			\$
8. If your total credits are larger than total tax, enter OVERPAYMENT			\$
9. Amount to be REFUNDED (41)			\$
10. Amount to be credited to estimated tax for succeeding tax period (corporation only) (42)			\$

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

(Trade Name)

(Date)

(Signature of Officer or Agent)

(Title)

SEVERANCE TAX RATES

Oil and Gas Production Rates

Gross Income From Oil and Gas Production		Tax Rate
Over	But Not Over	
\$ 0	\$ 25,000	2% of Gross Income
25,000	100,000	\$ 500 + 3% of excess over \$ 25,000
100,000	300,000	\$ 2,750 + 4% of excess over \$100,000
Over	\$300,000	\$10,750 + 5% of excess over \$300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

Metallic Minerals

Amount of Gross Income	Tax Rate
First \$11,000,000	No tax
Amount exceeding \$11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

Molybdenum

15¢ per ton of molybdenum ore

Oil Shale

The tax applies 90 days after a commercial oil shale facility reaches a daily average of 50% of its design capacity as follows:

Year	Tax Rate On Gross Proceeds
1st year	1%
2nd year	2%
3rd year	3%
4th and subsequent years	4%

The production of the 1st 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. A credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

Coal

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the bureau of labor statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 produce price index of 200.1 to the index for the month immediately preceding a tax quarter.

<u>Tax Period</u> <u>Fiscal Quarter Beginning</u>	<u>Tax Rate Per Ton</u>
January 1978	60.0¢
February 1978	60.0¢
March 1978	60.0¢
April 1978	60.6¢
May 1978	61.2¢
June 1978	61.2¢
July 1978	61.8¢
August 1978	61.8¢
September 1978	61.8¢
October 1978	62.4¢
November 1978	63.0¢
December 1978	63.0¢
January 1979	63.0¢
February 1979	64.2¢
March 1979	64.8¢
April 1979	64.8¢
May 1979	66.0¢
June 1979	66.0¢

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

SEVERANCE TAX RATES

Coal

SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30, 1979

Source	Tax Collected
Oil and Gas Production	\$ 7,089,071
Coal	8,274,170
Metallic Minerals and Molybdenum	<u>3,665,613</u>
TOTAL COLLECTIONS	<u>\$19,028,854</u>

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

Year 1st 1

Year 2nd 2

Year 3rd 3

Year 4th and subsequent years 4

The production of the 1st 15,000 tons per day of oil shale or 10,000 barrels per day of shale, whichever is greater, is exempt from the tax. A credit against the tax equal to 25% of the tax is allowed for shale tax in underground methods.

SEVERANCE TAX: NUMBER OF RETURNS,
PRODUCTION AND TAX LIABILITY

1978 Tax Period

Number of Returns:

Oil and Gas	5,166
Metallic Minerals and Molybdenum	13
Coal	28
Total Returns	<u>5,207</u>

Production and Tax Liability - amounts in thousands:

<u>Oil and Gas Production</u>	
Gross Income	\$407,759
Gross Tax Liability	\$ 15,915
Ad Valorem Tax	\$15,487
Ad Valorem Credit	87.5%
Net Tax Liability <u>1/</u>	<u>13,551</u>
	<u>\$ 4,443</u>
 <u>Metallic Minerals and Molybdenum</u>	
Tons Mined	23,417
Gross Metallic Income	\$ 11,842
Net Tax Liability	<u>\$ 3,513</u>
 <u>Coal Production</u>	
Surface Tons	9,537
Underground Tons	3,954
Total Tons	<u>13,491</u>
Exempt Tons	697
Net Taxable Tons	<u>12,794</u>
Tax on Underground Production	\$ 2,236
Credit for Underground Production	1,118
Net Tax on Underground Production	<u>\$ 1,118</u>
Tax on Surface Production	5,579
Total Tax Liability	<u>\$ 6,697</u>

1/ Sum of items will not equal total because ad valorem credit exceeds tax liability in some cases.

**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**

**SEVERANCE
TAX**