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rä'do), *n.* 1. a colorful state
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[Sp L *col-oratus* colored]

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Annual Report 1981
colorado department of revenue

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Annual Report year ended
june 30, 1981
colorado department of revenue

ANNUAL REPORT FOR FISCAL YEAR 1980 - 1981
Colorado Department of Revenue
State Capitol Annex Building
Denver, Colorado 80261

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SEVERANCE TAX

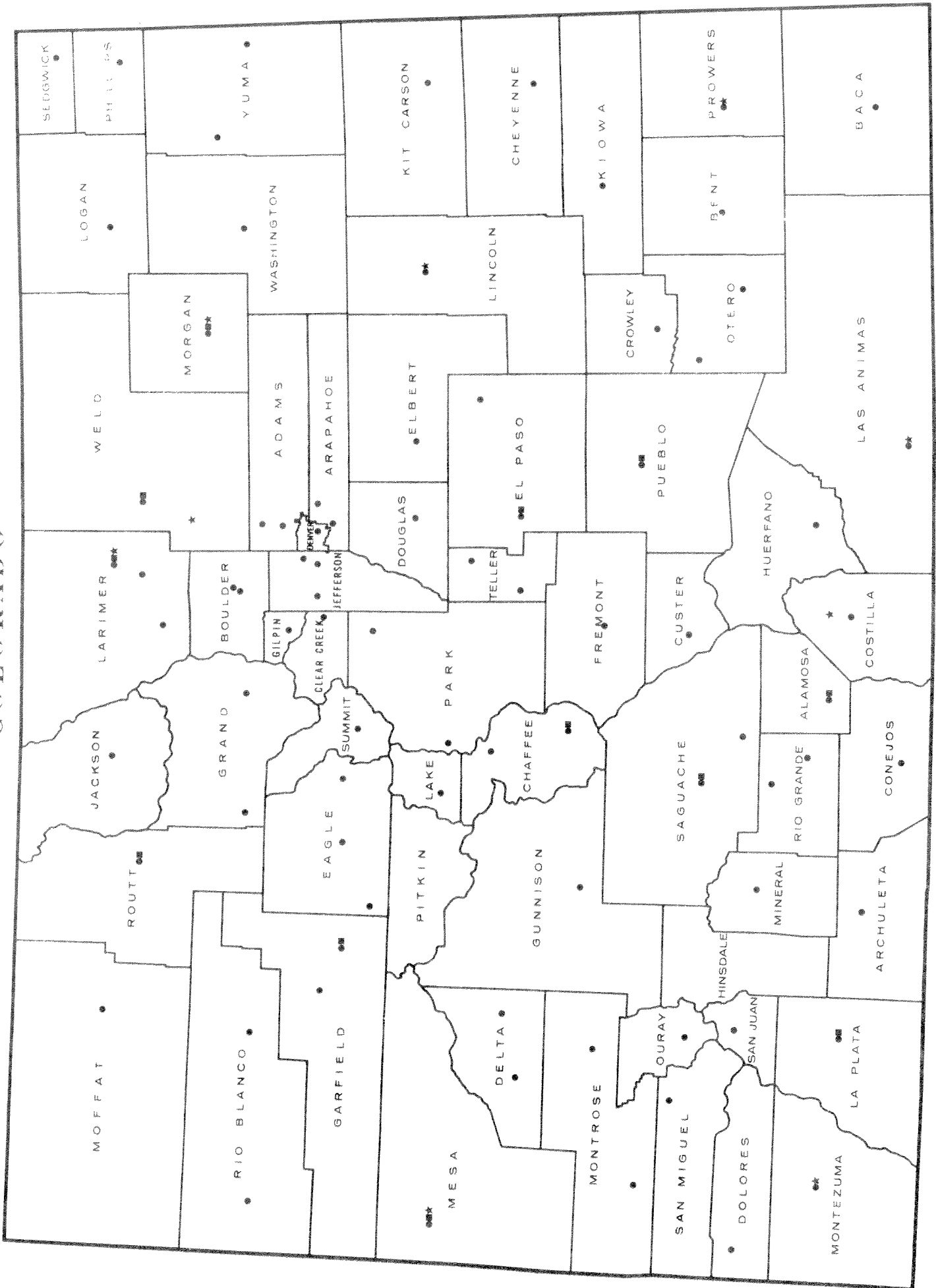
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POPULATION BY COUNTY

County	Census 1960 ^{a/}	Census 1970 ^{a/}	Census 1980 ^{a/}
Adams	120,296	185,789	245,944
Alamosa	10,000	11,422	11,799
Arapahoe	113,426	162,142	293,621
Archuleta	2,629	2,733	3,664
Baca	6,310	5,674	5,419
Bent	7,419	6,493	5,945
Boulder	74,254	131,889	189,625
Chaffee	8,298	10,162	13,227
Cheyenne	2,789	2,396	2,153
Clear Creek	2,793	4,819	7,308
Conejos	8,428	7,846	7,794
Costilla	4,219	3,091	3,071
Crowley	3,978	3,086	2,988
Custer	1,305	1,120	1,528
Delta	15,602	15,286	21,225
Denver	493,887	514,678	491,396
Dolores	2,196	1,641	1,658
Douglas	4,816	8,407	25,153
Eagle	4,677	7,498	13,171
Elbert	3,708	3,903	6,850
El Paso	143,742	235,972	309,424
Fremont	20,196	21,942	28,676
Garfield	12,017	14,821	22,514
Gilpin	685	1,272	2,441
Grand	3,557	4,107	7,475
Gunnison	5,477	7,578	10,689
Hinsdale	208	202	408
Huerfano	7,867	6,590	6,440
Jackson	1,758	1,811	1,863
Jefferson	127,520	233,031	371,741
Kiowa	2,425	2,029	1,936
Kit Carson	6,957	7,530	7,599
Lake	7,101	8,282	8,830
La Plata	19,225	19,199	27,424
Larimer	53,343	89,900	149,184
Las Animas	19,983	15,744	14,897
Lincoln	5,310	4,836	4,663
Logan	20,302	18,852	19,800
Mesa	50,715	54,374	81,530
Mineral	424	786	804
Moffat	7,061	6,525	13,133
Montezuma	14,024	12,952	16,510
Montrose	18,286	18,366	24,352
Morgan	21,192	20,105	22,513
Otero	24,128	23,523	22,567
Ouray	1,601	1,546	1,925
Park	1,822	2,185	5,333
Phillips	4,440	4,131	4,542
Pitkin	2,381	6,185	10,338
Prowers	13,296	13,258	13,070
Pueblo	118,707	118,238	125,972
Rio Blanco	5,150	4,842	6,255
Rio Grande	11,160	10,494	10,511
Routt	5,900	6,592	13,404
Saguache	4,473	3,827	3,935
San Juan	849	831	833
San Miguel	2,944	1,949	3,192
Sedgwick	4,242	3,405	3,266
Summit	2,073	2,665	8,848
Teller	2,495	3,316	8,034
Washington	6,625	5,550	5,304
Weld	72,344	89,297	123,438
Yuma	8,912	8,544	9,682
STATE TOTALS	<u>1,753,947</u>	<u>2,207,259</u>	<u>2,888,834</u>

a/ Official U.S. Census tabulation.

COLORADO



LEGEND OF SYMBOLS: ● State Operated Driver License Facilities ■ District Offices ★ Port of Entry

ORGANIZATION & ADMINISTRATION

24-35-102 Executive Director-Annual Report.

(1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103 Powers of executive director-deputies.** (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

STATE OF COLORADO

DEPARTMENT OF REVENUE

486 Capitol Annex,
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091



Richard D. Lamm,
Governor

Alan S. Charles,
Executive Director

November 23, 1981

REPORT OF THE EXECUTIVE DIRECTOR

The Colorado Department of Revenue is now forty years old. This 1980-81 Annual Report is the fortieth submitted in fulfillment of the requirements of 24-35-102(3) CRS 1973 to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive."

It is interesting to note how far we have come in those years. In the Department's first Annual Report, the Department's first Director, Farrington Reed Carpenter, reported total tax collections of \$34,319,980, an increase over the prior year of \$1,723,854 or 5.3 percent. He was proud of his stewardship and reported that "the number of state employees collecting revenue has been reduced from 456 to 318, a net of 138 persons. . . the cost of collecting the State's taxes, which the Department of Revenue directly and completely administers has been reduced from \$990,377 to \$784,384, a net reduction of \$205,993 or 20.8 percent." While the numbers involved are vintage 1941, "Ferry" Carpenter's cost/benefit approach definitely has a contemporary look.

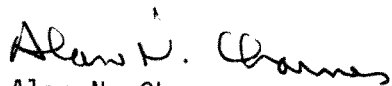
Ferry Carpenter died on December 12, 1980 at the age of 94 in his home in Hayden, Colorado. This Report is dedicated to his memory. He had a varied career; he was involved in agricultural research and development, was an appointee of President Roosevelt to the Department of Interior, was Director of Development for the University of Denver, was a District Attorney, served as State Representative (1950-52), was a school district organizer and is remembered by many, as a beloved Western Slope storyteller.

His obituary recalls that: "After returning from Washington, Carpenter was appointed Colorado's first director of revenue and was given the task of consolidating all state revenue collecting agencies. Despite political conflict over his assignment and work, Carpenter left a well-organized five-bureau state Revenue Department when he resigned two years later." Also remembered was that Carpenter "responded to the honor (of being appointed director) by determining that then-Governor Ralph Carr owed the state \$40 in back taxes. Carpenter made Carr pay the penalties and interest."

Today's organization differs greatly from the "five-bureau" Department of 1941. Many duties have been added and some have been transferred or eliminated. But Carpenter's cost/benefit approach and the statutory requirement for "efficient discharge of all responsibilities" is still the test. The Department met that test exceedingly well in 1980-81. As has been the pattern in recent years, the Department is handling more workload with fewer employees, and doing it better. The key production indicators such as tax refund turnaround time, cash management schedules, driver license issuances all are very positive.

This was an active year for tax legislation. The "Legislative Digest" section of this Report covers in some detail each of the Bills passed at the 1981 General Assembly session. The list is long and varied. Tax issues are the topic of extensive debate these days, both in Denver and in Washington. Significant changes are occurring which place additional burdens on the Department. The time-honored goals of compliance, equity and efficiency in tax administration, although more difficult to reach, remain as the Department's commitment.

Although this is a statutorily mandated Annual Report, the Department has attempted to expand its usefulness beyond that purpose. The Report is tailored for an audience of legislators, public officials at every level of government, students, economists and anyone interested in what the Department does. The Report provides a quick summary of new legislation, some key demographic data, a general organizational sketch of the Department and detailed information about every tax collected. The Report is an excellent guide and the reader is encouraged to use it fully.


Alan N. Charnes
Executive Director

COLORADO DEPARTMENT OF REVENUE
40th ANNIVERSARY

(Established July 1, 1941)

	<u>Fiscal Year Ended</u>	<u>Governor</u>	<u>Director of Revenue</u>
1.	June 30, 1942	Ralph L. Carr	Farrington R. Carpenter
2.	June 30, 1943	John C. Vivian	Albert F. Cruse
3.	June 30, 1944	John C. Vivian	Albert F. Cruse
4.	June 30, 1945	John C. Vivian	Albert F. Cruse
5.	June 30, 1946	John C. Vivian	C. B. Pond
6.	June 30, 1947	W. Lee Knous	W. F. Perkins
7.	June 30, 1948	W. Lee Knous	W. F. Perkins
8.	June 30, 1949	W. Lee Knous*	W. F. Perkins
9.	June 30, 1950	Walter W. Johnson	W. F. Perkins
10.	June 30, 1951	Dan Thornton	Averill C. Johnson
11.	June 30, 1952	Dan Thornton	Averill C. Johnson
12.	June 30, 1953	Dan Thornton	Clyde P. Fugate
13.	June 30, 1954	Dan Thornton	Clyde P. Fugate
14.	June 30, 1955	Edwin C. Johnson	Earl F. Blevins
15.	June 30, 1956	Edwin C. Johnson	Earl F. Blevins
16.	June 30, 1957	Stephen L. R. McNichols	Robert A. Theobald
17.	June 30, 1958	Stephen L. R. McNichols	Robert A. Theobald
18.	June 30, 1959	Stephen L. R. McNichols	Robert A. Theobald
19.	June 30, 1960	Stephen L. R. McNichols	Robert A. Theobald
20.	June 30, 1961	Stephen L. R. McNichols	Robert A. Theobald
21.	June 30, 1962	Stephen L. R. McNichols	Robert A. Theobald
22.	June 30, 1963	John A. Love	Hugh H. C. Weed, Jr.
23.	June 30, 1964	John A. Love	Hugh H. C. Weed, Jr.
24.	June 30, 1965	John A. Love	Hugh H. C. Weed, Jr.
25.	June 30, 1966	John A. Love	John H. Heckers
26.	June 30, 1967	John A. Love	John H. Heckers
27.	June 30, 1968	John A. Love	John H. Heckers
28.	June 30, 1969	John A. Love	John H. Heckers
29.	June 30, 1970	John A. Love	John H. Heckers
30.	June 30, 1971	John A. Love	John H. Heckers
31.	June 30, 1972	John A. Love**	John H. Heckers
32.	June 30, 1973	John D. Vanderhoof	John H. Heckers***
33.	June 30, 1974	John D. Vanderhoof	Hugh H. C. Weed, Jr.
34.	June 30, 1975	Richard D. Lamm	Joseph F. Dolan
35.	June 30, 1976	Richard D. Lamm	Joseph F. Dolan
36.	June 30, 1977	Richard D. Lamm	Joseph F. Dolan****
37.	June 30, 1978	Richard D. Lamm	Alan N. Charnes
38.	June 30, 1979	Richard D. Lamm	Alan N. Charnes
39.	June 30, 1980	Richard D. Lamm	Alan N. Charnes
40.	June 30, 1981	Richard D. Lamm	Alan N. Charnes

* Governor Knous resigned April 15, 1950 to accept Presidential appointment as U.S. District Judge of the District of Colorado. Succeeded by Lt. Governor, Walter W. Johnson.

** Governor Love resigned July 16, 1973 to accept Presidential appointment as Director of the White House Energy Policy Office. Succeeded by Lt. Governor, John D. Vanderhoof.

*** Mr. Heckers resigned April 22, 1974. Succeeded by former Director of Revenue, Hugh H. C. Weed, Jr.

**** Mr. Dolan resigned August 1, 1977 to accept Presidential appointment as U.S. Attorney General. Succeeded by former Director of Office of State Planning and Budgeting, Alan N. Charnes.

COMPARISON OF COLLECTIONS
 First Annual Report, Fiscal Year Ended June 30, 1942
 and
 Fortieth Annual Report, Fiscal Year Ended June 30, 1981

	Thousands of Dollars	
	Fiscal Year Ended June 30	
	<u>1942</u>	<u>1981</u>
Selective Sales Taxes and Licenses		
Alcoholic Beverage	\$ 3,103	\$ 26,054
General Sales	9,929	480,384
Gasoline and Special Fuel	9,915	111,506
Use Tax	411	54,235
Subtotal	<u>\$23,358</u>	<u>\$ 672,179</u>
Income Taxes	\$ 4,328	\$ 873,017
Inheritance, Gift and Estate	\$ 1,200	\$ 10,469
Motor Vehicle Taxes		
Motor Vehicle Licenses	\$ 2,525	\$ 25,583
Operators Licenses	113	4,905
Subtotal	<u>\$ 2,638</u>	<u>\$ 30,488</u>
Regulatory and Business Licenses and Fees	\$ 1,594	\$ 5,354
All Other Collections	<u>\$ 1,202</u>	<u>\$ 237,142</u>
 TOTAL COLLECTIONS	 <u>\$34,320</u>	 <u>\$1,828,649</u>

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. There are also 12 district offices as follows:

419 San Juan
ALAMOSA, CO 81101

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

Court House
1060 - 2nd Avenue
DURANGO, CO 81303

344 E. Foothills Parkway
Suite 8 East
FORT COLLINS, CO 80525

Court House
201 Ensign
FORT MORGAN, CO 80701

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

733 South Avenue
GRAND JUNCTION, CO 81501

905 - 10th Avenue
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

Court House
501 - 4th Street
SAGUACHE, CO 81149

120 W. 3rd Avenue
SALIDA, CO 81201

703 Lincoln Avenue
Suite 203
STEAMBOAT SPRINGS, CO 80488

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; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance 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:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
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
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-60-1101	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
35-39-101		Gasohol
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
39-23.5-101		Estate Tax
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

Medical Advisory Board

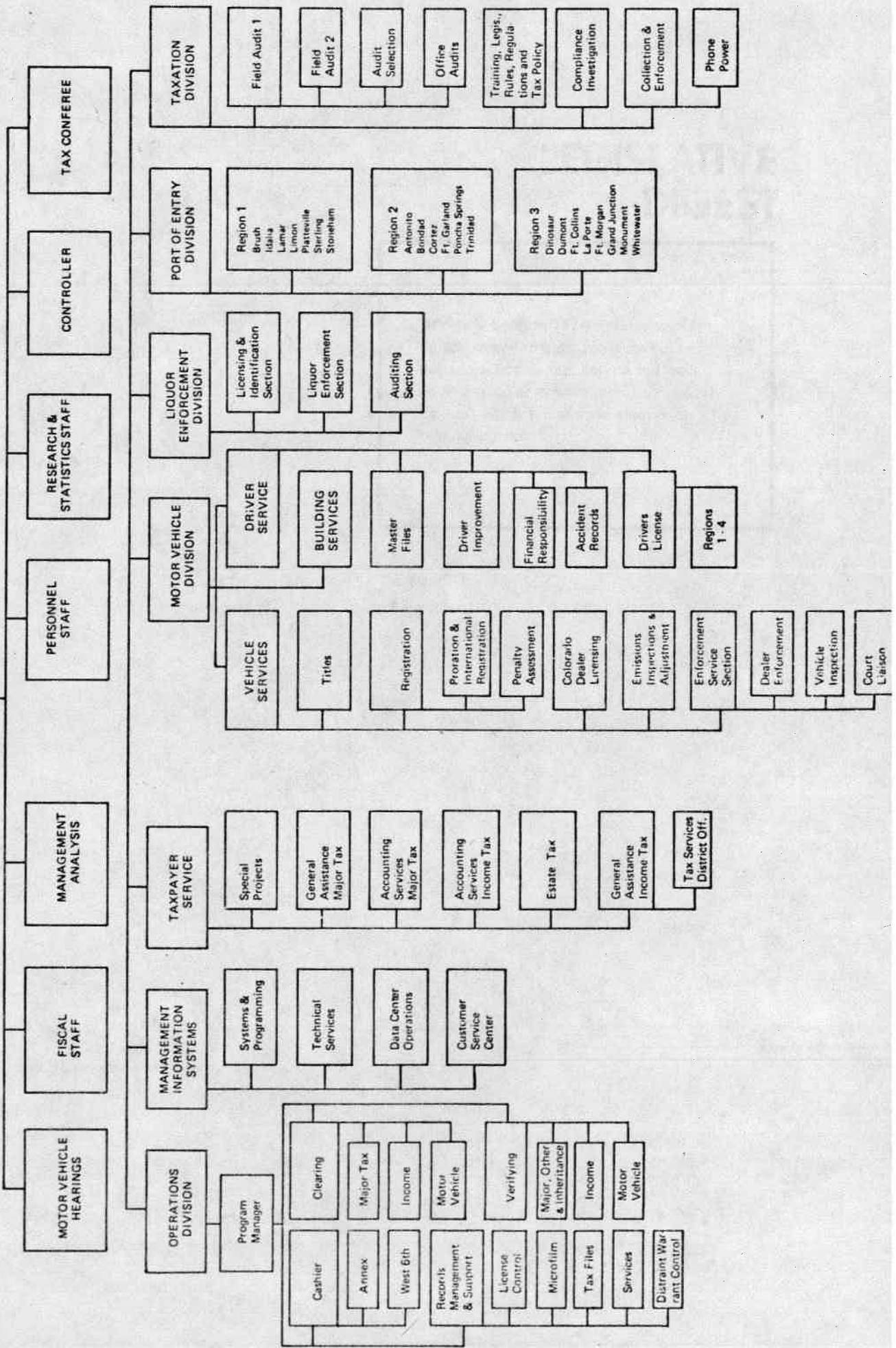
EXECUTIVE DIRECTOR

Colorado Dealer Licensing Board

COLORADO DEPARTMENT OF REVENUE
(As of January 1, 1981)

INTERNAL AUDITOR

DEPUTY DIRECTOR



LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

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-third General Assembly, 1981 First Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Administration:

- S.B. 7 -- Reports filed with general assembly - copies to joint legislative library. Requires that, when reports are to be made to the general assembly, 6 copies are to be filed in the joint legislative library.
- Effective March 25, 1981. Amends 24-30-208(9).
- S.B. 291 -- Legislative review of principal departments - fees and fines. Provides that the joint legislative oversight committee may, as part of its study of a principal department, study fees and fines charged by the department. Requires the department to provide certain information in connection therewith.
- Effective June 4, 1981. Adds 2-7-103(1)(c).
- S.B. 294 -- Administrative rules of principal departments - expiration conflicts with statutory changes. Changes the rule-review procedure so that all of the rules of a principal department will no longer terminate every 4 years. Provides that the committee on legal services may establish procedures for the review of rules and regulations of principal departments, including a procedure for annual review of rules and regulations which may conflict with statutory changes adopted subsequent to review of a department's rules and regulations.
- Effective July 1, 1981. Amends 24-4-108(7).
- S.B. 392 -- Rules and regulations of executive agencies. Provides for the continuation of the rules and regulations of executive agencies which were adopted during 1980; except that certain rules and regulations of executive agencies shall expire as scheduled on June 1, 1981.
- Effective May 27, 1981.
- H.B. 1024 -- Publications relating to administrative rules. Provides that the code of Colorado regulations and the Colorado register shall be the sole official publications for rules and regulations of agencies of the executive branch. Provides that such publications

shall include references to court opinions and recommendations of the legal services committee of the general assembly which relate to rules and regulations. Requires the general assembly to provide at least one copy of each publication to each principal department, the offices of the governor and lieutenant governor, appropriate legislative agencies, and each board of county commissioners.

Effective June 19, 1981. Amends 24-4-103(9), (11)(a). Adds 24-4-103(11)(k). Repeals 24-4-103(11)(j).

- H.B. 1169 -- Department of revenue proceedings - notice to taxpayer. Requires written notice to the taxpayer of third-party subpoenas to obtain information regarding tax records of the taxpayer.

Effective May 13, 1981. Amends 39-21-112(3).

- H.B. 1212 -- Fiscal procedures. Requires financial statements of state agencies to be submitted to the controller by August 31, and that such statements be submitted by the controller to the governor and the General Assembly by September 30. The controller may grant an extension of 20 days because of administrative hardship. Requires a determination of expenditures or encumbrances to be made no later than 45 days after the close of the fiscal year.

Effective May 29, 1981. Amends 24-30-204; 24-75-102.

- H.B. 1219 -- Interest rate relating to state taxes. Changes the state interest rate for overpayment, underpayment, nonpayment, or extensions of time for payment of income, gross ton-mile, passenger-mile, gasoline, special fuel, cigarette, sales, use, or severance tax or any charge on oil and gas production to the rate fixed annually, each July 1, beginning July 1, 1981, by the commissioner of banking. Provides that such rate is to be based upon the discount rate a commercial bank pays to the federal reserve bank at Kansas City, using a specified security, and will be effective January 1, 1982, with changes effective each January thereafter. Also requires that the state pay interest on refunds not processed within 45 days, subject to some exceptions.

Effective June 8, 1981. Amends 39-21-105(4); 39-21-109(1); 39-21-110 IP(1), (2); 39-22-604(9); 39-22-605(5); 39-22-606(5); 39-22-609(1); 39-22-621(1), (2)(a); 39-22-622; 39-26-115; 39-26-118(2)(a), (9); 39-26-207; 39-27-105(3); 39-28-108(2). Adds 39-21-110.5.

Alcoholic Beverage:

- S.B. 35 -- Fermented malt beverages - personal or family use - license. Allows an adult to manufacture fermented malt beverages without

obtaining a license to do so if permitted by federal law or regulation and if limited to the amount permitted thereby. Exempts such beverages from state tax.

Effective July 1, 1981. Adds 12-46-112(1)(f).

- S.B. 90 -- Liquor stores - display of promotional material. Allows a retail liquor store licensee, subject to specified limitations, to display promotional material furnished by a manufacturer or wholesaler, which permits a customer to purchase other items from a third person.

Effective March 25, 1981. Amends 12-47-116(1).

- S.B. 301 -- Liquor sales - special events. Allows the issuance of a special event permit for special events to be held on premises licensed as a club under the "Colorado Liquor Code" so that persons other than club members and guests may be served at the special event. Makes the holder of the special event permit liable for violations of the liquor code which occur on the club premises.

Declares that nothing in the law concerning special event permits for the sale of liquor shall be construed to prohibit the sale or the dispensing of liquor on closed streets, highways, or public byways for which a special event permit has been issued.

Effective June 12, 1981. Adds 12-48-103(2), (3).

- S.B. 320 -- Warehousing of liquors. Requires any wholesale liquor licensee to warehouse at his own facilities all malt, vinous, and spirituous liquors purchased by him prior to delivery to his buyers.

Effective May 18, 1981. Adds 12-47-115(1)(c.5).

- H.B. 1057 -- Licensing of municipal facilities for sale of liquor. Authorizes the issuance of arts and special event licenses for the sale of liquor at facilities owned by a municipality which are used for productions of an artistic or cultural nature. Provides that fermented malt beverage licensees and liquor licensees need not have meals available at such municipally owned facilities and that guidelines for such licensees be established by local and state licensing authorities. Prohibits sales under both types of licenses at the same time on the same premises.

Effective May 26, 1981. Amends 12-47-120.5(1); 12-48-102. Adds 12-46-106(14); 12-47-106(7).

H.B. 1199 -- Vinous liquor tax - simplification. Simplifies the excise taxes on malt, vinous, and spirituous liquors, eliminating special provisions for metric measurements and varying proofs.

Effective July 1, 1981. Repeals 12-47-127(1)(b). Repeals and reenacts 12-47-127(1)(a).

H.B. 1271 -- Importation and sale of vinous and spirituous liquors - primary source of supply. Revises the primary source of supply provision in the liquor code to provide a legislative declaration of the state's interests to be protected by such a law; to clarify and limit the exception to the primary source provision; to establish a reporting provision for importers in order to provide the department of revenue with an audit trail of importers' invoices and liquor brands; and to define the term "primary source of supply in the United States".

Effective April 30, 1981. Repeals 12-47-128(2)(c). Repeals and reenacts 12-47-128(3).

H.B. 1414 -- Liquor code - beer and wine licenses. Amends the requirements for obtaining a beer and wine license to provide that such license shall be issued for consumption on the premises of the licensee and that the licensee shall have sandwiches and light snacks available for consumption on the premises.

Effective July 1, 1981. Amends 12-47-118(1).

H.B. 1546 -- Liquor excise tax - credit or refund to manufacturers, importers, and wholesalers. Provides that a manufacturer or wholesaler of malt, vinous, or spirituous liquors who is entitled to a refund of his excise tax may instead receive a credit against the tax due on other sales. Allows a credit or refund for excise taxes paid to the state by manufacturers and wholesalers of vinous and spirituous liquors selling or delivering such liquors on ceded federal property within this state so long as federal law precludes this state from collecting its excise taxes for sales and deliveries on such federal property.

Effective June 5, 1981. Adds 12-47-127(10).

Appropriations:

S.B. 427 -- Supplemental appropriation - department of revenue. Amends the 1978 long bill to decrease by \$132,000 the capital construction appropriation to the department for construction of a new port building at Platteville.

Effective May 6, 1981.

S.B. 499 -- Supplemental appropriation - department of revenue. Amends the 1980 long bill to reallocate the source of \$1,124,873 in funds for utilities expenses of the motor vehicle division and the ports of entry division from the special reserve fund for tax relief to the general fund.

Amends the 1979 long bill, as amended by House Bill No. 1255 of the 1980 session, to reallocate the source of \$387,274 in funds from cash funds to the general fund.

Effective June 4, 1981.

S.B. 513 -- General appropriation - long bill. For the expenses of the executive, legislative, and judicial department of state government for the fiscal year commencing July 1, 1981, the grand total of the operating budget is \$2,761,877,141 (\$57,607,696 of which is for the judicial department), of which \$1,417,531,757 is from the general fund, \$696,053,529 is from cash funds, and \$648,291,855 is from federal funds. The total appropriation for capital construction is \$86,495,506, of which \$21,644,820 is from the capital construction fund, \$50,409,169 is from cash funds, and \$14,441,517 is from federal funds.

Effective June 11, 1981.

Estate:

H.B. 1175 -- Taxation - elimination of reports to taxpayers. Repeals the provision requiring district or probate courts and county clerks to report to taxpayers on matters involving inheritance taxes and estates because the inheritance tax has been eliminated.

Effective April 30, 1981. Repeals 39-23-154.

H.B. 1484 -- Conforming amendments - termination of inheritance and gift taxes. Eliminates the inheritance and gift tax division and gives any remaining duties relating to those taxes to the executive director of the department of revenue. Conforms various sections under the statutes concerning fiduciaries to the elimination of the inheritance and gift tax division, wherein values fixed by the division were a factor in the fiduciaries' duties under the "Uniform Principal and Income Act" and the "Colorado Fiduciaries' Powers Act".

Effective May 27, 1981. Amends 11-46-104(2); 15-1-409; 15-1-412; 15-1-413(1), (2); 15-1-414(1)(a); 15-1-804(2)(ee); 15-12-1303(2); 24-1-117(4); 39-23-141; 39-23-156; 39-25-108. Repeals 39-23-102(6); 39-23-140.

Income Tax:

- S.B. 109 -- Income tax - residential energy credit - "principal residence". Provides that, for a taxpayer's purposes of claiming the residential energy credit for expenditures made upon his home, "principal residence" no longer requires habitation for a 6-month period but is defined as the dwelling in which the taxpayer "principally resides".

Effective June 12, 1981. Amends 39-22-127(4)(b).

- H.B. 1029 -- Estimated income taxes - required declaration. Requires an individual to file a declaration of estimated tax with the department of revenue if his income tax is expected to exceed his income tax credits by \$1,000 or more instead of the current \$200 or more. In the case of corporations, the amount is changed to \$5,000 instead of the current \$1,000.

Effective January 1, 1982. Amends 39-22-605(1), (6); 39-22-606(1), (8)(b), (10).

- H.B. 1523 -- Income tax - deduction for mileage expenses of volunteers. In determining Colorado adjusted gross income, allows a reduction of federal adjusted gross income for unreimbursed motor vehicle mileage expenses incurred by volunteers working for a charitable organization whose sole purpose is the providing of medical, health, or nutritional care. Specifically excludes expenses incurred in lobbying. Sets forth the amount of such reduction.

Effective June 4, 1981. Adds 39-22-110(3)(q).

- H.B. 1617 -- Reduction and elimination of taxes for individuals and businesses - income tax credit - graduated corporate income tax - appropriation. Sets the annual inflation factor for the 1981 income tax year at 108%. Provides for the 1981 income tax year, a credit against income taxes of 16% of the annual income tax liability. Provides that the withholding tax tables shall not reflect this credit before July 1, 1982.

For the 1981 income tax year, amends the investment tax credit to make the credit for certain depreciable property used in Colorado equal to 15% of the credit allowed under federal law against federal income taxes for investment in such property. (For the 1982 income tax year and thereafter, provides that such credit will return to a credit of 10% of the federal.)

Continues the credit for property taxes attributable to pollution control property so that the credit is applicable to income tax years which commence before January 1, 1983, since such credit was due to be repealed effective July 1, 1981.

Provides for a corporate tax rate reduction to be phased in over a five year period commencing January 1, 1981.

Tax Reduction Rates (%)

Net Income	1981	1982	1983	1984	1985
0 - \$ 25,000	1.0	1.0	2.5	3.0	3.5
\$ 25,000 - \$ 50,000	0.5	0.5	2.0	2.5	3.0
\$ 50,000 - \$ 75,000	0.0	0.5	1.0	1.5	2.0
\$ 75,000 - \$100,000	0.0	0.0	0.5	0.5	1.0
\$100,000 and over	0.0	0.0	0.0	0.0	0.0

The tax reduction translates into graduated corporation income tax rates as follows:

Tax Rates (%)

Net Income	1981	1982	1983	1984	1985
0 - \$ 25,000	4.0	4.0	2.5	2.0	1.5
\$ 25,000 - \$ 50,000	4.5	4.5	3.0	2.5	2.0
\$ 50,000 - \$ 75,000	5.0	4.5	4.0	3.5	3.0
\$ 75,000 - \$100,000	5.0	5.0	4.5	4.5	4.0
\$100,000 and over	5.0	5.0	5.0	5.0	5.0

Effective June 29, 1981. Amends 39-22-104(3)(b); 39-22-508(4); 39-22-301(1). Repeals and reenacts 39-1-102(12.1)(d); 39-4-110(3); 39-5-131(9); 39-22-508(5). Adds 39-22-103.5(2)(d)(IV); 39-22-507.5(11); 39-22-301(1.1) to (1.5).

Motor and Special Fuel:

S.B. 399 -- Tax periods under the special fuel tax. Allows the filing of reports and payment of taxes under a special fuel tax on a quarterly rather than monthly basis.

Effective July 1, 1981. Amends 39-27-205(2)(a). Adds 39-27-205(2)(d).

H.B. 1090 -- Financing highways - gasoline and special fuels tax increased - allocation of funds. Increases the state tax on gasoline and special fuels from 7¢ to 9¢ per gallon effective July 2, 1981. Provides that the 2¢ per gallon increase is to be used only for improvements to existing highways, and not for administrative purposes. 16% of the additional revenue is allocated to a special account for highway bridge repair, to be distributed to the state, counties, and municipalities under a special costs formula. The balance of the additional revenue will be allocated as follows: 60% to the state, 22% to counties, and 18% to municipalities. Provides for legislative review of bridge conditions by 1987. Requires the state highway commission to submit the highway budget

to specific legislative committees for recommendations before it is adopted. Defines what is included under the term "administration" in the highway department budget and provides that administration expenditures shall not exceed 5% of the budget, and requires the highway commission to prepare an inventory of department property which could be disposed of for the benefit of the highway fund.

Effective June 19, 1981. Amends 39-27-102(1)(a), (2)(a); 39-27-202 IP(1)(a); 43-1-105(1)(g); 43-1-111(2). Adds 39-27-202(1)(c); 43-1-105(1)(m); 43-4-205(5), (6), (7). Repeals and reenacts 43-4-208(6)c).

- H.B. 1207 -- Gasohol purity. Prohibits the sale for retail use of any motor fuel containing alcohol derived from agricultural commodities and forest products unless the alcohol in such motor fuel has a purity of at least 99%.

Effective May 18, 1981. Amends 39-27-102(1)(a)(II). Adds 8-20-204.5.

- H.B. 1336 -- Measuring of gasoline and special fuel. States that the method of determining gallonage of gasoline and special fuel sold to distributors shall be on a gross or net gallons basis, at the option of the distributor. Defines "gallons" to take into consideration storage or metered temperature.

Effective May 18, 1981. Adds 8-20-235; 39-27-101(1.5); 39-27-201(2.5).

Motor Vehicle:

- S.B. 6 -- Ton-mile tax. Authorizes owners or operators of motor vehicles required to pay the ton-mile tax to pay the tax and file the required statement on a quarterly basis.

Effective July 1, 1981. Amends 42-3-125(1)(a), (4)(a). Adds 42-3-125(1)(c).

- S.B. 69 -- Motor vehicle traffic violation classifications - drivers' licenses and registration. Provides uniform penalties where none are provided. Establishes a class 3 misdemeanor traffic offense for violations of provisions concerning drivers' licenses and a class 4 misdemeanor traffic offense for violations concerning the registration and taxation of motor vehicles.

Effective July 1, 1981. Repeals and reenacts 42-2-134; 42-3-131.

- S.B. 75 -- Registration of interstate motor carriers. Provides for a 30-day unladen weight registration for trucks, truck tractors, trailers, and semitrailers operated in interstate commerce in lieu of annual registration. States that registration authorizes

operation of the vehicle only when empty. Specifies that any moneys collected from the fees of \$5 for a truck or truck tractor and \$3 for a trailer or semitrailer are credited to the highway users tax fund.

Effective April 24, 1981. Adds 42-3-123(13.1).

S.B. 83 -- Specific ownership tax - manufacturer's suggested retail price. Provides that the taxable value of certain types of motor vehicles shall be specified percentages of the manufacturer's suggested retail price, which term is also defined. Effective January 1, 1982, allows a credit for the payment of a specific ownership tax if the property is disposed of during the registration period and provides that such credit shall be prorated, based on the number of months remaining in the registration period. Repeals inconsistent provisions on the determination of such tax.

Effective September 1, 1981. Amends 42-3-106(4); 42-6-111. Adds 42-1-102(39.5); 42-3-106(27). Repeals and reenacts 42-3-106(1), (12), (18). Repeals 42-3-106(9), (10), (14); 42-3-107(2).

S.B. 135 -- Requirements for brakes on trailers. Provides that trailers and semitrailers weighing less than 3,000 lbs. gross weight, rather than 1,500 lbs. as provided in present law, need not be equipped with brakes and that trailers and semitrailers weighing 3,000 lbs. or more gross weight must have brakes on all wheels.

Effective April 30, 1981. Amends 42-4-220(1)(d).

S.B. 205 -- Licensing of motor vehicles of former prisoners of war. Provides for the issuance of special license plates to former prisoners of war who desire to use such plates.

Effective April 30, 1981. Adds 42-3-112.5.

S.B. 227 -- Interstate compacts - nonresident violators - motor vehicle laws. Authorizes the governor to enter into a compact with other states relating to the handling of traffic violations committed by drivers in states other than their home state. The act, when implemented, will permit drivers to be issued citations, in other states which join the compact, upon their personal recognizance to comply with the terms of the citation. If the motorist fails to comply with such terms, that fact is to be reported to the driving license authority of the motorist's home state, which is to initiate a license suspension action. Certain non-moving traffic violations are exempted from the act.

Effective June 4, 1981. Adds 24-60 (entire part 21).

S.B. 283 -- Motor homes - registration fee - definition. Defines the term "motor homes" for the purposes of the "Uniform Motor Vehicle Law" and includes a motor home within the definition of "noncommercial or recreational vehicle". Provides a separate registration fee for motor homes.

Effective January 1, 1982. Amends 42-1-102(49); 42-3-123 IP(4)(b), (4)(b)(III), (22). Adds 42-1-102(45.5).

S.B. 296 -- Visual inspection of emissions control-related equipment. Provides that visual inspection of the fuel filler neck restrictor, catalytic converter, or air system originally installed by the manufacturer shall be made only of motor vehicles of the model year 1982 or later. Allows the air quality control commission to promulgate regulations which allow a reasonable time, not to exceed one year, for the repair or replacement of deficient equipment.

Effective April 24, 1981. Amends 42-4-312(2)(a).

S.B. 307 -- Motor vehicle registration - street rods. Permits the issuance of special distinctive license plates for use on street rods. Defines street rods as vehicles with rebuilt bodies of vintage 1948 or earlier.

Effective January 1, 1982. Amends 42-3-112.1(3). Adds 42-3-112.1(2.5); 42-6-102(11.5); 42-6-107.5.

S.B. 391 -- Traffic offenses involving use of alcohol - penalties. Provides that the maximum term of imprisonment for operating a vehicle while ability is impaired by alcohol is raised from 90 to 180 days.

Effective July 1, 1981. Amends 42-4-1202(4)(b); 42-4-1501(2)(a).

S.B. 472 -- Mandatory motor vehicle insurance. Requires owners of motor vehicles required to be registered in this state to insure the vehicle (or self-insure) for the coverages required under the no-fault insurance provisions. Makes it a class 1 traffic offense for failure to have such insurance at the time of an accident requiring reports to the police and to the department of revenue. Requires that applications for motor vehicle registration give notice that carrying such insurance is mandatory in Colorado, and that non-compliance is a class 1 traffic offense.

Effective January 1, 1982. Amends 10-4-705(1); 42-3-104(1); 42-3-111(2). Adds 42-4-1213; 42-3-111(2.5).

S.B. 511 -- Unsafe operation of a motor vehicle. Directs the department of revenue to revoke the driver's license of any juvenile adjudicated a delinquent for conduct which would constitute vehicular homicide if committed by an adult. Provides that, for the purposes of the offenses of driving under the influence, vehicular assault, and vehicular homicide, the inhalation of a toxic vapor or glue-sniffing shall be considered being under the influence of a drug. Requires every court of record to transmit a report to the department of the adjudication of a juvenile's delinquency for conduct which would constitute vehicular homicide if committed by an adult.

Effective June 19, 1981. Amends 42-4-1201; 42-4-1202(1)(c); 42-4-1510(4); 18-3-106(1)(b); 18-3-205(1)(b).

H.B. 1277 -- Safety inspections - 3-year suspension of program. Provides for a 3-year suspension of the annual motor vehicle safety inspection program. Provides for new enforcement and funding procedures for the motor vehicle emissions control inspection program, which was previously linked to the safety inspection program, and for spot inspections by the state patrol. Directs the state patrol to inspect school buses. Reinstates the annual motor vehicle safety inspection program in July of 1984.

Effective July 1, 1981. Amends 12-6-118(3)(t), (5)(p); 12-15-115; 25-3.5-301(2)(a); 25-7-106(4); 25-7-131(1); 42-2-123(6)(c); 42-4-308(8); 42-4-309 IP(7); 42-4-312(1)(b)(I), (1)(b)(II); 42-4-1501(3)(a)(I); 43-5-103(2). Adds 42-4-309(13); 12-6-118(3)(t.1); 12-6-118(5)(p.1); 12-15-115.1; 25-3.5-301(2)(a.1); 25-7-106(4.1); 25-7-131(1.1); 42-2-123(6)(c.1); 42-4-308(8.1); 42-4-309(7.1); 42-4-312(1)(b.1); 42-4-1501(3)(a)(I.1); 43-5-103(2.1). Repeals and reenacts 42-4-230; 42-4-306; 42-4-230; 42-4-306. Recreates and reenacts 42-4-301; 42-4-302; 42-4-303; 42-4-304; 42-4-305. Repeals 42-4-301; 42-4-302; 42-4-303; 42-4-304; 42-4-305; 12-6-118(3)(t), (5)(p); 12-15-115; 25-3.5-301(2)(a); 25-7-106(4); 25-7-131(1); 42-2-123(6)(c); 42-4-308(8); 42-4-309(7); 42-4-312(1)(b); 42-4-1501(3)(a)(I); 43-5-103(2).

H.B. 1323 -- Regulation of height and length of commercial passenger vehicles. Increases the maximum permitted length of vehicles used for mass transit of passengers to 60 feet and imposes a height maximum of 13 1/2 feet for intercity buses.

Effective July 1, 1981. Amends 42-4-404(2), (3).

H.B. 1327 -- Registration and transfer - new motor vehicles. Includes within the definition of a new motor vehicle one which has been used by a dealer solely for the purpose of demonstration to prospective customers unless it has been used for more than 200

Effective July 1, 1981. Amends 25-2-106(3)(b).

miles. Exempts motor vehicles with a gross weight rating of 16,000 pounds or more from this definition. Broadens the definition of a used motor vehicle to include a motor vehicle used for demonstration purposes for more than 200 miles. Provides that, if a demonstration motor vehicle is classified as new, transfer is to be made in accordance with provisions for new motor vehicles.

Effective April 30, 1981. Amends 42-6-102(8), (12); 42-6-111; 42-6-201(8).

- H.B. 1410 -- Inspection and readjustment program - emissions control inspection. Provides that specifications adopted by the air quality control commission for exhaust gas measuring instruments shall not exceed similar California specifications; except that an inspection and readjustment station may use instruments exceeding such specifications. Expands the inspection authority of a person owning or leasing 10 or more motor vehicles and operating an adequately equipped and manned motor vehicle repair garage. Requires a certification of emissions control containing a notation of equipment deficiency to be issued to motor vehicles with altered or removed equipment. Such certification shall be in effect for the time established by the commission that is necessary to repair or replace such equipment. Removes used motor vehicles transacted at wholesale between licensed motor vehicle dealers from the requirement of having a certification of emissions control.

Effective July 14, 1981. Amends 42-4-309(3); 42-4-311; 42-4-312(2)(a); 42-4-312(5).

- H.B. 1467 -- Driving while ability impaired - revocation of license. Requires the revocation of the driver's license of any person convicted of driving a motor vehicle while ability is impaired by alcohol if such person has 2 previous convictions of driving under the influence or driving while ability is impaired or if such person has one conviction, within the previous 5 years, of driving under the influence or driving while ability is impaired.

Effective July 1, 1981. Amends 42-2-122(1)(g), (1)(i).

- H.B. 1492 -- Motor vehicle emissions program - exemption of Weld county. Removes Weld county from mandatory participation in the motor vehicle emissions inspection program area. Repeals a related provision concerning portions of Weld county already excluded from the program.

Effective May 27, 1981. Amends 42-4-307 IP(7); 42-4-312(3)(b). Repeals 42-4-307(7)(e).

H.B. 1517 -- Regulation of automobile dealers - fees - appropriation. Eliminates the requirement for providing pocket card certificates for persons licensed to sell, distribute, and manufacture motor vehicles. Strikes all dollar amounts of fees for licenses, provides that the motor vehicle dealer licensing board shall establish fees for licensees, and repeals the requirement for transferring 10% of all such receipts to the general fund. Authorizes the executive director of the department of revenue to promulgate rules concerning dealer plates, the violation of which may lead to suspension.

Makes an appropriation of \$455,946 to the department of revenue for allocation to the motor vehicle dealer licensing board for implementation of the act.

Effective July 1, 1981. Amends 12-6-109; 12-6-110(1); 12-6-116(3); 42-3-116(4)(c). Adds 12-6-110(4), (5). Repeals 12-6-123(1)(a).

Sales and Use:

S.B. 182 -- Sales and use taxes - portion transferred to highway users tax fund. Provides for the transfer of 7% of the net revenue from sales and use taxes to the highway users tax fund and 8% of net revenue from sales and use taxes to the general fund for the fiscal year beginning July 1, 1981, through the fiscal year beginning July 1, 1985. Directs that, if, in fiscal year beginning July 1, 1981, such moneys credited to the highway users tax fund exceed \$36,000,000, the excess shall be credited to the general fund. Provides for the repeal of all the above provisions, effective July 1, 1986.

Effective June 12, 1981. Amends 39-26-123(2)(c).

H.B. 1202 -- County and municipal sales and use taxes - limitations. Allows the 7% sales and use tax limitation to be exceeded if it would have precluded a county sales or use tax, so long as the county tax does not exceed one percent.

Provides for a one year 350 day rather than 2-year period between the time a countywide sales tax, use tax, or both is defeated at the polls and the time it is again submitted to the electorate.

Effective June 9, 1981. Amends 29-2-104(7); 29-2-108. Adds 29-2-105(1)(f).

H.B. 1235 -- Motor vehicles - collection of use tax. Clarifies that the executive director of the department of revenue may contract with the county clerk and recorder and municipalities for the collection of state, county, and city or town motor vehicle use taxes.

Effective July 1, 1981. Amends 29-2-106(3)(b).

H.B. 1529 -- Sales and use tax - exemption of poultry. Provides that sales and purchases of poultry are exempt from state sales and use tax. Has a special applicability clause.

Effective May 26, 1981. Amends 39-26-114(5).

H.B. 1570 -- Sales and use tax - nonmotor vehicle lubricating oil - refund. Provides that, in the case of a sale of lubricating oil which is not used in motor vehicles, the purchaser is entitled to a refund in the amount of the state sales tax paid on that portion of the sale price which is attributable to the federal excise tax paid on the sale of such oil. Provides a similar refund if the state use tax rather than the state sales tax is imposed. Requires proof of a refund of such federal excise tax.

Effective May 18, 1981. Adds 39-26-114(13).

Severance:

S.B. 94 -- Oil and gas leaseholds - valuation based on sales. Provides that the valuation for assessment of oil and gas leaseholds for ad valorem tax purposes shall be based solely upon sales and the selling price of the oil and gas. Applies to taxation in the 1982 calendar year, payable in 1983.

Effective January 1, 1982. Amends 39-7-101(1)(c), (1)(d); 39-7-102.

H.B. 1395 -- Severance tax credits for impact assistance. Amends existing law concerning severance tax credits for approved contributions made to impacted local governments. Changes include: Provides that the credit be applied to taxes otherwise allocated to both the local government severance tax fund and the state severance tax trust fund and provides for the payment to the state severance tax trust fund of all moneys which would have gone to such fund had such credit not been claimed; provides an additional credit equal to 9% annual interest on approved contributions for a 2-year period; includes recreational facilities among those public facilities which may constitute approved contributions; includes loss from the purchase and sale of bonds used for the planning, construction, or expansion of public facilities constituting approved contributions and loss from default on loans or paying any guaranty obligation arising out of the issuance of such bonds as additional approved contributions; provides that the total amount of approved contributions for a taxpayer shall not exceed 50% of the severance tax liability which the taxpayer anticipates will be incurred during the next applicable 10 years of operation; removes the 5-year limit within which such credit had to be claimed; specifies that local governments may accept approved contributions from oil and gas operations

and participate in allocations of severance taxes from such operations; and makes other miscellaneous revisions.

Effective July 1, 1981. Amends 39-29-107.5; 39-29-108 IP(1); 39-29-110(1)(c), (1)(d). Adds 39-29-108(3).

Miscellaneous:

H.B. 1209 -- Food service establishments - inspection and licensure fees. Increases from \$20 to \$50 the license fee for food service establishments and provides an exemption from such fee where a local ordinance requires a food service inspection fee of \$50 or more and where such inspection services are approved by the department of health. Provides that the entire \$50 fee is credited to the state general fund if inspection is by the department or, if the inspection is by a local department, \$20 is credited to the general fund and the balance retained by the local board. Specifies that funds retained by local boards shall be used for future operations.

Effective July 1, 1981. Amends 12-44-208(1). Repeals and reenacts 12-44-209. Adds 12-44-208(3).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950 - 1981

<u>Fiscal Year</u>	<u>Collections</u>	<u>Cost of Administration</u>	<u>Cost As Percent of Collections</u>
1981	\$1,828,648,990	\$31,519,225 ^{1/} / _{I/}	1.72
1980	1,784,397,422	28,626,742 ^{1/} / _{I/}	1.60
1979	1,638,174,767	26,032,899 ^{1/} / _{I/}	1.59
1978	1,411,263,900	23,960,846 ^{1/} / _{I/}	1.70
1977	1,224,978,639	23,614,713	1.93
1976	1,090,868,629	21,649,615	1.98
1975	958,351,779	20,482,654	2.14
1974	854,391,541	18,118,832	2.12
1973	737,573,301	14,960,980	2.03
1972	652,525,833	13,742,165	2.11
1971	559,220,247	12,641,268	2.26
1970	504,987,630	10,979,785	2.17
1969	438,133,000	9,782,513	2.23
1968	388,073,705	8,488,615	2.19
1967	361,608,819	7,568,569	2.09
1966	341,131,698	7,042,097	2.06
1965	275,029,851	6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,025,686	3,034,445	2.24
1955	122,387,571	2,774,717	2.26
1954	107,284,438	2,332,227	2.17
1953	103,692,083	2,017,181	1.95
1952	99,338,309	1,815,794	1.83
1951	94,388,110	1,678,758	1.78
1950	84,845,575	1,559,930	1.83

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

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30		Percent of 1981 Total Collections	Percent Change In Collections	
	1980	1981			
TAXES:					
Property:					
Motor Vehicle Specific Ownership "A"	\$ 3,390,309.95	\$ 4,450,023.60	0.24	+ 31.26	Re
Sales, Use Excise, and Gross Receipts:					
Alcoholic Beverage					AT
Cigarette Tax	\$ 23,627,204.62	\$ 24,075,325.37			Be
General Sales	35,101,174.13	37,397,046.38			Bo
Gasohol	492,712,419.44	480,383,848.42			Ci
Motor Fuel	294,263.66	203,927.96			Co
Special Fuel	104,060,203.43	98,147,532.83			Co
Use Tax	12,033,025.69	13,154,447.25			Fl
Litter Assessment	52,167,903.46	54,235,274.71			Ho
Subtotal	\$ 720,147,734.82	\$ 707,608,949.58	38.70	- 1.74	Li
Income Tax:					Li
Estimated					Mo
Income Tax Cash	\$ 147,641,505.36	\$ 143,832,019.89			Mo
Withholding	73,421,022.02	71,269,036.88			Ov
Subtotal	\$ 825,241,634.91	\$ 873,017,117.00	47.74	+ 5.79	Pe
Inheritance, Gift, and Estate Taxes:					Pi
Inheritance Tax	\$ 26,053,851.29	\$ 3,378,998.13			Pi
Inheritance - Filing Fee	2,631,288.93	1,553,345.42			Pr
Gift Tax	1,096,427.21	457,975.73			Ps
Estate Tax	11,212.83	5,078,827.55			Pu
Subtotal	\$ 29,792,780.26	\$ 10,469,146.83	0.57	- 64.86	PU
Severance Taxes:					Re
Oil and Gas Conservation Levy	\$ 634,815.58	\$ 949,777.43			Sp
Estimated Tax and Withholding	24,830,849.67	32,796,798.45			St
Subtotal	\$ 25,465,665.25	\$ 33,746,575.88	1.85	+ 32.52	OTHER
LICENSES, PERMITS AND FEES:					
Motor Vehicle:					Re
Gross Ton Mile Tax	\$ 23,144,677.14	\$ 24,953,231.88			Ci
Motor Vehicle Licenses	24,309,712.39	25,582,787.07			Co
Safety Inspections	1,188,326.63	1,086,778.48			Mo
Title Fees	597,523.00	513,529.00			Or
Depot Tags	13,935.00	13,000.00			Re
Subtotal	\$ 49,254,174.16	\$ 52,149,326.43	2.85	+ 5.88	Sa
Motor Vehicle Operators:					Ot
Operators and Chauffeurs Licenses	\$ 4,495,525.35	\$ 4,905,296.70	0.27	+ 9.12	GRAND

COLLECTIONS BY SOURCE
(continued)

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a In'
tions

Source	Fiscal Years Ended June 30		Percent of 1981 Total Collections	Percent Change In Collections
	1980	1981		
Regulatory and Businesses:				
Alcohol Licenses	\$ 205.00	\$ 275.00		
Bedding Inspection Fees	29,540.68	31,840.84		
Boiler Inspection Fees	268,115.03	279,556.75		
Cigarette Licenses	652.50	187.50		
Commercial Driving Instructor Licenses	430.00	390.00		
Commercial Driving School Licenses	550.00	500.00		
Fluid Milk Sanitation Licenses	130.00	300.00		
Hospital and Nursing Home Licenses	11,495.00	12,120.00		
Liquor Licenses	385,740.25	385,864.73		
Liquor Licenses - 85% City	1,222,707.06	1,247,282.04		
Liquor Licenses - 85% County	338,776.72	346,414.60		
Motor Vehicle Dealers & Salesman Licenses	364,317.50	506,966.20		
Motor Vehicle Manufacturers Licenses	32,575.00	32,625.00		
Overwide Trailer Permits	55.15	19.87		
Pet Shop and Kennel Licenses	4,860.00	4,890.00		
Plumbers License and Exam Fees	116.50	.00		
Plumber Inspection Fees	21,496.95	16,159.59		
Produce License	85,590.00	121,520.00		
Psittiacine Bird License Fees	1,335.00	1,875.00		
Public Utilities Motor Carrier Fees	53,229.07	83,108.63		
PUC Utility Supervision	1,147,638.98	1,279,640.47		
Restaurant License and Inspection Fees	185,686.01	190,816.77		
Special Fuel Distributors License	5,685.00	1,055.00		
Special Fuel Permits	222,422.11	141,366.05		
Store Licenses	656,239.87	671,048.97		
Subtotal	\$ 5,039,589.38	\$ 5,355,823.01	0.29	+ 6.27
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	\$ 48,827,503.34	\$ 53,782,030.07		
City Sales Taxes	44,283,477.72	50,228,427.99		
County Sales Taxes	21,944,431.62	26,469,457.97		
Motor Vehicle Financial Responsibility	119,323.97	125,128.79		
Motor Vehicle Penalty Assessments	3,901,694.19	3,697,582.40		
Order of Reinstatement	531,862.46	514,071.65		
Revenue Department Services	1,461,078.65	1,553,121.01		
Sales of Equipment, Books	15,459.68	68,655.60		
Other Miscellaneous Receipts	485,175.94	508,255.09		
Subtotal	\$ 121,570,007.57	\$ 136,946,730.57	7.49	+ 12.65
GRAND TOTAL OF GROSS COLLECTIONS	\$1,784,397,421.65	\$1,828,648,989.60	100.00	+ 2.48

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1981

<u>Taxes</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
<u>Property:</u>			
Motor Vehicle Specific Ownership 'A'	\$ 4,450,023.60	\$ 4,354,330.40 ^{1/}	\$ 95,693.20
<u>Sales, Use, Excise, and Gross Receipts:</u>			
Alcoholic Beverages	\$ 24,075,325.37	\$ 1,065.60	\$ 24,074,259.77
Cigarette Tax	37,397,046.38	17,977,444.26 ^{2/}	19,419,602.12
General Sales Tax	480,383,848.42	5,215,259.67	475,168,588.75
Motor Fuel	98,147,532.83	2,756,156.93	95,391,375.90
Gasohol	203,927.96	.00	203,927.96
Special Fuel	13,154,447.25	368,811.06	12,785,636.19
Use Tax	54,235,274.71	837,380.80	53,397,893.91
Litter Assessment	11,546.66	42.40	11,504.26
Subtotal	<u>\$ 707,608,949.58</u>	<u>\$ 27,156,160.72</u>	<u>\$ 680,452,788.86</u>
<u>Income Tax:</u>	\$ 873,017,117.00	\$329,897,551.87	\$ 543,119,565.13
<u>Inheritance, Gift and Estate Taxes:</u>	\$ 10,469,146.83	\$ 1,506,355.91	\$ 8,962,790.92
<u>Severance Tax:</u>	\$ 33,746,575.88	\$ 1,180,556.85	\$ 32,566,019.03
<u>Licenses, Permits, Fees:</u>			
Motor Vehicle -			
Gross Ton Mile	\$ 24,953,231.88	\$ 371,140.78	\$ 24,582,091.10
Motor Vehicle License	25,582,787.07	56,544.86	25,526,242.21
Safety Inspection	1,086,778.48	3,088.00	1,083,690.48
All Other	526,529.00	11,682.19	514,846.81
Subtotal	<u>\$ 52,149,326.43</u>	<u>\$ 442,455.83</u>	<u>\$ 51,706,870.60</u>
<u>Motor Vehicle Operators:</u>	\$ 4,905,296.70	\$ 1,686.50	\$ 4,903,610.20
<u>Regulatory and Business:</u>	\$ 5,355,823.01	\$ 65,137.06	\$ 5,290,685.95
<u>Other Receipts:</u>			
Regional Transportation District			
Sales Tax	\$ 53,782,030.07	\$ 53,106,512.76 ^{1/}	\$ 675,517.31
City Sales Tax	50,228,427.99	49,494,513.22 ^{1/}	733,914.77
County Sales Tax	26,469,457.97	25,647,437.75 ^{1/}	822,020.22
All Other	6,466,814.54	518,642.75	5,948,171.79
Subtotal	<u>\$ 136,946,730.57</u>	<u>\$128,767,106.48</u>	<u>\$ 8,179,624.09</u>
TOTAL	<u>\$1,828,648,989.60</u>	<u>\$493,371,341.62</u>	<u>\$1,335,277,647.98</u>

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

^{2/} Includes \$17,692,653.30 distributed to cities and counties.

BOARDS OF NET GENERAL FUND REVENUE
ADMINISTERED BY REVENUE DEPARTMENT

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

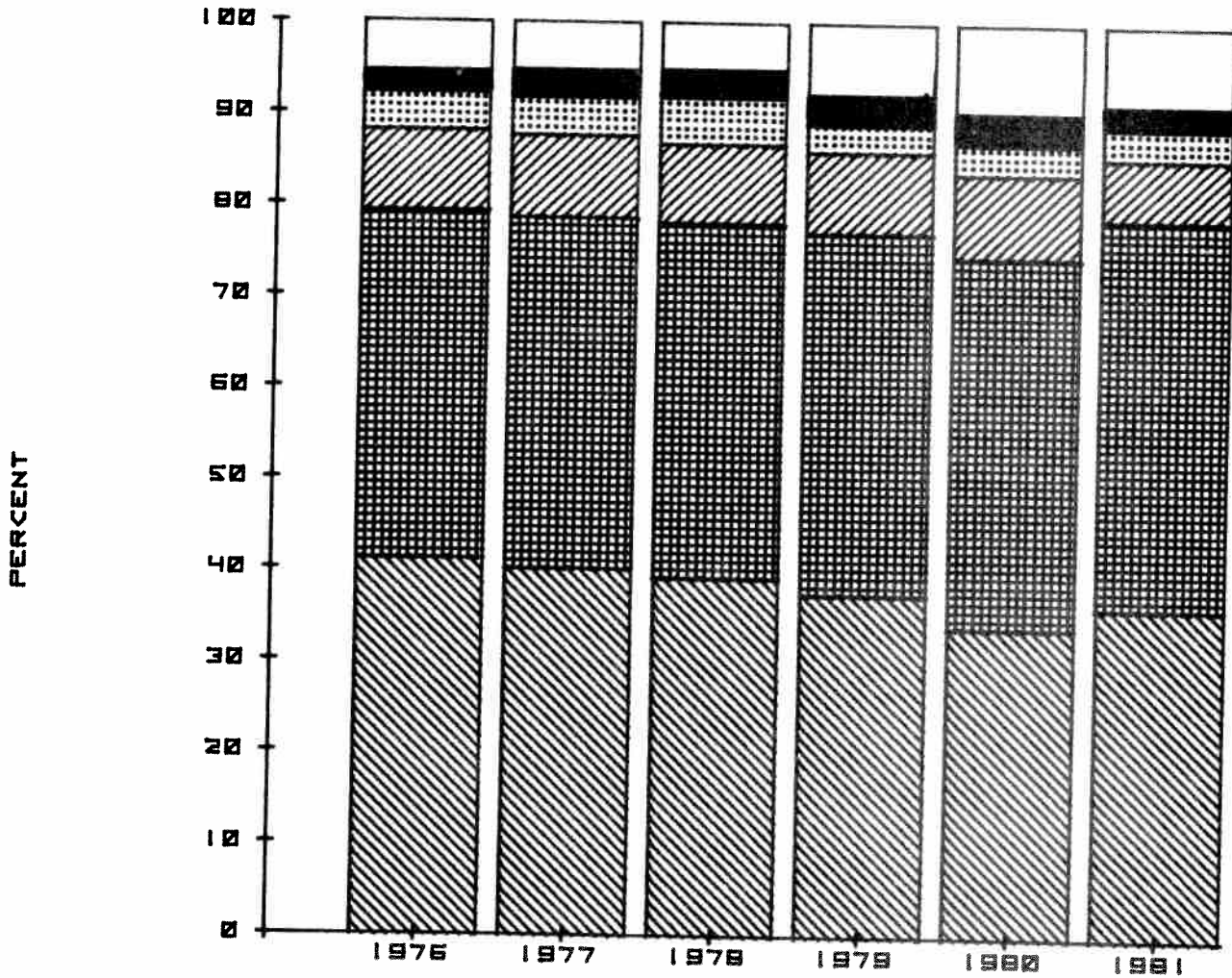
Fiscal Year Ended June 30, 1981

ions
6,993.20
1,259.77
3,602.12
3,588.75
1,375.90
3,927.96
3,636.19
7,893.91
1,504.26
2,788.86
9,565.13
2,790.92
6,019.03
2,091.10
6,242.21
3,690.48
4,846.81
6,870.60
13,610.20
10,685.95
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33,914.77
22,020.22
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77,647.98

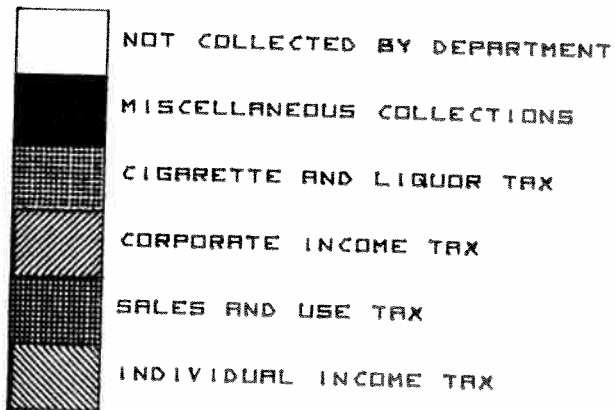
Tax Source ^{1/}	Gross Collections	Cost of Administration	Cost As Percent Of Collections
General Fund:			
Alcoholic Beverages ^{1/}	\$ 26,055,286.34	\$ 796,434.20	3.06
Sales, Use, and Cigarette ^{2/ 3/}	703,167,322.01	4,937,616.24	0.70
Income Tax	873,043,988.99	6,872,465.41	0.79
Severance Tax ^{4/}	32,769,926.46	23,516.56	0.07
Inheritance, Gift and Estate Taxes ^{2/}	10,469,146.83	376,659.55	3.60
Litter Assessment	11,546.66	323.39	2.80
Regulatory and Business Licenses, Permits and Fees	2,888,771.85	104,631.39	3.62
Other Receipts	323,478.13	46,041.82	14.23
Non-Allocable Costs ^{5/}	.00	12,139.89	---
Total General Fund	\$1,648,729,467.27	\$13,169,828.45	0.80
Highway Users Fund:			
Mileage and Fuel Tax ^{6/}	\$ 136,803,157.15	\$ 976,803.73	0.71
Motor Vehicle Registrations and Licenses ^{7/}	33,733,838.07	1,885,832.31	5.59
Operators Licenses ^{8/}	4,906,186.70	5,203,515.15	106.06
All Other Motor Vehicle ^{9/}	2,849,963.73	5,503,814.00	193.11
Ports of Entry ^{10/}	.00	3,517,404.20	---
Total Highway Users Fund	\$ 178,293,145.65	\$17,087,369.39	9.58
Other Collections:			
Special Funds ^{11/}	\$ 1,626,376.68	\$ 1,262,026.92	77.60
Total Other Collections	\$ 1,626,376.68	\$ 1,262,026.92	77.60
GRAND TOTAL	\$1,828,648,989.60	\$31,519,224.76	1.72

- 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 Regional Transportation District sales tax.
- 4/ Includes estimated severance tax and final payments on severance tax returns.
- 5/ Cash management costs of \$12,139.89.
- 6/ Includes gross ton mile, motor fuel, and special fuel taxes.
- 7/ Includes registrations and licenses, penalty assessments, and specific ownership 'A' tax.
- 8/ Includes drivers' licenses and driving instructors' and school licenses.
- 9/ Includes titles, master files, driver hearings, and motor vehicle enforcement.
- 10/ Port of entry administrative costs are a separate line item per state auditor's request.
- 11/ Includes safety inspection program, motor vehicle dealers' administration, and motor vehicle emissions and traffic safety costs.

SOURCES OF NET GENERAL FUND REVENUE
ADMINISTERED BY REVENUE DEPARTMENT



FISCAL YEARS ENDED JUNE 30



NET REVENUE FROM STATE SOURCES
DOES NOT INCLUDE FEDERAL FUNDS

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1981

Personal Services	\$25,954,736
Maintenance and General Purpose	<u>4,958,594</u>
Total Operating Expense	30,913,330
Capital Outlay	<u>605,895</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$31,519,225</u> ^{1/}

1/ Includes federal funds in the amount of \$76,716.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1981

<u>Tax Section</u>	<u>Number of Annual Audits</u> ^{1/}	<u>Assessments</u>	<u>Refunds</u>	<u>Net</u>
Field Audits ^{2/}	20,881 ^{3/}	\$27,634,464	\$ 4,653,120	\$22,981,344
Taxpayer Service ^{4/}				
Withholding Tax	479	681,121	101,137	579,984
Income Tax	43,152	1,094,335	14,757,054	(13,662,719)
Sales, Use and Cigarette Tax	2,567	236,009	1,340,931 ^{5/}	(1,104,922)
Mileage & Fuel Tax	863	394,136	698,880 ^{6/}	(304,744)
Severance Tax ^{7/}	<u>267</u>	<u>29,848</u>	<u>20,353</u>	<u>9,495</u>
GRAND TOTALS	<u>68,209</u>	<u>\$30,069,913</u>	<u>\$21,571,475</u>	<u>\$ 8,498,438</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/} New section effective January 1, 1979.

^{5/} Does not include refunds to exempt entities totaling \$2,176,276.

^{6/} Does not include refunds for off-highway use totaling \$2,627,849 or bond refunds totaling \$137,472.

^{7/} Severance Tax added as of January 1, 1978.

ALCOHOLIC BEVERAGE

12-46-110 Fees and taxes - allocation.
All state license fees and taxes provided
for by this article shall be paid to the
state licensing authority.

STATE OF COLORADO DEPARTMENT OF REVENUE



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

DO NOT WRITE IN THIS SPACE

SEND TO

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

INSTRUCTIONS

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

RETURN THIS COPY

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

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

(42-1)

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

II REPEAL BEER (ENTER TOTALS FROM FORM DRL 441)

(56-1)

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

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

(69-1)

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

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

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

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

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

BEER, WINE AND SPIRITUOUS
LIQUOR TAX RATES 1/

Beer	8¢ per gallon
Wine, 14% and under	6¢ per quart or fraction thereof 6.3¢ per liter
Wine, over 14%	9¢ per quart or fraction thereof 9.5¢ per liter
Spirituos Liquors	27¢ per pint or fraction thereof 57¢ per liter
Spirituos Liquors, 2 oz. or less	5¢ per bottle

1/ New tax rates effective July 1, 1981:

Beer	8¢ per gallon
Wine	7.33¢ per liter
Spirituos Liquors	60.26¢ per liter

LIQUOR ENFORCEMENT DIVISION
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1979 - 1981

<u>Gross Receipts:</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
License Fees	\$ 342,536.71	\$ 322,196.89	\$ 315,605.00
3.2% Beer Tax	1,074,073.85	1,107,234.08	1,201,185.34
Repeal Beer Tax	5,099,002.50	5,117,269.29	5,315,174.13
Wine, 14% and Under Tax	1,747,884.27	1,737,636.11	1,746,260.71
Wine, Over 14% Tax	255,313.57	260,431.83	308,385.17
Spirituuous Liquors Tax	16,081,046.46	15,274,115.46	15,447,147.57
85% Liquor Licenses from Local Government	<u>1,516,011.44</u>	<u>1,533,998.21</u>	<u>1,572,372.90</u>
Total Receipts	\$26,115,868.80	\$25,352,881.87	\$25,906,130.82
 <u>Less Refunds:</u>			
Licenses	\$ 3,940.00	\$ 4,091.25	\$ 5,822.75
3.2% Beer Tax	<u>.00</u>	<u>.00</u>	<u>.00</u>
Total Refunds	\$ 3,940.00	\$ 4,091.25	\$ 5,822.75
 NET RECEIPTS	 <u>\$26,111,928.80</u>	 <u>\$25,348,790.62</u>	 <u>\$25,900,308.07</u>
 <u>Summary of Net Receipts:</u>			
Receipts from Taxes	\$24,257,320.65	\$23,496,686.77	\$24,018,152.92
Receipts from License Fees and Miscellaneous Income	<u>1,854,608.15</u>	<u>1,852,103.85</u>	<u>1,882,155.15</u>
 TOTAL	 <u>\$26,111,928.80</u>	 <u>\$25,348,790.62</u>	 <u>\$25,900,308.07</u>

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1981

RECEIPTS FROM LICENSE FEES

3.2% Retail Beer	\$	50,500.00	
3.2% Wholesale Beer		6,400.00	
3.2% Beer Manufacturer		100.00	
3.2% Beer, Special Events		2,530.00	
Liquor Store Retail		58,050.00	
Drug Store Retail		4,650.00	
Hotel & Restaurant - Beer & Wine		4,225.00	
Hotel & Restaurant - Beer, Wine & Spirituous		40,850.00	
Club License - Malt, Vinous & Spirituous		5,750.00	
Dining Car		3,325.00	
Brewery (Beer)		500.00	
Winery		.00	
Distillery		.00	
Wholesale Liquor		22,000.00	
Wholesale Repeal Beer		38,500.00	
Importer		34,750.00	
Beer, Wine, Liquor, Special Events		9,625.00	
Tavern License		33,550.00	
Performing Arts		150.00	
Racetrack		150.00	
85% Liquor Licenses from Local Government		1,572,372.90	
		<u>\$ 1,887,977.90</u>	
Less Adjustments: Liquor, Wine and Spirits Licenses		5,417.75	
Less Adjustments: Beer Licenses		<u>405.00</u>	
Total			\$ 1,882,155.15

RECEIPTS FROM EXCISE TAX

3.2% Beer Tax	\$ 1,201,185.34	
Less Refunds	<u>.00</u>	\$ 1,201,185.34
Intoxicating Liquor Tax		<u>22,816,967.58</u>
Total		<u>\$24,018,152.92</u>
TOTAL RECEIPTS		<u>\$25,900,308.07</u>

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

Fiscal Years Ended June 30, 1972 - 1981

<u>Year</u>	<u>Beer</u>	<u>Wine</u>	<u>Spirituos Liquors</u>
1981	81,454,492	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
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

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7

LIQUOR LICENSES IN FORCE

<u>TYPE ISSUED</u>	<u>CALENDAR YEAR</u>	
	<u>1979</u>	<u>1980</u>
Hotel and Restaurant	1,613	1,680
Tavern	1,338	1,389
Retail Drug Stores	102	96
Retail Liquor Stores	1,179	1,189
Retail Beer and Wine	153	171
Retail Clubs	226	229
Retail Arts	8	6
Retail Race Tracks	6	6
Retail Public Transportation	179 ^{1/}	185 ^{1/}
Beer, Wine, Spirituous, Special Events	580	647
3.2% Beer Special Events	367	471
Importers	148	144
Retail 3.2% Beer	2,110	2,083
Repeal Breweries	1	1
Wineries	1	1
Wholesale Liquor	23	20
Wholesale Repeal Beer	92	82
3.2% Breweries	1	1
Wholesale 3.2% Beer	69	65
Ethyl Alcohol	215	99
Gambling Permits	<u>14</u>	<u>35</u>
TOTAL LICENSES	<u>8,425</u>	<u>8,600</u>

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

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	Calendar Year				
	1976	1977	1978	1979	1980
Adams	351	361	356	375	370
Alamosa	42	42	38	40	45
Arapahoe	331	361	368	397	432
Archuleta	27	29	25	33	33
Baca	12	12	12	12	11
Bent	12	15	14	17	17
Boulder	261	266	284	297	304
Chaffee	68	71	61	72	79
Cheyenne	9	9	8	9	10
Clear Creek	55	54	53	59	56
Conejos	31	27	26	28	29
Costilla	22	22	18	21	21
Crowley	5	8	7	6	13
Custer	11	11	9	11	10
Delta	47	48	46	48	51
Denver	1,016	1,000	1,005	1,000	1,065
Dolores	12	12	12	11	11
Douglas	43	46	46	53	45
Eagle	111	122	113	109	127
Elbert	11	11	10	9	10
El Paso	485	511	498	545	587
Fremont	83	85	93	95	106
Garfield	85	85	91	92	103
Gilpin	27	26	22	20	20
Grand	95	100	98	93	100
Gunnison	72	74	63	72	90
Hinsdale	14	13	11	14	14
Huerfano	37	39	34	41	42
Jackson	20	23	22	21	20
Jefferson	439	444	462	485	493
Kiowa	3	3	4	4	4
Kit Carson	28	27	28	31	29
Lake	41	45	39	40	41
La Plata	98	108	112	122	120
Larimer	259	292	292	305	358
Las Animas	82	85	85	78	90
Lincoln	15	16	21	21	23
Logan	49	51	47	49	49
Mesa	131	144	151	158	187
Mineral	10	12	9	12	14
Moffat	36	37	39	39	41
Montezuma	43	50	47	51	53
Montrose	68	71	72	71	73
Morgan	69	69	66	68	75
Otero	64	66	68	62	69
Ouray	18	18	16	20	19
Park	33	37	37	41	43
Phillips	13	14	14	11	10
Pitkin	112	115	111	109	113
Prowers	39	40	38	43	43
Pueblo	341	351	344	358	358
Rio Blanco	28	25	25	27	27
Rio Grande	38	37	36	34	38
Routt	80	75	76	77	88
Saguache	28	25	27	25	29
San Juan	14	14	16	14	14
San Miguel	33	33	30	31	36
Sedgwick	13	14	15	15	13
Summit	92	106	106	108	113
Teller	44	50	50	52	55
Washington	12	11	10	14	16
Weld	232	237	243	251	260
Yuma	25	28	32	32	30
STATE TOTALS	6,025 ^{1/}	6,233 ^{2/}	6,211 ^{3/}	6,458 ^{4/}	6,845 ^{5/}

1/ In addition to this figure, 389 Special Event Liquor Licenses and 399 Special Event 3.2% Beer Licenses were issued in 1976.
 2/ In addition to this figure, 475 Special Event Liquor Licenses and 496 Special Event 3.2% Beer Licenses were issued in 1977.
 3/ In addition to this figure, 526 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1978.
 4/ In addition to this figure, 580 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1979.
 5/ In addition to this figure, 647 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1980.

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1979 - 1981

<u>ACTIONS</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
State Administrative Hearings	34	43	60
State Revocations	3	7	2
State Denials	7	14	4
Court Cases	<u>300</u>	<u>376</u>	<u>197</u>
TOTAL	<u>344</u>	<u>440</u>	<u>263</u>

ACTIVITIES OF FIELD MEN

Fiscal Years Ended June 30, 1979 - 1981

<u>DESCRIPTION</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>
Investigations	29,820	23,179	12,951
Inspections	9,289	9,573	6,490
Court Trials	300	376	197
Information Contacts	10,991	14,491	20,406
Violation Reports	669	1,102	1,398
Summons-Arrests	352	549	328
Complaints	964	1,152	1,391
Training Sessions Held	<u>213</u>	<u>1,220</u>	<u>3,872</u>
TOTAL	<u>52,598</u>	<u>51,642</u>	<u>47,033</u>

CIGARETTE TAX

39-28-103 tax levied. There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

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					A C T	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 Fuson 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 10¢	\$	
8. Less: Wholesaler's 4% Discount	\$	
9. Net tax by meter		(07) \$
10. Line 5, Column D, x 10¢	\$	
11. Less: Wholesaler's 4% Discount	\$	
12. Net Tax By Decal Stamps		(05) \$
13. Line 5, Column E, x 10¢	\$	
14. Less: Wholesaler's 4% Discount	\$	
15. Net Tax By Fuson 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 - 1981

<u>Year</u>	<u>Gross Amount</u>	<u>Wholesaler's Discount</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collectio</u>
1981 ^{1/}	\$38,955,256	\$1,558,210	\$37,397,046	\$287,320	\$37,109,7
1980 ^{1/}	\$36,563,723	\$1,462,549	\$35,101,174	\$242,228	\$34,858,9
1979 ^{1/}	\$35,359,658	\$1,414,386	\$33,945,272	\$241,498	\$33,703,7
1978 ^{2/}	\$51,027,005	\$2,041,080	\$48,985,925	\$259,454	\$48,726,4
1977 ^{1/}	\$34,238,753	\$1,369,550	\$32,869,203	\$135,287	\$32,733,9
1976 ^{1/}	\$33,955,476	\$1,358,219	\$32,597,257	\$103,346	\$32,493,9
1975 ^{1/}	\$32,826,988	\$1,313,079	\$31,513,909	\$112,063	\$31,401,8
1974 ^{1/}	\$32,435,314	\$1,297,413	\$31,137,901	\$ 68,529	\$31,069,3
1973 ^{3/}	\$16,299,600	\$ 977,976	\$15,321,624	\$ 41,849	\$15,279,7

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1981

<u>Year</u>	<u>Cities' and Counties' Shares</u> ^{4/}	<u>State's Share</u>
1981	\$17,692,653	\$19,417,073
1980	\$16,921,047	\$17,937,900
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).

INCOME TAX

39-22-104 Normal tax imposed. (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 Corporate tax imposed. (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

ions

,726
,946
,774
,471
,916
,911
,846
,372
,775

and
)

1980 FORM 104-THE LONG FORM

COLORADO INDIVIDUAL INCOME TAX RETURN

(13) FOR CALENDAR YEAR 1980 OR FISCAL YEAR ENDING _____

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

FILING STATUS

CHECK ONE

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

EXEMPTIONS

ALWAYS CHECK BLOCK LABELED YOURSELF CHECK OTHER BLOCKS IF THEY APPLY.

5A YOURSELF 65 OR OVER BLIND } ENTER NUMBER OF BOXES
 B SPOUSE 65 OR OVER BLIND } CHECKED ON 5A AND B

C NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED C
 D MENTALLY RETARDED DEPENDENT D
 6 TOTAL NUMBER OF EXEMPTIONS CLAIMED 6

7 IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF (B) SPOUSE

GO TO LINE 8 ON THE BACK OF THE FORM

42 ADJUSTED GROSS INCOME FROM LINE 28, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF \$ (B) SPOUSE \$ (C) TOTAL 42 \$

TAX

43 TAX FROM LINE 41, PAGE 2, OR FROM A TAX TABLE. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF \$ (B) SPOUSE \$ (C) TOTAL 43 \$

44 CREDIT AGAINST INCOME TAXES FOR 1980 INCOME TAX YEAR, ENTER 20% OF LINE 43 44 \$

45 NET NORMAL TAX, LINE 43 MINUS LINE 44 45 \$

46 SURTAX (COMBINED, IF APPLICABLE) FROM THE SURTAX SCHEDULE 46 \$

47 TOTAL TAX, ADD LINES 45 AND 46 47 \$

CREDITS

48 COLORADO INCOME TAX WITHHELD, ATTACH WITHHOLDING FORMS 48 \$

49 PROPERTY TAX RENT HEAT CREDIT FROM FORM 104 PTC 49 \$

50 ESTIMATED TAX AND OR EXTENSION PAYMENTS OR CREDITS 50 \$

51 RESIDENTIAL ENERGY CREDIT OR CREDITS FROM FORM 104 CR 51 \$

52 TOTAL CREDITS, ADD LINES 48 THROUGH 51 52 \$

REFUND OR BALANCE DUE

53 IF LINE 52 IS LARGER THAN LINE 47, ENTER AMOUNT COLORADO OWES YOU 53 \$

54 COLORADO NONGAME WILDLIFE PROGRAM. CHECK IF YOU WISH TO DESIGNATE \$1, \$5, \$10, OR \$ (WRITE IN AMOUNT) OF YOUR TAX REFUND TO THIS PROGRAM. IF THIS IS A JOINT OR A COMBINED RETURN CHECK IF SPOUSE WISHES TO DESIGNATE \$1, \$5, OR \$10, OR \$ (WRITE IN AMOUNT) 54 \$

55 AMOUNT OF OVERPAYMENT (LINE 53 MINUS LINE 54) YOU WISH TO HAVE REFUNDED TO YOU 55 \$

56 IF LINE 47 IS LARGER THAN LINE 52, ENTER THE AMOUNT YOU OWE COLORADO MAKE CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY \$ AND INTEREST \$ IF APPLICABLE 56 \$

57 AMOUNT OF OVERPAYMENT YOU WISH CREDITED TO 1981 ESTIMATED TAX 57 \$

MAIL TO THE COLORADO DEPARTMENT OF REVENUE, 1375 SHERMAN STREET, 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) _____

ATTACH WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

<u>Statutory Brackets and Rates</u>		
<u>Taxable Income</u>		
Over	But Not Over	Rate %
\$ 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

The statutory rates are those as shown above. 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 \$11,127. 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%; 1979 is 107%; 1980 is 109%; cumulative, 123.63%.

<u>1980 Tax Brackets and Rates With Credit and Indexing</u>		
<u>Taxable Income</u>		
Over	But Not Over	Rates
\$ 0	- \$ 1,236	2.5% of Taxable Income
\$ 1,236	- \$ 2,473	\$ 30.90 + 3.0% of excess over \$ 1,236
\$ 2,473	- \$ 3,709	\$ 68.01 + 3.5% of excess over \$ 2,473
\$ 3,709	- \$ 4,945	\$111.27 + 4.0% of excess over \$ 3,709
\$ 4,945	- \$ 6,181	\$160.71 + 4.5% of excess over \$ 4,945
\$ 6,181	- \$ 7,418	\$216.33 + 5.0% of excess over \$ 6,181
\$ 7,418	- \$ 8,654	\$278.13 + 5.5% of excess over \$ 7,418
\$ 8,654	- \$ 9,890	\$346.11 + 6.0% of excess over \$ 8,654
\$ 9,890	- \$11,127	\$420.27 + 6.5% of excess over \$ 9,890
\$11,127	- \$12,363	\$500.68 + 7.5% of excess over \$11,127
Over	\$12,363	\$593.38 + 8.0% of excess over \$12,363

1980 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds \$15,000 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. See Legislative Digest.

INCOME TAX: NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1980 through June 30, 1981

Type of Return	Total	Taxable	Nontaxable
Individual <u>1/</u>	1,387,014	1,125,086	261,928
Corporation	53,814	23,091	30,723
Fiduciary	26,652	4,782	21,870
Partnership <u>2/</u>	24,911	0	24,911
TOTALS	<u>1,492,391</u>	<u>1,152,959</u>	<u>339,432</u>

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

2/ Partnership income tax returns are information only returns.

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

<u>Fiscal Year Ended June 30</u>	<u>Total</u>	<u>Individual</u> ^{2/ 3/}	<u>Corporation</u> ^{3/}	<u>Fiduciary</u> ^{3/}
1981	\$675,941,145	\$560,191,981	\$114,279,344	\$1,469,820
1980	\$590,601,763	\$488,025,116	\$101,415,602	\$1,161,045
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

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

^{2/} Includes surtax.

^{3/} Amount reported for 1972-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981, the tax liability reported is before credits.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

<u>Fiscal Year Ended June 30</u>	<u>Individual</u>
1981	\$7,034,721
1980	\$4,357,491
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

INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS 1/ 2/
Fiscal Year Ended June 30, 1981

	<u>Individual</u>	<u>Corporation</u>	<u>Fiduciary</u>
	----- Thousands of Dollars -----		
Total Tax Liability	\$553,157	\$114,279	\$1,470
Normal Tax	7,035	0	0
Surtax	(5)	0	0
Oil and Gas Tax	116	260	1
Interest	88	46	1
Penalties			
Total Tax Liability	<u>\$560,391</u>	<u>\$114,585</u>	<u>\$1,472</u>
Less Credits			
20% Normal Tax Credit	\$107,799	0	\$ 217
Food Sales Tax Credit	1,359	0	0
Old Age Property Tax & Heat Credits	24,362	0	0
General Property Tax Credit	33	0	0
New Business Facilities Credit	*	589	0
Investment Tax Credit	*	12,958	0
Inventory Tax Credit	*	2,528	0
Pollution Control Tax Credit	*	441	0
104 CR Credits	24,134	0	23
Interest Paid	207	233	0
Total Credits	<u>\$157,894</u>	<u>\$ 16,749</u>	<u>\$ 240</u>
Net Tax Liability	<u>\$402,497</u>	<u>\$ 97,836</u>	<u>\$1,232</u>
Payments			
Cash	\$ 31,283	\$ 23,199	\$1,089
Withholding ^{3/}	625,123	0	0
Estimates	61,933	99,681	198
Accounts Receivable	3,076	1,160	21
Total Payments	<u>\$721,415</u>	<u>\$124,040</u>	<u>\$1,308</u>
Less Overpayments			
Refunded	\$307,957	\$ 18,954	\$ 76
Credited to Estimates	10,203	7,250	0
Non-game Wildlife Check-off	758	0	0
Total Overpayments	<u>\$318,918</u>	<u>\$ 26,204</u>	<u>\$ 76</u>
Net Tax Liability	<u>\$402,497</u>	<u>\$ 97,836</u>	<u>\$1,232</u>

1/ Does not include audit adjustments.
 2/ Sum of items may not equal totals due to rounding.
 3/ Includes oil and gas withholding.
 * Included in 104 CR Credits.

INDIVIDUAL INCOME TAX - REFUNDS ISSUED

<u>Fiscal Year Ended June 30</u>	<u>Number of Returns</u>	<u>Total Refund</u>	<u>Average Refund Per Return</u>
1981	1,171,115	\$307,790,037 a/	\$262.82
1980	1,218,753	\$238,513,991 a/	\$195.70
1979	1,017,140	\$160,295,505 a/	\$157.59
1978	994,429	\$151,451,987 a/	\$152.30
1977	951,624	\$116,005,744 a/	\$121.90
1976	1,414,882	\$111,146,637 a/	\$ 78.56

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

<u>Fiscal Year Ended June 30</u>	<u>Number of Returns</u>	<u>Total Refund</u>	<u>Average Refund Per Return</u>
1981	7,715	\$22,167,919	\$2,873.35
1980	5,480	\$13,508,888	\$2,465.13
1979	3,799	\$ 6,936,552	\$1,825.89
1978	4,639	\$ 8,600,833	\$1,854.03
1977	3,572	\$ 7,639,911	\$2,138.83
1976	4,301	\$ 8,788,812	\$2,043.43

FIDUCIARY INCOME TAX - REFUNDS ISSUED

<u>Fiscal Year Ended June 30</u>	<u>Number of Returns</u>	<u>Total Refund</u>	<u>Average Refund Per Return</u>
1981	419	\$111,021	\$265.68
1980	202	\$ 57,734	\$285.81
1979	356	\$ 73,665	\$206.92
1978	339	\$106,298	\$313.56
1977	349	\$ 74,859	\$214.50
1976	281	\$ 59,643	\$212.25

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1971 - 1981

<u>Year</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Average Adjusted Gross Income</u>
1981 ^{1/}	1,357,228	\$21,260,431,220	\$15,665
1980 ^{1/}	1,323,712	\$18,755,050,769	\$14,169
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

^{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.

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	76,291	\$15,651,476
1980	78,608	\$22,157,250
1981	70,954	\$24,361,699

HISTORICAL OVERVIEW
 COLORADO OLD AGE PROPERTY TAX AND HEAT CREDITS

Return For Calendar Year	State Fiscal Year	Effective Date	Maximum Credit	Income Base/Maximum Single/Married	Credit Phaseout Over The Income Base	Net Worth	Number Returns Filed	Average Credit	Dollar Cost (000)	Percent Covered Property Tax	Percent Covered Rent	Other	Enacting Bill
1971	1972	7/1/71 ^{1/2}	200	500 2,400	10.0%	20,000	10,898	29	313	50	10		HB 1040
1972	1973	5/10/72	250	500 2,400	10.0%	20,000	12,547	79	990	50	10		HB 1040
1973	1974	7/6/73	270	2,700 5,400	10.0%	30,000	29,782	89	2,642	50	10	Includes Mobile Homes, SOT, Public Housing Agency and Written Notices.	HB 1041
1974	1975	4/26/74	400	2,000 5,900	10.0%	30,000	40,212	169	6,809	100	20	Disabled included.	HB 1023
1975	1976	7/12/75	400	3,000 6,900	10.0%	30,000	50,492	190	9,573	100	20	Included a surviving spouse over 58 if both met the previous years' requirements.	SB 471
1976	1977	No Bill	400	3,000 6,900	10.0%	30,000	58,875	187	11,003	100	20		
1977	1978	7/7/77	410	3,300 7,300	10.0%	Eliminated	72,074	181	13,017	100	20		HB 1197
1978	1979	5/4/78	410	3,300 7,300	10.0%	None	76,291	205	15,651	100	20	Increase the income limits for married filers.	HB 1020
1979	1980 Property Tax	7/3/79	410	3,300 7,300	10.0%	None	78,608	213*	16,717*	100	20	Provided for a Heat Credit for the elderly. Increased the filing deadline for Property Tax Credits from 12 to 24 months.	HB 1611
	Heat Credit	7/3/79	160	3,300 7,300	4.0%	None	40,000*	136*	5,440*				
1980	1981 Property Tax	7/1/80	500	5,000 7,500	20.0%	None	70,490	259	18,257	100	20	Eliminates the provision that a surviving spouse had to have jointly met the income requirements for a previous year. Increases the maximum income allowance to file for both Property Tax and Heat Credits.	HB 1264
	Heat Credit	7/1/80	160	5,000 7,500	6.4%	None	43,919	139	6,105				

^{1/2} Half year effect -- first bill became effective for a half year.
 * Estimated

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 tax imposed - special licenses - deposits (1) (a) An excise tax of seven cents per gallon or fraction thereof is imposed.



DR7 (7/80)

MILEAGE AND FUEL TAX RETURN

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

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

DO NOT WRITE IN THIS SPACE
RETURN THIS COPY
IF FINAL RETURN GIVE CLOSE DATE AND REASON.

SEE REVERSE SIDE FOR INSTRUCTIONS

Use ACCOUNT NUMBER for All References

LIABILITY INFORMATION					ACT	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 space above, check your records to see if number is the same. If you have a different number, correct the one above. If no number appears in space above, fill in with your current FEIN number.*

(54 - 1) PART 1 GROSS TON MILE TAX

VEHICLE I.D. NUMBER	TAXPAYER UNIT NO.	F U E L	TARE WEIGHT IN POUNDS	(A) VEHICLE WGT IN TONS X.0008 (TON = 2000 LBS)	(B) MILES TRAVELED IN COLORADO DURING REPORTING PERIOD	(C) VEHICLE TAX COL. (A) X (B)	AVG. MPG	(D) GALLONS OF SPECIAL FUEL USED IN COLORADO

TOTAL OF COLUMN (C) AND COLUMN (D) FROM DR-7A

1. TOTAL COLUMN (C) AND COLUMN (D)	
2. CARGO TAX =	X.002=
3. PASSENGER MILE TAX FROM SCHEDULE DR-7P (IF APPLICABLE)	
4. TOTAL AMOUNT OF GTM (SEE REVERSE SIDE FOR INSTRUCTIONS)	(7) ▶

PART II SPECIAL FUEL USERS TAX

5. TAX ON SPECIAL FUEL USED IN COLORADO. TOTAL OF COLUMNS (D) X 7¢	(27) ▶
6. ADD LINES 4 AND 5	
7. CREDIT ALLOWED IF APPLICABLE	
(a) COLO. TAX PAID ON SPECIAL FUEL PURCHASED IN COLO.	(24)
(b) FUEL TAX PAID AT PORTS (ATTACH RECEIPTS)	(24)
(c) GROSS TON MILE TAX PAID AT PORTS (ATTACH RECEIPTS)	(25)
8. TOTAL CREDITS (LINES 7(a) PLUS 7(b) PLUS 7(c))	
9. IF LINE 8 IS LARGER THAN LINE 6, ENTER REFUND HERE AND ON LINE 14	
10. IF LINE 6 IS LARGER THAN LINE 8, ENTER BALANCE OF TAX DUE	▶
11. LATE FILING PENALTY (1% PER MONTH)	(1) ▶
12. LATE FILING INTEREST (½% PER MONTH)	(11) ▶

13. AMOUNT PAID WITH THIS RETURN (TOTALS OF LINE 10, 11 AND 12)	(8) ▶
14. AMOUNT OF REFUND (DO NOT CARRY CREDIT FORWARD)	(26) ▶

I/WE declare under the penalty 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.

STATE OF COLORADO DEPARTMENT OF REVENUE

DR 57
REV. 9-70

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT
OF FUEL TAXES

Colorado
Department
of Revenue
Motor and
Fuel Tax
Section
140 W. 6th
Avenue
Denver, Colo.
80261

(303)
839-3777

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number
for all reference

LIABILITY INFORMATION
city city indust. type liability date

A
C
T

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 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.

(57 1)
GASOHOL
(RECEIPTS)

(34 1)
GASOLINE
(RECEIPTS)

(64 1)
SPECIAL FUEL
(SALES)

1. Total Gallons
 Less: a. Tax free deliveries to lic. dist.
 b. Tax Paid Purchases
 c. Exports (DR 57A)
 d. Tax Exempt Sales
 (Total DR 57C & DR 57D)
 e. Deductions covered by attached
 DR 118 or Dept. of Rev. letter of credit
2. Total Deductions
3. Total Taxable Gallons (line 1 less line 2)
 Less: 2% allowance
4. Total Net Taxable Gallons
 Amount of Tax (line 4 multiplied by:
 a. 7 cents/gallon
 b. 2 cents/gallon Qualified Colo.
 Blended Gasohol
- Less: 2% (Gasohol, Gasoline)
- 1% (Special Fuel)
5. Net Tax Due (7)
6. Penalty (1)
7. Interest (11)
8. Total Remittance (all columns lines 5, 6, 7)

IMPORTANT

PENALTY OF 10% (\$10.00 minimum) MUST BE ADDED PLUS INTEREST AT 1% PER MONTH IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I, the undersigned, hereby certifies 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 provisions of the Motor and Special Fuel Tax laws and the regulations issued under authority thereof.

CITY

STATE

DATE

71

(Name of Distributor or Refiner)

(Signature Title)

DATE

PY
ASON.

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T.

IS OF
FUEL
IN
ADD

FUEL TAX RATES

Rates for gasoline and special fuel: On July 2, 1981, gasoline and special fuel tax was increased from 7¢ per gallon to 9¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of 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.

Special fuel distributors are allowed a 1% deduction to cover the cost of collection.

The tax rate for gasohol blended with a minimum of 10% alcohol from Colorado agricultural products and manufactured in Colorado is 4¢ per gallon. Gasohol blended with alcohol from any other source is taxed at the rate of 9¢ per gallon.

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.

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

Fiscal Years Ended June 30, 1980 - 1981

<u>Received and Exempted</u>	<u>Thousands of Gallons</u> <u>1980</u>	<u>Thousands of Gallons</u> <u>1981</u>	<u>1000's Gallonage</u> <u>Increase (Decrease)</u> <u>1981 over 1980</u>	<u>Percent Change</u> <u>1981 over 1980</u>
GALLONAGE RECEIVED				
Gross	1,537,279	1,514,291	(22,988)	- 1.43
Less: 2% Allowance	29,881	29,363	(518)	- 1.73
1/2% Allowance	<u>7,321</u>	<u>7,194</u>	<u>(127)</u>	- 1.73
NET GALLONAGE RECEIVED	1,500,077	1,477,734	(22,343)	- 1.49
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,731	3,080	(651)	-17.44
Exports	12,184	13,979	1,795	+14.73
Miscellaneous Credits	1,637	836	(801)	-48.93
State	<u>25,707</u>	<u>28,281</u>	<u>2,574</u>	+10.01
TOTAL EXEMPTED	43,259	46,176	2,917	+ 6.74
TOTAL GALLONAGE TAXED	<u>1,456,818</u>	<u>1,431,558</u>	<u>(25,260)</u>	<u>- 1.73</u>

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis.

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1980 & 1981

<u>Use</u>	<u>1980</u>	<u>1981</u>	<u>Percent Change 1981 over 1980</u>
Agriculture	\$2,098,297	\$1,901,934	- 9.36
Cities and Towns	203,906	195,361	- 4.20
Construction	73,803	72,320	- 2.01
Counties	65,631	78,716	+ 19.94
Federal Government	194	124	- 36.09
Fire Protection District	2,703	3,334	+ 23.34
Industry	61,588	52,010	- 15.56
Irrigation Districts	1,826	2,556	+ 39.98
Motor Boats	2,801	2,876	+ 2.67
Recreation Districts	6,391	5,625	- 11.99
School Districts	129,928	116,093	- 10.65
Soil Conservation Districts	1,177	716	- 39.17
Special Districts	22	2,670	+12,036.36
Water Conservation Districts	5,654	2,831	- 49.93
Others	<u>219,981</u>	<u>269,737</u>	<u>+ 22.62</u>
Total Refunds for Motor Fuel	\$2,873,902	\$2,706,903	- 5.81
Special Fuel	<u>56,016</u>	<u>350,606</u>	<u>+ 525.90</u>
Total Refunds for Motor and Special Fuel	<u>\$2,929,918</u>	<u>\$3,057,509</u>	<u>+ 4.35</u>

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND PERCENT BY USE

Fiscal Years Ended June 30, 1980 & 1981

Classification	Number of Claims		Percent of Total	
	1980	1981	1980	1981
Agriculture	20,847	19,456	91.09	90.37
Cities and Towns	280	328	1.22	1.52
Construction	364	333	1.59	1.55
Counties	116	189	.51	.88
Federal Government	5	4	.02	.02
Fire Protection Districts	26	35	.11	.16
Industry	306	264	1.34	1.23
Irrigation Districts	6	11	.03	.05
Motor Boats	21	21	.09	.10
Recreation Districts	22	18	.10	.08
School Districts	317	280	1.39	1.30
Soil Conservation Districts	11	9	.05	.04
Special Districts	1	25	*	.12
Water Conservation Districts	39	29	.17	.13
Other	525	527	2.29	2.45
TOTAL	22,886	21,529	100.00	100.00

* Less than .01%

SPECIAL FUEL TAX
GALLONAGE AND COLLECTIONS 1/

Fiscal Years Ended June 30, 1975 - 1981

<u>Year</u>	<u>Number of Gallons</u>	<u>Tax Collections</u>
1981	187,920,671	\$13,154,447
1980	171,900,371	\$12,033,026
1979	138,254,786	\$ 9,677,835
1978	128,532,571	\$ 8,997,280
1977	117,840,757	\$ 8,248,853
1976	106,581,700	\$ 7,460,719
1975	102,922,200	\$ 7,204,554

MOTOR FUEL, DIESEL FUEL, LPG
AND OTHER TAXABLE FUEL COLLECTIONS 1/

Fiscal Years Ended June 30, 1980 - 1981

	<u>1980</u>	<u>1981</u>
Gasoline-Motor Fuel	\$104,060,203	\$98,147,533
Special Fuel	\$ 12,033,026	\$13,154,447
Gasohol	\$ 294,264	\$ 203,928

1/ Cash basis of collection.

MOTOR FUEL: GROSS GASOLINE GALLONAGE ^{1/}

<u>Fiscal Year</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>Percentage Change From Prior Year</u>
July	145,008,883	144,075,223	152,702,672	140,485,626	140,938,010	+ 0.32
August	141,960,583	148,964,131	157,002,449	150,355,065	141,273,708	- 6.04
September	123,583,772	130,483,110	139,348,462	127,824,825	129,338,699	+ 1.18
October	124,320,600	127,872,002	136,537,202	131,018,408	129,967,529	- 0.81
November	113,324,768	120,480,504	130,650,405	122,071,309	119,125,433	- 2.41
December	119,527,940	125,977,412	129,280,533	122,848,185	124,920,837	+ 1.69
January	114,686,959	120,058,437	129,408,862	125,245,370	123,646,878	- 1.28
February	104,134,129	111,507,991	121,946,594	121,170,704	105,003,085	- 13.34
March	120,123,003	130,146,526	132,828,124	122,524,303	118,809,087	- 3.03
April	118,071,474	122,916,957	120,620,868	119,037,510	117,820,236	- 1.03
May	125,100,946	133,505,930	134,589,387	128,519,538	125,803,012	- 2.12
June	137,230,890	145,966,960	135,286,941	126,177,891	137,644,322	+ 9.03
TOTALS	<u>1,487,073,947</u>	<u>1,561,955,183</u>	<u>1,620,202,499</u>	<u>1,537,278,734</u>	<u>1,514,290,836</u>	
Percentage change from prior year		+ 5.03	+ 3.73	- 5.22	- 1.50	

Percentage change from prior year

^{1/} This report represents liability for gasoline received by motor fuel distributors from July through June. Data is as of October 21, 1981.

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1973 - 1981

<u>Year</u>	<u>Gross Collections</u>	<u>Refunds</u>	<u>Net Collections</u>
1981	\$24,953,232	\$367,609	\$24,585,623
1980	\$23,144,677	\$179,452	\$22,965,225
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

	<u>Fiscal Years Ended June 30</u>		
	<u>1979</u>	<u>1980</u>	<u>1981</u>
Number of Trucks Cleared	3,704,370	3,678,159	3,653,859
Number of Trucks Weighed	1,952,213	1,969,497	2,009,246
Special Fuel Permits	139,615	134,465	138,131
Agricultural Licenses	1,609	1,993	2,743
Number of Health and Brand Inspections	99,264	91,597	93,583
Agricultural Inspection Certificates	30,541	35,497	37,214

PORT OF ENTRY
TRUCKS CLEARED AND WEIGHED BY PORT
Fiscal Year Ended June 30, 1981

<u>Port</u>	<u>Cleared</u>	<u>Weighed</u>
Antonito	46,018	0
Bondad	43,533	0
Brush	92,727	16,662
Cortez	156,698	83,110
Dinosaur	62,417	0
Fort Collins	513,033	288,480
Fort Garland	91,112	42,659
Fort Morgan	415,068	224,670
Grand Junction	245,025	131,690
Idaho Springs	273,657	157,279
Idalia	35,884	0
Lamar	288,597	212,647
Limon	364,886	323,085
Monument	444,737	250,625
Platteville	183,891	81,930
Salida	76,799	42,152
Sterling	118,624	39,714
Stoneham	55,484	26,472
Trinidad	114,838	81,823
Whitewater	30,831	6,248
	<u>3,653,859</u>	<u>2,009,246</u>
Total		

MOTOR VEHICLE

42-3-104 *Application for registration-tax*

(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section 42-3-123 together with the annual specific ownership tax.

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		TITLE NO	YEAR		
	CWT	LIC FEE		CWT	LIC FEE		
	MAKE	BODY		MAKE	BODY		
	LIST	OWN TAX		LIST	OWN TAX		
	PURCHASE DATE	CODE		PURCHASE DATE	CODE		
	ADD OWN TX	SUB TOTAL		ADD OWN TX	SUB TOTAL		
	TC	SUB		TC	SUB		
	LENGTH	OTHER CODE		LENGTH	OTHER CODE		
		HANDLING			HANDLING		
		PENALTY			PENALTY		

	TOTAL		TOTAL
COUNTY FILE		REGISTRATION-OWNERSHIP	
NOT VALID UNTIL RECEIVED BY CASHIER		NOT VALID UNTIL RECEIVED BY CASHIER	

**REGISTRATION / OWNERSHIP
TAX RECEIPT**

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

Signature

MOTOR VEHICLE REGISTRATION FEES

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

PASSENGER VEHICLES

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

PASSENGER BUSES FOR HIRE

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

MOTORCYCLES

Motorcycles \$ 4.50

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

2,000 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 10,000 lbs. \$ 36.50 plus \$2.00 per 100 lbs. or fraction thereof.
More than 10,000 lbs. \$ 24.00 plus gross ton mile rate.

SCHOOL BUSES

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

MOTOR VEHICLE REGISTRATION FEES
(continued)

TRAILERS AND SEMITRAILERS

Trailers

Less than 2,000 lbs. \$ 4.50
2,000 lbs. and over \$ 9.00

Semitrailers

All semitrailers \$ 9.00

RECREATIONAL TRUCKS ^{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

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 (10,000 lbs. effective January 1, 1981) 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.

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY 1/

Fiscal Year Ended June 30, 1981

County	Passenger	Personalized Plates	Handicap	Trailer	Motorcycles	Special Mobile Equipment	Off Highway Special Mobile Equipment
Adams	142,760	528	297	20,250	10,286	2,353	690
Alamosa	5,710	14	3	1,424	570	85	2
Arapahoe	194,991	1,194	231	15,667	10,309	1,344	631
Archuleta	2,138	6	2	614	122	15	13
Baca	2,812	4	2	1,058	197	16	23
Bent	2,664	8	6	726	203	28	21
Boulder	113,844	434	162	11,334	9,204	727	366
Chaffee	8,152	19	9	1,834	729	134	62
Cheyenne	1,145	0	1	311	79	7	4
Clear Creek	5,438	33	4	757	452	129	28
Conejos	3,074	3	1	827	252	24	0
Costilla	1,287	0	1	248	104	1	0
Crowley	1,555	1	2	361	111	8	13
Custer	1,318	3	2	395	138	9	9
Delta	11,690	32	23	3,412	1,189	119	50
Denver 2/	250,930	1,424	360	11,360	9,544	2,328	954
Dolores	872	1	0	349	76	9	1
Douglas	17,738	149	10	3,392	1,215	424	262
Eagle	10,699	69	6	1,451	808	196	44
El Paso	176,232	615	132	17,537	11,952	1,546	517
Elbert	4,192	14	4	1,210	290	35	4
Fremont	15,163	34	19	3,209	1,660	151	134
Garfield	14,160	43	1	3,025	1,228	332	218
Gilpin	2,252	17	5	314	221	23	0
Grand	6,058	31	9	1,512	499	98	39
Gunnison	5,627	11	9	1,294	656	54	36
Hinsdale	411	2	0	99	48	2	7
Huerfano	3,186	2	6	581	164	23	20
Jackson	1,108	1	0	452	101	35	78
Jefferson	241,286	991	320	25,598	15,877	1,870	512
Kiowa	1,098	1	4	469	95	2	2
Kit Carson	4,072	8	3	1,230	309	42	38
Lake	4,867	11	2	751	469	62	27
La Plata	14,183	48	5	3,183	1,131	243	102
Larimer	83,532	208	145	12,742	7,734	1,004	413
Las Animas	7,319	27	9	1,099	321	56	108
Lincoln	2,833	4	1	850	189	19	13
Logan	11,538	16	6	2,422	902	278	109
Mesa	47,841	121	65	10,576	4,371	966	784
Mineral	626	1	0	159	51	5	0
Moffat	6,545	18	1	2,115	671	299	138
Montezuma	7,962	9	5	2,979	631	196	472
Montrose	12,418	19	7	3,831	1,200	260	134
Morgan	12,404	61	9	2,683	979	267	71
Otero	11,255	24	33	2,062	876	66	41
Ouray	1,476	14	0	375	149	13	11
Park	4,605	20	7	1,049	309	50	21
Phillips	2,673	10	4	730	214	14	42
Pitkin	9,460	154	0	893	816	82	68
Prowers	6,899	10	4	1,651	590	88	101
Pueblo	65,349	185	192	8,976	5,039	723	585
Rio Blanco	3,458	6	2	1,287	258	333	196
Rio Grande	5,477	28	11	1,618	654	102	6
Routt	8,134	21	2	1,779	1,098	154	71
Saguache	2,064	9	1	719	192	12	2
San Juan	512	0	1	70	70	1	2
San Miguel	1,726	2	0	398	145	33	4
Sedgwick	1,855	9	0	351	144	29	13
Summit	8,521	58	3	937	784	121	50
Teller	5,823	23	3	1,282	508	72	0
Washington	3,043	6	1	887	230	22	13
Weld	65,094	260	114	10,677	5,030	974	558
Yuma	5,449	15	1	1,612	456	67	17
STATE TOTALS	<u>1,678,603</u>	<u>7,089</u>	<u>2,268</u>	<u>213,043</u>	<u>114,899</u>	<u>18,780</u>	<u>8,950</u>

1/ Unaudited
2/ Estimated

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

Highway
1 Mobile
ment

County	Trucks							Total Numb
	Light ^{3/}	Ton Mile	Metro	Recreation	Farm	Truck Tractor	Farm Tractors	
Adams	42,005	2,373	165	4,160	2,208	1,400	104	229,
Alamosa	2,437	123	1	108	763	61	29	11,
Arapahoe	31,752	1,706	183	2,642	739	334	33	261,
Archuleta	1,130	54	0	141	215	22	0	4,
Baca	927	65	0	13	2,052	12	35	7,
Bent	911	32	1	34	809	4	7	5,
Boulder	23,315	1,008	7	1,780	1,634	366	27	164,
Chaffee	3,008	165	0	527	280	83	1	15,
Cheyenne	396	34	0	21	825	9	8	2,
Clear Creek	1,760	70	0	186	54	41	1	8,
Conejos	1,506	35	0	28	951	34	19	6,
Costilla	673	11	0	16	531	2	15	2,
Crowley	480	23	0	12	701	15	3	3,
Custer	541	27	0	64	293	15	5	2,
Delta	5,494	217	8	564	1,500	103	16	24,
Denver	40,328	4,563	565	2,102	33	841	0	325,
Dolores	419	21	0	58	433	14	1	2,
Douglas	5,113	338	2	679	720	161	3	30,
Eagle	3,588	258	0	273	316	56	4	17,
El Paso	38,415	1,503	219	2,554	1,432	427	22	253,
Elbert	1,335	74	0	125	1,532	37	25	8,
Fremont	5,900	224	8	429	859	114	10	27,
Garfield	5,417	450	0	1,080	721	123	5	26,
Gilpin	801	31	2	127	20	5	0	3,
Grand	2,422	153	0	380	381	53	3	11,
Gunnison	2,160	129	0	279	364	57	3	10,
Hinsdale	151	6	0	7	21	3	0	7,
Huerfano	1,265	61	1	42	578	23	5	5,
Jackson	530	47	0	90	352	29	4	2,
Jefferson	49,387	1,686	164	5,933	984	487	7	345,
Kiowa	389	25	0	10	957	8	6	3,
Kit Carson	1,432	135	3	77	2,540	44	29	9,
Lake	2,080	118	5	326	21	9	0	8,
La Plata	5,350	321	2	995	1,023	95	6	26,
Larimer	24,296	1,120	61	1,266	2,684	278	34	135,
Las Animas	2,660	111	1	56	1,181	63	17	13,
Lincoln	916	73	0	13	1,459	25	33	6,
Logan	3,551	328	1	108	2,973	136	19	22,
Mesa	19,239	1,038	33	2,308	2,223	334	20	89,
Mineral	291	8	0	44	20	10	0	1,
Moffat	3,104	288	1	792	876	86	6	14,
Montezuma	4,480	234	0	315	1,377	126	10	18,
Montrose	5,809	336	3	576	2,085	122	14	26,
Morgan	4,146	388	5	376	3,292	205	40	24,
Otero	3,704	186	22	158	1,966	71	19	20,
Duray	274	48	0	28	176	11	2	2,
Park	1,989	97	0	179	240	40	4	8,
Phillips	781	76	8	14	1,514	20	42	6,
Pitkin	2,319	120	1	111	166	43	0	14,
Prowers	2,373	172	3	73	1,888	61	20	13,
Pueblo	21,289	765	51	1,658	1,449	271	5	106,
Rio Blanco	2,061	173	7	289	609	69	7	8,
Rio Grande	2,437	104	0	70	1,730	53	14	12,
Routt	3,314	272	0	885	630	81	15	16,
Saguache	945	35	0	27	910	15	20	4,
San Juan	226	10	0	45	1	0	0	9
San Miguel	827	44	0	44	214	12	6	3,
Sedgwick	543	33	0	8	943	12	6	3,
Summit	2,503	153	0	343	57	56	1	13,
Teller	2,224	72	2	224	195	30	0	10,
Washington	741	81	0	25	2,538	37	18	7,
Weid	19,870	1,289	8	1,210	10,732	430	99	116,
Yuma	1,459	121	2	51	3,324	83	60	12,
STATE TOTALS	421,488	23,861	1,545	37,158	74,294	7,867	967	2,610,8

3/ Less than 10,000 lbs.

STANDARD SUMMARY OF MOTOR VEHICLE TRAFFIC ACCIDENTS

Calendar Year 1980

1 TYPE OF ACCIDENT	Number of Accidents				Number of Persons			
	Total	Fatal	Non-Fatal	Property Damage	Total Killed	Total Injured	Total	Injured
Motor Vehicle								
1 Ran off road	22726	247	6458	16021	272	9373	3821	3754
2 Overturned on road	1191	19	656	516	19	849	245	407
3 Pedestrian	1290	81	1206	2	84	1207	567	434
4 MV in traffic	70218	181	13858	56179	229	21908	6445	6543
5 Parked MV	16824	13	1197	15614	14	1466	438	741
6 Railroad train	121	9	29	83	11	47	27	16
7 Bicyclist	1149	12	890	247	12	925	223	450
8 Animal	1929	6	117	1816	6	161	48	83
9 Fixed object	3228	42	736	2550	46	962	404	383
10 Other object	700	2	87	611	2	115	47	39
11 Other non-collision	430	10	207	213	16	281	121	116
12 Other collisions	667	2	69	595	2	88	29	36
Totals	120592	625	25520	94448	709	37282	126251	11756

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

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

2A COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year			Change Cumulative Death Record
	All Accident	Persons Kill	Persons Inj.	All Accident	Persons Kill	Persons Inj.	All Accident	Persons Kill	Persons Inj.	
1 Ran off road	-	-	-	22726	272	9273	20093	261	7631	+4.6 %
2 Overturned on road	-	-	-	1191	19	849	1248	18	886	+5.6 %
3 Pedestrian	-	-	-	1290	84	1207	1328	74	1229	+11.5 %
4 MV in traffic	-	-	-	70218	229	21908	76579	240	22546	-4.6 %
5 Parked MV	-	-	-	16824	14	1466	18229	18	1602	-22.2 %
6 Railroad train	-	-	-	121	11	47	162	10	66	+10.0 %
7 Bicyclist	-	-	-	1149	12	925	1062	9	828	+22.2 %
8 Animal	-	-	-	1929	6	161	1878	2	118	+200.0 %
9 Fixed object	-	-	-	3228	46	962	5910	47	1792	-2.1 %
10 Other object	-	-	-	700	2	115	1156	1	106	+100.0 %
11 Other non-collision	-	-	-	430	10	281	222	11	214	-9.1 %
12 Other collisions	-	-	-	667	2	88	676	1	100	+200.0 %
Totals	-	-	-	120592	709	37282	128765	692	27120	+2.5 %

2B MILEAGE RATES	This Year To Date	Last Year Same Per	Percent Change
1 Motor Vehicle traffic deaths	709	692	+2.5%
2 Estimated MV mileage traveled (millions)	19659	19772	-0.6%
3 Death rate per 100 million vehicle miles	3.6	3.5	+2.9%
4 Fatal accident rate per 100 million vehicle miles	3.2	3.1	+3.2%
5 Fatal Accidents	625	619	+1.0%

3 LOCATION	A TRAFFICWAYS ADMINISTERED BY GOVERNMENTAL AGENCIES State Highway Dept., counties, cities, towns, villages, etc.						B TRAFFICWAYS ADMINISTERED BY INDEPENDENT AGENCIES Turnpike, parkway, military, freeway authorities & Commissions, etc.					
	Number of Accidents				Number of Persons		Number of Accidents				Number of Persons	
	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured	Total	Fatal	Non-Fatal	Property Dam	Killed	Injured
1 2,500 - 10,000	8412	22	1159	7222	26	1600	-	-	-	-	-	
2 10,000 - 25,000	9412	27	1718	7668	27	2512	-	-	-	-	-	
3 25,000 - 50,000	11999	21	2520	9448	22	2632	-	-	-	-	-	
4 50,000 - 100,000	11625	32	2602	8991	22	2680	-	-	-	-	-	
5 100,000 - 250,000	12317	22	2002	9282	26	4202	-	-	-	-	-	
6 250,000 or over	22365	69	5910	22386	73	7954	-	-	-	-	-	
Total Urban	82122	203	16982	66007	227	23682	-	-	-	-	-	
1 Unimproved access Hwy	4107	52	976	2079	62	1619	-	-	-	-	-	
2 State routes	16966	239	4284	12442	271	7054	-	-	-	-	-	
3 County routes	12146	126	2056	9964	142	4664	-	-	-	-	-	
4 Other	2241	5	281	2955	5	364	-	-	-	-	-	
5 Not stated	1	-	1	-	-	-	-	-	-	-	-	
Total Rural	27461	422	8598	28441	482	13701	-	-	-	-	-	
Total Urban and Rural	120592	625	25520	94448	709	37282	-	-	-	-	-	

5 TIME	Total		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday		Not stated	
	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal	All	Fatal
Midnight	4283	42	260	4	405	2	352	2	463	3	527	6	1290	13	1044	11	2	-
1 1:00	2660	48	157	1	321	5	290	5	372	7	467	5	1110	10	933	15	-	-
2 2:00	2512	46	97	2	324	2	321	4	342	3	396	2	1077	15	945	16	-	-
3 3:00	1502	18	80	-	123	1	98	-	159	2	177	1	437	8	428	6	-	-
4 4:00	921	7	52	-	79	2	69	-	81	-	101	-	294	-	255	5	-	-
5 5:00	885	11	84	2	99	2	105	1	116	1	129	1	186	2	166	2	-	-
6 6:00	2059	11	205	2	302	1	331	3	374	3	360	-	220	-	167	2	-	-
7 7:00	5643	12	1040	2	968	1	954	2	1094	3	1010	2	344	-	232	1	1	-
8 8:00	5394	11	921	1	848	1	802	4	1037	1	925	1	495	1	296	2	-	-
9 9:00	4450	14	722	1	666	-	623	2	713	2	796	2	587	4	333	2	-	-
10 10:00	4785	15	759	2	687	1	619	1	704	6	796	1	764	3	456	1	-	-
11 11:00	5964	21	912	-	830	7	887	2	891	3	1021	5	923	1	500	3	-	-
12 Noon	6255	20	976	2	914	4	851	3	911	1	1070	4	909	4	624	2	-	-
13 1:00	6122	23	942	2	866	2	866	5	922	5	1056	4	825	1	654	2	-	-
14 2:00	6864	17	1040	4	1020	3	996	3	981	-	1251	4	891	2	685	1	-	-
15 3:00	8215	20	1290	5	1206	4	1177	5	1224	5	1650	2	976	6	692	3	-	-
16 4:00	9485	24	1485	2	1976	2	1609	6	1527	-	1871	2	1065	2	742	7	-	-
17 5:00	9297	23	1441	5	1761	2	1782	7	1509	8	1857	6	1005	3	842	1	-	-
18 6:00	6412	25	829	6	731	2	928	4	952	4	1328	11	943	5	691	3	-	-
19 7:00	5656	20	741	6	658	1	741	4	802	7	1230	4	878	2	606	6	-	-
20 8:00	4722	43	525	2	504	3	614	2	694	8	1023	7	847	14	516	4	-	-
21 9:00	4822	28	546	5	577	3	592	5	663	9	1137	8	843	4	464	1	-	-
22 10:00	4626	28	506	2	443	8	565	7	659	9	1193	3	868	5	402	4	-	-
23 11:00	4727	42	440	3	470	8	557	4	624	5	1279	12	1051	5	365	5	1	-
24 Not state	20	-	9	-	2	-	2	-	2	-	7	-	-	-	3	-	-	-
Totals	120592	625	16280	66	15791	72	16152	82	17827	95	22727	95	18771	110	13041	105	1	-

4. AGE OF CASUALTY	Number of Persons Killed									Number of Persons Injured								
	Total Killed			Pedestrians			Bicyclists			Total Injured			Pedestrians			Bicyclists		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	12	5	7	4	1	3	-	-	-	818	467	351	68	44	24	9	6	5
2. 5 to 9	12	9	3	4	2	2	4	1	1	1058	592	465	184	117	67	144	109	35
3. 10 to 14	17	12	4	4	2	2	1	1	1	1892	959	934	200	111	89	258	186	72
4. 15 to 19	100	61	39	4	2	2	2	1	1	6305	3585	2719	195	117	79	211	158	52
5. 20 to 24	121	106	15	9	9	-	1	1	-	7387	4574	2813	193	122	60	129	89	40
6. 25 to 34	181	125	56	19	12	7	2	2	-	9555	5596	3959	234	155	79	119	84	35
7. 35 to 44	105	77	28	14	13	1	1	1	-	4022	2249	1773	88	56	32	33	25	8
8. 45 to 54	54	39	15	9	5	4	-	-	-	2405	1292	1113	78	57	21	10	7	3
9. 55 to 64	24	20	4	7	4	3	1	-	1	1669	806	863	60	42	17	7	4	3
10. 65 to 74	29	16	13	7	3	4	-	-	-	928	417	511	43	24	19	3	3	-
11. 75 & older	22	20	2	12	6	6	-	-	-	1543	732	811	96	58	38	19	16	3
12. Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	709	501	208	92	60	32	12	9	3	37383	21271	16112	1460	915	525	962	690	252

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

A. TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accident	Property Dam.
1. Entering at angle	80	1	30	59
2a. From same dir., both straight	2440	2	451	1987
b. Same one turn, one straight	1896	2	327	1567
c. Same one stopped	1216	-	325	891
d. Same all others	121	-	12	118
3a. From opp. dir., both straight	225	-	104	221
b. Same one left, one straight	2750	12	1050	1688
c. Same all others	578	-	58	520
4. Not stated	16665	49	4450	12166
Totals	26081	66	6798	19217

B. TWO MOTOR VEHICLE ACC.	Total	Fatal Accidents	Injury Accident	Property Dam.
1. Going opp., both moving	2286	44	854	1288
2. Going same both moving	7051	16	1242	5693
3a. One car parked	8644	8	672	7964
b. One car stopped in traffic	2660	1	820	2829
4a. One car entering park position	154	-	8	146
b. One car leaving park position	498	1	29	458
5a. One car entering alley or drive	112	-	21	92
b. One car leaving alley or drive	501	-	90	411
6. All others	28298	28	1822	26528
7. Not stated	5048	20	798	4220
Totals	56252	138	6476	49729

C. PEDESTRIAN ACCIDENTS	All Pedestrian Accidents	Fatal Accidents			Non-Fatal Injury Accidents		
		Total	Injury	Non-Fatal	Total	Injury	Non-Fatal
1. Car going straight	823	57	19	38	766	204	562
2. Car turning right	57	1	1	-	56	39	17
3. Car turning left	107	4	3	1	103	86	17
4. Car backing	42	2	-	2	40	7	33
5. All others	34	4	2	2	30	5	25
6. Not stated	227	12	2	11	214	54	160
Totals	1290	81	27	54	1209	395	814

D. ALL OTHER ACCIDENTS	Total	Fatal Accidents	Injury Accident	Property Dam.
Cont. 1. Non-MV train, bicycle, etc.	541	3	449	89
With 2. Fixed object in road	545	2	150	395
3. Overturned in road	266	2	204	60
4. Left road	2086	16	788	1282
Cont. 5. Non-MV train, bicycle, etc.	606	17	417	172
With 6. Fixed object in road	2099	3	450	1646
7. Overturned in road	1261	28	646	577
Left 8. At curve	2152	109	2022	1021
Road 9. Straight road	5150	77	2622	2451
10. Fall from moving vehicle	171	7	157	7
11. All others	4851	20	590	4241
12. Not stated	16141	16	2542	13583
Totals	36869	360	11034	24992

7. PEDESTRIAN ACTION BY AGE	Pedestrians Killed	Ages of Pedestrians Killed and Injured									
		Total	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 44	45 to 64	65 & older	Not stated
1a. Crossing/entering road at intersec.	21	258	4	28	32	25	23	53	42	51	-
b. Same not at intersection	24	342	41	68	54	38	28	62	22	29	-
2a. Walking in roadway with traffic	6	66	-	4	9	17	9	22	1	4	-
b. Same against traffic	2	42	2	5	4	6	4	11	7	2	-
3. Standing in roadway	4	52	1	2	2	11	7	22	4	3	-
4. Getting on or off other vehicle	2	21	-	1	5	9	2	10	2	2	-
5. Pushing/working vehicle in road	4	22	-	-	2	1	12	13	4	-	-
6. Other working in roadway	-	21	-	-	-	-	6	6	7	2	-
7. Playing in roadway	2	21	9	10	5	2	1	2	-	2	-
8. Other in roadway	4	27	2	4	1	5	5	10	4	5	-
9. Not in roadway	4	47	2	4	2	5	9	15	4	5	-
10. Not stated	18	576	12	61	87	81	96	126	58	52	-
Totals	92	1572	74	187	204	200	202	352	155	158	-

Drivers of vehicles in proper parking locations are excluded.

8. AGE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. 15 and younger	1090	6	297
2. 16	4417	22	1267
3. 17	7229	25	1612
4. 18 to 19	14447	74	2705
5. 20 to 24	27454	160	8575
6. 25 to 34	54986	256	12511
7. 35 to 44	25802	148	5746
8. 45 to 54	14165	72	2470
9. 55 to 64	11226	40	2299
10. 65 to 74	5687	27	1191
11. 75 and older	8920	21	1144
12. Not stated	2	-	-
Totals	92026	863	42017

9. SEX OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Male	25070	668	27540
2. Female	61260	188	12926
3. Not stated	5696	7	541
Totals	92026	863	42017

10. RESIDENCE OF DRIVER	All Acc.	Fatal Acc.	Injury Acc.
1. Local Resident	10711	422	24498
2. Reside elsewhere in state	62916	229	14406
3. Non-resident of state	9592	81	1971
4. Not stated	7107	20	1142
Totals	92026	862	42017

Vehicles in proper parking locations are included.

12. TYPE OF VEHICLE	All Acc.	Fatal Acc.	Injury Acc.
1. Passenger car	115767	527	21702
2. Passenger car & trailer	402	-	110
3. Truck or truck tractor	22274	178	6072
4. Truck tractor & semi-trail	1871	52	566
5. Other truck combination	1276	15	510
6. Farm tractor/equipment	57	1	24
7. Taxicab	271	-	42
8. Bus	924	4	161
9. School bus	437	2	66
10. Motorcycle	2970	71	2352
11. Motor scooter/bicycle	112	1	84
12. Others not stated	64302	28	2228
Totals	211483	890	43919

Special vehicles included above

13. Emergency (inc. private)	458	1	104
14. Military vehicles	23	1	2
15. Other public owned	813	10	143

13. ROAD SURFACE CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Dry	62524	566	19707
2. Wet	7122	23	2001
3. Snowy or icy	9235	23	2444
4. Other	430	1	104
5. Not stated	41182	12	1264
Totals	120593	625	25520

14. KIND OF LOCATION	All Acc.	Fatal Acc.	Injury Acc.
1. Built-up	18881	225	17598
2. Not built up	1241	28	6782
3. Not stated	271	15	1140
Totals	120593	625	25520

15. LIGHT CONDITION	All Acc.	Fatal Acc.	Injury Acc.
1. Daylight	47512	253	13688
2. Dawn or Dusk	2817	24	924
3. Darkness	26163	320	9061
4. Not stated	44301	18	1847
Totals	120593	625	25520

Contributing circumstances (Table 11) compiled only from police reports

11. CONTRIBUTING CIRCUMSTANCES INDICATED	All Acc.	Fatal Acc.	Injury Acc.
1. Speed too fast	5813	152	2520
2. Failed yield right of way	5921	10	828
3. Drove left of center	1249	37	503
4. Improper overtaking	700	6	136
5. Passed stop sign	1688	12	339
6. Disregard traffic signal	2045	4	285
7. Followed too closely	3764	-	339
8. Made improper turn	5872	8	776
9. Other improper driving	38221	140	7467
10. Inadequate brakes	-	-	-
11. Improper lights	92	4	27
12. Had been drinking	13147	142	4570
Totals	78513	515	17890

DRIVER'S LICENSE ACTIVITY

Calendar Year 1980

	<u>State Offices</u>	<u>County Offices</u>	<u>All Offices</u>
TYPE OF LICENSE ISSUED:			
Adult Licenses	620,735	5,718	626,453
Provisional Licenses	60,017	598	60,615
Minor Licenses	49,452	566	50,018
Motorcycle Only Licenses	527	80	607
School Bus Licenses	4,598	203	4,801
Total Licenses Issued	735,329	7,165	742,494
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	19,257	54	19,311
Provisional Instruction Permits	6,888	46	6,934
Minor Instruction Permits	45,195	776	45,971
Motorcycle Instruction Permits	1,192	6	1,198
Total Permits Issued	72,532	882	73,414
Total Licenses & Permits Issued	807,861	8,047	815,908
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	25,003	243	25,246
Colorado I.D. Cards	38,607	33	38,640
Change of Name and/or Address	167,934	1,430	169,364
EXAMINATIONS:			
Written Tests Given	523,220	5,115	528,335
Written Tests Passed	364,899	3,541	368,440
Written Tests Failed	158,321	1,574	159,895
Driving Tests Given	189,309	2,501	191,810
Driving Tests Passed	168,213	2,407	170,620
Driving Tests Failed	21,096	94	21,190
Vision Referrals	826	5	831
Physical Referrals	2,906	23	2,929
Oral Examinations	4,840	86	4,926

DRIVER IMPROVEMENT

	Calendar Year	
	1979	1980
RESTRAINT ACTIONS		
Suspensions		
Insurance Termination and Financial Responsibility	9,770	9,353
Point System	24,863	21,806
Driving Under Influence	2,036	1,514
All Other	7,871	6,656
Total Suspensions	44,540	39,329
Revocations		
Driving Under Influence	381	266
Implied Consent	3,006	3,468
All Other	1,814	2,028
Total Revocations	5,201	5,762
Denials		
Point System	3,232	3,174
Driving Under Influence	1,515	1,229
Leaving Scene of Accident	243	218
Implied Consent	801	1,078
Extensions of Denial	2,161	1,935
All Other	34	28
Total Denials	7,986	7,662
Cancellations		
Failed License Exam	274	290
Applied for License Under Restraint	1,557	1,246
All Other	244	530
Total Cancellations	2,075	2,066
TOTAL RESTRAINT ACTIONS	59,802	54,819
LICENSE REINSTATEMENTS	41,590	52,081
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	117,266	107,541

LICENSE FEES AND OWNERSHIP TAX COLLECTED ^{1/}

Calendar Year 1980

County	License Fees	Ownership Tax
Adams	\$ 3,256,542.18	\$ 7,450,810.84
Alamosa	160,269.73	304,339.74
Arapahoe	3,294,369.71	9,928,204.71
Archuleta	70,539.31	148,539.31
Baca	118,907.73	245,213.40
Bent	76,633.47	150,691.82
Boulder	2,005,884.49	4,873,256.49
Chaffee	210,173.70	415,926.01
Cheyenne	51,125.80	102,612.03
Clear Creek	118,597.51	330,888.33
Conejos	89,284.53	158,159.30
Costilla	37,395.38	66,259.53
Crowley	49,077.50	91,350.24
Custer	40,243.41	74,753.03
Delta	355,379.31	610,160.48
Denver	4,847,281.52	12,725,642.07
Dolores	33,980.96	55,429.72
Douglas	419,689.10	1,407,477.11
Eagle	239,533.38	787,114.06
El Paso	3,345,239.32	7,624,753.26
Elbert	123,630.90	256,645.00
Fremont	362,960.30	717,628.49
Garfield	368,010.36	1,043,752.61
Gilpin	50,531.72	124,245.18
Grand	167,248.05	403,519.83
Gunnison	150,531.65	324,350.29
Hinsdale	11,291.80	23,705.99
Huerfano	81,007.09	142,937.02
Jackson	45,502.02	147,087.92
Jefferson	4,048,410.60	11,445,409.27
Kiowa	58,506.56	114,200.69
Kit Carson	206,121.28	334,339.09
Lake	125,570.41	310,916.96
La Plata	381,464.87	712,155.99
Larimer	1,937,836.94	4,467,754.31
Las Animas	176,395.48	352,127.24
Lincoln	118,197.32	215,361.29
Logan	341,834.95	659,311.34
Mesa	1,296,870.37	3,066,322.21
Mineral	16,421.90	36,139.58
Moffat	245,224.29	650,238.82
Montezuma	246,628.69	531,666.51
Montrose	390,807.61	760,469.46
Morgan	407,531.29	813,865.24
Otero	310,145.05	559,058.11
Ouray	39,932.64	87,954.88
Park	110,876.38	278,887.34
Phillips	110,380.58	211,165.83
Pitkin	173,503.04	588,034.50
Prowers	216,842.96	397,595.96
Pueblo	1,448,605.89	3,080,904.36
Rio Blanco	138,101.88	510,765.61
Rio Grande	178,478.53	292,112.51
Routt	259,118.89	676,001.44
Saguache	72,102.64	125,380.79
San Juan	13,326.77	24,563.14
San Miguel	50,674.45	105,548.41
Sedgwick	71,354.14	134,659.32
Summit	178,241.63	588,859.87
Teller	134,584.13	286,905.79
Washington	138,717.12	229,297.16
Weld	1,715,361.18	3,640,176.63
Yuma	223,523.17	429,297.75
STATE TOTALS	<u>\$35,762,555.56</u>	<u>\$87,452,901.21</u>

^{1/} Unaudited

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1)
There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

STATE OF COLORADO

DEPARTMENT OF REVENUE



DR 100
(Rev. 2/81)

COMBINED RETAIL SALES TAX RETURN

ACCOUNT NUMBER IS NON-TRANSFERABLE

If new owner, application form DR 590 must be filed.

SEND

TO COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX, 1375
SHERMAN ST.
DENVER, COLO.
80261
(303) 839-5655
WATS 1-800-
332-2085

DO NOT WRITE IN THIS SPACE

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 Employer 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				PERIOD Covered			DUE Date			
City	City	Indust	Type	Liab. Date	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 \$

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

3. LINE 1 LESS 2C

Common Net Taxable Sales	\$	\$	\$	\$
A. Less Sales Out of Taxing Area	\$	\$	\$	\$
B. Food, Machinery, Electricity	\$	\$	\$	\$
4. NET Taxable Sales for Each Tax	\$	\$	\$	\$

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

COMPUTATION OF TAX

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

95

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

SALES AND USE TAX RATES

The rate of tax is three percent (3%) computed in accordance with schedules or systems approved by the Executive Director of Revenue.

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: Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and effective July 1, 1980, fuel used in residences for light, heat and power.
- Net Taxable Sales: Gross sales less total deductions.

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1972 - 1981

<u>Year</u>	<u>Sales Tax ^{1/}</u>	<u>Use Tax ^{2/}</u>	<u>Total</u>	<u>Use Tax As A Percent of Total Sales and Use Tax</u>
1981	\$480,383,848	\$54,235,275	\$534,619,123	10.14
1980	\$492,712,419	\$52,167,904	\$544,880,323	9.57
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

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

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1972 - 1981

<u>Year</u>	<u>Consumer Use Tax</u>	<u>Retailer Use Tax</u>	<u>Total Use Tax</u>
1981	\$38,602,788	\$15,632,487	\$54,235,275
1980	\$38,365,547	\$13,802,357	\$52,167,904
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

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS
AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1981

-----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	288	\$ 208,945	\$ 165,921	\$ 43,024	0.27
Mining	118	404,877	325,893	78,983	0.49
Contract Construction	1,117	765,987	562,231	203,757	1.27
Manufacturing	1,705	6,260,059	5,052,754	1,207,305	7.51
Transportation, Communication, Electric, Gas, and Sanitary Services	745	2,215,019	1,285,853	929,166	5.78
Wholesale Trade	2,307	7,776,205	6,351,543	1,424,661	8.86
Retail Trade:					
Building Materials and Farm Equipment	1,875	1,821,083	611,892	1,209,191	7.52
General Merchandise	1,568	1,724,492	226,918	1,497,574	9.31
Food Stores	2,081	3,380,542	2,621,472	759,070	4.72
Automotive Dealers and Service Stations	3,610	5,555,055	3,396,403	2,158,652	13.42
Apparel and Accessory Stores	1,684	676,493	41,038	635,455	3.95
Furniture and Home Furnishings Stores	2,558	908,639	234,109	674,530	4.19
Eating and Drinking Places	5,251	1,760,868	134,297	1,626,571	10.11
Miscellaneous Retail Stores	10,946	4,143,133	1,915,048	2,228,085	13.86
Finance, Insurance and Real Estate	536	169,199	66,589	102,609	0.63
Hotels and Other Lodging Places	1,188	444,831	35,651	409,180	2.54
Services Other Than Lodging	5,568	2,149,043	1,266,953	882,090	5.48
Government Facilities	28	20,556	15,084	5,471	0.03
Nonclassifiable Establishments	28	10,583	4,654	5,954	0.04
STATE TOTALS ^{1/}	43,201	\$40,395,607	\$24,314,302	\$16,081,330	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.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1981

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	9,039	31,799	70,239	160,006	229,721	320,369	99,147	155,094	305,955
2.	Alamosa	14	72	747	993	7,192	8,250	10,429	8,014	18,214
3.	Arapahoe	11,918	17,821	37,382	221,343	134,216	141,048	161,006	301,309	365,400
4.	Archuleta	40	417	143	114	601	332	6,370	17,058	4,907
5.	Baca	334	22	682	28	1,369	4,187	7,908	2,156	4,375
6.	Bent	292	18	242	331	1,119	604	535	728	5,069
7.	Boulder	11,149	1,915	43,411	134,579	122,646	74,209	80,154	79,100	214,165
8.	Chaffee	44	1,232	3,423	4,333	7,186	3,949	3,602	5,297	17,162
9.	Cheyenne	0	0	0	50	269	4,263	812	30	921
10.	Clear Creek	3	0	226	1,589	5,172	162	1,675	804	6,519
11.	Conejos	57	138	59	1	2,206	7,398	1,080	147	4,975
12.	Costilla	31	29	43	5	632	218	362	295	965
13.	Crowley	0	0	51	8	818	*	1,186	21	1,814
14.	Custer	0	0	64	42	132	0	371	112	763
15.	Delta	793	405	4,825	6,948	15,538	11,534	12,863	4,282	23,234
16.	Denver	4,137	17,673	178,255	898,174	509,939	1,142,167	322,023	225,596	479,605
17.	Dolores	0	361	0	594	441	690	1,842	64	483
18.	Douglas	779	1,274	2,788	22,501	6,639	2,974	12,805	770	19,411
19.	Eagle	20	16	5,903	9,632	6,466	3,834	15,870	4,474	27,478
20.	Elbert	*	0	924	231	669	83	617	72	1,952
21.	El Paso	7,090	945	48,502	180,259	55,617	117,102	117,969	189,097	271,245
22.	Fremont	601	511	1,745	6,501	17,151	5,516	9,780	9,113	26,234
23.	Garfield	702	938	7,755	5,723	33,352	29,700	13,632	7,614	41,180
24.	Gilpin	0	18	1	167	775	9	32	24	1,513
25.	Grand	2	31	1,156	1,666	6,309	2,720	7,201	2,075	9,440
26.	Gunnison	20	83	3,486	3,041	5,160	7,114	11,026	3,015	18,595
27.	Hinsdale	0	0	73	32	292	*	579	57	518
28.	Huerfano	0	513	1,298	18	3,016	683	936	585	6,557
29.	Jackson	0	9,786	2,225	3,539	433	2,489	3,193	241	2,935
30.	Jefferson	14,789	9,314	35,340	132,202	227,963	106,556	108,989	247,122	470,765
31.	Kiowa	32	0	0	88	1,054	1	490	211	812
32.	Kit Carson	153	0	523	2,055	1,291	2,927	16,475	2,057	6,451
33.	Lake	0	307	1,833	369	4,866	1,235	2,118	1,886	11,624
34.	La Plata	639	2,512	6,528	13,352	16,627	11,917	19,524	10,901	34,352
35.	Larimer	3,838	960	28,457	71,815	72,221	38,136	81,130	80,085	125,128
36.	Las Animas	500	476	695	1,266	8,527	4,118	4,085	4,015	12,962
37.	Lincoln	16	0	1,272	278	16,746	3,156	5,992	572	4,416
38.	Logan	782	1,733	8,019	230,167	8,774	28,577	12,104	10,241	19,323
39.	Mesa	1,262	16,481	44,756	62,507	53,138	134,485	54,975	55,758	111,720
40.	Mineral	0	70	*	443	319	*	1,343	5	1,077
41.	Moffat	459	16,899	2,881	32,734	5,061	18,240	10,830	9,417	19,866
42.	Montezuma	76	1,293	3,258	1,404	8,699	31,609	14,289	8,870	24,969
43.	Montrose	566	1,941	2,773	5,394	11,630	19,661	15,699	7,393	28,239
44.	Morgan	1,098	2,314	7,354	10,446	13,512	60,681	20,056	7,756	22,770
45.	Otero	1,015	0	2,921	4,370	19,970	14,316	12,544	13,914	19,192
46.	Ouray	0	0	33	121	438	19	916	218	1,230
47.	Park	115	21	9	96	625	769	2,760	1,483	1,431
48.	Phillips	374	0	952	543	15,744	114	7,237	576	2,427
49.	Pitkin	239	1,240	3,168	1,989	12,301	10,447	5,196	3,409	18,285
50.	Prowers	139	12,751	2,786	2,251	2,990	3,804	18,821	13,652	6,936
51.	Pueblo	2,597	12	8,865	656,806	75,576	66,540	32,233	77,453	131,361
52.	Rio Blanco	5	1,439	2,549	1,540	15,256	24,373	6,136	1,389	6,616
53.	Rio Grande	35	*	6,915	2,989	13,432	2,196	12,252	2,665	12,530
54.	Routt	946	14,890	4,107	2,631	12,274	23,060	7,388	3,617	19,858
55.	Saguache	304	0	1,082	5	1,248	85	1,250	159	4,614
56.	San Juan	9	0	26	271	179	*	113	7	319
57.	San Miguel	1	0	228	595	310	3	2,226	642	3,565
58.	Sedgwick	13	0	369	328	1,198	1,563	9,166	588	3,528
59.	Summit	121	0	4,930	3,391	16,264	1,047	12,781	1,356	21,039
60.	Teller	0	0	600	673	2,910	360	4,866	782	8,552
61.	Washington	2,533	1	294	83	12,084	49	4,035	1,137	3,434
62.	Weld	10,952	3,459	42,153	34,723	42,525	95,770	58,405	55,919	88,764
63.	Yuma	1,638	240	3,227	7,763	3,817	1,385	22,602	2,591	7,227
64.	Out of State	204	8,607	8,802	262,126	34,753	173,528	9,952	51,321	2,032
	TOTALS	92,518	182,979	651,355	3,210,263	1,909,398	2,772,333	1,503,986	1,696,414	3,139,001

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.
554,090	55,088	60,908	100,395	273,871	1,189	9,507	126,278	139	46	2,562,880	1.	
26,824	3,573	2,385	5,248	11,575	30	2,295	8,254	0	0	114,109	2.	
602,300	101,879	86,977	187,853	402,654	19,834	14,651	191,066	277	129	2,999,060	3.	
5,597	610	630	1,379	2,457	*	2,579	1,042	0	0	44,277	4.	
12,414	578	54	882	8,168	17	294	1,608	0	0	45,076	5.	
6,267	59	8	694	1,894	10	560	700	0	0	19,129	6.	
213,504	50,046	42,018	111,866	180,004	5,270	11,732	81,935	258	3	1,457,962	7.	
22,191	1,463	1,226	7,119	11,223	76	3,920	2,653	8	0	96,107	8.	
3,135	66	386	753	9,534	1	138	733	0	0	21,090	9.	
5,529	642	186	6,755	6,001	0	1,490	1,004	0	1	37,760	10.	
5,722	72	37	585	2,288	1	531	326	0	0	25,622	11.	
613	3	0	390	916	0	37	248	0	0	4,789	12.	
2,496	101	11	261	529	0	18	152	0	0	7,466	13.	
930	0	19	416	910	12	110	169	0	0	4,049	14.	
21,575	3,611	2,249	4,255	12,556	386	1,224	4,890	0	1	131,171	15.	
771,418	139,333	263,182	379,183	834,462	53,451	142,698	529,277	2,338	158	6,893,068	16.	
883	0	1	338	1,090	0	78	65	0	0	6,932	17.	
20,624	1,068	1,452	6,265	12,214	52	730	5,453	0	7	117,806	18.	
10,520	6,074	5,779	31,820	43,023	6,712	28,705	8,342	44	53	214,766	19.	
5,470	32	29	707	4,702	0	23	552	0	0	16,064	20.	
387,413	54,647	70,446	199,491	218,902	2,416	35,487	215,199	2,898	40	2,174,766	21.	
23,709	3,254	3,129	8,810	13,806	100	4,632	4,626	0	0	139,218	22.	
61,811	5,293	7,015	19,126	29,120	721	12,103	18,422	0	1	294,208	23.	
335	219	32	2,542	2,126	0	162	433	0	0	8,389	24.	
10,439	195	317	9,197	12,539	3,945	9,253	1,951	0	0	78,435	25.	
8,041	2,610	1,381	7,501	10,826	1,810	4,555	2,943	1,755	*	92,963	26.	
717	6	9	301	552	0	1,041	19	0	8	4,204	27.	
10,238	322	88	2,031	2,897	27	1,048	562	8	0	30,826	28.	
4,232	36	41	690	950	0	350	130	0	0	29,272	29.	
593,885	81,479	79,924	179,174	323,432	4,520	16,064	178,741	969	187	2,811,416	30.	
4,989	0	0	402	592	1	243	316	0	0	9,231	31.	
17,677	1,398	3,206	4,788	32,571	26	1,537	7,009	682	0	100,826	32.	
10,221	1,220	815	3,474	11,290	33	1,340	1,829	0	0	54,461	33.	
36,720	7,395	6,505	24,272	30,978	549	13,667	11,562	0	0	248,000	34.	
216,683	31,902	35,940	76,643	137,828	1,019	14,537	46,958	36	75	1,063,390	35.	
13,523	1,148	699	3,634	5,642	6	3,929	3,178	89	0	68,493	36.	
24,866	99	739	2,569	13,512	17	995	1,085	5	0	76,335	37.	
44,293	5,792	4,525	8,259	37,614	80	3,295	11,782	0	0	435,359	38.	
181,956	25,124	26,954	43,926	122,826	2,606	14,034	46,544	*	9	999,062	39.	
457	24	2	415	428	0	894	85	0	0	5,564	40.	
26,918	2,998	2,033	6,566	14,351	89	2,446	4,916	0	0	176,705	41.	
23,915	2,645	5,316	9,013	20,231	60	3,693	6,835	21	0	166,195	42.	
30,115	3,670	4,024	10,136	22,586	19	2,316	7,688	11	0	173,862	43.	
58,275	4,483	3,703	9,021	45,398	261	2,342	9,556	3,129	0	282,155	44.	
19,919	3,042	3,348	5,672	14,471	186	1,574	8,512	*	0	144,967	45.	
890	0	34	1,817	1,616	4	1,136	237	15	0	8,725	46.	
3,105	109	31	1,693	2,816	1	1,460	493	0	0	17,016	47.	
15,083	315	207	954	35,985	13	139	1,290	0	0	81,953	48.	
5,466	10,821	7,010	33,219	42,121	19,501	19,979	15,151	0	8	209,549	49.	
28,106	2,770	1,694	4,813	36,595	1	3,455	5,278	2,630	0	149,473	50.	
150,088	16,337	25,857	73,804	66,528	2,757	4,044	33,077	1,100	452	1,425,487	51.	
6,960	640	356	3,433	4,096	27	890	6,433	480	0	82,618	52.	
12,422	1,898	2,277	2,362	22,689	2	3,096	3,615	0	*	101,375	53.	
16,030	3,298	5,259	12,151	19,239	3,168	7,443	5,692	23	205	161,281	54.	
3,815	26	73	627	7,284	1	873	231	11	0	21,686	55.	
572	32	9	1,259	1,469	0	934	22	0	0	5,220	56.	
1,832	205	176	2,529	2,898	205	715	515	0	0	16,644	57.	
15,857	538	636	1,651	3,016	39	440	741	369	0	40,038	58.	
11,663	2,240	2,258	24,774	21,202	9,921	19,519	6,205	4	5	158,719	59.	
4,285	595	594	3,825	5,529	*	1,029	1,209	0	0	35,810	60.	
6,350	256	86	1,405	9,099	26	159	2,271	0	0	43,303	61.	
134,935	16,338	19,097	45,629	111,004	2,445	2,650	49,567	0	220	814,555	62.	
26,312	1,783	1,956	2,737	39,035	119	425	14,405	10	0	137,272	63.	
97,791	7,515	3,008	12,881	89,041	8,479	88	149,581	0	7,553	927,263	64.	
4,645,014	669,017	798,342	1,716,376	3,466,801	152,239	441,331	1,851,640	17,297	9,168	28,925,472	TOTALS	

* Less than \$500.

NOTE: Sum of items may not equal totals due to rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1981

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	30,390	5.86	\$ 3,429,383	8.48	\$ 866,504	7.55
Alamosa	2,860	0.55	126,610	0.31	12,501	0.10
Arapahoe	47,851	9.23	3,973,389	9.83	974,329	8.49
Archuleta	1,267	0.24	47,329	0.11	3,051	0.02
Baca	1,455	0.28	52,680	0.13	7,603	0.06
Bent	835	0.16	21,373	0.05	2,244	0.01
Boulder	30,822	5.94	1,825,790	4.51	367,828	3.20
Chaffee	3,996	0.77	108,134	0.26	12,027	0.10
Cheyenne	689	0.13	22,095	0.05	1,004	*
Clear Creek	2,269	0.43	45,047	0.11	7,287	0.06
Conejos	1,106	0.21	28,712	0.07	3,091	0.02
Costilla	506	0.09	12,843	0.03	8,054	0.07
Crowley	475	0.09	8,079	0.01	613	*
Custer	393	0.07	4,691	0.01	641	*
Delta	4,691	0.90	188,199	0.46	57,028	0.49
Denver	88,718	17.11	11,657,700	28.85	4,764,632	41.53
Dolores	391	0.07	7,652	0.01	721	*
Douglas	3,722	0.71	167,742	0.41	49,936	0.43
Eagle	6,006	1.15	224,749	0.55	9,984	0.08
Elbert	932	0.17	22,140	0.05	6,076	0.05
El Paso	46,231	8.91	2,622,088	6.49	447,322	3.89
Fremont	4,795	0.92	210,818	0.52	71,600	0.62
Garfield	6,922	1.33	321,621	0.79	27,413	0.23
Gilpin	875	0.16	9,188	0.02	799	*
Grand	3,719	0.71	97,986	0.24	19,551	0.17
Gunnison	3,808	0.73	101,380	0.25	8,417	0.07
Hinsdale	493	0.09	4,289	0.01	86	*
Huerfano	1,443	0.27	35,781	0.08	4,955	0.04
Jackson	632	0.12	31,362	0.07	2,089	0.01
Jefferson	46,601	8.98	3,456,447	8.55	645,031	5.62
Kiowa	441	0.08	10,774	0.02	1,543	0.01
Kit Carson	2,204	0.42	109,204	0.27	8,379	0.07
Lake	1,500	0.28	68,428	0.16	13,967	0.12
La Plata	7,111	1.37	283,282	0.70	35,282	0.30
Larimer	27,668	5.33	1,357,517	3.36	294,127	2.56
Las Animas	3,038	0.58	82,552	0.20	14,059	0.12
Lincoln	1,607	0.30	90,856	0.22	14,521	0.12
Logan	4,859	0.93	530,747	1.31	95,388	0.83
Mesa	16,448	3.17	1,234,073	3.05	235,011	2.04
Mineral	407	0.07	5,658	0.01	94	*
Moffat	3,333	0.64	207,947	0.51	31,242	0.27
Montezuma	3,936	0.75	190,621	0.47	24,427	0.21
Montrose	5,172	0.99	348,510	0.86	174,648	1.52
Morgan	6,050	1.16	574,571	1.42	292,416	1.54
Otero	4,303	0.83	186,946	0.46	41,979	0.36
Ouray	707	0.13	9,286	0.02	562	*
Park	1,130	0.21	18,478	0.04	1,461	0.01
Phillips	1,475	0.28	94,309	0.23	12,355	0.10
Pitkin	6,591	1.27	233,760	0.57	24,210	0.21
Prowers	3,549	0.68	169,574	0.41	20,101	0.17
Pueblo	18,767	3.62	1,827,971	4.52	402,484	3.50
Rio Blanco	1,731	0.33	94,224	0.23	11,605	0.10
Rio Grande	2,660	0.51	123,192	0.30	21,817	0.19
Routt	4,508	0.86	187,600	0.46	26,320	0.22
Saguache	865	0.16	26,679	0.06	4,992	0.04
San Juan	524	0.10	5,622	0.01	402	*
San Miguel	1,098	0.21	18,411	0.04	1,766	0.01
Sedgwick	1,058	0.20	45,504	0.11	5,466	0.04
Summit	5,262	1.01	167,849	0.41	9,130	0.07
Teller	2,302	0.44	37,862	0.09	2,052	0.01
Washington	1,296	0.24	44,913	0.11	1,610	0.01
Weld	18,812	3.62	1,248,149	3.08	433,593	3.78
Yuma	3,129	0.60	144,953	0.35	7,681	0.06
Out of State ^{1/}	9,976	1.92	1,750,287	4.33	823,023	7.17
STATE TOTALS ^{2/}	518,410	100.00	\$40,395,607	100.00	\$11,470,135	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.

AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

Percent of State Total	County	Retail Sales	Percent of State Total	Total Deductions	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax ^{3/}
7.55	Adams	\$ 2,034,661	8.36	\$ 2,562,880	8.86	\$ 1,394,723	8.67	\$ 40,449
0.10	Alamosa	68,799	0.28	114,109	0.39	57,811	0.35	1,677
8.49	Archuleta	2,151,706	8.84	2,999,060	10.36	1,821,683	11.32	52,831
0.02	Aspen	16,208	0.06	44,277	0.15	31,120	0.19	903
0.06	Baños	34,209	0.14	45,076	0.15	18,470	0.11	536
0.01	Bent	12,815	0.05	19,129	0.06	8,559	0.05	248
3.20	Boulder	1,010,451	4.15	1,457,962	5.04	815,340	5.07	23,646
0.10	Chaffee	58,563	0.24	96,107	0.33	49,571	0.30	1,438
*	Cheyenne	12,768	0.05	21,090	0.07	9,327	0.05	271
0.06	Clear Creek	25,341	0.10	37,760	0.13	19,706	0.12	571
0.02	Conejos	22,049	0.09	25,622	0.08	6,663	0.04	193
0.07	Costilla	10,769	0.04	4,789	0.01	2,073	0.01	60
0.07	Crowley	4,089	0.01	7,466	0.02	3,990	0.02	116
*	Custer	2,107	*	4,049	0.01	2,583	0.01	75
0.49	Delta	124,853	0.51	131,171	0.45	63,346	0.39	1,837
41.53	Denver	7,587,920	31.20	6,893,068	23.83	4,069,780	25.30	118,029
*	Dolores	4,324	0.01	6,932	0.02	3,328	0.02	97
0.43	Douglas	121,333	0.49	117,806	0.40	46,409	0.28	1,346
0.08	Eagle	65,885	0.27	214,766	0.74	158,864	0.98	4,607
0.05	Ebert	18,015	0.07	16,064	0.05	4,125	0.02	120
3.89	El Paso	1,381,082	5.68	2,174,766	7.51	1,241,006	7.71	35,991
0.62	Fremont	137,762	0.56	139,218	0.48	73,056	0.45	2,119
0.23	Garfield	167,737	0.68	294,208	1.01	153,884	0.95	4,463
*	Gilpin	3,203	0.01	8,389	0.02	5,985	0.03	174
0.17	Grand	50,857	0.20	78,435	0.27	47,129	0.29	1,367
0.07	Gunnison	45,698	0.18	92,963	0.32	55,682	0.34	1,615
*	Hinsdale	1,296	*	4,204	0.01	2,993	0.01	87
0.01	Huerfano	23,438	0.09	30,826	0.10	12,343	0.07	358
0.01	Jackson	25,025	0.10	29,272	0.10	6,336	0.03	184
5.62	Jefferson	1,892,568	7.78	2,811,416	9.71	1,563,879	9.72	45,355
0.01	Kiowa	7,796	0.03	9,231	0.03	2,978	0.01	86
0.01	Kit Carson	61,906	0.25	100,826	0.34	47,299	0.29	1,372
0.07	Lake	37,651	0.15	54,461	0.18	30,776	0.19	893
0.12	La Plata	136,808	0.56	248,000	0.85	146,475	0.91	4,248
0.30	Larimer	737,576	3.03	1,063,390	3.67	619,941	3.85	17,979
2.56	Las Animas	50,419	0.20	68,493	0.23	32,134	0.19	932
0.12	Lincoln	60,947	0.25	76,335	0.26	29,909	0.18	867
0.12	Logan	409,105	1.68	435,359	1.50	121,642	0.75	3,528
0.83	Los Alamos	669,180	2.75	999,062	3.45	564,893	3.51	16,383
2.04	Mineral	1,842	*	5,564	0.01	3,816	0.02	111
0.27	Moffat	93,949	0.38	176,705	0.61	113,998	0.70	3,306
0.21	Montezuma	90,250	0.37	166,195	0.57	100,371	0.62	2,911
1.52	Montrose	252,515	1.03	173,862	0.60	95,995	0.59	2,784
1.54	Morgan	408,557	1.68	282,155	0.97	166,014	1.03	4,815
0.36	Huerfano	121,500	0.49	144,967	0.50	65,446	0.40	1,898
*	Murray	3,059	0.01	8,725	0.03	6,227	0.03	181
0.01	Niagara	9,602	0.03	17,016	0.05	8,876	0.05	257
0.10	Phillips	64,199	0.26	81,953	0.28	30,109	0.18	873
0.21	Pitkin	74,850	0.30	209,549	0.72	158,910	0.98	4,609
0.17	Prowers	89,894	0.36	149,473	0.51	79,680	0.49	2,311
3.50	Pueblo	1,369,547	5.63	1,425,487	4.92	458,424	2.85	13,295
0.10	Rio Blanco	47,906	0.19	82,618	0.28	46,318	0.28	1,343
0.19	Rio Grande	72,313	0.29	101,375	0.35	50,879	0.31	1,476
0.22	Soutt	87,689	0.36	161,281	0.55	99,912	0.62	2,898
0.04	Saguache	15,950	0.06	21,686	0.07	10,728	0.06	311
*	San Juan	2,136	*	5,220	0.01	3,486	0.02	101
0.01	San Miguel	7,143	0.02	16,644	0.05	11,268	0.07	327
0.04	Sedgewick	27,631	0.11	40,038	0.13	17,873	0.11	518
0.07	Summit	58,973	0.24	158,719	0.54	108,876	0.67	3,158
0.01	Teller	16,276	0.06	35,810	0.12	21,586	0.13	626
0.01	Washington	31,262	0.12	43,303	0.14	13,651	0.08	396
3.78	Weld	817,051	3.36	814,555	2.81	431,098	2.68	12,503
0.06	Windsor	84,175	0.34	137,272	0.47	60,778	0.37	1,763
7.17	Out of State	1,179,115	4.84	927,263	3.20	571,197	3.55	16,565
	STATE TOTALS	\$24,314,303	100.00	\$28,925,472	100.00	\$16,081,330	100.00	\$466,381

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

* Less than .01%.

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

Fiscal Year Ended June 30, 1981

Thousands of Dollars

<u>Business Class</u>	<u>Monthly Average No. of Returns</u>	<u>Retail Sales</u>	<u>Net Tax Collected</u>
AGRICULTURE, FORESTRY, and FISHERIES	288	\$ 92,518	\$ 1,248
MINING	118	182,979	2,290
CONTRACT CONSTRUCTION	1,117	651,355	5,909
MANUFACTURING	1,705	3,210,263	35,013
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	745	1,909,398	26,947
WHOLESALE TRADE	2,307	2,772,332	41,317
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	652	780,701	19,794
Heating and Plumbing Equipment Dealers	148	78,106	1,228
Paint, Glass and Wallpaper Stores	292	96,224	2,084
Electrical Supply Stores	134	93,677	1,644
Hardware Stores	447	212,289	5,177
Farm Equipment Stores	202	242,989	5,140
Subtotal	1,875	\$ 1,503,986	\$ 35,068
GENERAL MERCHANDISE:			
Department Stores	152	964,867	25,745
Mail-Order Houses	101	241,199	5,450
Limited-Price Variety Stores	108	203,476	5,568
Merchandise Vending Machine Operators	109	19,149	136
Direct Selling Organizations	693	33,782	651
Miscellaneous General Merchandise Stores	404	233,941	5,880
Subtotal	1,568	\$ 1,696,414	\$ 43,432

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

County/City	Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)				
FOOD:				
	Grocery Stores	1,332	\$ 2,999,665	\$ 20,196
	Meat and Fish Markets	98	27,473	114
	Fruit and Vegetable Markets	29	5,686	37
	Candy, Nut, and Confectionery Stores	78	9,340	135
	Dairy Products Stores	160	37,747	520
	Retail Bakeries	220	26,766	541
	Miscellaneous Food Stores	165	32,323	469
	Subtotal	2,081	\$ 3,139,001	\$ 22,014
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:				
	M.V. Dealers (New and Used Cars)	450	2,048,158	39,916
	M.V. Dealers (Used Cars Only)	411	148,124	3,208
	Tire, Battery, and Accessory Dealers	892	394,321	8,185
	Gasoline Service Stations	1,461	1,664,917	6,059
	Mobile Home and Trailer Dealers	166	110,743	1,691
	Miscellaneous Aircraft, Marine and Automotive Dealers	230	278,751	3,543
	Subtotal	3,610	\$ 4,645,014	\$ 62,604
APPAREL and ACCESSORIES:				
	Men's/Boy's Clothing and Furnishing Stores	216	77,997	2,152
	Women's Ready-to-Wear Stores	529	154,965	4,314
	Women's Accessory and Specialty Stores	27	3,415	92
	Children's and Infants' Wear Stores	86	18,505	471
	Family Clothing Stores	307	276,818	7,670
	Shoe Stores	365	100,217	2,851
	Custom Tailors	28	4,158	82
	Furriers and Fur Shops	10	7,183	123
	Miscellaneous Apparel and Accessory Stores	116	25,758	673
	Subtotal	1,684	\$ 669,017	\$ 18,429

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(collected)

Thousands of Dollars

<u>Business Class</u>	<u>Monthly Average No. of Returns</u>	<u>Retail Sales</u>	<u>Net Tax Collected</u>
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,734	538,263	13,048
Household Appliance Stores	258	94,428	2,415
Radio, Television, and Music Stores	566	165,650	4,100
Subtotal	<u>2,558</u>	<u>\$ 798,342</u>	<u>\$ 19,562</u>
EATING and DRINKING PLACES:			
Eating Places	2,871	978,605	26,477
Drinking Places	2,380	737,771	20,696
Subtotal	<u>5,251</u>	<u>\$ 1,716,376</u>	<u>\$ 47,172</u>
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	462	319,526	5,896
Liquor Stores	957	342,481	9,289
Antique and Secondhand Stores	662	55,940	1,448
Book and Stationery Stores	408	172,103	4,006
Sporting Goods and Bicycle Shops	751	238,460	5,722
Farm and Garden Supply Stores	441	381,856	3,528
Jewelry Stores	410	111,183	2,731
Fuel and Ice Dealers	187	59,240	611
Retail Stores Not Elsewhere Classified	6,668	1,786,012	31,387
Subtotal	<u>10,946</u>	<u>\$ 3,466,801</u>	<u>\$ 64,619</u>
FINANCE, INSURANCE and REAL ESTATE	536	152,239	2,976
HOTELS and OTHER LODGING SERVICES	1,188	441,331	11,867
PERSONAL SERVICES OTHER THAN LODGING	5,568	1,851,640	25,582
GOVERNMENT FACILITIES	28	17,297	159
NONCLASSIFIABLE ESTABLISHMENTS	<u>28</u>	<u>9,168</u>	<u>173</u>
STATE TOTALS ^{1/}	<u>43,201</u>	<u>\$28,925,472</u>	<u>\$466,381</u>

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

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1981

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
ADAMS	\$ 3,429,383,206	\$ 2,562,879,673	\$ 40,448,789
Aurora	344,113,226	305,337,210	4,996,968
Bennett	3,810,028	2,917,149	41,694
Brighton	142,797,430	127,617,867	2,033,402
Commerce City	788,869,935	547,103,873	8,596,542
Federal Heights	116,458,752	99,268,657	1,292,642
Northglenn	246,059,935	231,936,111	4,617,325
Strasburg	879,310	867,596	11,099
Thornton	354,877,194	292,219,031	4,954,190
Westminster	167,919,806	150,880,016	2,237,572
Remainder of County	1,263,597,590	804,732,163	11,667,355
ALAMOSA	126,610,472	114,109,286	1,676,631
Alamosa	105,614,591	94,274,223	1,432,372
Remainder of County	20,995,881	19,835,063	244,259
ARAPAHOE	3,973,388,684	2,999,059,659	52,831,129
Aurora	919,766,776	856,042,084	15,595,316
Byers	22,094,663	5,894,114	85,440
Deer Trail	2,608,212	2,580,314	19,082
Englewood	1,639,764,030	1,039,463,227	16,596,265
Glendale	218,608,849	164,907,044	3,247,423
Littleton	564,155,581	456,416,499	8,645,692
Sheridan	79,287,757	62,752,826	1,164,179
Strasburg	8,265,100	8,206,699	179,408
Remainder of County	518,837,716	402,796,852	7,298,324
ARCHULETA	47,328,658	44,277,231	902,513
Pagosa Springs	34,694,543	32,821,980	705,785
Remainder of County	12,634,115	11,455,251	196,728
BACA	52,679,575	45,076,130	535,662
Campo	1,785,219	1,384,791	19,015
Pritchett	207,828	187,091	4,912
Springfield	33,236,569	29,937,888	315,794
Walsh	7,037,120	6,095,874	75,244
Remainder of County	10,412,839	7,470,486	120,697
Remainder of County	6,284,132	5,157,173	142,875
Remainder of County	120,930,186	120,192,951	2,871,428
Remainder of County	73,869,419	65,629,207	1,224,970

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
BENT	\$ 21,373,097	\$ 19,128,841	\$ 248,227
Las Animas	14,545,074	13,844,164	186,713
Remainder of County	6,828,023	5,284,677	61,514
BOULDER	1,825,790,460	1,457,961,969	23,646,117
Boulder	1,021,727,723	852,918,227	14,768,646
Broomfield	124,557,786	88,886,926	1,354,450
Lafayette	49,264,605	24,060,898	327,312
Longmont	388,506,377	298,087,956	4,968,787
Louisville	40,954,815	37,255,207	585,565
Lyons	5,815,810	5,191,201	81,453
Nederland	4,613,436	4,355,271	66,513
Niwot	3,064,075	2,638,223	34,067
Remainder of County	187,285,833	144,568,060	1,459,324
CHAFFEE	108,133,875	96,106,886	1,437,654
Buena Vista	25,178,521	24,664,155	329,250
Poncha Springs	4,204,264	4,104,124	63,301
Salida	56,616,068	46,879,198	671,826
Remainder of County	22,135,022	20,459,409	373,277
CHEYENNE	22,094,907	21,090,474	270,513
Cheyenne Wells	14,735,629	13,960,252	182,706
Kit Carson	1,784,704	1,717,384	21,043
Remainder of County	5,574,574	5,412,838	66,764
CLEAR CREEK	45,046,978	37,759,573	571,482
Empire	1,810,097	1,720,664	19,450
Georgetown	7,375,307	7,155,548	144,891
Idaho Springs	27,198,879	21,044,732	316,356
Silver Plume	373,823	366,793	4,897
Remainder of County	8,288,872	7,471,836	85,888
CONEJOS	28,712,170	25,621,617	193,281
Antonito	7,345,849	6,642,526	44,542
La Jara	8,596,904	8,096,946	53,611
Manassa	2,051,745	1,963,843	27,681
Romeo	547,838	545,796	7,368
Remainder of County	10,169,834	8,372,506	60,079

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
COSTILLA	\$ 12,842,693	\$ 4,788,633	\$ 60,127
Blanca	422,668	397,494	7,103
Fort Garland	1,550,934	1,530,877	13,975
San Luis	2,141,438	2,127,391	31,512
Remainder of County	8,727,653	732,871	7,537
CROWLEY	8,078,960	7,466,001	115,728
Ordway	7,141,823	6,635,260	102,835
Remainder of County	937,137	830,741	12,893
CUSTER	4,690,806	4,049,426	74,925
Westcliffe	3,300,542	3,225,147	58,986
Remainder of County	1,390,264	824,279	15,939
DELTA	188,198,911	131,170,958	1,837,130
Cedaredge	6,889,542	6,319,423	104,338
Crawford	908,330	838,424	12,991
Delta	114,572,088	77,221,848	1,065,430
Hotchkiss	5,440,679	5,204,818	68,606
Paonia	10,639,122	9,836,712	156,803
Remainder of County	49,749,150	31,749,733	428,962
DENVER City and County	11,657,699,609	6,893,067,514	118,028,525
DOLORES	7,652,319	6,931,781	96,522
Dove Creek	6,153,145	5,557,327	74,602
Remainder of County	1,499,174	1,374,454	21,920
DOUGLAS	167,741,818	117,806,047	1,345,980
Castle Rock	54,275,284	47,523,911	711,273
Franktown	2,101,198	2,061,019	20,476
Parker	17,394,423	15,968,490	220,051
Sedalia	1,917,495	1,838,554	16,592
Remainder of County	92,053,418	50,414,073	377,588
EAGLE	224,749,429	214,765,728	4,607,259
Basalt	8,688,777	8,441,898	111,557
Eagle	14,226,420	13,701,797	246,851
Gypsum	750,516	732,402	9,575
Minturn	6,284,132	6,157,173	142,875
Vail	120,930,165	120,102,851	2,871,428
Remainder of County	73,869,419	65,629,607	1,224,973

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
ELBERT	\$ 22,140,213	\$ 16,063,930	\$ 119,629
Agate	3,109,632	3,099,494	2,844
Elizabeth	3,556,337	3,306,426	43,221
Kiowa	2,427,791	2,290,302	18,790
Simla	6,925,839	1,649,255	19,686
Remainder of County	6,120,614	5,718,453	35,088
EL PASO	2,622,088,091	2,174,766,076	35,990,865
Calhan	8,950,523	7,334,815	65,918
Colorado Springs	2,296,145,103	1,906,358,275	32,652,067
Fountain	28,048,862	20,316,807	366,209
Green Mountain Falls	1,195,767	1,140,771	24,420
Manitou Springs	16,316,403	14,999,157	313,549
Monument	10,139,746	9,670,528	98,453
Palmer Lake	1,364,974	1,043,552	21,644
Security	30,415,788	30,039,995	293,297
Remainder of County	229,510,925	183,862,176	2,155,308
FREMONT	210,818,104	139,217,902	2,118,760
Canon City	158,102,505	101,738,388	1,523,213
Florence	16,458,229	13,952,445	182,650
Penrose	2,922,511	2,292,955	43,737
Remainder of County	33,334,859	21,234,114	369,160
GARFIELD	321,621,077	294,207,697	4,462,783
Carbondale	17,412,838	16,954,712	227,768
Glenwood Springs	180,566,193	164,717,684	2,386,841
New Castle	2,060,421	2,052,351	28,966
Parachute	2,279,961	2,236,799	26,739
Rifle	59,479,087	55,154,701	766,772
Silt	2,460,199	2,299,511	31,595
Remainder of County	57,362,378	50,791,939	994,102
GILPIN	9,188,410	8,388,921	173,586
Black Hawk	2,333,931	2,290,310	32,695
Central City	4,744,946	4,572,577	117,890
Remainder of County	2,109,533	1,526,034	23,001

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
GRAND	\$ 97,986,485	\$ 78,435,136	\$ 1,366,820
Fraser	4,058,785	4,028,888	62,383
Granby	20,797,229	19,998,152	248,144
Grand Lake	6,001,010	5,911,259	124,301
Hot Sulphur Springs	479,388	466,258	9,104
Kremmling	14,591,335	11,584,902	154,716
Winter Park	19,336,667	19,235,907	447,782
Remainder of County	32,722,071	17,209,770	320,390
GUNNISON	101,379,952	92,962,991	1,614,875
Crested Butte	11,816,175	11,569,353	241,214
Gunnison	71,207,782	65,239,945	1,033,485
Mount Crested Butte	5,716,526	5,701,707	140,508
Remainder of County	12,639,469	10,451,986	199,668
HINSDALE	4,289,438	4,203,927	86,798
Lake City	2,089,968	2,018,980	41,745
Remainder of County	2,199,470	2,184,947	45,053
HUERFANO	35,781,269	30,826,034	357,991
La Veta	4,610,211	3,823,060	35,522
Walsenburg	24,996,549	21,356,073	241,548
Remainder of County	6,174,509	5,646,901	80,921
JACKSON	31,361,620	29,272,254	183,767
Walden	9,712,499	9,353,376	111,057
Remainder of County	21,649,121	19,918,878	72,710
JEFFERSON	3,456,446,858	2,811,416,199	45,354,811
Arvada	468,477,059	402,464,024	6,138,929
Conifer	8,276,396	8,101,076	154,352
Edgewater	56,971,801	55,479,598	592,281
Evergreen	53,330,105	50,418,180	606,718
Golden	106,531,281	100,958,726	1,352,914
Kittredge	1,145,815	1,046,933	17,381
Lakeside	57,199,435	56,594,047	1,190,931
Lakewood	1,340,257,842	1,184,951,120	22,503,183
Morrison	3,689,488	3,285,386	58,729
Mountain View	6,293,592	4,847,234	123,852
Wheat Ridge	447,481,372	360,543,811	5,054,812
Remainder of County	906,792,672	582,726,064	7,560,729

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
KIOWA	\$ 10,773,728	\$ 9,230,639	\$ 86,366
Eads	7,396,099	6,603,647	65,643
Remainder of County	3,377,629	2,626,992	20,723
KIT CARSON	109,204,410	100,825,873	1,371,739
Burlington	59,061,977	53,753,269	911,346
Flagler	14,740,739	13,598,140	155,994
Seibert	8,456,056	8,454,214	10,404
Stratton	10,776,093	9,890,340	130,616
Remainder of County	16,169,545	15,129,910	163,379
LAKE	68,427,535	54,460,745	892,564
Leadville	32,805,610	31,905,410	524,447
Twin Lakes	75,173	75,173	59
Remainder of County	35,546,752	22,480,162	368,058
LA PLATA	283,282,194	248,000,486	4,247,989
Bayfield	5,998,845	5,770,343	71,508
Durango	206,861,978	183,714,938	3,421,850
Ignacio	4,487,519	4,348,144	50,805
Remainder of County	65,933,852	54,167,061	703,826
LARIMER	1,357,517,324	1,063,390,087	17,979,220
Berthoud	15,760,566	11,541,157	115,049
Estes Park	53,333,992	51,636,808	1,020,635
Fort Collins	820,675,735	634,268,745	11,369,299
Loveland	226,382,266	191,741,096	2,965,570
Wellington	4,057,295	3,629,746	37,072
Remainder of County	237,307,470	170,572,535	2,471,595
LAS ANIMAS	82,552,497	68,493,318	931,986
Aguilar	3,341,383	3,274,472	27,158
Trinidad	68,875,199	56,270,352	765,521
Remainder of County	10,335,915	8,948,494	139,307
LINCOLN	90,855,905	76,335,066	867,429
Arriba	8,452,439	1,737,441	17,960
Genoa	2,746,705	792,147	2,851
Hugo	13,016,537	10,492,136	113,605
Limon	63,408,151	60,147,639	673,406
Remainder of County	3,232,073	3,165,703	59,607

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
LOGAN	\$ 530,747,381	\$ 435,358,962	\$ 3,527,812
Crook	419,510	388,675	7,471
Fleming	1,601,333	1,329,060	8,808
Iliff	216,843	205,349	2,986
Merino	954,363	879,030	6,395
Sterling	448,669,101	368,836,689	2,809,725
Remainder of County	78,886,231	63,720,159	692,427
MESA	1,234,072,844	999,061,761	16,382,649
Clifton	17,501,951	16,730,521	258,315
Collbran	1,997,803	1,958,519	38,121
De Beque	728,780	671,374	9,668
Fruita	30,239,781	17,595,872	227,828
Gateway	183,599	183,322	3,261
Grand Junction	925,112,613	750,291,410	12,933,600
Palisade	6,918,296	6,699,661	100,358
Remainder of County	251,390,021	204,931,082	2,811,498
MINERAL	5,658,368	5,564,211	110,678
Creede	3,898,740	3,828,064	63,813
Remainder of County	1,759,628	1,736,147	46,865
MOFFAT	207,946,695	176,704,912	3,306,090
Craig	175,677,590	146,748,445	2,990,014
Dinosaur	1,457,535	1,456,452	17,827
Remainder of County	30,811,570	28,500,015	298,249
MONTEZUMA	190,621,373	166,194,792	2,910,879
Cortez	146,616,752	127,327,795	2,326,934
Dolores	5,142,784	4,923,681	102,216
Mancos	5,747,956	5,720,640	112,975
Remainder of County	33,113,881	28,222,676	368,754
MONTROSE	348,510,431	173,861,976	2,784,017
Cimarron	113,188	112,337	1,387
Montrose	141,954,613	120,019,719	2,072,302
Naturita	152,653,220	8,331,970	103,745
Nucla	11,155,539	11,136,907	92,640
Olathe	11,721,144	7,336,692	81,563
Remainder of County	30,912,727	26,924,351	432,380

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
MORGAN	\$ 574,571,465	\$ 282,155,039	\$ 4,814,655
Brush	43,560,156	36,621,410	501,259
Fort Morgan	344,517,489	115,674,732	2,239,264
Hillrose	287,602	283,859	4,193
Wiggins	62,396,742	19,006,228	110,160
Remainder of County	123,809,476	110,568,810	1,959,779
OTERO	186,945,865	144,966,938	1,898,025
Cheraw	393,335	360,626	7,841
Fowler	9,370,167	7,719,312	76,363
La Junta	111,132,056	81,157,988	991,487
Manzanola	3,107,380	2,570,611	25,558
Rocky Ford	34,902,313	29,883,194	426,198
Swink	1,109,167	1,070,679	16,785
Remainder of County	26,931,447	22,204,528	353,793
OURAY	9,286,374	8,724,591	180,603
Ouray	6,711,329	6,526,875	150,256
Ridgway	1,430,614	1,423,542	23,256
Remainder of County	1,144,431	774,174	7,091
PARK	18,477,713	17,016,460	257,401
Fairplay	3,550,911	3,203,711	58,488
Remainder of County	14,926,802	13,812,749	198,913
PHILLIPS	94,308,538	81,953,384	873,222
Haxtun	20,485,624	10,726,378	157,829
Holyoke	49,976,670	47,402,827	635,730
Remainder of County	23,846,244	23,824,179	79,663
PITKIN	233,759,653	209,549,354	4,608,605
Aspen	151,245,282	133,291,857	3,036,763
Snowmass	451,912	444,320	6,253
Snowmass Village	28,859,745	28,660,270	691,772
Remainder of County	53,202,714	47,152,907	873,817
PROWERS	169,573,619	149,473,074	2,310,830
Granada	1,226,071	1,201,433	27,230
Holly	26,346,728	24,793,487	127,224
Lamar	117,124,459	100,175,940	1,834,675
Wiley	5,425,872	4,729,067	100,847
Remainder of County	19,450,489	18,573,147	220,854

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
PUEBLO	\$ 1,827,971,396	\$ 1,425,487,433	\$ 13,294,989
Avondale	1,052,407	1,047,365	12,133
Boone	2,569,577	239,064	3,241
Colorado City	2,029,528	1,842,238	31,694
Pueblo	1,581,832,927	1,252,288,629	12,420,147
Rye	1,083,067	1,022,550	9,120
Remainder of County	239,403,890	169,047,587	818,654
RIO BLANCO	94,223,659	82,618,372	1,343,281
Meeker	22,519,959	19,398,328	284,129
Rangely	55,547,034	47,421,327	787,315
Rio Blanco	262,650	262,650	7,617
Remainder of County	15,894,016	15,536,067	264,220
RIO GRANDE	123,192,482	101,375,413	1,475,565
Del Norte	11,783,151	11,316,252	147,494
Monte Vista	40,787,276	33,143,988	554,480
South Fork	7,304,390	1,466,921	20,117
Remainder of County	63,317,665	55,448,252	753,474
ROUTT	187,600,281	161,280,687	2,897,570
Hayden	28,920,927	28,432,806	224,416
Oak Creek	4,826,500	4,224,067	43,216
Phippsburg	720,891	710,021	6,481
Steamboat Springs	94,877,515	80,986,126	1,612,163
Yampa	1,132,200	1,030,810	20,813
Remainder of County	57,122,248	45,896,857	990,481
SAGUACHE	26,678,585	21,686,213	311,139
Center	19,120,174	16,270,790	231,147
Saguache	1,754,081	1,509,293	19,925
Remainder of County	5,804,330	3,906,130	60,067
SAN JUAN	5,622,050	5,219,608	101,121
Silverton	5,599,983	5,197,541	100,481
Remainder of County	22,067	22,067	640
SAN MIGUEL	18,410,930	16,644,471	326,780
Norwood	4,968,620	4,056,555	58,746
Telluride	10,777,631	10,407,837	239,132
Remainder of County	2,664,679	2,180,079	28,902

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
SEDGWICK	\$ 45,504,078	\$ 40,037,651	\$ 518,327
Julesburg	25,990,414	21,552,071	247,108
Ovid	2,082,634	1,922,847	34,001
Sedgwick	803,561	798,395	12,052
Remainder of County	16,627,469	15,764,338	225,166
SUMMIT	167,848,541	158,718,720	3,157,539
Breckenridge	34,930,603	33,356,896	774,252
Copper Mountain	8,081,575	7,992,551	201,560
Dillon	14,449,830	14,338,945	313,606
Frisco	32,071,969	30,958,632	548,816
Keystone	13,820,713	13,507,303	381,306
Silverthorn	40,952,471	35,262,446	486,092
Remainder of County	23,541,380	23,301,947	451,907
TELLER	37,861,931	35,809,823	626,056
Cripple Creek	4,705,316	4,649,637	107,222
Victor	785,389	771,658	11,459
Woodland Park	28,200,401	26,326,285	433,314
Remainder of County	4,170,825	4,062,243	74,061
WASHINGTON	44,912,967	43,303,267	395,919
Akron	27,563,164	26,822,290	264,052
Cope	6,953,043	6,952,703	13,217
Otis	6,401,998	5,672,307	60,112
Remainder of County	3,994,762	3,855,967	58,538
WELD	1,248,148,610	814,555,359	12,502,586
Ault	18,678,855	7,169,986	101,552
Dacono	1,976,118	1,971,456	13,004
Eaton	49,139,949	24,081,413	223,583
Erie	2,093,280	1,906,708	29,404
Evans	26,988,172	20,309,685	284,036
Firestone	1,135,838	1,046,422	16,596
Frederick	7,230,771	6,944,488	49,177
Fort Lupton	59,633,519	50,544,609	873,317
Garden City	8,424,263	7,785,584	202,342
Gilcrest	4,064,194	2,902,554	34,807
Greeley	786,869,300	474,555,721	7,853,252
Grover	581,045	579,205	4,464
Hudson	4,484,315	4,184,695	51,228

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

<u>County/City</u>	<u>Gross Sales</u>	<u>Retail Sales</u>	<u>Net Tax Collection</u>
Johnstown	\$ 15,096,122	\$ 12,132,419	\$ 112,212
Keenesburg	7,987,180	7,700,127	101,934
Kersey	2,964,787	2,692,118	37,319
La Salle	14,738,523	11,371,480	215,513
Mead	2,493,054	1,912,788	11,323
Milliken	2,204,609	1,798,487	32,771
Nunn	500,801	486,501	9,156
Pierce	8,861,582	4,316,352	33,767
Platteville	6,139,750	5,909,945	65,604
Severance	2,850,111	2,305,330	26,534
Windsor	14,602,321	14,297,667	255,665
Remainder of County	198,410,151	145,649,619	1,864,026
YUMA	144,953,119	137,272,093	1,762,650
Eckley	377,715	374,501	9,303
Idalia	1,838,821	1,838,168	11,552
Joes	1,483,932	1,480,092	31,055
Kirk	4,461,495	4,454,348	14,428
Wray	45,444,640	43,385,726	419,286
Yuma	61,257,025	57,545,515	806,157
Remainder of County	30,089,491	28,193,743	470,869
OUT OF STATE COMPANIES	<u>1,750,286,621</u>	<u>927,263,134</u>	<u>16,565,460</u>
STATE TOTALS	<u>\$40,395,607,306</u>	<u>\$28,925,472,406</u>	<u>\$466,380,620</u>

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

Fiscal Year Ended June 30, 1981

<u>Sales Tax Rates</u>	<u>Cities and Towns</u>	<u>Counties</u>	<u>Regional Transportation District</u>	<u>Total</u>
1/2%	0	2	1	3
1%	34	12	0	46
1 1/2%	1	0	0	1
2%	93	9	0	102
2 1/2%	1	0	0	1
3%	21	0	0	21
4%	<u>9</u>	<u>0</u>	<u>0</u>	<u>9</u>
TOTAL	<u>159</u>	<u>23</u>	<u>1</u>	<u>183</u>

LOCAL SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1981

County and City	Current Tax Rate %	Current % Effective Date	County and City	Current Tax Rate %	Current % Effective Date	County and City	Current Tax Rate %	Current % Effective Date
ADAMS	0		GARFIELD	1/2	1/1/81	OTERO	0	
Bennett	2	7/1/74	Carbondale	3	1/1/81	OURAY	0	
Brighton	2	1/1/77	Glenwood Springs	2	12/1/75	Ouray	3	1/1/80
Federal Heights	2	1/1/73	Parachute	2	1/1/78	Ridgway	2	1/1/77
LAMOSA	2	1/1/79	New Castle	2	1/1/81	PARK	0	
ARAPAHOE	0		Silt	3	1/1/81	Fairplay	2	1/1/74
Sheridan	3	7/1/74	GILPIN	0		PHILLIPS	0	
ARCHULETA	1	1/1/69	Black Hawk	4	1/1/78	Holyoke	1	1/1/79
AGUA	0		Central City	4	7/1/77	PITKIN	2	7/1/69
Springfield	2	7/1/78	GRAND	0		Aspen	2	7/1/73
CENT	1	7/1/71	Fraser	2	7/1/72	Snowmass Village	2	7/1/78
Las Animas	1	1/1/81	Granby	2	1/1/72	PROWERS	0	
BOULDER	0		Grand Lake	4	7/1/81	Granada	2	1/1/80
Broomfield	2	1/1/80	Hot Sulphur Springs	2	1/1/73	Holly	1	7/1/78
Erie	2	1/1/78	Kremmling	4	1/1/80	PUEBLO	0	
Louisville	2	7/1/76	Winter Park	4	7/1/79	RIO BLANCO	2	7/1/81
Lyons	2	1/1/71	GUNNISON	1	7/1/78	RIO GRANDE	1	7/1/69
Nederland	2	1/1/70	Crested Butte	3	1/1/74	Del Norte	1	7/1/78
Ward	2	7/1/78	Gunnison	2	1/1/80	Monte Vista	1	1/1/75
CHAFFEE	2	1/1/81	Marble	2	7/1/76	ROUTT	0	
Buena Vista	1	1/1/73	Mt. Crested Butte	3	7/1/78	Hayden	2	1/1/73
CHEYENNE	0		Pitkin	2	7/1/75	Oak Creek	3	7/1/81
CLEAR CREEK	1	7/1/76	HINSDALE	2	1/1/73	Steamboat Springs	4	1/1/79
Empire	3	7/1/79	HUERFANO	1	7/1/68	SAGUACHE	0	
Georgetown	3	7/1/75	Walsenburg	1	7/1/72	Center	1	1/1/79
Idaho Springs	3	7/1/78	JACKSON	2	7/1/79	Saguache	1	1/1/73
Silver Plume	2	1/1/81	JEFFERSON	1/2	7/1/73	SAN JUAN	0	
CONEJOS	0		Lakewood	2	1/1/72	Silverton	3	7/1/77
Antonito	2	1/1/78	Morrison	2	7/1/73	SAN MIGUEL	0	
La Jara	2	7/1/81	Mountain View	2	11/1/72	Norwood	2	7/1/80
Manassa	1	7/1/77	KIOWA	0		Telluride	2	1/1/69
Romeo	1	7/1/80	KIT CARSON	0		SEDGWICK	1	7/1/79
COSTILLA	1	7/1/69	Burlington	2	1/1/81	Julesburg	1	7/1/78
San Luis	2	7/1/80	LAKE	2	7/1/81	SUMMIT	2	7/1/71
CROWLEY	0		LA PLATA	1	7/1/76	Breckenridge	2	1/1/76
Ordway	1	1/1/81	Bayfield	1	1/1/71	Dillon	2	7/1/76
CUSTER	0		Ignacio	1	1/1/71	Frisco	2	7/1/79
Westcliffe	2	1/1/79	LARIMER	1	1/1/81	Silverthorne	2	7/1/76
DELTA	1	7/1/70	Berthoud	2	1/1/71	TELLER	0	
Hotchkiss	1	7/1/77	Estes Park	2	7/1/71	Cripple Creek	1	7/1/72
Paonia	1	7/1/78	Loveland	2	1/1/75	Woodland Park	2	1/1/77
DOLORES	0		Wellington	2	7/1/80	WASHINGTON	0	
Dove Creek	2	7/1/81	LAS ANIMAS	3	1/1/81	Akron	1	1/1/81
Rico	1	1/1/73	Trinidad	0		WELD	0	
DOUGLAS	0		LINCOLN	0		Ault	2	7/1/77
Castle Rock	1	1/1/77	Limon	2	1/1/79	Dacono	1	7/1/73
Larkspur	2	7/1/80	LOGAN	0		Eaton	2	1/1/77
EAGLE	0		Sterling	1 1/2	1/1/81	Evans	2	1/1/76
Avon	3	1/1/80	MESA	0		Ft. Lupton	2	7/1/77
Basalt	2	1/1/71	Collbran	2	1/1/81	Garden City	1	7/1/79
Eagle	2	1/1/71	Debeque	2	1/1/77	Johnstown	2	1/1/71
Gypsum	2	1/1/77	Fruita	3	1/1/81	Keenesburg	1	1/1/79
Minturn	4	7/1/78	Palisade	1	1/1/70	Kersey	2	7/1/80
Vail	4	7/1/74	MINERAL	1	7/1/71	La Salle	1	7/1/78
ELBERT	0		Creede	1	1/1/77	Lochbule	2	7/1/75
EL PASO	0		MOFFAT	2	7/1/75	Millikan	2	7/1/80
Fountain	2	7/1/80	MONTEZUMA	0		Platteville	2	7/1/76
Green Mountain Falls	2	1/1/77	Dolores	1	1/1/69	Severance	2	7/1/80
Manitou Springs	3	7/1/80	Mancos	2	7/1/81	Windsor	1	1/1/71
Monument	1	1/1/81	MONTRORSE	0		YUMA	0	
FREMONT	0		Naturita	2	7/1/80	Wray	1	1/1/79
Canon City	2	1/1/76	Nucila	2	7/1/81	Yuma	1	1/1/78
Florence	2	1/1/78	Olathe	2	1/1/79			
			MORGAN	0				
			Brush	2	7/1/80			
			Ft. Morgan	2	1/1/76	RTD*	1/2	1/1/74

* Regional Transportation District: This includes the counties of Boulder, Denver, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas county

CITY SALES TAXES NOT COLLECTED BY THE STATE

Fiscal Year Ended June 30, 1981

<u>Locality</u>	<u>Current %</u>	<u>Current Effective Date</u>
Alamosa	1	1/1/81
Arvada	3	4/1/81
Aurora	3	12/1/74
Boulder	2	8/1/64
Cherry Hills Village	2	1/1/68
Colorado Springs	2	1/1/72
Commerce City	2	3/31/71
Cortez	2	11/1/74
Delta	2	1/1/79
Denver	3	10/1/69
Durango	2	7/1/80
Edgewater	2 1/2	1/1/80
Englewood	3	3/22/68
Fort Collins	2	4/1/73
Glendale	3	5/1/79
Golden	2	8/1/79
Grand Junction	2	1/1/76
Greeley	2	8/1/76
Greenwood Village	3	7/1/72
Lafayette	2	5/1/67
La Junta	2	1/1/79
Lamar	3	6/1/80
Littleton	3	1/1/62
Longmont	2	1965
Montrose	2	11/2/71
Northglenn	3	7/1/75
Pueblo	3	1/1/72
Rifle	2	12/1/73
Thornton	3	1/1/75
Westminster	3	2/1/76
Wheat Ridge	2	1/1/76

SEVERANCE TAX

39-29-103 Tax on severance. (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

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	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 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 producer 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	65.4¢
May 1979	66.0¢
June 1979	66.0¢
July 1979	66.6¢
August 1979	67.2¢
September 1979	67.2¢
October 1979	68.4¢
November 1979	69.0¢
December 1979	69.0¢
January 1980	69.6¢
February 1980	70.8¢
March 1980	72.0¢
April 1980	72.0¢
May 1980	72.6¢
June 1980	72.6¢
July 1980	73.2¢
August 1980	73.8¢
September 1980	74.4¢
October 1980	75.0¢
November 1980	75.6¢
December 1980	75.6¢

COAL
(cont.)

<u>Tax Period</u> <u>Fiscal Quarter Beginning</u>	<u>Tax Rate Per Ton</u>
January 1981	76.2¢
February 1981	76.8¢
March 1981	77.4¢
April 1981	78.0¢
May 1981	78.6¢
June 1981	78.6¢

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 COLLECTIONS

<u>Fiscal Year Ended June 30</u>	<u>Oil and Gas Production</u>	<u>Coal</u>	<u>Metallic Minerals and Molybdenum</u>	<u>Total Collections</u>
1978 ^{1/}	\$ 2,952,180	\$ 1,843,470	\$1,808,330	\$ 6,603,980
1979	\$ 7,089,071	\$ 8,274,170	\$3,665,613	\$19,028,854
1980	\$ 9,532,931	\$11,085,708	\$4,041,997	\$24,660,636
1981	\$18,010,500	\$10,641,794	\$4,117,633	\$32,769,927

^{1/} Tax effective January 1, 1978.

SEVERANCE TAX: NUMBER OF RETURNS,
PRODUCTION AND TAX LIABILITY

1979 and 1980 Tax Periods

	<u>1979</u>	<u>1980</u>
<u>Number of Returns:</u>		
Oil and Gas	7,204	5,563
Metallic Minerals and Molybdenum	10	7
Coal	28	32
Total Returns	7,242	5,602
 <u>Production and Tax Liability - amounts in thousands:</u>		
<u>Oil and Gas Production</u>		
Gross Income	\$392,340	\$478,879
Gross Liability	\$ 16,782	\$ 21,367
Ad Valorem Tax	\$13,971	\$18,767
Ad Valorem Credit	87.5% 12,225	87.5% 16,421
Net Tax Liability <u>1/</u>	\$ 5,758	\$ 7,746
 <u>Metallic Minerals and Molybdenum</u>		
Tons Mined	26,057	27,399
Gross Metallic Income	\$ 44,383	\$ 50,596
Net Tax Liability	\$ 3,966	\$ 4,148
 <u>Coal Production</u>		
Surface Tons	11,360	12,661
Underground Tons	4,483	5,454
Total Tons	15,843	18,115
Exempt Tons	776	827
Net Taxable Tons	15,067	17,288
Tax on Underground Production	\$ 2,731	\$ 3,597
Credit for Underground Production	1,366	1,798
Net Tax on Underground Production	\$ 1,366	\$ 1,798
Tax on Surface Production	7,212	8,907
Total Tax Liability	\$ 8,577	\$ 10,706

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

**MILEAGE
AND FUEL**

**MOTOR
VEHICLE**

**SALES &
USE TAX**

**SEVERANCE
TAX**