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Colorado

Department of Revenue



Annual Report

*Experience
Ingenuity
Innovation
A Plan for the Decade*

ANNUAL REPORT 1991

for July 1, 1990 through June 30, 1991

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January 1, 1992

A solid reputation for integrity, competence and commitment is built over time, through hard work and dedication. During the past three years, the Department of Revenue has integrated a vision of service with sound business planning to achieve such a reputation.

Recognizing the results of our innovations in quality management and careful spending (which have realized total cost savings of \$4,193,394 in three years), the Joint Budget Committee in Fiscal Year 1990-91 agreed to an expansion of our Memorandum of Understanding. This new MOU allows creation of a reinvestment reserve, through which Department savings can be carried over from year to year and used to invest in large-cost items that could not be purchased within a single budget cycle. In addition, the Department of Revenue again was authorized to reinvest its savings for the benefit of Colorado citizens.

In May 1991, the General Assembly entrusted to Revenue the responsibility for administering Colorado's new limited gaming law. To implement this legislation, the Department relied on long experience with liquor enforcement, a background of success with the Colorado Lottery and unselfish cooperation from representatives of every division. Thanks to this effort, the Division of Gaming was able to meet all its obligations on time with well thought out policies, procedures, internal controls and licensing regulations in place. Implementing gaming in a timely way required a spectacular performance on the part of every staff member involved.

In our constant search for better ways of doing business, the Department has sought to improve service and productivity through a simple formula: seek new ideas; encourage innovation; build on experience; reinvest savings. This formula has brought success again this year. It is our plan for the future.

I am pleased to present this fiftieth annual report, which covers Department of Revenue operations and achievements from July 1, 1990 through June 30, 1991, to the Governor and General Assembly in accordance with C.R.S. 24-35-102(3).

Respectfully,



John J. Tipton
Executive Director





Board of Directors: (front) Deputy Director Amelie Buchanan; Executive Director John J. Tipton; Candice Bluechel, Lottery; (rear) John Vecchiarelli, Tax Auditing and Compliance; Gary Krueger, Policy Analysis and Financial Services; Phil Vasquez, Port of Entry; Roger Morris, Gaming; Dee Ellis Hartman, Motor Vehicle; Gayne Nelson, Information and Support Services; Jim Davis, Taxpayer Service. Not shown, David Reitz, Liquor Enforcement.

The Department of Revenue continues to strive for new successes in sound management, innovation and creativity. Responsibility for guiding the Department to further achievements in the 1990's rests upon the Board of Directors which is comprised of the Director, Deputy Director and all the division directors. The Board sets long-range goals and policies, makes decisions regarding reinvestment and produces the agency's annual Business Plan. This broad-based administrative concept allows the Department to draw upon the individual skills, leadership and knowledge of each board member in a cooperative effort for excellence.

Building on a solid foundation of experience, the Department of Revenue adapted already well-established programs for even greater service and productivity.

On the basis of the previous year's results, the Tax Auditing and Compliance Division purchased additional laptop computers with reinvestment funds. This new technology reinforces the Department's philosophy of encouraging voluntary compliance by standardizing audit procedures and expanding the areas in which audits can be conducted. An important benefit from this effort has been improved relations with business people who have become better informed about the requirements of state tax laws.

Favorable public response to the Express Driver's License Network prompted the opening of three new facilities in conveniently located shopping centers. The network, launched two years ago, earned the Department its second Governor's Peak Performance Award.

The Colorado Lottery continued to achieve success, generating record proceeds and a record distribution of \$58.9 million to the Conservation Trust Fund, the Colorado Division of Parks and Outdoor Recreation and the Capital Construction Fund. On Feb. 13, 1991, the one billionth lottery ticket was sold — just eight years after the games were launched. Capitalizing on this experience, the Lottery began planning for Keno, its second on-line game.

To meet a growing public demand for information in specific areas of taxation, the Department expanded its series of special industry workshops to include seminars for contractors/subcontractors and for the hotel/motel industry. These workshops were offered nine times in various areas of the state.

For the third year, volunteers trained by the Taxpayer Service Division went to high-rise residential facilities in the Denver metro area to assist eligible elderly and disabled persons in applying for property tax/rent/heat credits on-site.

Improved procedures throughout the Department also resulted in impressive operational efficiencies: a 27% increase in the number of prosecutions of alcoholic beverage sales to minors and possession of alcoholic beverages by minors; a 61% reduction in the number of repeat liquor license violations; a new record for processing income tax refunds (79% in less than 15 days); and a 34% increase in safety inspections by Port of Entry staff, far exceeding federal contract requirements.



Tax returns and checks are optically read, filmed and batched together on new processing equipment that allow operators to process 753 items an hour.

The Enthusiasm

By exploring new ideas and finding creative ways to “do everything better,” the Department of Revenue seeks ingenious solutions to each challenge.

To cut operational costs, improve service and reduce inconvenient delays for truckers passing through Colorado, the Port of Entry Division obtained precedent-setting authorization from the General Assembly to establish joint port operations with neighboring states. The first such agreement with New Mexico will allow truckers travelling north through Raton to clear only the port in Colorado, while southbound truckers will stop only at the New Mexico facility.

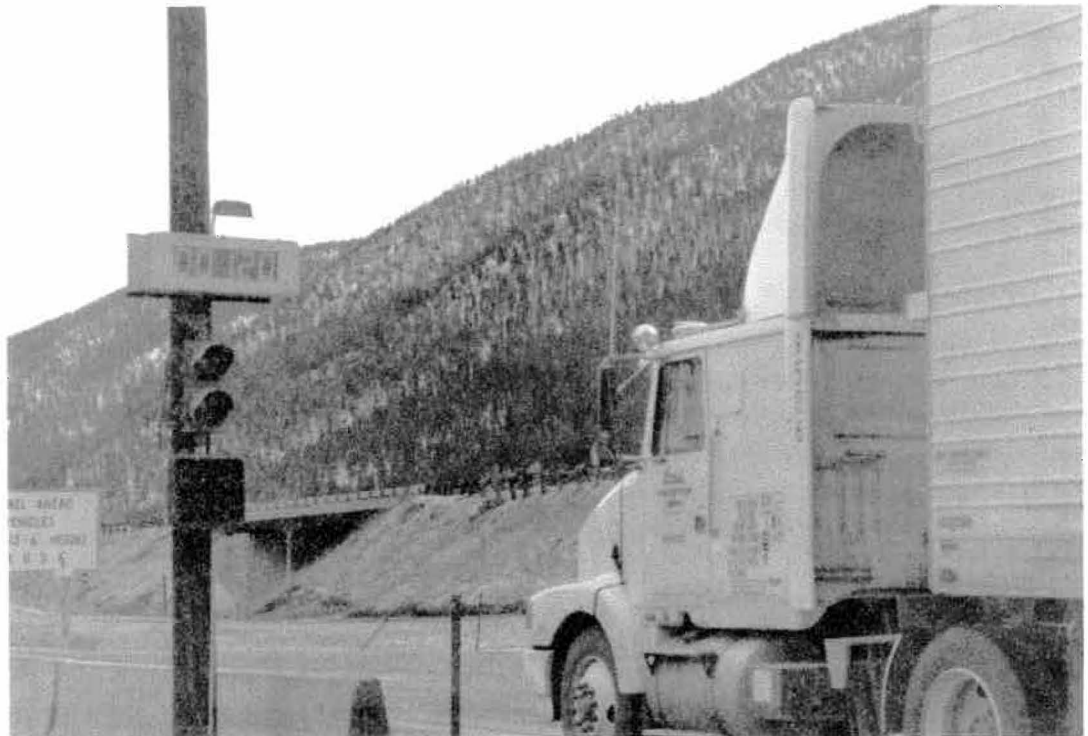
Reinvestment funds were used creatively throughout the Department to improve and modernize the work environment for significant efficiency savings. For example, the Motor Vehicle Titles Section converted from individual, specialized work units to integral team processing, thereby reducing staff by 10.5 FTE without layoffs and reducing title processing time from 5-7 weeks to 5-7 days.

The teamwork of two divisions won the Department national recognition for a Commercial Driver’s License (CDL) startup plan that required new computer programs, licensing procedures, staff training, licensing of test sites and a public information program. In addition, the Port of Entry Division trained and certified employees at three ports to conduct required CDL skills tests to facilitate compliance. All truckers in the United States will need standard CDL’s by April 1, 1992.

Combining employee ingenuity with advances in technology to stretch existing resources, the Department improved operational efficiency by adapting recent breakthroughs in electronic data exchange to Revenue specifications. The number of on-site office audit examinations rose 30% over the previous year while costs remained at \$8 per \$100 collected. Automated lien processing enabled the Department to increase the number of liens filed and expedite the refiling of expiring liens.

The Department continues to recognize staff creativity and recommendations for improvement through annual excellence awards and a thriving suggestions program that has produced benefits of nearly \$9 million in three years. One particular suggestion netted \$7 million in increased interest collections from delinquent taxpayers.

For the benefit of our employees, in FY 1990-91, the Department offered 16 programs on various health topics such as carpal tunnel syndrome, heart disease, weight loss and smoking. These sessions drew a total attendance of 860.



New digital scoreboards at Ports of Entry notify drivers of vehicle weight without requiring them to park and enter the building to view a scale readout.

Innovation begins with fresh ideas. During FY 1990-91, the Department launched or completed a number of innovative programs that improved service, productivity and efficiency.

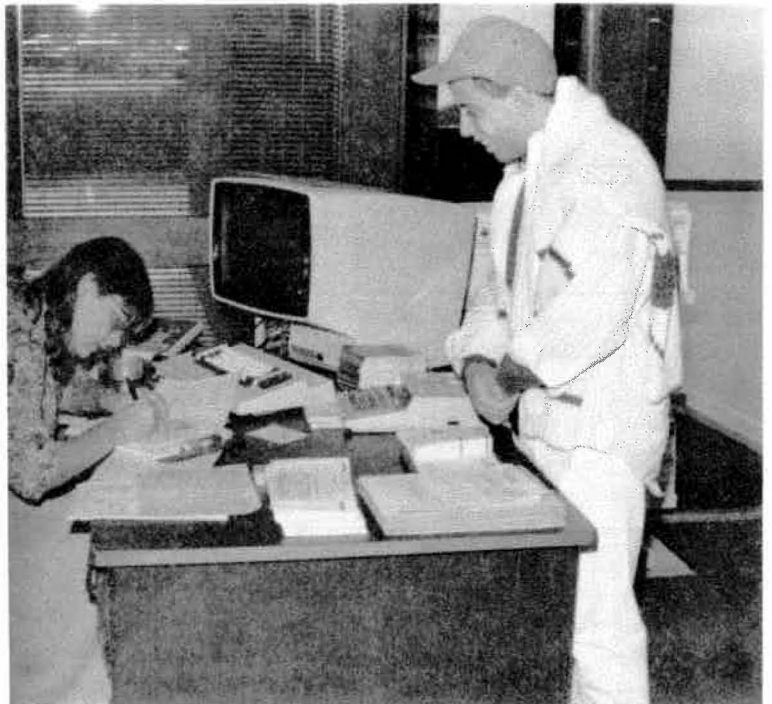
In November 1990, the Department opened a northeast Regional Service Center across the street from a major shopping mall in Fort Collins. This strategically located facility is the first to offer a full range of Department of Revenue services in a single, easily accessible location. The Center represents a new, customer-oriented philosophy in state government by analyzing and attempting to accommodate lifestyles of Colorado taxpayers. Among its features, for instance, is express driver's license renewals on Saturday. Results of surveys conducted at the Center indicate over 90% customer approval. The concept of centralized service will be extended to other parts of the state, with the second regional center due to open in Colorado Springs in late 1991.

As further extensions of service, the Department established a personal tax representative program through which businesses with complex tax problems can receive help from a single individual assigned to that account. The Motor Vehicle Division began offering driver history records in all full-service offices, and reinstatement of driving privileges became available in Fort Collins and Pueblo.

With the end of the gross ton mile tax in 1989, the Department, in cooperation with the transportation industry, successfully proposed to the General Assembly legislation that changed the registration process and weight requirements for intra- and interstate trucks. As a consequence, average clearance time at ports of entry for vehicles appropriately registered and signed was reduced by 45% — from 1 minute, 30 seconds to 41 seconds.

Revenue took advantage of innovations in technology as well. For the first time, the Department offered the option of filing by electronic funds transfer. With reinvestment dollars, the Department of Revenue also purchased two new laser printers that eliminate the need for outside printing of many forms and reports and that reduce computer time charges. Using an automated phone system, the Tax Auditing and Compliance Division handled 15,000 additional calls. Automation of the license files of new car dealers, used car dealers, and salespersons provides more efficient license renewal and instant on-line access for consumer or departmental inquiry as well as instant issuance of new dealer or salesperson licenses.

The Liquor Enforcement Division instituted an aggressive public information and education program including pamphlets and bulletins, monthly articles for industry publications and classes for local law enforcement agencies.



A Colorado driver receives a license change in less than one minute at the Fort Collins Regional Service Center.

A major component of sound business practice is looking ahead.

The Department of Revenue bases its plan for the future on three elements: customer service, efficient internal operations and employee development. All strategic goals are measured by these basic factors.



In the coming year, the Department intends to:

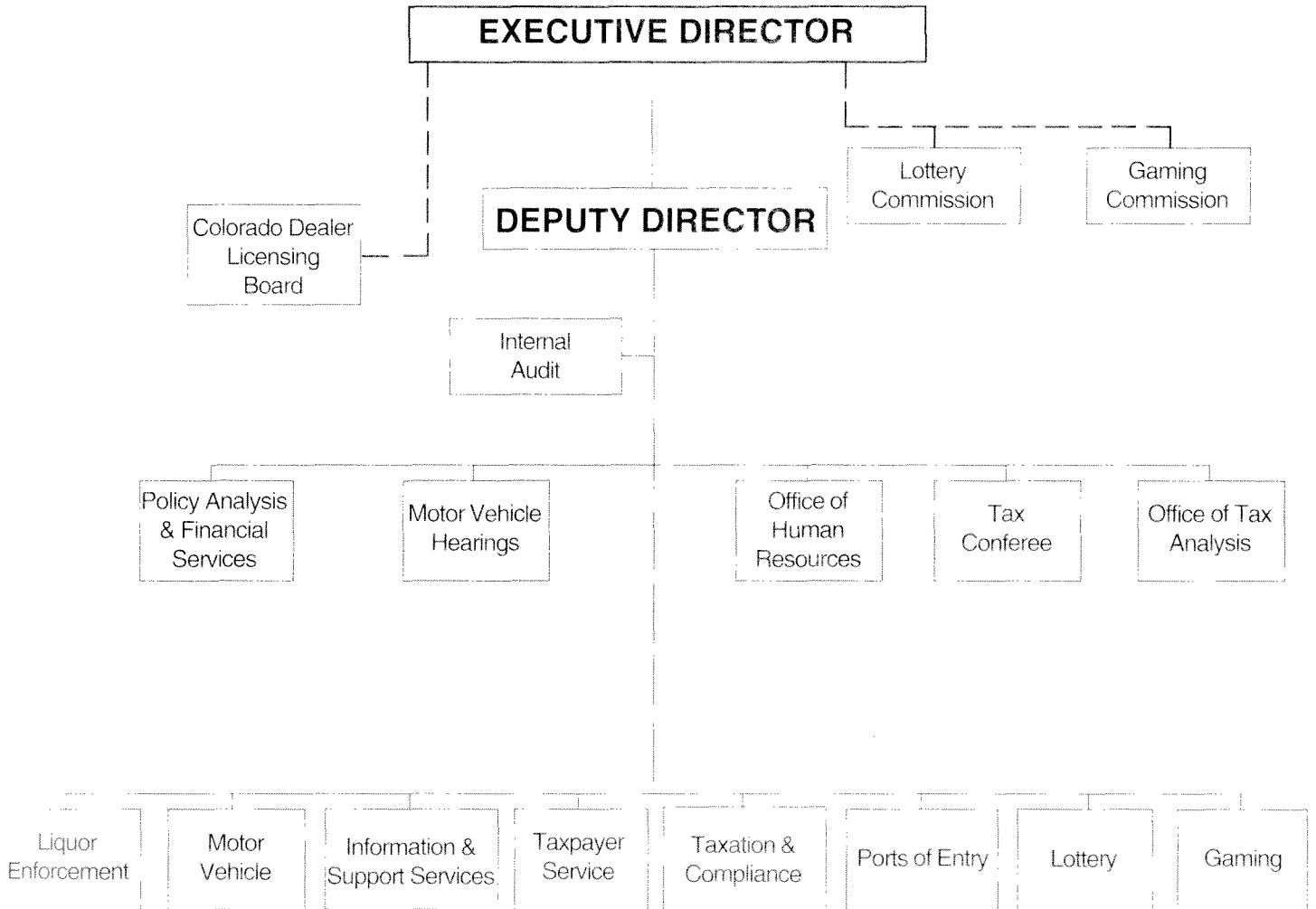
- ▼ remain flexible in exploring new ideas and new methods of operation,

- ▼ capitalize on the wealth of knowledge that has come from our experiences of the last three years,

- ▼ encourage, challenge and appreciate employees, who add to the Department's growing reputation for excellence,

- ▼ seek new reinvestment opportunities that will enhance our ability to fulfill our mission.

**To administer tax laws fairly and equitably and
to offer quality service to all citizens of
Colorado.**



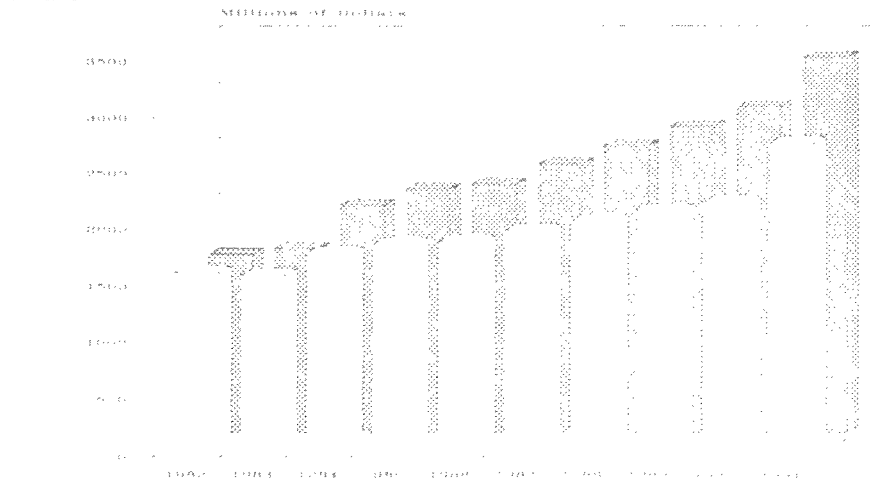
COLLECTIONS BY SOURCE

Fiscal Years Ended June 30, 1990 and 1991

Source	1990	1991	Percent Of 1991 Total	Percentage Ch Year- Over-Year
TAXES				
PROPERTY:				
Motor Vehicle Specific Ownership "A"	\$7,934,697.18	\$7,494,660.15	0.21%	-5.5%
SALES, USE, EXCISE & GROSS RECEIPTS:				
Alcoholic Beverage	\$20,836,977.71	\$19,680,758.94		
Cigarette	58,350,066.58	58,231,910.48		
Tobacco Products	3,194,258.59	3,779,401.60		
Sales	767,809,403.57	782,237,744.09		
Use	61,413,300.87	68,695,596.51		
Highway Fuel	326,925,270.89	334,297,311.06		
Aviation Fuel	1,202,312.43	1,069,307.68		
Tourism Promotion	8,657,806.29	9,244,891.51		
Subtotal	\$1,248,389,396.93	\$1,277,236,921.87	35.07%	2.3%
INCOME:				
Estimated	\$319,437,329.11	\$342,440,272.58		
Cash	185,916,091.31	196,943,756.27		
Withholding	1,258,393,770.02	1,327,040,602.53		
Subtotal	\$1,763,747,190.44	\$1,866,424,631.38	51.24%	5.8%
ESTATE, INHERITANCE, & GIFT:				
Estate	\$22,041,120.84	\$16,277,871.11		
Inheritance	18,195.73	30,367.53		
Inheritance Filing Fee	14,966.75	11,667.45		
Gift	35,949.91	3,751.94		
Subtotal	\$22,110,233.23	\$16,323,658.03	0.45%	-26.2%
SEVERANCE:	\$26,557,064.23	\$31,717,564.18	0.87%	19.4%
GROSS-TON MILE:	\$22,180,526.61	\$2,023,854.85	0.06%	-90.9%
LICENSE, PERMITS, AND FEES:				
Vehicle Registrations	\$69,091,595.07	\$90,189,014.25		
Emissions	4,859,654.91	5,083,048.43		
Titles	2,878,402.78	3,143,027.15		
Subtotal	\$76,829,652.76	\$98,415,089.83	2.70%	28.1%
M. VEHICLE OPERATORS LIC:	\$11,917,284.79	\$8,858,158.20	0.24%	-25.7%
REGULATORY AND BUSINESS:				
Bedding Inspection Fees	\$41,178.59	\$14,712.22		
Boiler Inspection Fees	482,903.05	352,305.71		
Cigarette Licenses	612.50	409.57		
Commercial Driving Instruct. Licenses	1,995.00	1,420.00		
Commercial Driving School Licenses	765.00	850.00		
Fluid Milk Licenses	180.00	180.00		
Hospital/Nursing Home Lic.	17,555.00	14,720.00		
Liquor Licenses	1,157,997.83	1,290,979.02		
Liquor Licenses/85% City	1,587,648.13	1,586,868.51		
Liquor Licenses/85% County	392,460.36	374,514.21		

Source	1990	1991	Percent Of 1991 Total	Percentage Ch Year- Over-Year
Motor Vehicle Dealer/Salesperson Lic.	1,047,855.00	1,216,800.00		
Motor Vehicle Manufacturer Licenses	69,282.50	121,577.50		
Produce Licenses	133,448.16	126,070.95		
PUC Motor Carrier Fees	200,666.04	188,017.94		
PUC Utility Supervision Fees	4,328,006.57	4,623,108.79		
PUC ID Stamps	118,248.00	124,342.03		
PUC Hazardous Material Fees	81,233.00	82,857.00		
Restaurant Licenses/Fees	266,159.84	275,405.00		
Special Fuel Distributor Licenses	320.00	400.00		
Special Fuel Permits	54,302.91	37,250.53		
Store Sales Tax Licenses	1,647,911.77	365,726.97		
Tobacco Products Licenses	887.50	837.50		
Trade Name Fees	281,113.39	193,620.97		
Underground Storage Tank Surcharges	5,270,415.26	5,802,026.79		
Subtotal	\$17,183,145.40	\$16,795,001.21	0.46%	-2.3%
OTHER RECEIPTS:				
RTD Sales and Use	\$93,980,557.41	\$97,645,252.53		
SCFD Sales and Use	14,939,655.43	16,438,577.50		
County Transit Sales Tax	0.00	498,243.52		
City Sales Taxes	68,661,516.15	70,510,781.69		
County Sales Taxes	104,562,270.69	107,499,280.64		
Marijuana Stamps	300.00	150.00		
Motor Vehicle Financial Responsibility	22,807.00	17,092.24		
Motor Vehicle Penalty Assessments	4,302,124.80	4,412,819.02		
Drivers License Express Consent Fees	560,970.00	594,220.00		
Drivers License Reinstatement Fees	993,274.27	1,074,316.26		
Revenue Dept Service Fees	4,168,670.74	4,335,409.74		
Sales of Equipment, etc.	225.00	41.50		
Miscellaneous Receipts	9,911,710.23	11,099,645.29		
County Lodging Taxes	525,241.02	764,292.82		
Local Improvement District Taxes	1,896,413.55	1,977,534.09		
Subtotal	\$304,525,736.29	\$316,897,656.84	8.7%	4.1%
GROSS COLLECTIONS:	\$3,501,374,927.86	\$3,642,187,196.54	100.00%	4.0%

COLORADO NET COLLECTIONS OF REVENUE Current and Constant Dollars



GROSS COLLECTIONS, NET COLLECTIONS & ADMINISTRATION COST

BY FUND & TAX SOURCE 1/

Fiscal Year 1991

		GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:					
Alcoholic Beverages	2/	\$22,933,120.68	\$22,838,491.99	\$1,241,807.82	5.4 %
State Sales Tax	2/	782,237,744.09	776,819,557.97	3,396,242.66	0.4
State Use Tax	2/	68,695,596.51	67,402,874.22	2,667,961.86	3.9
Cigarette & Tobacco	2/	62,011,721.65	61,260,427.97	267,090.37	0.4
Income Tax		1,866,424,631.38	1,581,487,586.22	12,581,937.80	0.7
Death & Gift Tax	2/	16,323,658.03	15,371,577.43	135,450.85	0.8
Regulatory & Business		13,308,688.40	13,285,248.67	1,891,526.19	14.2
Other Receipts, Fees, etc.	3/	12,265,869.90	11,960,203.79	1,521,198.47	12.4
TOTAL GENERAL FUND		\$2,844,201,030.64	\$2,550,425,968.26	\$23,703,216.02	0.8 %
HIGHWAY USERS TAX FUND:					
Mileage & Fuel Taxes	4/	\$336,659,085.53	\$330,504,395.26	\$4,474,897.24	1.3 %
Vehicle Registrations	5/	92,365,240.97	92,124,552.42	5,021,165.86	5.4
Operator's Licenses & Control	6/	10,528,964.46	10,526,121.71	14,043,792.34	133.4
All Other Motor Vehicle	7/	12,090,555.25	10,118,659.29	3,823,568.59	31.6
Emissions		5,083,048.43	5,082,277.68	1,637,612.57	32.2
Port of Entry	8/	0.00	0.00	2,338,156.88	--
TOTAL HIGHWAY USERS TAX FUND		\$456,726,894.64	\$448,356,006.36	\$31,339,193.48	6.9 %^{10/}
OTHER COLLECTIONS:					
Severance Tax		\$31,717,564.18	\$21,880,697.59	\$370,612.98	1.2 %
Local Government Sales Tax		295,363,962.79	293,389,578.46	3,481,252.83	1.2
Other Special Funds	9/	14,177,744.29	11,464,835.35	3,055,886.92	21.6
TOTAL OTHER		\$341,259,271.26	\$326,735,111.40	\$6,907,752.73	2.0 %
TOTAL ALL FUNDS		\$3,642,187,196.54	\$3,325,517,086.02	\$61,950,162.23	1.7 %

1/ Classification is according to revenue fund and not appropriation fund.

2/ Does not reflect cashflow through Old Age Pension Fund.

3/ Includes miscellaneous collections and voter registration costs.

4/ Includes gross ton mile, gas, and special fuels taxes.

5/ Includes vehicle registration fees and ownership taxes.

6/ Includes driver's licenses, driver instructor licenses, driver improvement and accident records.

7/ Includes penalty assessments and other miscellaneous collections.

8/ Collections at the ports are included in mileage/fuel taxes.

9/ Includes miscellaneous suspense, bonds, and special purpose funds.

10/ Collection cost data reflect improved cost accounting methodology.

Data not strictly comparable with prior years.

COST OF ADMINISTRATION OVER TIME

Fiscal Years 1982-1991

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
1991	\$3,642,187,197	\$61,950,162	1.70 %
1990	3,501,374,928	58,360,485	1.67
1989	3,280,470,021	56,359,633	1.72
1988	3,057,690,061	58,039,134	1.90
1987	2,915,400,097	55,215,389	1.89
1986	2,730,411,015	52,345,260	1.92
1985	2,724,137,001	47,429,124	1.74
1984	2,558,429,143	39,681,563	1.55
1983	2,171,210,764	36,450,113	1.68
1982	2,105,334,789	34,108,900	1.62

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 1991

Personal Services	\$46,382,178.54
Operating Expense	13,381,822.23
Capital Outlay	2,186,161.46
Total Administrative Expense	\$61,950,162.23 1/

1/ Includes federal funds in the amount of \$1,105,402.50

TAXPAYER REVIEW & AUDIT ACTIVITY

Fiscal Year 1991

TAX SECTION	Annual Audits	Reviews 1/	Assessments	Refunds	Net
Field Audits	13,673	na	\$75,667,795	\$6,974,647 2/	\$68,693,148
Fair Share/ Office Audits	55,862	na	\$44,341,761	\$1,512,002 2/	\$42,829,759
Taxpayer Service	na	190,844	\$10,203,702 3/	\$-36,299,724	\$-26,096,022
TOTALS	69,535	190,844	\$130,213,258	\$-27,813,075	\$85,426,885

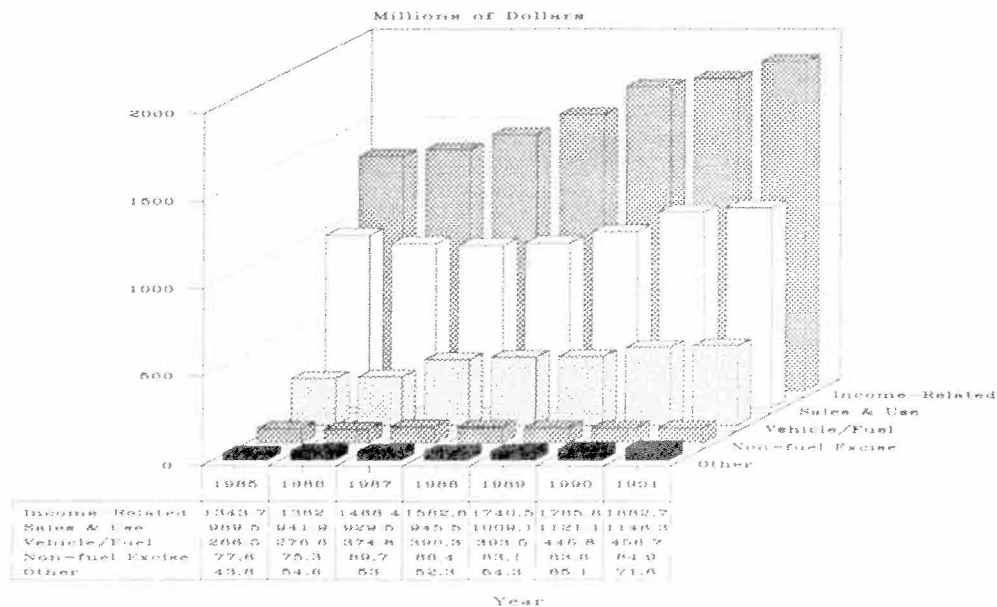
1/ Taxpayer Service activities that may increase or decrease taxes.

2/ Equals net of refunds issued/refunds denied or reduced.

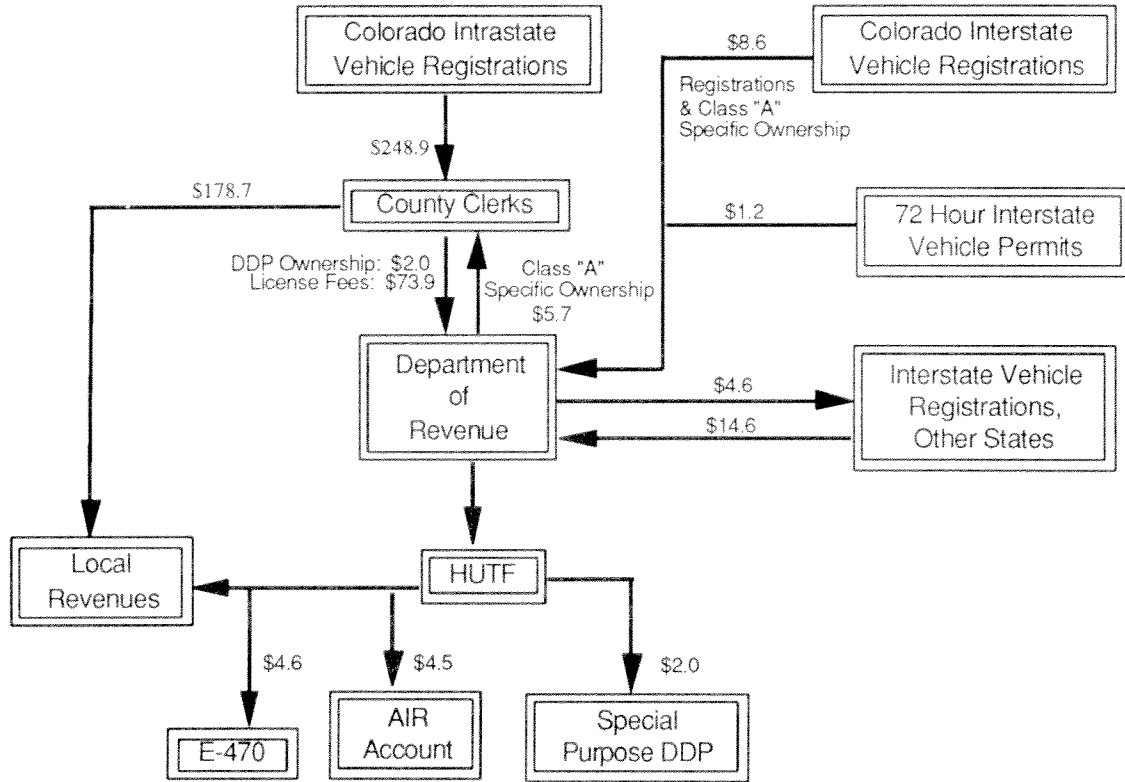
3/ Includes refunds reduced or denied.

REVENUE COLLECTIONS

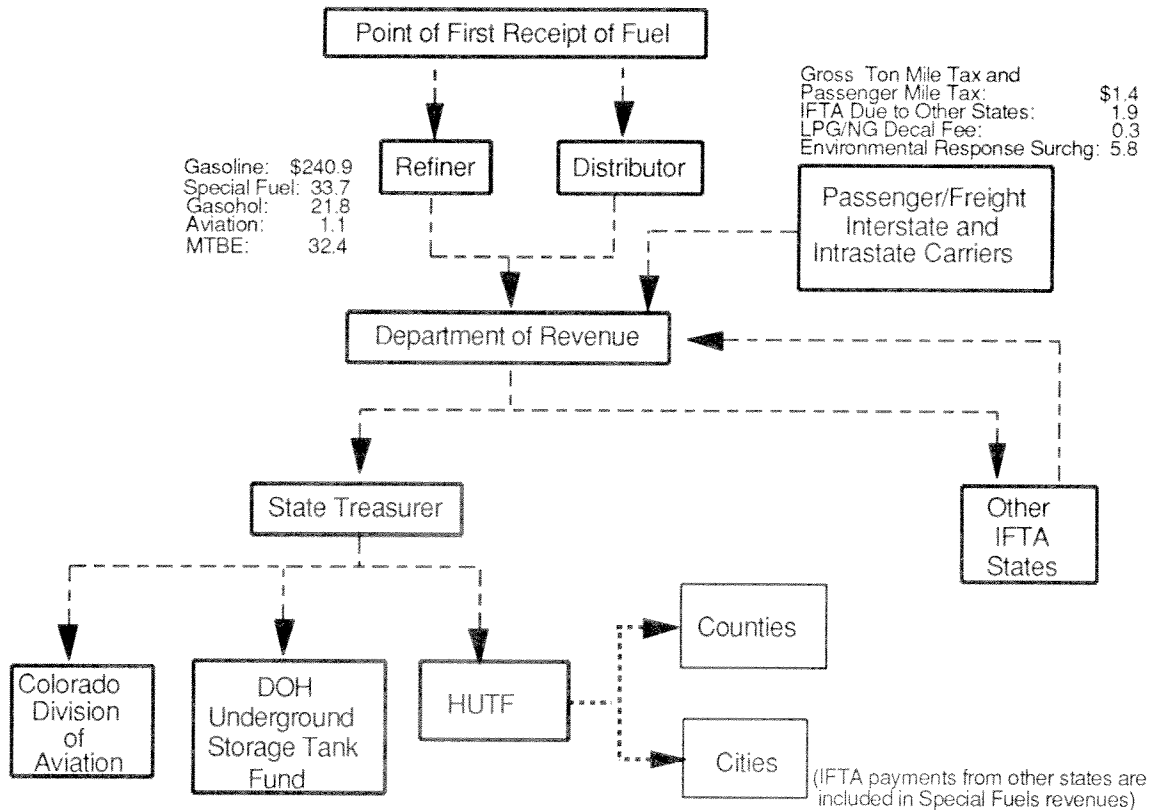
Fiscal Years 85-91



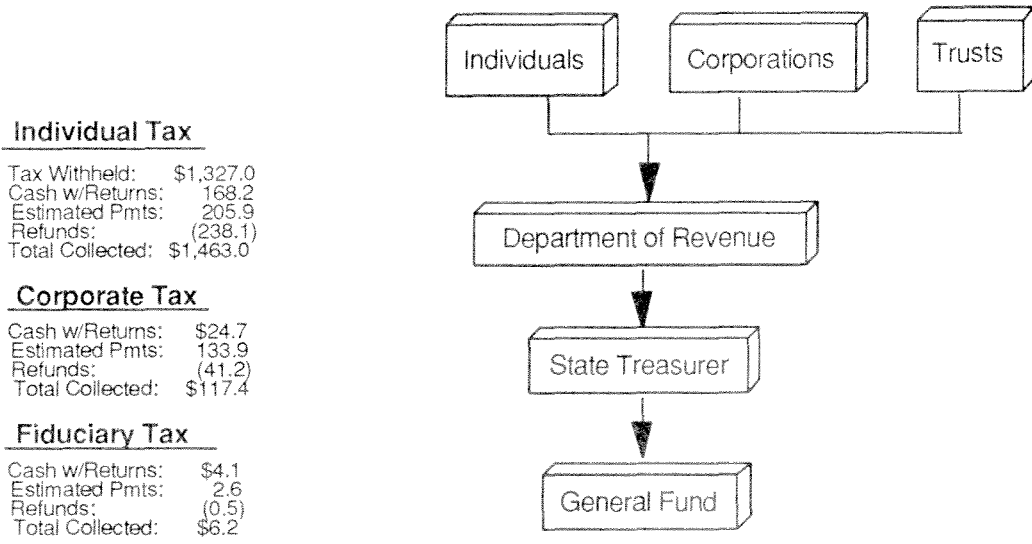
SOURCES AND DISPOSITION OF MAJOR TAXES
 Motor Vehicle Fees and Taxes (Dollars in Millions)



SOURCES AND DISPOSITION OF MAJOR TAXES
 Mileage/Fuel Taxes (Dollars in Millions)



SOURCES AND DISPOSITION OF MAJOR TAXES
Income Taxes (Dollars in Millions)



Individual Tax

Tax Withheld: \$1,327.0
 Cash w>Returns: 168.2
 Estimated Pmts: 205.9
 Refunds: (238.1)
 Total Collected: \$1,463.0

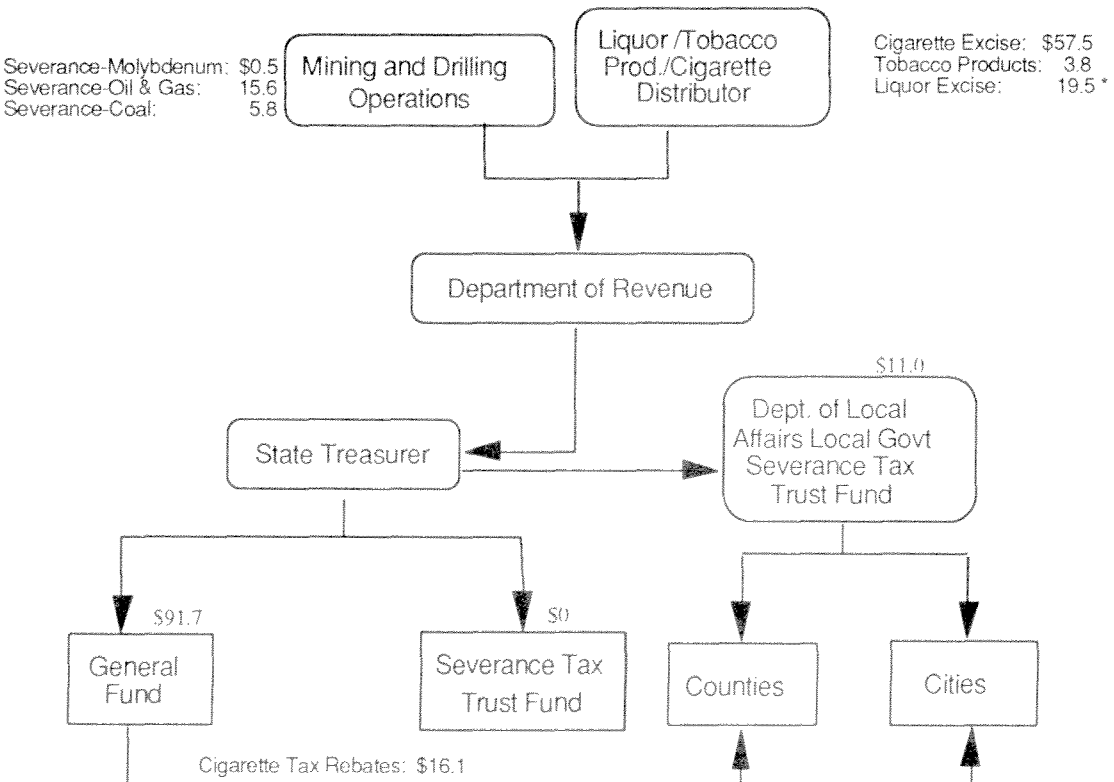
Corporate Tax

Cash w>Returns: \$24.7
 Estimated Pmts: 133.9
 Refunds: (41.2)
 Total Collected: \$117.4

Fiduciary Tax

Cash w>Returns: \$4.1
 Estimated Pmts: 2.6
 Refunds: (0.5)
 Total Collected: \$6.2

SOURCES AND DISPOSITION OF MAJOR TAXES
Excise/Severance Taxes (Dollars in Millions)



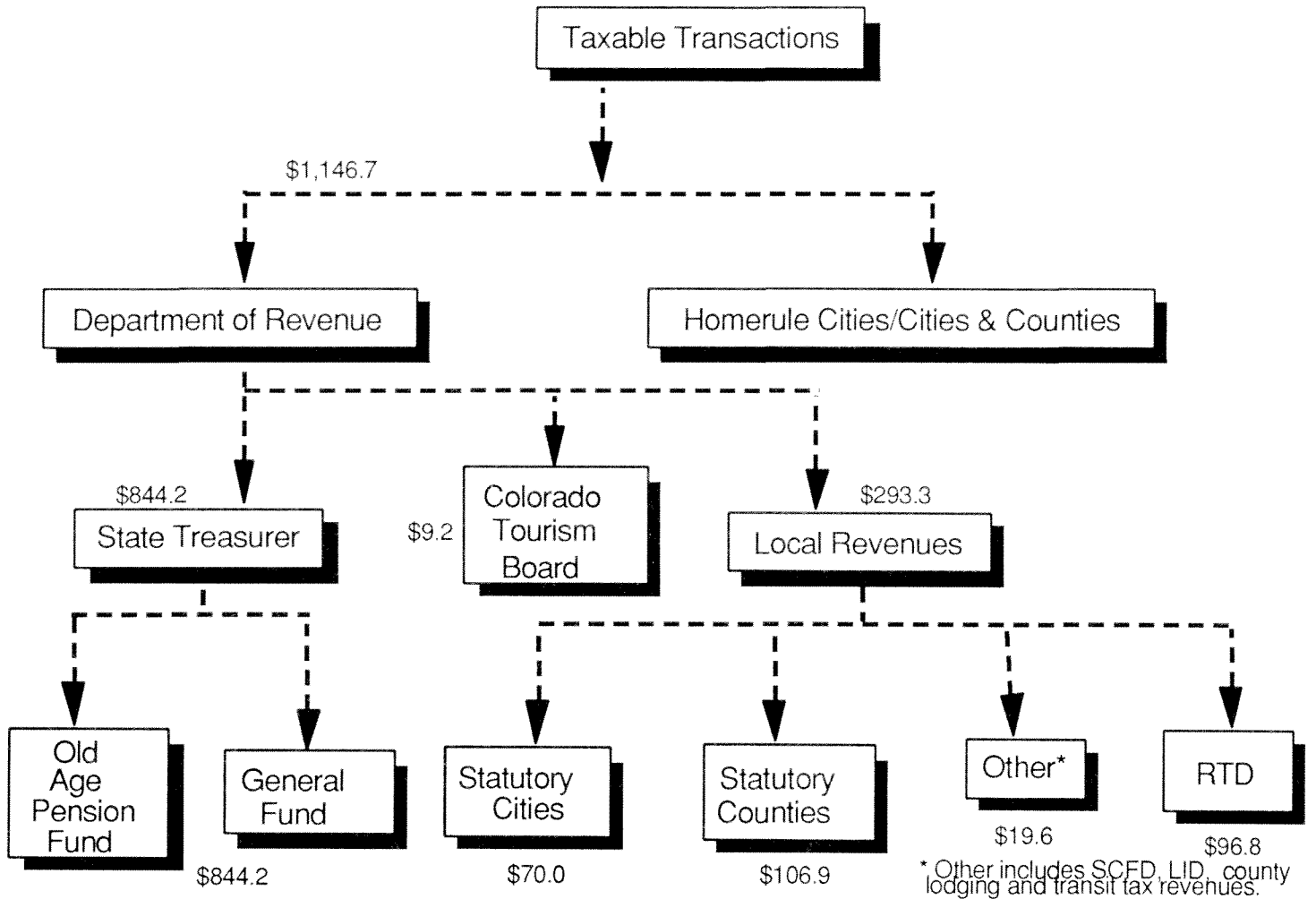
Severance-Molybdenum: \$0.5
 Severance-Oil & Gas: 15.6
 Severance-Coal: 5.8

Cigarette Excise: \$57.5
 Tobacco Products: 3.8
 Liquor Excise: 19.5 *

* Includes wine and grape surcharges

SOURCES AND DISPOSITION OF MAJOR TAXES

Sales and Use Taxes (Dollars in Millions)



COLORADO POPULATION BY COUNTY

(page 1 of 2)

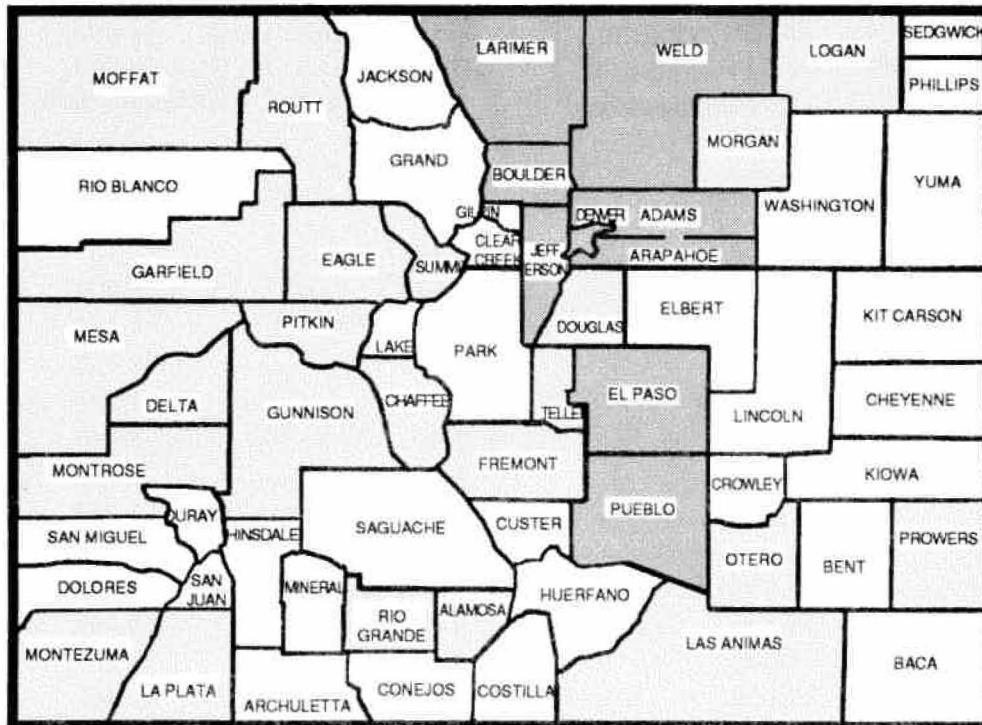
COUNTY	CENSUS 1980	JULY 1989 *	CENSUS 1990	POP RANK
Adams	245,944	266,771	265,038	5
Alamosa	11,799	13,660	13,617	24
Arapahoe	293,621	389,502	391,511	4
Archuleta	3,664	5,196	5,345	43
Baca	5,419	4,629	4,556	47
Bent	5,945	5,210	5,048	44
Boulder	189,625	222,354	225,339	6
Chaffee	13,227	12,559	12,684	27
Cheyenne	2,153	2,314	2,397	55
Clear Creek	7,308	7,667	7,619	36
Conejos	7,794	7,623	7,453	37
Costilla	3,071	3,277	3,190	52
Crowley	2,988	3,901	3,946	50
Custer	1,528	1,947	1,926	57
Delta	21,225	21,205	20,980	18
Denver	492,365	472,785	467,610	1
Dolores	1,658	1,591	1,504	60
Douglas	25,153	53,127	60,391	11
Eagle	13,320	19,567	21,928	17
Elbert	6,850	9,829	9,646	33
El Paso	309,424	395,265	397,014	3
Fremont	28,676	32,114	32,273	13
Garfield	22,514	28,809	29,974	14
Gilpin	2,441	3,114	3,070	53
Grand	7,475	8,178	7,966	35
Gunnison	10,689	10,509	10,273	32
Hinsdale	408	476	467	63
Huerfano	6,440	6,130	6,009	40
Jackson	1,863	1,651	1,605	59
Jefferson	371,753	435,905	438,430	2
Kiowa	1,936	1,698	1,688	58
Kit Carson	7,599	7,201	7,140	39
Lake	8,830	5,896	6,007	41
La Plata	27,195	31,809	32,284	12
Larimer	149,184	183,598	186,136	7
Las Animas	14,897	13,960	13,765	23
Lincoln	4,663	4,549	4,529	48
Logan	19,800	17,725	17,567	21
Mesa	81,530	90,593	93,145	10
Mineral	804	611	558	62
Moffat	13,133	11,526	11,357	30
Montezuma	16,510	18,432	18,672	20
Montrose	24,352	24,281	24,423	15

COLORADO POPULATION BY COUNTY

(Page 2 of 2)

COUNTY	CENSUS 1980	JULY 1989 *	CENSUS 1990	POP RANK *
Morgan	22,513	21,895	21,939	16
Otero	22,567	20,468	20,185	19
Ouray	1,925	2,262	2,295	56
Park	5,333	7,054	7,174	38
Phillips	4,542	4,249	4,189	49
Pitkin	10,338	12,415	12,661	28
Prowers	13,070	13,719	13,347	25
Pueblo	125,972	123,363	123,051	9
Rio Blanco	6,255	6,111	5,972	42
Rio Grande	10,511	11,109	10,770	31
Routt	13,404	13,950	14,088	22
Saguache	3,935	4,639	4,619	46
San Juan	833	746	745	61
San Miguel	3,192	3,612	3,653	51
Sedgwick	3,266	2,734	2,690	54
Summit	8,848	12,718	12,881	26
Teller	8,034	12,474	12,468	29
Washington	5,304	4,951	4,812	45
Weld	123,438	131,867	131,821	8
Yuma	9,682	9,211	8,954	34
STATE TOTALS	2,889,735	3,278,291	3,294,394	

* Preliminary July 1989 estimates by the Division of Local Government, Demographic Section



Counties & 1990 Population

- 100,001 to 503,000 (9)
- 10,001 to 100,000 (23)
- 1 to 10,000

DEPARTMENT OF REVENUE LOCATIONS

DRIVER'S LICENSE LOCATIONS

Full-Service Offices:

Alamosa, Aurora: (Clocktower Center Parker & Quincy), Basalt, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs*, Cortez, Delta, Denver: 1935 W. Mississippi**, Durango, Fort Collins*, Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Hugo, La Junta, Lakewood, Lamar, Leadville, Littleton, Longmont, Loveland, Monte Vista, Montrose, Pueblo, Security, Springfield, Steamboat Springs, Sterling, Thornton**, Trinidad

Express License Renewal Offices:

Arvada, Denver: (RTD Plaza, Five Points Plaza), Southwest Plaza, Westminster Mall, Buckingham Square Mall, Cinderella City, Colorado Springs: Chapel Hills Mall

TAXPAYER SERVICE CENTERS

Colorado Springs*, Denver, Durango, Fort Collins*, Glenwood Springs, Grand Junction, Greeley, Pueblo

LOTTERY OFFICES:

Denver, Fort Collins*, Grand Junction, Pueblo

PORTS OF ENTRY LOCATIONS:

Primary Ports:

Cortez*, Dumont, Fort Collins*, Fort Morgan*, Lamar*, Limon*, Loma*, Monument*, Trinidad* POE main office is located in Denver.

Mobile Port Assignment Areas:

Locations * above and the following areas: Denver Metro, Craig

Secondary Ports:

Fort Garland, Platteville

COMPLIANCE DISTRICT OFFICES:

Colorado Springs*, Denver, Durango, Fort Collins*, Glenwood Springs, Grand Junction, Greeley, Pueblo

FIELD AUDIT DISTRICT OFFICES:

Colorado Springs*, Denver, Fort Collins*, Grand Junction, Pueblo, Colorado;

Chicago, Illinois; Los Angeles, California, New York, New York

* Regional Service Center

** Metro Drive Test Center

TAXES AT A GLANCE FOR FISCAL YEAR 1991

Alcoholic & Fermented Malt Beverages:

Title 12, Articles 46,47

Beer	8.00 cents/gallon
Wine	8.33 cents/liter*
Colo. Limited Winery	
Wine	3.70 cents/liter*
Spirituuous Liquors	
	60.26 cents/liter
Fermented Malt Beverages	
	8.00 cents/gallon
Winery Grape Tax	\$5/ton

* Includes surcharges: 3 and 1 cents for Colorado and other wine, respectively.

Imposed upon manufacturers or first receivers of alcoholic (or fermented malt beverages, i.e., beer containing 0.5 to 3.2 percent alcohol) beverages that are sold, offered for sale, or used in the state.

The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of the subsequent month for alcoholic and/or fermented malt beverages manufactured, received, sold, or disposed during the current month.

Cigarette & Tobacco Products:

Title 39, Articles 28, 28.5

Cigarettes	20.00 cents/package (10 mills/cigarette)
Other tobacco products	20% of manuf. list price.

Imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state; tobacco product distributors/first receivers collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products.

Cigarette tax is paid by purchase of tax stamps by wholesalers who affix them to the packages or who use DOR-approved metering machines to imprint or impress a payment stamp on the packages. Distributors remit tax by 10th day of the month following purchase; they receive a 4% discount from the stamp's face value for collection expense. Tobacco products distributors file quarterly returns, paying the tax by the 20th day of the month following the end of the quarter; distributors deduct 3 1/3% of the tax due to cover their expense of collection and remission.

Estate :

Title 39, Article 23.5

Amount equal to state death tax credit allowed by federal estate tax regulations.

Imposed on a decedent's estate when death occurred on or after January 1, 1980.

When the filing of a federal estate tax return is not required, a state return is similarly not required. Colorado inheritance

tax is imposed on the right to receive property by descent or testamentary gift from a decedent's estate. The Colorado gift tax is imposed on gratuitous property transfers that occurred on or before December 31, 1979.

Income:

Title 39, Article 22

Individuals, Fiduciaries
5% of Colorado taxable
income

Corporations
5% of 1st \$50,000 of
taxable income; 5.3% of
the remainder.

Colorado taxable income is Federal taxable income with Colorado modifications of treatment.

Imposed upon the privilege of earning/receiving income in (or as resident of) the state. Corporations are not "residents". Individuals and fiduciaries may be residents or non-residents. Residency determines whether 100% or less of the entity's income is allocated to Colorado.

Procedures for collections are analogous to Federal procedures (e.g., withholding, estimated tax declarations, etc.). Residents are allowed credits for tax payments to other states. Return requirements are annual, in general, and are due by the 15th day of the 4th month following the tax year's close. Other requirements are imposed for withholding and estimated tax payments.

Mileage and Fuel:

Title 42, Article 3

Title 39, Article 27

Passenger-Mile	1.0 mill/passenger/mile
Gasoline	20.00 cents/gallon for 7/90 to 12/90; 22.00 cents/ gallon thereafter.
Special Fuel	18.00 cents/gallon.

Passenger-mile tax is imposed upon owners/operators of vehicles used to transport passengers for compensation. Gasoline tax is imposed on distributors/first receivers of gas; the base is gross gallonage received. Special fuel distributors remit returns based on gallons sold in the state or used on the public highways of the state.

Owner/operators of relevant passenger vehicles must file quarterly returns, paying the tax by the 25th day of the month following the end of the quarter. Gasoline/special fuel distributors file monthly and pay tax by the 25th day of the month following fuel receipt. Gasoline distributors remit the tax minus a 2 1/2% deduction for collection/administrative costs; special fuel distributors receive a 1% deduction to cover the cost of collection.

Motor Vehicle:	
Title 42	
STATE REGISTRATION FEES: 1/	
Passenger Vehicles:2/	
2,000 lbs or less	\$9.00
2,001 to 4,500 lbs	9.00+0.20/100lbs 3/
4,501 and over	16.10+0.60/100lbs3/
Passenger Buses For Hire:	
\$28.00+1.70/seat up to 14,+1.25 for each seat over 14.	
Motorcycles:	\$6.00
Farm Trucks/Truck-Tractors: 2/	
2,000 lbs or less	\$9.20
2,001 to 4,500 lbs	9.20+0.20/100lbs 3/
4,501 to 5,000 lbs	16.10+.60/100lbs 3/
5,001 to 10,000 lbs	18.95+.45/100lbs 3/
10,001 to 16,000lbs	42.20+1.20/100lbs 3/
16,001 and over	114.50+1.50/100lbs 3/
Colorado-Plated Commercial Trucks: 2/	
2,000 lbs or less	\$10.60
2,001 to 3,000 lbs	10.80+0.20/100 lbs 2/
3,001 to 3,500 lbs	13.20+0.20/100 lbs 3/
3,501 to 4,500 lbs	19.10+0.60/100 lbs 3/
4,501 to 10,000lbs	38.00/+2.00/100 lbs 3/
10,001 to 16,000	147.50+1.50/100 lbs 3/
School Buses:	
\$18.00 plus 0.50 per seat over 25 seats	
Trailers:	
Under 2,000 lbs	\$5.50
2,000 lbs or more	10.00
Semitrailers:	\$10.00
Recreational Trucks: 2/, 4/	
2,000 lbs or less	\$10.60
2,001 to 3,500 lbs	10.80+0.20/100 lbs 3/
3,501 to 4,500 lbs	19.10+0.60/100 lbs 3/
4,501 to 6,500 lbs	28.10+0.60/100 lbs 3/
Trailer Coaches:	\$10.00
Motor Homes:	
2,000 lbs or less	\$9.00
2,001 to 4,500 lbs	9.20+0.20/100 lbs 3/
4,501 to 6,500 lbs	16.10+0.60/100 lbs 3/
6,501 and over	27.80+0.30/100 lbs 3/
Other Registration Fees: 5/	
Radio, TV Call Letter Plates:	+\$5.00
Amateur Radio Call Letter Plates:	+ 2.00
Motorcycles Dealer Plates:	
First plate	\$ 26.00
Next five plates	8.50 /plate
Six plus plates	11.00 /plate
In Transit/Dealer Plates:	
First plate	\$ 31.00
Next five plates	8.50 /plate
Six plus plates	11.00 /plate
Personalized General Plates:	
First year	+\$35.00
Transfers	13.00
Subsequent Renewals	+ 25.00

Designer Plates:	+\$25.00
Personalized Designer Plates:	
First year	+\$60.00
Transfers	13.00
Subsequent Renewals	+ 50.00
Driver License Fees:	
Original/Renewal(Basic)	\$15.00
Original/Renewal(C.D.L.)	25.00
Duplicate/Reissue:First	5.00
Duplicate/Reissue:Subsequent	10.00
Motorcycle Endorsement Surcharge	1.00
Motorcycle Only/Endorsement	16.00
Original/Renewal I.D. Card	3.50
Senior I.D. Card	0
Driver Control/Traffic Records Fees:	
Reinstatement	\$40.00
Driver History	2.20
Duplicate Reg./Reg. Inform.	2.20
Investigator/Accident Report	2.20
1 year expiration date extension	3.00
Expiration date extension:military	0
Title Fees:	
Original(through County Clerk)	\$5.50
Duplicate Title	3.50
Search Fee	2.20
Auto Dealer/Salesperson License Fees:	
Manufacturer/Distributor	\$290.00
Dealer/Wholesaler(+ bond)	280.00
Additional Location	250.00
Change of Class	160.00
Salesperson(+ bond)	50.00
Transfer/Reissue	35.00
Emission Fees:	
New Station License	\$25.00
Renewal Station License	10.00
New Mechanic License	10.00
Renewal Station License	5.00
Veh. Emission Inspection	
Gas	9.00
Diesel	45.00

**Heavy Vehicle Registration Fees
Intra- and Interstate GVW Trucks: 1/, 6/, 7/**

Intrastate Vehicles:			
Declared Weight	Miles Operated/Year		
	Under 10k*	10-30k*	30k+
16,001- 30,000	\$193-360	\$470-519	\$1,305- 1,448
30,001- 48,000	213-538	555-740	1,549-1,733
48,001- 66,000	241-598	801-889	1,857-2,040
66,001 and over	272-619	924-1,010	2,102-2,224

*Collapsed fee structure; there are separate fee structures for those less than 2,500 and those 2,501 to 9,999 pounds in weight.

Interstate Vehicles:	
Declared Weight	Fee
16,001- 30,000	\$1,302- 1,546
30,001- 48,000	1,669- 1,730
48,001- 66,000	1,854- 2,037
66,001 and over	2,099- 2,221

ENDNOTES:

- 1/ Registration fees include the following additional fees if appropriate: \$1.00 County Clerks, \$1.50 Local Road-Bridge, and \$0.50 Emission for Class A,B,& C vehicles. (See Ownership section) Emission-tested vehicles pay an additional \$2.20 at counties; Colorado-based IRP vehicles pay an additional \$1.50. All pay Emergency Medical Services surcharge of \$1.
- 2/ Additional \$12 if under 7 years old, \$10 if 7-10 years old, and \$7 if 10 years or older.
- 3/ Variable portion of the charge based on the difference between weight class and actual vehicle weight; 1-99 lbs is charged the rate for 100 lbs.
- 4/ "non-commercial pleasure" trucks weighing less than 6,501 pounds.
- 5/ Categories with a "+" pay for "basic" plate for their class before paying these fees.
- 6/ Weight, mileage, and fee categories are collapsed here. Special use and public utility trucks classified separately.
- 7/ Includes additional fee of \$10 and an adjustment for the diesel fuel tax differential.

Motor Vehicle Ownership:

Imposes a property tax that is apportioned between localities within the owner's county and the county in the same ratio as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value (given vehicle class).

Tax Classes: "A,B,& F" Tax Base 1/
"C & D" Tax Base 2/

- "A" Includes motor vehicles & trailers used in interstate business to carry persons or property.
- "B" Includes motor vehicles & trailers used in intrastate business to carry persons or property.
- "C" Includes motor vehicles not included in "A or B".
- "D" Utility trailers, camper-trailers, & trailer-coaches.
- "F" Mobile machinery and self-propelled construction equipment.

% of Taxable Value by Vehicle Class & Age

Year of Service/Class	% Taxable Value
First/All	2.10%
Second/All	1.50%
Third/"A,B,C,D"	1.20%
Third/"F"	1.25%
Fourth/"A,B,C,D"	0.90%
Fourth/"F"	1.00%
Fifth-Ninth/"A,B,C,D" 3/	0.45%
Fifth/"F"	0.75%
Sixth-Tenth, etc./"F" 4/	0.50%
Tenth, etc./"A"	\$ 10.00
Tenth, etc./"B,C"	\$ 3.00
Tenth, etc./"D" 5/	0.45%

- 1/ 75% of manufacturer's suggested retail price.
- 2/ 85% of manufacturer's suggested retail price.
- 3/ or \$10, whichever is greater.
- 4/ but not less than \$5.
- 5/ or \$3, whichever is greater.

**Sales, Use, & Tourism Promotion:
Title 39, Articles 26, 26.1**

Sales/Use	3.0% of value
Tourism Promotion	0.2% of value

Sales tax is levied upon purchase price of all sales of tangible personal property at retail. Imposed on the

purchaser, the vendor collects and remits. If no sales tax is paid, the buyer must remit use tax to DOR. Sales and use tax also applies to certain services(e.g. telephone service, some gas/electric service). In the case of tourism tax, imposition, collection-remission is as above. Taxable items include ski lift/ admission tickets, lodging services, certain food/drink sales, rental automobiles and similar items.

Sales tax returns are due monthly (if tax liability is \$300 or more) or quarterly (if tax liability is less than \$ 300 on a monthly basis). Wholesale vendors of taxable property file annually. Vendors are allowed a discount of 3 1/3% of tax due to cover collection expense. Tourism tax vendors must file quarterly and pay tax by the 25th day of the month following the end of the quarter.

**Severance:
Title 39, Article 29**

Oil/Gas Production:

Gross Income of	
\$0 to 25,000	2% of gross income
25,001-100,000	\$500+3% of excess 8/
100,001-300,000	2,750+4% of excess 8/
300,001 and over	10,750+5% of excess 8/

Metallic Minerals: 9/
2.25% of gross income exceeding \$11 million; credit is allowed for up to 50% of liability.

Molybdenum:
\$0.05/ton of ore

Oil Shale:
1 to 4% on gross production beginning 180 days after commercial viability; exemption of 15,000 tons shale ore or 10,000 barrels of oil per day.

Coal:
\$0.36 per ton until FY1995 when rate rise to \$0.60. First 25,000 tons (quarter) are exempt until FY2001. Underground mine production is allowed a 50% tax credit. Lignite coal (of standard D3888) is allowed a further 50% credit. The base tax rate is indexed to changes in the PPI.

Imposed upon all producers/interest (royalty) holders of the type of production shown above. Producers/interest holders must file annually and pay tax by the 15th day of the fourth month after the tax year close, excepting molybdenum interests/producers who file and pay on a quarterly basis. Withholding/special return requirements apply to operators/ first purchasers (who disburse interest/royalty payments).

ENDNOTES:

- 8/ % Increment applies to excess over lower limit of income class. 87.5% of ad valorem taxes paid is allowed as credit due for all income classes.
- 9/ Ad valorem taxes paid are credit.

LEGISLATIVE DIGEST

Summary of Senate (S.B.) and House Bills (H.B.) that pertain to taxes collected and/or administered by the Department of Revenue, and the Department's operation as a state agency. All bills were enacted by the Fifty-Eighth General Assembly, 1991 First Regular Session and the First and Second Extraordinary Sessions. Effective dates shown in parentheses.

REGULAR SESSION:

ADMINISTRATION

HB 1040

Use of Certified Documents in Court. Under certain circumstances, allows state agencies to submit official certificates without making a court appearance in response to subpoenas for evidence concerning the absence of public records or the authenticity of public records. (4/19/91)

SB 15

State Debt Collection Procedures: Allows the state controller to recover, via tax refund offsets, unpaid debt due to the state, regardless of the size of debt. Eliminates the requirement that debts over \$500 be reduced to judgement. Extends to individuals with debts over \$500 the right to a hearing to dispute the offset. (5/24/91)

ALCOHOLIC BEVERAGE

HB 1074

Bed and Breakfast Establishments: Deletes 50-room requirement from definition of "hotel," which allows small establishments such as "bed and breakfast" facilities to obtain a hotel and restaurant liquor license. (3/12/91)

HB 1220

Neighborhood Testimony at Beer License Hearings: Allows representatives of neighborhood associations to present evidence at hearings to determine the granting of fermented malt beverage (beer) licenses. (4/1/91)

HB 1250

Retail Purchases by Alcoholic Beverage Licensees: Increases from \$100 to \$500 the amount of alcoholic beverages a licensed entity can buy at retail in any calendar year. (3/27/91)

SB 71

Sales on Sundays by Limited Wineries: Authorizes limited winery licensees to sell wine on Sundays from 8 a.m. until midnight. Prohibits entirely sales of alcoholic beverages in sealed containers on Christmas. (4/11/91)

SB 139

Temporary Permits: Authorizes local licensing authorities to issue temporary permits which allow a transferee to sell alcoholic beverages while an application to transfer ownership of a license is pending. (7/1/91)

EXCISE TAX

HB 1012

Special Fuels Tax Filing Period and Deadlines: Changes the filing period for special fuels tax returns from monthly to quarterly and the filing due date from the 25th day of each month to the last day of the month following the end of the quarter. (7/1/91)

GAMING

SB 149

Limited Gaming: Enacts the "Limited Gaming Act of 1991," which implements limited gambling in Black Hawk, Central City and Cripple Creek. Establishes a Division of Gaming in the Department of Revenue. (6/4/91)

INCOME TAX

HB 1165

Income Tax Refund Offset Appeal Rights: Explains in greater detail the information that the Department of Social Services must provide to individuals who are subject to income tax refund offsets (intercepts). Requires the dissemination of such information to these individuals as a condition of certification of overpayment to the Department of Revenue. (4/20/91)

HB 1214

Colorado Coal Income Tax Credit: Changes termination date from January 1, 1995, to January 1, 2005, for the income tax credit allowed corporations that purchase Colorado coal. (4/1/91)

HB 1231

Income Tax: Changes income tax laws affecting: regulated investment companies; real estate investment trusts; new business facility employees tax credits; and certain investment tax credits. (4/21/91)

HB 1245

Income Tax Credit for Recycling Equipment: For tax years beginning between January 1, 1991, and January 1, 1996, creates an income tax credit for purchases of certain equipment that uses postconsumer waste to manufacture products. (6/1/91)

HB 1319

Desert Storm Check-Off: For income tax years beginning between January 1, 1991, and January 1, 1993, creates a voluntary income tax check-off to fund grants to Colorado residents (or their survivors) who received combat pay during Operation Desert Storm. (5/1/91)

SB 109

Homeless Prevention Check-Off: Extends voluntary income tax check-off to fund homeless prevention activities to July 1, 1995. (4/17/91)

SB 154

U.S. Olympic Committee Check-Off: Extends voluntary income tax check-off to fund the U.S. Olympic Committee to January 1, 1995. (4/17/91)

MOTOR VEHICLE AND DRIVER'S LICENSES**HB 1023**

Definition of Mobile Homes/Trailers: Modifies the definition of trailer coach to include what was once defined as a mobile home. Strikes the definition of mobile home from the statutes and defines a new classification: manufactured homes. (4/27/91)

HB 1062

Emissions Inspections for Collector Vehicles: Requires that a certificate of emission inspection be obtained for any motor vehicle of model 1960 or later before such vehicle may be registered as a collector's item. Provides that the certification is valid until the vehicle is sold or transferred to a new owner. Requires five year registrations for motor vehicles registered as collectors' items with all fees to be collected in year one. (9/1/91)

HB 1106

Habitual Traffic Offenders and Special License Plates: Clarifies that habitual traffic offender status is based on multiple violations, rather than multiple convictions, occurring within a given time period. Authorizes surviving spouse to retain prisoner of war license plates obtained by the deceased spouse. Authorizes armed forces veterans who were disabled on or after May 7, 1975, to obtain special license plates for disabled veterans. Mandates possession of a valid driver's license for motorized bicycle operators and establishes regulations concerning legal rights of way for such vehicles. (7/1/91)

SB 2

Commercial Driver's Licenses: Increases the fee for a commercial driver's license (CDL) from \$15 to \$25. Grants CDL's for drivers between ages 18 and 21 engaged in intrastate commerce. Sets fees for CDL tests and licensing of private vendor CDL units testers. Establishes regulations for licensing of testing units and driving testers, and provisions for grievance hearings. (7/1/91)

SB 49

Insurance Affirmation Requirement Eliminated: Eliminates requirement that owners sign a statement to affirm that their vehicles are insured as a condition of registering such vehicles. Allows counties to refund all or part of any reprocessing fees charged to people who failed to sign the statement during the time the requirement was in effect. (4/17/91)

SB 74

Motor Vehicle Document Fees and Address Confidentiality: Increases fee for copies of driver and vehicle records from \$2 to \$2.20. Beginning January 1, 1992, allows individuals upon payment of a fee to their county clerks to request that access to their addresses on driver's license and vehicle registration records be restricted. (7/1/91)

PORT OF ENTRY**HB 1024**

Joint Port Authorization: Authorizes the Executive Director to negotiate and enter into cooperative agreements with states that border Colorado for joint operations of ports of entry. (3/12/91)

SB 10

Agricultural Vehicles: Allows owners/operators of trucks and tractors used in agricultural harvest operations to obtain a temporary commercial registration permit for up to 60 days. (4/11/91)

SALES, USE, AND TOURISM TAX

HB 1042

Lodging Tax Rate: Excludes from the computation of the 2 percent limitation on combined county and statewide lodging taxes, the county general sales/use taxes. As a result of the 0.1 percent state tourism tax increase imposed in 1987 (bringing the total state tourism tax to 0.2 percent), the current maximum county lodging tax rate is 1.8 percent. (3/12/91)

HB 1046

Sales and Use Tax on Aircraft Component Parts: Exempts the purchase or use of aircraft component parts from sales/use taxes. (7/1/92)

HB 1182

Enterprise Zone Aircraft Maintenance Equipment Sales and Use Tax Exemption: Exempts from sales/use taxes machinery, tools and equipment used by certified air carriers located in an enterprise zone when such goods are used in the repair, remodeling or maintenance of aircraft, aircraft engines and component parts. Contains a conditional repeal in July 1994 if a carrier has not committed to establishing a maintenance facility employing at least 2000 persons in Colorado. (7/1/92)

HB 1191

County Gross Receipts Tax on Short-Term Rentals: Allows counties to impose a gross receipts tax of up to 1 percent on rentals of 30 days or less of property which is not subject to property tax or specific ownership tax. Such gross receipts tax is exempt from the 7 percent limitation on sales and use taxes. (4/20/91)

First Extraordinary Session:

HB 1005

Colorado Business Incentive Fund: Establishes the Colorado business incentive fund which is to be funded by revenues attributable to the collections of sales and use taxes on aviation fuel sold for use by commercial turbo-propeller or jet engine aircraft. Establishes criteria for the state to enter into an intergovernmental agreement with local governments and/or the Colorado housing finance authority concerning the distribution of the incentive funds. Gives local governments the authority to enter into intergovernmental agreements for the purpose of providing economic incentives for the establishment of new business facilities which meet selective criteria pertaining to the number of individuals employed by the facility and the average salaries of those employees. The coalition of governments may apply for state assistance in financing the new business facility, of which the financing shall not exceed \$115 million. Eliminates the termination of the use of the new business facility employees credit or refund and eliminates the automatic repeal of the Urban and Rural Enterprise Zone Act.

HB 1009

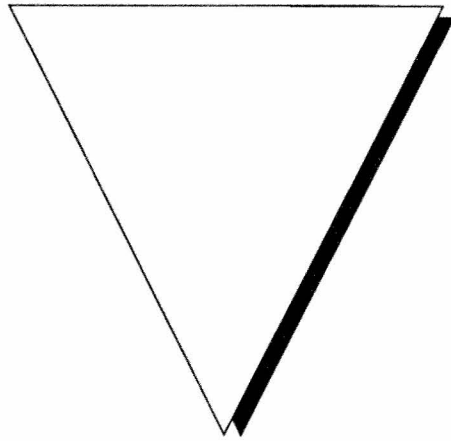
The Allocation of Revenues Attributable to Taxes Imposed on Aviation Fuel Taxes: Requires the state treasurer to transfer from the state general fund, those revenues collected from the sales and use taxes imposed on aviation fuel for commercial turbo-propeller and jet engine aircraft to the state aviation fund. Seventy-five percent of collections are to be returned to the governmental entity operating the airport from which the revenues were derived. In the case of an intergovernmental agreement involving the largest airport in the state, monies shall be transferred to the Colorado business incentive fund. Establishes the state aviation system grant program. Establishes applications procedures, eligibility requirements, and distribution mechanisms for the grant funds. Mandates the Department of Revenue to compile monthly reports and remit them to the division of aeronautics showing the amounts of sales and use taxes collected on aviation fuels used in turbo-propeller and jet engine aircraft and the amounts of excise taxes collected on gasoline used in piston-driven aircraft.

Second Extraordinary Session:

HB 1027

Accelerated Withholding Payments: Requires employers to remit to the department within three banking days, accumulated withheld taxes in excess of \$400. Periods delineating the accumulation of withheld taxes are the third, seventh, eleventh, fifteenth, nineteenth, twenty-second, twenty-fifth, and last day, of each month. Requires taxpayers with an annual estimated liability of withholdings of greater than \$11,000 to remit payments through electronic funds transfer. Sets forth a schedule for payment of income tax refunds by the Department of Revenue which is conditioned by the date the Department receives a taxpayer's return.

Alcoholic Beverages



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ALCOHOLIC BEVERAGE EXCISES & LICENSE FEES

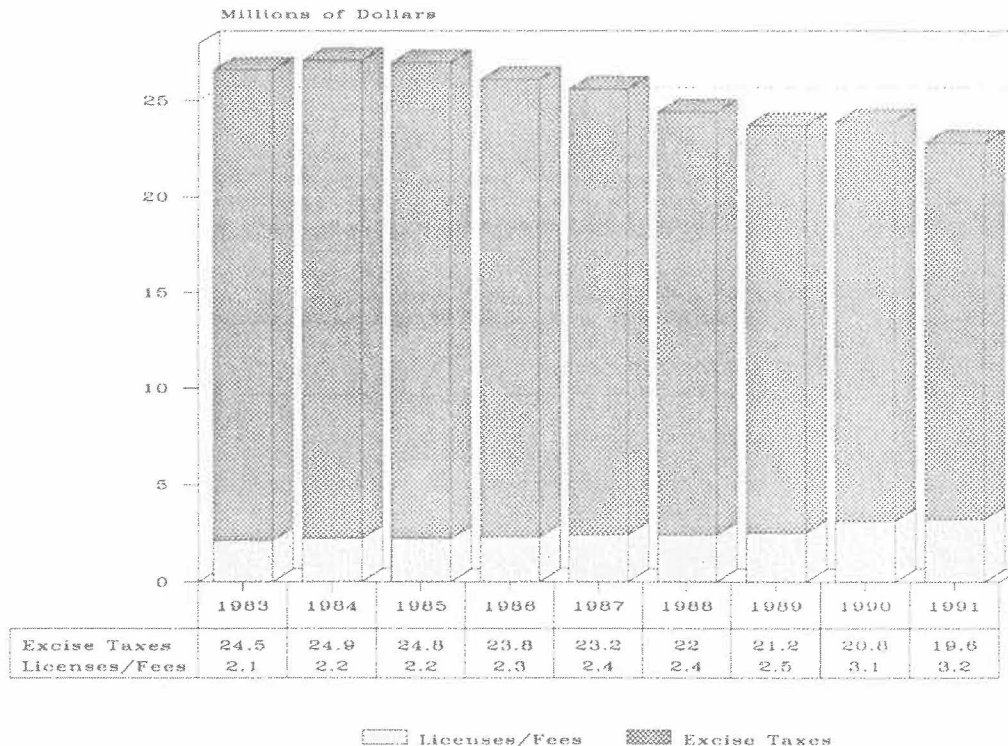
Fiscal Years Ended June 30, 1989 to 1991

NET RECEIPTS:	1989	1990	1991
State License Fees	\$510,043.50	\$1,144,682.83	\$1,271,357.77
85% Liquor Licenses (from local government)	1,969,278.72	1,953,714.24	1,939,764.22
Total Net License Fees	\$2,479,322.22	\$3,098,397.07	\$3,211,121.99
3.2% Beer Tax 1/	\$860,101.78	\$900,178.36	\$611,055.49
Repeal Beer Tax 1/	5,645,052.71	5,521,687.59	5,734,244.76
Wine Tax	2,089,968.55	2,006,288.61	1,944,180.18
Spirituuous Liquors Tax	12,572,862.25	12,406,637.75	11,337,889.57
TOTAL NET TAX RECEIPTS	\$21,167,985.29	\$20,834,792.31	\$19,627,370.00
TOTAL NET REVENUES	\$23,647,307.51	\$23,933,189.38	\$22,838,491.99

1/ Revised

ALCOHOLIC BEVERAGES NET REVENUES

Fiscal Years 1983 to 1991



TAXABLE GALLONS OF BEER, WINE, & SPIRITS
 Fiscal Years Ended June 30, 1982 to 1991

YEAR	BEER	WINE	SPIRITS
1991	79,316,253	6,240,121	4,970,531
1990	80,273,324	7,228,148	5,439,899
1989	81,314,431	7,535,024	5,513,837
1988	81,789,038	8,536,251	5,713,868
1987	84,805,661	9,382,689	6,043,365
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT
 Fiscal Years Ended June 30, 1989 to 1991

ACTIONS:	1989	1990	1991
State Administrative Actions	86	119	138
State Revocations	33	3	32
State Suspensions	35	72	86
State Denials	4	4	13
Division-Filed Court Cases	208	236	263
Division-Assisted Local Hearings	47	31	27
Totals	413	465	559

LIQUOR LICENSES IN FORCE BY TYPE

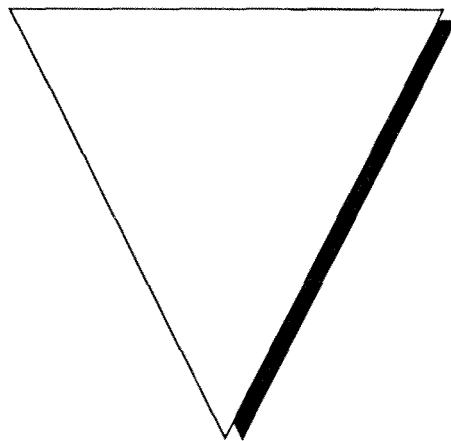
TYPE ISSUED:	FISCAL YEAR 1990	FISCAL YEAR 1991
3.2% Retail Beer	2,149	2,102
3.2% Wholesale Beer	54	53
3.2% Beer Manufacturer	3	3
3.2% Beer Manufacturer(non-resident)	16	16
Retail Liquor Store	1,220	1,226
Liquor-Licensed Drug Store	57	52
Beer and Wine	243	259
Hotel & Restaurant Liquor	2,601	2,656
Hotel & Restaurant- Optional Premises	58	68
Club Liquor	254	251
Public Transportation Liquor	821	916
Manufacturer- Brewery	11	17
Manufacturer- Winery	0	0
Manufacturer- Distillery/Rectifier	0	0
Wholesale Liquor	42	44
Wholesale Beer	50	56
Importer- Malt Liquor	16	20
Importer- Vinous & Spirituous Liquor	240	241
Tavern Liquor	1,306	1,350
Arts Liquor	20	21
Racetrack Liquor	5	5
Limited Winery	5	5
Malt Liquor Manufacturer(non-resident)	50	42
Optional Premises	3	4
3.2% Special Events Permit	482	459
Beer, Wine, & Spirituous Liquor Special Events Permit	1,075	1,177
TOTAL LICENSES:	10,781	11,043

COUNTY-ISSUED STATE LIQUOR LICENSES
CALENDAR YEARS

COUNTY	1989	1990	COUNTY	1989	1990
Adams	482	467	Las Animas	94	79
Alamosa	57	51	Lincoln	18	18
Arapahoe	639	646	Logan	49	50
Archuleta	27	33	Mesa	217	217
Baca	10	9	Mineral	14	12
Bent	21	15	Moffat	42	36
Boulder	456	447	Montezuma	69	63
Chaffee	80	64	Montrose	94	77
Cheyenne	11	10	Morgan	64	67
Clear Creek	56	51	Otero	71	62
Conejos	29	23	Ouray	28	26
Costilla	31	26	Park	60	45
Crowley	12	9	Phillips	9	10
Custer	15	15	Pitkin	155	146
Delta	59	63	Prowers	48	51
Denver	1,303	1,228	Pueblo	405	352
Dolores	11	10	Rio Blanco	27	27
Douglas	94	94	Rio Grande	41	35
Eagle	177	189	Routt	122	110
Elbert	15	15	Saguache	29	23
El Paso	711	716	San Juan	17	18
Fremont	97	90	San Miguel	48	53
Garfield	144	140	Sedgwick	17	14
Gilpin	24	32	Summit	178	175
Grand	110	109	Teller	59	67
Gunnison	121	107	Washington	19	14
Hinsdale	11	11	Weld	287	273
Huerfano	49	43	Yuma	44	35
Jackson	18	17			
Jefferson	681	729	State Totals	8,503	8,235
Kiowa	5	5			
Kit Carson	25	28			
Lake	47	43			
La Plata	153	134			
Larimer	397	411			

Special Events Licenses		
Liquor	1,083	1,177
3.2% Beer	499	459

Cigarette & Tobacco Products



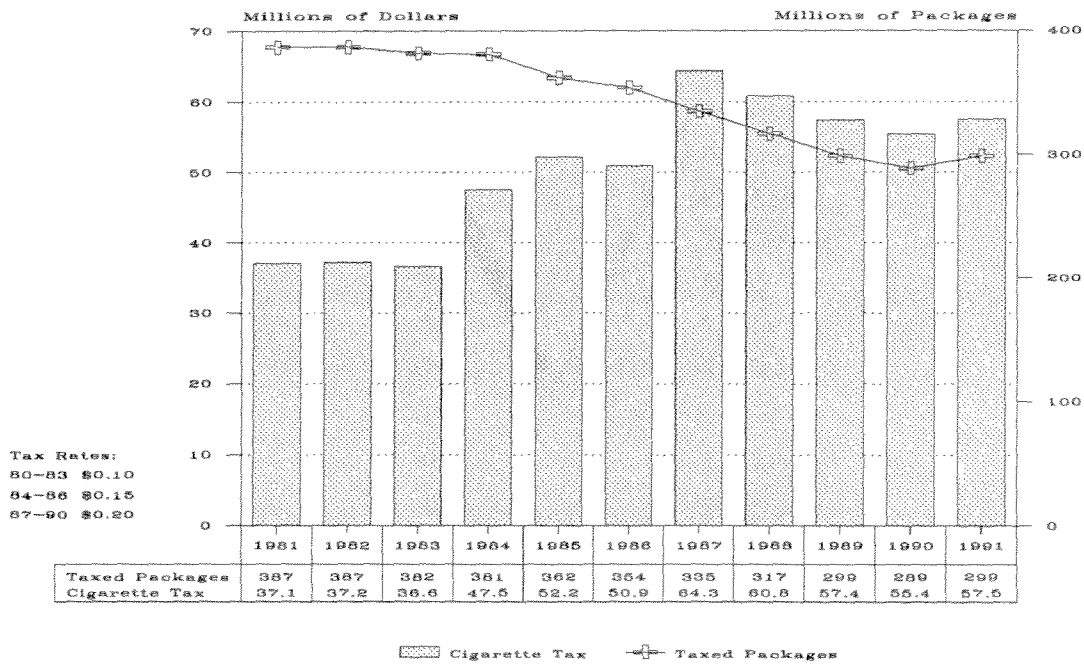
Distributions of Cigarette Collections	32
State Cigarette Tax Collections Over Time	32
Tobacco Products Tax Collections	32

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/
Fiscal Years 1982 to 1991

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	% CH FROM PRIOR YEAR	STATE SHARE COLLECTIONS	% CH FROM PRIOR YEAR
1991	27	\$16,067,723	-0.4	\$41,429,125	2.5
1990	27	16,136,322 4/	-2.8	40,403,175	-0.1
1989	27	16,606,767	-2.5	40,822,510	-6.7
1988	27	17,029,504	7.0	43,758,279	-9.6
1987	31 2/	15,913,104	-4.5	48,380,889	41.2
1986	31	16,653,701	-2.0	34,275,742	-2.6
1985	31	16,996,389	-3.7	35,198,497	17.7
1984	31 3/	17,648,342	-0.6	29,898,067	58.4
1983	46	17,757,664	-1.2	18,873,042	-1.7
1982	46	17,964,475	1.5	19,193,724	-1.2

1/ Based on time of distribution rather than entitlement per statute
2/ Of first 15 cents only
3/ 46% From July 1, 1983 to October 31, 1983.
4/ Revised

COLORADO CIGARETTE TAX COLLECTIONS
Fiscal Years Ended June 30, 1981 to 1991

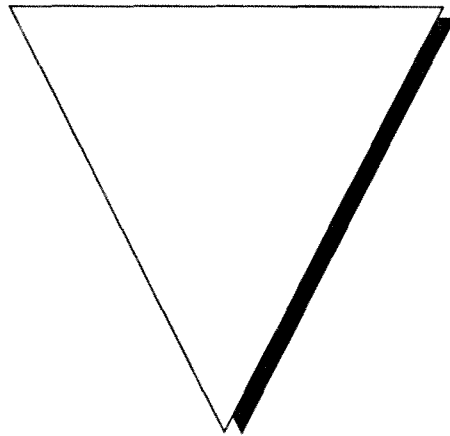


FY84 rate change was effective Nov 1

TOBACCO PRODUCTS TAX COLLECTIONS
Fiscal Years Ended June 30, 1988 to 1991

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1991	\$3,779,402	\$16,232	\$3,763,170
1990	3,194,259	12,493	3,181,766
1989	2,953,371	69,287	2,884,084
1988	3,104,098	728	3,103,370

Estate



Estate, Inheritance, & Gift Tax Activities	34
Estate, Inheritance, & Gift Tax Collections.....	34

ESTATE, INHERITANCE & GIFT TAX ACTIVITIES

Fiscal Years Ended June 30, 1989 to 1991

	1989	1990	1991
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	525	582	558
Nontaxable Returns	1,036	990	842
Payment Documents	646	752	711
Inheritance Tax:			
New Returns	33	17	15
Amended Returns	8	3	5
Payment Documents	90	34	40
Releases of Lien Issued	119	52	27
Statements, Certificates & Receipts Issued:			
Estate Tax	1,566	1,512	1,437
Inheritance Tax	53	17	21
Gift Tax	4	1	1
Refunds Issued:			
Estate Tax	85	121	117
Inheritance Tax	4	1	0
Gift Tax	0	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS

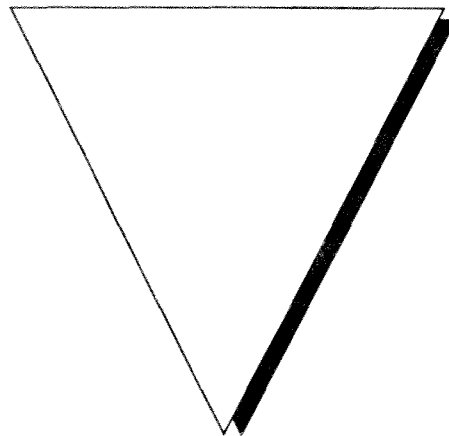
Fiscal Years Ended June 30, 1982 to 1991

YEAR	INHERITANCE TAX	1/ 1/	GIFT TAX	ESTATE TAX	2/ 2/	TOTAL
1991	\$30,368		\$3,752	\$15,325,791		\$15,359,911
1990	5,534		39,950	21,249,990		21,295,474
1989	132,887		53,159	16,016,468		16,202,514
1988	-168,274		3,657	13,313,337		13,148,720
1987	108,744		19,965	18,087,074		18,215,783
1986	146,597		2,784	12,913,863		13,063,244
1985	51,053		1,612	13,787,707		13,840,372
1984	55,120		2,394	10,256,413		10,313,927
1983	251,254		42,556	8,543,908		8,837,718
1982	1,582,657		198,042	10,962,933		12,743,632

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee

2/ Tax effective January 1, 1980

Income



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State Income Tax Liability Over Time	37
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Income Tax Collections Over Time.....	40

TAXABLE AND NONTAXABLE RETURNS 1/

July 1, 1990 through June 30, 1991

TYPE OF RETURN	TOTAL:	TAXABLE:	NONTAXABLE
Individual 2/	1,690,674	1,298,929	391,745
Corporation	88,774	19,117	69,657
Fiduciary	26,653 9,892	16,761	
Partnership 3/	32,065 0	32,065	
TOTALS	1,838,166	1,327,938	510,228

1/ Includes amended returns

2/ Includes returns filed solely for property/heat tax refunds.

3/ Information-only returns

SURTAX & ALTERNATIVE MINIMUM TAXES

Fiscal Years Ended June 30, 1982 to 1991

YEAR	SURTAX 1/	ALTERNATIVE MINIMUM TAX 2/
1991	\$9,766	\$1,943,132
1990	111,529	2,027,109
1989	87,060	3,212,294
1988	3,769,909	1,619,904
1987	14,359,209	
1986	14,473,131	
1985	13,445,716	
1984	12,611,792	
1983	12,742,546	
1982	10,306,728	

1/The surtax on interest and dividend income in excess of \$15,000 was repealed by HB 1331, 1987 Session. Surtax amounts recorded during fiscal year 1988 and after are from delinquent returns or returns filed on extension.

2/The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fiduciary returns.

TAX LIABILITY & CREDITS

Fiscal Year 1991

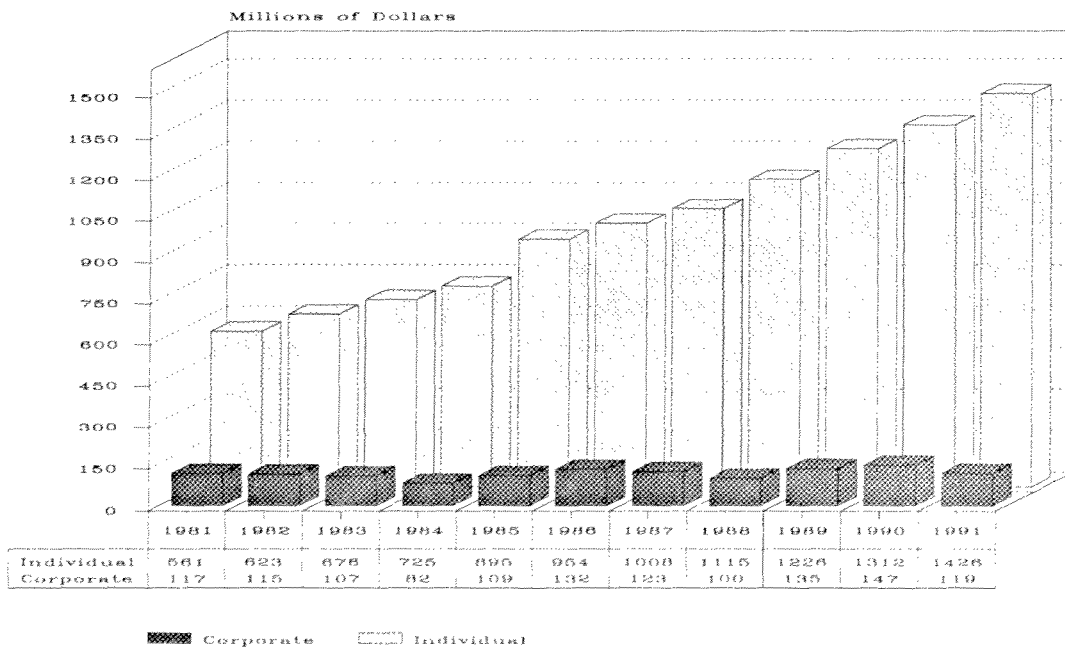
	INDIVIDUAL	FIDUCIARY	CORPORATE
Amounts Shown in Thousands of Dollars			
TAX LIABILITY:			
Normal Tax	\$1,420,011	\$5,883	\$118,662
Surtax	10	0	0
Alternative Minimum Tax	1,881	62	0
Investment Credit Recapture	114	0	257
Penalty	5,224	13	422
TOTAL LIABILITY:	\$1,428,846	\$5,937	\$119,791
TAX CREDITS:			
104 CR Credits 1/	\$27,873	\$471	\$0
Property/Rent/Heat	15,474	0	0
Enterprise Zone Investment	*	0	2,452
Enterprise Zone Employee	*	0	1,467
New Business Facility	0	0	874
Investment Tax	*	0	5,481
Inventory Tax	0	0	1
Impact Assistance	0	0	-5
Commercial Energy	*	0	3
Other Credits	0	0	744
TOTAL CREDITS:	\$43,348	\$471	\$11,016
NET TAX LIABILITY	\$1,385,498	\$5,466	\$108,775

1/ Includes credit for taxes paid to other states, residential, and commercial energy credits, investment tax credit carryover, enterprise zone credit and credit for prior year minimum tax.

* Included in 104 CR credits.

INCOME TAX LIABILITY

Fiscal Years 1981 to 1991



NOTE: Individual & Fiduciary combined

REFUNDS ISSUED IN FISCAL YEAR 1991

YEAR	NUMBER OF RETURNS	TOTAL REFUND	AVERAGE REFUND PER RETURN
Individual Income Tax:			
1991	1,024,710	\$238,102,146	\$232.36
1990	1,060,018	258,413,937	243.78
1989	1,021,895	247,718,217	242.41
1988	907,661	231,137,639	254.65
1987	955,713	260,591,151	272.67
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077	269.98

Corporate Income Tax:

1991	3,256	\$41,199,813	\$12,653.51
1990	3,511	35,004,175	9,857.55
1989	3,551	27,390,724	7,713.52
1988	3,874	27,653,439	7,138.21
1987	4,930	27,585,124	5,595.36
1986	5,752	22,801,519	3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,168	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40

Fiduciary Income Tax:

1991	766	\$500,729	\$653.69
1990	802	422,352	526.62
1989	1,185	1,249,933	1,054.80
1988	744	405,056	544.43
1987	559	366,567	655.75
1986	610	315,763	517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62

RETURNS FILED FOR OLD AGE PROPERTY TAX & HEAT CREDITS

Fiscal Years Ended June 30, 1982 to 1991

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1991	41,294	\$15,474,478	\$375
1990	43,746	16,287,110	372
1989	44,721	16,197,330	362
1988	42,590	14,823,024	348
1987	44,197	15,278,364	346
1986	45,017	15,629,231	347
1985	49,008	17,699,622	361
1984	50,583	17,976,907	355
1983	54,464	18,728,749	344
1982	60,487	20,685,027	342

INDIVIDUAL INCOME TAX CHECKOFFS 1/ NUMBER OF RETURNS & DONATIONS

Fiscal Years Ended June 30, 1982 to 1991

YEAR	NONGAME WILDLIFE		DOMESTIC ABUSE 2/		OLYMPIC COMMITTEE /2 /3	
	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1991	57,237	\$276,744	44,449	\$251,031	27,396	\$111,312
1990	58,923	407,468	41,842	248,254	24,839	101,426
1989	63,816	514,799	43,046	273,686	26,438	131,183
1988	54,607	371,782	38,510	261,077	1,266	4,702
1987	55,545	406,464	34,317	221,788	23,150	61,643
1986	56,194	372,660	35,145	218,757	24,709	161,292
1985	61,553	397,533	38,639	231,316	27,178	117,627
1984	83,712	458,758	44,838	215,361	40,382	180,886
1983	103,827	552,449				
1982	126,881	691,946				

YEAR	VETERANS MEMORIAL /4		HOMELESS PREVENTION	
	RETURNS	DONATIONS	RETURNS	DONATIONS
1991	195	\$-4,198 /5	46,011	\$268,639
1990	982	8,144	41,428	244,862
1989	35,260	190,236		

1/ Revised to reflect adjustments and transfers.

2/ Checkoff effective for CY1983 returns.

3/ The Olympic Committee checkoff was not in effect for the 1987 tax year.

4/ Checkoff effect for CY1988 returns.

5/ Reflects accounting adjustments from prior year.

INCOME TAX CASH FLOW

Fiscal Years 1982 to 1991

Millions of Dollars

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	REFUNDS	NET COLLECTION
INDIVIDUAL TAX*						
1991	\$1,327.0	\$208.5	\$172.3	\$1,707.8	\$238.6	\$1,469.2
1990	1,258.4	196.2	157.2	1,611.8	258.8	1,353.0
1989	1,189.9	217.4	160.6	1,533.0	248.9	1,284.1
1988	1,101.3	151.8	147.9	1,401.0	231.5	1,169.5
1987	1,037.5	133.9	130.6	1,302.0	261.0	1,041.0
1986	1,010.8	108.2	112.8	1,231.8	270.5	961.3
1985	973.0	101.2	105.2	1,179.4	267.5	911.9
1984	868.2	84.0	78.7	1,030.9	269.9	761.0
1983	787.8	79.2	71.2	938.2	281.4	656.8
1982	746.4	63.5	47.7	857.6	306.1	551.5

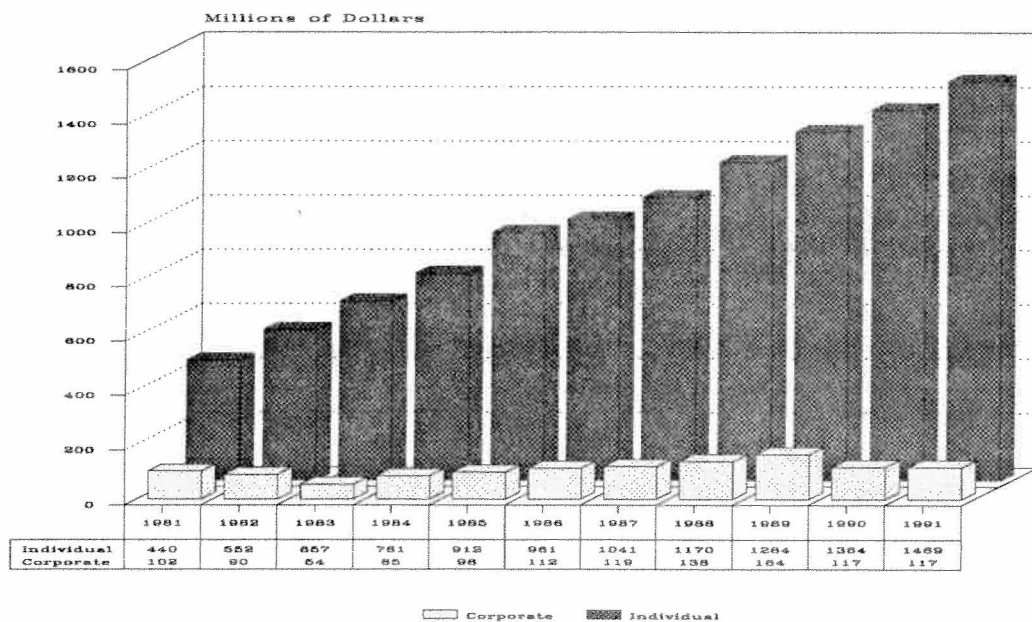
CORPORATE TAX

1991	\$0.0	\$133.9	\$24.7	\$158.6	\$41.2	\$117.4
1990	0.0	123.3	28.8	152.1	35.0	117.1
1989	0.0	147.6	43.3	190.9	27.4	163.5
1988	0.0	129.2	36.9	166.1	27.7	138.4
1987	0.0	102.2	44.2	146.4	27.6	118.8
1986	0.0	95.8	39.1	137.9	22.8	112.1
1985	0.0	105.6	36.3	141.9	44.1	97.8
1984	0.0	99.0	33.7	132.7	47.6	85.1
1983	0.0	74.7	29.0	103.7	49.9	53.8
1982	0.0	93.8	33.0	126.8	37.3	89.5

* Includes fiduciary

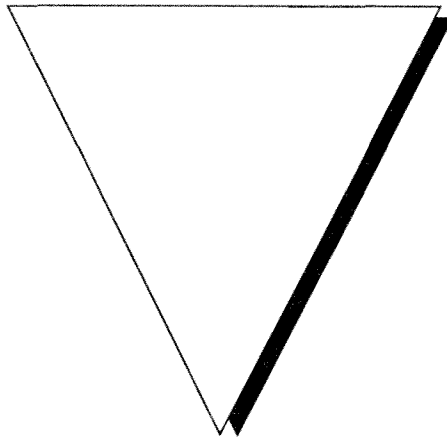
INCOME TAX COLLECTIONS

Fiscal Years 1982 to 1991



Note: Individual & fiduciary combined

Lottery



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Lottery Game Sales	42

COLORADO LOTTERY

Fiscal year 90-91 was the ninth year of operation for the Colorado Lottery. A very popular Lotto game helped the Lottery Division produce sales that were significantly above projections.

Ticket sales totaled \$185.7 million in FY91 with \$67.1 million from the scratch version and \$118.6 million from Lotto. These ticket sales allowed fund recipients to share in the distribution of \$58.9 million of Lottery revenues.

LOTTERY FUND DISTRIBUTION

History and FY 1991

	FISCAL YEARS 1983 TO 1990	FISCAL YEAR 1991	CUMULATIVE DISTRIBUTION FY83 THROUGH FY91
Capital Construction Fund	\$141,804,394	\$38,680,586	\$180,484,980
Parks and Outdoor Recreation	25,977,795	4,048,116	30,025,911
Conservation Trust Fund:	103,911,178	16,192,470	120,103,648
(distributed to):			
Counties	23,329,712	3,527,002	26,856,714
Cities	65,963,282	10,253,624	76,216,906
Towns	4,660,855	744,174	5,405,029
Special Districts	9,957,328	1,667,671	11,624,999
GRAND TOTAL 1/	\$271,693,367	\$58,921,172	\$330,614,539

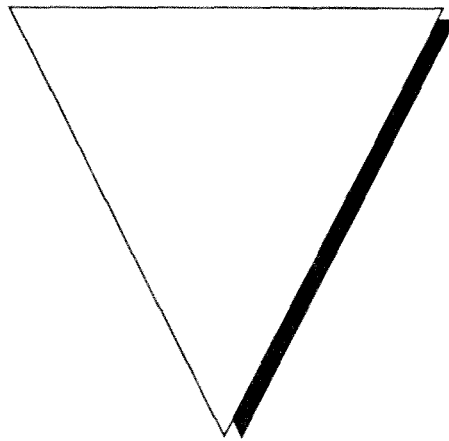
INSTANT GAMES OFFERED DURING FISCAL YEAR 1991 2/

GAME	DAYS ON SALE	GROSS SALES
Grand Slam	67	\$8,027,824
Lucky Card	88	8,158,575
Colorado Cash	97	6,038,408
Stocking Stuffer	55	4,018,824
Deuces Wild	147	9,149,333
Crazy Eights	131	9,724,949
Aces High	170	6,446,275
Two For The Money	105	4,997,727
Fabulous Fifties	93	10,919,289

1/ Sum of items will not equal total due to rounding.

2/ Because of overlapping game sales and play periods, totals were not computed.

Mileage and Fuel



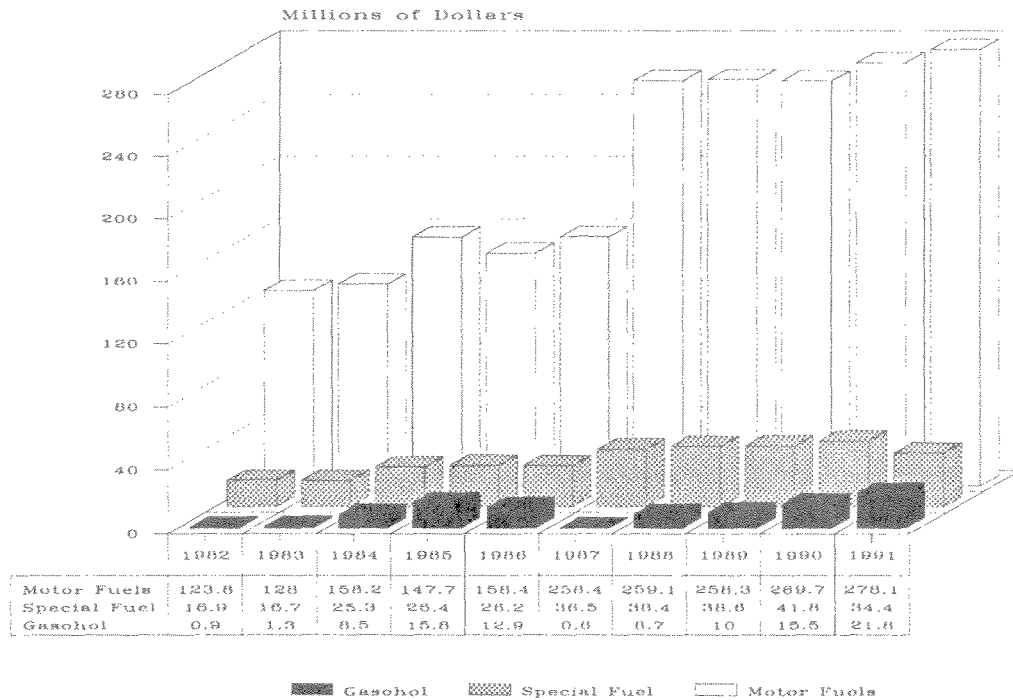
Gross Fuel Gallonage, Gallonage Exempted, and Gross Taxable Gallonage	44
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Gross Monthly Special Fuel Gallonage Over Time	47
Gross Monthly Gasohol Gallonage Over Time	47
Port of Entry Activities	48
Port of Entry Clearings and Weighings	48

GROSS FUEL GALLONS, GALLONS EXEMPTED, AND GROSS TAXABLE GALLONAGE
 Fiscal Years 1990 and 1991

Thousands of Gallons	1989	1990	1991
Gallonage Received:			
Gross: Gasoline/Gasohol	1,653,452	1,642,651	1,608,620
Gross: Special Fuel	201,349	227,653	348,456
TOTAL GROSS	1,854,801	1,870,304	1,957,076
LESS:			
2% Allowance: Gasoline/Gasohol	32,067	31,594	30,209
1/2% Allowance: Gasoline/Gasohol	7,856	7,740	7,401
1% Allowance: Special Fuel	2,013	2,324	2,259
TOTAL ALLOWANCES	41,936	41,658	39,869
NET GALLONAGE RECEIVED	1,812,865	1,828,646	1,917,207
LESS: EXEMPTIONS			
Sales to U.S. Government	3,198	2,800	35,357
Exports	21,495	36,047	98,206
State of Colorado	25,109	22,814	82,100
Misc Credits	317	259	5,144
TOTAL EXEMPTIONS	50,119	61,920	220,807
GROSS TAXABLE GALLONAGE	1,762,746	1,766,726	1,696,400

Note: 1991 gallonage includes taxable and non-taxable gallons.

GROSS FUEL TAX COLLECTIONS
 Fiscal Years 1982 to 1991



MOTOR AND SPECIAL FUEL REFUNDS BY TYPE OF USE

Fiscal Years 1990 and 1991

USE	1990	1991	% CHANGE
			1991 OVER 1990
Agriculture	\$2,946,693	\$2,974,761	1.0%
Cities and Towns	52,065	2,556	-95.1%
Construction	75,608	56,160	-25.7%
Counties	15,788	119,154	654.7%
Federal Government	0	14,852	-
Fire Protection Districts	3,086	5,545	79.7%
Industry	341,856	266,332	-22.1%
Irrigation Districts	3,534	2,922	-17.3%
Motor Boats	24,195	20,797	-14.0%
Recreation Districts	0	143	-
School Districts	87,333	86,294	-1.2%
Soil Conservation Districts	147	192	30.7%
Special Districts	18,934	23,918	26.3%
Water Conservation Districts	4,700	7,465	58.8%
Others	337,096	921,329	173.3%
Political Subdivisions	8,044	7,870	-2.2%
Total Refunds for Motor Fuel	\$3,919,079	\$4,510,289	15.1%
Total Refunds for Special Fuel	\$475,035	\$427,034	-10.1%
Total Refunds: Motor and Special Fuel	\$4,394,114	\$4,937,323	12.4%

TOTALS: GROSS GASOLINE, GASOHOL, & SPECIAL FUELS GALLONAGE 1/
Fiscal Years 1988-1991

YEAR	1988	1989	1990	1991	CHANGE FROM SAME MONTH PREVIOUS YEAR
July	160,334,063	161,167,449	163,474,730	169,705,936	3.8%
August	164,587,763	174,268,413	178,514,269	171,565,163	-3.9%
September	152,159,430	155,258,657	153,311,706	144,652,239	-5.6%
October	146,908,049	162,083,697	157,619,341	155,201,799	-1.5%
November	132,351,058	146,254,827	143,183,210	141,431,046	-1.2%
December	145,138,827	145,144,872	167,003,222	158,291,343	2/
January	132,263,677	130,123,153	149,738,517	149,086,203	2/
February	126,835,309	125,625,140	130,418,868	134,785,649	2/
March	143,893,675	156,566,028	157,424,904	153,043,243	2/
April	142,295,684	151,239,246	146,102,324	240,566,708	2/
May	143,595,317	187,093,840	162,852,934	166,925,451	2/
June	160,576,773	159,975,199	160,659,315	171,821,244	2/
TOTALS	1,750,939,625	1,854,800,521	1,870,303,340	1,957,076,024	2/
% Change From Prior Year		5.9%	0.8%	4.6%	

1/ This report represents liability for gasoline, gasohol, and fuel received by motor fuel distributors from July through June.

2/ Not comparable to previous year.

Note: Gross gallonage includes taxable and non-taxable gallons for 1990 and 1991.

GROSS MONTHLY GASOLINE GALLONAGE 1/
FY1988-1991

YEAR	1988	1989	1990	1991	CHANGE FROM SAME MONTH PREVIOUS YEAR
July	138,905,849	143,676,665	138,982,390	144,426,089	3.9%
August	146,046,233	156,487,303	150,545,606	141,048,114	-6.3%
September	130,163,096	132,385,430	130,670,514	120,338,561	-7.9%
October	127,990,890	141,823,865	122,199,530	120,927,093	-1.0%
November	115,581,183	124,428,220	116,426,504	109,470,128	-6.0%
December	124,839,718	119,301,001	140,639,693	114,002,889	-18.9%
January	115,092,550	112,850,516	123,890,842	109,811,983	-11.4%
February	109,913,489	108,381,636	106,745,751	97,746,922	-8.4%
March	119,729,909	133,802,212	135,951,660	119,885,971	-11.8%
April	122,146,413	129,319,879	120,495,625	153,247,233	27.2%
May	123,598,762	159,519,923	136,803,658	128,320,279	-6.2%
June	135,670,447	133,241,964	135,637,037	134,926,051	-0.5%
TOTALS	1,509,678,539	1,595,218,614	1,558,988,810	1,494,151,313	
% Change From Prior Year		5.7%	-2.3%	-4.2%	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

GROSS MONTHLY SPECIAL FUEL GALLONAGE 1/
FY1988-1991

YEAR	1988	1989	1990	1991	CHANGE FROM SAME MONTH PREVIOUS YEAR
July	15,900,943	15,129,488	20,228,835	18,793,772	-7.1%
August	15,477,767	16,009,135	23,737,360	23,341,780	-1.7%
September	18,502,340	21,086,580	19,507,639	17,875,641	-8.4%
October	16,155,040	15,311,787	20,052,750	20,792,738	3.7%
November	13,721,805	14,567,135	19,260,504	20,124,080	4.5%
December	17,132,995	19,617,055	16,226,419	31,873,989	2/
January	12,608,431	11,811,028	18,480,088	27,212,170	2/
February	12,290,541	11,645,924	16,560,616	26,064,242	2/
March	18,383,091	16,369,305	16,613,503	22,365,442	2/
April	13,406,430	16,761,027	19,252,720	79,466,631	2/
May	14,337,197	20,684,177	19,365,109	30,805,006	2/
June	20,928,618	22,356,161	18,367,071	29,740,653	2/
TOTALS	188,845,198	201,348,802	227,652,614	348,456,144	
% Change From Prior Year		6.6%	13.1%	2/	

1/ This report represents liability for special fuel received by motor fuel distributors July through June.

2/ Not comparable with previous year.

NOTE: Special Fuel gross gallonage is higher in FY91 due to the reporting of non-taxable gallons.

GROSS MONTHLY GASOHOL GALLONAGE 1/
FY1988-1991

YEAR	1988	1989	1990	1991	CHANGE FROM SAME MONTH PREVIOUS YEAR
July	5,527,271	2,361,296	4,263,505	6,486,075	52.1%
August	3,063,763	1,771,975	4,231,303	7,175,269	69.6%
September	3,493,994	1,786,647	3,133,553	6,438,037	105.5%
October	2,762,119	4,948,045	15,367,061	13,481,968	-12.3%
November	3,048,070	7,259,472	7,496,202	11,836,838	57.9%
December	3,166,114	6,226,816	10,137,110	12,414,465	22.5%
January	4,562,696	5,461,609	7,367,587	12,062,050	63.7%
February	4,631,279	5,597,580	7,112,501	10,974,485	54.3%
March	5,780,675	6,394,511	4,859,741	10,791,830	122.1%
April	6,742,841	5,158,340	6,353,979	7,852,844	23.6%
May	5,659,358	6,889,740	6,684,167	7,800,166	16.7%
June	3,977,708	4,377,074	6,655,207	7,154,540	7.5%
TOTALS	52,415,888	58,233,105	83,661,916	114,468,567	
% Change From Prior Year		11.1%	43.7%	36.8%	

1/ This report represents liability for gasohol received by motor fuel distributors July through June.

PORT OF ENTRY TRUCK ACTIVITIES

Fiscal Years Ended June 30, 1989-1991

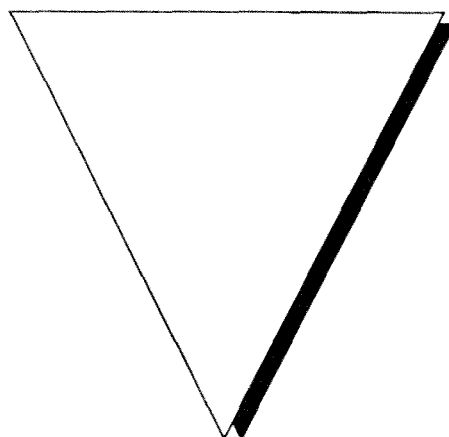
	1989	1990	1991	% CHANGE 1991 OVER 1990
Number of Trucks Cleared	3,872,974	3,786,759	3,827,718	1.1
Number of Trucks Weighed	3,330,532	3,329,333	3,436,056	3.2
Special Fuel Permits	69,175	48,943	30,832	-37.0
Agricultural Licenses	3,140	2,217	2,147	-3.2
Number of Health and Brand Inspections	48,086	46,268	53,153	14.9
Agricultural Inspection Certificates	27,618	24,555	20,446	-16.7
Hazardous Material Permits	3,327	3,215	3,344	4.0

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1991

PORT	CLEARED	WEIGHED
CORTEZ	195,039	160,538
DUMONT	366,771	355,576
FORT COLLINS	591,192	552,415
FORT GARLAND	72,302	69,259
FORT MORGAN	395,594	284,154
LAMAR	274,223	252,968
LIMON	561,152	502,880
LOMA	251,081	221,602
MONUMENT	598,398	558,724
PLATTEVILLE	120,116	114,392
TRINIDAD	274,936	264,482
MOBILE UNITS	126,914	99,066
TOTAL	3,827,718	3,436,056

Motor Vehicle



Records, Dealer Licensing, Titles, and Emissions Activities	50
Driver Restraint Actions Over Time	50
Driver Control Activities	51
Driver's License Activities	52
Summary: Registration, Fees, and Specific Ownership by County	53
Detail: Registrations by Type and County	54

TRAFFIC RECORDS ACTIVITY

Fiscal Year Ending June 30, 1991

Number of Penalty Assessments	234,209
Penalty Assessment Collections	\$4,386,574

DEALER LICENSING ACTIVITY

Fiscal Year Ending June 30, 1991

Licenses Processed	8,713
Dealer/Salesperson License Revenues	\$1,216,800

TITLES ACTIVITY

Fiscal Year Ending June 30, 1991

Title Applications Received	1,120,071
Title Revenues	\$3,339,193

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1991

Licenses:

Stations Licensed	305
Stations Renewed	1,279
Mechanics Licensed	1,595
Mechanics Renewed	2,841
Vehicle Inspection Reports Issued	2,259,193

Collections:

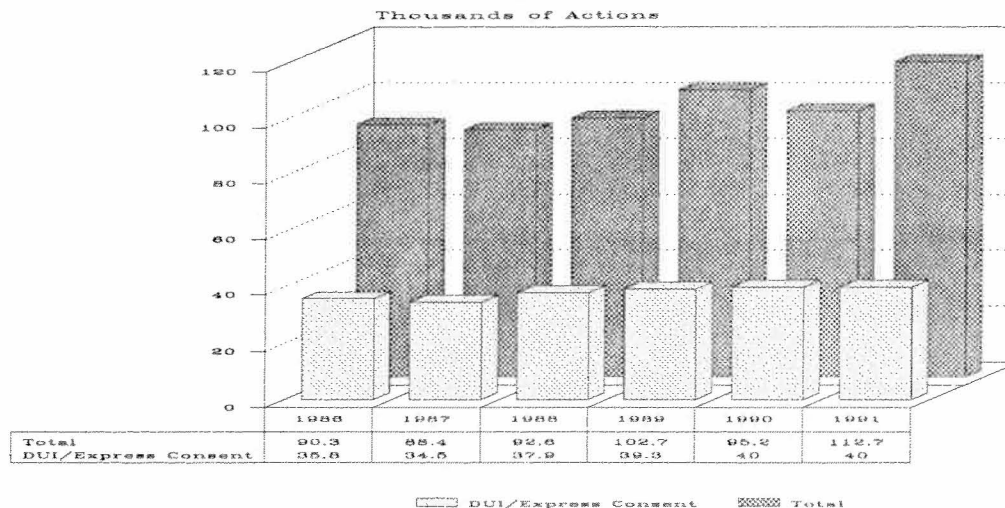
Station Licenses	\$20,880
Mechanics' Licenses	34,975
Windshield Stickers	469,016

TOTAL EMISSIONS COLLECTIONS

\$524,871

TRAFFIC RECORDS ACTIVITY

Fiscal Year Ending June 30, 1991



DRIVER CONTROL ACTIVITIES

Fiscal Year Ending June 30, 1991

Restraint Actions: Suspensions

Financial Responsibility	3,931
Point System Violations	14,344
Driving Under the Influence	580
All Other	29,883

Total Suspensions: 48,738

Restraint Actions: Revocations

Driving Under the Influence	156
Express Consent	18,581
All Other	9,459

Total Revocations: 28,196

Restraint Actions: Denials

Point System Violations	5,259
Driving Under the Influence	11,525
Express Consent	9,177
All Other	5,898

Total Denials 31,859

Restraint Actions: Cancellations-Denials

License Exam Failure	643
All Other	434

Total Cancellation-Denials 1,077

Cancellations:

Application for License Under Restraint	438
Default Infractions	289
All Other	2,081

Total Cancellations 2,808

TOTAL RESTRAINT ACTIONS 112,678

LICENSE REINSTATEMENTS 88,534

**FINANCIAL RESPONSIBILITY
REPORTS RECEIVED**

52,518

DRIVER'S LICENSE ACTIVITIES

Fiscal Year Ending June 30, 1991

	STATE OFFICES	COUNTY OFFICES	TOTAL OFFICES
TYPE OF LICENSE ISSUED			
Adult Licenses	406,605	2,570	409,175
Provisional Licenses	42,668	368	43,036
Minor Licenses	3,774	12	3,786
Motorcycle-Only Licenses	76	5	81
Total Licenses Issued	453,123	2,955	456,078
Of Which:			
Complete (Permit/Road Test) Licenses Issued:	45,123	403	45,526
TYPE OF PERMIT ISSUED			
Adult Instructional Permits	17,668	35	17,703
Provisional Instruction Permits	5,128	13	5,141
Minor Instructional Permits	42,380	412	42,792
Motorcycle Instructional Permits	4,037	15	4,052
Total Permits Issued:	69,213	475	69,688
TOTAL LICENSES, PERMITS & DOCUMENTS	567,549	3,832	571,381
ENDORSEMENTS/ MISCELLANEOUS			
Motorcycle Endorsements	7,946	43	7,989
Colorado I.D. Cards	105,589	159	105,748
Change of Name/Address	189,137	881	190,018
EXAMINATIONS			
Written Tests Passed	392,323	3,756	396,079
Written Tests Failed	106,888	1,297	108,185
Driver Roadtests Passed	92,915	664	93,579
Driver Roadtests Failed	10,813	22	10,835
Vision Referrals	1,377	15	1,392
Physical Referrals	1,000	4	1,004
Oral Examinations	4,472	14	4,486
Special Reexaminations	1,793	9	1,802
REISSUES	113,913	429	114,342
VOTER REGISTRATIONS	113,999	264	114,263

VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/ _____
 CALENDAR YEAR 1990

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
ADAMS	289,858	\$8,715,218	\$11,706,428	LAKE	9,205	\$173,577	\$266,453
ALAMOSA	16,301	517,434	388,411	LA PLATA	42,586	928,106	1,478,767
ARAPAHOE	374,316	11,833,473	22,018,178	LARIMER	202,532	4,652,431	8,628,090
ARCHULETA	8,176	169,454	281,307	LAS ANIMAS	19,198	382,277	547,905
BACA	8,906	186,490	233,067	LINCOLN	7,950	210,484	255,040
BENT	7,037	146,888	193,544	LOGAN	26,112	681,684	803,260
BOULDER	259,264	5,211,452	10,901,899	MESA	120,920	2,699,960	4,038,825
CHAFFEE	19,028	462,496	593,938	MINERAL	1,298	29,786	46,438
CHEYENNE	4,282	134,484	203,377	MOFFAT	16,488	372,457	604,933
CLEAR CREEK	14,286	297,056	536,367	MONTEZUMA	26,629	462,496	593,938
CONEJOS	10,128	217,227	262,610	MONTROSE	38,389	844,353	1,114,924
COSTILLA	4,618	109,154	152,492	MORGAN	31,469	810,301	979,208
CROWLEY	4,266	89,714	121,781	OTERO	27,150	554,237	765,985
CUSTER	4,138	89,675	129,628	OURAY	4,434	100,150	169,654
DELTA	34,104	753,214	890,100	PARK	15,623	349,163	577,782
DENVER	432,322	11,213,772	18,737,924	PHILLIPS	7,558	190,620	255,748
DOLORES	2,977	63,957	85,664	PITKIN	21,087	448,663	1,085,804
DOUGLAS	72,268	2,206,156	4,675,573	PROWERS	14,468	386,928	479,399
EAGLE	34,676	800,841	1,822,431	PUEBLO	149,631	3,064,146	4,432,870
ELBERT	17,622	407,345	634,079	RIO BLANCO	11,824	244,798	485,866
EL PASO	372,965	8,490,618	15,127,669	RIO GRANDE	16,889	405,150	562,536
FREMONT	41,692	847,294	1,162,606	ROUTT	22,847	549,134	1,107,472
GARFIELD	41,576	1,094,246	1,796,926	SAGUACHE	7,793	134,850	178,296
GILPIN	6,443	139,219	205,633	SAN JUAN	1,093	26,311	32,942
GRAND	17,752	416,166	690,391	SAN MIGUEL	6,376	140,027	264,899
GUNNISON	15,030	325,780	477,124	SEDGWICK	4,955	103,638	144,960
HINSDALE	1,378	27,697	34,975	SUMMIT	21,668	527,105	1,201,023
HUERFANO	7,304	172,483	223,478	TELLER	21,204	431,330	714,988
JACKSON	3,272	94,673	117,358	WASHINGTON	9,069	236,171	267,035
JEFFERSON	463,490	10,671,124	23,722,289	WELD	166,323	4,139,563	5,522,319
KIOWA	3,390	93,236	107,486	YUMA	15,497	414,839	531,264
KIT CARSON	12,697	334,838	485,989	STATE-ISSUED	12,369	23,889	35,279
COUNTY TOTALS					3,693,827	\$91,027,609	\$156,859,345

1/ For detailed breakdown by type, see next three pages.

Registrations include "Metro truck", "GTM Truck", & "Truck/ Tractor"; these categories no longer exist, but entries are carryovers.

2/ Includes fees retained by the counties in the amount of \$16,914,582.

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
 CALENDAR YEAR 1990 (1 of 3)

COUNTY	PASSENGER	PERSONALIZED	HANDICAP	DISABLED VETERAN	POW	RADIO CALL	COLLECTOR SERIES	STREET ROD	DESIGNER	MOTOR CYCLE	BUS	MOTOR HOME
Adams	163,277	3,133	1,226	78	17	208	6,902	22	5,468	8,511	260	3,283
Alamosa	7,417	161	32	6	0	7	71	1	410	397	12	80
Arapahoe	263,982	6,827	1,002	95	23	375	5,763	19	9,339	9,326	111	2,733
Archuleta	3,769	60	10	6	7	5	3	0	84	167	8	71
Baca	3,112	69	13	0	0	16	99	0	74	107	8	91
Bent	3,121	55	19	3	0	10	29	0	96	140	17	83
Boulder	167,098	3,208	647	58	8	374	5,107	27	6,025	11,136	84	2,451
Chaffee	9,415	126	52	13	6	22	107	0	199	551	122	243
Cheyenne	1,371	35	9	0	0	0	16	0	135	78	0	39
Clear Creek	8,044	204	27	0	0	11	124	3	348	559	5	133
Conejos	4,542	62	19	7	1	5	37	0	135	170	0	27
Costilla	1,993	43	6	1	1	0	25	0	61	209	5	31
Crowley	1,871	30	9	0	0	4	12	0	49	65	1	24
Custer	1,815	19	8	7	0	4	20	0	51	98	0	55
Delta	15,465	136	66	34	1	16	91	0	350	899	12	388
Denver	310,870	6,217	2,020	124	30	178	10,406	7	6,729	9,574	520	2,551
Dolores	1,044	14	3	0	0	0	6	0	15	71	2	18
Douglas	43,995	1,184	105	20	1	65	1,342	0	2,133	1,807	12	570
Eagle	19,494	688	16	3	0	26	123	2	914	1,024	120	185
Elbert	8,059	185	30	6	1	14	137	1	151	364	1	160
El Paso	246,171	4,310	13	158	20	406	8,139	10	4,817	11,434	284	3,824
Fremont	21,276	316	268	9	1	46	364	7	327	1,441	38	595
Garfield	20,450	431	92	8	0	30	155	5	676	1,129	56	431
Gilpin	3,258	77	8	0	0	12	67	2	165	281	4	92
Grand	8,595	219	23	0	1	11	130	0	256	570	67	204
Gunnison	7,664	70	2	5	9	5	67	1	171	473	39	88
Hinsdale	615	7	1	0	3	0	4	0	67	56	5	5
Huerfano	3,778	24	28	0	0	5	23	0	51	148	3	46
Jackson	1,150	32	0	0	0	0	19	0	66	58	0	40
Jefferson	299,642	7,598	1,219	147	25	402	10,027	44	11,372	14,684	156	4,783
Kiowa	1,054	47	5	1	0	1	8	0	59	30	1	28
Kit Carson	4,900	64	15	1	0	2	44	0	130	230	49	75
Lake	4,848	63	20	0	0	4	56	0	202	264	5	61
La Plata	21,814	317	74	7	4	42	162	16	266	1,158	57	373
Larimer	117,247	2,318	630	55	17	231	4,184	19	3,747	7,785	112	2,076
Las Animas	9,978	174	123	9	1	6	48	35	293	367	2	76
Lincoln	3,223	95	14	0	0	5	34	2	81	171	6	78
Logan	12,488	216	52	1	3	16	65	0	367	584	25	207
Mesa	63,636	847	500	40	9	103	646	0	1,403	3,472	413	1,581
Mineral	582	13	0	1	0	0	10	0	54	55	0	7
Moffat	6,988	141	26	4	1	9	56	4	130	358	4	141
Montezuma	10,955	144	84	2	3	10	38	0	296	508	20	259
Montrose	17,368	223	107	9	3	45	124	1	400	931	60	347
Morgan	15,128	382	54	4	2	24	171	2	548	724	11	277
Otero	14,166	312	97	5	1	14	135	0	259	633	20	267
Ouray	2,095	55	7	4	0	2	12	0	48	906	27	125
Park	7,838	130	28	16	3	14	102	0	137	542	11	284
Phillips	3,195	63	9	0	1	6	19	0	83	193	1	58
Pitkin	13,510	587	2	0	0	5	83	0	303	946	63	98
Prowers	6,697	135	30	5	0	4	63	0	113	397	52	116
Pueblo	87,703	1,386	1,000	53	7	164	778	2	1,552	3,906	52	1,479
Rio Blanco	4,284	109	18	6	0	4	28	0	178	180	6	78
Rio Grande	7,143	131	49	2	0	4	99	0	224	401	11	110
Routt	11,039	254	21	0	3	12	64	0	271	739	83	197
Saguache	3,159	61	15	1	0	3	33	0	96	191	4	34
San Juan	517	10	1	0	0	0	3	0	11	48	3	13
San Miguel	3,156	110	6	0	0	5	42	20	43	250	2	61
Sedgwick	2,042	76	13	2	2	6	7	0	87	85	1	23
Summit	12,180	352	10	4	4	7	111	0	840	850	105	168
Teller	11,242	183	59	5	0	54	191	1	321	688	57	294
Washington	3,344	96	15	0	0	2	34	0	102	162	1	67
Weld	87,080	1,406	411	13	8	68	2,180	17	2,217	4,787	82	1,758
Yuma	5,964	171	9	1	3	4	37	1	206	288	3	93
State Total	2,228,916	46,211	10,477	1,039	230	3,133	59,082	271	65,801	108,356	3,301	34,233

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1990 (2 of 3)

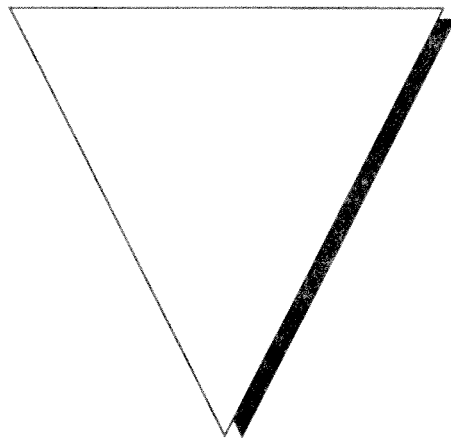
COUNTY	LIGHT TRUCK	REC TRUCK	METRO TRUCK	FARM TRUCK	GTM TRUCK	TRUCK/TRACTOR	FARM TRACTOR	NATIONAL GUARD	PEARL HARBOR	PURPLE HEART	TRAILER
Adams	51,436	5,178	4	3,280	2,261	1,227	172	126	26	136	27,606
Alamosa	3,595	258	0	1,108	86	55	79	3	1	10	2,216
Arapahoe	43,838	2,812	41	820	1,236	280	30	291	23	164	21,854
Archuleta	2,060	12	0	279	40	15	10	1	2	4	1,338
Baca	1,240	51	0	2,289	33	8	84	0	0	3	1,536
Bent	1,251	42	0	1,002	47	6	30	19	1	2	990
Boulder	34,293	2,071	2	3,435	722	280	49	80	9	56	20,023
Chaffee	3,921	589	0	364	150	119	4	0	2	17	2,641
Cheyenne	601	50	0	1,025	40	26	21	0	0	3	679
Clear Creek	2,992	325	0	95	28	4	0	7	0	5	1,234
Conejos	1,985	158	0	1,487	12	13	58	6	0	9	1,348
Costilla	1,002	44	2	657	6	1	33	1	0	4	445
Crowley	804	15	0	706	6	10	10	2	0	1	600
Custer	766	109	0	417	24	18	11	0	0	4	655
Delta	7,266	1,146	0	2,101	175	103	35	2	9	6	5,382
Denver	55,396	2,286	14	39	2,018	736	0	130	34	143	16,581
Dolores	517	68	0	600	24	1	7	0	0	1	526
Douglas	9,952	982	0	1,456	397	95	14	26	2	18	7,152
Eagle	7,353	401	0	424	222	54	10	12	0	8	3,048
Elbert	3,180	278	0	2,049	55	29	21	4	0	1	2,669
El Paso	54,138	3,087	15	2,620	896	444	39	106	51	343	28,035
Fremont	8,526	936	1	1,368	148	77	7	16	5	27	5,370
Garfield	8,801	1,382	0	939	404	116	7	7	1	17	5,382
Gilpin	1,456	248	0	52	8	10	1	5	0	3	591
Grand	3,514	446	0	555	147	63	1	4	1	7	2,580
Gunnison	3,137	336	0	439	79	28	4	8	1	4	2,118
Hinsdale	256	22	0	38	2	1	1	0	0	1	284
Huerfano	1,790	28	0	437	5	2	2	0	2	10	862
Jackson	636	122	0	401	16	15	7	0	0	0	624
Jefferson	65,085	6,344	8	1,697	773	379	30	166	42	170	35,157
Kiowa	444	13	0	961	24	6	17	0	0	0	605
Kit Carson	2,104	77	0	2,887	63	21	105	2	1	4	1,780
Lake	2,087	326	0	65	90	11	0	2	0	3	879
La Plata	9,078	1,382	0	1,356	212	50	122	16	1	21	5,683
Larimer	33,283	1,425	1	4,604	581	169	86	75	7	68	21,008
Las Animas	4,001	115	0	1,817	75	36	25	5	2	16	1,720
Lincoln	1,236	17	0	1,598	39	13	43	0	0	5	1,137
Logan	4,359	218	0	3,353	132	138	58	8	1	3	3,254
Mesa	23,818	3,531	0	2,545	349	167	30	41	8	16	15,998
Mineral	283	23	0	8	3	2	3	0	0	0	239
Moffat	3,161	887	0	1,013	87	26	14	8	1	3	3,023
Montezuma	6,006	653	0	1,955	113	58	14	58	5	11	5,007
Montrose	8,019	937	1	2,719	209	123	24	22	2	2	6,021
Morgan	5,175	411	0	3,805	165	89	96	22	1	12	3,712
Otero	4,496	351	0	2,868	90	34	24	25	6	22	3,018
Ouray	36	42	53	0	2	0	252	0	2	1	724
Park	3,748	277	0	400	43	9	6	6	0	14	1,907
Phillips	1,077	24	13	1,531	91	14	94	3	1	3	1,012
Pitkin	3,173	102	0	229	124	20	1	1	0	6	1,445
Prowers	2,780	116	0	1,596	41	27	47	10	3	2	1,997
Pueblo	30,869	2,435	3	1,933	751	230	25	70	18	122	13,076
Rio Blanco	2,943	341	0	810	88	19	10	0	0	3	2,221
Rio Grande	3,466	218	0	2,164	128	68	14	6	0	4	2,442
Routt	4,918	701	0	737	143	37	20	0	0	3	2,929
Saguache	1,667	42	0	1,239	4	4	37	1	0	3	1,151
San Juan	307	54	0	2	3	0	0	2	0	0	103
San Miguel	1,389	60	0	252	50	33	11	0	0	1	735
Sedgwick	701	22	0	1,171	8	1	15	0	0	10	644
Summit	4,593	264	0	66	77	23	2	4	0	5	1,782
Teller	4,497	407	0	287	34	13	1	6	3	9	2,669
Washington	872	13	0	2,800	23	9	70	2	0	0	1,335
Weld	30,679	1,603	1	11,833	1,020	329	276	73	10	68	17,438
Yuma	1,751	62	0	3,924	80	77	164	2	0	0	2,410
State Total	587,803	46,975	159	94,707	15,002	6,071	2,483	1,492	284	1,617	328,630

DETAIL: REGISTRATIONS BY TYPE AND COUNTY

CALENDAR YEAR 1990 (3 of 3)

COUNTY	SMM PLATE	CITY	COUNTY	PUBLIC UTILITY	SPECIAL USE TRUCK	GVW TRACTOR	GVW TRUCK	TOTAL REGISTRATIONS
Adams	3,114	107	136	102	319	1,277	966	289,858
Alamosa	104	6	32	36	13	58	47	16,301
Arapahoe	1,896	246	144	156	168	254	468	374,316
Archuleta	24	4	4	169	12	0	12	8,176
Baca	19	11	11	3	5	10	14	8,906
Bent	22	2	11	0	0	13	26	7,037
Boulder	1,042	186	185	70	62	201	275	259,264
Chaffee	183	1	15	16	22	63	65	19,028
Cheyenne	29	14	17	1	2	36	55	4,282
Clear Creek	61	3	19	4	6	19	26	14,286
Conejos	3	5	17	0	0	20	2	10,128
Costilla	7	2	29	1	0	1	8	4,618
Crowley	13	8	6	2	2	10	6	4,266
Custer	13	0	5	2	0	13	24	4,138
Delta	113	25	48	24	20	88	103	34,104
Denver	2,168	251	685	527	93	1,106	889	432,322
Dolores	34	4	6	2	2	0	12	2,977
Douglas	703	10	49	0	0	0	178	72,268
Eagle	254	57	63	0	0	0	175	34,676
Elbert	88	5	28	3	1	48	54	17,622
El Paso	1,814	434	190	111	182	385	489	372,965
Fremont	277	3	17	41	48	64	73	41,692
Garfield	324	32	75	155	113	183	175	41,576
Gilpin	61	0	8	0	1	9	24	6,443
Grand	127	20	19	43	38	50	61	17,752
Gunnison	58	75	35	15	12	42	45	15,030
Hinsdale	3	1	5	0	0	0	1	1,378
Huerfano	25	3	7	3	4	15	3	7,304
Jackson	22	0	1	19	2	23	19	3,272
Jefferson	1,980	141	169	205	60	454	531	463,490
Kiowa	34	0	19	2	1	14	16	3,390
Kit Carson	42	11	10	7	0	30	43	12,697
Lake	111	1	19	27	2	11	48	9,205
La Plata	213	19	32	0	0	0	111	42,586
Larimer	1,424	150	387	39	154	239	411	202,532
Las Animas	110	38	26	2	6	43	49	19,198
Lincoln	53	21	13	14	13	22	17	7,950
Logan	211	11	18	16	16	178	114	26,112
Mesa	933	48	97	120	56	220	293	120,920
Mineral	3	1	3	0	0	5	3	1,298
Moffat	166	17	43	67	0	27	83	16,488
Montezuma	266	13	25	0	0	0	126	26,629
Montrose	307	20	33	119	17	97	99	38,389
Morgan	296	22	68	24	12	120	112	31,469
Otero	117	19	26	44	2	39	60	27,150
Ouray	24	0	14	0	0	3	0	4,434
Park	34	2	27	1	1	10	33	15,623
Phillips	11	4	8	0	4	24	16	7,558
Pitkin	142	36	64	25	13	17	92	21,087
Prowers	94	12	12	5	13	61	40	14,468
Pueblo	827	100	70	289	138	308	285	149,631
Rio Blanco	310	21	67	18	16	18	48	11,824
Rio Grande	76	11	11	3	10	56	38	16,889
Routt	309	11	36	100	12	83	125	22,847
Saguache	5	13	24	0	0	5	1	7,793
San Juan	3	1	6	0	0	0	6	1,093
San Miguel	63	4	11	13	0	26	33	6,376
Sedgwick	18	5	10	0	0	2	4	4,955
Summit	68	40	27	0	0	0	86	21,668
Teller	96	23	16	0	5	22	21	21,204
Washington	21	2	41	8	3	34	13	9,069
Weld	1,234	121	161	47	114	544	745	166,323
Yuma	71	6	21	2	18	65	64	15,497
State Total	22,273	2,459	3,481	2,702	1,813	6,765	8,061	3,693,827

Sales, Use & Tourism Promotion



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SALES AND USE TAX GLOSSARY OF TERMS

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.

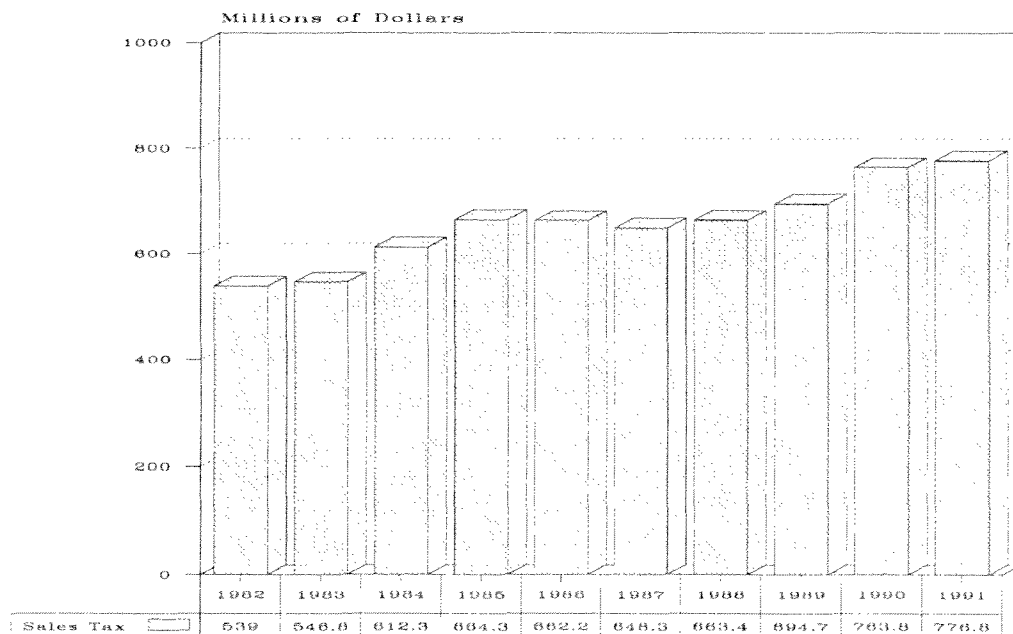
Total Deductions: Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious or charitable organizations; admissions; lodgings over 30 days; gasoline; cigarettes; food for off-premises consumption; prescription drugs and prosthetics; certain machinery and machine tools; certain livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

Net Taxable Sales: Gross sales less total deductions.

Filing Requirement: Returns are due monthly if sales tax liability is \$300 or more per month. If sales tax liability is under \$300 per month, returns are due quarterly. Wholesale businesses only may file annual returns.

COLORADO NET SALES TAX COLLECTIONS

Fiscal Years 1982 to 1991



GROSS COLLECTIONS: SALES AND USE TAX

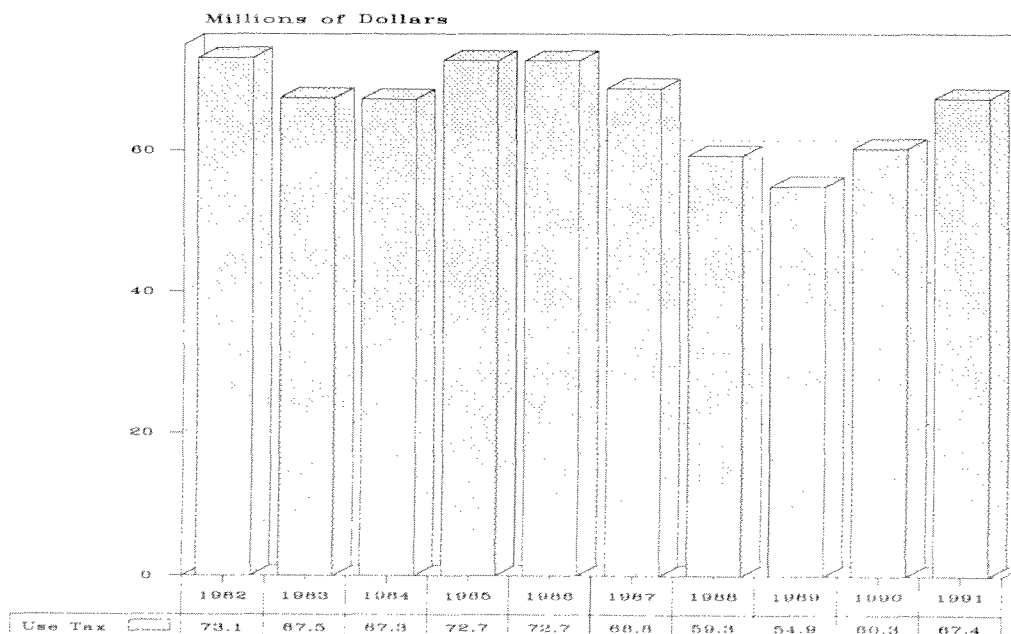
Fiscal Years 1982 to 1991

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1991	\$782,237,744	\$47,935,919	\$20,759,677
1990	767,809,404	43,041,225	18,372,075
1989	700,122,983	40,149,230	15,887,504
1988	666,620,544	44,669,241	15,229,117
1987	652,488,835	54,522,704	14,846,445
1986	665,747,684	55,785,531	17,642,983
1985 1/	666,820,622	54,722,228	19,112,101
1984 1/	614,845,296	52,645,586	15,499,087
1983 1/	549,239,663	52,960,479	14,962,441
1982	541,239,663	54,831,291	18,509,068

1/ Base sales and use tax collections; excludes emergency fund temporary increase.

COLORADO NET USE TAX COLLECTIONS

Fiscal Years 1982 to 1991



GENERAL SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1991

(Thousands of Dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAXABLE SALES
AGRICULTURE, FORESTRY & FISHERIES	441	\$281,696	\$210,871	\$70,825	0.28%
MINING	143	364,361	286,081	78,280	0.31
CONTRACT CONSTRUCTION	1,237	1,106,398	808,931	297,467	1.17
MANUFACTURING	2,724	7,957,548	6,998,325	959,223	3.78
TRANSPORT, COMMUNICATIONS, ELECTRIC, GAS, & SANITARY SERVICES	2,925	4,264,052	2,139,459	2,124,625	8.37
WHOLESALE TRADE	3,261	9,703,971	8,313,674	1,390,297	5.48
RETAIL TRADE:	31,101	32,507,698	16,569,517	16,978,081	66.87
Building Materials & Farm Equipment	2,200	2,612,339	1,090,766	1,521,573	5.99
General Merchandise	763	3,078,810	459,596	2,619,214	10.32
Food Stores	2,239	5,730,228	4,457,110	1,273,118	5.01
Automotive Dealers & Service Stations	3,812	10,082,510	6,286,096	3,796,415	14.95
Apparel & Accessories	2,034	1,138,059	1,155,703	1,022,356	4.03
Furniture & Furnishings	2,944	1,872,737	677,963	1,194,774	4.71
Eating & Drinking Places	6,246	3,139,057	311,986	2,827,070	11.13
Miscellaneous Retail	10,863	4,853,958	2,130,297	2,723,561	10.73
FINANCE, INSURANCE & REAL ESTATE	819	386,914	115,365	271,549	1.07
HOTELS & OTHER LODGING	1,220	955,068	115,130	839,938	3.31
SERVICES OTHER THAN LODGING	11,958	6,924,597	4,700,145	2,224,452	8.76
GOVERNMENT FACILITIES	86	110,125	54,033	56,092	0.22
NONCLASSIFIABLE ESTABLISHMENTS	474	267,022	166,500	100,521	0.40
TOTALS FOR STATE	56,389	\$64,829,450	\$40,478,031	\$25,391,350	100.00%

Note: Totals may not add due to rounding.

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1991

(Thousands of dollars)

(1 of 2)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE OVER FY90	NET TAX COLLECTED	% CHANGE OVER FY90
AGRICULTURE, FORESTRY & FISHERIES	441	\$186,045	1.4 %	\$2,054	7.9 %
MINING	143	234,300	49.1	2,270	11.9
CONTRACT CONSTRUCTION	1,237	921,907	14.3	8,627	16.3
MANUFACTURING	2,724	2,872,856	4.4	27,819	2.8
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, & SANITARY	2,925	3,901,008	8.1	61,618	14.9
WHOLESALE TRADE	3,261	3,109,610	0.0	40,321	7.1
RETAIL TRADE:	31,101	28,247,878	6.2	492,457	4.5
Building Materials, Hardware, & Farm Equipment: Subtotal	2,200	2,125,708	-1.9	44,127	5.9
Lumber/Other Bldg Material	627	1,055,761		25,798	
Paint/Glass/Wallpaper	274	136,771		2,873	
Heating/Plumbing/Electrical	8	1,964		22	
Hardware	624	456,778		9,664	
Nursery/Farm Equipment	667	474,434		5,770	
General Merchandise: Subtotal	763	2,866,030	6.2	75,960	6.9
Department Stores	202	2,375,866		63,933	
Variety Stores	62	179,298		4,853	
Misc. General Merchandise	499	310,866		7,174	
Food Stores: Subtotal	2,239	5,382,880	8.6	36,922	4.3
Grocery	1,529	5,200,840		34,380	
Meat/Fish	35	16,634		113	
Fruit/Vegetable	28	6,953		63	
Candy/Nut/Confectionary	79	19,178		223	
Dairy Products	141	38,675		632	
Retail Bakery	233	40,363		731	
Misc Food	194	60,237		780	
Automotive Dealers & Service Stations: Subtotal	3,812	7,952,393	10.1	110,100	1.6
Auto Dealers: New/Used	648	4,308,291		74,427	
Auto Dealers: Used Only	911	630,790		11,831	
Auto Supply Dealers	963	571,465		11,503	
Gas Service Stations	1,122	2,248,693		10,152	

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1991

(Thousands of dollars)

(2 of 2)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE OVER FY90	NET TAX COLLECTED	% CHANGE OVER FY90
Mobile Homes/Trailers	45	21,731		334	
Misc. Air/Marine/Auto Dealers	123	171,423		1,853	
Apparel and Accessories: Subtotal	2,034	1,115,200	3.5 %	29,650	5.1 %
Men/Boy's Clothing	212	115,213		3,167	
Women's Ready-to-Wear	555	294,868		7,856	
Women's Accessory/Specialty	83	23,655		466	
Children/Infant's Wear	78	21,560		546	
Family Clothing	429	400,655		10,854	
Shoe Stores	413	163,639		4,424	
Misc. Apparel/Accessory	264	95,610		2,337	
Furniture, Home Furnishings & Equipment: Subtotal	2,944	1,621,382	2.4	34,650	6.2
Furniture/Furnishing/Equipment	1,796	825,488		18,723	
Household Appliances	416	176,680		4,299	
Radio/TV/Electronics/Music	732	618,025		11,628	
Eating & Drinking Places: Subtotal	6,246	3,060,020	8.2	81,988	7.9
Eating Places	3,051	1,433,221		38,676	
Drinking Places	3,195	1,626,799		43,312	
Misc. Retail Stores: Subtotal	10,863	4,124,265	1.3	79,060	1.4
Drugs/Proprietary	401	576,482		7,113	
Liquor	1,001	503,274		13,233	
Antique/Secondhand	884	135,824		3,219	
Book/Stationary	1,057	688,269		12,223	
Sporting Goods/Bicycles	1,107	491,527		11,376	
Catalog/Mailorder/Gifts	1,922	490,849		9,840	
Direct Sales	1,171	109,468		2,203	
Hobby/Toy/Camera	579	190,656		4,277	
Jewelry	607	177,804		4,018	
Fuel/Ice Dealers	239	102,079		755	
Other Unclassified Retail	1,895	654,857		10,731	
FINANCE, INSURANCE, & REAL ESTATE	819	365,833	-0.8	7,875	4.4
HOTELS AND LODGING	1,220	948,378	5.1	24,359	3.4
NON-LODGING PERSONAL SERVICES	11,958	5,836,249	18.2	64,514	13.8
GOVERNMENT FACILITIES	86	104,275	42.1	1,627	94.9
NONCLASSIFIABLE RETURNS	474	176,621	48.6	2,915	60.2
TOTALS	56,389	\$46,904,960	7.5 %	\$736,456	6.5 %

RETAIL SALES BY COUNTY

Calendar Years 1986-1990

(Thousands of dollars)

COUNTY	1986	1987	1988	1989	1990
Adams	3,476,960	3,201,267	3,238,527	3,395,736	3,648,635
Alamosa	136,394	131,488	144,941	157,208	174,652
Arapahoe	5,378,657	4,918,739	5,255,952	5,453,496	6,059,118
Archuleta	41,572	40,692	49,095	46,874	47,759
Baca	29,785	31,647	36,989	37,643	35,443
Bent	17,351	17,440	21,173	21,285	19,421
Boulder	2,258,044	2,394,514	2,668,690	2,894,037	2,907,077
Chaffee	114,391	110,009	116,861	119,927	124,357
Cheyenne	18,045	17,204	20,737	23,252	25,068
Clear Creek	55,348	52,538	58,713	56,806	61,707
Conejos	22,446	22,257	26,831	26,892	28,124
Costilla	6,395	6,698	9,608	8,589	9,507
Crowley	8,443	9,838	10,013	11,171	12,364
Custer	5,918	7,590	11,728	11,300	10,784
Delta	133,679	137,639	146,137	156,826	158,786
Denver	8,028,741	7,534,445	7,804,399	7,948,898	8,521,882
Dolores	5,776	6,642	7,339	9,496	8,317
Douglas	261,555	291,872	338,081	400,360	454,197
Eagle	333,634	364,887	435,147	524,257	589,557
Elbert	19,016	19,703	18,263	18,694	20,427
El Paso	3,953,853	3,631,662	3,771,626	3,885,443	4,033,923
Fremont	172,932	177,592	200,771	199,543	195,632
Garfield	370,028	383,039	415,814	473,633	523,971
Gilpin	8,655	9,124	10,202	9,251	16,252
Grand	113,417	114,594	119,604	129,530	129,698
Gunnison	109,565	113,117	119,956	131,058	197,713
Hinsdale	5,549	6,121	6,381	6,733	7,135
Huerfano	29,396	29,442	29,964	28,709	35,624
Jackson	14,135	15,492	15,797	13,846	13,444
Jefferson	4,154,981	4,258,670	4,563,294	4,749,359	4,996,366
Kiowa	9,306	9,020	9,096	8,861	11,270
Kit Carson	95,952	100,535	132,422	141,245	145,680
Lake	37,722	34,375	39,803	43,856	44,940
La Plata	337,975	329,994	351,680	385,719	438,152
Larimer	1,617,287	1,642,500	1,741,684	1,885,447	1,991,868
Las Animas	73,490	86,618	108,591	104,390	105,488
Lincoln	96,187	89,200	76,278	78,289	83,548
Logan	203,634	187,118	201,278	216,545	227,874
Mesa	851,834	850,664	967,818	1,053,402	1,151,122
Mineral	5,137	6,256	7,897	6,272	7,714
Moffat	127,572	107,471	116,637	125,104	129,435
Montezuma	172,199	161,238	171,976	188,834	207,799
Montrose	189,554	199,213	221,706	248,236	271,352
Morgan	247,712	255,846	237,270	234,011	266,407
Otero	173,973	172,762	168,045	172,325	194,856
Ouray	11,744	13,198	16,092	18,320	20,052
Park	20,444	20,127	24,427	25,545	27,903
Phillips	72,753	64,045	67,236	71,785	72,545
Pitkin	312,249	357,300	417,587	467,214	477,433
Prowers	215,817	227,707	165,254	170,158	199,901
Pueblo	1,055,324	1,133,766	1,282,219	1,309,046	1,302,504
Rio Blanco	70,119	65,439	42,985	48,739	49,748
Rio Grande	105,441	108,707	117,308	121,349	147,993
Routt	194,534	239,159	241,321	240,496	285,659
San Juan	7,898	8,582	9,820	9,890	10,868
San Miguel	29,976	37,481	43,361	50,570	52,272
Sedgwick	29,623	31,302	30,803	34,716	36,815
Summit	291,606	311,211	358,021	446,168	468,795
Teller	53,781	61,948	61,689	63,434	68,402
Washington	47,918	45,830	52,016	47,171	46,877
Weld	1,044,150	1,095,657	1,203,143	1,257,101	1,349,876
Yuma	94,410	99,546	125,134	121,842	123,899
Out of State	1,551,470	1,484,986	1,898,908	2,005,735	2,256,133
STATE TOTAL	\$38,752,785	\$37,716,082	\$40,402,269	\$42,378,795	\$45,368,957

SALES TAX BASE MEASURES BY COUNTY

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COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	PERCENT	WHOLESALE SALES	PERCENT
Adams	37,696	5.64 %	\$6,072,588,510	9.70 %	\$2,423,934,505	14.05 %
Alamosa	3,860	0.58	194,027,831	0.31	19,375,788	0.11
Arapahoe	63,717	9.54	8,210,552,537	13.11	2,151,403,404	12.47
Archuleta	2,293	0.34	51,909,361	0.08	4,150,388	0.02
Baca	1,611	0.24	51,924,733	0.08	16,481,477	0.10
Bent	1,177	0.18	21,436,896	0.03	2,015,858	0.01
Boulder	41,609	6.23	3,952,282,154	6.31	1,045,192,851	6.06
Chaffee	5,026	0.75	148,545,915	0.24	24,188,677	0.14
Cheyenne	1,248	0.19	26,702,905	0.04	1,634,712	0.01
Clear Creek	3,761	0.56	72,910,952	0.12	11,203,516	0.06
Conejos	1,651	0.25	32,739,087	0.05	4,614,478	0.03
Costilla	1,078	0.16	20,351,486	0.03	10,844,746	0.06
Crowley	746	0.11	13,031,388	0.02	667,205	0.00
Custer	1,159	0.17	11,267,093	0.02	482,784	0.00
Delta	5,492	0.82	211,151,661	0.34	52,365,372	0.30
Denver	87,400	13.09	13,321,667,954	21.27	4,799,921,837	27.82
Dolores	730	0.11	9,134,588	0.01	817,110	0.00
Douglas	9,787	1.47	537,138,203	0.86	82,939,470	0.48
Eagle	11,444	1.71	619,320,445	0.99	29,763,202	0.17
Elbert	1,639	0.25	22,421,880	0.04	1,994,869	0.01
El Paso	60,688	9.09	5,022,160,902	8.02	988,213,206	5.73
Fremont	6,247	0.94	231,059,980	0.37	35,427,631	0.21
Garfield	10,136	1.52	587,097,042	0.94	63,126,510	0.37
Gilpin	1,204	0.18	16,584,773	0.03	339,702	0.00
Grand	6,618	0.99	163,441,192	0.26	33,743,353	0.20
Gunnison	5,920	0.89	268,137,672	0.43	70,424,507	0.41
Hinsdale	885	0.13	7,282,173	0.01	147,063	0.00
Huerfano	2,213	0.33	42,529,015	0.07	6,908,206	0.04
Jackson	1,012	0.15	22,884,761	0.04	9,441,020	0.05
Jefferson	66,262	9.92	5,938,798,836	9.48	942,394,398	5.46
Kiowa	660	0.10	12,896,614	0.02	1,626,654	0.01
Kit Carson	2,686	0.40	155,550,118	0.25	9,869,712	0.06
Lake	1,991	0.30	50,318,479	0.08	5,378,665	0.03
La Plata	9,835	1.47	490,777,221	0.78	52,625,652	0.30
Larimer	35,686	5.34	2,538,834,031	4.05	546,958,839	3.17
Las Animas	3,353	0.50	123,566,354	0.20	18,078,420	0.10
Lincoln	2,092	0.31	90,275,761	0.14	6,727,379	0.04
Logan	5,324	0.80	309,313,459	0.49	81,439,420	0.47
Mesa	18,542	2.78	1,383,216,471	2.21	232,094,077	1.35
Mineral	746	0.11	9,417,398	0.02	1,702,770	0.01
Moffat	3,292	0.49	145,512,802	0.23	16,077,268	0.09
Montezuma	4,475	0.67	232,210,762	0.37	24,412,068	0.14
Montrose	6,107	0.91	337,729,768	0.54	66,377,644	0.38
Morgan	6,199	0.93	321,656,738	0.51	55,250,191	0.32
Otero	5,077	0.76	221,457,430	0.35	26,601,336	0.15
Ouray	1,672	0.25	25,459,943	0.04	5,408,964	0.03
Park	2,016	0.30	31,962,254	0.05	4,059,351	0.02
Phillips	1,830	0.27	88,409,664	0.14	15,866,063	0.09
Pitkin	9,691	1.45	509,403,100	0.81	31,970,252	0.19
Prowers	3,603	0.54	240,047,850	0.38	40,150,268	0.23
Pueblo	19,720	2.95	1,536,163,587	2.45	233,654,569	1.35
Rio Blanco	2,354	0.35	55,843,882	0.09	6,095,455	0.04
Rio Grande	3,698	0.55	187,342,721	0.30	39,349,654	0.23
Routt	6,563	0.98	313,040,658	0.50	27,381,993	0.16
Saguache	1,232	0.18	35,059,932	0.06	8,222,883	0.05
San Juan	965	0.14	11,229,612	0.02	362,216	0.00
San Miguel	2,413	0.36	57,719,401	0.09	5,447,436	0.03
Sedgwick	1,509	0.23	41,306,895	0.07	4,491,518	0.03
Summit	10,683	1.60	484,940,449	0.77	16,145,553	0.09
Teller	3,958	0.59	75,866,530	0.12	7,464,920	0.04
Washington	1,708	0.26	49,722,326	0.08	2,844,939	0.02
Weld	25,906	3.88	1,774,924,644	2.83	425,046,276	2.46
Yuma	3,532	0.53	136,453,676	0.22	12,554,648	0.07
Out of State	14,505	2.17	4,645,336,122	7.42	2,389,203,096	13.85
STATE TOTAL	667,932	100.00 %	\$62,624,048,577	100.00 %	\$17,255,097,994	100.00 %

SALES TAX BASE MEASURES BY COUNTY

Calendar Year 1990

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TOTAL DE-DUCTIONS	RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	PERCENT	COUNTY
\$4,250,817,981	\$3,648,654,005	8.12 %	\$1,821,755,952	7.35 %	\$52,833,290	7.35 %	Adams
99,125,836	174,652,043	0.39	94,901,995	0.38	2,752,287	0.38	Alamosa
4,950,736,178	6,059,149,133	13.49	3,259,792,308	13.16	94,538,179	13.16	Arapahoe
22,979,572	47,758,973	0.11	28,929,789	0.12	839,042	0.12	Archuleta
37,633,069	35,443,256	0.08	14,291,664	0.06	414,492	0.06	Baca
12,490,049	19,421,038	0.04	8,946,847	0.04	259,480	0.04	Bent
2,411,308,738	2,907,089,303	6.47	1,540,963,857	6.22	44,690,077	6.22	Boulder
79,726,544	124,357,238	0.28	68,819,371	0.28	1,995,929	0.28	Chaffee
15,261,033	25,068,193	0.06	11,441,872	0.05	331,859	0.05	Cheyenne
42,609,009	61,707,436	0.14	30,301,943	0.12	878,864	0.12	Clear Creek
24,367,981	28,124,609	0.06	8,371,106	0.03	242,829	0.03	Conejos
14,444,640	9,506,740	0.02	5,906,846	0.02	171,356	0.02	Costilla
7,392,509	12,364,183	0.03	5,638,879	0.02	163,554	0.02	Crowley
7,256,501	10,784,309	0.02	4,010,592	0.02	116,329	0.02	Custer
129,679,140	158,786,289	0.35	81,472,521	0.33	2,362,918	0.33	Delta
8,374,438,807	8,521,746,117	18.97	4,587,334,040	18.52	133,038,497	18.52	Denver
5,402,751	8,317,478	0.02	3,731,837	0.02	108,237	0.02	Dolores
283,663,972	2,111	0.00	253,472,643	1.02	7,351,177	1.02	Douglas
193,678,817	589,557,243	1.31	425,641,628	1.72	12,344,142	1.72	Eagle
13,299,885	20,427,011	0.05	9,121,995	0.04	264,580	0.04	Elbert
2,759,488,796	4,033,947,696	8.98	2,262,657,930	9.13	65,620,287	9.13	El Paso
128,218,071	195,632,349	0.44	102,841,909	0.42	2,982,630	0.42	Fremont
303,337,409	523,970,532	1.17	283,759,633	1.15	8,229,435	1.15	Garfield
2,974,196	16,245,071	0.04	13,610,577	0.05	394,747	0.05	Gilpin
72,610,444	129,697,839	0.29	90,830,748	0.37	2,634,296	0.37	Grand
175,240,942	197,713,165	0.44	92,896,730	0.37	2,694,247	0.38	Gunnison
2,398,554	7,135,110	0.02	4,883,619	0.02	141,665	0.02	Hinsdale
28,673,853	35,620,809	0.08	13,857,937	0.06	401,953	0.06	Huerfano
15,764,898	13,443,741	0.03	7,119,863	0.03	206,501	0.03	Jackson
3,081,135,440	4,996,404,438	11.12	2,857,634,111	11.54	82,875,137	11.54	Jefferson
7,905,802	11,269,960	0.03	4,990,812	0.02	144,755	0.02	Kiowa
94,896,720	145,680,406	0.32	60,653,398	0.24	1,759,094	0.24	Kit Carson
31,284,514	44,939,814	0.10	19,033,965	0.08	552,052	0.08	Lake
232,018,368	438,151,569	0.98	258,758,853	1.04	7,504,400	1.04	La Plata
1,337,968	1,991,875,192	4.43	1,161,489,941	4.69	33,685,032	4.69	Larimer
79,582,905	105,487,934	0.23	43,983,449	0.18	1,275,651	0.18	Las Animas
58,311,052	83,548,382	0.19	31,964,709	0.13	927,047	0.13	Lincoln
187,140,278	227,874,039	0.51	122,173,181	0.49	3,543,215	0.49	Logan
736,870,057	1,151,122,394	2.56	646,346,414	2.61	18,745,009	2.61	Mesa
4,512,916	7,714,628	0.02	4,904,482	0.02	142,261	0.02	Mineral
73,070,720	129,435,534	0.29	72,442,052	0.29	2,100,955	0.29	Moffat
121,648,471	207,798,694	0.46	110,562,291	0.45	3,206,447	0.45	Montezuma
185,945,159	271,352,124	0.60	151,784,609	0.61	4,401,967	0.61	Montrose
209,677,923	266,406,547	0.59	111,978,815	0.45	3,247,668	0.45	Morgan
136,238,072	194,856,094	0.43	85,219,358	0.34	2,471,507	0.34	Otero
12,315,132	20,050,979	0.04	13,145,558	0.05	381,278	0.05	Ouray
17,000,654	27,902,903	0.06	14,961,600	0.06	433,937	0.06	Park
69,157,191	72,543,601	0.16	19,253,662	0.08	558,401	0.08	Phillips
161,674,245	477,432,848	1.06	347,728,855	1.40	10,084,645	1.40	Pitkin
166,631,531	199,897,582	0.45	73,417,022	0.30	2,129,203	0.30	Prowers
931,387,078	1,302,509,018	2.90	604,772,722	2.44	17,539,300	2.44	Pueblo
32,860,417	49,748,427	0.11	22,983,465	0.09	666,537	0.09	Rio Blanco
120,224,255	147,993,067	0.33	67,118,466	0.27	1,946,543	0.27	Rio Grande
131,166,231	285,658,665	0.64	181,874,427	0.73	5,274,709	0.73	Routt
22,921,215	26,837,049	0.06	12,138,717	0.05	352,075	0.05	Saguache
2,836,923	10,867,396	0.02	8,392,689	0.03	243,405	0.03	San Juan
18,454,989	52,271,965	0.12	39,264,412	0.16	1,138,754	0.16	San Miguel
25,704,746	36,815,377	0.08	15,602,149	0.06	452,480	0.06	Sedgwick
141,996,476	468,794,896	1.04	342,943,973	1.38	9,945,876	1.38	Summit
36,663,505	68,401,610	0.15	39,203,025	0.16	1,136,992	0.16	Teller
36,022,294	46,877,387	0.10	13,700,032	0.06	397,377	0.06	Washington
1,102,610,152	1,349,878,368	3.01	672,312,271	2.71	19,498,328	2.71	Weld
81,264,496	123,899,028	0.28	55,189,180	0.22	1,600,603	0.22	Yuma
3,297,438,415	2,256,133,026	5.02	1,347,897,707	5.44	39,090,609	5.44	Out of State
37,850,926,515	\$44,914,753,961	100.00 %	\$24,773,127,003	100.00 %	\$718,456,128	100.00 %	STATE TOTAL

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1991

Thousands of Dollars

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COUNTY	AGRICULTURE, FORESTRY & FISHERIES	MINING	CONTRACT CONSTRUCTION	MANU- FACTURING	TRANSPORT & PUBLIC UTILITIES	WHOLE- SALE TRADE	BUILDING MATERIAL / FARM EQUIPT	GENERAL MERCHAN- DISE	FOOD STORES	AUTO DEALERS & SERVICE STATIONS
Adams	\$14,635	\$20,729	\$100,269	\$262,623	\$425,478	\$199,893	\$181,111	\$208,408	\$440,405	\$1,110,753
Alamosa	1,153	0	6,639	1,085	10,940	17,464	6,756	25,265	24,868	35,872
Arapahoe	23,464	7,082	79,413	320,625	301,490	340,880	248,327	477,191	790,430	1,540,036
Archuleta	269	63	642	878	4,680	3,184	6,530	604	11,700	1,476
Baca	1,276	0	629	172	2,090	2,801	6,686	833	5,613	7,072
Bent	78	0	61	64	3,200	565	327	48	4,562	6,257
Boulder	12,394	1,583	101,822	318,809	216,208	97,456	125,679	184,387	377,018	426,042
Chaffee	362	2,064	4,256	3,426	8,989	4,235	5,567	12,141	24,497	21,304
Cheyenne	11	0	156	85	2,215	8,178	3,877	12	434	3,275
Clear Creek	69	0	85	820	13,443	97	4,081	417	9,470	7,092
Conejos	0	309	247	2	3,557	4,706	1,657	0	7,607	4,522
Costilla	151	3	283	0	1,891	42	848	100	1,624	1,180
Crowley	9	0	25	40	3,012	18	1,455	0	3,623	2,485
Custer	14	0	415	62	1,305	48	713	437	2,146	255
Delta	1,538	27	4,473	7,904	29,943	10,351	7,968	8,201	31,102	31,853
Denver	11,256	11,660	174,684	589,954	788,893	1,219,859	354,563	297,045	724,551	814,985
Dolores	3	30	0	70	213	717	1,051	10	2,327	2,955
Douglas	3,862	203	12,212	19,733	59,938	51,082	29,683	46,194	72,251	43,097
Eagle	1,759	123	20,463	3,814	55,913	4,966	33,947	20,600	53,871	21,159
El Paso	9,957	2,136	78,958	176,396	341,249	197,460	170,309	334,525	525,743	642,422
Elbert	87	3	1,922	426	3,689	250	1,426	5	4,811	1,972
Fremont	465	55	2,610	10,777	18,578	2,183	12,903	23,480	38,585	29,352
Garfield	1,525	1,321	10,709	8,976	38,948	30,981	30,789	30,657	71,763	104,412
Gilpin	0	0	0	54	1,835	479	31	18	113	897
Grand	442	3,399	1,660	1,326	15,662	495	5,788	828	20,498	6,723
Gunnison	742	51,442	1,453	2,117	13,219	7,277	13,775	5,643	22,005	16,724
Hinsdale	0	0	49	33	868	26	930	96	870	899
Huerfano	155	1,018	988	1	4,532	2,507	803	11	7,622	5,221
Jackson	168	0	249	699	1,306	2,220	1,973	102	2,331	1,410
Jefferson	22,963	12,926	65,234	134,528	428,125	188,845	213,191	491,239	806,910	902,554
Kiowa	213	148	108	56	197	372	664	166	780	4,571
Kit Carson	10,541	89	1,667	3,035	6,313	21,645	30,238	3,485	10,359	24,810
La Plata	2,205	2,218	16,199	8,735	45,804	20,695	31,952	17,633	64,600	63,706
Lake	0	0	435	187	5,641	76	1,698	478	9,481	12,343
Larimer	8,633	3,454	57,791	109,734	133,404	73,858	118,442	181,558	279,490	349,756
Las Animas	370	669	393	8,577	10,469	12,490	3,135	9,874	16,812	18,318
Lincoln	853	0	3,154	1,416	10,160	2,980	14,322	238	6,268	28,295
Logan	410	4,720	8,072	11,573	15,795	11,676	24,843	22,655	20,160	61,355
Mesa	12,484	27,973	25,073	52,880	110,081	67,666	56,793	90,263	156,828	216,991
Mineral	0	0	0	389	193	41	1,074	0	723	333
Moffat	1,027	8	2,635	2,180	6,905	11,801	10,070	9,002	26,438	28,513
Montezuma	1,045	3,763	3,621	7,590	24,150	5,932	14,536	20,956	34,317	33,128
Montrose	1,658	201	8,721	10,715	15,153	31,954	30,208	26,270	44,992	49,959
Morgan	2,054	4,173	6,539	16,203	19,955	17,571	26,115	10,663	28,862	80,886
Otero	4,410	66	2,732	5,253	19,725	14,378	11,409	24,758	20,571	32,388
Ouray	6	0	299	57	890	14	1,705	349	2,246	1,686
Park	147	1,302	875	190	3,042	735	3,953	336	2,336	3,269
Phillips	1,141	0	924	137	38,675	2,159	6,184	135	2,414	12,235
Pitkin	1,237	1,364	8,641	7,294	33,410	5,405	10,329	3,760	30,610	7,994
Prowers	128	1,581	3,625	34,601	4,725	11,276	11,248	11,533	22,822	33,938
Pueblo	3,846	0	20,863	232,582	109,259	43,253	41,083	118,740	180,118	230,059
Rio Blanco	1	5,969	2,603	1,336	4,161	2,743	4,383	204	10,404	5,879
Rio Grande	278	1,800	2,002	6,072	22,678	21,458	6,199	1,076	21,495	36,362
Routt	2,240	22,968	11,958	5,829	22,241	8,564	13,988	1,809	36,052	22,013
Saguache	344	0	252	13	2,754	1,859	4,079	0	4,556	7,415
San Juan	0	96	12	13	683	13	159	266	717	890
San Miguel	134	0	457	4,130	2,552	31	5,828	1,818	8,120	1,413
Sedgwick	0	0	318	1,014	3,144	4,679	1,694	515	5,655	11,873
Summit	1,183	0	16,367	2,421	37,183	4,624	13,599	18,517	44,706	30,960
Teller	417	0	372	133	10,099	1,053	6,019	3,293	16,982	4,358
Washington	300	0	574	117	18,306	2,403	3,355	545	4,325	10,078
Weld	14,233	25,090	26,605	58,725	93,253	119,640	113,469	83,590	157,972	278,451
Yuma	2,883	136	5,433	16,203	5,640	18,721	17,572	3,790	9,818	23,778
Out of State	2,819	10,355	12,011	398,340	262,972	169,268	18,923	29,260	11,496	430,120
STATE TOTAL	\$183,228	\$223,964	\$909,926	\$2,474,889	\$3,638,049	\$2,941,030	\$2,113,089	\$2,836,772	\$5,371,379	\$7,522,292

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1991
Thousands of Dollars
(Page 2 of 2)

APPAREL & ACCESSORY STORES	FURNITURE & HOME FURNISHINGS	EATING & DRINKING PLACES	MISC. RETAIL STORES	FINANCE & INSURANCE & REAL EST.	HOTELS/ LODGING PLACES	SERVICES OTHER THAN LODGING	GOVT UNITS	NONCLASSIFIABLE ESTABLISHMENTS	TOTAL RETAIL SALES	COUNTY
\$38,167	\$121,103	\$154,616	\$205,516	\$1,867	\$20,561	\$320,046	\$1,834	\$11,023	\$3,839,033	Adams
3,202	3,543	10,688	9,864	35	4,426	10,520	0	105	172,425	Alamosa
160,099	254,252	323,290	518,004	37,993	48,417	977,883	34	26,675	6,475,587	Arapahoe
828	961	3,773	6,297	808	3,706	2,639	0	195	49,236	Archuleta
310	118	1,278	1,969	10	198	4,419	648	6	36,122	Baca
135	1	544	1,754	8	621	558	0	635	19,419	Bent
72,899	97,307	209,593	295,760	2,184	34,470	373,301	15,145	5,742	2,967,802	Boulder
541	2,087	10,828	10,811	319	7,285	10,715	0	298	129,725	Chaffee
87	12	684	1,223	2	247	3,957	2	207	24,666	Cheyenne
1,477	653	10,026	6,350	20	1,998	4,353	5	43	60,498	Clear Creek
18	116	1,111	3,098	0	681	523	0	3	28,162	Conejos
0	7	635	1,972	0	563	293	0	0	9,604	Costilla
58	0	257	1,334	0	0	375	0	1	12,688	Crowley
0	3	599	1,347	30	300	1,273	9	0	8,954	Custer
1,789	3,448	7,026	11,620	150	1,553	11,948	0	118	171,002	Delta
226,844	399,160	513,259	826,656	28,721	200,218	1,485,001	19,527	28,286	8,715,121	Denver
0	0	382	892	36	140	552	2	3	9,378	Dolores
3,067	18,089	29,425	29,751	109	852	40,085	286	1,901	461,826	Douglas
22,838	11,928	89,357	94,439	30,001	86,521	50,715	229	2,977	605,624	Eagle
97,749	134,973	316,564	454,926	17,277	119,602	432,506	8,507	10,987	4,072,249	El Paso
4	164	1,358	4,158	1	9	1,770	21	1	22,079	Elbert
1,971	3,448	18,845	17,739	80	4,521	13,710	38	139	199,480	Fremont
8,261	12,381	36,169	40,054	1,332	19,874	77,896	36	3,640	529,721	Garfield
100	26	2,835	2,541	0	270	1,165	0	0	10,367	Gilpin
1,671	1,104	20,076	19,675	10,746	14,473	7,789	8	725	133,088	Grand
2,276	2,616	14,894	20,022	4,688	11,156	12,932	3,070	233	206,283	Gunnison
42	0	388	944	59	1,534	113	0	0	6,851	Hinsdale
186	187	3,359	3,735	61	842	1,423	0	0	32,649	Huerfano
21	1	1,029	893	0	408	245	5	1	13,060	Jackson
177,607	206,758	332,617	483,819	34,101	37,426	727,897	926	15,712	5,283,386	Jefferson
0	10	290	1,250	0	152	360	2	0	9,350	Kiowa
389	3,010	6,255	4,332	139	744	9,563	1,011	582	138,193	Kit Carson
14,153	13,211	39,154	45,910	3,750	31,290	38,842	764	568	461,389	La Plata
717	478	4,625	3,946	117	1,303	2,274	0	63	43,861	Lake
49,871	78,526	150,977	203,783	4,059	38,895	172,263	30,760	4,004	2,049,257	Larimer
2,442	747	7,661	8,870	19	3,364	4,064	112	88	108,472	Las Animas
78	654	5,506	3,259	3	1,894	1,363	0	145	80,594	Lincoln
5,053	3,347	11,962	11,844	159	1,357	17,376	146	410	232,912	Logan
25,945	38,809	78,752	89,011	3,891	21,266	88,036	830	3,046	1,166,617	Mesa
9	1	515	787	0	3,398	189	0	72	7,728	Mineral
2,290	1,622	6,512	7,590	311	3,071	8,116	7	25	128,124	Moffat
2,937	6,066	12,408	25,198	12	6,633	10,174	0	50	212,518	Montezuma
3,039	7,756	13,486	16,496	223	3,550	17,594	33	133	282,146	Montrose
3,108	4,904	21,482	11,048	59	3,198	28,392	4,673	47	289,933	Morgan
1,872	3,612	8,843	10,956	53	1,624	33,433	4,621	1,379	202,078	Otero
6	63	3,546	2,743	235	3,854	2,004	13	17	19,730	Ouray
105	1,620	3,632	3,268	1	1,922	1,210	0	144	28,084	Park
66	158	925	1,926	0	177	1,606	301	103	69,270	Phillips
43,049	16,003	81,044	76,586	33,892	50,239	61,102	0	1,652	473,614	Pitkin
1,976	2,577	6,479	10,899	211	2,944	6,730	5,764	893	173,950	Prowers
16,560	35,062	88,309	84,557	1,191	6,971	78,903	830	4,593	1,296,778	Pueblo
264	329	2,113	3,969	13	4,846	4,180	817	300	54,518	Rio Blanco
762	2,116	4,108	6,685	43	4,092	14,785	3	329	152,345	Rio Grande
8,331	4,424	31,109	36,528	16,281	29,830	18,699	207	508	293,579	Routt
0	41	930	1,617	2	234	1,166	6	40	25,303	Saguache
72	12	2,472	4,019	1,239	359	322	0	0	11,346	San Juan
1,607	946	9,748	8,432	5,427	4,620	3,508	19	6	58,792	San Miguel
174	440	1,017	3,638	26	545	1,535	859	259	37,381	Sedgwick
28,755	10,812	63,275	54,653	31,028	76,076	54,024	0	1,856	490,041	Summit
1,161	731	7,297	8,943	246	2,038	4,268	6	95	67,513	Teller
466	217	1,246	1,023	10	125	1,630	28	3	44,749	Washington
17,574	30,758	85,976	85,252	855	6,863	189,202	243	1,789	1,389,579	Weld
917	1,466	3,370	4,936	375	472	6,199	1,900	246	123,850	Yuma
59,217	75,213	179,599	199,981	91,444	7,563	376,569	0	35,736	2,370,891	Out of State
\$1,055,995	\$1,544,974	\$2,880,529	\$3,921,117	\$274,508	\$940,818	\$5,459,714	\$104,287	\$133,101	\$44,529,679	STATE TOTAL

RETAIL TRADE SALES BY COUNTY

Calendar Years 1985-90
(Thousands of dollars)

Note: Sales only of categories: building materials & farm equipment, general merchandise, food stores, autodealers & gas stations, clothing & furniture stores, eating/drinking & misc. retail.

COUNTY	1985	1986	1987	1988	1989	1990
Adams	\$2,225,815	\$2,118,974	\$2,098,902	\$2,108,888	\$2,221,059	\$2,384,578
Alamosa	99,104	103,401	101,832	102,631	113,039	122,001
Arapahoe	3,667,771	3,711,620	3,665,429	3,747,682	3,834,195	4,070,081
Archuleta	33,146	30,930	31,064	28,540	29,443	31,309
Baca	27,833	22,445	24,058	25,937	25,696	23,565
Bent	16,970	13,479	13,396	14,333	14,713	13,758
Boulder	1,494,466	1,518,046	1,600,155	1,630,688	1,685,847	1,755,840
Chaffee	78,886	78,453	75,612	82,341	80,886	84,890
Cheyenne	10,664	8,499	7,641	8,908	9,857	9,642
Clear Creek	40,535	34,860	34,252	38,833	36,652	40,058
Conejos	15,490	14,793	14,806	18,488	15,973	17,046
Costilla	4,583	4,647	4,883	7,475	6,316	6,740
Crowley	7,226	6,636	7,643	7,621	8,362	9,254
Custer	5,471	4,338	4,700	5,171	4,942	5,305
Delta	91,356	84,382	86,482	90,744	98,618	100,634
Denver	4,056,661	3,923,274	3,872,753	3,620,338	3,770,414	4,000,978
Dolores	4,828	4,450	4,994	5,757	7,850	6,581
Douglas	163,700	178,765	198,568	213,928	239,724	269,309
Eagle	214,440	222,201	231,881	262,163	309,482	348,260
Elbert	15,389	14,287	14,831	12,325	11,866	12,504
El Paso	2,432,382	2,479,889	2,546,911	2,516,606	2,608,682	2,646,763
Fremont	129,188	127,317	133,111	134,242	141,820	141,577
Garfield	217,532	200,832	211,864	257,864	300,707	334,235
Gilpin	6,916	6,883	7,195	7,720	6,516	6,644
Grand	66,884	67,572	66,892	72,758	73,828	75,290
Gunnison	70,643	68,966	70,929	73,999	81,776	89,997
Hinsdale	4,538	3,935	4,314	4,204	4,232	4,521
Huerfano	24,597	21,415	20,469	20,266	19,593	22,376
Jackson	8,319	7,860	9,698	7,945	8,099	7,835
Jefferson	3,052,420	3,120,590	3,215,663	3,284,876	3,378,118	3,552,964
Kiowa	8,396	8,501	8,004	7,972	7,749	8,069
Kit Carson	84,110	72,359	79,559	89,279	88,795	89,870
Lake	28,547	27,567	25,572	27,733	30,109	33,296
La Plata	242,119	240,565	233,054	238,542	259,413	283,433
Larimer	1,100,700	1,120,223	1,144,517	1,203,809	1,311,563	1,401,149
Las Animas	48,338	48,528	57,354	62,736	64,183	66,588
Lincoln	56,608	57,433	49,446	52,644	62,962	65,458
Logan	147,823	139,412	132,658	149,790	160,112	164,928
Mesa	637,089	593,524	609,455	628,216	693,264	746,761
Mineral	3,304	2,909	2,903	3,027	3,165	3,630
Moffat	88,259	89,967	75,348	74,300	82,690	90,846
Montezuma	129,056	125,244	121,009	126,713	136,585	148,752
Montrose	133,354	137,022	143,287	151,065	169,649	186,918
Morgan	185,847	185,531	184,339	152,660	149,497	172,634
Otero	108,420	104,052	107,355	98,077	103,635	111,356
Ouray	8,092	8,331	9,426	11,090	12,052	12,256
Park	15,693	15,782	15,268	16,599	17,423	18,737
Phillips	53,438	48,143	41,805	42,094	47,060	35,079
Pitkin	184,512	199,806	228,594	246,840	277,791	270,716
Prowers	113,861	99,478	97,563	99,233	94,772	97,612
Pueblo	663,781	684,632	688,333	732,495	762,664	793,207
Rio Blanco	24,770	23,717	26,272	23,776	26,667	26,616
Rio Grande	96,169	74,712	75,958	72,814	74,195	78,658
Routt	108,866	108,386	112,907	131,052	147,369	153,226
Saguache	17,067	15,435	17,317	15,803	19,746	20,676
San Juan	5,661	5,799	6,258	7,486	7,537	8,346
San Miguel	20,073	21,201	24,893	31,587	32,714	34,460
Sedgwick	29,127	24,153	24,511	18,662	22,259	23,888
Summit	162,686	163,231	179,373	206,454	241,482	262,955
Teller	40,266	40,919	43,207	44,404	45,741	49,292
Washington	28,293	23,495	25,451	29,151	25,631	23,347
Weld	681,511	667,577	700,402	743,817	799,156	848,917
Yuma	81,264	68,145	71,864	74,082	74,450	68,858
Out of State	713,685	809,223	739,893	859,687	960,023	975,938
State Total	\$24,338,538	\$24,258,741	\$24,484,083	\$24,886,960	\$26,192,824	\$27,571,007

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

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$6,321,354,274	\$3,820,032,807	\$54,826,107
Aurora	848,780,153	496,352,471	7,919,629
Bennett	8,144,507	7,669,782	80,529
Brighton	183,024,268	161,998,133	2,452,552
Broomfield	60,727,862	51,993,696	656,111
Commerce City	1,068,061,923	706,651,753	7,218,229
Federal Heights	158,860,344	129,285,865	2,033,562
Northglenn	324,147,117	283,170,135	5,174,554
Strasburg	2,640,395	2,586,904	33,540
Thornton	760,570,029	555,513,954	8,996,279
Westminster	310,111,915	278,503,795	3,789,460
Remainder of county	2,596,285,761	1,146,306,319	16,471,662
ALAMOSA	190,379,543	172,425,707	2,762,401
Alamosa	151,872,574	142,466,721	2,406,766
Remainder of county	38,506,969	29,958,986	355,635
ARAPAHOE	8,545,159,887	6,444,052,864	97,244,650
Aurora	2,669,582,274	2,036,621,683	35,517,178
Byers	6,085,077	5,642,199	62,504
Deer Trail	1,328,468	1,322,724	15,524
Englewood	2,450,411,077	1,729,908,632	22,422,950
Glendale	129,704,355	119,647,341	2,762,486
Greenwood Village	490,078,435	435,949,592	7,042,389
Littleton	949,265,536	805,324,521	10,904,139
Sheridan	219,431,248	146,661,554	2,339,263
Strasburg	4,129,596	3,887,347	42,508
Remainder of county	1,625,146,357	1,159,087,271	16,135,709
ARCHULETA	54,187,448	49,235,179	858,796
Pagosa Springs	38,618,910	36,327,622	647,528
Remainder of county	15,568,538	12,907,557	211,268
BACA	52,559,874	36,122,082	401,992
Campo	288,303	266,923	4,985
Pritchett	229,556	223,499	1,105
Springfield	25,550,774	24,534,416	238,644
Walsh	6,677,093	6,454,998	67,233
Remainder of county	19,814,148	4,642,246	90,025
BENT	21,085,411	19,419,397	255,988
Las Animas	14,584,784	13,966,837	201,561
Remainder of county	6,500,627	5,452,560	54,427
BOULDER	4,385,341,696	2,955,666,478	45,844,548
Boulder	2,099,633,549	1,641,543,956	27,372,423
Broomfield	451,503,502	137,299,629	2,348,443
Lafayette	119,114,179	85,007,590	1,450,824
Longmont	1,212,512,424	680,150,856	10,435,031
Louisville	126,361,993	111,486,950	1,603,972
Lyons	9,884,673	9,186,010	113,998
Nederland	14,236,558	12,265,435	169,616
Niwot	7,581,288	5,395,412	74,845
Remainder of county	344,513,530	273,330,640	2,275,366
CHAFFEE	151,781,211	129,723,621	2,062,414
Buena Vista	30,567,346	28,876,431	458,662
Poncha Springs	6,402,857	6,061,940	90,054
Salida	76,505,951	65,005,423	976,682
Remainder of county	38,305,057	29,779,827	537,016
CHEYENNE	27,041,794	24,665,983	302,252
Cheyenne Wells	10,772,143	10,491,765	141,127
Kit Carson	1,740,802	1,700,586	23,910
Remainder of county	14,528,849	12,473,632	137,215

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY_

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	\$70,477,650	\$60,497,051	\$891,366
Empire	1,790,394	1,668,808	29,487
Georgetown	12,077,171	11,411,522	210,778
Idaho Springs	31,924,202	29,559,585	428,478
Silver Plume	1,352,227	970,465	14,981
Remainder of county	23,333,656	16,886,671	207,642
CONEJOS	31,409,447	28,161,477	261,442
Antonito	6,447,308	6,080,079	71,512
La Jara	8,592,558	8,170,043	70,152
Manassa	2,736,997	2,209,920	13,518
Romeo	653,271	652,975	8,589
Remainder of county	12,979,313	11,048,460	97,671
COSTILLA	20,834,750	9,603,144	138,078
Blanca	4,999,128	809,149	10,561
Fort Garland	2,746,258	2,642,299	28,682
San Luis	2,996,138	2,932,118	41,101
Remainder of county	10,093,226	3,219,578	57,734
CROWLEY	13,266,495	12,686,741	164,113
Ordway	9,733,329	9,245,962	127,083
Remainder of county	3,533,166	3,440,779	37,030
CUSTER	9,254,788	8,952,838	137,623
Westcliffe	5,724,088	5,500,514	74,588
Remainder of county	3,530,700	3,452,324	63,035
DELTA	208,321,281	171,001,651	2,481,731
Cedaredge	16,457,288	8,305,800	123,385
Crawford	710,265	618,181	12,979
Delta	124,069,826	105,380,961	1,486,545
Hotchkiss	13,207,387	12,644,605	166,385
Paonia	12,238,313	11,566,691	177,088
Remainder of county	41,638,202	32,485,413	515,349
DENVER CITY & COUNTY	13,575,542,834	8,850,734,469	137,261,704
DOLORES	12,199,249	9,379,103	114,557
Dove Creek	7,505,875	7,355,467	88,807
Remainder of county	4,693,374	2,023,636	25,750
DOUGLAS	534,765,851	459,715,486	7,598,375
Castle Rock	134,550,159	119,602,073	2,084,634
Franktown	7,869,987	3,786,642	87,353
Parker	94,376,479	79,010,381	984,497
Sedalia	31,150,957	24,132,113	563,361
Remainder of county	266,818,269	233,184,277	3,878,530
EAGLE	626,749,259	605,623,657	12,771,914
Avon	75,674,994	69,330,474	1,299,539
Basalt	18,951,957	17,725,752	264,228
Eagle	26,024,741	24,902,697	469,865
Gypsum	4,635,518	4,575,889	65,857
Minturn	11,710,711	11,296,359	204,164
Red Cliff	552,211	529,898	9,677
Vail	311,597,854	308,099,391	6,902,897
Remainder of county	177,601,273	169,163,197	3,555,687
ELBERT	23,651,412	22,078,638	284,998
Agate	479,597	471,282	3,524
Elizabeth	9,187,070	8,503,497	129,400
Kiowa	3,347,960	3,117,256	19,114
Simla	5,234,741	4,909,214	47,687
Remainder of county	5,402,044	5,077,389	85,273

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY___

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$4,882,590,265	\$4,047,655,264	\$66,418,791
Calhan	9,583,519	8,880,595	86,032
Colorado Springs	4,501,031,186	3,727,210,937	61,042,993
Fountain	56,803,794	52,145,920	1,109,851
Green Mountain Falls	2,296,623	2,276,023	49,529
Manitou Springs	28,506,179	27,066,904	575,642
Monument	34,632,441	23,317,460	317,944
Palmer Lake	4,525,669	3,965,284	66,864
Security	31,487,598	28,216,327	260,568
Remainder of county	213,723,256	174,575,454	2,909,368
FREMONT	237,752,198	199,479,516	3,097,592
Canon City	167,844,205	151,067,294	2,398,456
Florence	18,324,256	15,516,909	186,510
Penrose	2,749,026	2,567,959	33,540
Remainder of county	48,834,711	30,327,354	479,086
GARFIELD	581,345,671	529,721,100	7,993,333
Carbondale	44,210,565	41,636,557	583,272
Glenwood Springs	354,071,988	322,686,384	5,185,079
New Castle	3,805,623	3,628,034	44,708
Parachute	5,679,725	5,566,483	81,060
Rifle	74,440,301	70,590,549	909,157
Silt	6,788,774	5,920,760	64,528
Remainder of county	92,348,695	79,692,333	1,125,529
GILPIN	17,433,259	17,097,310	400,806
Black Hawk	2,345,341	2,293,622	33,051
Central City	12,540,425	12,487,940	328,996
Remainder of county	2,547,493	2,315,748	38,759
GRAND	162,946,823	133,088,588	2,768,234
Fraser	16,568,756	16,336,424	254,118
Granby	21,188,205	18,417,079	275,220
Grand Lake	10,260,503	9,965,309	226,880
Hot Sulphur Springs	1,462,325	1,433,147	28,642
Kremmling	14,476,403	13,983,161	162,288
Winter Park	40,791,688	40,313,949	1,000,359
Remainder of county	58,198,943	32,639,519	820,727
GUNNISON	269,969,594	206,282,906	2,724,247
Crested Butte	26,830,730	26,270,179	561,664
Gunnison	94,964,278	86,894,319	1,335,621
Mount Crested Butte	20,574,118	20,388,137	499,358
Remainder of county	127,600,468	72,730,271	327,604
HINSDALE	7,025,629	6,850,273	146,148
Lake City	4,789,894	4,649,643	97,841
Remainder of county	2,235,735	2,200,630	48,307
HUERFANO	40,981,928	35,422,221	403,170
La Veta	4,966,226	4,722,980	56,271
Walsenburg	27,579,980	22,355,306	248,385
Remainder of county	8,435,722	8,343,935	98,514
JACKSON	24,616,578	13,060,609	202,245
Walden	10,281,204	8,842,740	120,915
Remainder of county	14,335,374	4,217,869	81,330

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

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON	\$6,135,363,107	\$5,245,041,176	\$85,363,526
Arvada	835,053,125	685,393,327	10,645,019
Broomfield	42,367,408	32,500,673	384,042
Conifer	9,121,624	8,086,198	141,460
Edgewater	85,828,654	82,923,587	1,030,682
Evergreen	50,075,950	42,237,991	726,597
Golden	377,483,533	277,127,450	3,432,990
Kittredge	1,079,430	1,001,121	9,517
Lakeside	64,776,293	64,161,659	1,768,782
Lakewood	2,123,821,567	1,862,530,125	29,946,030
Morrison	13,482,228	12,592,583	162,295
Mountain View	6,981,178	6,424,166	129,818
Westminster	525,419,737	449,778,256	10,460,665
Wheat Ridge	736,990,179	649,132,381	8,232,534
Remainder of county	1,262,882,201	1,071,151,659	18,293,095
KIOWA	11,083,848	9,348,991	105,570
Eads	6,640,605	6,411,085	68,118
Remainder of county	4,443,243	2,937,906	37,452
KIT CARSON	145,807,380	138,193,799	1,722,583
Burlington	72,260,721	67,850,990	970,538
Flagler	13,406,517	12,606,890	128,165
Seibert	7,623,382	7,613,771	28,721
Stratton	10,289,527	9,300,692	125,993
Remainder of county	42,227,233	40,821,456	469,166
LAKE	49,235,875	43,860,338	573,509
Climax	998	998	32
Leadville	21,592,481	20,492,755	348,193
Twin Lakes	147,646	135,545	1,992
Remainder of county	27,494,750	23,231,040	223,292
LA PLATA	515,927,420	461,389,218	7,997,380
Bayfield	13,240,281	11,856,352	154,831
Durango	364,447,404	320,221,178	5,735,443
Ignacio	14,812,044	14,294,599	127,804
Remainder of county	123,427,691	115,017,089	1,979,302
LARIMER	2,628,707,228	2,042,194,717	34,502,439
Berthoud	44,018,534	17,201,253	299,245
Estes Park	108,150,245	105,191,891	2,169,148
Ft Collins	1,490,876,783	1,235,955,044	21,925,983
Loveland	507,388,812	429,675,981	6,143,222
Wellington	5,556,635	4,254,526	53,208
Remainder of county	472,716,219	249,916,022	3,911,633
LAS ANIMAS	127,332,918	108,471,027	1,369,743
Aguilar	3,718,819	3,521,544	28,073
Trinidad	109,878,193	93,057,035	1,153,897
Remainder of county	13,735,906	11,892,448	187,773
LINCOLN	86,361,880	80,594,270	939,924
Arriba	9,215,208	9,138,726	7,270
Genoa	1,781,771	153,566	3,445
Hugo	9,644,290	9,571,173	124,128
Limon	59,707,106	56,552,573	713,661
Remainder of county	6,013,505	5,178,232	91,420
LOGAN	309,876,827	232,912,447	3,525,134
Crook	704,283	682,546	14,627
Fleming	7,235,012	7,209,802	8,832
Iliff	290,820	258,801	4,094
Merino	16,464,482	15,638,075	12,644
Sterling	234,819,420	165,285,614	2,954,729
Remainder of county	50,362,810	43,837,609	530,208

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

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA	\$1,385,516,335	\$1,166,618,338	\$19,003,792
Clifton	38,180,987	35,706,125	463,776
Collbran	2,367,671	2,281,152	35,466
De Beque	547,024	475,898	6,203
Fruita	30,692,628	26,791,584	346,461
Gateway	18,817	12,342	359
Grand Junction	1,082,484,862	896,527,942	15,119,309
Palisade	13,118,791	11,899,751	156,797
Remainder of county	218,105,555	192,923,544	2,875,421
MINERAL	9,407,081	7,728,063	151,542
Creede	4,237,035	4,059,246	85,792
Remainder of county	5,170,046	3,668,817	65,750
MOFFAT	139,658,474	128,124,312	2,151,449
Craig	124,311,420	115,702,921	1,917,206
Dinosaur	5,202,806	5,163,415	139,768
Remainder of county	10,144,248	7,257,976	94,475
MONTEZUMA	247,691,353	212,519,233	3,279,509
Cortez	191,567,798	165,146,574	2,572,607
Dolores	5,937,838	4,615,637	66,902
Mancos	5,099,246	4,928,665	60,320
Remainder of county	45,086,471	37,828,357	579,680
MONTROSE	337,137,587	282,146,282	4,437,642
Cimarron	102,235	102,085	1,302
Montrose	253,902,877	221,665,845	3,800,524
Naturita	4,382,590	4,116,048	46,030
Nucla	12,574,966	12,410,788	105,284
Olathe	11,039,950	9,981,701	79,720
Remainder of county	55,134,969	33,869,815	404,782
MORGAN	313,433,965	289,932,628	3,643,199
Brush	48,413,398	42,953,093	545,785
Fort Morgan	154,004,430	145,714,956	2,029,519
Hilrose	163,532	160,872	1,981
Wiggins	26,662,296	25,696,276	151,515
Remainder of county	84,190,309	75,407,431	914,399
OTERO	229,760,794	202,078,170	2,557,814
Cheraw	359,506	345,630	4,225
Fowler	9,096,388	7,809,914	91,089
La Junta	149,786,590	133,628,177	1,598,305
Manzanola	2,247,284	1,993,444	18,898
Rocky Ford	29,009,683	25,895,185	355,602
Swink	658,837	584,908	10,233
Remainder of county	38,602,506	31,820,912	479,462
OURAY	21,794,928	20,476,348	403,970
Ouray	13,121,282	12,761,572	290,133
Ridgway	6,042,971	5,247,496	66,948
Remainder of county	2,630,675	2,467,280	46,889
PARK	31,515,775	28,084,566	464,537
Fairplay	3,832,915	3,698,590	68,797
Remainder of county	27,682,860	24,385,976	395,740
PHILLIPS	85,268,875	70,457,681	564,002
Haxtun	19,196,736	9,835,859	153,841
Holyoke	35,996,747	32,039,397	232,865
Remainder of county	30,073,014	28,582,425	177,296
PITKIN	492,187,197	473,614,362	9,915,001
Aspen	306,776,129	293,876,397	6,205,971
Snowmass	816,703	801,520	17,807
Snowmass Village	77,504,942	77,165,077	1,902,901
Remainder of county	107,089,423	101,771,368	1,788,322

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

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PROWERS	\$212,027,745	\$177,124,296	\$2,202,793
Granada	1,323,312	1,323,257	16,774
Holly	12,634,972	10,090,532	82,052
Lamar	170,641,759	140,527,634	1,680,827
Wiley	4,152,956	3,646,209	86,550
Remainder of county	23,274,746	21,536,664	336,590
PUEBLO	1,534,735,638	1,291,976,790	17,383,331
Avondale	579,050	548,184	6,004
Boone	262,233	255,287	2,481
Colorado City	4,961,578	4,749,180	58,128
Pueblo	1,433,890,459	1,213,106,300	16,371,530
Rye	1,279,101	1,255,441	25,028
Remainder of county	93,763,217	72,062,398	920,160
RIO BLANCO	57,147,025	54,516,286	691,329
Meeker	18,663,815	17,598,336	227,506
Rangely	27,636,761	26,930,060	281,168
Rio Blanco	1,359	1,359	40
Remainder of county	10,845,090	9,986,531	182,618
RIO GRANDE	194,603,326	152,344,057	1,952,827
Del Norte	23,294,373	20,220,616	199,637
Monte Vista	66,245,205	58,874,839	732,230
South Fork	1,271,702	1,190,571	12,885
Remainder of county	103,792,046	72,058,031	1,008,075
ROUTT	315,951,848	293,579,567	5,335,586
Hayden	12,818,600	12,489,204	214,766
Oak Creek	4,801,447	4,376,791	59,221
Phippsburg	104,132	103,189	2,857
Steamboat Springs	218,577,885	203,372,128	4,291,387
Yampa	938,208	873,290	12,120
Remainder of county	78,711,576	72,364,965	755,235
SAGUACHE	34,651,146	25,303,819	337,885
Center	20,586,125	18,942,068	259,374
Saguache	3,962,176	2,667,519	23,581
Remainder of county	10,102,845	3,694,232	54,930
SAN JUAN	11,528,529	11,347,417	259,303
Silverton	9,287,274	9,121,348	196,791
Remainder of county	2,241,255	2,226,069	62,512
SAN MIGUEL	60,660,206	58,791,246	1,287,748
Norwood	4,572,189	4,100,317	55,141
Telluride	47,161,522	46,438,519	1,069,576
Remainder of county	8,926,495	8,252,410	163,031
SEDGWICK	40,605,858	37,380,647	465,385
Julesburg	26,062,520	24,086,068	280,924
Ovid	2,595,185	1,749,501	16,598
Sedgwick	1,345,069	1,086,360	12,387
Remainder of county	10,603,084	10,458,718	155,476
SUMMIT	504,389,178	490,042,833	10,588,349
Breckenridge	145,697,061	143,813,871	3,405,171
Copper Mountain	27,280,658	27,192,881	695,180
Dillon	25,506,559	24,758,085	478,531
Frisco	85,771,632	82,502,298	1,746,164
Keystone	15,251,846	15,151,006	372,375
Silverthorne	112,428,687	106,231,296	2,181,177
Remainder of county	92,452,735	90,393,396	1,709,751

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

Fiscal Year 1991

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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
TELLER	74,982,621	67,514,015	1,153,202
Cripple Creek	7,790,081	7,315,959	164,532
Green Mountain Falls	2,281	2,281	57
Victor	665,456	633,251	11,041
Woodland Park	52,403,112	47,990,307	804,683
Remainder of county	14,121,691	11,572,217	172,889
WASHINGTON	\$47,014,613	\$44,782,984	\$406,271
Akron	35,647,254	34,522,029	251,573
Cope	1,289,321	1,282,578	22,190
Otis	4,642,683	3,651,153	45,538
Remainder of county	5,435,355	5,327,224	86,970
WELD	1,763,001,840	1,386,778,202	20,009,174
Ault	8,173,887	6,155,152	80,114
Broomfield	228,317	210,029	2,433
Dacono	7,212,959	5,947,920	62,195
Eaton	56,610,210	50,608,160	241,980
Erie	11,989,937	4,197,688	56,949
Evans	38,528,019	37,214,865	519,580
Firestone	2,150,978	1,826,178	28,667
Frederick	15,824,275	5,980,811	63,742
Fort Lupton	53,755,653	45,405,804	695,365
Garden City	31,698,043	25,813,638	549,755
Gilcrest	2,155,123	1,887,508	33,229
Greeley	1,095,935,390	858,597,855	12,922,134
Grover	459,190	452,423	5,479
Hudson	9,422,693	5,996,044	91,356
Johnstown	21,252,410	18,621,779	150,071
Keenesburg	6,794,861	5,440,491	72,202
Kersey	3,733,002	2,806,787	32,714
La Salle	16,056,298	14,502,459	247,644
Mead	5,203,448	4,947,671	37,001
Milliken	3,170,096	3,058,057	24,804
Nunn	782,493	616,110	9,183
Pierce	3,091,044	2,050,816	12,224
Platteville	8,005,958	7,387,938	110,428
Severance	1,770,948	1,730,077	23,067
Windsor	26,179,358	23,142,348	331,071
Remainder of county	332,817,250	252,179,594	3,605,787
YUMA	134,171,343	123,849,493	1,661,130
Eckley	1,119,118	1,119,086	32,438
Idalia	276,403	276,403	3,351
Joes	990,704	990,150	25,217
Kirk	1,836,710	1,783,725	26,635
Wray	41,095,324	39,157,873	442,215
Yuma	59,935,283	54,473,309	771,266
Remainder of county	28,917,801	26,048,947	360,008
OUT STATE	5,448,748,341	2,370,890,887	39,229,877
STATE TOTALS	\$64,837,314,203	\$46,908,444,665	\$736,456,070

TOURISM TAX COLLECTIONS BY INDUSTRY

Fiscal Years 1988 to 1991

	1988	1989	1990	1991
Agriculture, Forestry & Fisheries	\$833	\$1,018	\$1,029	\$1,819
Mining	0	0	0	0
Contract Construction	92	160	476	723
Manufacturing	10,342	11,716	8,071	9,039
Transportation, Communication, Electric, Gas, and Sanitary Services	12,577	15,700	43,333	15,415
Wholesale Trade	1,908	1,510	1,236	1,977
Retail Trade:				
Building Materials	25	978	1,569	1,517
General Merchandise	34,869	20,859	26,227	30,056
Grocery Stores	211,771	248,534	261,264	293,405
Auto Dealers/Service Stations	63,212	142,088	61,188	79,876
Clothing	4,742	5,518	6,762	7,806
Furniture	43,627	50,366	52,112	59,373
Eating/Drinking	4,335,967	5,215,245	5,345,885	5,772,335
Miscellaneous Retail	232,624	239,920	145,636	158,751
Finance, Insurance and Real Estate	177,697	225,333	312,341	323,602
Hotels and Other Lodging Places	1,195,334	1,523,664	1,667,681	1,747,595
Services Other Than Lodging	450,270	509,618	721,383	720,552
Government Facilities	67	857	1,420	21,169
Non-classifiable Establishments	100	-163	194	-119
TOTAL	\$6,776,057	\$8,212,921	\$8,657,806	\$9,244,892

TOURISM PROMOTION TAX BY COUNTY *

Fiscal Years 1988 to 1991

	1988	1989	1990	1991
Adams	\$240,659	\$264,164	\$258,591	\$278,580
Alamosa	19,309	22,353	19,447	23,676
Arapahoe	474,442	621,875	645,176	708,162
Archuleta	11,499	14,947	15,602	14,373
Baca	1,677	2,563	2,111	2,544
Bent	1,822	2,215	2,823	2,447
Boulder	258,262	365,809	385,487	410,321
Chaffee	30,422	35,053	36,214	43,610
Cheyenne	1,708	2,104	1,767	2,105
Clear Creek	23,247	28,202	29,682	29,687
Conejos	2,104	2,870	2,964	3,457
Costilla	1,210	1,951	1,640	1,569
Crowley	984	565	634	737
Custer	2,460	1,883	1,996	2,464
Delta	12,076	12,114	13,510	16,526
Denver	1,208,967	1,315,526	1,351,566	1,469,120
Dolores	587	859	879	1,086
Douglas	22,469	28,898	43,475	60,835
Eagle	308,457	406,459	466,328	507,973
Elbert	1,550	1,960	2,082	2,451
El Paso	577,069	672,843	729,600	741,915
Fremont	30,731	35,771	36,364	41,120
Garfield	66,326	83,405	96,770	107,979
Gilpin	5,320	5,682	5,653	6,206
Grand	93,815	117,337	120,702	131,448
Gunnison	68,829	73,364	85,526	71,322
Hinsdale	2,515	3,076	3,544	3,615
Huerfano	7,307	7,485	7,061	7,692
Jackson	1,805	2,238	2,192	2,443
Jefferson	483,338	555,761	555,791	626,162
Kiowa	761	1,238	676	924
Kit Carson	9,365	10,741	9,676	12,138
Lake	9,646	11,983	12,415	13,110
La Plata	114,936	133,844	138,262	152,694
Larimer	250,633	337,123	345,495	367,773
Las Animas	15,802	17,690	17,540	18,524
Lincoln	10,749	13,331	14,890	16,246
Logan	23,214	28,967	27,749	27,251
Mesa	124,948	148,442	164,355	195,989
Mineral	8,075	10,572	7,296	8,255
Moffat	14,870	14,837	16,960	16,837
Montezuma	28,432	36,844	39,576	44,385
Montrose	24,688	31,847	34,453	35,381
Morgan	19,130	19,820	21,513	24,734
Otero	15,982	18,395	18,454	18,596
Ouray	8,632	13,479	13,776	15,019
Park	6,298	8,098	8,229	9,735
Phillips	1,818	2,079	2,244	2,482
Pitkin	348,396	389,464	386,177	397,579
Prowers	15,952	18,136	16,108	17,229
Pueblo	123,785	135,540	167,370	163,034
Rio Blanco	5,004	6,623	6,564	7,710
Rio Grande	11,637	12,708	13,930	14,490
Routt	144,605	181,715	188,722	204,367
Saguache	1,801	2,203	2,198	2,984
San Juan	5,340	7,037	6,838	7,772
San Miguel	37,055	42,751	38,869	50,667
Sedgwick	2,694	3,033	3,203	3,109
Summit	303,501	399,819	444,553	495,414
Teller	11,661	15,606	16,346	15,682
Washington	2,596	3,459	3,243	3,310
Weld	126,350	151,175	161,389	172,289
Yuma	6,732	8,587	8,610	7,890
Out of State	980,006	1,286,401	1,374,949	1,379,670
TOTAL	\$6,776,060	\$8,212,919	\$8,657,807	\$9,244,892

* Businesses with more than one location report entire tax from the home office or location

SUMMARY OF LOCAL SALES TAX RATES

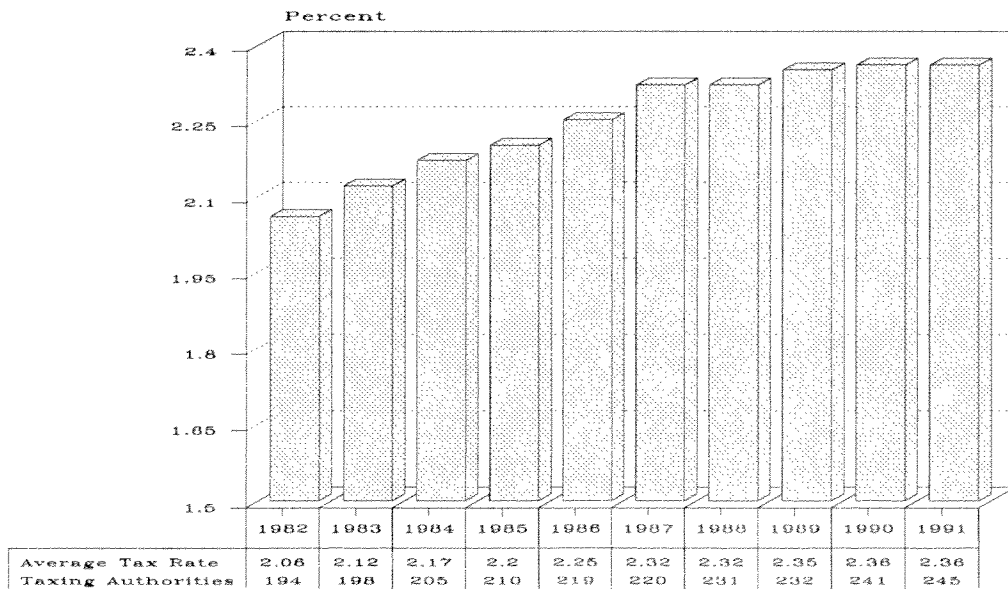
Number of Jurisdictions by Tax Rate

(As of July 1991)

LOCAL SALES TAX RATE	CITIES & TOWNS	COUNTIES	SPECIAL DISTRICTS	TOTAL
0.10 %	-	-	1	1
0.20	-	1	-	1
0.50	-	1	2	3
0.60	-	-	1	1
1.00	13	20	-	33
1.50	4	1	-	5
1.70	1	-	-	1
2.00	85	12	-	97
2.50	2	-	-	2
2.75	4	-	-	4
2.86	1	-	-	1
3.00	52	2	-	54
3.25	1	-	-	1
3.50	15	-	-	15
3.75	1	-	-	1
4.00 %	22	3	-	25
TOTAL	201	40	4	245

AVERAGE OVERALL SALES TAX RATES FOR LOCAL JURISDICTIONS

Fiscal Years 1983-1991



Legend: Average Tax Rate

STATE OF COLORADO-COLLECTED CITY SALES TAX RATES

(As of July 1991)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0 %	Grand Lake	4.0 %	Poncha Springs	2.0 %
Alma	3.0	Green Mountain Falls	2.0	Red Cliff	2.0
Antonito	2.0	Gunnison	3.0	Rico	2.0
Aspen	1.7	Gypsum	2.0	Ridgway	3.0
Ault	2.0	Haxtun	1.0	Rocky Ford	3.0
Basalt	2.0	Hayden	4.0	Romeo	1.0
Bayfield	1.0	Holly	1.0	Saguache	3.0
Bennett	2.0	Holyoke	1.5	Salida	2.0
Berthoud	3.0	Hot Sulphur Springs	4.0	San Luis	2.0
Black Hawk	4.0	Hotchkiss	2.0	Sedgwick	1.0
Blanca	2.0	Hudson	2.0	Severance	2.0
Brighton	3.75	Hugo	2.0	Sheridan	3.5
Broomfield	3.5	Idaho Springs	3.0	Silt	3.0
Brush	3.0	Ignacio	2.0	Silver Cliff	2.0
Buena Vista	2.0	Johnstown	2.0	Silver Plume	3.0
Burlington	2.0	Julesburg	1.0	Silverthorne	2.0
Calhan	2.0	Keenesburg	2.0	Silverton	3.0
Carbondale	3.0	Kersey	2.0	Simla	2.0
Castle Rock	3.25	Kit Carson	2.0	Snowmass Village	1.0
Cedaredge	1.5	Kremmling	4.0	Springfield	2.0
Center	2.0	La Jara	2.0	Steamboat Springs	4.0
Cheyenne Wells	2.0	La Salle	2.0	Sterling	3.0
Collbran	2.0	La Veta	3.0	Superior	2.0
Columbine Valley	3.0	Las Animas	2.0	Telluride	4.0
Craig	1.5	Limon	2.0	Trinidad	4.0
Crawford	2.0	Lochbuie	2.0	Victor	3.0
Creede	2.0	Log Lane Village	2.0	Walsenburg	2.0
Crested Butte	4.0	Louisville	3.0	Ward	2.0
Cripple Creek	2.0	Loveland	3.0	Wellington	2.0
Dacono	3.0	Lyons	3.0	Westcliffe	2.0
De Beque	2.0	Manassa	1.0	Wiggins	2.0
Del Norte	2.0	Mancos	2.0	Windsor	3.0
Dillon	2.0	Manitou Springs	3.5	Winter Park	4.0
Dolores	3.5	Manzanola	2.0	Woodland Park	3.0
Dove Creek	2.0	Marble	2.0	Wray	1.0
Eads	2.0	Mead	2.0	Yuma	2.0
Eagle	4.0	Milliken	2.0	RTD	0.6 1/
Eaton	3.0	Minturn	4.0	SCFD	0.1 2/
Elizabeth	1.5	Mt Crested Butte	4.0	SEJLID	0.5 3/
Empire	3.0	Mount Vista	3.0		
Erie	3.5	Monument	3.0		
Estes Park	4.0	Morrison	3.0		
Evans	3.0	Mountain View	3.0		
Fairplay	3.0	Naturita	2.0		
Federal Heights	3.0	Nederland	3.0		
Firestone	2.0	New Castle	3.0		
Florence	2.0	Norwood	2.0		
Flagler	2.0	Nucla	2.0		
Fort Lupton	2.0	Oak Creek	3.0		
Fort Morgan	3.0	Olathe	3.0		
Fountain	3.0	Ordway	2.0		
Fowler	2.0	Otis	2.0		
Fraser	4.0	Ouray	3.0		
Frederick	2.0	Ovid	1.0		
Frisco	2.0	Palisade	1.0		
Fruita	2.0	Palmer Lake	2.0		
Garden City	2.0	Paonia	1.0		
Georgetown	3.0	Parachute	3.0		
Gilcrest	3.0	Parker	3.0		
Glenwood Springs	2.75	Pierce	2.0		
Granada	2.0	Pitkin	3.0		
Granby	4.0	Platteville	2.0		

1/ The Regional Transportation District sales tax rate was effective May 1st of 1983. The tax district includes Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe, and portions of Douglas counties.

2/ The Science and Cultural Facilities District sales tax was effective on January 1st of 1989 and has the same boundaries as RTD above.

3/ The SE Jefferson County Local Improvement District imposes a sales tax in a restricted area of Jefferson; the tax was effective on January 1st of 1989.

STATE OF COLORADO-COLLECTED COUNTY SALES TAX RATES

(As of July 1991)

COUNTY	CURRENT TAX RATE	COUNTY	CURRENT TAX RATE
Alamosa	2.00 %	La Plata	2.00 %
Archuleta	4.00	Lincoln	2.00
Bent	1.00	Mesa	2.00
Chaffee	2.00	Mineral	2.00
Clear Creek	1.00	Moffat	2.00
Costilla	1.00	Montrose	1.00
Crowley	2.00	Otero	1.00
Custer	1.00	Ouray	1.00
Delta	2.00	Pitkin	3.00
Eagle	1.00	Pitkin (Basalt portion)	2.00
El Paso	1.00	Prowers	1.00
Fremont	1.50	Pueblo	1.00
Garfield	0.25	Rio Blanco	2.00
Grand	1.00	Rio Grande	1.00
Gunnison	1.00	Routt	1.00
Hinsdale	4.00	San Juan	1.00
Huerfano	1.00	San Miguel	1.00
Jackson	3.00	Sedgwick	1.00
Jefferson	0.50	Summit	2.50
Lake	4.00 %	Teller	1.00 %

CITY SALES TAX NOT COLLECTED BY THE STATE OF COLORADO

(As of July 1991)

LOCALITY	CURRENT RATE	LOCALITY	CURRENT RATE
Alamosa	2.00 %	Golden	3.00 %
Arvada	3.00	Grand Junction	2.75
Aurora	3.50	Greeley	3.00
Avon	4.00	Greenwood Village	3.00
Boulder	2.86	Lafayette	3.00
Breckenridge	2.00	La Junta	3.00
Canon City	2.00	Lakewood	2.00
Central City	4.00	Lamar	3.00
Cherry Hills Village	3.00	Larkspur	4.00
Colorado Springs	2.50	Littleton	3.00
Commerce City	3.50	Longmont	2.75
Cortez	3.50	Montrose	4.00
Delta	2.00	Mt Crested Butte	4.00
Denver	3.50	Northglenn	3.50
Durango	2.00	Pueblo	3.50
Edgewater	3.50	Rifle	2.50
Englewood	3.50	Steamboat Springs	4.00
Fort Collins	2.75	Thornton	3.50
Glendale	3.50	Vail	4.00
Glenwood Springs	2.75 %	Westminster	3.25
		Wheat Ridge	2.00 %

CITY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1991

Akron	\$85,918.35	Fruita	\$190,237.98	Ordway	\$85,688.93
Alma	8,925.49	Garden City	133,601.29	Otis	21,033.84
Antonito	64,168.90	Georgetown	253,446.29	Ourray	321,706.39
Aspen	3,887,642.10	Gilcrest	72,868.09	Ovid	8,385.54
Ault	72,625.36	Glenwood Springs	163.21	Palisade	26,435.60
Basalt	331,648.72	Granada	18,937.76	Palmer Lake	35,140.92
Bayfield	64,526.89	Granby	412,901.16	Paonia	84,264.75
Bennett	96,435.30	Grand Lake	323,395.29	Parachute	93,779.95
Berthoud	274,720.41	Green Mountain Falls	34,742.80	Parker	1,937,413.07
Black Hawk	59,525.93	Gunnison	1,413,642.59	Pierce	22,485.22
Blanca	8,752.48	Gypsum	51,230.78	Pitkin	3,687.06
Brighton	2,393,896.01	Haxtun	48,957.34	Platteville	93,194.91
Broomfield	4,339,328.40	Hayden	250,988.82	Poncha Springs	36,845.99
Brush	580,987.06	Holly	39,589.55	Red Cliff	7,536.77
Buena Vista	350,481.51	Holyoke	147,522.40	Rico	6,327.25
Burlington	472,561.16	Hot Sulphur Sprgs	34,909.73	Ridgway	80,780.79
Calhan	41,047.52	Hotchkiss	186,684.82	Rocky Ford	471,714.23
Canon City	1,728.77	Hudson	59,315.78	Romeo	4,161.32
Carbondale	715,826.05	Hugo	54,148.06	Saguache	52,885.69
Castle Rock	2,517,834.05	Idaho Springs	638,819.54	Salida	770,962.68
Cedaredge	82,348.26	Ignacio	107,539.69	San Luis	37,221.62
Center	159,587.02	Johnstown	82,249.91	Sedgwick	1,162.12
Cheyenne Wells	69,444.18	Julesburg	91,175.65	Severance	13,322.49
Collbran	21,236.07	Keenesburg	42,566.93	Sheridan	2,451,058.62
Columbine Valley	63,618.97	Kersey	46,290.87	Silt	72,251.87
Craig	1,208,396.66	Kit Carson	30,261.03	Silver Cliff	17,530.42
Crawford	11,062.22	Kremmling	276,020.36	Silver Plume	19,336.93
Creede	64,983.01	La Jara	87,522.85	Silverthorne	1,585,091.94
Crested Butte	792,968.21	La Salle	122,688.02	Silverton	232,064.09
Cripple Creek	128,308.33	Las Animas	159,267.48	Simla	14,962.92
Dacono	168,935.65	Laveta	84,244.23	Snowmass	753,162.80
De Beque	3,136.80	Limon	482,586.00	Springfield	203,364.48
Del Norte	145,558.31	Lochbuie	23,175.15	Steamboat Springs	68.52
Dillon	296,409.76	Log Lane Village	20,337.11	Sterling	2,886,731.56
Dolores	111,996.29	Louisville	1,719,143.76	Superior	2,916.07
Dove Creek	63,632.63	Loveland	7,165,014.69	Telluride	1,478,049.49
Eads	73,785.29	Lyons	121,414.36	Trinidad	1,862,271.78
Eagle	450,994.84	Manassa	13,429.96	Vail	6,369.48
Eaton	229,545.39	Mancos	68,124.41	Victor	14,302.38
Elizabeth	84,859.81	Manitou Springs	723,200.45	Walsenburg	272,823.21
Empire	45,003.31	Manzanola	12,812.96	Ward	7,362.55
Erie	102,336.02	Marble	2,128.47	Wellington	31,473.22
Estes Park	3,192,347.75	Mead	34,463.01	Westcliffe	69,589.83
Evans	531,114.92	Milliken	49,010.34	Wiggins	91,600.70
Fairplay	77,872.61	Minturn	256,069.43	Windsor	422,700.06
Federal Heights	2,491,197.39	Monte Vista	690,944.85	Winter Park	1,474,557.14
Firestone	40,730.76	Monument	262,463.32	Woodland Park	952,404.54
Flagler	69,950.20	Morrison	141,944.01	Wray	162,314.75
Florence	161,358.73	Mountain View	116,067.73	Yuma	463,870.01
Fort Lupton	462,146.41	Naturita	29,768.63		
Fort Morgan	1,869,839.72	Nederland	271,332.13		
Fountain	972,790.04	New Castle	51,373.46		
Fowler	71,450.94	Norwood	62,397.72		
Fraser	595,071.12	Nucla	73,981.36		
Frederick	44,053.54	Oak Creek	80,362.39		
Frisco	1,274,713.75	Olathe	121,800.94		
				TOTAL	\$70,455,008.80

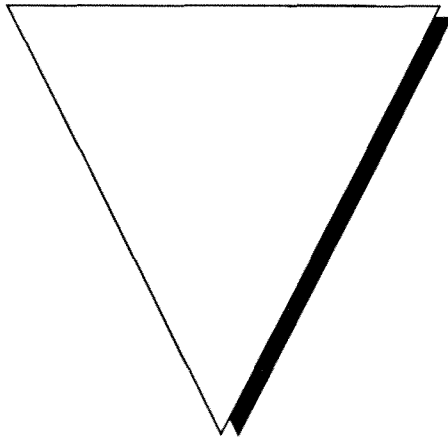
COUNTY SALES TAX DISTRIBUTION AMOUNTS 1/

Fiscal Year 1991

Adams County	\$564.48	Jefferson County	\$16,298,729.18
Alamosa County	818,196.97	La Plata County	4,676,603.03
Town of Hooper	2,691.06	City of Durango	1,130,676.36
City of Alamosa	1,224,604.37	Town of Bayfield	251,261.42
Archuleta County	799,405.41	Town of Ignacio	222,994.50
City of Pagosa Springs	654,058.97	Lake County	541,302.32
Bent County	106,234.07	City of Leadville	607,003.96
Chaffee County	868,724.55	Lincoln County	637,007.61
City of Buena Vista	216,300.20	Mesa County	8,124,999.89
City of Poncha Springs	36,598.94	City of Grand Junction	1,793,103.43
City of Salida	549,686.80	City of Fruita	560,344.83
Clear Creek County	417,730.41	Town of Palisade	392,241.38
Costilla County	50,517.88	City of Collbran	168,103.45
City of San Luis	13,471.43	Town of Debeque	168,103.40
City of Blanca	3,367.85	Mineral County	77,227.35
Crowley County	123,782.73	City of Creede	38,613.10
Custer County	45,361.38	Moffat County	472,876.62
Delta County	1,607,791.92	City of Craig	1,124,429.89
City of Delta	160,771.46	Town of Dinosaur	16,500.17
City of Orchard City	85,726.81	Montrose County	3,094.12
Town of Paonia	58,802.02	Otero County	819,615.24
Town of Cedaredge	53,175.59	Ouray County	173,728.83
Town of Hotchkiss	33,285.00	Pitkin County	6,200,568.22
Town of Crawford	10,187.09	Town of Basalt	15,967.60
Eagle County	3,903,578.14	City of Snowmass Village	1,682,160.22
City of Avon	65,552.26	City of Aspen	3,284,197.60
Town of Basalt	13,881.51	Pueblo County	5,649,550.77
Town of Eagle	25,083.77	Rio Blanco County	261,611.86
Town of Gypsum	3,605.80	City of Meeker*	220,861.82
Town of Minturn	12,234.89	City of Rangely*	227,441.34
Town of Redcliff	563.46	Rio Grande County	327,505.96
City of Vail	356,494.38	City of Monte Vista	229,254.13
El Paso County	22,472,685.81	Town of Del Norte	98,251.76
Fremont County	1,477,976.63	Routt County	1,839,692.77
Garfield County	594,960.86	San Juan County	20,456.81
Grand County	1,078,281.03	Town of Silverton*	79,170.37
Gunnison County	624,869.69	San Miguel County	427,630.31
City of Crested Butte	108,372.75	Sedgwick County	165,804.35
City of Gunnison	282,685.50	Summit County	2,136,748.25
Town of Marble	584.16	Town of Breckenridge*	2,599,968.86
Town of Pitkin	608.39	City of Montezuma*	543.05
City of Mt Crested Butte	102,406.95	Town of Blue River*	17,732.64
Hinsdale County	86,991.07	Town of Dillon*	322,433.98
Town of Lake City*	118,581.06	Town of Frisco*	1,356,224.30
Huerfano County	87,286.04	Town of Silverthorne*	1,690,938.90
Town of La Veta	25,837.04	Teller County	380,360.88
City of Walsenburg	102,185.64		
Jackson County	129,554.92		
Town of Walden*	102,925.58		
		TOTAL	\$107,252,461.55

1/ Cities receive a fractional share of the county tax distribution, depending upon the point of sale in general. Cities marked * above, however, receive 100% of the county distribution based on exact point of sale.

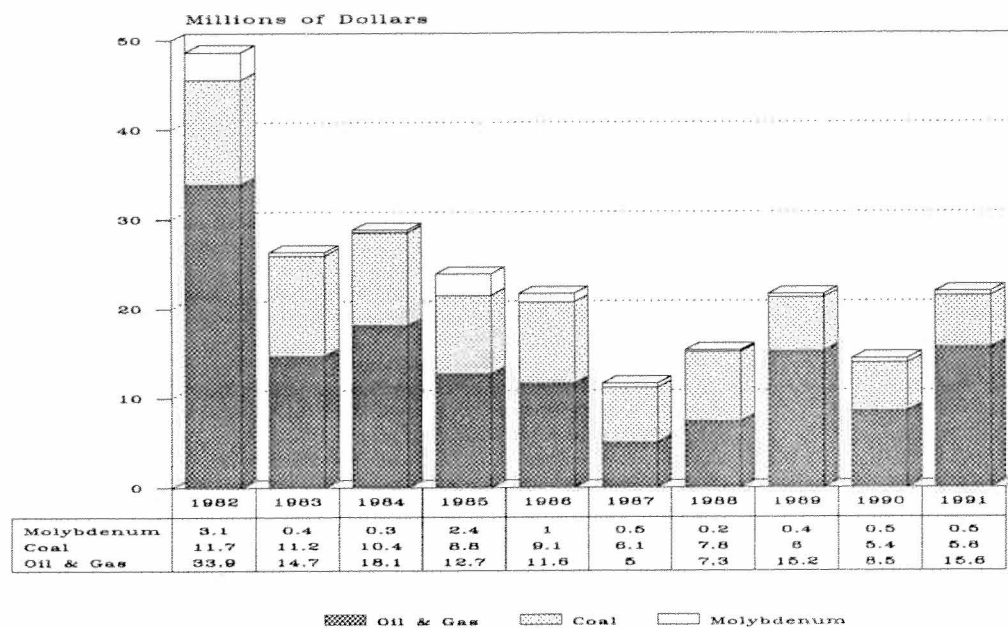
Severance



Net Severance Over Time	86
Coal Severance Tax Rates	86

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1985 to 1991



COAL SEVERANCE TAX RATES

Calendar Years 1985 to 1991

Tax Rate Per Ton (dollars)

Fiscal Quarter Beginning:	1985	1986	1987	1988 1/	1989	1990	1991
January	\$0.816	\$0.816	\$0.792	\$0.822	\$0.511	\$0.526	\$0.544
February	0.816	0.816	0.798	0.822	0.515	0.533	0.547
March	0.816	0.804	0.804	0.822	0.515	0.529	0.540
April	0.816	0.798	0.804	0.828	0.518	0.529	0.536
May	0.816	0.792	0.810	0.828 2/	0.522	0.529	0.536
June	0.816	0.798	0.810	0.834 3/	0.526	0.529	0.536
July	0.816	0.798	0.810	0.504	0.522	0.529	0.536
August	0.816	0.792	0.816	0.508	0.522	0.529	0.536
September	0.810	0.792	0.822	0.508	0.522	0.536	0.536
October	0.810	0.792	0.816	0.508	0.522	0.544	na
November	0.816	0.792	0.822	0.508	0.522	0.551	na
December	0.816	0.798	0.822	0.508	0.522	0.551	na

1/ Beginning July 1, 1988, the base tax rate was reduced from \$.60 to \$.36 per ton.

2/ Tax rate was \$.828 for May and June; \$.497 for July.

3/ Tax rate was \$.834 for June and \$.50 for July & August.