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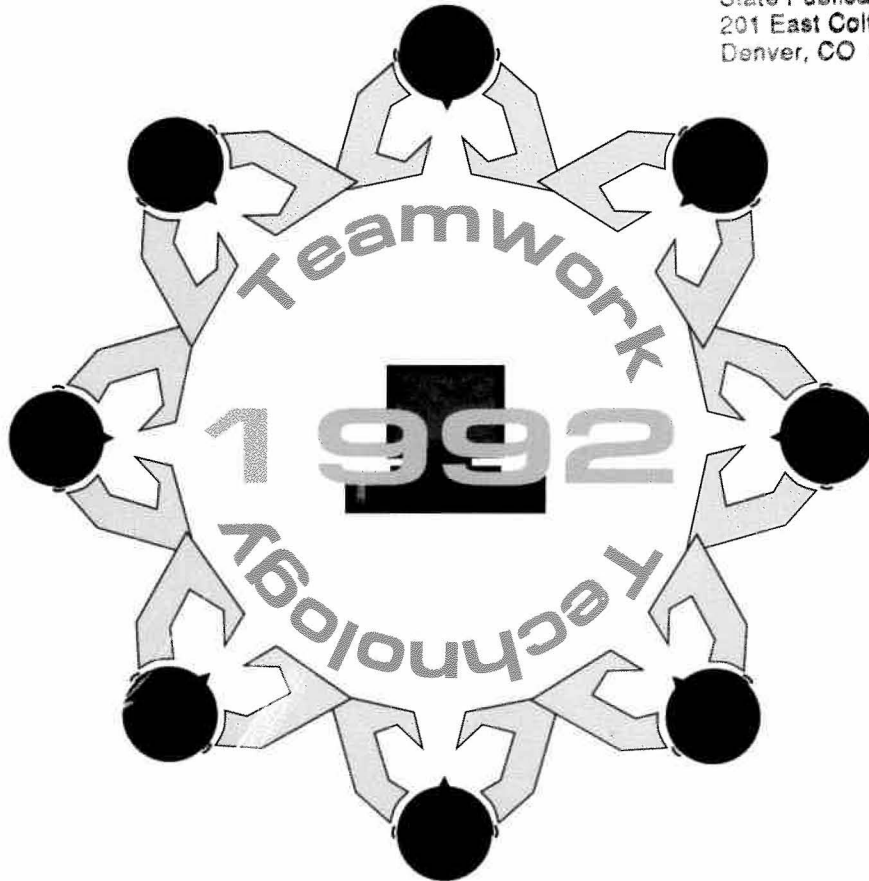
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Colorado Department of Revenue

ANNUAL REPORT

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A COMMITMENT TO QUALITY

ANNUAL REPORT 1992

for July 1, 1991 through June 30, 1992

COLORED DEPARTMENT OF REVENUE
1000 SOUTH AVENUE, ROOM # 201
DENVER, CO 80202

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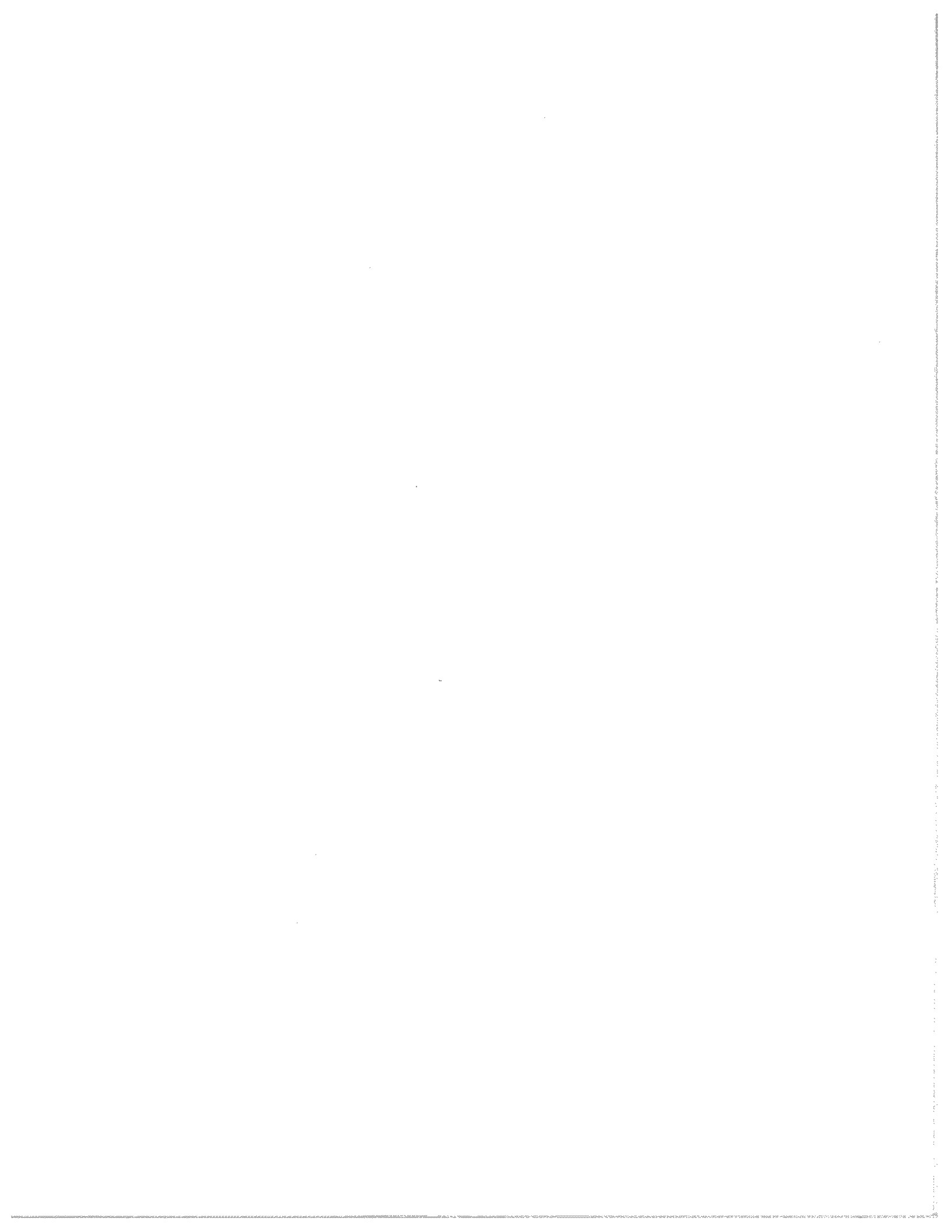
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During the past four years, the Department of Revenue has created an environment that fosters mutual respect, cooperation and an uncompromising commitment to excellence. That willingness to work hard together benefits all our customers — the residents of Colorado.

With the principles of sound business management firmly established as the basis of our operations, the Department in Fiscal Year 1991-92 began to focus on refinements that improve service, contain costs and improve efficiency. Many of our accomplishments can be attributed to the Department's Memorandum of Understanding with the General Assembly. This MOU allowed creation of a reinvestment reserve through which savings could be carried from year to year to invest in high-cost projects that could not be purchased in a single budget year. Thanks to this reinvestment flexibility, a highly skilled team of DOR employees was able to complete the foundation for a much-needed new Revenue Accounting System in-house, at considerable savings over comparable projects in other states, and **without any supplemental allocations from the legislature.**



Recognizing the rapid changes in modern business transactions, the Department also began to explore new technologies that we feel will become standards of communications and data transmission by the next century. The Department of Revenue intends to be in the forefront in adapting these technologies to improve internal operations and our service to the taxpayers of Colorado. We plan to be leaders in teamwork and technology.

I am pleased to present to the Governor and the General Assembly this 51st annual report, covering Department of Revenue operations and achievements from July 1, 1991 through June 30, 1992, in accordance with C.R.S. 24-35-102(3).

Respectfully,

A handwritten signature in black ink, appearing to read "John J. Tipton". The signature is somewhat stylized and scribbled.

John J. Tipton
Executive Director

board of directors



Board of Directors: front, Phil Vasquez, Port of Entry; Deputy Director Amelie Buchanan; Executive Director John J. Tipton; John Vecchiarelli, Tax Auditing & Compliance. Rear, Gary Krueger, Policy Analysis; Gayne Nelson, Information & Support Services; George Turner, Lottery; Roger Morris, Gaming; Dee Hartman, Motor Vehicle; David Reitz, Liquor Enforcement; James Davis, Taxpayer Service.

Major policy decisions, long-range planning goals and reinvestment priorities are reached by the Department of Revenue's Board of Directors, comprised of the Director, Deputy Director and eight division directors. Through this cooperative administrative process, the Department can draw upon the individual skills and knowledge of each member to set a course of excellence for the future of the entire department.

teamwork - the key to success

Using sound, basic business practices and the budgeting flexibility allowed under the Memorandum of Understanding, DOR in four years has realized more than \$6 million in savings and reinvestment — \$2.2 million returned to the state's General Fund and \$3.8 million used for reinvestment. And, the Department has been able to absorb mandated budget cuts without layoffs.

These accomplishments require high levels of professionalism, energy and imagination. The essential ingredient, however, has been teamwork. Without the willingness of all staff members to work closely together, to share ideas and expertise unselfishly for a common goal, projects of merit could not be realized.

During FY 1991-92, teamwork made things happen in virtually every area of operations.

- Teams of staff members pooled their knowledge to put in place all the essential components of the complex Division of Gaming: policies, procedures, licensing, enforcement, data processing, liquor investigations and field audits. The same concept of pooling knowledge will be used as the Department assumes management responsibility for the Division of Racing Activities.

- Other teams of talented users, programmers and analysts, with reinvestment money, completed the long-anticipated framework for the new revenue accounting system (RAS) that already affects most major accounting functions. Over three years, the Department reinvested nearly \$3 million of its own resources to complete the project at no extra cost to the taxpayers. Another team has already begun enhancements that will improve income tax accounting. Since the successful in-house creation of RAS was announced, the Department has received inquiries from 10 other states on how we accomplished this feat.

- Renewed commitments to Total Quality Management led to the formation of Continuous Improvement Project teams in every division. These groups are studying facets of the organization ranging from staffing to phone service.

- To enhance customer service, a new Regional Service Center that brings together several major departmental functions in one centralized facility was opened in Colorado Springs.

- To form new networks of communication and foster voluntary compliance with state laws, DOR increased dramatically its information and outreach efforts. These efforts include joint pilot projects with cities and counties, wider circulation for Department publications, creation and distribution of 125 separate FYI information sheets dealing with specific tax issues, and increased numbers of classes, training sessions and seminars for the general public and professionals.

- Teamwork led to the smooth implementation of the Commercial Driver's License program well ahead of federally mandated deadlines.

Cooperation has meant success for the Department in the past and will be a source of strength in the future. Shared knowledge and talent will be tomorrow's way of doing business.



Inter-divisional team explores enhancements to updated Revenue Accounting Systems.

technology - business of the future

A phenomenal burst of technological advancements in electronics, communication and information exchange has brought unprecedented opportunities to improve and simplify business practices. To remain competitive, the most sophisticated companies have already learned to embrace these new technologies.

Recognizing the importance of these advancements, the Department of Revenue in FY 1991-92 began to explore ways to adapt technology to benefit taxpayers, enhance customer service and streamline the collection and reporting processes.

- **Electronic Funds Transfer (EFT)** was offered as a convenient alternative method of paying withholding taxes. While some initial obstacles were encountered, by the end of the fiscal year, more than 13,000 EFT accounts had been opened and are functioning smoothly. The Department anticipates that more taxpayers will come to appreciate the convenience and accuracy of EFT and this method of filing will gain wide acceptance.

- **Electronic Data Interchange (EDI)** allows the rapid exchange of data between computers, without repetitive input. DOR has completed plans to implement EDI, first testing the system in cooperation with select volunteer companies that already have EDI capability.

- **Interactive Voice Response (IVR)** would greatly expand the Department's capability to respond to taxpayer telephone calls. In 1991-92, the Customer Service Section handled more than one million calls, an increase of 16.5% over the previous year. Through IVR, taxpayers can obtain basic information on their accounts (e.g., refund status) without having to talk to a tax examiner. The Department is currently analyzing costs of various IVR systems.

- **InTouch Colorado** will bring information about government services literally to the fingertips of Coloradans through a network of conveniently located kiosks that can be accessed at any time. A computer screen will incorporate text, full-motion video, graphics and audio — a package that leads the user to the desired information. DOR has taken the lead in this inter-departmental project and plans to test the first kiosk in mid-1993.

- **The Lottery**, now in its tenth year, introduced Keno as a companion to Lotto and began to develop barcoded Scratch tickets that will simplify accounting and payment procedures.

- **The Motor Vehicle Division** began offering access to driver records in several offices throughout the state. This new service has proved convenient and extremely popular with motorists who previously had to come to Denver or order the records by mail.

- **A new laser printer** dramatically lowered printing and forms costs, reduced small forms inventory, improved printing quality and shortened production time.

To keep pace with growing demands for service and to use our resources wisely, the Department continues to explore every new innovation. Our business will be to look to the future.



New high-speed laser printer saves time and money, improves efficiency and turnaround time.

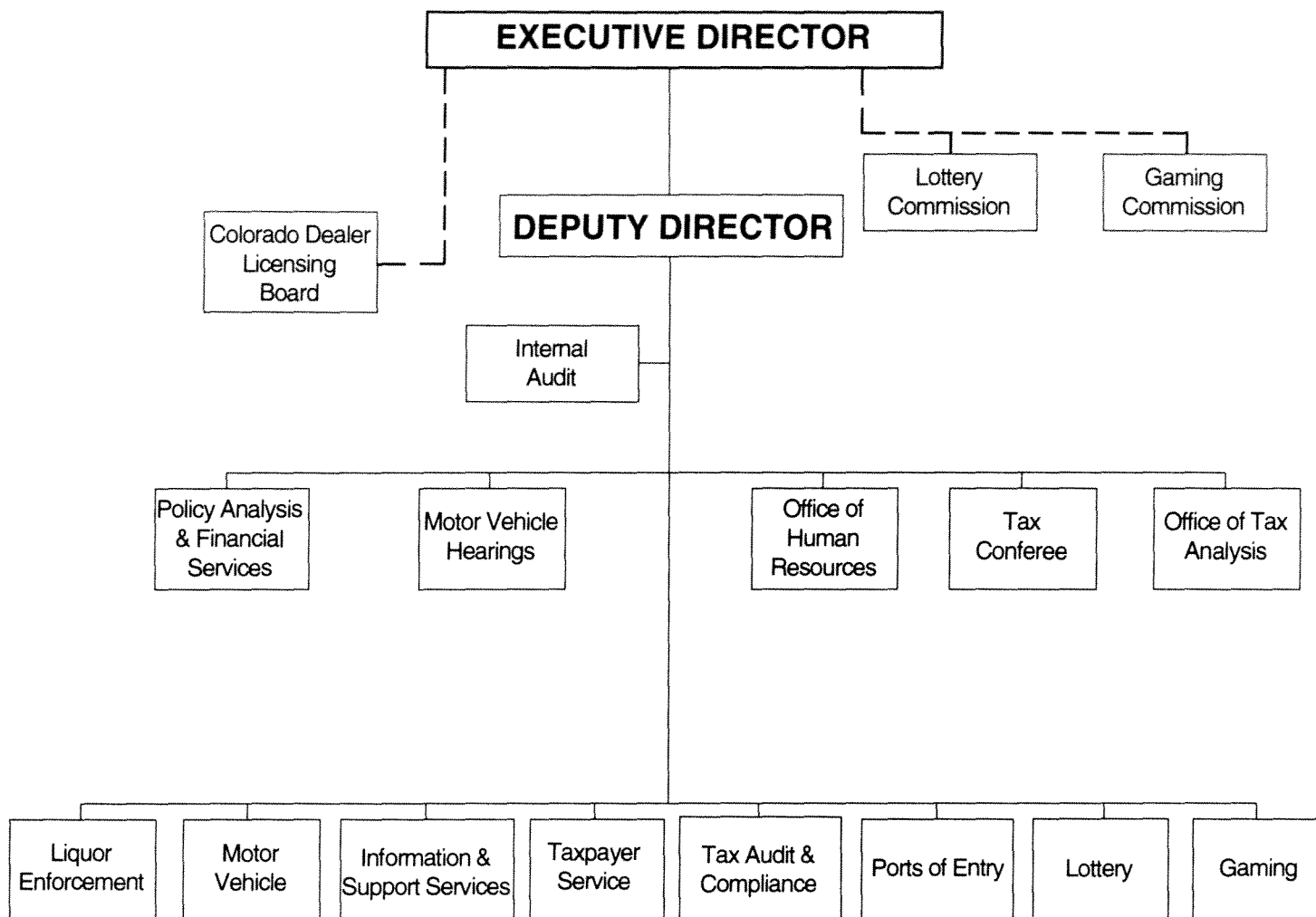
The mission of the Department of Revenue is to administer tax laws fairly and equitably, to discharge mandated responsibilities efficiently and responsibly and to offer quality service to all citizens of Colorado.

We face these challenges firmly committed to using talent, initiative and technology to reach high standards of customer service, sound management and employee development.

*I*n the coming year, the Department intends to:

- explore new ideas and resources to improve internal operations,
- capitalize on the vast areas of new technology to expedite communication, data processing and tax collection,
- encourage, challenge and appreciate the skills and talents of employees who consistently strive for excellence,
- seek new avenues of communication with the public that will encourage voluntary compliance and enhance the Department's reputation for service.

colorado department of revenue



Administration, Collections, and General Information

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COLLECTIONS BY SOURCE 1/

Fiscal Years Ended June 30, 1991, and 1992

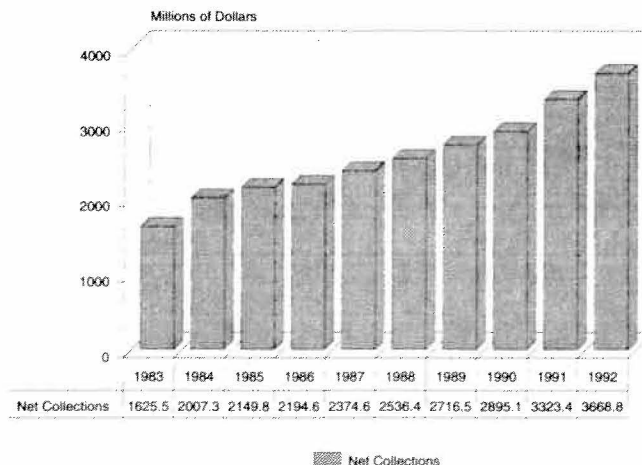
Source	1991	1992	Percent of 1992 Revenues Collected	Percent Change
TAXES				
SALES, USE, EXCISE & GROSS RECEIPTS:				
Alcoholic Beverage	\$19,627,370.00	\$21,848,448.39		
Aviation Fuel	1,067,157.09	1,000,224.91		
Cigarette	57,496,848.76	56,308,453.61		
Highway Fuel	328,802,361.52	365,724,302.59		
Limited Stakes Gaming	0.00	8,964,238.40		
Sales	776,819,557.97	836,890,769.44		
Tobacco Products	3,763,169.64	4,299,985.12		
Tourism Promotion	9,202,772.63	10,054,231.21		
Use	67,402,874.22	69,033,985.06		
Subtotal	\$1,264,182,111.83	\$1,374,124,638.73	37.45%	8.70%
INCOME:				
Individual	\$1,453,840,715.13	\$1,616,347,620.99		
Corporate	117,342,578.66	118,680,603.80		
Fiduciary	6,226,386.23	6,694,120.19		
Subtotal	\$1,577,409,680.02	\$1,741,722,344.98	47.47%	10.42%
ESTATE, INHERITANCE & GIFT				
Estate	\$15,325,790.51	\$35,308,657.82		
Inheritance	30,367.53	4,512.88		
Inheritance Filing Fee	11,667.45	90.10		
Gift	3,751.94	0.00		
Subtotal	\$15,371,577.43	\$35,313,260.80	0.96%	129.73%
SEVERANCE:				
	\$21,880,697.59	\$16,042,415.85	0.44%	-26.68%
GROSS-TON MILE:				
	\$1,414,430.65	\$1,325,442.61	0.04%	-6.29%
LICENSE, PERMITS, AND FEES:				
Vehicle Registrations	\$92,124,552.42	\$95,106,398.23		
Emissions	5,082,277.68	5,246,542.83		
Titles	3,142,677.65	3,235,942.86		
Subtotal	\$100,349,507.75	\$103,588,883.92	2.82%	3.23%
M. VEHICLE OPERATORS LICENSE:				
	\$8,858,158.20	\$13,194,915.82	0.36%	48.96%
REGULATORY AND BUSINESS:				
Bedding Inspection Fees	\$14,677.18	\$0.00		
Boiler Inspection Fees	352,260.71	492,102.05		
Cigarette Licenses	409.57	686.21		
Commercial Driving Instruct. Licenses	850.00	1,145.00		
Commercial Driving School Licenses	1,420.00	1,675.00		
Fluid Milk Licenses	180.00	120.00		
Hospital/Nursing Home Licenses	14,720.00	16,722.50		
Liquor Licenses	1,271,357.77	1,385,426.47		
Liquor Licenses/85% City	1,566,886.01	1,591,538.08		
Liquor Licenses/85% County	372,878.21	373,658.61		
Limited Stakes Gaming	0.00	1,668,606.43		
Motor Vehicle Dealer/Sales Licenses	1,214,660.00	1,424,994.50		
Motor Vehicle Manufacturer Licenses	121,327.50	122,881.00		
Produce Licenses	126,070.95	115,273.88		

Source	1991	1992	Percent of Revenues Collected	Percent Change
PUC Hazardous Material Fees	82,832.00	69,761.00		
PUC ID Stamps	124,342.03	109,663.00		
PUC Motor Carrier Fees	187,997.94	169,245.00		
PUC Utility Supervision Fees	4,623,108.79	5,260,967.77		
Restaurant Licenses/Fees	271,022.93	277,920.00		
Sales Tax Licenses	357,038.20	1,803,269.13		
Special Fuel Distributor Licenses	400.00	250.00		
Special Fuel Permits	37,250.53	36,490.69		
Tobacco Products Licenses	837.50	957.50		
Trade Name Fees	192,374.78	262,214.33		
Underground Storage Tank Surcharges	5,794,187.98	6,038,503.85		
Subtotal	\$16,729,090.58	\$21,224,072.00	0.58%	26.87%
OTHER RECEIPTS:				
Baseball District Taxes	\$0.00	\$13,936,486.22		
City Sales Taxes	70,046,295.26	75,524,791.75		
County Lodging Taxes	709,781.70	1,055,999.37		
County Sales Taxes	106,940,343.14	116,687,936.61		
County Transit Sales Tax	497,154.90	2,090,347.64		
Drivers License Express Consent Fees	594,220.00	571,940.00		
Drivers License Reinstatement Fees	1,071,473.51	962,139.00		
Local Improvement District Taxes	1,973,512.93	2,253,261.73		
Marijuana Stamps	150.00	25.00		
Miscellaneous Receipts	8,868,808.71	12,660,806.65		
Motor Vehicle Financial Responsibility	(9,602.53)	(2,456.00)		
Motor Vehicle Penalty Assessments	3,664,394.50	3,901,467.71		
MV Specific Ownership—Class A	5,292,099.81	5,757,309.62		
Revenue Dept Service Fees	4,318,353.25	4,723,211.58		
RTD Sales and Use	96,839,686.50	104,851,637.02		
Sales of Equipment, etc.	41.50	42.00		
SCFD Sales and Use	16,382,804.03	17,258,303.98		
Short-term Rental Tax	0.00	21,500.08		
Subtotal	\$317,189,517.21	\$362,254,749.96	9.87%	14.21%
NET COLLECTIONS:	\$3,323,384,771.26	\$3,668,790,724.67	100.00%	10.39%

1/ Data not strictly comparable with previous years. Data in previous years represented gross rather than net collections.

COLORADO NET COLLECTIONS OF REVENUE

Current and Constant Dollars



GROSS COLLECTIONS, NET COLLECTIONS & ADMINISTRATION COST BY FUND & TAX SOURCE 1/

Fiscal Year 1992

		GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:					
Alcoholic Beverages	2/	\$25,239,320.46	\$25,199,071.55	\$1,280,085.24	5.1%
State Sales Tax	2/	841,662,341.42	836,890,769.44	4,280,015.64	0.5
State Use Tax	2/	71,876,816.06	69,033,985.06	314,290.67	0.4
Cigarette & Tobacco	2/	61,298,443.03	60,610,082.44	436,882.28	0.7
Income Tax		2,069,909,877.66	1,741,722,344.98	14,669,818.81	0.7
Death & Gift Tax	2/	36,212,120.50	35,313,260.80	136,747.45	0.4
Gaming Tax		10,633,044.83	10,632,844.83	3,488,377.35	32.8
Regulatory & Business		15,929,456.57	15,901,623.68	1,714,965.88	10.8
Other Receipts, Fees, etc.	3/	22,720,885.10	14,479,756.31	1,403,410.20	6.2
TOTAL GENERAL FUND		\$3,155,482,305.63	\$2,809,783,739.09	\$27,724,593.52	0.9
HIGHWAY USERS TAX FUND:					
Mileage & Fuel Taxes	4/	\$373,220,182.53	\$367,308,065.71	\$4,069,719.58	1.1
Vehicle Registrations	5/	95,211,842.08	95,104,112.48	5,421,440.95	5.7
Operators Licenses & Control	6/	14,735,358.77	14,731,814.82	13,975,824.47	94.8
All Other Motor Vehicle	7/	13,020,884.08	13,002,875.98	4,303,915.80	33.1
Emissions		5,247,677.78	5,246,542.83	1,637,503.17	31.2
Port of Entry	8/	0.00	0.00	2,138,334.40	
TOTAL HIGHWAY USERS TAX FUND		\$501,435,945.24	\$495,393,411.82	\$31,546,738.37	6.3 10/
OTHER COLLECTIONS:					
Severance Tax		\$27,023,238.43	\$16,042,415.85	\$310,463.88	1.1
Local Government Sales Tax		338,287,037.16	333,680,264.40	5,667,373.07	1.7
Other Special Funds	9/	15,229,912.96	13,890,893.51	3,877,810.28	25.5
TOTAL OTHER		\$380,540,188.55	\$363,613,573.76	\$9,855,647.23	2.6
TOTAL ALL FUNDS		\$4,037,458,439.42	\$3,668,790,724.67	\$69,126,979.12	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

Fiscal Years 1983-1992

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
1992	\$4,037,458,439	\$69,126,979	1.71 %
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 1992

Personal Services	\$47,590,691.24
Operating Expense	16,530,657.00
Capital Outlay	1,925,830.88
Total Administrative Expense	\$66,047,179.12 1/

1/ Includes federal funds in the amount of \$1,172,499.39. The reported amount excludes \$3,079,800 in administrative expenses for Limited Gaming.

TAXPAYER REVIEW & AUDIT ACTIVITY

Fiscal Year 1992

TAX SECTION	Annual Audits	Reviews 1/	Assessments	Refunds	Net
Field Audits	19,213	na	\$37,392,237	\$3,978,306 2/	\$33,413,931
Fair Share/ Office Audits	59,881	na	\$35,157,755	\$835,647 2/	\$34,322,108
Taxpayer Service	na	227,840	\$10,123,722 3/	\$29,018,500	\$-18,894,778
TOTALS	79,094	227,840	\$82,673,714	\$33,832,453	\$48,841,261

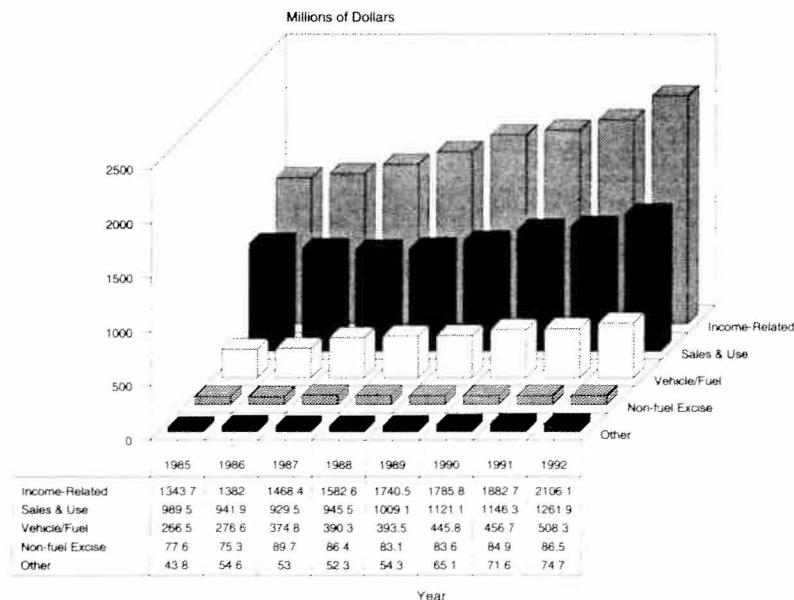
1/ Taxpayer Service activities that may increase or decrease taxes.

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

3/ Includes refunds reduced or denied.

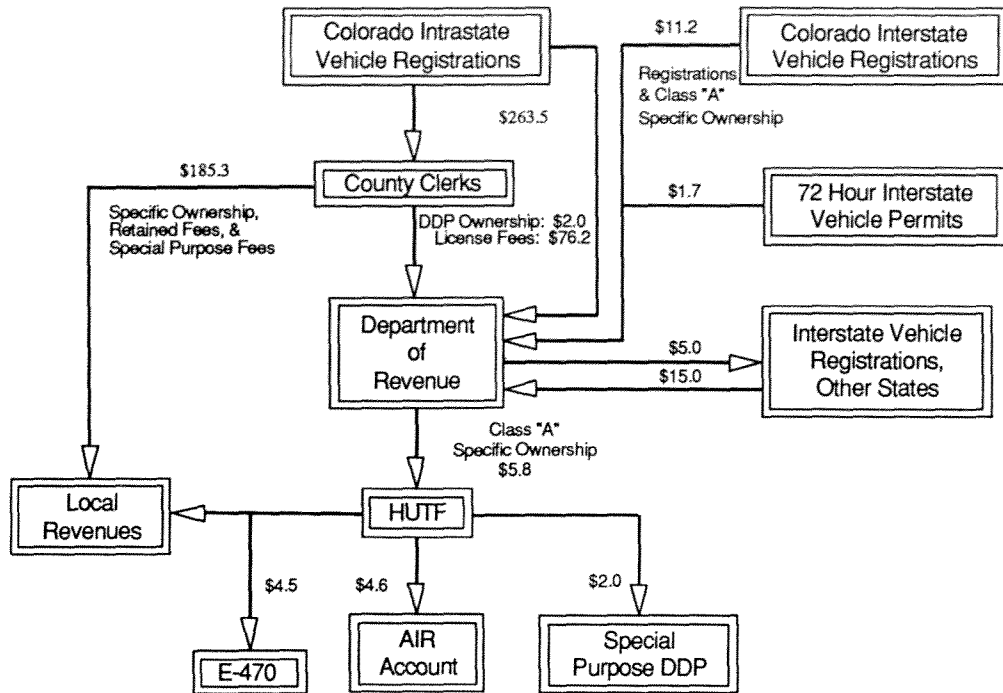
REVENUE COLLECTIONS

Fiscal Years 85-92



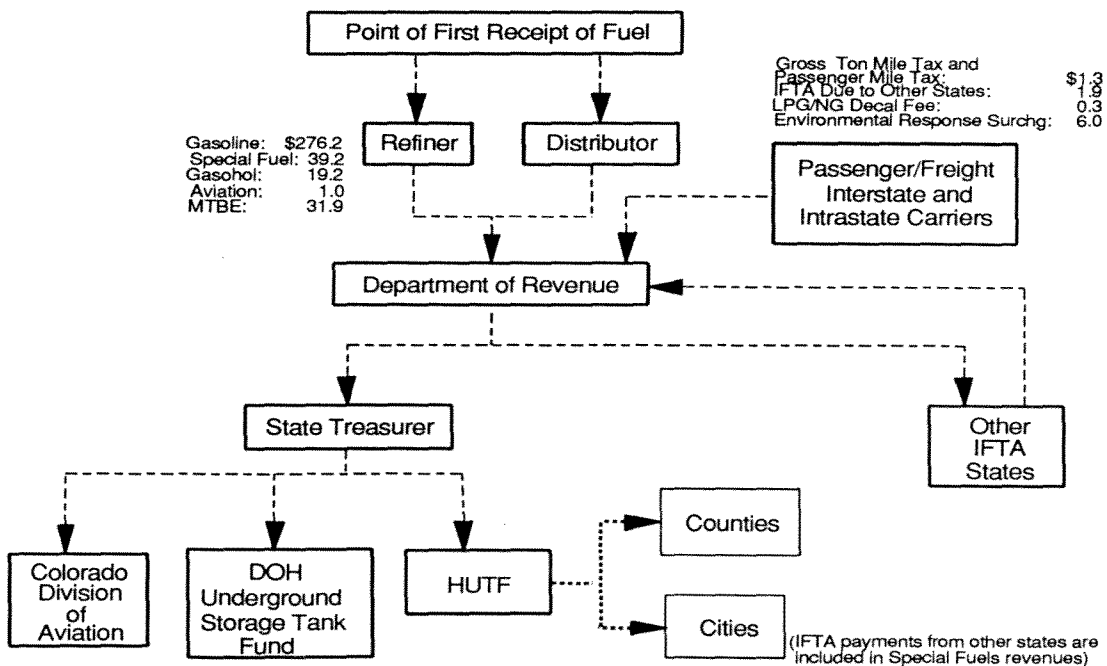
SOURCES AND DISPOSITION OF MAJOR TAXES

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

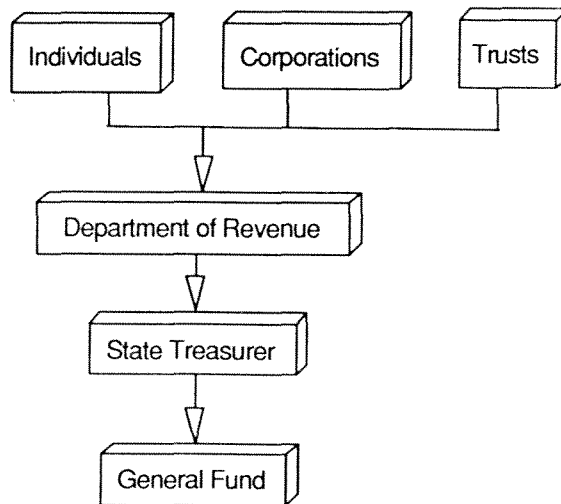
Tax Withheld:	\$1,516.6
Cash w>Returns:	173.9
Estimated Pmts:	207.4
Refunds:	(267.1)
Prop Tx Credits/Heat Rebates:	(14.4)
Total Collected:	\$1,616.3

Corporate Tax

Cash w>Returns:	\$30.7
Estimated Pmts:	125.9
Refunds:	(37.9)
Total Collected:	\$118.7

Fiduciary Tax

Cash w>Returns:	\$5.0
Estimated Pmts:	2.2
Refunds:	(0.5)
Total Collected:	\$6.7

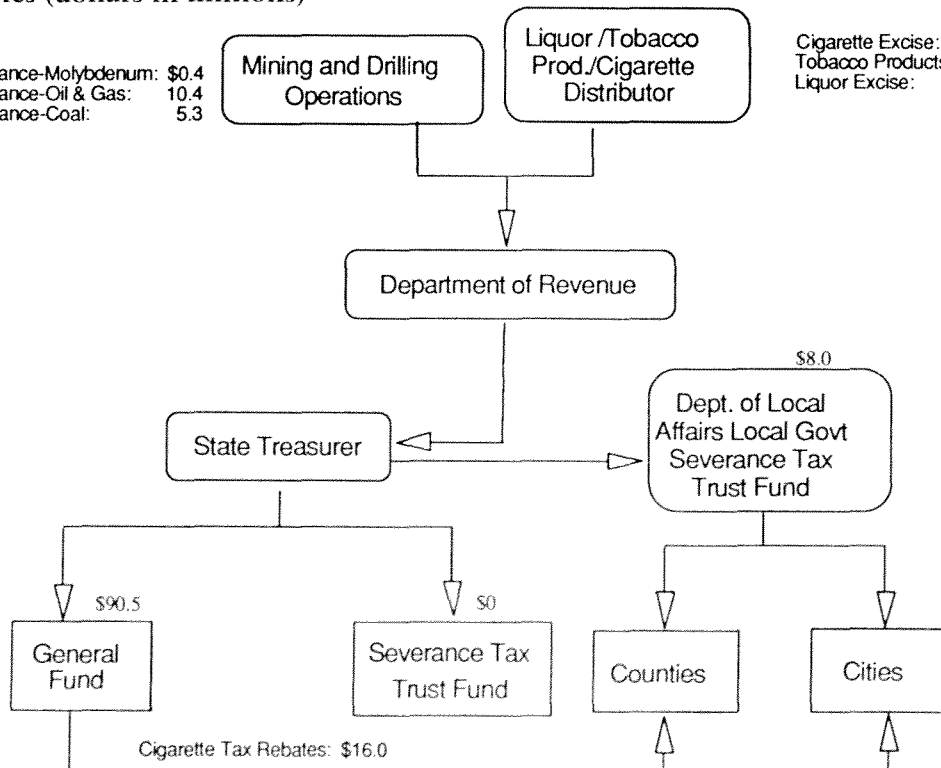


SOURCES AND DISPOSITION OF MAJOR TAXES

Excise/Severance Taxes (dollars in millions)

Severance-Molybdenum:	\$0.4
Severance-Oil & Gas:	10.4
Severance-Coal:	5.3

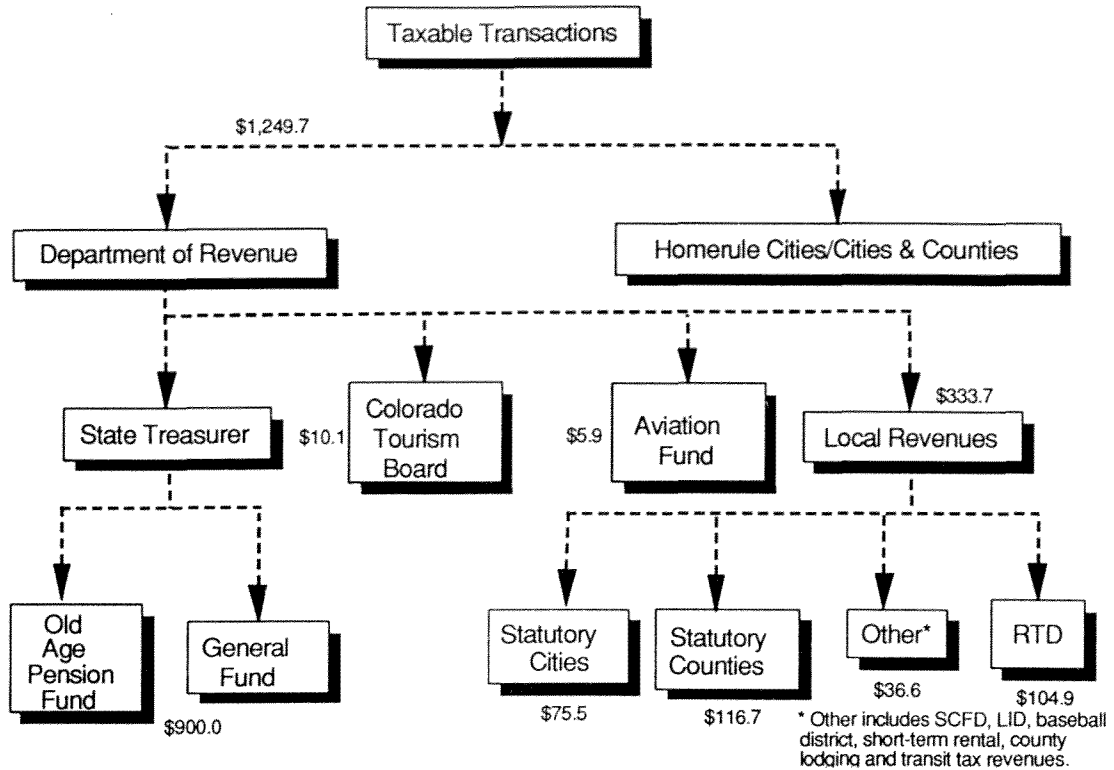
Cigarette Excise:	\$56.3
Tobacco Products:	4.3
Liquor Excise:	21.8*



* Includes wine and grape surcharges

SOURCES AND DISPOSITION OF MAJOR TAXES

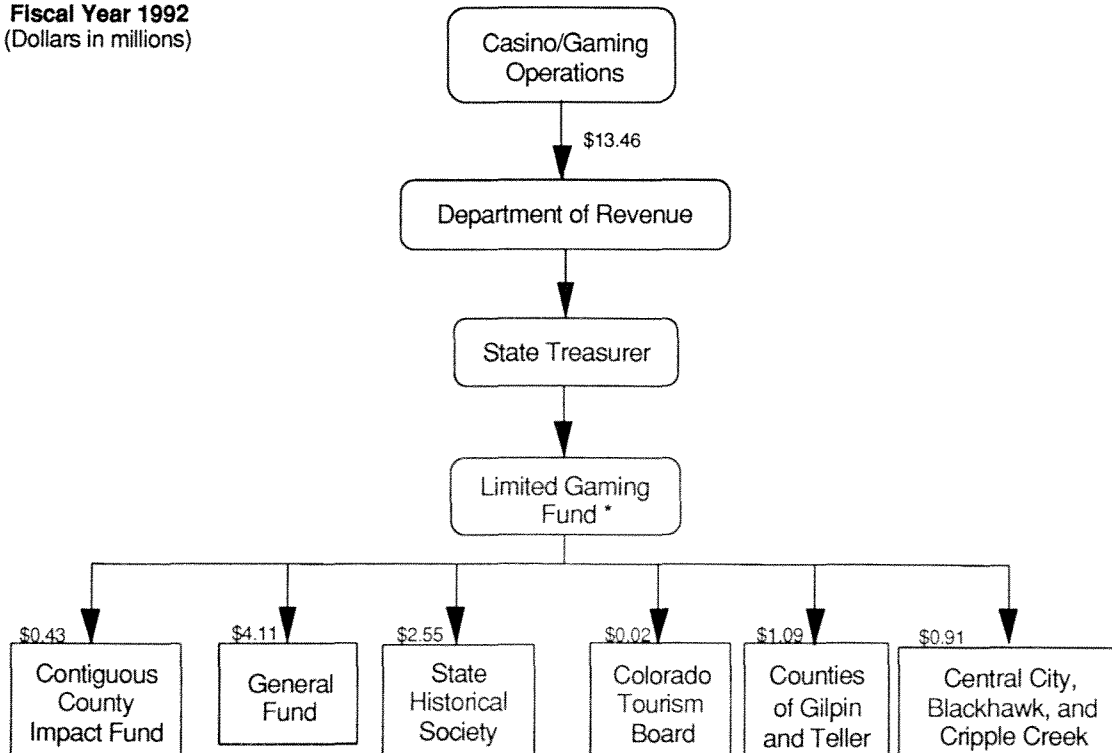
Sales and Use Taxes (dollars in millions)



SOURCES AND DISPOSITION OF MAJOR TAXES

Gaming Taxes (dollars in millions)

SOURCES AND DISPOSITION OF MAJOR TAXES: GAMING TAXES Fiscal Year 1992 (Dollars in millions)



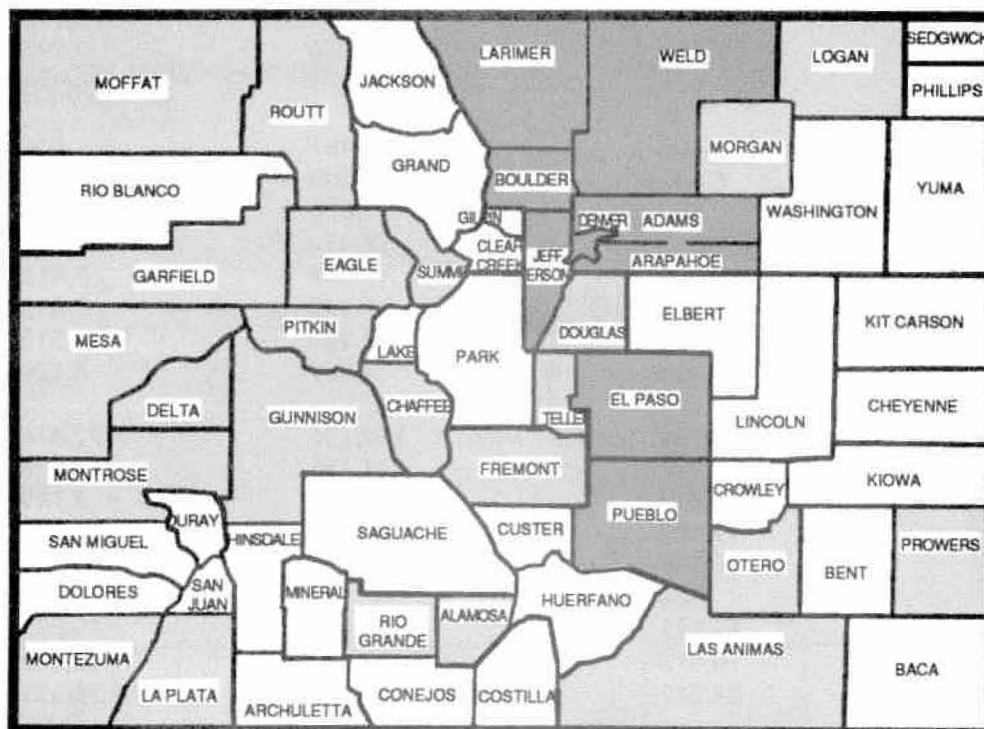
* Monies in the Limited Gaming Funds are net of administrative costs for Gaming.
Note: Revenues in this diagram reflect collections on an accrual basis and include pass-through revenues.

COLORADO POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1991	POP RANK
Adams	245,944	265,038	270,554	5
Alamosa	11,799	13,617	13,971	23
Arapahoe	293,621	391,511	404,145	3
Archuleta	3,664	5,345	5,518	43
Baca	5,419	4,556	4,361	49
Bent	5,945	5,048	4,974	46
Boulder	189,625	225,339	228,929	6
Chaffee	13,227	12,684	13,172	28
Cheyenne	2,153	2,397	2,171	56
Clear Creek	7,308	7,619	7,181	37
Conejos	7,794	7,453	7,119	38
Costilla	3,071	3,190	3,042	53
Crowley	2,988	3,946	3,994	50
Custer	1,528	1,926	2,084	57
Delta	21,225	20,980	21,785	18
Denver	492,365	467,610	481,540	1
Dolores	1,658	1,504	1,394	60
Douglas	25,153	60,391	66,661	11
Eagle	13,320	21,928	23,040	16
El Paso	309,424	397,014	399,768	4
Elbert	6,850	9,646	10,401	33
Fremont	28,676	32,273	31,860	13
Garfield	22,514	29,974	31,432	14
Gilpin	2,441	3,070	3,120	52
Grand	7,475	7,966	7,875	35
Gunnison	10,689	10,273	10,574	32
Hinsdale	408	467	436	63
Huerfano	6,440	6,009	5,674	42
Jackson	1,863	1,605	1,573	59
Jefferson	371,753	438,430	448,609	2
Kiowa	1,936	1,688	1,818	58
Kit Carson	7,599	7,140	7,013	39
La Plata	27,195	32,284	33,312	12
Lake	8,830	6,007	6,129	41
Larimer	149,184	186,136	192,476	7
Las Animas	14,897	13,765	13,888	24
Lincoln	4,663	4,529	5,189	45
Logan	19,800	17,567	17,979	21
Mesa	81,530	93,145	96,268	10
Mineral	804	558	539	62
Moffat	13,133	11,357	11,773	30
Montezuma	16,510	18,672	18,542	20
Montrose	24,352	24,423	25,521	15

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1991	POP RANK *
Morgan	22,513	21,939	22,939	17
Otero	22,567	20,185	20,033	19
Ouray	1,925	2,295	2,464	55
Park	5,333	7,174	7,488	36
Phillips	4,542	4,189	4,384	48
Pitkin	10,338	12,661	12,872	29
Prowers	13,070	13,347	13,201	26
Pueblo	125,972	123,051	126,003	9
Rio Blanco	6,255	5,972	6,170	40
Rio Grande	10,511	10,770	11,224	31
Routt	13,404	14,088	14,199	22
Saguache	3,935	4,619	4,947	47
San Juan	833	745	743	61
San Miguel	3,192	3,653	3,796	51
Sedgwick	3,266	2,690	2,634	54
Summit	8,848	12,881	13,269	25
Teller	8,034	12,468	13,196	27
Washington	5,304	4,812	5,342	44
Weld	123,438	131,821	135,352	8
Yuma	9,682	8,954	9,009	34
STATE TOTALS	2,889,735	3,294,394	3,376,669	

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



Counties & 1990 Population

- 100,001 to 500,000 (9)
- 10,001 to 100,000 (23)
- 1 to 10,000

DRIVER'S LICENSE LOCATIONS

Full-Service Offices —

Alamosa, Aurora: (Clocktower Center , and at Parker & Quincy), Basalt, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs*, Cortez, Delta, Denver: 1935 W. Mississippi**, Durango, Evergreen, Fort Collins*, Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood, Lamar, Leadville, Littleton, Longmont, Loveland, Minturn, 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

TAXPAYERS SERVICE CENTERS —

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

LIQUOR ENFORCEMENT OFFICES —

Denver, Greeley, Glenwood Springs, Grand Junction, Durango, La Junta, Colorado Springs

LIMITED STAKES GAMING OFFICES —

Denver, Central City, Cripple Creek

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

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*, Glenwood Springs, Grand Junction, Pueblo, Colorado; Chicago, Illinois; Los Angeles, California; New York, New York; Dallas, Texas

* Regional Service Center

** Metro Drive Test Center

taxes at a glance for fiscal year 1992

Alcoholic & Fermented Malt Beverages: Title 12, Articles 46,47

Beer	8 cents/gallon
Wine	7.33 cents/liter*
Spirituos Liqueurs	60.26 cents/liter
Fermented Malt Beverages	8 cents/gallon
Winery Grape Tax	\$5/ton

* Surcharges: 4 and 1 cents for Colorado and other wine, respectively. Effective July, 1992, The Colorado wine surcharge is 5 cents.

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 cents/package (10 mills/cigarette)
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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; 5.2% of the remainder for tax years beginning on or after July 1, 1991. 5.1% for tax years beginning on or after July 1, 1992.

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 cents/gallon for 7/90 to 12/90; 22 cents/gallon thereafter.

Special Fuel 18 cents/gallon through December, 1991; 20.5 cents thereafter.

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 16,000 lbs 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+0.20/100lbs 2/

3,001 to 3,500 lbs 13.20+0.20/100lbs 3/

3,501 to 4,500 lbs 19.10+0.60/100lbs 3/

4,501 to 10,000 lbs 38.00/+2.00/100lbs 3/

10,001 to 16,000 147.50+1.50/100lbs 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+0.20/100lbs 3/

3,501 to 4,500 lbs 19.10+0.60/100lbs 3/

4,501 to 6,500 lbs 28.10+0.60/100lbs 3/

Trailer Coaches: \$10.00

Motor Homes:

2,000 lbs or less \$9.00

2,001 to 4,500 lbs 9.20+0.20/100lbs 3/

4,501 to 6,500 lbs 16.10+0.60/100lbs 3/

6,501 and over 27.80+0.30/100lbs 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

C.D.L. Driving Test 100.00

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

* Certified copies are an additional \$5.00

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 Mechanic License 5.00

Vehicle 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	\$182-339	\$442-488	\$1,228-1,440
30,001-48,000	201-506	522-696	1,457-1,630
48,001-74,000	227-571	754-869	1,747-1,977
74,001 and over	262-582	950	2,092

*Collapsed fee structure; there are separate fee structures for those less than 2,500 and those 2,501 to 9,999 miles/year.

Interstate Vehicles:

Declared Weight	Fee
16,001-30,000	\$1,228-1,400
30,001-48,000	1,457-1,630
48,001-74,000	1,747-1,977
74,001 and over	2,092

END NOTES:

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. Intrastate and Colorado based IRP vehicles pay an 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 for road improvements.

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 for road improvements.

Motor Vehicle Ownership:

Imposes a property tax that is apportioned between localities within the owner's 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

Local taxes are additional.

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. 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).

END NOTES:

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.

Following is a brief description of legislative initiatives approved in the second regular session of the 58th Colorado General Assembly. These particular changes impact programs administered by the Colorado Department of Revenue. Effective dates appear in parentheses.

ADMINISTRATION

HB 1088

Quarterly Reports to Controller: Requires each department to submit a report of financial information to the controller within 30 days after the end of each quarter. (3/04/92)

SB 79

Financial Reports to State Controller: Requires all departments to submit analyses of costs, revenues, fund balances, and performance indicators for all programs. (4/16/92)

ALCOHOLIC BEVERAGE LAWS

SB 72

Change in Alcohol License Codes: Allows licensed drinking establishments to file for temporary liquor licenses. These temporary licenses allow businesses to conduct normal business operations for a period of up to 90 days after the establishment's retail malt beverage license has expired. (6/01/92)

SB 185

Retail Gaming Tavern Liquor Licenses: Establishes the retail gaming tavern license, a new class of liquor license, for gaming establishments. Prohibits persons with ownership interests in retail gaming taverns from owning interests in establishments that are licensed with different types of liquor licenses. An individual may have ownership interests in up to 3 retail gaming taverns. (5/20/92)

ESTATE TAX LAWS

HB 1210

Estate Tax Changes: Modifies Colorado estate tax laws to more closely parallel federal estate tax terminology and laws. (7/01/92)

GAMING/RACING LAWS

HB 1037

Simulcast Facilities: Adds simulcast facilities to the statutory definition and description of a racetrack. Simulcast facilities are those in which races are televised for the purpose of pari-mutuel wagering. Such facilities do not need to obtain racetrack class liquor licenses if they hold valid licenses for selling alcoholic beverages for consumption on the premises. (3/20/92)

HB 1206

Division of Racing Integrated into Department of Revenue: Transfers the Division of Racing and the Colorado Racing Commission from the Department of Regulatory Agencies to the Department of Revenue. Increases the number of commissioners from 3 to 5 and limits the number of consecutive terms that can be served by the commissioners. Requires the state attorney general to provide legal services to the division and commission. Increases the number of persons on the advisory committee from 7 to 9. (6/06/92)

SCR 3

Vote by Affected Localities on Limited Gaming: Prohibits the operation of gaming establishments in any city, town, or unincorporated portion of a county prior to the approval of such activities by a majority of the voters in the affected area. If denied by the voters, the question may not be submitted again until 4 years after the election in which the question was submitted. (5/06/92)

INCOME TAX LAWS

HB 1026

Enterprise Zone Employee Credit: Non-Refundability and Carryforwards: Commencing with tax years beginning on or after January 1, 1993, refunds for new business facility employees will no longer be available to taxpayers whose businesses are located in enterprise zones. Instead that amount may be carried forward and used as a credit against the taxpayer's income tax liability for up to five subsequent years. (Income tax years beginning on or after January 1, 1993)

HB 1145

Protection of Pensioner's Income from Garnishment by Other States: Prohibits the seizure of the property of Colorado residents for non-payment of another state's taxes on pension income. (6/06/92)

HB 1191

Income Tax Credits: Allows an income tax credit for the conversion of cars/trucks to the use of clean-burning alternative fuels. The vehicle must be converted within 120 days of its delivery to the taxpayer and is limited to 50 vehicles per taxable year. The credit is limited to 5% of the purchase price of the vehicle providing that amount does not exceed 50% of the actual cost of the conversion or of the cost of the car manufacturer's fuel system option. The credit may be carried over for three years. For tax years commencing July 1, 1992 and ending June 30, 1994 the credit is available only to taxpayers whose converted vehicles are used in connection with a business. Beginning with tax years commencing July 1, 1994 and ending June 30, 1998, the credit is no longer restricted according to the use of the converted vehicle.

Commencing in tax years beginning on or after January 1, 1992, an income tax credit is allowed to businesses engaged in operating a licensed child care center or family care home equal to 20% of their annual investment in tangible personal property used in the facility. Beginning July 1, 1992, a similar credit is allowed to businesses that provide to their employees on-site child care facilities. Such businesses are allowed an income tax credit equal to 10% of their annual investment in tangible personal property used in the child care facility. (Applicability based on type of credit--see each credit for specific dates)

HB 1263

S-Corporation Income Tax Codes: Adopts income tax codes for S-corporations that provide for the uniform income tax treatment of such corporations among states. Considers an individual's pro-rata share of S-corporation income tax payments to other states as an actual payment to the other state. Requires S-corporations to disclose the name, address, and social security number or federal employer identification number of the shareholder, and the income distributed to them so that the state may properly determine individual liabilities. Allows the corporation to file returns on behalf of shareholders. Requires S-corporations either to file income tax payments on behalf of non-resident clients or to file with the State, agreements with its non-resident shareholders delineating their avowal to comply with state rules. (1/01/92)

HB 1270

Real Estate Sales by Non-Residents Subject to Income Tax Withholding: Charges those responsible for the closing and settlement services on real estate transactions involving non-resident sellers and in which the sales price exceeds \$100,000, to withhold the lesser of 2% of the sales price or the net proceeds of the sale. That amount would be earmarked to satisfy any potential income tax liability that the seller may incur. (7/01/92--applies to real estate transfers occurring on or after January 1, 1993)

HB 1278

Non-Deductibility of Expenditures to Discriminatory Country Clubs: Requires that federal income tax deductions of expenses incurred at or to a club that restricts membership based on discriminatory practices be added back as a source of taxable income in the calculation of Colorado taxable income. Requires such discriminatory clubs to disclose, on their receipts to customers, that expenditures at or to the club are non-deductible for state income tax purposes. (Applies to receipts furnished on or after July 1, 1992 and applies to income tax years on or after January 1, 1992)

HB 1344

State Income Tax Deduction Addback for School Finance: Requires federal income tax deductions for the payment of state income taxes be added back as a source of taxable income in calculating Colorado taxable income. The maximum amount of the deduction that could be added back as a taxable source of income is that amount that would reduce the federal itemized amount to the standard deduction. (5/28/92)

SB 159

Electronic Funds Transfer of Withholding Payments: Changes the threshold amount at which employers are required to remit withheld taxes by electronic fund transfer. Previously the annual withholding amount was \$11,000, this bill changes that amount to \$50,000. Removes the Department's ability to mandate that employers file annual employee withholding information on magnetic tape. (5/27/92)

MOTOR VEHICLE LAWS**HB 1015**

Addition of Steroids to the List of Universal Controlled Substances: Adds to the list of Class III controlled substances, anabolic steroids. Any person caught in the unlawful manufacturing, dispensing, sale, or possession of the steroids is subject to a class 3 or class 4 felony. The Department revokes drivers licenses of individuals convicted of a drug felony offense. (7/01/92)

HB 1019

Interstate Commercial Vehicle Classification Changes: Clarifies current statutes with regards to the classification and subsequent taxation of vehicles registered under the International Registration Plan (IRP). (4/10/92)

HB 1042

Use of Manufacturers' License Plates: Allows manufacturers, manufacturer's representatives, and/or those authorized by such persons to use vehicles bearing manufacturers' plates for private purposes. Restricts the type of vehicles that may be registered at the discounted rate and that may bear manufacturers' plates. (3/24/92)

HB 1073

Acceleration of Driver's License Revocation: Requires, upon conviction of an offense for which a driver's license is statutorily revoked, the immediate surrender of the driver's license. The license must be revoked at the time of conviction although there is a contingency plan for persons not immediately in possession of their licenses. Persons who otherwise fail to surrender their driver's licenses will be guilty of a class 2 misdemeanor traffic offense. Also clarifies the type of licenses that must be surrendered upon conviction of a traffic offense. (7/01/92)

HB 1085

License Plates for Honorably-Discharged Veterans: Allows for the creation of a new license plate style for honorably-discharged veterans. (1/01/93)

HB 1154

Late Payments of Penalty Assessments for Motor Vehicle Infractions: Allows the Motor Vehicle division to accept, up to 20 days after they're due, late payments for penalty assessments. (7/01/92)

HB 1178

Registration Surcharges on New Motor Vehicles with Air Conditioners: Imposes a \$2 surcharge on the sale of new motor vehicles sold in Colorado that are equipped with an air conditioner. Surcharge revenues will be deposited in the Ozone Protection fund. (1/01/93)

HB 1352

Registration of State-Owned Vehicles: Eliminates the exemption of state-owned vehicles from registration. (1/01/93)

SB 17

Consumer Protection Concerning the Guarantee of Credit Approval by Car Salespersons: Includes the following as deceptive trade practices: guaranteeing to a customer the approval of their credit/loan before it has actually been approved; the sale of a motor vehicle, accepted as a trade-in, prior to the approval of the credit or loan of the vehicle's former owner; failure to return the collateral or down-payment on a vehicle when the customer is required to return the vehicle due to the denial of credit, after being guaranteed credit approval. Bars motor vehicle dealers from keeping a purchaser's down-payment or collateral as rent on a vehicle if the dealer guarantees financing, releases the motor vehicle to the customer prior to actual approval of the customer's credit, and the credit approval fails to materialize. (4/29/92)

SB 22

Technology for Identifying Insurance Coverage from Driver's Licenses: Calls for the department and the commissioner of insurance to study the technology that would enable the identification of adequate insurance coverage on a driver's license or similar type of identification card. (6/03/92)

SB 82

Licensing of Branches of Commercial Driving Schools: Requires each branch of commercial driving schools to acquire its own license for operation. (7/01/92)

SB 88

Dealer Board Review and Changes: Eliminates the requirement that motor vehicle auctioneers be licensed. Changes the name of the motor vehicle dealer licensing board to the motor vehicle dealer board. Changes the composition of the board, decreasing by one the number of licensed motor vehicle dealers and increasing the number of members representing the public at large by one. Gives the board the authority to issue subpoenas and to delegate such authority to the Department. (7/01/92)

SB 138

Physical Inspection of Motor Vehicles: Requires the Department to promulgate regulations requiring the physical inspection of certain motor vehicles to verify specific information pertaining to the taxable value of the vehicle. (7/01/92)

SB 153

Use of Optical Imaging Technology by County Clerks: Allows county clerks to preserve records lawfully filed with the clerk as optical images. Standards for the provision, quality, supervision, and access to records preserved on microfiche apply to the optical imaging records as well. (3/25/92)

SALES/USE TAX LAWS**HB 1248**

Wholesale Sales--the Sale of Materials Used in the Printing Process: Includes under the definition of "wholesale sale", as it relates to state sales tax statutes, the sale of all materials used in the preparation of printing when that printed product is sold at retail to a customer accepting delivery within the state. (5/27/92)

HB 1249

Exemption of Railroad Capital Equipment from the State Sales/Use Tax: Exempts from the state sales/use tax the sale or use of locomotives, freight cars, railroad work equipment, or other railroad rolling stock, and exempts those items to be affixed or attached as a component part of such equipment. (7/01/92)

SB 107

Expanding the RTD Territory: Increases the area of the RTD district to include the Arapahoe Park race track. (7/01/92)

MISCELLANEOUS**HB 1134**

Underground Petroleum Storage Tank Fund Changes: Changes the threshold amounts under which environmental surcharge fees per tank truckload would increase or decrease. Increases from \$1.5 million to \$3 million the minimum level in the fund at which the surcharge increases to \$50. Increases from \$4 million to \$10 million the level at which the surcharge would revert to \$25. (3/06/92)

HB 1305

Limit on the Amount of Purchase Rebate That May Be Offered for the Conversion of Motor Vehicles to the Use of Alternative Fuels: Limits the amount of the rebate that may be offered for the conversion of motor vehicles to the use of alternative fuels to 50% of the cost of the vehicle conversion or of the cost of an original equipment manufacturers' fuel system option. Adds sulfur-free diesel fuel derived from natural gas as an acceptable alternative fuel. (7/01/92)

HB 1321

Woodstove Surcharge: Imposes a \$1 surcharge on new wood stoves, inserts, or gas or electric fireplaces sold on or after July 1, 1992. Requires the Department to track the number of conversions to cleaner burning devices. Restricts the installation of any new or remodeled fireplace to a gas appliance, electric device, or a fireplace insert that meets standards developed by the commission. Charges the lead air quality planning agency for the Denver metropolitan area to promote the voluntary conversion of conventional fireplaces or fireplace inserts and to develop a contingency plan if their conversion goals aren't met. Possible contingencies include issuing a limited number of burning permits; imposing fees for burning wood; mandating the conversion of fireplace or woodstoves to cleaner burning devices upon the sale of a dwelling unit; and/or removing the exemption of woodburning devices that are used as primary heat sources from no-burn days. (5/27/92)

SB 39

Lease Exemptions from Department of Revenue Tax Liens: Eliminates the requirement to record or file with the Department, the leasing of personal property to other businesses. A copy of the lease must be provided to the Department in order to qualify the property for exemption from a lien for state excise, withholding, sales, use, gasoline, and special fuel taxes levied on the business to which the property is leased. (4/16/92)

SB 137

Woodstove Regulations: Requires that any fireplace or woodstove installed after January 1, 1993 must be a gas appliance, electric device, or a fireplace insert or woodstove that meets the clean-burning standards established by the air quality control commission. Any modification to a fireplace or woodstove after that date must also be of the type stated above. Requires municipal and county governments to enact building codes that require that any fireplaces installed after January 1, 1993 be one of the four devices listed above. (5/27/92)

Alcoholic Beverages

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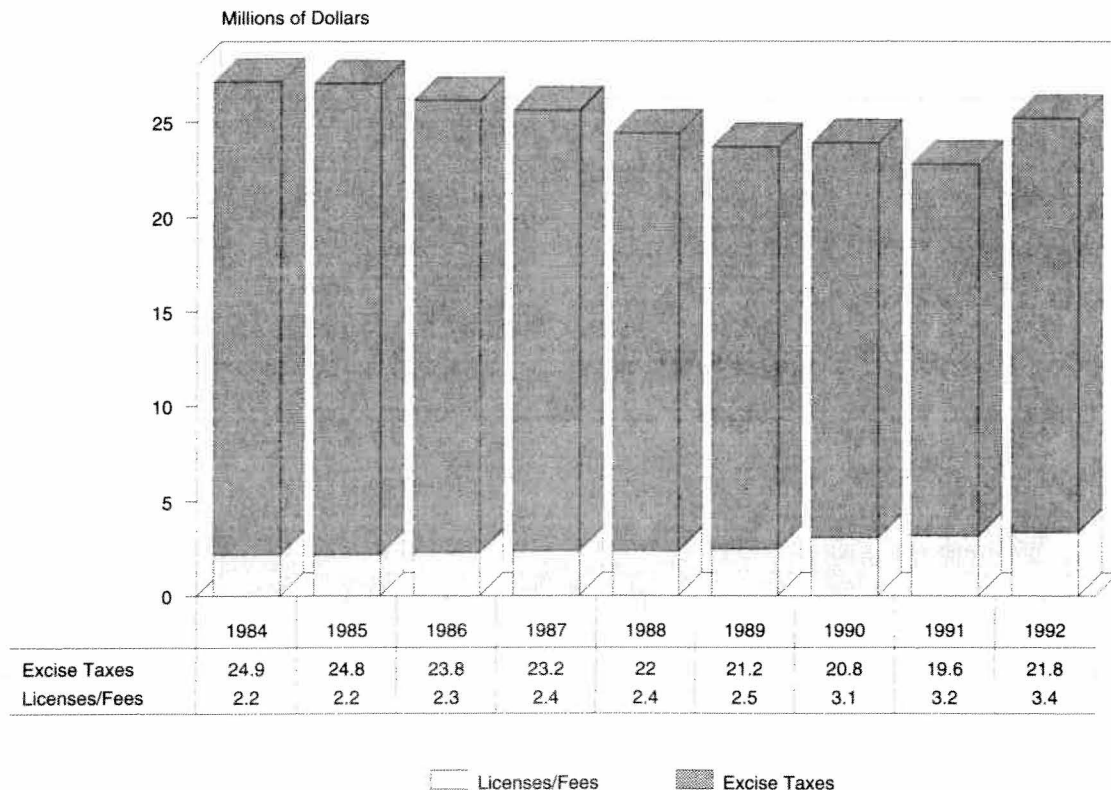
ALCOHOLIC BEVERAGE EXCISES & LICENSE FEES

Fiscal Years Ended June 30, 1990 to 1992

NET RECEIPTS:	1990	1991	1992
State License Fees	\$1,144,682.83	\$1,271,357.77	\$1,385,471.47
85% Liquor Licenses (from local government)	1,953,714.24	1,939,764.22	1,965,196.69
Total Net License Fees	\$3,098,397.07	\$3,211,121.99	\$3,350,668.16
3.2% Beer Tax	\$900,178.36	\$611,055.49	\$659,983.90
Repeal Beer Tax	5,521,687.59	5,734,244.76	6,005,811.05
Wine Tax	2,005,380.86	1,943,618.33	2,392,371.74
Spirituuous Liquors Tax	12,406,637.75	11,337,889.57	12,789,944.89
TOTAL NET TAX RECEIPTS	\$20,833,884.56	\$19,626,808.15	\$21,848,111.58
TOTAL NET REVENUES	\$23,932,281.63	\$23,837,930.14	\$25,198,779.74

ALCOHOLIC BEVERAGES NET REVENUES

Fiscal Years 1984 to 1992



TAXABLE GALLONS OF BEER, WINE, & SPIRITS

Fiscal Years Ended June 30, 1983 to 1992

YEAR	BEER	WINE	SPIRITS
1992	83,322,438	7,642,417	5,607,112
1991	79,316,253	6,240,121	4,970,531
1990	80,273,324	7,227,575	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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1990 to 1992

ACTIONS:	1990	1991	1992
State Administrative Actions	119	138	110
State Revocations	3	32	20
State Suspensions	72	86	74
State Denials	4	13	10
Division-Filed Court Cases	236	263	308
Division-Assisted Local Hearings	31	27	31
Totals	465	559	553

LIQUOR LICENSES IN FORCE BY TYPE

TYPE ISSUED:	1991	1992
3.2% Retail Beer	2,102	2,093
3.2% Wholesale Beer	53	57
3.2% Beer Manufacturer	3	2
3.2% Beer Manufacturer(non-resident)	16	12
Retail Liquor Store	1,226	1,218
Liquor-Licensed Drug Store	52	48
Beer and Wine	259	270
Hotel & Restaurant Liquor	2,656	2,764
Hotel & Restaurant- Optional Premises	68	72
Club Liquor	251	250
Public Transportation Liquor	916	966
Manufacturer- Brewery	17	25
Manufacturer- Winery	0	0
Manufacturer- Distillery/Rectifier	0	0
Wholesale Liquor	44	45
Wholesale Beer	56	66
Importer- Malt Liquor	20	31
Importer- Vinous & Spirituous Liquor	241	236
Tavern Liquor	1,350	1,347
Arts Liquor	21	21
Racetrack Liquor	5	7
Limited Winery	5	7
Malt Liquor Manufacturer(non-resident)	42	43
Optional Premises	4	6
3.2% Special Events Permit	459	435
Beer, Wine, & Spirituous Liquor Special Events Permit	1,177	1,236
TOTAL LICENSES:	11,043	11,257

**COUNTY-ISSUED STATE LIQUOR LICENSES
CALENDAR YEARS**

COUNTY	1990	1991	COUNTY	1990	1991
Adams	467	466	Las Animas	79	74
Alamosa	51	49	Lincoln	18	19
Arapahoe	646	651	Logan	50	46
Archuleta	33	36	Mesa	217	225
Baca	9	10	Mineral	12	16
Bent	15	14	Moffat	36	37
Boulder	447	448	Montezuma	63	63
Chaffee	64	61	Montrose	77	82
Cheyenne	10	10	Morgan	67	64
Clear Creek	51	51	Otero	62	59
Conejos	23	29	Ouray	26	25
Costilla	26	24	Park	45	43
Crowley	9	9	Phillips	10	10
Custer	15	15	Pitkin	146	147
Delta	63	62	Prowers	51	50
Denver	1,228	1,243	Pueblo	352	332
Dolores	10	10	Rio Blanco	27	28
Douglas	94	97	Rio Grande	35	37
Eagle	189	204	Routt	110	116
Elbert	15	13	Saguache	23	24
El Paso	716	716	San Juan	18	19
Fremont	90	88	San Miguel	53	59
Garfield	140	150	Sedgwick	14	17
Gilpin	32	63	Summit	175	172
Grand	109	113	Teller	67	83
Gunnison	107	110	Washington	14	15
Hinsdale	11	12	Weld	273	266
Huerfano	43	45	Yuma	35	34
Jackson	17	17			
Jefferson	729	727	State Totals	8,235	8,323
Kiowa	5	5	Special Events Licenses		
Kit Carson	28	25	Liquor	1,177	1,236
Lake	43	41	3.2% Beer	459	435
La Plata	134	131			
Larimer	411	420			

Cigarette & Tobacco Products

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Tobacco Products Tax Collections.....	32

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/

Fiscal Years 1983 to 1992

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	PERCENTAGE CHANGE	STATE SHARE COLLECTIONS	PERCENTAGE CHANGE
1992	27	\$15,978,813	-0.6	\$40,329,428	-2.7
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

1/ Based on time of distribution rather than entitlement per statute

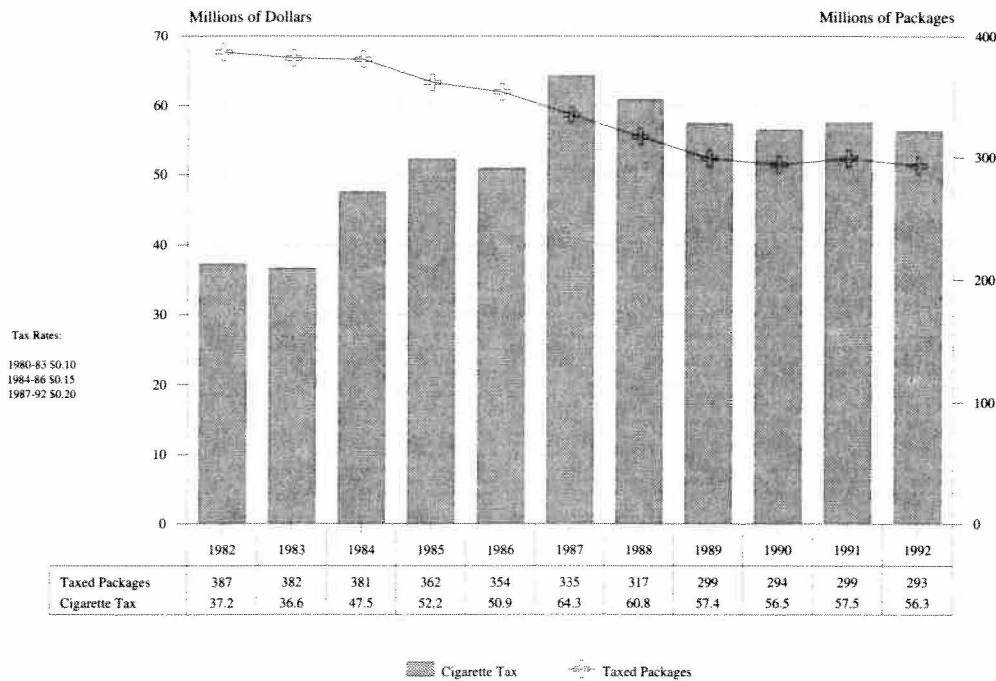
2/ Of first 15 cents only

3/ 46% From July 1, 1983 to October 31, 1983.

4/ Revised

COLORADO CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1982 to 1992



FY84 rate change was effective Nov 1

TOBACCO PRODUCT TAX COLLECTIONS

Fiscal Years Ended June 30, 1989 to 1992

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1992	\$4,343,626	\$43,641	\$4,299,985
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

Estate

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

ESTATE, INHERITANCE & GIFT TAX ACTIVITIES

Fiscal Years Ended June 30, 1990 to 1992

	1990	1991	1992
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	582	558	641
Nontaxable Returns	990	842	671
Payment Documents	752	711	703
Inheritance Tax:			
New Returns	17	15	14
Amended Returns	3	5	1
Payment Documents	34	40	25
Releases of Lien Issued	52	27	18
Statements, Certificates & Receipts Issued:			
Estate Tax	1,512	1,437	1,313
Inheritance Tax	17	21	15
Gift Tax	1	1	0
Refunds Issued:			
Estate Tax	121	117	173
Inheritance Tax	1	0	0
Gift Tax	0	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS

Fiscal Years Ended June 30, 1983 to 1992

YEAR	INHERITANCE TAX	1/	GIFT TAX	ESTATE TAX	TOTAL
1992	\$4,513		\$0	\$35,308,658	\$35,313,171
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

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

Income

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Income Tax Collections	40

TAXABLE AND NONTAXABLE RETURNS 1/
 July 1, 1991 through June 30, 1992

TYPE OF RETURN	TOTAL	TAXABLE	NONTAXABLE
Individual 2/	1,763,813	1,308,169	455,644
Corporation	82,380	19,968	62,412
Fiduciary	28,481	11,414	17,067
Partnership 3/	25,428	0	25,428
TOTALS	1,900,102	1,339,551	560,551

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, 1983 to 1992

YEAR	SURTAX 1/	ALTERNATIVE MINIMUM TAX 2/
1992	\$ -8,177 3/	\$1,889,576
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	

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.

3/Negative amounts reflect adjustments to prior years tax returns.

TAX LIABILITY & CREDITS

Fiscal Year 1992

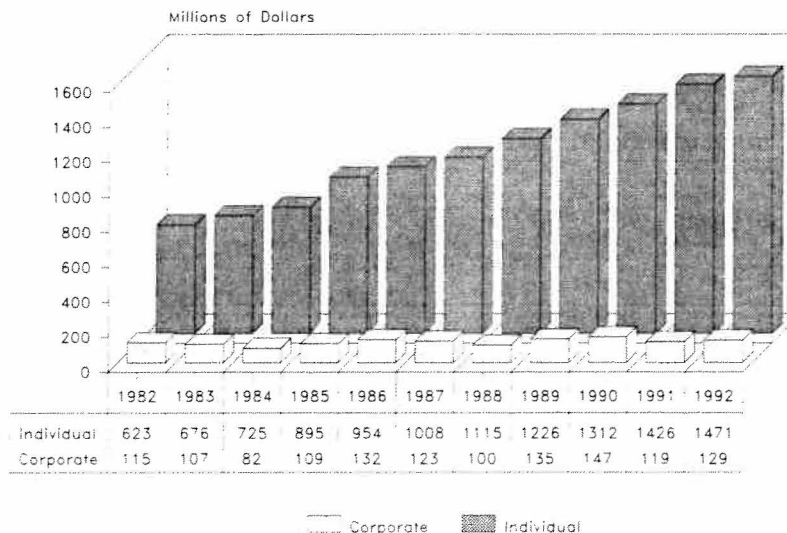
	INDIVIDUAL	FIDUCIARY	CORPORATE
Amounts Shown in Thousands of Dollars			
TAX LIABILITY:			
Normal Tax	\$1,464,006	\$7,282	\$129,492
Surtax	-8	0	0
Alternative Minimum Tax	1,847	42	0
Investment Credit Recapture	49	0	88
Penalty	1,908	11	1,107
Interest Received	5,870	22	6,798
Interest Paid	-12,477	-58	-5,930
TOTAL LIABILITY:	\$1,449,455	\$7,299	\$131,555
TAX CREDITS:			
104 CR Credits 1/	\$27,649	\$421	\$0
Property/Rent/Heat	14,444	0	0
Enterprise Zone Investment	*	0	4,986
Enterprise Zone Employee	*	0	3,791
Other Enterprise Zone Credits	*	0	140
New Business Facility	0	0	713
Investment Tax	*	0	5,935
Inventory Tax	0	0	28
Impact Assistance	0	0	0
Commercial Energy	*	0	0
Other Credits	0	0	2270
TOTAL CREDITS:	\$42,093	\$421	\$17,863
NET TAX LIABILITY	\$1,407,362	\$6,878	\$113,692

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 1982 to 1992



NOTE: Individual & Fiduciary combined

REFUNDS ISSUED IN FISCAL YEAR 1992

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
1992	1,116,360	\$267,063,036	\$239.23
1991	1,024,710	226,701,376	221.23
1990	1,060,018	245,747,283	231.83
1989	1,021,895	233,807,646	228.80
1988	907,661	218,091,801	240.28
1987	955,713	246,687,178	258.12
1986	976,530	255,958,832	262.11
1985	998,704	250,597,806	250.92
1984	1,013,408	252,748,279	249.40
1983	1,096,106	262,873,488	239.82
Corporate Income Tax			
1992	3,317	\$37,884,814	\$11,421.41
1991	3,256	41,199,813	12,653.51
1990	3,511	35,004,175	9,969.86
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
Fiduciary			
1992	1,038	\$535,271	\$515.68
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

1/ Computation of the refund has changed. Formerly, refunds included property tax credits and refund warrants. Currently refunds include refund intercepts, income tax checkoffs, and warrants issued. The figure no longer includes property tax refunds or heat rebates.

RETURNS FILED FOR OLD AGE PROPERTY TAX & HEAT CREDITS

Fiscal Years Ended June 30, 1983 to 1992

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1992	43,041	\$14,443,827	\$336
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

INDIVIDUAL INCOME TAX CHECKOFFS 1/ NUMBER OF RETURNS & DONATIONS

Fiscal Years Ended June 30, 1983 to 1992

YEAR	NONGAME WILDLIFE		DOMESTIC ABUSE 2/		OLYMPIC COMMITTEE /2 /3	
	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1992	60,422	\$377,321	45,716	\$267,805	26,214	\$100,336
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				

YEAR	VETERANS MEMORIAL /4		HOMELESS PREVENTION		DESERT STORM	
	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1992	75	\$463	45,258	\$257,742	15,290	\$62,812
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 effective for CY1988 returns.

5/ Reflects accounting adjustments from prior year.

INCOME TAX CASH FLOW

Fiscal Years 1983 to 1992 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
INDIVIDUAL TAX 3/							
1992	\$1,523.6	\$209.6	\$179.7	\$1,913.0	\$7.9	\$267.6	\$1,637.5
1991	1,327.0	208.5	172.3	1,707.8	5.2	227.2	1,475.4
1990	1,258.4	196.2	157.2	1,611.8		246.2	1,365.6
1989	1,189.9	217.4	160.6	1,567.9		235.1	1,332.8
1988	1,101.3	151.8	147.9	1,401.0		218.5	1,182.5
1987	1,037.5	133.9	130.6	1,302.0		247.1	1,054.9
1986	1,010.8	108.2	112.8	1,231.8		256.3	975.5
1985	973.0	101.2	105.2	1,179.4		250.8	928.6
1984	868.2	84.0	78.7	1,030.9		253.1	777.8
1983	787.8	79.2	71.2	938.2		263.3	674.9

CORPORATE TAX

1992	\$0.0	\$125.9	\$31.1	\$157.0	\$0.4	\$37.9	\$118.7
1991	0.0	133.9	24.7	158.6	0.0	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	134.9		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	103.7		49.9	53.8

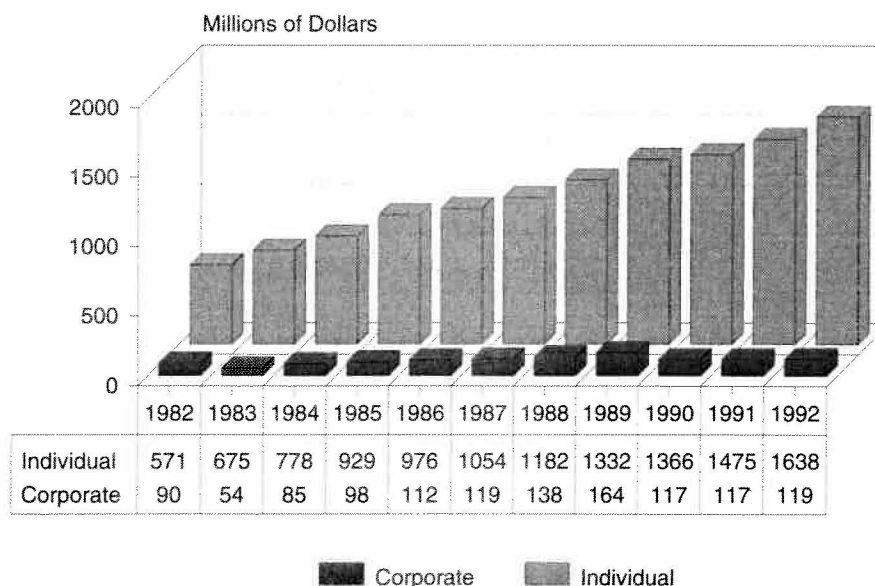
1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available.

2/ Computation of the refund has changed. Formerly, refunds included property tax credits and refund warrants. Currently refunds include refund intercepts, income tax checkoffs, and warrants issued. The figure no longer includes property tax refunds.

3/ For this table, fiduciary information is included in this category.

INCOME TAX COLLECTIONS

Fiscal Years 1982 to 1992



Note: Individual & Fiduciary combined

Limited Stakes Gaming

Limited Stakes Gaming Revenues and Expenditures42

Limited Stakes Gaming Fund Distribution42

colorado limited stakes gaming

The Division of Gaming regulates limited stakes gaming in the three mountain towns of Cripple Creek, Central City and Black Hawk. Pursuant to the Constitutional Amendment, passed in November of 1990, gaming became legal in licensed establishments on October 1, 1991.

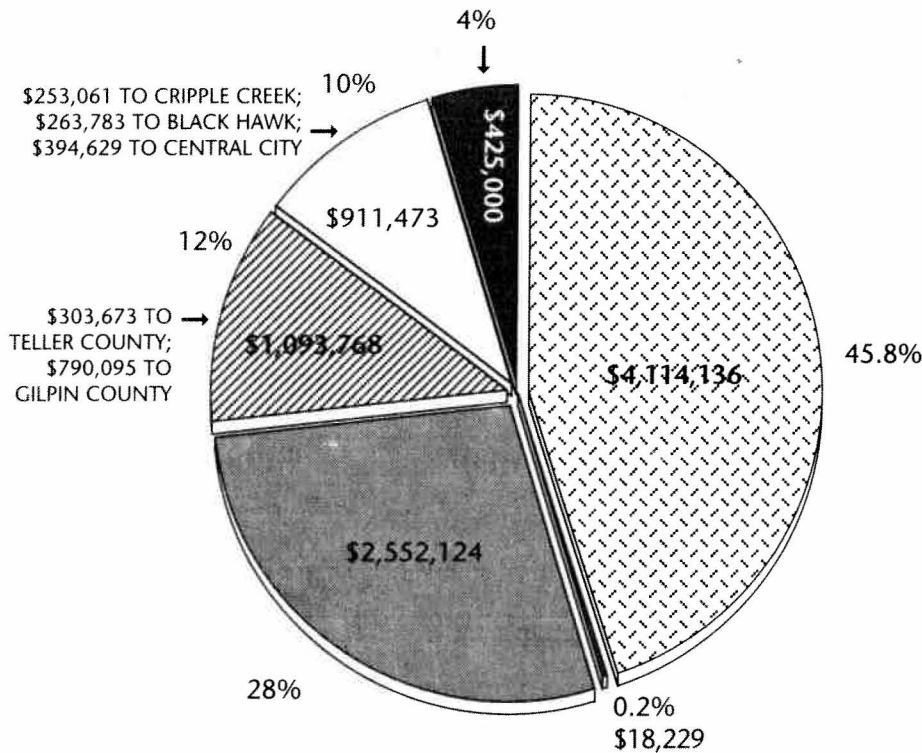
Before any monies are distributed from the Limited Gaming Fund, the administrative expenses of the Division of Gaming must be paid and the law requires two months of operating expenses for the administration of Gaming to be held in escrow at the end of the fiscal year. The Division operates on the revenue generated from the gaming tax, application and license fees and any fines levied by the Division.

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 1992

Limited Gaming Revenues	\$13,458,607
Division and Limited Gaming Control Commission Expenditures	3,400,093
Two Month Escrow	875,225
Fund Deficit at 7/1/91	68,559
TOTAL AMOUNT DISTRIBUTED	\$9,114,730

1/ These figures are on an accrual basis and include interest and pass-through revenues and costs.

DISTRIBUTION OF THE LIMITED GAMING FUND — FY 1992



- To State General Fund
- To Colorado Tourism Promotion Fund
- To State Historical Fund
- To Gilpin & Teller Counties (In proportion to gaming revenues generated in each county)
- To Central City, Cripple Creek & Black Hawk (in proportion to gaming revenues generated in each county)
- 9.6% of the General Fund to Contiguous County Impact Fund

Lottery

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Lottery Game Sales	44

colorado lottery

Fiscal year 1991-92 was the tenth year of operation for the Colorado Lottery. In addition to Lotto and Scratch games, a new On-Line Keno game began on September 16, 1991.

Ticket sales for the year reached a record \$239.2 million in FY 1992 with \$58.8 million from Scratch games, \$166.5 million from Lotto and \$13.9 million from Keno. These sales allowed fund recipients to share in the distribution of \$76.0 million in Lottery proceeds.

LOTTERY FUND DISTRIBUTION

History and FY 1992

	FISCAL YEARS 1983 TO 1991	FISCAL YEAR 1992	CUMULATIVE DISTRIBUTION FY83 THROUGH FY92
Capital Construction Fund	\$180,484,970	\$47,012,965	\$227,497,945
Parks and Outdoor Recreation	30,025,911	5,794,592	35,820,503
Conservation Trust Fund:	120,103,645	23,178,371	143,282,017
(distributed to):			
Counties	26,856,713	5,221,500	32,078,213
Cities	76,216,905	14,583,049	90,799,954
Towns	5,405,028	1,013,471	6,418,500
Special Districts	11,624,999	2,360,351	13,985,350
GRAND TOTAL 1/	\$330,614,539	\$75,985,928	\$406,600,467

INSTANT GAMES OFFERED DURING FISCAL YEAR 1992 2/

GAME	DAYS ON SALE	GROSS SALES
Aces High	63	\$655,614
Two For The Money	21	710,014
Winning Streak	107	2,174,780
High Stakes	224	8,400,943
Rocky Mountain Riches	273	9,595,291
Fiesta	289	5,540,499
Bonanza Bonus	168	8,336,647
Stocking Stuffer	52	881,245
Mr. Chips	198	6,771,258
Slam Dunk	155	5,781,287
Mad Money	79	3,813,546
Black Jack	58	6,213,202
Money Tree	2	443,256

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	46
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Port of Entry Activities	50
Port of Entry Clearings and Weighings	50

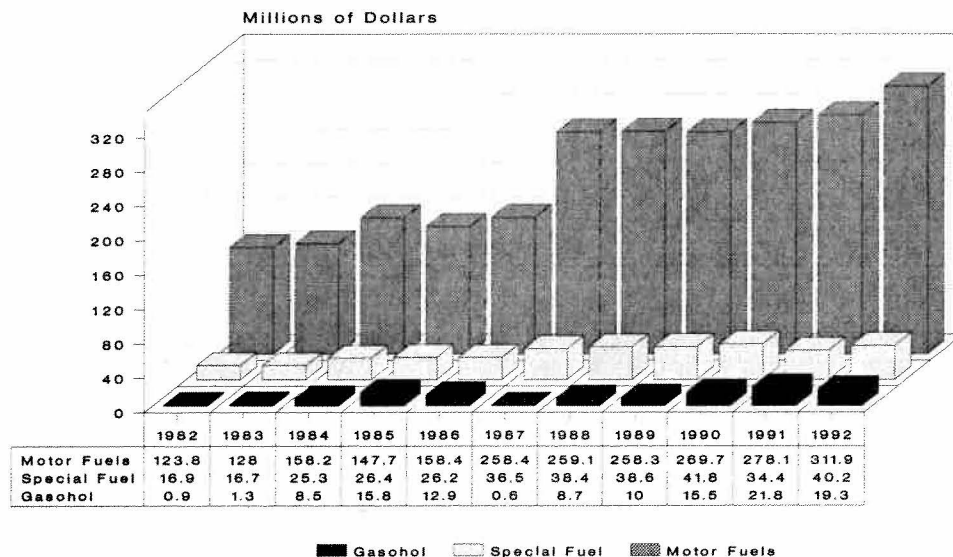
GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, AND TAXABLE GALLONAGE

Fiscal Years 1991 and 1992

Thousands of Gallons	1991	1992	Percentage Change
Gallonage Received:			
Gross: Gasoline/Gasohol	1,589,897	1,582,162	-0.5%
Gross: Special Fuel	329,191	403,131	22.5
Total Gross	1,919,088	1,985,293	3.4
Less:			
2% Allowance: Gasoline/Gasohol	29,834	30,425	2.0
1/2% Allowance: Gasoline/Gasohol	7,309	7,455	2.0
1% Allowance: Special Fuel	2,066	2,126	2.9
Total Allowances	39,209	40,006	2.0
EXEMPTIONS			
Sales to U.S. Government:			
Gasoline/Gasohol	7,833	5,795	-26.0
Special Fuel	27,524	61,699	124.2
Exports:			
Gasoline/Gasohol	54,765	21,690	-60.4
Special Fuel	43,439	56,368	29.8
State of Colorado:			
Gasoline/Gasohol	35,199	30,015	-14.7
Special Fuel	4,756	11,890	150.0
Miscellaneous Credits:			
Gasoline/Gasohol	387	3,397	777.8
Special Fuel	4,756	11,890	150.0
Total Exemptions	220,803	251,430	13.9
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,454,570	1,483,385	2.0
Special Fuel	204,506	210,472	2.9
Less Gallons Refunded:			
Gasoline/Gasohol	21,719	23,483	8.1
Special Fuel	2,374	4,090	72.3
Net Taxable Gallonage:			
Gasoline/Gasohol	1,432,851	1,459,902	1.9
Special Fuel	202,132	206,382	2.1

GROSS FUEL TAX COLLECTIONS

Fiscal Years 1982 to 1992



MOTOR AND SPECIAL FUEL REFUNDS BY TYPE OF USE

Fiscal Years 1991 and 1992

USE	1991	1992	Percentage Change
Agriculture	\$2,974,761	\$2,994,063	0.6%
Cities and Towns	2,556	3,152	23.3
Construction	56,160	30,416	-45.8
Counties	119,154	93,234	-21.8
Federal Government	14,852	15,340	3.3
Fire Protection Districts	5,545	1,431	-74.2
Industry	266,332	312,686	17.4
Irrigation Districts	2,922	3,298	12.8
Motor Boats	20,797	25,349	21.9
Recreation Districts	143	534	273.9
School Districts	86,294	84,297	-2.3
Soil Conservation Districts	192	211	9.5
Special Districts	23,918	17,331	-27.5
Water Conservation Districts	7,465	7,171	-3.9
Others	921,329	1,382,486	50.1
Political Subdivisions	7,870	195,142	2379.4
Total Refunds for Motor Fuel	\$4,510,289	\$5,166,140	14.5
Total Refunds for Special Fuel	\$427,034	\$784,500	83.7
Total Refunds for MTBE	\$20,018	\$0	-100.0
Total Refunds for Gasohol	\$0	\$107	N/A
TOTALS	\$4,957,341	\$5,950,747	20.0%

TOTALS: NET TAXABLE GASOLINE, GASOHOL, & SPECIAL FUELS GALLONAGE 1/
Fiscal Years 1990-1992

	1990	1991	1992	Percent Change from Prior Year
July	149,544,675	151,850,560	153,963,878	1.4%
August	156,225,591	156,889,642	155,679,941	-0.8
September	137,533,990	135,140,709	138,523,475	2.5
October	139,194,273	136,506,085	145,241,983	6.4
November	121,366,059	129,943,705	131,236,746	1.0
December	148,905,194	133,872,911	133,333,534	-0.4
January	120,570,353	128,770,372	131,555,096	2.2
February	118,939,494	114,517,488	122,461,632	6.9
March	134,640,312	132,874,424	132,744,684	-0.1
April	128,088,018	130,639,884	132,442,640	1.4
May	143,335,182	142,129,265	140,499,946	-1.1
June	146,383,797	141,848,922	148,600,986	4.8
Total	1,644,726,937	1,634,983,967	1,666,284,539	1.9%
Percent Change from Prior Year		0.6%	1.9%	

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

NET TAXABLE MONTHLY GASOLINE GALLONAGE 1/
Fiscal Years 1990-1992

	1990	1991	1992	Percent Change from Prior Year
July	129,416,686	128,458,272	130,210,934	1.4%
August	133,532,191	130,087,787	129,866,445	-0.2
September	117,307,324	111,587,032	112,944,074	1.2
October	107,445,075	107,922,176	119,049,181	10.3
November	94,630,417	100,990,053	106,502,644	5.5
December	122,594,986	105,454,386	108,567,079	3.0
January	99,213,567	101,618,107	109,087,715	7.4
February	97,526,219	89,746,630	102,538,653	14.3
March	113,019,828	106,701,390	109,061,121	2.2
April	106,172,843	107,474,323	109,013,844	1.4
May	120,161,784	117,901,048	116,085,241	-1.5
June	122,124,464	117,355,223	122,082,527	4.0
Total	1,363,145,383	1,325,296,428	1,375,009,458	3.8%
Percent Change from Prior Year		-2.8%	3.8%	

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

NET TAXABLE MONTHLY SPECIAL FUEL GALLONAGE 1/

Fiscal Years 1990-1992

	1990	1991	1992	Percent Change from Prior Year
July	16,157,590	17,067,716	16,923,995	-0.8%
August	18,509,731	19,805,250	18,590,232	-6.1
September	17,108,780	17,275,947	19,165,525	10.9
October	17,131,874	18,065,241	17,803,450	-1.4
November	20,754,873	17,411,348	17,007,502	-2.3
December	16,537,932	16,376,004	17,341,630	5.9
January	14,221,446	15,492,910	15,203,814	-1.9
February	14,477,875	14,233,455	13,619,509	-4.3
March	16,909,343	15,868,496	16,815,931	6.0
April	15,719,410	15,853,819	16,691,394	5.3
May	16,655,667	17,100,884	17,692,108	3.5
June	17,769,841	17,581,437	19,526,689	11.1
Total	201,954,361	202,132,507	206,381,778	2.1%
Percent Change from Prior Year		0.1%	2.1%	

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

NET TAXABLE MONTHLY GASOHOL GALLONAGE 1/

Fiscal Years 1990-1992

	1990	1991	1992	Percent Change from Prior Year
July	3,970,399	6,324,572	6,828,950	8.0%
August	4,183,669	6,996,604	7,223,265	3.2
September	3,117,885	6,277,730	6,413,876	2.2
October	14,617,324	10,518,667	8,389,351	-20.2
November	5,980,768	11,542,304	7,726,600	-33.1
December	9,772,276	12,042,521	7,424,824	-38.3
January	7,135,341	11,659,355	7,263,566	-37.7
February	6,935,400	10,537,404	6,303,470	-40.2
March	4,711,141	10,304,537	6,867,631	-33.4
April	6,195,765	7,311,742	6,737,402	-7.9
May	6,517,732	7,127,334	6,722,597	-5.7
June	6,489,493	6,912,262	6,991,770	1.2
Total	79,627,192	107,555,032	84,893,303	-21.1%
Percent Change from Prior Year		35.1%	-21.1%	

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, 1990-1992

	1990	1991	1992	Percentage Change 1991 to 1992
Number of Trucks Cleared	3,786,759	3,827,718	3,915,846	2.3%
Number of Trucks Weighed	3,329,333	3,436,056	3,537,620	3.0
Special Fuel Permits	48,943	30,832	24,722	-19.8
Agricultural Licenses	2,217	2,147	1,984	-7.6
Number of Health and Brand Inspections	46,268	53,153	44,953	-15.4
Agricultural Inspection Certificates	24,555	20,446	25,302	23.8
Hazardous Material Permits	3,215	3,344	2,819	-15.7

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1992

PORT	CLEARED	WEIGHED
CORTEZ	189,238	152,781
DUMONT	378,332	361,496
FORT COLLINS	659,452	629,175
FORT GARLAND	69,881	67,929
FORT MORGAN	421,537	294,730
LAMAR	294,407	274,962
LIMON	577,945	554,923
LOMA	254,871	228,535
MONUMENT	634,688	595,758
PLATTEVILLE	146,196	136,738
TRINIDAD	144,649	135,771
MOBILE UNITS	122,290	91,566
TOTAL	3,915,846	3,537,620

Motor Vehicle

Records, Dealer Licensing, Titles, and Emissions Activities	52
Driver Restraint Activity	52
Driver Control Activities	53
Driver's License Activities	54
Summary: Registration, Fees, and Specific Ownership by County	55
Detail: Registrations by Type and County	56

TRAFFIC RECORDS ACTIVITY

Fiscal Year Ending June 30, 1992

Number of Penalty Assessments	693,362
Penalty Assessment Collections	\$4,703,496

DEALER LICENSING ACTIVITY

Fiscal Year Ending June 30, 1992

Licenses Processed	17,362
Dealer/Salesperson License Revenues	\$1,550,916

TITLES ACTIVITY

Fiscal Year Ending June 30, 1992

Title Applications Received	1,185,173
Title Revenues	\$3,653,393

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1992

Licenses:

Stations Licensed	259
Stations Renewed	1,343
Mechanics Licensed	1,524
Mechanics Renewed	2,690
Vehicle Inspection Reports Issued	1,966,557

Collections:

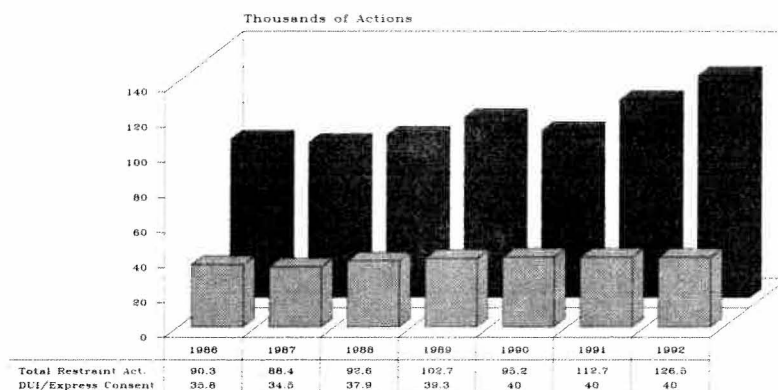
Station Licenses	\$19,905
Mechanics' Licenses	28,690
Windshield Stickers	598,106

TOTAL EMISSIONS COLLECTIONS

\$646,701

DRIVER RESTRAINT ACTIVITY

Fiscal Year Ending June 30, 1992



Legend: DUI/Express Consent Total Restraint Act.

DRIVER CONTROL ACTIVITIES

Fiscal Year Ending June 30, 1992

Restraint Actions: Suspensions

Financial Responsibility	3,196
Point System Violations	22,907
Driving Under the Influence	607
All Other	29,690

Total Suspensions: 56,400

Restraint Actions: Revocations

Driving Under the Influence	22
Express Consent	18,710
All Other	9,596

Total Revocations: 28,328

Restraint Actions: Denials

Point System Violations	3,115
Driving Under the Influence	9,779
Express Consent	11,000
All Other	13,420

Total Denials 37,314

Restraint Actions: Cancellations-Denials

License Exam Failure	646
All Other	731

Total Cancellation-Denials 1,377

Cancellations:

Application for License Under Restraint	380
Default Infractions	186
All Other	2,469

Total Cancellations 3,035

TOTAL RESTRAINT ACTIONS 126,454

LICENSE REINSTATEMENTS 105,038

**FINANCIAL RESPONSIBILITY
REPORTS RECEIVED 44,834**

DRIVER'S LICENSE ACTIVITIES

Fiscal Year Ending June 30, 1992

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	612,684	4,306	616,998
Provisional Licenses	43,600	377	43,977
Minor Licenses	2,552	14	2,566
Motorcycle-Only Licenses	89	3	92
Total Licenses Issued	658,925	4,700	663,625
Of Which:			
Complete (Permit/Road Test) Licenses Issued:	48,716	427	49,143
TYPE OF PERMIT ISSUED			
Adult Instructional Permits	11,866	15	11,881
Provisional Instruction Permits	5,164	8	5,172
Minor Instructional Permits	42,380	412	42,792
Motorcycle Instructional Permits	4,426	5	4,431
Total Permits Issued:	63,225	451	63,676
TOTAL LICENSES, PERMITS & DOCUMENTS	770,866	5,578	776,444
ENDORSEMENTS/ MISCELLANEOUS			
Motorcycle Endorsements	8,684	47	8,731
Colorado I.D. Cards	88,223	171	88,394
Change of Name/Address	196,379	952	197,331
EXAMINATIONS			
Written Tests Passed	259,150	1,261	260,411
Written Tests Failed	69,715	492	70,207
Driver Roadtests Passed	89,976	512	90,388
Driver Roadtests Failed	10,088	10	10,098
Vision Referrals	2,049	42	2,091
Physical Referrals	807	13	820
Oral Examinations	4,144	11	4,155
Special Re-examinations	1,328	4	1,332
REISSUES	108,519	465	108,984
VOTER REGISTRATIONS	123,885	161	124,046

**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/
CALENDAR YEAR 1991**

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
ADAMS	251,670	\$8,272,593	\$12,043,460	LAKE	7,817	\$216,805	\$295,221
ALAMOSA	14,043	398,785	537,976	LA PLATA	38,160	992,049	1,574,049
ARAPAHOE	343,509	9,522,173	22,750,808	LARIMER	182,360	5,052,940	8,975,602
ARCHULETA	7,142	182,561	280,708	LAS ANIMAS	15,064	398,804	553,223
BACA	7,288	190,151	233,258	LINCOLN	7,141	213,121	244,830
BENT	5,722	145,483	194,077	LOGAN	22,750	719,929	829,858
BOULDER	208,701	5,739,668	11,458,726	MESA	106,870	2,893,331	4,042,860
CHAFFEE	16,508	486,530	604,886	MINERAL	1,223	32,042	47,183
CHEYENNE	3,798	139,876	217,746	MOFFAT	14,548	390,885	638,541
CLEAR CREEK	11,960	311,440	559,278	MONTEZUMA	24,942	634,112	983,130
CONEJOS	8,945	220,435	272,322	MONTROSE	32,813	900,479	1,102,328
COSTILLA	4,341	110,623	152,781	MORGAN	27,656	880,534	999,765
CROWLEY	3,596	91,208	121,394	OTERO	22,369	581,428	772,762
CUSTER	3,671	101,546	140,818	OURAY	4,086	106,130	183,938
DELTA	29,596	804,495	884,569	PARK	14,425	376,902	533,484
DENVER	404,719	12,486,265	19,145,523	PHILLIPS	6,421	202,187	284,530
DOLORES	2,659	63,392	72,777	PITKIN	16,125	463,283	1,035,572
DOUGLAS	67,989	2,804,699	5,442,202	PROWERS	15,645	443,166	534,538
EAGLE	29,939	886,166	1,908,247	PUEBLO	121,885	3,173,396	4,296,299
ELBERT	16,074	431,968	15,336,585	RIO BLANCO	9,225	262,115	450,618
EL PASO	337,359	9,231,511	667,193	RIO GRANDE	14,339	416,324	546,969
FREMONT	35,518	885,717	1,177,792	ROUTT	19,720	609,804	1,119,124
GARFIELD	37,555	1,235,157	1,882,868	SAGUACHE	6,347	181,898	223,326
GILPIN	5,843	149,401	228,560	SAN JUAN	979	24,139	32,480
GRAND	15,062	419,136	675,403	SAN MIGUEL	5,823	154,259	298,133
GUNNISON	13,294	355,398	502,577	SEDGWICK	3,944	108,596	146,182
HINSDALE	1,254	29,680	37,924	SUMMIT	20,144	573,935	1,276,733
HUERFANO	6,695	177,925	214,901	TELLER	18,919	468,188	823,245
JACKSON	3,072	101,753	109,191	WASHINGTON	8,310	254,715	272,285
JEFFERSON	420,609	11,616,314	24,856,396	WELD	147,483	4,488,142	6,243,667
KIOWA	3,027	95,134	113,553	YUMA	13,762	420,792	532,481
KIT CARSON	11,308	350,841	498,234	STATE-ISSUED	8,837	17,207	19,745
				COUNTY TOTALS	3,283,761	\$94,689,661	\$163,215,691

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

2/ Includes fees retained by the counties in the amount of \$17,534,865.

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1991

County	Passenger	Personalized	Handicapped	Disabled Veteran	POW	Radio Call	Collector Series	Street Rod	Designer	Motor Cycle	Bus
Adams	139,277	2,452	1,173	51	14	188	5,729	22	6,622	7,107	164
Alamosa	6,096	120	25	2	0	7	66	1	409	314	7
Arapahoe	235,342	5,619	984	77	20	320	5,131	17	12,460	8,033	104
Archuleta	3,125	51	10	0	0	8	2	0	84	143	6
Baca	2,448	44	8	0	0	9	21	0	110	77	6
Bent	2,342	40	19	1	0	9	34	0	90	98	17
Boulder	132,302	2,393	541	29	7	277	4,135	27	6,636	7,944	87
Chaffee	7,999	112	42	7	4	20	108	0	236	494	74
Cheyenne	1,156	35	10	0	0	0	17	0	136	53	0
Clear Creek	6,612	184	25	0	0	12	113	2	368	415	5
Conejos	3,821	44	19	4	0	5	41	0	164	141	0
Costilla	1,811	37	5	1	1	0	27	0	83	96	1
Crowley	1,504	20	7	0	0	4	16	0	53	66	2
Custer	1,553	21	9	4	0	3	13	0	58	90	1
Delta	12,981	122	66	10	1	14	116	0	373	718	5
Denver	288,477	5,213	1,978	84	20	173	7,175	6	9,600	8,278	431
Dolores	873	15	4	2	0	0	7	0	30	48	1
Douglas	40,985	1,063	100	8	1	59	1,035	1	2,846	1,640	6
Eagle	16,454	564	13	3	0	17	146	2	986	819	70
Elbert	7,036	136	27	5	1	14	155	1	195	331	2
El Paso	215,060	3,599	1,855	125	17	357	7,472	14	6,075	9,683	230
Fremont	17,396	239	229	5	1	38	313	7	351	1,142	41
Garfield	18,028	365	79	4	0	30	163	4	728	964	58
Gilpin	2,881	66	7	0	0	13	71	1	179	246	3
Grand	7,003	178	17	1	1	9	113	0	267	448	68
Gunnison	6,460	76	8	3	0	5	79	1	144	399	39
Hinsdale	528	4	2	0	1	0	7	0	40	51	5
Huerfano	3,252	20	19	2	0	4	14	0	65	126	4
Jackson	1,014	33	0	0	0	1	15	0	70	50	0
Jefferson	264,176	6,211	1,123	95	19	357	9,331	40	14,230	12,900	138
Kiowa	879	38	5	1	0	1	12	0	69	31	1
Kit Carson	3,994	60	12	0	0	1	47	0	175	178	44
Lake	3,992	56	21	0	4	29	174	3	236	980	50
La Plata	8,938	279	83	0	0	3	68	0	359	233	4
Larimer	103,029	1,991	630	32	8	211	3,647	23	4,510	6,537	107
Las Animas	7,453	122	104	4	0	5	76	1	298	255	4
Lincoln	2,717	81	10	0	0	5	29	0	96	150	0
Logan	10,441	175	41	1	2	15	67	0	412	461	22
Mesa	54,398	700	432	33	2	96	599	1	1,668	2,799	171
Mineral	530	12	2	1	0	0	9	0	40	48	0
Moffat	5,744	113	22	2	1	5	42	1	185	300	3
Montezuma	9,813	107	82	2	1	11	49	1	349	446	20
Montrose	14,246	175	101	7	1	36	132	1	468	699	63
Morgan	12,825	290	57	2	0	21	168	0	665	634	8
Otero	11,039	245	102	3	1	13	148	1	300	469	14
Ouray	1,880	54	9	4	0	3	24	0	64	124	16
Park	7,040	120	35	13	3	15	104	1	163	496	8
Phillips	2,566	48	6	0	1	3	26	0	103	158	0
Pitkin	10,226	433	4	1	0	6	165	1	275	710	33
Prowers	6,845	144	36	5	0	5	73	0	204	339	57
Pueblo	68,830	1,051	811	37	7	137	799	2	1,852	3,010	39
Rio Blanco	3,194	72	13	2	0	5	23	0	193	133	4
Rio Grand	5,832	107	46	2	0	2	87	0	260	321	14
Routt	9,153	229	17	0	2	10	71	0	287	643	55
Saguache	2,439	39	10	2	0	0	32	0	96	133	4
San Juan	445	8	1	0	0	0	8	0	11	42	3
San Miguel	2,786	73	5	0	0	3	32	0	66	233	4
Sedgwick	1,573	47	14	0	2	5	12	0	102	53	0
Summit	11,080	332	10	0	1	4	109	0	825	682	75
Teller	9,615	153	56	2	0	42	186	0	330	621	44
Washington	2,886	76	13	0	0	2	37	0	136	116	1
Weld	75,181	1,221	381	11	7	63	2,084	13	3,059	3,613	72
Yuma	5,144	130	12	1	3	5	40	3	243	246	3
State Total	1,934,745	37,857	11,587	689	154	2,715	50,844	198	81,787	88,807	2,518

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1991

County	Motor Home	Light Truck	Rec Truck	Farm Truck	Farm Tractor	Natl. Guard	Pearl Harbor	Purple Heart	Dealers Plate	Dealers M/C	Trailer
Adams	2,872	43,065	4,356	2,453	88	105	22	135	2,574	36	26,206
Alamosa	74	2,965	198	944	44	5	1	7	211	6	2,059
Arapahoe	2,412	39,113	2,517	709	20	250	20	150	4,397	39	20,235
Archuleta	57	1,745	158	240	5	1	2	4	21	0	1,292
Baca	65	981	39	1,825	57	0	0	3	23	0	1,263
Bent	67	999	30	841	17	8	2	3	22	1	896
Boulder	1,948	26,979	1,610	2,277	22	64	9	51	1,650	42	16,033
Chaffee	222	3,267	519	316	3	0	2	13	90	2	2,547
Cheyenne	34	503	46	920	20	0	0	3	23	0	593
Clear Creek	113	2,450	277	91	0	2	1	5	6	0	1,028
Conejos	29	1,747	130	1,322	59	5	0	7	37	0	1,259
Costilla	28	973	34	629	30	0	0	5	5	0	446
Crowley	20	606	16	633	11	0	0	1	17	0	555
Custer	52	681	88	377	11	0	0	2	6	0	623
Delta	349	6,225	925	1,797	33	3	7	10	152	3	5,169
Denver	2,282	50,043	2,055	29	0	106	31	143	3,487	69	15,459
Dolores	19	428	56	533	9	0	0	1	13	0	510
Douglas	529	8,932	878	1,237	10	28	2	17	246	1	6,933
Eagle	157	6,244	326	364	6	5	0	8	30	0	2,786
Elbert	167	2,843	244	1,821	28	5	0	1	69	0	2,536
El Paso	3,393	47,707	2,843	2,354	28	89	46	334	3,101	59	26,589
Fremont	484	7,193	783	1,188	5	13	5	23	214	0	4,886
Garfield	381	7,688	1,241	890	10	4	1	14	273	5	5,224
Gilpin	83	1,266	225	46	4	2	0	2	18	0	577
Grand	160	2,998	404	499	0	6	1	3	50	0	2,342
Gunnison	78	2,745	300	377	7	3	1	7	79	3	1,987
Hinsdale	6	227	17	36	1	0	0	1	8	0	277
Huerfano	40	1,642	29	384	4	0	1	10	26	0	827
Jackson	36	545	97	373	5	0	0	1	0	0	616
Jefferson	4,225	58,171	5,629	1,570	23	146	32	176	2,923	58	33,502
Kiowa	18	363	8	839	15	1	0	0	0	0	535
Kit Carson	58	1,724	47	2,557	95	1	1	4	135	2	1,686
Lake	53	1,772	254	1,298	0	19	1	15	231	10	803
La Plata	317	7,902	1,121	56	0	1	0	3	7	1	5,326
Larimer	1,865	29,071	1,406	4,037	52	50	7	66	1,643	40	19,795
Las Animas	64	3,023	70	1,495	16	4	2	11	101	0	1,537
Lincoln	66	1,096	21	1,467	37	0	0	1	71	0	1,078
Logan	190	3,668	177	2,902	53	11	2	4	342	0	3,069
Mesa	1,363	20,472	3,027	2,349	17	35	10	22	892	21	15,104
Mineral	8	270	25	9	0	0	0	0	0	0	223
Moffat	128	2,677	754	920	11	3	1	1	94	1	2,785
Montezuma	250	5,363	544	1,783	16	13	4	14	176	1	4,910
Montrose	313	6,622	768	2,298	27	16	3	4	268	6	5,574
Morgan	242	4,516	333	3,410	100	17	1	10	148	4	3,422
Otero	210	3,632	274	2,358	24	16	6	18	200	0	2,702
Ouray	43	821	36	203	3	0	1	2	0	0	677
Park	250	3,424	232	332	4	3	0	13	16	0	1,861
Phillips	46	876	15	1,328	74	4	1	3	50	0	930
Pitkin	71	2,241	70	210	0	0	0	2	7	0	1,217
Prowers	112	2,835	115	1,885	48	13	2	4	167	0	2,227
Pueblo	1,207	24,490	1,921	1,601	27	40	13	108	1,441	31	11,436
Rio Blanco	52	2,062	238	681	15	0	0	4	27	0	1,869
Rio Grande	95	2,775	188	1,905	12	6	2	6	61	1	2,239
Routt	163	4,146	546	671	16	1	0	3	41	2	2,662
Saguache	27	1,338	28	984	34	1	0	3	20	0	1,011
San Juan	10	260	43	0	0	3	0	0	5	0	111
San Miguel	51	1,266	52	224	9	0	0	2	23	0	708
Sedgwick	22	563	19	874	13	0	0	6	36	0	507
Summit	143	4,145	220	79	3	3	1	7	108	1	1,718
Teller	248	3,970	366	255	0	4	4	10	54	0	2,502
Washington	68	727	14	2,512	69	1	0	1	41	0	1,282
Weld	1,501	26,606	1,453	10,491	259	52	8	57	1,392	13	16,050
Yuma	79	1,462	51	3,468	151	3	0	0	53	0	2,256
State Total	29,715	507,149	40,506	82,556	1,760	1,171	256	1,544	27,621	458	305,067

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1991

County	SMM Plate	City	County	Public Utility	Special Use Truck	GVW Tractor	GVW Truck	TOTAL REGISTRATIONS
Adams	3,459	692	470	108	420	1,046	764	251,670
Alamosa	191	34	132	38	22	28	37	14,043
Arapahoe	2,683	743	1,170	150	188	223	383	343,509
Archuleta	47	13	77	15	4	18	14	7,142
Baca	30	43	208	3	4	6	15	7,288
Bent	53	13	91	1	0	9	19	5,722
Boulder	1,309	650	910	214	160	179	216	208,701
Chaffee	120	34	113	17	17	74	56	16,508
Cheyenne	69	12	115	2	0	22	29	3,798
Clear Creek	84	22	106	3	4	17	15	11,960
Conejos	20	16	61	0	0	13	1	8,945
Costilla	4	5	110	0	0	4	6	4,341
Crowley	12	9	29	1	2	9	3	3,596
Custer	25	2	23	0	2	15	12	3,671
Delta	124	68	131	19	17	86	72	29,596
Denver	2,782	798	3,884	539	111	789	677	404,719
Dolores	12	8	79	2	0	0	9	2,659
Douglas	841	44	206	79	48	86	128	67,989
Eagle	315	163	232	22	33	48	126	29,939
Elbert	115	12	249	0	0	30	51	16,074
El Paso	2,444	1,394	1,348	139	238	379	387	337,359
Fremont	373	127	287	32	31	53	59	35,518
Garfield	537	113	214	140	102	116	179	37,555
Gilpin	77	12	43	0	0	10	11	5,843
Grand	154	44	145	26	21	51	53	15,062
Gunnison	104	143	157	13	12	20	44	13,294
Hinsdale	14	0	27	0	0	1	1	1,254
Huerfano	74	45	72	1	2	20	12	6,695
Jackson	62	11	79	19	3	24	18	3,072
Jefferson	2,518	490	1,492	225	80	355	374	420,609
Kiowa	58	4	127	1	1	11	9	3,027
Kit Carson	143	68	201	7	0	30	38	11,308
Lake	79	101	266	82	16	57	97	7,817
La Plata	402	10	94	15	7	14	35	38,160
Larimer	1,821	590	539	46	151	174	282	182,360
Las Animas	163	78	87	3	5	43	40	15,064
Lincoln	81	23	54	18	9	18	13	7,141
Logan	253	45	114	20	8	179	76	22,750
Mesa	1,341	128	511	155	63	174	287	106,870
Mineral	2	2	37	0	0	2	3	1,223
Moffat	254	65	276	82	0	27	51	14,548
Montezuma	451	81	254	38	18	64	82	24,943
Montrose	366	136	219	77	18	86	83	32,813
Morgan	320	60	147	27	14	119	95	27,655
Otero	169	61	232	35	5	45	47	22,369
Ouray	48	12	38	8	3	2	11	4,086
Park	46	4	203	0	1	12	26	14,425
Phillips	47	11	71	21	4	17	12	6,421
Pitkin	143	87	146	16	10	7	44	16,125
Prowers	283	59	82	7	13	56	29	15,645
Pueblo	1,123	562	474	283	80	217	256	121,885
Rio Blanco	350	34	165	19	7	15	48	9,225
Rio Grande	103	58	123	27	9	33	25	14,339
Routt	461	50	254	62	24	59	92	19,720
Saguache	13	11	108	0	0	9	7	6,347
San Juan	11	3	10	1	0	0	4	979
San Miguel	69	16	142	17	0	14	28	5,823
Sedgwick	25	10	46	6	0	3	6	3,944
Summit	189	108	159	35	19	16	72	20,144
Teller	211	46	148	0	10	18	24	18,919
Washington	34	9	235	10	7	23	10	8,310
Weld	1,736	265	786	31	103	426	549	147,483
Yuma	88	28	198	1	10	42	42	13,762
State Total	29,535	8,585	18,806	2,958	2,136	5,743	6,294	3,283,761

Sales, Use & Tourism Promotion

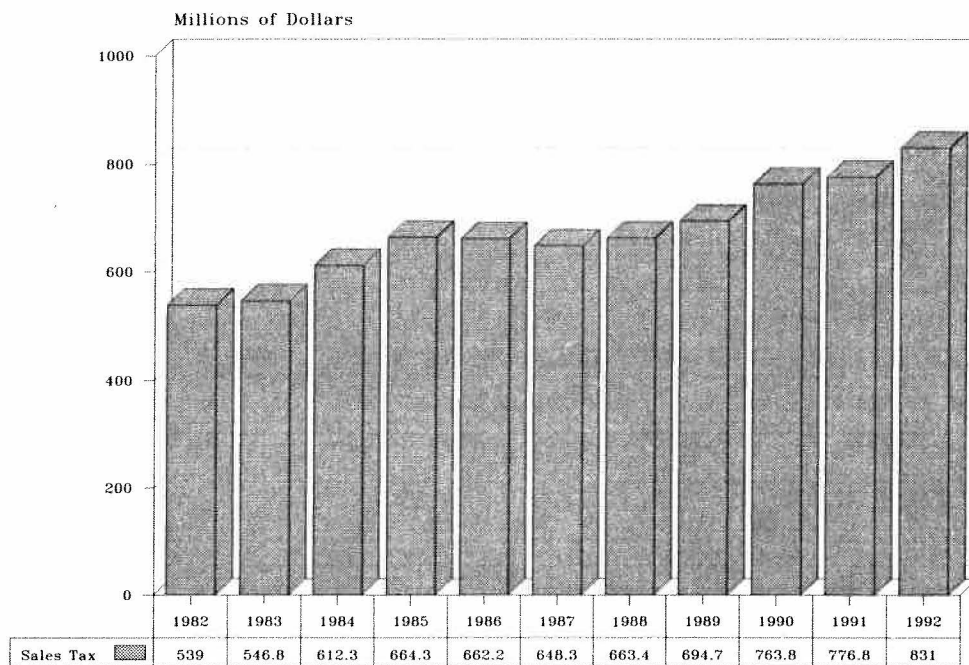
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SALES AND USE TAX GLOSSARY OF TERMS

- 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 1992



GROSS COLLECTIONS: SALES AND USE TAX

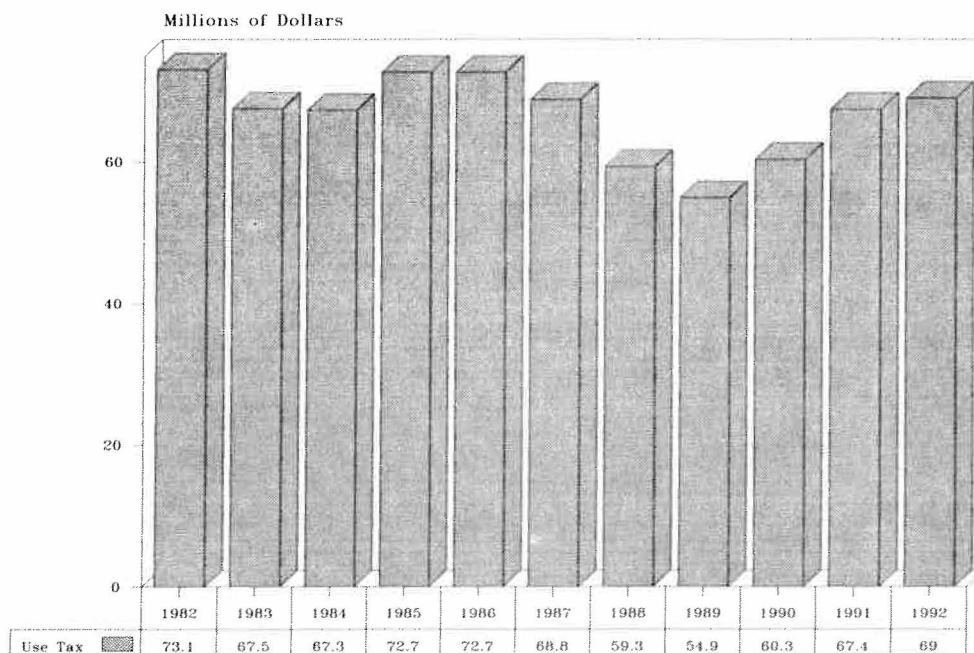
Fiscal Years 1982 to 1992

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1992	\$835,782,084	\$48,851,982	\$23,024,834
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 1992



GENERAL SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1992 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAXABLE SALES
AGRICULTURE, FORESTRY & FISHERIES	477	\$332,315	\$236,867	\$95,449	0.4%
MINING	151	349,595	253,261	96,334	0.4%
CONTRACT CONSTRUCTION	1,336	1,296,431	926,817	369,613	1.4%
MANUFACTURING	2,850	8,796,410	7,774,417	1,021,994	3.8%
TRANSPORT, COMMUNICATIONS, ELECTRIC, GAS, & SANITARY SERVICES	3,163	4,467,625	2,234,737	2,232,889	8.2%
WHOLESALE TRADE	3,696	10,921,152	9,420,521	1,500,631	5.5%
BUILDING MATERIALS	2,255	2,843,189	1,138,987	1,704,202	6.3%
GENERAL MERCHANDISE	847	3,748,395	773,824	2,974,572	10.9%
GROCERY STORES	2,283	6,246,817	4,944,471	1,302,346	4.8%
AUTO DEALERS & SERVICE STATIONS	3,820	10,123,803	6,191,823	3,931,981	14.4%
APPAREL & ACCESSORIES	2,009	1,125,005	114,847	1,010,158	3.7%
FURNITURE & FURNISHINGS	2,988	2,125,489	811,991	1,313,498	4.8%
EATING & DRINKING PLACES	6,358	3,259,014	258,712	3,000,302	11.0%
MISC. RETAIL	11,348	4,807,593	2,018,003	2,789,591	10.2%
TOTAL RETAIL TRADE	31,908	34,279,305	16,252,658	18,026,650	66.1%
FINANCE, INSURANCE & REAL ESTATE	931	395,437	83,615	311,822	1.1%
HOTELS & OTHER LODGING	1,247	1,040,239	131,607	908,633	3.3%
SERVICES OTHER THAN LODGING	13,330	8,177,324	5,680,620	2,496,704	9.2%
GOVERNMENT FACILITIES	91	142,394	62,554	79,840	0.3%
NON-CLASSIFIABLE ESTABLISHMENTS	403	265,143	156,429	108,714	0.4%
STATE TOTAL	59,583	\$70,463,370	\$43,214,103	\$27,249,273	100.0%

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1992 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE OVER FY91	NET TAX COLLECTED	% CHANGE OVER FY91
Agriculture, Forestry & Fisheries	477	\$200,933	8.0%	\$2,768	34.8%
Mining	151	269,406	15.0%	2,793	23.0%
Contract Construction	1,336	1,064,426	15.5%	10,719	24.2%
Manufacturing	2,850	3,142,844	9.4%	29,639	6.5%
Transportation, Communications, Electric, Gas, & Sanitary	3,163	4,066,318	4.2%	64,757	5.1%
Wholesale Trade	3,696	3,823,699	23.0%	43,520	7.9%
Retail Trade Total	31,910	29,989,936	6.2%	522,804	6.2%
Retail Trade: Building Materials, Hardware, Garden Supply & Mobile Home Dealers: Subtotal	2,254	2,285,282	7.5%	49,424	12.0%
Lumber/Other Building Materials	589	1,210,674		30,519	
Paint/Glass/Wallpaper	259	135,026		2,919	
Hardware Stores	770	463,408		10,166	
Nurseries	603	469,061		5,721	
Mobile Home Dealers	5	3,617		37	
Miscellaneous Building Materials	28	3,496		62	
General Merchandise: Subtotal	847	3,405,689	18.8%	86,265	13.6%
Department Stores	257	2,887,429		74,216	
Variety Stores	80	223,564		5,244	
Misc. General Merchandise	510	294,696		6,805	
Grocery Stores: Subtotal	2,283	5,664,201	5.2%	37,777	2.3%
Grocery	1,564	5,455,802		34,933	
Meat/Fish	35	19,520		137	
Fruit/Vegetable	28	5,508		59	
Candy/Nut/Confectionary	83	21,370		232	
Dairy Products	127	38,879		620	
Retail Bakery	234	50,134		860	
Miscellaneous Food	212	72,988		936	
Auto Dealers & Service Stations	3,820	8,260,136	3.9%	114,030	3.6%
Auto Dealers: New/Used	623	4,511,241		76,673	
Auto Dealers: Used Only	885	649,675		12,159	
Auto Supply Dealers	973	615,812		12,243	
Gas Service Stations	1,152	2,285,400		10,187	
Misc. Marine/Auto Dealers	187	198,008		2,768	

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1992 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE OVER FY91	NET TAX COLLECTED	% CHANGE OVER FY91
Apparel and Accessories: Subtotal	2,010	1,095,510	-1.8%	29,297	-1.2%
Men/Boy's Clothing	196	116,155		3,164	
Women's Ready to Wear	519	300,908		7,996	
Women's Accessory/Specialty	81	25,370		550	
Children/Infant's Wear	80	21,163		533	
Family Clothing	455	360,919		9,909	
Shoe Stores	390	164,144		4,543	
Misc. Apparel/Accessory	289	106,851		2,602	
Furniture, Home Furnishings & Equipment: Subtotal	2,988	1,826,655	12.7%	38,094	9.9%
Furniture/Furnishing/Equipment	1,782	935,086		20,613	
Household Appliances	495	194,146		4,790	
Radio/TV/Electronics/Music	505	344,161		8,068	
Computers and Software	206	353,262		4,623	
Eating & Drinking Places: Subtotal	6,359	3,198,354	4.5%	87,012	6.1%
Eating Places	3,193	1,531,819		41,527	
Drinking Places	3,166	1,666,535		45,485	
Misc. Retail Stores: Subtotal	11,349	4,254,109	3.1%	80,905	2.3%
Drugstores	376	528,620		5,627	
Liquor	1,017	549,820		14,507	
Antique/Secondhand	918	141,094		3,445	
Book/Stationery	1,077	681,831		11,656	
Sporting Goods/Bicycles	1,162	523,060		12,379	
Catalog/Mail Order	1,726	311,327		5,165	
Hobby/Toy/Camera/Gifts	2,461	586,192		13,359	
Jewelry	610	185,009		4,126	
Fuel Dealers	214	98,214		628	
Other Miscellaneous	1,788	648,942		10,013	
Finance, Insurance, & Real Estate	931	373,278	2.0%	9,043	14.8%
Hotels and Lodging	1,247	1,029,766	8.6%	26,352	8.2%
Other Services	13,330	6,669,796	14.3%	72,410	12.2%
Government Facilities	91	136,613	31.0%	2,315	42.3%
Non-Classifiable Returns	403	172,130	-2.5%	3,153	8.2%
Totals	59,585	\$50,939,145	8.6%	\$790,273	7.3%

RETAIL SALES BY COUNTY

Calendar Years 1987-1991 (thousands of dollars)

COUNTY	1987	1988	1989	1990	1991
Adams	\$3,201,267	\$3,238,527	\$3,395,736	\$3,667,653	\$3,971,895
Alamosa	131,488	144,941	157,208	171,038	178,018
Arapahoe	4,918,739	5,255,952	5,453,496	6,090,682	6,725,501
Archuleta	40,692	49,095	46,874	47,758	53,388
Baca	31,647	36,989	37,643	35,442	34,298
Bent	17,440	21,173	21,285	19,419	19,291
Boulder	2,394,514	2,668,690	2,894,037	2,919,224	3,123,217
Chaffee	110,009	116,861	119,927	123,421	135,373
Cheyenne	17,204	20,737	23,252	25,068	23,033
Clear Creek	52,538	58,713	56,806	61,134	61,212
Conejos	22,257	26,831	26,892	28,124	29,302
Costilla	6,698	9,608	8,589	9,507	11,475
Crowley	9,838	10,013	11,171	12,364	12,516
Custer	7,590	11,728	11,300	8,849	10,018
Delta	137,639	146,137	156,826	158,785	178,731
Denver	7,534,445	7,804,399	7,948,898	8,373,224	9,409,501
Dolores	6,642	7,339	9,496	8,316	9,013
Douglas	291,872	338,081	400,360	456,309	490,489
Eagle	364,887	435,147	524,257	588,904	618,991
Elbert	19,703	18,263	18,694	20,427	24,589
El Paso	3,631,662	3,771,626	3,885,443	4,057,320	4,218,636
Fremont	177,592	200,771	199,543	192,642	214,237
Garfield	383,039	415,814	473,633	523,971	529,584
Gilpin	9,124	10,202	9,251	9,513	15,626
Grand	114,594	119,604	129,530	129,698	141,248
Gunnison	113,117	119,956	131,058	195,620	166,524
Hinsdale	6,121	6,381	6,733	6,904	7,324
Huerfano	29,442	29,964	28,709	32,847	33,238
Jackson	15,492	15,797	13,846	13,444	13,127
Jefferson	4,258,670	4,563,294	4,749,359	5,034,748	5,536,966
Kiowa	9,020	9,096	8,861	11,271	9,238
Kit Carson	100,535	132,422	141,245	145,034	151,210
Lake	34,375	39,803	43,856	42,956	45,014
La Plata	329,994	351,680	385,719	438,152	476,132
Larimer	1,642,500	1,741,684	1,885,447	1,998,937	2,158,695
Las Animas	86,618	108,591	104,390	105,487	124,616
Lincoln	89,200	76,278	78,289	78,518	78,480
Logan	187,118	201,278	216,545	227,681	234,142
Mesa	850,664	967,818	1,053,402	1,150,337	1,178,260
Mineral	6,256	7,897	6,272	7,715	7,363
Moffat	107,471	116,637	125,104	129,434	155,994
Montezuma	161,238	171,976	188,834	207,799	216,920
Montrose	199,213	221,706	248,236	271,351	294,270
Morgan	255,846	237,270	234,011	266,407	277,771
Otero	172,762	168,045	172,325	193,736	224,398
Ouray	13,198	16,092	18,320	19,305	21,053
Park	20,127	24,427	25,545	27,902	30,838
Phillips	64,045	67,236	71,785	70,818	77,236
Pitkin	357,300	417,587	467,214	477,434	486,412
Prowers	227,707	165,254	170,158	168,986	183,962
Pueblo	1,133,766	1,282,219	1,309,046	1,307,310	1,296,313
Rio Blanco	65,439	42,985	48,739	49,750	48,355
Rio Grande	108,707	117,308	121,349	147,993	141,331
Routt	239,159	241,321	240,496	285,659	302,063
Saguache	21,320	20,131	27,128	26,837	20,676
San Juan	8,582	9,820	9,890	10,867	11,583
San Miguel	37,481	43,361	50,570	52,273	63,187
Sedgwick	31,302	30,803	34,716	36,817	34,379
Summit	311,211	358,021	446,168	468,793	511,721
Teller	61,948	61,689	63,434	66,202	75,181
Washington	45,830	52,016	47,171	46,843	44,633
Weld	1,095,657	1,203,143	1,257,101	1,352,678	1,406,238
Yuma	99,546	125,134	121,842	123,119	127,329
Out of State	1,484,986	1,898,908	2,005,735	2,256,133	2,455,770
STATE TOTAL	\$37,716,082	\$40,402,269	\$42,378,795	\$45,292,872	\$48,971,153

SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1992

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	PERCENT	WHOLESALE SALES	PERCENT
Adams	39,434	5.52%	\$6,834,960,467	9.70%	\$2,889,186,168	14.80%
Alamosa	3,903	0.55	190,363,078	0.27	13,474,434	0.07
Arapahoe	67,771	9.48	9,113,651,019	12.93	2,208,703,304	11.31
Archuleta	2,512	0.35	61,397,014	0.09	6,973,924	0.04
Baca	1,766	0.25	47,561,515	0.07	13,571,918	0.07
Bent	1,277	0.18	20,728,815	0.03	1,524,817	0.01
Boulder	45,982	6.43	4,422,787,511	6.28	1,085,813,955	5.56
Chaffee	5,360	0.75	164,681,892	0.23	25,239,810	0.13
Cheyenne	1,358	0.19	26,331,675	0.04	1,103,155	0.01
Clear Creek	3,927	0.55	75,122,589	0.11	11,045,870	0.06
Conejos	1,918	0.27	33,286,525	0.05	4,599,980	0.02
Costilla	1,199	0.17	23,152,667	0.03	11,715,995	0.06
Crowley	890	0.12	13,311,511	0.02	481,780	0.00
Custer	1,330	0.19	10,521,508	0.01	414,025	0.00
Delta	6,267	0.88	225,400,669	0.32	36,944,490	0.19
Denver	93,030	13.01	14,701,095,134	20.86	4,768,857,964	24.43
Dolores	792	0.11	10,983,428	0.02	2,249,935	0.01
Douglas	11,414	1.60	588,418,683	0.84	83,233,672	0.43
Eagle	12,720	1.78	665,260,050	0.94	41,819,486	0.21
Elbert	1,977	0.28	28,356,985	0.04	2,118,003	0.01
El Paso	63,460	8.88	5,416,715,258	7.69	980,129,690	5.02
Fremont	6,753	0.94	277,285,885	0.39	51,638,849	0.26
Garfield	10,942	1.53	606,954,447	0.86	56,468,356	0.29
Gilpin	1,370	0.19	31,012,588	0.04	2,536,088	0.01
Grand	7,087	0.99	165,464,868	0.23	21,355,029	0.11
Gunnison	6,389	0.89	198,862,101	0.28	15,712,665	0.08
Hinsdale	942	0.13	7,825,778	0.01	286,363	0.00
Huerfano	2,311	0.32	38,477,953	0.05	4,963,718	0.03
Jackson	1,084	0.15	28,002,774	0.04	12,901,053	0.07
Jefferson	70,464	9.86	6,654,638,281	9.44	912,382,407	4.67
Kiowa	699	0.10	11,303,705	0.02	1,925,423	0.01
Kit Carson	2,892	0.40	167,342,569	0.24	8,409,239	0.04
Lake	2,239	0.31	53,015,882	0.08	7,085,888	0.04
La Plata	10,769	1.51	564,881,005	0.80	70,943,834	0.36
Larimer	37,874	5.30	2,936,729,538	4.17	672,831,927	3.45
Las Animas	3,567	0.50	137,502,124	0.20	9,967,139	0.05
Lincoln	2,206	0.31	90,366,653	0.13	8,991,073	0.05
Logan	5,346	0.75	323,605,113	0.46	89,724,501	0.46
Mesa	19,701	2.76	1,470,555,926	2.09	246,519,952	1.26
Mineral	825	0.12	10,806,837	0.02	2,955,360	0.02
Moffat	3,589	0.50	171,092,726	0.24	14,110,848	0.07
Montezuma	4,901	0.69	254,782,074	0.36	38,399,603	0.20
Montrose	6,679	0.93	367,006,457	0.52	66,964,906	0.34
Morgan	6,585	0.92	503,568,881	0.71	218,786,623	1.12
Otero	5,524	0.77	252,664,457	0.36	30,316,907	0.16
Ouray	1,978	0.28	23,318,567	0.03	1,016,093	0.01
Park	2,350	0.33	34,971,206	0.05	2,806,835	0.01
Phillips	1,865	0.26	94,595,051	0.13	6,085,830	0.03
Pitkin	9,975	1.40	534,865,593	0.76	22,920,315	0.12
Prowers	4,132	0.58	235,096,712	0.33	37,585,885	0.19
Pueblo	20,051	2.80	1,589,274,802	2.26	260,979,120	1.34
Rio Blanco	2,543	0.36	50,959,138	0.07	3,734,034	0.02
Rio Grande	3,945	0.55	177,677,996	0.25	44,731,966	0.23
Routt	7,652	1.07	334,824,200	0.48	26,575,057	0.14
Saguache	1,414	0.20	32,485,453	0.05	7,642,631	0.04
San Juan	1,129	0.16	12,049,827	0.02	258,746	0.00
San Miguel	2,849	0.40	74,409,404	0.11	3,574,112	0.02
Sedgwick	1,673	0.23	37,223,967	0.05	4,020,860	0.02
Summit	12,205	1.71	548,347,967	0.78	20,526,775	0.11
Teller	4,493	0.63	97,134,033	0.14	12,524,041	0.06
Washington	1,899	0.27	50,776,598	0.07	2,147,279	0.01
Weld	27,620	3.86	2,317,179,764	3.29	854,693,090	4.38
Yuma	3,787	0.53	139,708,428	0.20	9,002,648	0.05
Out of State	14,401	2.01	6,080,642,754	8.63	3,448,020,708	17.66
State Total	714,986	100.00%	\$70,463,378,075	100.00%	\$19,524,226,151	100.00%

SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1992

TOTAL DE-DUCTIONS	PERCENT	RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	COUNTY
\$4,845,878,724	11.21%	\$3,945,774,299	7.75%	\$1,989,081,743	7.30%	\$57,685,960	Adams
93,107,663	0.22	176,888,644	0.35	97,255,415	0.36	2,820,551	Alamosa
5,550,163,842	12.84	6,904,947,715	13.56	3,563,487,177	13.08	103,345,527	Arapahoe
28,745,424	0.07	54,423,090	0.11	32,651,590	0.12	946,984	Archuleta
32,551,947	0.08	33,989,597	0.07	15,009,568	0.06	435,321	Baca
12,104,016	0.03	19,203,998	0.04	8,624,799	0.03	250,146	Bent
2,707,488,904	6.27	3,336,973,556	6.55	1,715,298,607	6.29	49,746,158	Boulder
85,414,059	0.20	139,442,082	0.27	79,267,833	0.29	2,298,938	Chaffee
14,342,062	0.03	25,228,520	0.05	11,989,613	0.04	347,713	Cheyenne
40,974,620	0.09	64,076,719	0.13	34,147,969	0.13	990,370	Clear Creek
23,430,645	0.05	28,686,545	0.06	9,855,880	0.04	285,878	Conejos
14,098,556	0.03	11,436,672	0.02	9,054,111	0.03	262,602	Costilla
7,554,771	0.02	12,829,731	0.03	5,756,740	0.02	166,958	Crowley
4,959,714	0.01	10,107,483	0.02	5,561,794	0.02	161,327	Custer
132,047,602	0.31	188,456,179	0.37	93,353,067	0.34	2,707,437	Delta
9,573,542,489	22.15	9,932,237,170	19.50	5,127,552,645	18.82	148,705,285	Denver
6,467,724	0.01	8,733,493	0.02	4,515,704	0.02	130,984	Dolores
287,741,603	0.67	505,185,011	0.99	300,677,080	1.10	8,720,173	Douglas
201,912,262	0.47	623,440,564	1.22	463,347,788	1.70	13,437,758	Eagle
16,003,803	0.04	26,238,982	0.05	12,353,182	0.05	358,301	Elbert
2,907,611,698	6.73	4,436,585,568	8.71	2,509,103,560	9.21	72,767,673	El Paso
152,142,291	0.35	225,647,036	0.44	125,143,594	0.46	3,629,416	Fremont
318,900,371	0.74	550,486,091	1.08	288,054,076	1.06	8,354,039	Garfield
17,127,457	0.04	28,476,500	0.06	13,885,131	0.05	402,716	Gilpin
65,374,742	0.15	144,109,839	0.28	100,090,126	0.37	2,902,820	Grand
87,627,418	0.20	183,149,436	0.36	111,234,683	0.41	3,226,026	Gunnison
2,121,812	0.00	7,539,415	0.01	5,703,966	0.02	165,432	Hinsdale
24,402,093	0.06	33,514,235	0.07	14,075,860	0.05	408,285	Huerfano
20,955,146	0.05	15,101,721	0.03	7,047,628	0.03	204,388	Jackson
3,604,574,740	8.34	5,742,255,874	11.27	3,050,063,541	11.19	88,455,915	Jefferson
7,823,347	0.02	9,378,282	0.02	3,480,358	0.01	100,966	Kiowa
101,711,090	0.24	158,933,330	0.31	65,631,479	0.24	1,903,448	Kit Carson
31,383,513	0.07	45,929,994	0.09	21,632,369	0.08	627,423	Lake
260,316,441	0.60	493,937,171	0.97	304,564,564	1.12	8,832,849	La Plata
1,643,246,662	3.80	2,263,897,611	4.44	1,293,482,876	4.75	37,512,909	Larimer
89,962,867	0.21	127,534,985	0.25	47,539,257	0.17	1,378,753	Las Animas
57,870,972	0.13	81,375,580	0.16	32,495,681	0.12	942,431	Lincoln
200,024,964	0.46	233,880,612	0.46	123,580,149	0.45	3,584,050	Logan
771,596,514	1.79	1,224,035,974	2.40	698,959,412	2.57	20,270,877	Mesa
5,048,203	0.01	7,851,477	0.02	5,758,634	0.02	167,037	Mineral
94,099,712	0.22	156,981,878	0.31	76,993,014	0.28	2,232,941	Moffat
131,584,102	0.30	216,382,471	0.42	123,197,972	0.45	3,572,944	Montezuma
201,958,109	0.47	300,041,551	0.59	165,048,348	0.61	4,786,638	Montrose
381,615,055	0.88	284,782,258	0.56	121,953,826	0.45	3,536,912	Morgan
158,963,602	0.37	222,347,550	0.44	93,700,855	0.34	2,717,526	Otero
7,042,370	0.02	22,302,474	0.04	16,276,197	0.06	472,080	Ouray
17,158,224	0.04	32,164,371	0.06	17,812,982	0.07	516,635	Park
73,892,609	0.17	88,509,221	0.17	20,702,442	0.08	600,454	Phillips
169,485,573	0.39	511,945,278	1.01	365,380,020	1.34	10,596,497	Pitkin
157,403,605	0.36	197,510,827	0.39	77,693,107	0.29	2,253,253	Prowers
962,144,340	2.23	1,328,295,682	2.61	627,130,462	2.30	18,187,786	Pueblo
26,493,490	0.06	47,225,104	0.09	24,465,648	0.09	709,574	Rio Blanco
115,671,092	0.27	132,946,030	0.26	62,006,904	0.23	1,798,409	Rio Grande
147,167,178	0.34	308,249,143	0.61	187,657,022	0.69	5,442,362	Routt
22,107,334	0.05	24,842,822	0.05	10,378,119	0.04	301,018	Saguache
2,037,763	0.00	11,791,081	0.02	10,012,064	0.04	290,360	San Juan
20,999,396	0.05	70,835,292	0.14	53,410,008	0.20	1,548,997	San Miguel
22,096,028	0.05	33,203,107	0.07	15,127,939	0.06	438,735	Sedgwick
148,091,890	0.34	527,821,192	1.04	400,256,077	1.47	11,608,056	Summit
45,580,077	0.11	84,609,992	0.17	51,553,956	0.19	1,495,221	Teller
36,479,662	0.08	48,629,319	0.10	14,296,936	0.05	414,660	Washington
1,572,770,777	3.64	1,462,486,674	2.87	744,408,987	2.73	21,589,104	Weld
80,023,217	0.19	130,705,780	0.26	59,685,211	0.22	1,731,035	Yuma
4,570,888,232	10.58	2,632,622,046	5.17	1,509,754,522	5.54	43,784,542	Out of State
\$43,214,106,208	100.00%	\$50,939,151,924	100.00%	\$27,249,271,867	100.00%	\$790,267,563	State Total

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1992 (thousands of dollars)

COUNTY	AGRICULTURE, FORESTRY & FISHERIES	MINING	CONTRACT CONSTRUCTION	MANU- FACTURING	TRANSPORT & PUBLIC UTILITIES	WHOLE- SALE TRADE	BUILDING MATERIALS	GENERAL MERCHANT- DISE	FOOD STORES	AUTO DEALERS & SERVICE STATIONS
Adams	\$17,059	\$25,115	\$100,366	\$265,667	\$374,380	\$249,295	\$193,377	\$253,299	\$451,698	\$1,057,310
Alamosa	1,142	0	6,730	1,033	11,970	21,692	6,404	30,231	25,620	30,782
Arapahoe	25,079	13,314	105,453	401,948	308,410	389,856	276,344	563,673	793,309	1,544,878
Archuleta	365	256	766	820	4,920	3,969	7,467	462	12,055	2,033
Baca	1,327	0	556	239	2,294	3,306	5,085	904	5,229	7,351
Bent	79	0	39	236	3,219	506	346	67	4,466	5,802
Boulder	14,367	2,621	129,609	353,135	238,733	135,575	130,032	209,135	406,013	454,530
Chaffee	256	2,561	4,116	2,832	10,675	3,927	7,320	15,362	24,418	19,428
Cheyenne	200	351	222	93	4,033	7,305	2,349	9	919	3,503
Clear Creek	83	0	226	1,353	14,330	218	2,958	614	10,175	7,237
Conejos	17	320	401	2	3,716	3,807	1,794	0	7,558	4,878
Costilla	180	139	190	2	2,665	90	1,980	77	1,527	1,477
Crowley	31	0	78	37	2,866	78	1,559	0	3,514	2,551
Custer	8	0	486	63	1,746	68	1,025	397	2,322	263
Delta	1,890	0	9,567	11,296	28,618	11,119	8,146	8,731	35,500	32,256
Denver	16,539	8,470	202,171	776,806	828,423	1,615,138	407,755	358,367	770,821	868,899
Dolores	61	1	0	106	378	1,238	803	6	2,340	2,013
Douglas	5,632	439	15,785	19,322	72,600	30,431	34,843	53,885	83,075	52,827
Eagle	2,789	2	12,325	3,125	43,119	6,631	39,151	20,429	54,670	22,660
El Paso	10,814	4,155	90,346	213,545	365,128	208,562	198,929	411,079	553,717	690,285
Elbert	139	0	1,761	530	4,121	190	2,351	15	5,621	3,378
Fremont	438	41	3,113	10,557	22,146	4,726	12,888	26,976	38,964	32,182
Garfield	2,455	1,217	8,729	11,344	51,395	32,889	30,343	40,405	74,004	109,732
Gilpin	0	0	0	138	2,124	1,451	3	17	254	380
Grand	669	2,273	1,661	1,184	16,096	5,360	7,166	701	22,949	6,362
Gunnison	841	3,425	1,714	2,933	13,575	6,981	13,296	9,207	25,138	15,399
Hinsdale	0	0	59	18	1,109	30	770	93	880	900
Huerfano	242	1,717	1,128	11	4,460	930	771	10	8,815	5,260
Jackson	193	2,393	568	438	1,277	2,019	2,032	117	1,964	1,067
Jefferson	22,951	14,463	74,307	143,737	461,644	262,739	183,359	538,472	881,779	1,006,905
Kiowa	317	407	95	19	215	1	1,198	142	745	4,304
Kit Carson	11,623	0	1,739	3,074	6,379	36,007	31,976	3,544	9,913	28,786
La Plata	2,541	2,316	16,341	7,858	45,794	25,120	35,395	23,727	68,968	69,065
Lake	0	0	512	168	6,190	143	2,146	404	9,762	12,308
Larimer	10,228	2,231	80,860	111,041	143,019	92,746	118,109	232,884	292,103	382,511
Las Animas	481	18,689	357	6,505	10,992	11,327	3,155	12,687	18,113	20,665
Lincoln	1,456	0	2,317	303	14,804	6,649	8,666	377	8,540	25,330
Logan	521	2,916	8,448	16,482	16,595	11,422	25,781	26,266	21,670	51,339
Mesa	3,047	40,285	45,815	52,568	106,937	70,866	61,789	110,771	163,325	214,632
Mineral	3	0	0	427	219	52	1,215	0	770	409
Moffat	1,105	22,443	3,202	2,247	8,912	11,380	11,463	10,205	28,631	28,148
Montezuma	1,256	1,786	3,925	10,209	21,817	4,003	12,105	25,340	38,071	34,997
Montrose	2,312	706	10,085	15,479	18,793	31,310	27,557	30,109	42,182	56,537
Morgan	3,116	4,554	7,026	15,591	23,168	19,928	25,500	14,375	29,441	74,525
Otero	5,785	482	3,093	5,973	22,052	12,783	10,174	27,608	20,840	34,041
Ouray	1	0	302	106	956	20	2,111	410	2,142	1,647
Park	298	1,077	1,040	494	3,044	1,346	4,950	439	2,631	3,270
Phillips	1,230	0	991	226	43,194	8,083	13,460	145	2,302	12,765
Pitkin	1,800	1,557	8,124	5,900	32,381	8,258	6,144	3,254	35,039	9,394
Prowers	88	1,849	3,147	48,515	6,703	15,455	12,085	11,771	22,535	33,874
Pueblo	4,050	0	21,724	199,681	124,738	51,821	39,557	133,180	184,085	228,472
Rio Blanco	14	5,085	257	1,423	4,092	3,021	4,211	329	10,094	5,375
Rio Grande	451	1,902	1,818	5,549	20,788	14,957	4,498	1,171	20,340	30,752
Routt	3,080	26,457	14,038	5,077	23,872	7,060	11,684	2,801	37,913	21,059
Saguache	342	0	175	20	3,005	1,705	4,836	0	4,413	5,805
San Juan	0	19	13	25	809	0	189	283	678	705
San Miguel	192	0	651	3,459	3,779	127	5,648	1,654	10,194	977
Sedgwick	0	0	404	483	2,547	4,019	1,772	395	4,577	10,411
Summit	1,474	0	8,303	2,909	41,145	6,121	14,795	23,113	48,858	28,220
Teller	486	0	905	1,258	11,219	1,046	7,440	3,309	20,397	5,343
Washington	425	0	558	115	20,414	4,856	3,406	543	4,298	9,628
Weld	11,413	26,523	27,450	70,604	94,573	127,920	121,528	94,852	170,823	282,017
Yuma	2,982	11	5,020	18,549	4,025	26,185	16,370	4,250	9,555	22,781
Out of State	2,967	24,838	13,213	307,964	278,967	197,824	53,740	62,613	10,943	517,526
State Total	\$200,930	\$269,406	\$1,064,420	\$3,142,851	\$4,066,307	\$3,823,687	\$2,285,299	\$3,405,691	\$5,664,205	\$8,260,146

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1992 (thousands of dollars)

APPAREL & ACCESSORY STORES	FURNITURE & HOME FURNISHINGS	EATING & DRINKING PLACES	MISC. RETAIL STORES	FINANCE & INSURANCE & REAL ESTATE	HOTELS/ LODGING PLACES	SERVICES OTHER THAN LODGING	GOVT UNITS	NONCLASSIFIABLE ESTABLISHMENTS	TOTAL RETAIL SALES	COUNTY
\$36,890	\$143,466	\$161,395	\$201,741	\$6,178	\$25,098	\$375,597	\$1,414	\$6,434	\$3,945,775	Adams
2,870	3,401	11,178	9,390	65	4,424	9,941	0	13	176,890	Alamosa
147,476	294,550	329,997	524,096	18,997	51,659	1,090,098	80	25,728	6,904,948	Arapahoe
896	1,160	4,228	6,617	1,313	3,671	3,430	0	0	54,422	Archuleta
284	109	995	1,816	0	224	3,644	632	0	33,989	Baca
112	0	616	1,911	8	560	961	0	270	19,204	Bent
67,175	129,042	224,142	329,634	4,686	39,457	437,443	25,678	5,968	3,336,975	Boulder
529	2,425	11,096	11,958	226	9,793	12,072	0	446	139,444	Chaffee
78	159	752	1,327	32	269	3,415	7	208	25,229	Cheyenne
1,579	702	10,384	7,269	21	2,423	4,503	3	0	64,077	Clear Creek
15	92	1,444	3,297	68	736	546	0	0	28,686	Conejos
0	1	624	1,643	0	550	292	0	0	11,436	Costilla
46	0	212	1,357	6	18	471	0	0	12,830	Crowley
0	7	614	1,291	42	257	1,507	7	0	10,108	Custer
1,926	3,624	8,317	12,030	183	1,836	13,248	0	169	188,456	Delta
215,627	424,954	589,469	816,930	19,984	222,615	1,728,837	30,565	29,865	9,932,237	Denver
0	8	345	584	50	106	696	2	0	8,735	Dolores
3,090	19,478	32,423	33,167	806	721	44,072	368	2,225	505,186	Douglas
24,046	12,051	93,726	102,152	32,392	91,339	58,045	270	4,521	623,441	Eagle
98,191	160,554	320,136	480,027	15,168	137,337	457,101	11,187	10,329	4,436,585	El Paso
3	176	838	4,787	0	13	2,290	23	3	26,239	Elbert
1,459	2,882	19,998	20,847	129	5,057	22,890	32	315	225,648	Fremont
6,113	9,320	36,199	39,204	938	19,048	72,648	26	4,477	550,487	Garfield
4	34	3,771	2,020	2	535	17,496	0	243	28,478	Gilpin
1,704	1,086	20,469	20,740	13,027	14,391	7,868	7	397	144,110	Grand
2,723	2,605	17,890	27,204	8,061	13,435	15,237	3,205	282	183,149	Gunnison
24	0	467	1,117	76	1,855	138	1	0	7,539	Hinsdale
165	10	3,274	4,268	81	922	1,444	4	0	33,514	Huerfano
20	1	1,109	1,166	0	498	236	3	3	15,102	Jackson
162,262	218,765	352,087	479,319	36,609	39,674	846,805	783	15,596	5,742,255	Jefferson
0	0	196	1,338	0	138	264	2	0	9,377	Kiowa
272	2,976	6,749	5,163	214	859	7,964	1,025	676	158,934	Kit Carson
14,428	13,693	41,335	48,543	3,502	34,780	38,610	1,659	258	493,937	La Plata
838	572	4,548	4,249	121	1,807	2,051	0	112	45,929	Lake
49,484	86,062	164,882	223,571	3,760	41,934	187,962	34,841	5,674	2,263,898	Larimer
1,635	765	7,754	6,476	30	3,615	4,114	103	76	127,536	Las Animas
72	568	5,303	3,219	4	2,128	1,488	0	153	81,376	Lincoln
4,233	3,469	12,387	11,394	211	1,218	18,956	162	410	233,881	Logan
20,824	44,661	81,910	82,748	9,700	23,050	87,150	1,524	2,438	1,224,037	Mesa
17	2	490	910	0	2,969	268	0	101	7,852	Mineral
1,968	1,851	6,024	6,754	314	3,084	9,242	7	0	156,981	Moffat
1,861	5,523	13,265	23,294	41	8,194	10,603	0	91	216,383	Montezuma
2,065	7,330	13,836	19,257	383	3,995	17,995	70	37	300,042	Montrose
2,411	5,915	13,669	11,553	10	2,813	26,160	4,970	48	284,782	Morgan
1,669	3,783	9,554	13,253	96	1,650	33,477	5,466	10,562	222,349	Otero
88	84	3,827	3,416	133	4,430	2,610	14	0	22,302	Ouray
150	647	4,319	3,781	1	1,948	2,722	0	4	32,161	Park
100	323	887	2,388	7	237	1,787	300	84	88,509	Phillips
48,197	15,798	90,271	77,725	36,904	52,573	76,483	0	2,144	511,945	Pitkin
2,350	2,731	6,523	11,224	277	3,120	8,286	6,010	969	197,510	Prowers
18,113	31,414	85,015	89,821	1,610	7,617	98,440	1,590	7,368	1,328,295	Pueblo
224	283	2,423	4,281	17	1,232	3,858	688	320	47,223	Rio Blanco
723	2,000	4,311	9,021	69	4,550	9,830	4	209	132,946	Rio Grande
8,741	5,599	31,605	39,398	19,616	29,407	20,058	307	483	308,248	Routt
0	51	661	1,737	1	418	1,659	1	7	24,842	Saguache
85	5	2,782	3,964	1,477	404	352	0	0	11,791	San Juan
2,118	827	11,366	12,306	6,730	6,317	4,466	22	2	70,835	San Miguel
160	515	1,088	3,435	35	482	1,509	907	454	33,203	Sedgwick
42,989	21,277	63,716	59,472	35,944	74,613	54,212	13	642	527,821	Summit
1,056	791	8,681	11,105	92	3,149	8,240	3	94	84,610	Teller
261	200	1,096	1,118	1	71	1,640	4	0	48,628	Washington
14,914	32,580	85,042	73,607	1,404	7,577	215,957	460	3,247	1,462,486	Weld
962	1,470	3,681	5,265	576	508	6,288	2,158	70	130,707	Yuma
77,202	102,226	150,948	230,433	90,843	10,354	472,117	0	27,911	2,632,622	Out of State
\$1,095,517	\$1,826,653	\$3,198,339	\$4,254,128	\$373,271	\$1,029,762	\$6,669,789	\$136,607	\$172,136	\$50,939,152	State Total

RETAIL TRADE SALES BY COUNTY
Calendar Years 1986-91 (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	1986	1987	1988	1989	1990	1991
Adams	\$2,118,974	\$2,098,902	\$2,108,888	\$2,221,059	\$2,384,578	\$2,514,043
Alamosa	103,401	101,832	102,631	113,039	118,386	121,147
Arapahoe	3,711,620	3,665,429	3,747,682	3,834,195	4,070,081	4,386,552
Archuleta	30,930	31,064	28,540	29,443	31,309	34,429
Baca	22,445	24,058	25,937	25,696	23,565	22,496
Bent	13,479	13,396	14,333	14,713	13,758	13,200
Boulder	1,518,046	1,600,155	1,630,688	1,685,847	1,755,840	1,837,528
Chaffee	78,453	75,612	82,341	80,886	84,890	90,457
Cheyenne	8,499	7,641	8,908	9,857	9,642	8,967
Clear Creek	34,860	34,252	38,833	36,652	39,483	39,747
Conejos	14,793	14,806	18,488	15,973	17,046	18,728
Costilla	4,647	4,883	7,475	6,316	6,740	7,477
Crowley	6,636	7,643	7,621	8,362	9,254	8,720
Custer	4,338	4,700	5,171	4,942	5,305	5,968
Delta	84,382	86,482	90,744	98,618	100,634	106,407
Denver	3,923,274	3,872,753	3,620,338	3,770,414	3,990,978	4,316,633
Dolores	4,450	4,994	5,757	7,850	6,581	7,183
Douglas	178,765	198,568	213,928	239,724	269,309	293,128
Eagle	222,201	231,881	262,163	309,482	347,608	361,857
Elbert	14,287	14,831	12,325	11,866	12,504	15,850
El Paso	2,479,889	2,546,911	2,516,606	2,608,682	2,645,556	2,753,946
Fremont	127,317	133,111	134,242	141,820	141,577	151,288
Garfield	200,832	211,864	257,864	300,707	334,235	334,957
Gilpin	6,883	7,195	7,720	6,516	6,644	6,513
Grand	67,572	66,892	72,758	73,828	75,290	79,319
Gunnison	68,966	70,929	73,999	81,776	87,903	105,427
Hinsdale	3,935	4,314	4,204	4,232	4,280	4,168
Huerfano	21,415	20,469	20,266	19,593	22,376	21,340
Jackson	7,860	9,698	7,945	8,099	7,835	7,413
Jefferson	3,120,590	3,215,663	3,284,876	3,378,118	3,552,964	3,672,747
Kiowa	8,501	8,004	7,972	7,749	8,069	7,838
Kit Carson	72,359	79,559	89,279	88,795	89,870	93,040
Lake	27,567	25,572	27,733	30,109	33,296	34,037
La Plata	240,565	233,054	238,542	259,413	283,433	300,432
Larimer	1,120,223	1,144,517	1,203,809	1,311,563	1,401,149	1,466,266
Las Animas	48,528	57,354	62,736	64,183	66,588	67,854
Lincoln	57,433	49,446	52,644	62,962	60,428	53,960
Logan	139,412	132,658	149,790	160,112	164,736	153,912
Mesa	593,524	609,455	628,216	693,264	745,975	755,136
Mineral	2,909	2,903	3,027	3,165	3,630	3,695
Moffat	89,967	75,348	74,300	82,690	90,846	94,187
Montezuma	125,244	121,009	126,713	136,585	148,752	150,464
Montrose	137,022	143,287	151,065	169,649	186,918	198,427
Morgan	185,531	184,339	152,660	149,497	172,634	168,941
Otero	104,052	107,355	98,077	103,635	111,356	117,541
Ouray	8,331	9,426	11,090	12,052	12,256	13,137
Park	15,782	15,268	16,599	17,423	18,737	19,686
Phillips	48,143	41,805	42,094	47,060	35,079	30,078
Pitkin	199,806	228,594	246,840	277,791	270,716	274,725
Prowers	99,478	97,563	99,233	94,772	97,612	103,605
Pueblo	684,632	688,333	732,495	762,664	793,207	788,145
Rio Blanco	23,717	26,272	23,776	26,667	26,616	27,303
Rio Grande	74,712	75,958	72,814	74,195	78,658	74,688
Routt	108,386	112,907	131,052	147,369	153,226	155,347
Saguache	15,435	17,317	15,803	19,746	20,676	17,879
San Juan	5,799	6,258	7,486	7,537	8,346	8,631
San Miguel	21,201	24,893	31,587	32,714	34,460	40,909
Sedgwick	24,153	24,511	18,662	22,259	23,888	23,449
Summit	163,231	179,373	206,454	241,482	262,955	288,231
Teller	40,919	43,207	44,404	45,741	47,092	53,690
Washington	23,495	25,451	29,151	25,631	23,347	21,159
Weld	667,577	700,402	743,817	799,156	848,917	842,751
Yuma	68,145	71,864	74,082	74,450	68,077	65,021
Out of State	809,223	739,893	859,687	960,023	975,938	1,072,627
State Total	\$24,258,741	\$24,484,083	\$24,886,960	\$26,192,824	\$27,543,647	\$28,934,420

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

Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$6,834,960	\$3,945,774	\$57,686
Aurora	829,380	490,595	7,771
Bennett	7,571	6,952	91
Brighton	210,717	184,928	2,822
Broomfield	64,027	55,542	646
Commerce City	1,099,952	693,725	7,761
Federal Heights	209,042	133,431	2,052
Northglenn	321,848	268,098	4,838
Strasburg	2,396	2,148	33
Thornton	805,636	596,923	9,708
Westminster	393,753	345,124	4,885
Remainder of county	2,890,637	1,168,308	17,079
ALAMOSA	190,363	176,889	2,821
Alamosa	153,120	141,425	2,449
Remainder of county	37,243	35,464	372
ARAPAHOE	9,113,651	6,904,948	103,346
Aurora	2,644,121	2,174,966	37,871
Byers	7,473	7,045	62
Deer Trail	1,497	1,486	18
Englewood	2,729,537	1,967,321	24,786
Glendale	127,953	115,067	2,717
Greenwood Village	502,087	436,630	6,855
Littleton	1,104,138	870,083	12,173
Sheridan	261,604	163,731	2,601
Strasburg	2,638	2,420	38
Remainder of county	1,732,603	1,166,200	16,225
ARCHULETA	61,397	54,423	947
Pagosa Springs	42,699	38,711	700
Remainder of county	18,698	15,712	247
BACA	47,562	33,990	435
Campo	231	211	5
Pritchett	287	269	1
Springfield	22,679	21,320	253
Walsh	6,868	6,575	74
Remainder of county	17,496	5,614	103
BENT	20,729	19,204	250
Las Animas	14,565	13,903	200
Remainder of county	6,163	5,301	51
BOULDER	4,422,788	3,336,974	49,746
Boulder	2,377,928	1,883,584	30,255
Broomfield	376,670	155,811	2,354
Lafayette	143,693	110,929	1,709
Longmont	917,916	702,326	10,495
Louisville	172,717	139,275	1,983
Lyons	14,988	12,556	131
Nederland	15,406	12,707	192
Niwot	8,242	6,201	83
Remainder of county	395,228	313,583	2,544
CHAFFEE	164,682	139,422	2,299
Buena Vista	33,590	30,815	518
Poncha Springs	5,255	4,836	79
Salida	85,347	70,840	1,120
Remainder of county	40,490	32,951	582
CHEYENNE	26,332	25,229	348
Cheyenne Wells	9,203	8,954	128
Kit Carson	1,915	1,873	28
Remainder of county	15,213	14,402	192



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

Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	\$75,123	\$64,077	\$990
Empire	2,620	2,337	31
Georgetown	11,802	10,862	214
Idaho Springs	35,456	32,701	509
Silver Plume	1,673	1,300	22
Remainder of county	23,573	16,877	214
CONEJOS	33,287	28,687	286
Antonito	7,191	6,632	79
La Jara	9,144	8,752	77
Manassa	3,939	2,320	16
Romeo	553	553	9
Remainder of county	12,460	10,430	105
COSTILLA	23,153	11,437	263
Blanca	3,822	714	11
Fort Garland	2,518	2,464	31
San Luis	3,212	3,117	40
Remainder of county	13,601	5,142	182
CROWLEY	13,312	12,830	167
Ordway	9,635	9,188	130
Remainder of county	3,676	3,641	37
CUSTER	10,522	10,107	161
Westcliffe	6,505	6,197	92
Remainder of county	4,017	3,911	69
DELTA	225,401	188,456	2,707
Cedaredge	16,925	9,489	139
Crawford	1,056	961	20
Delta	133,080	111,621	1,607
Hotchkiss	13,886	13,202	160
Paonia	13,134	12,345	206
Remainder of county	47,320	40,838	576
DENVER CITY & COUNTY	14,701,093	9,932,235	148,705
DOLORES	10,983	8,733	131
Dove Creek	8,665	7,129	103
Remainder of county	2,318	1,605	28
DOUGLAS	588,419	505,185	8,720
Castle Rock	162,969	145,588	2,384
Franktown	5,348	3,234	76
Parker	114,026	97,995	1,209
Sedalia	37,993	29,871	718
Remainder of county	268,082	228,497	4,333
EAGLE	665,260	623,441	13,438
Avon	83,514	76,548	1,441
Basalt	22,062	19,812	293
Eagle	41,665	29,889	515
Gypsum	4,144	3,899	58
Minturn	12,135	11,598	222
Red Cliff	624	549	10
Vail	310,228	305,245	6,902
Remainder of county	190,888	175,901	3,997
ELBERT	28,357	26,239	358
Agate	496	491	3
Elizabeth	9,938	9,203	137
Kiowa	4,553	4,339	48
Simla	5,444	5,046	48
Remainder of county	7,926	7,160	123

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

Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$5,416,715	\$4,436,586	\$72,768
Calhan	8,765	8,182	72
Colorado Springs	4,993,015	4,076,733	66,835
Fountain	71,151	65,865	1,253
Green Mountain Falls	2,532	2,498	55
Manitou Springs	31,862	30,288	648
Monument	32,443	21,510	347
Palmer Lake	5,608	5,152	77
Security	33,089	29,905	283
Remainder of county	238,250	196,451	3,198
FREMONT	277,286	225,647	3,629
Canon City	192,520	171,323	2,762
Florence	21,157	17,193	239
Penrose	2,247	1,854	26
Remainder of county	61,362	35,278	602
GARFIELD	606,954	550,486	8,354
Carbondale	44,238	41,921	651
Glenwood Springs	386,788	344,830	5,338
New Castle	3,867	3,818	44
Parachute	5,393	5,081	66
Rifle	77,306	73,809	990
Silt	7,286	6,597	73
Remainder of county	82,076	74,430	1,191
GILPIN	31,013	28,477	403
Black Hawk	3,908	3,760	85
Central City	22,492	21,094	260
Remainder of county	4,613	3,623	58
GRAND	165,465	144,110	2,903
Fraser	16,645	16,256	241
Granby	22,119	19,213	297
Grand Lake	12,190	11,611	237
Hot Sulphur Springs	1,375	1,294	29
Kremmling	22,153	18,046	162
Winter Park	44,238	43,020	1,068
Remainder of county	46,746	34,670	869
GUNNISON	198,861	183,148	3,226
Crested Butte	30,360	29,576	673
Gunnison	105,261	96,601	1,551
Mount Crested Butte	24,911	24,754	647
Remainder of county	38,330	32,218	355
HINSDALE	7,826	7,539	165
Lake City	5,482	5,216	112
Remainder of county	2,344	2,323	53
HUERFANO	38,478	33,514	408
La Veta	5,643	5,287	55
Walsenburg	26,005	21,497	254
Remainder of county	6,830	6,731	99
JACKSON	28,003	15,102	204
Walden	12,613	11,502	135
Remainder of county	15,390	3,600	69



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

Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON	\$6,654,638	\$5,742,256	\$88,456
Arvada	935,019	748,731	11,155
Broomfield	39,216	31,154	417
Conifer	10,948	10,204	151
Edgewater	86,473	83,698	797
Evergreen	55,585	47,344	752
Golden	399,643	300,617	3,775
Kittredge	1,251	1,188	10
Lakeside	52,240	50,504	1,384
Lakewood	2,351,223	2,062,960	30,471
Morrison	11,158	9,728	187
Mountain View	7,416	6,965	144
Westminster	527,228	469,241	10,549
Wheat Ridge	782,090	708,503	8,504
Remainder of county	1,395,149	1,211,419	20,159
KIOWA	11,304	9,378	101
Eads	7,142	6,848	72
Remainder of county	4,162	2,531	29
KIT CARSON	167,343	158,933	1,903
Burlington	83,241	78,642	1,057
Flagler	17,657	15,499	163
Seibert	10,222	10,208	31
Stratton	8,820	8,546	139
Remainder of county	47,402	46,037	514
LAKE	53,016	45,930	627
Climax	3	3	*
Leadville	25,409	21,429	383
Twin Lakes	228	176	2
Remainder of county	27,376	24,322	242
LA PLATA	564,881	493,937	8,833
Bayfield	14,407	12,499	202
Durango	405,659	349,248	6,400
Ignacio	13,986	12,750	95
Remainder of county	130,829	119,441	2,136
LARIMER	2,936,730	2,263,898	37,513
Berthoud	35,658	18,650	252
Estes Park	121,011	116,247	2,358
Ft Collins	1,636,642	1,350,802	23,544
Loveland	602,890	509,455	7,074
Wellington	6,516	5,156	57
Remainder of county	534,013	263,587	4,228
LAS ANIMAS	137,502	127,535	1,379
Aguilar	2,847	2,711	27
Trinidad	102,187	93,927	1,133
Remainder of county	32,468	30,898	219
LINCOLN	90,367	81,376	942
Arriba	7,158	6,956	11
Genoa	2,541	153	4
Hugo	12,097	12,008	143
Limon	62,968	57,238	695
Remainder of county	5,603	5,021	89
LOGAN	323,605	233,881	3,584
Crook	1,507	1,491	31
Fleming	9,015	8,686	8
Iliff	404	380	7
Merino	11,192	10,514	14
Sterling	253,708	170,462	2,998
Remainder of county	47,780	42,347	525

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
 Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA	\$1,470,556	\$1,224,036	\$20,271
Clifton	39,406	37,125	499
Collbran	2,882	2,840	39
De Beque	635	608	9
Fruita	34,049	29,169	352
Gateway	19	15	*
Grand Junction	1,161,215	946,898	16,133
Palisade	10,772	9,225	148
Remainder of county	221,577	198,157	3,090
MINERAL	10,807	7,851	167
Creede	4,899	4,555	93
Remainder of county	5,908	3,296	74
MOFFAT	171,093	156,982	2,233
Craig	131,808	121,685	2,007
Dinosaur	4,406	4,402	119
Remainder of county	34,879	30,895	106
MONTEZUMA	254,782	216,382	3,573
Cortez	195,190	166,408	2,763
Dolores	9,018	6,553	98
Mancos	6,450	6,164	75
Remainder of county	44,124	37,258	637
MONTROSE	367,006	300,042	4,787
Cimarron	140	140	2
Montrose	271,359	233,495	4,060
Naturita	4,914	4,737	53
Nucla	13,861	13,219	123
Olathe	10,148	9,384	86
Remainder of county	66,583	39,067	463
MORGAN	503,569	284,782	3,537
Brush	48,591	42,809	556
Fort Morgan	334,945	138,348	1,920
Hilrose	153	150	2
Wiggins	23,004	21,832	160
Remainder of county	96,875	81,643	899
OTERO	252,664	222,348	2,718
Cheraw	787	757	9
Fowler	7,874	7,137	91
La Junta	173,373	150,281	1,742
Manzanola	1,868	1,598	21
Rocky Ford	32,688	29,455	382
Swink	677	645	10
Remainder of county	35,397	32,474	462
OURAY	23,319	22,302	472
Ouray	14,082	13,703	335
Ridgway	6,415	5,942	84
Remainder of county	2,821	2,658	54
PARK	34,971	32,164	517
Fairplay	3,674	3,436	57
Remainder of county	31,297	28,729	459
PHILLIPS	94,593	88,507	600
Haxtun	19,788	17,754	151
Holyoke	42,705	39,543	290
Remainder of county	32,101	31,211	159
PITKIN	534,866	511,945	10,596
Aspen	341,618	323,777	6,721
Snowmass	1,313	1,281	33
Snowmass Village	85,263	84,479	2,043
Remainder of county	106,672	102,408	1,800

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

Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PROWERS	\$235,097	\$197,511	\$2,253
Granada	1,540	1,515	21
Holly	10,322	9,636	94
Lamar	196,304	161,565	1,734
Wiley	4,346	3,801	92
Remainder of county	22,584	20,994	312
PUEBLO	1,589,275	1,328,296	18,188
Avondale	1,477	1,060	10
Boone	259	259	2
Colorado City	19,755	19,417	473
Pueblo	1,464,109	1,231,881	16,747
Rye	1,134	1,102	27
Remainder of county	102,541	74,576	928
RIO BLANCO	50,959	47,225	710
Meeker	17,501	16,808	233
Rangely	20,955	20,133	284
Rio Blanco	1	1	*
Remainder of county	12,502	10,283	193
RIO GRANDE	177,678	132,946	1,798
Del Norte	23,360	20,960	205
Monte Vista	72,124	56,666	751
South Fork	1,378	1,301	16
Remainder of county	80,817	54,019	826
ROUTT	334,824	308,249	5,442
Hayden	12,156	11,780	204
Oak Creek	4,384	3,945	64
Phippsburg	83	83	2
Steamboat Springs	233,312	215,220	4,401
Yampa	1,098	975	12
Remainder of county	83,791	76,245	760
SAGUACHE	32,485	24,843	301
Center	18,219	17,844	220
Saguache	5,637	2,719	23
Remainder of county	8,630	4,280	57
SAN JUAN	12,050	11,791	290
Silverton	9,081	8,877	213
Remainder of county	2,969	2,914	78
SAN MIGUEL	74,409	70,835	1,549
Norwood	5,066	4,631	61
Telluride	58,273	56,032	1,287
Remainder of county	11,070	10,172	201
SEDGWICK	37,224	33,203	439
Julesburg	25,567	22,788	292
Ovid	1,773	1,196	11
Sedgwick	1,024	970	6
Remainder of county	8,859	8,248	129
SUMMIT	548,347	527,820	11,608
Breckenridge	164,744	160,888	3,713
Copper Mountain	25,900	25,227	678
Dillon	25,430	23,773	491
Frisco	94,429	90,629	1,922
Keystone	17,025	16,745	408
Silverthorne	134,665	128,802	2,676
Remainder of county	86,153	81,755	1,721

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
 Fiscal Year 1992 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
TELLER	\$97,134	\$84,610	\$1,495
Cripple Creek	13,595	13,081	294
Green Mountain Falls	1	1	*
Victor	1,105	1,028	17
Woodland Park	66,022	57,231	976
Remainder of county	16,411	13,269	207
WASHINGTON	50,777	48,629	415
Akron	38,652	37,552	245
Cope	2,165	2,163	32
Otis	4,548	3,626	53
Remainder of county	5,412	5,287	85
WELD	2,317,180	1,462,487	21,589
Ault	8,151	6,744	71
Broomfield	1,023	927	5
Dacono	6,865	5,521	85
Eaton	48,524	44,440	212
Erie	15,186	6,546	97
Evans	42,894	41,359	651
Firestone	1,925	1,571	29
Frederick	10,556	6,522	69
Fort Lupton	65,205	52,360	873
Garden City	30,353	25,969	505
Gilcrest	2,897	2,634	38
Greeley	1,141,982	894,558	13,967
Grover	195	179	4
Hudson	11,629	7,818	140
Johnstown	25,378	22,126	177
Keenesburg	7,366	5,580	82
Kersey	3,092	2,865	31
La Salle	16,270	14,819	229
Mead	4,846	4,699	30
Milliken	3,194	3,048	28
Nunn	817	685	10
Pierce	3,628	1,926	24
Platteville	8,893	7,960	125
Severance	1,814	1,768	24
Windsor	41,052	25,862	374
Remainder of county	813,444	274,000	3,708
YUMA	139,708	130,706	1,731
Eckley	2,699	2,699	78
Idalia	517	514	5
Joes	843	812	20
Kirk	1,683	1,675	27
Wray	42,632	40,522	485
Yuma	58,217	53,359	761
Remainder of county	33,117	31,124	355
OUT OF STATE	6,080,643	2,632,622	43,785
STATE TOTALS	\$70,463,377	\$50,939,147	\$790,268

(*) less than \$1,000

TOURISM TAX COLLECTIONS BY INDUSTRY

Fiscal Years 1989 to 1992

	1989	1990	1991	1992
Agriculture, Forestry & Fisheries	\$1,018	\$1,029	\$1,819	\$1,816
Mining	0	0	0	0
Contract Construction	160	476	723	651
Manufacturing	11,716	8,071	9,039	9,137
Transportation, Communication, Electric, Gas, and Sanitary Services	15,700	43,333	15,415	27,716
Wholesale Trade	1,510	1,236	1,977	2,556
Retail Trade:				
Building Materials	978	1,569	1,517	1,826
General Merchandise	20,859	26,227	30,056	37,406
Grocery Stores	248,534	261,264	293,405	348,130
Auto Dealers/Service Stations	142,088	61,188	79,876	90,536
Clothing	5,518	6,762	7,806	9,439
Furniture	50,366	52,112	59,373	62,756
Eating/Drinking	5,215,245	5,345,885	5,772,335	6,128,139
Miscellaneous Retail	239,920	145,636	158,751	172,477
Finance, Insurance and Real Estate	225,333	312,341	323,602	392,330
Hotels and Other Lodging Places	1,523,664	1,667,681	1,747,595	1,978,329
Services Other Than Lodging	509,618	721,383	720,552	804,029
Government Facilities	857	1,420	21,169	24,955
Non-classifiable Establishments	-163	194	-119	317
TOTAL	\$8,212,921	\$8,657,806	\$9,244,892	\$10,092,545

TOURISM PROMOTION TAX BY COUNTY *

Fiscal Years 1989 to 1992

	1989	1990	1991	1992
Adams	\$264,164	\$255,458	\$277,978	\$308,917
Alamosa	22,353	19,860	23,676	25,632
Arapahoe	621,875	651,230	707,349	766,149
Archuleta	14,947	15,585	14,376	17,146
Baca	2,563	2,111	2,544	2,842
Bent	2,215	2,823	2,447	2,678
Boulder	365,809	380,928	410,855	449,855
Chaffee	35,053	36,220	43,617	43,907
Cheyenne	2,104	1,767	2,105	1,988
Clear Creek	28,202	29,459	29,686	34,693
Conejos	2,870	2,964	3,457	3,566
Costilla	1,951	1,639	1,569	1,811
Crowley	565	633	737	501
Custer	1,883	1,996	2,464	2,125
Delta	12,114	13,050	16,526	19,091
Denver	1,315,526	1,439,597	1,591,011	1,772,540
Dolores	859	879	1,086	928
Douglas	28,898	43,623	60,827	53,298
Eagle	406,459	466,928	508,344	548,320
Elbert	1,960	2,082	2,451	2,002
El Paso	672,843	720,428	738,948	802,235
Fremont	35,771	36,022	40,931	42,784
Garfield	83,405	96,156	107,979	111,540
Gilpin	5,682	5,390	6,000	12,677
Grand	117,337	120,650	131,413	136,541
Gunnison	73,364	85,113	71,322	96,135
Hinsdale	3,076	3,544	3,612	4,264
Huerfano	7,485	7,013	7,692	7,657
Jackson	2,238	2,192	2,443	3,057
Jefferson	555,761	556,609	619,267	674,980
Kiowa	1,238	676	924	950
Kit Carson	10,741	9,676	12,138	14,601
Lake	11,983	12,256	13,110	15,314
La Plata	133,844	138,200	152,694	168,975
Larimer	337,123	347,747	371,943	412,209
Las Animas	17,690	17,539	18,516	19,819
Lincoln	13,331	14,890	16,246	17,559
Logan	28,967	27,534	27,131	25,319
Mesa	148,442	179,765	195,989	201,193
Mineral	10,572	6,985	7,967	9,872
Moffat	14,837	16,960	16,837	15,347
Montezuma	36,844	39,561	44,385	48,904
Montrose	31,847	33,933	35,386	37,742
Morgan	19,820	21,478	24,699	25,912
Otero	18,395	18,502	18,596	19,851
Ouray	13,479	13,639	15,019	15,600
Park	8,098	8,176	9,735	10,857
Phillips	2,079	2,398	2,601	2,736
Pitkin	389,464	383,991	397,087	436,026
Prowers	18,136	16,108	17,273	30,417
Pueblo	135,540	170,231	166,601	187,614
Rio Blanco	6,623	6,564	7,710	8,105
Rio Grande	12,708	13,515	14,779	16,526
Routt	181,715	188,512	204,361	214,503
Saguache	2,203	2,220	2,984	2,512
San Juan	7,037	6,796	7,772	8,995
San Miguel	42,751	38,869	50,667	67,588
Sedgwick	3,033	3,203	3,109	3,308
Summit	399,819	444,260	495,414	554,710
Teller	15,606	15,998	15,102	22,350
Washington	3,459	3,243	3,310	3,371
Weld	151,175	161,073	172,324	184,791
Yuma	8,587	8,610	7,890	9,119
Out of State	1,286,401	1,270,596	1,262,265	1,330,162
TOTAL	\$8,212,919	\$8,644,807	\$9,244,892	\$10,092,545

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

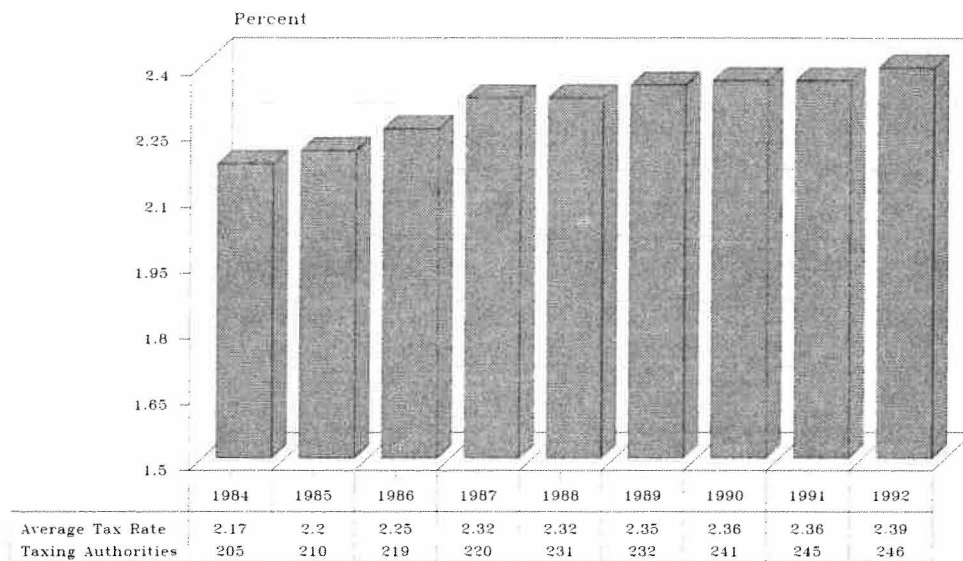
SUMMARY OF LOCAL SALES TAX RATES

Number of Jurisdictions by Tax Rate (as of July 1992)

LOCAL SALES TAX RATE	CITIES & TOWNS	COUNTIES	SPECIAL DISTRICTS	TOTAL
0.10 %	-	-	2	2
0.25	-	1	-	1
0.50	-	1	2	3
0.60	-	-	1	1
1.00	12	20	-	32
1.50	3	1	-	4
1.70	1	-	-	1
2.00	82	12	-	94
2.50	2	-	-	2
2.75	4	-	-	4
2.86	1	-	-	1
3.00	54	2	-	56
3.25	1	-	-	1
3.50	16	-	-	16
3.75	1	-	-	1
4.00	23	3	-	26
5.00 %	1	-	-	1
TOTAL	201	40	5	246

AVERAGE OVERALL SALES TAX RATES FOR LOCAL JURISDICTIONS

Fiscal Years 1984-1992



■ Average Tax Rate

STATE OF COLORADO-COLLECTED CITY SALES TAX RATES

(as of July 1992)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0%	Garden City	2.0%	Oak Creek	3.0%
Alma	3.0	Georgetown	3.0	Olathe	3.0
Antonito	4.0	Gilcrest	3.0	Ordway	2.0
Ault	2.0	Glenwood Springs	2.75	Otis	2.0
Basalt	2.0	Granada	2.0	Ouray	3.0
Bayfield	2.0	Granby	4.0	Ovid	1.0
Bennett	2.0	Grand Lake	4.0	Palisade	1.0
Berthoud	3.0	Green Mountain Falls	2.0	Palmer Lake	2.0
Black Hawk	4.0	Gunnison	3.0	Paonia	1.0
Blanca	2.0	Gypsum	2.0	Parachute	3.0
Brighton	3.75	Haxtun	1.0	Parker	3.0
Broomfield	3.5	Hayden	4.0	Pierce	2.0
Brush	3.0	Holly	1.0	Pitkin	3.0
Buena Vista	2.0	Holyoke	1.5	Platteville	2.0
Burlington	2.0	Hot Sulphur Springs	4.0	Poncha Springs	2.0
Calhan	2.0	Hotchkiss	2.0	Red Cliff	2.0
Carbondale	3.0	Hudson	2.0	Rico	2.0
Castle Rock	3.25	Hugo	2.0	Ridgway	3.0
Cedaredge	1.5	Idaho Springs	3.0	Rocky Ford	3.0
Center	2.0	Ignacio	2.0	Romeo	1.0
Cheyenne Wells	2.0	Johnstown	2.0	Saguache	3.0
Colbran	2.0	Julesburg	1.0	Salida	2.0
Columbine Valley	3.0	Keenesburg	2.0	San Luis	2.0
Craig	2.0	Kersey	3.0	Sedgwick	1.0
Creede	2.0	Kit Carson	2.0	Severance	2.0
Crested Butte	4.0	Kremmling	4.0	Sheridan	3.5
Cripple Creek	2.0	La Jara	2.0	Silt	3.0
Dacono	3.0	La Salle	3.5	Silver Cliff	2.0
De Beque	2.0	La Veta	3.0	Silver Plume	3.0
Del Norte	2.0	Las Animas	2.0	Silverthorne	2.0
Dillon	2.0	Limon	2.0	Silverton	3.0
Dolores	3.5	Lochbuie	2.0	Simla	2.0
Dove Creek	2.0	Log Lane Village	3.0	Snowmass Village	1.0
Eads	2.0	Louisville	3.0	Springfield	2.0
Eagle	4.0	Loveland	3.0	Steamboat Springs	4.0
Eaton	3.0	Lyons	3.0	Sterling	3.0
Elizabeth	1.5	Manassa	1.0	Superior	2.0
Empire	3.0	Mancos	2.0	Teluride	4.0
Erie	3.5	Manitou Springs	3.5	Victor	3.0
Estes Park	4.0	Manzanola	2.0	Walsenburg	2.0
Evans	3.0	Marble	2.0	Ward	2.0
Fairplay	3.0	Mead	2.0	Wellington	2.0
Federal Heights	3.0	Milliken	2.0	Westcliffe	2.0
Firestone	2.0	Minturn	4.0	Wiggins	2.0
Florence	2.0	Mt Crested Butte	4.0	Windsor	3.0
Flagler	2.0	Mount Vista	3.0	Woodland Park	3.0
Fort Lupton	4.0	Monument	3.0	Wray	1.0
Fort Morgan	3.0	Morrison	3.0	Yuma	2.0
Fountain	3.0	Mountain View	3.0	RTD	0.6 1/
Fowler	2.0	Naturita	2.0	SCFD	0.1 2/
Fraser	4.0	Nederland	3.0	SEJLID	0.5 3/
Frederick	2.0	New Castle	3.0	BD	0.1 4/
Frisco	2.0	Norwood	2.0		
Fruita	2.0	Nucla	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.

4/ The Baseball Stadium District tax was effective in August 1991 and has the same boundaries as RTD above.



STATE OF COLORADO-COLLECTED COUNTY SALES TAX RATES

(as of July 1992)

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 1992)

LOCALITY	CURRENT RATE	LOCALITY	CURRENT RATE
Alamosa	2.00 %	Golden	3.00 %
Arvada	3.00	Grand Junction	2.75
Aspen	1.7	Greeley	3.00
Aurora	3.50	Greenwood Village	3.00
Avon	4.00	Lafayette	3.00
Boulder	2.86	La Junta	3.00
Breckenridge	2.00	Lakewood	2.00
Canon City	2.00	Lamar	3.00
Central City	4.00	Larkspur	4.00
Cherry Hills Village	3.50	Littleton	3.00
Colorado Springs	2.50	Longmont	2.75
Commerce City	3.50	Montrose	4.00
Cortez	3.50	Mt Crested Butte	4.00
Delta	3.00	Northglenn	3.50
Denver	3.50	Pueblo	3.50
Durango	2.00	Rifle	2.50
Edgewater	3.50	Steamboat Springs	4.00
Englewood	3.50	Thornton	3.50
Fort Collins	2.75	Vail	4.00
Glendale	3.50	Westminster	3.25
Glenwood Springs	2.75 %	Wheat Ridge	2.00
		Winter Park	5.00 %

CITY SALES TAX DISTRIBUTION AMOUNTS

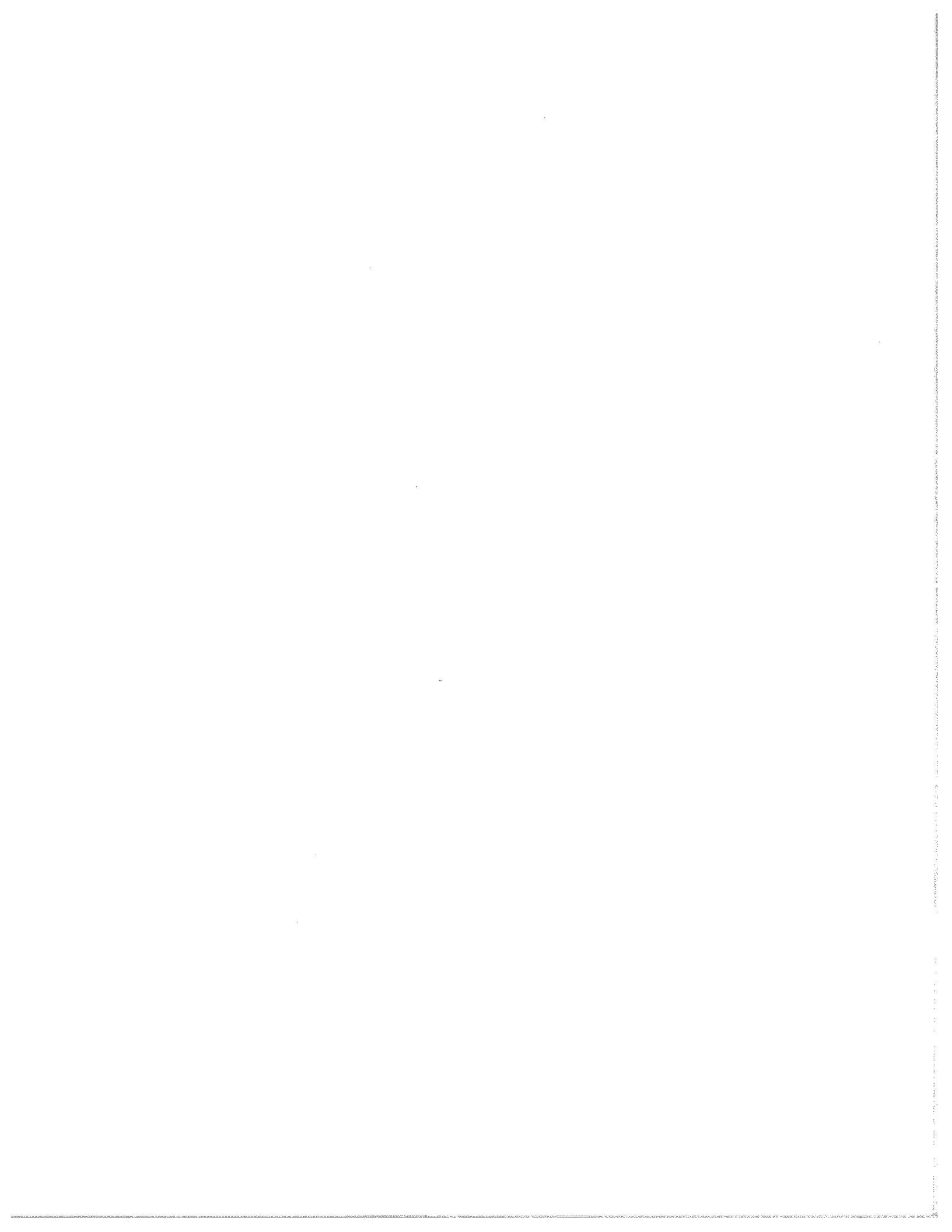
Fiscal Year Ended June 30, 1992

Akron	\$85,328.97	Fruita	\$193,620.91	Olathe	\$128,230.48
Alma	12,470.26	Garden City	141,684.28	Ordway	82,732.20
Antonito	66,126.36	Georgetown	258,167.69	Otis	21,601.81
Aspen	4,201,071.60	Gilcrest	82,165.14	Ouray	377,251.54
Ault	76,981.83	Glenwood Springs	419.61	Ovid	9,449.80
Basalt	351,143.84	Granada	20,929.28	Palisade	27,571.38
Bayfield	69,336.11	Granby	460,309.42	Palmer Lake	38,946.89
Bennett	103,722.02	Grand Lake	337,559.19	Paonia	78,729.75
Berthoud	294,140.78	Green Mountain Falls	36,737.69	Parachute	78,619.77
Black Hawk	157,173.07	Gunnison	1,602,367.54	Parker	2,373,901.12
Blanca	8,489.59	Gypsum	53,331.61	Pierce	22,707.43
Brighton	3,519,379.51	Haxtun	50,809.28	Pitkin	4,492.71
Broomfield	4,490,957.99	Hayden	262,620.05	Platteville	114,909.76
Brush	614,398.99	Holly	42,445.35	Poncha Springs	39,887.00
Buena Vista	387,128.61	Holyoke	146,875.50	Red Cliff	7,501.64
Burlington	488,114.53	Hot Sulphur Sprg	35,402.29	Rico	6,683.62
Calhan	45,042.91	Hotchkiss	189,302.01	Ridgway	93,731.92
Carbondale	734,951.55	Hudson	65,059.78	Rocky Ford	472,456.67
Castle Rock	2,495,574.00	Hugo	56,273.06	Romeo	4,485.00
Cedaredge	79,383.64	Idaho Springs	707,456.50	Saguache	52,337.99
Center	156,248.39	Ignacio	115,206.30	Salida	834,051.07
Cheyenne Wells	71,027.86	Johnstown	87,476.28	San Luis	32,993.01
Collbran	22,386.46	Julesburg	94,670.05	Sedgwick	1,685.43
Columbine Valley	63,720.49	Keenesburg	44,316.61	Severance	14,724.27
Craig	1,415,137.77	Kersey	58,963.21	Sheridan	2,312,923.82
Crawford	14,068.45	Kit Carson	34,097.70	Silt	73,247.28
Creede	70,986.36	Kremmling	244,467.14	Silver Cliff	23,477.21
Crested Butte	957,571.95	La Jara	91,261.76	Silver Plume	22,482.23
Cripple Creek	263,455.75	La Salle	110,361.68	Silverthorne	1,955,566.91
Dacono	177,311.38	Las Animas	168,201.55	Silverton	235,065.44
De Beque	4,483.69	Laveta	93,786.14	Simla	15,167.17
Del Norte	148,112.00	Limon	498,821.89	Snowmass	838,252.15
Dillon	303,835.02	Lochbuie	24,776.60	Springfield	205,175.33
Dolores	133,538.47	Log Lane Village	16,481.18	Sterling	2,863,201.68
Dove Creek	68,162.45	Louisville	2,016,483.96	Superior	7,606.16
Eads	75,383.45	Loveland	8,034,801.88	Telluride	1,793,628.38
Eagle	501,375.92	Lyons	132,605.98	Trinidad	1,926,194.29
Eaton	238,619.58	Manassa	13,560.17	Vail	4,550.20
Elizabeth	89,219.70	Mancos	72,317.19	Victor	20,534.94
Empire	45,743.89	Manitou Springs	806,281.61	Walsenburg	283,450.25
Erie	129,160.05	Manzanola	15,056.51	Ward	1,731.05
Estes Park	3,517,348.91	Marble	2,990.43	Wellington	35,442.75
Evans	575,440.86	Mead	31,248.88	Westcliffe	76,474.43
Fairplay	68,309.93	Milliken	53,559.03	Wiggins	95,915.45
Federal Heights	2,609,178.09	Minturn	265,804.77	Windsor	452,036.86
Firestone	53,203.05	Monte Vista	699,246.57	Winter Park	532,203.88
Flagler	79,513.53	Monument	284,515.46	Woodland Park	1,073,104.61
Florence	197,570.08	Morrison	168,973.80	Wray	175,038.85
Fort Lupton	704,068.69	Mountain View	120,676.78	Yuma	459,234.00
Fort Morgan	1,957,369.30	Naturita	49,365.45		
Fountain	1,086,058.63	Nederland	304,611.34		
Fowler	74,325.20	New Castle	51,559.75		
Fraser	584,891.02	Norwood	66,680.92		
Frederick	46,358.78	Nucla	67,612.49		
Frisco	1,368,030.32	Oak Creek	86,272.31	Total	\$70,581,033.25

COUNTY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year 1992

Alamosa County	\$831,727.84	Lake County	571,632.98
Town of Hooper	2,703.30	City of Leadville	641,703.63
City of Alamosa	1,244,888.40	Lincoln County	663,673.07
Archuleta County	877,611.72	Mesa County	8,633,570.42
City of Pagosa Springs	718,045.95	City of Grand Junction	1,905,339.68
Bent County	112,107.96	City of Fruita	595,418.56
Chaffee County	927,168.44	Town of Palisade	416,793.08
City of Buena Vista	233,893.55	City of Collbran	178,625.60
City of Poncha Springs	42,488.69	Town of Debeque	178,625.54
City of Salida	579,784.39	Mineral County	85,640.40
Clear Creek County	441,723.93	City of Creede	42,819.59
Costilla County	45,225.32	Moffat County	470,839.69
City of San Luis	12,060.08	City of Craig	1,137,318.10
City of Blanca	3,015.00	Town of Dinosaur	16,072.56
Crowley County	122,422.46	Montrose County	1,318,787.22
Custer County	54,267.89	Otero County	848,268.88
Delta County	1,695,016.78	Ouray County	199,228.52
City of Delta	164,628.51	Pitkin County	6,494,928.08
City of Orchard City	96,404.07	Town of Basalt	16,230.69
Town of Paonia	60,808.74	City of Snowmass Village	1,827,128.58
Town of Cedaredge	59,961.20	City of Aspen	3,445,856.15
Town of Hotchkiss	32,417.20	Prowers County	838,532.67
Town of Crawford	9,534.47	Pueblo County	5,992,272.50
Eagle County	4,238,047.18	Rio Blanco County	216,391.75
City of Avon	73,277.40	City of Meeker	230,757.48
Town of Basalt	15,253.11	City of Rangely	221,702.09
Town of Eagle	24,138.52	Rio Grande County	331,184.74
Town of Gypsum	3,408.47	City of Monte Vista	231,829.31
Town of Minturn	12,395.55	Town of Del Norte	99,355.35
Town of Redcliff	514.98	Routt County	1,890,840.64
City of Vail	378,780.70	San Juan County	25,397.46
El Paso County	24,797,776.58	Town of Silverton	79,749.93
Fremont County	1,622,485.44	San Miguel County	507,023.95
Garfield County	614,585.02	Sedgwick County	165,711.50
Grand County	1,111,615.22	Summit County	2,372,718.23
Gunnison County	690,835.92	Town of Breckenridge	2,795,789.15
City of Crested Butte	130,085.91	City of Montezuma	1,196.64
City of Gunnison	316,397.59	Town of Blue River	18,225.48
Town of Marble	759.49	Town of Dillon	335,913.91
Town of Pitkin	787.22	Town of Frisco	1,451,580.68
City of Mt Crested Butte	112,190.48	Town of Silverthorne	2,032,877.17
Hinsdale County	98,454.60	Teller County	519,173.67
Town of Lake City	140,217.51		
Huerfano County	90,209.15		
Town of La Veta	26,753.19		
City of Walsenburg	105,980.96		
Jackson County	148,505.50		
Town of Walden	105,369.70		
Jefferson County	17,339,445.15		
La Plata County	5,102,231.59		
City of Durango	1,233,581.86		
Town of Bayfield	274,129.29		
Town of Ignacio	243,289.76		
		Total	\$117,466,134.25

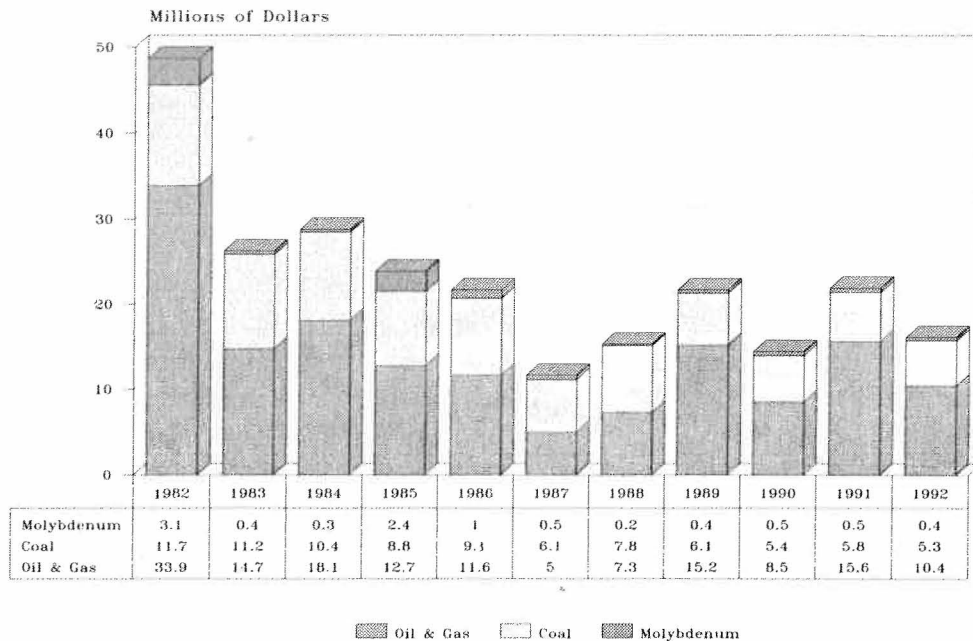


Severance

Net Severance	88
Coal Severance Tax Rates	88

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1982 to 1992



COAL SEVERANCE TAX RATES

Calendar Years 1986 to 1992

Tax Rate Per Ton (dollars)

Fiscal Quarter Beginning:	1986	1987	1988 1/	1989	1990	1991	1992
January	\$0.816	\$0.792	\$0.822	\$0.511	\$0.526	\$0.544	\$0.536
February	0.816	0.798	0.822	0.515	0.533	0.547	0.533
March	0.804	0.804	0.822	0.515	0.529	0.540	0.536
April	0.798	0.804	0.828	0.518	0.529	0.536	0.536
May	0.792	0.810	0.828 2/	0.522	0.529	0.536	0.536
June	0.798	0.810	0.834 3/	0.526	0.529	0.536	0.540
July	0.798	0.810	0.504	0.522	0.529	0.536	0.540
August	0.792	0.816	0.508	0.522	0.529	0.536	0.540
September	0.792	0.822	0.508	0.522	0.536	0.536	0.540
October	0.792	0.816	0.508	0.522	0.544	0.536	na
November	0.792	0.822	0.508	0.522	0.551	0.536	na
December	0.798	0.822	0.508	0.522	0.551	0.536	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.