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# Meeting the Challenge of Change

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## Annual Report

# 1993

# Colorado Department of Revenue

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# ANNUAL REPORT 1993

FOR JULY 1, 1992 THROUGH JUNE 30, 1993

**RENNY FAGAN**  
Executive Director

**AMELIE BUCHANAN**  
Deputy Director

**Jim Huyghebaert**  
Director, Office of Tax Analysis

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Chief Information Officer

**Janet Archibeque**  
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Graphic Designer

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DRP 4000 (12/93)

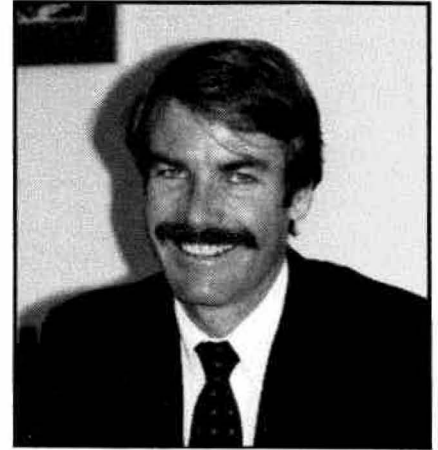




## ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

**N**ew philosophies of management, new views on effective production and customer relations, as well as the public's insistence on value for investment, have challenged dynamic organizations to re-examine their attitudes and methods of service delivery. In a rapidly changing business environment, we in the public sector also are being challenged to evaluate every phase of our operations to reach and maintain high standards of customer service and operational efficiency.

The Department of Revenue already has a well-established reputation for leadership in innovation and efficiency on which we plan to build. As much as ever, we are committed to finding cost-effective ways to fulfill our responsibilities, increase public confidence, and provide the responsive, fair treatment Coloradans expect from us. We are a team facing an exciting yet critical era in government management, and we accept the challenge of change.



During Fiscal Year 1992-93, we explored ways to meet that challenge. An essential component of our efforts has been our commitment to the Continuous Improvement Process (CIP). Teams of DOR employees representing virtually every staff level were trained in CIP and began analyzing critical facets of the organization. Through this process we are calling on the very best our employees can offer in knowledge, ability and experience. We are confident the results of this hard work will benefit the Department and the taxpayers of Colorado.

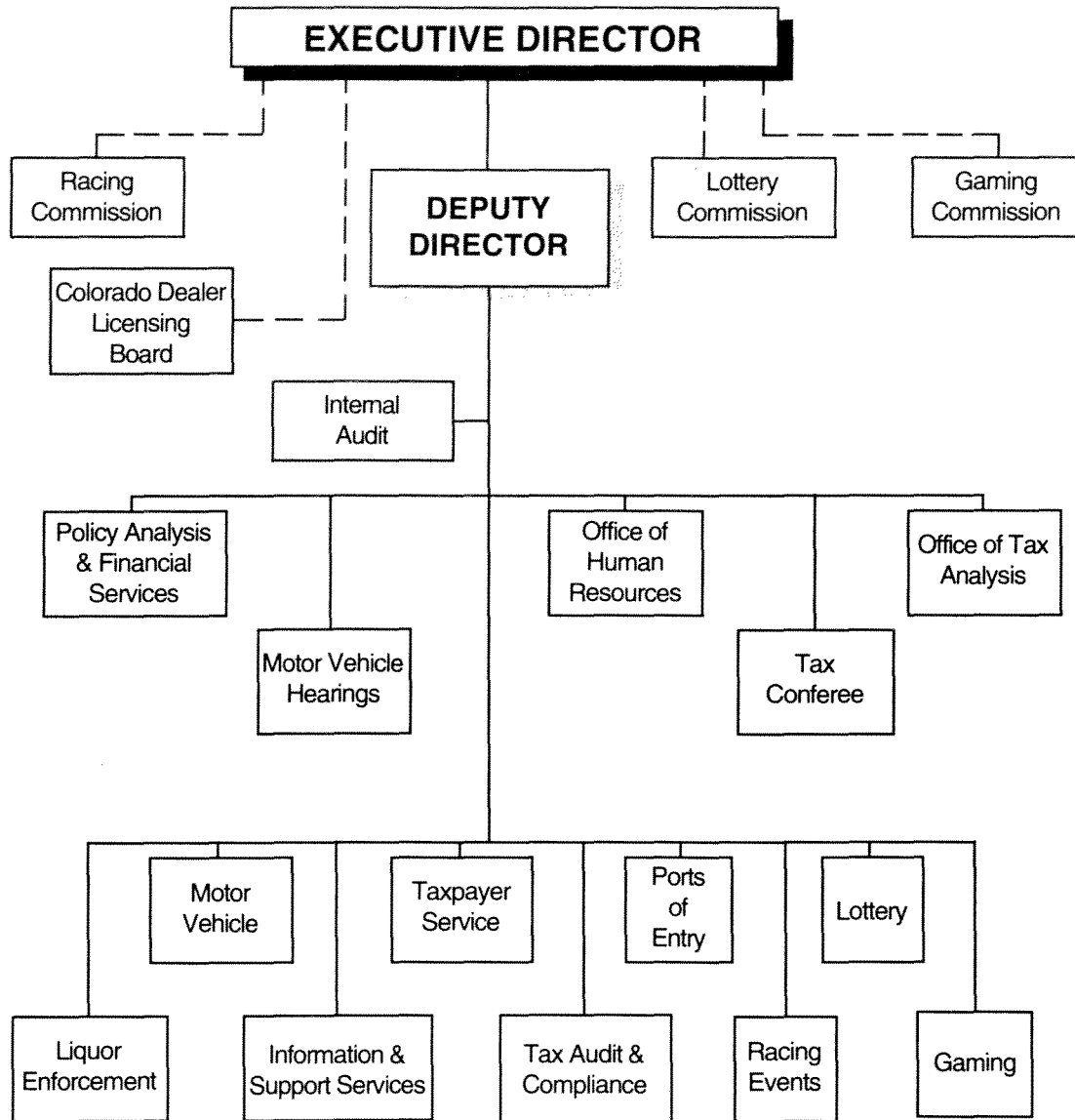
I am pleased to present to the Governor and the General Assembly this 52nd annual report covering Department of Revenue operations and achievements from July 1, 1992 to June 30, 1993, in accordance with C.R.S. 24-35-102(3).

Respectfully

A handwritten signature in cursive script that reads "Renny Fagan". The signature is written in dark ink on a light background.

Renny Fagan  
Executive Director

# COLORADO DEPARTMENT OF REVENUE



## Perspective

New internal leadership, expanded responsibilities and voter-approved limitations on revenue collection and distribution brought change and challenge to the Department of Revenue in Fiscal Year 1993.

In August 1992, Gov. Roy Romer appointed former State Representative Renny Fagan Director of Revenue, effective September 1. Drawing upon his experience as an elected official, Mr. Fagan brought to the department his insight into public attitudes toward government service — along with six years experience in fiscal policy and strong commitments to innovation, conflict resolution, customer service, and cost-saving efficiency.

Among the projects launched or implemented were

- **Improved Service.** Enhancements to external and internal service delivery were essential to the achievement of Department goals. For this reason, DOR staff members took a new look at service delivery and processing procedures through formation of Continuous Improvement Process (CIP) teams. Already, these teams have offered new analyses and recommendations that will improve efficiency. One CIP team won the Governor's Quality and Excellence Award for its efforts to improve general telephone information response.  
In addition, the Motor Vehicle Division won the Rocky Mountain Quality Service award for its express network of driver's license kiosks throughout the state. This is the first time the award has been presented to a public service agency. Previous winners include Kodak Co. and Teledyne Corp.
- **Electronic Filing.** More than 13,000 accounts found payment of wage withholding tax by Electronic Funds Transfer a convenient alternative to paper transactions. During the year Colorado qualified as a participant in the Internal Revenue Service program for electronic filing of state individual income tax returns. A limited pilot project will be conducted in 1994 before the option is offered to the general public in January 1995. The department is also exploring the potential of filing sales tax returns by Electronic Data Interchange and plans to conduct a pilot project in 1994.
- **Reorganization of the Division of Racing Events.** Using results of an extensive management audit, the department implemented changes in staffing and other procedures that improved operations and accountability while effecting General Fund savings of more than \$396,000.
- **Information Colorado.** Five kiosks offering information from the Departments of Revenue, Natural Resources and Social Services were installed as a pilot project in Colorado Springs, Grand Junction, Fort Collins, Craig and Denver. The touch-screen kiosks provide the public answers to frequently asked questions in a convenient accessible format. If widely accepted, the Information Colorado network will be expanded.

- **Cooperative efforts with public/private agencies.** The exchange of information and electronic data as well as shared responsibility for a variety of projects benefited all participants. For example, Taxpayer Service Division established cooperative ties and exchanges of information with local jurisdictions and with the Colorado Municipal League.

The Secretary of State's office and the Motor Vehicle Division's Data Processing Section initiated an effort to consolidate telecommunication systems that will eventually combine motor voter, voter registration and distributive data processing functions at substantial savings to both agencies.

Similar joint projects involve Motor Vehicle and the state's county clerks, establishment of a joint port of entry with New Mexico and construction of a model port of entry at Trinidad in cooperation with the Department of Transportation.

- **Collections and Compliance.** Refinements to auditing systems and vigorous enforcement of state statutes brought big dividends to the state. The expanded refund offset program collected approximately \$1 million in tax owed by delinquent taxpayers who were also due refunds in later years. (Refunds were intercepted to discharge earlier liabilities.)

Further expansions of taxpayer data bases allowed revenue agents to select potential audits more reliably.

In the largest fuel tax fraud case in state history, the Department seized assets of Max Oil Co. and its subsidiaries for non-payment of fuel taxes. Sale of these assets grossed more than \$5 million, much of which will be used to recover the unpaid liabilities. This case sends a message that the Department will vigorously enforce fuel tax laws.

A "Cop in Shops" enforcement program, instituted by the Liquor Enforcement Division, was used to detect and arrest underage persons using false identification to purchase liquor.

## **A LOOK TO THE FUTURE**

The Department of Revenue views the challenge of change as an opportunity to meet customer expectations, renew our commitment to excellence and explore increasingly sophisticated technology for the benefit of all Coloradans. We are committed to using all our resources to meet these challenges.

In our ceaseless search for improvement, we welcome innovation but adhere to proven models by which we measure our performance.

We set and persistently strive to meet high standards of **competence, reliability, integrity, dedication, quality.**

## PRODUCTIVITY

The Colorado Department of Revenue processes state sales, fuel, motor vehicle, gaming, liquor and income taxes. It also oversees the collection of funds, provides licensing and enforcement of state laws and regulations as mandated by the legislature, and conducts comprehensive programs of information and education to serve the public and encourage voluntary compliance.

The following is a brief summary of some DOR activities during FY93.

### SERVICE TO TAXPAYERS

Over 853,000 telephone calls were received from taxpayers about sales, fuel and income taxes (50 percent handled through pre-recorded information on voice mail.)

- More than 113,000 taxpayers assisted at five service centers around the state
- More than 130,000 forms orders filled
- More than 150,000 active sales tax accounts
- More than 110,000 active wage withholding accounts
- 29 special interest tax seminars; total attendance: 1,105
- 125 FYI tax information sheets
- Total circulation, three DOR newsletters: 111,000

### TAX PROCESSING AND COLLECTION

- 1,704,300 individual income tax forms
- 110,000 corporate returns
- 1,012,000 income tax refunds; average refund: \$212.89
- 72 percent of income tax refunds processed within 21 days
- 99 percent of income tax refunds processed within 45 days

| RETURNS FILED IN | ISSUED IN   |
|------------------|-------------|
| January          | two weeks   |
| February         | three weeks |
| March            | four weeks  |
| April            | eight weeks |

- 4.6 million documents processed for all taxes
- 2.5 million payment checks processed for all taxes

### COLORADO LOTTERY (FY 92-93)

- Gross sales: \$263,462,164
- Total Proceeds: \$73,502,989



**COLORADO LOTTERY (FY 92-93) CONTINUED**

- Funds Distribution:
  - Capital Construction Fund: \$35,221,022
  - Great Outdoors Colorado: \$10, 870,473
  - Conservation Trust Fund: \$21,929,196
  - Parks & Outdoor Recreation: \$5,482,298
- Total Proceeds (1983-93): \$480.1 million

**MOTOR VEHICLE REGISTRATION, DRIVER'S LICENSING AND SERVICES**

- 993,500 new and renewed driver's licenses
- 125,000 voter registrations
- 934,000 general information calls from drivers
- 1.8 million contacts about license suspensions, revocations, insurance and "points"
- 2.6 million driver control and traffic records processed

**COLORADO LIMITED STAKES GAMING**

- More than \$30 million generated for historic preservation, tourism promotion and other state purposes
- 39 new casino licenses
- 57 casino license renewals
- 7,837 support licenses

**LIQUOR ENFORCEMENT**

- 9,000 new and renewed vendors licenses
- 1,600 overt and covert investigations
- 2,000 on-site compliance inspections
- 200 training classes; total attendance: 4,400

**PORTS OF ENTRY**

- 4.4 million vehicles cleared at fixed/mobile ports
- 29,160 driver/vehicle inspections
- 3,880,458 vehicles weighed
- Average time for registration clearance: 41 seconds

**RACING**

- 10 racetrack licenses
- 3,140 individual licenses
- 5 greyhound race meets
- 91 horse race days
- 3,600 offtrack betting (OTB) simulcast sessions at 3 sites
- 2,600 OTB inspections
- 28 audits
- 59 suspensions

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COLLECTIONS BY SOURCE 1/  
Fiscal Years Ended June 30, 1992, and 1993

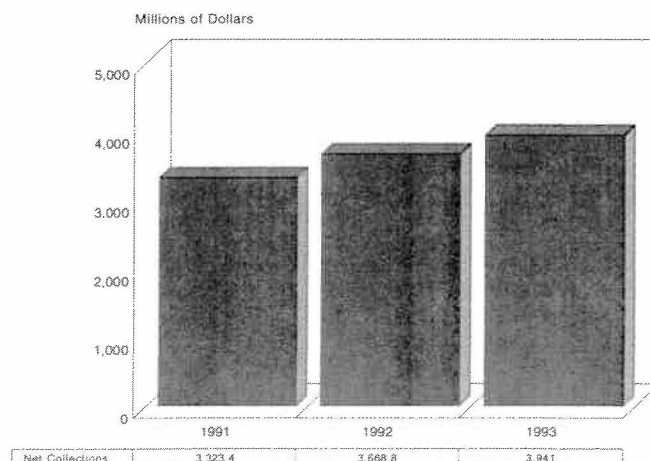
| Source  | 1992               | 1993               | Percent of<br>1993<br>Revenues<br>Collected | Year-to-<br>Year<br>Percent<br>Change |
|---|--------------------|--------------------|---|---------------------------------------|
| <b>TAXES</b>                                    |                    |                    |   |                                       |
| <b>SALES, USE, EXCISE &amp; GROSS RECEIPTS:</b> |                    |                    |   |                                       |
| Alcoholic Beverage                              | \$21,848,448.39    | \$20,864,533.49    |   |                                       |
| Aviation Fuel                                   | 1,000,224.91       | 934,279.30         |   |                                       |
| Cigarette                                       | 56,308,453.61      | 56,510,234.08      |   |                                       |
| Highway Fuel                                    | 365,724,302.59     | 379,766,613.03     |   |                                       |
| Limited Stakes Gaming                           | 8,964,238.40       | 30,741,958.70      |   |                                       |
| Sales   | 836,890,769.44     | 917,702,038.59     |   |                                       |
| Tobacco Products                                | 4,299,985.12       | 4,523,702.14       |   |                                       |
| Tourism Promotion                               | 10,054,231.21      | 10,969,082.10      |   |                                       |
| Use   | 69,033,985.06      | 68,465,460.95      |   |                                       |
| Subtotal  | \$1,374,124,638.73 | \$1,490,477,902.38 | 37.82%                                      | 8.47%                                 |
| <b>INCOME:</b>                                  |                    |                    |   |                                       |
| Individual                                      | \$1,616,347,620.99 | \$1,744,958,452.35 |   |                                       |
| Corporate                                       | 118,680,603.80     | 123,591,919.73     |   |                                       |
| Fiduciary                                       | 6,694,120.19       | 10,397,623.03      |   |                                       |
| Subtotal  | \$1,741,722,344.98 | \$1,878,947,995.11 | 47.68%                                      | 7.88%                                 |
| <b>ESTATE, INHERITANCE &amp; GIFT</b>           |                    |                    |   |                                       |
| Estate  | \$35,308,657.82    | \$19,532,178.66    |   |                                       |
| Inheritance                                     | 4,512.88           | 18,873.00          |   |                                       |
| Inheritance Filing Fee                          | 90.10              | 8.00               |   |                                       |
| Gift  | 0.00               | 12,844.00          |   |                                       |
| Subtotal  | \$35,313,260.80    | \$19,563,903.66    | 0.50%                                       | -44.60%                               |
| SEVERANCE                                       | \$16,042,415.85    | \$22,230,556.14    | 0.56%                                       | 38.57%                                |
| GROSS-TON/PASSENGER MILE                        | \$1,325,442.61     | \$480,078.89       | 0.01%                                       | -63.78%                               |
| <b>LICENSE, PERMITS, AND FEES:</b>              |                    |                    |   |                                       |
| Vehicle Registrations                           | \$95,106,398.23    | \$103,001,801.28   |   |                                       |
| Emissions                                       | 5,246,542.83       | 5,383,750.98       |   |                                       |
| Titles  | 3,235,942.86       | 3,426,609.10       |   |                                       |
| Subtotal  | \$103,588,883.92   | \$111,812,161.36   | 2.84%                                       | 7.94%                                 |
| M. VEHICLE OPERATOR LICENSES                    | \$13,194,915.82    | \$13,725,171.98    | 0.35%                                       | 4.02%                                 |
| <b>REGULATORY AND BUSINESS:</b>                 |                    |                    |   |                                       |
| Bedding Inspection Fees                         | \$0.00             | \$0.00             |   |                                       |
| Boiler Inspection Fees                          | 492,102.05         | 187.30             |   |                                       |
| Cigarette Licenses                              | 686.21             | 575.00             |   |                                       |
| Commercial Driving Instructor Licenses          | 1,145.00           | 1,533.50           |   |                                       |
| Commercial Driving School Licenses              | 1,675.00           | 2,000.00           |   |                                       |
| Fluid Milk Licenses                             | 120.00             | 116.00             |   |                                       |
| Hospital/Nursing Home Licenses                  | 16,722.50          | 16,470.75          |   |                                       |
| Liquor Licenses                                 | 1,385,426.47       | 1,382,420.32       |   |                                       |
| Liquor Licenses/85% City                        | 1,591,538.08       | 1,660,708.93       |   |                                       |
| Liquor Licenses/85% County                      | 373,658.61         | 376,152.93         |   |                                       |
| Limited Stakes Gaming                           | 1,668,606.43       | 1,245,936.85       |   |                                       |
| Motor Vehicle Dealer/Sales Licenses             | 1,424,994.50       | 1,450,669.10       |   |                                       |
| Motor Vehicle Manufacturer Licenses             | 122,881.00         | 81,288.00          |   |                                       |
| Produce Licenses                                | 115,273.88         | 115,888.85         |   |                                       |

| Source                                 | 1992                      | 1993                      | Percent of 1993 Revenues Collected | Year-to-Year Percent Change |
|--|---------------------------|---------------------------|------------------------------------|-----------------------------|
| PUC Hazardous Material Fees            | 69,761.00                 | 87,810.00                 |                                    |                             |
| PUC ID Stamps                          | 109,663.00                | 62,007.25                 |                                    |                             |
| PUC Motor Carrier Fees                 | 169,245.00                | 153,829.40                |                                    |                             |
| PUC Utility Supervision Fees           | 5,260,967.77              | 5,378,976.76              |                                    |                             |
| Restaurant Licenses/Fees               | 277,920.00                | 297,202.30                |                                    |                             |
| Sales Tax Licenses                     | 1,803,269.13              | 298,770.03                |                                    |                             |
| Special Fuel Distributor Licenses      | 250.00                    | 315.00                    |                                    |                             |
| Special Fuel Permits                   | 36,490.69                 | 37,323.92                 |                                    |                             |
| Tobacco Products Licenses              | 957.50                    | 972.50                    |                                    |                             |
| Trade Name Fees                        | 262,214.33                | 284,811.23                |                                    |                             |
| Underground Storage Tank Surcharges    | 6,038,503.85              | 6,266,983.39              |                                    |                             |
| Subtotal                               | \$21,224,072.00           | \$19,202,949.31           | 0.49%                              | -9.52%                      |
| <b>OTHER RECEIPTS:</b>                 |                           |                           |                                    |                             |
| Baseball Stadium District Taxes        | \$13,936,486.22           | \$18,512,647.06           |                                    |                             |
| City Sales Taxes                       | 75,524,791.75             | 79,521,521.31             |                                    |                             |
| County Lodging Taxes                   | 1,055,999.37              | 1,255,614.63              |                                    |                             |
| County Sales Taxes                     | 116,687,936.61            | 128,490,208.71            |                                    |                             |
| County Transit Sales Tax               | 2,090,347.64              | 2,478,675.04              |                                    |                             |
| Drivers License Express Consent Fees   | 571,940.00                | 615,890.00                |                                    |                             |
| Drivers License Reinstatement Fees     | 962,139.00                | 912,947.55                |                                    |                             |
| Local Improvement District Taxes       | 2,253,261.73              | 2,522,201.63              |                                    |                             |
| Marijuana Stamps                       | 25.00                     | 0.00                      |                                    |                             |
| Miscellaneous Receipts                 | 12,660,806.65             | 10,311,218.59             |                                    |                             |
| Motor Vehicle Financial Responsibility | -2,456.00                 | -4,178.00                 |                                    |                             |
| Motor Vehicle Penalty Assessments      | 3,901,467.71              | 4,329,701.46              |                                    |                             |
| MV Specific Ownership—Class A          | 5,757,309.62              | 5,967,130.78              |                                    |                             |
| Revenue Department Service Fees        | 4,723,211.58              | 4,398,664.24              |                                    |                             |
| RTD Sales and Use                      | 104,851,637.02            | 106,632,527.94            |                                    |                             |
| Sales of Equipment, etc.               | 42.00                     | 6.00                      |                                    |                             |
| SCFD Sales and Use                     | 17,258,303.98             | 18,581,663.89             |                                    |                             |
| Short-term Rental Tax                  | 21,500.08                 | 26,431.93                 |                                    |                             |
| Subtotal                               | \$362,254,749.96          | \$384,552,872.76          | 9.76%                              | 6.16%                       |
| <b>NET COLLECTIONS:</b>                | <b>\$3,668,790,724.67</b> | <b>\$3,940,993,591.59</b> | <b>100.00%</b>                     | <b>7.42%</b>                |

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

### COLORADO NET REVENUE COLLECTIONS

Fiscal Years 1991 to 1993



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

| Fiscal Year 1993                    | GROSS COLLECTIONS      | NET COLLECTIONS        | ADMINISTRATION COST | COST TO COLLECT |
|-------------------------------------|------------------------|------------------------|---------------------|-----------------|
| <b>General Fund: 2/</b>             |                        |                        |                     |                 |
| Alcoholic Beverages 3/              | \$24,328,491           | \$24,283,816           | \$1,441,926         | 5.9%            |
| State Sales Tax 3/                  | 925,511,285            | 917,702,039            | 4,732,699           | 0.5%            |
| State Use Tax 3/                    | 69,600,411             | 68,465,461             | 689,623             | 1.0%            |
| Cigarette & Tobacco 3/              | 61,092,790             | 61,035,484             | 339,062             | 0.6%            |
| Income Tax                          | 2,206,683,273          | 1,878,947,995          | 14,132,371          | 0.6%            |
| Death & Gift Tax 3/                 | 20,389,705             | 19,563,904             | 134,876             | 0.7%            |
| Regulatory & Business               | 14,290,315             | 14,266,126             | 2,141,058           | 15.0%           |
| Other Receipts, Fees, etc. 4/       | 14,625,878             | 14,357,888             | 2,364,112           | 16.2%           |
| <b>Total General Fund 1/</b>        | <b>\$3,336,522,147</b> | <b>\$2,998,622,711</b> | <b>\$25,975,728</b> | <b>0.8%</b>     |
| <b>Highway Users Tax Fund:</b>      |                        |                        |                     |                 |
| Mileage & Fuel Taxes 5/             | \$386,089,523          | \$380,603,265          | \$3,638,728         | 0.9%            |
| Vehicle Registrations 6/            | 103,166,436            | 103,001,801            | 5,788,719           | 5.6%            |
| Operators Licenses & Control 7/     | 15,274,171             | 15,257,543             | 14,524,813          | 95.1%           |
| All Other Motor Vehicle 8/          | 13,341,034             | 13,323,301             | 4,520,962           | 33.9%           |
| Emissions                           | 5,386,740              | 5,383,751              | 1,468,163           | 27.3%           |
| Port of Entry 9/                    | 0                      | 0                      | 2,110,611           | —               |
| <b>Total Highway Users Tax Fund</b> | <b>\$523,257,904</b>   | <b>\$517,569,661</b>   | <b>\$32,051,995</b> | <b>6.1%</b>     |
| <b>Other Collections:</b>           |                        |                        |                     |                 |
| Gaming Tax                          | \$32,014,759           | \$31,987,896           | \$5,034,531         | 15.7%           |
| Severance Tax                       | 31,456,982             | 22,230,556             | 353,666             | 1.1%            |
| Local Government Sales Tax          | 365,413,072            | 358,021,492            | 5,011,004           | 1.4%            |
| Other Special Funds 10/             | 15,390,862             | 12,561,275             | 4,984,670           | 32.4%           |
| <b>Total Other</b>                  | <b>444,275,674</b>     | <b>424,801,219</b>     | <b>15,383,870</b>   | <b>3.5%</b>     |
| <b>Total All Funds</b>              | <b>\$4,304,055,725</b> | <b>\$3,940,993,592</b> | <b>\$73,411,594</b> | <b>1.7%</b>     |

- 1/ Classification is according to revenue fund and not appropriation fund.
- 2/ The Limited Gaming Fund is classified under "Other Collections."
- 3/ Does not reflect cash flow through Old Age Pension Fund.
- 4/ Includes miscellaneous collections and voter registration costs.
- 5/ Includes gross ton mile, passenger mile, gas, and special fuels taxes.
- 6/ Includes vehicle registration fees and ownership taxes.
- 7/ Includes driver's licenses, driver instructor licenses, driver improvement and accident records.
- 8/ Includes penalty assessments and other miscellaneous collections.
- 9/ Collections at the ports are included in mileage/fuel taxes.
- 10/ Includes miscellaneous suspense, bonds, and special purpose funds.

**COST OF ADMINISTRATION**

Fiscal Years 1984-1993

| YEAR | COLLECTIONS     | ADMINISTRATION 1/ | COST AS % OF COLLECTIONS |
|------|-----------------|-------------------|--------------------------|
| 1993 | \$4,304,055,725 | \$73,411,594      | 1.71%                    |
| 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                     |

1/ Administration excludes county clerk fees.

**ADMINISTRATIVE EXPENDITURES BY PURPOSE**  
Fiscal Year 1993

|                                     |                           |
|-------------------------------------|---------------------------|
| Personal Services                   | \$50,736,492.64           |
| Operating Expense                   | 17,197,747.77             |
| Capital Outlay                      | 1,630,652.78              |
| <b>Total Administrative Expense</b> | <b>\$69,564,893.19 1/</b> |

1/ Includes federal funds in the amount of \$1,146,262.33. The reported amount excludes \$3,846,701 in administrative expenses for Limited Gaming.

**TAXPAYER REVIEW & AUDIT ACTIVITY**  
Fiscal Year 1993

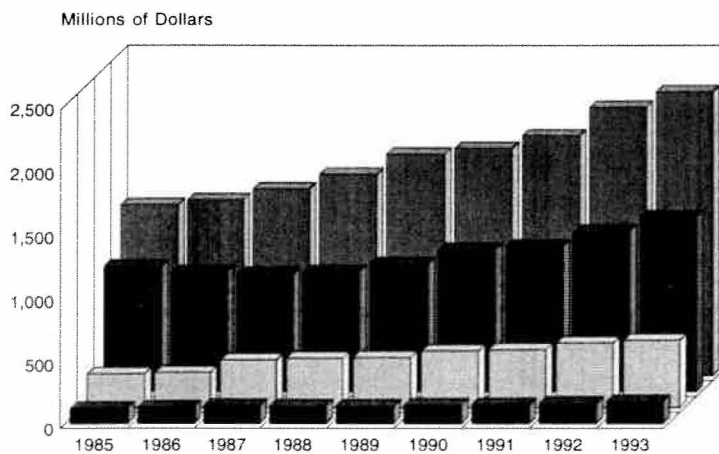
| TAX SECTION                  | Annual Audits | Reviews 1/     | Assessments          | Refunds             | Net                 |
|------------------------------|---------------|----------------|----------------------|---------------------|---------------------|
| Field Audits                 | 18,597        | na             | \$43,702,599         | \$1,644,812 2/      | \$42,057,787        |
| Fair Share/<br>Office Audits | 42,714        | na             | \$43,223,881         | \$1,415,373 2/      | \$41,808,508        |
| Taxpayer Service             | na            | 194,703        | \$14,627,275 3/      | \$39,422,412        | \$-24,795,137       |
| <b>TOTALS</b>                | <b>61,311</b> | <b>194,703</b> | <b>\$101,553,755</b> | <b>\$42,482,597</b> | <b>\$59,071,158</b> |

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 85-93

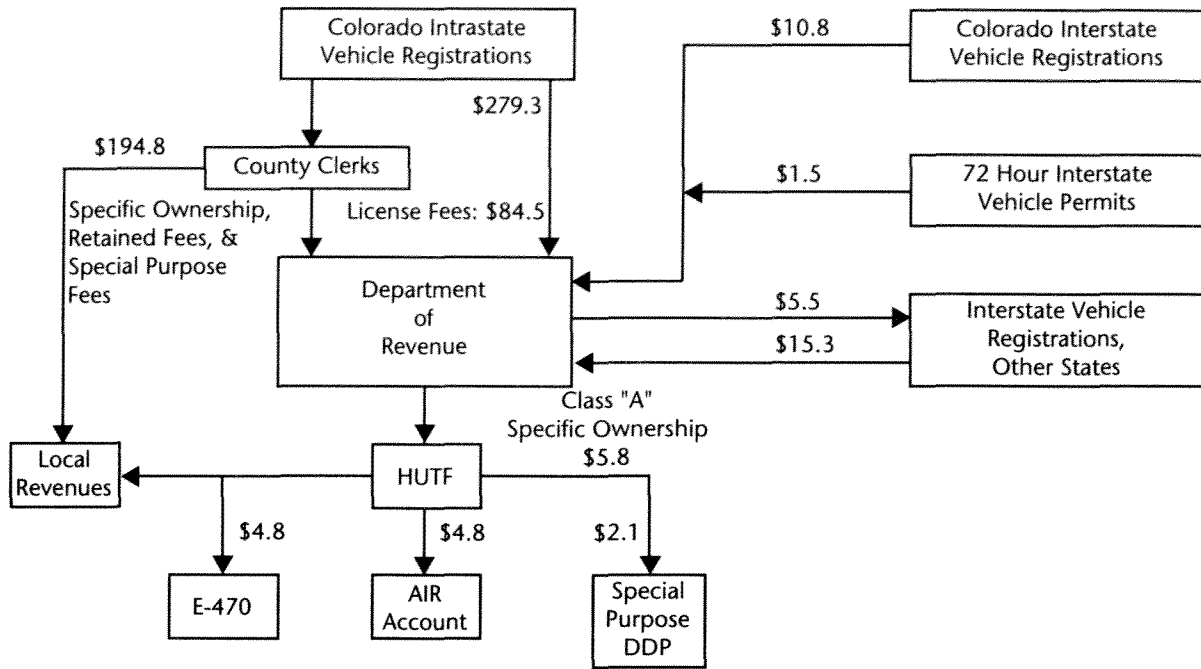


|                | 1985    | 1986  | 1987    | 1988    | 1989    | 1990    | 1991    | 1992    | 1993    |
|----------------|---------|-------|---------|---------|---------|---------|---------|---------|---------|
| Income-Related | 1,343.7 | 1,382 | 1,468.4 | 1,582.6 | 1,740.5 | 1,785.8 | 1,882.7 | 2,106.1 | 2,227.1 |
| Sales & Use    | 989.5   | 941.9 | 929.5   | 945.5   | 1,009.1 | 1,121.1 | 1,146.3 | 1,261.9 | 1,371.5 |
| Vehicle/Fuel   | 266.5   | 276.6 | 374.8   | 390.3   | 393.5   | 445.8   | 456.7   | 508.3   | 530.3   |
| Other          | 121.4   | 129.9 | 142.7   | 138.7   | 137.4   | 148.7   | 151.5   | 161.2   | 175.2   |

■ Other □ Vehicle/Fuel ■ Sales & Use ■ Income-Related

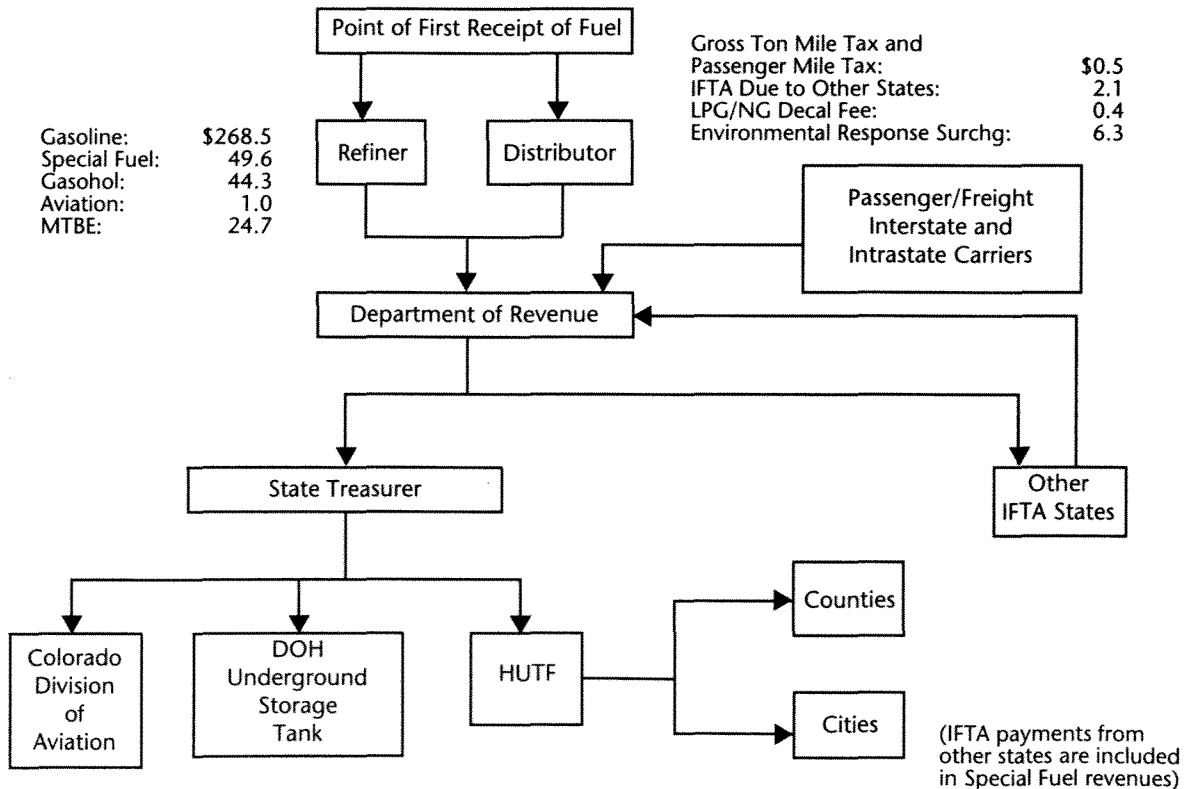
**SOURCES AND DISPOSITION OF MAJOR TAXES: MOTOR VEHICLE FEES AND TAXES**

Calendar Year 1992  
(dollars in millions)



**SOURCES AND DISPOSITION OF MAJOR TAXES: MILEAGE/FUEL TAXES**

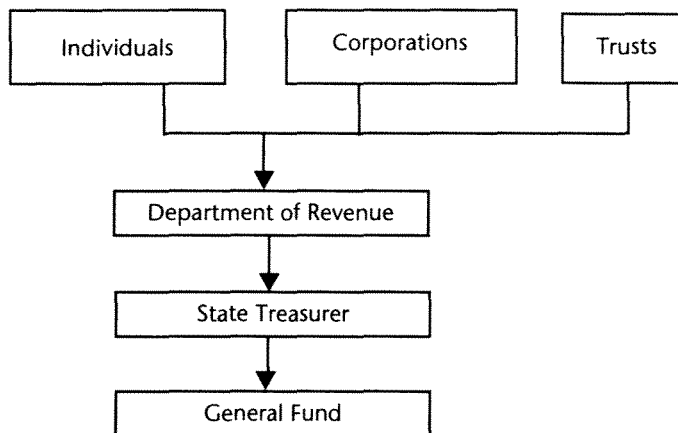
Fiscal Year 1993  
(dollars in millions)



### SOURCES AND DISPOSITION OF MAJOR TAXES: INCOME TAXES

Fiscal Year 1993  
(dollars in millions)

|                              |                  |
|------------------------------|------------------|
| <b>INDIVIDUAL TAX</b>        |                  |
| Tax Withheld                 | \$1,563.2        |
| Cash with Returns            | 187.2            |
| Estimated Payments           | 265.3            |
| Refunds                      | -256.7           |
| Prop Tx Credits/Heat Rebates | -13.5            |
| <b>Total Collected</b>       | <b>\$1,745.5</b> |
| <b>CORPORATE TAX</b>         |                  |
| Cash with Returns            | \$34.0           |
| Estimated Payments           | 139.5            |
| Refunds                      | -50.0            |
| <b>Total Collected</b>       | <b>\$123.6</b>   |
| <b>FIDUCIARY TAX</b>         |                  |
| Cash with Returns            | \$6.4            |
| Estimated Payments           | 4.7              |
| Refunds                      | -0.7             |
| <b>Total Collected</b>       | <b>\$10.4</b>    |

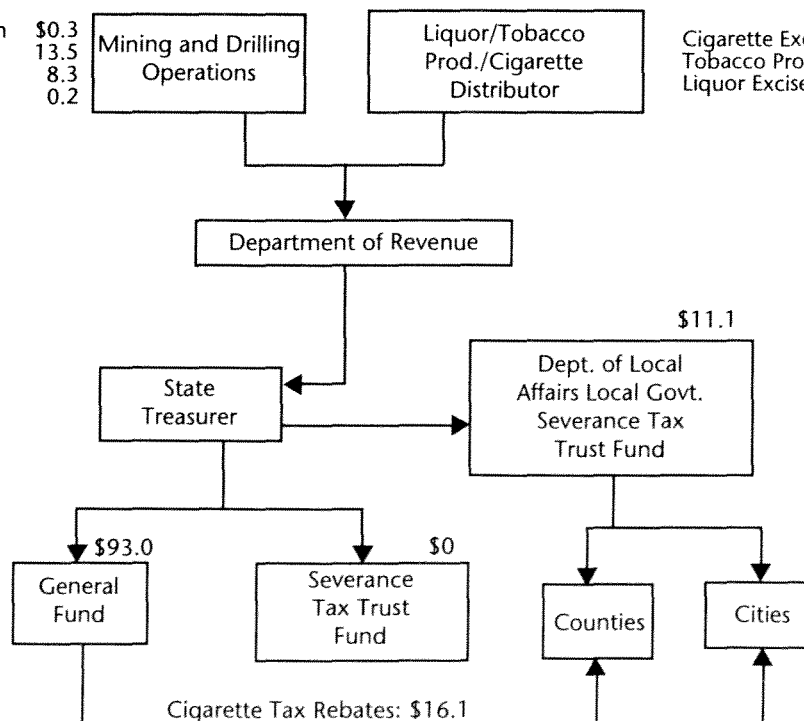


Note: Adjustments (shortchecks and miscellaneous refunds) are included in these figures.

### SOURCES AND DISPOSITION OF MAJOR TAXES: EXCISE/SEVERANCE TAXES

Fiscal Year 1993  
(dollars in millions)

|                      |       |                                |  |                  |        |
|----------------------|-------|--------------------------------|--|------------------|--------|
| Severance-Molybdenum | \$0.3 | Mining and Drilling Operations | Liquor/Tobacco Prod./Cigarette Distributor | Cigarette Excise | \$56.5 |
| Severance-Oil & Gas  | 13.5  |                                |  | Tobacco Products | 4.5    |
| Severance-Coal       | 8.3   |                                |  | Liquor Excise*   | 20.9   |
| Severance-Metallic   | 0.2   |                                |  |                  |        |



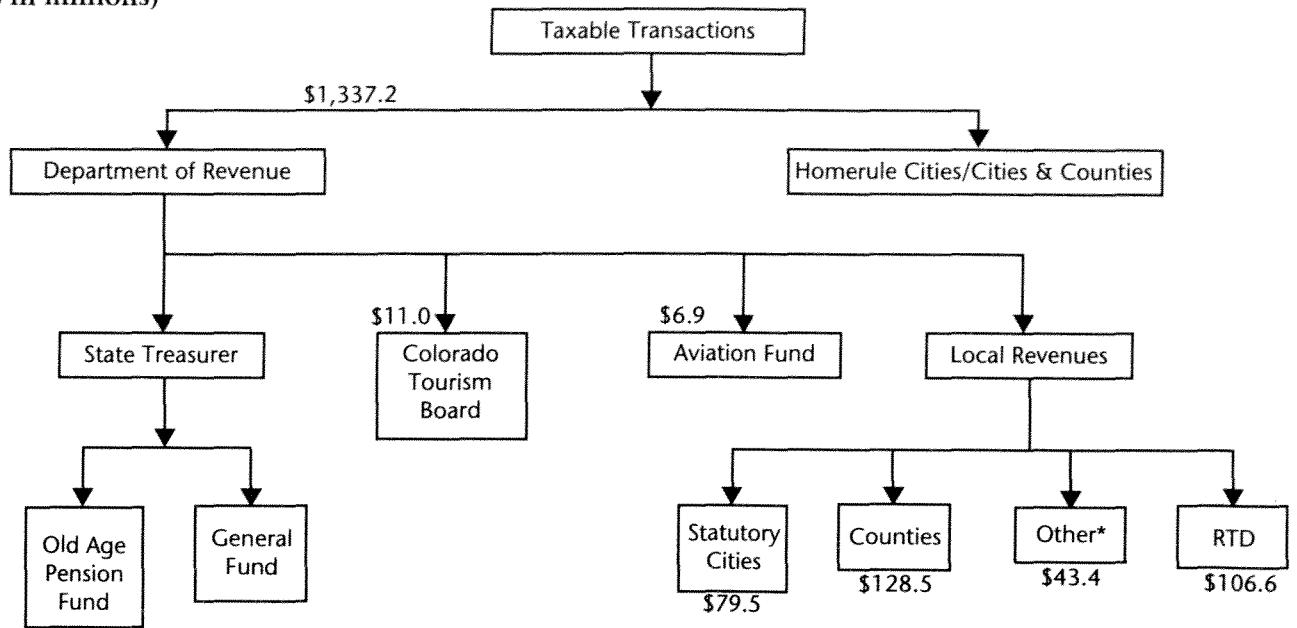
\*includes wine and grape surcharges.



**SOURCES AND DISPOSITION OF MAJOR TAXES: SALES AND USE TAXES**

Fiscal Year 1993

(dollars in millions)

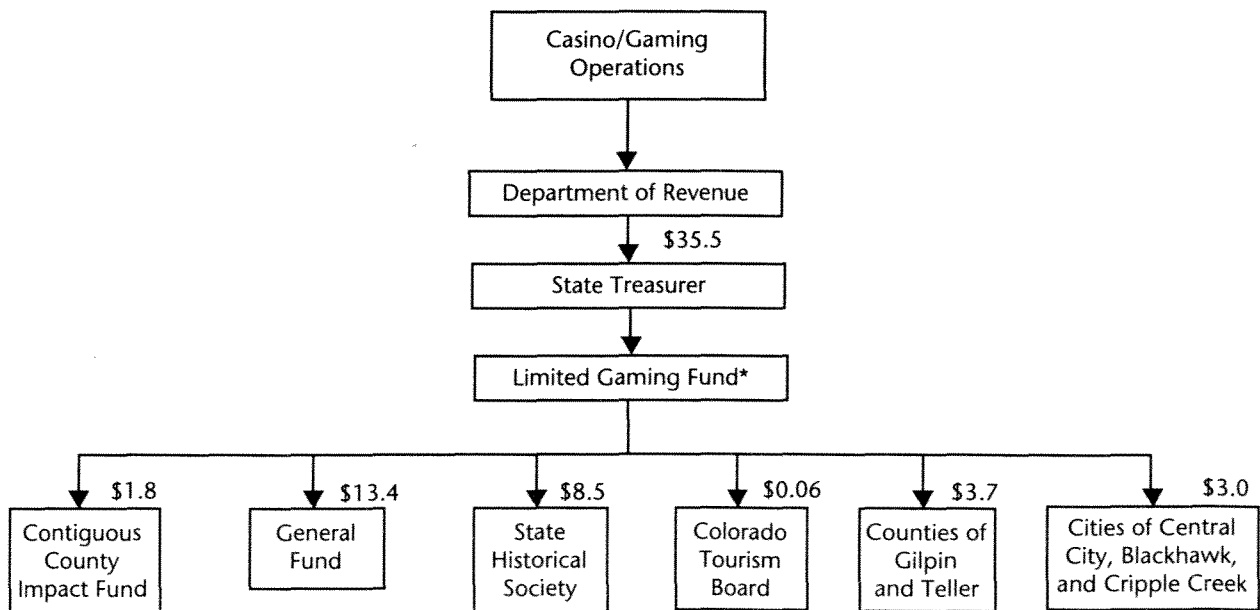


\*"Other" includes SCFD, LID, baseball stadium district, short-term rental, county lodging and transit tax revenues.

**SOURCES AND DISPOSITION OF MAJOR TAXES: GAMING TAXES**

Fiscal Year 1993

(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, 1992     | POP RANK |
|---------------------|------------------|------------------|------------------|----------|
| Adams               | 245,944          | 265,038          | 277,231          | 5        |
| Alamosa             | 11,799           | 13,617           | 14,214           | 22       |
| Arapahoe            | 293,621          | 391,511          | 417,623          | 3        |
| Archuleta           | 3,664            | 5,345            | 5,682            | 43       |
| Baca                | 5,419            | 4,556            | 4,354            | 49       |
| Bent                | 5,945            | 5,048            | 4,999            | 46       |
| Boulder             | 189,625          | 225,339          | 236,196          | 6        |
| Chaffee             | 13,227           | 12,684           | 13,365           | 26       |
| Cheyenne            | 2,153            | 2,397            | 2,406            | 56       |
| Clear Creek         | 7,308            | 7,619            | 7,530            | 37       |
| Conejos             | 7,794            | 7,453            | 7,286            | 38       |
| Costilla            | 3,071            | 3,190            | 3,191            | 53       |
| Crowley             | 2,988            | 3,946            | 4,139            | 50       |
| Custer              | 1,528            | 1,926            | 2,351            | 57       |
| Delta               | 21,225           | 20,980           | 22,809           | 18       |
| Denver              | 492,365          | 467,610          | 491,967          | 1        |
| Dolores             | 1,658            | 1,504            | 1,295            | 60       |
| Douglas             | 25,153           | 60,391           | 75,052           | 11       |
| Eagle               | 13,320           | 21,928           | 23,980           | 16       |
| El Paso             | 309,424          | 397,014          | 415,657          | 4        |
| Elbert              | 6,850            | 9,646            | 10,440           | 33       |
| Fremont             | 28,676           | 32,273           | 32,294           | 13       |
| Garfield            | 22,514           | 29,974           | 31,455           | 14       |
| Gilpin              | 2,441            | 3,070            | 3,237            | 52       |
| Grand               | 7,475            | 7,966            | 7,641            | 36       |
| Gunnison            | 10,689           | 10,273           | 10,910           | 32       |
| Hinsdale            | 408              | 467              | 457              | 63       |
| Huerfano            | 6,440            | 6,009            | 5,642            | 44       |
| Jackson             | 1,863            | 1,605            | 1,528            | 59       |
| Jefferson           | 371,753          | 438,430          | 459,481          | 2        |
| Kiowa               | 1,936            | 1,688            | 1,832            | 58       |
| Kit Carson          | 7,599            | 7,140            | 7,026            | 39       |
| La Plata            | 27,195           | 32,284           | 34,204           | 12       |
| Lake                | 8,830            | 6,007            | 6,282            | 41       |
| Larimer             | 149,184          | 186,136          | 198,185          | 7        |
| Las Animas          | 14,897           | 13,765           | 13,630           | 25       |
| Lincoln             | 4,663            | 4,529            | 5,707            | 42       |
| Logan               | 19,800           | 17,567           | 18,070           | 21       |
| Mesa                | 81,530           | 93,145           | 98,088           | 10       |
| Mineral             | 804              | 558              | 542              | 62       |
| Moffat              | 13,133           | 11,357           | 11,703           | 30       |
| Montezuma           | 16,510           | 18,672           | 19,091           | 20       |
| Montrose            | 24,352           | 24,423           | 26,527           | 15       |
| Morgan              | 22,513           | 21,939           | 23,923           | 17       |
| Otero               | 22,567           | 20,185           | 20,766           | 19       |
| Ouray               | 1,925            | 2,295            | 2,666            | 54       |
| Park                | 5,333            | 7,174            | 7,929            | 35       |
| Phillips            | 4,542            | 4,189            | 4,465            | 48       |
| Pitkin              | 10,338           | 12,661           | 13,222           | 28       |
| Prowers             | 13,070           | 13,347           | 13,066           | 29       |
| Pueblo              | 125,972          | 123,051          | 126,070          | 9        |
| Rio Blanco          | 6,255            | 5,972            | 6,315            | 40       |
| Rio Grande          | 10,511           | 10,770           | 11,560           | 31       |
| Routt               | 13,404           | 14,088           | 14,148           | 23       |
| Saguache            | 3,935            | 4,619            | 4,996            | 47       |
| San Juan            | 833              | 745              | 592              | 61       |
| San Miguel          | 3,192            | 3,653            | 3,637            | 51       |
| Sedgwick            | 3,266            | 2,690            | 2,619            | 55       |
| Summit              | 8,848            | 12,881           | 13,786           | 24       |
| Teller              | 8,034            | 12,468           | 13,355           | 27       |
| Washington          | 5,304            | 4,812            | 5,372            | 45       |
| Weld                | 123,438          | 131,821          | 137,621          | 8        |
| Yuma                | 9,682            | 8,954            | 8,809            | 34       |
| <b>STATE TOTALS</b> | <b>2,889,735</b> | <b>3,294,394</b> | <b>3,470,216</b> |          |

\* Preliminary July 1992 estimates by the Division of Local Government, Demographic Section

## DEPARTMENT OF REVENUE LOCATIONS

### 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, Fort Collins\*, Grand Junction, Pueblo

### LIQUOR ENFORCEMENT OFFICES —

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

### LIMITED STAKES GAMING OFFICES —

Denver, Central City, Cripple Creek

### LOTTERY OFFICES —

Pueblo (headquarters), Denver, Fort Collins, Grand Junction

### 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\*, Grand Junction, Greeley, Pueblo

### FIELD AUDIT DISTRICT OFFICES —

Colorado Springs\*, Denver, Fort Collins\*, Grand Junction, Pueblo, Colorado; Chicago, Illinois; Los Angeles, California; New York, New York; Dallas, Texas

\* Regional Service Center

\*\* Metro Drive Test Center

## TAXES AT A GLANCE FOR FISCAL YEAR 1993

### 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 Beverage | 8 cents/gallon    |
| Winery Grape Tax        | \$ 5/ton          |

\* Surcharges: 5 and 1 cent for Colorado and other wine, respectively.

Imposed upon manufacturers or first receivers of alcoholic (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% 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 month subsequent to the beverage's manufacture, receipt, sale, or disposal during the current month.

### Cigarette & Tobacco Products:

#### Title 39, Articles 28, 28.5

|                        |  |
|------------------------|--|
| Cigarettes             | 20 cents/package<br>(10 mills/cigarette) |
| Other Tobacco Products | 20% of manufacturer's<br>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 wholesalers who purchase tax stamps and affix them to the packages or who use a DOR-approved metering machine which imprints/impresses a payment stamp upon the packages. Distributors remit tax by the 10th day of the month subsequent to purchase; they receive a 4% discount from the stamp's face value for collection expense. Tobacco product distributors file quarterly returns, paying the tax by the 20th day of the month which follows the end of a quarter. Distributors deduct 3 1/3% of the tax due as payment of their expenses of collection and remission.

### Estate:

#### Title 39, Article 23.5

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

Imposed upon 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. Colorado gift tax is imposed on gratuitous property transfers that occurred on or before December 31, 1979.

### Gaming:

#### Title 12, Article 47.1

##### July - September 1992

|                           |       |
|---------------------------|-------|
| AGP* less than \$ 440,000 | 4%    |
| AGP \$440,001-1,200,000   | 8%    |
| AGP above \$1,200,000     | 15%   |
| Annual Device Fee         | \$100 |

##### October 1992 - September 1993

|                            |       |
|----------------------------|-------|
| AGP less than \$ 1,000,000 | 2%    |
| AGP over \$ 1,000,000      | 20%   |
| Annual Device Fee          | \$150 |

\* Adjusted gross proceeds (AGP) is total gambling receipts minus payouts and other adjustments.

Imposed upon limited gambling establishment retailers/operators who must file a monthly return and remit the tax in a filing dated not later than the 15th of the subsequent month. Device fees were lump sum payments in the first period; in the second period they were generally payable in two installments.

### Income:

#### Title 39, Article 22

|                          |   |
|--------------------------|---|
| Individuals, Fiduciaries | 5% of Colorado taxable<br>income*   |
| Corporations             | 5% of first \$50,000 of<br>Colorado taxable in-<br>come; 5.1% of the<br>remainder for tax years<br>beginning on or after July<br>1, 1992; 5.0% of remain-<br>der in tax years begin-<br>ning on or after July 1,<br>1993. |

\*Colorado taxable income is federal taxable income with Colorado modifications and adjustments.

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 some lesser proportion 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 on 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       | 22 cents/gallon         |
| Special Fuel   | 20.5 cents/gallon       |

Passenger-mile tax is imposed upon owners/operators of vehicles used to transport passengers for compensation. Gasoline tax is imposed on distributors/first receivers of gas; the base is gross gallonage received. Special fuel distributors remit returns based upon gallons sold in the state or used on the state's public highways. Owner-operators of relevant passenger vehicles must file quarterly returns, remitting the tax by the 25th day of the month following the end of a quarter. Gasoline/special fuel distributors file monthly and remit tax by the 25th day of the month subsequent to that of the fuel's receipt. Gasoline distributors remit the tax with a 2 1/2% deduction for their collection/administrative costs. Special fuel distributors receive an analogous 1% deduction.

**Motor Vehicle:**  
Title 42

**State Registration Fees(Basic): 1/**

**Passenger Vehicles: 2/, 3/**

|                    |                     |
|--------------------|---------------------|
| 2,000 lbs or less  | \$9.00              |
| 2,001-4,500 lbs    | \$9.00+0.20/100lbs  |
| 4,501 lbs and over | \$16.10+0.60/100lbs |

**Passenger Buses for Hire:**

\$28+\$1.70/seat (seats 1-14);+\$1.25/seat for each seat over 14

**Motorcycles:** \$6.00

**Farm Trucks/Truck-Tractors: 2/, 3/,**

|                     |                      |
|---------------------|----------------------|
| Up to 2,000 lbs     | \$9.20               |
| 2,000-4,500 lbs     | \$9.20+.20/100lbs    |
| 4,501-5,000 lbs     | \$16.10+.60/100lbs   |
| 5,001-10,000 lbs    | \$18.95+.45/100lbs   |
| 10,000-16,000 lbs   | \$42.20+1.20/100lbs  |
| 16,001 lbs and over | \$114.50+1.50/100lbs |

**Colorado-Plated Commercial Trucks: 2/, 3/**

|                   |                       |
|-------------------|-----------------------|
| Up to 2,000 lbs   | \$10.60               |
| 2,001-3,000 lbs   | \$10.80+.20/100lbs    |
| 3,001-3,500 lbs   | \$13.20+.20/100lbs    |
| 3,501-4,500 lbs   | \$19.10+.60/100lbs    |
| 4,501-10,000 lbs  | \$38.00+2.00/100lbs   |
| 10,001-16,000 lbs | \$147.50+1.50/100 lbs |

**School Buses:**

\$18.00+ \$0.50/seat above 25 seats

**Trailers:**

|                    |         |
|--------------------|---------|
| Up to 2,000 lbs    | \$5.50  |
| 2,001 lbs and over | \$10.00 |

**Semitrailers:** \$10.00

**Recreational Trucks: 2/,3/,4/**

|                 |                     |
|-----------------|---------------------|
| Up to 2,000 lbs | \$10.60             |
| 2,001-3,500 lbs | \$10.80+.20/100 lbs |
| 3,501-4,500 lbs | \$19.10+.60/100 lbs |
| 4,501-6,500 lbs | \$28.10+.60/100 lbs |

**Trailer Coaches:** \$10.00

**Motor Homes: 3/**

|                    |                     |
|--------------------|---------------------|
| Up to 2,000 lbs    | \$9.00              |
| 2,001-4,500 lbs    | \$9.20+.20/100 lbs  |
| 4,501-6,500 lbs    | \$16.10+.60/100 lbs |
| 6,501 lbs and over | \$27.80+.30/100 lbs |

**Other Registration Fees: 5/**

**Motorcycle Dealer Plates:**

|                        |         |
|------------------------|---------|
| First plate            | \$26.00 |
| Next five plates(per)  | \$8.50  |
| Subsequent plates(per) | \$11.00 |

**Dealer/"In Transit" Plates:**

|                        |         |
|------------------------|---------|
| First plate            | \$31.00 |
| Next five plates(per)  | \$8.50  |
| Subsequent plates(per) | \$11.00 |

**Personalized Basic Plates:**

|                 |          |
|-----------------|----------|
| First year      | +\$35.00 |
| Transfers       | \$13.00  |
| Annual renewals | +\$25.00 |

"Denim" Plates: +\$25.00

**Personalized "Denim" Plates**

|                 |          |
|-----------------|----------|
| First year      | +\$60.00 |
| Transfers       | \$13.00  |
| Annual renewals | +\$50.00 |

Radio/TV Call Letter Plates: +\$5.00

Amateur Radio Call Letter Plates: +\$2.00

Collector's Plates (5 year fee) Basic\*5

Disabled Vet/P.O.W. Plates (1 set) \$ 0

Horseless Carriage (5 year fee) +\$12.50

Purple Heart/National Guard (one time fee) +\$10.00

Pearl Harbor (one time fee) +\$12.00

Special organization (one time fee) +\$35.00

Street Rod (renewals same as person. basic) +\$35.00

**Driver License Fees:**

Original/Renewal (Basic) \$15.00

Original/Renewal (CDL) \$25.00

CDL Driver's Test \$100.00

Duplicate/Reissue License: First instance \$5.00

**Driver License Fees continued:**

|                             |         |
|-----------------------------|---------|
| Duplicate/Reissue License:  |         |
| 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/Traffic Records Fees: 6/**

|                                    |         |
|------------------------------------|---------|
| Driver Reinstatement fee           | \$40.00 |
| Driver History                     | \$2.20  |
| Duplicate Registration             |         |
| Information                        | \$2.20  |
| 1 Year expiration date extension   | \$3.00  |
| Military expiration date extension | \$0     |

**Title Fees:**

|                                  |        |
|----------------------------------|--------|
| Original (through County clerks) | \$5.50 |
| Duplicate title                  | \$3.50 |
| Search fee                       | \$2.20 |

**Emissions Fees:**

|                              |         |
|------------------------------|---------|
| Vehicle Emissions Inspection |         |
| Gasoline Engine              | \$9.00  |
| Diesel Engine                | \$45.00 |

**Heavy Vehicle Registration Fees**

**Intrastate GVW Trucks: 1/,7/,8/**

| Declared Weight | Miles Operated per Year |           |               |
|-----------------|-------------------------|-----------|---------------|
|                 | Under 10K               | 10-30K    | Over 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       |

**Interstate GVW Trucks: 1/,7/,8/**

| 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 County Clerks, \$1.50 Local Road/Bridge, and \$0.50 Emissions for Class A,B,& C vehicles. (See Ownership Section). Emission-tested vehicles pay an additional \$2.20 at county registration; Colorado-based I.R.P. vehicles pay an additional \$1.50. Intrastate and Colorado-based I.R.P. vehicles pay an emergency medical services surcharge of \$1. New air-conditioned vehicles sold in Colorado pay an air conditioner surcharge of \$2 at the time of purchase.

2/ Additional \$12 if under seven years old, \$10 if seven, eight, nine or ten years old, and \$7 if eleven years or older for road improvements.

3/ Variable portion of charge is based on difference between weight class and actual vehicle weight; 1-99 pounds are charged the rate for 100 pound "breaks".

4/ "Non-commercial pleasure trucks" weighing less than 6,501 pounds.

5/ Classes with a "+" pay for basic plate for their grouping before paying these additional fees.

6/ Certified report copies cost an additional \$0.50.

7/ Collapsed fee structure; there are separate fee structures for those operated less than 2,500 and for those operated 2,501-9,999 miles/year. Special-use and public utility trucks have own schedule.

8/ Includes additional fee of \$ 10 for road improvements.

**Local Motor Vehicle Ownership Tax:**

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

Tax Classes: "A,B,& F" Tax Base 75% of manufacturer's suggested retail price.

"C & D" Tax Base 85% of manufacturer's suggested retail price.

"A" includes motor vehicles and trailers used in interstate business to carry persons or property.

"B" includes motor vehicles and trailers used in intrastate business to carry persons or property.

"C" includes motor vehicles not included in "A" or "B".

"D" includes utility and camper trailers as well as trailer-coaches.

"F" includes mobile machinery and self-propelled construction equipment.

**Tax Rate by Vehicle Class & Age**

| Year of Service/Class     | Tax Rate Applied to Value |
|---------------------------|---------------------------|
| 1st/All Classes           | 2.10%                     |
| 2nd/All Classes           | 1.50                      |
| 3rd/ "A,B,C,& D"          | 1.20                      |
| 3rd/ "F"                  | 1.25                      |
| 4th/ "A,B,C,& D"          | 0.90                      |
| 4th/ "F"                  | 1.00                      |
| 5th to 9th/"A,B,C,& D"    | 1/ 0.45                   |
| 5th/ "F"                  | 0.75                      |
| 6th to 10th/ "F"          | 2/ 0.50%                  |
| 10th and subsequent/"A"   | \$10                      |
| 10th and subsequent/"B,C" | \$ 3                      |
| 10th and subsequent/ "D"  | 3/ 0.45%                  |

**End Notes:**

1/ or \$10, whichever is greater.

2/ or \$5, whichever is greater.

3/ or \$3, whichever is greater.

**Pari-Mutuel Racing:**

**Title 12, Article 60**

**Horse Racing:**

|  |       |
|--|-------|
| Handle from all bet types*               | 0.75% |
| Handle from "win, place, show" bet types | 0.50% |
| Handle from "exotic" bet types           | 1.75% |

**Dog Racing:**

Handle from all bet types 5.00%

\* Handle is the total of gross betting receipts. Imposed upon Colorado-based horse and greyhound race and/or simulcast facility operators who must file a daily return and remit all taxes and other fees.

**State Sales, Use, & Tourism Promotion:** Local taxes are additional.

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

Sales tax is levied upon purchase price of retail sales of tangible personal property. Imposed upon 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 defined services (e.g., telephone service). In the case of the tourism tax, imposition/collection/remission is as above. Taxable items include ski lift service, entertainment admission, lodging, restaurant food/drink sales, rental autos, 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. Wholesalers file annually. Vendors are given a discount of 3 1/3% from tax due to cover collection expense. Tourism tax vendors must file quarterly and pay tax by 25th day of month subsequent to the quarter's end.

**Note:** The tourism tax was subject to sunset effective July 1, 1993. A resolution to reinstate the tax was rejected by voters in the November 1993 election.

**Severance:**

**Title 39, Article 29**

**Oil/Gas Production:**

|                   |                              |
|-------------------|------------------------------|
| Gross Income of:  | Tax                          |
| \$1 - 25,000      | 2% of gross income           |
| 25,001-100,000    | \$500 and 3% of excess 1/    |
| 100,001-300,000   | \$2,750 and 4% of excess 1/  |
| 300,001 and above | \$10,750 and 4% of excess 1/ |

**Metallic Minerals: 2/**

2.25% of gross income that exceeds \$11 million; credit is allowed for up to 50% of liability.

**Molybdenum:**

\$0.05/ton of ore

**Oil Shale:**

1-4% on gross production beginning 180 days after commercial viability; exemption of 15,000 tons shale oil or 10,000 barrels of oil/day

**Coal:**

\$0.54 per ton. Underground production is allowed a 50% tax credit. Lignite coal (standard D3888) is given a further 50% credit.

Imposed upon all producers/interest (royalty) holders of production shown above. Producers/interest holders must

file annually and pay tax by the 15th day of the fourth month after tax year close (exc: molybdenum interests/producers file/pay quarterly).

**End Notes:**

1/ Increment applies to excess over lower limit of class. 87.5% of ad valorem taxes paid is allowed as a credit for any class.

2/ Ad valorem taxes paid are credited.

## LEGISLATIVE DIGEST

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****SB 74**

**Fiscal policies - implementation of section 20 of article X of the state constitution.** Enacts statutory provisions for implementing section 20 of article X of the state constitution, which imposes limitations upon the spending and taxing authority of state and local governments. (6/6/93)

**HB 1212**

**Contracts for personal services - privatization.** Authorizes personal services contracts to achieve increased efficiency in the delivery of government services if the state personnel director determines that both qualitative and quantitative conditions are met. (4/7/93)

**ESTATE TAX****SB 64**

**Authority to consolidate and divide trusts.** Allows the court to consolidate separate trusts and to divide a single trust into separate trusts if the consolidation or division is not inconsistent with the settlor's or testator's intent. (7/1/93)

**SB 222**

**Construction of wills and trusts - formula marital deduction clauses.** Directs that a clause in a will or trust of a decedent created before September 12, 1981, which sets forth that the decedent's spouse is to receive the maximum amount of property qualifying for the federal marital deduction refers to the unlimited marital deduction allowed by federal law after 1981. (4/21/93)

**INCOME TAX****HB 1020**

**Income tax - action older American volunteer check-off program.** Effective for income tax years on or after January 1, 1993 but prior to January 1, 1996, permits taxpayers to designate on their Colorado income tax return a contribution to provide financial support for older American volunteer programs. (7/1/93)

**HB 1107**

**Income tax - apportionment of taxable income - partnerships and limited liability companies.** For taxable years beginning on or after January 1, 1994, extends certain state corporate income tax policies to partnerships and limited liability companies. (6/6/93)

**HB 1120**

**Tax returns and other tax documents - preparation and filing - alternative procedures.** Allows the executive director to prescribe voluntary alternative methods for the filing, signing, transmitting, and storing of tax returns or other tax documents. Authorizes the executive director to contract for communications services and requires such contracts to contain statutory language concerning liability for disclosure of information. (4/19/93)

**HB 1121**

**Income tax - changes in withholding procedures.** On and after January 1, 1994, provides that the definition of "wages" for withholding tax purposes shall be the same under Colorado law as under federal law. Authorizes the executive director to promulgate rules and regulations concerning remittance of tax withheld on wages, the filing of withholding tax returns, and tax payment due dates. (1/1/94)



## LIMITED GAMING

### SB 12

**Limited gaming - confidential information - disclosure - penalty.** Establishes that any person who discloses confidential information of the Colorado limited gaming control commission is guilty of a class 1 misdemeanor. Provides that if such person is a present employee of the state such person shall be liable for treble damages to any injured party in any civil action and shall be subject to dismissal. (7/1/93)

### SB 110

**Limited gaming - disqualification for licensure - limited gaming impact fund.** Requires the limited gaming control commission to preestablish criteria governing performance of its agreements with other governmental entities. Establishes new criteria related to criminal activity for disqualification for licensure. Directs the state treasurer to make distributions from the contiguous county limited gaming impact fund to counties whose boundaries are contiguous to Indian lands on which gaming activities are being conducted in addition to counties adjacent to Teller and Gilpin counties. (5/10/93)

### SB 235

**Limited gaming - licensed manufacturer or distributor may operate linked progressive slot machine system.** Allows a licensed manufacturer or distributor of slot machines to establish and administer funds for the operation of a linked progressive system without obtaining an operator license so long as the administration of the fund is subject to supervision, and machines are placed only in licensed premises. (6/9/93)

## LOTTERY

### HB 1327

**State lottery division and Colorado lottery commission - enterprise status.** Designates that the state lottery division and the Colorado lottery commission are an enterprise for purposes of section 20 of article X of the state constitution. Authorizes the commission to issue revenue bonds in an amount not to exceed \$10 million. (6/6/93)

## MOTOR VEHICLES & DRIVERS' LICENSES

### SB 48

**Revocation of driver's license - counterpart municipal offense.** Extends the mandatory revocation of a driver's license for alcohol-related offenses to any counterpart municipal charter or ordinance offense. (7/1/93)

### SB 109

**Habitual traffic offenders - reckless driving - violations of municipal ordinances.** Adds offenses for driving a motor vehicle in a reckless manner to those offenses that, for purposes of the habitual traffic offender statute, include convictions under ordinances that conform to state motor vehicle statutes. (7/1/93)

### SB 148

**License plates - special plates for purple heart recipients - design.** Eliminates the requirement that special license plates on motor vehicles owned by purple heart recipients have a blue background with white lettering. (1/1/94)

### HB 1006

**Express consent law - driver's license revocation hearing - scheduling.** Allows an express consent hearing to be scheduled beyond the 60-day limit when the hearing officer is unavailable because of medical reasons, a law enforcement emergency, another court or administrative hearing, or any other legitimate just cause. (3/19/93)

### HB 1012

**Reclassification of certain traffic offenses to traffic infractions.** Reclassifies certain misdemeanor traffic offenses to class A or B traffic infractions. Changes the class 2 petty offense involving handicapped parking privileges to a class B traffic infraction. (7/1/93)

### HB 1026

**Motor vehicle records - certification by department of revenue.** Clarifies the procedures to be used by the motor vehicle division in certifying the authenticity of motor vehicle records. (7/1/93)

**HB 1065**

**Public entities - minimum insurance requirements.** Revises the minimum general liability insurance requirements for public entities that operate as motor vehicle carriers but are exempt from regulation as public utilities. Requires that public entities maintain a certificate of self-insurance on file with the public utilities commission. (3/31/93)

**HB 1219**

**Mailing requirements and methods of service for notices and orders.** Requires that all documents mailed pursuant to the motor vehicle laws utilize first-class mail. Provides that any notice or order of the department under the motor vehicle laws shall be presumed to have been received if the department maintains a copy of the notice or order and a certification of mailing. (7/1/93)

**HB 1255**

**Election code - miscellaneous changes.** Beginning July 1, 1994, requires an authorized employee of the department to indicate on the driver's license of an applicant for voter registration at an examination facility that the bearer registered to vote at such a facility. (7/1/94)

**HB 1301**

**Salvage vehicles - designation - disclosure requirements on sale or transfer.** Establishes a method for determining whether a damaged vehicle should be designated as a "salvage vehicle". Requires the owner of a vehicle rebuilt from salvage to prepare a disclosure affidavit prior to sale or transfer stating that the vehicle was rebuilt from salvage. Requires the words "rebuilt from salvage" to appear in bold print on each such affidavit. (7/1/93)

**HB 1340**

**Motor vehicle emissions control - enhanced emissions program - basic emissions program.** Revises the Colorado AIR program to comply with the requirements of the federal "Clean Air Act Amendments of 1990" by creating the "enhanced emissions program" and the "basic emissions program". Specifies that the basic emissions program will be a continuation of the current emissions inspection program using inspection and readjustment stations. Specifies that the enhanced emissions program will involve the use of independent service providers to operate inspection-only centers in the enhanced emissions program area. (7/1/93)

**HB 1341**

**Voter and motor vehicle registration - consolidated data processing system.** Creates the consolidated data processing system for voter and motor vehicle registration. Requires the department to establish and maintain computer services within the system for the purpose of maintaining a network which provides access by the offices of county clerk and recorders to the master list of registered electors. (7/1/93)

**PORT OF ENTRY****HB 1018**

**Port of entry weigh stations - powers and duties of personnel - display of flag.** Authorizes port of entry personnel to require the driver of a vehicle to stop and submit to a weighing of the vehicle when the officer has reason to believe that the vehicle and load exceed lawful weight limits. Authorizes port of entry personnel to enforce the statutes concerning drivers' licenses. Permits the flag of any adjacent state to be displayed with the Colorado state flag at joint state ports of entry weigh stations. (7/1/93)

**RACING EVENTS****HB 1034**

**Racing - enforcement of regulations.** Directs the commission to promulgate rules on licensing and registration of persons employed in the racing industry. Authorizes the issuance of letters of admonition in addition to the currently authorized fines, suspensions, and revocations of licenses. (7/1/93)

**HB 1268**

**Racing - regulation - revision of statutes - licensing and enforcement procedures.** Amends and reorganizes the racing statutes. Directs the commission to determine by rule which occupational categories are subject to licensure and which are

subject to registration. Authorizes the division to investigate violations and refer cases for prosecution. Makes division personnel level III peace officers. Sets standards for licensing, requiring disqualification of applicants with a history of gambling-related crimes. Requires applicants to waive confidentiality and submit to background checks in connection with license applications. (7/1/93)

#### **SEVERANCE TAX**

##### **SB 82**

**Severance tax - allocation of revenues.** Extends through fiscal year 1993-94 the allocation to the state general fund of severance tax revenues. (2/16/93)

##### **SB 173**

**Severance tax - allocation of revenues to uranium mill tailings remedial action program fund.** Credits severance tax revenues for fiscal years 1994-95 through 1996-97 to the uranium mill tailings remedial action program fund up to specified limits. (4/19/93)

#### **MISCELLANEOUS**

##### **HB 1088**

**Various changes to statutes relating to prosecution of criminal laws.** Reduces the penalty for failure to pay controlled substances tax from ten times the amount of the tax to three times the amount of the tax. Makes the violation of compulsory motor vehicle insurance laws a class 1 misdemeanor traffic offense. (6/6/93)

##### **HB 1318**

**Solid waste - disposal alternatives - waste tire fee.** Creates statutory provisions concerning waste diversion and recycling of motor vehicle waste tires. Imposes a recycling development fee on specified motor vehicle waste tires at the time the tire is delivered to a retailer for disposal. Creates a waste tire recycling development cash fund. Makes moneys in the fund available to finance projects for the development of waste diversion strategies. (6/12/93)

# Alcoholic Beverages

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**ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES**

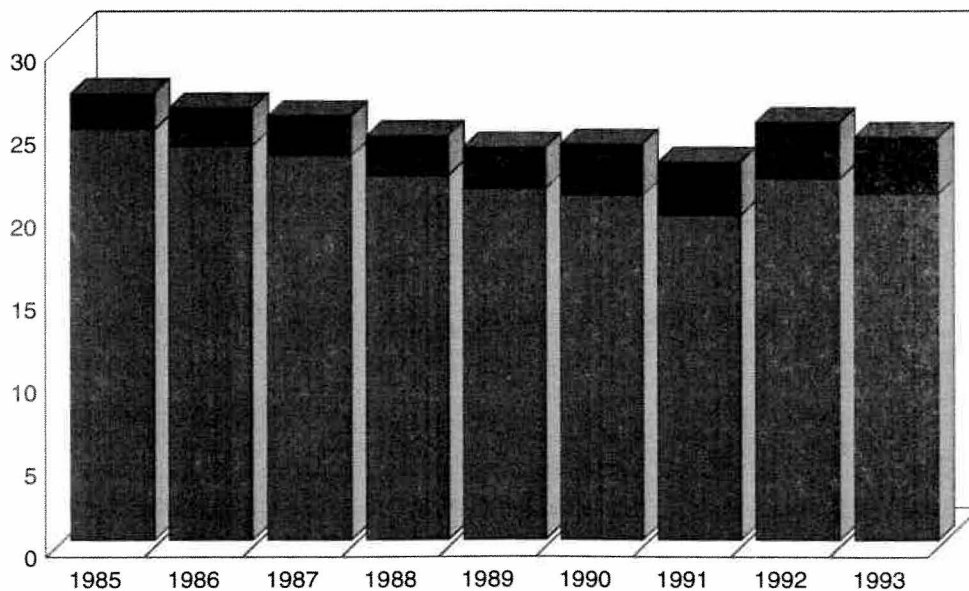
Fiscal Years Ended June 30, 1991 to 1993

| NET RECEIPTS:                                  | 1991                   | 1992                   | 1993                   |
|--|------------------------|------------------------|------------------------|
| State License Fees                             | \$1,271,357.77         | \$1,385,471.47         | \$1,382,420.32         |
| 85% Liquor Licenses<br>(from local government) | 1,939,764.22           | 1,965,196.69           | 2,036,861.86           |
| <b>Total Net License Fees</b>                  | <b>\$3,211,121.99</b>  | <b>\$3,350,668.16</b>  | <b>\$3,419,282.18</b>  |
| 3.2% Beer Tax                                  | \$611,055.49           | \$659,983.90           | \$607,064.21           |
| Repeal Beer Tax                                | 5,734,244.76           | 6,005,811.05           | 6,218,162.73           |
| Wine Tax                                       | 1,943,618.33           | 2,392,371.74           | 2,333,270.51           |
| Spirituuous Liquors Tax                        | 11,337,889.57          | 12,789,944.89          | 11,704,859.87          |
| <b>TOTAL NET TAX RECEIPTS</b>                  | <b>\$19,626,808.15</b> | <b>\$21,848,111.58</b> | <b>\$20,863,357.32</b> |
| <b>TOTAL NET REVENUES</b>                      | <b>\$23,837,930.14</b> | <b>\$25,198,779.74</b> | <b>\$24,282,639.50</b> |

**ALCOHOLIC BEVERAGES NET REVENUES**

Fiscal Years 1985 to 1993

Millions of Dollars



|              |      |      |      |      |      |      |      |      |      |
|--------------|------|------|------|------|------|------|------|------|------|
| License Fees | 2.2  | 2.3  | 2.4  | 2.4  | 2.5  | 3.1  | 3.2  | 3.4  | 3.4  |
| Excise Taxes | 24.8 | 23.8 | 23.2 | 22   | 21.2 | 20.8 | 19.6 | 21.8 | 20.9 |
| Total        | 27   | 26.1 | 25.6 | 24.4 | 23.7 | 23.9 | 22.8 | 25.2 | 24.3 |

■ Excise Taxes ■ License Fees

## TAXABLE GALLONS OF BEER, WINE, & SPIRITS

Fiscal Years Ended June 30, 1984 to 1993

| YEAR | BEER       | WINE      | SPIRITS   |
|------|------------|-----------|-----------|
| 1993 | 85,317,462 | 8,409,319 | 5,131,411 |
| 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 |

## VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1991 to 1993

| ACTIONS:                         | 1991       | 1992       | 1993       |
|----------------------------------|------------|------------|------------|
| State Administrative Actions     | 138        | 110        | 93         |
| State Revocations                | 32         | 20         | 11         |
| State Suspensions                | 86         | 74         | 58         |
| State Denials                    | 13         | 10         | 24         |
| Division-Filed Court Cases       | 263        | 308        | 303        |
| Division-Assisted Local Hearings | 27         | 31         | 15         |
| <b>Totals</b>                    | <b>559</b> | <b>553</b> | <b>504</b> |

## LIQUOR LICENSES IN FORCE BY TYPE

| TYPE ISSUED:  | 1992          | 1993          |
|---|---------------|---------------|
| 3.2% Retail Beer                                      | 2,093         | 1,872         |
| 3.2% Wholesale Beer                                   | 57            | 50            |
| 3.2% Beer Manufacturer                                | 2             | 3             |
| 3.2% Beer Manufacturer(non-resident)                  | 12            | 9             |
| 3.2% Beer Importers License                           |               | 3             |
| Retail Liquor Store                                   | 1,218         | 1,213         |
| Liquor-Licensed Drug Store                            | 48            | 45            |
| Beer and Wine   | 270           | 285           |
| Hotel & Restaurant Liquor                             | 2,764         | 2,783         |
| Hotel & Restaurant- Optional Premises                 | 72            | 87            |
| Club Liquor   | 250           | 249           |
| Public Transportation Liquor                          | 966           | 1,040         |
| Manufacturer- Brewery                                 | 25            | 35            |
| Manufacturer- Winery                                  | 0             | 1             |
| Manufacturer- Distillery/Rectifier                    | 0             | 0             |
| Wholesale Liquor                                      | 45            | 42            |
| Wholesale Beer  | 66            | 80            |
| Importer- Malt Liquor                                 | 31            | 56            |
| Importer- Vinous & Spirituous Liquor                  | 236           | 245           |
| Tavern Liquor   | 1,347         | 1,355         |
| Arts Liquor   | 21            | 22            |
| Racetrack Liquor                                      | 7             | 8             |
| Limited Winery  | 7             | 8             |
| Malt Liquor Manufacturer(non-resident)                | 43            | 26            |
| Optional Premises                                     | 6             | 8             |
| Retail Gaming Tavern                                  |               | 41            |
| 3.2% Special Events Permit                            | 435           | 261           |
| Beer, Wine, & Spirituous Liquor Special Events Permit | 1,236         | 947           |
| <b>TOTAL LICENSES:</b>                                | <b>11,257</b> | <b>10,774</b> |

COUNTY-ISSUED STATE LIQUOR LICENSES  
CALENDAR YEARS

| COUNTY      | 1991  | 1992  | COUNTY                  | 1991         | 1992         |
|-------------|-------|-------|-------------------------|--------------|--------------|
| Adams       | 466   | 455   | Las Animas              | 74           | 78           |
| Alamosa     | 49    | 50    | Lincoln                 | 19           | 19           |
| Arapahoe    | 651   | 651   | Logan                   | 46           | 50           |
| Archuleta   | 36    | 37    | Mesa                    | 225          | 215          |
| Baca        | 10    | 10    | Mineral                 | 16           | 15           |
| Bent        | 14    | 12    | Moffat                  | 37           | 32           |
| Boulder     | 448   | 464   | Montezuma               | 63           | 66           |
| Chaffee     | 61    | 61    | Montrose                | 82           | 81           |
| Cheyenne    | 10    | 10    | Morgan                  | 64           | 64           |
| Clear Creek | 51    | 50    | Otero                   | 59           | 59           |
| Conejos     | 29    | 28    | Ouray                   | 25           | 24           |
| Costilla    | 24    | 25    | Park                    | 43           | 43           |
| Crowley     | 9     | 7     | Phillips                | 10           | 10           |
| Custer      | 15    | 16    | Pitkin                  | 147          | 158          |
| Delta       | 62    | 64    | Prowers                 | 50           | 51           |
| Denver      | 1,243 | 1,197 | Pueblo                  | 332          | 329          |
| Dolores     | 10    | 9     | Rio Blanco              | 28           | 31           |
| Douglas     | 97    | 98    | Rio Grande              | 37           | 37           |
| Eagle       | 204   | 172   | Routt                   | 116          | 108          |
| Elbert      | 13    | 13    | Saguache                | 24           | 25           |
| El Paso     | 716   | 714   | San Juan                | 19           | 18           |
| Fremont     | 88    | 83    | San Miguel              | 59           | 64           |
| Garfield    | 150   | 145   | Sedgwick                | 17           | 14           |
| Gilpin      | 63    | 64    | Summit                  | 172          | 171          |
| Grand       | 113   | 106   | Teller                  | 83           | 83           |
| Gunnison    | 110   | 108   | Washington              | 15           | 13           |
| Hinsdale    | 12    | 15    | Weld                    | 266          | 258          |
| Huerfano    | 45    | 43    | Yuma                    | 34           | 35           |
| Jackson     | 17    | 19    | <b>State Totals</b>     | <b>8,327</b> | <b>8,215</b> |
| Jefferson   | 727   | 718   | Special Events Licenses |              |              |
| Kiowa       | 5     | 4     | Liquor                  | 1,236        | 947          |
| Kit Carson  | 25    | 23    | 3.2% Beer               | 435          | 261          |
| Lake        | 41    | 45    |                         |              |              |
| La Plata    | 131   | 131   |                         |              |              |
| Larimer     | 420   | 417   |                         |              |              |

# Cigarette & Tobacco Products

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State Cigarette Tax Collections .....32

Tobacco Products Tax Collections .....32



**DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/  
Fiscal Years 1984 to 1993**

| YEAR | PERCENT | CITY/COUNTY SHARE COLLECTIONS | PERCENTAGE CHANGE | STATE SHARE COLLECTIONS | PERCENTAGE CHANGE |
|------|---------|-------------------------------|-------------------|-------------------------|-------------------|
| 1993 | 27      | \$16,117,863                  | 1.0               | \$40,392,371            | 0.2               |
| 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                    | -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              |

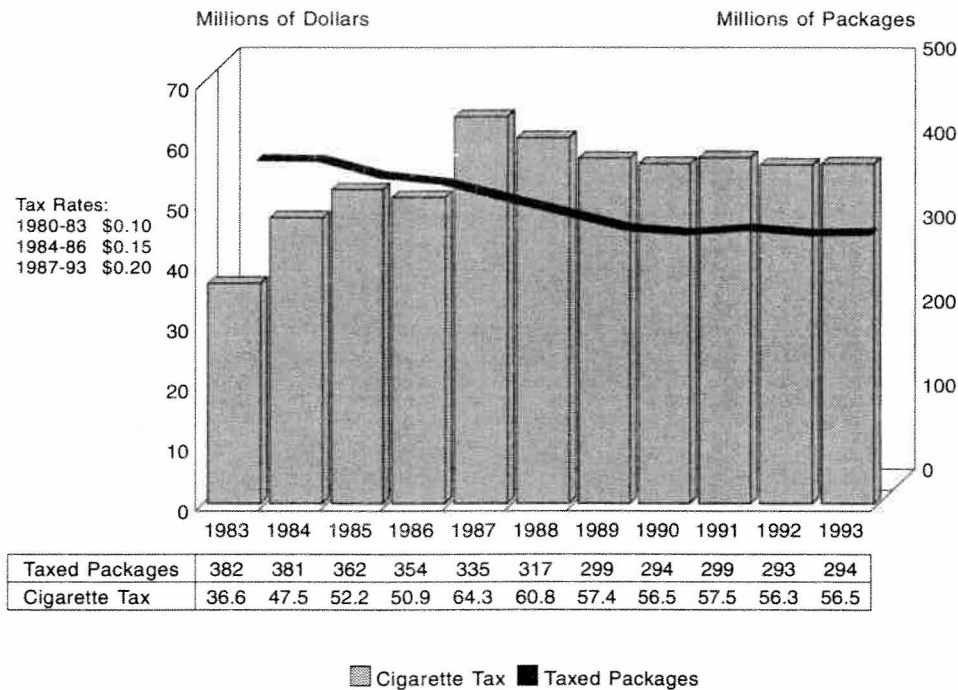
1/ Based on time of distribution rather than entitlement per statute

2/ Of first 15 cents only

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

**COLORADO CIGARETTE TAX COLLECTIONS**

Fiscal Years Ended June 30, 1983 to 1993



**TOBACCO PRODUCTS TAX COLLECTIONS**

Fiscal Years Ended June 30, 1990 to 1993

| YEAR | GROSS COLLECTIONS | REFUNDS  | NET COLLECTIONS |
|------|-------------------|----------|-----------------|
| 1993 | \$4,559,934       | \$36,231 | \$4,523,703     |
| 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       |

**Estate**

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

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

**ESTATE, INHERITANCE & GIFT TAX ACTIVITIES**

Fiscal Years Ended June 30, 1991 to 1993

|  | 1991  | 1992  | 1993  |
|--|-------|-------|-------|
| <b>Returns and Documents Reviewed/Recorded:</b>        |       |       |       |
| Estate Tax:  |       |       |       |
| Taxable Returns  | 558   | 641   | 674   |
| Nontaxable Returns                                     | 842   | 671   | 693   |
| Payment Documents                                      | 711   | 703   | *     |
| Inheritance Tax:                                       |       |       |       |
| New Returns  | 15    | 14    | 9     |
| Amended Returns  | 5     | 1     | 1     |
| Payment Documents                                      | 40    | 25    | *     |
| Releases of Lien Issued                                | 27    | 18    | 12    |
| <b>Statements, Certificates &amp; Receipts Issued:</b> |       |       |       |
| Estate Tax   | 1,437 | 1,313 | 1,327 |
| Inheritance Tax  | 21    | 15    | 10    |
| Gift Tax   | 1     | 0     | 0     |
| <b>Refunds Issued:</b>                                 |       |       |       |
| Estate Tax   | 117   | 173   | 143   |
| Inheritance Tax  | 0     | 0     | 0     |
| Gift Tax   | 0     | 0     | 0     |

\*This information is no longer available.

**ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS**

Fiscal Years Ended June 30, 1983 to 1993

| YEAR | INHERITANCE<br>TAX | 1/ | GIFT<br>TAX | ESTATE<br>TAX | TOTAL        |
|------|--------------------|----|-------------|---------------|--------------|
| 1993 | \$18,881           |    | \$12,844    | \$19,532,179  | \$19,563,904 |
| 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, 1992 through June 30, 1993

| TYPE OF RETURN | TOTAL            | TAXABLE          | NONTAXABLE     |
|----------------|------------------|------------------|----------------|
| Individual 2/  | 1,743,654        | 1,324,593        | 419,061        |
| Corporation    | 113,349          | 21,087           | 92,262         |
| Fiduciary      | 37,608           | 11,759           | 25,849         |
| Partnership 3/ | 34,059           | 0                | 34,059         |
| <b>TOTALS</b>  | <b>1,928,670</b> | <b>1,357,439</b> | <b>571,231</b> |

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, 1984 to 1993

| YEAR | SURTAX 1/  | ALTERNATIVE MINIMUM TAX 2/ |
|------|------------|----------------------------|
| 1993 | \$4,894    | \$1,710,273                |
| 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 |                            |

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 1993 (thousands of dollars)

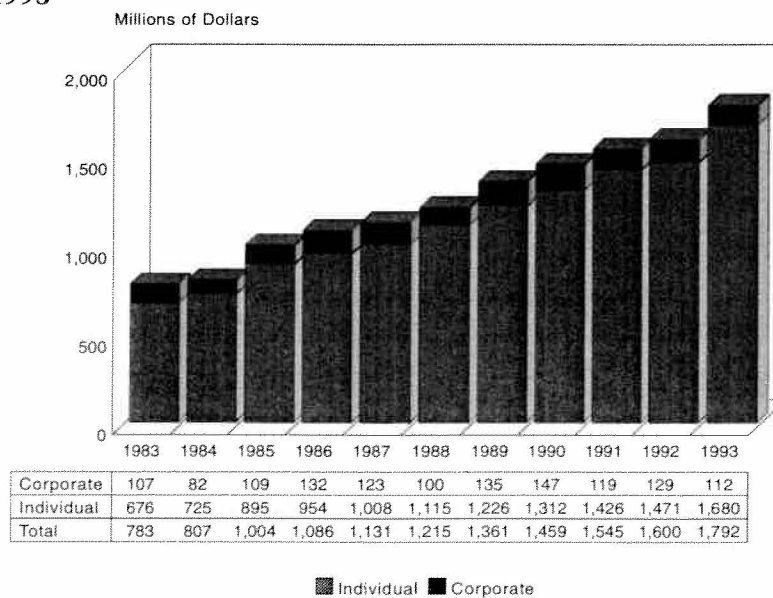
|                               | INDIVIDUAL         | FIDUCIARY      | CORPORATE        |
|-------------------------------|--------------------|----------------|------------------|
| <b>TAX LIABILITY:</b>         |                    |                |                  |
| Normal Tax                    | \$1,661,045        | \$8,311        | \$112,914        |
| Surtax                        | 5                  | 0              | 0                |
| Alternative Minimum Tax       | 1,698              | 13             | 0                |
| Investment Credit Recapture   | 78                 | 0              | 11               |
| Penalty                       | 6,170              | 15             | 1,123            |
| Interest Received             | 7,841              | 79             | 6,087            |
| Interest Paid                 | -4,235             | -106           | -8,500           |
| <b>TOTAL LIABILITY:</b>       | <b>\$1,672,602</b> | <b>\$8,312</b> | <b>\$111,635</b> |
| <b>TAX CREDITS:</b>           |                    |                |                  |
| 104 CR Credits 1/             | \$30,546           | \$418          | \$0              |
| Property/Rent/Heat            | 13,488             | 0              | 0                |
| Enterprise Zone Investment    | *                  | 0              | 8,261            |
| Enterprise Zone Employee      | *                  | 0              | 2,687            |
| Other Enterprise Zone Credits | *                  | 0              | 384              |
| New Business Facility         | 0                  | 0              | 359              |
| Investment Tax                | *                  | 0              | 5,817            |
| Inventory Tax                 | 0                  | 0              | -26              |
| Impact Assistance             | 0                  | 0              | 0                |
| Commercial Energy             | *                  | 0              | 1                |
| Other Credits                 | 0                  | 0              | 1,433            |
| <b>TOTAL CREDITS:</b>         | <b>\$44,034</b>    | <b>\$418</b>   | <b>\$18,916</b>  |
| <b>NET TAX LIABILITY</b>      | <b>\$1,628,568</b> | <b>\$7,894</b> | <b>\$92,719</b>  |

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 1983 to 1993



**REFUNDS ISSUED IN FISCAL YEAR 1993**

Fiscal Years Ended June 30, 1984-1993

| Year                             | Number of Returns | Total Refund  | Average Refund Per Return |
|----------------------------------|-------------------|---------------|---------------------------|
| <b>Individual Income Tax: 1/</b> |                   |               |                           |
| 1993                             | 1,123,223         | \$253,728,228 | \$225.89                  |
| 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                    |
| <b>Corporate Income Tax:</b>     |                   |               |                           |
| 1993                             | 3,536             | \$49,959,119  | \$14,128.71               |
| 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                  |
| <b>Fiduciary:</b>                |                   |               |                           |
| 1993                             | 730               | \$681,370     | \$933.38                  |
| 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                    |

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, 1984 to 1993

| YEAR | NUMBER OF RETURNS | AMOUNT OF REFUND/CREDIT | AVERAGE CREDIT |
|------|-------------------|-------------------------|----------------|
| 1993 | 39,262            | \$13,487,520            | \$344          |
| 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            |

## INDIVIDUAL INCOME TAX CHECKOFFS 1/ NUMBER OF RETURNS & DONATIONS

Fiscal Years Ended June 30, 1984 to 1993

| YEAR | NONGAME WILDLIFE RETURNS DONATIONS |         | DOMESTIC ABUSE RETURNS DONATIONS |         | OLYMPIC COMMITTEE /2 RETURNS DONATIONS |         |
|------|------------------------------------|---------|----------------------------------|---------|--|---------|
|      | 1993                               | 55,022  | \$340,331                        | 44,914  | \$262,139                              | 21,397  |
| 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 |

| YEAR | VETERANS MEMORIAL /3 RETURNS DONATIONS |           | HOMELESS PREVENTION RETURNS DONATIONS |         | DESERT STORM RETURNS DONATIONS |        |
|------|--|-----------|---------------------------------------|---------|--------------------------------|--------|
|      | 1993                                   | 36        | \$131                                 | 42,563  | \$236,697                      | 13,026 |
| 1992 | 75                                     | 463       | 45,258                                | 257,742 | 15,290                         | 62,812 |
| 1991 | 195                                    | -4,198 /4 | 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/ The Olympic Committee checkoff was not in effect for the 1987 tax year.

3/ Checkoff effective for CY1988 returns.

4/ Reflects accounting adjustments from prior year.



**INCOME TAX CASH FLOW**

Fiscal Years 1984 to 1993 (millions of dollars)

| YEAR                     | TAX WITHHELD | ESTIMATED PAYMENTS | CASH WITH RETURNS | GROSS COLLECTIONS | ADJUSTMENTS 1/ | REFUNDS 2/ | NET COLLECTIONS |
|--------------------------|--------------|--------------------|-------------------|-------------------|----------------|------------|-----------------|
| <b>INDIVIDUAL TAX 3/</b> |              |                    |                   |                   |                |            |                 |
| 1993                     | \$1,569.6    | \$269.9            | \$193.6           | \$2,033.1         | \$7.6          | \$256.7    | \$1,768.8       |
| 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           |

**CORPORATE TAX**

|      |       |         |        |         |       |        |         |
|------|-------|---------|--------|---------|-------|--------|---------|
| 1993 | \$0.0 | \$139.5 | \$34.1 | \$173.6 | \$0.0 | \$50.0 | \$123.6 |
| 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    |

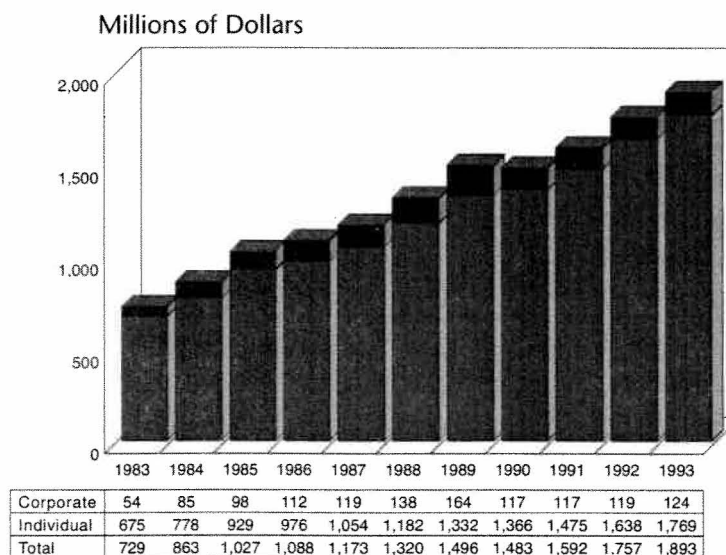
1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available.

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 1983 to 1993



■ Individual ■ Corporate



|   |    |
|---|----|
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| Limited Stakes Gaming Fund Distribution .....         | 42 |

# Limited Stakes Gaming

## 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.

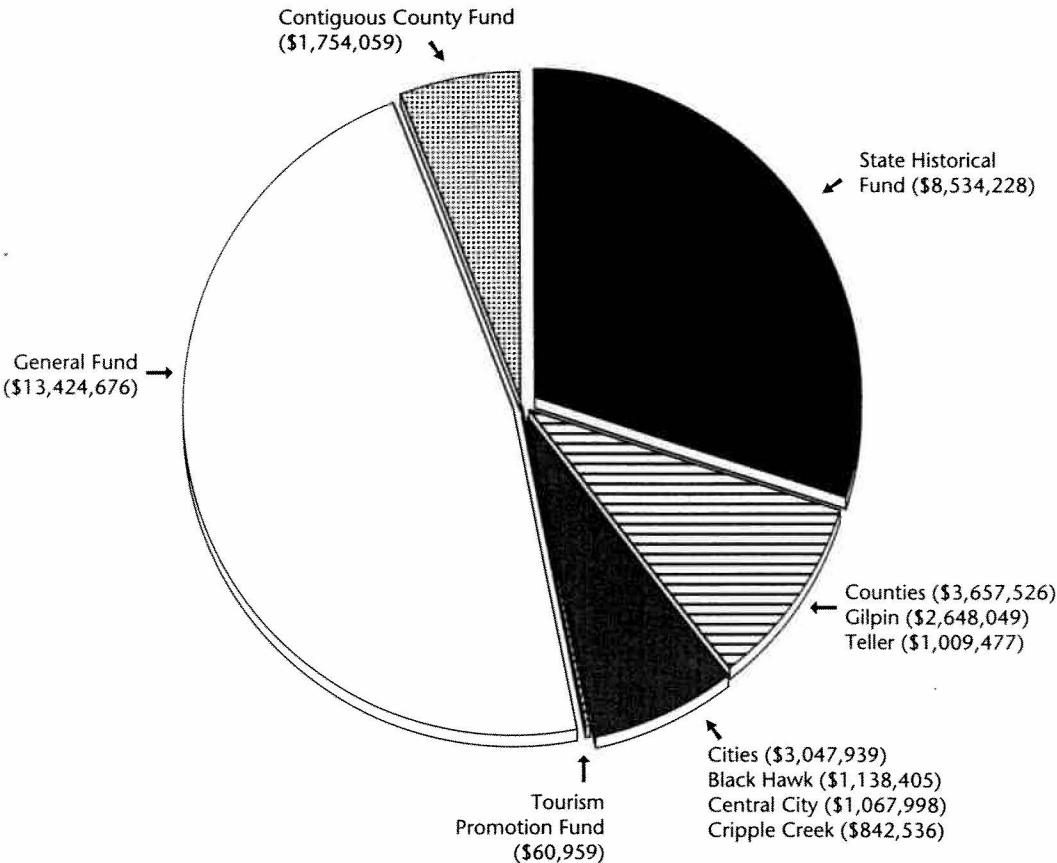
Before any monies are distributed from the Limited Gaming Fund, the administrative expenses of the Division of Gaming must be paid and the law requires two months of operating expenses for the administration of Gaming to be held in escrow at the end of the fiscal year. The division operates on the revenue 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 1993

|  |                     |
|--|---------------------|
| Limited Gaming Revenues  | \$35,546,314        |
| 1992 Escrow Amount   | 875,226             |
| Division and Limited Gaming Control<br>Commission Expenditures | 5,034,531           |
| Two Months Escrow  | 907,622             |
| <b>Total Amount Distributed</b>                                | <b>\$30,479,387</b> |

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

### 1993 Limited Gaming Fund Distribution



Lottery Fund Distribution: 1993 and Cumulative ..... 44

Lottery Game Sales ..... 44

# Lottery

## COLORADO LOTTERY

In its eleventh year, the Colorado Lottery distinguished itself with another year of record sales in fiscal year 1993. Innovative marketing, administration, and technological advances paved the way for increasing success especially in Scratch game ticket sales. Sales of Scratch game tickets nearly doubled from the previous year: ticket sales increased from \$58.8 million in FY 1992 to \$117.3 million in FY 1993.

Ticket sales for all three Lottery games — Lotto, Keno, and Scratch, totaled \$263.4 million. Lotto ticket sales made up \$136.6 million; Scratch games, \$117.3 million; and Keno, \$9.5 million of the total. These record sales allowed the Lottery to return the second largest amount of annual proceeds, \$73.5 million, to the four recipient funds: the Conservation Trust Fund, the Colorado Division of Parks and Outdoor Recreation, the Capital Construction Fund, and the newly formed Great Outdoors Colorado Trust Fund. Cumulatively, the amount of proceeds returned to the state through Lottery funds, as of the end of FY 1993, was \$480.1 million.

### LOTTERY FUND DISTRIBUTION FY 1992, 1993, and the Cumulative Distribution

|                              | FISCAL YEAR<br>1992 | FISCAL YEAR<br>1993 | FISCAL YEARS<br>1983 TO 1993 |
|------------------------------|---------------------|---------------------|------------------------------|
| Capital Construction Fund    | \$47,012,965        | \$35,221,022        | \$262,718,967                |
| Parks and Outdoor Recreation | 5,794,592           | 5,482,298           | 41,302,801                   |
| Conservation Trust Fund:     | 23,178,371          | 21,929,196          | 165,211,215                  |
| Great Outdoors Colorado      | 0                   | 10,870,473          | 10,870,473                   |
| <b>GRAND TOTAL</b>           | <b>\$75,985,928</b> | <b>\$73,502,989</b> | <b>\$480,103,456</b>         |

### INSTANT GAMES OFFERED DURING FISCAL YEAR 1993

| GAME                | DAYS ON<br>SALE | GROSS<br>SALES |
|---------------------|-----------------|----------------|
| Fiesta              | 454             | \$6,928,138    |
| Mr. Chips           | 223             | 7,001,425      |
| Slam Dunk           | 520             | 6,974,935      |
| Mad Money           | 237             | 7,260,324      |
| Black Jack (#72)    | 83              | 7,380,011      |
| Money Tree          | 195             | 8,625,835      |
| Jackpot             | 161             | 9,078,545      |
| First N Ten         | 118             | 7,264,257      |
| Winner Take All (4) | 168             | 6,505,575      |
| Royal Flush         | 154             | 6,928,381      |
| Joker's Wild        | 132             | 6,750,519      |
| Lucky 7's           | 112             | 7,608,089      |
| Big 10 Cash         | 157             | 25,537,327     |
| Colorado Poker      | 129             | 7,639,186      |
| Baseball            | 101             | 7,829,079      |
| Money Magic         | 66              | 6,226,520      |
| Black Jack (#85)    | 66              | 4,098,205      |
| Holiday Bonus       | 226             | 3,932,142      |
| Five Card Draw      | 22              | 2,608,741      |

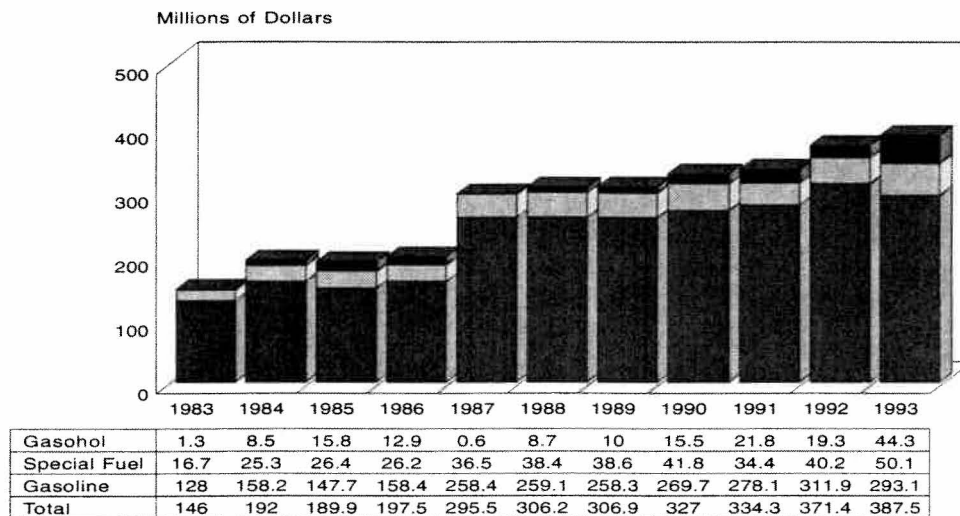
# Mileage and Fuel

|  |    |
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| Port of Entry Clearings and Weighings .....                                    | 50 |

**GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, AND TAXABLE GALLONAGE**  
Fiscal Years 1992 and 1993 (thousands of gallons)

|                                  | 1992             | 1993             | Percentage Change |
|----------------------------------|------------------|------------------|-------------------|
| Gallonage Received:              |                  |                  |                   |
| Gross: Gasoline/Gasohol          | 1,584,423        | 1,625,391        | 2.6               |
| Gross: Special Fuel              | 402,357          | 406,872          | 1.1               |
| <b>Total Gross</b>               | <b>1,986,780</b> | <b>2,032,263</b> | <b>2.3</b>        |
| Less:                            |                  |                  |                   |
| 2% Allowance: Gasoline/Gasohol   | 30,471           | 31,464           | 3.3               |
| 1/2% Allowance: Gasoline/Gasohol | 7,465            | 7,709            | 3.3               |
| 1% Allowance: Special Fuel       | 2,118            | 2,406            | 13.6              |
| <b>Total Allowances</b>          | <b>40,054</b>    | <b>41,579</b>    | <b>3.8</b>        |
| <b>EXEMPTIONS</b>                |                  |                  |                   |
| Sales to U.S. Government:        |                  |                  |                   |
| Gasoline/Gasohol                 | 5,795            | 12,563           | 116.8             |
| Special Fuel                     | 61,699           | 28,737           | -53.4             |
| Exports:                         |                  |                  |                   |
| Gasoline/Gasohol                 | 21,690           | 13,106           | -39.6             |
| Special Fuel                     | 56,368           | 55,303           | -1.9              |
| State of Colorado:               |                  |                  |                   |
| Gasoline/Gasohol                 | 30,015           | 26,060           | -13.2             |
| Special Fuel                     | 60,576           | 38,344           | -36.7             |
| Miscellaneous Credits:           |                  |                  |                   |
| Gasoline/Gasohol                 | 3,397            | 465              | -86.3             |
| Special Fuel                     | 11,890           | 37,465           | 215.1             |
| <b>Total Exemptions</b>          | <b>251,430</b>   | <b>212,043</b>   | <b>-15.7</b>      |
| Gross Taxable Gallonage:         |                  |                  |                   |
| Gasoline/Gasohol                 | 1,485,590        | 1,534,024        | 3.3               |
| Special Fuel                     | 209,706          | 244,617          | 16.6              |
| Less Gallons Refunded:           |                  |                  |                   |
| Gasoline/Gasohol                 | 23,483           | 19,498           | -17.0             |
| Special Fuel                     | 4,130            | 2,635            | -36.2             |
| Net Taxable Gallonage:           |                  |                  |                   |
| Gasoline/Gasohol                 | 1,462,107        | 1,514,526        | 3.6               |
| Special Fuel                     | 205,576          | 241,982          | 17.7              |

**GROSS FUEL TAX COLLECTIONS**  
Fiscal Years 1983 to 1993



■ Gasoline ■ Special Fuel ■ Gasohol

**MOTOR AND SPECIAL FUEL REFUNDS BY TYPE OF USE**

Fiscal Years 1992 and 1993

| USE                                   | 1992               | 1993               | Percentage Change |
|---------------------------------------|--------------------|--------------------|-------------------|
| Agriculture                           | \$2,994,063        | \$2,770,014        | -7.5%             |
| Cities and Towns                      | 30,416             | 24,232             | -20.3             |
| Construction                          | 93,234             | 164,324            | 76.2              |
| Counties                              | 15,340             | 12,402             | -19.2             |
| Federal Government                    | 1,431              | 0                  | -100.0            |
| Fire Protection Districts             | 3,152              | 1,579              | -49.9             |
| Industry                              | 312,686            | 347,847            | 11.2              |
| Irrigation Districts                  | 3,298              | 4,113              | 24.7              |
| Motor Boats                           | 25,349             | 20,541             | -19.0             |
| Recreation Districts                  | 534                | 379                | -29.0             |
| School Districts                      | 84,297             | 46,233             | -45.2             |
| Soil Conservation Districts           | 211                | 117                | -44.2             |
| Special Districts                     | 17,331             | 5,948              | -65.7             |
| Water Conservation Districts          | 7,171              | 2,273              | -68.3             |
| Others                                | 1,382,486          | 867,659            | -37.2             |
| Political Subdivisions                | 195,142            | 6,757              | -96.5             |
| <b>Total Refunds for Motor Fuel</b>   | <b>\$5,166,140</b> | <b>\$4,274,418</b> | <b>-17.3</b>      |
| <b>Total Refunds for Special Fuel</b> | <b>\$784,500</b>   | <b>\$540,105</b>   | <b>-31.2</b>      |
| <b>Total Refunds for MTBE</b>         | <b>\$0</b>         | <b>\$4,957</b>     | <b>N/A</b>        |
| <b>Total Refunds for Gasohol</b>      | <b>\$107</b>       | <b>\$10,184</b>    | <b>9,403.1</b>    |
| <b>TOTALS</b>                         | <b>\$5,950,747</b> | <b>\$4,829,663</b> | <b>-18.8%</b>     |



**TOTALS: NET TAXABLE GASOLINE, GASOHOL, & SPECIAL FUELS GALLONAGE 1/**  
 Fiscal Years 1991-1993

|                                | 1991                 | 1992                 | 1993                 | Percent Change From Prior Year |
|--------------------------------|----------------------|----------------------|----------------------|--------------------------------|
| July                           | 151,850,560          | 153,955,866          | 157,739,834          | 2.5                            |
| August                         | 156,889,872          | 155,529,824          | 154,734,135          | -0.5                           |
| September                      | 135,139,967          | 138,527,437          | 148,070,987          | 6.9                            |
| October                        | 136,506,085          | 144,844,832          | 150,587,741          | 4.0                            |
| November                       | 129,943,705          | 131,093,802          | 132,597,877          | 1.1                            |
| December                       | 133,872,911          | 133,329,974          | 148,761,951          | 11.6                           |
| January                        | 128,770,500          | 131,536,833          | 134,655,751          | 2.4                            |
| February                       | 114,517,488          | 122,269,998          | 126,777,962          | 3.7                            |
| March                          | 132,755,957          | 133,678,685          | 146,675,017          | 9.7                            |
| April                          | 130,603,464          | 132,591,244          | 143,536,155          | 8.3                            |
| May                            | 142,129,128          | 141,100,288          | 151,542,415          | 7.4                            |
| June                           | 141,849,479          | 149,264,092          | 160,766,205          | 7.7                            |
| <b>Total</b>                   | <b>1,634,829,116</b> | <b>1,667,722,875</b> | <b>1,756,446,029</b> | <b>5.3</b>                     |
| Percent Change from Prior Year |                      | 2.0                  | 5.3                  |                                |

1/ This table represents liabilities for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

**NET TAXABLE MONTHLY GASOLINE GALLONAGE 2/**  
 Fiscal Years 1991-1993

|                                | 1991                 | 1992                 | 1993                 | Percent Change from Prior Year |
|--------------------------------|----------------------|----------------------|----------------------|--------------------------------|
| July                           | 128,458,272          | 130,209,586          | 132,239,172          | 1.6                            |
| August                         | 130,088,018          | 129,929,080          | 129,476,482          | -0.3                           |
| September                      | 111,587,032          | 112,944,074          | 118,146,643          | 4.6                            |
| October                        | 107,922,176          | 118,839,162          | 111,035,083          | -6.6                           |
| November                       | 100,990,053          | 106,503,927          | 89,036,299           | -16.4                          |
| December                       | 105,454,386          | 108,567,079          | 99,156,157           | -8.7                           |
| January                        | 101,618,234          | 109,087,715          | 97,691,677           | -10.4                          |
| February                       | 89,746,630           | 102,241,491          | 92,439,977           | -9.6                           |
| March                          | 106,701,869          | 110,543,070          | 110,550,527          | 0.0                            |
| April                          | 107,474,323          | 109,015,308          | 100,173,524          | -8.1                           |
| May                            | 117,901,048          | 116,875,503          | 113,516,041          | -2.9                           |
| June                           | 117,355,223          | 122,423,776          | 119,557,719          | -2.3                           |
| <b>Total</b>                   | <b>1,325,297,264</b> | <b>1,377,179,770</b> | <b>1,313,019,301</b> | <b>-4.7</b>                    |
| Percent Change From Prior Year |                      | 3.9                  | -4.7                 |                                |

2/ This table represents liabilities for gasoline received by motor fuel distributors from July through June.

**NET TAXABLE MONTHLY SPECIAL FUEL GALLONAGE 1/**  
Fiscal Years 1991-1993

|                                | 1991               | 1992               | 1993               | Percent<br>Change from<br>Prior Year |
|--------------------------------|--------------------|--------------------|--------------------|--------------------------------------|
| July                           | 17,067,716         | 16,917,330         | 18,617,241         | 10.0                                 |
| August                         | 19,805,250         | 18,377,480         | 18,745,217         | 2.0                                  |
| September                      | 17,275,205         | 19,169,488         | 20,926,110         | 9.2                                  |
| October                        | 18,065,241         | 17,616,319         | 19,673,470         | 11.7                                 |
| November                       | 17,411,348         | 16,863,275         | 17,738,477         | 5.2                                  |
| December                       | 16,376,004         | 17,338,071         | 20,831,734         | 20.2                                 |
| January                        | 15,492,910         | 15,185,552         | 16,782,796         | 10.5                                 |
| February                       | 14,233,455         | 13,725,037         | 16,930,918         | 23.4                                 |
| March                          | 15,749,551         | 16,267,984         | 19,785,588         | 21.6                                 |
| April                          | 15,817,399         | 16,838,534         | 27,745,408         | 64.8                                 |
| May                            | 17,100,747         | 17,468,128         | 20,937,981         | 19.9                                 |
| June                           | 17,581,994         | 19,848,546         | 23,203,746         | 16.9                                 |
| <b>Total</b>                   | <b>201,976,820</b> | <b>205,615,743</b> | <b>241,918,685</b> | <b>17.7</b>                          |
| Percent Change From Prior Year |                    | 1.8                | 17.7               |                                      |

1/ This table represents liabilities for special fuel received by motor fuel distributors from July through June.

**NET TAXABLE MONTHLY GASOHOL GALLONAGE 2/**  
Fiscal Years 1991-1993

|                                | 1991               | 1992              | 1993               | Percent<br>Change from<br>Prior Year |
|--------------------------------|--------------------|-------------------|--------------------|--------------------------------------|
| July                           | 6,324,572          | 6,828,950         | 6,883,421          | 0.8                                  |
| August                         | 6,996,604          | 7,223,265         | 6,512,436          | -9.8                                 |
| September                      | 6,277,730          | 6,413,876         | 8,998,235          | 40.3                                 |
| October                        | 10,518,667         | 8,389,351         | 19,879,188         | 137.0                                |
| November                       | 11,542,304         | 7,726,600         | 25,823,101         | 234.2                                |
| December                       | 12,042,521         | 7,424,824         | 28,774,059         | 287.5                                |
| January                        | 11,659,355         | 7,263,566         | 20,181,279         | 177.8                                |
| February                       | 10,537,404         | 6,303,470         | 17,407,067         | 176.2                                |
| March                          | 10,304,537         | 6,867,631         | 16,338,902         | 137.9                                |
| April                          | 7,311,742          | 6,737,402         | 15,617,222         | 131.8                                |
| May                            | 7,127,334          | 6,756,657         | 17,088,393         | 152.9                                |
| June                           | 6,912,262          | 6,991,770         | 18,004,741         | 157.5                                |
| <b>Total</b>                   | <b>107,555,032</b> | <b>84,927,362</b> | <b>201,508,043</b> | <b>137.3</b>                         |
| Percent Change From Prior Year |                    | -21.0             | 137.3              |                                      |

2/ This table represents liabilities for gasohol received by motor fuel distributors from July through June.

**PORT OF ENTRY TRUCK ACTIVITIES**  
 Fiscal Years Ended June 30, 1991-1993

|  | 1991      | 1992      | 1993      | Percentage<br>Change<br>1992 to 1993 |
|--|-----------|-----------|-----------|--------------------------------------|
| Number of Trucks Cleared               | 3,827,718 | 3,915,846 | 4,402,200 | 12.4%                                |
| Number of Trucks Weighed               | 3,436,056 | 3,537,620 | 3,973,652 | 12.3                                 |
| Special Fuel Permits                   | 30,832    | 24,722    | 23,550    | -4.7                                 |
| Agricultural Licenses                  | 2,147     | 1,984     | 2,067     | 4.2                                  |
| Number of Health and Brand Inspections | 53,153    | 44,953    | 47,829    | 6.4                                  |
| Agricultural Inspection Certificates   | 20,446    | 25,302    | 26,096    | 3.1                                  |
| Hazardous Material Permits             | 3,344     | 2,819     | 2,412     | -14.4                                |

**PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT**  
 Fiscal Year Ended June 30, 1993

| PORT         | CLEARED          | WEIGHED          |
|--------------|------------------|------------------|
| Cortez       | 201,473          | 161,536          |
| Dumont       | 424,972          | 415,305          |
| Fort Collins | 698,177          | 645,300          |
| Fort Garland | 75,598           | 72,717           |
| Fort Morgan  | 464,360          | 334,422          |
| Lamar        | 312,024          | 292,692          |
| Limon        | 643,736          | 625,489          |
| Loma         | 291,952          | 278,058          |
| Monument     | 732,305          | 666,371          |
| Platteville  | 164,785          | 140,243          |
| Trinidad     | 265,812          | 248,325          |
| Mobile Units | 127,006          | 93,194           |
| <b>TOTAL</b> | <b>4,402,200</b> | <b>3,973,652</b> |

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# Motor Vehicle

**TRAFFIC RECORDS ACTIVITY**

Fiscal Year Ending June 30, 1993

|                                |             |
|--------------------------------|-------------|
| Number of Penalty Assessments  | 169,813     |
| Penalty Assessment Collections | \$5,193,799 |

**DEALER LICENSING ACTIVITY**

Fiscal Year Ending June 30, 1993

|                                     |             |
|-------------------------------------|-------------|
| Licenses Processed                  | 14,963      |
| Dealer/Salesperson License Revenues | \$1,540,930 |

**TITLES ACTIVITY**

Fiscal Year Ending June 30, 1993

|                             |             |
|-----------------------------|-------------|
| Title Applications Received | 1,240,852   |
| Title Revenues              | \$3,427,773 |

**MOTOR VEHICLE EMISSIONS PROGRAM**

Fiscal Year Ending June 30, 1993

Licenses:

|                                   |           |
|-----------------------------------|-----------|
| Stations Licensed                 | 128       |
| Stations Renewed                  | 1,148     |
| Mechanics Licensed                | 1,425     |
| Mechanics Renewed                 | 2,502     |
| Vehicle Inspection Reports Issued | 2,096,760 |

Collections:

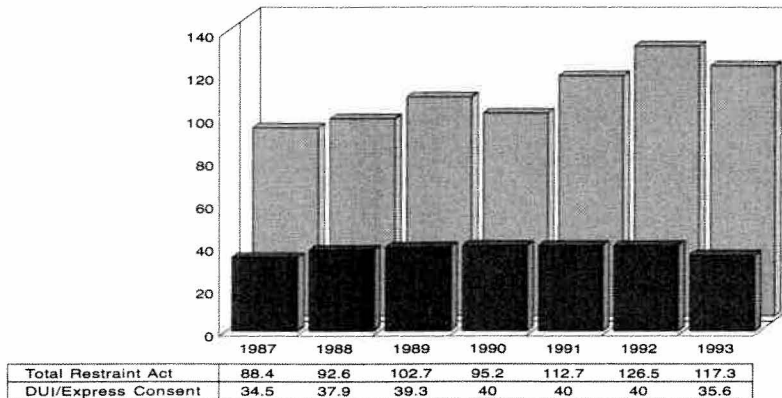
|                     |          |
|---------------------|----------|
| Station Licenses    | \$15,580 |
| Mechanics' Licenses | 26,760   |
| Windshield Stickers | 462,421  |

**TOTAL EMISSIONS COLLECTIONS**

**\$504,761**

**DRIVER RESTRAINT ACTIVITY**

Fiscal Years 1987 to 1993



■ DUI/Express Consent ■ Total Restraint Act

**DRIVER CONTROL ACTIVITIES**

Fiscal Year Ending June 30, 1993

**Restraint Actions: Suspensions**

|                             |        |
|-----------------------------|--------|
| Financial Responsibility    | 1,945  |
| Point System Violations     | 17,715 |
| Driving Under the Influence | 199    |
| All Other                   | 42,286 |

**Total Suspensions 62,145****Restraint Actions: Revocations**

|                             |        |
|-----------------------------|--------|
| Driving Under the Influence | 3,961  |
| Express Consent             | 31,008 |
| All Other                   | 13,309 |

**Total Revocations 48,278****Restraint Actions: Denials**

|                             |       |
|-----------------------------|-------|
| Point System Violations     | 44    |
| Driving Under the Influence | 26    |
| Express Consent             | 405   |
| All Other                   | 1,961 |

**Total Denials 2,436****Restraint Actions: Cancellations-Denials**

|                      |     |
|----------------------|-----|
| License Exam Failure | 581 |
| All Other            | 744 |

**Total Cancellation-Denials 1,355****Cancellations**

|   |       |
|---|-------|
| Application for License Under Restraint | 689   |
| Default Infractions                     | 174   |
| All Other                               | 2,277 |

**Total Cancellations 3,140****TOTAL RESTRAINT ACTIONS 117,354****LICENSE REINSTATEMENTS 44,222****FINANCIAL RESPONSIBILITY  
REPORTS RECEIVED 47,705**

**DRIVER'S LICENSE ACTIVITIES**

Fiscal Year Ending June 30, 1993

|  | STATE<br>OFFICES | COUNTY<br>OFFICES | TOTAL          |
|--|------------------|-------------------|----------------|
| <b>TYPE OF LICENSE ISSUED</b>                      |                  |                   |                |
| Adult Licenses                                     | 678,957          | 4,734             | 683,691        |
| Provisional Licenses                               | 45,013           | 418               | 45,431         |
| Minor Licenses                                     | 2,874            | 11                | 2,885          |
| Motorcycle-Only Licenses                           | 91               | 2                 | 93             |
| <b>Total Licenses Issued</b>                       | <b>726,935</b>   | <b>5,165</b>      | <b>732,100</b> |
| Of Which:  |                  |                   |                |
| Complete (Permit/Road Test)<br>Licenses Issued     | 53,778           | 491               | 54,269         |
| <b>TYPE OF PERMIT ISSUED</b>                       |                  |                   |                |
| Adult Instructional Permits                        | 23,602           | 96                | 23,698         |
| Provisional Instruction Permits                    | 5,331            | 11                | 5,342          |
| Minor Instructional Permits                        | 43,295           | 395               | 43,690         |
| Motorcycle Instructional Permits                   | 4,383            | 7                 | 4,390          |
| <b>Total Permits Issued</b>                        | <b>76,611</b>    | <b>509</b>        | <b>77,120</b>  |
| <b>TOTAL LICENSES, PERMITS<br/>&amp; DOCUMENTS</b> | <b>857,324</b>   | <b>6,165</b>      | <b>863,489</b> |
| <b>ENDORSEMENTS/ MISCELLANEOUS</b>                 |                  |                   |                |
| Motorcycle Endorsements                            | 9,872            | 41                | 9,913          |
| Colorado I.D. Cards                                | 120,907          | 225               | 121,132        |
| Change of Name/Address                             | 220,649          | 1,780             | 222,429        |
| <b>EXAMINATIONS</b>                                |                  |                   |                |
| Written Tests Passed                               | 278,997          | 1,803             | 280,800        |
| Written Tests Failed                               | 82,712           | 639               | 83,351         |
| Driver Roadtests Passed                            | 95,140           | 561               | 95,701         |
| Driver Roadtests Failed                            | 9,397            | 15                | 9,412          |
| Vision Referrals                                   | 2,507            | 36                | 2,543          |
| Physical Referrals                                 | 883              | 10                | 893            |
| Oral Examinations                                  | 3,765            | 9                 | 3,774          |
| Special Re-examinations                            | 1,312            | 6                 | 1,318          |
| <b>REISSUES</b>                                    | <b>119,739</b>   | <b>427</b>        | <b>120,166</b> |
| <b>VOTER REGISTRATIONS</b>                         | <b>124,838</b>   | <b>214</b>        | <b>125,052</b> |

**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/  
CALENDAR YEAR 1992**

| COUNTY      | REGISTRATIONS | LICENSE FEES 2/ | OWNERSHIP TAX | COUNTY        | REGISTRATIONS    | LICENSE FEES 2/      | OWNERSHIP TAX        |
|-------------|---------------|-----------------|---------------|---------------|------------------|----------------------|----------------------|
| Adams       | 254,714       | \$10,037,468    | \$13,138,468  | Lake          | 7,984            | 219,343              | 273,128              |
| Alamosa     | 14,191        | 412,197         | 604,606       | La Plata      | 39,424           | 1,036,886            | 1,778,833            |
| Arapahoe    | 343,122       | 13,037,577      | 23,926,621    | Larimer       | 186,315          | 5,286,087            | 9,729,524            |
| Archuleta   | 7,595         | 199,458         | 298,864       | Las Animas    | 15,197           | 387,950              | 567,649              |
| Baca        | 7,288         | 194,724         | 240,998       | Lincoln       | 7,070            | 214,236              | 263,897              |
| Bent        | 5,733         | 147,250         | 192,338       |               |                  |                      |                      |
|             |               |                 |               | Logan         | 22,733           | 710,490              | 896,890              |
| Boulder     | 211,700       | 5,906,569       | 12,430,784    | Mesa          | 108,787          | 2,943,546            | 4,324,252            |
| Chaffee     | 17,011        | 502,216         | 664,199       | Mineral       | 1,241            | 33,455               | 48,010               |
| Cheyenne    | 3,751         | 141,337         | 218,784       | Moffat        | 14,825           | 393,325              | 696,929              |
| Clear Creek | 12,329        | 332,653         | 601,694       | Montezuma     | 25,458           | 644,409              | 1,089,260            |
|             |               |                 |               |               |                  |                      |                      |
| Conejos     | 9,094         | 220,825         | 292,691       | Montrose      | 33,410           | 910,592              | 1,169,081            |
| Costilla    | 4,308         | 111,657         | 150,371       | Morgan        | 27,891           | 877,521              | 1,066,527            |
| Crowley     | 3,603         | 95,002          | 124,471       | Otero         | 22,160           | 584,353              | 785,428              |
| Custer      | 3,879         | 108,811         | 157,488       | Ouray         | 4,268            | 111,928              | 206,351              |
| Delta       | 30,244        | 819,254         | 999,160       | Park          | 15,033           | 389,674              | 701,408              |
|             |               |                 |               |               |                  |                      |                      |
| Denver      | 402,771       | 12,200,871      | 19,757,493    | Phillips      | 6,310            | 199,368              | 293,425              |
| Dolores     | 2,650         | 62,974          | 75,671        | Pitkin        | 17,078           | 437,575              | 835,713              |
| Douglas     | 73,515        | 2,742,469       | 6,343,919     | Prowers       | 15,734           | 438,166              | 559,268              |
| Eagle       | 31,911        | 965,386         | 2,210,446     | Pueblo        | 122,951          | 3,214,388            | 4,547,991            |
| Elbert      | 16,753        | 459,687         | 743,069       | Rio Blanco    | 9,229            | 262,448              | 469,419              |
|             |               |                 |               |               |                  |                      |                      |
| El Paso     | 348,553       | 9,754,930       | 16,792,334    | Rio Grande    | 14,410           | 425,938              | 569,289              |
| Fremont     | 36,369        | 862,328         | 1,172,834     | Routt         | 19,506           | 632,533              | 1,184,180            |
| Garfield    | 37,672        | 1,148,885       | 1,906,910     | Saguache      | 6,343            | 178,284              | 240,253              |
| Gilpin      | 6,081         | 160,666         | 286,603       | San Juan      | 1,024            | 23,183               | 27,211               |
| Grand       | 14,877        | 405,529         | 685,206       | San Miguel    | 5,582            | 171,776              | 374,702              |
|             |               |                 |               |               |                  |                      |                      |
| Gunnison    | 14,030        | 370,981         | 588,610       | Sedgwick      | 4,023            | 105,682              | 148,108              |
| Hinsdale    | 1,289         | 29,880          | 41,482        | Summit        | 19,829           | 596,855              | 1,375,114            |
| Huerfano    | 6,791         | 180,915         | 227,504       | Teller        | 18,536           | 476,975              | 842,683              |
| Jackson     | 3,086         | 90,476          | 116,757       | Washington    | 8,353            | 245,982              | 284,532              |
| Jefferson   | 425,575       | 11,605,699      | 25,814,395    | Weld          | 146,561          | 4,590,252            | 6,659,790            |
| Kiowa       | 2,937         | 90,461          | 107,853       | Yuma          | 13,891           | 421,541              | 556,492              |
| Kit Carson  | 11,305        | 364,293         | 537,059       | State-Issued  | 8,726            | 16,190               | 1,600                |
|             |               |                 |               |               |                  |                      |                      |
|             |               |                 |               | <b>COUNTY</b> |                  |                      |                      |
|             |               |                 |               | <b>TOTALS</b> | <b>3,334,609</b> | <b>\$100,944,358</b> | <b>\$174,016,621</b> |

1/ For detailed breakdown by type, see next three pages.  
2/ Includes fees retained by the counties in the amount of \$18,408,141.



DETAIL: REGISTRATIONS BY TYPE AND COUNTY  
CALENDAR YEAR 1992

| County             | Passenger        | Personalized  | Handicapped   | Disabled Veteran | POW        | Radio Call   | Collector Series | Street Rod | Designer       | Motor Cycle   | Bus          |
|--------------------|------------------|---------------|---------------|------------------|------------|--------------|------------------|------------|----------------|---------------|--------------|
| Adams              | 140,351          | 2,523         | 1,407         | 60               | 11         | 184          | 2,919            | 23         | 8,773          | 7,021         | 185          |
| Alamosa            | 6,122            | 120           | 41            | 1                |            | 5            | 35               | 1          | 555            | 288           | 10           |
| Arapahoe           | 234,306          | 5,583         | 1,111         | 80               | 21         | 323          | 2,826            | 23         | 16,931         | 7,809         | 130          |
| Archuleta          | 3,270            | 54            | 17            | 1                | 0          | 10           | 2                | 0          | 123            | 150           | 6            |
| Baca               | 2,374            | 37            | 9             | 0                | 0          | 7            | 14               | 0          | 146            | 78            | 6            |
| Bent               | 2,374            | 39            | 28            | 3                | 0          | 8            | 17               | 0          | 103            | 100           | 18           |
| Boulder            | 134,275          | 2,508         | 578           | 25               | 7          | 287          | 2,576            | 24         | 8,650          | 7,633         | 90           |
| Chaffee            | 8,134            | 110           | 54            | 1                | 2          | 22           | 56               | 0          | 271            | 516           | 82           |
| Cheyenne           | 1,100            | 31            | 15            | 0                | 0          | 0            | 17               | 0          | 170            | 49            | 0            |
| Clear Creek        | 6,737            | 206           | 32            | 0                | 0          | 18           | 69               | 2          | 474            | 433           | 5            |
| Conejos            | 3,836            | 45            | 31            | 4                | 0          | 3            | 12               | 0          | 200            | 136           | 0            |
| Costilla           | 1,756            | 35            | 6             | 1                | 1          | 0            | 7                | 0          | 109            | 94            | 0            |
| Crowley            | 1,489            | 29            | 7             | 0                | 0          | 4            | 6                | 0          | 65             | 52            | 1            |
| Custer             | 1,630            | 23            | 11            | 4                | 0          | 3            | 7                | 0          | 73             | 84            | 2            |
| Delta              | 13,067           | 123           | 86            | 9                | 1          | 14           | 51               | 0          | 482            | 700           | 6            |
| Denver             | 285,013          | 5,156         | 2,264         | 95               | 23         | 171          | 4,361            | 5          | 13,470         | 8,210         | 429          |
| Dolores            | 838              | 16            | 5             | 2                | 0          | 0            | 5                | 0          | 46             | 42            | 1            |
| Douglas            | 44,184           | 1,143         | 118           | 8                | 3          | 61           | 618              | 1          | 4,003          | 1,725         | 6            |
| Eagle              | 17,445           | 594           | 16            | 3                | 0          | 19           | 73               | 1          | 1,346          | 870           | 66           |
| Elbert             | 7,214            | 157           | 29            | 8                | 0          | 15           | 68               | 1          | 304            | 352           | 6            |
| El Paso            | 222,152          | 3,641         | 2,127         | 134              | 21         | 395          | 4,585            | 22         | 8,993          | 9,820         | 221          |
| Fremont            | 17,739           | 237           | 243           | 18               | 1          | 40           | 146              | 7          | 512            | 1,116         | 43           |
| Garfield           | 17,966           | 401           | 100           | 2                | 0          | 38           | 83               | 3          | 892            | 907           | 53           |
| Gilpin             | 2,959            | 75            | 9             | 0                | 0          | 13           | 48               | 2          | 225            | 242           | 19           |
| Grand              | 6,879            | 179           | 20            | 2                | 1          | 12           | 55               | 0          | 360            | 435           | 59           |
| Gunnison           | 6,857            | 92            | 12            | 3                | 0          | 5            | 50               | 1          | 198            | 393           | 33           |
| Hinsdale           | 532              | 6             | 2             | 0                | 1          | 0            | 1                | 0          | 34             | 46            | 4            |
| Huerfano           | 3,203            | 24            | 19            | 1                | 1          | 6            | 7                | 0          | 85             | 120           | 4            |
| Jackson            | 1,020            | 36            | 0             | 0                | 0          | 1            | 4                | 0          | 89             | 49            | 0            |
| Jefferson          | 265,737          | 6,396         | 1,321         | 89               | 26         | 371          | 5,926            | 51         | 19,181         | 12,670        | 132          |
| Kiowa              | 806              | 38            | 5             | 0                | 0          | 0            | 7                | 0          | 86             | 31            | 1            |
| Kit Carson         | 3,871            | 55            | 9             | 1                | 0          | 2            | 33               | 0          | 272            | 159           | 40           |
| Lake               | 4,071            | 64            | 30            | 0                | 0          | 4            | 29               | 0          | 290            | 224           | 6            |
| La Plata           | 19,361           | 310           | 90            | 1                | 3          | 34           | 100              | 3          | 590            | 943           | 39           |
| Larimer            | 105,755          | 2,113         | 720           | 32               | 8          | 216          | 2,094            | 23         | 5,968          | 6,347         | 116          |
| Las Animas         | 7,439            | 115           | 128           | 4                | 0          | 5            | 40               | 2          | 379            | 258           | 2            |
| Lincoln            | 2,740            | 75            | 10            | 0                | 0          | 5            | 10               | 0          | 117            | 135           | 0            |
| Logan              | 10,238           | 170           | 53            | 1                | 2          | 16           | 47               | 2          | 584            | 449           | 24           |
| Mesa               | 55,135           | 690           | 505           | 40               | 2          | 96           | 264              | 2          | 2,217          | 2,698         | 160          |
| Mineral            | 536              | 13            | 2             | 1                | 0          | 0            | 4                | 0          | 45             | 44            | 0            |
| Moffat             | 5,764            | 120           | 27            | 2                | 0          | 5            | 25               | 2          | 251            | 326           | 2            |
| Montezuma          | 9,935            | 112           | 92            | 4                | 2          | 12           | 22               | 0          | 481            | 402           | 19           |
| Montrose           | 14,445           | 181           | 113           | 10               | 1          | 42           | 67               | 0          | 622            | 694           | 55           |
| Morgan             | 12,778           | 300           | 55            | 2                | 1          | 23           | 75               | 1          | 873            | 608           | 5            |
| Otero              | 10,863           | 255           | 115           | 3                | 1          | 11           | 76               | 1          | 388            | 466           | 15           |
| Ouray              | 1,930            | 66            | 10            | 3                | 0          | 3            | 16               | 0          | 82             | 129           | 18           |
| Park               | 7,263            | 152           | 44            | 0                | 1          | 16           | 79               | 1          | 252            | 475           | 11           |
| Phillips           | 2,457            | 47            | 8             | 0                | 0          | 3            | 17               | 0          | 157            | 139           | 0            |
| Pitkin             | 10,820           | 450           | 2             | 1                | 0          | 6            | 129              | 0          | 239            | 828           | 38           |
| Prowers            | 6,903            | 139           | 35            | 7                | 0          | 5            | 78               | 0          | 158            | 405           | 55           |
| Pueblo             | 69,458           | 1,079         | 784           | 46               | 5          | 136          | 845              | 1          | 1,517          | 3,344         | 38           |
| Rio Blanco         | 3,211            | 68            | 11            | 2                | 0          | 5            | 27               | 0          | 171            | 156           | 4            |
| Rio Grande         | 5,886            | 108           | 44            | 1                | 0          | 3            | 96               | 0          | 220            | 348           | 12           |
| Routt              | 8,958            | 214           | 16            | 0                | 3          | 10           | 73               | 0          | 244            | 708           | 55           |
| Saguache           | 2,451            | 39            | 9             | 1                | 0          | 0            | 34               | 0          | 86             | 143           | 4            |
| San Juan           | 469              | 9             | 1             | 0                | 0          | 0            | 7                | 0          | 11             | 44            | 3            |
| San Miguel         | 2,664            | 80            | 4             | 0                | 0          | 3            | 36               | 0          | 47             | 242           | 4            |
| Sedgwick           | 1,619            | 54            | 15            | 0                | 2          | 5            | 11               | 0          | 81             | 63            | 1            |
| Summit             | 10,824           | 314           | 9             | 1                | 1          | 4            | 124              | 0          | 759            | 745           | 82           |
| Teller             | 9,497            | 154           | 49            | 3                | 0          | 44           | 204              | 0          | 295            | 677           | 45           |
| Washington         | 2,900            | 80            | 13            | 0                | 0          | 2            | 43               | 0          | 109            | 142           | 1            |
| Weld               | 74,533           | 1,217         | 350           | 10               | 6          | 62           | 2,348            | 13         | 2,402          | 4,021         | 73           |
| Yuma               | 5,235            | 139           | 9             | 1                | 3          | 4            | 36               | 1          | 202            | 276           | 4            |
| <b>State Total</b> | <b>1,951,374</b> | <b>38,639</b> | <b>13,085</b> | <b>731</b>       | <b>161</b> | <b>2,817</b> | <b>31,740</b>    | <b>219</b> | <b>107,058</b> | <b>88,809</b> | <b>2,549</b> |

**DETAIL: REGISTRATIONS BY TYPE AND COUNTY**  
**CALENDAR YEAR 1992**

| County             | Motor Home    | Light Truck    | Rec Truck     | Farm Truck    | Farm Tractor | Natl. Guard  | Pearl Harbor | Purple Heart | Dealers Plate | Dealers M/C | Trailer        |
|--------------------|---------------|----------------|---------------|---------------|--------------|--------------|--------------|--------------|---------------|-------------|----------------|
| Adams              | 2,835         | 44,293         | 4,355         | 2,450         | 93           | 95           | 21           | 151          | 2,661         | 36          | 26,575         |
| Alamosa            | 74            | 2,911          | 180           | 962           | 43           | 6            | 1            | 10           | 195           | 5           | 2,114          |
| Arapahoe           | 2,361         | 39,884         | 2,507         | 700           | 23           | 242          | 20           | 162          | 1,947         | 24          | 20,322         |
| Archuleta          | 56            | 1,810          | 190           | 242           | 2            | 1            | 2            | 5            | 24            | 0           | 1,374          |
| Baca               | 62            | 986            | 39            | 1,827         | 68           | 0            | 1            | 3            | 30            | 0           | 1,310          |
| Bent               | 63            | 1,021          | 42            | 812           | 18           | 5            | 2            | 3            | 12            | 1           | 906            |
| Boulder            | 1,978         | 27,324         | 1,610         | 2,246         | 25           | 59           | 10           | 51           | 1,658         | 35          | 16,307         |
| Chaffee            | 228           | 3,400          | 540           | 331           | 4            | 1            | 3            | 13           | 89            | 4           | 2,687          |
| Cheyenne           | 36            | 517            | 37            | 891           | 20           | 0            | 0            | 2            | 24            | 0           | 617            |
| Clear Creek        | 130           | 2,543          | 269           | 88            | 0            | 1            | 0            | 7            | 12            | 0           | 1,031          |
| Conejos            | 30            | 1,778          | 126           | 1,350         | 63           | 5            | 0            | 8            | 36            | 0           | 1,300          |
| Costilla           | 30            | 988            | 33            | 624           | 30           | 0            | 0            | 4            | 1             | 0           | 473            |
| Crowley            | 30            | 644            | 19            | 621           | 10           | 0            | 0            | 1            | 17            | 0           | 546            |
| Custer             | 48            | 755            | 84            | 393           | 8            | 0            | 0            | 3            | 6             | 0           | 653            |
| Delta              | 372           | 6,406          | 951           | 1,802         | 31           | 4            | 6            | 11           | 157           | 2           | 5,381          |
| Denver             | 2,221         | 50,518         | 1,932         | 37            | 0            | 93           | 33           | 160          | 3,180         | 77          | 15,456         |
| Dolores            | 22            | 417            | 54            | 549           | 9            | 0            | 0            | 1            | 13            | 0           | 526            |
| Douglas            | 541           | 9,530          | 898           | 1,332         | 8            | 36           | 1            | 25           | 221           | 4           | 7,437          |
| Eagle              | 159           | 6,610          | 312           | 371           | 3            | 7            | 0            | 9            | 32            | 3           | 2,948          |
| Elbert             | 192           | 3,042          | 259           | 1,824         | 26           | 5            | 1            | 3            | 60            | 0           | 2,727          |
| El Paso            | 3,422         | 49,339         | 2,980         | 2,531         | 26           | 94           | 48           | 350          | 3,334         | 57          | 27,678         |
| Fremont            | 491           | 7,482          | 780           | 1,204         | 7            | 15           | 4            | 32           | 235           | 2           | 5,071          |
| Garfield           | 386           | 7,623          | 1,246         | 905           | 11           | 3            | 0            | 15           | 304           | 4           | 5,258          |
| Gilpin             | 85            | 1,317          | 214           | 55            | 2            | 2            | 0            | 3            | 18            | 0           | 611            |
| Grand              | 159           | 2,943          | 404           | 499           | 0            | 6            | 1            | 5            | 48            | 0           | 2,299          |
| Gunnison           | 87            | 2,891          | 326           | 389           | 7            | 2            | 1            | 8            | 83            | 2           | 2,089          |
| Hinsdale           | 6             | 242            | 16            | 38            | 0            | 0            | 0            | 1            | 8             | 0           | 307            |
| Huerfano           | 42            | 1,731          | 26            | 383           | 5            | 1            | 1            | 14           | 28            | 0           | 865            |
| Jackson            | 43            | 549            | 83            | 372           | 4            | 0            | 0            | 1            | 0             | 0           | 630            |
| Jefferson          | 4,219         | 59,103         | 5,691         | 1,677         | 18           | 143          | 33           | 189          | 2,924         | 48          | 33,942         |
| Kiowa              | 14            | 383            | 7             | 821           | 13           | 1            | 0            | 0            | 0             | 0           | 529            |
| Kit Carson         | 59            | 1,754          | 56            | 2,511         | 106          | 0            | 1            | 3            | 134           | 1           | 1,758          |
| Lake               | 54            | 1,822          | 280           | 55            | 0            | 0            | 0            | 4            | 4             | 1           | 805            |
| La Plata           | 347           | 8,216          | 1,122         | 1,325         | 2            | 21           | 1            | 16           | 246           | 9           | 5,592          |
| Larimer            | 1,908         | 29,927         | 1,533         | 4,316         | 59           | 55           | 8            | 71           | 535           | 10          | 20,492         |
| Las Animas         | 74            | 3,052          | 59            | 1,526         | 19           | 7            | 2            | 14           | 102           | 0           | 1,557          |
| Lincoln            | 65            | 1,045          | 20            | 1,457         | 46           | 0            | 0            | 1            | 21            | 0           | 1,111          |
| Logan              | 185           | 3,697          | 178           | 2,887         | 71           | 10           | 2            | 3            | 326           | 0           | 3,090          |
| Mesa               | 1,363         | 20,727         | 3,105         | 2,430         | 20           | 33           | 14           | 28           | 850           | 22          | 15,545         |
| Mineral            | 7             | 291            | 24            | 9             | 0            | 0            | 0            | 0            | 0             | 0           | 227            |
| Moffat             | 135           | 2,701          | 740           | 973           | 12           | 1            | 1            | 2            | 110           | 1           | 2,852          |
| Montezuma          | 246           | 5,417          | 536           | 1,812         | 18           | 13           | 4            | 14           | 162           | 1           | 5,020          |
| Montrose           | 308           | 6,734          | 768           | 2,302         | 23           | 14           | 2            | 6            | 264           | 5           | 5,760          |
| Morgan             | 236           | 4,684          | 307           | 3,392         | 114          | 10           | 1            | 13           | 50            | 0           | 3,553          |
| Otero              | 223           | 3,680          | 262           | 2,318         | 22           | 12           | 7            | 19           | 198           | 1           | 2,691          |
| Ouray              | 54            | 864            | 38            | 203           | 3            | 0            | 1            | 2            | 7             | 0           | 715            |
| Park               | 261           | 3,546          | 233           | 336           | 5            | 4            | 0            | 14           | 18            | 0           | 2,002          |
| Phillips           | 46            | 857            | 12            | 1,313         | 88           | 3            | 1            | 3            | 42            | 0           | 951            |
| Pitkin             | 80            | 2,474          | 81            | 205           | 0            | 0            | 0            | 2            | 4             | 0           | 1,275          |
| Prowers            | 117           | 2,873          | 119           | 1,892         | 45           | 13           | 2            | 2            | 163           | 0           | 2,253          |
| Pueblo             | 1,250         | 24,616         | 1,962         | 1,597         | 25           | 46           | 13           | 106          | 1,473         | 42          | 11,678         |
| Rio Blanco         | 59            | 2,088          | 248           | 684           | 10           | 0            | 0            | 3            | 11            | 0           | 1,871          |
| Rio Grande         | 98            | 2,795          | 191           | 1,901         | 10           | 6            | 2            | 4            | 65            | 2           | 2,256          |
| Routt              | 169           | 4,067          | 566           | 670           | 16           | 1            | 0            | 3            | 70            | 5           | 2,702          |
| Saguache           | 29            | 1,306          | 31            | 992           | 34           | 1            | 0            | 3            | 21            | 0           | 1,019          |
| San Juan           | 11            | 285            | 48            | 0             | 0            | 3            | 0            | 0            | 1             | 0           | 104            |
| San Miguel         | 53            | 1,174          | 49            | 215           | 11           | 0            | 0            | 2            | 18            | 0           | 708            |
| Sedgwick           | 22            | 572            | 18            | 880           | 14           | 0            | 0            | 6            | 40            | 0           | 535            |
| Summit             | 138           | 4,133          | 220           | 75            | 2            | 3            | 1            | 6            | 105           | 8           | 1,714          |
| Teller             | 242           | 3,810          | 348           | 254           | 2            | 4            | 4            | 9            | 29            | 0           | 2,498          |
| Washington         | 75            | 747            | 11            | 2,505         | 66           | 2            | 0            | 1            | 39            | 0           | 1,287          |
| Weld               | 1,511         | 26,301         | 1,443         | 10,518        | 243          | 53           | 10           | 58           | 1,442         | 25          | 16,114         |
| Yuma               | 81            | 1,469          | 54            | 3,473         | 150          | 2            | 0            | 0            | 74            | 1           | 2,267          |
| <b>State Total</b> | <b>29,928</b> | <b>516,704</b> | <b>40,872</b> | <b>83,352</b> | <b>1,813</b> | <b>1,144</b> | <b>266</b>   | <b>1,668</b> | <b>23,981</b> | <b>435</b>  | <b>311,971</b> |

DETAIL: REGISTRATIONS BY TYPE AND COUNTY  
CALENDAR YEAR 1992

| County             | SMM Plate     | City         | County        | Public Utility | Special Use Truck | GVW Tractor  | GVW Truck    | TOTAL REGISTRATIONS |
|--------------------|---------------|--------------|---------------|----------------|-------------------|--------------|--------------|---------------------|
| Adams              | 3,911         | 682          | 486           | 239            | 419               | 1,062        | 893          | 254,714             |
| Alamosa            | 205           | 44           | 122           | 40             | 22                | 40           | 39           | 14,191              |
| Arapahoe           | 2,693         | 815          | 1,127         | 326            | 214               | 245          | 367          | 343,122             |
| Archuleta          | 98            | 14           | 83            | 14             | 3                 | 23           | 21           | 7,595               |
| Baca               | 25            | 44           | 196           | 4              | 4                 | 8            | 10           | 7,288               |
| Bent               | 31            | 13           | 87            | 0              | 0                 | 7            | 20           | 5,733               |
| Boulder            | 1,256         | 748          | 904           | 255            | 177               | 197          | 207          | 211,700             |
| Chaffee            | 143           | 38           | 96            | 27             | 14                | 85           | 60           | 17,011              |
| Cheyenne           | 58            | 10           | 105           | 0              | 0                 | 21           | 31           | 3,751               |
| Clear Creek        | 84            | 30           | 111           | 3              | 6                 | 24           | 14           | 12,329              |
| Conejos            | 29            | 17           | 72            | 0              | 0                 | 11           | 2            | 9,094               |
| Costilla           | 2             | 6            | 100           | 0              | 0                 | 3            | 5            | 4,308               |
| Crowley            | 10            | 10           | 27            | 0              | 1                 | 8            | 6            | 3,603               |
| Custer             | 24            | 2            | 28            | 0              | 6                 | 17           | 15           | 3,879               |
| Delta              | 170           | 78           | 132           | 24             | 18                | 81           | 79           | 30,244              |
| Denver             | 2,800         | 828          | 3,810         | 778            | 151               | 794          | 706          | 402,771             |
| Dolores            | 11            | 8            | 75            | 1              | 0                 | 2            | 7            | 2,650               |
| Douglas            | 916           | 51           | 243           | 97             | 66                | 93           | 146          | 73,515              |
| Eagle              | 370           | 166          | 226           | 32             | 33                | 55           | 145          | 31,911              |
| Elbert             | 111           | 14           | 239           | 0              | 0                 | 35           | 61           | 16,753              |
| El Paso            | 2,579         | 1,444        | 1,339         | 115            | 270               | 416          | 420          | 348,553             |
| Fremont            | 350           | 124          | 247           | 53             | 33                | 70           | 67           | 36,369              |
| Garfield           | 581           | 116          | 234           | 147            | 102               | 111          | 181          | 37,672              |
| Gilpin             | 92            | 19           | 41            | 0              | 0                 | 13           | 17           | 6,081               |
| Grand              | 149           | 44           | 168           | 30             | 18                | 49           | 53           | 14,877              |
| Gunnison           | 109           | 142          | 148           | 16             | 14                | 23           | 49           | 14,030              |
| Hinsdale           | 16            | 0            | 28            | 0              | 0                 | 0            | 1            | 1,289               |
| Huerfano           | 79            | 38           | 71            | 1              | 3                 | 21           | 12           | 6,791               |
| Jackson            | 70            | 10           | 70            | 16             | 4                 | 16           | 19           | 3,086               |
| Jefferson          | 2,524         | 544          | 1,451         | 399            | 76                | 340          | 354          | 425,575             |
| Kiowa              | 39            | 4            | 130           | 3              | 1                 | 11           | 7            | 2,937               |
| Kit Carson         | 144           | 55           | 180           | 16             | 0                 | 42           | 43           | 11,305              |
| Lake               | 66            | 12           | 90            | 14             | 8                 | 13           | 38           | 7,984               |
| La Plata           | 426           | 99           | 251           | 95             | 23                | 43           | 116          | 39,424              |
| Larimer            | 2,062         | 647          | 552           | 124            | 148               | 171          | 305          | 186,315             |
| Las Animas         | 142           | 92           | 96            | 4              | 5                 | 36           | 38           | 15,197              |
| Lincoln            | 67            | 23           | 62            | 19             | 9                 | 19           | 13           | 7,070               |
| Logan              | 242           | 49           | 121           | 30             | 6                 | 182          | 68           | 22,733              |
| Mesa               | 1,454         | 165          | 482           | 168            | 69                | 165          | 338          | 108,787             |
| Mineral            | 0             | 2            | 30            | 0              | 0                 | 1            | 5            | 1,241               |
| Moffat             | 259           | 71           | 269           | 94             | 0                 | 27           | 53           | 14,825              |
| Montezuma          | 600           | 82           | 245           | 45             | 23                | 57           | 82           | 25,458              |
| Montrose           | 375           | 123          | 193           | 98             | 20                | 105          | 80           | 33,410              |
| Morgan             | 319           | 68           | 152           | 39             | 16                | 116          | 100          | 27,891              |
| Otero              | 129           | 70           | 211           | 42             | 4                 | 39           | 38           | 22,160              |
| Ouray              | 51            | 13           | 33            | 9              | 3                 | 2            | 13           | 4,268               |
| Park               | 48            | 6            | 219           | 2              | 1                 | 11           | 33           | 15,033              |
| Phillips           | 33            | 16           | 69            | 19             | 5                 | 11           | 13           | 6,310               |
| Pitkin             | 137           | 81           | 136           | 19             | 11                | 10           | 50           | 17,078              |
| Prowers            | 238           | 50           | 80            | 5              | 11                | 59           | 27           | 15,734              |
| Pueblo             | 1,052         | 554          | 470           | 219            | 117               | 226          | 252          | 122,951             |
| Rio Blanco         | 329           | 32           | 156           | 15             | 7                 | 17           | 44           | 9,229               |
| Rio Grande         | 91            | 56           | 121           | 20             | 9                 | 37           | 28           | 14,410              |
| Routt              | 423           | 45           | 254           | 63             | 25                | 56           | 90           | 19,506              |
| Saguache           | 10            | 10           | 107           | 0              | 0                 | 7            | 6            | 6,343               |
| San Juan           | 10            | 3            | 10            | 1              | 0                 | 0            | 4            | 1,024               |
| San Miguel         | 53            | 16           | 144           | 17             | 0                 | 14           | 28           | 5,582               |
| Sedgwick           | 21            | 9            | 41            | 5              | 0                 | 2            | 7            | 4,023               |
| Summit             | 168           | 108          | 153           | 27             | 19                | 18           | 68           | 19,829              |
| Teller             | 141           | 39           | 140           | 1              | 9                 | 16           | 22           | 18,536              |
| Washington         | 31            | 9            | 238           | 10             | 7                 | 25           | 10           | 8,353               |
| Weld               | 1,656         | 249          | 779           | 32             | 118               | 421          | 553          | 146,561             |
| Yuma               | 86            | 26           | 195           | 1              | 10                | 48           | 44           | 13,891              |
| <b>State Total</b> | <b>30,398</b> | <b>8,983</b> | <b>18,475</b> | <b>3,873</b>   | <b>2,338</b>      | <b>5,877</b> | <b>6,623</b> | <b>3,325,883</b>    |

# Racing Events

Parimutuel Tax Collection .....60

The Colorado Racing Commission has been regulating horse and greyhound racing since 1949. As of July 1, 1992 and in compliance with HB 1206, the Division of Racing Events and the Colorado Racing Commission were transferred from the Department of Regulatory Agencies to the Department of Revenue.

During calendar year 1992, two facilities were added to the number of race tracks the Division regulates. Arapahoe Park and Pikes Peak Meadows re-opened their tracks for pari-mutuel wagering on horse races. Wagers were accepted strictly for simulcast races at Pikes Peak Meadows; Arapahoe Park accepted wagers for both live and simulcast races. In total, the division regulated seven racetracks and two off-track wagering facilities during 1992.

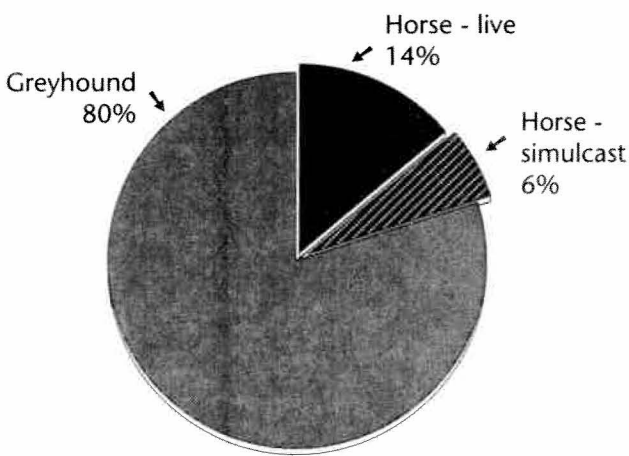
**PARI-MUTUEL TAX COLLECTIONS**

Calendar Year 1992

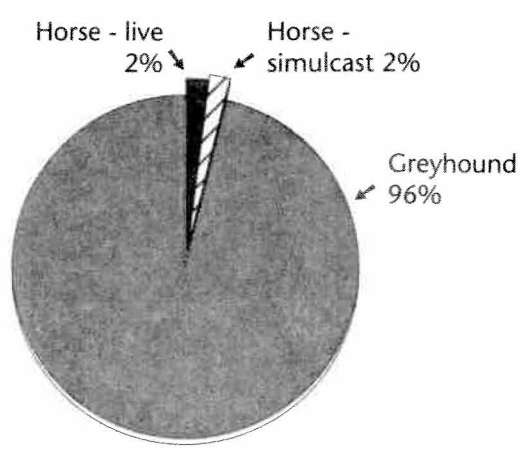
| Track                         | Type      | Number of Days | Races         | Attendance 2/    | Pari-Mutuel Sales 2/ | Percentage of Sales Re-Distributed To Bettors | Pari-Mutuel Tax Collections |
|-------------------------------|-----------|----------------|---------------|------------------|----------------------|---|-----------------------------|
| <b>HORSE RACING</b>           |           |                |               |                  |                      |   |                             |
| Gateway Downs                 | Live      | 10             | 118           | 7,975            | \$558,618            | 76.8  | \$4,190                     |
| Arapahoe Park                 | Live 1/   | 64             | 845           | 242,177          | 14,477,511           | 77.0  | 192,877                     |
| Arapahoe Park                 | Simulcast | 180            | 5,589         | 104,855          | 20,433,318           | 78.8  | 153,250                     |
| Pikes Peak Meadows            | Simulcast | 93             | 1,582         | 3,303            | 537,948              | 76.2  | 4,035                       |
| Subtotal                      |           | 347            | 8,134         | 358,310          | 36,007,395           |   | 354,352                     |
| <b>GREYHOUND RACING</b>       |           |                |               |                  |                      |   |                             |
| Interstate Kennel Club 3/     | N/A       | 64             | 1,244         | 148,996          | \$22,192,234         | 80.9  | \$1,098,516                 |
| Cloverleaf Kennel Club        | N/A       | 102            | 1,874         | 367,026          | 45,751,945           | 81.9  | 2,237,365                   |
| Mile High Greyhound Park      | N/A       | 103            | 1,924         | 425,475          | 48,728,943           | 81.0  | 2,412,083                   |
| Rocky Mountain Greyhound Park | N/A       | 154            | 2,744         | 235,528          | 22,278,198           | 81.8  | 1,113,910                   |
| Pueblo Greyhound Park         | N/A       | 150            | 2,583         | 220,694          | 27,759,977           | 82.2  | 1,289,210                   |
| Subtotal                      |           | 573            | 10,369        | 1,397,719        | 166,711,297          |   | 8,151,083                   |
| <b>TOTAL</b>                  |           | <b>920</b>     | <b>18,503</b> | <b>1,756,029</b> | <b>\$202,718,692</b> |   | <b>\$8,505,435</b>          |

- 1/ Includes televised races shown on live days.
- 2/ Includes OTB Attendance and Handle
- 3/ Interstate ran their dates at Mile High Greyhound Park.

**PARI-MUTUEL SALES BY TYPE OF RACING**  
Calendar Year 1992



**PARI-MUTUEL TAX BY TYPE OF RACING**  
Calendar Year 1992



**Sales, Use & Tourism Promotion**

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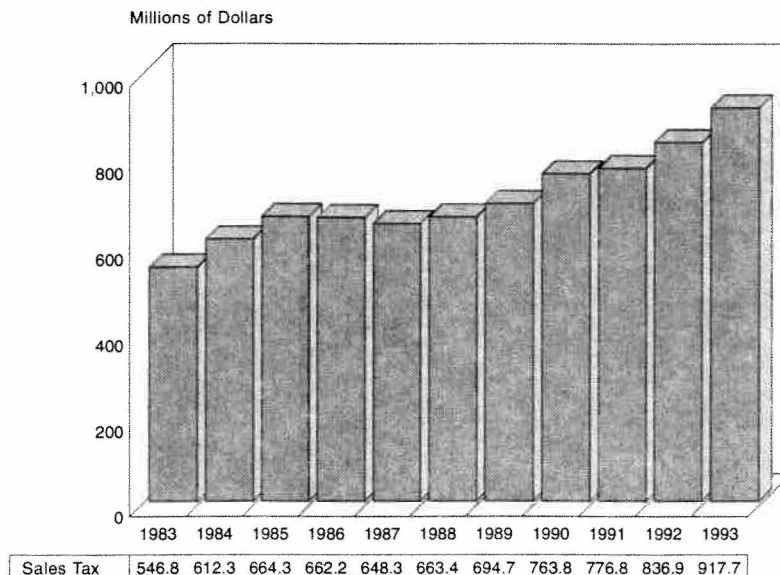
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## SALES AND USE TAX GLOSSARY OF TERMS

- 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 1983 to 1993

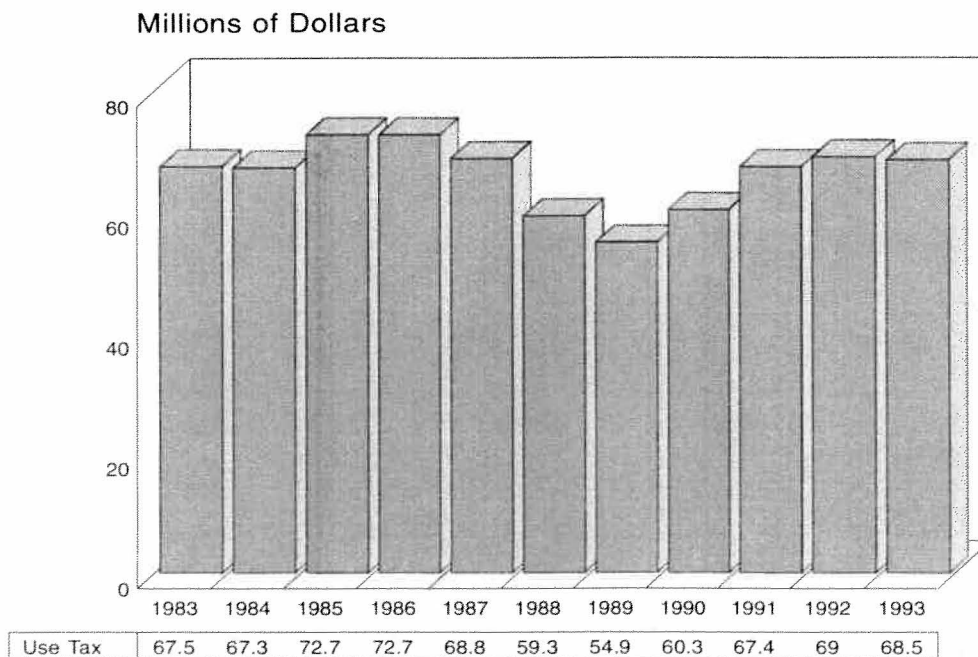


**NET STATE SALES AND USE TAX COLLECTIONS**  
Fiscal Years 1986 to 1993

| YEAR | COLORADO SALES TAX | CONSUMER USE TAX | RETAILER USE TAX |
|------|--------------------|------------------|------------------|
| 1993 | 917,702            | \$44,722         | \$23,743         |
| 1992 | 836,891            | 47,281           | 21,753           |
| 1991 | 776,820            | 46,748           | 20,655           |
| 1990 | 763,809            | 42,235           | 18,102           |
| 1989 | 694,673            | 39,487           | 15,428           |
| 1988 | 663,446            | 44,189           | 15,082           |
| 1987 | 648,308            | 54,188           | 14,607           |
| 1986 | 662,239            | 55,219           | 17,440           |

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

**COLORADO NET USE TAX COLLECTIONS**  
Fiscal Years 1983 to 1992



Note: Use taxes collected on aviation fuels are not included in the data beginning with fiscal year 1991



**GENERAL SALES STATISTICS BY BUSINESS CLASS**  
Fiscal Year 1993 (thousands of dollars)

| BUSINESS CLASS   | AVERAGE MONTHLY RETURNS | GROSS SALES         | TOTAL DEDUCTIONS    | NET TAXABLE SALES   | % OF TOTAL NET TAXABLE SALES |
|--|-------------------------|---------------------|---------------------|---------------------|------------------------------|
| Agriculture, Forestry and Fisheries                              | 499                     | \$362,655           | \$271,455           | \$91,200            | 0.3%                         |
| Mining   | 162                     | 459,319             | 356,060             | 103,260             | 0.3%                         |
| Construction   | 1,435                   | 1,379,699           | 986,245             | 393,454             | 1.3%                         |
| Manufacturing  | 2,882                   | 9,920,452           | 8,739,790           | 1,180,663           | 3.9%                         |
| Transportation, Communication<br>Electric, Gas and Sanitary Svcs | 3,492                   | 5,054,867           | 2,666,258           | 2,388,609           | 7.9%                         |
| Wholesale Trade  | 4,165                   | 13,064,490          | 11,291,568          | 1,772,922           | 5.8%                         |
| <b>Retail Trade</b>  |                         |                     |                     |                     |                              |
| Building Materials   | 2,275                   | 3,334,743           | 1,202,904           | 2,131,839           | 7.0%                         |
| General Merchandise  | 891                     | 4,090,686           | 784,736             | 3,305,951           | 10.9%                        |
| Grocery Stores   | 2,122                   | 6,289,847           | 4,889,800           | 1,400,047           | 4.6%                         |
| Auto dealers & service stations                                  | 3,899                   | 10,982,136          | 6,630,228           | 4,351,908           | 14.3%                        |
| Apparel and Accessories  | 1,982                   | 1,144,222           | 114,915             | 1,029,308           | 3.4%                         |
| Furniture & Furnishings  | 3,279                   | 2,647,555           | 1,085,640           | 1,561,915           | 5.1%                         |
| Eating & Drinking Places   | 6,650                   | 3,474,132           | 243,283             | 3,230,849           | 10.6%                        |
| Miscellaneous Retail   | 12,077                  | 5,194,358           | 2,101,559           | 3,092,798           | 10.2%                        |
| <b>TOTAL RETAIL TRADE</b>  | <b>33,176</b>           | <b>37,157,680</b>   | <b>17,053,065</b>   | <b>20,104,615</b>   | <b>66.1%</b>                 |
| Finance, Insurance, and Real Estate                              | 932                     | 451,937             | 87,823              | 364,114             | 1.2%                         |
| Hotel & Other Lodging  | 1,297                   | 1,147,075           | 121,389             | 1,025,686           | 3.4%                         |
| Services Other than Lodging                                      | 14,000                  | 8,773,801           | 5,996,508           | 2,777,293           | 9.1%                         |
| Government   | 87                      | 151,840             | 69,114              | 82,726              | 0.3%                         |
| Non-classifiable Establishments                                  | 433                     | 343,818             | 225,528             | 118,290             | 0.4%                         |
| <b>STATE TOTAL</b>   | <b>62,560</b>           | <b>\$78,267,632</b> | <b>\$47,864,802</b> | <b>\$30,402,831</b> | <b>100.0%</b>                |

## SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year 1993 (thousands of dollars)

| BUSINESS CLASS                                      | AVERAGE<br>MONTHLY<br>RETURNS | RETAIL<br>SALES | % CHANGE<br>OVER FY92 | NET TAX<br>COLLECTED | % CHANGE<br>OVER FY92 |
|---|-------------------------------|-----------------|-----------------------|----------------------|-----------------------|
| Agriculture, Forestry<br>and Fisheries              | 499                           | \$234,019       | 16.5%                 | \$2,645              | -4.4%                 |
| Mining  | 162                           | 306,620         | 13.8%                 | 2,995                | 7.2%                  |
| Contract Construction                               | 1,435                         | 1,147,481       | 7.8%                  | 11,411               | 6.5%                  |
| Manufacturing                                       | 2,882                         | 4,000,536       | 27.3%                 | 34,241               | 15.5%                 |
| Transportation, Communications,<br>Public Utilities | 3,492                         | 4,508,401       | 10.9%                 | 69,273               | 7.0%                  |
| Wholesale Trade                                     | 4,165                         | 5,235,037       | 36.9%                 | 51,417               | 18.1%                 |
| <b>Retail Trade:</b>                                |                               |                 |                       |                      |                       |
| Building Materials: Subtotal                        | 2,275                         | 2,740,753       | 19.9%                 | 61,826               | 25.1%                 |
| Lumber/Other building materials                     | 586                           | 1,595,330       |                       | 40,986               |                       |
| Paint/glass/wallpaper                               | 260                           | 166,375         |                       | 3,507                |                       |
| Hardware Stores                                     | 806                           | 484,662         |                       | 10,740               |                       |
| Nurseries   | 554                           | 453,872         |                       | 6,068                |                       |
| Mobile home dealers                                 | 12                            | 22,295          |                       | 259                  |                       |
| Miscellaneous building materials                    | 57                            | 18,219          |                       | 265                  |                       |
| General Merchandise: Subtotal                       | 891                           | 3,823,318       | 12.3%                 | 95,876               | 11.1%                 |
| Department stores                                   | 272                           | 3,417,239       |                       | 86,265               |                       |
| Variety stores                                      | 49                            | 99,451          |                       | 2,698                |                       |
| Misc. general merchandise                           | 570                           | 306,628         |                       | 6,883                |                       |
| Grocery Stores: Subtotal                            | 2,122                         | 5,840,643       | 3.1%                  | 40,603               | 7.5%                  |
| Grocery   | 1,405                         | 5,627,103       |                       | 37,492               |                       |
| Meat/fish   | 32                            | 22,202          |                       | 92                   |                       |
| Fruit/vegetable                                     | 27                            | 6,417           |                       | 50                   |                       |
| Candy/nut/confectionary                             | 97                            | 24,621          |                       | 271                  |                       |
| Dairy products                                      | 115                           | 34,551          |                       | 557                  |                       |
| Retail Bakery                                       | 213                           | 49,055          |                       | 905                  |                       |
| Misc. Food Stores                                   | 234                           | 76,694          |                       | 1,237                |                       |
| Auto Dealers &<br>Service Stations: Subtotal        | 3,899                         | 9,089,709       | 10.0%                 | 126,210              | 10.7%                 |
| Auto dealers: new/used                              | 528                           | 5,116,761       |                       | 87,498               |                       |
| Auto dealers: used only                             | 919                           | 579,183         |                       | 11,421               |                       |
| Auto supply dealers                                 | 985                           | 646,899         |                       | 13,199               |                       |
| Gas service stations                                | 1,235                         | 2,500,206       |                       | 10,149               |                       |
| Misc. marine/auto dealers                           | 232                           | 246,660         |                       | 3,944                |                       |

**SALES BASE INFORMATION BY BUSINESS CLASS**  
Fiscal Year Ended June 30, 1993 (thousands of dollars)

| BUSINESS CLASS                        | AVERAGE MONTHLY RETURNS | RETAIL SALES        | % CHANGE OVER FY92 | NET TAX COLLECTED | % CHANGE OVER FY92 |
|---------------------------------------|-------------------------|---------------------|--------------------|-------------------|--------------------|
| Apparel and Accessories: Subtotal     | 1,982                   | \$1,114,701         | 1.8%               | \$29,851          | 1.9%               |
| Men/boy's clothing                    | 182                     | 119,465             |                    | 3,264             |                    |
| Women's ready to wear                 | 469                     | 279,452             |                    | 7,729             |                    |
| Women's accessory/specialty           | 83                      | 26,505              |                    | 568               |                    |
| Children/infant's wear                | 85                      | 23,528              |                    | 619               |                    |
| Family clothing                       | 467                     | 355,645             |                    | 9,464             |                    |
| Shoe stores                           | 374                     | 187,830             |                    | 5,178             |                    |
| Miscellaneous apparel/accessory       | 321                     | 122,276             |                    | 3,029             |                    |
| Furniture: Subtotal                   | 3,279                   | 2,029,235           | 11.1%              | 45,298            | 18.9%              |
| Furniture/furnishing/equipment        | 1,816                   | 1,029,377           |                    | 23,725            |                    |
| Household appliances                  | 547                     | 265,186             |                    | 6,772             |                    |
| Radio/TV/electronics/music            | 566                     | 359,862             |                    | 8,493             |                    |
| Computers and software                | 350                     | 374,810             |                    | 6,307             |                    |
| Eating & Drinking                     | 6,650                   | 3,436,990           | 7.5%               | 87,012            | 0.0%               |
| Miscellaneous Retail Stores: Subtotal | 12,077                  | 4,617,457           | 8.5%               | 89,697            | 10.9%              |
| Drugstores                            | 378                     | 605,998             |                    | 7,074             |                    |
| Liquor                                | 1,043                   | 583,415             |                    | 15,320            |                    |
| Antique/secondhand                    | 945                     | 161,007             |                    | 3,829             |                    |
| Book/stationary                       | 1,151                   | 663,074             |                    | 12,668            |                    |
| Sporting goods/bicycles               | 1,208                   | 575,960             |                    | 13,564            |                    |
| Catalog/mail order                    | 1,486                   | 297,810             |                    | 4,130             |                    |
| Hobby/toy/camera/gifts                | 2,506                   | 651,529             |                    | 14,947            |                    |
| Jewelry                               | 626                     | 207,494             |                    | 4,460             |                    |
| Fuel dealers                          | 222                     | 104,227             |                    | 924               |                    |
| Other miscellaneous                   | 2,512                   | 766,941             |                    | 12,780            |                    |
| <b>Total Retail Trade</b>             | <b>33,176</b>           | <b>32,692,806</b>   | <b>9.0%</b>        | <b>576,358</b>    | <b>10.2%</b>       |
| Finance, Insurance, and Real Estate   | 932                     | 426,880             | 14.4%              | 10,560            | 16.8%              |
| Hotel and Other Lodging               | 1,297                   | 1,140,546           | 10.8%              | 29,746            | 12.9%              |
| Services Other Than Lodging           | 14,000                  | 7,062,251           | 5.9%               | 80,548            | 11.2%              |
| Government                            | 87                      | 143,232             | 4.8%               | 2,399             | 3.6%               |
| Non-classifiable Returns              | 433                     | 193,499             | 12.4%              | 3,431             | 8.8%               |
| <b>State Total</b>                    | <b>62,560</b>           | <b>\$57,091,307</b> | <b>12.1%</b>       | <b>\$881,725</b>  | <b>11.6%</b>       |

**RETAIL SALES BY COUNTY**  
 Calendar Years 1988-1992 (thousands of dollars)

| COUNTY             | 1988                | 1989                | 1990                | 1991                | 1992                |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Adams              | \$3,238,527         | \$3,395,736         | \$3,667,653         | \$3,971,895         | \$4,157,899         |
| Alamosa            | 144,941             | 157,208             | 171,038             | 178,018             | 187,229             |
| Arapahoe           | 5,255,952           | 5,453,496           | 6,090,682           | 6,725,501           | 7,364,329           |
| Archuleta          | 49,095              | 46,874              | 47,758              | 53,388              | 58,309              |
| Baca               | 36,989              | 37,643              | 35,442              | 34,298              | 34,624              |
| Bent               | 21,173              | 21,285              | 19,419              | 19,291              | 19,260              |
| Boulder            | 2,668,690           | 2,894,037           | 2,919,224           | 3,123,217           | 3,631,817           |
| Chaffee            | 116,861             | 119,927             | 123,421             | 135,373             | 152,385             |
| Cheyenne           | 20,737              | 23,252              | 25,068              | 23,033              | 30,195              |
| Clear Creek        | 58,713              | 56,806              | 61,134              | 61,212              | 69,627              |
| Conejos            | 26,831              | 26,892              | 28,124              | 29,302              | 29,690              |
| Costilla           | 9,608               | 8,589               | 9,507               | 11,475              | 9,318               |
| Crowley            | 10,013              | 11,171              | 12,364              | 12,516              | 13,952              |
| Custer             | 11,728              | 11,300              | 8,849               | 10,018              | 11,360              |
| Delta              | 146,137             | 156,826             | 158,785             | 178,731             | 201,735             |
| Denver             | 7,804,399           | 7,948,898           | 8,373,224           | 9,409,501           | 10,578,182          |
| Dolores            | 7,339               | 9,496               | 8,316               | 9,013               | 9,815               |
| Douglas            | 338,081             | 400,360             | 456,309             | 490,489             | 538,933             |
| Eagle              | 435,147             | 524,257             | 588,904             | 618,991             | 642,018             |
| Elbert             | 18,263              | 18,694              | 20,427              | 24,589              | 28,040              |
| El Paso            | 3,771,626           | 3,885,443           | 4,057,320           | 4,218,636           | 4,812,611           |
| Fremont            | 200,771             | 199,543             | 192,642             | 214,237             | 242,234             |
| Garfield           | 415,814             | 473,633             | 523,971             | 529,584             | 593,362             |
| Gilpin             | 10,202              | 9,251               | 9,513               | 15,626              | 35,217              |
| Grand              | 119,604             | 129,530             | 129,698             | 141,248             | 147,592             |
| Gunnison           | 119,956             | 131,058             | 195,620             | 166,524             | 214,997             |
| Hinsdale           | 6,381               | 6,733               | 6,904               | 7,324               | 7,523               |
| Huerfano           | 29,964              | 28,709              | 32,847              | 33,238              | 35,177              |
| Jackson            | 15,797              | 13,846              | 13,444              | 13,127              | 17,537              |
| Jefferson          | 4,563,294           | 4,749,359           | 5,034,748           | 5,536,966           | 5,866,026           |
| Kiowa              | 9,096               | 8,861               | 11,271              | 9,238               | 9,939               |
| Kit Carson         | 132,422             | 141,245             | 145,034             | 151,210             | 155,975             |
| Lake               | 39,803              | 43,856              | 42,956              | 45,014              | 46,867              |
| La Plata           | 351,680             | 385,719             | 438,152             | 476,132             | 527,795             |
| Larimer            | 1,741,684           | 1,885,447           | 1,998,937           | 2,158,695           | 2,408,819           |
| Las Animas         | 108,591             | 104,390             | 105,487             | 124,616             | 121,377             |
| Lincoln            | 76,278              | 78,289              | 78,518              | 78,480              | 84,921              |
| Logan              | 201,278             | 216,545             | 227,681             | 234,142             | 239,993             |
| Mesa               | 967,818             | 1,053,402           | 1,150,337           | 1,178,260           | 1,312,010           |
| Mineral            | 7,897               | 6,272               | 7,715               | 7,363               | 9,644               |
| Moffat             | 116,637             | 125,104             | 129,434             | 155,994             | 135,123             |
| Montezuma          | 171,976             | 188,834             | 207,799             | 216,920             | 227,292             |
| Montrose           | 221,706             | 248,236             | 271,351             | 294,270             | 329,733             |
| Morgan             | 237,270             | 234,011             | 266,407             | 277,771             | 298,370             |
| Otero              | 168,045             | 172,325             | 193,736             | 224,398             | 241,349             |
| Ouray              | 16,092              | 18,320              | 19,305              | 21,053              | 24,010              |
| Park               | 24,427              | 25,545              | 27,902              | 30,838              | 33,616              |
| Phillips           | 67,236              | 71,785              | 70,818              | 77,236              | 87,124              |
| Pitkin             | 417,587             | 467,214             | 477,434             | 486,412             | 540,749             |
| Prowers            | 165,254             | 170,158             | 168,986             | 183,962             | 205,911             |
| Pueblo             | 1,282,219           | 1,309,046           | 1,307,310           | 1,296,313           | 1,389,938           |
| Rio Blanco         | 42,985              | 48,739              | 49,750              | 48,355              | 51,902              |
| Rio Grande         | 117,308             | 121,349             | 147,993             | 141,331             | 135,570             |
| Routt              | 241,321             | 240,496             | 285,659             | 302,063             | 329,644             |
| Saguache           | 20,131              | 27,128              | 26,837              | 20,676              | 26,217              |
| San Juan           | 9,820               | 9,890               | 10,867              | 11,583              | 12,188              |
| San Miguel         | 43,361              | 50,570              | 52,273              | 63,187              | 81,910              |
| Sedgwick           | 30,803              | 34,716              | 36,817              | 34,379              | 33,817              |
| Summit             | 358,021             | 446,168             | 468,793             | 511,721             | 562,713             |
| Teller             | 61,689              | 63,434              | 66,202              | 75,181              | 92,716              |
| Washington         | 52,016              | 47,171              | 46,843              | 44,633              | 46,597              |
| Weid               | 1,203,143           | 1,257,101           | 1,352,678           | 1,406,238           | 1,551,025           |
| Yuma               | 125,134             | 121,842             | 123,119             | 127,329             | 131,848             |
| Out of State       | 1,898,908           | 2,005,735           | 2,256,133           | 2,455,770           | 2,644,939           |
| <b>STATE TOTAL</b> | <b>\$40,402,269</b> | <b>\$42,378,795</b> | <b>\$45,292,872</b> | <b>\$48,971,153</b> | <b>\$53,872,626</b> |

SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1993

| COUNTY             | NUMBER OF RETURNS | PERCENT       | GROSS SALES             | PERCENT       | WHOLESALE SALES         | PERCENT       |
|--------------------|-------------------|---------------|-------------------------|---------------|-------------------------|---------------|
| Adams              | 40,656            | 5.42%         | \$7,346,024,326         | 9.39%         | \$2,886,809,356         | 13.63%        |
| Alamosa            | 4,050             | 0.54          | 219,326,805             | 0.28          | 20,722,902              | 0.10          |
| Arapahoe           | 70,881            | 9.44          | 11,399,685,851          | 14.57         | 3,069,985,867           | 14.50         |
| Archuleta          | 2,670             | 0.36          | 65,919,894              | 0.08          | 5,074,567               | 0.02          |
| Baca               | 1,944             | 0.26          | 56,249,465              | 0.07          | 20,426,094              | 0.10          |
| Bent               | 1,325             | 0.18          | 21,451,832              | 0.03          | 1,292,567               | 0.01          |
| Boulder            | 48,294            | 6.43          | 5,206,415,165           | 6.65          | 1,386,874,963           | 6.55          |
| Chaffee            | 5,943             | 0.79          | 201,510,429             | 0.26          | 34,172,886              | 0.16          |
| Cheyenne           | 1,483             | 0.20          | 34,012,029              | 0.04          | 2,278,348               | 0.01          |
| Clear Creek        | 4,201             | 0.56          | 80,756,979              | 0.10          | 8,792,179               | 0.04          |
| Conejos            | 2,231             | 0.30          | 35,034,796              | 0.04          | 4,940,839               | 0.02          |
| Costilla           | 1,314             | 0.18          | 22,779,192              | 0.03          | 13,274,427              | 0.06          |
| Crowley            | 1,070             | 0.14          | 15,412,759              | 0.02          | 617,816                 | 0.00          |
| Custer             | 1,490             | 0.20          | 13,745,178              | 0.02          | 630,954                 | 0.00          |
| Delta              | 6,769             | 0.90          | 248,773,134             | 0.32          | 35,773,449              | 0.17          |
| Denver             | 95,480            | 12.72         | 16,733,088,561          | 21.38         | 5,518,941,246           | 26.06         |
| Dolores            | 881               | 0.12          | 13,005,025              | 0.02          | 1,915,807               | 0.01          |
| Douglas            | 12,777            | 1.70          | 708,560,391             | 0.91          | 104,757,805             | 0.49          |
| Eagle              | 13,478            | 1.80          | 739,854,622             | 0.95          | 32,127,079              | 0.15          |
| Elbert             | 2,133             | 0.28          | 33,078,421              | 0.04          | 2,033,165               | 0.01          |
| El Paso            | 66,754            | 8.89          | 6,173,481,406           | 7.89          | 1,018,692,787           | 4.81          |
| Fremont            | 7,218             | 0.96          | 304,592,954             | 0.39          | 52,157,682              | 0.25          |
| Garfield           | 11,429            | 1.52          | 674,701,765             | 0.86          | 53,193,846              | 0.25          |
| Gilpin             | 1,693             | 0.23          | 35,791,133              | 0.05          | 3,855,184               | 0.02          |
| Grand              | 7,464             | 0.99          | 174,243,929             | 0.22          | 19,680,650              | 0.09          |
| Gunnison           | 6,873             | 0.92          | 254,007,288             | 0.32          | 17,949,923              | 0.08          |
| Hinsdale           | 998               | 0.13          | 8,147,679               | 0.01          | 307,407                 | 0.00          |
| Huerfano           | 2,523             | 0.34          | 41,837,355              | 0.05          | 4,114,769               | 0.02          |
| Jackson            | 1,187             | 0.16          | 36,818,897              | 0.05          | 19,851,669              | 0.09          |
| Jefferson          | 72,875            | 9.71          | 6,955,714,258           | 8.89          | 1,035,441,062           | 4.89          |
| Kiowa              | 814               | 0.11          | 11,492,413              | 0.01          | 1,086,000               | 0.01          |
| Kit Carson         | 3,112             | 0.41          | 172,904,306             | 0.22          | 8,798,429               | 0.04          |
| Lake               | 2,303             | 0.31          | 51,753,723              | 0.07          | 3,714,646               | 0.02          |
| La Plata           | 11,467            | 1.53          | 623,913,450             | 0.80          | 75,052,111              | 0.35          |
| Larimer            | 39,877            | 5.31          | 3,113,651,763           | 3.98          | 580,501,481             | 2.74          |
| Las Animas         | 3,759             | 0.50          | 135,027,080             | 0.17          | 10,966,381              | 0.05          |
| Lincoln            | 2,395             | 0.32          | 101,722,526             | 0.13          | 8,612,926               | 0.04          |
| Logan              | 5,544             | 0.74          | 415,551,406             | 0.53          | 162,725,973             | 0.77          |
| Mesa               | 20,944            | 2.79          | 1,622,870,359           | 2.07          | 257,982,923             | 1.22          |
| Mineral            | 890               | 0.12          | 11,357,534              | 0.01          | 474,839                 | 0.00          |
| Moffat             | 3,819             | 0.51          | 153,490,522             | 0.20          | 15,263,187              | 0.07          |
| Montezuma          | 5,272             | 0.70          | 270,040,344             | 0.35          | 28,403,491              | 0.13          |
| Montrose           | 7,301             | 0.97          | 436,552,894             | 0.56          | 79,648,838              | 0.38          |
| Morgan             | 6,873             | 0.92          | 943,275,932             | 1.21          | 623,885,572             | 2.95          |
| Otero              | 5,794             | 0.77          | 344,671,384             | 0.44          | 81,434,250              | 0.38          |
| Ouray              | 2,120             | 0.28          | 25,397,415              | 0.03          | 1,176,491               | 0.01          |
| Park               | 2,571             | 0.34          | 39,514,487              | 0.05          | 3,353,643               | 0.02          |
| Phillips           | 2,048             | 0.27          | 92,256,187              | 0.12          | 6,602,255               | 0.03          |
| Pitkin             | 10,090            | 1.34          | 584,519,200             | 0.75          | 18,108,522              | 0.09          |
| Prowers            | 4,367             | 0.58          | 266,264,321             | 0.34          | 42,226,355              | 0.20          |
| Pueblo             | 20,765            | 2.77          | 1,723,884,459           | 2.20          | 277,555,532             | 1.31          |
| Rio Blanco         | 2,730             | 0.36          | 57,886,114              | 0.07          | 3,527,340               | 0.02          |
| Rio Grande         | 4,229             | 0.56          | 178,377,996             | 0.23          | 37,416,832              | 0.18          |
| Routt              | 8,189             | 1.09          | 378,793,974             | 0.48          | 31,790,822              | 0.15          |
| Saguache           | 1,582             | 0.21          | 34,548,768              | 0.04          | 6,892,582               | 0.03          |
| San Juan           | 1,261             | 0.17          | 13,355,203              | 0.02          | 1,552,416               | 0.01          |
| San Miguel         | 3,301             | 0.44          | 98,609,840              | 0.13          | 3,077,225               | 0.01          |
| Sedgwick           | 1,857             | 0.25          | 39,473,100              | 0.05          | 3,408,658               | 0.02          |
| Summit             | 12,725            | 1.70          | 603,899,717             | 0.77          | 18,662,150              | 0.09          |
| Teller             | 4,840             | 0.64          | 109,997,909             | 0.14          | 11,174,892              | 0.05          |
| Washington         | 2,147             | 0.29          | 47,672,289              | 0.06          | 2,698,619               | 0.01          |
| Weld               | 28,864            | 3.84          | 2,311,520,279           | 2.95          | 651,121,556             | 3.07          |
| Yuma               | 4,113             | 0.55          | 139,151,482             | 0.18          | 9,523,409               | 0.04          |
| Out of State       | 14,670            | 1.95          | 5,260,212,527           | 6.72          | 2,731,218,056           | 12.90         |
| <b>State Total</b> | <b>750,717</b>    | <b>100.00</b> | <b>\$78,267,632,421</b> | <b>100.00</b> | <b>\$21,176,325,697</b> | <b>100.00</b> |

**SALES TAX BASE MEASURES BY COUNTY**

Fiscal Year 1993

| TOTAL DE-DUCTIONS       | PERCENT       | RETAIL SALES            | PERCENT       | NET TAX-ABLE SALES      | PERCENT       | NET SALES TAX        | COUNTY             |
|-------------------------|---------------|-------------------------|---------------|-------------------------|---------------|----------------------|--------------------|
| \$5,186,343,776         | 10.84%        | \$4,459,214,970         | 7.81%         | \$2,159,680,550         | 7.10%         | \$62,633,532         | Adams              |
| 112,258,716             | 0.23          | 198,603,903             | 0.35          | 107,068,089             | 0.35          | 3,105,157            | Alamosa            |
| 7,421,132,691           | 15.50         | 8,329,699,984           | 14.59         | 3,978,553,160           | 13.09         | 115,383,084          | Arapahoe           |
| 28,636,825              | 0.06          | 60,845,327              | 0.11          | 37,283,069              | 0.12          | 1,081,298            | Archuleta          |
| 40,001,522              | 0.08          | 35,823,371              | 0.06          | 16,247,943              | 0.05          | 471,219              | Baca               |
| 12,682,552              | 0.03          | 20,159,265              | 0.04          | 8,769,280               | 0.03          | 254,358              | Bent               |
| 3,275,571,768           | 6.84          | 3,819,540,202           | 6.69          | 1,930,843,397           | 6.35          | 55,997,119           | Boulder            |
| 113,860,335             | 0.24          | 167,337,543             | 0.29          | 87,650,094              | 0.29          | 2,542,086            | Chaffee            |
| 21,403,766              | 0.04          | 31,733,681              | 0.06          | 12,608,263              | 0.04          | 365,702              | Cheyenne           |
| 41,122,409              | 0.09          | 71,964,800              | 0.13          | 39,634,570              | 0.13          | 1,149,518            | Clear Creek        |
| 24,142,545              | 0.05          | 30,093,957              | 0.05          | 10,892,251              | 0.04          | 315,947              | Conejos            |
| 14,965,877              | 0.03          | 9,504,765               | 0.02          | 7,813,315               | 0.03          | 226,632              | Costilla           |
| 9,583,393               | 0.02          | 14,794,943              | 0.03          | 5,829,366               | 0.02          | 169,077              | Crowley            |
| 5,997,365               | 0.01          | 13,114,224              | 0.02          | 7,747,813               | 0.03          | 224,735              | Custer             |
| 144,616,887             | 0.30          | 212,999,685             | 0.37          | 104,156,247             | 0.34          | 3,020,726            | Delta              |
| 10,876,171,157          | 22.72         | 11,214,147,315          | 19.64         | 5,856,917,404           | 19.26         | 169,857,544          | Denver             |
| 8,198,897               | 0.02          | 11,089,218              | 0.02          | 4,806,128               | 0.02          | 139,417              | Dolores            |
| 346,253,327             | 0.72          | 603,802,586             | 1.06          | 362,307,064             | 1.19          | 10,507,486           | Douglas            |
| 221,396,460             | 0.46          | 707,727,543             | 1.24          | 518,458,162             | 1.71          | 15,036,037           | Eagle              |
| 17,437,899              | 0.04          | 31,045,256              | 0.05          | 15,640,522              | 0.05          | 453,670              | Elbert             |
| 3,282,262,472           | 6.86          | 5,154,788,619           | 9.03          | 2,891,218,934           | 9.51          | 83,849,465           | El Paso            |
| 169,270,570             | 0.35          | 252,435,272             | 0.44          | 135,322,384             | 0.45          | 3,924,623            | Fremont            |
| 349,437,594             | 0.73          | 621,507,919             | 1.09          | 325,264,171             | 1.07          | 9,433,186            | Garfield           |
| 15,210,552              | 0.03          | 31,935,949              | 0.06          | 20,580,581              | 0.07          | 596,894              | Gilpin             |
| 62,287,386              | 0.13          | 154,563,279             | 0.27          | 111,956,543             | 0.37          | 3,247,051            | Grand              |
| 126,440,789             | 0.26          | 236,057,365             | 0.41          | 127,566,499             | 0.42          | 3,699,654            | Gunnison           |
| 2,069,553               | 0.00          | 7,840,272               | 0.01          | 6,078,126               | 0.02          | 176,287              | Hinsdale           |
| 25,591,368              | 0.05          | 37,722,586              | 0.07          | 16,245,987              | 0.05          | 471,212              | Huerfano           |
| 30,118,372              | 0.06          | 16,967,228              | 0.03          | 6,700,525               | 0.02          | 194,320              | Jackson            |
| 3,612,693,820           | 7.55          | 5,920,273,196           | 10.37         | 3,343,020,438           | 11.00         | 96,951,975           | Jefferson          |
| 5,973,663               | 0.01          | 10,406,413              | 0.02          | 5,518,750               | 0.02          | 160,058              | Kiowa              |
| 106,650,008             | 0.22          | 164,105,877             | 0.29          | 66,254,298              | 0.22          | 1,921,499            | Kit Carson         |
| 29,580,918              | 0.06          | 48,039,077              | 0.08          | 22,172,805              | 0.07          | 643,083              | Lake               |
| 289,057,939             | 0.60          | 548,861,339             | 0.96          | 334,855,511             | 1.10          | 9,711,263            | La Plata           |
| 1,668,352,671           | 3.49          | 2,533,150,282           | 4.44          | 1,445,299,092           | 4.75          | 41,915,847           | Larimer            |
| 82,491,020              | 0.17          | 124,060,699             | 0.22          | 52,536,060              | 0.17          | 1,523,653            | Las Animas         |
| 67,224,564              | 0.14          | 93,109,600              | 0.16          | 34,497,962              | 0.11          | 1,000,548            | Lincoln            |
| 279,723,297             | 0.58          | 252,825,433             | 0.44          | 135,828,109             | 0.45          | 3,939,256            | Logan              |
| 854,894,032             | 1.79          | 1,364,887,436           | 2.39          | 767,976,327             | 2.53          | 22,272,404           | Mesa               |
| 5,471,776               | 0.01          | 10,882,695              | 0.02          | 5,885,758               | 0.02          | 170,709              | Mineral            |
| 74,786,468              | 0.16          | 138,227,335             | 0.24          | 78,704,054              | 0.26          | 2,282,527            | Moffat             |
| 134,502,374             | 0.28          | 241,636,853             | 0.42          | 135,537,970             | 0.45          | 3,930,802            | Montezuma          |
| 236,698,435             | 0.49          | 356,904,056             | 0.63          | 199,854,459             | 0.66          | 5,796,089            | Montrose           |
| 806,676,174             | 1.69          | 319,390,360             | 0.56          | 136,599,758             | 0.45          | 3,961,651            | Morgan             |
| 223,705,109             | 0.47          | 263,237,134             | 0.46          | 120,966,275             | 0.40          | 3,508,267            | Otero              |
| 7,424,132               | 0.02          | 24,220,924              | 0.04          | 17,973,283              | 0.06          | 521,272              | Ouray              |
| 17,782,048              | 0.04          | 36,160,844              | 0.06          | 21,732,439              | 0.07          | 630,338              | Park               |
| 69,192,038              | 0.14          | 85,653,932              | 0.15          | 23,064,149              | 0.08          | 668,949              | Phillips           |
| 176,783,452             | 0.37          | 566,410,678             | 0.99          | 407,735,748             | 1.34          | 11,824,849           | Pitkin             |
| 186,192,901             | 0.39          | 224,037,966             | 0.39          | 80,071,420              | 0.26          | 2,322,253            | Prowers            |
| 1,018,125,025           | 2.13          | 1,446,328,927           | 2.53          | 705,759,434             | 2.32          | 20,468,080           | Pueblo             |
| 31,951,663              | 0.07          | 54,358,774              | 0.10          | 25,934,451              | 0.09          | 752,204              | Rio Blanco         |
| 113,186,251             | 0.24          | 140,961,164             | 0.25          | 65,191,745              | 0.21          | 1,890,742            | Rio Grande         |
| 161,668,230             | 0.34          | 347,003,152             | 0.61          | 217,125,744             | 0.71          | 6,297,068            | Routt              |
| 22,309,019              | 0.05          | 27,656,186              | 0.05          | 12,239,749              | 0.04          | 355,012              | Saguache           |
| 3,605,732               | 0.01          | 11,802,787              | 0.02          | 9,749,471               | 0.03          | 282,749              | San Juan           |
| 24,885,051              | 0.05          | 95,532,615              | 0.17          | 73,724,789              | 0.24          | 2,138,170            | San Miguel         |
| 23,527,925              | 0.05          | 36,064,442              | 0.06          | 15,945,175              | 0.05          | 462,443              | Sedgwick           |
| 163,449,466             | 0.34          | 585,237,567             | 1.03          | 440,450,251             | 1.45          | 12,773,731           | Summit             |
| 48,974,142              | 0.10          | 98,823,017              | 0.17          | 61,023,767              | 0.20          | 1,769,862            | Teller             |
| 31,933,232              | 0.07          | 44,973,670              | 0.08          | 15,739,057              | 0.05          | 456,530              | Washington         |
| 1,490,040,820           | 3.11          | 1,660,398,723           | 2.91          | 821,479,459             | 2.70          | 23,824,295           | Weld               |
| 78,678,231              | 0.16          | 129,628,073             | 0.23          | 60,473,251              | 0.20          | 1,753,871            | Yuma               |
| 3,732,143,260           | 7.80          | 2,528,994,471           | 4.43          | 1,528,069,267           | 5.03          | 44,315,690           | Out of State       |
| <b>\$47,864,801,709</b> | <b>100.00</b> | <b>\$57,091,306,724</b> | <b>100.00</b> | <b>\$30,402,830,712</b> | <b>100.00</b> | <b>\$881,724,775</b> | <b>STATE TOTAL</b> |

**RETAIL SALES BY BUSINESS CLASS AND BY COUNTY**  
 Fiscal Year 1993 (thousands of dollars)

| COUNTY             | AGRICULTURE,<br>FORESTRY &<br>FISHERIES | MINING           | CONTRACT<br>CONSTRUCTION | MANU-<br>FACTURING | TRANSPORT<br>& PUBLIC<br>UTILITIES | WHOLE-<br>SALE<br>TRADE | BUILDING<br>MATERIALS | GENERAL<br>MERCHAN-<br>DISE | FOOD<br>STORES     | AUTO<br>DEALERS &<br>SERVICE<br>STATIONS |
|--------------------|---|------------------|--------------------------|--------------------|------------------------------------|-------------------------|-----------------------|-----------------------------|--------------------|--|
| Adams              | \$22,347                                | \$46,824         | \$93,694                 | \$309,770          | \$402,385                          | \$421,950               | \$261,198             | \$264,612                   | \$452,398          | \$1,181,409                              |
| Alamosa            | 1,128                                   | 0                | 9,235                    | 986                | 12,483                             | 22,149                  | 7,611                 | 36,507                      | 27,050             | 36,133                                   |
| Arapahoe           | 26,070                                  | 10,101           | 90,637                   | 539,183            | 341,242                            | 1,123,591               | 361,140               | 608,425                     | 800,836            | 1,721,435                                |
| Archuleta          | 537                                     | 392              | 832                      | 729                | 4,938                              | 3,832                   | 9,783                 | 430                         | 11,906             | 3,445                                    |
| Baca               | 1,382                                   | 0                | 425                      | 191                | 2,324                              | 2,699                   | 5,383                 | 1,135                       | 5,753              | 8,663                                    |
| Bent               | 83                                      | 0                | 130                      | 48                 | 3,419                              | 543                     | 299                   | 77                          | 4,679              | 5,464                                    |
| Boulder            | 18,845                                  | 2,322            | 124,514                  | 498,640            | 273,721                            | 170,478                 | 152,470               | 233,976                     | 451,224            | 537,602                                  |
| Chaffee            | 238                                     | 2,613            | 4,792                    | 1,989              | 11,761                             | 8,092                   | 8,418                 | 17,497                      | 26,818             | 21,172                                   |
| Cheyenne           | 9                                       | 250              | 138                      | 127                | 10,385                             | 8,023                   | 2,325                 | 7                           | 2,422              | 2,411                                    |
| Clear Creek        | 67                                      | 2,256            | 19                       | 1,637              | 15,839                             | 303                     | 2,978                 | 771                         | 10,244             | 8,039                                    |
| Conejos            | 5                                       | 266              | 384                      | 3                  | 3,938                              | 3,286                   | 2,407                 | 0                           | 7,626              | 4,889                                    |
| Costilla           | 161                                     | 10               | 90                       | 2                  | 1,545                              | 126                     | 1,271                 | 48                          | 1,467              | 1,136                                    |
| Crowley            | 37                                      | 0                | 82                       | 46                 | 2,664                              | 28                      | 1,675                 | 0                           | 4,034              | 2,968                                    |
| Custer             | 21                                      | 0                | 520                      | 293                | 1,883                              | 176                     | 1,542                 | 357                         | 2,476              | 371                                      |
| Delta              | 1,917                                   | 358              | 8,001                    | 9,016              | 44,056                             | 10,587                  | 9,265                 | 9,791                       | 37,529             | 35,568                                   |
| Denver             | 23,238                                  | 13,629           | 220,727                  | 939,501            | 951,777                            | 1,962,936               | 513,598               | 384,580                     | 756,296            | 943,704                                  |
| Dolores            | 33                                      | 1                | 0                        | 247                | 465                                | 2,553                   | 1,870                 | 7                           | 2,639              | 1,415                                    |
| Douglas            | 5,289                                   | 710              | 26,607                   | 21,363             | 78,892                             | 27,787                  | 33,464                | 61,336                      | 81,111             | 68,815                                   |
| Eagle              | 3,043                                   | 0                | 19,939                   | 4,056              | 51,344                             | 9,612                   | 42,520                | 22,860                      | 58,234             | 25,619                                   |
| El Paso            | 13,324                                  | 8,005            | 105,558                  | 323,321            | 393,098                            | 259,093                 | 285,186               | 477,621                     | 579,459            | 864,640                                  |
| Elbert             | 209                                     | 0                | 2,642                    | 660                | 4,093                              | 340                     | 3,038                 | 29                          | 6,438              | 3,324                                    |
| Fremont            | 491                                     | 14               | 6,157                    | 9,601              | 24,930                             | 3,739                   | 15,233                | 30,008                      | 41,371             | 37,622                                   |
| Garfield           | 4,266                                   | 1,304            | 11,865                   | 8,877              | 64,567                             | 34,114                  | 30,218                | 46,268                      | 75,500             | 135,801                                  |
| Gilpin             | 0                                       | 0                | 1                        | 363                | 3,617                              | 1,294                   | 28                    | 11                          | 130                | 90                                       |
| Grand              | 786                                     | 3,732            | 2,044                    | 1,890              | 18,143                             | 829                     | 6,460                 | 797                         | 23,783             | 7,697                                    |
| Gunnison           | 1,034                                   | 41,677           | 3,606                    | 3,974              | 17,446                             | 8,106                   | 13,150                | 11,135                      | 25,587             | 17,879                                   |
| Hinsdale           | 0                                       | 0                | 67                       | 25                 | 886                                | 31                      | 939                   | 95                          | 886                | 951                                      |
| Huerfano           | 302                                     | 1,140            | 1,513                    | 26                 | 4,621                              | 1,238                   | 848                   | 29                          | 9,768              | 5,818                                    |
| Jackson            | 165                                     | 2,298            | 563                      | 222                | 1,709                              | 2,362                   | 1,790                 | 140                         | 2,674              | 1,932                                    |
| Jefferson          | 25,365                                  | 20,198           | 87,687                   | 157,554            | 478,657                            | 216,454                 | 219,697               | 621,305                     | 889,481            | 1,096,215                                |
| Kiowa              | 393                                     | 94               | 128                      | 45                 | 244                                | 0                       | 695                   | 207                         | 800                | 4,675                                    |
| Kit Carson         | 11,584                                  | 0                | 1,894                    | 3,117              | 6,970                              | 59,422                  | 9,124                 | 3,427                       | 10,576             | 29,303                                   |
| La Plata           | 3,392                                   | 2,591            | 17,729                   | 9,802              | 47,945                             | 31,061                  | 42,106                | 22,659                      | 70,125             | 75,908                                   |
| Lake               | 0                                       | 0                | 1,022                    | 163                | 6,972                              | 190                     | 2,051                 | 769                         | 10,119             | 12,555                                   |
| Larimer            | 15,298                                  | 1,257            | 80,142                   | 142,194            | 147,084                            | 86,855                  | 147,334               | 270,017                     | 308,951            | 462,981                                  |
| Las Animas         | 466                                     | 10,945           | 342                      | 749                | 11,530                             | 12,831                  | 3,510                 | 14,633                      | 18,798             | 21,449                                   |
| Lincoln            | 1,211                                   | 0                | 2,384                    | 212                | 25,390                             | 10,028                  | 2,291                 | 293                         | 10,636             | 26,001                                   |
| Logan              | 523                                     | 2,066            | 9,589                    | 18,330             | 17,985                             | 14,657                  | 26,236                | 30,355                      | 22,744             | 57,604                                   |
| Mesa               | 3,086                                   | 8,654            | 46,799                   | 60,082             | 112,828                            | 96,805                  | 70,730                | 154,348                     | 175,990            | 240,316                                  |
| Mineral            | 3                                       | 0                | 0                        | 1,055              | 304                                | 67                      | 1,180                 | 0                           | 765                | 143                                      |
| Moffat             | 1,213                                   | 324              | 3,176                    | 1,728              | 7,533                              | 15,019                  | 10,763                | 10,947                      | 27,827             | 28,244                                   |
| Montezuma          | 1,787                                   | 868              | 6,041                    | 11,639             | 24,290                             | 4,642                   | 15,054                | 28,105                      | 37,207             | 42,123                                   |
| Montrose           | 1,772                                   | 1,563            | 12,737                   | 20,153             | 22,295                             | 34,020                  | 38,579                | 38,790                      | 47,044             | 63,193                                   |
| Morgan             | 2,287                                   | 5,760            | 9,562                    | 12,666             | 24,498                             | 18,666                  | 29,595                | 17,750                      | 30,445             | 96,036                                   |
| Otero              | 4,702                                   | 395              | 3,278                    | 11,040             | 21,770                             | 13,921                  | 11,217                | 29,314                      | 20,517             | 67,504                                   |
| Ouray              | 4                                       | 0                | 462                      | 121                | 1,033                              | 25                      | 2,049                 | 464                         | 2,293              | 1,724                                    |
| Park               | 846                                     | 258              | 1,580                    | 283                | 3,479                              | 922                     | 7,518                 | 561                         | 2,955              | 3,208                                    |
| Phillips           | 1,159                                   | 0                | 850                      | 338                | 38,543                             | 16,871                  | 7,151                 | 148                         | 2,248              | 11,630                                   |
| Pitkin             | 2,563                                   | 1,576            | 10,648                   | 5,944              | 37,560                             | 6,136                   | 5,989                 | 3,247                       | 36,983             | 11,395                                   |
| Prowers            | 35                                      | 1,507            | 3,384                    | 69,465             | 8,536                              | 16,470                  | 16,050                | 12,985                      | 22,312             | 33,017                                   |
| Pueblo             | 4,472                                   | 0                | 25,637                   | 198,530            | 133,434                            | 50,668                  | 45,951                | 148,183                     | 185,722            | 225,444                                  |
| Rio Blanco         | 35                                      | 5,384            | 3,790                    | 2,413              | 4,691                              | 2,820                   | 4,554                 | 187                         | 9,960              | 6,166                                    |
| Rio Grande         | 689                                     | 1,745            | 1,645                    | 6,636              | 22,320                             | 31,798                  | 4,325                 | 1,505                       | 20,737             | 20,135                                   |
| Routt              | 3,018                                   | 27,231           | 15,431                   | 4,488              | 26,230                             | 7,481                   | 14,429                | 12,860                      | 39,279             | 22,760                                   |
| Saguache           | 1,066                                   | 0                | 280                      | 21                 | 3,204                              | 1,720                   | 5,481                 | 1                           | 4,636              | 7,213                                    |
| San Juan           | 0                                       | 22               | 16                       | 15                 | 952                                | 40                      | 207                   | 255                         | 841                | 864                                      |
| San Miguel         | 310                                     | 330              | 473                      | 4,920              | 4,891                              | 213                     | 7,747                 | 1,879                       | 11,047             | 1,407                                    |
| Sedgwick           | 2                                       | 0                | 330                      | 664                | 2,705                              | 4,248                   | 1,235                 | 661                         | 5,302              | 12,479                                   |
| Summit             | 1,700                                   | 0                | 11,043                   | 3,445              | 42,631                             | 9,047                   | 16,327                | 25,814                      | 54,957             | 35,882                                   |
| Teller             | 540                                     | 0                | 746                      | 1,427              | 13,011                             | 874                     | 8,650                 | 3,246                       | 21,858             | 6,573                                    |
| Washington         | 339                                     | 0                | 495                      | 187                | 17,403                             | 4,392                   | 2,535                 | 526                         | 4,218              | 10,230                                   |
| Weld               | 12,839                                  | 38,561           | 32,723                   | 85,384             | 119,336                            | 158,851                 | 128,642               | 103,316                     | 174,068            | 310,904                                  |
| Yuma               | 3,494                                   | 2                | 4,577                    | 18,561             | 5,916                              | 20,197                  | 17,071                | 3,900                       | 10,286             | 23,450                                   |
| Out of State       | 2,796                                   | 37,386           | 16,078                   | 470,370            | 318,062                            | 197,717                 | 38,565                | 52,122                      | 38,558             | 334,971                                  |
| <b>State Total</b> | <b>\$234,016</b>                        | <b>\$306,619</b> | <b>\$1,147,480</b>       | <b>\$4,000,527</b> | <b>\$4,508,403</b>                 | <b>\$5,235,025</b>      | <b>\$2,740,745</b>    | <b>\$3,823,328</b>          | <b>\$5,840,623</b> | <b>\$9,089,714</b>                       |

RETAIL SALES BY BUSINESS CLASS AND BY COUNTY

Fiscal Year 1993 (thousands of dollars)

| APPAREL & ACCESSORY STORES | FURNITURE & HOME FURNISHINGS | EATING & DRINKING PLACES | MISC. RETAIL STORES | FINANCE, INSURANCE & REAL EST. | HOTELS/ LODGING PLACES | SERVICES OTHER THAN LODGING | GOVT UNITS | NONCLASSIFIABLE ESTABLISHMENTS | TOTAL RETAIL SALES | COUNTY       |
|----------------------------|------------------------------|--------------------------|---------------------|--------------------------------|------------------------|-----------------------------|------------|--------------------------------|--------------------|--------------|
| \$37,173                   | \$156,996                    | \$179,609                | \$228,107           | \$12,578                       | \$24,131               | \$355,043                   | \$1,073    | \$7,917                        | \$4,459,214        | Adams        |
| 2,240                      | 3,969                        | 12,324                   | 9,614               | 337                            | 4,918                  | 11,785                      | 0          | 138                            | 198,607            | Alamosa      |
| 148,146                    | 329,529                      | 365,023                  | 558,585             | 24,852                         | 54,716                 | 1,198,011                   | 3,918      | 24,262                         | 8,329,702          | Arapahoe     |
| 1,668                      | 1,282                        | 5,072                    | 7,135               | 757                            | 5,037                  | 3,073                       | 0          | 1                              | 60,849             | Archuleta    |
| 247                        | 65                           | 702                      | 1,805               | 8                              | 292                    | 4,002                       | 734        | 7                              | 35,817             | Baca         |
| 123                        | 3                            | 673                      | 2,627               | 8                              | 668                    | 1,311                       | 3          | 0                              | 20,158             | Bent         |
| 66,141                     | 142,223                      | 235,560                  | 338,633             | 6,150                          | 41,864                 | 488,443                     | 26,499     | 10,230                         | 3,819,535          | Boulder      |
| 679                        | 2,487                        | 11,771                   | 13,527              | 633                            | 12,180                 | 22,063                      | 0          | 603                            | 167,333            | Chaffee      |
| 71                         | 150                          | 646                      | 1,687               | 31                             | 211                    | 2,618                       | 1          | 218                            | 31,730             | Cheyenne     |
| 1,894                      | 639                          | 10,637                   | 7,923               | 573                            | 3,128                  | 4,996                       | 5          | 16                             | 71,964             | Clear Creek  |
| 9                          | 72                           | 1,281                    | 3,200               | 759                            | 1,392                  | 577                         | 0          | 0                              | 30,094             | Conejos      |
| 0                          | 0                            | 1,038                    | 1,709               | 0                              | 621                    | 277                         | 0          | 0                              | 9,501              | Costilla     |
| 68                         | 0                            | 298                      | 1,618               | 5                              | 11                     | 1,255                       | 0          | 2                              | 14,791             | Crowley      |
| 26                         | 443                          | 970                      | 1,175               | 75                             | 825                    | 1,929                       | 20         | 3                              | 13,105             | Custer       |
| 1,776                      | 4,631                        | 9,102                    | 13,128              | 218                            | 2,054                  | 14,754                      | 0          | 1,255                          | 213,006            | Delta        |
| 215,241                    | 492,655                      | 656,537                  | 930,218             | 22,002                         | 240,466                | 1,890,299                   | 24,441     | 32,304                         | 11,214,149         | Denver       |
| 0                          | 30                           | 369                      | 586                 | 50                             | 71                     | 751                         | 1          | 0                              | 11,088             | Dolores      |
| 17,436                     | 27,481                       | 37,407                   | 56,145              | 1,885                          | 938                    | 54,877                      | 606        | 1,665                          | 603,814            | Douglas      |
| 27,803                     | 15,709                       | 97,332                   | 117,262             | 35,149                         | 99,069                 | 72,368                      | 285        | 5,529                          | 707,733            | Eagle        |
| 102,790                    | 207,385                      | 337,808                  | 502,013             | 16,327                         | 142,105                | 502,821                     | 12,542     | 21,694                         | 5,154,790          | El Paso      |
| 16                         | 300                          | 1,260                    | 5,894               | 20                             | 18                     | 2,741                       | 25         | 1                              | 31,048             | Elbert       |
| 1,405                      | 3,930                        | 22,837                   | 23,468              | 163                            | 5,943                  | 25,138                      | 36         | 343                            | 252,429            | Fremont      |
| 4,353                      | 11,086                       | 38,152                   | 45,049              | 1,149                          | 21,436                 | 84,052                      | 39         | 3,414                          | 621,510            | Garfield     |
| 0                          | 191                          | 3,620                    | 2,859               | 15                             | 637                    | 18,975                      | 0          | 101                            | 31,932             | Gilpin       |
| 2,210                      | 1,258                        | 25,152                   | 22,856              | 14,258                         | 13,635                 | 8,783                       | 14         | 235                            | 154,562            | Grand        |
| 2,938                      | 3,373                        | 18,078                   | 21,032              | 9,356                          | 14,208                 | 19,318                      | 3,366      | 787                            | 236,050            | Gunnison     |
| 50                         | 0                            | 655                      | 1,016               | 161                            | 1,853                  | 227                         | 2          | 0                              | 7,844              | Hinsdale     |
| 196                        | 12                           | 4,009                    | 4,643               | 238                            | 987                    | 2,296                       | 2          | 31                             | 37,717             | Huerfano     |
| 33                         | 2                            | 1,053                    | 1,167               | 0                              | 528                    | 327                         | 5          | 0                              | 16,970             | Jackson      |
| 147,185                    | 250,263                      | 376,747                  | 527,660             | 49,016                         | 40,351                 | 703,541                     | 842        | 12,055                         | 5,920,273          | Jefferson    |
| 0                          | 6                            | 481                      | 1,451               | 648                            | 154                    | 384                         | 4          | 0                              | 10,409             | Kiowa        |
| 247                        | 2,874                        | 7,104                    | 7,062               | 120                            | 870                    | 8,508                       | 1,109      | 788                            | 164,099            | Kit Carson   |
| 16,942                     | 16,621                       | 39,137                   | 56,309              | 5,271                          | 44,573                 | 44,083                      | 2,243      | 360                            | 548,857            | La Plata     |
| 609                        | 442                          | 4,359                    | 4,303               | 117                            | 2,000                  | 2,242                       | 0          | 124                            | 48,037             | Lake         |
| 49,920                     | 90,383                       | 174,383                  | 246,610             | 2,777                          | 46,549                 | 219,853                     | 37,088     | 3,476                          | 2,533,152          | Larimer      |
| 599                        | 875                          | 9,817                    | 8,159               | 79                             | 4,063                  | 5,026                       | 122        | 67                             | 124,060            | Las Animas   |
| 309                        | 563                          | 5,756                    | 3,351               | 10                             | 2,232                  | 1,852                       | 0          | 589                            | 93,108             | Lincoln      |
| 3,861                      | 3,961                        | 13,803                   | 11,717              | 89                             | 1,605                  | 17,098                      | 138        | 468                            | 252,829            | Logan        |
| 15,281                     | 47,409                       | 86,314                   | 96,165              | 11,049                         | 24,382                 | 109,939                     | 1,635      | 3,071                          | 1,364,883          | Mesa         |
| 12                         | 7                            | 489                      | 862                 | 0                              | 5,526                  | 330                         | 0          | 137                            | 10,880             | Mineral      |
| 1,104                      | 1,872                        | 7,315                    | 7,236               | 320                            | 3,349                  | 10,174                      | 9          | 72                             | 138,225            | Moffat       |
| 2,810                      | 5,567                        | 15,028                   | 25,638              | 178                            | 8,672                  | 11,985                      | 0          | 7                              | 241,641            | Montezuma    |
| 1,747                      | 8,536                        | 16,973                   | 20,667              | 130                            | 4,498                  | 21,942                      | 124        | 2,148                          | 356,911            | Montrose     |
| 1,875                      | 6,320                        | 13,845                   | 13,145              | 22                             | 3,060                  | 27,768                      | 5,638      | 451                            | 319,389            | Morgan       |
| 1,557                      | 3,834                        | 10,713                   | 12,357              | 948                            | 1,608                  | 41,840                      | 6,335      | 391                            | 263,241            | Otero        |
| 323                        | 82                           | 4,463                    | 3,321               | 158                            | 5,245                  | 2,437                       | 14         | 0                              | 24,218             | Ouray        |
| 186                        | 708                          | 4,219                    | 3,902               | 2                              | 2,524                  | 3,001                       | 0          | 1                              | 36,153             | Park         |
| 117                        | 440                          | 938                      | 2,721               | 35                             | 411                    | 1,733                       | 312        | 4                              | 85,649             | Phillips     |
| 55,900                     | 17,446                       | 93,534                   | 84,656              | 42,868                         | 63,954                 | 82,903                      | 0          | 3,108                          | 566,410            | Pitkin       |
| 2,546                      | 2,221                        | 7,039                    | 9,364               | 649                            | 3,131                  | 7,862                       | 6,542      | 929                            | 224,044            | Prowers      |
| 19,866                     | 37,652                       | 94,710                   | 97,203              | 2,781                          | 8,843                  | 159,732                     | 1,894      | 5,603                          | 1,446,325          | Pueblo       |
| 174                        | 328                          | 2,465                    | 4,965               | 7                              | 1,869                  | 3,406                       | 799        | 343                            | 54,356             | Rio Blanco   |
| 727                        | 1,874                        | 4,846                    | 8,503               | 68                             | 4,111                  | 8,266                       | 5          | 1,018                          | 140,953            | Rio Grande   |
| 8,925                      | 8,179                        | 33,891                   | 43,043              | 21,656                         | 32,768                 | 24,395                      | 227        | 706                            | 346,997            | Routt        |
| 2                          | 47                           | 871                      | 1,962               | 4                              | 418                    | 723                         | 3          | 8                              | 27,660             | Saguache     |
| 108                        | 7                            | 2,584                    | 4,439               | 610                            | 444                    | 404                         | 0          | 0                              | 11,808             | San Juan     |
| 3,100                      | 1,022                        | 14,203                   | 13,425              | 6,902                          | 15,246                 | 7,610                       | 87         | 717                            | 95,529             | San Miguel   |
| 155                        | 618                          | 1,027                    | 3,976               | 14                             | 357                    | 1,146                       | 914        | 242                            | 36,075             | Sedgwick     |
| 43,761                     | 21,659                       | 72,143                   | 70,402              | 38,068                         | 90,363                 | 47,032                      | 10         | 951                            | 585,235            | Summit       |
| 926                        | 637                          | 10,102                   | 11,545              | 68                             | 3,284                  | 15,117                      | 5          | 216                            | 98,825             | Teller       |
| 237                        | 239                          | 1,020                    | 1,126               | 156                            | 110                    | 1,743                       | 15         | 0                              | 44,971             | Washington   |
| 13,150                     | 38,345                       | 90,403                   | 87,651              | 2,139                          | 9,505                  | 249,608                     | 642        | 4,330                          | 1,660,397          | Weld         |
| 940                        | 1,593                        | 3,692                    | 5,666               | 733                            | 370                    | 6,233                       | 2,856      | 86                             | 129,623            | Yuma         |
| 84,765                     | 50,701                       | 133,594                  | 192,209             | 91,436                         | 10,166                 | 419,226                     | 0          | 40,267                         | 2,528,989          | Out of State |
| 1,114,698                  | \$2,029,232                  | \$3,436,983              | \$4,617,452         | \$426,885                      | \$1,140,553            | \$7,062,252                 | \$143,229  | \$193,489                      | \$57,091,295       | State Total  |



**RETAIL TRADE SALES BY COUNTY**  
**Calendar Years 1987-92 (thousands of dollars)**

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

| COUNTY             | 1987                | 1988                | 1989                | 1990                | 1991                | 1992                |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Adams              | \$2,098,902         | \$2,108,888         | \$2,221,059         | \$2,384,578         | \$2,514,043         | \$2,579,456         |
| Alamosa            | 101,832             | 102,631             | 113,039             | 118,386             | 121,147             | 126,371             |
| Arapahoe           | 3,665,429           | 3,747,682           | 3,834,195           | 4,070,081           | 4,386,552           | 4,688,306           |
| Archuleta          | 31,064              | 28,540              | 29,443              | 31,309              | 34,429              | 38,561              |
| Baca               | 24,058              | 25,937              | 25,696              | 23,565              | 22,496              | 22,723              |
| Bent               | 13,396              | 14,333              | 14,713              | 13,758              | 13,200              | 13,558              |
| Boulder            | 1,600,155           | 1,630,688           | 1,685,847           | 1,755,840           | 1,837,528           | 2,086,432           |
| Chaffee            | 75,612              | 82,341              | 80,886              | 84,890              | 90,457              | 97,448              |
| Cheyenne           | 7,641               | 8,908               | 9,857               | 9,642               | 8,967               | 9,869               |
| Clear Creek        | 34,252              | 38,833              | 36,652              | 39,483              | 39,747              | 42,684              |
| Conejos            | 14,806              | 18,488              | 15,973              | 17,046              | 18,728              | 19,978              |
| Costilla           | 4,883               | 7,475               | 6,316               | 6,740               | 7,477               | 6,051               |
| Crowley            | 7,643               | 7,621               | 8,362               | 9,254               | 8,720               | 10,348              |
| Custer             | 4,700               | 5,171               | 4,942               | 5,305               | 5,968               | 6,771               |
| Delta              | 86,482              | 90,744              | 98,618              | 100,634             | 106,407             | 115,112             |
| Denver             | 3,872,753           | 3,620,338           | 3,770,414           | 3,990,978           | 4,316,633           | 4,609,244           |
| Dolores            | 4,994               | 5,757               | 7,850               | 6,581               | 7,183               | 6,189               |
| Douglas            | 198,568             | 213,928             | 239,724             | 269,309             | 293,128             | 338,057             |
| Eagle              | 231,881             | 262,163             | 309,482             | 347,608             | 361,857             | 382,688             |
| Elbert             | 14,831              | 12,325              | 11,866              | 12,504              | 15,850              | 18,210              |
| El Paso            | 2,546,911           | 2,516,606           | 2,608,682           | 2,645,556           | 2,753,946           | 3,155,279           |
| Fremont            | 133,111             | 134,242             | 141,820             | 141,577             | 151,288             | 165,458             |
| Garfield           | 211,864             | 257,864             | 300,707             | 334,235             | 334,957             | 366,409             |
| Gilpin             | 7,195               | 7,720               | 6,516               | 6,644               | 6,513               | 5,853               |
| Grand              | 66,892              | 72,758              | 73,828              | 75,290              | 79,319              | 85,232              |
| Gunnison           | 70,929              | 73,999              | 81,776              | 87,903              | 105,427             | 115,516             |
| Hinsdale           | 4,314               | 4,204               | 4,232               | 4,280               | 4,168               | 4,354               |
| Huerfano           | 20,469              | 20,266              | 19,593              | 22,376              | 21,340              | 23,941              |
| Jackson            | 9,698               | 7,945               | 8,099               | 7,835               | 7,413               | 8,466               |
| Jefferson          | 3,215,663           | 3,284,876           | 3,378,118           | 3,552,964           | 3,672,747           | 3,990,366           |
| Kiowa              | 8,004               | 7,972               | 7,749               | 8,069               | 7,838               | 7,878               |
| Kit Carson         | 79,559              | 89,279              | 88,795              | 89,870              | 93,040              | 71,280              |
| Lake               | 25,572              | 27,733              | 30,109              | 33,296              | 34,037              | 331,225             |
| La Plata           | 233,054             | 238,542             | 259,413             | 283,433             | 300,432             | 35,020              |
| Larimer            | 1,144,517           | 1,203,809           | 1,311,563           | 1,401,149           | 1,466,266           | 1,648,029           |
| Las Animas         | 57,354              | 62,736              | 64,183              | 66,588              | 67,854              | 76,296              |
| Lincoln            | 49,446              | 52,644              | 62,962              | 60,428              | 53,960              | 48,734              |
| Logan              | 132,658             | 149,790             | 160,112             | 164,736             | 153,912             | 164,885             |
| Mesa               | 609,455             | 628,216             | 693,264             | 745,975             | 755,136             | 837,626             |
| Mineral            | 2,903               | 3,027               | 3,165               | 3,630               | 3,695               | 3,570               |
| Moffat             | 75,348              | 74,300              | 82,690              | 90,846              | 94,187              | 94,706              |
| Montezuma          | 121,009             | 126,713             | 136,585             | 148,752             | 150,464             | 162,222             |
| Montrose           | 143,287             | 151,065             | 169,649             | 186,918             | 198,427             | 217,070             |
| Morgan             | 184,339             | 152,660             | 149,497             | 172,634             | 168,941             | 191,788             |
| Otero              | 107,355             | 98,077              | 103,635             | 111,356             | 117,541             | 144,914             |
| Ouray              | 9,426               | 11,090              | 12,052              | 12,256              | 13,137              | 14,669              |
| Park               | 15,268              | 16,599              | 17,423              | 18,737              | 19,686              | 21,607              |
| Phillips           | 41,805              | 42,094              | 47,060              | 35,079              | 30,078              | 25,437              |
| Pitkin             | 228,594             | 246,840             | 277,791             | 270,716             | 274,725             | 301,132             |
| Prowers            | 97,563              | 99,233              | 94,772              | 97,612              | 103,605             | 102,522             |
| Pueblo             | 688,333             | 732,495             | 762,664             | 793,207             | 788,145             | 840,641             |
| Rio Blanco         | 26,272              | 23,776              | 26,667              | 26,616              | 27,303              | 28,082              |
| Rio Grande         | 75,958              | 72,814              | 74,195              | 78,658              | 74,688              | 71,602              |
| Routt              | 112,907             | 131,052             | 147,369             | 153,226             | 155,347             | 172,147             |
| Saguache           | 17,317              | 15,803              | 19,746              | 20,676              | 17,879              | 18,727              |
| San Juan           | 6,258               | 7,486               | 7,537               | 8,346               | 8,631               | 9,005               |
| San Miguel         | 24,893              | 31,587              | 32,714              | 34,460              | 40,909              | 49,285              |
| Sedgwick           | 24,511              | 18,662              | 22,259              | 23,888              | 23,449              | 23,040              |
| Summit             | 179,373             | 206,454             | 241,482             | 262,955             | 288,231             | 320,822             |
| Teller             | 43,207              | 44,404              | 45,741              | 47,092              | 53,690              | 60,246              |
| Washington         | 25,451              | 29,151              | 25,631              | 23,347              | 21,159              | 19,846              |
| Weld               | 700,402             | 743,817             | 799,156             | 848,917             | 842,751             | 915,375             |
| Yuma               | 71,864              | 74,082              | 74,450              | 68,077              | 65,021              | 65,763              |
| Out of State       | 739,893             | 859,687             | 960,023             | 975,938             | 1,072,627           | 1,065,428           |
| <b>State Total</b> | <b>\$24,484,083</b> | <b>\$24,886,960</b> | <b>\$26,192,824</b> | <b>\$27,543,647</b> | <b>\$28,934,420</b> | <b>\$31,299,542</b> |

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
 Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY         | GROSS SALES | RETAIL SALES | NET TAX COLLECTIONS |
|---------------------|-------------|--------------|---------------------|
| <b>ADAMS</b>        | \$7,346,024 | \$4,459,215  | \$62,634            |
| Aurora              | 521,077     | 385,408      | 5,905               |
| Bennett             | 8,643       | 7,983        | 97                  |
| Brighton            | 236,079     | 204,118      | 3,048               |
| Broomfield          | 73,594      | 62,790       | 743                 |
| Commerce City       | 1,426,610   | 1,006,476    | 9,184               |
| Federal Heights     | 215,884     | 153,504      | 2,511               |
| Northglenn          | 322,556     | 286,291      | 4,936               |
| Strasburg           | 2,472       | 2,174        | 36                  |
| Thornton            | 895,185     | 662,407      | 10,792              |
| Westminster         | 405,656     | 356,419      | 4,873               |
| Remainder of county | 3,238,270   | 1,331,645    | 20,509              |
| <b>ALAMOSA</b>      | 219,327     | 198,604      | 3,105               |
| Alamosa             | 179,105     | 160,044      | 2,700               |
| Remainder of county | 40,222      | 38,560       | 405                 |
| <b>ARAPAHOE</b>     | 11,399,686  | 8,329,700    | 115,383             |
| Aurora              | 3,756,220   | 3,161,661    | 43,076              |
| Byers               | 7,256       | 6,824        | 56                  |
| Deer Trail          | 1,478       | 1,470        | 14                  |
| Englewood           | 3,214,156   | 2,155,061    | 27,095              |
| Glendale            | 130,351     | 119,791      | 2,814               |
| Greenwood Village   | 633,696     | 447,458      | 7,444               |
| Littleton           | 1,187,333   | 976,960      | 13,467              |
| Sheridan            | 262,625     | 159,261      | 2,343               |
| Strasburg           | 2,850       | 2,729        | 49                  |
| Remainder of county | 2,203,721   | 1,298,486    | 19,026              |
| <b>ARCHULETA</b>    | 65,920      | 60,845       | 1,081               |
| Pagosa Springs      | 46,925      | 44,088       | 813                 |
| Remainder of county | 18,995      | 16,757       | 268                 |
| <b>BACA</b>         | 56,249      | 35,823       | 471                 |
| Campo               | 188         | 175          | 5                   |
| Pritchett           | 168         | 156          | 1                   |
| Springfield         | 25,888      | 22,854       | 273                 |
| Walsh               | 6,951       | 6,552        | 77                  |
| Remainder of county | 23,053      | 6,087        | 115                 |
| <b>BENT</b>         | 21,452      | 20,159       | 254                 |
| Las Animas          | 15,541      | 14,946       | 207                 |
| Remainder of county | 5,911       | 5,213        | 48                  |
| <b>BOULDER</b>      | 5,206,415   | 3,819,540    | 55,997              |
| Boulder             | 2,796,950   | 2,151,655    | 33,807              |
| Broomfield          | 443,628     | 196,959      | 2,720               |
| Lafayette           | 149,183     | 114,794      | 1,941               |
| Longmont            | 1,106,511   | 785,881      | 11,923              |
| Louisville          | 241,536     | 192,677      | 2,426               |
| Lyons               | 16,373      | 9,240        | 149                 |
| Nederland           | 16,849      | 14,383       | 218                 |
| Niwot               | 13,753      | 7,430        | 123                 |
| Remainder of county | 421,633     | 346,522      | 2,690               |
| <b>CHAFFEE</b>      | 201,510     | 167,338      | 2,542               |
| Buena Vista         | 36,656      | 33,718       | 574                 |
| Poncha Springs      | 5,399       | 5,012        | 76                  |
| Salida              | 108,650     | 90,435       | 1,256               |
| Remainder of county | 50,806      | 38,173       | 636                 |
| <b>CHEYENNE</b>     | 34,012      | 31,734       | 366                 |
| Cheyenne Wells      | 11,496      | 10,714       | 129                 |
| Kit Carson          | 1,811       | 1,724        | 27                  |
| Remainder of county | 20,705      | 19,295       | 209                 |

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY                     | GROSS SALES | RETAIL SALES | NET TAX COLLECTIONS |
|---------------------------------|-------------|--------------|---------------------|
| <b>CLEAR CREEK</b>              | \$80,757    | \$71,965     | \$1,150             |
| Empire                          | 3,536       | 3,357        | 50                  |
| Georgetown                      | 13,720      | 13,028       | 274                 |
| Idaho Springs                   | 37,569      | 34,599       | 547                 |
| Silver Plume                    | 1,892       | 1,575        | 23                  |
| Remainder of county             | 24,040      | 19,407       | 256                 |
| <b>CONEJOS</b>                  | 35,035      | 30,094       | 316                 |
| Antonito                        | 7,274       | 6,783        | 74                  |
| La Jara                         | 9,654       | 9,224        | 74                  |
| Manassa                         | 3,898       | 2,322        | 16                  |
| Romeo                           | 576         | 532          | 10                  |
| Remainder of county             | 13,633      | 11,233       | 142                 |
| <b>COSTILLA</b>                 | 22,779      | 9,505        | 227                 |
| Blanca                          | 4,223       | 1,048        | 18                  |
| Fort Garland                    | 2,674       | 2,486        | 29                  |
| San Luis                        | 2,937       | 2,867        | 41                  |
| Remainder of county             | 12,945      | 3,103        | 138                 |
| <b>CROWLEY</b>                  | 15,413      | 14,795       | 169                 |
| Ordway                          | 10,650      | 10,074       | 134                 |
| Remainder of county             | 4,763       | 4,721        | 35                  |
| <b>CUSTER</b>                   | 13,745      | 13,114       | 225                 |
| Westcliffe                      | 8,034       | 7,673        | 127                 |
| Remainder of county             | 5,711       | 5,441        | 98                  |
| <b>DELTA</b>                    | 248,773     | 213,000      | 3,021               |
| Cedaredge                       | 18,223      | 12,233       | 195                 |
| Crawford                        | 1,593       | 1,513        | 21                  |
| Delta                           | 152,529     | 131,353      | 1,775               |
| Hotchkiss                       | 14,756      | 14,108       | 176                 |
| Paonia                          | 15,688      | 14,830       | 237                 |
| Remainder of county             | 45,985      | 38,963       | 617                 |
| <b>DENVER CITY &amp; COUNTY</b> | 16,733,089  | 11,214,147   | 169,858             |
| <b>DOLORES</b>                  | 13,005      | 11,089       | 139                 |
| Dove Creek                      | 8,648       | 8,272        | 106                 |
| Remainder of county             | 4,357       | 2,817        | 33                  |
| <b>DOUGLAS</b>                  | 708,560     | 603,803      | 10,507              |
| Castle Rock                     | 207,185     | 187,449      | 3,485               |
| Franktown                       | 6,241       | 3,939        | 82                  |
| Parker                          | 142,435     | 108,780      | 1,455               |
| Sedalia                         | 41,588      | 33,699       | 741                 |
| Remainder of county             | 311,110     | 269,936      | 4,745               |
| <b>EAGLE</b>                    | 739,855     | 707,728      | 15,036              |
| Avon                            | 103,004     | 94,608       | 1,761               |
| Basalt                          | 25,498      | 22,985       | 355                 |
| Eagle                           | 31,875      | 31,121       | 556                 |
| Gypsum                          | 5,345       | 4,866        | 65                  |
| Minturn                         | 13,602      | 12,980       | 256                 |
| Red Cliff                       | 588         | 540          | 9                   |
| Vail                            | 341,145     | 334,348      | 7,580               |
| Remainder of county             | 218,797     | 206,280      | 4,453               |
| <b>ELBERT</b>                   | 33,078      | 31,045       | 454                 |
| Agate                           | 910         | 909          | 3                   |
| Elizabeth                       | 12,827      | 11,883       | 220                 |
| Kiowa                           | 4,933       | 4,702        | 49                  |
| Simla                           | 5,705       | 5,394        | 53                  |
| Remainder of county             | 8,703       | 8,158        | 129                 |

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

Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY          | GROSS SALES | RETAIL SALES | NET TAX COLLECTIONS |
|----------------------|-------------|--------------|---------------------|
| <b>EL PASO</b>       | \$6,173,481 | \$5,154,789  | \$83,849            |
| Calhan               | 12,068      | 11,315       | 146                 |
| Colorado Springs     | 5,686,892   | 4,748,392    | 77,028              |
| Fountain             | 72,425      | 67,823       | 1,348               |
| Green Mountain Falls | 3,097       | 2,977        | 66                  |
| Manitou Springs      | 35,047      | 33,443       | 742                 |
| Monument             | 49,132      | 32,662       | 423                 |
| Palmer Lake          | 7,296       | 6,851        | 159                 |
| Security             | 34,669      | 32,103       | 330                 |
| Remainder of county  | 272,854     | 219,223      | 3,608               |
| <b>FREMONT</b>       | 304,593     | 252,435      | 3,925               |
| Canon City           | 210,905     | 189,009      | 2,931               |
| Florence             | 26,685      | 21,802       | 294                 |
| Penrose              | 2,721       | 2,279        | 26                  |
| Remainder of county  | 64,282      | 39,346       | 674                 |
| <b>GARFIELD</b>      | 674,702     | 621,508      | 9,433               |
| Carbondale           | 46,721      | 45,047       | 702                 |
| Glenwood Springs     | 440,093     | 402,057      | 6,243               |
| New Castle           | 4,866       | 4,692        | 61                  |
| Parachute            | 6,664       | 6,462        | 68                  |
| Rifle                | 80,693      | 76,793       | 1,024               |
| Silt                 | 6,885       | 6,185        | 71                  |
| Remainder of county  | 88,781      | 80,272       | 1,265               |
| <b>GILPIN</b>        | 35,791      | 31,936       | 597                 |
| Black Hawk           | 10,900      | 9,172        | 207                 |
| Central City         | 18,568      | 17,197       | 334                 |
| Remainder of county  | 6,323       | 5,567        | 56                  |
| <b>GRAND</b>         | 174,244     | 154,563      | 3,247               |
| Fraser               | 18,680      | 18,387       | 279                 |
| Granby               | 30,353      | 24,776       | 376                 |
| Grand Lake           | 12,593      | 12,133       | 270                 |
| Hot Sulphur Springs  | 1,452       | 1,371        | 32                  |
| Kremmling            | 14,578      | 14,096       | 153                 |
| Winter Park          | 48,175      | 47,111       | 1,238               |
| Remainder of county  | 48,412      | 36,689       | 899                 |
| <b>GUNNISON</b>      | 254,007     | 236,057      | 3,700               |
| Crested Butte        | 37,015      | 35,952       | 766                 |
| Gunnison             | 117,346     | 107,928      | 1,815               |
| Mount Crested Butte  | 27,208      | 27,057       | 717                 |
| Remainder of county  | 72,439      | 65,121       | 402                 |
| <b>HINSDALE</b>      | 8,148       | 7,840        | 176                 |
| Lake City            | 5,192       | 4,922        | 111                 |
| Remainder of county  | 2,955       | 2,918        | 65                  |
| <b>HUERFANO</b>      | 41,837      | 37,723       | 471                 |
| La Veta              | 5,414       | 4,985        | 64                  |
| Walsenburg           | 27,944      | 24,383       | 292                 |
| Remainder of county  | 8,480       | 8,354        | 115                 |
| <b>JACKSON</b>       | 36,819      | 16,967       | 194                 |
| Walden               | 13,107      | 12,186       | 133                 |
| Remainder of county  | 23,712      | 4,781        | 61                  |
| <b>JEFFERSON</b>     | 6,955,714   | 5,920,273    | 96,952              |
| Arvada               | 987,713     | 786,700      | 12,323              |
| Broomfield           | 83,893      | 39,836       | 465                 |
| Conifer              | 10,359      | 9,614        | 178                 |
| Edgewater            | 89,098      | 87,012       | 998                 |
| Evergreen            | 63,842      | 54,064       | 785                 |
| Golden               | 504,955     | 309,459      | 3,843               |

**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 |
|------------------------------|-------------|--------------|---------------------|
| <b>JEFFERSON (continued)</b> |             |              |                     |
| Kittredge                    | \$1,531     | \$1,465      | \$17                |
| Lakeside                     | 50,620      | 48,881       | 1,294               |
| Lakewood                     | 2,218,410   | 1,944,916    | 33,066              |
| Morrison                     | 13,406      | 12,339       | 191                 |
| Mountain View                | 6,740       | 6,458        | 125                 |
| Westminster                  | 557,179     | 535,065      | 12,473              |
| Wheat Ridge                  | 924,156     | 833,489      | 9,979               |
| Remainder of county          | 1,443,812   | 1,250,973    | 21,215              |
| <b>KIOWA</b>                 |             |              |                     |
| Eads                         | 11,492      | 10,406       | 160                 |
| Remainder of county          | 7,911       | 7,569        | 126                 |
|                              | 3,582       | 2,838        | 34                  |
| <b>KIT CARSON</b>            |             |              |                     |
| Burlington                   | 172,904     | 164,106      | 1,921               |
| Flagler                      | 87,295      | 81,669       | 1,084               |
| Seibert                      | 14,843      | 14,230       | 120                 |
| Stratton                     | 10,578      | 10,559       | 31                  |
| Remainder of county          | 10,297      | 9,735        | 162                 |
|                              | 49,891      | 47,914       | 523                 |
| <b>LAKE</b>                  |             |              |                     |
| Climax                       | 51,754      | 48,039       | 643                 |
| Leadville                    | *           | *            | *                   |
| Twin Lakes                   | 23,534      | 22,887       | 394                 |
| Remainder of county          | 343         | 210          | 3                   |
|                              | 27,876      | 24,942       | 246                 |
| <b>LA PLATA</b>              |             |              |                     |
| Bayfield                     | 623,913     | 548,861      | 9,711               |
| Durango                      | 14,570      | 13,465       | 214                 |
| Ignacio                      | 451,360     | 392,702      | 7,135               |
| Remainder of county          | 7,909       | 7,545        | 93                  |
|                              | 150,075     | 135,150      | 2,269               |
| <b>LARIMER</b>               |             |              |                     |
| Berthoud                     | 3,113,652   | 2,533,150    | 41,916              |
| Estes Park                   | 39,336      | 21,024       | 290                 |
| Ft Collins                   | 132,915     | 127,888      | 2,575               |
| Loveland                     | 1,792,490   | 1,505,802    | 26,067              |
| Wellington                   | 707,548     | 601,615      | 8,619               |
| Remainder of county          | 6,792       | 5,256        | 63                  |
|                              | 434,569     | 271,566      | 4,302               |
| <b>LAS ANIMAS</b>            |             |              |                     |
| Aguilar                      | 135,027     | 124,061      | 1,524               |
| Trinidad                     | 3,477       | 3,412        | 33                  |
| Remainder of county          | 105,757     | 96,578       | 1,268               |
|                              | 25,793      | 24,071       | 223                 |
| <b>LINCOLN</b>               |             |              |                     |
| Arriba                       | 101,723     | 93,110       | 1,001               |
| Genoa                        | 6,163       | 6,100        | 10                  |
| Hugo                         | 3,414       | 149          | 4                   |
| Limon                        | 10,047      | 9,961        | 143                 |
| Remainder of county          | 75,505      | 71,292       | 727                 |
|                              | 6,593       | 5,608        | 117                 |
| <b>LOGAN</b>                 |             |              |                     |
| Crook                        | 415,551     | 252,825      | 3,939               |
| Fleming                      | 1,785       | 1,769        | 35                  |
| Iliff                        | 8,703       | 8,614        | 9                   |
| Merino                       | 483         | 466          | 10                  |
| Sterling                     | 14,121      | 13,219       | 18                  |
| Remainder of county          | 342,348     | 185,455      | 3,345               |
|                              | 48,112      | 43,302       | 523                 |
| <b>MESA</b>                  |             |              |                     |
| Clifton                      | 1,622,870   | 1,364,887    | 22,272              |
| Collbran                     | 40,125      | 37,454       | 538                 |
| De Beque                     | 3,710       | 3,431        | 50                  |
|                              | 352         | 350          | 4                   |

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
 Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY             | GROSS SALES | RETAIL SALES | NET TAX COLLECTIONS |
|-------------------------|-------------|--------------|---------------------|
| <b>MESA (continued)</b> |             |              |                     |
| Fruita                  | \$41,124    | \$28,807     | \$328               |
| Gateway                 | 30          | 28           | 1                   |
| Grand Junction          | 1,296,971   | 1,103,942    | 18,297              |
| Palisade                | 11,517      | 10,694       | 171                 |
| Remainder of county     | 229,041     | 180,181      | 2,883               |
| <b>MINERAL</b>          | 11,358      | 10,883       | 171                 |
| Creede                  | 5,396       | 5,043        | 93                  |
| Remainder of county     | 5,962       | 5,840        | 78                  |
| <b>MOFFAT</b>           | 153,491     | 138,227      | 2,283               |
| Craig                   | 137,332     | 126,861      | 2,121               |
| Dinosaur                | 1,783       | 1,667        | 45                  |
| Remainder of county     | 14,375      | 9,700        | 116                 |
| <b>MONTEZUMA</b>        | 270,040     | 241,637      | 3,931               |
| Cortez                  | 199,035     | 181,993      | 2,963               |
| Dolores                 | 11,725      | 7,893        | 131                 |
| Mancos                  | 7,790       | 7,269        | 105                 |
| Remainder of county     | 51,491      | 44,481       | 732                 |
| <b>MONTROSE</b>         | 436,553     | 356,904      | 5,796               |
| Cimarron                | 171         | 169          | 2                   |
| Montrose                | 321,926     | 278,521      | 4,936               |
| Naturita                | 5,112       | 4,963        | 60                  |
| Nucla                   | 14,548      | 14,417       | 142                 |
| Olathe                  | 11,193      | 10,469       | 92                  |
| Remainder of county     | 83,602      | 48,365       | 564                 |
| <b>MORGAN</b>           | 943,276     | 319,391      | 3,962               |
| Brush                   | 48,970      | 45,027       | 597                 |
| Fort Morgan             | 766,198     | 154,151      | 2,216               |
| Hillrose                | 213         | 209          | 3                   |
| Wiggins                 | 23,339      | 22,495       | 165                 |
| Remainder of county     | 104,556     | 97,509       | 981                 |
| <b>OTERO</b>            | 344,671     | 263,237      | 3,508               |
| Cheraw                  | 604         | 566          | 4                   |
| Fowler                  | 8,715       | 8,081        | 98                  |
| La Junta                | 273,424     | 199,230      | 2,511               |
| Manzanola               | 2,438       | 2,169        | 92                  |
| Rocky Ford              | 32,949      | 29,461       | 397                 |
| Swink                   | 729         | 675          | 11                  |
| Remainder of county     | 25,812      | 23,054       | 395                 |
| <b>OURAY</b>            | 25,397      | 24,221       | 521                 |
| Ouray                   | 14,814      | 14,460       | 352                 |
| Ridgway                 | 7,658       | 7,008        | 108                 |
| Remainder of county     | 2,925       | 2,753        | 61                  |
| <b>PARK</b>             | 39,514      | 36,161       | 630                 |
| Fairplay                | 3,667       | 3,348        | 63                  |
| Remainder of county     | 35,848      | 32,812       | 567                 |
| <b>PHILLIPS</b>         | 92,256      | 85,654       | 669                 |
| Haxtun                  | 20,342      | 18,422       | 174                 |
| Holyoke                 | 37,715      | 34,360       | 304                 |
| Remainder of county     | 34,200      | 32,872       | 191                 |
| <b>PITKIN</b>           | 584,519     | 566,410      | 11,825              |
| Aspen                   | 377,160     | 365,093      | 7,717               |
| Snowmass                | 1,170       | 1,106        | 27                  |
| Snowmass Village        | 94,881      | 93,940       | 2,291               |
| Remainder of county     | 111,308     | 106,271      | 1,789               |

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY  
Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY         | GROSS SALES | RETAIL SALES | NET TAX COLLECTIONS |
|---------------------|-------------|--------------|---------------------|
| <b>PROWERS</b>      | \$266,264   | \$224,038    | \$2,322             |
| Granada             | 1,715       | 1,573        | 29                  |
| Holly               | 10,332      | 9,540        | 95                  |
| Lamar               | 230,644     | 191,250      | 1,840               |
| Wiley               | 3,908       | 3,345        | 77                  |
| Remainder of county | 19,666      | 18,329       | 282                 |
| <b>PUEBLO</b>       | 1,723,885   | 1,446,329    | 20,468              |
| Avondale            | 1,231       | 867          | 10                  |
| Boone               | 313         | 312          | 3                   |
| Colorado City       | 23,660      | 23,330       | 577                 |
| Pueblo              | 1,583,276   | 1,347,697    | 18,854              |
| Rye                 | 1,835       | 1,791        | 23                  |
| Remainder of county | 113,569     | 72,331       | 1,003               |
| <b>RIO BLANCO</b>   | 57,886      | 54,359       | 752                 |
| Buford              | *           | *            | 0                   |
| Meeker              | 19,105      | 18,205       | 270                 |
| Rangely             | 24,995      | 24,087       | 298                 |
| Rio Blanco          | 5           | 5            | *                   |
| Remainder of county | 13,782      | 12,062       | 184                 |
| <b>RIO GRANDE</b>   | 178,378     | 140,961      | 1,891               |
| Del Norte           | 23,529      | 20,075       | 223                 |
| Monte Vista         | 75,765      | 64,350       | 796                 |
| South Fork          | 6,354       | 5,339        | 110                 |
| Remainder of county | 72,729      | 51,197       | 761                 |
| <b>ROUTT</b>        | 378,794     | 347,003      | 6,297               |
| Hayden              | 9,285       | 9,050        | 135                 |
| Oak Creek           | 5,380       | 4,996        | 67                  |
| Phippsburg          | 118         | 117          | 3                   |
| Steamboat Springs   | 273,608     | 251,452      | 5,251               |
| Yampa               | 1,136       | 1,032        | 12                  |
| Remainder of county | 89,268      | 80,357       | 828                 |
| <b>SAGUACHE</b>     | 34,549      | 27,656       | 355                 |
| Center              | 22,363      | 20,111       | 263                 |
| Saguache            | 2,837       | 2,697        | 25                  |
| Remainder of county | 9,349       | 4,847        | 67                  |
| <b>SAN JUAN</b>     | 13,355      | 11,803       | 283                 |
| Silverton           | 11,156      | 9,603        | 220                 |
| Remainder of county | 2,200       | 2,200        | 63                  |
| <b>SAN MIGUEL</b>   | 98,610      | 95,533       | 2,138               |
| Norwood             | 5,455       | 5,123        | 71                  |
| Telluride           | 74,294      | 71,972       | 1,666               |
| Remainder of county | 18,861      | 18,437       | 400                 |
| <b>SEDGWICK</b>     | 39,473      | 36,064       | 462                 |
| Julesburg           | 27,564      | 24,831       | 313                 |
| Ovid                | 1,456       | 1,043        | 11                  |
| Sedgwick            | 1,125       | 1,098        | 5                   |
| Remainder of county | 9,328       | 9,093        | 133                 |
| <b>SUMMIT</b>       | 603,900     | 585,238      | 12,774              |
| Breckenridge        | 177,062     | 173,132      | 4,027               |
| Copper Mountain     | 24,939      | 24,924       | 665                 |
| Dillon              | 30,556      | 29,350       | 570                 |
| Frisco              | 100,089     | 97,248       | 2,090               |
| Keystone            | 16,531      | 15,959       | 404                 |
| Silverthorne        | 150,184     | 143,731      | 2,923               |
| Remainder of county | 104,539     | 100,894      | 2,095               |

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

Fiscal Year 1993 (thousands of dollars)

| COUNTY/CITY           | GROSS SALES         | RETAIL SALES        | NET TAX COLLECTIONS |
|-----------------------|---------------------|---------------------|---------------------|
| <b>TELLER</b>         | \$109,998           | \$98,823            | \$1,770             |
| Cripple Creek         | 20,080              | 18,727              | 422                 |
| Green Mountain Falls  | 1                   | 1                   | *                   |
| Victor                | 1,400               | 1,228               | 22                  |
| Woodland Park         | 71,376              | 63,453              | 1,108               |
| Remainder of county   | 17,141              | 15,414              | 218                 |
| <b>WASHINGTON</b>     | 47,672              | 44,974              | 457                 |
| Akron                 | 33,623              | 32,501              | 258                 |
| Cope                  | 2,940               | 2,939               | 50                  |
| Otis                  | 5,024               | 3,846               | 58                  |
| Remainder of county   | 6,086               | 5,688               | 90                  |
| <b>WELD</b>           | 2,311,520           | 1,660,398           | 23,824              |
| Ault                  | 7,842               | 5,904               | 70                  |
| Broomfield            | 421                 | 177                 | 4                   |
| Dacono                | 10,676              | 8,972               | 89                  |
| Eaton                 | 44,728              | 39,771              | 217                 |
| Erie                  | 16,124              | 11,994              | 131                 |
| Evans                 | 48,730              | 46,715              | 715                 |
| Firestone             | 4,132               | 3,463               | 36                  |
| Frederick             | 12,248              | 7,193               | 85                  |
| Fort Lupton           | 82,072              | 63,900              | 1,043               |
| Garden City           | 34,020              | 28,552              | 523                 |
| Gilcrest              | 3,428               | 3,141               | 49                  |
| Greeley               | 1,271,383           | 992,666             | 14,970              |
| Grover                | 193                 | 180                 | 3                   |
| Hudson                | 16,500              | 12,218              | 149                 |
| Johnstown             | 23,207              | 20,239              | 181                 |
| Keenesburg            | 10,328              | 7,656               | 91                  |
| Kersey                | 3,179               | 2,994               | 38                  |
| La Salle              | 43,210              | 19,838              | 338                 |
| Mead                  | 8,762               | 8,145               | 37                  |
| Milliken              | 3,741               | 3,551               | 30                  |
| Nunn                  | 930                 | 899                 | 14                  |
| Pierce                | 6,080               | 2,223               | 37                  |
| Platteville           | 20,311              | 18,562              | 422                 |
| Severance             | 2,013               | 1,997               | 22                  |
| Windsor               | 44,170              | 27,290              | 399                 |
| Remainder of county   | 593,091             | 322,157             | 4,127               |
| <b>YUMA</b>           | 139,151             | 129,628             | 1,754               |
| Eckley                | 2,368               | 2,367               | 67                  |
| Idalia                | 734                 | 722                 | 9                   |
| Joes                  | 667                 | 598                 | 14                  |
| Kirk                  | 2,760               | 2,700               | 28                  |
| Wray                  | 43,571              | 40,198              | 493                 |
| Yuma                  | 53,841              | 49,173              | 776                 |
| Remainder of county   | 35,212              | 33,870              | 367                 |
| <b>OUT OF STATE</b>   | 5,260,213           | 2,528,994           | 44,316              |
| <b>STATE TOTALS</b>   | <b>\$78,267,632</b> | <b>\$57,091,306</b> | <b>\$881,725</b>    |
| (*) less than \$1,000 |                     |                     |                     |



## TOURISM TAX COLLECTIONS BY INDUSTRY

Fiscal Years 1990 to 1993

|  | 1990               | 1991               | 1992                | 1993                |
|--|--------------------|--------------------|---------------------|---------------------|
| Agriculture, Forestry & Fisheries                                      | \$1,437            | \$1,819            | \$1,816             | \$1,542             |
| Mining   | 0                  | 0                  | 0                   | 0                   |
| Contract Construction  | 476                | 732                | 651                 | 1,342               |
| Manufacturing  | 8,454              | 8,038              | 9,528               | 9,827               |
| Transportation, Communication,<br>Electric, Gas, and Sanitary Services | 44,865             | 16,773             | 29,029              | 21,874              |
| Wholesale Trade  | 1,208              | 1,716              | 2,050               | 1,941               |
| <b>Retail Trade:</b>   |                    |                    |                     |                     |
| Building Materials   | 1,569              | 1,517              | 1,826               | 3,517               |
| General Merchandise  | 25,780             | 24,159             | 34,663              | 30,363              |
| Grocery Stores   | 259,413            | 291,569            | 348,722             | 370,307             |
| Auto Dealers/Service Stations  | 45,198             | 59,823             | 90,696              | 87,681              |
| Clothing   | 6,752              | 7,806              | 9,439               | 10,555              |
| Furniture  | 52,112             | 1,998              | 3,525               | 3,020               |
| Eating/Drinking  | 5,317,833          | 5,703,884          | 6,070,858           | 6,462,510           |
| Miscellaneous Retail   | 147,276            | 215,374            | 231,132             | 264,460             |
| Finance, Insurance and Real Estate                                     | 327,193            | 326,784            | 370,964             | 405,479             |
| Hotels and Other Lodging Places  | 1,708,324          | 1,818,038          | 2,036,007           | 2,268,940           |
| Services Other Than Lodging  | 674,309            | 707,976            | 826,495             | 1,049,817           |
| Government Facilities  | 22,453             | 21,147             | 24,955              | 23,675              |
| Non-classifiable Establishments  | 155                | -261               | 190                 | 989                 |
| <b>TOTAL</b>   | <b>\$8,644,807</b> | <b>\$9,208,892</b> | <b>\$10,092,546</b> | <b>\$11,017,839</b> |

**TOURISM PROMOTION TAX BY COUNTY \***  
Fiscal Years 1990 to 1993

|              | 1990               | 1991               | 1992                | 1993                |
|--------------|--------------------|--------------------|---------------------|---------------------|
| Adams        | \$255,458          | \$278,408          | \$308,917           | \$348,118           |
| Alamosa      | 19,860             | 23,614             | 25,632              | 25,592              |
| Arapahoe     | 651,230            | 700,165            | 766,149             | 833,257             |
| Archuleta    | 15,585             | 14,367             | 17,146              | 19,678              |
| Baca         | 2,111              | 2,544              | 2,842               | 2,091               |
| Bent         | 2,823              | 2,447              | 2,678               | 2,894               |
| Boulder      | 380,928            | 412,172            | 449,855             | 502,355             |
| Chaffee      | 36,220             | 43,617             | 43,907              | 51,276              |
| Cheyenne     | 1,767              | 1,989              | 1,988               | 1,763               |
| Clear Creek  | 29,459             | 29,484             | 34,693              | 38,271              |
| Conejos      | 2,964              | 3,457              | 3,566               | 4,163               |
| Costilla     | 1,639              | 1,530              | 1,811               | 2,151               |
| Crowley      | 633                | 621                | 501                 | 616                 |
| Custer       | 1,996              | 2,543              | 2,125               | 3,793               |
| Delta        | 13,050             | 16,280             | 19,091              | 20,903              |
| Denver       | 1,439,597          | 1,596,757          | 1,772,540           | 1,973,621           |
| Dolores      | 879                | 1,025              | 928                 | 1,058               |
| Douglas      | 43,623             | 59,772             | 53,298              | 66,308              |
| Eagle        | 465,928            | 507,901            | 548,320             | 603,683             |
| Elbert       | 2,082              | 2,387              | 2,002               | 2,675               |
| El Paso      | 720,428            | 734,981            | 802,235             | 912,163             |
| Fremont      | 36,022             | 40,339             | 42,784              | 48,073              |
| Garfield     | 96,156             | 108,412            | 111,540             | 116,518             |
| Gilpin       | 5,390              | 6,000              | 12,677              | 28,458              |
| Grand        | 120,650            | 130,897            | 136,541             | 152,407             |
| Gunnison     | 85,113             | 71,192             | 96,135              | 132,962             |
| Hinsdale     | 3,544              | 3,180              | 4,264               | 4,493               |
| Huerfano     | 7,013              | 7,643              | 7,657               | 9,209               |
| Jackson      | 2,192              | 2,443              | 3,057               | 2,866               |
| Jefferson    | 556,609            | 619,539            | 674,980             | 722,509             |
| Kiowa        | 676                | 924                | 950                 | 1,731               |
| Kit Carson   | 9,676              | 12,138             | 14,601              | 14,864              |
| Lake         | 12,256             | 13,110             | 15,314              | 14,353              |
| La Plata     | 138,200            | 152,987            | 168,975             | 187,703             |
| Larimer      | 347,747            | 356,171            | 412,209             | 430,956             |
| Las Animas   | 17,539             | 16,138             | 19,819              | 19,008              |
| Lincoln      | 14,890             | 16,246             | 17,559              | 17,466              |
| Logan        | 27,534             | 26,988             | 25,319              | 27,256              |
| Mesa         | 179,765            | 195,936            | 201,193             | 226,432             |
| Mineral      | 6,985              | 9,140              | 9,872               | 10,838              |
| Moffat       | 16,960             | 34,495             | 15,347              | 25,300              |
| Montezuma    | 39,561             | 44,331             | 48,904              | 58,185              |
| Montrose     | 33,933             | 34,735             | 37,742              | 38,451              |
| Morgan       | 21,478             | 24,699             | 25,912              | 28,035              |
| Otero        | 18,502             | 18,668             | 19,851              | 19,424              |
| Ouray        | 13,639             | 15,007             | 15,600              | 20,711              |
| Park         | 8,176              | 9,735              | 10,857              | 10,094              |
| Phillips     | 2,398              | 2,601              | 2,736               | 2,739               |
| Pitkin       | 383,991            | 396,116            | 436,026             | 491,494             |
| Prowers      | 16,108             | 16,834             | 30,417              | 21,733              |
| Pueblo       | 170,231            | 165,224            | 187,614             | 195,490             |
| Rio Blanco   | 6,564              | 7,380              | 8,105               | 9,551               |
| Rio Grande   | 13,515             | 14,490             | 16,526              | 18,975              |
| Routt        | 188,512            | 204,841            | 214,503             | 229,114             |
| Saguache     | 2,220              | 2,744              | 2,512               | 2,312               |
| San Juan     | 6,796              | 7,707              | 8,995               | 10,029              |
| San Miguel   | 38,869             | 50,667             | 67,588              | 91,354              |
| Sedgwick     | 3,203              | 3,109              | 3,308               | 2,936               |
| Summit       | 444,260            | 493,703            | 554,710             | 589,827             |
| Teller       | 15,998             | 15,102             | 22,350              | 34,300              |
| Washington   | 3,243              | 3,310              | 3,371               | 2,415               |
| Weld         | 161,073            | 171,384            | 184,791             | 200,432             |
| Yuma         | 8,610              | 7,890              | 9,119               | 9,399               |
| Out of State | 1,270,751          | 1,238,632          | 1,329,991           | 1,321,003           |
| <b>Total</b> | <b>\$8,644,808</b> | <b>\$9,208,888</b> | <b>\$10,092,545</b> | <b>\$11,017,834</b> |

\* 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 1993)

| LOCAL SALES<br>TAX RATE | CITIES<br>& TOWNS | COUNTIES  | SPECIAL<br>DISTRICTS | TOTAL      |
|-------------------------|-------------------|-----------|----------------------|------------|
| 0.10 %                  | -                 | -         | 2                    | 2          |
| 0.25                    | -                 | 1         | -                    | 1          |
| 0.50                    | -                 | 1         | 3                    | 4          |
| 0.60                    | -                 | -         | 1                    | 1          |
| 1.00                    | 11                | 20        | -                    | 31         |
| 1.50                    | 3                 | 1         | -                    | 4          |
| 1.70                    | 1                 | -         | -                    | 1          |
| 2.00                    | 79                | 10        | -                    | 89         |
| 2.40                    | 1                 | -         | -                    | 1          |
| 2.50                    | -                 | 1         | -                    | 1          |
| 2.75                    | 3                 | -         | -                    | 3          |
| 2.86                    | 1                 | -         | -                    | 1          |
| 3.00                    | 56                | 2         | -                    | 58         |
| 3.25                    | 3                 | -         | -                    | 3          |
| 3.50                    | 16                | -         | -                    | 16         |
| 3.75                    | 1                 | -         | -                    | 1          |
| 4.00                    | 22                | 3         | -                    | 25         |
| 5.00 %                  | 1                 | -         | -                    | 1          |
| <b>TOTAL</b>            | <b>198</b>        | <b>39</b> | <b>6</b>             | <b>243</b> |

**STATE OF COLORADO-COLLECTED CITY SALES TAX RATES**  
(as of July 1993)

| <b>RATE</b>      | <b>CURRENT CITY</b> | <b>RATE</b>          | <b>CURRENT CITY</b> | <b>RATE</b>      | <b>CURRENT CITY</b> |
|------------------|---------------------|----------------------|---------------------|------------------|---------------------|
| Akron            | 1.0%                | Fruita               | 2.0%                | Olathe           | 3.0%                |
| Alma             | 3.0                 | Garden City          | 2.0                 | Ordway           | 2.0                 |
| Antonito         | 4.0                 | Georgetown           | 3.0                 | Otis             | 2.0                 |
| Ault             | 2.0                 | Gilcrest             | 3.0                 | Ouray            | 3.0                 |
| Basalt           | 2.0                 | Granada              | 2.0                 | Ovid             | 1.0                 |
| Bayfield         | 2.0                 | Granby               | 4.0                 | Palisade         | 1.0                 |
| Bennett          | 2.0                 | Grand Lake           | 4.0                 | Palmer Lake      | 2.0                 |
| Berthoud         | 3.0                 | Green Mountain Falls | 2.0                 | Paonia           | 2.0                 |
| Black Hawk       | 4.0                 | Gunnison             | 3.0                 | Parachute        | 3.0                 |
| Blanca           | 2.0                 | Gypsum               | 2.0                 | Parker           | 3.0                 |
| Brighton         | 3.75                | Haxtun               | 1.0                 | Pierce           | 2.0                 |
| Broomfield       | 3.5                 | Hayden               | 4.0                 | Pitkin           | 3.0                 |
| Brush            | 3.0                 | Holly                | 1.0                 | Platteville      | 2.0                 |
| Buena Vista      | 2.0                 | Holyoke              | 1.5                 | Poncha Springs   | 2.0                 |
| Burlington       | 2.0                 | Hot Sulphur Springs  | 4.0                 | Red Cliff        | 2.0                 |
| Calhan           | 2.0                 | Hotchkiss            | 2.0                 | Rico             | 2.0                 |
| Carbondale       | 3.0                 | Hudson               | 2.0                 | Ridgway          | 3.0                 |
| Castle Rock      | 3.25                | Hugo                 | 2.0                 | Rocky Ford       | 3.0                 |
| Cedaredge        | 1.5                 | Idaho Springs        | 3.0                 | Romeo            | 1.0                 |
| Center           | 2.0                 | Ignacio              | 2.0                 | Saguache         | 3.0                 |
| Cheyenne Wells   | 2.0                 | Johnstown            | 2.0                 | Salida           | 2.0                 |
| Collbran         | 2.0                 | Julesburg            | 1.0                 | San Luis         | 2.0                 |
| Columbine Valley | 3.0                 | Keenesburg           | 2.0                 | Sedgwick         | 1.0                 |
| Craig            | 2.0                 | Kersey               | 3.0                 | Severance        | 2.0                 |
| Crawford         | 2.0                 | Kit Carson           | 2.0                 | Sheridan         | 3.5                 |
| Creede           | 2.0                 | Kremmling            | 4.0                 | Silt             | 3.0                 |
| Crested Butte    | 4.0                 | La Jara              | 2.0                 | Silver Cliff     | 2.0                 |
| Cripple Creek    | 2.0                 | La Salle             | 3.5                 | Silver Plume     | 3.0                 |
| Dacono           | 3.0                 | La Veta              | 3.0                 | Silverthorne     | 2.0                 |
| De Beque         | 2.0                 | Las Animas           | 2.0                 | Silverton        | 3.0                 |
| Del Norte        | 2.0                 | Limon                | 2.0                 | Simla            | 2.0                 |
| Dillon           | 2.0                 | Lochbuie             | 2.0                 | Snowmass Village | 1.0                 |
| Dolores          | 3.5                 | Log Lane Village     | 3.0                 | South Fork       | 3.0                 |
| Dove Creek       | 2.0                 | Louisville           | 3.0                 | Springfield      | 2.0                 |
| Eads             | 2.0                 | Loveland             | 3.0                 | Sterling         | 3.0                 |
| Eagle            | 4.0                 | Lyons                | 3.0                 | Superior         | 2.0                 |
| Eaton            | 3.0                 | Manassa              | 1.0                 | Telluride        | 4.0                 |
| Elizabeth        | 1.5                 | Mancos               | 3.0                 | Trinidad         | 4.0                 |
| Empire           | 3.0                 | Manitou Springs      | 3.5                 | Victor           | 3.0                 |
| Erie             | 3.5                 | Manzanola            | 2.0                 | Walsenburg       | 2.0                 |
| Estes Park       | 4.0                 | Marble               | 2.0                 | Ward             | 2.0                 |
| Evans            | 3.0                 | Mead                 | 2.0                 | Wellington       | 2.0                 |
| Fairplay         | 3.0                 | Milliken             | 2.0                 | Westcliffe       | 2.0                 |
| Federal Heights  | 3.0                 | Minturn              | 4.0                 | Wiggins          | 2.0                 |
| Firestone        | 2.0                 | Monte Vista          | 2.0                 | Windsor          | 3.0                 |
| Florence         | 2.0                 | Monument             | 3.0                 | Woodland Park    | 3.0                 |
| Flagler          | 2.0                 | Morrison             | 3.0                 | Wray             | 1.0                 |
| Fort Lupton      | 4.0                 | Mountain View        | 3.0                 | Yuma             | 2.0                 |
| Fort Morgan      | 3.0                 | Naturita             | 2.0                 | RTD              | 0.6 1/              |
| Fountain         | 3.0                 | Nederland            | 3.0                 | SCFD             | 0.1 2/              |
| Fowler           | 2.0                 | New Castle           | 3.0                 | LID              | 0.5 3/              |
| Fraser           | 4.0                 | Norwood              | 2.0                 | BSD              | 0.1 4/              |
| Frederick        | 2.0                 | Nucla                | 2.0                 | MTS              | 0.5 5/              |
| Frisco           | 2.0                 | Oak Creek            | 3.0                 |                  |                     |

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 Scientific and Cultural Facilities District sales tax was effective on January 1st of 1989 and has the same boundaries as RTD above.  
 3/ Local improvement district sales taxes are imposed in a designated area of southeast Jefferson County and Old Town Niwot (Boulder County).  
 4/ The Baseball Stadium District tax was effective in August 1991 and has the same boundaries as RTD above.  
 5/ A mass transit system tax is imposed in Summit County.

STATE OF COLORADO-COLLECTED COUNTY SALES TAX RATES  
(as of July 1993)

| 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                  | 2.00             |
| Lake        | 4.00%            | Teller                  | 1.00%            |

CITY SALES TAX NOT COLLECTED BY THE STATE OF COLORADO  
(as of July 1993)

| LOCALITY             | CURRENT RATE | LOCALITY          | CURRENT RATE |
|----------------------|--------------|-------------------|--------------|
| Alamosa              | 2.00%        | Golden            | 3.00%        |
| Arvada               | 3.00         | Grand Junction    | 2.75         |
| Aspen                | 1.70         | Greeley           | 3.00         |
| Aurora               | 3.50         | Greenwood Village | 3.00         |
| Avon                 | 4.00         | Lafayette         | 3.25         |
| 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     | 2.40         | 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             | 2.75         |
| Edgewater            | 3.50         | Steamboat Springs | 4.00         |
| Englewood            | 3.50         | Thornton          | 3.50         |
| Fort Collins         | 3.00         | Vail              | 4.00         |
| Glendale             | 3.50         | Westminster       | 3.25         |
| Glenwood Springs     | 3.00%        | Wheat Ridge       | 2.00         |
|                      |              | Winter Park       | 5.00%        |

**STATE OF COLORADO-COLLECTED COUNTY SALES TAX RATES**

(as of July 1993)

| 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                  | 2.00             |
| Lake        | 4.00%            | Teller                  | 1.00%            |

**CITY SALES TAX NOT COLLECTED BY THE STATE OF COLORADO**

(as of July 1993)

| LOCALITY             | CURRENT RATE | LOCALITY          | CURRENT RATE |
|----------------------|--------------|-------------------|--------------|
| Alamosa              | 2.00%        | Golden            | 3.00%        |
| Arvada               | 3.00         | Grand Junction    | 2.75         |
| Aspen                | 1.70         | Greeley           | 3.00         |
| Aurora               | 3.50         | Greenwood Village | 3.00         |
| Avon                 | 4.00         | Lafayette         | 3.25         |
| 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     | 2.40         | 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             | 2.75         |
| Edgewater            | 3.50         | Steamboat Springs | 4.00         |
| Englewood            | 3.50         | Thornton          | 3.50         |
| Fort Collins         | 3.00         | Vail              | 4.00         |
| Glendale             | 3.50         | Westminster       | 3.25         |
| Glenwood Springs     | 3.00%        | Wheat Ridge       | 2.00         |
|                      |              | Winter Park       | 5.00%        |

## CITY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1993

|                  |           |                      |             |                |                     |
|------------------|-----------|----------------------|-------------|----------------|---------------------|
| Akron            | \$78,282  | Frisco               | \$1,465,104 | Oak Creek      | \$83,934            |
| Alma             | 14,279    | Fruita               | 207,135     | Olathe         | 134,569             |
| Antonito         | 129,063   | Garden City          | 144,455     | Ordway         | 86,376              |
| Aspen            | 78,266    | Georgetown           | 280,528     | Otis           | 21,424              |
| Ault             | 87,068    | Gilcrest             | 90,952      | Ouray          | 397,393             |
| Basalt           | 384,283   | Granada              | 17,188      | Ovid           | 9,908               |
| Bayfield         | 137,264   | Granby               | 493,645     | Palisade       | 29,392              |
| Bennett          | 111,135   | Grand Lake           | 364,668     | Palmer Lake    | 50,447              |
| Berthoud         | 306,560   | Green Mountain Falls | 39,856      | Paonia         | 129,290             |
| Black Hawk       | 355,958   | Gunnison             | 1,761,273   | Parachute      | 85,544              |
| Blanca           | 10,669    | Gypsum               | 56,278      | Parker         | 2,657,437           |
| Brighton         | 4,020,452 | Haxtun               | 52,960      | Pierce         | 24,961              |
| Broomfield       | 5,015,587 | Hayden               | 269,527     | Pitkin         | 6,269               |
| Brush            | 664,546   | Holly                | 43,131      | Platteville    | 146,407             |
| Buena Vista      | 386,779   | Holyoke              | 153,577     | Poncha Springs | 43,243              |
| Burlington       | 500,830   | Hot Sulphur Sprgs    | 35,829      | Red Cliff      | 7,598               |
| Calhan           | 51,129    | Hotchkiss            | 199,085     | Rico           | 7,559               |
| Carbondale       | 779,527   | Hudson               | 66,537      | Ridgway        | 110,257             |
| Castle Rock      | 3,785,358 | Hugo                 | 59,936      | Rocky Ford     | 481,224             |
| Cedaredge        | 97,298    | Idaho Springs        | 740,401     | Romeo          | 4,812               |
| Center           | 154,479   | Ignacio              | 111,934     | Saguache       | 52,989              |
| Cheyenne         | 73,653    | Johnstown            | 91,022      | Salida         | 921,373             |
| Collbran         | 21,634    | Julesburg            | 95,720      | San Luis       | 32,276              |
| Columbine Valley | 64,581    | Keenesburg           | 46,610      | Sedgwick       | 1,398               |
| Craig            | 1,462,238 | Kersey               | 64,802      | Severance      | 14,213              |
| Crawford         | 16,317    | Kit Carson           | 32,774      | Sheridan       | 2,125,435           |
| Creede           | 72,728    | Kremmling            | 276,958     | Silt           | 70,504              |
| Crested Butte    | 1,061,455 | La Jara              | 91,552      | Silver Cliff   | 26,314              |
| Cripple Creek    | 323,750   | La Salle             | 189,309     | Silver Plume   | 26,962              |
| Dacono           | 208,192   | Las Animas           | 166,579     | Silverthorne   | 2,068,305           |
| De Beque         | 2,664     | La Veta              | 99,459      | Silverton      | 246,580             |
| Del Norte        | 153,545   | Limon                | 490,151     | Simla          | 20,872              |
| Dillon           | 339,032   | Lochbuie             | 27,369      | Snowmass       | 924,602             |
| Dolores          | 139,472   | Log Lane Village     | 21,324      | South Fork     | 82,284              |
| Dove Creek       | 70,505    | Louisville           | 2,776,786   | Springfield    | 221,812             |
| Eads             | 77,679    | Loveland             | 9,148,769   | Sterling       | 3,072,357           |
| Eagle            | 519,564   | Lyons                | 140,396     | Superior       | 13,155              |
| Eaton            | 235,549   | Manassa              | 13,549      | Telluride      | 2,090,875           |
| Elizabeth        | 102,243   | Mancos               | 104,618     | Trinidad       | 2,125,972           |
| Empire           | 45,396    | Manitou              | 894,313     | Vail           | 5,442               |
| Erie             | 132,183   | Manzanola            | 12,953      | Victor         | 25,239              |
| Estes Park       | 3,749,404 | Marble               | 3,536       | Walsenburg     | 308,152             |
| Evans            | 623,809   | Mead                 | 26,752      | Ward           | 2,273               |
| Fairplay         | 70,201    | Milliken             | 57,432      | Wellington     | 44,962              |
| Federal Heights  | 2,709,124 | Minturn              | 306,814     | Westcliffe     | 92,913              |
| Firestone        | 64,620    | Monte Vista          | 712,077     | Wiggins        | 92,171              |
| Flagler          | 80,111    | Monument             | 342,954     | Windsor        | 486,972             |
| Florence         | 223,406   | Morrison             | 190,819     | Winter Park    | 8,932               |
| Fort Lupton      | 1,002,116 | Mountain View        | 119,706     | Woodland Park  | 1,183,651           |
| Fort Morgan      | 2,094,177 | Naturita             | 59,485      | Wray           | 178,362             |
| Fountain         | 1,236,693 | Nederland            | 330,601     | Yuma           | 459,380             |
| Fowler           | 79,395    | New Castle           | 62,093      |                |                     |
| Fraser           | 636,353   | Norwood              | 75,948      |                |                     |
| Frederick        | 46,910    | Nucla                | 64,013      | <b>Total</b>   | <b>\$80,223,518</b> |

COUNTY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year 1993

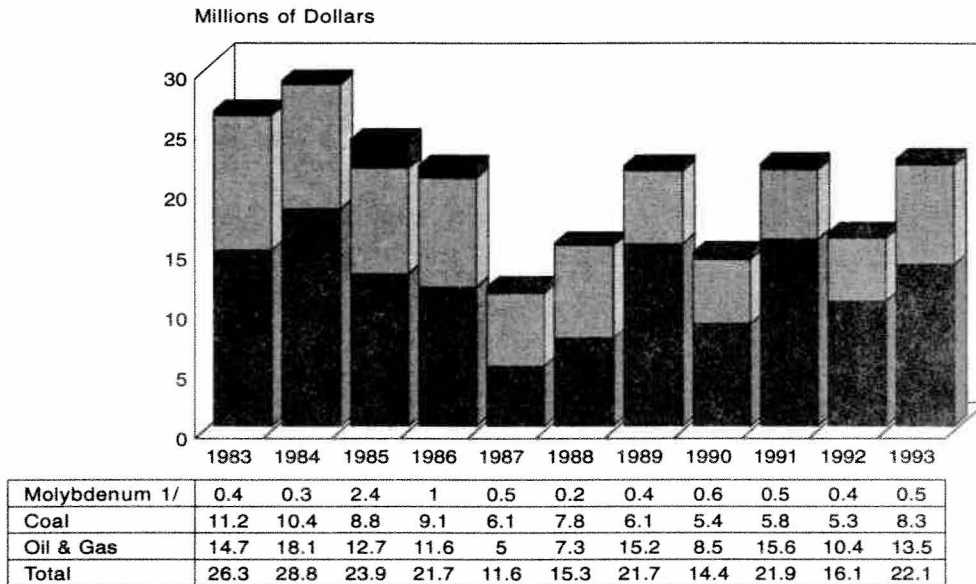
|                          |            |                          |                      |
|--------------------------|------------|--------------------------|----------------------|
| Alamosa County           | \$932,476  | La Plata County          | \$5,532,346          |
| Town of Hooper           | 2,912      | City of Durango          | 1,337,572            |
| City of Alamosa          | 1,395,803  | Town of Bayfield         | 297,238              |
| Archuleta County         | 975,097    | Town of Ignacio          | 263,799              |
| City of Pagosa Springs   | 797,806    | Lake County              | 576,121              |
| Bent County              | 114,778    | City of Leadville        | 657,510              |
| Chaffee County           | 993,553    | Lincoln County           | 655,642              |
| City of Buena Vista      | 255,855    | Mesa County              | 9,580,111            |
| City of Poncha Springs   | 45,155     | City of Grand Junction   | 2,114,231            |
| City of Salida           | 619,434    | City of Fruita           | 660,697              |
| Clear Creek County       | 484,527    | Town of Palisade         | 462,488              |
| Costilla County          | 42,684     | City of Collbran         | 198,209              |
| City of San Luis         | 11,382     | Town of Debeque          | 198,209              |
| City of Blanca           | 2,846      | Mineral County           | 88,278               |
| Crowley County           | 135,922    | City of Creede           | 44,138               |
| Custer County            | 75,102     | Moffat County            | 500,034              |
| Delta County             | 1,835,529  | City of Craig            | 1,213,150            |
| City of Delta            | 178,276    | Town of Dinosaur         | 24,402               |
| City of Orchard City     | 104,396    | Montrose County          | 1,556,730            |
| Town of Paonia           | 65,850     | Otero County             | 890,200              |
| Town of Cedaredge        | 64,932     | Ouray County             | 222,437              |
| Town of Hotchkiss        | 35,104     | Pitkin County            | 7,274,632            |
| Town of Crawford         | 10,325     | Town of Basalt           | 19,312               |
| Eagle County             | 4,629,127  | City of Snowmass Village | 2,109,153            |
| City of Avon             | 88,939     | City of Aspen            | 3,833,499            |
| Town of Basalt           | 17,314     | Prowers County           | 878,937              |
| Town of Eagle            | 28,368     | Pueblo County            | 6,552,613            |
| Town of Gypsum           | 3,945      | Rio Blanco County        | 242,295              |
| Town of Minturn          | 13,527     | City of Meeker           | 241,765              |
| Town of Redcliff         | 530        | City of Rangely          | 223,517              |
| City of Vail             | 380,320    | Rio Grande County        | 346,479              |
| El Paso County           | 28,284,862 | City of Monte Vista      | 242,535              |
| Fremont County           | 1,804,285  | Town of Del Norte        | 103,944              |
| Garfield County          | 691,286    | Routt County             | 2,100,673            |
| Grand County             | 1,247,605  | San Juan County          | 26,845               |
| Gunnison County          | 774,520    | Town of Silverton        | 82,390               |
| City of Crested Butte    | 149,456    | San Miguel County        | 666,673              |
| City of Gunnison         | 356,625    | Sedgwick County          | 170,963              |
| Town of Marble           | 856        | Summit County            | 2,721,161            |
| Town of Pitkin           | 901        | Town of Breckenridge     | 3,078,523            |
| City of Mt Crested Butte | 126,628    | City of Montezuma        | 1,894                |
| Hinsdale County          | 104,783    | Town of Blue River       | 19,462               |
| Town of Lake City        | 125,023    | Town of Dillon           | 371,087              |
| Huerfano County          | 101,090    | Town of Frisco           | 1,595,601            |
| Town of La Veta          | 30,750     | Town of Silverthorne     | 2,181,067            |
| City of Walsenburg       | 114,721    | Teller County            | 598,200              |
| Jackson County           | 148,697    |                          |                      |
| Town of Walden           | 107,921    |                          |                      |
| Jefferson County         | 18,474,634 | <b>TOTAL</b>             | <b>\$129,743,217</b> |



# Severance

|                                |    |
|--------------------------------|----|
| Net Severance .....            | 88 |
| Coal Severance Tax Rates ..... | 88 |

**NET SEVERANCE TAX COLLECTIONS**  
Fiscal Years 1982 to 1993



■ Oil & Gas ■ Coal ■ Molybdenum 1/  
1/ The molybdenum classification includes collections for metallic metals

**COLORADO NET SEVERANCE TAX COLLECTIONS**  
Fiscal Years 1986 to 1993

| YEAR | MOLYBDENUM 1/ | COAL        | OIL & GAS    | TOTAL        |
|------|---------------|-------------|--------------|--------------|
| 1993 | \$499,874     | \$8,261,338 | \$13,469,344 | \$22,230,556 |
| 1992 | 360,834       | 5,296,923   | 10,384,659   | 16,042,416   |
| 1991 | 488,172       | 5,838,381   | 15,554,144   | 21,880,698   |
| 1990 | 574,879       | 5,357,256   | 8,514,801    | 14,446,936   |
| 1989 | 366,816       | 6,042,812   | 15,218,466   | 21,628,094   |
| 1988 | 244,293       | 7,814,396   | 7,270,856    | 15,329,545   |
| 1987 | 463,084       | 6,138,438   | 4,969,432    | 11,570,953   |
| 1986 | 962,691       | 9,067,819   | 11,631,493   | 21,662,003   |

1/ Includes severance tax collections for metallic minerals.