



COLORADO DEPARTMENT OF REVENUE

1994 Annual Report

we can do it! we can do it! we can do it! we can do it! we can do it!

it! we can do it! we can do it! we can do it! we can do it! we can do it!

do it! we can do it! we can do it! we can do it! we can do it! we can do it!

can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

we can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

it! we can do it! we can do it! we can do it! we can do it! we can do it!

do it! we can do it! we can do it! we can do it! we can do it! we can do it!

can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

we can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

it! we can do it! we can do it! we can do it! we can do it! we can do it!

do it! we can do it! we can do it! we can do it! we can do it! we can do it!

can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

we can do it! we can do it! we can do it! we can do it! we can do it! we can do it!

we can do it!

A Design for the Future

ANNUAL REPORT 1994

JULY 1, 1993 THROUGH JUNE 30, 1994

RENNY FAGAN
Executive Director

AMELIE BUCHANAN
Deputy Director

Jim Huyghebaert
Director, Office of Tax Analysis

Dorothy Dalquist
Chief Information Officer

Janet Archibeque
Susan Conwell
Heidi Vach
Statistical Analysts


Bennie Catuccio
Rhonda Eldfrick
Administrative Assistants

Sheryl Stowe
Forms Analyst

TABLE OF CONTENTS

Annual Report of the Executive Director	3
Design for the Future	5
Administration and Collections	9
Population by County	17
Department Locations	18
Taxes at a Glance	19
Legislative Digest 1994	23
Statistical Appendix	27
Alcoholic Beverages	27
Cigarette and Tobacco Products	31
Estate	33
Income	35
Limited Stakes Gaming	41
Lottery	43
Mileage and Fuel	45
Motor Vehicle	51
Racing Events	59
Sales and Use	61
Severance	83

DRP 4000 (12/94)

 *recycled paper*

Annual Report of the Executive Director



During Fiscal Year 1994, the Department of Revenue embarked upon some of the most exciting, challenging efforts in its history. Recognizing the public's insistence on quality service, and anticipating dramatically increased demands for that service, we began an exacting process of strategic and business planning.

This endeavor required critical analysis and objective appraisal of our business practices and technological resources to forge a vision for our future. We asked ourselves some very tough questions. What do we need to better serve our constituency? How should technology and staffing be adapted or changed to meet our future responsibilities? What directions do we pursue in order to remain an organization of exceptional service and unimpeachable integrity? How do we best instill confidence in the public and inspire dedication from a top-notch staff?

In answering these questions the department developed an innovative strategy that will define our course into the next century. Departmental responsibilities were grouped by business line rather than by division, and critical projects were identified. We are now closer than ever to controlling our future through meaningful change. We intend to become a model of modern efficiency, continuing to offer Coloradans the outstanding service they deserve.

Even as we seek change, the Department of Revenue adheres to its traditional high standards of professionalism, leadership and customer service.

Accuracy — Speed — Convenience. We Can Do It.

I am pleased to present to the Governor and the General Assembly the 53rd annual report covering Department of Revenue operations and achievements from July 1, 1993 to June 30, 1994, in accordance with C.R.S. 24-35-102(3).

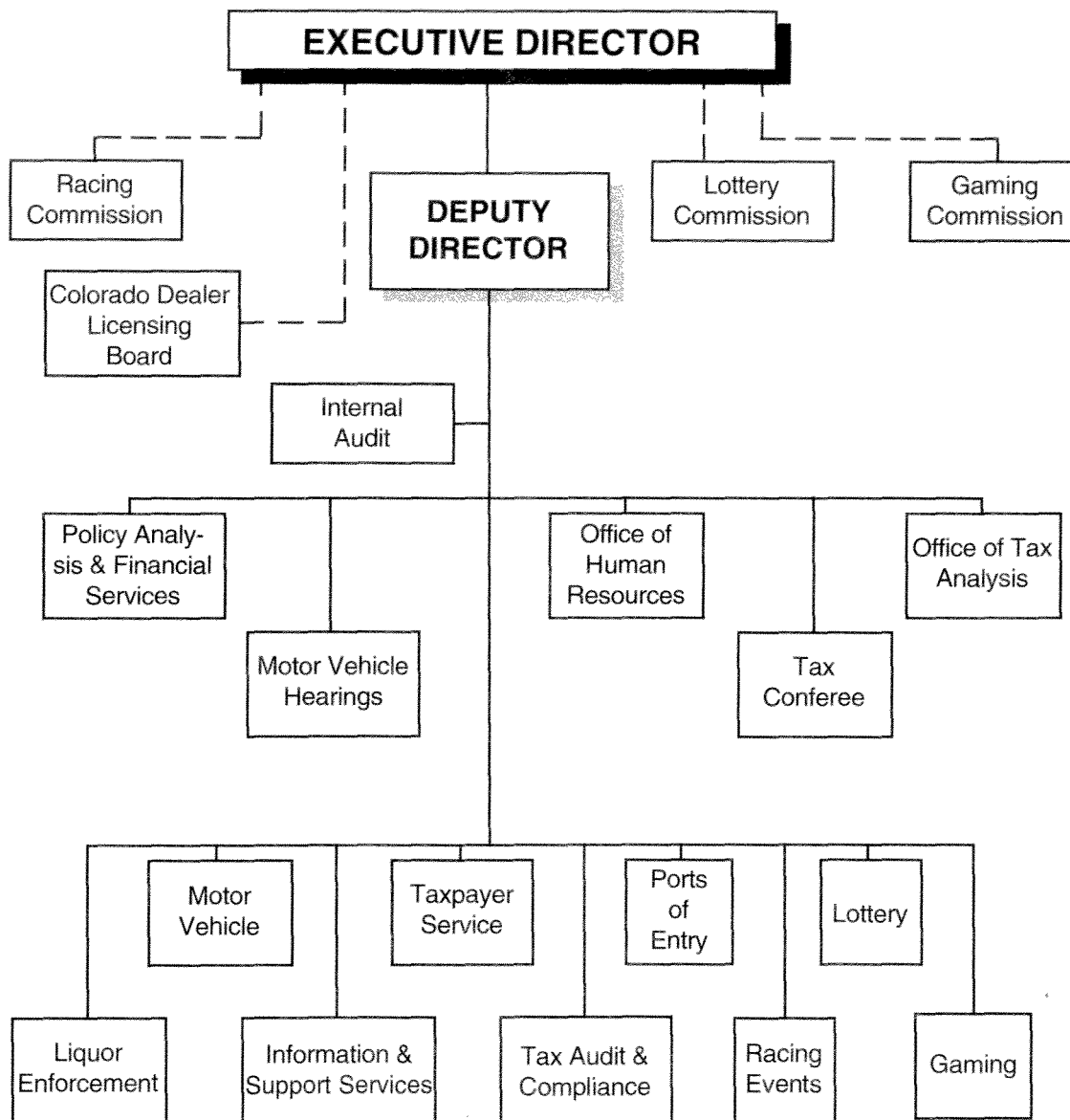
Respectfully,

A handwritten signature in cursive script that reads "Renny Fagan".

Renny Fagan

Executive Director

Colorado Department of Revenue



Design for the Future

In an era of rapid change, nothing remains static for long. In business or in government, continuous reassessment and adaptation are essential to progress.

During FY 1994, the Department of Revenue began the comprehensive management process of re-engineering. Our goal was to redesign the department in order to retain our edge as a modern, smoothly run organization that wisely uses resources for greater efficiency, service and responsiveness. We took a fresh look at work procedures and technological requirements with the purpose of creating an agency engaged in the important work of communicating with the public and making thoughtful decisions rather than dealing with redundant systems and mechanical tasks.

As part of this reassessment, division directors studied the current status of the department, reviewed business processes, revised DOR's mission and vision statements and created a set of guiding principles by which to measure future decisions. In one stage of this self-examination, each division analyzed its own operations to identify key objectives and functions — the What, Why and How of DOR business. Departmental responsibilities were then grouped by role rather than division into four business lines: taxation, enforcement, transportation and Lottery marketing. A list of projects deemed critical to the future success of the organization was compiled and prioritized.

As a direct result of this strategic planning, teams of the most knowledgeable Department employees representing every division began work on creating streamlined systems in the income tax and enforcement areas. This new environment will merge the best technical and staff resources to benefit taxpayers throughout the state.

With momentum well under way, Revenue intends to continue exploring new ways to manage accelerating demand for service, instill confidence in the public and discharge its responsibilities efficiently and effectively well into the future.

GUIDING PRINCIPLES FOR RE-ENGINEERING

- **Strive for giant, dramatic improvements** in how we do business.
- **Achieve universal or one-stop service.** Deliver services to the point of need.
- **Ensure quality at the source.** Do it right the first time.
- **Build systems to serve the many who comply, not the few who don't.**
- **Empower the people doing the job.** Give staff members the power to make decisions and encourage them to use that authority.
- **Develop innovative, end-to-end solutions.**
- **Maintain the public trust.** Information about citizens that is now confidential shall remain confidential and secure in an electronic world.

ACCURACY ... SPEED ... CONVENIENCE WE CAN DO IT

The Department of Revenue's new motto springs from a renewed sense of confidence, commitment and accomplishment.

During Fiscal Year 1994, the department introduced a number of major technological innovations, made great strides in improving customer service, and streamlined internal operations for efficiency.

LANDMARK CHANGES

- Colorado entered a new age of document technology with digitized image driver's license and identification cards. Using a computerized image, the new electronic system combines security, economy and convenience, while reducing opportunities for forgery.
- Federal-state joint electronic filing project, introduced as a pilot project during the 1994 income tax season, allowed Colorado taxpayers for the first time to file state returns electronically with the IRS. Out of 2,300 electronic state returns, only three contained errors. Due to the success of the pilot, the option will be offered to the general public in 1995.
- Port of Entry established in Trinidad the first model port in Colorado. Highly sophisticated electronics, including weigh-in-motion equipment, allows qualifying trucks to clear ports without stopping.
- Re-organization of the Division of Racing Events was completed, resulting in operational savings and improved efficiency.
- The Colorado Lottery posted record sales for the third consecutive year. Revenues to the state from gaming grew 28% over the previous distribution.

CUSTOMER SERVICE

- Thanks to an on-line agreement-to-pay system, tax representatives can offer over the phone instantly computed payment schedules to persons with tax liabilities. This system replaces the cumbersome procedure of reaching agreements to pay after lengthy back-and-forth correspondence.
- The newest regional service center opened in Pueblo, offering one-stop service to residents of southeast Colorado.
- More than 250,000 income tax filers checked a box on the 1993 form indicating they do not need forms mailed to them. This option saved over \$10,000 in just the first year.
- Taxpayer Service, Tax Auditing and Compliance and Port of Entry divisions participated in a number of inter-departmental programs with federal and state agencies to improve service and encourage compliance.
- New avenues of access to information were opened through four In-Touch Colorado kiosks placed strategically in malls and government buildings throughout the state and through an instructional video on how to complete sales tax returns.

INTERNAL EFFICIENCIES

- Creative recommendations from Continuous Improvement Process (CIP) teams brought savings and operations improvements to virtually every division. The department sponsored a special CIP Showcase to display projects and exchange ideas.
- As an affirmation of commitment to excellence, the Department developed a special customer service training seminar that will have been given to every DOR employee by the end of 1995.

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 FY94.

SERVICE TO TAXPAYERS

Managed over 1 million telephone calls from taxpayers about sales, fuel and income taxes (50 percent handled through pre-recorded information on voice mail.)

- More than 115,000 taxpayers assisted at five service centers around the state
- More than 151,000 forms orders filled
- More than 150,000 active sales tax accounts
- More than 112,000 active wage withholding accounts
- More than 7,900 individuals attended tax classes and seminars
- 130 FYI tax information sheets
- Total circulation, three DOR newsletters: 121,000

TAX PROCESSING AND COLLECTION

- 1.8 million individual income tax returns
- 75,695 corporate returns
- 1.1 million income tax refunds; average refund: \$231.26
- 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

- 4.5 million documents processed for all taxes
- 1.7 million payment checks processed for all taxes

COLORADO LOTTERY (FY 93-94)

- Gross sales: \$286.8 million
- Total Proceeds: \$74.1 million

COLORADO LOTTERY (FY 93-94) CONTINUED

- Funds Distribution:
 - Capital Construction Fund: \$34.5 million
 - Great Outdoors Colorado: \$11.2 million
 - Conservation Trust Fund: \$22.7 million
 - Parks & Outdoor Recreation: \$5.7 million
- Total Proceeds (1983-94): \$554.2 million

MOTOR VEHICLE REGISTRATION, DRIVER'S LICENSING AND SERVICES

- 555,256 drivers licenses issued
- 126,904 ID cards issued
- 316,887 telephone calls about license suspensions, revocations, insurance and "points"
- 5 million driver control and traffic records received
- 39,113 vehicle registrations and commemorative plates
- 6.9 million enforcement computer queries

COLORADO LIMITED STAKES GAMING

- \$37.7 million generated for historic preservation, tourism promotion and other state purposes
- 60 gaming establishments licensed
- 5,300 casino employees

LIQUOR ENFORCEMENT

- 10,692 new and renewed vendors licenses
- 1,615 overt and covert investigations
- 1,881 on-site compliance inspections

PORTS OF ENTRY

- 4.7 million vehicles cleared at fixed/mobile ports
- 30,000 driver/vehicle inspections
- \$5.4 million collected at fixed and mobile ports

RACING

- 9 racetrack licenses
- 1,516,175 people passed through the turnstiles
- 5 greyhound tracks
- 730 race days
- 2 major horse tracks
- 2 fair circuit horse tracks
- \$210,225,271 wagered
- \$8,586,495 deposited in the General Fund

Administration, Collections, and General Information

Collections by Source	10
Colorado Net Revenue Collections	11
Gross Collections, Net Collections, and Administrative Costs by Fund & Source	12
Administrative Expenditures by Purpose	13
Taxpayer Review & Audit Activity	13
Revenue Collections	13
Sources and Disposition of Major Taxes	14
Colorado Population by County	17
Department of Revenue Locations	18
Taxes at a Glance	19
Legislative Digest	23

COLLECTIONS BY SOURCE 1/

Fiscal Years Ended June 30, 1993, and 1994

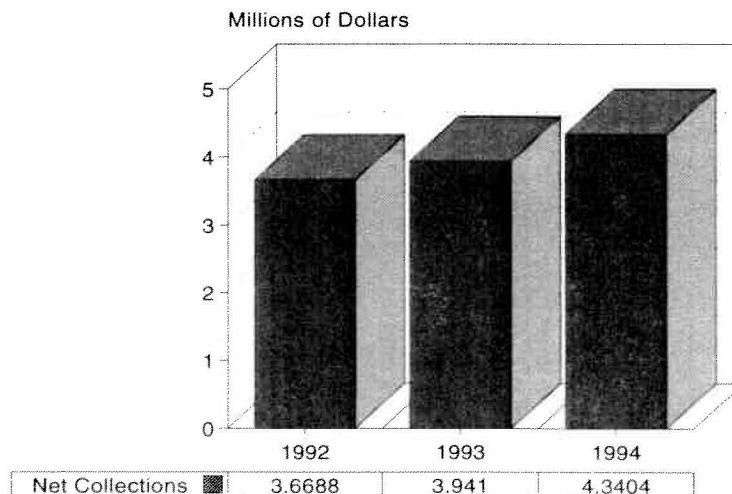
Source	1993	1994	Percent of 1994 Revenues Collected	Year-to- Year Percent Change
TAXES				
SALES, USE, EXCISE & GROSS RECEIPTS:				
Alcoholic Beverage	\$20,864,533.49	\$24,816,869.40		
Aviation Fuel	934,279.30	911,585.82		
Cigarette	56,510,234.08	57,630,074.33		
Highway Fuel	379,766,613.03	406,036,224.50		
Limited Stakes Gaming	30,741,958.70	40,878,978.35		
Sales	917,702,038.59	1,034,079,630.81		
Tobacco Products	4,523,702.14	5,384,312.96		
Tourism Promotion	10,969,082.10	2,531,777.93		
Use	68,465,460.95	84,609,758.10		
Subtotal	\$1,490,477,902.38	\$1,656,879,212.20	38.17%	11.16%
INCOME:				
Individual	\$1,744,958,452.35	\$1,885,265,180.17		
Corporate	123,591,919.73	148,485,746.27		
Fiduciary	10,397,623.03	8,623,244.03		
Subtotal	\$1,878,947,995.11	\$2,042,374,170.47	47.06%	8.70%
ESTATE, INHERITANCE & GIFT				
Estate	\$19,532,178.66	\$33,862,536.94		
Inheritance	18,873.00	3,942.79		
Inheritance Filing Fee	8.00	19.05		
Gift	12,844.00	0.00		
Subtotal	\$33,866,498.78	\$33,866,498.78	0.78%	73.11%
SEVERANCE	\$22,230,556.14	\$15,160,480.12	0.35%	-31.80%
GROSS-TON/PASSENGER MILE	\$480,078.89	\$594,661.67	0.01%	23.87%
LICENSE, PERMITS, AND FEES:				
Vehicle Registrations	\$103,001,801.28	\$105,271,863.08		
Emissions	5,383,750.98	5,665,277.38		
Titles	3,426,609.10	3,727,957.30		
Subtotal	\$111,812,161.36	\$114,665,097.76	2.64%	2.55%
M. VEHICLE OPERATOR LICENSES	\$13,725,171.98	\$8,796,018.33	0.20%	-35.91%
REGULATORY AND BUSINESS:				
Boiler Inspection Fees	\$187.30	\$0.00		
Cigarette Licenses	575.00	675.00		
Commercial Driving Instructor Licenses	1,533.50	1,713.70		
Commercial Driving School Licenses	2,000.00	2,445.00		
Fluid Milk Licenses	116.00	0.00		
Hospital/Nursing Home Licenses	16,470.75	15,870.00		
Liquor Licenses	1,382,420.32	1,392,384.78		
Liquor Licenses/85% City	1,660,708.93	1,681,049.24		
Liquor Licenses/85% County	376,152.93	380,511.15		
Limited Stakes Gaming	1,245,936.85	846,743.75		
Motor Vehicle Dealer/Sales Licenses	1,450,669.10	1,459,690.50		
Motor Vehicle Manufacturer Licenses	81,288.00	106,924.00		
Produce Licenses	115,888.85	119,885.00		

Source	1993	1994	Percent of 1994 Revenues Collected	Year-to- Year Percent Change
PUC Hazardous Material Fees	87,810.00	55,450.00		
PUC ID Stamps	62,007.25	87,601.40		
PUC Motor Carrier Fees	153,829.40	109,215.10		
PUC Utility Supervision Fees	5,378,976.76	5,858,590.14		
Recycled Tire Fee		503,595.55		
Restaurant Licenses/Fees	297,202.30	334,655.00		
Sales Tax Licenses	298,770.03	1,980,400.31		
Special Fuel Distributor Licenses	315.00	490.00		
Special Fuel Permits	37,323.92	56,913.63		
Tobacco Products Licenses	972.50	917.50		
Trade Name Fees	284,811.23	320,773.01		
Underground Storage Tank Surcharges	6,266,983.39	6,618,306.86		
Subtotal	\$19,202,949.31	\$21,934,800.62	0.51%	14.23%
OTHER RECEIPTS:				
Baseball Stadium District Taxes	\$18,512,647.06	\$21,138,748.39		
City Sales Taxes	79,521,521.31	88,616,273.34		
County Lodging Taxes	1,255,614.63	1,891,548.76		
County Sales Taxes	128,490,208.71	148,743,003.74		
County Transit Sales Tax	2,478,675.04	3,976,642.27		
Drivers License Express Consent Fees	615,890.00	652,890.00		
Drivers License Reinstatement Fees	912,947.55	873,230.43		
Local Improvement District Taxes	2,522,201.63	2,865,852.74		
Marijuana Stamps	0.00	(146.00)		
Miscellaneous Receipts	10,311,218.59	13,078,057.53		
Motor Vehicle Financial Responsibility	-4,178.00	2,000.00		
Motor Vehicle Penalty Assessments	4,329,701.46	4,094,970.00		
MV Specific Ownership—Class A	5,967,130.78	5,956,286.40		
Revenue Department Service Fees	4,398,664.24	4,556,370.69		
RTD Sales and Use	106,632,527.94	128,164,742.52		
Sales of Equipment, etc.	6.00	1.50		
SCFD Sales and Use	18,581,663.89	21,454,184.62		
Short-term Rental Tax	26,431.93	34,344.32		
Subtotal	\$384,552,872.76	\$446,099,001.25	10.28%	16.00%
NET COLLECTIONS:	\$3,940,993,591.59	\$4,340,369,941.20	100.00%	10.13%

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

COLORADO NET REVENUE COLLECTIONS

Fiscal Years 1992 to 1994



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

Fiscal Year 1994	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$28,316,554	\$28,270,815	\$1,648,751	5.8%
State Sales Tax 2/	1,040,588,178	1,034,079,631	4,598,880	0.4%
State Use Tax 2/	88,393,952	84,609,758	325,489	0.4%
Cigarette & Tobacco 2/	63,457,232	63,015,980	175,343	0.3%
Income Tax	2,344,618,755	2,042,374,170	12,273,163	0.5%
Death & Gift Tax 2/	35,093,993	33,866,499	135,322	0.4%
Regulatory & Business	17,508,327	17,475,778	2,292,282	13.1%
Other Receipts, Fees, etc.3/	6,433,220	6,056,276	2,426,985	37.7%
TOTAL GENERAL FUND	\$3,624,410,211	\$3,309,748,907	\$23,876,215	0.7%
HIGHWAY USERS TAX FUND:				
Mileage & Fuel Taxes 4/	\$411,385,789	\$407,005,205	\$3,573,951	0.9%
Vehicle Registrations 5/	105,521,350	105,271,863	5,770,642	5.5%
Operators Licenses & Control 6/	10,340,594	10,326,297	14,025,363	135.6%
All Other Motor Vehicle 7/	13,536,212	13,496,194	5,173,102	38.2%
Emissions	5,680,148	5,665,277	1,609,463	28.3%
Port of Entry 8/	0	0	1,791,502	—
TOTAL HIGHWAY USERS TAX FUND	\$546,464,093	\$541,764,836	\$31,944,023	5.8%
OTHER COLLECTIONS:				
Gaming Tax & License Fees	\$41,776,136	\$41,725,722	\$3,071,153	7.4%
Severance Tax	32,154,379	15,160,480	215,165	0.7%
Local Government Sales Tax	419,529,581	416,885,341	6,745,899	1.6%
Other Special Funds 9/	18,070,123	15,084,656	8,217,431	45.5%
TOTAL OTHER	\$511,530,219	\$488,856,199	\$18,249,648	3.6%
TOTAL ALL FUNDS	\$4,682,404,523	\$4,340,369,942	\$74,069,886	1.6%

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

COST OF ADMINISTRATION

Fiscal Years 1985-1994

YEAR	COLLECTIONS	ADMINISTRATION	1/	COST AS % OF COLLECTIONS
1994	\$4,682,404,523	\$71,240,924		1.52%
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE Fiscal Year 1994

Personal Services	\$53,625,631.15
Operating Expense	19,295,685.42
Capital Outlay	3,762,739.49
Total Administrative Expense 1/	\$76,684,056.06

1/ Includes federal funds in the amount of \$1,334,243.58

TAXPAYER AUDIT AND REVIEW ACTIVITIES Fiscal Year 1994

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assesments	Refunds	Net
Field Audits	6,239	-	-	\$37,918,971	\$1,832,219	\$36,086,752 3/
Fair Share/Office Audits	-	54,245	-	40,493,684	-	40,493,684 3/
Taxpayer Service	-	-	236,404	21,477,793	51,228,269	(29,750,476)
TOTALS	6,239	54,245	236,404	\$99,890,448	\$53,060,488	\$46,829,960

1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

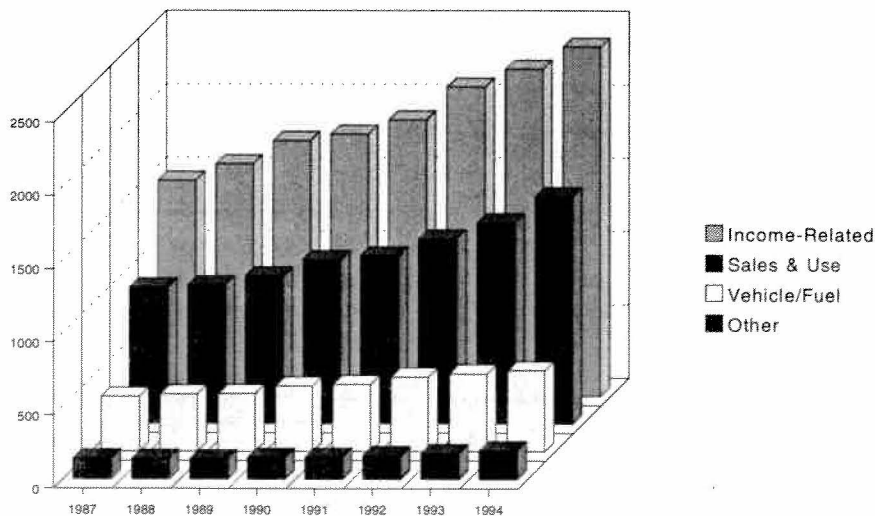
2/ Activity may increase or decrease taxes.

3/ Assesments plus refunds reduced/denied minus refunds approved.

REVENUE COLLECTIONS

Fiscal Years 87-94

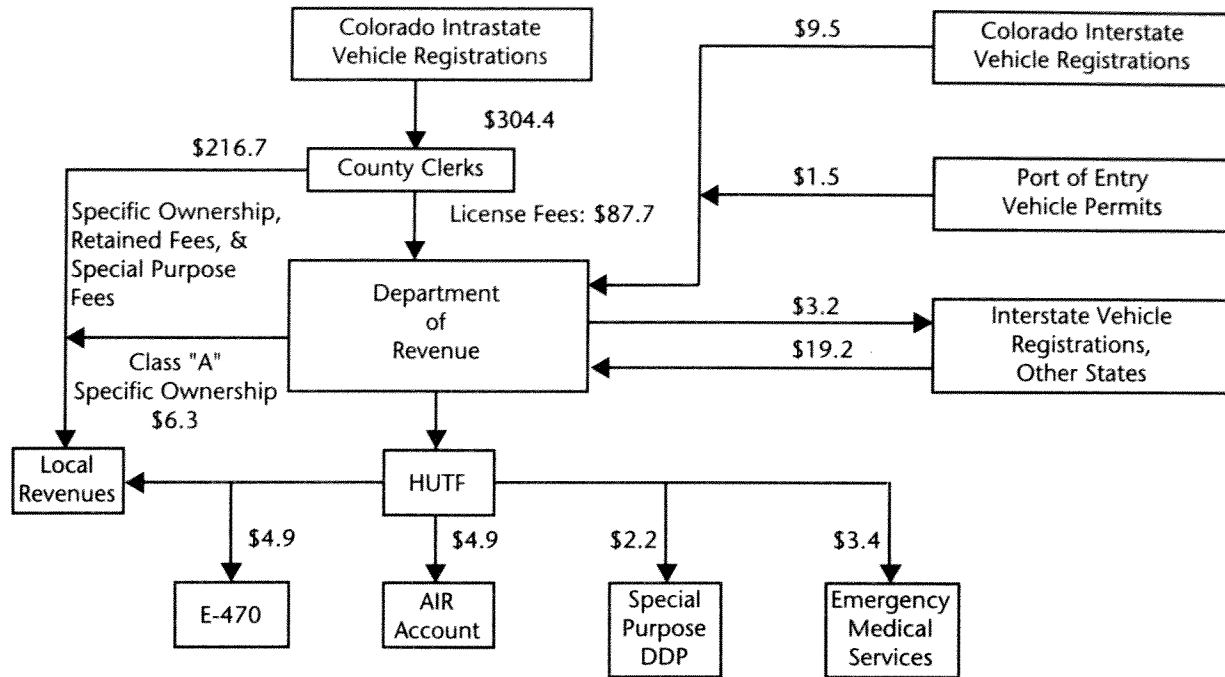
Millions of Dollars



Income-Related	1468.4	1582.6	1740.5	1785.8	1882.7	2106.1	2227.1	2379.7
Sales & Use	929.5	945.5	1009.1	1121.1	1146.3	1261.9	1371.5	1551.1
Vehicle/Fuel	374.8	390.3	393.5	445.8	456.7	506.3	530.3	553.6
Other	142.7	138.7	137.4	148.7	151.5	161.2	175.2	198

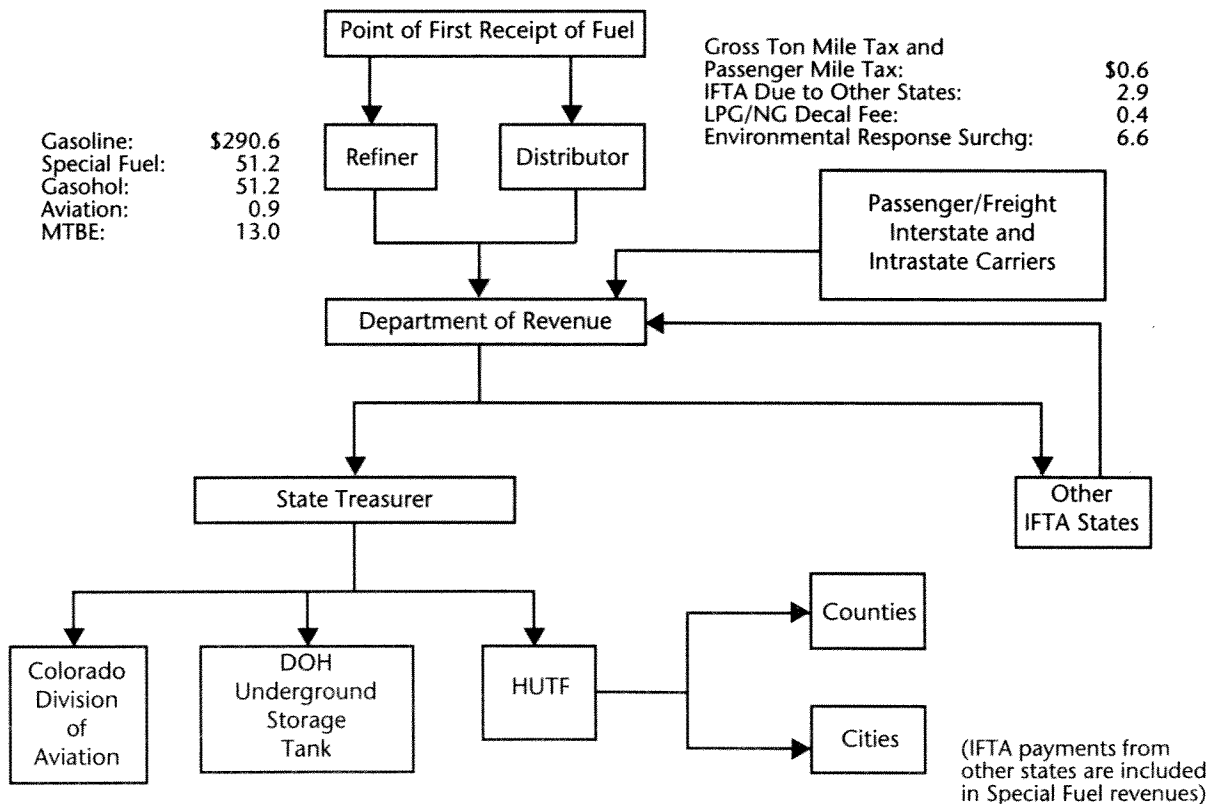
SOURCES AND DISPOSITION OF MAJOR TAXES: MOTOR VEHICLE FEES AND TAXES

Calendar Year 1993
(dollars in millions)



SOURCES AND DISPOSITION OF MAJOR TAXES: MILEAGE/FUEL TAXES

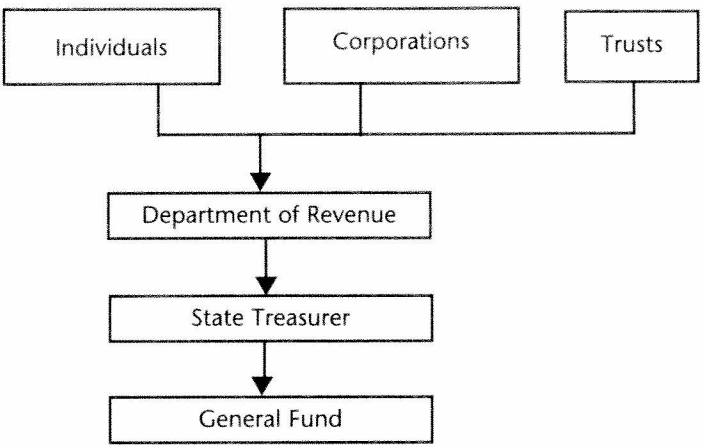
Fiscal Year 1994
(dollars in millions)



SOURCES AND DISPOSITION OF MAJOR TAXES: INCOME TAXES

Fiscal Year 1994
(dollars in millions)

INDIVIDUAL TAX	
Tax Withheld	\$1,656.2
Cash with Returns	206.9
Estimated Payments	288.1
Refunds	-250.1
Prop Tx Credits/Heat Rebates	-12.8
Total Collected	\$1,888.3
CORPORATE TAX	
Cash with Returns	\$35.1
Estimated Payments	148.8
Refunds	-35.3
Total Collected	\$148.6
FIDUCIARY TAX	
Cash with Returns	\$6.4
Estimated Payments	3.0
Refunds	0.8
Total Collected	\$8.6

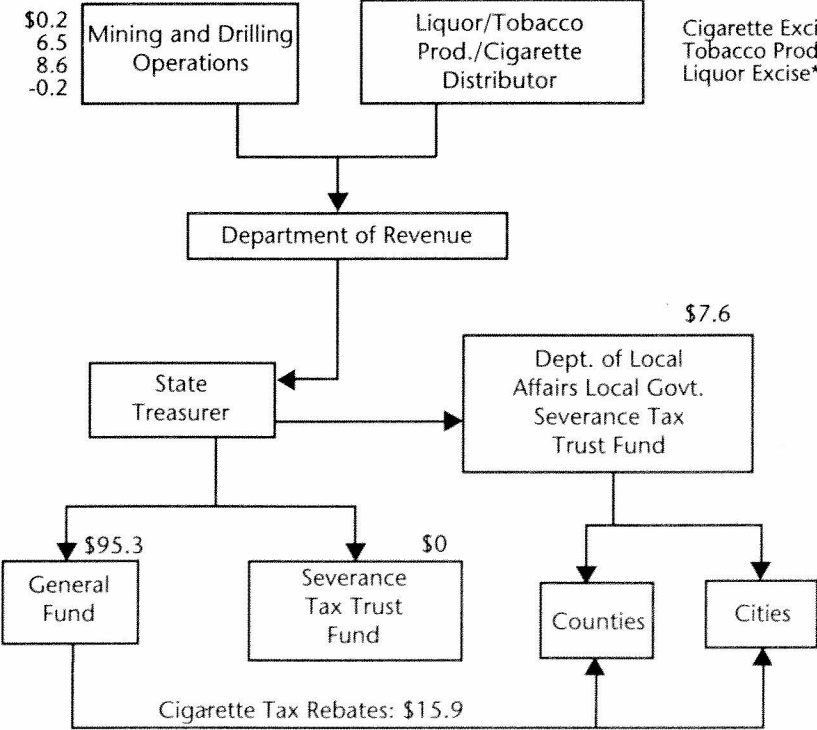


Note: Adjustments (shortchecks and miscellaneous refunds) are included in these figures.

SOURCES AND DISPOSITION OF MAJOR TAXES: EXCISE/SEVERANCE TAXES

Fiscal Year 1994
(dollars in millions)

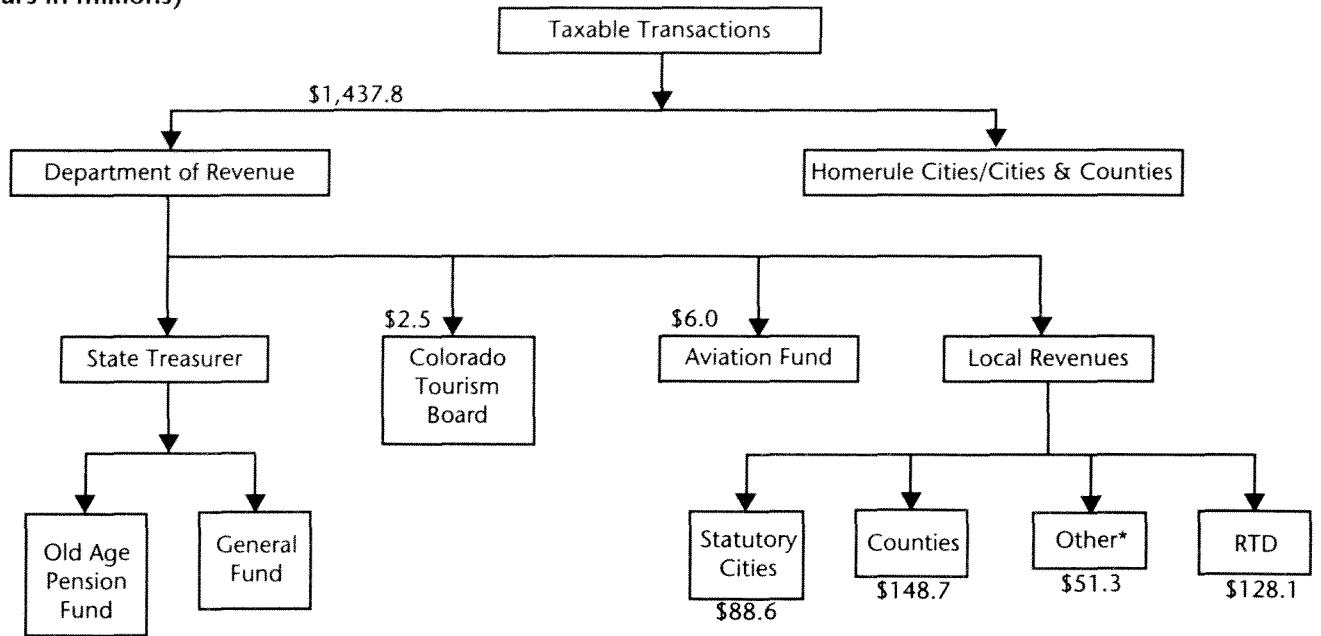
Severance-Molybdenum	\$0.2	Mining and Drilling Operations	Liquor/Tobacco Prod./Cigarette Distributor	Cigarette Excise	\$57.6
Severance-Oil & Gas	6.5			Tobacco Products	5.4
Severance-Coal	8.6			Liquor Excise*	24.8
Severance-Metallic	-0.2				



*includes wine and grape surcharges.

SOURCES AND DISPOSITION OF MAJOR TAXES: SALES AND USE TAXES

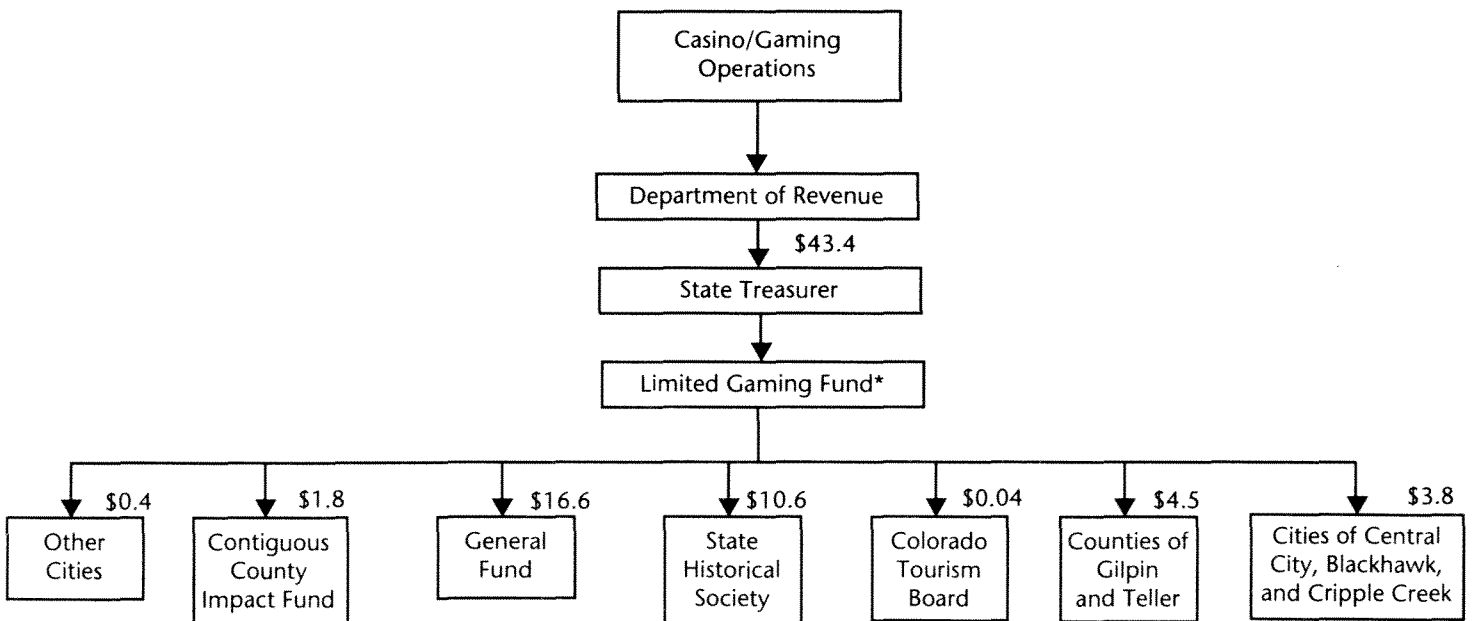
Fiscal Year 1994
(dollars in millions)



*"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 1994
(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, 1993	POP RANK
Adams	245,944	265,038	281,130	5
Alamosa	11,799	13,617	14,104	25
Arapahoe	293,621	391,511	428,151	4
Archuleta	3,664	5,345	6,156	43
Baca	5,419	4,556	4,317	50
Bent	5,945	5,048	5,406	45
Boulder	189,625	225,339	247,510	6
Chaffee	13,227	12,684	13,971	26
Cheyenne	2,153	2,397	2,346	57
Clear Creek	7,308	7,619	8,000	37
Conejos	7,794	7,453	7,567	38
Costilla	3,071	3,190	3,265	53
Crowley	2,988	3,946	4,133	51
Custer	1,528	1,926	2,418	56
Delta	21,225	20,980	23,141	18
Denver	492,365	467,610	490,801	1
Dolores	1,658	1,504	1,438	60
Douglas	25,153	60,391	83,200	11
Eagle	13,320	21,928	25,623	16
El Paso	309,424	397,014	432,752	3
Elbert	6,850	9,646	11,387	32
Fremont	28,676	32,273	36,198	12
Garfield	22,514	29,974	32,126	14
Gilpin	2,441	3,070	3,370	52
Grand	7,475	7,966	8,477	36
Gunnison	10,689	10,273	11,224	33
Hinsdale	408	467	474	63
Huerfano	6,440	6,009	6,560	41
Jackson	1,863	1,605	1,705	59
Jefferson	371,753	438,430	474,311	2
Kiowa	1,936	1,688	1,746	58
Kit Carson	7,599	7,140	6,916	39
La Plata	27,195	32,284	35,641	13
Lake	8,830	6,007	6,408	42
Larimer	149,184	186,136	203,501	7
Las Animas	14,897	13,765	14,581	24
Lincoln	4,663	4,529	6,048	44
Logan	19,800	17,567	17,399	21
Mesa	81,530	93,145	99,340	10
Mineral	804	558	595	61
Moffat	13,133	11,357	11,513	30
Montezuma	16,510	18,672	20,450	20
Montrose	24,352	24,423	27,083	15
Morgan	22,513	21,939	24,862	17
Otero	22,567	20,185	20,652	19
Ouray	1,925	2,295	2,624	54
Park	5,333	7,174	8,818	35
Phillips	4,542	4,189	4,395	49
Pitkin	10,338	12,661	13,841	28
Prowers	13,070	13,347	13,291	29
Pueblo	125,972	123,051	125,504	9
Rio Blanco	6,255	5,972	6,667	40
Rio Grande	10,511	10,770	11,400	31
Routt	13,404	14,088	15,553	22
Saguache	3,935	4,619	5,070	47
San Juan	833	745	526	62
San Miguel	3,192	3,653	4,700	48
Sedgwick	3,266	2,690	2,509	55
Summit	8,848	12,881	14,603	23
Teller	8,034	12,468	13,893	27
Washington	5,304	4,812	5,303	46
Weld	123,438	131,821	140,143	8
Yuma	9,682	8,954	9,121	34
STATE TOTALS	2,889,735	3,294,394	3,568,162	

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

TAXPAYER 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, and Trinidad.

MOBILE PORT ASSIGNMENT AREAS —

Locations above and several in the Denver Metro area.

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; Los Angeles, California; New York, New York; Dallas, Texas

* Regional Service Center

** Metro Drive Test Center

Taxes at a Glance for Fiscal Year 1994

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

Beer	8 cents/gallon
Wine	7.33 cents/liter*
Spirituous Liquors	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 sale or disposal during the current month.

Cigarette & Tobacco Products: Title 39, Articles 28, 28.5

Cigarettes	20 cents/package (10 mills/cigarette)
Other Tobacco Products	20% of manufacturer's 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 allowable 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 if the death occurred on or before December 31, 1979. 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 above \$ 1,000,000	20%
Annual Device Fee	\$150

October 1993 - September 1994

AGP \$ 0- \$ 1,000,000	2%
AGP \$ 1,000,001 - \$ 2,000,000	8%
AGP \$ 2,000,001 - \$ 3,000,000	15%
AGP above \$ 3,000,000	18%
Annual Device Fee	\$100

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

Imposed upon limited gaming 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 and third periods; in the second period they were generally payable in two installments.

Income: Title 39, Article 22

Individuals, Fiduciaries, and Corporations	5% of Colorado taxable income*
---	-----------------------------------

*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
Dealer Title	\$25.00

Emissions Fees:

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

Heavy Vehicle Registration Fees

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

Declared Weight	Miles Operated Per Year	
	Under 30K	Over 30K
16,001 - 30,000	\$273-408	\$1,493-1,668
30,001 - 48,000	\$478-613	\$1,758-1,933
48,001 - 74,000	\$678-883	\$2,023-2,288
74,001 and over	\$1,018	\$2,373

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"	\$3
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	4.50%
---------------------------	-------

* The tax is imposed on handle which is the total of gross betting receipts.

Colorado-based horse and greyhound race and/or simulcast facility operators must file a daily return and remit all taxes and other fees.

State Sales and Use Taxes: Local taxes are additional.

Sales/Use 3.0% of taxable 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). 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). Wholesalers file annually. Vendors are given a discount of 3 1/3% of taxes due to cover collection expense.

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.

Producers/interest holders must file annually and pay tax by the 15th day of the fourth month after tax year close (excluding molybdenum interests/producers who 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 59th Colorado General Assembly. These particular changes impact programs administered by the Colorado Department of Revenue. Effective dates appear in parentheses.

ADMINISTRATION

H.B. 94-1018: Accounting records - closing the books. Requires the controller to make determinations of expenditures or encumbrances of state funds each year no later than 35 days after the close of the fiscal year rather than 45 days. Requires state financial statements to be prepared in accordance with generally accepted accounting principles. Requires that the official books of the state be closed and that all adjusted revenue, expenditures, and expense accounts be closed into the state accounting system no later than 35 days after the end of the fiscal year (7/1/95)

H.B. 94-1024: Collection of taxes imposed by political subdivisions of the state. Specifies that net incremental costs are the type of costs to be recovered by the Department of Revenue for the collection of lodging and rental taxes imposed by counties and for the collection of sales taxes imposed by local districts. Establishes a maximum amount, as adjusted to reflect changes in the Denver-Boulder consumer price index, that may be recovered by the department for costs incurred in the collection of sales taxes imposed by local districts. (3/29/94)

H.B. 94-1254: Evidence - electronic business and public records. Adds electronically recorded, copied or reproduced business and public records as records which are as admissible in evidence as originals in any judicial or administrative proceeding under the "Uniform Photographic Copies of Business and Public Records as Evidence Act." (7/1/94)

ALCOHOLIC BEVERAGE LAWS

H.B. 94-1037: Alcoholic beverages - liquor license. Decreases the number of hours which a hotel and restaurant licensee must serve meals. Requires licensees to provide sandwiches and snacks after the hours required for meal service. (2/18/94)

H.B. 94-1111: Alcoholic beverages - bed and breakfast establishments. Creates a new class of liquor license, designated a "bed and breakfast permit," available in lieu of a hotel and restaurant license and at a lower cost. The license allows an overnight lodging establishment with not more than 20 sleeping rooms to offer complimentary alcoholic beverages to its guests so long as the beverages are not sold by the drink, are consumed on the premises only by overnight guests, and are not available for more than 4 hours a day. (3/2/94)

H.B. 94-1128: Alcoholic beverages - purchases from wholesaler required. Requires that alcoholic beverages be placed in the physical possession of a licensed wholesaler and inventoried for tax collection purposes before being sold. Prohibits retailers from selling alcoholic beverages unless purchased from a licensed wholesaler. (3/29/94)

H.B. 94-1151: Alcoholic beverages - denial of liquor license. Requires that an application for a liquor license be denied if the same class of liquor license has been denied for the same location within the previous 2 years. Changes the basis for denying an application for a specific location from the denial of any type of liquor license in the previous 2 years to the denial of the same class of license in the previous 2 years for the same location. (3/15/94)

H.B. 94-1232: Alcoholic beverages - delivery - public transportation system licenses - hours of operation. Authorizes any person who holds a license for the sale of fermented malt beverages for consumption on and off the premises to deliver such beverages in conjunction with the delivery of food products if a permit for such delivery has been obtained. Authorizes the state licensing authority to issue a permit to retail liquor stores and liquor-licensed drugstores which will entitle them to deliver malt, vinous and spirituous liquors to persons of legal age. Authorizes any commercial airline that holds a public transportation system license to sell malt, vinous, or spirituous liquors by the drink in an airport private club room that is an existence and operational by April 1, 1995. Allows the sale of malt, vinous, or spirituous liquors between the hours of 7 a.m. and 12 midnight on the day following Christmas. (5/25/94)

H.B. 94-1256: Alcoholic beverages - limited winery - hotel and restaurant - meal requirement. States that any person who relinquishes a financial interest in a limited winery license to apply for another alcoholic beverage license shall not obtain a limited winery license for 3 years from the date of issuance of such other license. States that a licensed brewery which has a hotel and restaurant license need only receive 15% rather than 25% of its gross income from the sale of meals. Provides that malt liquors produced by the head of a family for family use may be delivered to a licensed premise where consumption is authorized for events such as home brew contests, tastings, or judgments, if the liquor is served in portions not exceeding 6 ounces and is not offered for sale or made available for consumption by the general public. (5/25/94)

ESTATE TAX LAWS

S.B. 94-043: Probate code - rewrite - evidence of death or status - intestate succession. Repeals and reenacts certain portions of the "Colorado Probate Code" based on recommendations of the National Conference of Commissioners on Uniform State Laws. (7/1/95)

H.B. 94-1216: Probate code - construction of marital deduction formula in will - closing of estates. Differentiates between the construction of any marital deduction formula that refers generally to federal and state tax credits and any marital deduction formula that refers specifically to federal and state tax credits. Allows a personal representative to file a verified statement to close an estate one year after the date of death if the one-year anniversary date occurs sooner than 6 months after the personal representative's appointment. (4/20/94)

INCOME TAX LAWS

S.B. 94-064: Income tax - enterprise zones - credits for contributions to promote temporary housing for the homeless. For income tax years commencing on or after January 1, 1994, adds monetary or in-kind contributions to promote temporary, emergency, or transitional housing programs for the homeless that offer child care, job placement, and counseling services as permissible contributions to enterprise zones qualifying for existing tax credit programs. (7/1/94)

S.B. 94-107: Limited liability companies - rights and liabilities of members. Makes a number of changes to the "Colorado Limited Liability Company Act" governing limited liability companies ("LLCs"). Principal tax-related changes are as follows: provides options in terms of both continuation and admission to membership of transferees of property of an LLC; allows management by members in addition to managers; allows for the existence of one-person LLCs; eliminates the current requirement that there be 2 members remaining after dissolution in order for the LLC's business to continue; and requires LLCs organized under the current act to make an affirmative election by all members to adopt the new act. (7/1/94)

S.B. 94-156: Income tax - continuation of tax checkoff for homeless prevention activities program. Extends the voluntary income tax checkoff for funding the homeless prevention activities program. Exempts the homeless prevention tax checkoff from the requirement that any program funded by voluntary contributions of income tax refunds have a sunset clause. (4/19/94)

S.B. 94-164: Federal mandates - child support - medical assistance. Makes miscellaneous amendments to state statutes affected by the federal "Omnibus Budget Reconciliation Act of 1993." Includes as earnings for garnishment purposes state tax refunds and third-party payments made to a parent who is responsible for his or her child's medical support or who owes a medical support debt to cover a medicaid-eligible child's health care costs, if the parent fails to apply the payment to such costs. (7/1/94)

S.B. 94-200: Income tax - historic property preservation tax credit. Extends the Colorado income tax credit until January 1, 2000, for qualified costs incurred in the preservation of qualified historic properties. (5/25/94)

H.B. 94-1053: Income tax - capital gains - income modification. For income tax years commencing on or after July 1, 1995, allows a reduction in Colorado taxable income for the amount of income attributable to qualifying gains receiving capital treatment earned by a qualified taxpayer and included in his or her federal taxable income. Defines "qualified taxpayer" and "qualifying gains receiving capital treatment." Prohibits the modification from being carried forward to subsequent tax years or from resulting in a right to a cash refund. Requires the taxpayer claiming the income modification to submit an affidavit stating that the taxpayer meets the requirements for claiming the modification. (5/9/94)

H.B. 94-1058: Medical savings accounts - contributions. Revises the "Individual Medical Account Act of 1986" and renames it the "Medical Savings Account Act of 1994." Pro-

vides that an employer may offer to establish medical savings accounts for its employees or, in the alternative, that an employee may establish such accounts on his or her own behalf. Restricts the amount that may be contributed to a medical savings account each year to \$3,000. States that if an employer contributes less than the maximum allowed then the employee may contribute the difference. Provides that employee contributions to a medical savings accounts shall be made on a pre-tax basis through payroll deductions. (1/1/95)

H.B. 94-1094: Health insurance - catastrophic coverage. Establishes the "Colorado Catastrophic Health Insurance Coverage Act," which states that an employer which does not offer health insurance may offer catastrophic health insurance coverage to its employees. Requires that such coverage be in the employee's name, have a minimum deductible of \$2,500, include dependent coverage provisions, and have a portability provision. States that any employee who elects such insurance shall pay the full cost of the coverage, but that his or her employer may elect to pay all or a portion of the cost of such insurance. Provides that amounts withheld from an employee's wages for payment of catastrophic health insurance premiums are not subject to state income tax. (1/1/95)

H.B. 94-1108: Domestic abuse program - voluntary income tax contribution - repeal. Extends the voluntary income tax contribution and repeal date for the Colorado domestic abuse program fund from January 1, 1995, to January 1, 2000. (4/28/94)

H.B. 94-1163: Income tax - enterprise zones - credit for new business facility employees. For tax years on or after January 1, 1994 provides that a new business facility employee whose primary duty is operating a commercial motor vehicle with a commercial driver's license is deemed to be working 100% within an enterprise zone, for purposes of qualifying the facility for an existing tax credit, if the employee spends no more than 5% of his or her time at another facility of the employer. (7/1/94)

H.B. 94-1221: Income tax - United States olympic committee voluntary contribution - extension. Reestablishes the state income tax voluntary contribution designation in support of the United States olympic committee and continues such contribution for 4 years. Subjects the olympic tax checkoff program to automatic elimination if the program does not meet or exceed 10% of the amount contributed to all voluntary tax checkoffs during the 4-year period. (4/28/94)

H.B. 94-1251: Carriers of sludge - tax credit for certificate holders. Creates an income tax credit for persons holding a certificate issued by the public utilities commission to operate as carriers of sludge. The credit is based upon the book value of the certificates as of January 1, 1994. Repeals the tax credit, effective January 1, 1999. (6/3/94)

H.B. 94-1298: School district capital improvement zones. Effective January 1, 1995 authorizes the creation of capital improvement zones within the boundaries of existing school districts in order to contract bonded indebtedness for certain purposes. Provides criteria for the creation of such capital improvement zones. Authorizes the board of the capital improvement zone to issue bonds that are exempt from Colorado income tax and prescribes the form and sale of such bonds. (5/31/94)

LIMITED GAMING LAWS

S.B. 94-060: Limited gaming - use of funds for transportation improvements. Requires a portion of limited gaming proceeds to be annually transferred to the state highway fund for use solely on proposed or anticipated transportation needs attributable to limited gaming, and to reimburse the Department of Transportation for any emergency repairs and modifications performed during the previous fiscal year that are attributable to limited gaming. Transfers \$997,000 from the limited gaming fund to the state highway fund and appropriates such amount for the fiscal year beginning July 1, 1994. (5/22/94)

S.B. 94-079: Limited gaming - municipal limited gaming impact fund. Creates a municipal limited gaming impact fund for mitigating the impact of limited gaming on cities located in the counties of Gilpin and Teller that are not limited gaming cities. Requires 2% of limited gaming proceeds to be annually transferred to the impact fund. Provides for transfers from the impact fund to the governing bodies of the cities of Woodland Park and Victor within 30 days of a transfer to the fund. (6/3/94)

H.B. 94-1105: Gambling - vintage slot machines. Allows a person to own a vintage slot machine so long as such device is not used for gambling. Defines "vintage slot machine" as any model of slot machine that was marketed before 1984. (3/2/94)

MOTOR FUEL LAWS

S.B. 94-212: Special fuel tax - exemptions - dyed special fuel. Exempts any special fuel that has been dyed in accordance with federal regulations and that is not subject to federal excise tax from the imposition of a state excise tax if the seller notifies the purchaser, in accordance with federal regulations, that the dyed fuel is not legal for taxable use. (7/1/94)

H.B. 94-1101: Special fuel tax on liquified petroleum gas and natural gas. Directs the Department of Revenue to promulgate rules and regulations allowing owners or operators of motor vehicles powered by liquified petroleum gas or natural gas to pay the annual license fee, if applicable, and to acquire a decal for such motor vehicles directly from vendors and distributors of such fuels. (7/1/94)

MOTOR VEHICLE & DRIVING LAWS

S.B. 94-001: Traffic laws - recodification - denial of right to inspect Department of Revenue photographs. Reorganizes, amends, and repeals obsolete language in laws governing vehicles and traffic. Authorizes the Department of Revenue to deny inspection of photographs in the Department's custody on grounds that disclosure would be contrary to public interest. Authorizes the use of a manufacturer's statement or certificate of origin as a means of establishing the weight of certain trucks for registration purposes. (1/1/95)

S.B. 94-012: Identification cards - unlawful production. Prohibits the production of any identification card, unless authorized by law, in such a manner that it could be mistaken for a valid identification card. Further prohibits the display or possession of such illegally produced card. (3/31/94)

S.B. 94-013: Driver's license renewal. Eliminates the 90 days or less time requirement for renewal of a driver's license before it expires. (7/1/94)

S.B. 94-017: Traffic offenses and infractions - penalty and surcharge schedule. Revises the penalty and surcharge schedule applicable to traffic offenses. (1/1/95)

S.B. 94-220: Specific ownership tax - registration fees. Decreases the specific ownership tax for vehicles 10 years of age or older transporting property in interstate commerce to make it the same as the tax for similar vehicles operated solely in Colorado. Modifies the registration fees for trucks and truck tractors with an empty weight in excess of 16,000 pounds to make the fees the same whether the vehicles are operated in interstate commerce or operated solely in Colorado and to charge lower fees for such vehicles that are operated 30,000 miles or less annually. (5/25/94)

H.B. 94-1008: Traffic laws - revisions - transportation legislation review committee. Requires the transportation legislation review committee to review the driver's license point system to determine whether it is appropriate to retain the system. Further requires the committee to make recommendations regarding either appropriate changes or alternatives to the system. Expands the issues to be addressed by the committee to include the following: simplification of the fine, fee, cost, and surcharge schedules; creation of a uniform document to be used for traffic citations; and the development of a simplified record-keeping system. (4/7/94)

H.B. 94-1028: Driver's license fees - portion retained by county clerk and recorder. Increases the portion of the driver's license fee that is retained by a county clerk and recorder who issues a driver's license, provisional driver's license, minor driver's license, commercial driver's license, or provisional driver's license authorizing operation of commercial vehicles from \$3 to \$6. (7/1/94)

H.B. 94-1165: Certificates of title - duration of liens of mortgage on vehicles. Extends the limitation on the duration of liens of mortgage on vehicles from 5 years to 8 years. Specifies that liens of mortgage on truck tractors and motor homes extend for the full term of the mortgage. Deletes requirements that a county clerk and recorder and the Executive Director of the Department of Revenue affix a signature and seal on documents regarding any extension of a lien of mortgage on a vehicle. (1/1/95)

H.B. 94-1346: Drivers' licenses and identification cards - storage of information - photographs. Limits the information that may be magnetically, electronically, or otherwise stored on a driver's license or identification card. Except for social security numbers, authorizes the department to store any information that is statutorily authorized to appear on the face of such license or card. Changes the requirement that every minor driver's license, provisional driver's license, and identification card issued to an individual under 21 years of age show a photograph of the holder's profile to a requirement that it show the holder's full face. (5/25/94)

PORT OF ENTRY LAWS

H.B. 94-1012: Nondivisible oversize and overweight vehicles - cooperative agreements - regional permit system. Authorizes the Department of Transportation to enter into agreements with other states concerning the regional opera-

tion or movement of nondivisible oversize or overweight vehicles. Allows for the establishment of a regional permit system, that includes operation or movement of such vehicles from one regional state to another under a single-trip permit. Enables the Colorado State Patrol, ports of entry, and local law enforcement authorities to enforce such permits on Colorado state highways and to enforce in Colorado the applicable requirements of the permitting state or states. (3/22/94)

SALES & USE TAX LAWS

S.B. 94-208: Colorado Travel and Tourism Authority - creation-powers and duties. Creates the Colorado Travel and Tourism Authority as a body corporate and a political subdivision of the state. Authorizes the authority to request a travel and tourism promotion fee in the form of a contribution from businesses affected by travel and tourism in Colorado for the activities of the authority. Sets the maximum rate and a maximum amount that may be requested by the authority in any year. Allows for collection of the contribution by an agent of the authority and for the negotiation of collection fees. Requires a referendum among affected businesses to approve any order of the authority to impose a refundable, required contribution, to increase the rate or maximum amount of the contribution, or to terminate collection of a required contribution. Exempts horse and dog racetracks, and hunting outfitters from the terms of any approved order issued by the authority. (6/2/94)

H.B. 94-1222: Scientific and cultural facilities districts - authority to levy sales and use taxes. For purposes of complying with section 20 of article X of the state constitution and upon proper submittal of an initiative petition to or adoption of a resolution by the board of directors of the Denver metropolitan scientific and cultural facilities district, authorizes the board to submit to the registered electors of the district the question of whether there shall be an extension of the levy and collection of the aggregate 0.1% sales and use taxes currently collected by the district but at modified rates of distribution for a period of time not to exceed 10 years. (5/25/94)

H.B. 94-1296: Standard sales and use tax reporting form. Requires the Department of Revenue, and the Office of Regulatory Reform to consult with local governments to develop a common local sales and use tax form. Requires that the common form allow all local sales and use taxes to be reported on the form and to be accepted by all local governments. The initiative also requires the departments to consult with local governments to develop a uniform local government sales and use tax license application form. (5/25/94)

SEVERANCE TAX LAWS

H.B. 94-1239: Severance tax - molybdenum ore - coal. Deletes statutory provisions which would have increased the severance tax rate on molybdenum ore from 5 to 10 cents per ton and the severance tax rate on coal from 36 to 60 cents per ton on July 1, 1994. (3/29/94)

Alcoholic Beverages

Liquor Excise Taxes & Fees	28
Alcoholic Beverages Net Revenues	28
Beer, Wine, & Spirit Gallonages	29
Violations	29
Licenses in Force	29
State Liquor Licenses Issued by Counties	30

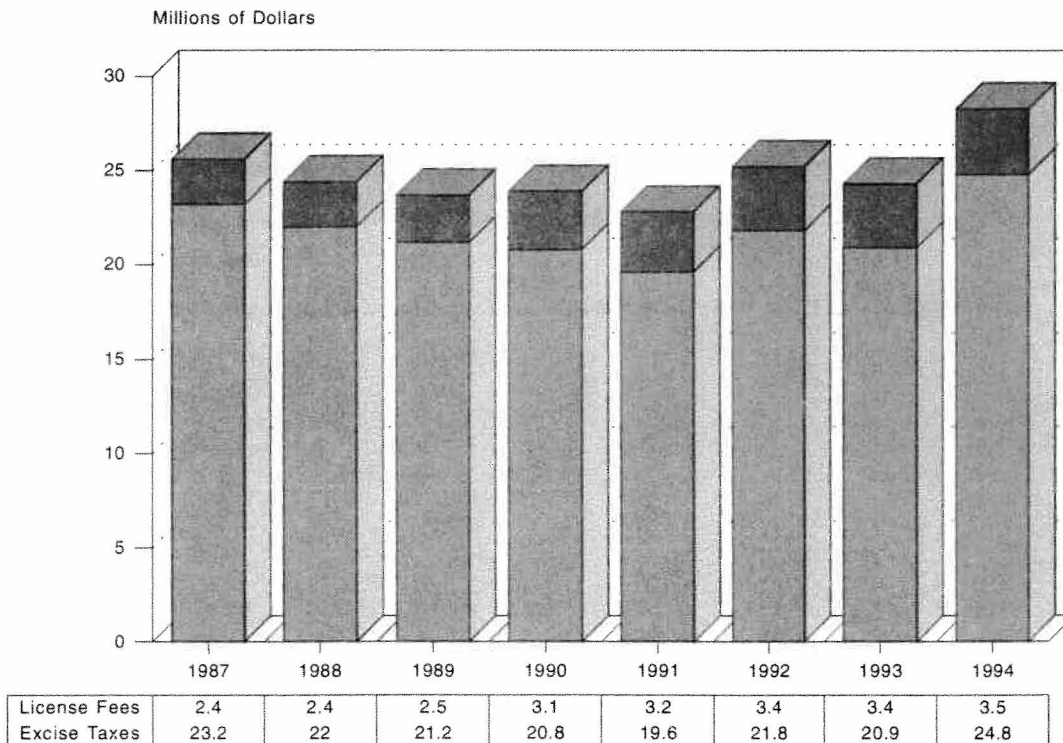
ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES

Fiscal Years Ended June 30, 1992 to 1994

NET RECEIPTS:	1992	1993	1994
State License Fees	\$1,385,471	\$1,382,420	\$1,389,657
85% Liquor Licenses (from local government)	1,965,197	2,036,862	2,065,767
Total Net License Fees	\$3,350,668	\$3,419,282	\$3,455,424
3.2% Beer Tax	\$659,984	\$607,064	\$663,176
Repeal Beer Tax	6,005,811	6,218,163	6,727,483
Wine Tax	2,392,372	2,333,271	2,631,128
Spirituuous Liquors Tax	12,789,945	11,704,860	14,791,699
TOTAL NET TAX RECEIPTS	\$21,848,112	\$20,863,358	\$24,813,486
TOTAL NET REVENUES	\$25,198,780	\$24,282,640	\$28,268,910

ALCOHOLIC BEVERAGES NET REVENUES

Fiscal Years 1987 to 1994



■ Excise Taxes ■ License Fees

TAXABLE GALLONS OF BEER, WINE, & SPIRITS

Fiscal Years Ended June 30, 1985 to 1994

YEAR	BEER	WINE	SPIRITS
1994	92,383,239	8,344,592	6,484,681
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1992 to 1994

ACTIONS:	1992	1993	1994
State Administrative Actions	110	93	124
State Revocations	20	11	5
State Suspensions	74	58	90
State Denials	10	24	29
Division-Filed Court Cases	308	303	243
Division-Assisted Local Hearings	31	15	20
Totals	553	504	511

LIQUOR LICENSES IN FORCE BY TYPE

Type Issued:	1993	1994
3.2% Retail Beer	1,872	1,969
3.2% Wholesale Beer	50	56
3.2% Beer Manufacturer	3	3
3.2% Beer Manufacturer(non-resident)	9	11
3.2% Beer Importers License	3	2
Retail Liquor Store	1,213	1,238
Liquor-Licensed Drug Store	45	43
Beer and Wine	285	297
Hotel & Restaurant Liquor	2,783	2,193
Hotel & Restaurant- Optional Premises	87	91
Club Liquor	249	248
Public Transportation Liquor	1,040	1,109
Manufacturer- Brewery	35	51
Manufacturer- Winery	1	0
Manufacturer- Distillery/Rectifier	0	0
Wholesale Liquor	42	43
Wholesale Beer	80	93
Importer- Malt Liquor	56	57
Importer- Vinous & Spirituous Liquor	245	251
Tavern Liquor	1,355	1,349
Arts Liquor	22	23
Racetrack Liquor	8	8
Limited Winery	8	0
Malt Liquor Manufacturer(non-resident)	26	36
Optional Premises	8	8
Retail Gaming Tavern	41	42
Bed and Breakfast Permit		6
3.2% Special Events Permit	261	309
Beer, Wine, & Spirituous Liquor Special Events Permit	947	1,156
TOTAL LICENSES:	10,774	10,692

COUNTY-ISSUED STATE LIQUOR LICENSES
CALENDAR YEARS

COUNTY	1992	1993	COUNTY	1992	1993
Adams	455	382	Las Animas	78	76
Alamosa	50	50	Lincoln	19	18
Arapahoe	651	635	Logan	50	47
Archuleta	37	40	Mesa	215	187
Baca	10	12	Mineral	15	14
Bent	12	13	Moffat	32	31
Boulder	464	484	Montezuma	66	69
Chaffee	61	62	Montrose	81	86
Cheyenne	10	8	Morgan	64	66
Clear Creek	50	54	Otero	59	62
Conejos	28	29	Ouray	24	29
Costilla	25	23	Park	43	44
Crowley	7	7	Phillips	10	10
Custer	16	17	Pitkin	158	156
Delta	64	62	Prowers	51	49
Denver	1,197	1,252	Pueblo	329	330
Dolores	9	11	Rio Blanco	31	32
Douglas	98	115	Rio Grande	37	39
Eagle	172	204	Routt	108	123
Elbert	13	15	Saguache	25	26
El Paso	714	760	San Juan	18	16
Fremont	83	87	San Miguel	64	62
Garfield	145	146	Sedgwick	14	13
Gilpin	64	57	Summit	171	181
Grand	106	106	Teller	83	83
Gunnison	108	109	Washington	13	13
Hinsdale	15	15	Weld	258	274
Huerfano	43	46	Yuma	35	32
Jackson	19	17	State Totals	8,815	8,391
Jefferson	718	758	Special Events Licenses		
Kiowa	4	3	Liquor	947	1,206
Kit Carson	23	23	3.2% Beer	261	315
Lake	45	44			
La Plata	131	142			
Larimer	417	435			

Cigarette & Tobacco Products

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

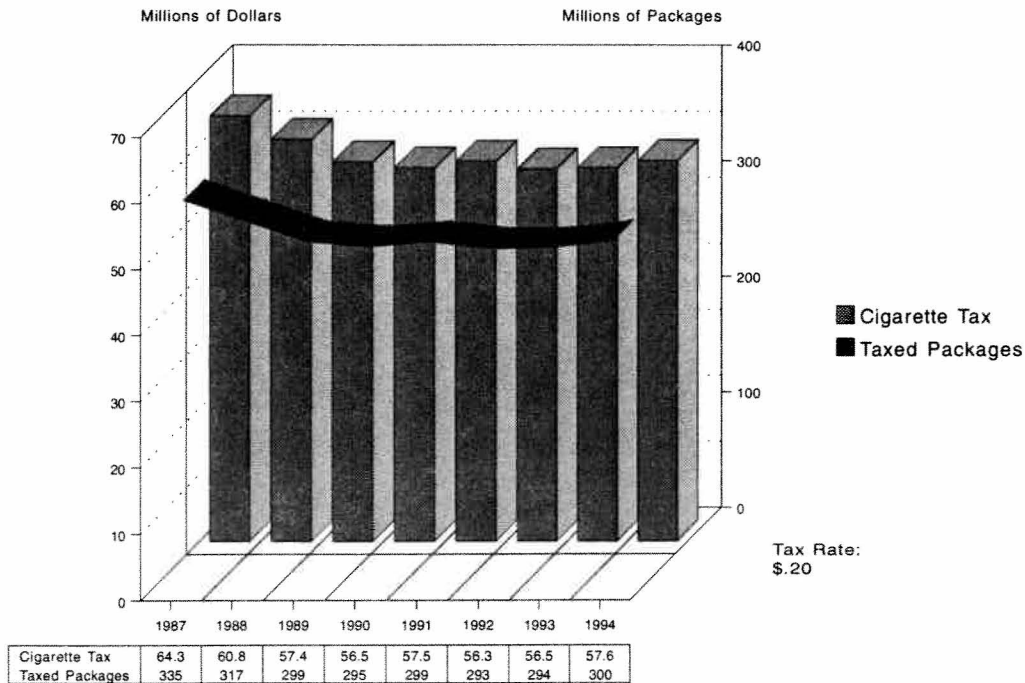
**DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/
Fiscal Years 1985 to 1994**

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	PERCENTAGE CHANGE	STATE SHARE COLLECTIONS	PERCENTAGE CHANGE
1994	27	\$15,944,475	-1.0	\$41,680,170	3.2
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

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

2/ Of first 15 cents only

**COLORADO CIGARETTE TAX COLLECTIONS
Fiscal Years Ended June 30, 1987 to 1994**



**TOBACCO PRODUCTS TAX COLLECTIONS
Fiscal Years Ended June 30, 1991 to 1994**

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1994	\$5,444,830	\$60,517	\$5,384,313
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

Estate

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

ESTATE, INHERITANCE & GIFT TAX ACTIVITIES

Fiscal Years Ended June 30, 1992 to 1994

	1992	1993	1994
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	641	674	750
Nontaxable Returns	671	693	694
Inheritance Tax:			
New Returns	14	9	1
Amended Returns	1	1	0
Releases of Lien Issued	18	12	0
Statements, Certificates & Receipts Issued:			
Estate Tax	1,313	1,327	1,409
Inheritance Tax	15	10	1
Gift Tax	0	0	0
Refunds Issued:			
Estate Tax	173	143	153
Inheritance Tax	0	0	0
Gift Tax	0	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS

Fiscal Years Ended June 30, 1984 to 1994

YEAR	INHERITANCE TAX	1/ GIFT TAX	ESTATE TAX	TOTAL
1994	\$3,943	\$0	\$33,862,537	\$33,866,480
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

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

Income

Taxable and Nontaxable Returns	36
Surtax and Alternative Minimum Tax	36
Tax Liability and Credits	37
Income Tax Liability	37
Refunds Issued	38
Old Age Property Tax and Heating Credit Returns Filed	39
Income Tax Checkoffs: Returns and Collections	39
Income Tax Cash Flow by Taxpayer Type	40
Income Tax Collections	40

TAXABLE AND NONTAXABLE RETURNS 1/
 July 1, 1993 through June 30, 1994

TYPE OF RETURN	TOTAL	TAXABLE	NONTAXABLE
Individual 2/	1,786,806	1,356,181	430,625
Corporation	75,695	21,017	54,678
Fiduciary	30,818	12,132	18,686
Partnership 3/	47,342	0	47,342
TOTALS	1,940,661	1,389,330	551,331

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, 1985 to 1994

YEAR	SURTAX	1/	ALTERNATIVE MINIMUM TAX	2/
1994	\$4,563		\$1,629,299	
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			

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 1994 (thousands of dollars)

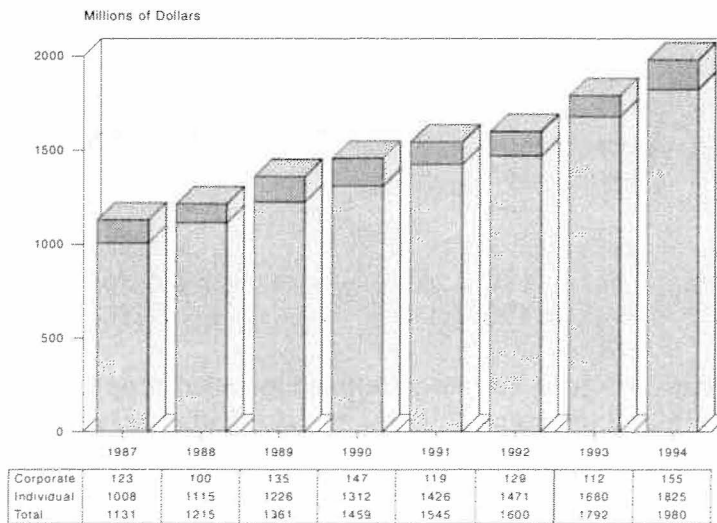
	INDIVIDUAL	FIDUCIARY	CORPORATE
TAX LIABILITY:			
Normal Tax	\$1,801,985	\$10,518	\$154,696
Surtax	5	0	0
Alternative Minimum Tax	1,612	17	0
Investment Credit Recapture	12	0	13
Penalty	6,387	25	1,083
Interest Received	10,235	28	8,191
Interest Paid	-6,047	-52	-8,535
TOTAL LIABILITY:	\$1,814,189	\$10,536	\$155,448
TAX CREDITS:			
104 CR Credits 1/	\$38,439	\$267	\$0
Property/Rent/Heat	12,768	0	0
Enterprise Zone Investment	*	0	9,447
Enterprise Zone Employee	*	0	3,764
Other Enterprise Zone Credits	*	0	510
New Business Facility	0	0	182
Investment Tax	*	0	4,562
Inventory Tax	0	0	2
Impact Assistance	0	0	1
Commercial Energy	*	0	29
Other Credits	0	0	4,197
TOTAL CREDITS:	\$51,207	\$267	\$22,694
NET TAX LIABILITY	\$1,762,982	\$10,269	\$132,754

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 1987 to 1994



NOTE: Individual & Fiduciary combined

REFUNDS ISSUED IN FISCAL YEAR 1994

Fiscal Years Ended June 30, 1985-1994

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
1994	1,123,814	\$259,897,414	\$231.26
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
Corporate Income Tax:			
1994	3,155	\$35,562,930	\$11,271.93
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
Fiduciary:			
1994	967	\$796,606	\$823.79
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

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, 1985 to 1994

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1994	38,174	\$12,767,958	\$334
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

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

Fiscal Years Ended June 30, 1985 to 1994

YEAR	NONGAME WILDLIFE		DOMESTIC ABUSE		OLYMPIC COMMITTEE /2	
	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1994	47,939	\$362,566	36,697	\$234,113	886	\$6,898
1993	55,022	340,331	44,914	262,139	21,397	80,565
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

YEAR	OLDER AMERICAN VOLUNTEER PROGRAM		HOMELESS PREVENTION	
	RETURNS	DONATIONS	RETURNS	DONATIONS
1994	19,289	\$80,305	34,273	\$211,360
1993			42,563	236,697
1992			45,258	257,742
1991			46,011	268,639
1990			41,428	244,862

1/ Revised to reflect adjustments and transfers.

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

INCOME TAX CASH FLOW

Fiscal Years 1985 to 1994 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
INDIVIDUAL TAX 3/							
1994	\$1,652.2	\$291.2	\$213.2	\$2,160.6	\$3.4	\$250.9	\$1,906.3
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

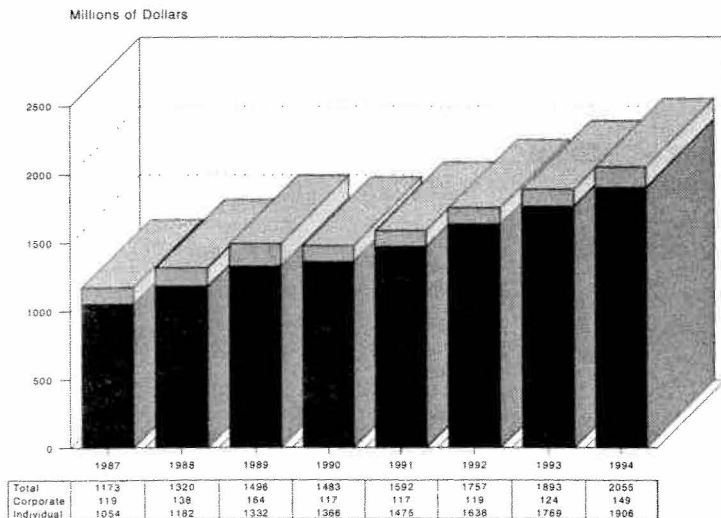
CORPORATE TAX

1994	\$0.0	\$148.8	\$35.1	\$183.8	\$0.1	\$35.3	\$148.5
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

- 1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available.
- 2/ Computation of the refund changed beginning with fiscal year 1993. 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 1987 to 1993



■ Individual ■ Corporate

Note: Individual & fiduciary combined

Limited Stakes Gaming

Limited Stakes Gaming Revenues and Expenditures	42
Limited Stakes Gaming Fund Distribution	42

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 a constitutional amendment, passed in November of 1990, gaming became legal in licensed establishments as of October 1, 1991.

Before any monies are distributed from the limited gaming fund, the administrative expenses of the Division of Gaming are paid and statute requires that two months of operating expenses for the administration of gaming to be held in escrow at the end of each fiscal year. Tax revenues and fees that are placed in the limited gaming fund are a graduated tax levied upon adjusted gross gaming proceeds, application and licensing fees, device fees, and any fines levied by the division.

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 1994

Limited Gaming Revenues	\$43,816,751
1993 Two Month Escrow Amount	907,622
Less:	
Division and Limited Gaming Control Commission Expenditures	5,610,034
1994 Two Month Escrow Amount	1,376,039
Net Total Available for Distribution	\$37,738,300

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

	FY92	FY93	FY94
Limited Gaming Revenue	\$3,458,607	\$35,546,314	\$43,816,751
Commission/Division Expenses	3,400,093	5,034,531	5,610,034
Amount Distributed	9,114,730	30,479,387	37,738,300
State General Fund	4,114,136	13,424,676	16,558,799
Contiguous County Fund	425,000	1,754,059	1,895,234
Woodland Park	N/A	N/A	283,037
Victor	N/A	N/A	94,386
Tourism Promotion Fund	18,229	60,959	37,738
State Historical Society	2,552,124	8,534,228	10,566,724
Black Hawk	263,783	1,138,405	1,862,385
Central City	394,629	1,067,998	941,948
Cripple Creek	253,061	841,536	969,497
Teller County	303,673	1,009,477	1,163,396
Gilpin County	790,095	2,648,049	3,365,200

Lottery

Lottery Fund Distribution: 1994 and Cumulative	44
Lottery Game Sales	44

Colorado Lottery

In fiscal year 1994, the Colorado Lottery set its third consecutive sales record. Ticket sales for all three games—Lotto, Keno, and Scratch—totalled \$286.8 million. Scratch ticket sales accounted for \$165.6 million, Lotto for \$113.2 million, and Keno for \$8 million.

Other milestones for this past fiscal year include implementation of Phase II of the "Scratch On-Line System" (or S.O.S.), creation of a customer service unit, implementation of a jackpot awareness program, installation of in-counter scratch ticket dispensers and scratch ticket vending machines, as well as the design and production of 18 Scratch games.

The Colorado Lottery provided \$74.1 million to the state in fiscal year 1994, bringing the total funds distribution to over one-half billion dollars (\$554.1 million) since 1983. The distributions by fund and/or use are shown below.

LOTTERY FUND DISTRIBUTIONS

Fiscal Years Ended June 30, 1993 and 1994

	1993	1994	1983-1994
Capital Construction Fund	\$35,221,002	\$34,547,452	\$297,266,419
Conservation Trust Fund	21,929,196	22,670,729	187,881,944
Great Outdoors Colorado	10,870,473	11,167,366	22,037,839
Parks & Outdoor Recreation	5,482,298	5,667,583	46,970,384
Totals	\$73,502,989	\$74,053,130	\$554,156,586

SCRATCH GAMES OFFERED DURING FISCAL YEAR 1994

Game	Days on Sale	Gross Sales
Touchdown	273	\$8,258,967
High Card	182	8,564,649
Barrel of Bucks	284	9,293,916
Colorado Gold	217	21,351,578
High Roller	182	8,654,897
\$25,000 Poker	151	10,526,237
Bank Shot	221	7,320,297
Ace in the Hole	123	6,380,767
Monopoly	61	8,118,579
Home Run	88	5,077,692
Wizard of Odds	18	2,413,604
Queen of Hearts	123	5,031,168
Quick Silver	151	18,831,824
Double Down	18	2,514,329
Joker Poker	88	5,675,928
Colorado Cash	53	8,395,330
Beat the Dealer	245	9,218,990
Holiday Bonus	228	1,868,136
Money Magic	95	2,240,828
Blackjack	263	4,791,014
Five Card Draw	319	6,371,469
Colorado Poker	186	1,270,994
Big Ten Cash	95	2,307,465
Baseball	130	1,135,204

Mileage and Fuel

Gross Fuel Gallonage, Gallonage Exempted, and Gross Taxable Gallonage	46
Gross Fuel Tax Collections	46
Fuel Tax Refunds by Use	47
Net Taxable Gasoline, Gasohol, and Special Fuel Gallonages	48
Net Taxable Gasoline Gallonage	48
Net Taxable Special Fuel Gallonage	49
Net Taxable Gasohol Gallonage	49
Port of Entry Activities	50
Port of Entry Clearings and Weighings	50

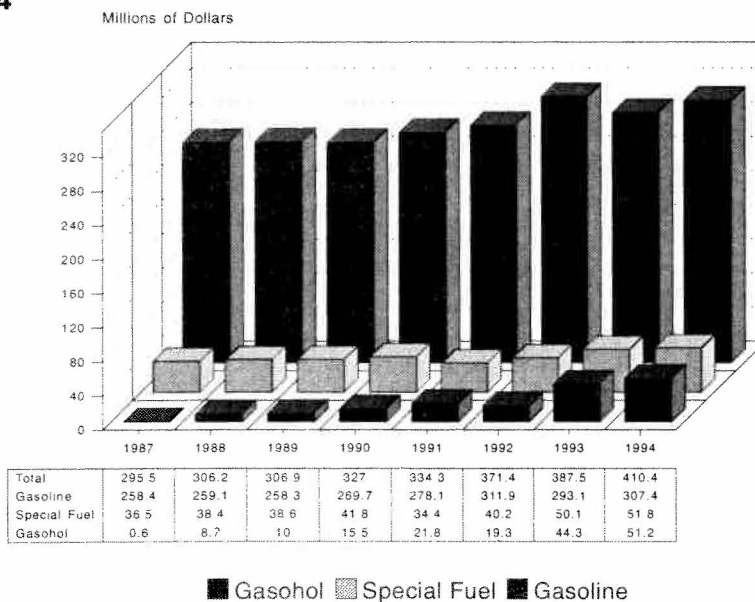
GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, AND TAXABLE GALLONAGE

Fiscal Years 1993 and 1994 (thousands of gallons)

	1993	1994	Percentage Change
Gallonage Received:			
Gross: Gasoline/Gasohol	1,625,391	1,715,911	5.6
Gross: Special Fuel	406,872	370,685	-8.9
Total Gross	2,032,263	2,086,597	2.7
Less:			
2% Allowance: Gasoline/Gasohol	31,464	33,291	5.8
1/2% Allowance: Gasoline/Gasohol	7,709	8,281	7.4
1% Allowance: Special Fuel	2,406	2,695	12.0
Total Allowances	41,579	44,267	6.5
EXEMPTIONS			
Sales to U.S. Government:			
Gasoline/Gasohol	12,563	6,099	-51.5
Special Fuel	28,737	6,638	-76.9
Exports:			
Gasoline/Gasohol	13,106	17,255	31.7
Special Fuel	55,303	49,050	-11.3
State and Local Government:			
Gasoline/Gasohol	26,060	30,111	15.5
Special Fuel	38,344	37,389	-2.5
Miscellaneous Credits:			
Gasoline/Gasohol	465	730	57.0
Special Fuel	37,465	15,802	-57.8
Total Exemptions	212,043	163,074	-23.1
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,534,024	1,620,144	5.6
Special Fuel	244,617	259,111	5.9
Less Gallons Refunded:			
Gasoline/Gasohol	19,498	18,352	-5.9
Special Fuel	2,635	2,407	-8.7
Net Taxable Gallonage:			
Gasoline/Gasohol	1,514,526	1,601,792	5.8
Special Fuel	241,982	256,705	6.1

GROSS FUEL TAX COLLECTIONS

Fiscal Years 1987 to 1994



MOTOR AND SPECIAL FUEL REFUNDS BY TYPE OF USE
Fiscal Years 1993 and 1994

USE	1993	1994	Percentage Change
Agriculture	\$2,770,014	\$2,955,654	6.7%
Cities and Towns	24,232	28,825	19.0
Construction	164,324	196,144	19.4
Counties	12,402	12,088	-2.5
Federal Government	0	3,972	N/A
Fire Protection Districts	1,579	1,774	12.3
Industry	347,847	351,976	1.2
Irrigation Districts	4,113	2,999	-27.1
Motor Boats	20,541	22,120	7.7
Recreation Districts	379	557	47.0
School Districts	46,233	34,608	-25.1
Soil Conservation Districts	117	0	-100.0
Special Districts	5,948	9,027	51.8
Water Conservation Districts	2,273	2,669	17.4
Others	867,659	415,671	-52.1
Political Subdivisions	6,757	5,277	-21.9
Total Refunds for Motor Fuel	\$4,274,418	\$4,036,943	-5.6
Total Refunds for Special Fuel	\$540,105	\$493,367	-8.7
Total Refunds for MTBE	\$4,957	0	-100.0
Total Refunds for Gasohol	\$10,184	\$525	-94.8
TOTALS	\$4,829,663	\$4,530,835	-6.2

TOTALS: NET TAXABLE GASOLINE, GASOHOL, & SPECIAL FUELS GALLONAGE 1/
Fiscal Years 1992-1994

	1992	1993	1994	Percent Change From Prior Year
July	153,955,866	157,739,834	168,206,761	6.6
August	155,529,824	154,734,135	170,465,900	10.2
September	138,527,437	148,070,987	158,384,746	7.0
October	144,844,832	150,587,741	154,402,778	2.5
November	131,093,802	132,597,877	150,156,345	13.2
December	133,329,974	148,761,951	154,416,646	3.8
January	131,536,833	134,655,751	140,682,931	4.5
February	122,269,998	126,777,962	138,070,717	8.9
March	133,678,685	146,675,017	155,840,278	6.2
April	132,591,244	143,536,155	147,859,112	3.0
May	141,100,288	151,542,415	160,762,108	6.1
June	149,264,092	160,766,205	169,891,743	5.7
Total	1,667,722,875	1,756,446,029	1,869,140,065	6.4

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 1992-1994

	1992	1993	1994	Percent Change from Prior Year
July	130,209,586	132,239,172	137,325,584	3.8
August	129,929,080	129,476,482	139,303,173	7.6
September	112,944,074	118,146,643	123,465,659	4.5
October	118,839,162	111,035,083	109,681,750	-1.2
November	106,503,927	89,036,299	94,965,418	6.7
December	108,567,079	99,156,157	98,963,435	-0.2
January	109,087,715	97,691,677	89,177,907	-8.7
February	102,241,491	92,439,977	85,555,951	-7.1
March	110,543,070	110,550,527	122,112,927	10.5
April	109,015,308	100,173,524	117,926,230	17.7
May	116,875,503	113,516,041	126,280,376	11.2
June	122,423,776	119,557,719	132,544,334	10.9
Total	1,377,179,770	1,313,019,301	1,377,302,744	4.9

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 1992-1994

	1992	1993	1994	Percent Change from Prior Year
July	16,917,330	18,617,241	18,699,668	0.4
August	18,377,480	18,745,217	24,369,477	30.0
September	19,169,488	20,926,110	23,657,988	13.1
October	17,616,319	19,673,470	19,385,112	-1.5
November	16,863,275	17,738,477	24,386,542	37.5
December	17,338,071	20,831,734	22,147,051	6.3
January	15,185,552	16,782,796	18,737,427	11.6
February	13,725,037	16,930,918	21,024,736	24.2
March	16,267,984	19,785,588	22,475,081	13.6
April	16,838,534	27,745,408	19,180,895	-30.9
May	17,468,128	20,937,981	23,215,754	10.9
June	19,848,546	23,203,746	27,117,776	16.9
Total	205,615,743	241,918,685	264,396,507	9.3

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 1992-1994

	1992	1993	1994	Percent Change from Prior Year
July	6,828,950	6,883,421	12,181,509	77.0
August	7,223,265	6,512,436	6,793,250	4.3
September	6,413,876	8,998,235	11,261,098	25.1
October	8,389,351	19,879,188	25,335,917	27.4
November	7,726,600	25,823,101	30,804,385	19.3
December	7,424,824	28,774,059	33,306,159	15.8
January	7,263,566	20,181,279	32,767,597	62.4
February	6,303,470	17,407,067	31,490,030	80.9
March	6,867,631	16,338,902	11,252,271	-31.1
April	6,737,402	15,617,222	10,751,987	-31.2
May	6,756,657	17,088,393	11,265,979	-34.1
June	6,991,770	18,004,741	10,230,632	-43.2
Total	84,927,362	201,508,043	227,440,814	12.9

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, 1992-1994

	1992	1993	1994	Percentage Change 1993 to 1994
Number of Trucks Cleared	3,915,846	4,402,200	4,710,521	7.0%
Number of Trucks Weighed	3,537,620	3,973,652	4,168,401	4.9
Special Fuel Permits	24,722	23,550	22,615	-4.0
Agricultural Licenses	1,984	2,067	2,094	1.3
Number of Health and Brand Inspections	44,953	47,829	44,805	-6.3
Agricultural Inspection Certificates	25,302	26,096	21,527	-17.5
Hazardous Material Permits	2,819	2,412	2,255	-6.5

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT
Fiscal Year Ended June 30, 1994

PORT	CLEARED	WEIGHED
Cortez	209,041	163,904
Dumont	471,038	463,469
Fort Collins	731,608	666,726
Fort Garland	67,982	64,631
Fort Morgan	490,507	359,550
Lamar	334,398	314,820
Limon	713,090	698,560
Loma	306,699	275,070
Monument	782,475	729,830
Platteville	159,706	148,145
Trinidad	329,103	198,915
Mobile Units	114,874	84,871
TOTAL	4,710,521	4,168,401

Motor Vehicle

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

TRAFFIC RECORDS ACTIVITY

Fiscal Year Ending June 30, 1994

Number of Penalty Assessments 166,247
 Penalty Assessment Collections \$4,898,377

DEALER LICENSING ACTIVITY

Fiscal Year Ending June 30, 1994

Licenses Processed 22,408
 Dealer/Salesperson License Revenues \$1,578,036

TITLES ACTIVITY

Fiscal Year Ending June 30, 1994

Title Applications Received 1,335,755
 Title Revenues \$3,459,799

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1994

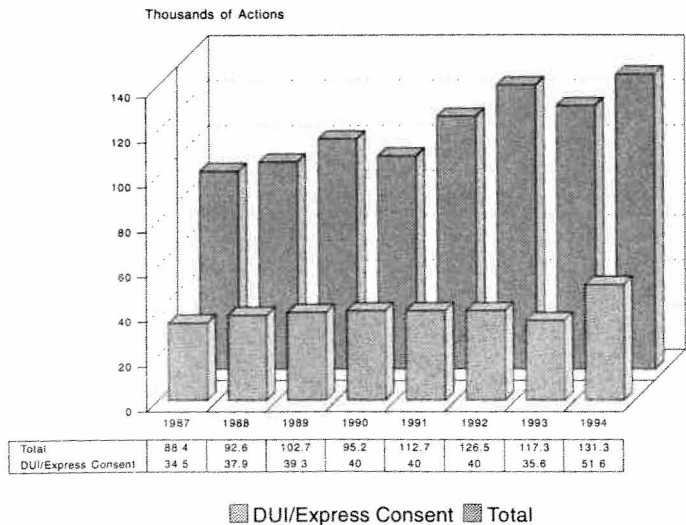
Licenses:
 Stations Licensed 160
 Stations Renewed 1,204
 Mechanics Licensed 998
 Mechanics Renewed 1,950
 Vehicle Inspection Reports Issued 2,102,925

Collections:
 Station Licenses \$17,850
 Mechanics' Licenses 31,951
 Windshield Stickers 551,074

TOTAL EMISSIONS COLLECTIONS \$600,875

DRIVER RESTRAINT ACTIVITY

Fiscal Years 1987 to 1994



DRIVER CONTROL ACTIVITIES

Fiscal Year Ending June 30, 1994

Restraint Actions: Suspensions

Financial Responsibility	5,256
Point System Violations	18,693
Driving Under the Influence	9,882
All Other	34,106

Total Suspensions 67,937**Restraint Actions: Revocations**

Driving Under the Influence	8,340
Express Consent	33,404
All Other	13,626

Total Revocations 56,370**Restraint Actions: Denials**

Driving Under Restraint	2,530
-------------------------	-------

Total Denials 2,530**Restraint Actions: Cancellations-Denials**

License Exam Failure	529
All Other	906

Total Cancellation-Denials 1,435**Cancellations**

Application for License Under Restraint	699
Default Infractions	158
All Other	2,134

Total Cancellations 2,991**TOTAL RESTRAINT ACTIONS 131,263****LICENSE REINSTATEMENTS 53,183****FINANCIAL RESPONSIBILITY
REPORTS RECEIVED 84,703**

DRIVER LICENSE ACTIVITIES
Fiscal Year Ending June 30, 1994

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	401,042	2,656	403,698
Provisional Licenses	43,835	382	44,217
Minor Licenses	2,188	11	2,199
Motorcycle Only Licenses	91	2	93
Total Licenses Issued	447,156	3,051	450,207
Of Which:			
Completed (Permit/Road/Test) Licenses Issued:	81,804	610	82,414
TYPE OF PERMIT ISSUED			
Adult Licenses	48,415	248	48,663
Provisional Licenses	9,616	40	9,656
Minor Licenses	46,226	411	46,637
Motorcycle Only Licenses	91	2	93
Total Permits Issued	104,348	701	105,049
TOTAL LICENSE, PERMITS & DOCUMENTS	551,504	3,752	555,256
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	8,481	24	8,505
Colorado I.D. Cards	126,710	194	126,904
Change of Name/Address	186,923	913	187,836
EXAMINATIONS			
Written Tests Passed	185,035	1,295	186,330
Written Tests Failed	83,589	502	84,091
Driver Road Tests Passed	91,477	472	91,949
Driver Road Tests Failed	9,427	9	9,436
Vision Referrals	1,444	12	1,456
Physcial Referrals	666	4	670
Oral Examinations	4,046	7	4,053
Special Re-examinations	1,253	8	1,261
Reissues	142,059	449	142,508
Voter Registration	125,767	191	125,958

**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/
CALENDAR YEAR 1993**

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	264,382	\$10,378,959	\$14,602,407	Lake	41,794	\$219,556	\$308,226
Alamosa	14,510	425,291	597,933	La Plata	8,011	1,115,529	2,060,105
Arapahoe	352,744	13,285,996	26,253,927	Larimer	195,899	5,400,081	11,266,466
Archuleta	8,178	215,922	387,874	Las Animas	15,720	418,656	657,270
Baca	7,466	195,517	302,866	Lincoln	7,153	213,621	276,188
Bent	5,966	148,831	217,662	Logan	22,628	694,397	949,089
Boulder	217,664	6,053,662	13,811,867	Mesa	113,373	3,053,551	4,818,724
Chaffee	17,836	532,699	752,740	Mineral	1,329	34,663	52,132
Cheyenne	3,792	138,361	224,557	Moffat	15,257	410,178	750,913
Clear Creek	12,778	343,104	669,594	Montezuma	26,773	694,469	1,187,430
Conejos	9,451	231,454	329,227	Montrose	35,335	975,211	1,364,606
Costilla	4,034	97,014	149,138	Morgan	28,820	929,394	1,190,075
Crowley	3,841	98,142	130,113	Otero	22,639	601,394	863,640
Custer	4,193	116,693	213,486	Ouray	4,615	122,563	244,139
Delta	31,803	869,243	1,098,358	Park	16,389	423,162	818,764
Denver	412,500	12,596,222	21,729,962	Phillips	6,414	199,890	316,337
Dolores	2,747	65,753	87,557	Pitkin	15,642	422,541	1,220,678
Douglas	81,442	3,051,701	7,720,284	Prowers	15,600	440,353	610,216
Eagle	34,262	1,018,164	2,519,173	Pueblo	124,515	3,258,132	5,044,790
Elbert	18,129	504,573	932,387	Rio Blanco	9,561	268,724	509,374
El Paso	363,065	10,034,481	18,893,034	Rio Grande	14,884	445,468	640,233
Fremont	38,131	986,657	1,467,005	Routt	21,386	657,454	1,311,313
Garfield	39,794	1,255,220	2,239,676	Saguache	6,757	200,604	266,445
Gilpin	6,169	165,691	312,567	San Juan	912	24,349	31,500
Grand	15,480	431,495	814,824	San Miguel	7,046	186,939	441,323
Gunnison	14,965	392,604	682,207	Sedgwick	3,877	107,162	162,687
Hinsdale	1,401	33,024	49,461	Summit	22,572	648,315	1,568,995
Huerfano	7,057	188,970	257,046	Teller	21,187	533,170	1,029,311
Jackson	3,144	98,765	146,737	Washington	8,527	247,188	311,472
Jefferson	439,841	11,966,601	28,848,794	Weld	155,725	4,870,131	7,530,788
Kiowa	3,003	93,295	116,729	Yuma	13,931	432,259	616,907
Kit Carson	11,488	383,665	607,698	State-Issued	15,592	26,860	605
				COUNTY			
				TOTALS	3,471,119	\$104,673,733	\$195,587,631

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

2/ Includes fees retained by the counties in the amount of \$18,855,135

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
Calendar Year 1993

County	Passenger	Personalized	Handicapped	Designer	Dis.Ver /POW	Radio Call	Collector	Street Rod	Motor- cycle	Bus
Adams	142,852	2,532	1,598	10,999	66	184	3,966	23	6,923	356
Alamosa	6,218	121	53	629	0	5	47	3	280	45
Arapahoe	237,918	5,675	1,239	20,961	105	341	3,631	25	7,667	511
Archuleta	3,469	62	30	155	1	14	5	0	159	25
Baca	2,374	40	10	170	0	6	22	0	65	46
Bent	2,463	47	32	131	3	11	19	0	98	18
Boulder	136,050	2,559	662	10,407	31	299	3,369	23	7,610	329
Chaffee	8,446	119	69	329	1	26	66	0	533	101
Cheyenne	1,076	33	14	188	0	0	27	0	42	27
Clear Creek	6,941	225	38	525	1	17	97	2	449	19
Conejos	3,951	51	33	280	4	3	18	0	142	5
Costilla	1,614	26	5	127	3	0	11	0	79	19
Crowley	1,530	31	12	64	0	3	12	0	62	17
Custer	1,728	33	11	84	6	3	8	0	88	11
Delta	13,462	150	105	593	5	14	78	1	746	72
Denver	289,269	5,265	2,478	16,829	112	177	5,527	3	8,080	453
Dolores	883	14	5	52	1	0	7	0	52	1
Douglas	48,293	1,240	130	5,406	13	66	819	3	1,928	135
Eagle	18,503	643	16	1,651	4	19	108	0	923	113
Elbert	7,692	157	32	423	7	18	97	2	363	52
El Paso	227,468	3,836	2,400	11,964	166	430	5,864	21	9,951	643
Fremont	18,389	250	284	667	14	40	186	5	1,145	100
Garfield	18,870	435	129	1,063	6	39	100	3	883	92
Gilpin	2,970	82	10	243	0	16	57	2	245	47
Grand	7,005	183	21	432	3	13	68	0	445	88
Gunnison	7,250	103	12	251	3	5	56	1	407	55
Hinsdale	600	6	1	28	1	0	6	0	43	8
Huerfano	3,352	26	12	102	1	7	9	0	121	5
Jackson	1,030	38	2	95	0	1	5	0	50	7
Jefferson	270,565	6,534	1,541	23,173	119	374	7,768	45	12,721	154
Kiowa	813	35	4	94	0	0	8	0	31	16
Kit Carson	3,818	56	17	344	0	4	41	0	154	39
Lake	20,254	337	111	896	3	37	128	4	976	128
La Plata	4,072	71	28	319	0	4	35	0	220	23
Larimer	109,024	2,240	809	7,531	47	238	2,778	20	6,341	290
Las Animas	7,569	125	144	465	5	5	55	2	284	30
Lincoln	2,723	77	14	136	0	4	12	0	128	28
Logan	10,079	172	54	745	4	19	55	2	437	74
Mesa	56,934	725	622	2,746	40	97	337	3	2,761	205
Mineral	588	16	3	45	0	0	4	0	44	0
Moffat	5,821	115	27	301	1	6	26	3	335	35
Montezuma	10,485	124	119	591	4	12	31	0	400	79
Montrose	15,039	199	123	798	12	40	80	0	704	49
Morgan	12,979	318	76	1,061	4	19	98	1	580	62
Otero	10,930	252	149	494	3	12	88	1	457	54
Ouray	2,043	66	10	115	3	2	20	0	146	15
Park	7,890	161	65	314	7	20	112	1	506	35
Phillips	2,433	42	11	208	1	4	21	0	138	17
Pitkin	9,620	451	13	461	0	10	185	1	734	36
Prowers	6,764	136	43	369	3	5	41	0	292	52
Pueblo	69,356	1,093	1,057	3,432	38	132	378	6	2,975	170
Rio Blanco	3,259	79	22	256	2	6	20	0	140	29
Rio Grande	5,872	111	81	416	4	1	67	0	306	45
Routt	9,950	269	16	488	2	16	79	0	642	99
Saguache	2,520	46	12	162	0	0	25	0	132	23
San Juan	404	4	3	20	0	0	3	0	38	4
San Miguel	3,473	92	5	123	0	2	33	0	275	6
Sedgwick	1,426	46	15	164	3	3	14	2	51	9
Summit	12,274	395	13	1,226	1	6	79	1	728	79
Teller	10,958	185	73	528	4	42	123	1	687	46
Washington	2,814	76	14	248	0	3	24	0	121	39
Weld	78,334	1,331	493	5,529	19	71	1,284	19	3,581	281
Yuma	5,035	125	21	315	3	5	34	0	225	58
State-Issued	2,534	1	0	7	4,133	0	0	0	1	0
Totals	2,000,318	40,087	15,251	138,968	5,022	2,956	38,371	229	87,870	5,709

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1993

County	Motor Home	Light Truck	Rec Truck	Farm Truck/ Tractor	Natl. Guard	Pearl Harbor	Purple Heart	Dealers Plate	Dealers M/C	Trailer
Adams	2,904	45,507	4,328	2,591	83	19	150	2,776	27	27,633
Alamosa	82	2,966	175	994	7	1	9	186	5	2,173
Arapahoe	2,361	41,391	2,484	725	241	20	178	788	18	20,751
Archuleta	66	1,950	207	228	0	1	6	26	0	1,481
Baca	51	1,012	40	1,916	0	1	3	36	0	1,355
Bent	60	1,035	39	853	2	2	3	20	1	958
Boulder	1,986	27,965	1,585	2,268	44	9	57	1,718	40	16,875
Chaffee	248	3,583	572	356	2	4	15	68	2	2,814
Cheyenne	33	526	37	939	0	0	3	28	0	636
Clear Creek	146	2,550	285	94	2	0	8	9	0	1,099
Conejos	36	1,818	134	1,437	4	0	7	38	0	1,358
Costilla	25	923	21	624	1	0	4	5	0	463
Crowley	34	682	15	640	0	0	2	23	0	590
Custer	55	787	94	403	0	0	2	6	0	739
Delta	398	6,770	996	1,855	4	6	13	175	2	5,714
Denver	2,135	50,848	1,858	32	84	31	174	2,923	70	15,569
Dolores	27	451	46	540	0	0	1	12	0	552
Douglas	576	10,161	944	1,412	34	1	30	217	0	8,151
Eagle	189	6,979	311	416	5	0	8	19	0	3,213
Elbert	214	3,397	311	1,902	5	1	1	7	0	3,018
El Paso	3,449	51,427	3,117	2,789	90	44	371	2,715	4	28,841
Fremont	507	8,040	784	1,287	16	3	31	126	1	5,374
Garfield	409	8,086	1,267	907	2	0	19	266	1	5,625
Gilpin	82	1,345	214	56	2	0	4	11	0	586
Grand	173	3,108	410	483	3	1	4	44	0	2,441
Gunnison	106	3,107	331	409	2	1	10	97	3	2,272
Hinsdale	7	253	14	37	0	0	1	14	0	337
Huerfano	56	1,783	28	371	0	1	11	25	0	909
Jackson	44	559	84	385	0	0	1	0	0	635
Jefferson	4,331	60,657	5,836	1,753	142	31	210	3,088	46	34,865
Kiowa	14	393	8	840	1	0	0	0	0	565
Kit Carson	58	1,777	62	2,612	0	1	2	33	0	1,844
Lake	354	8,637	1,201	1,378	15	1	16	281	8	5,892
La Plata	60	1,845	272	60	0	0	4	0	0	796
Larimer	2,023	31,569	1,696	4,833	62	7	85	388	23	21,549
Las Animas	78	3,128	57	1,588	7	2	18	98	0	1,679
Lincoln	63	1,054	22	1,473	0	0	1	8	0	1,145
Logan	183	3,687	179	2,956	10	2	4	106	0	3,141
Mesa	1,406	21,752	3,151	2,573	20	12	36	672	9	16,426
Mineral	9	288	22	9	0	0	1	0	0	247
Moffat	148	2,742	761	1,036	2	1	3	100	1	3,054
Montezuma	259	5,632	551	1,942	14	3	14	170	2	5,306
Montrose	345	7,130	808	2,368	8	2	7	284	10	6,102
Morgan	242	4,890	309	3,496	7	1	14	20	1	3,703
Otero	206	3,738	259	2,387	9	6	19	218	1	2,777
Ouray	55	960	35	203	1	1	4	7	0	776
Park	288	3,878	251	357	4	0	15	6	0	2,199
Phillips	49	870	11	1,383	2	1	4	43	0	1,012
Pitkin	67	2,005	70	250	0	0	3	5	0	1,259
Prowers	107	2,790	129	1,905	9	2	6	150	0	2,231
Pueblo	1,214	24,997	1,919	1,798	33	13	112	1,306	30	11,763
Rio Blanco	54	2,101	255	709	1	0	3	10	0	1,956
Rio Grande	97	2,856	203	1,921	4	0	13	67	1	2,469
Routt	155	4,556	485	665	1	0	4	35	0	2,941
Saguache	34	1,423	35	1,067	1	0	5	11	0	1,132
San Juan	14	233	46	0	3	0	0	5	0	111
San Miguel	67	1,501	56	228	0	0	2	18	0	816
Sedgwick	20	577	20	849	0	0	6	23	0	542
Summit	189	4,427	246	75	5	1	6	34	0	2,014
Teller	284	4,451	334	280	4	3	17	7	2	2,714
Washington	61	714	18	2,647	1	1	2	7	0	1,403
Weld	1,644	28,804	1,725	10,798	49	11	65	417	6	17,307
Yuma	86	1,526	45	3,597	1	0	0	23	0	2,442
State-Issued	0	480	0	6	0	0	1	0	0	5
Totals	30,723	537,077	41,808	86,991	1,049	248	1,828	20,018	314	326,345

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
CALENDAR YEAR 1993

County	SMM/SME	City/County Plate	Public Utility	GVW Truck/Tractor	Spec Use Truck	State Plate	Total Registrations
Adams	4,643	1,401	181	2,170	470	0	264,382
Alamosa	200	152	42	89	28	0	14,510
Arapahoe	2,920	1,610	286	692	206	0	352,744
Archuleta	122	105	16	48	1	1	8,178
Baca	106	188	3	18	4	0	7,466
Bent	26	125	0	20	0	0	5,966
Boulder	1,392	1,475	245	458	208	0	217,664
Chaffee	139	161	8	160	14	0	17,836
Cheyenne	45	89	3	45	1	0	3,792
Clear Creek	76	143	4	38	10	0	12,778
Conejos	19	103	0	10	0	0	9,451
Costilla	4	78	0	2	0	0	4,034
Crowley	12	97	0	14	1	0	3,841
Custer	54	39	0	34	8	0	4,193
Delta	177	261	23	171	12	0	31,803
Denver	2,830	5,280	660	1,657	156	0	412,500
Dolores	12	72	1	18	0	0	2,747
Douglas	1,120	307	91	288	77	0	81,442
Eagle	454	391	48	210	39	0	34,262
Elbert	133	198	0	95	4	0	18,129
El Paso	2,827	3,318	110	935	285	0	363,065
Fremont	364	282	56	144	36	0	38,131
Garfield	674	329	152	338	99	0	39,794
Gilpin	88	74	0	35	0	0	6,169
Grand	201	192	27	109	26	0	15,480
Gunnison	106	276	15	71	16	0	14,965
Hinsdale	16	26	1	2	0	0	1,401
Huerfano	79	124	2	31	2	0	7,057
Jackson	75	81	16	33	3	0	3,144
Jefferson	2,508	2,210	296	781	93	0	439,841
Kiowa	32	125	4	19	1	0	3,003
Kit Carson	203	302	20	101	0	0	11,488
Lake	471	341	105	196	24	0	41,794
La Plata	52	80	11	50	9	0	8,011
Larimer	2,199	1,397	105	498	146	1	195,899
Las Animas	122	174	6	70	9	0	15,720
Lincoln	75	132	21	31	6	0	7,153
Logan	260	192	23	232	12	0	22,628
Mesa	1,495	611	149	517	74	0	113,373
Mineral	0	48	0	5	0	0	1,329
Moffat	239	323	88	89	0	0	15,257
Montezuma	606	211	41	145	32	0	26,773
Montrose	409	466	114	215	23	0	35,335
Morgan	347	294	39	242	17	0	28,820
Otero	142	294	45	86	12	0	22,639
Ouray	72	53	8	17	3	0	4,615
Park	50	186	1	41	2	0	16,389
Phillips	41	65	23	29	6	0	6,414
Pitkin	114	283	26	44	5	0	15,642
Prowers	253	209	7	87	10	0	15,600
Pueblo	1,231	629	251	512	70	0	124,515
Rio Blanco	302	257	22	67	1	0	9,561
Rio Grande	96	133	30	80	11	0	14,884
Routt	411	303	65	176	28	0	21,386
Saguache	29	68	0	32	0	0	6,757
San Juan	8	13	1	2	0	0	912
San Miguel	112	172	17	48	0	0	7,046
Sedgwick	18	72	6	11	0	0	3,877
Summit	235	347	50	117	24	0	22,572
Teller	147	213	4	57	23	0	21,187
Washington	45	233	10	39	7	0	8,527
Weld	1,673	902	91	1,174	117	0	155,725
Yuma	112	178	5	83	12	0	13,931
State-Issued	1,381	1	0	0	0	7,042	15,592
Totals	34,404	28,494	3,674	13,828	2,493	7,044	3,471,119

Racing Events

Pari-mutuel Tax Collection 60

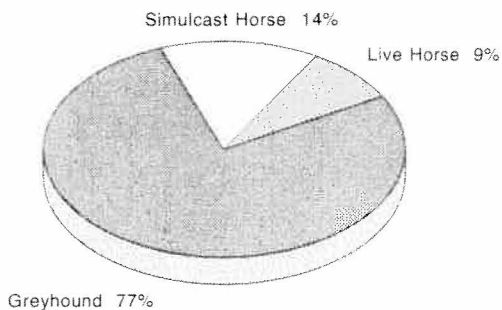
In 1993, 12 meetings of the Colorado Racing Commission were held. The Commission conducted a 1995 race date hearing, held renewal application hearings for both circuit greyhound and horse race meets, reviewed new simulcast license applications, and held several rule-making hearings. The Division developed implementation plans in accordance with audit recommendations made by the Department of Revenue.

**Pari-Mutuel Tax Collections
Calendar Year 1993**

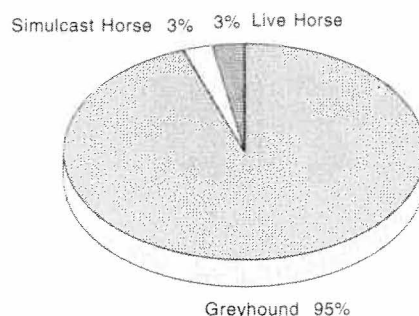
Track	Type	Number of Days	Number of Matinees	Attendance 1/	Pari-Mutuel Sales 1/	Percentage of Sales Re-Distributed To Bettors	Pari-Mutuel Tax Collections
HORSE RACING:							
Gateway Downs	Live	10	N/A	5,266	\$246,460	76.8%	\$1,848
Southwest Equine Assn.	Live	4	N/A	2,255	101,010	76.7%	758
Pikes Peak Meadows	Live	17	N/A	17,546	545,556	75.2%	51,000
Arapahoe Park	Live	69	N/A	198,487	17,100,137	77.5%	185,023
Pikes Peak Meadows	Simulcast	N/A	N/A	N/A	26,396	N/A	198
Arapahoe Park	Simulcast	N/A	N/A	N/A	29,402,107	N/A	220,517
SUBTOTAL		100		223,554	\$47,421,666		\$459,344
GREY HOUND:							
Interstate Kennel Club	N/A	119	40	248,415	\$35,904,981	80.9%	\$1,785,405
Cloverleaf Kennel Club	N/A	102	52	319,010	41,529,048	81.8%	2,076,452
Mile High Greyhound Park	N/A	103	49	351,885	44,198,550	80.8%	2,206,743
Rocky Mtn. Greyhound Park	N/A	155	51	229,825	22,679,558	81.8%	1,133,978
Pueblo Greyhound Park	N/A	151	25	143,486	18,491,468	81.8%	924,573
SUBTOTAL		630	217	1,292,621	\$162,803,605		\$8,127,151
TOTAL		730	217	1,516,175	\$210,225,271		\$8,586,495

1/ Includes Off Track Betting.

**PARI-MUTUEL SALES BY TYPE OF RACING
Calendar Year 1993**



**PARI-MUTUEL TAX BY TYPE OF RACING
Calendar Year 1993**



Sales and Use Taxes

Sales and Use Tax Glossary	62
State Net Sales Tax Collections	62
State Sales and Use Tax Net Collections	63
State Net Use Tax Collections	63
General Sales Statistics by Business Class	64
State Sales Base Information by Business Class	65
Retail Sales by County	67
Sales Tax Base Measures by County	68
Retail Trade Sales by County	70
Gross and Retail Sales, & Net Taxes Collected for Selected Cities by County	71
Summary of Local Sales Tax Rates	78
State-Collected City Sales Tax Rates	79
State-Collected County Sales Tax Rates	80
Other City Sales Tax Rates	80
City Sales Tax Distribution Amounts	81
County Sales Tax Distribution Amounts	82

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.

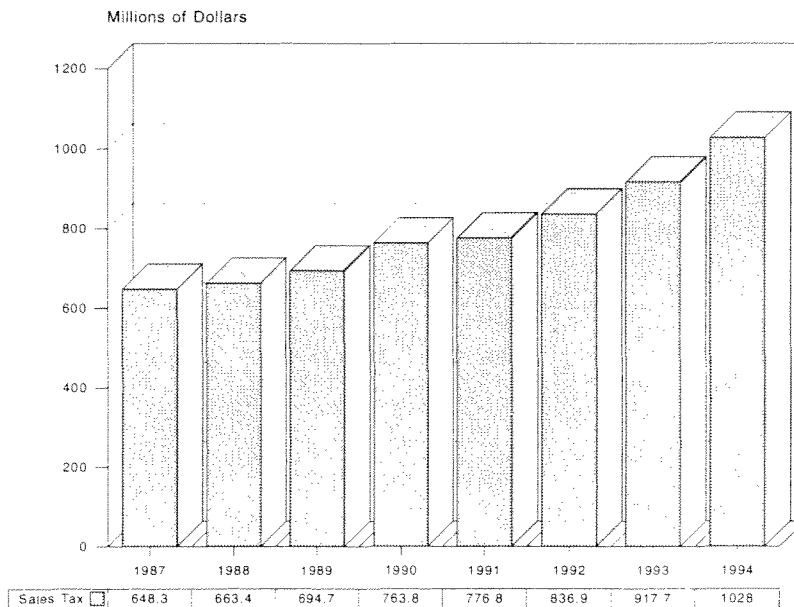
Total Deductions: Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious or charitable organizations; admissions; lodgings over 30 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 1987 to 1994



NET STATE SALES AND USE TAX COLLECTIONS

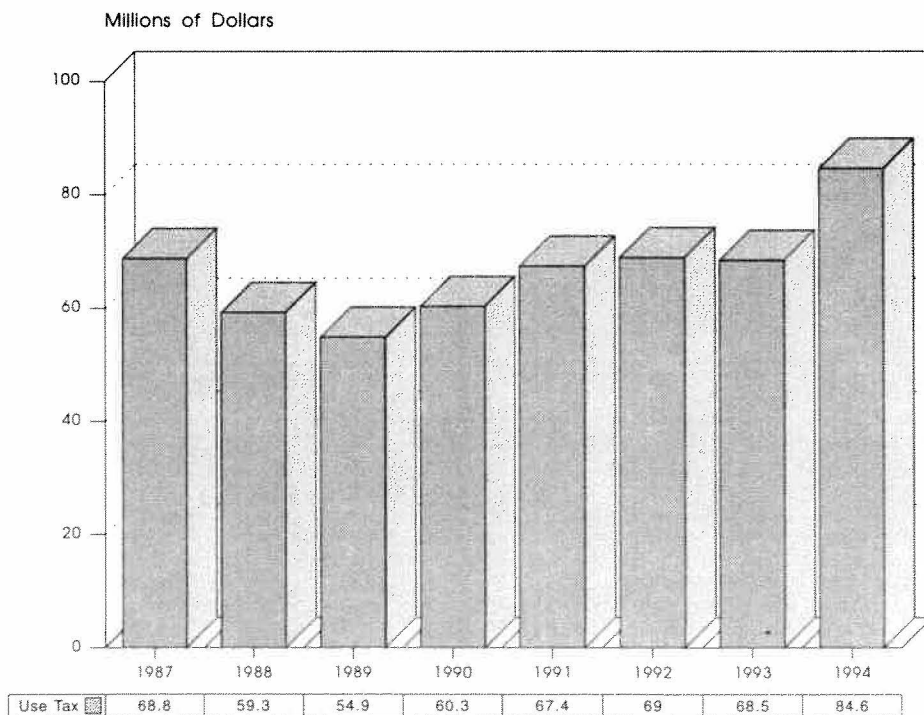
Fiscal Years 1987 to 1994 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1994	\$1,028,049	\$54,538	\$30,072
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

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

COLORADO NET USE TAX COLLECTIONS

Fiscal Years 1987 to 1994



Note: Aviation fuel use tax not included beginning in FY1991

GENERAL SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1994 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAX- ABLE SALES
Agriculture, Forestry and Fisheries	521	\$387,355	\$286,455	\$101,204	0.3%
Mining	165	556,387	460,087	100,183	0.3%
Construction	1,498	1,581,357	1,109,453	468,730	1.4%
Manufacturing	3,076	11,303,868	10,004,910	1,290,534	3.8%
Transportation, Communication, Electric, Gas and Sanitary Svcs	4,351	5,494,730	2,853,459	2,670,436	7.8%
Wholesale Trade	4,722	14,663,212	12,558,678	2,078,552	6.0%
RETAIL TRADE					
Building Materials	2,048	3,836,566	1,246,675	2,606,127	7.6%
General Merchandise	874	4,370,496	904,596	3,485,006	10.1%
Grocery Stores	2,224	6,323,729	4,951,400	1,419,227	4.1%
Auto dealers & service stations	3,852	11,927,306	6,990,786	4,931,088	14.3%
Apparel and Accessories	2,034	1,291,059	152,157	1,141,026	3.3%
Furniture & Furnishings	3,571	3,052,953	1,044,089	1,969,911	5.7%
Eating & Drinking Places	6,883	3,829,540	312,909	3,521,492	10.2%
Misc. Retail	13,069	5,935,034	2,312,957	3,629,390	10.6%
TOTAL RETAIL TRADE	34,555	40,566,683	17,915,570	22,703,268	66.1%
Finance, Insurance, and Real Estate	1,199	567,151	136,202	437,039	1.3%
Hotels & Other Lodging	1,317	1,295,560	158,058	1,142,059	3.3%
Services Other than Lodging	15,350	9,490,875	6,514,558	3,162,601	9.2%
Government	84	147,564	64,609	82,956	0.2%
Non-classifiable Establishments	439	439,531	302,450	132,935	0.4%
STATE TOTAL	67,277	\$86,494,274	\$52,364,489	\$34,370,497	100.0%

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year 1994 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	521	\$267,291	14.2%	\$2,935	11.0%
Mining	165	386,063	25.9%	2,905	-3.0%
Construction	1,498	1,317,741	14.8%	13,594	19.1%
Manufacturing	3,076	4,398,124	9.9%	37,427	9.3%
Transportation, Communications, Public Utilities	4,351	4,995,891	10.8%	77,447	11.8%
Wholesale Trade	4,722	5,401,998	3.2%	60,281	17.2%
RETAIL TRADE:					
Building Materials	2,048	3,317,188	21.0%	75,580	22.2%
Lumber/other building materials	600	2,040,210		51,268	
Paint/glass/wallpaper	266	196,075		4,244	
Hardware stores	616	536,214		11,589	
Nurseries	546	503,823		7,961	
Mobile home dealers	21	40,866		518	
General Merchandise	874	4,153,787	8.6%	101,069	5.4%
Department stores	252	3,673,231		89,809	
Variety stores	48	139,915		3,738	
Misc. general merchandise	574	340,641		7,521	
Grocery Stores	2,224	6,078,143	4.1%	41,159	1.4%
Grocery	1,462	5,818,294		37,562	
Meat/fish	33	21,266		106	
Fruit/vegetable	26	7,359		66	
Candy/nut/confectionary	112	29,500		323	
Dairy products	100	33,972		531	
Retail bakery	205	49,802		895	
Misc. food stores	286	117,950		1,676	
Auto Dealers & Service Stations	3,852	9,819,459	8.0%	143,007	13.3%
Auto dealers: new/used	500	5,808,781		100,299	
Auto dealers: used only	877	660,918		12,989	
Auto supply dealers	955	703,212		14,370	
Gas service stations	1,269	2,359,287		10,111	
Misc. marine/auto dealers	250	287,261		5,238	

SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1994 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	2,034	\$1,242,711	11.5%	\$33,091	10.9%
Men/boy's clothing	203	136,420		3,753	
Women's ready to wear	463	298,453		8,082	
Women's accessory/specialty	103	32,152		734	
Children/infant's wear	80	29,763		764	
Family clothing	479	392,419		10,548	
Shoe stores	360	202,774		5,541	
Misc. apparel/accessory	346	150,730		3,669	
Furniture	3,571	2,671,447	31.6%	57,130	26.1%
Furniture/furnishings/equipment	1,850	1,279,498		28,823	
Household appliances	561	326,808		8,411	
Radio/TV/electronics/music	560	396,556		9,374	
Computers and software	600	668,585		10,522	
Eating & Drinking	6,883	3,779,954	10.0%	102,127	17.4%
Misc. Retail	13,069	5,275,649	14.3%	105,259	17.3%
Drugstores	581	668,340		7,926	
Liquor	1,062	627,239		16,137	
Antique/secondhand	953	171,111		4,175	
Book/stationery	1,086	706,052		13,979	
Sporting goods/bicycles	1,235	659,583		15,669	
Catalog/mail order	209	207,509		2,673	
Hobby/toy/camera/gifts	2,615	751,660		17,779	
Jewelry	605	222,414		4,913	
Fuel dealers	279	104,492		913	
Other miscellaneous	4,445	1,157,249		21,095	
TOTAL RETAIL TRADE	34,555	36,338,338	11.2%	658,422	14.2%
Finance, Insurance, and Real Estate	1,199	513,022	20.2%	12,675	20.0%
Hotel and Other Lodging	1,317	1,283,560	12.5%	33,121	11.3%
Services Other Than Lodging	15,350	7,575,990	7.3%	91,722	13.9%
Government	84	143,224	0.0%	2,406	0.3%
Non-classifiable	439	242,128	25.1%	3,855	12.4%
STATE TOTAL	67,277	\$62,863,370	10.1%	\$996,792	13.1%

RETAIL SALES BY COUNTY

Calendar Years 1989-1993 (thousands of dollars)

COUNTY	1989	1990	1991	1992	1993
Adams	\$3,395,736	\$3,667,653	\$3,971,895	\$4,157,899	\$4,576,400
Alamosa	157,208	171,038	178,018	187,229	212,394
Arapahoe	5,453,496	6,090,682	6,725,501	7,364,329	8,081,566
Archuleta	46,874	47,758	53,388	58,309	67,412
Baca	37,643	35,442	34,298	34,624	37,456
Bent	21,285	19,419	19,291	19,260	20,419
Boulder	2,894,037	2,919,224	3,123,217	3,631,817	4,081,069
Chaffee	119,927	123,421	135,373	152,385	175,035
Cheyenne	23,252	25,068	23,033	30,195	34,183
Clear Creek	56,806	61,134	61,212	69,627	74,128
Conejos	26,892	28,124	29,302	29,690	30,591
Costilla	8,589	9,507	11,475	9,318	9,589
Crowley	11,171	12,364	12,516	13,952	16,130
Custer	11,300	8,849	10,018	11,360	13,904
Delta	156,826	158,785	178,731	201,735	224,761
Denver	7,948,898	8,373,224	9,409,501	10,578,182	11,753,607
Dolores	9,496	8,316	9,013	9,815	11,897
Douglas	400,360	456,309	490,489	538,933	687,366
Eagle	524,257	588,904	618,991	642,018	764,530
Elbert	18,694	20,427	24,589	28,040	39,892
El Paso	3,885,443	4,057,320	4,218,636	4,812,611	5,502,943
Fremont	199,543	192,642	214,237	242,234	257,702
Garfield	473,633	523,971	529,584	593,362	665,941
Gilpin	9,251	9,513	15,626	35,217	28,030
Grand	129,530	129,698	141,248	147,592	164,870
Gunnison	131,058	195,620	166,524	214,997	255,299
Hinsdale	6,733	6,904	7,324	7,523	8,933
Huerfano	28,709	32,847	33,238	35,177	39,709
Jackson	13,846	13,444	13,127	17,537	16,817
Jefferson	4,749,359	5,034,748	5,536,966	5,866,026	6,171,291
Kiowa	8,861	11,271	9,238	9,939	9,873
Kit Carson	141,245	145,034	151,210	155,975	171,117
Lake	43,856	42,956	45,014	46,867	49,130
La Plata	385,719	438,152	476,132	527,795	584,129
Larimer	1,885,447	1,998,937	2,158,695	2,408,819	2,702,216
Las Animas	104,390	105,487	124,616	121,377	129,293
Lincoln	78,289	78,518	78,480	84,921	99,888
Logan	216,545	227,681	234,142	239,993	256,662
Mesa	1,053,402	1,150,337	1,178,260	1,312,010	1,425,827
Mineral	6,272	7,715	7,363	9,644	10,566
Moffat	125,104	129,434	155,994	135,123	144,663
Montezuma	188,834	207,799	216,920	227,292	257,995
Montrose	248,236	271,351	294,270	329,733	375,741
Morgan	234,011	266,407	277,771	298,370	336,866
Otero	172,325	193,736	224,398	241,349	242,079
Ouray	18,320	19,305	21,053	24,010	25,971
Park	25,545	27,902	30,838	33,616	39,500
Phillips	71,785	70,818	77,236	87,124	96,140
Pitkin	467,214	477,434	486,412	540,749	596,628
Prowers	170,158	168,986	183,962	205,911	228,907
Pueblo	1,309,046	1,307,310	1,296,313	1,389,938	1,554,938
Rio Blanco	48,739	49,750	48,355	51,902	54,465
Rio Grande	121,349	147,993	141,331	135,570	144,238
Routt	240,496	285,659	302,063	329,644	364,015
Saguache	27,128	26,837	20,676	26,217	29,740
San Juan	9,890	10,867	11,583	12,188	11,567
San Miguel	50,570	52,273	63,187	81,910	102,096
Sedgwick	34,716	36,817	34,379	33,817	36,536
Summit	446,168	468,793	511,721	562,713	617,690
Teller	63,434	66,202	75,181	92,716	103,897
Washington	47,171	46,843	44,633	46,597	46,861
Weld	1,257,101	1,352,678	1,406,238	1,551,025	1,761,318
Yuma	121,842	123,119	127,329	131,848	130,293
Out of State	2,005,735	2,256,133	2,455,770	2,644,939	2,428,545
STATE TOTAL	\$42,378,795	\$45,292,872	\$48,971,153	\$53,872,626	\$59,193,254

SALES TAX BASE MEASURES BY COUNTY**Fiscal Year 1994**

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	PERCENT	WHOLESALE SALES	PERCENT
Adams	43,856	5.43%	\$8,042,232,242	9.30%	\$3,057,874,435	12.95%
Alamosa	4,278	0.53	251,689,745	0.29	27,837,394	0.12
Arapahoe	74,422	9.22	11,958,621,041	13.83	3,585,646,334	15.18
Archuleta	3,042	0.38	79,244,045	0.09	5,193,004	0.02
Baca	2,160	0.27	56,947,876	0.07	17,002,450	0.07
Bent	1,512	0.19	21,629,727	0.03	1,416,982	0.01
Boulder	51,444	6.37	5,816,920,079	6.73	1,483,020,306	6.28
Chaffee	6,591	0.82	209,562,537	0.24	23,834,599	0.10
Cheyenne	1,661	0.21	42,058,484	0.05	2,033,773	0.01
Clear Creek	4,833	0.60	96,445,531	0.11	17,082,595	0.07
Conejos	2,574	0.32	40,182,607	0.05	6,376,337	0.03
Costilla	1,528	0.19	22,543,173	0.03	12,351,837	0.05
Crowley	1,245	0.15	17,899,152	0.02	1,083,082	0.00
Custer	1,752	0.22	14,592,474	0.02	580,967	0.00
Delta	7,425	0.92	269,684,771	0.31	35,984,692	0.15
Denver	97,376	12.06	18,459,485,789	21.34	6,113,435,743	25.88
Dolores	1,023	0.13	13,187,949	0.02	654,870	0.00
Douglas	15,606	1.93	904,658,779	1.05	124,773,182	0.53
Eagle	15,282	1.89	902,626,641	1.04	75,919,530	0.32
Elbert	2,607	0.32	48,522,376	0.06	3,479,292	0.01
El Paso	69,947	8.66	7,175,896,781	8.30	1,307,708,835	5.54
Fremont	7,823	0.97	335,069,751	0.39	49,237,968	0.21
Garfield	12,942	1.60	778,584,258	0.90	73,782,975	0.31
Gilpin	1,992	0.25	27,822,256	0.03	1,254,365	0.01
Grand	8,360	1.04	195,427,577	0.23	18,089,724	0.08
Gunnison	7,712	0.96	306,593,542	0.35	27,883,937	0.12
Hinsdale	1,141	0.14	10,329,287	0.01	255,516	0.00
Huerfano	2,842	0.35	46,450,572	0.05	4,216,123	0.02
Jackson	1,312	0.16	31,240,914	0.04	12,772,755	0.05
Jefferson	77,534	9.60	7,608,298,355	8.80	1,064,642,312	4.51
Kiowa	940	0.12	11,653,238	0.01	1,109,003	0.00
Kit Carson	3,392	0.42	195,514,043	0.23	19,103,744	0.08
Lake	2,491	0.31	52,412,857	0.06	2,973,000	0.01
La Plata	12,255	1.52	694,279,923	0.80	80,865,497	0.34
Larimer	42,383	5.25	3,555,678,745	4.11	621,865,526	2.63
Las Animas	3,884	0.48	144,728,390	0.17	12,283,244	0.05
Lincoln	2,621	0.32	107,095,941	0.12	7,508,131	0.03
Logan	5,746	0.71	352,801,063	0.41	88,651,547	0.38
Mesa	22,717	2.81	1,802,988,478	2.08	268,566,831	1.14
Mineral	1,079	0.13	11,742,584	0.01	569,784	0.00
Moffat	4,165	0.52	175,366,450	0.20	23,179,020	0.10
Montezuma	5,909	0.73	302,325,776	0.35	31,607,565	0.13
Montrose	8,075	1.00	490,180,601	0.57	90,117,312	0.38
Morgan	7,362	0.91	1,173,401,250	1.36	823,069,811	3.48
Otero	6,439	0.80	301,498,019	0.35	61,086,725	0.26
Ouray	2,518	0.31	30,142,320	0.03	1,535,022	0.01
Park	3,035	0.38	48,216,107	0.06	3,828,668	0.02
Phillips	2,167	0.27	110,903,017	0.13	7,701,622	0.03
Pitkin	11,079	1.37	645,724,829	0.75	22,768,881	0.10
Prowers	4,853	0.60	285,975,821	0.33	45,391,000	0.19
Pueblo	21,820	2.70	2,014,846,647	2.33	349,700,353	1.48
Rio Blanco	2,988	0.37	65,609,031	0.08	11,602,067	0.05
Rio Grande	4,742	0.59	212,576,111	0.25	54,038,071	0.23
Routt	9,011	1.12	421,783,138	0.49	35,459,316	0.15
Saguache	1,891	0.23	39,967,979	0.05	6,883,231	0.03
San Juan	1,328	0.16	12,965,089	0.01	897,880	0.00
San Miguel	3,858	0.48	116,010,128	0.13	3,480,059	0.01
Sedgwick	2,092	0.26	44,304,052	0.05	6,619,662	0.03
Summit	14,222	1.76	686,471,516	0.79	21,787,325	0.09
Teller	5,723	0.71	123,044,353	0.14	11,137,122	0.05
Washington	2,359	0.29	51,598,895	0.06	4,020,660	0.02
Weld	32,180	3.99	2,586,522,925	2.99	682,768,357	2.89
Yuma	4,231	0.52	146,069,345	0.17	12,163,698	0.05
Out of State	15,952	1.98	5,695,427,237	6.58	3,047,942,875	12.91
State Total	807,329	100.00	\$86,494,274,209	100.00	\$23,617,708,523	100.00

SALES TAX BASE MEASURES BY COUNTY**Fiscal Year 1994**

TOTAL DE-DUCTIONS	PERCENT	RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	COUNTY
\$5,592,274,434	10.68%	\$4,984,357,807	7.93%	\$2,450,584,808	7.13%	\$71,070,207	Adams
129,846,349	0.25	223,852,351	0.36	121,843,396	0.35	3,533,644	Alamosa
7,413,100,549	14.16	8,372,974,707	13.32	4,516,254,492	13.14	130,976,911	Arapahoe
31,462,678	0.06	74,051,041	0.12	47,881,367	0.14	1,388,676	Archuleta
38,854,887	0.07	39,945,426	0.06	18,092,989	0.05	524,763	Baca
12,053,381	0.02	20,212,745	0.03	9,471,346	0.03	274,729	Bent
3,813,424,821	7.28	4,333,899,773	6.89	2,165,544,258	6.30	62,803,842	Boulder
107,943,338	0.21	185,727,938	0.30	101,619,199	0.30	2,947,243	Chaffee
24,045,311	0.05	40,024,711	0.06	20,259,173	0.06	587,539	Cheyenne
55,275,505	0.11	79,362,936	0.13	41,294,026	0.12	1,197,658	Clear Creek
59,386,522	0.11	33,806,270	0.05	12,116,085	0.04	351,436	Conejos
16,289,823	0.03	10,191,336	0.02	6,416,350	0.02	186,116	Costilla
11,317,456	0.02	16,816,070	0.03	7,381,696	0.02	214,091	Crowley
8,509,098	0.02	14,011,507	0.02	8,115,376	0.02	235,379	Custer
154,405,890	0.29	233,700,079	0.37	115,361,881	0.34	3,345,754	Delta
11,772,510,376	22.48	12,346,050,046	19.64	6,652,829,413	19.36	192,939,856	Denver
7,641,448	0.01	12,533,079	0.02	5,546,501	0.02	160,878	Dolores
416,012,872	0.79	779,885,597	1.24	488,645,907	1.42	14,171,576	Douglas
329,172,082	0.63	826,707,111	1.31	585,386,559	1.70	16,977,049	Eagle
28,715,277	0.05	45,043,084	0.07	19,807,099	0.06	574,492	Elbert
3,856,974,200	7.37	5,868,187,946	9.33	3,320,175,581	9.66	96,289,489	El Paso
189,117,556	0.36	285,831,783	0.45	147,221,195	0.43	4,269,626	Fremont
406,289,538	0.78	704,801,283	1.12	371,660,720	1.08	10,778,801	Garfield
4,794,693	0.01	26,567,891	0.04	24,027,563	0.07	696,844	Gilpin
71,027,582	0.14	177,337,853	0.28	125,945,995	0.37	3,652,755	Grand
165,275,250	0.32	278,709,605	0.44	141,718,292	0.41	4,110,131	Gunnison
3,458,811	0.01	10,073,771	0.02	6,870,476	0.02	199,279	Hinsdale
29,969,925	0.06	42,234,449	0.07	17,992,647	0.05	521,842	Huerfano
24,459,767	0.05	18,468,159	0.03	8,279,147	0.02	240,135	Jackson
3,859,178,583	7.37	6,543,656,043	10.41	3,754,305,772	10.92	108,879,833	Jefferson
7,865,583	0.02	10,544,235	0.02	4,469,655	0.01	129,642	Kiowa
129,764,681	0.25	176,410,299	0.28	73,669,362	0.21	2,136,547	Kit Carson
29,429,491	0.06	49,439,857	0.08	22,943,366	0.07	665,442	Lake
318,494,745	0.61	613,414,426	0.98	374,927,178	1.09	10,873,442	La Plata
1,858,362,367	3.55	2,933,813,219	4.67	1,698,077,378	4.94	49,246,614	Larimer
89,587,479	0.17	132,445,146	0.21	56,412,911	0.16	1,636,121	Las Animas
69,742,809	0.13	99,587,810	0.16	37,509,132	0.11	1,087,874	Lincoln
207,373,948	0.40	264,149,516	0.42	145,853,115	0.42	4,230,030	Logan
943,001,292	1.80	1,534,421,647	2.44	895,277,186	2.60	25,964,216	Mesa
5,701,318	0.01	11,172,800	0.02	6,041,266	0.02	175,239	Mineral
87,789,973	0.17	152,187,430	0.24	87,772,477	0.26	2,545,581	Moffat
152,938,249	0.29	270,718,211	0.43	149,387,527	0.43	4,332,461	Montezuma
282,862,159	0.54	400,063,289	0.64	227,985,442	0.66	6,611,954	Montrose
1,026,930,854	1.96	350,331,439	0.56	147,090,396	0.43	4,265,945	Morgan
194,821,757	0.37	240,411,294	0.38	107,019,262	0.31	3,103,905	Otero
8,618,495	0.02	28,607,298	0.05	21,523,825	0.06	624,299	Ouray
21,509,932	0.04	44,387,439	0.07	27,072,175	0.08	785,193	Park
82,496,882	0.16	103,201,395	0.16	27,896,135	0.08	809,066	Phillips
216,549,474	0.41	622,955,948	0.99	432,020,355	1.26	12,529,185	Pitkin
196,835,407	0.38	240,584,821	0.38	89,140,414	0.26	2,585,273	Prowers
1,204,890,185	2.30	1,665,146,294	2.65	809,956,462	2.36	23,489,875	Pueblo
39,250,777	0.07	54,006,964	0.09	26,760,254	0.08	776,160	Rio Blanco
137,341,238	0.26	158,538,040	0.25	74,681,873	0.22	2,165,928	Rio Grande
190,264,230	0.36	386,323,822	0.61	235,151,908	0.68	6,819,846	Routt
23,417,032	0.04	33,084,748	0.05	16,550,947	0.05	480,040	Saguache
3,260,053	0.01	12,067,209	0.02	9,459,036	0.03	274,330	San Juan
34,594,528	0.07	112,530,069	0.18	80,150,600	0.23	2,324,523	San Miguel
27,556,906	0.05	37,684,390	0.06	16,747,146	0.05	485,733	Sedgwick
199,522,017	0.38	664,684,191	1.06	493,784,499	1.44	14,320,449	Summit
58,454,375	0.11	111,907,231	0.18	65,337,978	0.19	1,894,999	Teller
32,755,755	0.06	47,578,235	0.08	18,823,140	0.05	545,957	Washington
1,635,338,102	3.12	1,903,754,568	3.03	951,236,823	2.77	27,587,393	Weld
83,379,790	0.16	133,905,647	0.21	62,689,555	0.18	1,818,131	Yuma
4,130,998,622	7.89	2,647,484,362	4.21	1,564,428,615	4.55	45,370,114	Out of State
\$52,364,488,507	100.00	\$62,876,565,686	100.00	\$34,370,496,702	100.00	\$996,792,081	State Total

RETAIL TRADE SALES BY COUNTY
Calendar Years 1988-93 (thousands of dollars)

Note: Sales only by categories: building materials, general merchandise, food stores, auto dealers & gas stations, clothing & furniture stores, eating/drinking & miscellaneous retail.

COUNTY	1988	1989	1990	1991	1992	1993
Adams	\$2,108,888	\$2,221,059	\$2,384,578	\$2,514,043	\$2,579,456	\$2,739,581
Alamosa	102,631	113,039	118,386	121,147	126,371	142,651
Arapahoe	3,747,682	3,834,195	4,070,081	4,386,552	4,688,306	5,123,110
Archuleta	28,540	29,443	31,309	34,429	38,561	43,109
Baca	25,937	25,696	23,565	22,496	22,723	24,272
Bent	14,333	14,713	13,758	13,200	13,558	14,019
Boulder	1,630,688	1,685,847	1,755,840	1,837,528	2,086,432	2,243,036
Chaffee	82,341	80,886	84,890	90,457	97,448	110,030
Cheyenne	8,908	9,857	9,642	8,967	9,869	9,661
Clear Creek	38,833	36,652	39,483	39,747	42,684	45,742
Conejos	18,488	15,973	17,046	18,728	19,978	19,754
Costilla	7,475	6,316	6,740	7,477	6,051	6,531
Crowley	7,621	8,362	9,254	8,720	10,348	10,376
Custer	5,171	4,942	5,305	5,968	6,771	7,268
Delta	90,744	98,618	100,634	106,407	115,112	127,113
Denver	3,620,338	3,770,414	3,990,978	4,316,633	4,609,244	5,187,421
Dolores	5,757	7,850	6,581	7,183	6,189	7,352
Douglas	213,928	239,724	269,309	293,128	338,057	445,262
Eagle	262,163	309,482	347,608	361,857	382,688	434,761
Elbert	12,325	11,866	12,504	15,850	18,210	21,849
El Paso	2,516,606	2,608,682	2,645,556	2,753,946	3,155,279	3,561,049
Fremont	134,242	141,820	141,577	151,288	165,458	183,553
Garfield	257,864	300,707	334,235	334,957	366,409	407,628
Gilpin	7,720	6,516	6,644	6,513	5,853	4,963
Grand	72,758	73,828	75,290	79,319	85,232	97,136
Gunnison	73,999	81,776	87,903	105,427	115,516	117,418
Hinsdale	4,204	4,232	4,280	4,168	4,354	5,462
Huerfano	20,266	19,593	22,376	21,340	23,941	26,082
Jackson	7,945	8,099	7,835	7,413	8,466	9,018
Jefferson	3,284,876	3,378,118	3,552,964	3,672,747	3,990,366	4,323,696
Kiowa	7,972	7,749	8,069	7,838	7,878	8,263
Kit Carson	89,279	88,795	89,870	93,040	71,2807	75,681
Lake	27,733	30,109	33,296	34,037	331,225	360,763
La Plata	238,542	259,413	283,433	300,432	35,020	36,234
Larimer	1,203,809	1,311,563	1,401,149	1,466,266	1,648,029	1,867,884
Las Animas	62,736	64,183	66,588	67,854	76,296	80,458
Lincoln	52,644	62,962	60,428	53,960	48,734	51,045
Logan	149,790	160,112	164,736	153,912	164,885	171,979
Mesa	628,216	693,264	745,975	755,136	837,626	934,738
Mineral	3,027	3,165	3,630	3,695	3,570	3,513
Moffat	74,300	82,690	90,846	94,187	94,706	97,370
Montezuma	126,713	136,585	148,752	150,464	162,222	184,258
Montrose	151,065	169,649	186,918	198,427	217,070	245,434
Morgan	152,660	149,497	172,634	168,941	191,788	218,848
Otero	98,077	103,635	111,356	117,541	144,914	139,892
Ouray	11,090	12,052	12,256	13,137	14,669	15,278
Park	16,599	17,423	18,737	19,686	21,607	26,258
Phillips	42,094	47,060	35,079	30,078	25,437	28,384
Pitkin	246,840	277,791	270,716	274,725	301,132	315,152
Prowers	99,233	94,772	97,612	103,605	102,522	107,300
Pueblo	732,495	762,664	793,207	788,145	840,641	910,318
Rio Blanco	23,776	26,667	26,616	27,303	28,082	28,757
Rio Grande	72,814	74,195	78,658	74,688	71,602	56,641
Routt	131,052	147,369	153,226	155,347	172,147	193,353
Saguache	15,803	19,746	20,676	17,879	18,727	21,193
San Juan	7,486	7,537	8,346	8,631	9,005	9,384
San Miguel	31,587	32,714	34,460	40,909	49,285	58,577
Sedgwick	18,662	22,259	23,888	23,449	23,040	24,449
Summit	206,454	241,482	262,955	288,231	320,822	361,294
Teller	44,404	45,741	47,092	53,690	60,246	69,261
Washington	29,151	25,631	23,347	21,159	19,846	21,992
Weld	743,817	799,156	848,917	842,751	915,375	983,748
Yuma	74,082	74,450	68,077	65,021	65,763	64,333
Out of State	859,687	960,023	975,938	1,072,627	1,065,428	1,011,426
State Total	\$24,886,960	\$26,192,824	\$27,543,647	\$28,934,420	\$31,299,542	\$34,282,361

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

Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$8,042,859	\$4,984,985	\$71,070
Aurora	651,699	464,400	6,960
Bennett	11,093	10,504	155
Brighton	299,928	255,013	3,680
Broomfield	74,657	67,896	902
Commerce City	1,414,142	902,773	9,826
Federal Heights	241,850	172,209	2,733
Northglenn	388,090	324,934	5,840
Strasburg	2,536	2,328	37
Thornton	1,021,957	766,319	12,917
Westminster	514,598	456,018	5,921
Remainder of county	3,421,682	1,561,964	22,099
ALAMOSA	251,690	223,852	3,534
Alamosa	199,408	173,695	3,045
Remainder of county	52,282	50,157	489
ARAPAHOE	11,958,621	8,372,975	130,977
Aurora	3,451,201	2,588,101	45,212
Byers	9,447	9,013	98
Deer Trail	1,643	1,615	15
Englewood	3,721,149	2,472,781	32,761
Glendale	166,705	153,528	3,724
Greenwood Village	543,615	482,409	8,146
Littleton	1,280,531	1,020,297	15,544
Sheridan	271,701	170,192	2,192
Strasburg	3,627	3,565	61
Remainder of county	2,509,002	1,471,474	23,224
ARCHULETA	79,244	74,051	1,389
Pagosa Springs	56,825	53,867	1,009
Remainder of county	22,419	20,184	380
BACA	56,948	39,945	525
Campo	178	164	4
Pritchett	507	487	1
Springfield	26,420	22,761	282
Walsh	8,293	7,639	88
Remainder of county	21,550	8,894	149
BENT	21,630	20,213	275
Las Animas	15,711	14,810	219
Remainder of county	5,918	5,403	56
BOULDER	5,816,920	4,333,900	62,804
Boulder	3,063,289	2,314,685	37,134
Broomfield	531,771	332,001	3,271
Lafayette	175,355	140,300	2,278
Longmont	1,237,884	889,407	13,191
Louisville	283,348	235,213	2,623
Lyons	17,284	12,786	186
Nederland	20,452	17,103	253
Niwot	19,576	12,921	221
Remainder of county	467,961	379,484	3,647
CHAFFEE	209,563	185,728	2,947
Buena Vista	40,902	37,590	634
Poncha Springs	6,737	5,596	108
Salida	112,585	102,642	1,548
Remainder of county	49,338	39,900	657
CHEYENNE	42,058	40,025	588
Cheyenne Wells	16,093	15,297	309
Kit Carson	3,542	3,435	57
Remainder of county	22,423	21,293	221

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

Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	\$96,446	\$79,363	\$1,198
Empire	6,847	3,146	36
Georgetown	13,469	12,651	240
Idaho Springs	41,566	38,370	598
Silver Plume	2,105	1,853	24
Remainder of county	32,458	23,343	299
CONEJOS	40,183	33,806	351
Antonito	8,757	7,918	75
La Jara	8,863	8,321	86
Manassa	4,144	2,607	23
Romeo	673	603	11
Remainder of county	17,746	14,359	157
COSTILLA	22,543	10,191	186
Blanca	6,185	1,092	16
Fort Garland	2,853	2,777	39
San Luis	3,426	3,092	44
Remainder of county	10,079	3,230	87
CROWLEY	17,899	16,816	214
Ordway	12,621	11,723	177
Remainder of county	5,279	5,093	37
CUSTER	14,592	14,012	235
Westcliffe	7,458	7,137	134
Remainder of county	7,135	6,874	101
DELTA	269,685	233,700	3,346
Cedaredge	21,916	5,404	213
Crawford	1,281	1,265	25
Delta	159,963	142,353	2,001
Hotchkiss	15,917	15,246	190
Paonia	15,694	14,826	250
Remainder of county	54,914	44,607	666
DENVER CITY & COUNTY	18,459,486	12,346,050	192,940
DOLORES	13,188	12,533	161
Dove Creek	9,598	9,230	127
Remainder of county	3,590	3,304	34
DOUGLAS	904,659	779,886	14,172
Castle Rock	303,546	274,033	5,448
Franktown	8,657	5,957	125
Parker	172,749	139,325	1,847
Sedalia	26,679	21,845	450
Remainder of county	393,028	338,727	6,302
EAGLE	902,627	826,707	16,977
Avon	114,840	107,187	2,113
Basalt	26,105	24,317	372
Eagle	42,366	40,448	727
Gypsum	33,793	7,994	107
Minturn	15,616	14,767	290
Red Cliff	4,262	4,253	116
Vail	379,574	353,642	7,731
Remainder of county	286,070	274,099	5,522
ELBERT	48,522	45,043	574
Agate	549	411	3
Elizabeth	14,578	13,495	211
Kiowa	6,543	6,201	77
Simla	7,328	6,831	76
Remainder of county	19,525	18,105	207

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

Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$7,175,897	\$5,868,188	\$96,289
Calhan	12,476	11,663	128
Colorado Springs	6,586,936	5,391,154	87,977
Fountain	117,705	78,775	1,547
Green Mountain Falls	3,695	3,624	44
Manitou Springs	38,879	36,512	776
Monument	55,334	47,724	555
Palmer Lake	6,692	5,961	107
Security	38,133	32,768	336
Remainder of county	316,046	260,007	4,820
FREMONT	335,070	285,832	4,270
Canon City	239,473	213,989	3,289
Florence	28,545	23,761	286
Penrose	6,113	5,177	26
Remainder of county	60,939	42,905	669
GARFIELD	778,584	704,801	10,779
Carbondale	53,993	52,181	797
Glenwood Springs	503,197	448,575	7,024
New Castle	6,127	5,752	68
Parachute	9,971	9,391	120
Rifle	92,303	85,874	1,120
Silt	7,806	7,360	96
Remainder of county	105,187	95,669	1,554
GILPIN	27,822	26,568	697
Black Hawk	13,324	12,795	352
Central City	11,333	10,874	287
Remainder of county	3,165	2,899	59
GRAND	195,428	177,338	3,653
Fraser	21,429	20,753	324
Granby	28,543	24,565	387
Grand Lake	14,106	13,435	289
Hot Sulphur Springs	2,120	1,859	37
Kremmling	19,128	18,466	188
Winter Park	52,699	51,092	1,356
Remainder of county	57,401	47,168	1,071
GUNNISON	306,594	278,710	4,110
Crested Butte	41,248	39,697	870
Gunnison	126,131	116,075	2,024
Mount Crested Butte	29,145	28,901	751
Remainder of county	110,069	94,036	465
HINSDALE	10,329	10,074	199
Lake City	6,614	6,393	123
Remainder of county	3,715	3,681	76
HUERFANO	46,451	42,234	522
La Veta	8,359	7,905	84
Walsenburg	28,593	24,937	297
Remainder of county	9,498	9,392	140
JACKSON	31,241	18,468	240
Walden	15,600	13,629	176
Remainder of county	15,641	4,839	65
JEFFERSON	7,608,298	6,543,656	108,880
Arvada	1,032,260	856,580	13,178
Broomfield	77,906	42,193	519
Conifer	17,348	16,274	281
Edgewater	97,647	94,313	1,219
Evergreen	79,426	65,423	899
Golden	605,408	382,882	4,997

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

Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON (continued)			
Kittredge	\$1,467	\$1,455	\$15
Lakeside	53,402	52,292	1,396
Lakewood	2,469,626	2,170,736	38,025
Morrison	13,174	11,803	219
Mountain View	7,147	6,804	114
Westminster	647,129	623,640	14,587
Wheat Ridge	999,418	901,899	10,961
Remainder of county	1,506,941	1,317,361	22,470
KIOWA			
Eads	11,653	10,544	130
Remainder of county	7,825	7,377	98
	3,828	3,167	32
KIT CARSON			
Burlington	195,514	176,410	2,137
Flagler	95,364	85,774	1,157
Seibert	19,984	13,085	116
Stratton	10,575	10,535	44
Remainder of county	9,685	9,320	161
	59,905	57,697	659
LAKE			
Climax	52,413	49,440	665
Leadville	*	*	*
Twin Lakes	23,801	22,607	399
Remainder of county	512	287	5
	28,099	26,546	262
LA PLATA			
Bayfield	694,280	613,414	10,873
Durango	17,303	15,499	241
Ignacio	499,582	434,098	7,718
Remainder of county	7,995	7,245	93
	169,400	156,573	2,822
LARIMER			
Berthoud	3,555,679	2,933,813	49,247
Estes Park	46,674	25,083	319
Ft Collins	140,821	136,222	2,748
Loveland	2,065,720	1,768,621	31,069
Wellington	803,906	674,355	9,893
Remainder of county	6,815	5,606	75
	491,744	323,926	5,143
LAS ANIMAS			
Aguilar	144,728	132,445	1,636
Trinidad	3,918	3,883	35
Remainder of county	107,603	97,036	1,326
	33,208	31,526	275
LINCOLN			
Arriba	107,096	99,588	1,088
Genoa	4,882	4,882	17
Hugo	2,565	209	5
Limon	10,077	9,723	139
Remainder of county	81,498	77,736	795
	8,074	7,038	131
LOGAN			
Crook	352,801	264,150	4,230
Fleming	1,426	1,417	32
Iliff	10,091	10,055	8
Merino	476	433	7
Sterling	10,186	9,295	12
Remainder of county	274,437	193,225	3,632
	56,186	49,726	538
MESA			
Clifton	1,802,988	1,534,422	25,964
Collbran	46,892	44,602	633
	3,425	3,330	56

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA(continued)			
De Beque	\$496	\$395	\$4
Fruita	39,922	32,467	347
Gateway	24	20	1
Grand Junction	1,454,058	1,236,771	21,318
Palisade	13,167	12,525	206
Remainder of county	245,005	204,311	3,399
MINERAL	11,743	11,173	175
Creede	5,568	5,238	99
Remainder of county	6,175	5,935	76
MOFFAT	175,366	152,187	2,546
Craig	157,400	140,670	2,331
Dinosaur	2,317	2,314	65
Remainder of county	15,650	9,204	150
MONTEZUMA	302,326	270,718	4,332
Cortez	221,924	202,972	3,261
Dolores	15,098	9,939	155
Mancos	9,234	8,481	116
Remainder of county	56,069	49,326	800
MONTROSE	490,181	400,063	6,612
Cimarron	91	91	1
Montrose	358,734	309,288	5,441
Naturita	5,475	5,346	66
Nucla	16,299	16,089	169
Olathe	14,837	14,090	121
Remainder of county	94,745	55,159	814
MORGAN	1,173,401	350,331	4,266
Brush	53,573	48,886	654
Fort Morgan	982,611	172,225	2,437
Hillrose	187	185	2
Wiggins	31,488	30,088	153
Remainder of county	105,542	98,947	1,019
OTERO	301,498	240,411	3,104
Cheraw	1,064	1,032	18
Fowler	8,984	8,051	110
La Junta	222,931	169,958	2,022
Manzanola	3,131	2,817	55
Rocky Ford	33,934	30,105	418
Swink	868	729	12
Remainder of county	30,585	27,720	469
OURAY	30,142	28,607	624
Ouray	17,393	16,907	400
Ridgway	9,462	8,798	155
Remainder of county	3,287	2,903	69
PARK	48,216	44,387	785
Fairplay	4,808	4,400	79
Remainder of county	43,408	39,988	706
PHILLIPS	110,903	103,201	809
Haxtun	26,261	23,876	216
Holyoke	46,789	43,113	357
Remainder of county	37,853	36,212	236
PITKIN	645,725	622,956	12,529
Aspen	415,729	399,068	8,362
Snowmass	960	874	17
Snowmass Village	105,787	104,811	2,518
Remainder of county	123,249	118,203	1,632

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PROWERS	\$285,976	\$240,585	\$2,585
Granada	1,770	1,654	31
Holly	13,226	11,904	107
Lamar	241,786	200,528	2,038
Wiley	4,753	3,584	75
Remainder of county	24,442	22,915	335
PUEBLO	2,014,847	1,665,146	23,490
Avondale	1,604	1,009	12
Boone	268	265	2
Colorado City	30,146	29,530	752
Pueblo	1,809,574	1,550,936	21,547
Rye	1,163	1,074	15
Remainder of county	172,092	82,332	1,163
RIO BLANCO	65,609	54,007	776
Buford	*	*	*
Meeker	24,754	19,357	267
Rangely	23,296	21,942	301
Rio Blanco	15	15	*
Remainder of county	17,544	12,693	207
RIO GRANDE	212,576	158,538	2,166
Del Norte	27,067	21,619	257
Monte Vista	84,728	71,357	914
South Fork	11,197	9,572	197
Remainder of county	89,583	55,990	798
ROUTT	421,783	386,324	6,820
Hayden	10,417	9,728	130
Oak Creek	5,001	4,396	74
Phippsburg	200	200	5
Steamboat Springs	299,580	274,403	5,627
Yampa	1,031	947	12
Remainder of county	105,553	96,649	972
SAGUACHE	39,968	33,085	480
Center	24,262	22,868	320
Saguache	3,190	3,038	34
Remainder of county	12,516	7,179	127
SAN JUAN	12,965	12,067	274
Silverton	11,103	10,207	225
Remainder of county	1,862	1,861	49
SAN MIGUEL	116,010	112,530	2,325
Norwood	6,214	5,717	84
Telluride	78,363	76,920	1,649
Remainder of county	31,433	29,893	591
SEDGWICK	44,304	37,684	486
Julesburg	28,700	23,856	300
Ovid	1,791	1,079	11
Sedgwick	1,078	914	6
Remainder of county	12,735	11,835	169
SUMMIT	686,472	664,684	14,320
Breckenridge	203,947	199,353	4,525
Copper Mountain	26,874	26,705	739
Dillon	31,760	30,726	608
Frisco	111,066	107,513	2,402
Keystone	21,912	21,506	589
Silverthorne	182,705	173,135	3,439
Remainder of county	108,207	105,747	2,020

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1994 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
TELLER	\$123,044	\$111,907	\$1,895
Cripple Creek	20,943	20,430	444
Green Mountain Falls	20	20	1
Victor	1,711	1,651	31
Woodland Park	80,592	71,177	1,162
Remainder of county	19,778	18,629	258
WASHINGTON	51,599	47,578	546
Akron	35,704	34,000	317
Cope	2,567	2,565	39
Otis	6,583	4,764	87
Remainder of county	6,745	6,249	103
WELD	2,586,523	1,903,755	27,587
Ault	10,134	6,508	90
Broomfield	1,147	731	20
Dacono	9,236	7,403	85
Eaton	54,148	50,004	260
Erie	14,174	10,925	157
Evans	71,273	68,895	1,230
Firestone	3,411	2,709	43
Frederick	9,277	7,900	89
Fort Lupton	87,144	70,681	1,171
Garden City	33,980	31,053	553
Gilcrest	3,882	3,469	66
Greeley	1,341,493	1,109,738	17,173
Grover	211	193	3
Hudson	17,884	12,845	218
Johnstown	25,803	23,491	191
Keenesburg	8,631	6,292	82
Kersey	3,630	3,428	47
La Salle	22,540	19,372	305
Mead	7,537	6,760	37
Milliken	3,952	3,726	42
Nunn	890	859	13
Pierce	8,315	4,279	41
Platteville	26,931	25,340	525
Severance	2,173	2,127	24
Windsor	50,582	29,040	439
Remainder of county	768,145	395,986	4,682
YUMA	146,069	133,906	1,818
Eckley	822	821	18
Idalia	685	684	9
Joes	1,043	1,033	23
Kirk	1,915	1,902	27
Wray	46,918	43,654	500
Yuma	58,662	51,255	805
Remainder of county	36,025	34,556	435
OUT OF STATE	5,695,428	2,647,483	45,370
STATE TOTALS	\$86,494,274	\$62,876,566	\$996,792
(*) less than \$1,000			

SUMMARY OF LOCAL SALES TAX RATES

Number of Jurisdictions by Tax Rate (as of July 1994)

LOCAL SALES TAX RATE	CITIES & TOWNS	COUNTIES	SPECIAL DISTRICTS	TOTAL
0.10 %	-	-	2	2
0.25	-	2	-	2
0.50	-	2	3	5
0.60	-	-	1	1
1.00	11	20	-	31
1.50	2	1	-	3
1.70	1	-	-	1
2.00	78	11	-	89
2.30	1	-	-	1
2.50	1	1	-	2
2.75	3	-	-	3
2.86	1	-	-	1
3.00	56	2	-	58
3.21	1	-	-	1
3.25	3	-	-	3
3.375	1	-	-	1
3.50	15	-	-	15
3.75	2	-	-	2
4.00	20	3	-	23
4.50	1	-	-	1
5.00	1	-	-	1
TOTAL	198	42	6	246

STATE OF COLORADO-COLLECTED CITY SALES TAX RATES

(as of July 1994)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0%	Frisco	2.0%	Oak Creek	3.0%
Alma	3.0	Fruita	2.0	Olathe	3.0
Antonito	4.0	Garden City	2.0	Ordway	2.0
Ault	2.0	Georgetown	3.0	Otis	2.0
Basalt	2.0	Gilcrest	3.0	Ouray	3.0
Bayfield	2.0	Granada	2.0	Ovid	1.0
Bennett	2.0	Granby	4.0	Palisade	1.0
Berthoud	3.0	Grand Lake	4.0	Palmer Lake	2.0
Black Hawk	4.0	Green Mountain Falls	2.0	Paonia	2.0
Blanca	2.0	Gunnison	3.0	Parachute	3.0
Brighton	3.75	Gypsum	2.0	Parker	3.0
Broomfield	3.5	Haxtun	1.0	Pierce	2.0
Brush	3.0	Hayden	4.0	Pitkin	3.0
Buena Vista	2.0	Holly	1.0	Platteville	2.0
Burlington	2.0	Holyoke	1.5	Poncha Springs	3.0
Calhan	2.0	Hot Sulphur Springs	4.0	Red Cliff	2.0
Carbondale	3.0	Hotchkiss	2.0	Rico	2.0
Castle Rock	3.25	Hudson	2.0	Ridgway	3.0
Cedaredge	1.5	Hugo	2.0	Rocky Ford	3.0
Center	2.0	Idaho Springs	3.0	Romeo	1.0
Cheyenne Wells	2.0	Ignacio	2.0	Saguache	3.0
Collbran	2.0	Johnstown	2.0	Salida	2.0
Columbine Valley	3.0	Julesburg	1.0	San Luis	2.0
Craig	2.0	Keenesburg	2.0	Sedgwick	1.0
Crawford	2.0	Kersey	3.0	Severance	2.0
Creede	2.0	Kit Carson	2.0	Sheridan	3.5
Crested Butte	4.0	Kremmling	4.0	Silt	3.0
Crestone	1.0	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	South Fork	3.0
Dolores	3.5	Log Lane Village	3.0	Springfield	2.0
Dove Creek	2.0	Louisville	3.375	Sterling	3.0
Eads	2.0	Loveland	3.0	Superior	2.0
Eagle	4.0	Lyons	3.0	Telluride	4.0
Eaton	3.0	Manassa	1.0	Trinidad	4.0
Elizabeth	2.5	Mancos	3.0	Victor	3.0
Empire	3.0	Manitou Springs	3.5	Walsenburg	2.0
Erie	3.5	Manzanola	2.0	Ward	2.0
Estes Park	4.0	Marble	2.0	Wellington	2.0
Evans	3.0	Mead	2.0	Westcliffe	2.0
Fairplay	3.0	Milliken	2.0	Wiggins	2.0
Federal Heights	3.0	Minturn	4.0	Windsor	3.0
Firestone	2.0	Monte Vista	2.0	Woodland Park	3.0
Florence	2.0	Monument	3.0	Wray	1.0
Flagler	2.0	Morrison	3.0	Yuma	2.0
Fort Lupton	4.0	Mountain View	3.0	RTD	0.6 1/
Fort Morgan	3.0	Naturita	2.0	SCFD	0.1 2/
Fountain	3.0	Nederland	3.0	LID	0.5 3/
Fowler	2.0	New Castle	3.0	BSD	0.1 4/
Fraser	4.0	Norwood	2.0	MTS	0.5 5/
Frederick	2.0	Nucla	2.0		

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

2/ The 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.

CITY SALES TAX DISTRIBUTION AMOUNTS (Accrued Basis)
Fiscal Year Ended June 30, 1994

Akron	\$94,136	Frisco	\$1,605,090	Olathe	\$149,931
Alma	20,887	Fruita	212,129	Ordway	88,775
Antonito	136,215	Garden City	159,326	Otis	22,238
Aspen	9,418	Georgetown	296,122	Ourray	444,545
Ault	89,354	Gilcrest	100,312	Ovid	11,205
Basalt	460,044	Granada	20,957	Palisade	31,820
Bayfield	192,938	Granby	525,692	Palmer Lake	49,039
Bennett	126,080	Grand Lake	400,547	Paonia	184,850
Berthoud	338,825	Green Mountain Falls	35,306	Parachute	104,805
Black Hawk	577,039	Gunnison	1,901,549	Parker	3,303,215
Blanca	10,691	Gypsum	85,188	Pierce	25,039
Brighton	4,391,771	Haxtun	59,786	Pitkin	5,164
Broomfield	5,569,060	Hayden	266,746	Platteville	159,598
Brush	735,159	Holly	45,762	Poncha Springs	50,218
Buena Vista	428,558	Holyoke	168,943	Red Cliff	10,851
Burlington	532,448	Hot Sulphur Sprgs	34,682	Rico	8,437
Calhan	50,521	Hotchkiss	214,536	Ridgway	152,093
Carbondale	927,943	Hudson	75,982	Rocky Ford	498,872
Castle Rock	5,983,313	Hugo	64,463	Romeo	5,066
Cedaredge	111,977	Idaho Springs	787,737	Saguache	59,210
Center	166,809	Ignacio	117,668	Salida	1,027,947
Cheyenne Wells	78,684	Johnstown	98,310	San Luis	33,497
Collbran	26,381	Julesburg	92,196	Sedgwick	1,256
Columbine Valley	85,966	Keenesburg	47,546	Severance	14,424
Craig	1,564,217	Kersey	70,563	Sheridan	1,624,201
Crawford	17,522	Kit Carson	36,789	Silt	84,868
Creede	77,879	Kremmling	315,329	Silver Cliff	24,788
Crested Butte	1,155,064	La Jara	93,394	Silver Plume	29,562
Crestone	1,602	La Salle	184,039	Silverthorne	2,263,970
Cripple Creek	338,498	Las Animas	185,882	Silverton	256,451
Dacono	216,819	La Veta	122,371	Simla	27,387
De Beque	3,264	Limon	520,701	Snowmass	314,679
Del Norte	162,802	Lochbuie	30,648	South Fork	222,982
Dillon	406,855	Log Lane Village	17,237	Springfield	231,568
Dolores	166,818	Louisville	3,368,909	Sterling	3,258,749
Dove Creek	80,321	Loveland	10,120,321	Superior	24,806
Eads	74,172	Lyons	179,848	Telluride	2,295,132
Eagle	623,241	Manassa	14,395	Trinidad	2,222,428
Eaton	274,576	Mancos	135,834	Vail	4,625
Elizabeth	168,980	Manitou Springs	959,199	Victor	35,587
Empire	47,060	Manzanola	13,674	Walsenburg	324,689
Erie	128,907	Marble	3,750	Ward	2,560
Estes Park	4,062,707	Mead	24,100	Wellington	42,736
Evans	713,897	Milliken	71,823	Westcliffe	103,832
Fairplay	84,354	Minturn	322,582	Wiggins	97,102
Federal Heights	2,792,793	Monte Vista	517,219	Windsor	499,910
Firestone	69,051	Monument	530,179	Winter Park	633
Flagler	83,287	Morrison	215,527	Woodland Park	1,158,700
Florence	230,072	Mountain View	134,110	Wray	188,937
Fort Lupton	1,107,898	Naturita	58,371	Yuma	498,675
Fort Morgan	2,236,759	Nederland	364,129		
Fountain	1,371,489	New Castle	64,906		
Fowler	85,553	Norwood	91,619		
Fraser	672,141	Nucla	121,638		
Frederick	51,522	Oak Creek	88,864	Total	\$88,890,515

COUNTY SALES TAX DISTRIBUTION AMOUNTS (Accrued Basis)
Fiscal Year Ending June 30, 1994

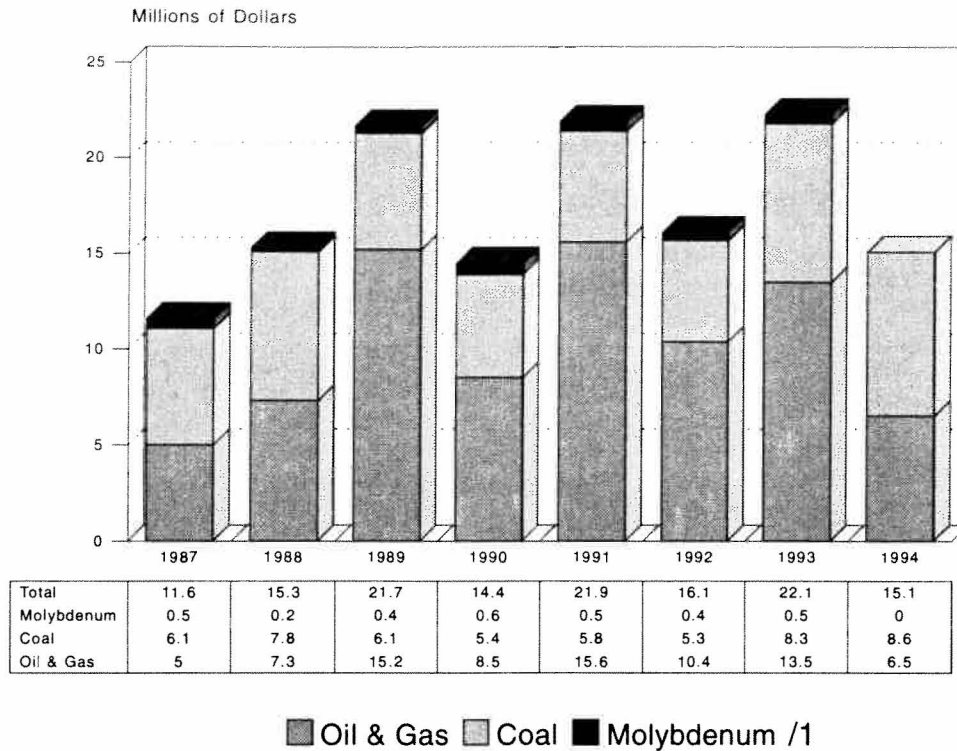
Adams County	\$3,881,106	La Plata County	\$6,345,816
Alamosa County	987,993	City of Durango	1,534,247
Town of Hooper	1,760	Town of Bayfield	340,944
City of Alamosa	1,480,229	Town of Ignacio	302,588
Archuleta County	1,190,858	Lake County	610,054
City of Pagosa Springs	974,338	City of Leadville	671,422
Bent County	123,746	Lincoln County	707,083
Boulder County	2,337,679	Mesa County	11,164,004
Chaffee County	1,130,838	City of Grand Junction	2,463,780
City of Buena Vista	287,903	City of Fruita	769,931
City of Poncha Springs	47,452	Town of Palisade	538,952
City of Salida	703,310	City of Collbran	230,979
Clear Creek County	518,127	Town of De Beque	230,979
Costilla County	44,695	Mineral County	94,480
City of San Luis	11,919	City of Creede	47,239
City of Blanca	2,980	Moffat County	559,570
Crowley County	141,196	City of Craig	1,282,548
Custer County	114,832	Town of Dinosaur	26,256
Delta County	2,042,317	Montrose County	1,866,718
City of Delta	198,360	Otero County	951,607
City of Orchard City	116,157	Ourray County	249,509
Town of Paonia	73,268	Pitkin County	8,032,294
Town of Cedaredge	72,247	Town of Basalt	21,393
Town of Hotchkiss	39,059	City of Snowmass Village	2,174,634
Town of Crawford	11,488	City of Aspen	4,153,634
Eagle County	5,183,197	Prowers County	958,539
City of Avon	108,119	Pueblo County	7,436,470
Town of Basalt	20,516	Rio Blanco County	186,992
Town of Eagle	37,532	City of Meeker	241,656
Town of Gypsum	5,428	City of Rangely	220,316
Town of Minturn	15,223	Rio Grande County	381,095
Town of Redcliff	599	City of Monte Vista	266,766
City of Vail	398,092	Town of Del Norte	114,328
El Paso County	31,850,753	Routt County	2,247,746
Fremont County	2,021,209	San Juan County	29,113
Garfield County	797,537	Town of Silverton	85,622
Grand County	1,390,559	San Miguel County	758,940
Gunnison County	852,592	Sedgwick County	178,850
City of Crested Butte	165,699	Summit County	2,732,298
City of Gunnison	395,858	Town of Breckenridge	3,462,946
Town of Marble	969	City of Montezuma	8,201
Town of Pitkin	959	Town of Blue River	20,542
City of Mt Crested Butte	133,588	Town of Dillon	431,327
Hinsdale County	128,559	Town of Frisco	1,782,523
Town of Lake City	152,743	Town of Silverthorne	2,391,660
Huerfano County	110,074	Teller County	622,967
Town of La Veta	33,590		
City of Walsenburg	124,809		
Jackson County	150,026		
Town of Walden	117,077		
Jefferson County	20,227,179	Total	\$150,885,897

Severance

Net Severance 84

Coal Severance Tax Rates 84

NET SEVERANCE TAX COLLECTIONS
Fiscal Years 1987 to 1994



1/ the Molybdenum classification includes collections for metallic metals.

COLORADO NET SEVERANCE TAX COLLECTIONS
Fiscal Years 1987 to 1994

YEAR	MOLYBDENUM 2/	COAL	OIL & GAS	TOTAL
1994	\$35,845	\$8,645,094	\$6,479,541	\$15,160,480
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

2/ Includes severance tax collections for metallic minerals.