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**COLORADO  
DEPARTMENT OF REVENUE**

**1995  
ANNUAL  
REPORT**

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**New Options  
New Ideas**

# 1995

## ANNUAL REPORT

JULY 1, 1994 THROUGH JUNE 30, 1995

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Executive Director

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## Annual Report of the Executive Director



**D**uring Fiscal Year 1995 vigorous growth in the state's economy, coupled with an influx of new residents to Colorado, meant substantial increases in revenue collections along with fresh challenges to match customer service with customer demand. Consistently committed to offering the best in efficient, cost-effective service, the Department of Revenue determined to pursue new ideas that would furnish the public options beyond the scope of the agency's traditional operations.

Action was required in a number of areas. The Department continued with the complex task of re-engineering the state's 35-year-old income tax processing system and launched a second re-organization effort that takes advantage of the latest technologies to offer cost-saving options to the motor carrier industry. In addition, the Department completed a giant effort to train every employee in the practical aspects of customer service through a day-long program created by the staff to meet DOR requirements. This project, combined with the outstanding performance of a number of DOR Continuous Improvement Process (CIP) teams, earned the Department the Governor's Top Quality Award.

New technology will afford us ever-widening opportunities to serve our constituency, to encourage compliance with state law and to provide information quickly and accurately in a variety of formats. We look forward to that future.

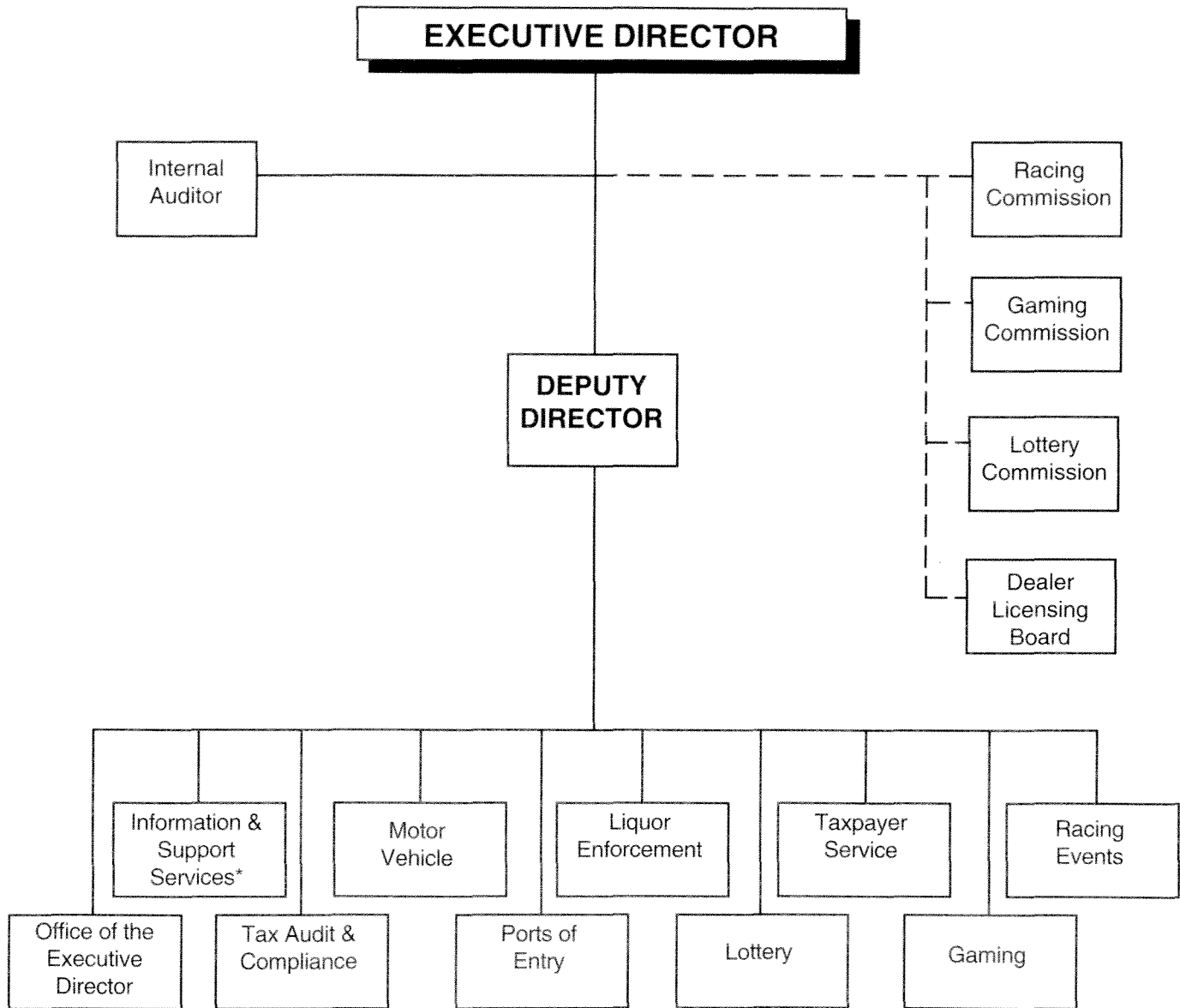
I am pleased to present to the Governor and the General Assembly the 54th annual report covering Department of Revenue operations and achievements from July 1, 1994 to June 30, 1995, in accordance with C.R.S. 24-35-102(3).

Respectfully,

A handwritten signature in black ink that reads "Renny Fagan". The signature is written in a cursive, flowing style.

Renny Fagan  
Executive Director

# Colorado Department of Revenue



\* ISS division was restructured effective July 1, 1995

## NEW OPTIONS...NEW IDEAS

In looking to the future, the Department of Revenue has begun a long-term effort that opens new options of service and information access to those who live and do business in Colorado. This effort takes advantage of new ideas in technology and resource management that ultimately benefit everyone who has reason to contact DOR — from paying corporate income tax to applying for a gaming license.

A principal path to reaching the Department's goal has been re-engineering. A multi-year plan to replace the out-of-date 35-year-old income tax processing system has progressed significantly through several planning and design stages. When completed, the new system should mean convenience, service, accuracy and cost savings to Colorado's taxpayers.

In addition, the Department has launched a re-engineering project that was initially to look at the Port of Entry communications and data management systems. A team of DOR personnel and a representative of the Department of Transportation have produced an ambitious proposal that offers sound innovations for automating state ports of entry and consolidating all motor carrier functions into one unit for better internal operations and more responsive service to the trucking industry. When completed, the project will benefit the state, its taxpayers and the business community.

## A YEAR OF ACCOMPLISHMENT

In Fiscal Year 1995, the Department of Revenue marked a number of milestones in its pursuit of excellence, efficiency and service.

### LANDMARKS

- For the first time in its history, the Department deposited into state funds more than \$5 billion in revenue.
- In the first year the option was offered to the general public, more than 70,000 taxpayers filed their returns electronically. Returns processed through this federal/state program were virtually error-free.
- A major overhaul of the 20-year-old driver's license computer system created a flexible file structure that allows for growth, adaptability and on-line file processing well into the 21st century.
- The Department introduced an electronic bulletin board system that offers instant access by computer modem to DOR forms, publications and FYI information sheets on-line.
- The Department assumed responsibility for enforcing contract performance standards for the new centralized emissions testing program in the Denver metro area.

## A YEAR OF ACCOMPLISHMENT

- All accounts paying taxes to the Division of Gaming now file their returns by Electronic Data Interchange (EDI), a paperless transaction that streamlines processing and dramatically reduces error. DOR experts created the system and trained casino personnel in the procedure.
- The Colorado Racing Commission became the first in the United States to adopt a written set of standards for totalisators.

### CUSTOMER SERVICE

- Every DOR employee received a day of customer service training through a program specially designed by a DOR team to address situations encountered by government personnel.
- The Division of Gaming streamlined the licensing process for prospective casino employees from four weeks to one hour, enabling licensees to begin work without undue delays.
- The U.S. Department of Interior Minerals Management Service award was presented to the Tax Auditing and Compliance Division for its cooperation in a multi-state tribal audit program.
- The Colorado State Quality Network cited 11 DOR Continuous Improvement Process teams during the Governor's Peak Performance Award program. The Department received the top agency award.
- The Rocky Mountain Clearing House Association cited the Department for its pioneering efforts in implementing Electronic Funds Transfer.
- Income and business tax statutes and regulations were reorganized into two volumes for easy reference, eliminating the need for cumbersome, difficult-to-follow annual supplements.

### EFFICIENCIES AND INNOVATIONS

- Following recommendations from Andersen Consulting, the Department reorganized its Information and Support Services Division into two units (Information Technology and Cash and Data Processing). This reorganization, which clearly identifies business function, allows the units to operate with more efficiency and responsiveness.
- Income tax forms for the first time instructed taxpayers to round off computations to the nearest dollar, saving thousands of dollars through reduced data entry keystrokes.
- Creation of a Discovery Unit and an on-line bankruptcy tracking system allowed the Department to recover thousands of dollars in delinquent taxes.
- The Racing Division instituted a new injury tracking system to protect animal health and welfare.
- A special Liquor Enforcement Division team, in cooperation with other law enforcement agencies, seized a record number of illegal gambling devices throughout the state.

## Highlights

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 FY95.

### 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 114,000 taxpayers assisted at five service centers around the state
- More than 149,000 forms orders filled
- More than 160,000 active sales tax accounts
- More than 121,000 active wage withholding accounts
- More than 7,900 individuals attended tax classes and seminars
- 130 FYI tax information sheets
- Total circulation, three DOR newsletters: more than 121,000

### TAX PROCESSING AND COLLECTION

- 1.9 million individual income tax returns
- 57,491 corporate returns
- 1.2 million income tax refunds; average refund: \$248.34
- 71% of income tax refunds processed within 21 days
- 94% of income tax refunds processed within 45 days
- 4.5 million documents processed for all taxes
- 2.3 million payment checks processed for all taxes

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

### COLORADO LOTTERY (FY 94-95)

- Gross Sales: \$351.9 million
- Total Proceeds: \$100.6 million



### **COLORADO LOTTERY (FY 94-95) CONTINUED**

- Funds Distribution:
  - Capital Construction Fund: \$34.4 million
  - Great Outdoors Colorado: \$23.3 million
  - Conservation Trust Fund: \$34.3 million
  - Parks & Outdoor Recreation: \$8.6 million
- Total Proceeds (1983-95): \$654.8 million

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

- 623,099 drivers licenses issued
- 131,366 ID cards issued
- 261,489 telephone calls about license suspensions, revocations, insurance and "points"
- 2.5 million driver control and traffic records documents received
- 3.4 million driver's licenses and ID cards in force

### **COLORADO LIMITED STAKES GAMING**

- \$41.7 million generated for historic preservation, tourism promotion and other state purposes
- 59 gaming establishments licensed
- 6,450 casino employees

### **LIQUOR ENFORCEMENT**

- 11,543 new and renewed vendors licenses
- 965 overt and covert investigations
- 1,557 on-site compliance inspections

### **PORTS OF ENTRY**

- 4.9 million vehicles cleared at fixed/mobile ports
- 23,782 driver/vehicle inspections
- \$5.6 million collected at fixed and mobile ports

### **RACING**

- 9 racetrack licenses
- 1,563,867 people passed through the turnstiles
- 5 greyhound tracks
- 1,099 race days
- 1 major horse track
- 2 fair circuit horse tracks
- \$229,321,240 wagered
- \$8,084,977 deposited in the General Fund

# Administration, Collections, and General Information

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## COLLECTIONS BY SOURCE

Fiscal Years Ended June 30, 1994, and 1995

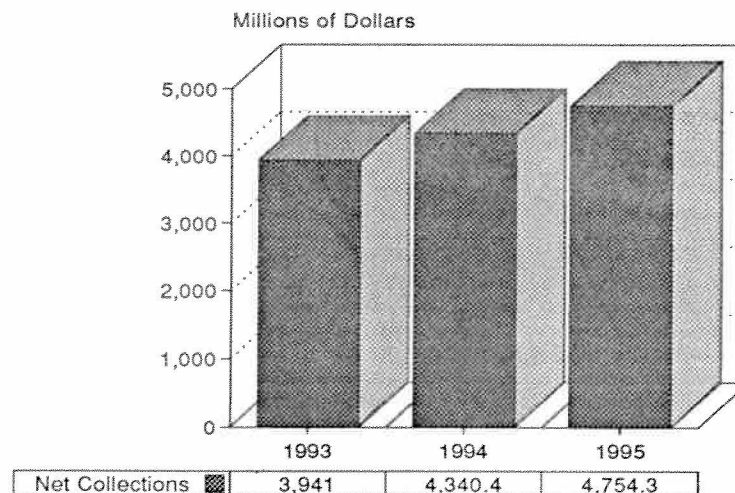
	1994	1995	Percent of 1995 Revenues Collected	Year-to- Year Percent Change
<b>TAXES</b>				
<b>Sales, Use, Excise &amp; Gross Receipts</b>				
Alcoholic Beverage	\$24,816,869.40	\$23,246,172.05		
Aviation Fuel	911,585.82	1,130,649.22		
Cigarette	57,630,074.33	58,798,592.44		
Highway Fuel	406,036,224.50	419,546,094.42		
Limited Stakes Gaming	44,885,684.06	40,878,978.35		
Sales	1,034,079,630.81	1,133,463,552.69		
Tobacco Products	5,384,312.96	6,048,815.36		
Tourism Promotion	2,531,777.93	148,289.10		
Use	84,609,758.10	89,449,853.15		
Subtotal	\$1,656,879,212.20	\$1,776,717,702.49	37.37%	7.23%
<b>Income</b>				
Individual	\$1,885,265,180.17	\$2,079,782,126.24		
Corporate	148,485,746.27	195,582,041.32		
Fiduciary	8,623,244.03	8,722,316.76		
Subtotal	\$2,042,374,170.47	\$2,284,086,484.32	48.04%	11.83%
<b>Estate, Inheritance &amp; Gift</b>				
Estate	\$33,862,536.94	\$27,753,380.58		
Inheritance	3,942.79	13,849.10		
Inheritance Filing Fee	19.05	0.00		
Gift	0.00	0.00		
Subtotal	\$33,866,498.78	\$27,767,229.68	0.58%	-18.01%
<b>Severance</b>	\$15,160,480.12	\$10,706,077.94	0.23%	-29.38%
<b>Gross-Ton/Passenger Mile</b>	\$594,661.67	\$402,077.57	0.01%	-32.39%
<b>LICENSES, PERMITS, AND FEES</b>				
<b>Motor Vehicle</b>				
Vehicle Registrations	\$105,271,863.08	\$116,934,203.95		
Emissions	5,665,277.38	5,984,826.16		
Motor Vehicle Operators Licenses	8,796,018.33	13,037,359.30		
Titles	3,727,957.30	4,111,379.53		
Subtotal	\$123,461,116.09	\$140,067,768.94	2.95%	13.45%
<b>Regulatory &amp; Business</b>				
Cigarette Licenses	\$675.00	\$665.00		
Commercial Driving Instructor Licenses	1,713.70	0.00		
Commercial Driving School Licenses	2,445.00	0.00		
Hospital/Nursing Home Licenses	15,870.00	15,780.00		
Liquor Licenses	1,392,384.78	1,486,266.19		
Liquor Licenses/85% City	1,681,049.24	1,744,594.97		
Liquor Licenses/85% County	380,511.15	399,453.48		
Limited Stakes Gaming	846,743.75	911,583.56		
Motor Vehicle Dealer/Sales Licenses	1,459,690.50	1,301,369.70		
Motor Vehicle Manufacturer Licenses	106,924.00	102,240.00		
Produce Licenses	119,885.00	73,425.00		

## COLLECTIONS BY SOURCE (Continued)

	1994	1995	Percent of 1995 Revenues Collected	Year-to- Year Percent Change
PUC Hazardous Material Fees	55,450.00	54,015.00		
PUC ID Stamps	87,601.40	61,943.45		
PUC Motor Carrier Fees	109,215.10	26,422.52		
PUC Utility Supervision Fees	5,858,590.14	5,542,463.28		
Recycled Tire Fee	503,595.55	1,801,900.81		
Restaurant Licenses/Fees	334,655.00	368,515.00		
Sales Tax Licenses	1,980,400.31	303,477.47		
Special Fuel Distributor Licenses	490.00	330.00		
Special Fuel Permits	56,913.63	51,183.10		
Tobacco Products Licenses	917.50	957.10		
Trade Name Fees	320,773.01	347,885.49		
Underground Storage Tank Surcharges	6,618,306.86	6,791,161.62		
Subtotal	\$21,934,800.62	\$21,385,633.14	0.45%	-2.50%
<b>OTHER RECEIPTS</b>				
Baseball Stadium District Taxes	\$21,138,748.39	\$23,125,993.59		
City Sales Taxes	88,616,273.34	97,860,708.03		
County Lodging Taxes	1,891,548.76	2,315,202.03		
County Sales Taxes	148,743,003.74	171,420,368.67		
County Transit Sales Tax	3,976,642.27	5,337,544.68		
Drivers License Express Consent Fees	652,890.00	654,630.00		
Drivers License Reinstatement Fees	873,230.43	969,498.47		
Local Improvement District Taxes	2,865,852.74	3,048,151.06		
Miscellaneous Receipts	13,077,913.03	11,842,281.92		
Motor Vehicle Financial Responsibility	2,000.00	12,144.04		
Motor Vehicle Penalty Assessments	4,094,970.00	3,734,195.27		
MV Specific Ownership—Class A	5,956,286.40	7,114,759.49		
Revenue Department Service Fees	4,556,370.69	4,603,917.36		
RTD Sales and Use	128,164,742.52	138,110,440.76		
SCFD Sales and Use	21,454,184.62	22,989,901.10		
Short-term Rental Tax	34,344.32	55,018.53		
Subtotal	\$446,099,001.25	\$493,176,755.00	10.37%	10.55%
<b>NET COLLECTIONS:</b>	<b>\$4,340,369,941.20</b>	<b>\$4,754,309,729.08</b>	<b>100.00%</b>	<b>9.54%</b>

## COLORADO NET REVENUE COLLECTIONS

Fiscal Years 1993 to 1995



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

Fiscal Year 1995	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST	COST TO COLLECT
<b>GENERAL FUND:</b>				
Alcoholic Beverages 2/	\$26,931,293	\$26,876,487	\$1,624,979	6.0%
State Sales Tax 2/	1,139,790,143	1,133,463,553	4,332,491	0.4%
State Use Tax 2/	92,030,725	89,449,853	352,214	0.4%
Cigarette & Tobacco 2/	65,317,710	64,849,030	270,196	0.4%
Income Tax	2,621,465,823	2,284,086,484	14,917,556	0.6%
Death & Gift Tax 2/	28,821,808	27,767,230	165,585	0.6%
Regulatory & Business	16,564,959	16,531,631	2,255,514	13.6%
Other Receipts, Fees, etc.3/	3,524,820	3,178,973	1,015,057	28.8%
<b>TOTAL GENERAL FUND</b>	<b>\$3,994,447,281</b>	<b>\$3,646,203,241</b>	<b>\$24,933,592</b>	<b>0.6%</b>
<b>HIGHWAY USERS TAX FUND:</b>				
Mileage & Fuel Taxes 4/	\$425,727,597	\$420,313,336	\$6,611,352	1.6%
Vehicle Registrations 5/	117,040,483	116,934,204	4,812,519	4.1%
Operators Licenses & Control 6/	14,669,382	14,661,488	15,945,028	108.7%
All Other Motor Vehicle 7/	13,708,650	13,693,489	5,168,154	37.7%
Emissions	6,002,506	5,984,826	1,499,802	25.0%
Port of Entry 8/	0	0	0	0
<b>TOTAL HIGHWAY USERS TAX FUND</b>	<b>\$577,148,618</b>	<b>\$571,587,343</b>	<b>\$34,036,855</b>	<b>5.9%</b>
<b>OTHER COLLECTIONS:</b>				
Gaming Tax & License Fees	\$45,843,436	\$45,797,268	\$815,005	1.8%
Severance Tax	33,755,889	10,706,078	261,762	0.8%
Local Government Sales Tax	466,468,794	464,263,328	7,108,239	1.5%
Other Special Funds 9/	17,812,193	15,752,471	6,911,627	38.8%
<b>TOTAL OTHER COLLECTIONS</b>	<b>\$563,880,312</b>	<b>\$536,519,145</b>	<b>\$15,096,633</b>	<b>2.7%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$5,135,476,211</b>	<b>\$4,754,309,729</b>	<b>\$74,067,080</b>	<b>1.4%</b>

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.

4/ Includes 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 1986-1995

YEAR	COLLECTIONS	ADMINISTRATION	1/	COST AS % OF COLLECTIONS
1995	\$5,135,476,212	\$74,067,080		1.44%
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

1/ Administration excludes county clerk fees.

**ADMINISTRATIVE EXPENDITURES BY PURPOSE**  
**Fiscal Year 1995**

Personal Services	\$54,753,625
Operating Expense	18,079,874
Capital Outlay	1,251,581
<b>Total Administrative Expense 1/</b>	<b>\$74,067,080</b>

1/ Includes federal funds in the amount of \$1,540,055

**TAXPAYER AUDIT AND REVIEW ACTIVITIES**  
**Fiscal Year 1995**

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	7,131	-	-	\$76,447,593 4/	\$8,908,606 4/	\$67,538,987 3/
Fair Share/Office Audits	-	56,220	-	42,075,334	-	42,075,334 3/
Taxpayer Service	-	-	173,413	28,910,561	58,036,490	(29,125,929)
<b>TOTALS</b>	<b>7,131</b>	<b>56,220</b>	<b>173,413</b>	<b>\$147,433,488</b>	<b>\$66,945,096</b>	<b>\$80,488,392</b>

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.

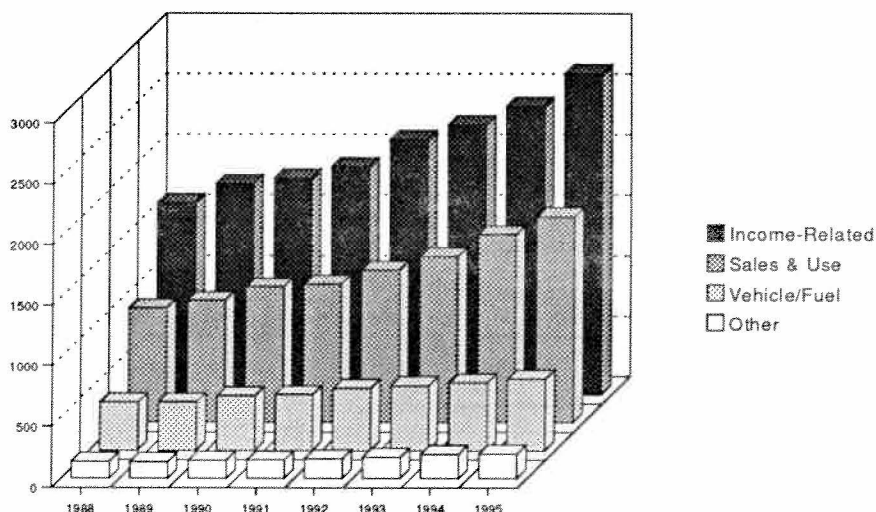
3/ Assessments plus refunds reduced/denied minus refunds approved.

4/ Field Audit production included a \$28,315,785 assessment and a \$6,241,527 refund which resulted from two exceptional audits that had been in progress over multiple years.

**REVENUE COLLECTIONS**

Fiscal Years 88-95

Millions of Dollars

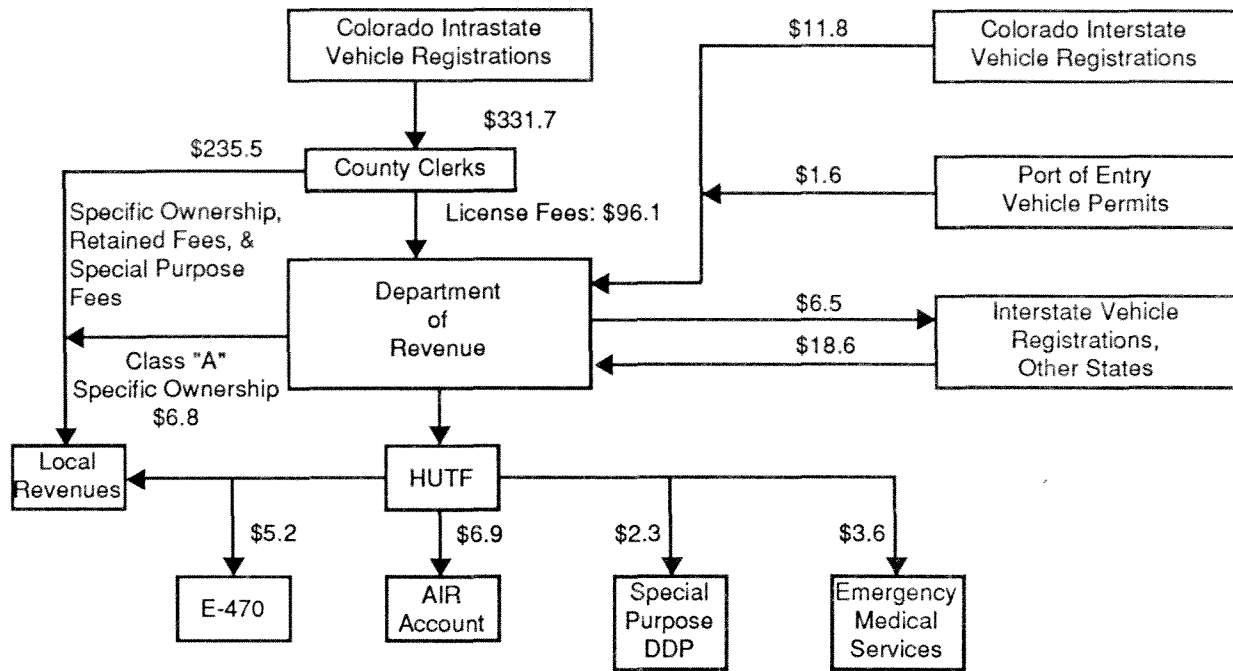


	1988	1989	1990	1991	1992	1993	1994	1995
Income-Related	1582.6	1740.5	1785.8	1882.7	2106.1	2227.1	2379.7	2850.3
Sales & Use	945.5	1009.1	1121.1	1146.3	1261.9	1371.5	1551.1	1698.4
Vehicle/Fuel	390.3	393.5	445.8	456.7	508.3	530.3	553.6	585.7
Other	138.7	137.4	148.7	151.5	161.2	175.2	198	201.1

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

Calendar Year 1994

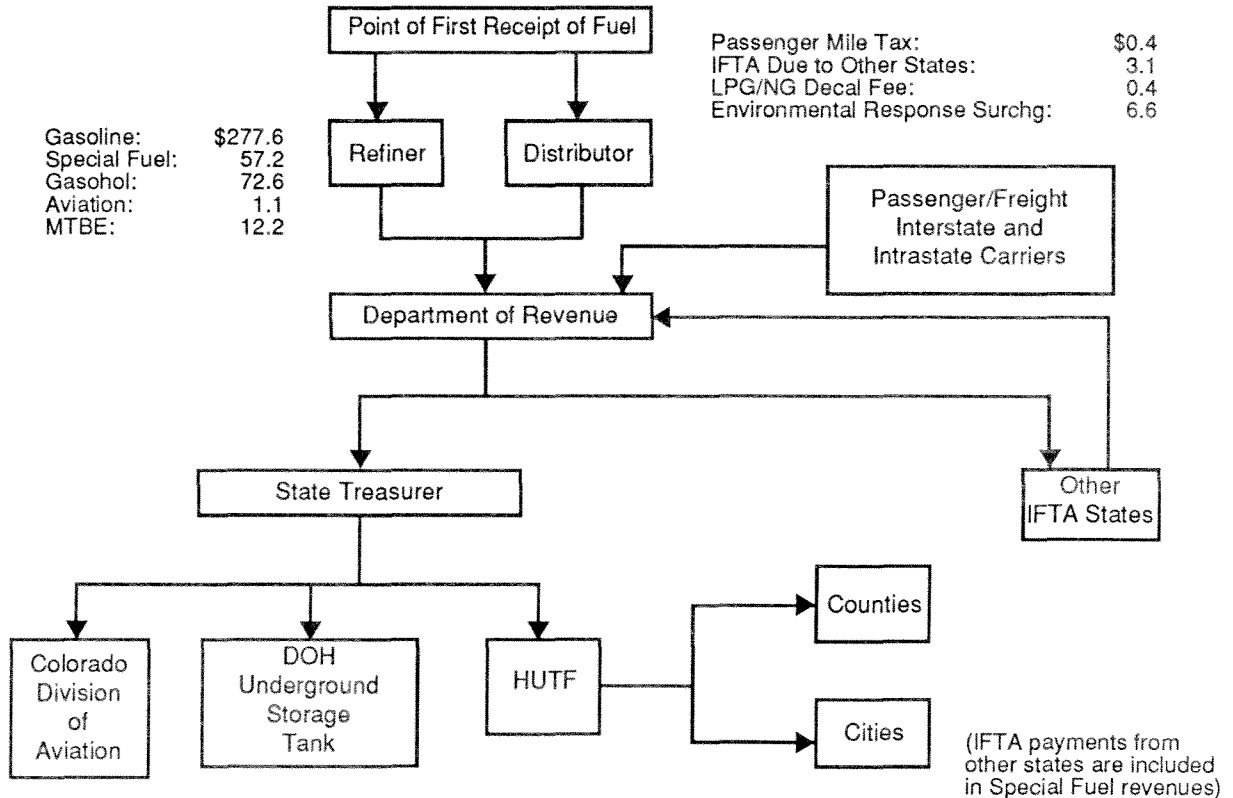
(dollars in millions)



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

Fiscal Year 1995

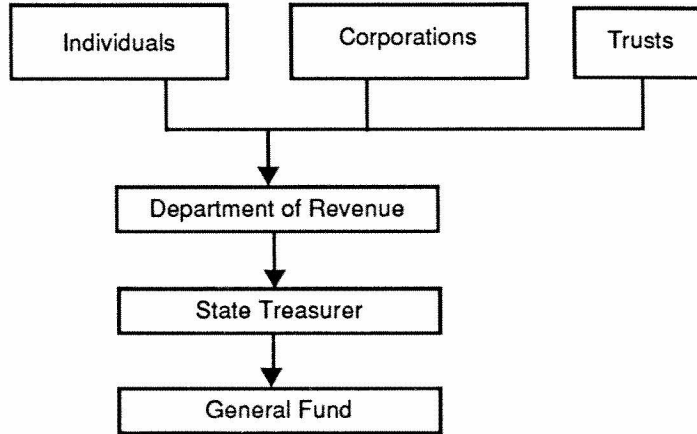
(dollars in millions)



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

Fiscal Year 1995  
(dollars in millions)

<b>INDIVIDUAL TAX</b>	
Tax Withheld	\$1837.4
Cash with Returns	230.6
Estimated Payments	312.8
Refunds	-284.9
Prop Tx Credits/Heat Rebates	-12.3
<b>Total Collected</b>	<b>\$2,083.6</b>
<b>CORPORATE TAX</b>	
Cash with Returns	\$36.2
Estimated Payments	194.8
Refunds	-35.4
<b>Total Collected</b>	<b>\$195.6</b>
<b>FIDUCIARY TAX</b>	
Cash with Returns	\$5.2
Estimated Payments	4.2
Refunds	-0.7
<b>Total Collected</b>	<b>\$8.7</b>

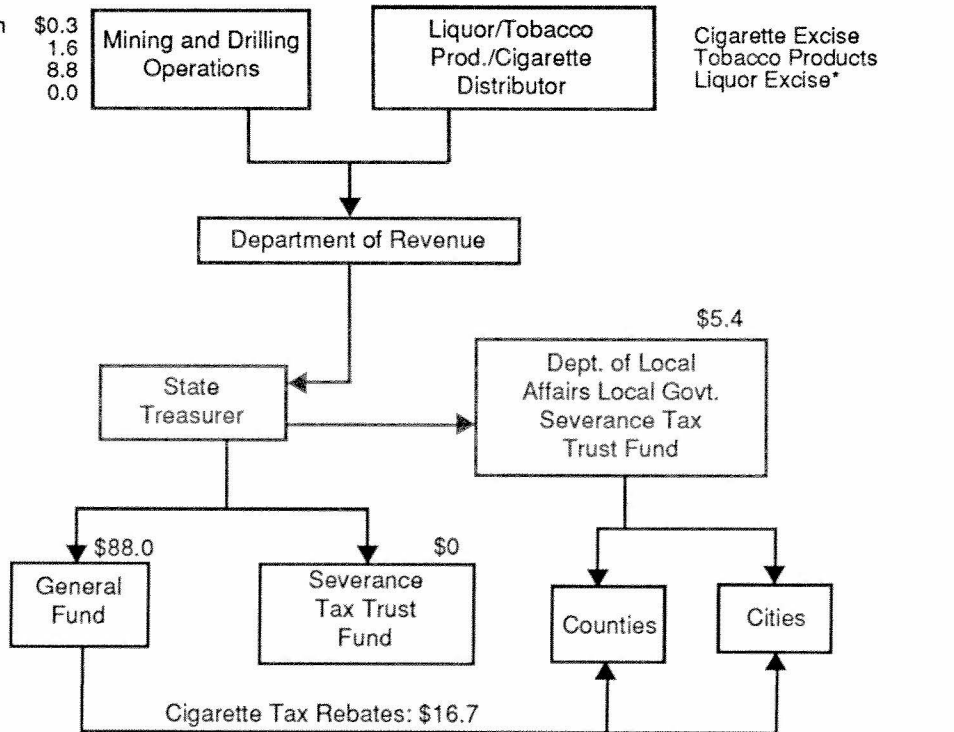


Note: Adjustments (shortchecks and miscellaneous refunds) are included in these figures.

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

Fiscal Year 1995  
(dollars in millions)

Severance-Molybdenum	\$0.3	Mining and Drilling Operations	Liquor/Tobacco Prod./Cigarette Distributor	Cigarette Excise	\$58.8
Severance-Oil & Gas	1.6			Tobacco Products	6.0
Severance-Coal	8.8			Liquor Excise*	23.2
Severance-Metallic	0.0				

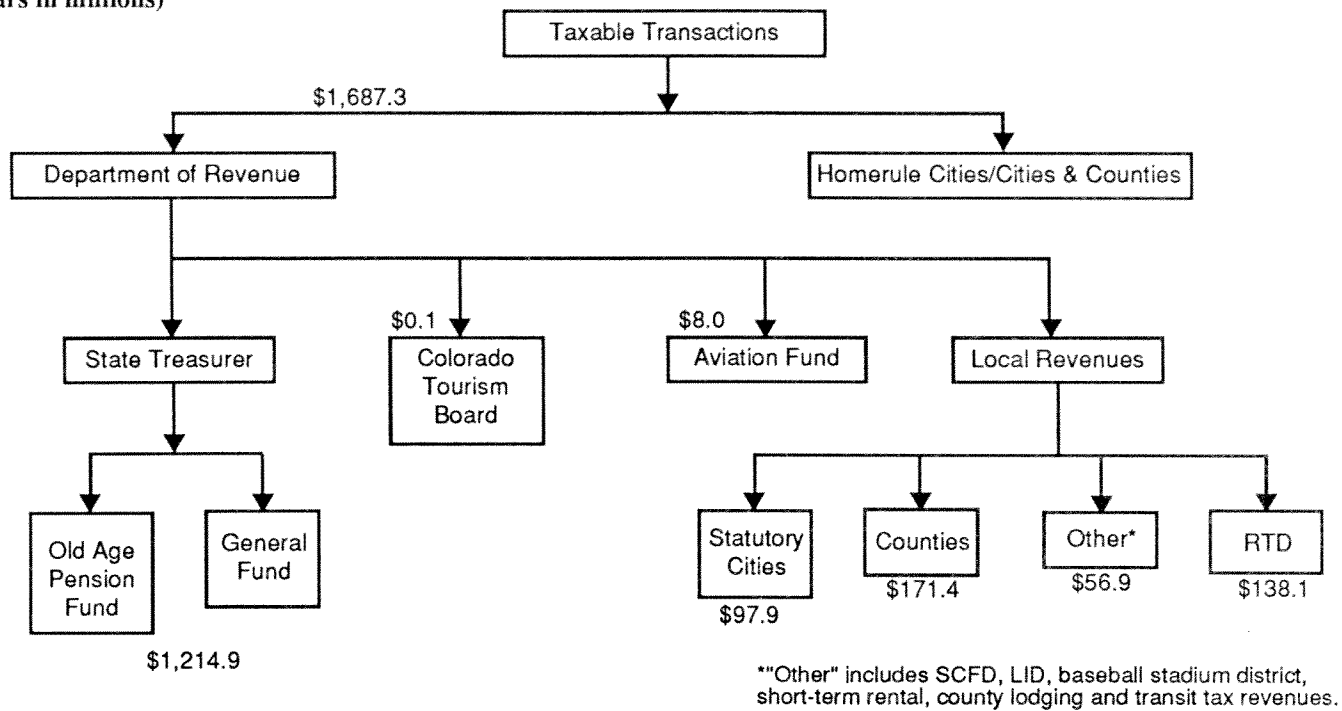


\*includes wine and grape surcharges.



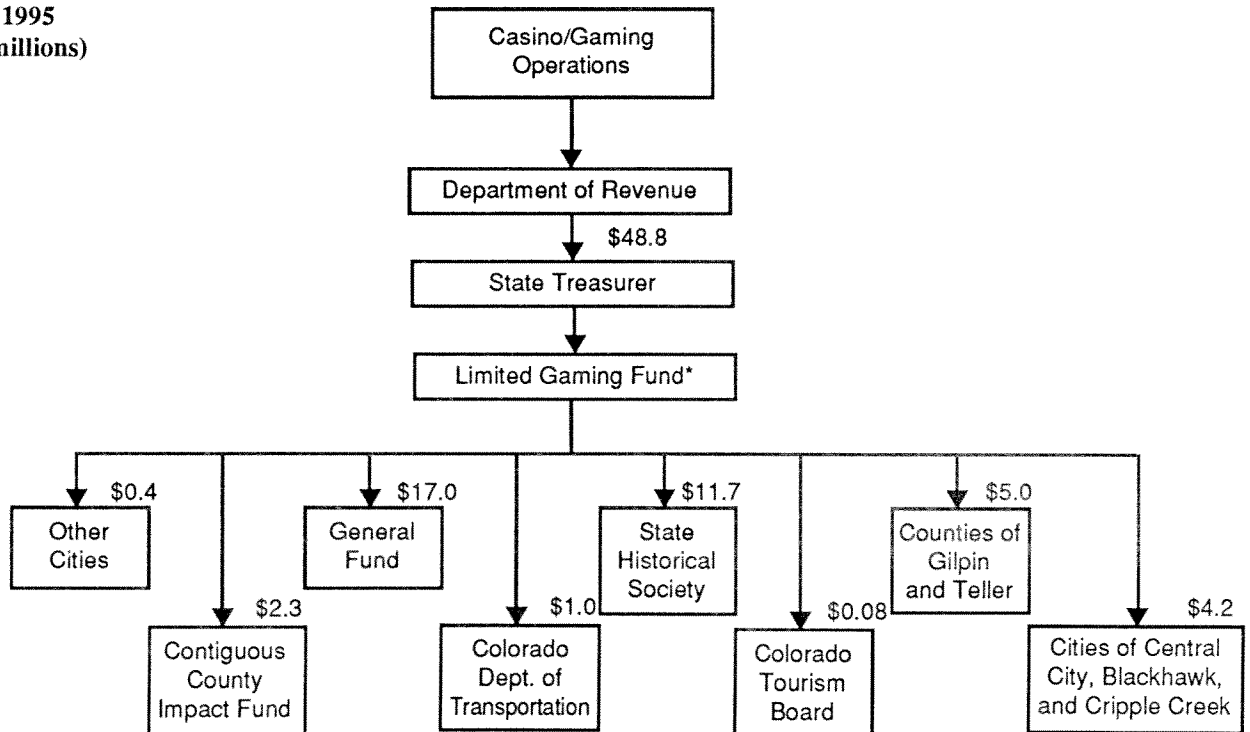
**SOURCES AND DISPOSITION OF MAJOR TAXES: SALES AND USE TAXES**

Fiscal Year 1995  
(dollars in millions)



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

Fiscal Year 1995  
(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.

## POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1994	POP RANK
Adams	245,944	265,038	288,942	5
Alamosa	11,799	13,617	14,402	26
Arapahoe	293,621	391,511	436,624	4
Archuleta	3,664	5,345	6,503	43
Baca	5,419	4,556	4,374	50
Bent	5,945	5,048	5,464	45
Boulder	189,625	225,339	250,578	6
Chaffee	13,227	12,684	14,186	28
Cheyenne	2,153	2,397	2,343	57
Clear Creek	7,308	7,619	8,401	37
Conejos	7,794	7,453	7,590	38
Costilla	3,071	3,190	3,277	53
Crowley	2,988	3,946	4,229	51
Custer	1,528	1,926	2,474	56
Delta	21,225	20,980	24,188	18
Denver	492,365	467,610	491,101	1
Dolores	1,658	1,504	1,514	60
Douglas	25,153	60,391	92,482	11
Eagle	13,320	21,928	27,288	16
El Paso	309,424	397,014	450,629	3
Elbert	6,850	9,646	12,977	30
Fremont	28,676	32,273	38,221	12
Garfield	22,514	29,974	33,941	14
Gilpin	2,441	3,070	3,485	52
Grand	7,475	7,966	8,709	36
Gunnison	10,689	10,273	11,546	32
Hinsdale	408	467	596	62
Huerfano	6,440	6,009	6,515	42
Jackson	1,863	1,605	1,733	59
Jefferson	371,753	438,430	480,191	2
Kiowa	1,936	1,688	1,750	58
Kit Carson	7,599	7,140	7,213	39
La Plata	27,195	32,284	36,998	13
Lake	8,830	6,007	6,545	41
Larimer	149,184	186,136	210,044	7
Las Animas	14,897	13,765	14,671	25
Lincoln	4,663	4,529	6,147	44
Logan	19,800	17,567	17,448	21
Mesa	81,530	93,145	102,620	10
Mineral	804	558	609	61
Moffat	13,133	11,357	11,859	31
Montezuma	16,510	18,672	21,112	19
Montrose	24,352	24,423	28,167	15
Morgan	22,513	21,939	24,949	17
Otero	22,567	20,185	20,764	20
Ouray	1,925	2,295	2,851	54
Park	5,333	7,174	9,558	34
Phillips	4,542	4,189	4,421	49
Pitkin	10,338	12,661	14,220	27
Prowers	13,070	13,347	13,486	29
Pueblo	125,972	123,051	127,399	9
Rio Blanco	6,255	5,972	6,715	40
Rio Grande	10,511	10,770	11,436	33
Routt	13,404	14,088	16,102	23
Saguache	3,935	4,619	5,127	47
San Juan	833	745	548	63
San Miguel	3,192	3,653	5,066	48
Sedgwick	3,266	2,690	2,643	55
Summit	8,848	12,881	16,229	22
Teller	8,034	12,468	16,077	24
Washington	5,304	4,812	5,289	46
Weid	123,438	131,821	143,876	8
Yuma	9,682	8,954	9,205	35
<b>STATE TOTALS</b>	<b>2,889,735</b>	<b>3,294,394</b>	<b>3,655,647</b>	

## Department of Revenue Locations

### **DRIVER'S LICENSE LOCATIONS**

#### **FULL-SERVICE OFFICES —**

Alamosa, Aurora, 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, 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, Southeast Aurora, Colorado Springs: Chapel Hills Mall

#### **AIR CARE COLORADO TESTING STATIONS—**

Arvada, Aurora, Boulder, Broomfield, Castle Rock, Commerce City, Denver (2 stations), Golden, Littleton (2 stations), Longmont, Northglenn, Parker, Sheridan

### **TAXPAYER SERVICE CENTERS —**

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

### **LIQUOR ENFORCEMENT OFFICES —**

Denver, Greeley, 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

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

Beer	8¢/gallon
Wine	7.33¢/liter*
Spirituuous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$8/ton

\* Surcharges: 5¢ and 1¢ for Colorado and all wine, respectively.

Imposed upon manufacturers or wholesalers 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 wholesaler 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¢/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

October 1994 - September 1995

AGP \$0 - \$2,000,000	2%
AGP \$2,000,001 - \$4,000,000	8%
AGP \$4,000,001 - \$5,000,000	15%
AGP above \$5,000,000	18%
Annual Device Fee	\$75

\* 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, third and fourth 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*
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\*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¢/gallon
Special Fuel	20.5¢/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 commercial vehicles must file quarterly returns, remitting the tax by the last 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% allowance for shrinkage and loss, and a 1/2% allowance for collection and 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
2,001-4,500 lbs	\$9.20+.20/100lbs
4,501-5,000 lbs	\$16.10+.60/100lbs
5,001-10,000 lbs	\$18.95+.45/100lbs
10,001-16,000 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 personalized 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	
1982 and newer	\$24.95
1981 and older	\$15.00
Diesel Engine	\$45.00

**Heavy Vehicle Registration Fees**

Intrastate/Interstate GVW Trucks: 1/,7/

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/ 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:**

To General Fund:

    Handle from all wagers\* 0.75%

To C.S.U. School of Veterinary Medicine

    Handle from all "Exotic" wagers 0.25%

Held in escrow for horse owners and breeders fund

    Handle from "Win, Place, Show" wagers 0.50%

    Handle from "Exotic" wagers 1.50%

**Greyhound Racing:**

To General Fund:

    Handle from all wagers\* 4.50%

\*The pari-mutuel license fee is imposed on handle, which is the total of gross wagering receipts.

Colorado-based horse and greyhound race and/or simul-cast 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. Sales tax is imposed upon the purchaser of tangible personal property and collected and remitted by vendors. 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 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
Under \$25,000	2% of gross income
\$25,000-\$99,999	\$500 and 3% of excess over \$25,000 1/
\$100,000-\$299,999	\$2,750 and 4% of excess over \$100,000 1/
\$300,000 and above	\$10,750 and 5% of excess over \$300,000 1/

**Metallic Minerals: 2/**

2.25% of gross income that exceeds \$11 million; credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

**Molybdenum:**

\$0.10/ton of ore

**Oil Shale:**

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

**Coal:**

\$0.54 per ton. Exemption for first 25,000 tons produced each quarter. 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 oil and gas production.

2/ Ad valorem taxes paid or assessed are credited.

## Legislative Digest

Following is a brief description of legislative initiatives approved in the first regular session of the 60th Colorado General Assembly that affect programs administered by the Colorado Department of Revenue. Effective dates appear in parentheses.

### ADMINISTRATION

**S.B. 95-56: Sale of Department of Revenue real property in Denver.** Authorizes the sale of certain real property in Denver currently used by the Department. Proceeds are to be deposited in the capital construction fund. (5/16/95)

**S.B. 95-91: Security Interests - filing requirements - central indexing system.** Creates a central system for indexing all filings made pursuant to U.C.C. secured transactions, such as tax liens. Establishes a \$1 filing/recording surcharge in order to fund computer and other expenses related to filing and retrieval of lien index data. (7/1/96)

**S.B. 95-95: Economic development central information system.** Creates an economic development centralized information system coordinated by the state library to allow access to information provided by state government departments for the general public's use. (10/1/95)

### ALCOHOLIC BEVERAGE LAWS

**H.B. 95-1145: Sales tax exemption - beer and liquor licenses - limited winery license.** Exempts occasional sales, such as concession sales, by charitable organizations from state sales tax. Allows local governments to continue to impose local sales tax on such sales. Defines "good cause" for purposes of denying or refusing a liquor or beer license application or renewal. Modifies provisions associated with a winery license. (4/27/95)

**H.B. 95-1198: Beer wholesalers - limitations.** Prohibits beer manufacturers, brewers, and importers from contracting with more than one wholesaler to sell products in the same territory. Requires brewers and importers to have a written contract with a wholesaler before distributing beer through that wholesaler. (7/1/95)

### ESTATE TAX LAWS

**S.B. 95-43: Probate code modifications.** Amends the 1994 revisions to the Colorado Probate Code to clarify intent and make changes and corrections to the revisions. (7/1/95)

### INCOME TAX LAWS

**S.B. 95-48: Income tax - nongame tax credit check-off.** Extends the state income tax voluntary contribution for the nongame and endangered wildlife program until January 1, 2006. (3/31/95)

**S.B. 95-108: Income tax - individual return - deletion of school district designation.** Beginning with the 1995 tax year, deletes the requirement that the individual income tax form designate the school district in which the individual taxpayer resides. (4/21/95)

**H.B. 95-1061: Limited liability partnerships - limited partnership associations - formation and powers.** Allows the formation of, and conversion of other entities into, registered limited liability partnerships or associations. Makes additional provisions regarding partner immunity, establishes filing requirements, limits asset distribution in the face of outstanding obligations, and amends the professional occupation licensing laws to allow such professionals to practice in the LLP or LPA form. (5/24/95)

**H.B. 95-1149: Income tax - voluntary contribution to older American volunteer program fund.** Re-establishes the voluntary contribution on income tax returns for the action older American volunteer program fund until January 1, 2000. (1/1/96)

### LIMITED GAMING AND LOTTERY LAWS

**S.B. 95-3: Limited gaming - interfund transfers.** Clarifies the amount of annual transfers from the limited gaming fund to other funds. Transfers monies to the tourism promotion fund that should have been transferred at the close of the 1993-94 fiscal year. (4/17/95)

**S.B. 95-133: Lottery prizes - assignment.** Allows the recipient of lottery winnings to assign prizes in whole or in part to another party pursuant to a district court order. Provides that no voluntary assignment will be effective until the Internal Revenue Service advises the Lottery Commission that the assignment of prizes will not affect the federal income tax treatment of prize winners who choose not to assign prizes. (5/24/95)

**H.B. 95-1134: Gaming - crane game exemption.** Exempts crane games from gaming statutory definitions. Defines crane games as amusement devices. (3/17/95)



## MOTOR FUEL LAWS

**S.B. 95-169: Special fuel tax - imported fuel exemptions - reporting.** Exempts from state special fuel tax special fuel brought into the state in the ordinary fuel tank of a vehicle other than a qualified motor vehicle. Requires those authorized to purchase special fuel ex-tax and who hold a passenger-mile permit to file a quarterly report with the Department. (4/7/95)

**H.B. 95-1154: Gasoline tax - distributor's liability - surety bond or deposit - electronic submission of statements.** Allows for multiple tax-deferred transactions after gasoline has left the refinery. If more than three distributors acquire the fuel, liability is imposed upon the third distributor although prior distributors may pay the tax. Makes definitional changes. Requires that reports be filed electronically by distributors on or after a specified date. (7/1/95)

## MOTOR VEHICLE & DRIVING LAWS

**S.B. 95-1: Vehicle registration fees - trucks and truck tractors.** Modifies the registration fees for trucks and truck tractors with an empty weight in excess of 16,000 pounds. Establishes higher fees for trucks and truck tractors operated by common or contract carriers than for other trucks and tractors. Modifies the fee schedules for low-mileage intrastate and interstate vehicles. (1/1/96)

**S.B. 95-11: Driver's licenses - revocation period - probationary licenses - ignition interlock devices.** Modifies the revocation period for second, third, and subsequent refusals of breath/blood tests for determination of alcohol-related driving charges. Establishes a pilot program for use of a leased ignition interlock system by those revoked as a result of an alcohol-related administrative proceeding. Creates the interlock fund for deposit of fees paid by lease companies and any federal grant monies received. Makes it a class 1 misdemeanor for anyone tampering with the device or anyone driving a vehicle with a tampered ignition interlock. (7/1/95)

**S.B. 95-127: Traffic offenses - proof of prior alcohol- or drug-related convictions - community service sentencing.** Requires the immediate revocation of the license of a driver convicted of illegal possession or consumption of alcohol by an underage person. States that an authenticated copy of a previous conviction record is prima facie proof of the prior conviction for purposes of sentencing. Makes the penalty of community service for vehicle insurance infractions a discretionary sentencing option. (7/1/95)

**S.B. 95-131: Driver's license - insurance policy premiums - provisional license after rehabilitation treatment - financial responsibility - evidence of insurance.** Pro-

hibits excessive or unfairly discriminatory premiums on the part of insurers with respect to an insured and his family members. Allows the Department to issue a provisional license to a person previously revoked on the basis of physical or mental limitation if the person is receiving or has received rehabilitation care. Specifies that an improperly cancelled licensee need not show proof of financial responsibility when reinstated. Allows a reduction of time during which proof of financial responsibility must be maintained under certain circumstances. (5/23/95)

**S.B. 95-164: Passive restraint systems - mandatory use of safety belts by children.** Requires that children under 40 pounds in weight or under the age of 16 use a safety belt system when transported in a private non-commercial vehicle or in a child-care center vehicle. Children under 4 years old and under 40 pounds must additionally be transported in a child restraint system. (7/1/95)

**S.B. 95-167: License plates - auto dealers and wholesalers - full-use dealer plates - transfer and assignment - annual fee.** Authorizes the Department to issue full-use dealer plates that may be used in the same manner as those of privately-owned motor vehicle plates. Specifies the circumstances under which such full-use plates may be issued and to whom. Specifies that the annual fees for full-use dealer plates will be the previous year's average for passenger and light trucks that are 7 model years old or newer. The plates will be valid for one year and will expire on June 30th of each year. (1/1/96)

**S.B. 95-173: 1994 traffic law - corrections of errors and omissions.** Corrects statutory references of the 1994 recodification of the traffic code and clarifies certain infractions. (5/25/95)

**S.B. 95-207: Air quality - alternative fuels - clean vehicle fleet program.** Amends the definition of alternative fuels for clean vehicle fleets to include clean diesel and reformulated gasoline if the Air Quality Control Commission determines such fuels make air pollution reductions comparable to other approved alternative fuels. (5/31/95)

**H.B. 95-1003: Vehicle registration materials - unlawful acts.** Clarifies that it is unlawful for any person to offer for sale any stolen title certificate, plate validation tab or sticker. (7/1/95)

**H.B. 95-1021: Specific ownership tax - rental vehicles - submission of taxes to county where rented.** Requires that owners of rental vehicles who collect specific ownership taxes from vehicle users to submit such taxes to the county clerk of the county in which the vehicles are rented rather than the county of the business's principal domicile. (7/1/95)

**H.B. 95-1093: Child support enforcement - driver's license suspension - rules.** Authorizes the suspension of an obligor's driver's license for failure to pay child support. Requires child support enforcement authorities to notify the Department of Revenue in writing when an obligor's rights of review have been exhausted and for the Department to notify the obligor of remedies for the impending suspension. Allows the Department to issue probationary licenses to suspended obligors. (7/1/95)

**H.B. 95-1094: Motor vehicle dealers - custom trailer sales - exemption - place of business designation.** Exempts occasional sellers (i.e., fewer than four trailers in sales inventory) of custom trailers from the necessity of maintaining a place of business separate from a residence. (4/17/95)

**H.B. 95-1156: Mandatory auto insurance - proof of financial responsibility - evidence of insurance - judgment satisfaction.** Allows parties to a dispute arising from an accident involving an uninsured motorist to use a contract as security for injured party payment. Authorizes the Department to approve the form of the contract. Requires the Department to suspend an obligor's license for three years if the licensee's default on an agreement is not remedied. Defines "evidence of insurance" to distinguish it from "proof of financial responsibility." (7/1/95)

**H.B. 95-1219: Driver's licenses - minor's license - outstanding judgment or warrant - administrative processing fee.** Extends the prohibition against issuing a license to minors who have outstanding judgments or warrants. Requires anyone satisfying an outstanding judgment or warrant to pay, in addition to all other penalties, costs, or forfeitures, a \$30 administrative processing fee. Directs the court to remit half of the processing fee to the Department. (7/1/95)

**H.B. 95-1222: Used motor vehicle sales - titles - time of delivery for out-of-state certificates.** Requires the delivery of an out-of-state certificate of title to a purchaser within 30 days after the date of sale rather than upon sale of the vehicle. (7/1/95)

**H.B. 95-1236: Motor vehicle registration - certain non-resident exemption.** Exempts daily out-of-state working commuters and non-resident college students from registration of vehicles in this state. Applies only if the party's resident state extends reciprocal privileges to residents of Colorado. (3/31/95)

**H.B. 95-1282: Rental vehicles - vehicle insurance exclusions.** Excludes commercial vehicle rental agreements

from the definition of "auto insurance policy." Specifies that commercial vehicle rental agreements are not subject to provisions mandating uninsured driver's coverages. (4/7/95)

**H.B. 95-1349: Substitute license plates - surrender of plate - identical plate issuance - twelve month waiting period when plate not surrendered.** Specifies that when an application for replacement personalized plates is accompanied by the plate or plates to be replaced, the Department is required to issue a substitute plate identical to the surrendered plate. If the plate to be replaced is lost, stolen, or otherwise not available for surrender, an applicant must wait 12 months before being issued the plate combination identical to the original set. (7/1/95)

#### PORT OF ENTRY LAWS

**S.B. 95-6: Handlers of farm products - regulation.** Deregulates transporters of farm products and adds license infractions incurred in other states as grounds for licensee disciplinary action. Repeals the requirement for inspection of peach shipments in excess of one-half ton. (5/23/95)

**S.B. 95-47: Highways and roads - funding - highway users tax fund.** Beginning FY96, limits annual increases in appropriations to the state patrol and to the port of entry to 6%; limits other appropriations from the HUTF to FY95 levels. Limits appropriations to certain state agencies in FY96 to two-thirds of their annual appropriations or statutory HUTF distribution. For FY97, limits certain state agencies to one-third their annual appropriations or statutory distribution. Eliminates HUTF distribution to certain agencies in FY98, but provides for general fund replacement of the distributions. (6/5/95)

**H.B. 95-1068: Motor vehicles - carriers of property - deregulation - surrender of certificates - income tax deduction.** Exempts intrastate common carriers from regulation as public utilities while retaining safety and administrative requirements. Requires holders of common carrier and contract carrier permits to surrender them to the public utilities commission in exchange for registration certificates. Allows the issuance of temporary certificates through the port of entry for carriers handling certain agricultural products. Grants permit holders an additional income tax deduction. (5/31/95)

**H.B. 95-1085: Truck tractors - laden and unladen - vehicle combinations - height and length limitations - registration under reciprocal agreement.** Changes the definition of truck tractor to distinguish between laden and unladen vehicles. Clarifies the 75-foot length limitation rules and reciprocal registration requirements. (7/1/95)

**SALES AND USE TAX LAWS**

**H.B. 95-1028: Sales and use tax - manufacturing exemption for purchases of machinery, machine tools, and parts - eligibility.** Eliminates the requirement that a purchase of machinery, machine tools, and parts be made by a manufacturer, or by a manufacturer within an enterprise zone in order to qualify for the sales and use tax exemption. Adds a requirement that the purchased items be used in manufacturing a fabricated product that is for sale in order to qualify under the enterprise zone exemption. (4/7/95)

**H.B. 95-1238: Waste tires - cleanup - cash fund monies.** Delays the repeal of statutory provisions regarding waste

tires, including the recycling development fee, until July 1, 2000. (5/31/95)

**H.B. 95-1279: Sales and use tax - seller-financed motor vehicle sales - unreceived sales tax payments - deduction.** Allows a deduction equal to defaulted sales tax payments from current sales or use tax due in the case of an installment buyer's default on a seller-financed motor vehicle where the sales tax was included in the financed sales price. Allows a carry-forward of unused deductions to future sales tax returns. (5/25/95)

# Alcoholic Beverages

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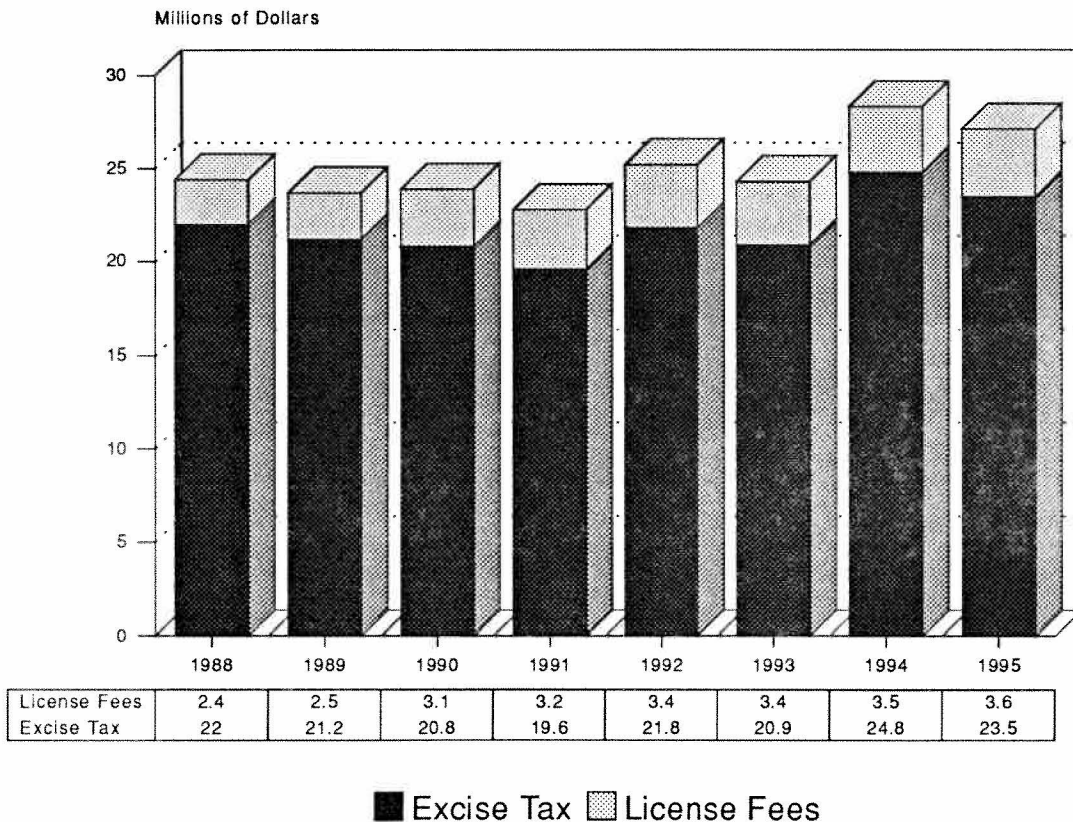
**ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES**

Fiscal Years Ended June 30, 1993 to 1995

	1993	1994	1995
State License Fees	\$1,382,420	\$1,389,657	\$1,491,845
85% Liquor Licenses (from local government)	2,036,862	2,065,767	2,144,048
<b>Total Net License Fees</b>	<b>\$3,419,282</b>	<b>\$3,455,424</b>	<b>\$3,635,893</b>
3.2% Beer Tax	\$607,064	\$663,176	\$648,896
Repeal Beer Tax	6,218,163	6,727,483	6,680,746
Wine Tax	2,333,271	2,631,128	2,803,552
Spirituuous Liquors Tax	11,704,860	14,791,699	13,414,438
<b>Total Net Tax Receipts</b>	<b>\$20,863,358</b>	<b>\$24,813,486</b>	<b>\$23,547,632</b>
<b>TOTAL NET REVENUES</b>	<b>\$24,282,640</b>	<b>\$28,268,910</b>	<b>\$27,183,525</b>

**ALCOHOLIC BEVERAGES NET REVENUES**

Fiscal Years 1988 to 1995



**TAXABLE GALLONS OF BEER, WINE, & SPIRITS**

Fiscal Years Ended June 30, 1986 to 1995

YEAR	BEER	WINE	SPIRITS
1995	89,305,255	7,860,908	5,898,129
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

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

Fiscal Years Ended June 30, 1993 to 1995

ACTIONS:	1993	1994	1995
State Administrative Actions	93	124	104
State Revocations	11	5	0
State Suspensions	58	90	68
State Denials	24	29	2
Division-Filed Court Cases	303	243	132
Division-Assisted Local Hearings	15	20	18
<b>Totals</b>	<b>504</b>	<b>511</b>	<b>324</b>

**LIQUOR LICENSES IN FORCE BY TYPE**

Type Issued:	1994	1995
3.2% Retail Beer	1,969	2,013
3.2% Wholesale Beer	56	58
3.2% Beer Manufacturer	3	4
3.2% Beer Manufacturer (non-resident)	11	10
3.2% Beer Importers License	2	2
Retail Liquor Store	1,238	1,289
Liquor-Licensed Drug Store	43	43
Beer and Wine	297	325
Hotel & Restaurant Liquor	2,193	3,056
Hotel & Restaurant- Optional Premises	91	107
Club Liquor	248	270
Public Transportation Liquor	1,109	685
Manufacturer- Brewery	51	66
Manufacturer- Winery	0	2
Manufacturer- Distillery/Rectifier	0	0
Wholesale Liquor	43	47
Wholesale Beer	93	109
Importer- Malt Liquor	57	56
Importer- Vinous & Spirituous Liquor	251	264
Tavern Liquor	1,349	1,357
Arts Liquor	23	22
Racetrack Liquor	8	9
Limited Winery	0	12
Malt Liquor Manufacturer (non-resident)	36	32
Optional Premises	8	10
Retail Gaming Tavern	42	43
Bed and Breakfast Permit	6	22
3.2% Special Events Permit	309	347
Beer, Wine, & Spirituous Liquor Special Events Permit	1,156	1,283
<b>TOTAL LICENSES:</b>	<b>10,692</b>	<b>11,543</b>

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

COUNTY	1993	1994	COUNTY	1993	1994
Adams	382	489	Las Animas	76	76
Alamosa	50	53	Lincoln	18	18
Arapahoe	635	715	Logan	47	49
Archuleta	40	41	Mesa	187	230
Baca	12	12	Mineral	14	19
Bent	13	13	Moffat	31	33
Boulder	484	587	Montezuma	69	78
Chaffee	62	67	Montrose	86	86
Cheyenne	8	8	Morgan	66	71
Clear Creek	54	64	Otero	62	61
Conejos	29	30	Ouray	29	30
Costilla	23	29	Park	44	49
Crowley	7	8	Phillips	10	10
Custer	17	19	Pitkin	156	163
Delta	62	69	Prowers	49	45
Denver	1,252	1,293	Pueblo	330	348
Dolores	11	10	Rio Blanco	32	34
Douglas	115	121	Rio Grande	39	46
Eagle	204	216	Routt	123	118
Elbert	15	15	Saguache	26	25
El Paso	760	780	San Juan	16	19
Fremont	87	89	San Miguel	62	69
Garfield	146	152	Sedgwick	13	11
Gilpin	57	54	Summit	181	189
Grand	106	115	Teller	83	83
Gunnison	109	114	Washington	13	14
Hinsdale	15	12	Weld	274	293
Huerfano	46	49	Yuma	32	33
Jackson	17	18	<b>State Totals</b>	<b>8,391</b>	<b>9,002</b>
Jefferson	758	785	Special Events Licenses		
Kiowa	3	3	Liquor	1,206	1,283
Kit Carson	23	26	3.2% Beer	315	347
Lake	44	44			
La Plata	142	146			
Larimer	435	456			

# Cigarette and Tobacco Products

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**DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/**

Fiscal Years 1986 to 1995

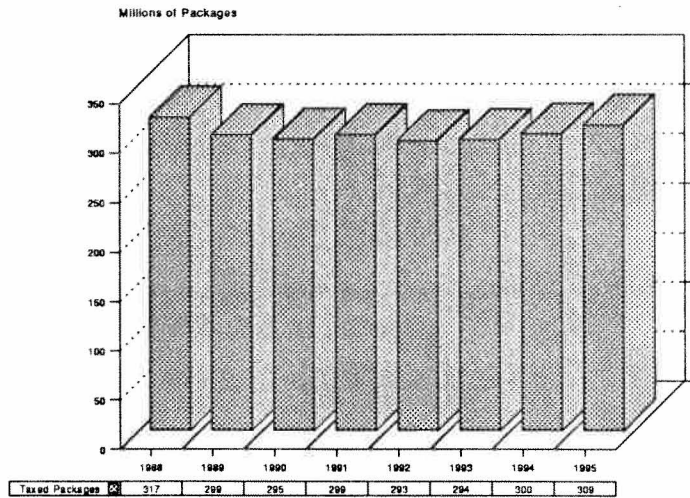
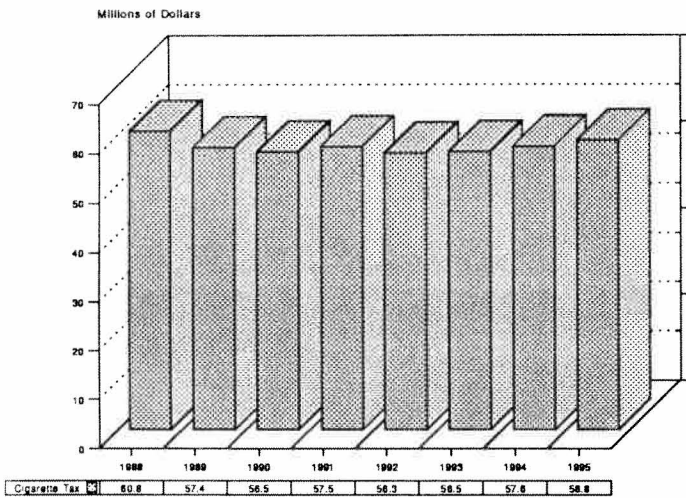
YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	PERCENTAGE CHANGE	STATE SHARE COLLECTIONS	PERCENTAGE CHANGE
1995	27	\$16,673,001	4.6	\$42,125,592	1.1
1994	27	15,944,475	-1.0	41,680,170	3.2
1993	27	16,117,863	1.0	40,392,371	0.2
1992	27	15,978,813	-0.6	40,329,428	-2.7
1991	27	16,067,723	-0.4	41,429,125	2.5
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

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, 1988 to 1995



**TOBACCO PRODUCTS TAX COLLECTIONS**

Fiscal Years Ended June 30, 1992 to 1995

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1995	\$6,049,203	\$387	\$6,048,815
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

# Estate

Estate, Inheritance, & Gift Tax Activities .....	34
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**ESTATE, INHERITANCE & GIFT TAX ACTIVITIES**

Fiscal Years Ended June 30, 1993 to 1995

	1993	1994	1995
<b>Returns and Documents Reviewed/Recorded:</b>			
Estate Tax:			
Taxable Returns	674	750	695
Nontaxable Returns	693	694	737
Inheritance Tax:			
New Returns	9	1	0
Amended Returns	1	1	0
Releases of Lien Issued	12	0	2
<b>Statements, Certificates &amp; Receipts Issued:</b>			
Estate Tax	1,327	1,409	1,613
Inheritance Tax	10	1	1
Gift Tax	0	0	0
<b>Refunds Issued:</b>			
Estate Tax	143	153	149
Inheritance Tax	0	0	0
Gift Tax	0	0	0

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

Fiscal Years Ended June 30, 1985 to 1995

YEAR	INHERITANCE TAX	1/	GIFT TAX	ESTATE TAX	TOTAL
1995	\$13,849		\$0	\$27,753,381	\$27,767,230
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

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

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# Income

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**TAXABLE AND NONTAXABLE RETURNS 1/**  
 July 1, 1994 through June 30, 1995

TYPE OF RETURN	TOTAL	TAXABLE	NONTAXABLE
Individual 2/	1,863,715	1,423,961	439,754
Corporation	57,491	23,238	34,253
Fiduciary	32,505	11,433	21,072
Partnership 3/	52,747	0	52,747
<b>TOTALS</b>	<b>2,006,458</b>	<b>1,458,632</b>	<b>547,826</b>

1/ Includes amended returns

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

3/ Information-only returns

**SURTAX AND ALTERNATIVE MINIMUM TAX**

Fiscal Years Ended June 30, 1986 to 1995

YEAR	SURTAX 1/	ALTERNATIVE MINIMUM TAX 2/
1995	\$-1,272 3/	\$1,755,956
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	

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 1995 (thousands of dollars)

	INDIVIDUAL		FIDUCIARY		CORPORATE
<b>TAX LIABILITY:</b>					
Normal Tax	\$1,969,282		\$7,342		\$161,841
Surtax	-1	1/	0		0
Alternative Minimum Tax	1,725		31		0
Investment Credit Recapture	9		0		4
Penalty	6,705		23		836
Interest Received	10,091		27		8,095
Interest Paid	-6,527		-65		-9,496
<b>TOTAL LIABILITY:</b>	<b>\$1,981,284</b>		<b>\$7,358</b>		<b>\$161,280</b>
<b>TAX CREDITS:</b>					
104 CR Credits 2/	\$49,956		\$332		\$0
Property/Rent/Heat	12,333		0		0
Enterprise Zone Investment	*		0		10,038
Enterprise Zone Employee	*		0		2,874
Other Enterprise Zone Credits	*		0		1,008
New Business Facility	0		0		206
Investment Tax	*		0		3,749
Inventory Tax	0		0		0
Impact Assistance	0		0		1
Commercial Energy	*		0		0
Other Credits	0		0		3,879
<b>TOTAL CREDITS:</b>	<b>\$62,289</b>		<b>\$332</b>		<b>\$21,755</b>
<b>NET TAX LIABILITY</b>	<b>\$1,918,995</b>		<b>\$7,026</b>		<b>\$139,525</b>

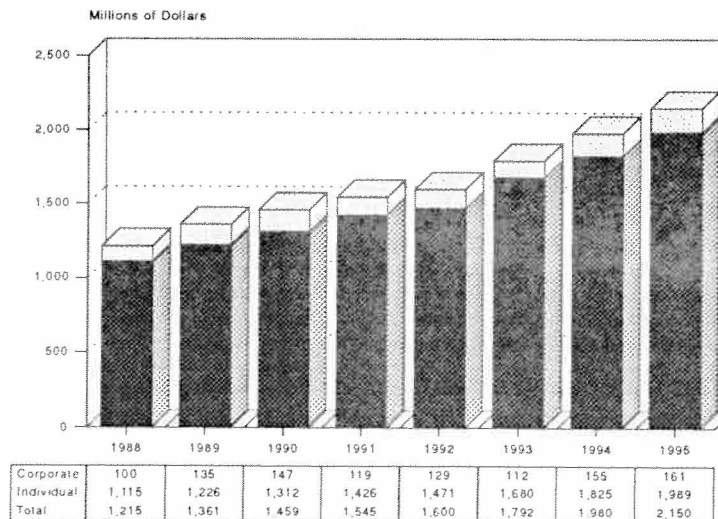
1/ Negative amount reflects adjustments to prior years' tax returns.

2/ 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 1988 to 1995



■ Individual □ Corporate

NOTE: Individual & Fiduciary combined

## REFUNDS ISSUED

Fiscal Years Ended June 30, 1986-1995

Year	Number of Returns	Total Refund	Average Refund Per Return
<b>Individual Income Tax: 1/</b>			
1995	1,178,948	\$292,782,704	\$248.34
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
<b>Corporate Income Tax:</b>			
1995	3,161	\$35,590,936	\$11,259.39
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
<b>Fiduciary:</b>			
1995	1,129	\$664,714	\$588.76
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

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, 1986 to 1995

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1995	37,055	\$12,332,539	\$333
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

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

Fiscal Years Ended June 30, 1986 to 1995

YEAR	NONGAME WILDLIFE		DOMESTIC ABUSE		OLYMPIC COMMITTEE /2	
	RETURNS	DONATIONS	RETURNS	DONATIONS	RETURNS	DONATIONS
1995	47,754	\$312,824	38,052	\$256,319	19,859	\$85,097
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

YEAR	OLDER AMERICAN VOLUNTEER PROGRAM		HOMELESS PREVENTION	
	RETURNS	DONATIONS	RETURNS	DONATIONS
1995	642	\$3,313	33,624	\$205,224
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 1986 to 1995 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
<b>INDIVIDUAL TAX 3/</b>							
1995	\$1,837.4	\$317.0	\$235.8	\$2,390.2	\$4.1	\$285.6	\$2,100.6
1994	1,656.2	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
<b>CORPORATE TAX</b>							
1995	\$0.0	\$194.8	\$36.2	\$231.0	\$0.1	\$35.4	\$195.6
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

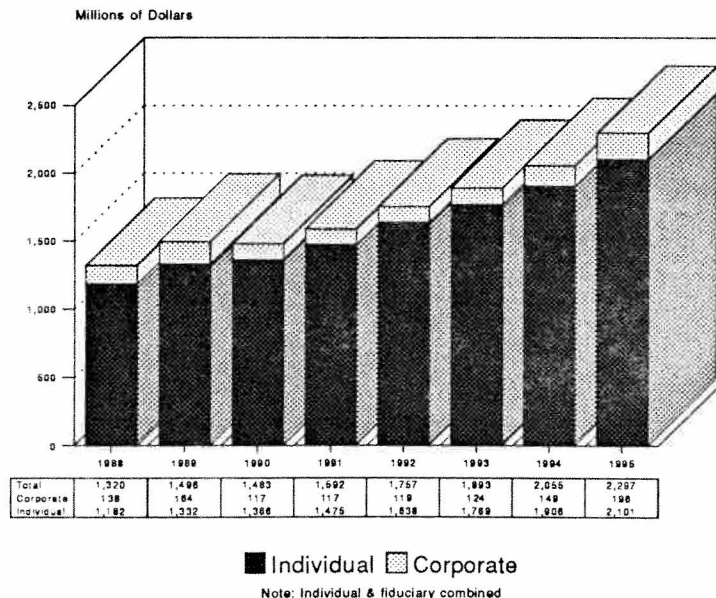
1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available.

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 1988 to 1995



# Limited Stakes Gaming

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

## 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 1995

Limited Gaming Revenues	\$48,843,467
1994 Two Month Escrow Amount	1,376,039
1995 Supplemental Distribution	211,174
Less:	
Division and Limited Gaming Control	
Commission Expenditures	5,610,034
1994 Two Month Escrow Amount	1,543,369
<b>Net Total Available for Distribution</b>	<b>\$41,672,668</b>

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

### LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 1993 - 1995

	FY93	FY94	FY95
Limited Gaming Revenue	\$35,546,314	\$43,816,751	\$48,843,467
Commission/Division Expenses	5,034,531	5,610,034	6,792,293
Amount Distributed	30,479,387	37,738,300	41,672,668
State General Fund	13,424,676	16,558,799	17,013,267
Department of Transportation	N/A	N/A	997,000
Contiguous County Fund	1,754,059	1,895,234	2,325,995
Woodland Park	N/A	283,037	312,545
Victor	N/A	94,386	104,182
Tourism Promotion Fund	60,959	37,738	83,345
State Historical Society	8,534,228	10,566,724	11,668,347
Black Hawk	1,138,405	1,862,385	2,155,457
Central City	1,067,998	941,948	982,548
Cripple Creek	841,536	969,497	1,029,262
Teller County	1,009,477	1,163,396	1,235,115
Gilpin County	2,648,049	3,365,200	3,765,606

# Lottery

Lottery Fund Distribution .....	44
Lottery Scratch Game Sales .....	44

## Lottery

The Colorado Lottery ended Fiscal Year 1995 with record-setting sales. Ticket sales for all three games—Lotto, Keno, and Scratch—totaled \$351.9 million. Scratch ticket sales accounted for \$180.9 million, Lotto for \$163 million, and Keno for \$8 million.

Lottery players received \$200.8 million in prizes from all games in Fiscal Year 1995—more than \$1.2 billion since the Lottery's start-up. The state of Colorado has received \$654.7 million to date in Lotto proceeds. This fiscal year alone, the Lottery returned \$100.6 million to the state. The distribution by fund and/or use are shown below.

### LOTTERY FUND DISTRIBUTION

Fiscal Years Ended June 30, 1994 and 1995

	1994	1995	1983-1995
Capital Construction Fund	\$34,547,452	\$34,385,714	\$331,652,133
Conservation Trust Fund	22,670,729	34,362,532	222,244,476
Great Outdoors Colorado	11,167,366	23,302,424	45,340,263
Parks & Outdoor Recreation	5,667,583	8,562,626	55,533,010
<b>Totals</b>	<b>\$74,053,130</b>	<b>\$100,613,296</b>	<b>\$654,769,882</b>

### LOTTERY SCRATCH GAME SALES

Fiscal Year 1995

Game	Days on Sale	Gross Sales
3 of a Kind	239	\$8,463,632
Double Cash	233	10,210,579
Hot 7's	179	8,666,631
Draw Poker	8	1,367,715
Winning Hands	337	19,635,038
Lucky Spin	204	8,847,836
Easy Street	171	9,359,645
Instant Monopoly	134	8,222,144
Deal'em	155	7,126,403
Columbine Cash	99	4,880,299
Break the Bank	99	5,750,470
Ballpark Bucks	99	3,996,525
Magic Money	43	6,052,286
Lifetime of Cash	85	9,767,244
Lucky Times Ten	179	19,007,344
\$25,000 Poker	255	5,582,446
Ace in the Hole	290	3,356,449
Monopoly	281	2,863,754
Home Run	290	3,811,833
Wizard of Odds	255	7,636,624
Queen of Hearts	365	4,307,596
Quick Silver	80	1,907,550
Double Down	185	8,121,780
Joker Poker	143	3,176,596
Colorado Cash	143	9,158,336

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# Mileage and Fuel

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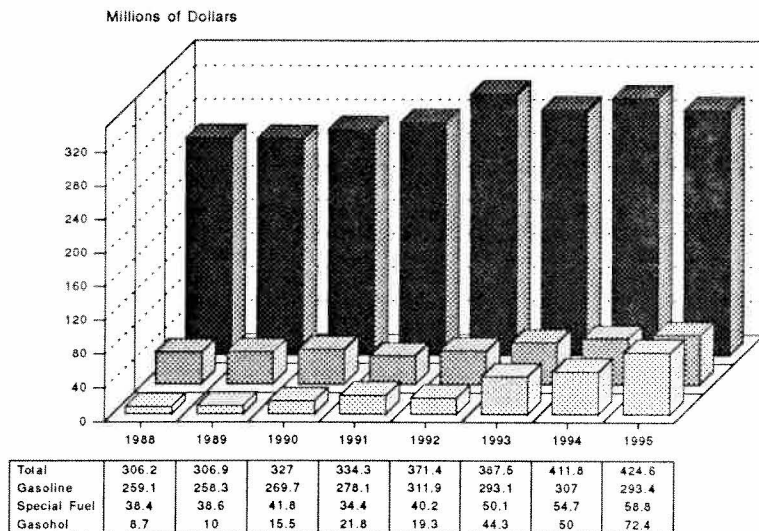
## GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, AND TAXABLE GALLONAGE

Fiscal Years 1994 and 1995 (thousands of gallons)

	1994	1995	Percentage Change
Gallonage Received:			
Gross: Gasoline/Gasohol	1,715,911	1,749,564	2.0
Gross: Special Fuel	370,685	391,186	5.5
<b>Total Gross</b>	<b>2,086,597</b>	<b>2,140,750</b>	<b>2.6</b>
Less:			
2% Allowance: Gasoline/Gasohol	33,291	34,104	2.4
1/2% Allowance: Gasoline/Gasohol	8,281	8,506	2.7
1% Allowance: Special Fuel	2,695	2,896	7.5
<b>Total Allowances</b>	<b>44,267</b>	<b>45,506</b>	<b>2.8</b>
<b>EXEMPTIONS</b>			
Sales to U.S. Government:			
Gasoline/Gasohol	6,099	5,010	-17.9
Special Fuel	6,638	5,965	-10.1
Exports:			
Gasoline/Gasohol	17,255	24,372	41.2
Special Fuel	49,050	50,642	3.2
State and Local Government:			
Gasoline/Gasohol	30,111	20,503	-31.9
Special Fuel	37,389	26,295	-29.7
Miscellaneous Credits:			
Gasoline/Gasohol	730	1,094	49.8
Special Fuel	15,802	31,489	99.3
<b>Total Exemptions</b>	<b>163,074</b>	<b>165,368</b>	<b>1.4</b>
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,620,144	1,655,976	2.2
Special Fuel	259,111	273,900	5.7
Less Gallons Refunded:			
Gasoline/Gasohol	18,352	17,965	-2.1
Special Fuel	2,407	5,859	143.5
<b>Net Taxable Gallonage:</b>			
Gasoline/Gasohol	1,601,792	1,638,011	2.3
Special Fuel	256,705	268,041	4.4

## GROSS FUEL TAX COLLECTIONS

Fiscal Years 1988 to 1995



**FUEL TAX REFUNDS BY USE**

Fiscal Years 1994 and 1995

USE	1994	1995	Percentage Change
Agriculture	\$2,955,654	\$2,889,414	-2.2
Cities and Towns	28,825	24,084	-16.4
Construction	196,144	310,661	58.4
Counties	12,088	9,827	-18.7
Federal Government	3,972	0	-100.0
Fire Protection Districts	1,774	1,726	-2.7
Industry	351,976	416,974	18.5
Irrigation Districts	2,999	2,426	-19.1
Motor Boats	22,120	32,201	45.6
Recreation Districts	557	380	-31.7
School Districts	34,608	29,880	-13.7
Soil Conservation Districts	0	386	N/A
Special Districts	9,027	2,092	-76.8
Water Conservation Districts	2,669	1,520	-43.0
Others	415,671	232,950	-44.0
Political Subdivisions	5,277	8,261	56.5
<b>Total Refunds for Motor Fuel</b>	<b>\$4,036,943</b>	<b>\$3,948,523</b>	<b>-2.2</b>
<b>Total Refunds for Special Fuel</b>	<b>\$493,367</b>	<b>\$1,201,127</b>	<b>143.5</b>
<b>Total Refunds for MTBE</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Total Refunds for Gasohol</b>	<b>\$525</b>	<b>\$3,848</b>	<b>633.2</b>
<b>TOTALS</b>	<b>\$4,530,835</b>	<b>\$5,153,499</b>	<b>13.7</b>



<b>TOTALS: NET TAXABLE GASOLINE, GASOHOL, &amp; SPECIAL FUELS GALLONAGE</b>				<b>1/</b>	<b>Percent</b>
<b>Fiscal Years 1993-1995</b>					<b>Change From</b>
	<b>1993</b>	<b>1994</b>	<b>1995</b>		<b>Prior Year</b>
July	157,739,834	168,206,761	171,814,602		2.1
August	154,734,135	170,465,900	179,222,871		5.1
September	148,070,987	158,384,746	164,620,865		3.9
October	150,587,741	154,402,778	161,168,754		4.4
November	132,597,877	150,156,345	151,655,264		1.0
December	148,761,951	154,416,646	162,152,593		5.0
January	134,655,751	140,682,931	148,914,817		5.9
February	126,777,962	138,070,717	142,078,833		2.9
March	146,675,017	155,840,278	161,888,276		3.9
April	143,536,155	147,859,112	149,427,803		1.1
May	151,542,415	160,762,108	169,999,355		5.7
June	160,766,205	169,891,743	173,998,861		2.4
<b>Total</b>	<b>1,756,446,029</b>	<b>1,869,140,065</b>	<b>1,936,942,894</b>		<b>3.6</b>

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

**NET TAXABLE GASOLINE GALLONAGE** 2/  
Fiscal Years 1993-1995

	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>Percent</b>
				<b>Change from</b>
				<b>Prior Year</b>
July	132,239,172	137,325,584	139,356,189	1.5
August	129,476,482	139,303,173	140,457,107	0.8
September	118,146,643	123,465,659	132,344,012	7.2
October	111,035,083	109,681,750	99,321,540	-9.4
November	89,036,299	94,965,418	76,151,324	-19.8
December	99,156,157	98,963,435	79,011,816	-20.2
January	97,691,677	89,177,907	73,480,991	-17.6
February	92,439,977	85,555,951	69,135,839	-19.2
March	110,550,527	122,112,927	130,783,800	7.1
April	100,173,524	117,926,230	118,626,504	0.6
May	113,516,041	126,280,376	130,334,805	3.2
June	119,557,719	132,544,334	136,317,759	2.8
<b>Total</b>	<b>1,313,019,301</b>	<b>1,377,302,744</b>	<b>1,325,321,684</b>	<b>-3.8</b>

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

**NET TAXABLE SPECIAL FUEL GALLONAGE 1/**

Fiscal Years 1993-1995

	1993	1994	1995	Percent Change from Prior Year
July	18,617,241	18,699,668	21,330,790	14.1
August	18,745,217	24,369,477	30,451,813	25.0
September	20,926,110	23,657,988	22,811,022	-3.6
October	19,673,470	19,385,112	24,142,976	24.5
November	17,738,477	24,386,542	21,446,040	-12.1
December	20,831,734	22,147,051	23,378,667	5.6
January	16,782,796	18,737,427	20,439,767	9.1
February	16,930,918	21,024,736	21,744,519	3.4
March	19,785,588	22,475,081	22,861,299	1.7
April	27,745,408	19,180,895	20,434,137	6.5
May	20,937,981	23,215,754	27,591,270	18.8
June	23,203,746	27,117,776	25,728,914	-5.1
<b>Total</b>	<b>241,918,685</b>	<b>264,396,507</b>	<b>282,361,213</b>	<b>6.8</b>

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

**NET TAXABLE GASOHOL GALLONAGE 2/**

Fiscal Years 1993-1995

	1993	1994	1995	Percent Change from Prior Year
July	6,883,421	12,181,509	11,127,623	-8.7
August	6,512,436	6,793,250	8,313,951	22.4
September	8,998,235	11,261,098	9,465,832	-15.9
October	19,879,188	25,335,917	37,704,238	48.8
November	25,823,101	30,804,385	54,057,899	75.5
December	28,774,059	33,306,159	59,762,111	79.4
January	20,181,279	32,767,597	54,994,060	67.8
February	17,407,067	31,490,030	51,198,476	62.6
March	16,338,902	11,252,271	8,243,177	-26.7
April	15,617,222	10,751,987	10,367,162	-3.6
May	17,088,393	11,265,979	12,073,281	7.2
June	18,004,741	10,230,632	11,952,188	16.8
<b>Total</b>	<b>201,508,043</b>	<b>227,440,814</b>	<b>329,259,997</b>	<b>44.8</b>

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

**PORT OF ENTRY ACTIVITIES**

Fiscal Years Ended June 30, 1993-1995

	1993	1994	1995	Percentage Change 1994 to 1995
Number of Trucks Cleared	4,402,200	4,710,521	4,897,488	4.0%
Number of Trucks Weighed	3,973,652	4,168,401	4,415,281	5.9
Special Fuel Permits	23,550	22,615	17,556	-22.4
Agricultural Licenses	2,067	2,094	1,313	-37.3
Number of Health and Brand Inspections	47,829	44,805	38,499	-14.1
Agricultural Inspection Certificates	26,096	21,527	10,517	-51.1
Hazardous Material Permits	2,412	2,255	2,108	-6.5

**PORT OF ENTRY CLEARINGS AND WEIGHINGS**

Fiscal Year Ended June 30, 1995

PORT	CLEARED	WEIGHED
Cortez	221,267	142,305
Dumont	514,217	503,153
Fort Collins	731,225	658,332
Fort Garland	72,795	69,631
Fort Morgan	512,535	373,937
Lamar	334,480	320,412
Limon	749,492	731,507
Loma	314,580	289,309
Monument	841,865	771,310
Platteville	149,072	141,327
Trinidad	332,658	308,014
Mobile Units	123,302	106,054
<b>TOTAL</b>	<b>4,897,488</b>	<b>4,415,281</b>

# Motor Vehicle

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Driver License Activities .....	54
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**TRAFFIC RECORDS ACTIVITY**

Fiscal Year Ending June 30, 1995

Number of Penalty Assessments	143,629
Penalty Assessment Collections	\$4,321,020

**DEALER LICENSING ACTIVITY**

Fiscal Year Ending June 30, 1995

Licenses Processed	19,404
Dealer/Salesperson License Revenues	\$1,404,589

**TITLES ACTIVITY**

Fiscal Year Ending June 30, 1995

Title Applications Received	1,390,836
Title Revenues	\$4,112,205

**MOTOR VEHICLE EMISSIONS PROGRAM**

Fiscal Year Ending June 30, 1995

Licenses:

Stations Licensed	283
Stations Renewed	502
Mechanics Licensed	622
Mechanics Renewed	878
Vehicle Inspection Reports Issued	1,683,320

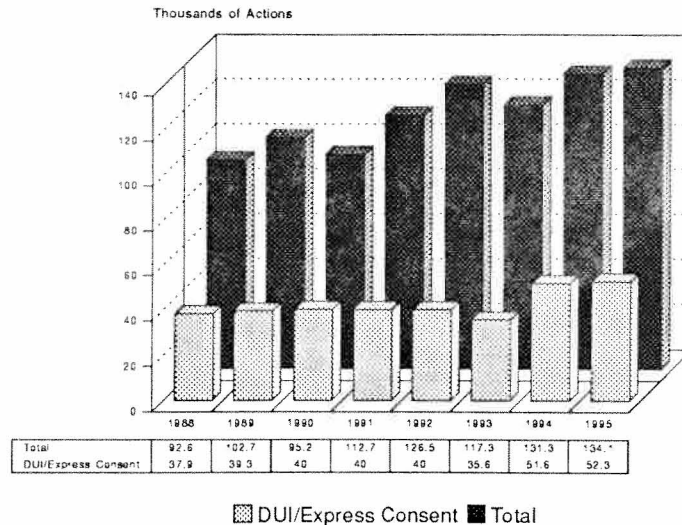
Collections:

Station Licenses	\$11,475
Mechanics' Licenses	20,040
Windshield Stickers	437,588

**TOTAL EMISSIONS COLLECTIONS** **\$469,103**

**DRIVER RESTRAINT ACTIVITY**

Fiscal Years 1988 to 1995



**DRIVER CONTROL ACTIVITIES**

Fiscal Year Ending June 30, 1995

**Restraint Actions: Suspensions**

Financial Responsibility	4,562
Point System Violations	18,384
Driving Under the Influence	11,269
All Other	34,192

<b>Total Suspensions</b>	<b>68,407</b>
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**Restraint Actions: Revocations**

Driving Under the Influence	9,352
Express Consent	31,644
All Other	15,573

<b>Total Revocations</b>	<b>56,569</b>
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**Restraint Actions: Denials**

Driving Under Restraint	3,221
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<b>Total Denials</b>	<b>3,221</b>
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**Restraint Actions: Cancellations-Denials**

License Exam Failure	724
All Other	1,947

<b>Total Cancellation-Denials</b>	<b>2,671</b>
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**Cancellations**

Application for License Under Restraint	717
Default Infractions	186
All Other	2,321

<b>Total Cancellations</b>	<b>3,224</b>
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<b>TOTAL RESTRAINT ACTIONS</b>	<b>134,092</b>
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<b>LICENSE REINSTATEMENTS</b>	<b>53,440</b>
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<b>FINANCIAL RESPONSIBILITY REPORTS RECEIVED</b>	<b>83,831</b>
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**DRIVER LICENSE ACTIVITIES**

Fiscal Year Ending June 30, 1995

	STATE OFFICES	COUNTY OFFICES	TOTAL
<b>TYPE OF LICENSE ISSUED</b>			
Adult Licenses	577,036	3,401	580,437
Provisional Licenses	44,149	368	44,517
Minor Licenses	1,908	39	1,947
Motorcycle Only Licenses	6	0	6
<b>Total Licenses Issued</b>	<b>623,009</b>	<b>3,808</b>	<b>626,907</b>
Of Which:			
Completed Permit/Road/Test	96,181	636	96,817
<b>TYPE OF PERMIT ISSUED</b>			
Adult Licenses	61,924	289	62,213
Provisional Licenses	12,507	41	12,548
Minor Licenses	50,517	443	50,960
Motorcycle Only Licenses	7,636	45	7,681
<b>Total Permits Issued</b>	<b>132,584</b>	<b>818</b>	<b>133,402</b>
<b>TOTAL LICENSE, PERMITS &amp; DOCUMENTS</b>	<b>755,683</b>	<b>4,626</b>	<b>760,309</b>
<b>ENDORSEMENTS/MISCELLANEOUS</b>			
Motorcycle Endorsements	6,241	32	6,273
Colorado I.D. Cards	131,366	275	131,641
Change of Name/Address	133,351	744	134,095
<b>EXAMINATIONS</b>			
Written Tests Passed	194,588	1,478	196,066
Written Tests Failed	73,068	678	73,746
Driver Road Tests Passed	96,181	636	96,817
Driver Road Tests Failed	11,212	37	11,249
Vision Referrals	2,266	13	2,279
Physical Referrals	767	3	770
Oral Examinations	3,404	0	3,404
Special Re-examinations	1,143	2	1,145
<b>Reissues</b>	<b>141,960</b>	<b>404</b>	<b>142,364</b>
<b>Voter Registration</b>	<b>248,281</b>	<b>54</b>	<b>248,335</b>

**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/  
CALENDAR YEAR 1994**

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	275,758	\$11,219,815	\$16,482,991	Lake	44,451	\$244,920	\$338,912
Alamosa	15,113	481,279	702,747	Larimer	207,621	5,985,050	12,633,060
Arapahoe	365,059	14,089,603	28,872,411	Las Animas	16,601	462,367	787,862
Archuleta	8,975	244,763	493,666	Lincoln	7,462	231,616	288,288
Baca	7,484	195,261	268,172	Logan	23,507	787,892	1,015,633
Bent	6,138	154,197	232,735	Mesa	118,482	3,297,128	5,156,593
Boulder	224,277	6,392,943	15,095,023	Mineral	1,328	33,970	55,494
Chaffee	18,713	574,451	821,297	Moffat	15,795	436,666	798,176
Cheyenne	3,794	137,452	215,042	Montezuma	27,927	742,178	1,264,537
Clear Creek	13,271	362,683	741,735	Montrose	37,286	1,097,972	1,533,581
Conejos	9,845	240,498	336,427	Morgan	30,007	995,237	1,290,953
Costilla	4,266	102,334	166,128	Otero	23,122	612,796	898,671
Crowley	3,948	104,370	129,387	Ouray	5,084	141,254	284,733
Custer	4,617	139,097	223,579	Park	18,333	495,852	1,001,719
Delta	33,557	950,003	1,214,046	Phillips	6,544	204,787	330,142
Denver	414,018	13,374,898	23,297,521	Pitkin	16,393	445,803	1,294,784
Dolores	2,873	77,957	101,826	Prowers	15,916	461,051	655,997
Douglas	91,209	3,576,983	9,483,736	Pueblo	128,569	3,515,578	5,553,784
Eagle	37,416	1,208,485	2,998,061	Rio Blanco	9,645	278,534	541,586
El Paso	384,486	10,953,757	21,249,400	Rio Grande	15,411	498,576	688,484
Elbert	20,100	584,500	1,129,227	Routt	22,662	745,954	1,413,727
Fremont	39,795	1,078,534	1,603,894	Saguache	7,159	223,462	274,886
Garfield	42,839	1,485,355	2,526,675	San Juan	1,007	26,923	35,975
Gilpin	6,439	177,304	325,086	San Miguel	7,482	223,437	496,220
Grand	16,433	478,721	883,019	Sedgwick	3,936	109,861	172,683
Gunnison	15,940	445,442	774,510	Summit	24,842	753,562	1,865,865
Hinsdale	1,494	36,035	57,246	Teller	22,863	591,867	1,186,486
Huerfano	7,576	206,726	296,130	Washington	8,695	270,631	329,531
Jackson	3,212	114,520	155,815	Weld	164,303	5,455,105	8,481,545
Jefferson	454,481	13,108,624	32,554,025	Yuma	14,240	454,358	641,985
Kiowa	3,050	96,061	137,588	State-Issued	16,357		
Kit Carson	11,851	402,173	651,689	<b>COUNTY</b>			
La Plata	8,391	1,215,619	2,297,291	<b>TOTALS</b>	<b>3,619,448</b>	<b>\$113,834,830</b>	<b>\$217,830,017</b>

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

2/ Includes fees retained by the counties in the amount of \$19,626,749.



**DETAIL: REGISTRATIONS BY TYPE AND COUNTY**  
**Calendar Year 1994**

County	Passenger	Personalized	Handicapped	Designer	Dis.Vet /POW	Radio Call	Collector	Street Rod	Motor- cycle	Bus
Adams	144,676	2,629	1,788	13,438	70	188	5,311	20	6,889	464
Alamosa	6,355	121	70	701	0	7	64	3	288	47
Arapahoe	239,702	5,786	1,313	24,097	114	353	4,818	21	7,766	509
Archuleta	3,770	67	37	233	2	16	12	0	173	25
Baca	2,385	32	9	197	0	5	25	0	74	47
Bent	2,470	53	45	143	1	11	28	0	95	15
Boulder	139,654	2,647	694	11,889	26	305	4,136	30	7,669	336
Chaffee	8,709	121	91	362	4	27	77	0	558	98
Cheyenne	1,053	28	15	176	0	0	28	0	45	27
Clear Creek	7,009	244	45	632	1	19	127	2	468	20
Conejos	4,040	63	49	310	4	4	23	0	164	41
Costilla	1,696	31	13	143	1	0	11	0	86	18
Crowley	1,581	32	14	67	0	4	11	0	47	20
Custer	1,837	37	12	104	6	3	11	1	97	13
Delta	14,104	171	125	670	8	16	96	0	777	75
Denver	286,464	5,204	2,542	19,424	111	185	6,852	5	7,980	820
Dolores	941	24	6	52	1	0	9	0	45	2
Douglas	53,565	1,338	146	6,939	14	73	1,154	3	2,122	138
Eagle	20,096	754	21	1,929	6	20	137	0	942	121
El Paso	237,537	4,082	2,793	14,561	176	459	7,186	23	10,387	700
Elbert	8,318	187	36	563	9	26	137	3	383	53
Fremont	18,890	284	329	768	15	46	221	5	1,156	106
Garfield	19,811	488	146	1,286	4	41	133	4	972	105
Gilpin	3,065	92	13	266	0	19	80	3	248	48
Grand	7,346	201	29	514	5	13	84	0	481	86
Gunnison	7,704	119	11	274	2	5	65	1	435	60
Hinsdale	641	7	2	26	1	0	9	0	50	7
Huerfano	3,543	39	11	128	1	6	15	0	141	31
Jackson	1,018	46	1	95	0	1	6	0	54	8
Jefferson	275,111	6,730	1,734	26,453	122	393	10,149	44	12,932	473
Kiowa	826	31	5	101	0	0	7	0	26	15
Kit Carson	3,749	52	19	409	1	4	62	0	159	43
La Plata	4,191	74	28	374	0	4	46	0	229	26
Lake	21,064	385	127	1,256	2	33	172	3	1,120	131
Larimer	112,280	2,393	916	9,033	41	257	3,510	26	6,467	331
Las Animas	7,722	133	161	566	4	5	65	1	292	44
Lincoln	2,725	79	24	161	0	4	20	0	139	29
Logan	10,210	176	55	855	5	20	71	2	452	71
Mesa	58,678	780	767	3,320	40	99	402	4	2,763	175
Mineral	588	19	3	42	0	0	4	0	40	0
Moffat	5,960	121	34	334	0	6	34	4	338	32
Montezuma	10,832	137	142	726	4	13	41	0	429	75
Montrose	15,668	229	148	948	14	40	99	0	737	53
Morgan	13,412	341	76	1,249	3	18	131	2	595	65
Otero	11,031	265	169	558	3	10	106	1	460	55
Ouray	2,225	64	10	147	2	2	23	0	153	25
Park	8,703	195	71	416	7	21	149	2	536	40
Phillips	2,406	47	16	238	3	4	23	0	140	17
Pitkin	10,007	486	15	491	0	11	249	1	749	52
Prowers	6,695	153	47	461	2	5	47	0	261	55
Pueblo	70,399	1,143	1,231	4,194	38	136	501	15	3,067	183
Rio Blanco	3,221	83	28	251	3	6	22	0	143	29
Rio Grande	5,996	119	95	501	6	1	84	0	312	49
Routt	10,485	287	10	603	3	18	98	0	677	104
Saguache	2,630	52	20	201	0	0	27	0	146	23
San Juan	440	6	4	23	0	0	3	0	44	6
San Miguel	3,641	107	8	164	0	2	38	0	299	8
Sedgwick	1,436	51	19	194	3	3	16	2	49	9
Summit	13,412	440	18	1,428	2	4	107	1	783	102
Teller	11,684	204	91	637	4	45	162	1	722	65
Washington	2,810	79	18	275	0	3	28	0	119	41
Weld	80,559	1,436	576	6,943	16	81	1,646	17	3,715	282
Yuma	5,123	121	24	345	3	7	39	0	212	58
State Issued	2,625	0	1	1	3,752	0	0	0	0	1
<b>Totals</b>	<b>2,046,524</b>	<b>41,945</b>	<b>17,116</b>	<b>163,885</b>	<b>4,665</b>	<b>3,107</b>	<b>49,047</b>	<b>250</b>	<b>89,897</b>	<b>6,807</b>

**DETAIL: REGISTRATIONS BY TYPE AND COUNTY**  
**CALENDAR YEAR 1994**

County	Motor Home	Light Truck	Rec Truck	Farm Truck/Tractor	Natl. Guard	Pearl Harbor	Purple Heart	Dealers Plate	Dealers M/C	Trailer
Adams	3,075	47,610	4,344	2,655	78	16	161	2,926	40	29,875
Alamosa	85	3,121	188	1,044	6	1	8	184	5	2,260
Arapahoe	2,375	42,890	2,555	758	217	21	181	4,680	55	21,349
Archuleta	77	2,117	215	247	0	1	6	19	0	1,620
Baca	58	991	36	1,914	0	1	5	11	0	1,369
Bent	63	1,078	44	877	1	1	4	26	0	1,015
Boulder	1,996	28,875	1,642	2,330	40	9	63	1,712	49	16,297
Chaffee	288	3,741	626	369	3	5	19	93	3	3,018
Cheyenne	35	541	36	917	0	0	1	24	0	667
Clear Creek	157	2,677	281	109	3	0	7	14	0	1,184
Conejos	43	1,873	128	1,470	4	0	7	46	0	1,450
Costilla	28	962	24	636	1	0	4	0	0	515
Crowley	30	696	12	656	0	0	2	17	0	628
Custer	64	901	101	446	0	0	2	4	1	842
Delta	433	7,086	1,051	1,903	5	5	20	196	2	6,070
Denver	2,079	51,788	1,783	36	76	29	184	2,983	50	15,347
Dolores	26	456	52	577	0	0	1	12	0	560
Douglas	612	11,210	970	1,445	47	1	37	283	1	8,960
Eagle	217	7,565	303	442	4	0	6	29	0	3,547
El Paso	3,615	54,253	3,300	2,979	78	42	389	3,349	49	30,328
Elbert	245	3,754	385	2,008	4	1	5	83	0	3,447
Fremont	538	8,393	841	1,375	14	2	34	204	2	5,639
Garfield	430	8,832	1,336	950	4	0	22	368	4	6,192
Gilpin	85	1,427	213	64	2	0	3	12	0	613
Grand	202	3,292	405	515	3	1	5	31	1	2,637
Gunnison	109	3,348	360	422	4	0	10	92	5	2,382
Hinsdale	6	283	15	32	0	0	1	13	0	354
Huerfano	62	1,887	30	393	0	1	13	28	0	984
Jackson	47	588	90	392	0	0	0	0	0	648
Jefferson	4,522	62,740	6,005	1,876	117	29	219	2,833	52	36,163
Kiowa	15	391	8	845	1	0	0	0	0	587
Kit Carson	59	1,796	63	2,647	0	1	2	124	0	1,999
La Plata	57	1,942	276	63	0	0	3	3	0	873
Lake	385	9,180	1,220	1,499	9	1	16	255	5	6,371
Larimer	2,087	33,472	1,795	5,288	69	7	84	1,787	46	23,039
Las Animas	88	3,349	62	1,600	6	2	23	90	0	1,837
Lincoln	64	1,104	21	1,512	0	0	1	63	0	1,239
Logan	182	3,837	183	2,983	8	2	7	345	0	3,261
Mesa	1,479	22,928	3,256	2,664	15	12	42	842	26	17,339
Mineral	6	295	16	6	0	0	1	0	0	258
Moffat	160	2,811	809	1,078	1	2	4	108	0	3,263
Montezuma	275	5,873	609	1,978	15	3	14	172	2	5,530
Montrose	366	7,654	841	2,356	8	3	9	287	8	6,520
Morgan	250	5,143	306	3,433	6	0	14	127	2	3,870
Otero	205	3,841	248	2,451	10	7	18	224	0	2,861
Ouray	57	1,056	33	202	1	1	4	5	0	879
Park	309	4,403	265	404	3	0	15	6	0	2,487
Phillips	48	943	14	1,367	1	1	4	52	0	1,048
Pitkin	79	2,078	67	264	0	0	4	5	0	1,267
Prowers	119	2,866	134	1,927	7	2	6	178	0	2,321
Pueblo	1,251	25,966	1,968	1,892	28	13	110	1,359	32	12,303
Rio Blanco	62	2,124	272	703	1	0	3	32	0	2,021
Rio Grande	113	2,949	221	1,956	3	0	17	67	1	2,567
Routt	175	4,835	468	682	1	0	5	50	1	3,167
Saguache	32	1,471	37	1,134	0	0	5	12	0	1,234
San Juan	17	253	50	0	2	0	0	5	0	111
San Miguel	71	1,607	63	229	0	0	2	17	0	872
Sedgwick	19	578	23	831	0	0	6	40	0	546
Summit	220	4,887	260	76	4	1	6	148	3	2,172
Teller	313	4,776	359	290	6	3	17	25	0	2,991
Washington	64	693	21	2,661	0	1	3	45	1	1,480
Weld	1,795	29,842	2,031	11,079	51	10	68	1,419	24	18,457
Yuma	85	1,560	39	3,618	1	0	0	79	2	2,543
State Issued	0	487	0	6	0	0	0	0	0	6
<b>Totals</b>	<b>32,109</b>	<b>561,965</b>	<b>43,409</b>	<b>89,561</b>	<b>968</b>	<b>238</b>	<b>1,932</b>	<b>28,243</b>	<b>472</b>	<b>343,279</b>

**DETAIL: REGISTRATIONS BY TYPE AND COUNTY**  
**CALENDAR YEAR 1994**

County	SMM/SME	City/County Plate	Public Utility	GVW Truck/ Tractor	Spec Use Truck	State Plate	Total Registrations
Adams	5,219	1,455	14	2,328	489	0	275,758
Alamosa	233	189	0	101	32	0	15,113
Arapahoe	2,854	1,805	0	664	176	0	365,059
Archuleta	160	124	14	37	3	0	8,975
Baca	111	196	2	13	3	0	7,484
Bent	21	131	0	16	0	0	6,138
Boulder	1,535	1,614	1	504	224	0	224,277
Chaffee	152	184	4	150	11	0	18,713
Cheyenne	56	91	3	50	1	0	3,794
Clear Creek	75	153	0	36	8	0	13,271
Conejos	9	107	0	7	3	0	9,845
Costilla	12	83	0	2	0	0	4,266
Crowley	11	104	0	15	1	0	3,948
Custer	50	43	0	35	7	0	4,617
Delta	199	301	61	165	18	0	33,557
Denver	2,907	5,335	0	1,675	159	0	414,018
Dolores	21	74	2	12	0	0	2,873
Douglas	1,333	330	78	307	103	0	91,209
Eagle	497	455	37	243	45	0	37,416
El Paso	3,119	3,756	0	1,014	311	0	384,486
Elbert	135	211	0	98	9	0	20,100
Fremont	391	297	53	152	40	0	39,795
Garfield	720	358	110	413	110	0	42,839
Gilpin	66	90	0	30	0	0	6,439
Grand	227	207	10	108	30	0	16,433
Gunnison	121	303	12	79	17	0	15,940
Hinsdale	15	30	1	1	0	0	1,494
Huerfano	121	112	0	29	1	0	7,576
Jackson	87	80	16	31	4	0	3,212
Jefferson	2,735	2,174	0	772	103	0	454,481
Kiowa	43	128	4	16	1	0	3,050
Kit Carson	239	305	18	100	0	0	11,851
La Plata	59	84	0	50	9	0	8,391
Lake	538	368	65	215	31	0	44,451
Larimer	2,343	1,596	15	561	178	0	207,621
Las Animas	236	229	1	73	12	0	16,601
Lincoln	69	142	23	37	6	0	7,462
Logan	266	276	5	216	19	0	23,507
Mesa	1,590	609	19	549	84	0	118,482
Mineral	0	46	0	4	0	0	1,328
Moffat	223	318	79	76	0	0	15,795
Montezuma	596	236	37	157	31	0	27,927
Montrose	457	493	93	225	30	0	37,286
Morgan	361	342	13	230	18	0	30,007
Otero	174	300	49	65	11	0	23,122
Ouray	71	95	8	17	4	0	5,084
Park	49	203	0	46	3	0	18,333
Phillips	37	78	23	26	8	0	6,544
Pitkin	139	364	14	46	5	0	16,393
Prowers	287	241	3	90	9	0	15,916
Pueblo	1,307	678	165	519	71	0	128,569
Rio Blanco	295	256	12	68	10	0	9,645
Rio Grande	95	137	21	88	13	0	15,411
Routt	423	315	47	180	28	0	22,662
Saguache	24	77	0	34	0	0	7,159
San Juan	11	27	2	3	0	0	1,007
San Miguel	104	183	14	53	0	0	7,482
Sedgwick	22	74	6	9	0	0	3,936
Summit	276	343	0	127	22	0	24,842
Teller	149	243	4	53	19	0	22,863
Washington	56	240	9	41	7	0	8,695
Weld	1,862	999	17	1,250	128	0	164,303
Yuma	95	188	3	83	12	0	14,240
State Issued	1,335	0	0	0	0	8,143	16,357
<b>Totals</b>	<b>37,023</b>	<b>30,605</b>	<b>1,187</b>	<b>14,394</b>	<b>2,677</b>	<b>8,143</b>	<b>3,619,448</b>

# Racing Events

Pari-Mutuel Tax Collection ..... 60

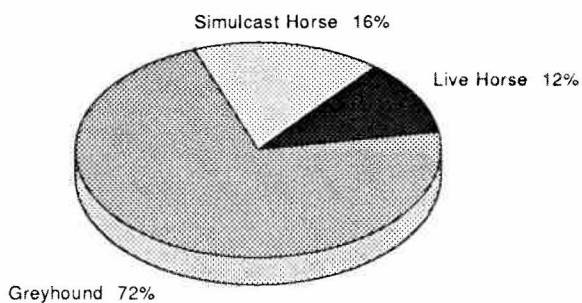
In 1994, 13 meetings of the Colorado Racing Commission were held. The Commission conducted a 1995 race date hearing, held renewal application hearings for both circuit greyhound and three horse race meets, reviewed new simulcast license applications, and held several rule-making hearings. The Division continued implementation plans in accordance with audit recommendations made by the Department of Revenue.

**Pari-Mutuel Tax Collections**  
Calendar Year 1994

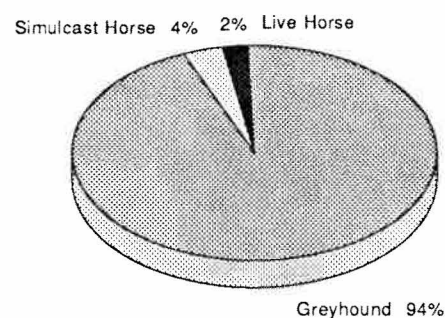
Track	Type	Number of Days	Number of Matinees	Attendance 1/	Pari-Mutuel Sales 1/	Percentage of Sales Re-Distributed To Bettors	Pari-Mutuel Tax Collections
<b>HORSE RACING:</b>							
Gateway Downs	Live	6	N/A	3,812	\$219,844	76.9%	\$1,649
Roundup Downs	Live	4	N/A	2,211	96,063	76.6%	720
Arapahoe Park	Live	68	N/A	165,534	26,185,279	77.1%	174,447
Arapahoe Park	Simulcast	204	N/A	165,791	37,832,475	78.6%	283,745
<b>SUBTOTAL</b>		<b>282</b>		<b>337,348</b>	<b>\$64,333,661</b>		<b>\$460,561</b>
<b>GREYHOUND RACING:</b>							
Interstate Kennel Club	Live	137	35	248,650	\$40,399,425	81.2%	\$1,730,446
Cloverleaf Kennel Club	Live	152	51	274,653	37,417,333	81.8%	1,870,867
Mile High Greyhound Park	Live	152	50	319,626	42,572,213	81.2%	1,908,815
Rocky Mtn. Greyhound Park	Live	197	43	223,788	22,107,025	82.1%	1,048,056
Pueblo Greyhound Park	Live	179	26	159,802	22,491,583	82.1%	1,066,232
<b>SUBTOTAL</b>		<b>817</b>	<b>205</b>	<b>1,226,519</b>	<b>\$164,987,579</b>		<b>\$7,624,416</b>
<b>TOTAL</b>		<b>1,099</b>	<b>205</b>	<b>1,563,867</b>	<b>\$229,321,240</b>		<b>\$8,084,977</b>

1/ Includes Off Track Betting.

**PARI-MUTUEL SALES BY TYPE OF RACING**  
Calendar Year 1994



**PARI-MUTUEL TAX BY TYPE OF RACING**  
Calendar Year 1994



# Sales and Use

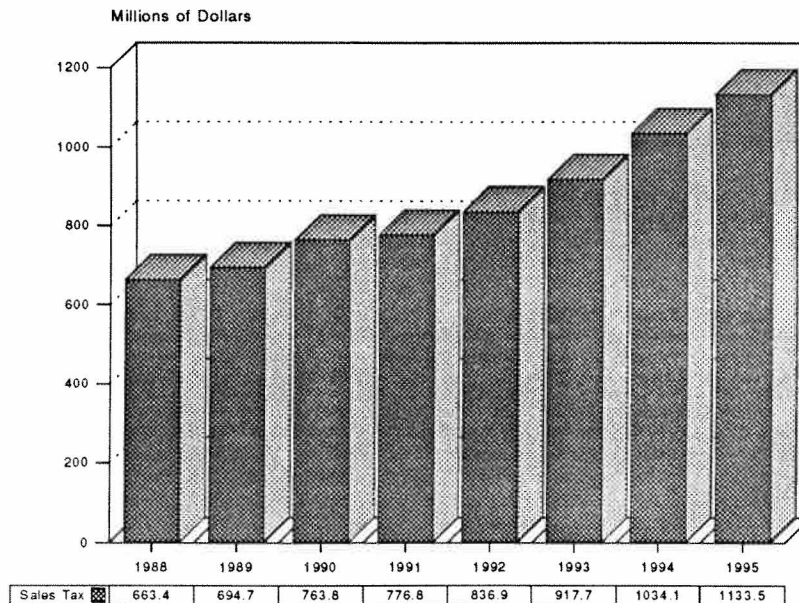
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**SALES AND USE TAX GLOSSARY**

- 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 home 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 1988 to 1995



**STATE SALES AND USE TAX NET COLLECTIONS**

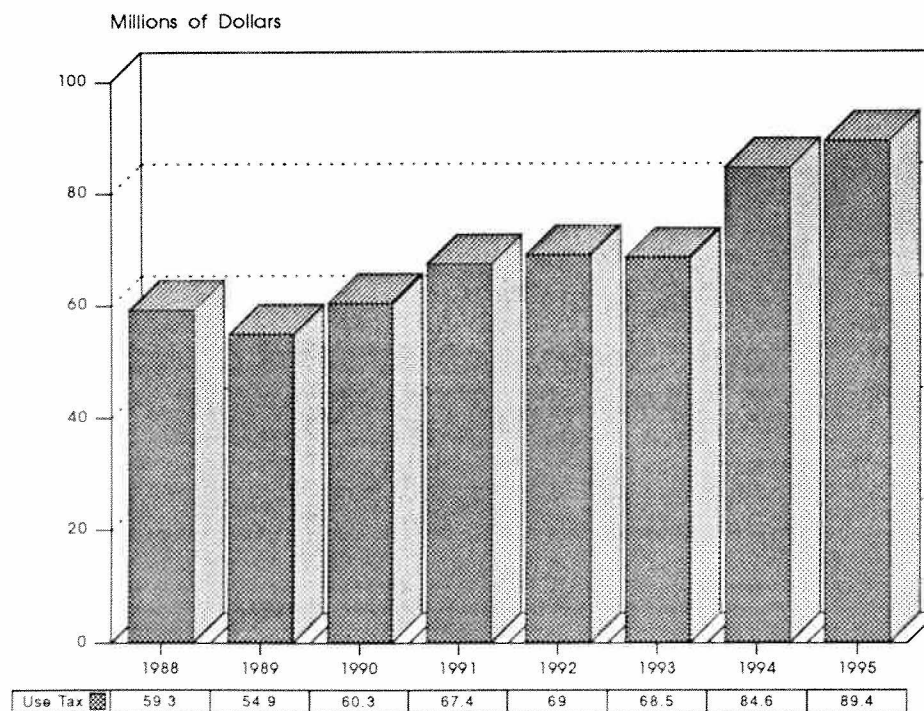
Fiscal Years 1988 to 1995 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1995	\$1,125,440	\$52,804	\$36,645
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

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

**COLORADO NET USE TAX COLLECTIONS**

Fiscal Years 1988 to 1995



Note: Aviation fuel use tax not included beginning in FY1991



**GENERAL SALES STATISTICS BY BUSINESS CLASS**

Fiscal Year 1995 (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	600	\$440,961	\$325,462	\$118,649	0.3%
Mining	230	947,408	802,856	142,182	0.4
Construction	1,852	1,746,212	1,229,029	538,542	1.4
Manufacturing	3,218	11,884,142	10,296,581	1,458,701	3.9
Transportation, Communications, Public Utilities	4,997	6,138,969	3,183,189	2,964,584	7.9
Wholesale Trade	5,124	15,740,229	13,561,291	2,286,432	6.1
<b>RETAIL TRADE:</b>					
Building Materials	2,158	3,955,141	1,211,945	2,747,101	7.3
General Merchandise	1,090	4,880,415	1,057,528	3,824,029	10.2
Grocery Stores	2,458	6,593,141	5,102,318	1,399,276	3.7
Auto Dealers & Service Stations	3,930	12,208,496	7,125,804	5,116,761	13.6
Clothing	2,195	1,432,511	213,745	1,220,176	3.2
Furniture	4,129	3,622,133	1,408,014	2,218,136	5.9
Eating & Drinking	7,445	4,151,886	376,338	3,787,358	10.1
Misc. Retail	14,868	6,810,209	2,802,065	4,023,566	10.7
<b>TOTAL RETAIL TRADE</b>	<b>38,273</b>	<b>43,653,932</b>	<b>19,297,757</b>	<b>24,336,403</b>	<b>64.8</b>
Finance, Insurance, and Real Estate	1,435	652,692	139,404	509,533	1.4
Hotels and Other Lodging	1,454	1,476,764	174,941	1,287,996	3.4
Services Other Than Lodging	17,603	11,545,579	8,081,904	3,651,445	9.7
Government	85	149,567	74,868	83,699	0.2
Non-classifiable	560	416,386	326,695	181,102	0.5
<b>STATE TOTAL</b>	<b>75,431</b>	<b>\$94,792,841</b>	<b>\$57,493,977</b>	<b>\$37,559,268</b>	<b>100.0%</b>

## STATE SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year 1995 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	600	\$301,002	12.6	3,441	17.2
Mining	230	601,459	55.8	4,123	41.9
Construction	1,852	1,446,152	9.7	15,618	14.9
Manufacturing	3,218	4,589,095	4.3	42,304	13.0
Transportation, Communications, Public Utilities	4,997	5,406,990	8.2	85,977	11.0
Wholesale Trade	5,124	5,394,746	-0.1	66,310	10.0
RETAIL TRADE:					
Building Materials	2,158	3,386,282	2.1	79,670	5.4
Lumber/Other building materials	652	2,105,811	3.2	55,044	7.4
Paint/glass/wallpaper	299	210,896	7.6	4,577	7.8
Hardware stores	637	562,128	4.8	12,121	4.6
Nurseries	532	445,967	-11.5	7,072	-11.2
Mobile home dealers	37	61,480	50.4	856	65.3
General Merchandise	1,090	4,743,727	14.2	110,901	9.7
Department stores	259	4,010,697	9.2	94,359	5.1
Variety stores	63	301,325	115.4	7,541	101.7
Misc. general merchandise	768	431,705	26.7	9,001	19.7
Grocery Stores	2,458	6,363,584	4.7	40,582	-1.4
Grocery	1,520	6,065,695	4.3	36,379	-3.1
Meat/fish	38	26,364	24.0	156	47.2
Fruit/vegetable	30	7,978	8.4	53	-19.7
Candy/nut/confectionary	118	29,629	0.4	339	5.0
Dairy products	107	41,177	21.2	548	3.2
Retail bakery	231	59,176	18.8	991	10.7
Misc. food stores	414	133,565	13.2	2,116	26.3
Auto Dealers & Service Stations	3,930	10,081,712	2.7	148,392	3.8
Auto dealers: new/used	498	5,921,173	1.9	102,350	2.0
Auto dealers: used only	851	694,301	5.1	13,720	5.6
Auto supply dealers	960	754,272	7.3	15,472	7.7
Gas service stations	1,326	2,296,083	-2.7	8,852	-12.5
Misc. marine/auto dealers	297	415,883	44.8	7,998	52.7

## STATE SALES BASE INFORMATION BY BUSINESS CLASS

Fiscal Year Ended June 30, 1995 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	2,195	\$1,342,371	8.0	\$35,387	6.9
Men/boy's clothing	188	136,061	-0.3	3,683	-1.9
Women's ready to wear	479	276,334	-7.4	7,437	-8.0
Women's accessory/specialty	127	40,742	26.7	970	32.2
Children/infant's wear	86	37,013	24.4	974	27.5
Family clothing	538	430,306	9.7	11,494	9.0
Shoe stores	370	209,057	3.1	5,710	3.0
Misc. appare/accessory	407	212,858	41.2	5,119	39.5
Furniture	4,129	3,067,724	14.8	64,331	12.6
Furniture/furnishing/equipment	2,066	1,406,529	9.9	32,512	12.8
Household appliances	589	374,155	14.5	9,593	14.1
Radio/TV/electronics/music	589	469,729	18.5	10,901	16.3
Computers and software	885	817,311	22.2	11,325	7.6
Eating & Drinking	7,445	4,088,603	8.2	109,838	7.6
Miscellaneous Retail	14,868	6,011,827	14.0	116,689	10.9
Drugstores	705	675,161	1.0	7,711	-2.7
Liquor	1,091	677,751	8.1	17,414	7.9
Antique/secondhand	1,043	192,556	12.5	4,534	8.6
Book/stationery	1,125	805,268	14.1	15,998	14.4
Sporting goods/bicycles	1,328	732,021	11.0	17,085	9.0
Catalog/mail order	241	217,557	4.8	2,003	-25.1
Hobby/toy/camera/gifts	3,036	770,772	2.5	18,000	1.2
Jewelry	653	256,202	15.2	5,627	14.5
Fuel dealers	259	144,516	38.3	966	5.8
Other miscellaneous	5,387	1,540,023	33.1	27,351	29.7
<b>TOTAL RETAIL TRADE</b>	<b>38,273</b>	<b>39,085,830</b>	<b>7.6</b>	<b>705,790</b>	<b>7.2</b>
Finance, Insurance, and Real Estate	1,435	621,885	21.2	14,777	16.6
Hotel and Other Lodging	1,454	1,461,940	13.9	37,353	12.8
Services Other Than Lodging	17,603	8,570,686	13.1	105,900	15.5
Government	85	145,032	1.3	2,427	0.9
Non-classifiable	560	220,955	-8.7	5,252	36.2
<b>STATE TOTAL</b>	<b>75,431</b>	<b>\$67,845,772</b>	<b>7.9</b>	<b>\$1,089,272</b>	<b>9.3</b>

## RETAIL SALES BY COUNTY

Calendar Years 1990-1994 (thousands of dollars)

COUNTY	1990	1991	1992	1993	1994
Adams	\$3,667,653	\$3,971,895	\$4,157,899	\$4,576,400	\$5,299,174
Alamosa	171,038	178,018	187,229	212,394	238,963
Arapahoe	6,090,682	6,725,501	7,364,329	8,081,566	9,012,465
Archuleta	47,758	53,388	58,309	67,412	78,237
Baca	35,442	34,298	34,624	37,456	39,860
Bent	19,419	19,291	19,260	20,419	21,365
Boulder	2,919,224	3,123,217	3,631,817	4,081,069	4,558,801
Chaffee	123,421	135,373	152,385	175,035	193,642
Cheyenne	25,068	23,033	30,195	34,183	44,174
Clear Creek	61,134	61,212	69,627	74,128	83,358
Conejos	28,124	29,302	29,690	30,591	35,636
Costilla	9,507	11,475	9,318	9,589	10,530
Crowley	12,364	12,516	13,952	16,130	16,404
Custer	8,849	10,018	11,360	13,904	15,757
Delta	158,785	178,731	201,735	224,761	257,171
Denver	8,373,224	9,409,501	10,578,182	11,753,607	12,721,805
Dolores	8,316	9,013	9,815	11,897	12,912
Douglas	456,309	490,489	538,933	687,366	900,445
Eagle	588,904	618,991	642,018	764,530	890,727
Elbert	20,427	24,589	28,040	39,892	46,077
El Paso	4,057,320	4,218,636	4,812,611	5,502,943	6,355,304
Fremont	192,642	214,237	242,234	257,702	315,637
Garfield	523,971	529,584	593,362	665,941	725,771
Gilpin	9,513	15,626	35,217	28,030	28,856
Grand	129,698	141,248	147,592	164,870	192,466
Gunnison	195,620	166,524	214,997	255,299	286,408
Hinsdale	6,904	7,324	7,523	8,933	10,791
Huerfano	32,847	33,238	35,177	39,709	43,040
Jackson	13,444	13,127	17,537	16,817	18,185
Jefferson	5,034,748	5,536,966	5,866,026	6,171,291	7,071,037
Kiowa	11,271	9,238	9,939	9,873	11,281
Kit Carson	145,034	151,210	155,975	171,117	184,796
La Plata	438,152	476,132	527,795	584,129	50,610
Lake	42,956	45,014	46,867	49,130	639,481
Larimer	1,998,937	2,158,695	2,408,819	2,702,216	3,198,830
Las Animas	105,487	124,616	121,377	129,293	147,834
Lincoln	78,518	78,480	84,921	99,888	98,564
Logan	227,681	234,142	239,993	256,662	279,289
Mesa	1,150,337	1,178,260	1,312,010	1,425,827	1,677,119
Mineral	7,715	7,363	9,644	10,566	11,420
Moffat	129,434	155,994	135,123	144,663	158,076
Montezuma	207,799	216,920	227,292	257,995	284,851
Montrose	271,351	294,270	329,733	375,741	436,094
Morgan	266,407	277,771	298,370	336,866	380,000
Otero	193,736	224,398	241,349	242,079	254,953
Ouray	19,305	21,053	24,010	25,971	31,494
Park	27,902	30,838	33,616	39,500	48,485
Phillips	70,818	77,236	87,124	96,140	103,627
Pitkin	477,434	486,412	540,749	596,628	648,626
Prowers	168,986	183,962	205,911	228,907	261,948
Pueblo	1,307,310	1,296,313	1,389,938	1,554,938	1,793,600
Rio Blanco	49,750	48,355	51,902	54,465	55,173
Rio Grande	147,993	141,331	135,570	144,238	176,898
Routt	285,659	302,063	329,644	364,015	406,695
Saguache	26,837	20,676	26,217	29,740	38,384
San Juan	10,867	11,583	12,188	11,567	14,337
San Miguel	52,273	63,187	81,910	102,096	122,706
Sedgwick	36,817	34,379	33,817	36,536	38,977
Summit	468,793	511,721	562,713	617,690	716,277
Teller	66,202	75,181	92,716	103,897	124,324
Washington	46,843	44,633	46,597	46,861	49,466
Weld	1,352,678	1,406,238	1,551,025	1,761,318	2,017,711
Yuma	123,119	127,329	131,848	130,293	133,688
Out of State	2,256,133	2,455,770	2,644,939	2,428,545	2,640,530
<b>STATE TOTAL</b>	<b>\$45,292,872</b>	<b>\$48,971,153</b>	<b>\$53,872,626</b>	<b>\$59,193,254</b>	<b>\$66,761,142</b>

## SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1995

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	PERCENT	WHOLESALE SALES	PERCENT
Adams	51,692	5.71%	\$8,149,449,722	8.60%	\$2,962,481,709	10.99%
Alamosa	4,807	0.53	282,088,742	0.30	35,198,614	0.13
Arapahoe	82,428	9.11	13,198,026,047	13.92	4,077,052,778	15.13
Archuleta	3,500	0.39	89,646,240	0.09	6,886,061	0.03
Baca	2,371	0.26	69,169,988	0.07	22,738,764	0.08
Bent	1,734	0.19	26,993,157	0.03	1,706,512	0.01
Boulder	59,372	6.56	6,854,006,915	7.23	2,185,960,371	8.11
Chaffee	7,357	0.81	233,382,469	0.25	32,836,612	0.12
Cheyenne	1,851	0.20	47,886,456	0.05	2,635,337	0.01
Clear Creek	5,502	0.61	99,566,338	0.11	15,444,719	0.06
Conejos	2,834	0.31	50,782,601	0.05	9,408,646	0.03
Costilla	1,742	0.19	33,011,295	0.03	18,226,955	0.07
Crowley	1,365	0.15	20,860,036	0.02	1,255,105	0.00
Custer	2,051	0.23	25,400,263	0.03	603,837	0.00
Delta	8,627	0.95	313,990,288	0.33	42,735,116	0.16
Denver	106,197	11.73	20,133,914,318	21.24	7,120,792,979	26.43
Dolores	1,074	0.12	14,075,091	0.01	1,295,884	0.00
Douglas	19,148	2.12	1,189,517,740	1.25	155,322,987	0.58
Eagle	17,604	1.94	1,009,419,734	1.06	82,124,372	0.30
Elbert	3,310	0.37	56,564,879	0.06	5,312,118	0.02
El Paso	76,979	8.50	8,277,499,132	8.73	1,795,097,492	6.66
Fremont	8,786	0.97	376,964,908	0.40	57,867,225	0.21
Garfield	14,674	1.62	829,028,079	0.87	101,581,761	0.38
Gilpin	2,241	0.25	32,312,394	0.03	2,033,266	0.01
Grand	9,564	1.06	219,121,493	0.23	24,059,844	0.09
Gunnison	8,540	0.94	342,783,147	0.36	35,183,643	0.13
Hinsdale	1,386	0.15	11,338,274	0.01	242,427	0.00
Huerfano	3,177	0.35	56,949,537	0.06	4,681,009	0.02
Jackson	1,402	0.15	23,518,518	0.02	3,082,038	0.01
Jefferson	87,435	9.66	8,728,828,421	9.21	1,371,725,496	5.09
Kiowa	1,017	0.11	12,674,820	0.01	1,639,385	0.01
Kit Carson	3,715	0.41	212,938,264	0.22	23,648,781	0.09
La Plata	13,876	1.53	773,459,412	0.82	99,653,506	0.37
Lake	2,774	0.31	54,842,691	0.06	2,557,073	0.01
Larimer	48,126	5.32	4,052,899,842	4.28	739,454,401	2.74
Las Animas	4,296	0.47	188,184,151	0.20	26,548,096	0.10
Lincoln	2,849	0.31	106,308,209	0.11	5,988,608	0.02
Logan	6,280	0.69	483,656,617	0.51	198,985,847	0.74
Mesa	25,279	2.79	2,044,059,729	2.16	311,453,800	1.16
Mineral	1,187	0.13	14,485,189	0.02	529,752	0.00
Moffat	4,581	0.51	194,976,089	0.21	27,214,403	0.10
Montezuma	6,752	0.75	352,225,655	0.37	40,149,794	0.15
Montrose	9,154	1.01	544,215,862	0.57	101,515,904	0.38
Morgan	8,185	0.90	1,020,941,229	1.08	633,799,574	2.35
Otero	7,103	0.78	354,321,388	0.37	86,151,799	0.32
Ouray	2,849	0.31	34,560,715	0.04	1,983,764	0.01
Park	3,585	0.40	59,722,695	0.06	3,739,332	0.01
Phillips	2,335	0.26	104,229,759	0.11	7,874,238	0.03
Pitkin	12,503	1.38	751,800,975	0.79	84,868,008	0.31
Prowers	5,208	0.58	302,842,577	0.32	52,664,119	0.20
Pueblo	23,415	2.59	2,270,141,136	2.39	363,526,396	1.35
Rio Blanco	3,352	0.37	74,039,157	0.08	12,753,281	0.05
Rio Grande	5,289	0.58	233,630,841	0.25	58,252,720	0.22
Routt	9,982	1.10	448,545,386	0.47	37,941,266	0.14
Saguache	2,259	0.25	49,355,190	0.05	4,112,135	0.02
San Juan	1,453	0.16	15,636,255	0.02	404,169	0.00
San Miguel	4,515	0.50	132,768,853	0.14	3,408,211	0.01
Sedgwick	2,234	0.25	44,083,939	0.05	5,179,542	0.02
Summit	16,628	1.84	775,409,846	0.82	32,049,542	0.12
Teller	6,532	0.72	148,911,433	0.16	18,042,924	0.07
Washington	2,586	0.29	60,573,570	0.06	4,519,223	0.02
Weld	35,628	3.94	2,705,317,655	2.85	726,003,508	2.69
Yuma	4,636	0.51	152,964,730	0.16	9,869,520	0.04
Out of State	16,254	1.80	5,222,019,538	5.51	3,045,011,168	11.30
<b>State Total</b>	<b>905,167</b>	<b>100.00%</b>	<b>\$94,792,839,619</b>	<b>100.00%</b>	<b>\$26,947,067,466</b>	<b>100.00%</b>

## SALES TAX BASE MEASURES BY COUNTY

Fiscal Year 1995

TOTAL DE-DUCTIONS	PERCENT	RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	COUNTY
\$5,456,171,539	9.49%	\$5,186,968,013	7.65%	\$2,651,597,183	7.06%	\$76,899,854	Adams
159,463,881	0.28	246,890,128	7.65	133,772,861	0.36	3,879,637	Alamosa
8,251,914,905	14.35	9,120,973,269	0.36	4,955,400,142	13.19	143,712,509	Arapahoe
33,716,368	0.06	82,760,179	13.44	54,099,872	0.14	1,568,995	Archuleta
45,756,085	0.08	46,431,224	0.12	25,063,903	0.07	726,915	Baca
14,263,239	0.02	25,286,645	0.07	13,029,918	0.03	377,939	Bent
4,562,330,768	7.94	4,668,046,544	0.04	2,314,034,147	6.16	67,110,244	Boulder
118,757,067	0.21	200,545,857	6.88	114,063,402	0.30	3,308,099	Chaffee
25,222,386	0.04	45,251,119	0.30	22,614,070	0.06	655,874	Cheyenne
54,148,536	0.09	84,121,619	0.07	44,868,802	0.12	1,301,359	Clear Creek
28,929,893	0.05	41,373,955	0.12	22,202,708	0.06	643,994	Conejos
23,447,420	0.04	14,784,340	0.06	9,663,875	0.03	280,303	Costilla
11,095,168	0.02	19,604,931	0.02	9,764,868	0.03	283,223	Crowley
7,742,223	0.01	24,796,426	0.03	17,650,040	0.05	511,915	Custer
184,559,483	0.32	271,255,172	0.40	126,530,805	0.34	3,669,768	Delta
12,742,357,552	22.16	13,013,121,339	19.18	7,347,541,766	19.56	213,087,407	Denver
8,144,093	0.01	12,779,207	0.02	5,860,998	0.02	169,985	Dolores
546,470,767	0.95	1,034,194,753	1.52	650,493,973	1.73	18,865,489	Douglas
349,394,101	0.61	927,295,362	1.37	662,040,633	1.76	19,200,128	Eagle
31,657,346	0.06	51,252,761	0.08	24,907,533	0.07	722,433	Elbert
4,605,433,600	8.01	6,482,401,640	9.55	3,666,298,532	9.76	106,327,655	El Paso
214,554,736	0.37	319,097,683	0.47	165,468,172	0.44	4,798,895	Fremont
416,063,475	0.72	727,446,318	1.02	407,751,604	1.09	11,825,449	Garfield
5,987,839	0.01	30,279,128	0.04	26,324,555	0.07	763,473	Gilpin
87,816,179	0.15	195,061,649	0.29	137,697,314	0.37	3,993,506	Grand
192,384,688	0.33	307,599,504	0.45	150,388,459	0.40	4,361,593	Gunnison
3,053,361	0.01	11,095,847	0.02	8,334,913	0.02	241,757	Hinsdale
31,616,006	0.05	52,268,528	0.08	28,564,531	0.08	828,439	Huerfano
14,163,709	0.02	20,436,480	0.03	10,094,809	0.03	292,770	Jackson
4,636,254,078	8.06	7,357,102,925	10.84	4,116,754,343	10.96	119,391,340	Jefferson
8,241,048	0.01	11,035,435	0.02	4,433,772	0.01	128,604	Kiowa
131,496,068	0.23	189,289,483	0.28	80,347,196	0.21	2,330,227	Kit Carson
380,118,449	0.66	673,805,906	0.99	407,360,963	1.08	11,814,079	La Plata
30,815,565	0.05	52,285,618	0.08	25,432,126	0.07	737,605	Lake
2,172,618,891	3.78	3,313,445,441	4.88	1,897,572,951	5.05	55,032,435	Larimer
118,507,266	0.21	161,636,055	0.24	71,139,885	0.19	2,063,215	Las Animas
73,134,563	0.13	100,319,601	0.15	35,443,646	0.09	1,027,938	Lincoln
324,160,003	0.56	284,670,770	0.42	159,996,614	0.43	4,640,196	Logan
1,075,676,340	1.87	1,732,605,929	2.55	976,445,389	2.60	28,318,350	Mesa
6,649,996	0.01	13,955,437	0.02	8,975,193	0.02	260,326	Mineral
95,124,628	0.17	167,761,686	0.25	99,355,461	0.26	2,881,498	Moffat
170,865,798	0.30	312,075,861	0.46	182,189,857	0.49	5,283,781	Montezuma
295,280,973	0.51	442,699,958	0.65	245,204,889	0.65	7,111,377	Montrose
857,051,127	1.49	387,141,655	0.57	152,492,102	0.41	4,422,634	Morgan
226,306,782	0.39	268,169,589	0.40	129,836,606	0.35	3,765,589	Otero
12,691,444	0.02	32,576,951	0.05	24,539,271	0.07	711,768	Ouray
25,234,884	0.04	55,983,363	0.08	35,437,811	0.09	1,027,805	Park
78,742,790	0.14	96,355,521	0.14	26,686,969	0.07	774,023	Phillips
289,451,342	0.50	666,932,967	0.98	462,249,633	1.23	13,405,920	Pitkin
205,714,187	0.36	250,178,458	0.37	98,398,390	0.26	2,853,779	Prowers
1,388,324,789	2.41	1,906,614,740	2.81	928,830,347	2.47	26,937,442	Pueblo
40,232,006	0.07	61,285,876	0.09	34,377,151	0.09	997,041	Rio Blanco
150,580,866	0.26	175,378,121	0.26	80,063,975	0.21	2,322,026	Rio Grande
201,284,357	0.35	410,604,120	0.61	249,905,029	0.67	7,247,645	Routt
22,711,226	0.04	45,243,055	0.07	26,743,964	0.07	775,675	Saguache
3,679,511	0.01	15,232,086	0.02	12,826,744	0.03	372,017	San Juan
35,052,582	0.06	129,360,642	0.19	94,946,271	0.25	2,753,628	San Miguel
27,759,682	0.05	38,904,397	0.06	17,199,257	0.05	498,834	Sedgwick
223,574,332	0.39	743,360,304	1.10	546,081,514	1.45	15,837,123	Summit
75,325,235	0.13	130,868,509	0.19	76,956,198	0.20	2,231,869	Teller
37,238,101	0.06	56,054,347	0.08	25,135,469	0.07	729,038	Washington
1,767,902,450	3.07	1,979,314,147	2.92	985,192,205	2.62	28,572,140	Weld
76,237,966	0.13	143,095,210	0.21	77,766,764	0.21	2,255,410	Yuma
4,003,322,144	6.96	2,177,008,370	3.21	1,356,826,394	3.61	39,349,526	Out of State
<b>\$57,493,977,882</b>	<b>100.00%</b>	<b>\$67,845,772,153</b>	<b>100.00%</b>	<b>\$37,559,268,737</b>	<b>100.00%</b>	<b>\$1,089,271,510</b>	<b>State Total</b>

**RETAIL TRADE SALES BY COUNTY**  
 Calendar Years 1989-94 (thousands of dollars)

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

COUNTY	1989	1990	1991	1992	1993	1994
Adams	\$2,221,059	\$2,384,578	\$2,514,043	\$2,579,456	\$2,739,581	\$2,912,855
Alamosa	113,039	118,386	121,147	126,371	142,651	155,318
Arapahoe	3,834,195	4,070,081	4,386,552	4,688,306	5,123,110	5,509,578
Archuleta	29,443	31,309	34,429	38,561	43,109	53,368
Baca	25,696	23,565	22,496	22,723	24,272	24,801
Bent	14,713	13,758	13,200	13,558	14,019	14,616
Boulder	1,685,847	1,755,840	1,837,528	2,086,432	2,243,036	2,541,509
Chaffee	80,886	84,890	90,457	97,448	110,030	123,276
Cheyenne	9,857	9,642	9,967	9,869	9,661	10,800
Clear Creek	36,652	39,483	39,747	42,684	45,742	50,058
Conejos	15,973	17,046	18,728	19,978	19,754	21,625
Costilla	6,316	6,740	7,477	6,051	6,531	5,894
Crowley	8,362	9,254	8,720	10,348	10,376	12,594
Custer	4,942	5,305	5,968	6,771	7,268	7,882
Delta	98,618	100,634	106,407	115,112	127,113	136,388
Denver	3,770,414	3,990,978	4,316,633	4,609,244	5,187,421	5,845,560
Dolores	7,850	6,581	7,183	6,189	7,352	7,126
Douglas	239,724	269,309	293,128	338,057	445,262	617,499
Eagle	309,482	347,608	361,857	382,688	434,761	493,314
El Paso	2,608,682	2,645,556	2,753,946	3,155,279	3,561,049	4,087,785
Elbert	11,866	12,504	15,850	18,210	21,849	28,406
Fremont	141,820	141,577	151,288	165,458	183,553	206,510
Garfield	300,707	334,235	334,957	366,409	407,628	449,609
Gilpin	6,516	6,644	6,513	5,853	4,963	6,914
Grand	73,828	75,290	79,319	85,232	97,136	113,398
Gunnison	81,776	87,903	105,427	115,516	117,418	134,046
Hinsdale	4,232	4,280	4,168	4,354	5,462	6,251
Huerfano	19,593	22,376	21,340	23,941	26,082	27,436
Jackson	8,099	7,835	7,413	8,466	9,018	8,414
Jefferson	3,378,118	3,552,964	3,672,747	3,990,366	4,323,696	4,898,887
Kiowa	7,749	8,069	7,838	7,878	8,263	8,981
Kit Carson	88,795	89,870	93,040	71,2807	75,681	78,868
La Plata	259,413	283,433	300,432	35,020	36,234	387,576
Lake	30,109	33,296	34,037	331,225	360,763	36,627
Larimer	1,311,563	1,401,149	1,466,266	1,648,029	1,867,884	2,173,468
Las Animas	64,183	66,588	67,854	76,296	80,458	85,970
Lincoln	62,962	60,428	53,960	48,734	51,045	50,314
Logan	160,112	164,736	153,912	164,885	171,979	184,929
Mesa	693,264	745,975	755,136	837,626	934,738	1,083,004
Mineral	3,165	3,630	3,695	3,570	3,513	4,006
Moffat	82,690	90,846	94,187	94,706	97,370	108,838
Montezuma	136,585	148,752	150,464	162,222	184,258	200,978
Montrose	169,649	186,918	198,427	217,070	245,434	275,841
Morgan	149,497	172,634	168,941	191,788	218,848	223,726
Otero	103,635	111,356	117,541	144,914	139,892	140,131
Ouray	12,052	12,256	13,137	14,669	15,278	19,184
Park	17,423	18,737	19,686	21,607	26,258	30,947
Phillips	47,060	35,079	30,078	25,437	28,384	25,943
Pitkin	277,791	270,716	274,725	301,132	315,152	343,632
Prowers	94,772	97,612	103,605	102,522	107,300	112,425
Pueblo	762,664	793,207	788,145	840,641	910,318	1,019,782
Rio Blanco	26,667	26,616	27,303	28,082	28,757	28,702
Rio Grande	74,195	78,658	74,688	71,602	56,641	69,973
Routt	147,369	153,226	155,347	172,147	193,353	215,667
Saguache	19,746	20,676	17,879	18,727	21,193	25,614
San Juan	7,537	8,346	8,631	9,005	9,384	11,005
San Miguel	32,714	34,460	40,909	49,285	58,577	73,366
Sedgwick	22,259	23,888	23,449	23,040	24,449	26,720
Summit	241,482	262,955	288,231	320,822	361,294	426,171
Teller	45,741	47,092	53,690	60,246	69,261	81,927
Washington	25,631	23,347	21,159	19,846	21,992	23,154
Weld	799,156	848,917	842,751	915,375	983,748	1,043,309
Yuma	74,450	68,077	65,021	65,763	64,333	64,974
Out of State	960,023	975,938	1,072,627	1,065,428	1,011,426	945,241
<b>State Total</b>	<b>\$26,192,824</b>	<b>\$27,543,647</b>	<b>\$28,934,420</b>	<b>\$31,299,542</b>	<b>\$34,282,361</b>	<b>\$38,142,710</b>

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
 Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>ADAMS</b>	<b>\$8,149,448</b>	<b>\$5,186,968</b>	<b>\$76,899</b>
Aurora	770,474	464,706	7,546
Bennett	21,471	13,168	239
Brighton	349,272	282,623	4,141
Broomfield	80,942	70,118	850
Commerce City	1,452,059	825,275	9,693
Federal Heights	247,388	174,917	2,816
Northglenn	435,778	362,914	6,314
Strasburg	2,869	2,830	36
Thornton	1,185,212	938,909	15,379
Westminster	599,190	530,544	6,124
Remainder of county	3,004,793	1,520,964	23,761
<b>ALAMOSA</b>	<b>282,088</b>	<b>246,891</b>	<b>3,879</b>
Alamosa	233,017	200,728	3,345
Remainder of county	49,071	46,163	534
<b>ARAPAHOE</b>	<b>13,198,026</b>	<b>9,120,972</b>	<b>143,714</b>
Aurora	4,030,473	2,819,089	48,522
Byers	9,817	9,596	93
Deer Trail	1,823	1,804	17
Englewood	4,152,223	2,755,725	37,854
Glendale	195,492	179,030	4,011
Greenwood Village	596,448	544,987	9,654
Littleton	1,433,327	1,141,971	16,662
Sheridan	259,524	152,070	2,077
Strasburg	3,211	3,072	60
Remainder of county	2,515,688	1,513,628	24,764
<b>ARCHULETA</b>	<b>89,647</b>	<b>82,760</b>	<b>1,569</b>
Pagosa Springs	66,579	63,081	1,222
Remainder of county	23,068	19,679	347
<b>BACA</b>	<b>69,170</b>	<b>46,430</b>	<b>727</b>
Campo	479	470	13
Pritchett	468	441	2
Springfield	27,083	23,376	318
Walsh	8,656	8,063	78
Remainder of county	32,484	14,080	317
<b>BENT</b>	<b>26,993</b>	<b>25,287</b>	<b>378</b>
Las Animas	18,219	17,231	251
Remainder of county	8,774	8,056	127
<b>BOULDER</b>	<b>6,854,008</b>	<b>4,668,046</b>	<b>67,110</b>
Boulder	3,748,196	2,538,111	39,313
Broomfield	636,626	363,646	3,907
Lafayette	179,323	146,170	2,623
Longmont	1,411,760	924,601	14,098
Louisville	306,306	247,861	2,964
Lyons	19,222	15,142	198
Nederland	21,555	18,316	261
Niwot	28,311	15,471	251
Remainder of county	502,709	398,728	3,495
<b>CHAFFEE</b>	<b>233,383</b>	<b>200,546</b>	<b>3,308</b>
Buena Vista	43,600	41,143	723
Poncha Springs	6,711	5,892	99
Salida	123,521	111,503	1,758
Remainder of county	59,551	42,008	728
<b>CHEYENNE</b>	<b>47,887</b>	<b>45,252</b>	<b>656</b>
Cheyenne Wells	20,710	19,867	399
Kit Carson	3,598	2,678	34
Remainder of county	23,579	22,707	223



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

Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>CLEAR CREEK</b>	<b>\$99,566</b>	<b>\$84,121</b>	<b>\$1,301</b>
Empire	3,472	3,193	36
Georgetown	14,151	13,594	249
Idaho Springs	43,306	40,061	629
Silver Plume	2,613	2,015	26
Remainder of county	36,024	25,258	361
<b>CONEJOS</b>	<b>50,783</b>	<b>41,373</b>	<b>644</b>
Antonito	11,401	8,438	119
La Jara	10,116	9,884	111
Manassa	3,666	3,087	37
Romeo	1,811	1,403	32
Remainder of county	23,789	18,561	345
<b>COSTILLA</b>	<b>33,012</b>	<b>14,784</b>	<b>280</b>
Blanca	7,059	923	13
Fort Garland	2,897	2,831	36
San Luis	4,713	4,441	79
Remainder of county	18,343	6,589	152
<b>CROWLEY</b>	<b>20,860</b>	<b>19,605</b>	<b>283</b>
Ordway	14,754	13,545	189
Remainder of county	6,106	6,060	94
<b>CUSTER</b>	<b>25,400</b>	<b>24,797</b>	<b>512</b>
Westcliffe	13,030	12,626	228
Remainder of county	12,370	12,171	284
<b>DELTA</b>	<b>313,992</b>	<b>271,255</b>	<b>3,668</b>
Cedaredge	18,998	17,501	228
Crawford	1,313	1,255	23
Delta	192,977	168,067	2,249
Hotchkiss	18,164	16,636	199
Paonia	21,272	18,461	268
Remainder of county	61,268	49,335	701
<b>DENVER CITY &amp; COUNTY</b>	<b>20,133,914</b>	<b>13,013,121</b>	<b>213,087</b>
<b>DOLORES</b>	<b>14,075</b>	<b>12,780</b>	<b>170</b>
Dove Creek	10,152	9,698	129
Remainder of county	3,923	3,082	41
<b>DOUGLAS</b>	<b>1,189,518</b>	<b>1,034,195</b>	<b>18,865</b>
Castle Rock	378,879	324,479	6,575
Franktown	11,973	8,736	157
Highlands Ranch	100,206	85,140	1,978
Parker	201,970	172,310	2,630
Sedalia	28,927	24,933	581
Remainder of county	467,563	418,597	6,944
<b>EAGLE</b>	<b>1,009,419</b>	<b>927,295</b>	<b>19,200</b>
Avon	145,825	135,558	2,643
Basalt	42,852	40,984	805
Eagle	52,164	43,721	876
Gypsum	49,053	8,925	139
Minturn	17,738	17,015	311
Red Cliff	558	533	9
Vail	384,077	375,548	8,008
Remainder of county	317,152	305,011	6,409
<b>ELBERT</b>	<b>56,563</b>	<b>51,253</b>	<b>723</b>
Agate	324	323	3
Elizabeth	16,192	14,605	221
Kiowa	8,570	8,002	108
Simla	8,333	7,729	96
Remainder of county	23,144	20,594	295

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

Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>EL PASO</b>	<b>\$8,277,500</b>	<b>\$6,482,402</b>	<b>\$106,327</b>
Calhan	10,334	9,529	96
Colorado Springs	7,671,300	5,973,939	97,167
Fountain	105,097	94,690	1,935
Green Mountain Falls	5,214	5,188	39
Manitou Springs	45,212	38,154	1,162
Monument	88,845	61,388	724
Palmer Lake	5,655	5,403	97
Security	36,049	32,572	375
Remainder of county	309,794	261,539	4,732
<b>FREMONT</b>	<b>376,966</b>	<b>319,098</b>	<b>4,798</b>
Canon City	260,204	236,049	3,717
Florence	35,958	30,757	313
Penrose	3,837	3,089	26
Remainder of county	76,967	49,203	742
<b>GARFIELD</b>	<b>829,029</b>	<b>727,447</b>	<b>11,825</b>
Carbondale	58,591	56,507	850
Glenwood Springs	510,106	436,302	7,569
New Castle	7,494	7,376	99
Parachute	10,584	10,040	169
Rifle	112,612	102,492	1,251
Silt	6,935	6,283	79
Remainder of county	122,707	108,447	1,808
<b>GILPIN</b>	<b>32,313</b>	<b>30,278</b>	<b>764</b>
Black Hawk	12,286	12,060	330
Central City	15,296	13,933	359
Remainder of county	4,731	4,285	75
<b>GRAND</b>	<b>219,121</b>	<b>195,060</b>	<b>3,994</b>
Fraser	22,971	22,377	370
Granby	29,829	25,477	406
Grand Lake	15,192	14,597	331
Hot Sulphur Springs	5,893	5,714	32
Kremmling	22,748	21,871	219
Winter Park	56,171	53,241	1,379
Remainder of county	66,317	51,783	1,257
<b>GUNNISON</b>	<b>342,783</b>	<b>307,599</b>	<b>4,361</b>
Crested Butte	45,197	43,457	950
Gunnison	136,221	123,256	2,139
Mount Crested Butte	32,265	29,638	777
Remainder of county	129,100	111,248	495
<b>HINSDALE</b>	<b>11,338</b>	<b>11,096</b>	<b>241</b>
Lake City	7,437	7,257	154
Remainder of county	3,901	3,839	87
<b>HUERFANO</b>	<b>56,949</b>	<b>52,268</b>	<b>829</b>
La Veta	7,966	7,495	130
Walsenburg	30,845	27,856	342
Remainder of county	18,138	16,917	357
<b>JACKSON</b>	<b>23,518</b>	<b>20,436</b>	<b>292</b>
Walden	15,904	14,458	182
Remainder of county	7,614	5,978	110
<b>JEFFERSON</b>	<b>8,728,830</b>	<b>7,357,103</b>	<b>119,391</b>
Arvada	1,123,987	961,099	13,806
Broomfield	97,714	47,001	653
Conifer	21,192	19,663	354
Edgewater	95,475	91,573	1,193
Evergreen	87,979	70,671	993
Golden	864,837	563,462	5,942

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
 Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>JEFFERSON (continued)</b>			
Kittredge	\$1,553	\$1,533	\$19
Lakeside	55,382	54,468	1,402
Lakewood	2,730,852	2,373,509	41,638
Morrison	15,333	13,949	257
Mountain View	7,100	6,861	117
Westminster	776,018	746,562	17,732
Wheat Ridge	1,097,935	993,042	11,776
Remainder of county	1,753,473	1,413,710	23,509
<b>KIOWA</b>			
Eads	12,675	11,036	128
Remainder of county	8,150	7,859	91
	4,525	3,177	37
<b>KIT CARSON</b>			
Burlington	212,938	189,290	2,331
Flagler	97,760	88,684	1,200
Seibert	21,352	9,136	111
Stratton	14,718	14,672	40
Remainder of county	10,769	10,548	179
	68,339	66,250	801
<b>LA PLATA</b>			
Bayfield	773,460	673,805	11,815
Durango	19,523	18,253	271
Ignacio	550,479	466,799	8,279
Remainder of county	9,813	9,112	130
	193,645	179,641	3,135
<b>LAKE</b>			
Climax	54,844	52,286	738
Leadville	1	1	0
Twin Lakes	24,165	23,297	433
Remainder of county	523	330	6
	30,155	28,658	299
<b>LARIMER</b>			
Berthoud	4,052,900	3,313,445	55,032
Estes Park	55,775	28,978	332
Fort Collins	153,094	146,471	2,901
Loveland	2,344,797	2,001,212	34,427
Wellington	941,221	765,999	11,270
Remainder of county	8,102	6,427	88
	549,911	364,358	6,014
<b>LAS ANIMAS</b>			
Aguilar	188,184	161,636	2,063
Trinidad	4,722	4,670	41
Remainder of county	130,947	111,612	1,622
	52,515	45,354	400
<b>LINCOLN</b>			
Arriba	106,308	100,320	1,028
Genoa	5,335	5,335	13
Hugo	1,725	283	5
Limon	7,718	7,522	90
Remainder of county	83,466	80,088	795
	8,064	7,092	125
<b>LOGAN</b>			
Crook	483,656	284,671	4,641
Fleming	1,697	1,692	29
Iliff	8,263	8,116	8
Merino	568	555	6
Sterling	13,271	12,125	25
Remainder of county	399,954	208,778	3,961
	59,903	53,405	612
<b>MESA</b>			
Clifton	2,044,060	1,732,606	28,318
Collbran	44,934	43,004	631
	4,286	4,150	72

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

Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>MESA (continued)</b>			
De Beque	\$840	\$808	\$14
Fruita	47,328	38,240	402
Gateway	16	16	0
Grand Junction	1,672,470	1,415,269	23,501
Palisade	14,464	13,743	202
Remainder of county	259,722	217,376	3,496
<b>MINERAL</b>	<b>14,485</b>	<b>13,955</b>	<b>260</b>
Creede	6,203	5,783	121
Remainder of county	8,282	8,172	139
<b>MOFFAT</b>	<b>194,976</b>	<b>167,762</b>	<b>2,881</b>
Craig	167,980	147,607	2,495
Dinosaur	2,947	2,911	80
Remainder of county	24,049	17,244	306
<b>MONTEZUMA</b>	<b>352,226</b>	<b>312,076</b>	<b>5,284</b>
Cortez	243,765	220,915	3,687
Dolores	21,453	12,753	260
Mancos	10,498	9,320	120
Remainder of county	76,510	69,088	1,217
<b>MONTROSE</b>	<b>544,216</b>	<b>442,700</b>	<b>7,112</b>
Cimarron	197	197	2
Montrose	403,729	349,303	5,982
Naturita	6,598	6,487	87
Nucla	17,538	17,244	171
Olathe	13,418	12,446	116
Remainder of county	102,736	57,023	754
<b>MORGAN</b>	<b>1,020,941</b>	<b>387,141</b>	<b>4,423</b>
Brush	90,561	66,652	660
Fort Morgan	788,381	188,393	2,465
Hillrose	195	193	2
Wiggins	29,476	28,898	175
Remainder of county	112,328	103,005	1,121
<b>OTERO</b>	<b>354,321</b>	<b>268,169</b>	<b>3,765</b>
Cheraw	1,570	1,568	22
Fowler	9,804	9,081	116
La Junta	261,388	183,650	2,378
Manzanola	2,396	1,962	34
Rocky Ford	38,302	34,579	543
Swink	751	711	10
Remainder of county	40,110	36,618	662
<b>OURAY</b>	<b>34,561</b>	<b>32,577</b>	<b>712</b>
Ouray	18,462	17,555	446
Ridgway	11,701	10,955	190
Remainder of county	4,398	4,067	76
<b>PARK</b>	<b>59,723</b>	<b>55,984</b>	<b>1,027</b>
Fairplay	6,234	5,782	113
Remainder of county	53,489	50,202	914
<b>PHILLIPS</b>	<b>104,230</b>	<b>96,355</b>	<b>775</b>
Haxtun	24,331	21,709	174
Holyoke	37,071	34,470	357
Remainder of county	42,828	40,176	244
<b>PITKIN</b>	<b>751,801</b>	<b>666,933</b>	<b>13,406</b>
Aspen	512,060	436,269	8,959
Snowmass	1,487	1,313	29
Snowmass Village	109,703	108,622	2,589
Remainder of county	128,551	120,729	1,829

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
 Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>PROWERS</b>	<b>\$302,842</b>	<b>\$250,178</b>	<b>\$2,855</b>
Granada	2,239	2,084	39
Holly	16,014	13,197	130
Lamar	253,537	206,488	2,193
Wiley	4,962	3,982	81
Remainder of county	26,090	24,427	412
<b>PUEBLO</b>	<b>2,270,141</b>	<b>1,906,615</b>	<b>26,939</b>
Avondale	1,441	1,007	12
Boone	368	368	4
Colorado City	32,665	31,839	802
Pueblo	2,048,215	1,774,335	24,783
Rye	1,085	1,064	15
Remainder of county	186,367	98,002	1,323
<b>RIO BLANCO</b>	<b>74,039</b>	<b>61,286</b>	<b>997</b>
Meeker	23,133	18,972	252
Rangely	28,886	26,727	476
Remainder of county	22,020	15,587	269
<b>RIO GRANDE</b>	<b>233,630</b>	<b>175,379</b>	<b>2,322</b>
Del Norte	26,748	22,262	251
Monte Vista	100,707	81,168	947
South Fork	12,153	10,744	211
Remainder of county	94,022	61,205	913
<b>ROUTT</b>	<b>448,545</b>	<b>410,604</b>	<b>7,248</b>
Hayden	10,297	9,579	130
Oak Creek	5,321	4,984	78
Phippsburg	318	308	8
Steamboat Springs	319,959	293,212	5,982
Yampa	1,070	977	10
Remainder of county	111,580	101,544	1,040
<b>SAGUACHE</b>	<b>49,355</b>	<b>45,243</b>	<b>776</b>
Center	28,023	25,558	386
Saguache	4,555	4,449	50
Remainder of county	16,777	15,236	340
<b>SAN JUAN</b>	<b>15,636</b>	<b>15,232</b>	<b>372</b>
Silverton	12,024	11,730	273
Remainder of county	3,612	3,502	99
<b>SAN MIGUEL</b>	<b>132,769</b>	<b>129,361</b>	<b>2,753</b>
Norwood	7,327	6,976	112
Telluride	87,006	85,574	1,776
Remainder of county	38,436	36,811	865
<b>SEDGWICK</b>	<b>44,085</b>	<b>38,905</b>	<b>498</b>
Julesburg	30,435	26,191	338
Ovid	1,902	1,292	10
Sedgwick	1,035	933	5
Remainder of county	10,713	10,489	145
<b>SUMMIT</b>	<b>775,410</b>	<b>743,361</b>	<b>15,837</b>
Breckenridge	216,423	211,479	4,863
Copper Mountain	29,316	27,653	740
Dillon	39,983	32,347	613
Frisco	130,460	125,343	2,674
Keystone	25,987	25,714	519
Silverthorne	207,994	197,677	3,838
Remainder of county	125,247	123,148	2,590

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

Fiscal Year 1995 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>TELLER</b>	<b>\$148,912</b>	<b>\$130,869</b>	<b>\$2,232</b>
Cripple Creek	24,980	24,020	496
Green Mountain Falls	62	62	2
Victor	2,403	2,266	45
Woodland Park	92,073	76,202	1,211
Remainder of county	29,394	28,319	478
<b>WASHINGTON</b>	<b>60,573</b>	<b>56,055</b>	<b>729</b>
Akron	38,298	36,720	326
Cope	2,542	2,541	39
Otis	8,056	5,698	120
Remainder of county	11,677	11,096	244
<b>WELD</b>	<b>2,705,315</b>	<b>1,979,313</b>	<b>28,571</b>
Ault	8,453	6,982	87
Broomfield	1,612	756	17
Dacono	10,982	8,802	88
Eaton	53,526	49,183	298
Erie	8,281	7,905	96
Evans	68,541	66,654	1,166
Firestone	3,783	2,965	42
Frederick	11,192	9,031	102
Fort Lupton	97,837	77,188	1,259
Garden City	35,547	31,768	566
Gilcrest	3,967	3,796	65
Greeley	1,448,397	1,144,125	18,184
Grover	243	243	3
Hudson	21,521	12,252	227
Johnstown	27,002	23,208	181
Keenesburg	9,661	7,645	87
Kersey	3,601	3,553	46
La Salle	22,036	18,480	303
Mead	13,316	8,658	47
Miliken	4,807	4,660	43
Nunn	1,076	1,059	18
Pierce	6,563	2,415	30
Platteville	21,060	19,675	361
Severance	2,227	2,192	28
Windsor	46,961	36,695	518
Remainder of county	773,123	429,423	4,709
<b>YUMA</b>	<b>152,965</b>	<b>143,095</b>	<b>2,256</b>
Eckley	516	516	13
Idalia	673	673	11
Joes	690	684	18
Kirk	1,784	1,776	28
Wray	45,331	42,359	548
Yuma	63,267	57,688	969
Remainder of county	40,704	39,399	669
<b>OUT OF STATE</b>	<b>5,222,020</b>	<b>2,177,008</b>	<b>39,350</b>
<b>STATE TOTALS</b>	<b>\$94,792,841</b>	<b>\$67,845,769</b>	<b>\$1,089,270</b>

**SUMMARY OF LOCAL SALES TAX RATES**

Number of Jurisdictions by Tax Rate (as of July 1995)

<b>LOCAL SALES TAX RATE</b>	<b>CITIES &amp; TOWNS</b>	<b>COUNTIES</b>	<b>TOTAL</b>
0.17 %	-	1	1
0.25	-	1	1
0.35	-	1	1
0.50	-	2	2
1.00	12	18	30
1.50	3	1	4
1.70	1	-	1
2.00	76	13	89
2.20	1	-	1
2.50	4	-	4
2.75	2	-	2
2.86	1	-	1
3.00	54	2	56
3.21	1	-	1
3.25	2	-	2
3.375	1	-	1
3.50	15	-	15
3.75	4	-	4
4.00	21	4	25
4.50	2	-	2
5.00	1	-	1
<b>TOTAL</b>	<b>201</b>	<b>43</b>	<b>244</b>

In addition to city and county sales and use taxes, special districts levy the following sales and use taxes.

The Regional Transportation District (RTD) levies a sales/use tax of 0.6%. The RTD includes the counties of Denver, Boulder, Jefferson, Adams (west of Box Elder Creek), Arapahoe (about one mile east of Gun Club Road and south of Quincy including Arapahoe Park), and Douglas (northeast portion plus Highlands Ranch).

The Scientific and Cultural Facilities District (SCFD) and the Baseball District (BD) levy a sales/use tax of 0.1% and include the same geographic area as the RTD.

A county lodging tax is levied on lodging services in 22 counties. A tax of 0.9% is levied in Bent County. In Grand County (Winter Park excluded), the rate is 1.8%. The most common tax rate is 1.9% and is levied in the following counties: Alamosa, Archuleta, Chaffee, Clear Creek, Costilla, Conejos, Delta, Gunnison, Hinsdale, La Plata (Durango excluded), Lake, Logan, Mineral, Moffat, Montezuma (Cortez excluded), Morgan, Rio Blanco, Rio Grande, and Saguache. Finally, San Miguel's tax rate is 2%.

Local improvement sales taxes of 0.5% are levied in designated areas of southeast Jefferson and Boulder Counties.

Mass transit district sales taxes of 0.5% are levied in Pitkin and Summit Counties.

Douglas County levies a 1% short-term rental tax on non-vehicular property rented for 30 days or less.

## STATE-COLLECTED CITY SALES TAX RATES

(as of July 1995)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0%	Frisco	2.0%	Nucla	2.0%
Alma	3.0	Fruita	2.0	Oak Creek	3.0
Antonito	4.0	Garden City	2.0	Olathe	3.0
Ault	2.0	Georgetown	3.0	Ordway	2.0
Basalt	2.0	Gilcrest	3.0	Otis	2.0
Bayfield	2.0	Granada	2.0	Ouray	3.0
Bennett	2.0	Granby	4.0	Ovid	1.0
Berthoud	2.0	Grand Lake	4.0	Palisade	1.0
Black Hawk	4.0	Green Mountain Falls	2.0	Palmer Lake	2.0
Blanca	2.0	Gunnison	3.0	Paonia	2.0
Brighton	3.75	Gypsum	2.0	Parachute	3.75
Broomfield	3.75	Haxtun	1.0	Parker	3.0
Brush	3.0	Hayden	4.0	Pierce	2.0
Buena Vista	2.0	Holly	1.0	Pitkin	3.0
Burlington	2.0	Holyoke	1.5	Platteville	2.0
Calhan	2.0	Hot Sulphur Springs	4.0	Poncha Springs	2.0
Carbondale	3.0	Hotchkiss	2.0	Red Cliff	3.0
Castle Rock	4.0	Hudson	2.0	Rico	2.0
Cedaredge	1.5	Hugo	2.0	Ridgway	3.0
Center	2.0	Idaho Springs	3.0	Rocky Ford	3.0
Cheyenne Wells	2.0	Ignacio	2.0	Romeo	1.0
Collbran	2.0	Johnstown	2.0	Saguache	3.0
Columbine Valley	3.0	Julesburg	1.0	Salida	2.0
Craig	2.0	Keenesburg	2.0	San Luis	2.0
Crawford	2.0	Kersey	3.0	Sawpit	3.0
Creede	2.0	Kiowa	1.5	Sedgwick	1.0
Crested Butte	4.0	Kit Carson	2.0	Severance	2.0
Crestone	1.0	Kremmling	4.0	Sheridan	3.5
Cripple Creek	2.0	La Jara	2.0	Silt	3.0
Dacono	3.0	La Salle	3.5	Silver Cliff	2.0
De Beque	2.0	La Veta	3.0	Silver Plume	3.0
Del Norte	2.0	Las Animas	2.0	Simla	2.0
Dillon	2.0	Limon	2.0	South Fork	3.0
Dolores	3.5	Lochbuie	2.0	Springfield	2.0
Dove Creek	2.0	Log Lane Village	3.0	Sterling	3.0
Eads	2.0	Louisville	3.375	Superior	2.0
Eagle	4.0	Loveland	3.0	Telluride	4.5
Eaton	3.0	Lyons	3.0	Trinidad	4.0
Elizabeth	2.5	Manassa	1.0	Victor	3.0
Empire	3.0	Mancos	3.0	Walsenburg	2.0
Erie	3.5	Manitou Springs	3.5	Ward	2.0
Estes Park	4.0	Manzanola	2.0	Wellington	2.0
Evans	3.0	Marble	2.0	Westcliffe	2.0
Fairplay	3.0	Mead	2.0	Wiggins	2.0
Federal Heights	3.0	Milliken	2.5	Windsor	3.0
Firestone	2.0	Minturn	4.0	Wray	1.0
Flagler	2.0	Monte Vista	3.0	Yuma	2.0
Florence	2.0	Monument	3.0	RTD	0.6 1/
Fort Lupton	4.0	Morrison	3.0	SCFD	0.1 2/
Fort Morgan	3.0	Mountain View	3.0	LID	0.5 3/
Fountain	3.0	Naturita	2.0	BSD	0.1 4/
Fowler	2.0	Nederland	3.0	MTS	0.5 5/
Fraser	4.0	New Castle	3.0		
Frederick	2.0	Norwood	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.



**STATE-COLLECTED COUNTY SALES TAX RATES**

(as of July 1995)

<b>CURRENT TAX RATE</b>	<b>COUNTY</b>	<b>CURRENT TAX RATE</b>	<b>COUNTY</b>
Adams	0.50%	Lake	4.00%
Alamosa	2.00	La Plata	2.00
Archuleta	4.00	Lincoln	2.00
Bent	1.00	Mesa	2.00
Boulder	0.35	Mineral	2.00
Chaffee	2.00	Moffat	2.00
Clear Creek	1.00	Montrose	1.00
Costilla	1.00	Otero	1.00
Crowley	2.00	Ouray	1.00
Custer	2.00	Pitkin	3.00
Delta	2.00	Pitkin (Basalt portion)	2.00
Douglas	0.17	Prowers	1.00
Eagle	1.00	Pueblo	1.00
El Paso	1.00	Rio Blanco	2.00
Fremont	1.50	Rio Grande	1.00
Garfield	0.25	Routt	1.00
Grand	1.00	San Juan	4.00
Gunnison	1.00	San Miguel	1.00
Hinsdale	4.00	Sedgwick	1.00
Huerfano	1.00	Summit	2.00
Jackson	3.00	Teller	1.00
Jefferson	0.50		

**CITY SALES TAX RATES NOT COLLECTED BY THE STATE**

(as of July 1995)

<b>LOCALITY</b>	<b>CURRENT RATE</b>	<b>LOCALITY</b>	<b>CURRENT RATE</b>
Alamosa	2.00%	Greenwood Village	3.00%
Arvada	3.21	Greeley	3.00
Aspen	1.70	Lafayette	3.25
Aurora	3.75	La Junta	3.00
Avon	4.00	Lakewood	2.00
Boulder	2.86	Lamar	3.00
Breckenridge	2.00	Larkspur	4.00
Canon City	2.00	Littleton	3.00
Central City	4.00	Longmont	2.75
Cherry Hills Village	3.50	Montrose	4.00
Colorado Springs	2.20	Mt Crested Butte	4.00
Commerce City	3.50	Northglenn	3.50
Cortez	3.50	Pueblo	3.50
Delta	3.00	Rifle	2.50
Denver	3.50	Silverthorne	2.00
Durango	2.00	Snowmass Village	1.00
Edgewater	3.50	Steamboat Springs	4.50
Englewood	3.50	Thornton	3.50
Fort Collins	3.00	Vail	4.00
Glendale	3.50	Westminster	3.25
Glenwood Springs	3.00	Wheat Ridge	2.50
Golden	3.00	Winter Park	5.00
Grand Junction	2.75	Woodland Park	3.00

**CITY SALES TAX DISTRIBUTION AMOUNTS (Accrued Basis)**  
**Fiscal Year Ended June 30, 1995**

Akron	\$108,411	Frisco	\$1,903,901	Oak Creek	\$95,911
Alma	23,048	Fruita	262,737	Olathe	166,796
Antonito	192,332	Garden City	179,079	Ordway	121,650
Aspen	4,965	Georgetown	297,195	Otis	50,024
Ault	98,051	Gilcrest	102,760	Ouray	465,220
Basalt	591,443	Granada	21,525	Ovid	10,850
Bayfield	200,085	Granby	579,994	Palisade	34,071
Bennett	139,152	Grand Lake	437,465	Palmer Lake	52,193
Berthoud	257,982	Green Mountain Falls	35,778	Paonia	193,250
Black Hawk	633,741	Gunnison	2,098,181	Parachute	175,405
Blanca	12,126	Gypsum	96,604	Parker	4,288,229
Brighton	4,743,442	Haxtun	158,579	Pierce	24,096
Broomfield	6,560,219	Hayden	298,829	Pitkin	7,546
Brush	773,006	Holly	48,940	Platteville	151,239
Buena Vista	475,543	Holyoke	168,870	Poncha Springs	58,124
Burlington	567,372	Hot Sulphur Springs	34,076	Red Cliff	12,106
Calhan	57,362	Hotchkiss	238,270	Rico	11,553
Carbondale	993,324	Hudson	90,437	Ridgway	194,081
Castle Rock	7,407,302	Hugo	63,982	Rocky Ford	578,799
Cedaredge	120,371	Idaho Springs	858,003	Romeo	6,069
Center	200,317	Ignacio	143,849	Saguache	83,208
Cheyenne Wells	100,334	Johnstown	107,139	Salida	1,208,427
Collbran	45,689	Julesburg	98,349	San Luis	58,632
Columbine Valley	85,248	Keenesburg	53,298	Sawpit	10,741
Craig	1,655,175	Kersey	74,301	Sedgwick	2,317
Crawford	19,483	Kiowa	14,550	Severance	16,647
Creede	92,148	Kit Carson	38,105	Sheridan	1,256,041
Crested Butte	1,269,060	Kremmling	358,585	Silt	101,259
Crestone	7,646	La Jara	118,812	Silver Cliff	34,926
Cripple Creek	361,949	La Salle	207,348	Silver Plume	34,117
Dacono	243,684	Las Animas	220,830	Silverthorne	2,340,688
De Beque	4,217	Laveta	171,843	Silverton	207,505
Del Norte	170,310	Limon	528,096	Simla	31,598
Dillon	418,589	Lochbuie	31,883	Snowmass	6,495
Dolores	307,798	Log Lane Village	19,452	South Fork	238,863
Dove Creek	83,158	Louisville	3,797,036	Springfield	256,912
Eads	84,325	Loveland	12,091,477	Sterling	3,469,770
Eagle	727,923	Lyons	197,358	Superior	36,883
Eaton	288,476	Manassa	22,346	Telluride	2,601,987
Elizabeth	227,965	Mancos	153,770	Trinidad	2,578,764
Empire	57,930	Manitou Springs	1,001,838	Vail	9,587
Erie	146,179	Manzanola	24,261	Victor	45,267
Estes Park	4,363,259	Marble	5,219	Walsenburg	394,568
Evans	746,236	Mead	31,895	Ward	6,846
Fairplay	112,297	Milliken	108,737	Wellington	48,793
Federal Heights	2,471,768	Minturn	333,212	Westcliffe	161,783
Firestone	75,970	Monte Vista	655,292	Wiggins	94,371
Flagler	78,344	Monument	652,345	Windsor	577,870
Florence	248,645	Morrison	267,293	Woodland Park	15,206
Fort Lupton	1,155,191	Mountain View	131,985	Wray	218,071
Fort Morgan	2,355,390	Naturita	66,956	Yuma	592,500
Fountain	1,666,493	Nederland	401,016		
Fowler	112,864	New Castle	68,824	<b>Total</b>	<b>\$98,584,744</b>
Fraser	789,356	Norwood	103,780		
Frederick	61,174	Nucla	76,736		

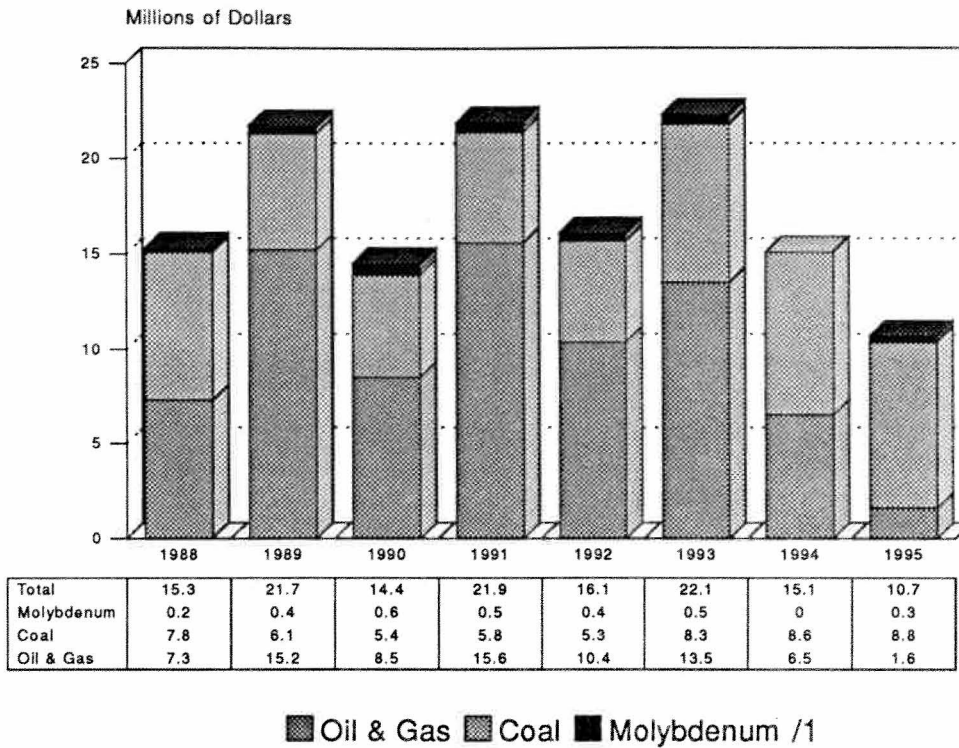
**COUNTY SALES TAX DISTRIBUTION AMOUNTS (Accrued Basis)**  
**Fiscal Year Ending June 30, 1995**

Adams County	\$8,792,901	La Plata County	\$6,791,857
Alamosa County	1,095,137	City of Durango	1,642,088
Town of Hooper	1,309	Town of Bayfield	364,908
City of Alamosa	1,641,396	Town of Ignacio	323,856
Archuleta County	1,357,536	Lake County	687,039
City of Pagosa Springs	1,110,712	City of Leadville	731,667
Bent County	167,590	Lincoln County	717,964
Boulder County	6,521,393	Mesa County	12,006,404
Chaffee County	1,273,031	City of Grand Junction	2,649,689
City of Buena Vista	311,720	City of Fruita	828,028
City of Poncha Springs	49,551	Town of Palisade	579,620
City of Salida	786,415	City of Collbran	248,408
Clear Creek County	557,707	Town of Debeque	248,408
Costilla County	83,948	Mineral County	120,989
City of San Luis	22,386	City of Creede	60,494
City of Blanca	5,597	Moffat County	656,278
Crowley County	212,618	City of Craig	1,380,054
Custer County	357,052	Town of Dinosaur	24,772
Delta County	2,169,210	Montrose County	2,061,188
City of Delta	210,685	Otero County	1,162,317
City of Orchard City	123,374	Ouray County	274,087
Town of Paonia	77,820	Pitkin County	8,154,366
Town of Cedaredge	76,736	Town of Basalt	25,806
Town of Hotchkiss	41,486	City of Snowmass Village	2,280,546
Town of Crawford	12,202	City of Aspen	4,274,522
Douglas County	487,894	Prowers County	1,089,743
Eagle County	5,706,447	Pueblo County	8,352,389
City of Avon	130,470	Rio Blanco County	330,903
Town of Basalt	31,742	City of Meeker	231,915
Town of Eagle	38,917	City of Rangely	274,511
Town of Gypsum	6,364	Rio Grande County	397,914
Town of Minturn	16,265	City of Monte Vista	278,540
Town of Redcliff	504	Town of Del Norte	119,374
City of Vail	414,022	Routt County	2,347,872
El Paso County	34,869,490	San Juan County	82,856
Fremont County	2,239,861	Town of Silverton	176,314
Garfield County	875,317	San Miguel County	853,263
Grand County	1,525,116	Sedgwick County	177,887
Gunnison County	935,755	Summit County	2,780,017
City of Crested Butte	181,349	Town of Breckenridge	3,620,997
City of Gunnison	428,107	City of Montezuma	2,126
Town of Marble	1,319	Town of Blue River	21,476
Town of Pitkin	1,369	Town of Dillon	439,746
City of Mt Crested Butte	153,971	Town of Frisco	2,044,019
Hinsdale County	147,539	Town of Silverthorne	2,540,279
Town of Lake City	172,621	Teller County	733,343
Huerfano County	153,323		
Town of La Veta	45,523	<b>Total</b>	<b>\$173,120,535</b>
City of Walsenburg	180,509		
Jackson County	208,011		
Town of Walden	149,744		
Jefferson County	21,768,634		

# Severance

Net Severance Tax Collections ..... 84

**NET SEVERANCE TAX COLLECTIONS**  
Fiscal Years 1988 to 1995



1/ The Molybdenum classification includes collections for metallic metals.

**COLORADO NET SEVERANCE TAX COLLECTIONS**  
Fiscal Years 1988 to 1995

YEAR	MOLYBDENUM 2/	COAL	OIL & GAS	TOTAL
1995	\$294,530	\$8,779,024	\$1,632,524	\$10,796,078
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

2/ Includes severance tax collections for metallic minerals.