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# COLORADO DEPARTMENT OF REVENUE



# THE INITIATIVE



July 1, 1995 through June 30, 1996

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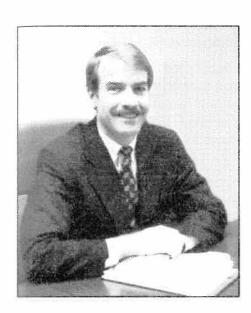
TAKING THE INITIATIVE

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During Fiscal Year 1995-96, the Department of Revenue made several dramatic changes in its organizational structure as well as its methods of delivering service to the public. These changes, which required considerable initiative, foresight and hard work on the part of many DOR employees, produced extremely gratifying results. We witnessed improved operational efficiencies, closer communication within the department and a renewed commitment to offering the best in customer service.

To develop more effective internal operations, the department reorganized into Lines of Business, grouping enforcement, taxation and transportation functions into cooperative, interactive units that can more effectively share information and resources. In addition, the Department created an Information Technology Division, and placed all cash and data processing functions in a separate unit.

We also anticipate that the Motor Carrier Services Division, created by legislative action, will bring dynamic new concepts in service to the trucking industry throughout the state.

Perhaps the most welcome change was a logistical one. With the support of the General Assembly, the department centralized several agencies, including our entire enforcement and transportation lines of business, in one modern, convenient facility. This headquarters is a sound investment that will offer efficient, one-stop service to the public for years into the future.

Our plan to replace the antiquated income tax system by 1998 progressed into the design stage, again with support from the Joint Budget Committee and the legislature. The first piece of this new program, an Interactive Voice Response System, went on line January 1, 1996.

The Department of Revenue firmly believes that to stand still means to fall behind. To remain in the forefront, dynamic organizations must be adaptable and confident enough to recognize opportunities for improvement. We are one of those organizations. We intend to maintain our tradition of leadership in technology, customer service and efficiency by seizing every initiative to reach our goals.

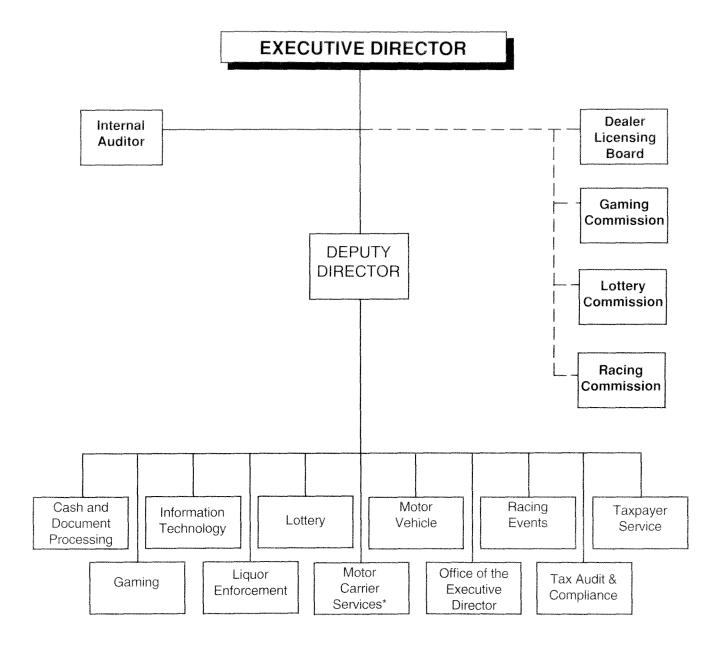
I am pleased to present to the Governor and the General Assembly the 55th annual report covering Department of Revenue operations and achievements from July 1, 1995 through June 30, 1996.

Respectfully,

Renny July

Executive Director

## COLORADO DEPARTMENT OF REVENUE



<sup>\*</sup> Motor Carrier Services was created effective July 1, 1996

#### TAKING THE INITIATIVE

ny enterprise, whether government or private, must continuously seek new ideas and  $m{\Lambda}$  efficiencies just to keep pace with today's rapidly changing social, economic and technological environment. To maintain a position of leadership requires a lot more – innovation, imagination and initiative.

During FY96, the Department of Revenue instituted a number of internal initiatives that resulted in enhanced service to the public as well as improved operations. At the same time, the board of directors formulated a new strategic plan that is meant to ensure continuity in the department's commitment to its mission. This plan sets out long-range and short-term goals, objectives and initiatives that will guide departmental efforts for the next several years.

Analyzing internal operations, DOR realigned several divisions into Lines of Business that clearly reflect their major responsibilities: taxation, transportation and enforcement. This change allows related divisions to share resources and information for better efficiency and more responsive service. In addition, the department organized its information technology functions into a new division, headed by a Chief Information Officer, to provide specialized support for the Lines of Business. As another efficiency measure, all cash and document procedures, including data entry, incoming and outgoing mail and "pipeline" tax return processing, were consolidated into a separate division.

In April 1996, Motor Vehicle and four other DOR divisions, plus their technical support staff, moved into a modern facility, thereby consolidating in one location offices that had been scattered throughout the Denver metro area. A central rotunda in the new headquarters offers the public a variety of services in one easily accessible location.

Along with these changes, the department has taken other initiatives to meet its most important responsibility: service to the public.

#### LANDMARKS

- A five-year Income Tax Initiative to replace the outmoded income tax accounting system reached an important goal with completion of a Requirements Document detailing 500 requirements for the system and its architectural structure. The new system, due for completion no later than January 1999, will allow a smooth transition to the next century without the need to adapt current programs to handle four-digit dates.
- An Interactive Voice Response System went on-line in January, allowing taxpayers 24hour access to five types of information that previously required agent assistance. To ensure confidentiality, access is permitted only through use of a security code in conjunction with the social security number.
- The General Assembly authorized creation of a new Motor Carrier Services Division to consolidate all DOR programs pertaining to commercial vehicle operations and offer more responsive service to the trucking industry.
- Through its enforcement efforts, the department was instrumental in ensuring high quality emissions testing and service in the basic and enhanced areas.

#### CUSTOMER SERVICE

- The employee team that created DOR's I CARE customer service training program received the 1995 Governor's Peak Productivity Award. This program has since been adopted as a benchmark program offered to all state employees.
- For the convenience of last-minute filers, reproducible laminated copies of income tax forms were attached to copy machines in most major grocery stores throughout the state.
- As one of the first departments to provide information and forms on Colorado's Home Page, Revenue logged 24,500 "hits" during its first five months on the Internet, most of these occurring during the income tax filing season.
- Through its new computer system, the Motor Vehicle Division now furnishes driver records and reinstatements in outlying driver license offices.
- More than 108,000 taxpayers submitted electronic returns, ensuring virtually error-free processing and rapid refunds.

#### INITIATIVES AND EFFICIENCIES

- A new on-line system to correct simple taxpayer-caused filing errors dramatically reduced delays in issuing refunds and increased productivity by 25 percent.
- The Field Audit Section continued to develop a computer auditing program to assist revenue agents in their examinations of large and medium sized companies.
- The Compliance and Enforcement Section increased total revenue collections from \$121,040,463 to \$134,763,381 with no increase in FTE.
- The Division of Racing Events created separate investigative and enforcement units and hired a trained professional as manager of enforcement.
- The Liquor Division refocused its enforcement efforts toward public-concern matters such as sale of alcohol to intoxicated persons and illegal gambling. A 43 percent increase in administrative actions resulted in license suspensions, denials, revocations and fines.
- Colorado is now linked to the National Driver Registry that communicates eligibility and status of a driver's license applicant throughout the country.
- A successful pilot project now allows US West to file sales tax returns by Electronic Data Interchange, a model for future EDI sales tax filings.

#### **OUR MISSION**

Our mission is to provide exceptional service in an effective, innovative and fair manner that instills the public with confidence while fulfilling our duties to collect revenues, license qualified persons and enforce the laws in an atmosphere that promotes dynamic solutions through meaningful employee involvement.

#### **HIGHLIGHTS**

The Colorado Department of Revenue administers 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 FY 95-96.

#### SERVICE TO TAXPAYERS

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY 96, DOR

- managed more than 1 million telephone calls from taxpayers regarding sales, fuel and income taxes (50 percent of which were handled through Interactive Voice Response or electronic voice mail systems).
- filled more than 154,000 forms orders
- maintained more than 162,000 active sales tax accounts
- maintained more than 129,000 active wage withholding accounts
- presented classes and seminars to more than 7,500 individuals
- distributed more than 600,000 copies of FYI information sheets regarding tax issues

#### TAX PROCESSING AND COLLECTION

During FY 96, the Department processed

- 1.9 million individual income tax returns
- 51,946 corporate returns
- 1.25 million tax refunds; average refund: \$265.79
   75.2 percent within 21 days
   99.3 percent within 45 days
- 5.1 million documents for all taxes
- 2.5 million payment checks for all taxes

#### COLORADO LOTTERY (FY 95-96)

- Gross Sales \$331.4 million
- Total Proceeds: \$91.4 million
- Funds Distribution:

Capital Construction Fund: \$30.7 million Great Outdoors Colorado: \$19.3 million Conservation Trust Fund: \$33.2 million Parks & Outdoor Recreation: \$8.3 million

• Total Proceeds (1983-96) \$746.1 million

#### MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 569,583 driver's licenses issued
- 146,547 ID cards issued
- 295,633 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 1.6 million driver control and traffic record documents received

#### COLORADO LIMITED STAKES GAMING

- \$48 million generated for historic preservation, tourism promotion and other state purposes
- 57 gaming establishments licensed
- 5,983 persons employed in casinos

#### LIQUOR ENFORCEMENT

- 11,462 new and renewed vendors licenses
- 1,035 overt and covert investigations
- 1,536 on-site compliance inspections

#### PORTS OF ENTRY

- 5.1 million vehicles cleared at fixed/mobile ports
- 24,761 driver/vehicle inspections
- \$6.1 million collected at fixed and mobile ports

#### RACING (CY95)

- 7 racetrack licenses
  - 5 greyhound tracks
  - 1 major horse track
  - 1 fair circuit horse track
- 1,512,851 patrons (includes OTB sites)
- \$257,109,333 wagered (includes OTB sites)
- \$8,106,279 deposited in General Fund

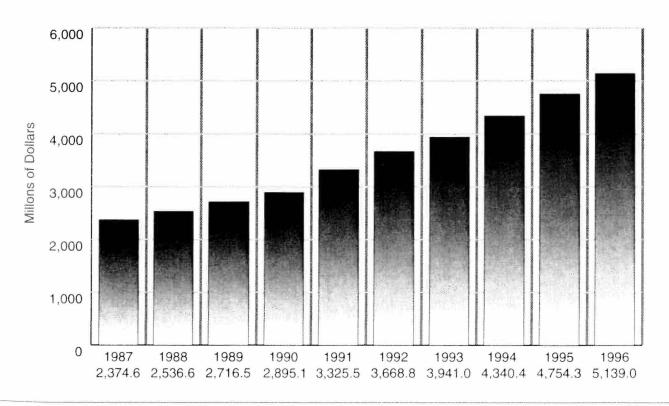
# ADMINISTRATION, COLLECTIONS, AND GENERAL INFORMATION

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COLLECTIONS BY SOURCE Fiscal Years 1995 and 1996	1995	1996	Percent of 1996 Revenues	Year-to- Year Percent
STATE TAXES			Collected	Change
SALES, USE, EXCISE, AND NET RECEIPTS Alcoholic Beverages Aviation Fuel Cigarette Highway Fuel Limited Stakes Gaming Sales Tobacco Products Tourism Promotion Use Subtotal	\$23,246,172 9,153,800 58,798,592 419,546,094 44,885,684 1,125,440,402 6,048,815 148,289 89,449,853 \$1,776,717,702	\$24,789,481 8,305,567 59,261,805 436,845,982 50,923,242 1,208,087,377 6,843,094 36,697 100,450,103 \$1,895,543,347	36.89%	6.69%
INCOME				
INCOME Individual Corporate Fiduciary Subtotal	\$2,079,782,126 195,582,041 8,722,317 \$2,284,086,484	\$2,264,115,914 212,068,579 10,069,385 \$2,486,253,878	48.38%	8.85%
ESTATE & INHERITANCE				
Estate	\$27,753,381 13,849	\$32,126,019 0		
Inheritance Subtotal	\$27,767,230	\$32,126,019	0.63%	15.70%
SEVERANCE	\$10,706,078	\$14,838,933	0.29%	38.60%
PASSENGER MILE	\$402,078	\$434,411	0.01%	8.04%
Baseball Stadium District Taxes City Sales Taxes County Lodging Taxes County Sales Taxes County Transit Sales Taxes Local Improvement District Taxes MV Specific Ownership—Class A RTD Sales and Use SCFD Sales and Use Short-term Rental Taxes Subtotal	\$23,125,994 97,860,708 2,315,202 171,420,369 5,337,545 3,048,151 7,114,759 138,110,441 22,989,901 55,019 \$471,378,088	\$24,536,402 101,760,932 2,394,737 190,807,147 7,317,196 3,085,204 7,178,321 147,600,791 24,601,090 63,891 \$509,345,711	9.91%	8.05%
LICENSES, PERMITS, & MISCELLANEOUS F MOTOR VEHICLE		¢105.054.500		
Vehicle Registrations Motor Vehicle Operator Licenses Emissions Titles Drivers License Express Consent Fees License Reinstatement Fees Motor Vehicle Financial Responsibility Motor Vehicle Penalty Assessments Motor Vehicle Dealer/Sales Licenses Motor Vehicle Manufacturer Licenses Subtotal	\$116,934,204 13,037,359 5,984,826 4,111,380 654,630 969,498 12,144 3,734,195 1,301,370 102,240 \$146,841,846	\$125,054,528 12,172,424 6,496,406 4,157,670 671,600 1,146,633 -996 4,014,708 1,549,018 108,210 \$155,370,200	3.02%	5.81%

COLLECTIONS BY SOURCE (CONTIN Fiscal Years 1995 and 1996	NUED) 1995	1996	Percent of 1995 Revenues Collected	Year-to- Year Percent Change
REGULATORY & BUSINESS			Collected	Change
Cigarette Licenses	\$665	\$655		
Hospital/Nursing Home Licenses	15,780	0		
Liquor Licenses	1,486,266	1,506,820		
Liquor Licenses/85% City	1,744,595	1,767,892		
Liquor Licenses 85% County	399,453	393,649		
Limited Stakes Gaming	911,584	913,329		
Produce Licenses	73,425	3,410		
PUC Utility Supervision Fees	5,542,463	6,919,927		
Other PUC Hazardous Fees	142,381	216,695		
Racing Fees	0	16,135		
Recycled Tire Fees	1,801,901	1,895,446		
Restaurant Licenses/Fees	368,515	325,564		
Sales Tax Licenses	303,477	2,105,121		
Special Fuel Licenses and Permits	51,513	13,586		
Tobacco Products Licenses	958	1,055		
Trade Name Fees	347,885	357,505		
Underground Storage Tank Surcharge	6,791,162	7,042,990		
Subtotal	\$19,982,023	\$23,479,779	0.46%	17.50%
OTHER RECEIPTS				
Miscellaneous Receipts	\$11,824,282	\$17,170,981		
Revenue Department Service Fees	4,603,917	4,425,164		
Subtotal	\$16,428,199	\$21,596,145	0.42%	31.46%
NET COLLECTIONS	\$4,754,309,729	\$5,138,988,423	100.00%	8.09%

# COLORADO NET REVENUE COLLECTIONS Fiscal Years 1987 to 1996



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

Fiscal Year 1996	GROSS	NET	ADMINISTRA-	COST TO
GENERAL FUND: 2/	COLLECTIONS	COLLECTIONS	TION COST	COLLECT
Alcoholic Beverages 3/	\$28,524,881	\$28,457,843	\$1,676,355	5.9%
State Sales Tax 3/	1,213,270,072	1,208,087,377	3,921,363	0.3%
State Use Tax 3/	102,317,273	100,450,103	318,508	0.3%
Cigarette & Tobacco 3/	66,525,115	66,106,608	223,904	0.3%
Income Tax	2,862,008,647	2,486,253,878	17,601,611	0.6%
Death & Gift Tax 3/	33,633,727	32,126,019	140,365	0.4%
Regulatory & Business	20,280,014	20,210,355	2,356,760	11.6%
Other Receipts, Fee, etc. 4/	18,000,475	15,485,401	1,303,921	7.2%
TOTAL GENERAL FUND 1/	\$4,344,560,206	\$3,957,177,584	\$27,542,787	0.6%
HIGHWAY USERS TAX FUND:				
Mileage & Fuel Taxes 5/	\$442,054,632	\$437,605,605	\$7,101,033	1.6%
Vehicle Registrations 6/	125,438,254	125,054,528	6,019,089	4.8%
Operators Licenses & Control 7/	14,006,166	13,990,657	16,984,520	121.3%
All Other Motor Vehicle 8/	13,973,552	13,938,109	5,704,018	40.8%
Emissions	6,498,023	6,496,406	1,169,806	18.0%
Port of Entry 9/	0	0	0	***************************************
TOTAL HIGHWAY USERS TAX FUND	\$601,970,627	\$597,085,304	\$36,978,466	6.1%
OTHER COLLECTIONS:				
Gaming Tax	\$51,858,879	\$51,836,570	\$605,171	1.2%
Severance Tax	26,885,526	14,838,933	222,894	0.8%
Local Government Sales Tax	505,805,363	502,167,390	6,817,415	1.3%
Other Special Funds 10/	17,805,304	15,882,640	6,893,199	38.7%
TOTAL OTHER	\$602,355,071	\$584,725,534	\$14,538,679	2.4%
TOTAL ALL FUNDS	\$5,548,885,904	\$5,138,988,422	\$79,059,932	1.4%

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

#### **COST OF ADMINISTRATION**

Fiscal Years 1987 to 1996

1907 10 1990			COST AS % OF
YEAR	COLLECTIONS	ADMINISTRATION 1/	COLLECTIONS
1996	\$5,548,885,904	\$79,059,932	1.42%
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
on excludes county clerk fee	es.		
	1996 1995 1994 1993 1992 1991 1990 1989 1988 1987	YEAR COLLECTIONS  1996 \$5,548,885,904 1995 5,135,476,212 1994 4,682,404,523 1993 4,304,055,725 1992 4,037,458,439 1991 3,642,187,197 1990 3,501,374,928 1989 3,280,470,021 1988 3,057,690,061	YEAR         COLLECTIONS         ADMINISTRATION 1/           1996         \$5,548,885,904         \$79,059,932           1995         5,135,476,212         74,067,080           1994         4,682,404,523         71,240,924           1993         4,304,055,725         73,411,594           1992         4,037,458,439         69,126,979           1991         3,642,187,197         61,950,162           1990         3,501,374,928         58,360,485           1989         3,280,470,021         56,359,633           1988         3,057,690,061         58,039,134           1987         2,915,400,097         55,215,389

<sup>1/</sup> 

<sup>2/</sup> The Limited Gaming Fund is classified under "Other Collections."

<sup>3/</sup> Does not reflect cash flow through Old Age Pension Fund.

<sup>4/</sup> Includes miscellaneous collections and voter registration costs.

<sup>5/</sup> Includes passenger mile, gasoline, & special fuels taxes.

<sup>6/</sup> Includes vehicle registration fees and ownership taxes.

<sup>7/</sup> Includes driver's and instructor's licenses, driver improvement, and accident records.

<sup>8/</sup> Includes penalty assessments and other miscellaneous.

<sup>9/</sup> Collections at Ports of Entry are included in mileage/fuel taxes.

<sup>10/</sup> Includes miscellaneous suspense, bonds, and special purpose funds.

#### ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 1996

 Personal Services
 \$57,088,089

 Operating Expense
 19,696,055

 Capital Outlay
 2,275,788

 Total Administrative Expense 1/
 \$79,059,932

1/ Includes federal funds in the amount of \$1,681,933

#### TAXPAYER AUDIT AND REVIEW ACTIVITIES

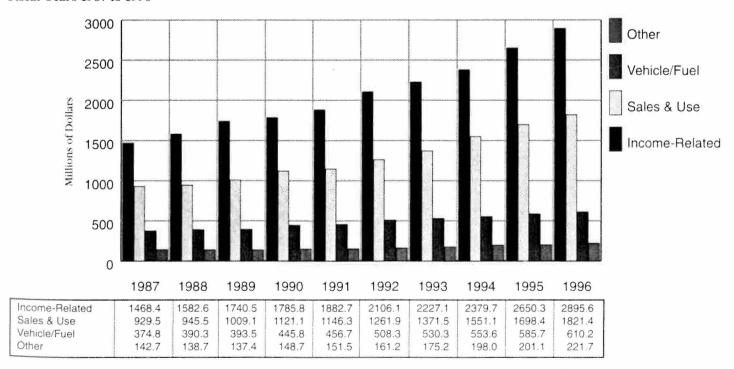
Fiscal Year 1996

TAX	Annual					
SECTION	Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	7,300	-	-	\$55,490,352	\$2,099,139	\$53,391,213 3/
Fair Share/Office Audits	147	68,226		41,751,151		41,751,151 3/
Taxpayer Service		*	160,805	22,573,293	48,711,299	(26, 138, 006)
TOTALS	7,447	68,226	160,805	\$119,814,796	\$50,810,438	\$69,004,358

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

#### REVENUE COLLECTIONS

Fiscal Years 1987 to 1996



<sup>2/</sup> Activity may increase or decrease taxes.

<sup>3/</sup> Assessments plus refunds reduced/denied minus refunds approved.

## POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1995	POP RANK
Adams	245,944	265,038	297,914	5
Alamosa	11,799	13,617	14,845	26
Arapahoe	293,621	391,511	443,443	4
Archuleta	3,664	5,345	7,069	40
Baca	5,419	4,556	4,418	50
Bent	5,945	5,048	5,635	45
Boulder	189,625	225,339	255,156	6
Chaffee	13,227	12,684	14,785	27
Cheyenne	2,153	2,397	2,328	57
Clear Creek	7,308	7,619	8,622	37
Conejos	7,794	7,453	7,701	38
Costilla	3,071	3,190	3,385	53
Crowley	2,988	3,946	4,302	51
Custer	1,528	1,926	2,699	55
Delta	21,225	20,980	25,023	18
Denver	492,365	467,610	493,063	1
Dolores	1,658	1,504	1,588	60
Douglas	25,153	60,391	103,959	11
Eagle	13,320	21,928	28,692	16
El Paso	309,424	397,014	462,711	3
Elbert	6,850	9,646	14,535	28
Fremont	28,676	32,273	39,951	12
Garfield	22,514	29,974	35,737	14
Gilpin	2,441	3,070	3,660	52
Grand	7,475	7,966	9,159	36
Gunnison	10,689	10,273	11,844	32
Hinsdale	408	467	640	61
Huerfano	6,440	6,009	7,034	41
Jackson	1,863	1,605	1,724	58
Jefferson	371,753	438,430	488,089	2
Kiowa	1,936	1,688	1,716	59
Kit Carson	7,599	7,140	7,274	39
La Plata	27,195	32,284	38,224	13
Lake	8,830	6,007	6,978	42
Larimer	149,184	186,136	215,774	7
Las Animas	14,897	13,765	15,351	25
Lincoln	4,663	4,529	6,258	44
Logan	19,800	17,567	18,409	21
Mesa	81,530	93,145	105,408	10
Mineral	804	558	627	62
Moffat	13,133	11,357	12,042	31
Montezuma	16,510	18,672	21,829	19
Montrose	24,352	24,423	29,312	15
Morgan	22,513	21,939	25,240	17
Otero	22,567	20,185	21,072	20
Ouray	1,925	2,295	3,027	54
Park	5,333	7,174	10,646	34
Phillips	4,542	4,189	4,506	49
Pitkin	10,338	12,661	14,290	29
Prowers	13,070	13,347	13,602	30
Pueblo	125,972	123,051	129,380	9
Rio Blanco	6,255	5,972	6,925	43
Rio Grande	10,511	10,770	11,685	33
Routt	13,404	14,088	16,624	24
Saguache	3,935	4,619	5,525	46
San Juan	833	745	552	63
San Miguel	3,192	3,653	5,195	48
Sedgwick	3,266	2,690	2,631	56
Summit	8,848	12,881	17,149	23
Teller	8,034	12,468	17,389	22
Washington	5,304	4,812	5,332	47
Weld	123,438	131,821	147,524	8
Yuma	9,682	8,954	9,378	35
STATE TOTALS	2,889,735	3,294,394	3,746,585	

#### 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, Westminister 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\*

#### LIOUOR ENFORCEMENT OFFICES —

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

#### LIMITED STAKES GAMING OFFICES —

Lakewood, Central City, Cripple Creek

#### LOTTERY OFFICES —

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

#### PORTS OF ENTRY LOCATIONS —

#### PRIMARY PORTS —

Cortez, Dumont, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument, Trinidad

#### 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 City Area; Dallas, Texas

<sup>\*</sup> Regional Service Center

<sup>\*\*</sup> Metro Drive Test Center

#### TAXES AT A GLANCE

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

Beer	8¢/gallon
Wine	7.33¢/liter*
Spirituous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

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

Imposed upon manufacturers or wholesalers of alcoholic beverages (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% alcohol) 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*	AGP Tax
\$0 - \$440,000	4%
\$440,001 - \$1,200,000	8%
\$1,200,000 +	15%
State Device Fee	\$100/device

October 1992 - September 1993

AGP	AGP Tax
\$0 - \$1,000,000	2%
\$1,000,000 +	20%
State Device Fee	\$150/device

October 1993 - September 1994

AGP	AGP Tax
\$0 - \$1,000,000	2%
\$1,000,001 - \$2,000,000	8%
\$2,000,001 - \$3,000,000	15%
\$3,000,000 +	18%
State Device Fee	\$100/device

October 1994 - September 1996

AGP	AGP Tax
\$0 - \$2,000,000	2%
\$2,000,001 - \$4,000,000	8%
\$4,000,001 - \$5,000,000	15%
\$5,000,000 +	18%
State Device Fee	\$75/device

\*AGP (Adjusted gross proceeds) 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.

#### Income:

#### Title 39, Article 22

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

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

Imposed upon the privilege of earning/receiving income in (or as resident of) the state. Corporations are not "residents." Individuals and fiduciaries may be residents or non-residents. Residency determines whether 100% or some lesser proportion of the entity's income is allocated to Colorado. Procedures for collections are analogous to federal procedures (e.g., withholding, estimated tax decla-

\$10.00

rations, 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 and operators of vehicles with a passenger-carrying capacity of 15 or more and used for the transportation of passengers for compensation. The tax is one mill for each passenger transported for a distance of one mile outside the boundaries of a city. A quarterly tax return is due on the last day of the month following the end of each quarter. Gasoline tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on gross gallons acquired less a 2% shrinkage allowance. Using net gallons, the tax is computed less a 1/2% allowance for collection costs. Special fuel tax is imposed on the first sale and is based on gross gallons. The tax is computed less a 1% allowance for collection costs. Both gasoline and special fuel tax are reported each month on the gasoline and special fuel distributor's monthly report, which is due on the 25th day following the end of the reporting month. Owners and operators of commercial vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. The quarterly special fuel use tax return is due the last day of the month following the end of the quarter.

#### 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/l00lbs
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:

Semitrailers:

Up to 2,000 lbs	\$5.50
2,001 lbs and over	\$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 Demo Plates:

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

"In Transit" Plates:

\$31.00
\$8.50
\$11.00

Dealer Full Use Plates \$197.00

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 additional fee) +\$10.00

Colorado Department of Revenue	
Pearl Harbor (one time fee)	+\$12.00
Special organization	, 4
(one time additional 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
Subsequent	\$10.00
Motorcycle Endorsement	61.00
/Surcharge Motorcycle Only/Endorsement	\$1.00 \$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)	\$6.50
Duplicate title	\$3.50
Search fee	\$2.20
Dealer title	\$25.00
Heavy Vehicle Registration Fees	
Intrastate/Interstate GVW Trucks and Tracto	ors: 1/, 7/
Private Carriers:	

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$330 - \$490
30,001 - 48,000	\$630 - \$940
48,001 - 74,000	\$1,150 - \$1,850
74,001 +	\$1,975

#### Common or Contract Carriers

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$440 - \$660
30,001 - 48,000	\$770 - \$1,130
48,001 - 74,000	\$1,430 - \$2,260
74,001 +	\$2,350

#### Vehicles Operated Less Than 10,000 Miles/Year

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$330 - \$380
30,001 - 48,000	\$440 - \$580
48,001 - 74,000	\$600 - \$690
74,001 +	\$710

#### 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 trucks weighing less than 6,501 pounds used for recreation.

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.

#### **Motor Vehicle Ownership Tax:**

A property tax is imposed on motor vehicles that are 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.

#### Motor Carrier Services:

Special Laden Weight Registration Fees (72 Hour Permit Fees)

Declared Gross Vehicle Weight	Fee
10,001 - 30,000	\$71
30,001 - 60,000	\$82
60,000 +	\$93

In lieu of paying registration fees, an interstate truck or truck tractor may obtain a special laden weight registration. The registration is valid for 72 hours and allows the operation of the vehicle when loaded.

Temporary Commercial Registration Permit (60 Day Agricultural Permit)

Vehicle Configuration	Registration Permit
Single Unit (2 axles)	\$80
Single Unit (3 + axles)	\$120
Combination Unit (any number of axle	es) \$200

In lieu of paying commercial declared gross vehicle weight fees (private, common/contract, low mileage), the owner or operator of any farm truck or truck tractor may obtain a temporary commercial registration permit. The permit is valid for 60 days and permits the commercial operation of the vehicle solely in harvest operations.

#### Pari-Mutuel Racing: Title 12, Article 60 Horse Racing:

Distribution to General Fund:	
Handle from all wagers	0.75%
Distribution 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:

Distribution to General Fund:

Handle from all wagers

4.50%

Colorado-based horse and greyhound race and/or simulcast facility operators must remit all taxes daily.

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.

#### 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; lodging 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.

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 severence tax liability.

#### Molybdenum:

\$0.05/ton of ore

#### Oil Shale:

1-4% on gross production beginning 180 days after commercial viability; exemption of 15,000 tons 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 by the second regular session of the 60th Colorado General Assembly that affect programs administered by the Colorado Department of Revenue. Effective dates appear in parentheses.

#### **ADMINISTRATION**

H.B. 96-1313: Taxation - department of revenue notices by first-class mail. Allows the department of revenue to mail notices to taxpayers by first-class mail. rather than by certified mail, to the last-known address of a taxpayer. Establishes a presumption that notices sent by first-class mail and certified by an employee of the department have been received by the taxpayer. Provides that evidence of the notice and certification of its mailing is prima facie proof that the notice was received by the taxpayer. (7/1/96)

#### ALCOHOLIC BEVERAGE LAWS

S.B. 96-58: Alcoholic beverages - liquor licenses. Prohibits the state or a local licensing authority from acting on a liquor license application if it concerns a locale that is within 500 feet of a location for which an application for the same class of license was denied within the previous 2 years and the reason for the denial was that the licenses already granted for the locale were adequate for the needs and desires of the inhabitants. Exempts from the prohibition any city in which limited gaming is permitted. (4/8/96)

H.B. 96-1123: Alcoholic beverages - legal age to sell. Allows a person licensed to sell malt, vinous, or spirituous liquors at retail to employ a person under 21 years of age to sell or dispense such liquors if such person is supervised by another person who is at least 21 years of age. Continues to require taverns that do not regularly serve meals and retail liquor stores to employ persons 21 years of age or older to sell such liquors. (4/11/96)

H.B. 96-1168: Alcoholic beverages - licensure - brew pubs. Creates a new classification of liquor license for brew pubs. Allows issuance of a brew pub license by state and local licensing authorities to any person operating a brew pub and selling malt, vinous, and spirituous liquors. Establishes a \$300 state fee and a \$325 local fee for a brew pub license. States that malt liquors manufactured on licensed premises may be: furnished for consumption on the premises; sold to independent wholesalers for distribution to licensed retailers; sold to the public in sealed containers for offpremises consumption; or sold at wholesale to licensed retailers in an amount up to 300,000 gallons per year. Allows a brew pub licensee to sell malt, vinous, and

spirituous liquors for on-premises consumption if at least 15% of the licensees gross on-premises income is from the sale of food. States that brew pub licensees may only sell malt, vinous, or spirituous liquors to consumers during the hours retailers may sell such liquors. Authorizes brew pub licensees to obtain a special license to sell malt, vinous, and spirituous liquors between 8 p.m. and 12 midnight on Sundays. (4/23/96)

H.B. 96-1282: Alcoholic beverages - discipline of licensees - limited winery licensees - interstate shipments - excise taxes - unlawful acts. Requires a local licensing authority to have evidence of a continuing pattern of fights, violent activity, or disorderly conduct for purposes of denial or nonrenewal of a beer or liquor license on grounds of danger to the health, welfare, or safety of a neighborhood. Authorizes limited winery licensees to deliver wine of their own manufacture by common carrier to purchasers who have visited their licensed premises. Authorizes the state licensing authority to establish a fee for processing applications for wine shipment permits. Authorizes winery licensees in other states to make interstate wine shipments to Colorado residents, subject to certain limitations including the requirement of a wine shipment permit. Imposes a wine development fee of 1.0 cent per liter on wine sold in Colorado, effective July 1, 2000. Requires such fee to be credited to the Colorado wine industry development fund. Makes it an unlawful act, punishable as a class 2 misdemeanor, for a common carrier to deliver alcoholic beverages for anyone not licensed under the liquor code. (5/2/96)

#### INCOME TAX LAWS

S.B. 96-193: Enterprise zone tax credits. Reduces the amount of the contribution tax credit from 50% to 25%. except that the amount of the credit remains at 50% for contributions made prior to July 1, 1997 to projects that were approved prior to May 1, 1996, and for contributions made after July 1, 1997 but before December 31, 2000. to projects that were approved prior to May 1, 1996. pursuant to a written agreement executed prior to July 1. 1997. Increases the limit on investment tax credits available within an enterprise zone to 50% of that portion of tax liability that exceeds \$5,000 and increases the number of years that any excess credit can be carried forward to 12. For income tax years commencing on the after January 1, 1997, allows a credit for investment in qualified job training programs and school-to-work programs. Permits the enterprise zone tax credit for employer-provided health care insurance to be carried forward for up to 5 years beginning January 1, 1996. Provides that a 10% increase in the number of

employees, as long as at least one new full-time employee is hired, is sufficient to meet the new employee requirement for claiming the enterprise zone credit for new business facility employees. (7/1/96 and tax years commencing on or after 1/1/96).

H.B. 96-1006: Child care licensing. Tax credit for child care center investments. Broadens the income tax credit of 20% of a taxpayer's investment in tangible personal property to include investment in personal property used in foster care homes. (7/1/96)

H.B. 96-1121: Income tax - credit for child care expenses. Allows a Colorado taxpayer a credit against state individual income taxes in an amount equal to a stated percentage of the child care expenses credit claimed on the taxpayer's federal tax return depending on the taxpayer's federal adjusted gross income. Permits a taxpayer to carry forward for up to 5 years any unused credit. Allows the credit to a part-year resident in an apportioned amount. (5/30/96 and for tax years commencing on or after 1/1/96)

H.B. 96-1156: Income tax - voluntary contributions - Colorado child care improvement fund. Establishes a voluntary income tax check-off on Colorado individual income tax returns to allow taxpayers to contribute money to be used to make grants to improve the quality of child care programs in the state. (5/30/96 and for tax years commencing on or after 1/1/96)

H.B. 96-1277: Income tax - procedures for payment by nonresident partners or partnerships. Modifies the filing requirements for Colorado income tax returns of partnerships and requires nonresident partners to sign an agreement to file a return and pay their share of income tax due on the partnerships income or requires the partnership to file a return and pay the income taxes due from nonresident partners. (4/16/96 and for tax years commencing on or after 1/1/96)

#### LIMITED GAMING & LOTTERY LAWS

S.B. 96-33: Limited gaming - definition of "poker" - rules - employment of shills - conflicts of interest - age restrictions. Allows a dealer to play, but not to bet, in certain variations of poker. Prohibits the employment of shills (casino employees playing and betting with house money). Amends conflict-of-interest provisions to allow ownership of a partial interest in a casino by or through an institutional investor fund. Prohibits a person under 21 from lingering in the gaming area of a casino or being present at a table, slot machine, or other area where gaming is conducted. Exempts from this prohibition persons under 21 who are employed by the casino. (10/1/96)

H.B. 96-1067: Limited gaming - regulation - continuation under sunset law. Changes the current annual renewal requirement for support and keyemployee license holders to a biennial renewal requirement. Eliminates the requirement that a person

holding a retail gaming license also obtain an operator license. Modifies the requirement that the director of the division of gaming in the department of revenue not hold any outside employment to one which indicates that the director shall not hold any outside employment that could present a conflict of interest. (4/17/96)

H.B. 96-1099: Department of revenue - state lottery division - contracts. Allows the state lottery commission to set the amount of the performance bond required of persons entering into contracts for material, equipment or supplies used in the operation of the lottery or for installation of games or lotteries. Requires corporate contractors supplying gaming materials or equipment to submit background information on the directors of the corporation. (4/8/96)

H.B. 96-1240: Limited gaming - distribution of proceeds to counties impacted by gaming activity - task force and study. Creates a gaming impact task force to conduct a 1996 interim study of existing formulas and methods of distributing revenues derived from limited gaming activity to local governments and to report to the limited gaming control commission, the governor, and the general assembly on its findings and to recommend appropriate legislation. (6/1/96)

#### MOTOR CARRIER SAFETY LAWS

S.B. 96-84: Department of revenue - ports of entry division - enforcement of violations. Deletes the requirement for 10 permanent and 4 mobile ports of entry weigh stations. Makes violations of certain laws related to ports of entry class 2 misdemeanor traffic offenses and specifies the fines for such violations be \$50 and the surcharge be \$6. (4/17/96)

S.B. 96-97: Transport of materials by motor vehicles - weight limitations - vehicles operated by electric utilities - alternative fuel vehicles. Increases the gross weight limit allowed on a single axle of a vehicle equipped with pneumatic tires from 20,000 pounds to 21,000 pounds if the vehicle is a digger derrick or bucket boom truck operated by a public utility and the vehicle is operated on a highway that is not on the interstate system. Increases the gross vehicle weight allowed for any vehicle or combination of vehicles by 1,000 pounds if the vehicle or combination operates on alternative fuel or both alternative and conventional fuels. (1/1/97)

H.B. 96-1114: Motor carriers - safety regulation - oversize and overweight permits - ports of entry. Replaces the ports of entry division in the department of revenue with a motor carrier services division consisting of enforcement functions—including the ports of entry—and service functions, including personnel and facilities for dealing with interstate and international motor vehicle registrations. Changes the minimum weight at which vehicles must clear weight stations from the current 16,001 pounds empty weight to a manufacturers gross vehicle weight rating or gross combination rating of 26,001

pounds. Grants the motor carrier services division concurrent authority to issue permits for the movement of oversize or overweight vehicles. Directs the departments of transportation and revenue to report by July 1, 1997, to the transportation legislation review committee on their progress in implementing electronic permitting systems. (7/1/96)

#### MOTOR VEHICLE & TRAFFIC LAWS

S.B. 96-28: Street rod vehicles - number of license plates - use of blue dot tail lamps - automobile emissions program. Directs the department of revenue to furnish one license plate to the owner of any street rod vehicle. Eliminates the requirement that a street rod vehicle have a front license plate attached. Authorizes the use of blue dot tail lamps for stop lamps, rear turning indicator lamps, rear hazard lamps, and rear reflectors. Exempts street rod vehicles from the automobile emissions program. (Portions effective April 22, 1996. July 1, 1996)

S.B. 96-29: Traffic infractions - penalties - operation of certain vehicles by minors - drivers license violations - high occupancy vehicle lanes.

Reclassifies the following violations to class A traffic infractions: operation of a motor vehicle used to transport explosives or inflammable material or a school bus by a person under 18 years of age; operation of a motor vehicle used as a commercial, private, or common carrier by a person under 18 years of age unless such person has been examined regarding such persons qualifications; violations regarding driving instruction permits and temporary drivers licenses; and violations regarding restricted drivers licenses. Increases the fine for failure to observe high occupancy vehicle lane restrictions from \$35 for any offense to \$50 for a first or second offense committed within a 12-month period and \$100 for a third or subsequent offense committed within a 12-month period. (7/1/96)

S.B. 96-57: Distributive data processing system management-advisory committee. Clarifies that the department of revenue coordinates management of the distributive data processing system. Provides that the distributive data processing advisory committee consists of county clerk and recorders. Adds to the duties of the distributive data processing advisory committee by requiring it to assist in the development of annual operational plans and budget proposals regarding the distributive data processing system and the special purpose account in the highway users tax fund for the system, and to give final approval of such plans and budgets. Also requires the advisory committee to make presentations along with the department of revenue to the legislative committees regarding use of funds in the special purpose account. (4/8/96)

S.B. 96-111: Motor vehicle dealers - buyer agents assistance to consumer in disposition of a trade-in vehicle. Specifies that a buyer agent may assist a

consumer in the disposition of a trade-in motor vehicle incident to the purchase or lease of another motor vehicle by the consumer if the buyer agent: does not advertise the sale or sell to the public; directs wholesalers and dealers to communicate offers directly to the consumer; does not handle the sales transaction for the consumer; identifies himself or herself as a buyer agent to potential purchasing dealers and wholesalers; and receives no compensation from the purchasing dealer or wholesaler. Prohibits a buyer agent from being employed by a person whose business includes the purchase of motor vehicles primarily for resale or lease. (4/8/96)

S.B. 96-203: Emissions testing - nonresident motor vehicles - residents working or attending school in a program area. Clarifies that a motor vehicle owned by a nonresident residing in either the basic or enhanced emission program areas must undergo an emissions test if that vehicle is operated in a program area for at least 90 days. Requires a motor vehicle owned by a resident who works or attends school in a program area to be inspected if that vehicle is operated in a program area for at least 90 days in any 12-month period. (5/23/96)

H.B. 96-1069: Speed limits - maximum lawful speed prima facie speed limits - examination of speed limits on existing highways. Increases the maximum speed limit that the department of transportation may establish from 65 miles per hour on certain interstate highways and 55 miles per hour on other highways to 75 miles per hour on any highway. Increases the maximum speed limit that a county or municipality may establish as reasonable and safe speed limit for a highway from 55 miles per hour to 75 miles per hour. Requires the department of transportation to conduct an examination of the speed limits for all existing highways. Requires the department to complete such examination and implement any speed limit changes within one year after May 25, 1996. Modifies the penalty classifications, the penalty assessment schedule, and the point system schedule for speeding violations. (5/25/96)

H.B. 96-1116: Identification cards - expiration date fee for renewal of cards. Provides that any identification card issued by the department of revenue to an individual who is 21 years of age or older expires on the birthday of the individual in the fifth year after issuance of the card. Provides that any existing identification card issued to an individual continues without expiration unless the name or social security number of the individual changes. Authorizes the department of revenue to purge the records of identification cards 7 years after issuance of the cards beginning on October 1, 2003. (4/16/96)

H.B. 96-1129: Mobile machinery and construction equipment - valuation. Specifies that 85% of the manufacturers suggested retail price is the primary valuation standard for purposes of valuing Class F personal property acquired on or after January 1, 1997. Provides that the secondary valuation standard shall be 100% of the original retail delivered price if the manufacturers suggested retail price is not available. In the event neither the manufacturers suggested retail price nor the original retail delivered price is available, directs the property tax administrator to establish the value based on 85% of the value set forth in a nationally recognized standard or reference. (6/1/96)

H.B. 96-1133: Drivers licenses - drug or alcohol violations - commercial motor vehicles. Clarifies that if a person's privilege to drive a commercial motor vehicle has been revoked because the person drove a commercial motor vehicle with a blood alcohol content above the legal limit for commercial drivers, but such level was less than that which requires revocation of other drivers licenses, the person may apply for a drivers license of another class or type. Requires the department of revenue to cancel or denv issuance of a commercial drivers license for a period of 6 months if a person possesses or knowingly transports specified drugs while operating a commercial motor vehicle. Requires the department of revenue to cancel or deny issuance of a commercial drivers license for a period of one year if a person makes unlawful use of specified drugs while operating a commercial motor vehicle. (4/8/96)

H.B. 96-1136: Traffic violation data - acceptance of electronic transmissions of information - standards for electronic transmission - points assessed for speeding violations. Authorizes the department of revenue to accept electronic transmission of traffic information for direct recording in the department's records and systems. Provides that information transmitted by electronic means constitutes an official department record. Directs the department of revenue, the judicial department, and the department of public safety to develop standards for electronic transmission of any traffic violation penalty assessment notice or summons and complaint. Reduces the points assessed against a drivers license for a speeding violation involving driving 1 to 4 miles per hour over the reasonable and prudent speed or over the maximum lawful speed from 1 point to zero points. (5/1/96)

H.B. 96-1138: Promotion of organ and tissue donation - creation of organ and tissue donation awareness fund - voluntary contributions at time of driver license application. Allows applicants for drivers licenses to make voluntary \$1 donations to the organ and tissue donation awareness fund at the time of license issuance or renewal at offices of the division of motor vehicles in the department of revenue. Specifies that donations be distributed to the Transplant Council of the Rockies (TCOR). Directs the division to make available informational booklets or other informational sources on the importance of organ and tissue donations. Requires reports to be filed with the department of revenue on the use of donated moneys. (7/1/96)

H.B. 96-1140: Drivers licenses - driver examinations - probationary licenses. Repeals the statutory provision providing that an applicant for renewal of a drivers license who has incurred not more than 2 moving violations totaling not more than 7 points during the period of the license need not be reexamined except for eyesight tests and other examinations of the applicants physical limitations. Prohibits the department of revenue from issuing or renewing a probationary license if an individual has any such outstanding judgments or warrants for motor vehicle or traffic violations. Limits issuance of any probationary license to a term not to exceed one year. (7/1/96)

H.B. 96-1143: Proof of financial responsibility accident reports. Specifies that the 3-year requirement for maintaining proof of financial responsibility runs from the date of conviction. Allows the executive director of the department of revenue to take action against a driver for being uninsured based upon an accident report unless proof of insurance is subsequently given. Allows a person to postpone the date on which a person's license would be suspended if that person files evidence of current liability insurance with the executive director. Reduces from \$1,000 to "any" property damage as the threshold of damage which must be sustained before an insurance report is required. Specifies that a driver or owner shall only be required to report insurance information to the department if that information has not been reported to law enforcement officers at the scene of an accident. Requires the executive director to suspend the driving privileges of a person required to file and maintain proof of financial responsibility if such person fails to file and maintain the required proof. Changes the requirement that an insurance carrier give the executive director a 10day notice before canceling a motor vehicle liability policy to a requirement that such notice be given within 10 days after cancellation. (Portions effective 6/1/96, 7/1/96)

H.B. 96-1154: License plates - Colorado national guard plates - issuance to retired members. Allows retired members of the Colorado national guard to obtain the special license plates currently issued to active members of the Colorado national guard. Requires a person retiring from the Colorado national guard who wishes to retain special Colorado national guard license plates to submit verification of retired status to the department of revenue. (7/1/96)

H.B. 96-1189: License plates - military veterans. Consolidates into a single statutory section all provisions that concern the issuance of special license plates for military veterans who: are recipients of a purple heart; are survivors of the attack on Pearl Harbor; are disabled veterans of the armed forces of the United States; were prisoners of war; or were honorably discharged from the armed forces of the United States. Authorizes the surviving spouse of a former prisoner of war to keep any set of special plates the former prisoner of war had obtained. (1/1/97)

H.B. 96-1210: Used motor vehicle dealers - motor vehicle salesperson - negotiating on behalf of consumer - disclosure. Clarifies that a licensed used motor vehicle dealer may offer an interest in used motor vehicles as well as sell, exchange, or lease used motor vehicles. Authorizes the used motor vehicle dealer and a licensed motor vehicle salesperson to negotiate for a consumer a sale, exchange, or lease of used and new motor vehicles not owned by the dealer. Requires the dealer to disclose to all parties the amount of compensation to be received by the dealer as a result of the transaction. (6/1/96)

H.B. 96-1218: Truck registration fees - vehicles traveling less than 10,000 miles annually qualification for fee schedule. Authorizes the registration of a truck or truck tractor under the fee schedule provided for vehicles operated less than 10,000 miles annually in the following instances: if a truck or truck tractor exceeding 16,000 pounds is replaced by another such vehicle, the mileage history of the vehicle being replaced may be used to qualify the new vehicle for registration; if a truck or truck tractor exceeding 16,000 pounds is part of a business located in Colorado that is purchased, the prior mileage history of the truck or truck tractor may be used to qualify the vehicle for registration under such fee schedule; and if a truck or truck tractor exceeding 16,000 pounds is purchased by a person owning one or more other such vehicles and the other vehicles all qualify for registration under the fee schedule for vehicles that are operated less than 10,000 miles annually, then the newly purchased truck or truck tractor may also be registered under such fee schedule. (1/1/96)

H.B. 96-1220: Motor vehicle rental - authorizing blind persons to take financial responsibility. Permits the rental of motor vehicles to blind persons but requires the blind person to be accompanied by a least one person with a valid drivers license whose name appears on the rental agreement. States that the blind renter and the driver have the same financial responsibility as other renters and drivers of rented motor vehicles. (4/2/96)

H.B. 96-1302: Used motor vehicle dealers - licensing requirements - exception for disposal of vehicles towed away. Exempts towing carriers who sell abandoned motor vehicles pursuant to existing lien statutes from used motor vehicle dealer licensing requirements. (6/1/96)

H.B. 96-1377: Emissions testing - motor vehicle dealers - vouchers. Allows new and used motor vehicle dealers to comply with the requirement that a certificate of emissions control be obtained by the seller and transferred to the consumer at the time of vehicle sale or transfer by providing the consumer a voucher for an emissions inspection at an enhanced inspection center. If the vehicle fails the test, requires the dealer to repair the vehicle, repurchase it, or pay the owner to have the vehicle repaired. (6/1/96)

#### RACING LAWS

S.B. 96-176: Racing - division of racing events enforcement practices. Defines "pari-mutuel wagering." Upgrades the investigative staff of the division of racing events in the department of revenue to peace officers, level II, allowing increased exchange of department investigative staff for undercover investigations. Broadens conflict of interest statutes to include division of racing events employees. Prohibits licensees from extending credit for participation in pari-mutuel wagering. Allows denial of a license to applicants who are of unsatisfactory character, record, or reputation. Changes the payment period for horse breeders and owners awards and supplemental purse funds from daily to the 15th day of the month following the month in which a sum was received. Limits the locations for pari-mutuel wagering. Makes placing or accepting a wager via telephone, telegraph, facsimile machine, or messenger off the premises of a licensed facility a class 2 misdemeanor. (5/23/96)

H.B. 96-1308: Racing - horse racing and simulcasting - requirement for live horse racing limits on simulcast days - taxes and fees - purse funds - horse owners and breeders award funds. Temporarily reduces the number of days of live horse racing that a track must offer to qualify as a class B track to 30 race days during 1996 and 1997 and then returns to the current standard of 50 per year in 1998 and thereafter. During operating years 1996 and 1997, allows a class B track to receive up to a total of 250 days of simulcast racing, including days on which live racing is held, then returns to the current standard of 3 simulcast days for each live race day in 1998 and thereafter. Defines an operating year, for purposes of calculating allowable simulcast days, as beginning April 21 and ending on the following April 20. During 1996 and 1997. requires off-track simulcast facilities (a/k/a "off-track betting facilities" or OTBs) to remit one-fifth of their 5% expense allowance (representing a total of 1% of the proceeds of pari-mutuel wagering on simulcast horse racing) to the class B track from which the simulcast signals originate. Allows a similar one-fifth deduction during 1996 and 1997 from the amounts otherwise payable to horse purse funds by a simulcast facility located at a class B track. Allows OTBs to deduct simulcast signal fees from amounts payable to purse funds and other amounts payable under private contracts. (4/23/96)

#### SALES & USE TAX LAWS

H.B. 96-1333: Sales and use tax - exemption for machinery or machine tools used in manufacturing. Changes the requirement that machinery or machine tools be used "exclusively" for manufacturing to a requirement that they be used "predominantly" for manufacturing in order to qualify for an exemption from sales and use tax. For purposes of the exemption,

provides that direct use in manufacturing is deemed to begin at the point at which raw material is moved from plant inventory on a contiguous plant site and to end at point at which the raw material has been altered to its completed form, including packaging. Provides that machinery used to move material from one production step to another and machinery used in testing during the manufacturing process are deemed to be directly used in manufacturing for the purposes of the exemption. (6/5/96)

H.B. 96-1359: Sales and use tax - wireless telecommunication equipment - sales or transfer purchase price. For purposes of state sales tax defines the term "purchase price" when applied to the transfer of wireless phones at little or no cost as an inducement to a consumer to enter into or continue a contract for telecommunication services, to mean the cash amount paid by the consumer and does not include any sales commission or other compensation received by the retailer as a result of the consumer entering into or continuing a contract for such services. States that the transfer of wireless phones as an inducement to enter into or continue a contract for telecommunication services that are subject to sales taxes shall not be construed to be the storage, use, or consumption of the equipment by the transferror and is therefore not subject to use tax. (5/22/96)

#### **MISCELLANEOUS**

S.B. 96-133: Drug offender surcharge - increase - repeal of controlled substances tax. Increases the surcharge imposed for drug offenses, other than possession of not more than one ounce of marihuana, by 50%. Repeals the controlled substances tax. (3/25/96)

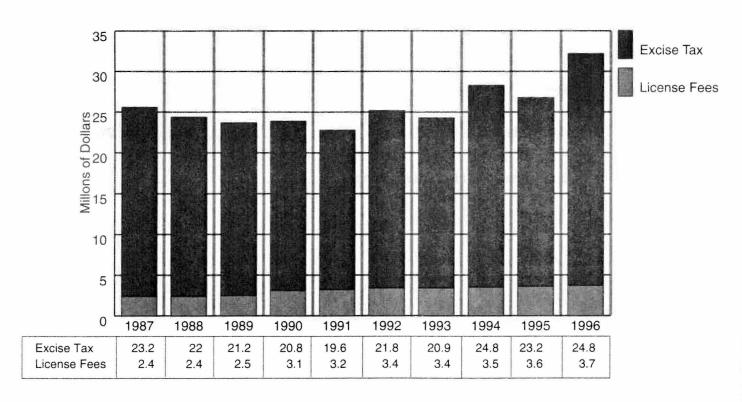
# **ALCOHOLIC BEVERAGES**

Alcoholic Beverage Excise Taxes & License Fees	28
Alcoholic Beverages Net Revenues	28
Taxable Gallons of Beer, Wine, & Spirits	29
Violations	29
Licenses in Force	29
County-Issued State Liquor Licenses	30

# ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES Fiscal Years 1994 to 1996

	1994	1995	1996
State License Fees	\$1,389,657	\$1,491,845	\$1,506,820
85% Liquor Licenses			
(from local government)	2,065,767	2,144,048	2,161,541
Total Net License Fees	\$3,455,424	\$3,635,893	\$3,668,361
3.2% Beer Tax	\$663,176	\$648,896	\$615,591
Repeal Beer Tax	6,727,483	6,680,746	6,857,748
Wine Tax	2,631,128	2,498,654	2,794,088
Spirituous Liquors Tax	14,791,699	13,414,438	14,518,628
Total Net Tax Receipts	\$24,813,486	\$23,242,734	\$24,786,055
TOTAL NET REVENUES	\$28,268,910	\$26,878,627	\$28,454,416

# ALCOHOLIC BEVERAGES NET REVENUES Fiscal Years 1987 to 1996



# TAXABLE GALLONS OF BEER, WINE, & SPIRITS Fiscal Years 1987 to 1996

YEAR	BEER	WINE	SPIRITS
1996 1995 1994 1993 1992 1991	93,416,740 89,305,255 92,383,239 85,317,462 83,322,438 79,316,253 80,273,324	8,866,250 7,860,908 8,344,592 8,409,319 7,642,417 6,240,121 7,227,575	6,364,967 5,898,129 6,484,681 5,131,411 5,607,112 4,970,531 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

### VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT Fiscal Years 1994 to 1996

ACTIONS:	1994	1995	1996
State Administrative Actions	124	104	133
State Revocations	5	0	0
State Suspensions	90	68	109
State Denials	29	2	21
Division-Filed Court Cases	243	132	182
Division-Assisted Local Hearings	20	18	16
Totals	511	324	461

#### LIQUOR LICENSES IN FORCE BY TYPE Fiscal Years 1994 to 1996

	1994	1995	1996
3.2% Retail Beer	1,969	2,013	2,007
3.2% Wholesale Beer	56	58	56
3.2% Beer Manufacturer	3	4	9
3.2% Beer Manufacturer (non-resident)	11	10	11
3.2% Beer Importers License	2	2	8
Retail Liquor Store	1,238	1,289	1,250
Liquor-Licensed Drug Store	43	43	37
Beer and Wine	297	325	329
Hotel & Restaurant Liquor	2,193	3,056	3,185
Hotel & Restaurant–Optional Premises	91	107	113
Club Liquor	248	270	242
Public Transportation Liquor	1,109	685	679
Manufacturer-Brewery	51	66	83
Manufacturer-Winery	0	2	2
Wholesale Liquor	43	47	48
Wholesale Beer	93	109	121
Importer-Malt Liquor	57	56	66
Importer-Vinous & Spirituous Liquor	251	264	268
Tavern Liquor	1,349	1,357	1,322
Arts Liquor	23	22	22
Racetrack Liquor	8	9	9
Limited Winery	0	12	16
Malt Liquor Manufacturer (non-resident)	36	32	36
Optional Premises	8	10	14
Retail Gaming Tavern	42	43	40
Bed and Breakfast Permit	6	22	32
3.2% Special Events Permit	309	347	195
Beer, Wine, & Spirituous Liquor Special Events Permit	1,156	1,283	1,262
TOTAL LICENSES:	10,692	`11,543	11,462

# COUNTY-ISSUED STATE LIQUOR LICENSES Fiscal Years 1994 to 1996

COUNTY	1994	1995	1996	COUNTY	1994	1995	1996
Adams	382	489	492	Las Animas	76	76	75
Alamosa	50	53	50	Lincoln	18	18	17
Arapahoe	635	715	732	Logan	47	49	50
Archuleta	40	41	42	Mesa	187	230	224
Baca	12	12	11	Mineral	14	19	19
Bent	13	13	13	Moffat	31	33	34
Boulder	484	587	509	Montezuma	69	78	74
Chaffee	62	67	68	Montrose	86	86	83
Cheyenne	8	8	9	Morgan	66	71	75
Clear Creek	54	64	53	Otero	62	61	61
Conejos	29	30	28	Ouray	29	30	30
Costilla	23	29	25	Park	44	49	49
Crowley	7	8	10	Phillips	10	10	10
Custer	17	19	16	Pitkin	156	163	164
Delta	62	69	69	Prowers	49	45	47
Denver	1,252	1,293	1,334	Pueblo	330	348	351
Dolores	11	10	10	Rio Blanco	32	34	35
Douglas	115	121	127	Rio Grande	39	46	44
Eagle	204	216	227	Routt	123	118	114
Elbert	15	15	17	Saguache	26	25	23
El Paso	760	780	799	San Juan	16	19	17
Fremont	87	89	91	San Miguel	62	69	69
Garfield	146	152	154	Sedgwick	13	11	13
Gilpin	57	54	51	Summit	181	189	198
Grand	106	115	120	Teller	83	83	75
Gunnison	109	114	113	Washington	13	14	16
Hinsdale	15	12	15	Weld	274	293	307
Huerfano	46	49	51	Yuma	32	33	47
Jackson	17	18	16	State Totals	8,391	9,002	9,034
Jefferson	758	785	769	processing the second s			
Kiowa	3	3	3	Special Event	s Licenses		
Kit Carson	23	26	28				
Lake	44	44	43	Liquor	1,206	1,283	1,262
La Plata	142	146	145	3.2% Beer	315	347	195
Larimer	435	456	473	<u></u>			

# **CIGARETTE AND TOBACCO PRODUCTS**

Distribution of Cigarette Tax Collections	32
Tobacco Products Tax Collections	32
Packages of Cigarettes Taxed	32

# DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/Fiscal Years 1987 to 1996

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	PERCENTAGE CHANGE	STATE SHARE COLLECTIONS	PERCENTAGE CHANGE
1996	27	\$16,460,555	-1.3	\$42,801,250	1.6
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

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

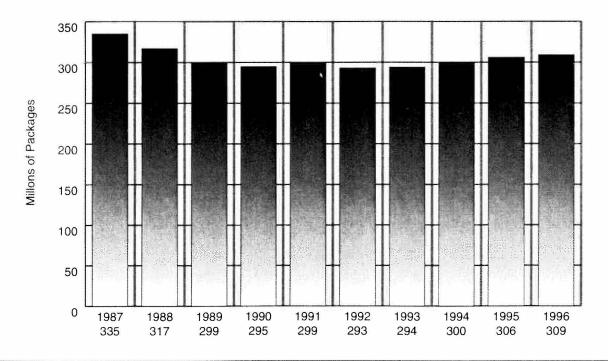
## TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1987 to 1996

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1996	\$6,855,696	\$12,602	\$6,843,094
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
1991	3,779,402	16,232	3,763,170
1990	3,194,259	12,493	3,181,766
1989	2,953,371	69,287	2,884,084
1988	3,104,098	728	3,103,370
1987	1,957,672	4,152	1,953,520

## PACKAGES OF CIGARETTES TAXED

Fiscal Years 1987 to 1996



<sup>2/</sup> Of first 15 cents only

## **ESTATE**

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

# ESTATE, INHERITANCE & GIFT TAX ACTIVITIES

Fiscal Years 1994 to 1996	1994	1995	1996
Returns and Documents Reviewed/Recorded:	1334	1993	1990
Estate Tax:			
Taxable Returns	750	695	746
Nontaxable Returns	694	737	718
Inheritance Tax:			
New Returns	1	0	0
Amended Returns	1	0	0
Releases of Lien Issued	0	2	0
Statements, Certificates & Receipts Issued:			
Estate Tax	1,409	1,613	1,567
Inheritance Tax	1	1	0
Refunds Issued:			
Estate Tax	153	149	156
Inheritance Tax	0	0	0

#### ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS Fiscal Years 1987 to 1996

YEAR	INHERITANCE TAX 1/	GIFT TAX	ESTATE TAX	TOTAL
1996	<b>\$</b> 0	\$0	\$32,126,019	\$32,126,019
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

 $<sup>1/\,\</sup>mbox{Does}$  not include 10% Old Age Pension Inheritance Tax Filing Fee

## INCOME

Taxable and Nontaxable Returns	6
Alternative Minimum Tax	6
Tax Liability and Credits	7
Returns Filed for Old Age Property Tax and Heat Credits	7
Refunds Issued	8
Individual Income Tax Checkoffs	9
Income Tax Cash Flow	0
Income Tax Collections	0

# TAXABLE AND NONTAXABLE RETURNS

Fiscal Year 1996

TYPE OF RETURN	TOTAL	TAXABLE	NONTAXABLE
Individual 2/	1,902,023	1,466,080	435,943
Corporation	51,946	24,268	27,678
Fiduciary	28,423	12,482	15,941
Partnership 3/	79,646	0	79,646
TOTALS	2,062,038	1,502,830	559,208

1/

# ALTERNATIVE MINIMUM TAX

Fiscal Years 1988 to 1996

1/	ALTERNATIVE MINIMUM TAX	YEAR
	\$1,360,598	1996
	1,755,956	1995
	1,629,299	1994
	1,710,273	1993
	1,889,576	1992
	1,943,132	1991
	2,027,109	1990
	3,212,294	1989
	1,619,904	1988

<sup>1/</sup> Includes amended returns

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

<sup>3/</sup> Information-only returns

<sup>1/</sup>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 fidiciary returns.

### TAX LIABILITY & CREDITS

Fiscal Year 1996

	INDIVIDUAL	FIDUCIARY	CORPORATE
TAX LIABILITY: Normal Tax Surtax Alternative Minimum Tax Investment Credit Recapture Penalty Interest Received Interest Paid TOTAL LIABILITY	\$2,128,246,523 10,333 1,331,299 216,091 8,076,731 15,485,284 -16,385,936 \$2,136,980,325	\$10,987,429 0 29,299 348 18,050 33,460 -77,235 \$10,991,351	\$270,518,963 0 0 349 1,556,796 12,993,768 -10,090,384 \$274,979,492
TAX CREDITS: 104 CR Credits 1/ Property/Rent/Heat Enterprise Zone Investment Enterprise Zone Employee Other Enterprise Zone Credits New Business Facility Investment Tax Inventory Tax Impact Assistance Commercial Energy Other Credits TOTAL CREDITS	\$52,071,395 11,562,717 *  *  *  0  0  \$63,634,112	\$368,039 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 17,141,297 3,884,262 1,426,462 1,058,744 6,213,826 7,246 0 22,733 4,651,896 \$34,406,466
NET TAX LIABILITY	\$2,073,346,213	\$10,623,312	\$240,573,026

<sup>1/</sup> 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.

### RETURNS FILED FOR OLD AGE PROPERTY TAX & HEAT CREDITS Fiscal Years 1987 to 1996

1.500 2 00	NUMBER	AMOUNT OF	AVERAGE
YEAR	OF RETURNS	REFUND/CREDIT	CREDIT
1996	36,117	\$11,562,717	\$320
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

Included in 104 CR credits.

**REFUNDS ISSUED** Fiscal Years 1987 to 1996

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
1996	1,255,121	\$333,597,549	\$265.79
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
Corporate Income Tax:			
1996	3,542	\$27,910,709	\$7,879.93
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
Fiduciary:			
1996	937	\$873,552	\$932.29
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

<sup>1/</sup> 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.

### INDIVIDUAL INCOME TAX CHECKOFFS 1/ **NUMBER OF RETURNS & DONATIONS** Fiscal Years 1987 to 1996

NONG	AME WILDI	_IFE		DOME	STIC ABUS	E	
Year	Returns	Donations	Average	Year	Returns	 Donations	Average
1996	47,188	\$367,619	\$7.79	1996	37,807	\$254,793	\$6.74
1995	47,754	312,824	6.55	1995	38,052	256,319	6.74
1994	47,939	362,566	7.56	1994	36,697	234,113	6.38
1993	55,022	340,331	6.19	1993	44,914	262,139	5.84
1992	60,422	377,321	6.24	1992	45,716	267,805	5.86
1991	57,237	276,744	4.84	1991	44,449	251,031	5.65
1990	58,923	407,468	6.92	1990	41,842	248,254	5.93
1989	63,816	514,799	8.07	1989	43,046	273,686	6.36
1988	54,607	371,782	6.81	1988	38,510	261,077	6.78
1987	55,545	406,464	7.32	1987	34,317	221,788	6.46
OLYM	PIC COMMI	TTEE /2		OLDE	R AMERICA	N	
Year	Returns	Donations	Average	VOLUI	NTEER PRO	GRAM	
1996	20,250	\$98,272	\$4.85	Year	Returns	Donations	Average
1995	19,859	85,097	4.29	1996	52	\$294	\$5.65
1994	886	6,898	7.79	1995	642	3,313	5.16
1993	21,397	80,565	3.77	1994	19,289	80,305	4.16
1992	26,214	100,336	3.83				
1991	27,396	111,312	4.06	<b></b>			
1990	24,839	101,426	4.08	TOTAL	LS		
1989	26,438	131,183	4.96	Year	Returns	Donations	Average
1988	1,266	4,702	3.71	1996	138,181	\$938,207	\$6.79
1987	23,150	61,643	2.66	1995	139,931	862,777	6.17
				1994	139,084	895,242	6.44
				1993	163,896	919,732	5.61
HOME	LESS PREV	'ENTION		1992	177,610	1,003,204	5.65
Year	Returns	Donations	Average	1991	175,093	907,726	5.18
1996	32,884	\$217,229	\$6.61	1990	167,032	1,002,010	6.00
1995	33,624	205,224	6.10	1989	133,300	919,668	6.90
1994	34,273	211,360	6.17	1988	94,383	637,561	6.76
1993	42,563	236,697	5.56	1987	113,012	689,895	6.10
1992	45,258	257,742	5.69	<u> </u>			***************************************
1991	46,011	268,639	5.84				
1990	41,428	244,862	5.91				

<sup>1/</sup> Revised to reflect adjustments and transfers.

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

#### INCOME TAX CASH FLOW

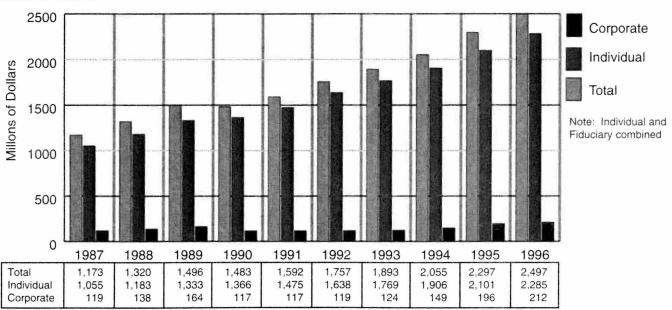
Fiscal Years 1987 to 1996 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS		ADJUSTMENTS 1/	REFUNDS 2/ CO	NET LLECTIONS
INDIVIDUAL	TAX 3/						
1996 1995 1994 1993 1992 1991 1990 1989 1988 1987	\$1,996.6 1,837.4 1,656.2 1,569.6 1,523.6 1,327.0 1,258.4 1,189.9 1,101.3 1,037.5	\$360.6 317.0 291.2 269.9 209.6 208.5 196.2 217.4 151.8 133.9	\$264.0 235.8 213.2 193.6 179.7 172.3 157.2 160.6 147.9 130.6	\$2,621.3 2,390.2 2,160.6 2,033.1 1,913.0 1,707.8 1,611.8 1,567.9 1,401.0 1,302.0	\$4.6 4.1 3.4 7.6 7.9 5.2	\$331.3 285.6 250.9 256.7 267.6 227.2 246.2 235.1 218.5 247.1	\$2,285.4 2,100.6 1,906.3 1,768.8 1,637.5 1,475.4 1,365.6 1,332.8 1,182.5 1,054.9
CORPORATE	TAX						
1996 1995 1994 1993 1992 1991 1990 1989 1988 1988	N/A N/A N/A N/A N/A N/A N/A N/A	\$193.6 194.8 148.8 139.5 125.9 133.9 123.3 147.6 129.2 102.2	\$46.7 36.2 35.1 34.1 31.1 24.7 28.8 43.3 36.9 44.2	\$240.4 231.0 183.8 173.6 157.0 158.6 152.1 190.9 166.1 146.4	\$0.4 0.1 0.1 0.0 0.4 0.0	\$27.9 35.4 35.3 50.0 37.9 41.2 35.0 27.4 27.7 27.6	\$212.1 195.6 148.5 123.6 118.7 117.4 117.1 163.5 138.4 118.8

- 1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 are not available.
- 2/ Computation of the refund changed beginning with Fiscal Year 1993. Formerly, refunds included property tax credits and refund warrants. Currently refunds include refund intercepts and income tax checkoffs. The figure no longer includes property tax refunds.
- 3/ For this table, fiduciary information is included in this category.

#### INCOME TAX COLLECTIONS

Fiscal Years 1987 to 1996



## LIMITED STAKES GAMING

Limited S	takes (	Gaming	Revenu	es and	Expen	ditures	 	42
Limited S	stakes (	Gaming	Fund Di	stributi	on		 	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 1996

Limited Gaming Revenues	\$55,084,892
1996 Two Month Escrow Amount	1,543,369

Less:

Division and Limited Gaming Control

Commission Expenditures 7,144,980 1995 Two Month Escrow Amount 1,475,331

Net Total Available for Distribution \$48,007,951

## LIMITED STAKES GAMING FUND DISTRIBUTION

Ficen	1	Vears	1004	to	1006
PISCA		Years	1994	ra	1440

	1994	1995	1996
Limited Gaming Revenue	\$43,816,751	\$48,843,467	\$55,084,892
Commission/Division Expenses	5,610,034	6,792,293	7,144,980
Amount Distributed	37,738,300	41,672,668	48,007,951
State General Fund	16,558,799	17,013,267	17,505,173
Department of Transportation	N/A	997,000	3,156,448
Contiguous County Fund	1,895,234	2,325,995	2,766,259
Woodland Park	283,037	312,545	360,060
Victor	94,386	104,182	120,020
Tourism Promotion Fund	37,738	83,345	96,016
State Historical Society	10,566,724	11,668,347	13,442,226
Black Hawk	1,862,385	2,155,457	2,518,849
Central City	941,948	982,548	1,102,018
Cripple Creek	969,497	1,029,262	1,179,928
Teller County	1,163,396	1,235,115	1,415,914
Gilpin County	3,365,200	3,765,606	4,345,040

<sup>1/</sup> These figures are on an accural basis and include interest and pass-through revenues and costs.

## **LOTTERY**

Lottery Fund Distribution	44
Lottery Scratch Game Sales	44

### LOTTERY

The Colorado Lottery ended Fiscal Year 1996 by topping \$300 million in sales for the second year. The sales for all three games—Lotto, Keno, and Scratch—totaled \$331.4 million. Of total ticket sales, Scratch sales accounted for \$183.9 million. Lotto for \$139.8 million, and Keno for \$7.7 million.

Lottery players received \$192 million in prizes from all games in Fiscal Year 1996, and nearly \$1.4 billion since the Lottery's start-up. To date, \$746.1 million in Lottery proceeds have been returned to the state. This past fiscal year alone, the Lottery returned \$91.4 million to the state. The distributions by fund and/or use are shown below.

#### LOTTERY FUND DISTRIBUTION

Fiscal Years 1995 and 1996

	1995	1996	1983-1996
Capital Construction Fund	\$34,385,714	\$30,661,461	\$362,313,594
Conservation Trust Fund	34,362,532	33,189,719	255,434,195
Great Outdoors Colorado	23,302,424	19,257,363	64,597,626
Parks & Outdoor Recreation	8,562,626	8,263,763	63,796,773
TOTALS	\$100,613,296	\$91,372,306	\$746,142,188

#### SCRATCH GAMES OFFERED DURING FISCAL YEAR 1996

Game	Days on Sale	<b>Gross Sales</b>	Game	Days on Sale	Gross Sales
Queen of Hearts	121	\$510,203	Holiday Cash	108	3,927,815
3 of a Kind	366	1,243,661	Football Fever	185	3,929,980
Hot 7's	51	120,500	Silver Bullet Bucks	136	4,094,680
Draw Poker	366	5,615,155	Super Hoops	164	3,664,974
Winning Hands	30	49,990	Double Bonus	304	19,273,896
Lucky Spin	191	1,280,522	Winning Pairs	164	5,613,055
Card Shark	318	4,523,518	Lifetime of Cash	297	10,222,827
Instant Monopoly	303	1,195,848	50,000 Diamond Dollars	s 73	7,318,862
Deal'em	156	1,146,919	PayDay	52	4,063,175
Columbine Cash	205	2,922,796	Cash Vault	129	12,985,094
Break the Bank	163	2,549,743	Roll'em	101	5,581,065
Ballpark Bucks	366	2,151,986	Cash for Life	164	9,509,107
Money Bags	199	7,795,029	Spin and Win	73	8,009,540
Magic Money	254	9,588,916	Heart of Gold	73	2,179,276
Lifetime of Cash	100	416,187	Pot O Gold	52	2,160,215
Lucky Times Ten	58	517,872	Mother's Day Gift	66	2,172,341
Deuces Wild	199	8,582,939	Spring Fever	52	2,042,401
Blackjack	297	14,675,582	Trucks & Bucks	17	2,407,498
Casino Cash	220	8,382,065	Cash for Life	17	1,654,800

The property of the property o

## MILEAGE AND FUEL

Gross Fuel Gallonage, Gallonage Exempted, Taxable Gallonage, and Net Collections	46
Gross Motor Fuel Gallonage	47
Net Taxable Motor Fuel Gallonage	47
Net Fuel Tax Collections	47
Port of Entry Activities	48
Port of Entry Clearings and Weighings	48

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

Fiscal Years 1995 and 1996 (thousands of	)f	gallons)	
--	----	----------	--

Tiscar Tears 1995 and 1990 (thousands of gai	1995	1996	Percentage Change
Gallonage Received:			
Gross: Gasoline/Gasohol	1,749,564	1,819,386	4.0%
Gross: Special Fuel	391,186	440,6741	2.7%
Total Gross	2,140,750	2,260,060	5.6%
Less:		, , , , , , , , , , , , , , , , , , ,	
2% Allowance: Gasoline/Gasohol	34,104	35,256	3.4%
1/2% Allowance: Gasoline/Gasohol	8,506	8,749	2.9%
1% Allowance: Special Fuel	2,896	3,118	7.7%
Total Allowances	45,506	47,123	3.6%
EXEMPTIONS			
Sales to U.S. Government:			
Gasoline/Gasohol	5,010	8,031	60.3%
Special Fuel	5,965	10,702	79.4%
Exports:			
Gasoline/Gasohol	24,372	32,713	34.2%
Special Fuel	50,642	74,678	47.5%
State of Colorado			
Gasoline/Gasohol	20,503	23,061	12.5%
Special Fuel	26,295	25,142	-4.4%
Miscellaneous Credits:			
Gasoline/Gasohol	1,094	130	-88.1%
Special Fuel	31,489	31,895	1.3%
Total Exemptions	165,368	206,352	24.8%
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,655,976	1,711,446	3.3%
Special Fuel	273,900	295,139	7.8%
Less Gallons Refunded:			
Gasoline/Gasohol	17,965	16,539	-7.9%
Special Fuel	5,859	2,430	-58.5%
Net Taxable Gallonage:			
Gasoline/Gasohol	1,638,011	1,694,907	3.5%
Special Fuel	268,041	292,710	9.3%
NET COLLECTIONS			
Gasoline	\$289,816,052	\$292,452,047	0.9%
Special Fuel	57,161,753	62,811,521	9.9%
Gasohol	72,568,289	81,582,414	12.4%
Total Collections	\$419,546,094	\$436,845,982	4.1%

### GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1996

	Gasoline	Special Fuel	Gasohol	Total
1996	1,450,813,654	424,813,115	368,571,958	2,244,198,727
1995	1,415,496,821	391.185,696	334,067,666	2,140,750,182
1994	1,484,471,153	370.685,430	231,439,955	2,086,596,537
1993	1,427,680,434	397,360,639	207,817,603	2.032,858,676
1992	1,496,103,537	402,357,414	88,319,482	1,986,780,433
1991	1,494,151,313	348,456,144	114,468,567	1,957,076,024
1990	1,558,988,810	227,652,614	83,661,916	1,870,303,340
1989	1,595,218,614	201.348,802	58,233,105	1,854,800,521

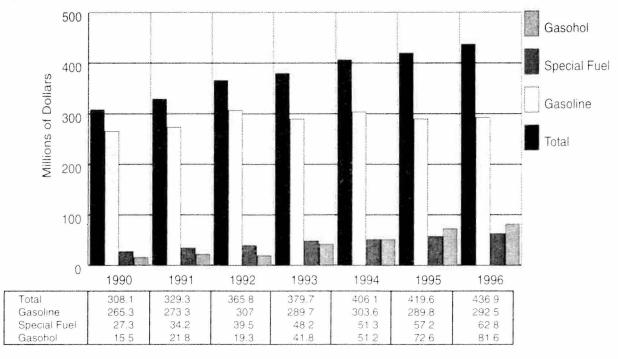
## NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1996

	Gasoline	Special Fuel	Gasohol	Total
1996	1,338,015,278	306,284,762	364,353,608	2,008,653,648
1995	1,325,321,684	282,361,213	329,259,997	1,936,942,894
1994	1,377,302,744	264,396,507	227,440,814	1,869,140,065
1993	1,313,019,301	241,918,685	201,508,043	1,756,446,029
1992	1,375,009,458	206,381,778	84,893,303	1,666,284,539
1991	1,325,296,428	202,132,507	107,555,032	1,634,983,967
1990	1,363,145,383	201,954,361	79,627,192	1,644,726.936
1989	1,426,150,338	184,754,919	55,923,043	1,666,828,300

#### NET FUEL TAX COLLECTIONS

Fiscal Years 1990 to 1996



### PORT OF ENTRY ACTIVITIES Fiscal Years 1994 to 1996

	1994	1995	1996	Percentage Change 1995 to 1996
Number of Trucks Cleared	4,710,521	4,897,488	5,077,692	3.7%
Number of Trucks Weighed	4,168,401	4,415,281	4,553,397	3.1
Special Fuel Permits	22,615	17,556	10,878	-38.0
Number of Health and Brand Inspections	44,805	38,499	43,113	12.0
Hazardous Material Permits	2,255	2,108	2,117	0.4
60 Day Permits	1,451	322	1,017	215.8
72 Hour Premits	17,383	17,980	19,189	6.7

## PORT OF ENTRY CLEARINGS, WEIGHINGS, 60 DAY PERMITS, AND 72 HOUR PERMITS Fiscal Year 1996

PORT	CLEARED	WEIGHED	60 DAY	72 HOUR
Cortez	232,530	180,031	0	973
Dumont	548,969	532,331	0	938
Fort Collins	751,709	666,290	11	2,673
Fort Garland	70,466	34,147	14	249
Fort Morgan	469,758	343,293	18	3,597
Lamar	353,417	332,362	87	1,550
Limon	746 562	720 625	01	2.101
Loma	746,563 337,976	729,625 302,110	91 10	3,181 2,181
Monument Platteville	908,531 110,148	826,405 103,267	0 5	1,112 98
lattevine	110,140	100,207	3	30
Trinidad	379,787	356,596	10	1,657
Mobile Units	167,838	146,940	771	980
TOTAL	5,077,692	4,553,397	1,017	19,189

## **MOTOR VEHICLE**

Records, Dealer Licensing, Titles, and Emissions Activities	50
Driver Restraint Activity	50
Driver Control Activities	51
Driver License Activities	52
Vehicle Registrations, License Fees, and Specific Ownership Tax by County	53
Detail: Registrations by Type and County	54

#### TRAFFIC RECORDS ACTIVITY

Fiscal Years 1995 and 1996

Number of Penalty Assessments Penalty Assessment Collections	<b>1995</b> 143,629 \$4,321,020	<b>1996</b> 148,351 \$4,046,238
DEALER LICENSING ACTIVITY (Manufacturer, Distributor, Dealer, Wholesaler, Salespeople) Fiscal Years 1995 and 1996		
Licenses Processed Dealer/Salesperson License Revenues	19,404 \$1,404,589	21,614 \$1,662,956
TITLES ACTIVITY Fiscal Years 1995 and 1996		
Title Applications Received Title Revenues	1,390,836 \$4,112,205	1,414,759 \$4,159,356
MOTOR VEHICLE EMISSIONS PROGRAM Fiscal Years 1995 and 1996		
Licenses:		
Stations Licensed	283	338
Stations Renewed	502	88
Mechanics Licensed Mechanics Renewed	622 878	2,262 269
Vehicle Inspection Reports Issued	1,683,320	951,800
Collections:		
Station Licenses	\$11,475	\$4,525
Mechanics' Licenses	20,040	24,030
Windshield Stickers	437,588	427,838
TOTAL EMISSIONS COLLECTIONS	\$469,103	\$456,393

# DRIVER RESTRAINT ACTIVITY Fiscal Years 1987 to 1996

150 DUI/Express Consent Thousands of Actions 120 Total Restraints 90 60 30 0 1990 1995 1987 1988 1989 1991 1992 1993 1994 1996 Total Restraints 88.4 92.6 102.7 95.2 112.7 126.5 117.3 131.3 134.1 135.2 DUI/Express Consent 37.9 39.3 40 40 52.3 41.6 34.5 40 35.6 51.6

DRIVER CONTROL ACTIVITIES Fiscal Years 1995 and 1996		
Restraint Actions: Suspensions	1995	1996
Financial Responsibility	4,562	9,078
Point System Violations	18,384	14,612
Driving Under the Influence	11,269	8,373
All Other	34,192	34,242
Total Suspensions	68,407	66,305
Restraint Actions: Revocations		
Driving Under the Influence	9,352	7,378
Express Consent	31,644	25,879
All Other	15,573	19,699
Total Revocations	56,569	52,956
Restraint Actions: Denials		
Driving Under Restraint	3,221	7,853
Total Denials	3,221	7,853
Restraint Actions: Cancellations-Denials		
License Exam Failure	724	1,244
All Other	1,947	4,269
Total Cancellation-Denials	2,671	5,513
Cancellations		
Application for License Under Restraint	717	140
Default Infractions	186	83
All Other	2,321	2,385
Total Cancellations	3,224	2,608
TOTAL RESTRAINT ACTIONS	134,092	135,235
LICENSE REINSTATEMENTS	53,440	69,981
FINANCIAL RESPONSIBILITY		
REPORTS RECEIVED	83,831	153,815

### DRIVER LICENSE ACTIVITIES

Fiscal Year 1996

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED		2717323	
Adult Licenses	565,253	4,330	569,583
Provisional Licenses	43,171	446	43,617
Minor Licenses	1,236	8	1,244
Motorcycle Only Licenses	22	0	22
Total Licenses Issued	609,682	4,784	614,466
Of Which:			
Completed Permit/Road/Test	91,406	821	92,227
TYPE OF PERMIT ISSUED			
Adult Licenses	65,668	435	66,103
Provisional Licenses	13,300	53	13,353
Minor Licenses	51,729	533	52,262
Motorcycle Only Licenses	7,360	51	7,411
<b>Total Permits Issued</b>	138,057	1,072	139,129
TOTAL LICENSE, PERMITS &			
DOCUMENTS	747,739	5,856	753,595
ENDORSEMENTS/MISCELLA	NEOUS		
Motorcycle Endorsements	7,262	37	7,299
Colorado I.D. Cards	146,098	449	146,547
Change of Name/Address	144,703	897	145,600
EXAMINATIONS			
Written Tests Passed	203,915	2,029	205,944
Written Tests Failed	101,242	817	102,059
Driver Road Tests Passed	89,913	811	90,724
Driver Road Tests Failed	17,506	23	17,529
Vision Referrals	1,619	12	1,631
Physical Referrals	633	5	638
Oral Examinations	3,709	5	3,714
Special Re-examinations	2,437	22	2,459
Reissues	139,327	549	139,876
Voter Registration	301,267	779	302,046

### VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/ Calendar Year 1995

COUNTY	REGISTRATIO	ONS LICENSE FEES 2/	OWNERSHIP TAX	COUNTY R	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	272,469	\$11,631,434	\$18,226,040	La Plata	46,512	\$1,320,620	\$2,566,589
Alamosa	15,625	496,990	705,583	Larimer	208,789	6,150,214	13,713,965
Arapahoe	362,468	14,179,746	31,044,568	Las Animas	17,376	543,718	847,936
Archuleta	9,799	283,027	569,097	Lincoln	7,589	235,311	321,188
Baca	7,452	199,645	292,963	Logan	24,015	726,161	1,058,295
Bent	6,216	155,542	248,076	Mesa	121,721	3,501,143	5,664,738
Boulder	223,043	6,617,920	16,081,334	Mineral	1,393	37,375	61,499
Chaffee	19,571	629,394	982,404	Moffat	16,110	479,813	842,046
Cheyenne	3,838	148,933	230,203	Montezuma	29,143	798,478	1,410,797
Clear Creek	13,711	375,718	832,196	Montrose	38,804	1,176,034	1,614,756
Conejos	10,220	248,900	371,178	Morgan	31,125	1,024,456	1,412,320
Costilla	4,503	110,113	165,675	Otero	23,707	624,599	965,064
Crowley	4,087	106,416	133,723	Ouray	5,302	147,746	317,375
Custer	5,017	158,396	254,815	Park	20,309	557,895	1,196,559
Delta	34,481	1,003,681	1,308,504	Phillips	6,655	208,461	346,919
Denver	421,122	14,033,402	25,713,174	Pitkin	16,393	473,923	1,430,573
Dolores	2,958	70,920	104,398	Prowers	16,523	488,304	768,479
Douglas	99,284	3,942,711	11,184,265	Pueblo	131,880	3,720,893	5,963,748
Eagle	40,499	1,378,591	3,439,613	Rio Blanco	9,797	299,556	556,249
El Paso	389,083	11,678,506	23,469,992	Rio Grande	15,821	521,886	742,392
Elbert	22,424	660,412	1,343,091	Routt	23,443	803,835	1,573,363
Fremont	41,277	1,182,110	1,854,993	Saguache	7,557	237,648	312,223
Garfield	45,041	1,643,462	2,982,582	San Juan	1,057	28,409	38,870
Gilpin	6,777	194,799	353,621	San Miguel	8,035	245,720	538,876
Grand	17,612	569,587	1,091,490	Sedgwick	4,084	117,599	191,890
Gunnison	16,686	461,450	888,254	Summit	26,074	826,813	2,031,661
Hinsdale	1,612	38,632	65,469	Teller	24,783	642,647	1,305,807
Huerfano	8,150	219,671	337,635	Washington	8,888	312,615	351,680
Jackson	3,177	112,264	144,078	Weld	171,951	5,903,841	9,245,515
Jefferson	450,630	13,139,657	34,778,079	Yuma	14,595	475,779	702,776
Kiowa	3,087	101,542	136,028	State-Issued	16,063		
Kit Carson	11,780	406,751	618,794	COUNTY			
Lake	8,770	266,291	382,673	TOTALS	3,677,963	\$119,078,105	\$238,428,736

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

<sup>2/</sup> Inclues fees retained by the counties in the amount of \$20,274,682.

DETAIL: REGISTRATIONS BY TYPE AND COUNTY Calendar Year 1995

Calendar Ye	ear 1995									
County	Passenger	Personalized	Handicapped	Designer	Dis.Vet /POW	Radio Call	Collector	Street Rod	Motor- cycle	Bus
Adams	138,734	2,637	1,866	15,186	84	191	5,013	17	6,754	460
Alamosa	6,510	118	82	724	0	7	61	3	315	49
Arapahoe	234,781	5,863	1,437	26,073	118	329	4,604	15	7,636	513
Archuleta	4,110	72	42	287 221	0	15 5	11 22	0	177 64	28 45
Baca Bent	2,393 2,490	25 56	19 56	168	1	11	26	0	93	15
Boulder	137,869	2,627	735	12.643	27	312	3,911	27	7,667	352
Chaffee	8,945	139	111	408	3	29	73	0	595	111
Cheyenne	1,039	30	16	179	ō	0	27	0	39	28
Clear Creek	7,132	273	47	686	1	19	123	2	480	19
Conejos	4,182	70	61	355	2	4	23	0	169	42
Costilla	1,766	36	18	156	3	0	10	0	79	19
Crowley	1,615	32	22	61	0	4	11	0	48	20
Custer	1,990	38 185	11 133	123 662	10 8	5 16	9 96	1 0	104 752	12 78
Delta Denver	14,375 290,689	5,108	2.717	22,298	139	173	6,689	5	7.996	871
Dolores	290,069 975	23	14	50	0	0	8	0	52	3
Douglas	58,225	1,518	187	8.203	23	82	1,094	7	2,319	152
Eagle	21,803	789	16	2,202	4	17	133	0	1,014	128
El Paso	238,164	4,067	3,124	16,683	200	467	6,748	16	10,424	698
Elbert	9,208	224	57	707	10	27	138	2	430	58
Fremont	19,540	287	389	857	14	49	206	4	1,163	107
Garfield	20,805	500	157	1,441	5	38	127	4	1,003	149
Gilpin	3,311	94	17 26	288 594	0 4	18 14	74 79	3 0	265 491	45 91
Grand Gunnison	7,783 8,024	224 147	13	309	1	5	79 59	1	467	69
Hinsdale	697	7	2	24	Ó	0	8	0	45	7
Huerfano	3,744	36	19	167	2	5	16	0	148	32
Jackson	952	45	2	103	0	0	6	0	48	7
Jefferson	269,057	6,678	1,853	28,427	125	387	9,517	39	12,825	459
Kiowa	806	28	6	109	0	0	7	0	25	16
Kit Carson	3,715	56	19	438	0	2	61	0	170	36
Lake	4,361	82	26	443	2	3 35	40 171	0 3	221 1,219	21 129
La Plata	21,699 111,063	427 2,427	150 951	1,517 9,688	8 39	258	3,312	16	6,370	335
Larimer Las Animas	7,859	149	162	669	4	6 .	61	2	312	50
Lincoln	2,752	72	27	178	1	6	19	ō	132	26
Logan	10,397	171	55	924	3	22	70	2	427	78
Mesa	59,757	831	887	3,839	40	100	382	5	2,722	182
Mineral	600	19	3	39	1	0	4	0	36	0
Moffat	6,066	128	45	387	0	6	29	4	328	30
Montezuma	11,324	162	150	833	4	15	41 97	0	453	75 50
Montrose	16,185	231 334	165 97	1,066 1,421	16 3	39 20	123	2	716 569	65
Morgan Otero	13,974 11,192	259	198	632	3	10	106	1	491	52
Ouray	2,258	69	12	171	1	2	23	Ó	172	9
Park	9,562	213	80	501	7	20	146	3	587	44
Phillips	2,460	45	23	265	3	6	22	0	123	18
Pitkin	9,779	481	17	517	0	14	240	1	782	51
Prowers	6,872	164	52	575	2	9	47	0	252	50
Pueblo	71,094	1,150	1,415	5,040	37	138	479	17	3,017	201
Rio Blanco	3,270	97	30	250 550	2 6	5 1	20 75	0 0	143 299	27 50
Rio Grande Routt	6,142 10,731	126 286	99 16	683	2	16	91	1	667	104
Saguache	2,802	52	31	221	0	0	28	ò	138	22
San Juan	474	7	5	19	Ö	Ō	3	ō	48	6
San Miguel	3,932	114	8	191	0	2	36	0	352	20
Sedgwick	1,472	54	20	215	2	5	16	2	47	10
Summit	14,013	470	24	1,514	4	9	102	1	795	104
Teller	12,666	217	112	712	6	49	156	2	775	65 30
Washington	2,878	87 1.516	20 579	306 8,114	0 18	3 90	28 1,574	0 21	113 3,789	39 276
Weld Yuma	83,131 5,238	1,516 121	579 22	389	18	90 7	39	0	225	276 58
State Issued	2,283	0	2	0	3,515	ó	0	Ö	2	0
Totals	2,053,715	42,593	18,757	182,701	4,517	3,127	46,570	229	90,179	6,966

DETAIL: REGISTRATIONS BY TYPE AND COUNTY Calendar Year 1995

County	Motor Home	Light Truck	Rec Truck	Farm Truck/ Tractor	Natl. Guard	Pearl Harbor	Purple Heart	Dealers Plate	Dealers M/C	Trailer
Adams	2,895	46,372	4,022	2.693	78	14	154	3,337	49	30,507
Alamosa	91	3,211	193	1,059	5	1	11	212	6	2,372
Arapahoe	2,242	42,313	2,582	776	201	14	176	5,811	64	21,811
Archuleta	85	2,329	233	253	2	1	6	25	2	1,769
Baca	57	995	34	1,884	0	1	4	20	0	1,378
Bent	57	1,115	44	875	1	0	3	19	0	1,006
Boulder "	1,868	28,408	1,618	2,229	33	8	58	1,968	52	16,693
Chaffee	298 33	3,987 555	639 33	380 936	1 0	5 0	21 1	57 27	0	3,206 706
Cheyenne Clear Creek	165	2,783	313	134	3	0	5	13	0	1,249
Conejos	44	1,929	123	1,483	4	0	7	43	0	1,539
Costilla	31	1,042	25	642	0	Ö	4	0	Ō	576
Crowley	37	735	13	673	0	0	2	22	0	659
Custer	70	1,008	112	454	0	0	2	4	1	939
Delta	461	7,335	1,078	1,934	4	5	19	210	3	6,360
Denver	1,929	51,931	1,716	35	61	30	183	3,514	55	15,331
Dolores	27	475	57	599	0	0	1	14	0	567
Douglas	651 226	11,878	1,001 316	1,530 448	47 5	1	36 9	252 34	0	9,807 3,814
Eagle El Paso	3,667	8,146 55,276	3,329	3,284	5 77	43	383	2,206	40	31,839
Elbert	268	4,311	418	2,113	4	1	7	88	1	3,871
Fremont	579	8,590	902	1,488	12	2	37	87	2	5,963
Garfield	448	9,427	1,314	920	5	0	27	182	0	6,682
Gilpin	92	1,465	239	71	1	0	3	7	0	599
Grand	197	3,638	391	480	3	2	6	13	0	2,880
Gunnison	114	3,531	363	423	3	0	7	105	5	2,507
Hinsdale	5	314	17	26	0	0	1	15	0	397
Huerfano	62	2,037	33	418	0	1	15	28	0	1,100
Jackson Jefferson	48 4,387	579 61,445	86 6,041	403 2,018	0 99	0 28	2 234	4 3,392	1 54	693 37,362
Kiowa	4,387 17	382	6,041 7	2,018 874	99	∠6 0	234	3,392	0	619
Kit Carson	62	1,793	55	2,635	0	1	1	142	0	2,027
Lake	64	2,043	285	59	ő	Ö	2	0	0	891
La Plata	401	9,596	1,270	1,562	8	Ö	16	321	10	6,786
Larimer	2,047	33,300	1,899	5,595	63	7	87	2,101	46	24,157
Las Animas	94	3,551	61	1,573	5	2	21	102	0	2,029
Lincoln	69	1,148	23	1,494	0	0	1	68	0	1,293
Logan	196	3,935	166	2,990	11	2	5	374	0	3,447
Mesa	1,543	23,627	3,364 14	2,758	17 0	9 0	47	383 0	17 0	18,367
Mineral Moffat	6 166	327 2,911	819	13 1,118	0	2	2 5	47	0	278 3,368
Montezuma	286	6,029	634	2,028	12	3	16	195	2	5.782
Montrose	387	8,004	880	2.392	9	3	12	300	7	6,919
Morgan	267	5,447	303	3,384	6	Õ	12	165	4	4.018
Otero	218	3,944	244	2,436	8	7	18	244	1	2,987
Ouray	66	1,135	38	200	1	1	4	5	0	933
Park	336	4,911	298	403	2	1	18	2	0	2,807
Phillips	47	951	11	1,357	3	1	4	49	0	1,087
Pitkin	84	2,152	66	273	1	0	5	2	0	1,325
Prowers Pueblo	118	2,943	151	1,965	5 27	1 10	6	228	0	2,403 12,724
Rio Blanco	1,245 55	26,582 2,183	2,001 273	1,990 717	0	0	116 2	1,729 14	30 0	2.115
Rio Grande	110	2,982	244	1,942	2	0	17	87	1	2.717
Routt	189	5,120	432	701	1	0	6	31	2	3,384
Saguache	52	1,530	45	1,167	1	Ö	5	18	0	1,323
San Juan	14	259	46	0	1	0	0	5	0	125
San Miguel	71	1,730	60	241	0	0	3	17	0	902
Sedgwick	21	600	24	849	0	0	5	45	0	583
Summit	221	5.264	249	78	4	1	6	39	1	2,337
Teller	331	5,206	411	307	3	3	17	18	0	3,237
Washington Weld	66	732	22	2,634	1 20	1	4	44	1 26	1.540
Yuma	1,835 87	31,744 1,665	2,141 37	11,163 3,600	39 1	9	74 0	1.593 90	26 3	19,666 2,598
State Issued	0	431	0	3,000	Ó	0	0	1	0	2,390 4
Totals	31,905	571,317	43,858	91,160	880	221	1,961	30,168		358,960
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DETAIL: REGISTRATIONS BY TYPE AND COUNTY Calendar Year 1995

County	SMM/SME	City/County Plate	Public Utility	GVW Truck/ Tractor	Spec Use Truck	State Plate	Total Registrations
Adams	7.045	1,515	14	2,377	455	0	272,469
Alamosa	245	211	0	106	33	0	15,625
Arapahoe	2,236	2,009	1	672	191	0	362,468
Archuleta	158	135	16	38	5	0	9,799
Baca	50	216	2	14	3	0	7,452
Bent	29	139	0	12 475	0 228	0	6,216 223,043
Boulder Chaffee	1,539 167	1,695 210	4	164	18	0	19,571
Cheyenne	47	91	4	46	1	0	3,838
Clear Creek	75	153	o O	34	2	Õ	13,711
Conejos	7	123	0	7	3	0	10,220
Costilla	1	95	0	0	0	0	4,503
Crowley	11	108	0	13	1	0	4,087
Custer	40	43	2	33	6	0	5,017
Delta	210	312	61	167	17	0	34,481
Denver	2,134	5,494	0 4	1,801 4	223 0	0	421,122
Dolores Douglas	12 1,419	73 368	75	308	101	0	2,958 99,284
Eagle	533	500	34	272	56	0	40,499
El Paso	3,403	3,536	0	1,076	333	ő	389,083
Elbert	156	228	Ö	96	1	0	22,424
Fremont	435	308	50	164	42	0	41,277
Garfield	799	367	108	406	127	0	45,041
Gilpin	56	99	0	30	0	0	6,777
Grand	243	290	10	122	31	0	17,612
Gunnison	116	319	12	69	17	0	16,686
Hinsdale	13 137	31 123	0	3 27	0	0	1,612 8,150
Huerfano Jackson	69	81	15	29	4	0	3,177
Jefferson	3,110	2,219	1	764	109	0	450,630
Kiowa	37	135	4	14	1	Ō	3,087
Kit Carson	145	311	18	93	0	0	11,780
Lake	68	100	0	50	9	0	8,770
La Plata	507	394	65	195	23	0	46,512
Larimer	2,527	1,735	14	565	187	0	208,789
Las Animas	222	342	1	86 30	13 7	0	17,376 7,589
Lincoln	72 200	149 314	22 6	206	14	0	24,015
Logan Mesa	1.600	614	23	521	86	0	121,721
Mineral	0	48	0	3	0	ő	1,393
Moffat	181	315	79	76	0	0	16,110
Montezuma	617	258	38	149	37	0	29,143
Montrose	449	512	98	233	34	0	38,804
Morgan	349	330	14	198	20	0	31,125
Otero	159	315	111	57	14	0	23,707
Ouray Park	73 64	94 252	10 0	21 49	4 3	0	5,302 20,309
Phillips	40	252 83	24	24	9	0	6,655
Pitkin	112	428	15	46	2	ő	16,393
Prowers	325	265	7	75	8	0	16,523
Pueblo	1,307	746	196	514	75	0	131,880
Rio Blanco	256	254	12	62	10	0	9,797
Rio Grande	92	151	21	93	14	0	15,821
Routt	374	344	47	182	33	0	23,443
Saguache	11	79	0	32	0	0	7,557 1,057
San Juan San Miguel	10 111	28 177	2 16	5 52	0	0	1,057 8,035
San Miguel Sedgwick	24	78	6	6	0	0	4,084
Summit	283	398	0	131	26	0	26,074
Teller	133	274	3	55	25	Ō	24,783
Washington	59	242	10	53	5	0	8,888
Weld	2,078	1,062	18	1,254	141	0	171,951
Yuma	114	196	9	78	14	0	14,595
State Issued	1,208	1	0	0	0	8,615	16,063
Totals	38,302	32,115	1,303	14,537	2,821	8,615	3,677,963

## **RACING EVENTS**

Pari-Muluel Comparative Data	Pari-Mutuel Comparative Data		58	3
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In 1995, 15 Commission meetings were held. The Commission conducted a 1996 race date hearing; conducted renewal application hearings for north and south circuit greyhound race meets, one major horse track, and two fair circuit horse race meets; conducted review hearings on simulcast license applications; and held rule-making hearings related to the adoption of various greyhound, horse pari-mutuel and racing rules.

# PARI-MUTUEL COMPARATIVE DATA Calendar Years 1993 to 1995

	1993	1994	1995
NUMBER OF DAYS			
Horse Racing	100	282	268
Greyhound Racing	630	817	720
Total	730	1,099	988
ATTENDANCE 1/			
Horse Racing	223,554	337,348	322,614
Greyhound Racing	1,292,621	1,225,519	1,190,237
Total	1,516,175	1,563,867	1,512,851
PARI-MUTUEL SALES			
Horse Racing	\$47,421,666	\$64,333,661	\$61,896,167
Greyhound Racing	162,803,605	164,987,579	195,213,166
Total	\$210,225,271	\$229,321,240	\$257,109,333
PERCENTAGE OF SALES D	ISTRIBUTED TO PU	BLIC	
Horse Racing	77.4%	77.1%	78.7%
Greyhound Racing	81.3%	81.6%	81.8%
Total	80.9%	81.0%	81.1%
PARI-MUTUEL TAX COLLEG	CTIONS		
Horse Racing	\$469,344	\$460,561	\$468,988
Greyhound Racing	8,127,151	7,624,416	7,637,291
Total	\$8,586,495	\$8,084,977	\$8,106,279

<sup>1/</sup> Includes off-track-betting figures

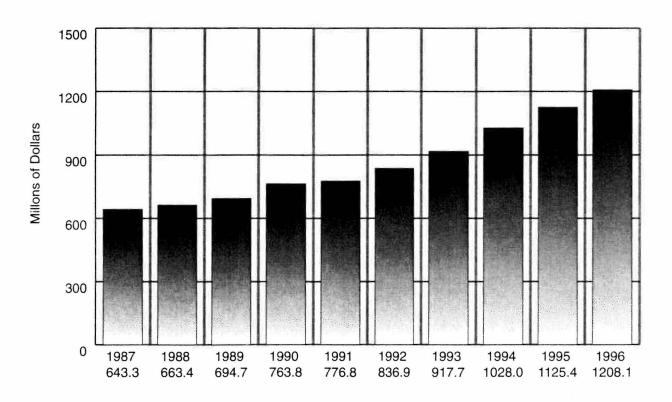
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# STATE SALES AND USE TAX NET COLLECTIONS Fiscal Years 1987 to 1996 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1996	\$1,208,087	\$61,666	\$38,784
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
1987	643,308	54,188	14,607

# COLORADO NET SALES TAX COLLECTIONS Fiscal Years 1987 to 1996



GENERAL STATE SALES STATISTICS BY BUSINESS CLASS Fiscal Year 1996 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS	TOTAL DEDUCTION	NET TAXABLE IS SALES	% OF TOTAL NET TAX- ABLE SALES
Agriculture, Forestry and Fisheries	632	\$480,381	\$365,530	\$127,951	0.3%
Mining	497	721,294	641,084	147,710	0.4%
Construction	2.017	2,046,741	1,457.835	591,746	1.5%
Manufacturing	3.233	12.637,938	11,030,021	1,631,617	4.1%
Transportation, Communications, Public Utilities	5,632	6,615,146	3,539,183	3,076.844	7.7°°
Wholesale Trade	5,299	16,331,434	13,977,103	2,407,031	6.0%
RETAIL TRADE: Building Materials General Merchandise Grocery Stores Auto Dealers & Service Stations Clothing Furniture Eating & Drinking Miscellaneous Retail TOTAL RETAIL TRADE	2,177 1,212 2,488 3,921 2,094 4,282 7,750 15.659 39,582	4,092.163 5.135.605 6,701.423 13,479,358 1,483,651 3,758,754 4,460,893 7,282,474 46,394,321	1,255,630 1,112,893 5,248,719 8,009,168 220,341 1,443,676 380,203 3,016,884 20,687,514	2,826,278 4,022,012 1,448,973 5,542,975 1,263,561 2,303,090 4,082,130 4,272,328 25,761,347	7.0% 10.0% 3.6% 13.8% 3.1% 5.7% 10.2% 10.6% 64.1%
Finance, Insurance, and Real Estate	1.447	796.546	200,372	597.454	1.5°°
Hotel and Other Lodging	1,549	1.563,973	192,373	1.383,099	3.4°°
Services Other Than Lodging	18.949	13.189,459	9.013.732	4.232.137	10.5° <sub>0</sub>
Government	86	155,705	69.793	85,912	0.2°°
Non-classifiable	458	356,791	229.961	131.430	0.3°°
STATE TOTAL	79,381	\$101,289,729	\$61,404,501	\$40,174,278	100.0%

### STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS Fiscal Year 1996 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	632	\$341,745	13.5%	\$3,711	7.8%
Mining	497	461,568	-23.3	4,284	3.9
Construction	2,017	1,678,193	16.0	17,162	9.9
Manufacturing	3,233	4,720,452	2.9	47,319	11.9
Transportation, Communications, Public Utilities	5,632	5,565,205	2.9	89,233	3.8
Wholesale Trade	5,299	5,616,156	4.1	69,808	5.3
RETAIL TRADE:	5,299	5,616,136	4.1	09,000	5.5
Building Materials Lumber/Other building materials Paint/glass/wallpaper Hardware stores Nurseries Mobile home dealers  General merchandise Department stores Variety stores Miscellaneous general merchandise Grocery Stores	2,177 654 370 630 471 51 1,212 258 64 890	3,534,726 2,165,622 224,564 620,096 447,517 76,927 5,008,466 4,351,906 215,618 440,942 6,401,367	4.4 2.8 6.5 10.3 0.3 25.1 5.6 8.5 -28.4 2.1	81,967 55,404 4,756 14,108 6,729 970 116,642 102,294 5,444 8,904	2.9 0.7 3.9 16.4 -4.9 13.3 5.2 8.4 -27.8 -1.1
Grocery Meat/fish Fruit/vegetable Candy/nut/confectionary Dairy products Retail bakery Miscellaneous food stores	1,475 40 29 116 107 244 477	6,098,016 29,587 7,659 26,381 42,094 62,453 135,177	0.5 12.2 -4.0 -11.0 2.2 5.5	37,431 192 69 376 561 1,005 2,389	2.9 23.1 30.2 10.9 2.4 1.4 12.9
Auto dealers & service stations Auto dealers: new/used Auto dealers: used only Auto supply dealers Gas service stations Miscellaneous marine/auto dealers	3,921 469 791 979 1,368 313	10,951,524 6,385,454 755,920 826,491 2,460,457 523,202	8.6 7.8 8.9 9.6 7.2 25.8	160,752 108,740 15,564 16,653 9,682 10,113	8.3 6.2 13.4 7.6 9.4 26.4

### STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS Fiscal Year 1996 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGI PRIOR YEAF
Clothing Men/boys' clothing Women's ready to wear Women's accessory/specialty Children/infants' wear Family clothing Shoe stores Misc. apparel/accessory	2,094 173 466 113 84 529 356 372	\$1,397,536 136,182 291,768 43,335 40,409 498,806 203,046 183,990	4.1% 0.1 5.6 6.4 9.2 15.9 -2.9	\$36,644 3,713 7,453 1,062 1,075 13,492 5,619 4,230	3.6% 0.8 0.2 9.5 10.4 17.4 -1.6
Furniture Furniture/furnishing/equipment Household appliances Radio/TV/electronics/music Computers and software	4,282 2,170 572 589 950	3,216,769 1,503,992 340,339 511,053 861,385	4.9 6.9 -9.0 8.8 5.4	66,793 34,093 8,581 12,082 12,037	3.8 4.9 -10.5 10.8 6.3
Misc. Retail Drugstores Liquor Antique/secondhand Book/stationery Sporting goods/bicycles Catalog/mail order Hobby/toy/camera/gifts Jewelry Fuel dealers Other miscellaneous	7,750  15,659 1,027 1,106 1,070 1,050 1,306 223 3,066 651 180 5,980	4,394,088 6,369,204 741,920 727,319 197,607 858,046 759,660 226,891 759,894 272,010 150,697 1,675,160	7.5 5.9 9.9 7.3 2.6 6.6 3.8 4.3 -1.4 6.2 4.3 8.8	118,386 123,905 8,925 18,762 4,902 16,710 18,045 1,495 18,190 6,080 900 29,896	7.8 6.2 15.7 7.7 8.1 4.5 5.6 -25.4 1.1 8.1 -6.8 9.3
TOTAL RETAIL TRADE	39,582	41,273,680	5.6	747,112	5.9
Finance, Insurance, and Real Estate  Hotel and Other Lodging	1,447 1,549	727,374 1,543,576	17.0 5.6	17,327 40,111	17.3 7.4
Services Other Than Lodging	18,949	9,786,349	14.2	122,740	15.9
Government  Non-classifiable	86 458	150,280 235,081	3.6 6.4	2,492 3,812	2.7 -27.4
STATE TOTAL	79,381	\$72,099,659	6.3%	\$1,165,111	7.0%

TAKING THE INITIATIVE

RETAIL SALES BY COUNTY

Calendar Years 1991 to 1995 (thousands of dollars)

COUNTY	1991	1992	1993	1994	1995
Adams	\$3,971,895	\$4,157,899	\$4,576,400	\$5,299,174	\$5,068.762
Alamosa	178,018	187,229	212,394	238,963	247,103
Arapahoe	6,725,501	7,364,329	8,081,566	9.012,465	9,678.691
Archuleta	53,388	58,309	67,412	78,237	86,586
Baca Bent	34,298 19,291	34,624 19,260	37,456 20,419	39,860 21,365	51,646 26,514
Boulder	3,123,217	3,631,817	4,081,069	4,558,801	4,755,838
Chaffee	135,373	152,385	175,035	193.642	210,742
Cheyenne	23,033	30,195	34,183	44,174	44.839
Clear Creek	61,212	69,627	74,128	83,358	85,272
Conejos	29,302	29,690	30,591	35,636	39,432
Costilla	11,475	9,318	9,589	10,530	15,262
Crowley	12,516	13,952	16,130	16,404	19,997
Custer	10,018	11,360	13,904	15,757	26,393
Delta	178,731	201,735	224,761	257,171	281,060
Denver	9,409,501	10,578,182	11,753,607	12,721,805	13,035,838
Dolores Douglas	9,013 490,489	9,815 538,933	11,897 687,366	12,912 900,445	13,142 1,193,681
Eagle	490,469 618,991	642,018	764,530	890,727	955,025
Elbert	24,589	28,040	39,892	46,077	56,768
El Paso	4,218,636	4,812,611	5,502,943	6,355,304	6,491,537
Fremont	214,237	242,234	257,702	315,637	332,397
Garfield	529,584	593,362	665,941	725,771	729,349
Gilpin	15,626	35,217	28,030	28,856	30,796
Grand	141,248	147,592	164,870	192,466	198,524
Gunnison	166,524	214,997	255,299	286,408	320,027 11,730
Hinsdale Huerfano	7,324 33,238	7,523 35,177	8,933 39,709	10,791 43,040	55,243
Jackson	13,127	17,537	16,817	18,185	21,048
Jefferson	5,536,966	5,866,026	6,171,291	7,071,037	7,519,669
Kiowa	9,238	9,939	9,873	11,281	11,784
Kit Carson	151,210	155,975	171,117	184,796	198,675
La Plata	476,132	527,795	584,129	50,610	702,220
Lake	45,014	46,867	49,130	639,481	55,644
Larimer	2,158,695	2,408,819	2,702,216	3,198,830	3,411,847
Las Animas	124,616	121,377	129,293	147,834	167,680
Lincoln	78,480	84,921	99,888	98,564	101,707
Logan Mesa	234,142 1,178,260	239,993 1,312,010	256,662 1,425,827	279,289 1,677,119	302,165 1,728,661
Mineral	7,363	9,644	10,566	11,420	13,140
Moffat	155,994	135,123	144,663	158,076	173,865
Montezuma	216,920	227,292	257,995	284,851	325,171
Montrose	294,270	329,733	375,741	436,094	446,626
Morgan	277,771	298,370	336,866	380,000	360,300
Otero	224,398	241,349	242,079	254,953	267,415
Ouray	21,053	24,010	25,971	31,494	32,838
Park	30,838	33,616	39,500	48,485	57,915
Phillips	77,236	87,124	96,140	103,627	111,469 686,735
Pitkin	486,412	540,749	596,628 228,907	648,626	289,550
Prowers Pueblo	183,962 1,296,313	205,911 1,389,938	1,554,938	261,948 1,793,600	1,938,412
Rio Blanco	48,355	51,902	54,465	55,173	61,429
Rio Grande	141,331	135,570	144,238	176,898	173,295
Routt	302,063	329,644	364,015	406,695	431,255
Saguache	20,676	26,217	29,740	38,384	43,432
San Juan	11,583	12,188	11,567	14,337	14,346
San Miguel	63,187	81,910	102,096 36,536	122,706 38,977	131,549 39,307
Sedgwick Summit	34,379 511,721	33,817 562,713	30,535 617,690	716,277	763,518
Teller	75,181	92,716 46,597	103,897 46,861	124,324 49,466	136,686 54,382
Washington Weld	44,633 1,406,238	46,597 1,551,025	1,761,318	2,017,711	2,027,487
Yuma	127,329	131,848	130,293	133,688	153,601
Out of State	2,455,770	2,644,939	2,428,545	2,640,530	2,310,250
STATE TOTAL	\$48,971,153	\$53,872,626	\$59,193,254	\$66,761,142	\$69,327,267

### STATE SALES TAX STATISTICS BY COUNTY Fiscal Year 1996

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS
Adams Alamosa Arapahoe Archuleta Baca Bent Boulder Chaffee Cheyenne Clear Creek Conejos Costilla Crowley Custer	54,271	5.7	\$7,819,800,706	\$2,619,565,005	\$5,031,489,337
	5,169	0.5	312,189,240	48,981,462	168,947,484
	84,416	8.9	14,710,611,099	4,472,812,216	9,287,690,258
	3,908	0.4	97,448,401	5,205,007	40,513,999
	2,578	0.3	52,614,876	8,523,817	35,728,948
	1,840	0.2	25,802,520	1,369,839	14,199,720
	61,967	6.5	7,353,159,185	2,386,194,837	4,886,172,051
	8,086	0.8	254,243,811	32,059,458	125,004,170
	1,883	0.2	46,039,174	1,993,622	24,803,673
	5,993	0.6	105,236,079	14,217,881	59,275,737
	3,159	0.3	51,274,740	14,797,467	37,066,744
	2,012	0.2	30,659,139	19,405,318	25,468,462
	1,459	0.2	18,055,391	671,055	10,742,293
	2,334	0.2	22,418,280	1,054,570	11,448,734
Delta  Denver Dolores Douglas Eagle Elbert El Paso Fremont Garfield Gilpin Grand Gunnison	9,615  108,049 1,122 21,983 18,859 4,080 80,177 9,164 15,862 2,351 10,097 9,199	1.0 11.3 0.1 2.3 2.0 0.4 8.4 1.0 1.7 0.2 1.1 1.0	322,534,168  20,623,394,535	38,045,657  7,536,838,824 999,865 200,224,777 96,861,422 5,563,774 2,008,472,523 78,126,586 98,925,875 1,458,413 22,011,502 45,904,521	195,566,606 13,147,491,901 7,163,012 752,620,826 396,477,581 39,022,476 4,838,384,701 244,327,941 417,841,464 11,217,951 98,916,834 236,591,298
Hinsdale Huerfano Jackson Jefferson Kiowa Kit Carson La Plata	1,501	0.2	11,851,024	252,352	2,986,897
	3,493	0.4	54,903,981	6,784,703	32,517,479
	1,600	0.2	20,474,610	2,022,308	12,712,238
	88,954	9.3	9,070,055,801	1,311,473,606	4,711,724,201
	1,035	0.1	12,828,668	787,675	9,526,099
	3,996	0.4	221,046,489	22,028,489	142,585,789
	15,066	1.6	894,587,749	148,695,935	467,168,455
Lake Larimer Las Animas Lincoln Logan Mesa Mineral Montezuma	3,045	0.3	62,055,331	3,607,928	32,513,909
	51,386	5.4	4,417,602,907	808,942,124	2,345,850,309
	4,729	0.5	185,906,430	18,531,923	114,200,348
	3,159	0.3	104,443,782	5,957,063	69,075,852
	6,889	0.7	539,830,014	211,252,812	365,626,934
	27,334	2.9	2,162,074,754	346,722,494	1,128,192,070
	1,234	0.1	13,757,285	511,704	7,306,343
	4,973	0.5	196,062,326	23,867,682	93,018,829
	7,360	0.8	375,010,324	50,734,400	198,393,366
Montrose	10,175	1.1	564,309,737	107,215,455	321,321,074
Morgan	8,654	0.9	1,307,486,263	960,131,485	1,154,754,932
Otero	7,524	0.8	340,743,854	80,192,044	220,544,342
Ouray	3,178	0.3	35,738,856	1,882,590	11,180,843
Park	4,087	0.4	60,616,273	4,661,275	27,789,505
Phillips Pitkin Prowers Pueblo Rio Blanco Rio Grande Routt Saguache	2,519	0.3	133,833,879	11,037,251	105,310,855
	13,067	1.4	789,681,252	80,819,297	303,227,635
	5,539	0.6	384,340,568	76,965,155	289,730,945
	24,333	2.6	2,398,323,268	425,503,270	1,430,564,061
	3,491	0.4	73,600,498	15,278,736	42,147,889
	5,637	0.6	237,869,502	65,768,977	154,590,354
	10,374	1.1	487,667,573	44,235,043	221,140,887
	2,537	0.3	46,031,495	7,456,031	27,838,623
San Juan San Miguel Sedgwick Summit Teller Washington Weld Yuma Out of State	1,470	0.2	15,165,323	343,966	3,134,088
	5,028	0.5	134,202,189	3,912,998	37,792,116
	2,340	0.2	47,001,827	5,930,212	30,225,804
	17,752	1.9	844,300,490	37,290,642	265,121,931
	7,056	0.7	152,855,385	8,075,381	70,869,113
	2,744	0.3	52,397,449	4,197,113	33,518,431
	38,617	4.1	3,091,774,413	908,688,440	2,059,260,984
	5,081	0.5	177,061,863	12,974,059	103,935,303
	15,982	1.7	6,228,219,582	3,605,049,550	4,612,926,451
State Total	952,572	100.0%	\$101,289,726,412	\$29,190,067,461	\$61,404,499,485

# STATE SALES TAX STATISTICS BY COUNTY Fiscal Year 1996

RETAIL		NET TAX-		NET SALES	
SALES	PERCENT	ABLE SALES	PERCENT	TAX	COUNTY
\$5,200,235,701	7.2%	\$2,857,711,369	7.1%	\$82,877,408	Adams
263,207,778	0.4	144,941,756	0.4	4,203,569	Alamosa
10,237,798,883 92,243,394	14.2 0.1	5,430,720,841 60,234,402	13.5 0.1	157,497,451 1,746,876	Arapahoe Archuleta
44,091,059	0.1	18,285,928	0.0	530,364	Baca
24,432,681	0.0	11,602,800	0.0	336,567	Bent
4,966,964,348	6.9	2,473,247,134	6.2	71,727,707	Boulder
222,184,353	0.3	126,839,641	0.3	3,678,632	Chaffee
44,045,552	0.1	21,035,501	0.1	610,065	Cheyenne
91,018,198	0.1	50,110,342	0.1	1,453,319	Clear Creek
36,477,273 11,253,821	0.1 0.0	14,267,996 5,590,677	0.0 0.0	413,834 162,177	Conejos Costilla
17,384,336	0.0	7,313,098	0.0	212,137	Crowley
21,363,710	0.0	12,469,546	0.0	361,674	Custer
284,488,511	0.4	129,467,562	0.3	3,754,929	Delta
13,086,555,711	18.2	7,519,902,634	18.7	218,086,105	Denver
13,600,002	0.0	8,086,855	0.0	234,539 23,567,889	Dolores
1,365,041,466 1,013,193,312	1.9 1.4	812,645,417 716,577,153	2.0 1.8	20,781,798	Douglas Eagle
62,780,917	0.1	29,322,215	0.1	850,471	Elbert
6,814,307,531	9.5	4,028,195,353	10.0	116.822,961	El Paso
344,056,871	0.5	179,805,516	0.4	5,214,746	Fremont
753,874,714	1.0	438,159,125	1.1	12,707,256	Garfield
31,218,812	0.0	25,659,274	0.1	744,137	Gilpin
214,150,566	0.3 0.5	148,845,234 158,131,828	0.4 0.4	4,316,933 4,586,138	Grand Gunnison
327,758,605 11,598,672	0.0	8,864,127	0.0	257,102	Hinsdale
48,119,278	0.1	22,836,502	0.1	662,389	Huerfano
18,452,302	0.0	7,762,372	0.0	225,148	Jackson
7,758,582,195	10.8	4,362,211,600	10.9	126,509,988	Jefferson
12,040,993	0.0	4,482,569	0.0 0.2	130,027 2,294,338	Kiowa Kit Carson
199,018,000 745,891,814	0.3 1.0	79,110,700 429,419,294	0.2 1.1	2,294,336 822,008	La Plata
58,447,403	0.1	28,341,422	0.1	12,453,903	Lake
3,608,660,783	5.0	2,074,332,598	5.2	60,158,593	Larimer
167,374,507	0.2	69,506,082	0.2	2,015,881	Las Animas
98,486,719	0.1	37,112,930	0.1	1,076,378	Lincoln
328,577,202	0.5	176,703,080	0.4	5,124,702	Logan
1,815,352,260 13,245,581	2.5 0.0	1,036,668,684 7,450,942	2.6 0.0	30,064,909 216,100	Mesa Mineral
172,194,644	0.0	103,043,497	0.3	2,988,432	Moffat
324,275,924	0.4	176,366,958	0.4	5,114,910	Montezuma
457,094,282	0.6	242,188,663	0.6	7,023,969	Montrose
347,354,778	0.5	150,731,331	0.4	4,371,569	Morgan
260,551,810	0.4	120,629,512	0.3	3,498,543	Otero
33,856,266	0.0	25,028,013	0.1	725,909	Ouray
55,954,998	0.1	33,006,768	0.1	957,308	Park
122,796,628	0.2	28,923,024	0.1 1.2	838,874 14,125,317	Phillips Pitkin
708,861,955 307,375,413	1.0 0.4	487,053,617 95,509,623	0.2	2,770,012	Prowers
1,972,819,998	2.7	967,759,207	2.4	28,066,471	Pueblo
58,321,762	0.1	31,952,609	0.1	926,712	Rio Blanco
172,100,525	0.2	83,539,148	0.2	2,422,853	Rio Grande
443,432,530	0.6	267,526,686	0.7	7,758,781	Routt
38,575,464	0.1	19,082,872	0.0 0.0	553,492 348,947	Saguache San Juan
14,821,357 130,289,191	0.0 0.2	12,031,235 100,110,073	0.0	2,903,358	San Miguel
41,071,615	0.1	17,776,023	0.0	515,579	Sedgwick
807,009,848	1.1	592,768,559	1.5	17,191,293	Summit
144,780,004	0.2	82,986,272	0.2	2,406,844	Teller
48,200,336	0.1	18,979,018	0.0	550,469	Washington
2,183,085,973	3.0	1,049,893,429	2.6 0.2	30,448,732 2,265,845	Weld Yuma
164,087,804 2,623,170,032	0.2 3.6	78,126,560 1,615,293,131	4.0	46,845,300	Out of State
\$72,099,658,951	100.0%	\$40,174,277,927	100.0%	\$1,165,110,667	State Total

### RETAIL TRADE SALES BY COUNTY Calendar Years 1991 to 1995 (thousands of dollars)

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

COUNTY	1991	1992	1993	1994	1995
Adams	\$2,514,043	\$2,579,456	\$2,739.581	\$2.912.855	\$2,985,463
Alamosa	121,147	126,371	142,651	155,318	173,614
Arapahoe	4,386,552	4.688.306	5,123,110	5,509,578	5,863,479
Archuleta	34.429	38,561	43.109	53.368	58,086
Baca	22,496	22,723	24,272	24,801	27,962
Bent	13,200	13,558	14,019	14,616	16,090
Boulder	1,837,528	2.086.432	2,243.036	2.541,509	2.703,963
Chaffee	90,457	97.448	110.030	123,276	143,444
Cheyenne	8,967	9,869	9,661	10,800	9,855
Clear Creek	39,747	42,684	45,742	50.058	52,194
Conejos	18,728	19,978	19,754	21,625	21,579
Costilla	7,477	6,051	6,531	5,894	5,829
Crowley	8,720	10,348	10,376	12,594	13,538 9,814
Custer	5,968	6,771 115,112	7.268 127.113	7,882 136,388	148.646
Delta	106,407 4,316,633	4,609,244	5,187,421	5,845,560	5,923,153
Denver Dolores	7,183	6,189	7,352	7,126	7,736
Douglas	293,128	338,057	445,262	617,499	776,823
Eagle	361,857	382,688	434,761	493,314	545,609
El Paso	2,753,946	3,155,279	3,561,049	4,087,785	4,247.090
Elbert	15,850	18,210	21,849	28.406	34,381
Fremont	151,288	165,458	183,553	206,510	218,712
Garfield	334,957	366,409	407.628	449,609	488,579
Gilpin	6,513	5.853	4.963	6,914	7,071
Grand	79,319	85,232	97,136	113,398	116,188
Gunnison	105,427	115,516	117.418	134.046	138,971
Hinsdale	4,168	4,354	5,462	6,251	7,046
Huerfano	21,340	23.941	26,082	27,436	30,429
Jackson	7,413	8,466	9.018	8,414	8,308
Jefferson	3,672,747	3,990,366	4,323,696	4,898,887	5,136,475
Kiowa	7,838	7,878	8,263	8,981	8.844
Kit Carson	93,040	71,2807	75,681	78,868	78.968
La Plata	300,432	35,020	36,234	387,576	425,176
Lake	34,037	331,225	360,763	36,627	40,487
Larimer	1,466,266	1,648,029	1,867,884	2,173,468	2,290,097
Las Animas	67,854	76,296	80,458	85,970	95.782
Lincoln	53,960	48.734	51,045	50.314 184,929	55,044 195,436
Logan Mesa	153,912 755,136	164,885 837,626	171,979 934,738	1,083.004	1,144,821
Mineral	3,695	3,570	3.513	4,006	4,244
Moffat	94,187	94,706	97,370	108,838	116,848
Montezuma	150,464	162,222	184,258	200.978	220.811
Montrose	198,427	217.070	245,434	275,841	281,448
Morgan	168,941	191.788	218,848	223.726	220,981
Otero	117,541	144,914	139,892	140.131	148,901
Ouray	13,137	14,669	15,278	19.184	18,853
Park '	19,686	21,607	26,258	30,947	31,899
Phillips	30,078	25,437	28,384	25,943	28.071
Pitkin	274,725	301,132	315,152	343.632	358,770
Prowers	103,605	102,522	107.300	112,425	128,007
Pueblo	788,145	840.641	910,318	1,019,782	1,087,552
Rio Blanco	27,303	28.082	28.757	28,702	30,912
Rio Grande	74,688	71,602	56.641	69.973	65,084
Routt	155,347	172.147	193.353	215.667	226,760
Saguache	17.879	18.727	21.193	25,614	25.072
San Juan	8,631	9,005	9,384	11.005	10.575
San Miguel	40,909	49,285	58.577	73,366	71,853
Sedgwick	23.449	23,040	24,449	26,720	27,232
Summit	288,231	320,822	361.294	426,171	467,486
Teller	53,690 21,159	60.246 19.846	69.261 21,992	81,927	84.822
Washington Weld	842.751	915,375	983,748	23.154 1.043,309	23,461 1,094,256
Yuma	65.021	65,763	64,333	64,974	73.806
Out of State	1.072.627	1.065.428	1.011.426	945,241	831,261
State Total	\$28,934,420	\$31,299,542	\$34,282,361	\$38,142,710	\$39,933,747

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$7,819,801	\$5,200,236	\$82,877
Aurora	791,439	409,094	7,468
Bennett	16,371	16,097	321
Brighton	380,617	309,565	4,638
Broomfield	88,140	74,137	908
Commerce City	1,474,294	860,007	10,131
Federal Heights	273,852	199,129	2,856
Northglenn	468,069	384,251	6,646
Strasburg	2,591	2,479	38
Thornton	1,242,023	932,277	17,213
Westminster	655,333	536,464	6,945
Remainder of county	2,427,072	1,476,736	25,713
ALAMOSA	312,189	263,208	4,204
Alamosa	252,213	212,894	3,612 592
Remainder of county	59,976	50,314	592
ARAPAHOE	14,710,611	10,237,799	157,497
Aurora	4,262,465	3,054,648	52,110
Byers	8,209	7,918	79
Deer Trail	1,508	1,486	15
Englewood	5,006,274	3,247,796	39,786
Glendale	234,296	214,911	4,714
Greenwood Village	877,980	671,696	12,263
Littleton	1,558,074	1,240,287	18,628
Sheridan	223,092	147,951	2,231
Strasburg	4,151	3,876	63
Remainder of county	2,534,562	1,647,230	27,608
ARCHULETA	97,448	92,243	1,747
Pagosa Springs	72,884	68,907	1,313
Remainder of county	24,564	23,336	434
BACA	52,615	44,091	530
Campo	218	208	5
Pritchett	88	86	2
Springfield	26,501	25,199	284
Walsh	9,335	8,701	82 157
Remainder of county	16,473	9,897	10/
BENT	25,803	24,433	337
Las Animas	19,838	18,966	281
Remainder of county	5,965	5,467	56
BOULDER	7,353,159	4,966,964	71,728
Boulder	4,001,217	2,783,757	42,328
Broomfield	674,556	269,238	4,086
Lafayette	214,231	181,262	2,887
Longmont	1,517,171	988,249	14,573
Louisville	297,895	238,241	3,379
Lyons	31,487	21,595	243
Nederland	30,077	23,981	306
Niwot	34,873	17,514	272
Remainder of county	551,652	443,127	3,654
CHAFFEE	254,244	222,184	3,679
Buena Vista	49,006	46,462	813
Poncha Springs	7,883	7,266	132
Salida Remainder of county	131,284 66,071	120,153 48,303	1,947 787
CHEYENNE	46,039	44,046	610
Cheyenne Wells	18,494	17,575	354
Kit Carson	2,452	2,436	30
Remainder of county	25,093	24,035	226
69 1006 Approxi Barrart			

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	\$108,236	\$94,018	\$1,453
Empire	2,910	2,642	47
Georgetown	15,240	14,656	279
ldaho Springs	48,424	45,251	680
Silver Plume	2,497	1,900	26
Remainder of county	39,165	29,569	421
CONEJOS	51,275	36,477	414
Antonito	15,828	7,642	99
La Jara	9,587	9,362	89
Manassa	3,164	2,611	22
Romeo	627	617	12
Remainder of county	22,069	16,245	192
COSTILLA	30,659	11,254	162
Blanca	8,943	1,034	14
Fort Garland	4,142	3,690	51
San Luis	3,454	3,124	53
Remainder of county	14,120	3,406	44
CROWLEY	18,055	17,384	212
Ordway	13,545	12,926	169
Remainder of county	4,510	4,458	43
CUSTER	22,418	21,364	362
Westcliffe	14,550	14,037	231
Remainder of county	7,868	7,327	131
DELTA	322,534	284,489	3,755
Cedaredge	19,092	17,965	244
Crawford	1,334	1,319	24
Delta	180,869	158,239	2,154
Hotchkiss	19,000	17,852	229
Paonia	34,118	33,485	264
Remainder of county	68,121	55,629	840
DENVER CITY & COUNTY	20,623,395	13,086,556	218,086
DOLORES	14,600	13,600	235
Dove Creek	11,412	11,089	203
Remainder of county	3,188	2,511	32
DOUGLAS	1,565,266	1,365,041	23,568
Castle Rock	403,897	334,890	6,628
Franktown	25,456	19,519	231
Highlands Ranch	146,523	125,856	2,566
Parker	262,034	227,871	3,667
Sedalia	28,980	25,176	448
Remainder of county	698,376	631,729	10,028
EAGLE	1,110,055	1,013,193	20,782
Avon	174,955	159,269	3,188
Basalt	48,593	46,397	725
Eagle	58,021	50,297	1,001
Gypsum	56,410	9,981	160
Minturn Red Cliff	22,966 556	19,702 554	356
Hed Cliff Vail	556 393,078	554 384,215	9 8,312
Remainder of county	355,476	342,778	7,031
ELBERT	68,345	£2 704	050
Agate	515	<b>62,781</b> 513	<b>850</b> 5
Elizabeth	18,516	16,526	257
Kiowa	10,943	10,268	152
Simla	8,185	8,100	84
Remainder of county	30,186	27,374	352

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$8,822,780	\$6,814,308	\$116,823
Calhan	16,403	15,398	208
Colorado Springs	8,088,280	6,270,766	107,457
Fountain	216,525	98,674	1,996
Green Mountain Falls	6,206	6,188	33
Manitou Springs	41,659	39,603	851
Monument	74,742	65,918	838
Palmer Lake	6,809	6,137	103
Security	40,475	34,821	369
Remainder of county	331,681	276,803	4,968
FREMONT	422,183	344,057	5,215
Canon City	274,805	251,126	4,086
Florence	51,354	30,597	322
Penrose	5,321	4,164	50
Remainder of county	90,703	58,170	<b>75</b> 7
GARFIELD	852,801	753,874	12,707
Carbondale	59,325	57,177	931
Glenwood Springs	515,791	443,486	7,974
New Castle	10,248	10,180	137
Parachute	8,544	8,035	158
Rifle	121,931	110,779	1,457
Silt Barrainday of squarks	7,882	7,389	95
Remainder of county	129,080	116,828	1,955
GILPIN	32,677	31,219	744
Black Hawk	13,088	12,972	345
Central City	14,427	13,475	315
Remainder of county	5,162	4,772	84
GRAND	236,162	214,151	4,317
Fraser	26,212	25,890	414
Granby	28,782	25,307	418
Grand Lake	16,877	16,621	379
Hot Sulphur Springs	2,792	2,696	43
Kremmling	26,268	25,563	227
Winter Park	58,673	57,130	1,504
Remainder of county	76,558	60,944	1,332
GUNNISON	373,663	327,759	4,586
Crested Butte	47,332	44,650	1,010
Gunnison	148,265	132,629	2,314
Mount Crested Butte	34,530	29,291	752
Remainder of county	143,536	121,189	510
HINSDALE	11,851	11,599	257
Lake City	8,036	7,888	171
Remainder of county	3,815	3,711	86
HUERFANO	54,904	48,119	662
La Veta	8,853	8,091	111
Walsenburg	31,970	29,495	397
Remainder of county	14,081	10,533	154
JACKSON	20,475	18,452	225
Walden	14,779	13,541	160
Remainder of county	5,696	4,911	65

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON	\$9,070,056	\$7,758,582	\$126,510
Arvada	1,236,312	1,051,927	15,889
Broomfield	100,603	47,346	695
Conifer	19,178	18,195	315
Edgewater	93,515	89,438	1,167
Evergreen	89,770	70,339	1,060
Golden	865,875	566,483	6,397
Kittredge	1,548	1,485	18
Lakeside	52,338	49.462	1,268
Lakewood	2,940,340	2,547,335	44,152
Morrison	18,657	17,079	298
Mountain View	6,051	5,853	115
Westminster	788,408	760,147	17,735
Wheat Ridge	1,163,062	1,040,695	12,608
Remainder of county	1,694,399	1,492,798	24,793
KIOWA	12,829	12,041	130
Eads	8,053	7,686	91
Remainder of county	4,776	4,355	39
KIT CARSON	221,046	199,018	2,294
Burlington	100,692	88,358	1,245
Flagler	17,647	10,661	106
Seibert	20,880	20,833	43
Stratton	11,351	11,028	206
Remainder of county	70,476	68,138	694
LAKE	62,055	58,447	822
Climax	1	1	0
Leadville	28,074	26,418	474
Twin Lakes	527	387	8
Remainder of county	33,453	31,641	340
LA PLATA	894,588	745,892	12,454
Bayfield	22,613	21,351	316
Durango	678,470	549,716	8,999
Ignacio	10,487	9,414	123
Remainder of county	183,018	165,411	3,016
LARIMER	4,417,603	3,608,661	60,159
Berthoud	61,824	33,954	483
Estes Park	151,156	146,317	2,889
Ft Collins	2,583,911	2,175,646	37,576
Loveland	1,029,015	853,770	12,688
Wellington	10,177	8,409	128
Remainder of county	581,520	390,565	6,395
LAS ANIMAS	185,906	167,375	2,016
Aguilar	4,858	4,809	42
Trinidad	135,397	121,393	1,737
Remainder of county	45,651	41,173	237
LINCOLN	104,444	98,487	1,076
Arriba	808	720	10
Genoa	355	304	5
Hugo	6,501	6,266	98
Limon	87,852	84,177	839
Remainder of county	8,928	7.020	124
LOGAN	539,830	328,577	5,125
Crook	2,744	2,739	36
Fleming	12,232	12,086	8
liff	1,015	967	10
Merino	17.275	15,218	29
Sterling	442,658	239,202	4,449
Remainder of county	63,906	58,365	593

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA	\$2,162,075	\$1,815,352	\$30,065
Clifton	44,262	42,403	616
Collbran	3,832	3,643	52
De Beque	697	670	8
Fruita	51,472	39,204	486
Gateway	30	30	1
Grand Junction	1,745,447	1,481,917	24,913
Palisade	18,112	16,018	246
Remainder of county	298,223	231,467	3,743
MINERAL	13,757	13,246	216
Creede	6,777	6,372	119
Remainder of county	6,980	6,874	97
MOFFAT	196,062	172,195	2,988
Craig	172,148	153,770	2,646
Dinosaur	2,230	2,135	60
Remainder of county	21,684	16,290	282
MONTEZUMA	375,010	324,276	5,115
Cortez	268,446	239,392	3,783
Dolores	23,691	12,429	200
Mancos	12,417	10,295	147
Remainder of county	70,456	62,160	985
MONTROSE	564,310	457,094	7,024
Cimarron	325	198	2
Montrose	421,939	366,448	5,848
Naturita	6,945	6,743	90
Nucla	12,202	12,000	173
Olathe	14,580	13,630	130
Remainder of county	108,319	58,075	781
MORGAN	1,307,486	347,355	4,372
Brush	76,572	51,452	670
Fort Morgan	1,111,500	187,282	2,441
Hillrose	172	169	2
Wiggins	18,173	17,592	185
Remainder of county	101,069	90,860	1,074
OTERO	340,744	260,552	3,499
Cheraw	2,187	2,177	38
Fowler	10,533	8,220	116
La Junta	254,859	186,096	2,396
Manzanola	2,518	1,987	28
Rocky Ford	36,924	32,639	458
Swink	1,284	967	11
Remainder of county	32,439	28,466	452
OURAY	35,739	33,856	726
Ouray	20,377	19,809	477
Ridgway	11,902	10,805	177
Remainder of county	3,460	3,242	72
PARK	60,616	55,955	957
Fairplay	6,932	6,485	127
Remainder of county	53,684	49,470	830
PHILLIPS	133,834	122,797	839
Haxtun	31,651	29,278	219
Holyoke	44,844	42,162	355
Remainder of county	57,339	51,357	265
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COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTION:
PITKIN Aspen	<b>\$789,681</b> 521,002	<b>\$708,862</b> 454,564	<b>\$14,125</b> 9,392
Snowmass Snowmass Village Remainder of county	1,611 112,777 154,291	1,445 111,731 141,122	31 2,550 2,152
PROWERS Granada	<b>384,341</b> 1,978	<b>307,375</b> 1,811	<b>2,770</b> 27
Holly Lamar	14,967 337,510	11,613 267,007	122 2,224
Wiley Remainder of county	5,870 24,016	4,771 22,173	91 306
PUEBLO Avondale	<b>2,398,323</b> 1,841	<b>1,972,820</b> 1,133	<b>28,066</b> 17
Boone	410	409	4
Colorado City Pueblo	33,442	32,898 1,826,346	878 25,538
Rye	2,134,874 1,153	1,123	25,536 17
Remainder of county	226,603	110,911	1,612
RIO BLANCO	73,600	58,322	927
Meeker	24,440	20,149	310
Rangely Rio Blanco	24,870 2	21,656 2	329 0
Remainder of county	24,288	16,515	288
RIO GRANDE	237,990	172,221	2,423
Del Norte	24,265	19,625	254
Monte Vista South Fork	99,138 12,884	79,303 10,889	988 227
Remainder of county	101,703	62,404	954
ROUTT	487,668	443,433	7,759
Hayden	11,604	11,074	174
Oak Creek	5,518	5,210	87
Phippsburg Steamboat Springs	269 344,334	268 311,970	7 6,284
Yampa	1,440	1,211	16
Remainder of county	124,503	113,700	1,191
SAGUACHE	46,031	38,575	553
Center	26,977	25,201	350
Saguache Remainder of county	3,597 15,457	3,443 9,931	33 170
SAN JUAN	15,165	14,821	349
Silverton	11,744	11,406	260
Remainder of county	3,421	3,415	89
SAN MIGUEL	134,202	130,289	2,903
Norwood Telluride	8,302 86,234	7,437 84,209	116 1,915
Remainder of county	39,666	38,643	872
SEDGWICK	47,002	41,072	516
Julesburg Ovid	31,321 1,956	26,315 1,307	336 13
Sedgwick	952	829	6
Remainder of county	12,773	12,621	161

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
SUMMIT	\$844,300	\$807,009	\$17,191
Breckenridge	237,757	231,822	5,320
Copper Mountain	32,127	31,040	754
Dillon	41,637	33,998	754
Frisco	141,985	137,739	2,929
Keystone	28,665	27,292	1,040
Silverthorne	220,525	206,111	4,032
Remainder of county	141,604	139,007	2,362
TELLER	152,855	144,780	2,407
Cripple Creek	23,334	22,691	460
Green Mountain Falls	36	36	1
Victor	7,422	7,362	189
Woodland Park	93,926	88,027	1,348
Remainder of county	28,137	26,664	409
WASHINGTON	52,397	48,200	550
Akron	35,280	33,744	322
Cope	2,348	2,338	32
Otis	7,683	5,261	100
Remainder of county	7,086	6,857	96
WELD	3,091,774	2,183,086	30,449
Ault	7,994	7,423	97
Broomfield	3,235	1,161	20
Dacono	12,108	10,505	127
Eaton	63,372	59,443	395
Erie	15,797	14,868	196
Evans	66,417	63,398	978
Firestone	3,340	2,583	50
Frederick	13,760	12,384	148
Fort Lupton	92,292	71,638	1,166
Garden City	37,910	34,305	608
Gilcrest	4,498	3,611	60
Greeley	1,478,874	1,136,450	19,667
Grover	326	326	3
Hudson	17,603	9,249	143
Johnstown	30,150	26,040	180
Keenesburg	8,313	6,248	84
Kersey	3,841	3,753	52
La Salle	42,031	16,752	217
Mead	18,469	9,322	59
Milliken	5,020	4,873	47
Nunn	1,266	1,008	16
Pierce	11,753	4,299	36
Platteville	14,535	13,319	192
Severance	2,472	2,449	33
Windsor	51,693	40,002	586
Remainder of county	1,084,705	627,677	5,289
YUMA	177,062	164,088	2,266
Eckley	581	581	15
Idalia	893	872	13
Joes	857	805	20
Kirk	2,066	2,059	34
Wray	52,750	49,490	553
Yuma	77,224	70,839	1,062
Remainder of county	42,691	39,442	569
OUT OF STATE	6,228,102	2,623,049	46,846
STATE TOTALS	\$101,292,726	\$72,102,659	\$1,165,111

# STATE-COLLECTED CITY SALES TAX RATES (as of July 1996)

	CURRENT		CURRENT		CURRENT
CITY	RATE	CITY	RATE	CITY	RATE
Akron	1.0%	Frederick	2.0%	Norwood	2.0%
Alma	3.0	Frisco	2.0	Nucia	2.0
Antonito	4.0	Fruita	2.0	Nunn	2.0
Ault	2.0	Garden City	2.0	Oak Creek	3.0
Basalt	2.0	Georgetown	3.0	Olathe	3.0
Bayfield	2.0	Gilcrest	3.0	Ordway	2.0
Bennett	2.0	Granada	2.0	Otis	2.0
Berthoud	2.0	Granby	4.0	Ouray	3.0
Black Hawk	4.0	Grand Lake	4.0	Ovid	1.0
Blanca	2.0	Green Mountain Falls	2.0	Palisade	1.0
Brighton	3.75	Gunnison	3.0	Palmer Lake	2.0
Broomfield	3.75	Gypsum	3.0	Paonia	2.0
Brush	3.0	Haxtun	1.0	Parachute	3.75
Buena Vista	2.0	Hayden	4.0	Parker	3.0
Burlington	2.0	Holly	1.0	Pierce	2.0
Calhan	2.0	Holyoke	1.5	Pitkin	3.0
Carbondale	3.5	Hot Sulphur Springs	4.0	Platteville	2.0
Castle Rock	3.6	Hotchkiss	2.0	Poncha Springs	2.0
Cedaredge	1.5	Hudson	2.0	Red Cliff	3.0
Center	2.0	Hugo	2.0	Rico	4.0
Cheyenne Wells	2.0	Idaho Springs	3.0	Ridgway	3.0
Colibran	2.0	Ignacio	2.0	Rocky Ford	3.0
Columbine Valley	3.0	Johnstown	2.0	Romeo	1.0
Craig	2.0	Julesburg	1.0	Saguache	3.0
Crawford	2.0	Keenesburg	2.0	Salida	2.0
Creede	2.0	Kersey	3.0	San Luis	2.0
Crested Butte	4.0	Kiowa	1.5	Sawpit	3.0
Crestone	1.0	Kit Carson	2.0	Sedgwick	1.0
Cripple Creek	2.0	Kremmling	4.0	Severance	2.0
Dacono	3.0	La Jara	2.0	Sheridan	3.5
De Beque	2.0	La Salle La Veta	3.5	Silt Silver Cliff	3.0
Del Norte	2.0	La veta Las Animas	3.0	Silver Clili Silver Plume	2.0
Dillon	2.0	Limon	3.0	Simla	3.0
Dolores	3.5	Lochbuie	2.0 2.0	South Fork	2.0 2.0
Dove Creek	2.0	Log Lane Village	3.0	Springfield	2.0
Eads	2.0	Louisville	3.375	Sterling	3.0
Eagle Eaton	4.0 3.0	Loveland	3.0	Superior	3.0
Elizabeth	2.5	Lyons	3.0	Telluride	4.5
Empire	3.0	Manassa	1.0	Trinidad	4.0
Erie	3.5	Mancos	3.0	Victor	3.0
Estes Park	4.0	Manitou Springs	3.6	Walsenburg	2.0
Evans	3.0	Manzanola	2.0	Ward	2.0
Fairplay	3.0	Marble	2.0	Wellington	2.0
Federal Heights	3.0	Mead	2.0	Westcliffe	2.0
Firestone	2.0	Milliken	2.5	Wiggins	2.0
Flagler	2.0	Minturn	4.0	Windsor	3.0
Florence	2.0	Monte Vista	2.0	Wray	2.0
Fort Lupton	4.0	Monument	3.0	Yuma	2.0
Fort Morgan	3.0	Morrison	3.0	RTD	0.6 1/
Fountain	3.0	Mountain View	3.0	SCFD	0.1 2/
Fowler	2.0	Naturita	2.0	LID	0.5 3/
Foxfield	2.0	Nederland	3.0	BSD	0.1 4/
Fraser	4.0	New Castle	3.0	MTS	0.5 5/

<sup>1/</sup> 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.

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

<sup>3/</sup> Local improvement district sales taxes are imposed in a designated area of southeast Jefferson County and Old Town Niwot (Boulder County).

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

<sup>5/</sup> A mass transit system tax is imposed in Summit County.

# STATE-COLLECTED COUNTY SALES TAX RATES (as of July 1996)

COUNTY	CURRENT TAX RATE	COUNTY	CURRENT TAX RATE
Adams	0.5%	Lake	4.0%
Alamosa	2.0	La Plata	2.0
Archuleta	4.0	Larimer	0.25
Bent	1.0	Lincoln	2.0
Boulder	0.35	Logan	0.5
Chaffee	2.0	Mesa	2.0
Clear Creek	1.0	Mineral	2.0
Costilla	1.0	Moffat	2.0
Crowley	2.0	Montrose	1.0
Custer	2.0	Otero	1.0
Delta	2.0	Ouray	1.0
Douglas	1.0	Pitkin	3.5
Eagle	1.5	Pitkin (Basalt portion)	2.5
El Paso	1.0	Prowers	1.0
Fremont	1.5	Pueblo	1.0
Garfield	0.25	Rio Blanco	2.0
Grand	1.0	Rio Grande	2.0
Gunnison	1.0	Routt	1.0
Hinsdale	4.0	San Juan	4.0
Huerfano	1.0	San Miguel	1.0
Jackson	3.0	Sedgwick	1.0
Jefferson	0.5	Summit	2.5
		Teller	1.0

# CITY SALES TAX RATES NOT COLLECTED BY THE STATE (as of July 1996)

CURRENT			CURRENT	
LOCALITY	RATE	LOCALITY	RATE	
Alamosa	2.0%	Greeley	3.0	
Arvada	3.21	Greenwood Village	3.0	
Aspen	1.7	Lafayette	3.25	
Aurora	3.75	La Junta	3.25	
Avon	4.0	Lakewood	2.0	
Boulder	3.11	Lamar	3.0	
Breckenridge	2.0	Larkspur	4.0	
Canon City	2.0	Littleton	3.0	
Central City	4.0	Longmont	2.75	
Cherry Hills Village	3.5	Montrose	3.5	
Colorado Springs	2.1	Mt. Crested Butte	4.0	
Commerce City	3.5	Northglenn	3.5	
Cortez	3.5	Pueblo	3.5	
Delta	3.0	Rifle	2.5	
Denver	3.5	Silverthorne	2.0	
Durango	2.0	Snowmass Village	1.0	
Edgewater	3.5	Steamboat Springs	4.5	
Englewood	3.5	Thornton	3.5	
Fort Collins	3.0	Vail	4.0	
Glendale	3.5	Westminster	3.25	
Glenwood Springs	3.25	Wheat Ridge	2.0	
Golden	3.0	Winter Park	5.0	
Grand Junction	2.75	Woodland Park	3.0	

# CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS) Fiscal Year 1996

Akron	\$106,453	Frisco	\$1,954,734	Oak Creek	\$104,092
Alma	47,057	Fruita	306,363	Olathe	170,234
Antonito	159,141	Garden City	170,947	Ordway	102,384
Ault	96,263	Georgetown	306,345	Otis	27,845
Basalt	832,095	Gilcrest	112,233	Ouray	481,925
Bayfield	220,899	Granada	21,896	Ovid	10,358
Bennett	144,268	Granby	594,059	Palisade	39,562
Berthoud	286,117	Grand Lake	481,172	Palmer Lake	56,332
Black Hawk	615,145	Green Mountain Falls	33,629	Paonia	200,810
Blanca	14,764	Gunnison	2,121,614	Parachute	185,031
Brighton	4,939,669	Gypsum	154,789	Parker	5,212,945
Broomfield	7,129,450	Haxtun	70,024	Pierce	24,574
Brush	776,792	Hayden	299,053	Pitkin	9,181
Buena Vista	571,454	Holly	46,526	Platteville	124,525
Burlington	580,221	Holyoke	172,613	Poncha Springs	58,245
Calhan	67,257	Hot Sulphur Sprgs	45,511	Red Cliff	10,639
Carbondale	1,089,698	Hotchkiss	255,915	Rico	12,927
Castle Rock	7,866,792	Hudson	74,409	Ridgway	182,496
Cedaredge	129,059	Hugo	66,483	Rocky Ford	533,550
Center	180,663	Idaho Springs	898,505	Romeo	5,277
Cheyenne Wells	87,719	Ignacio	148,718	Saguache	63,120
Collbran	30,578	Johnstown	113,972	Salida	1,255,914
Columbine Valley	82,340	Julesburg	96,665	San Luis	37,269
Craig	1,788,639	Keenesburg	55,761	Sawpit	10,235
Crawford	18,895	Kersey	75,906	Sedgwick	2,246
Creede	93,976	Kiowa	34,807	Severance	19,592
Crested Butte	1,252,186	Kit Carson	35,823	Sheridan	1,494,755
Crestone	10,385	Kremmling	374,934	Silt	115,291
Cripple Creek	377,725	La Jara	107,406	Silver Cliff	34,444
Dacono	259,528	La Salle	197,638	Silver Plume	28,151
De Beque	6,542	La Veta	155,932	Silverthorne	41,135
Del Norte	174,626	Las Animas	275,031	Silverton	1,633
Dillon	549,137	Limon	556,445	Simla	20,709
Dolores	198,382	Lochbuie	34,051	South Fork	220,877
Dove Creek	91,618	Log Lane Village	25,947	Springfield	245,226
Eads	85,391	Louisville	4,186,228	Sterling	3,896,179
Eagle	850,326	Loveland	12,792,026	Superior	60,556
Eaton	308,829	Lyons	235,892	Telluride	2,659,377
Elizabeth	251,907	Manassa	15,748	Trinidad	2,621,801
Empire	53,840	Mancos	172,756	Vail	12,066
Erie	182,451	Manitou Springs	1,108,770	Victor	36,193
Estes Park	4,374,569	Manzanola	13,621	Walsenburg	415,494
Evans	741,072	Marble	6,237	Ward	2,947
Fairplay	123,548	Mead	61,817	Wellington	55,807
Federal Heights	2,405,655	Milliken	103,636	Westcliffe	157,153
Firestone	78,230	Minturn	360,801	Wiggins	105,384
Flagler	76,365	Monte Vista	677,107	Windsor	699,958
Florence	247,194	Monument	741,188	Wray	305,113
Fort Lupton	1,160,867	Morrison	306,199	Yuma	600,433
Fort Morgan	2,424,344	Mountain View	128,913		8
Fountain	1,673,074	Naturita	71,066	Total	\$101,774,094
Fowler	91,500	Nederland	414,831		
Foxfield	13,242	New Castle	89,463		
Fraser	774,891	Norwood	100,733		
Frederick	69,963	Nucla	76,430		

# COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS) Fiscal Year 1996

	40.000.000	La Plata County	7,050,050
Adams County	\$9,862,322	La Plata County	7,058,659
Alamosa County	1,139,937	City of Durango Town of Bayfield	1,706,593
Town of Hooper	700	Town of Ignacio	379,243 336,578
City of Alamosa	1,709,206	Lake County	707,799
Archuleta County	1,507,354	City of Leadville	768,886
City of Pagosa Springs	1,335,328	Larimer County	2,114,534
Bent County	151,410	Lincoln County	762,470
Boulder County	8,154,068	Logan County	360,872
Chaffee County	1,388,765	Mesa County	12,629,392
City of Buena Vista	350,667	City of Grand Junction	2,787,176
City of Poncha Springs	56,168	City of Grand Surfiction	870,993
City of Salida	828,400	Town of Palisade	609,695
Clear Creek County	596,477	City of Collbran	261,298
Costilla County	55,710		
City of San Luis	14,856	Town of Debeque	261,298
City of Blanca	3,714	Mineral County	109,222
Crowley County	154,617	City of Creede Moffat County	54,610 675,807
Custer County	290,330	City of Craig	
Delta County	2,259,257	Town of Dinosaur	1,469,821
City of Delta	219,430		12,893
City of Orchard City	128,495	Montrose County	2,055,666
Town of Paonia	81,051	Otero County	1,060,702
Town of Cedaredge	79,921	Ouray County Pitkin County	282,828
Town of Hotchkiss	43,208	Town of Basalt	8,518,294
Town of Crawford	12,708	City of Snowmass Village	44,278 2,301,100
Douglas County	4,214,535	City of Showmass village City of Aspen	4,475,855
Eagle County	6,187,173	Prowers County	1,065,389
City of Avon	149,503	Pueblo County	8,622,684
Town of Basalt	35,197	Rio Blanco County	182,609
Town of Eagle	46,361	City of Meeker	253,519
Town of Gypsum	9,170	City of Meeker City of Rangely	214,193
Town of Minturn	18,381	Rio Grande County	751,422
Town of Redcliff	540	City of Monte Vista	300,755
City of Vail	434,802	Town of Del Norte	128,895
El Paso County	39,372,611	Routt County	2,420,378
Fremont County	2,372,582	San Juan County	119,522
Garfield County	933,068	Town of Silverton	383,167
Grand County	1,648,703	San Miguel County	854,287
Gunnison County	913,337	Sedgwick County	183,085
City of Crested Butte	182,475	Summit County	2,992,166
City of Gunnison	446,534	Town of Breckenridge	3,969,823
Town of Marble	1,601	City of Montezuma	1,629
Town of Pitkin	1,670	Town of Blue River	20,895
City of Mt Crested Butte	118,312	Town of Dillon	574,286
Hinsdale County	150,000	Town of Frisco	2,199,699
Town of Lake City	188,645	Town of Silverthorne	2,697,011
Huerfano County	131,510	Teller County	760,625
Town of La Veta	40,488	Tener County	700,025
City of Walsenburg	153,082	Total	\$192,384,065
Jackson County	155,118	10141	ψ132,00 <del>7,</del> 003
Town of Walden	139,971		
Jefferson County	22,541,998		

## **SEVERANCE**

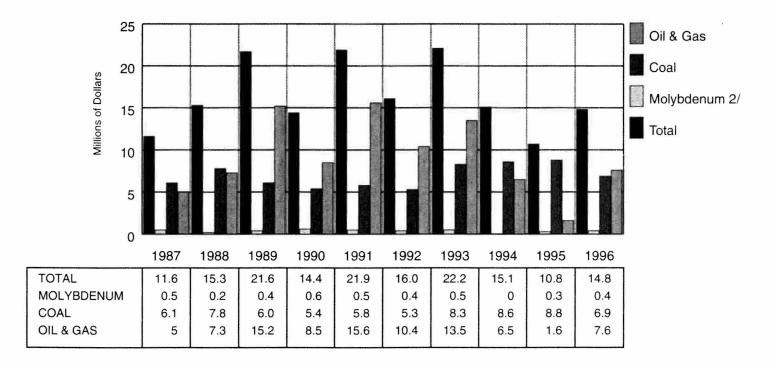
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### COLORADO NET SEVERANCE TAX COLLECTIONS Fiscal Years 1987 to 1996

YEAR	MOLYBDENUM 1/	COAL	OIL & GAS	TOTAL
1996	\$422,044	\$6,861,394	\$7,555,496	\$14,838,934
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
1987	463,084	6,138,438	4,969,432	11,570,953

<sup>1/</sup> Includes severance tax collections for metallic minerals.

### **NET SEVERANCE TAX COLLECTIONS** Fiscal Years 1987 to 1996



<sup>2/</sup> The Molybdenum classification includes collections for metallic metals.