

COLORADO
DEPARTMENT OF REVENUE

1997 ANNUAL REPORT

*New
dimensions
in service*





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in service*

July 1, 1996 through June 30, 1997

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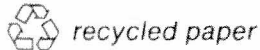
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DRP 4000 (12/97)



ANNUAL REPORT OF THE EXECUTIVE DIRECTOR



Over the past several years, the Department of Revenue has developed an unshakable commitment to customer service. In fact, service is now an integral part of all our business planning and a basic standard by which we measure our activities. During Fiscal Year 1996-97, the department began looking for even better ways to offer the public more convenient, responsive service as well as faster, more comprehensive access to information. We were seeking new dimensions in service, and we found them.

Many of our accomplishments were built upon more effective use of technology—of cyberspace.

For example, the Motor Carrier Services Division, with support from the Joint Budget Committee and the Legislature, began replacing out-of-date computer systems at all ports of entry and building an integrated data system that will permit rapid, dependable electronic exchange of information among all the ports, as well as with other agencies and customers.

The department made considerable progress toward replacing Revenue's outdated income tax system. We reached a significant landmark in the long-term project with the completion of an essential document that spells out the 500-plus requirements for the system, as well as the technical architecture. Design is also in place, including an analysis of the processes, budget and personnel impact.

The department also anticipated the public's growing acceptance of electronic communication. A significant expansion of the information available on our Web site brought a 226 percent increase in the number of "hits" over the previous year. In addition, joint federal-state electronic filings of income tax returns grew by 18 percent and the number of accounts remitting taxes by electronic funds transfer rose by 16 percent.

In yet another dimension the Grand Junction driver's license office earned a Governor's Peak Performance Award for innovations and service enhancements.

The Department of Revenue takes pride in its drive to find new dimensions in service to the public. The prospects for future innovations promise even broader opportunities for challenge and achievement.

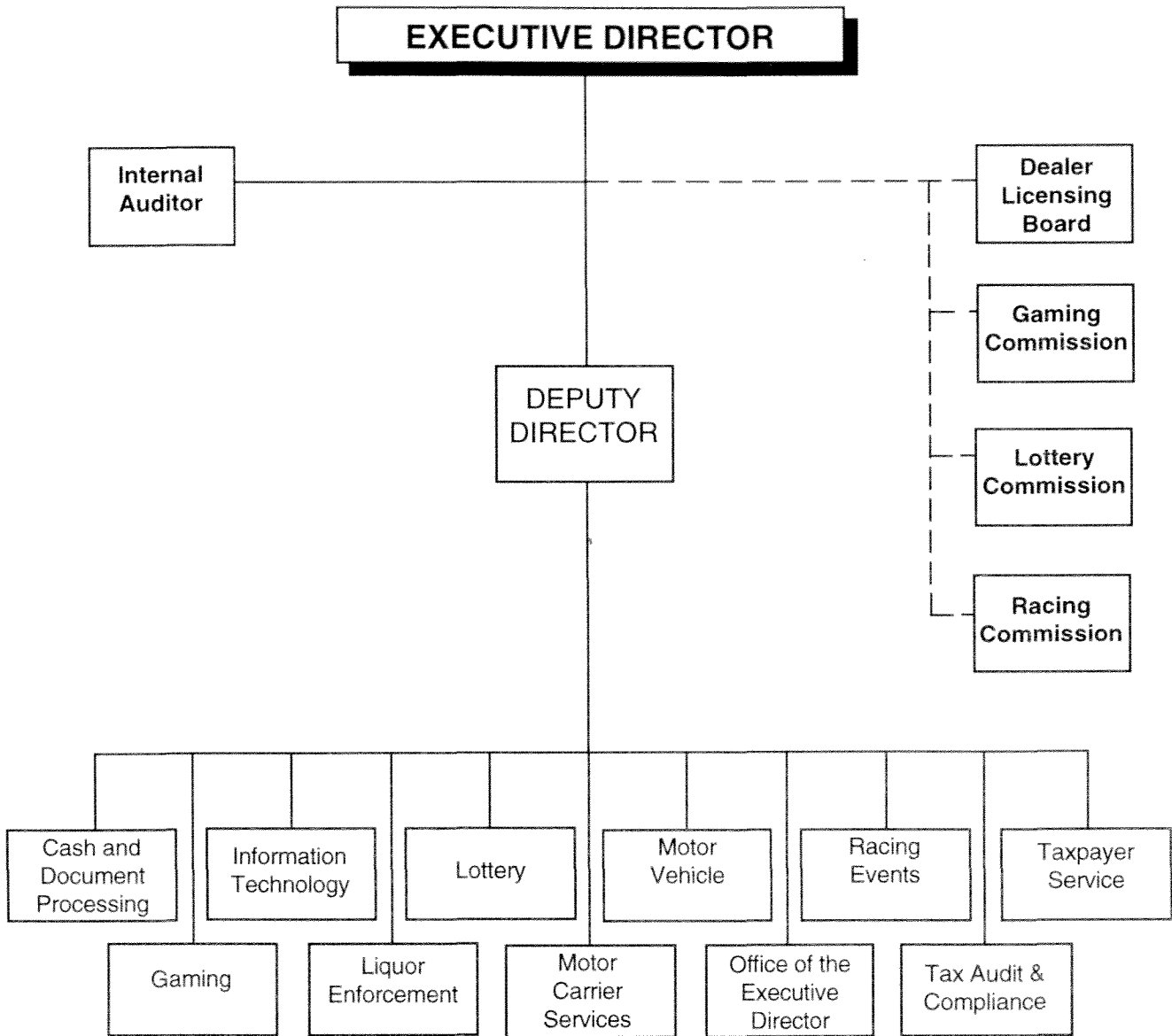
I am pleased to present to the Governor and the General Assembly the 56th annual report covering Department of Revenue operations and activities from July 1, 1996 through June 30, 1997.

Respectfully,

A handwritten signature in cursive script that reads "Renny Fagan". The signature is written in dark ink and is positioned above the printed name.

Renny Fagan
Executive Director

COLORADO DEPARTMENT OF REVENUE



NEW DIMENSIONS IN SERVICE

The Department of Revenue's business philosophy is based upon the premise that providing responsive customer service, offering convenient access to information and demonstrating innovative efficiency is essential to sustain public confidence in government. In keeping with that conviction, the department established new partnerships with our constituency, significantly widened our presence on the Internet and instituted a number of internal changes that will enhance our ability to discharge our responsibilities now and in the future. Changing demographics, coupled with rapid advances in technology, gave us exciting opportunities to explore new dimensions and challenged us to meet even higher standards of professionalism.

The new Motor Carrier Services Division (MCS) took a number of steps to enhance service through cooperation with other state agencies and the trucking industry. In association with the Colorado Department of Transportation, MCS entered into a public/private partnership to provide electronic clearance at all ports of entry. This agreement sets the stage for electronic by-pass of compliant commercial vehicles at highway speed through all Colorado ports. MCS also was instrumental in creating the first Colorado Motor Carrier Advisory Council, comprised of high-level managers from the division, CDOT, the State Patrol, Public Utilities Commission and commercial vehicle associations. The council will address operational and regulatory issues to facilitate industry compliance and speed the industry's movement of goods and services.

The department placed on the Internet information from virtually every division. As a result, customers throughout the world can within minutes obtain answers to questions, download income tax forms or communicate with us through electronic mail.

The Motor Vehicle Division initiated new opportunities for responsive customer service at driver's license offices throughout the state. Acting as self-directed teams, employees in each office were empowered to establish procedures that best suited their constituency. Modifications in the Grand Junction office brought such dramatic improvements in service the team earned the Governor's Peak Performance Award.

DIMENSIONS IN CYBERSPACE

- Income Tax Initiative personnel developed a document that details 500-plus requirements for replacing the department's 30-year-old income tax accounting system and completed the design phase which includes a detailed analysis of processes, budget and personnel impact.
- Concurrently, modification of all systems to accommodate the Year 2000 continued on schedule.
- Motor Carrier Services completed initial phases of a federally sponsored project to build integrated data systems that will offer the trucking industry electronic credentials, including registration, fuel tax requirements, PUC permits, haz/mat permits and oversized/overweight permits.
- During the 1997 income tax season, a limited number of state employees participated in a successful test of a File-4-Me option, through which the Department computes tax liabilities and refunds for qualified taxpayers, without the need to file a return.

DIMENSIONS IN SERVICE

- Customers accessed the DOR Internet and Electronic Bulletin Board sites more than 200,000 times. Taxpayers downloaded 54,000 forms, compared to 11,500 in FY 1996.
- Since the Interactive Voice Response system became fully operational in January 1997, it has provided information to more than 158,000 callers, allowing agents to handle an increased volume of more complicated requests for assistance.
- Customers doing business in the centralized rotunda area at the DOR offices at 1881 Pierce St. now use an electronic number system that minimizes wait times for specific services.
- A new video, "Starting a Business in Colorado," gives entrepreneurs a comprehensive look at state licensing and tax requirements.
- The Colorado Racing Commission approved revised licensing categories and costs for each type of license, resulting in cost reductions to the industry for initial applications and license renewals.
- The Gaming Division developed regulations governing how gaming establishments can accept checks. Law prohibits extension of credit for gaming purposes.
- Recodification of the liquor code and pertinent regulations reduced by one-third the overall volume of liquor law in Colorado.
- Procedural consolidations reduced the volume of forms and documents required for liquor license applications.
- A new Colorado Drivers Handbook features improved design, larger print and modified layout for easier reading and comprehension.
- Taxpayer Service personnel conducted classes on philosophy and procedures of state taxation for representatives of several eastern European countries and former Soviet republics.

DIMENSIONS IN EFFICIENCY

- The Colorado Fiscal Managers Association named the Division of Gaming's accounting section as the outstanding fiscal office in state government.
- A Continuous Improvement Team produced the first updated field audit manuals in 20 years, including a clear, concise, cross referenced series of reference guides and an on-line version accessible via laptop.
- Supervisors participated in a 12-session training program covering a variety of management issues including state requirements for employee hiring and evaluation, work environment and safety and leadership.

HIGHLIGHTS

The Colorado Department of Revenue administers state sales, fuel, motor vehicle, gaming, liquor, income, racing, cigarette, severance, and estate 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 1996-97.

SERVICE TO TAXPAYERS

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY 1997, DOR

- managed more than 1 million telephone calls from taxpayers regarding sales, fuel and income taxes (40 percent of which were handled through Interactive Voice Response or electronic voice mail systems).
- filled more than 139,000 forms orders
- maintained more than 179,000 active sales tax accounts
- maintained more than 133,000 active wage withholding accounts
- presented classes and seminars to more than 5,700 individuals
- distributed more than 600,000 copies of FYI information sheets regarding tax issues

TAX PROCESSING AND COLLECTION

During FY 97, the Department processed

- 2.1 million individual income tax returns
- 53,969 corporate returns
- 1.28 million tax refunds; average refund: \$281.48
 - 85.6 percent within 21 days
 - 99.6 percent within 45 days
- 5.1 million documents for all taxes
- 2.5 million payment checks for all taxes

COLORADO LOTTERY (FY 1996-97)

- Gross Sales \$360.8 million
- Total Proceeds: \$94.6 million
- Funds Distribution:
 - Capital Construction Fund: \$37.0 million
 - Great Outdoors Colorado: \$14.5 million
 - Conservation Trust Fund: \$34.5 million
 - Parks & Outdoor Recreation: \$8.6 million
- Total Proceeds (1983-97) \$840.7 million

MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 666,368 driver's licenses issued
- 143,374 ID cards issued
- 311,899 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 2.3 million driver control and traffic record documents received

COLORADO LIMITED STAKES GAMING

- \$51.7 million generated for historic preservation, tourism promotion and other state and local purposes
- 54 gaming establishments licensed
- 6,023 persons employed in casinos

LIQUOR ENFORCEMENT

- 10,885 new and renewed vendors licenses
- 789 overt and covert investigations
- 1,367 on-site compliance inspections

PORTS OF ENTRY

- 5.4 million vehicles cleared at fixed/mobile ports
- 24,482 driver/vehicle inspections
- \$6.9 million collected at fixed and mobile ports

RACING (CY96)

- 7 racetrack licenses
 - 5 greyhound tracks
 - 1 major horse track
 - 1 fair circuit horse track
- 1,355,389 patrons (includes OTB sites)
- \$258,295,605 wagered (includes OTB sites)
- \$7,691,431 deposited in General Fund

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COLLECTIONS BY SOURCE

Fiscal Years 1996 and 1997

			Percent of 1997 Revenues Collected	Year-to- Year Percent Change
STATE TAXES	1996	1997		
SALES, USE, EXCISE, AND NET RECEIPTS				
Alcoholic Beverages	\$24,789,481	\$24,397,443		
Aviation Fuel	8,305,567	9,460,013		
Cigarette	59,261,805	59,655,535		
Highway Fuel	436,845,982	454,347,235		
Limited Stakes Gaming	50,923,242	54,826,463		
Racing	N/A	7,307,189		
Sales	1,208,087,377	1,299,982,638		
Tobacco Products	6,843,094	7,738,513		
Tourism Promotion	36,697	4,249		
Use	100,450,103	112,920,148		
Subtotal	\$1,895,543,347	\$2,030,639,427	35.87%	7.13%
INCOME				
Individual	\$2,264,115,914	\$2,545,543,704		
Corporate	212,068,579	224,275,006		
Fiduciary	10,069,385	13,793,282		
Subtotal	\$2,486,253,878	\$2,783,611,992	49.20%	11.96%
ESTATE & INHERITANCE				
Estate	\$32,126,019	\$34,630,793		
Gift	0	10,156		
Subtotal	\$32,126,019	\$34,640,950	0.61%	7.83%
SEVERANCE	\$14,838,933	\$30,274,354	0.54%	104.02%
LOCAL TAXES				
Baseball Stadium District Taxes	\$24,536,402	\$26,176,727		
City Sales Taxes	101,760,932	110,603,821		
County Lodging Taxes	2,394,737	2,513,257		
County Sales Taxes	190,807,147	214,849,110		
County Transit Sales Taxes	7,317,196	9,803,093		
Local Improvement District Taxes	3,085,204	3,302,255		
MV Specific Ownership—Class A	7,178,321	11,132,475		
RTD Sales and Use	147,600,791	157,343,563		
SCFD Sales and Use	24,601,090	26,143,628		
Short-term Rental Taxes	63,891	70,225		
Subtotal	\$509,345,711	\$561,938,155	9.93%	10.33%
LICENSES, PERMITS, & MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$125,054,528	\$126,707,589		
Motor Vehicle Operator Licenses	12,172,424	14,796,224		
Emissions	6,496,406	6,060,896		
Titles	4,157,670	4,303,129		
Drivers License Express Consent Fees	671,600	691,960		
IRP Due Other States	5,536,252	5,645,434		
License Reinstatement Fees	1,146,633	1,420,296		
Motor Vehicle Financial Responsibility (996)		22,012		
Motor Vehicle Penalty Assessments	4,014,708	3,715,256		
Motor Vehicle Dealer/Sales Licenses	1,549,018	1,698,285		
Motor Vehicle Manufacturer Licenses	108,210	109,070		
Passenger Mile Tax	434,411	458,470		
Subtotal	\$161,340,863	\$165,628,620	2.93%	2.66%

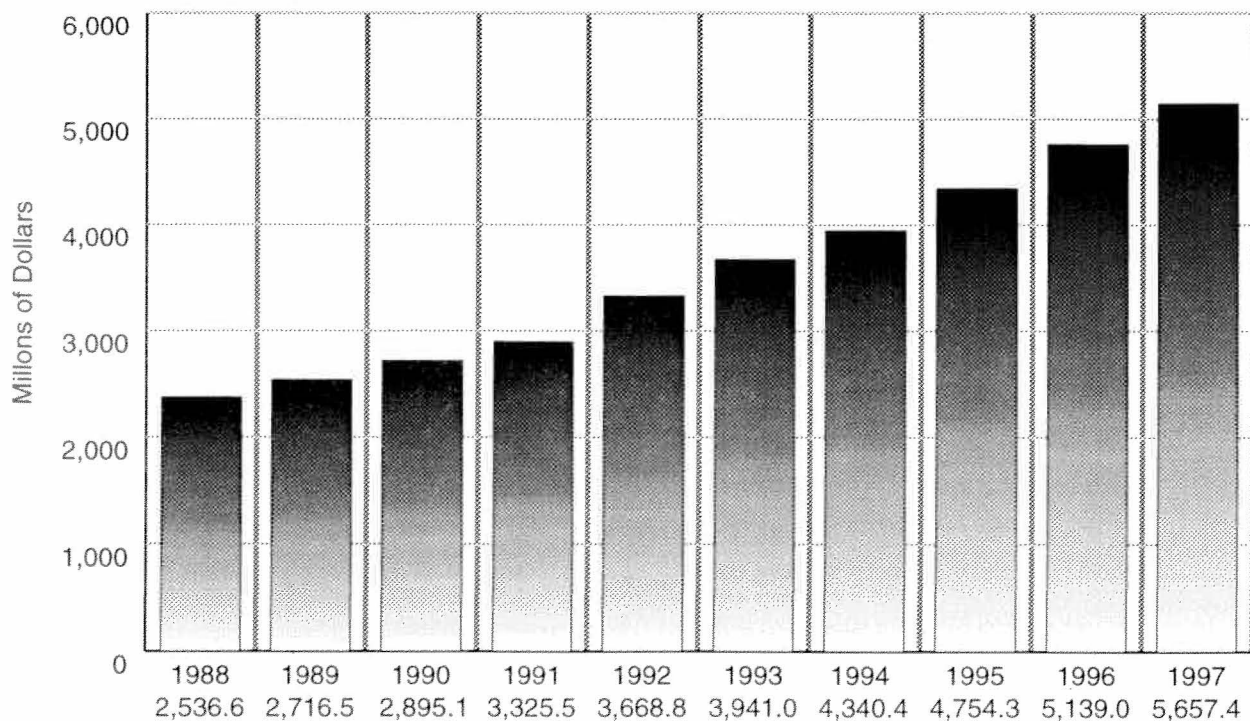
COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 1996 and 1997

	1996	1997	Percent of 1997 Revenues Collected	Year-to- Year Percent Change
REGULATORY & BUSINESS				
Cigarette Licenses	\$655	\$648		
Liquor Licenses	1,506,820	1,508,240		
Liquor Licenses/85% City	1,767,892	1,828,036		
Liquor Licenses 85% County	393,649	421,196		
Limited Stakes Gaming	913,329	1,991,984		
Produce Licenses	3,410	2,792		
PUC Utility Supervision Fees	6,919,927	6,683,653		
Other PUC Hazardous Fees	216,695	373,307		
Racing Fees	16,135	96,562		
Recycled Tire Fees	1,895,446	1,967,554		
Restaurant Licenses/Fees	325,564	337,834		
Sales Tax Licenses	2,105,121	310,356		
Special Fuel Licenses and Permits	13,586	9,827		
Tobacco Products Licenses	1,055	2,455		
Trade Name Fees	357,505	418,417		
Underground Storage Tank Surcharge	7,042,990	27,040,007		
Subtotal	\$23,479,779	\$42,992,867	0.76%	83.11%
OTHER RECEIPTS				
Miscellaneous Receipts	\$11,634,728	\$7,258,209		
Revenue Department Service Fees	4,425,164	4,594,817		
Subtotal	\$16,059,893	\$11,853,026	0.21%	-26.19%
NET COLLECTIONS	\$5,138,988,423	\$5,661,579,390	100.00%	10.09%

COLORADO NET REVENUE COLLECTIONS

Fiscal Years 1988 to 1997



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

Fiscal Year 1997

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND: 2/				
Alcoholic Beverages 3/	\$28,474,574	\$28,154,915	\$1,668,100	5.9%
State Sales Tax 3/	1,306,455,527	1,299,982,638	4,238,643	0.3
State Use Tax 3/	116,295,118	112,920,148	286,063	0.2
Cigarette & Tobacco 3/	67,918,442	67,397,150	260,368	0.4
Income Tax	3,210,431,493	2,783,611,992	16,599,866	0.5
Death & Gift Tax 3/	35,992,580	34,640,950	149,435	0.4
Racing	7,529,164	7,529,164	2,664,088	35.4
Regulatory & Business	38,624,641	38,584,559	3,005,061	7.8
Other Receipts, Fees, etc. 4/	14,549,664	14,416,370	1,226,259	8.4
TOTAL GENERAL FUND 1/	\$4,826,271,203	\$4,387,237,887	\$30,097,883	0.6%
HIGHWAY USERS TAX FUND:				
Mileage & Fuel Taxes 5/	\$462,790,766	\$455,092,949	\$2,275,982	0.5%
Vehicle Registrations 6/	131,304,363	131,017,267	17,620,520	13.4
Operators Licenses & Control 7/	21,536,033	21,503,297	20,245,774	94.0
All Other Motor Vehicle 8/	5,515,898	5,234,614	650,503	11.8
Emissions	6,062,224	6,060,896	1,165,842	19.2
Port of Entry 9/	0	0	2,610,128	—
TOTAL HIGHWAY USERS TAX FUND	\$627,209,284	\$618,909,023	\$44,568,749	7.1%
OTHER COLLECTIONS:				
Gaming	\$57,368,506	\$57,347,701	\$6,342,902	11.1%
Severance Tax	39,330,709	30,274,354	234,766	0.6
Local Government Sales Tax	553,073,700	550,805,680	7,299,941	1.3
Other Special Funds 10/	18,182,281	17,004,744	4,012,542	22.1
TOTAL OTHER	\$667,955,195	\$655,432,479	\$17,890,151	2.7%
TOTAL ALL FUNDS	\$6,121,435,683	\$5,661,579,389	\$92,556,783	1.5%

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

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

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

4/ Includes miscellaneous collections and voter registration costs.

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

6/ Includes vehicle registration fees and ownership taxes.

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

8/ Includes penalty assessments and other miscellaneous.

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

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

COST OF ADMINISTRATION

Fiscal Years 1988 to 1997

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
1997	\$6,121,435,683	\$92,556,783	1.51%
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 1997

Personal Services	\$62,759,191
Operating Expense	26,588,568
Capital Outlay	3,209,022
Total Administrative Expense 1/	\$92,556,781

1/ Includes federal funds in the amount of \$1,404,377

TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 1997

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	5,413	-	-	\$81,050,689	\$3,759,568	\$77,291,121 3/
Fair Share/Office Audits	74	56,883	-	768,027	-	768,027 3/
Taxpayer Service	-	-	123,899	23,347,630	51,158,729	(27,811,099)
TOTALS	5,487	56,833	123,899	\$105,166,346	\$54,918,297	\$50,248,049

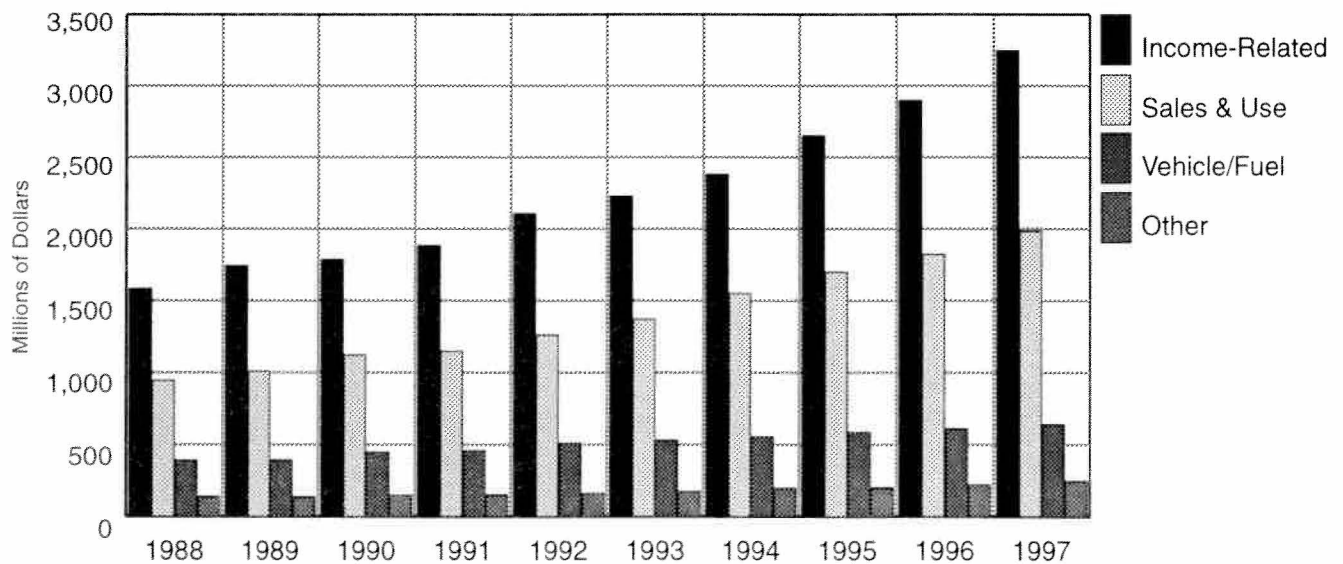
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

REVENUE COLLECTIONS

Fiscal Years 1988 to 1997



Income-Related	1,582.6	1,740.5	1,785.8	1,882.7	2,106.1	2,227.1	2,379.7	2,650.3	2,895.6	3,246.4
Sales & Use	945.5	1,009.1	1,121.1	1,146.3	1,261.9	1,371.5	1,551.1	1,698.4	1,821.4	1,984.2
Vehicle/Fuel	390.3	393.5	445.8	456.7	508.3	530.3	553.6	585.7	610.2	639.5
Other	138.7	137.4	148.7	151.5	161.2	175.2	198.0	201.1	221.7	247.2

POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1996	RANK
Adams	245,944	265,038	305,017	5
Alamosa	11,799	13,617	15,237	28
Arapahoe	293,621	391,511	452,035	4
Archuleta	3,664	5,345	7,874	38
Baca	5,419	4,556	4,513	50
Bent	5,945	5,048	5,739	45
Boulder	189,625	225,339	258,804	6
Chaffee	13,227	12,684	15,273	27
Cheyenne	2,153	2,397	2,354	57
Clear Creek	7,308	7,619	8,646	37
Conejos	7,794	7,453	7,771	40
Costilla	3,071	3,190	3,438	53
Crowley	2,988	3,946	4,438	51
Custer	1,528	1,926	2,959	55
Delta	21,225	20,980	25,502	18
Denver	492,365	467,610	497,007	1
Dolores	1,658	1,504	1,660	60
Douglas	25,153	60,391	114,817	10
Eagle	13,320	21,928	30,140	15
El Paso	309,424	397,014	469,013	3
Elbert	6,850	9,646	16,088	25
Fremont	28,676	32,273	41,120	12
Garfield	22,514	29,974	36,832	14
Gilpin	2,441	3,070	3,781	52
Grand	7,475	7,966	9,529	35
Gunnison	10,689	10,273	12,069	32
Hinsdale	408	467	680	61
Huerfano	6,440	6,009	7,221	42
Jackson	1,863	1,605	1,732	59
Jefferson	371,753	438,430	494,007	2
Kiowa	1,936	1,688	1,751	58
Kit Carson	7,599	7,140	7,308	41
La Plata	27,195	32,284	39,933	13
Lake	8,830	6,007	7,860	39
Larimer	149,184	186,136	220,106	7
Las Animas	14,897	13,765	15,504	26
Lincoln	4,663	4,529	6,454	44
Logan	19,800	17,567	18,521	22
Mesa	81,530	93,145	107,473	11
Mineral	804	558	663	62
Moffat	13,133	11,357	12,102	31
Montezuma	16,510	18,672	22,244	19
Montrose	24,352	24,423	30,036	16
Morgan	22,513	21,939	25,877	17
Otero	22,567	20,185	21,186	20
Ouray	1,925	2,295	3,180	54
Park	5,333	7,174	11,471	34
Phillips	4,542	4,189	4,539	49
Pitkin	10,338	12,661	14,119	29
Prowers	13,070	13,347	13,734	30
Pueblo	125,972	123,051	130,730	9
Rio Blanco	6,255	5,972	6,964	43
Rio Grande	10,511	10,770	11,789	33
Routt	13,404	14,088	16,932	24
Saguache	3,935	4,619	5,736	46
San Juan	833	745	560	63
San Miguel	3,192	3,653	5,432	47
Sedgwick	3,266	2,690	2,666	56
Summit	8,848	12,881	17,978	23
Teller	8,034	12,468	18,665	21
Washington	5,304	4,812	5,335	48
Weld	123,438	131,821	151,108	8
Yuma	9,682	8,954	9,424	36
STATE TOTALS	2,889,735	3,294,394	3,822,676	

DEPARTMENT OF REVENUE LOCATIONS**DRIVER'S LICENSE LOCATIONS****FULL-SERVICE OFFICES —**

Alamosa, Aurora, Basalt, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs*, Cortez, Delta, Denver: 1935 W. Mississippi**, Durango, Evergreen, Fort Collins*, Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood, Lamar, Leadville, Littleton, Longmont, Loveland, Minturn, Montrose, Pueblo, Security, Springfield, Steamboat Springs, Sterling, Thornton**, Trinidad

EXPRESS LICENSE RENEWAL OFFICES —

Arvada, Denver (RTD Plaza, Five Points Plaza), Southwest Plaza, Westminster Mall, Buckingham Square Mall, Southeast Aurora, Colorado Springs (Chapel Hills Mall)

AIR CARE COLORADO TESTING STATIONS—

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

TAXPAYER SERVICE CENTERS —

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

LIQUOR ENFORCEMENT OFFICES —

Denver, Greeley, Grand Junction, Pueblo, 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

* Regional Service Center

** Metro Drive Test Center

TAXES AT A GLANCE

**Alcohol & Fermented Malt Beverages:
Title 12, Articles 46, 47**

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter*
Spirituos Liqueurs	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

* Surcharges: 1¢ for all wine; in addition, graduated annual rate of 5¢, 3¢, and 1¢ for Colorado wine.

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

October 1996 - September 1997

AGP	AGP Tax
\$0 - \$2,000,000	2%
\$2,000,001 - \$4,000,000	4%
\$4,000,001 - \$5,000,000	14%
\$5,000,001 - \$10,000,000	18%
\$10,000,000 +	20%
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,
and Corporations 5% of Colorado taxable
income*

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

Imposed upon the privilege of earning/receiving income in
(or as resident of) the state. Corporations are not "resi-
dents." 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 declara-
tions, 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. A quarterly special fuel use tax return is due only if
nontaxed fuel is used on Colorado roads. The 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+1.20/100lbs
16,001 lbs and over \$114.50+1.50/100lbs

Colorado-Plated Commercial Trucks: 2/, 3/

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

School Buses:

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

Trailers:

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

Semitrailers: \$10.00

Recreational Trucks: 2/, 3/, 4/

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

Trailer Coaches: \$10.00

Motor Homes: 3/

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

Other Registration Fees: 5/**Motorcycle Dealer Demo Plates:**

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

"In Transit" Plates:

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

Dealer Full Use Plates \$181.00

Motorcycle Full Use Plates \$82.00

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

Pearl Harbor (one time fee) +\$12.00

Special organization
(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
/Surcharge \$1.00

Motorcycle Only/Endorsement \$16.00

Original/Renewal I.D. Card \$3.50

Senior I.D. Card \$0

Driver/Traffic Records Fees: 6/

Driver Reinstatement fee \$40.00

Driver History \$2.20

Duplicate Registration Information \$2.20

1 Year expiration date extension \$3.00

Military expiration date extension \$0

Title Fees:

Original (through county clerks) \$6.50

Duplicate title \$3.50

Search fee \$2.20

Dealer title \$25.00

Heavy Vehicle Registration Fees:

Intrastate/Interstate GVW Trucks and Tractors: 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 axles)	\$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:

Simulcasts:

Handle from all wagers 0.75%

Live Racing: The greater of:

Handle from all wagers 0.75%
 or \$2,500 per race day \$2,500

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 instate wagers 4.50%

Colorado-based horse and greyhound race and/or simulcast facility operators must remit all taxes on the following business day.

State Sales and Use Taxes:

Title 39, Article 26

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.

Consumer use tax must be paid by the purchaser of goods in cases when the seller did not or could not collect sales tax (for example, purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the article purchased is actually used or after delivery is completed, as well as when keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which control of the article is assumed by the purchaser. Retailer use tax applies to out-of-state vendors that solicit or sell tangible personal property to Colorado residents but that do not maintain a place of business in Colorado.

Sales 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; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

Net Taxable Sales: Gross sales less total deductions.

Severance:
Title 39, Article 29

Oil/Gas Production:

Gross Income of:	Tax
Under \$25,000	2% of gross income
\$25,000-\$99,999	\$500 and 3% of excess over \$25,000 1/
\$100,000-\$299,999	\$2,750 and 4% of excess over \$100,000 1/
\$300,000 and above	\$10,750 and 5% of excess over \$300,000 1/

Metallic Minerals: 2/

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

Molybdenum:
 \$0.05/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 list of new laws enacted by the General Assembly during its 1997 regular session that pertain to the Department of Revenue. Effective dates are listed after each summary.

ALCOHOLIC BEVERAGE LAWS

HB 1076—Reorganizes the beer code by making similar provisions in the liquor code applicable to fermented malt beverages. Divides the liquor code into nine parts. Revises the composition and duties of the wine industry development board. 07/01/97

HB 1078—Makes it lawful for a person who is at least 21 years of age to consume malt, vinous, or spirituous liquors while aboard a charter or scenic bus or a luxury limousine. 08/06/97

HB 1222—Authorizes local licensing authorities and the state to deny issuance of a new tavern or retail liquor store license when it is determined the issuance of the license would create or add to an undue concentration of the same class of license and, as a result, require the use of additional law enforcement. 04/16/97

GASOLINE AND SPECIAL FUEL TAX LAWS

HB 1137—Prohibits a taxpayer from filing more than one claim each calendar quarter for a gasoline tax refund. Expands the time period during which a taxpayer may apply for refund from six to 12 months after the date of purchasing gasoline. 07/01/97

INCOME TAX LAWS

SB 45—For income tax years beginning on or after January 1, 1998, exempts interest and other income of a distribution from a qualified state tuition program from Colorado taxable income when the tuition program is used to meet higher education expenses of a designated beneficiary. 08/06/97

HB 1152—Beginning with the 1997 income tax year, allows a statewide credit against state income taxes of 10 percent of the total qualified investment made in a qualified school-to-career program. Excess credit may be carried forward up to five years. Repeals the existing income tax credit for investments in school-to-career programs in which students work predominately in enterprise zones. 06/03/97

HB 1260—For income tax years beginning on or after January 1, 1997 but before January 1, 2000, allows taxpayers to designate on their Colorado individual income tax return a contribution amount to the Colorado Special Olympics Fund. Such monies shall be used only for transportation, equipment, and uniforms for participants in the special olympics program. 05/28/97

LIMITED GAMING AND LOTTERY LAWS

SB 27—Establishes the Local Government Limited Gaming Impact Fund. Specifies that a percentage of limited gaming revenues that would have gone to the general fund will be allocated to this fund. Establishes the limited gaming impact advisory committee, which will develop standards for documenting, assessing and reporting gaming impacts upon eligible local governmental entities, and make funding recommendations for projects submitted by eligible local government entities. Monies from this fund will be distributed to local governments by the Department of Local Affairs after considering recommendations of the advisory committee. 07/01/97

SB 150—Eliminates the requirement that the Division of Gaming furnish the State Treasurer with a monthly report of the Division's revenue and expenses. Provides that the Colorado Lottery Commission will no longer be required to notify the State Treasurer of the amount of money to be transferred from the Lottery Fund to the Conservation Trust Fund. 08/06/97

MOTOR CARRIER SAFETY LAWS

SB 58—Prohibits intrastate ready-mix concrete truck operators from driving for 24 hours after having been on duty for 70 hours during seven consecutive days if the employing motor carrier does not operate every day of the week or 80 hours during eight consecutive days when the employing motor carrier operates every day of the week. 04/08/97

MOTOR VEHICLE AND TRAFFIC LAWS

SB 3—Allows owners of trucks and truck tractors operating interstate or intrastate to apply to pay annual vehicle registration fees and specific ownership taxes in installments if the total annual registration fees and ownership taxes for the fleet or fleets equals \$1,000 or more. The owner must pay one-third of the total amount due for the registration and the owner must not have past due registration fees, ownership taxes or nonpayment penalties. 01/01/98

SB 35—Clarifies that the criteria for registering a motor vehicle as a collector's item is that the motor vehicle be at least 25 years old. 07/01/97

SB 36—Limits state, county and municipal governments in their use of automated vehicle identification systems (photo-radar). Prohibits the Department from assessing any points against a person's driver's license and from keeping a record of the violation if the traffic violation was detected using an automated vehicle identification system. Limits the penalties for traffic violations detected

by the automated vehicle identification system to a warning mailed to the driver on the first offense of speeding less than 10 miles per hour. On a second or subsequent offense of speeding less than 10 miles per hour, maximum penalty will be \$40. 06/05/97

SB 38—Defines neighborhood electric vehicles. Exempts these vehicles from requirements of having tail lamps, multiple-beam headlights, side mirrors, slow moving vehicle emblems and mufflers. Prohibits the Department from registering or titling these vehicles until the federal Department of Transportation has adopted a federal motor vehicle safety standard for them. Prohibits use of these vehicles for use on limited access highways. 08/06/97

SB 88—Allows any person to purchase an operator's policy of liability insurance for purposes of complying with mandatory motor vehicle insurance laws. Requires the policy to contain a statement that the insurer is liable only for liability incurred while the named insured is the operator of a motor vehicle. Forbids a person with such a policy from allowing another person to operate the owner's motor vehicle. This type of policy is not available to motor vehicle dealers, lessors, manufacturers, rebuilders, distributors, fleet owners, common and contract carriers or individuals who own motor vehicles for use by employees. 08/06/97

SB 89—Clarifies that trucks and truck tractors may be registered as collectors' items. Specifies that the annual registration fee will be \$65 for a collector's truck or truck tractor that has an empty weight of 6,001 pounds or more or a declared gross vehicle weight of 16,001 pounds or more if it is used only for non-commercial transportation and driven only to collectors' meets, parades, or exhibition tours. Creates penalties for commercial use of collector's trucks. 01/01/98

SB 108—Continues the Division of Insurance until July 1, 2002. Changes the administration of self-insurance of motor vehicles from the Department of Revenue to the Division of Insurance. 07/01/97

SB 135—Gives auto parts recyclers the same authority as towing carriers to collect and store abandoned motor vehicles. Defines "auto parts recycler." Specifies that an auto parts recycler need not have a license from the Public Utilities Commission to engage in those functions. 04/24/97

SB 198—Requires the annual fee for full-use dealer license plates for motorcycles be calculated by the Department based on the average of specific ownership taxes and registration fees paid for motorcycles that are seven model years old or newer. Requires that the annual fee for full use motor vehicle dealer plates and full use motorcycle dealer plates be prorated on a monthly instead of annual basis. 08/06/97

HB 1003—Directs the Department to deny issuance or renewal of a driver's license if an applicant wrote a check

with insufficient funds to pay a penalty assessment, license fee, reinstatement fee or motor vehicle record fee. Assesses a \$30 fee on returned checks. Also allows a person to obtain an ignition interlock system for a vehicle if the person has no outstanding judgments or warrants at the time of the hearing, rather than at the time of license restraint. Reduces points assessed against a driver's license if the fine and surcharge are paid on or before the date the payment is due. Eliminates the requirement for proof of financial responsibility for any person whose driver's license was revoked because the person obtained, attempted to obtain, consumed, or possessed alcoholic beverages or ethyl alcohol while the person was under age 21. 07/01/97

HB 1021—Requires the Motor Vehicle Division to suspend the requirement for proof of financial responsibility for former Colorado residents who obtain a driver's license in another state or foreign jurisdiction. Requires reinstatement of the requirement if the person applies for a new Colorado driver's license. 04/19/97

HB 1035—Specifies that the revocation of a license for a person under the age of 21 convicted of an offense related to the purchase, consumption or possession of alcohol will not begin until the Department has notified the person of the revocation. Previously, the person had to surrender the driver's license immediately to the court. 05/21/97

HB 1080—Creates a special motor vehicle license plate for recipients of the medal of honor. Authorizes any recipient of the medal of honor to apply for the plates. No fee will be charged for one set of such plates but all taxes and fees on additional plates for passenger cars, trucks or motor homes must be paid. 03/24/97

HB 1125—Makes mandatory revocation of a driver's license one of the penalties for defacing property with graffiti. Revocation will be for six months for every conviction and revocations run consecutively. Persons under age 16 with such convictions will not be eligible for a driver's license until the entire revocation period has ended, beginning with the person's 16th birthday. 07/01/97

HB 1140—Directs the Department to mail written notice to all drivers involved in a fatal motor vehicle accident that states the drivers must submit to re-examination. Re-examination is prohibited if the Department does not mail a notice to the driver within 90 days after the Department receives notice of the fatal accident. 01/01/98

HB 1142—Requires that applications for a driver's license, instruction permit, commercial driver's license or identification card must contain a statement saying the applicant understands that any vehicles owned by him/her must be registered in Colorado and the registration requirements must be completed within 30 days after becoming a Colorado resident. Failure to comply is a misdemeanor which carries a \$500 fine and civil penalty of \$500. The person continues to be liable for unpaid registration fees and ownership taxes. 08/06/97

HB 1189—Increases the fee for a duplicate certificate of title from \$3.50 to \$6.50. Decreases the portion of the fee credited to the state special account for distributive data processing from \$2 to \$1. Increases the portion of the fee that goes to the county clerk and recorder. 07/10/97

HB 1190—Allows the Department to offer renewal of driver's licenses by mail subject to certain conditions. Only persons 21 years of age or older and under 66 years of age may renew by mail. Restricts renewals by mail to every other renewal period. 03/28/97

HB 1205—Requires that social security numbers of commercial driver's license applicants and applicants for professional or occupational licenses be recorded for the purposes of tracking nonpayment of child support. Under the "Colorado Child Support Enforcement Act," makes the driver's license suspension provisions permanent and authorizes the suspension of commercial driver's licenses for nonpayment of child support. Also establishes a state directory of new hires requiring employers to report all new employees on or after October 1, 1997 who are hired for 30 days or more. Information comparisons will be made with the Family Support Registry. 07/01/97

HB 1209—Establishes a computer database to help law enforcement officials verify owner compliance with motor vehicle insurance requirements. Requires a motorist insurance identification fee of not more than \$1 be paid when registering a motor vehicle. Fees are credited to a motorist insurance identification account created within the Highway Users Tax Fund. Requires the Department to contract with a designated agent by January 1, 1998, who will develop and maintain a database for purposes of monitoring compliance with insurance requirements. Requires insurers to report policyholder and uninsured motorist claim numbers to the Division of Insurance and the designated agent. The Department is required to fine insurers up to \$250 per day if the insurer fails to report required information. Allows the Department to administratively suspend driver's licenses of uninsured motorists effective not later than January 1, 1999. 07/01/97

HB 1227—Prohibits the Department from requiring a person to undergo driving skills or knowledge testing to obtain a new driver's license after the expiration of a license revocation if the revocation was imposed for a first offense of driving with excessive alcohol content. 08/06/97

HB 1233—Authorizes the Department to cancel, deny, or deny reissuance of an identification card for the following reasons: failure to give required or correct information in the application; commission of fraud in making the application; permitting an unlawful or fraudulent use of an I.D. card or conviction for misuse of the card. Persons whose I.D. cards have been cancelled or denied may request a hearing. 07/01/97

HB 1238—Increases the surcharge imposed on any motorcycle or motorscooter registration from \$2 to \$4 to support the motorcycle operator safety training program. 07/01/97

HB 1246—Prohibits the release of any record indicating that a disabled person has obtained a distinguishing license plate or motor vehicle placard. Prohibits reproducing a driver's license or identification card for purposes of distribution, resale, reuse or manipulation of the data or images contained in licenses or cards unless authorized by the Department or by law. Violation would be a class 3 misdemeanor. 08/06/97

HB 1262—Increases the mileage at which a motor vehicle is deemed to be a used vehicle from 200 miles to 1,500 miles. 08/06/97

HB 1301—Prohibits any person under age 21 with a blood or breath alcohol content of 0.02 percent or above from driving a motor vehicle. Reduces the revocation criteria from 0.10 percent alcohol level to 0.02 percent for a person under 21 operating a motor vehicle. Reduces the revocation criteria from 0.04 percent alcohol level to 0.02 percent for a person under 21 operating a commercial motor vehicle. The driver's license or commercial motor vehicle license would be revoked for 3 months for the first offense, 6 months for a second offense and one year for a third or subsequent offense. 07/01/97

HB 1346—Authorizes the Department to sell copies of photographs, electronically stored photographs, or digitized images from driver's license records for the purpose of fraud prevention in the use of credit cards, debit cards, checks or other forms of financial transactions. Prohibits the Department from selling any photograph or image of a person whose address is required to be kept confidential because of danger of criminal harassment or bodily harm. 07/01/97

HB 1348—Directs the Department to include a confidentiality notice on any application form for a driver's license, I.D. card, motor vehicle title or motor vehicle registration. Persons applying may request that the information in their motor vehicle or driving record not be used for any purpose other than authorized by law. Prohibits the county clerk from providing records to the public if the records are available directly from the Department of Revenue. 09/01/97

SALES AND USE TAX LAWS

SB 1—Beginning July 1, 1997 and for four additional fiscal years, allocates 10 percent of sales and use taxes to the Highway Users Tax Fund (HUTF). Provides a reduction in the amount of tax credited to HUTF if there will not be enough General Fund revenue to fund expenditures up to the statutory appropriation limit after required expenditures. 07/01/97

SB 92—Expands the sales and use tax exemption for the sale and use of livestock. Defines “livestock” for purposes of the sales and use tax exemption for feed for livestock. 07/01/97

SB 217—Specifies that counties are exempt from the seven percent limitation on the total sales or use tax imposed by state, counties and municipalities when the additional sales or use tax imposed is used to fund any health service district in that county. Limits the increment of such sales/use tax to a maximum of one percent. 06/03/97

HB 1052—Authorizes lending institutions to receive notification when a borrower is delinquent in payment of sales and use tax, withholding tax, special fuels tax, gas tax or aviation fuel tax and a distraint warrant has been issued. Requires the borrower to sign a consent form for this notification. 07/01/97

MISCELLANEOUS

HB 1162—For petroleum tank definitions, eliminates the repeal dates for definitions of “British thermal unit,” “gallon equivalent,” “gallon diesel equivalent,” “gallon gasoline equivalent,” and “motor fuel.” Also eliminates the repeal date for the environmental response surcharge and the repeal date for provisions specifying the method of sales of motor fuels. 03/28/97

HB 1169—Eliminates the wood smoke reduction fund and the \$1 smoke reduction fee retailers are required to collect when they sell a new wood stove, insert, or gas or electric fireplace in connection with a voluntary conversion. Monies in the wood smoke reduction fund would go to the general fund. Fees collected by retailers between January 1 and June 30, 1997 must be filed by July 20, 1997. 07/01/97

HB 1273—Creates the “Rural Transportation Authority Law” to finance, construct and operate rural transportation systems. Two or more municipalities, two or more counties, or one or more municipalities and one or more counties may create an authority. Requires voter approval prior to establishment. The authority has the power to impose an annual motor vehicle registration fee not to exceed \$10 per vehicle, and may levy a sales or use tax, or both, at a rate of not more than 4/10 of one percent. Exempts the income, revenues and bonds issued by the authority from all state taxation and assessments. 08/06/97

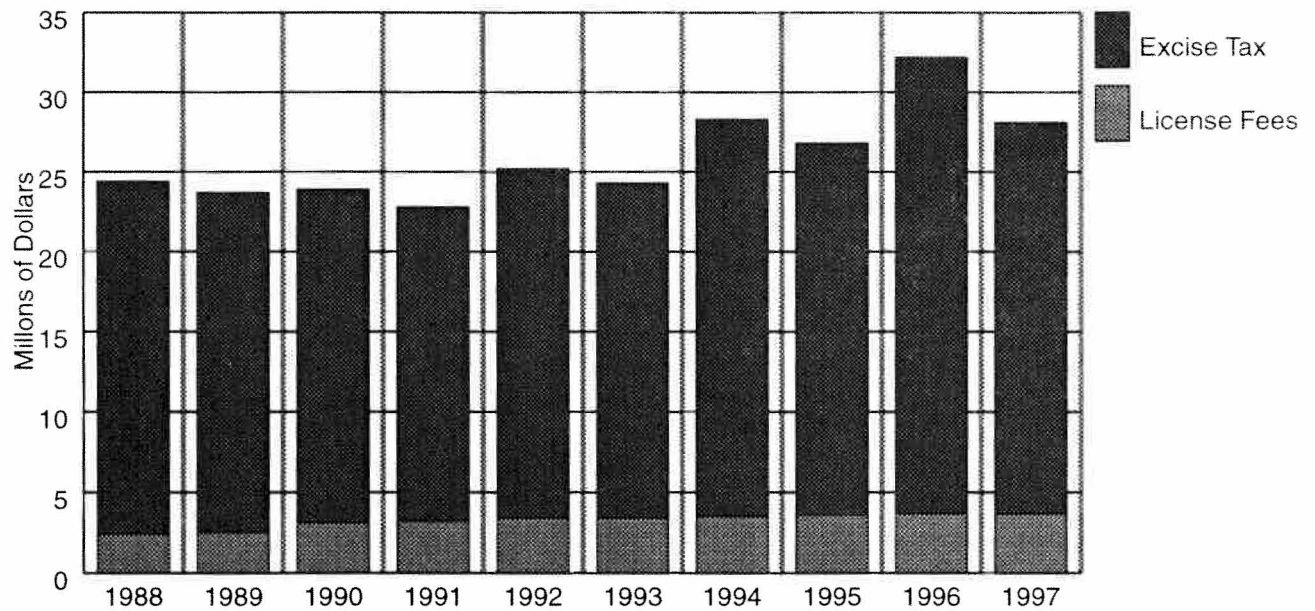
ALCOHOLIC BEVERAGES

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Taxable Gallons of Beer, Wine, & Spirits	27
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ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES
Fiscal Years 1995 to 1997

	1995	1996	1997
State License Fees	\$1,491,845	\$1,506,820	\$1,491,530
85% Liquor Licenses (from local government)	2,144,048	2,161,541	2,249,232
Total Net License Fees	\$3,635,893	\$3,668,361	\$3,740,762
3.2% Beer Tax	\$648,896	\$615,591	\$603,331
Repeal Beer Tax	6,680,746	6,857,748	6,950,805
Wine Tax	2,498,654	2,794,088	2,891,180
Spirituos Liquors Tax	13,414,438	14,518,628	13,947,258
Total Net Tax Receipts	\$23,242,734	\$24,786,055	\$24,392,574
TOTAL NET REVENUES	\$26,878,627	\$28,454,416	\$28,133,336

ALCOHOLIC BEVERAGES NET REVENUES
Fiscal Years 1988 to 1997



Excise Tax	22	21.2	20.8	19.6	21.8	20.9	24.8	23.2	24.8	24.4
License Fees	2.4	2.5	3.1	3.2	3.4	3.4	3.5	3.6	3.7	3.7

TAXABLE GALLONS OF BEER, WINE, & SPIRITS

Fiscal Years 1988 to 1997

YEAR	BEER	WINE	SPIRITS
1997	94,426,698	9,153,315	6,114,477
1996	93,416,740	8,866,250	6,364,967
1995	89,305,255	7,860,908	5,898,129
1994	92,383,239	8,344,592	6,484,681
1993	85,317,462	8,409,319	5,131,411
1992	83,322,438	7,642,417	5,607,112
1991	79,316,253	6,240,121	4,970,531
1990	80,273,324	7,227,575	5,439,899
1989	81,314,431	7,535,024	5,513,837
1988	81,789,038	8,536,251	5,713,868

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years 1995 to 1997

ACTIONS:	1995	1996	1997
State Administrative Actions	104	133	133
State Revocations	0	0	1
State Suspensions	68	109	93
State Denials	2	21	0
Division-Filed Court Cases	132	182	179
Division-Assisted Local Hearings	18	16	8
Totals	324	461	414

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 1995 to 1997

	1995	1996	1997
3.2% Beer Importers License (non-resident)	N/A	N/A	7
3.2% Beer Importers License (resident)	2	8	10
3.2% Beer Manufacturer	4	9	7
3.2% Beer Manufacturer (non-resident)	10	11	30
3.2% Retail Beer	2,013	2,007	1,991
3.2% Special Events Permit	347	195	185
3.2% Wholesale Beer	58	56	53
Arts Liquor	22	22	21
Bed and Breakfast Permit	22	32	37
Beer and Wine	325	329	329
Beer, Wine, & Spiritous Liquor Special Events Permit	1,283	1,262	1,267
Brew Pub	N/A	N/A	64
Club Liquor	270	242	237
Hotel & Restaurant Liquor	3,056	3,185	3,147
Hotel & Restaurant—Optional Premises	107	113	123
Importer—Malt Liquor	56	66	65
Importer—Vinous & Spiritous Liquor	264	268	286
Limited Winery	12	16	19
Liquor-License Drug Store	43	37	39
Malt Liquor Manufacturer (non-resident)	32	36	0
Manufacturer—Brewery	66	83	39
Manufacturer—Winery	2	2	0
Optional Premises	10	14	17
Public Transportation Liquor	685	679	45
Racetrack Liquor	9	9	9
Retail Gaming Tavern	43	40	38
Retail Liquor Store	1,289	1,250	1,278
Tavern Liquor	1,357	1,322	1,294
Wholesale Beer	109	121	81
Wholesale Liquor	47	48	43
Wine Delivery Permit	N/A	N/A	124
TOTAL LICENSES	11,543	11,462	10,885

COUNTY-ISSUED STATE LIQUOR LICENSES
Fiscal Years 1995 to 1997

COUNTY	1995	1996	1997	COUNTY	1995	1996	1997
Adams	489	492	508	Las Animas	76	75	79
Alamosa	53	50	48	Lincoln	18	17	17
Arapahoe	715	732	729	Logan	49	50	47
Archuleta	41	42	46	Mesa	230	224	234
Baca	12	11	9	Mineral	19	19	18
Bent	13	13	13	Moffat	33	34	34
Boulder	587	509	495	Montezuma	78	74	70
Chaffee	67	68	65	Montrose	86	83	84
Cheyenne	8	9	9	Morgan	71	75	71
Clear Creek	64	53	51	Otero	61	61	61
Conejos	30	28	26	Ouray	30	30	34
Costilla	29	25	26	Park	49	49	52
Crowley	8	10	9	Phillips	10	10	11
Custer	19	16	14	Pitkin	163	164	163
Delta	69	69	70	Prowers	45	47	44
Denver	1,293	1,334	1,320	Pueblo	348	351	339
Dolores	10	10	11	Rio Blanco	34	35	34
Douglas	121	127	152	Rio Grande	46	44	46
Eagle	216	227	228	Routt	118	114	108
Elbert	15	17	18	Saguache	25	23	24
El Paso	780	799	812	San Juan	19	17	16
Fremont	89	91	90	San Miguel	69	69	71
Garfield	152	154	150	Sedgwick	11	13	13
Gilpin	54	51	45	Summit	189	198	200
Grand	115	120	113	Teller	83	75	81
Gunnison	114	113	110	Washington	14	16	11
Hinsdale	12	15	16	Weld	293	307	274
Huerfano	49	51	49	Yuma	33	47	29
Jackson	18	16	16	State Totals	9,002	9,034	8,969
Jefferson	785	769	777	Special Events Licenses			
Kiowa	3	3	3	Liquor	1,283	1,262	1,267
Kit Carson	26	28	28	3.2% Beer	347	195	185
Lake	44	43	42				
La Plata	146	145	141				
Larimer	456	473	465				

**CIGARETTE AND TOBACCO
PRODUCTS**

Distribution of Cigarette Tax Collections 30

Tobacco Products Tax Collections 30

Packages of Cigarettes Taxed 30

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/

Fiscal Years 1988 to 1997

YEAR	PERCENT	CITY/COUNTY SHARE COLLECTIONS	PERCENTAGE CHANGE	STATE SHARE COLLECTIONS	PERCENTAGE CHANGE
1997	27	\$16,763,785	1.8	\$42,891,556	0.2
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

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

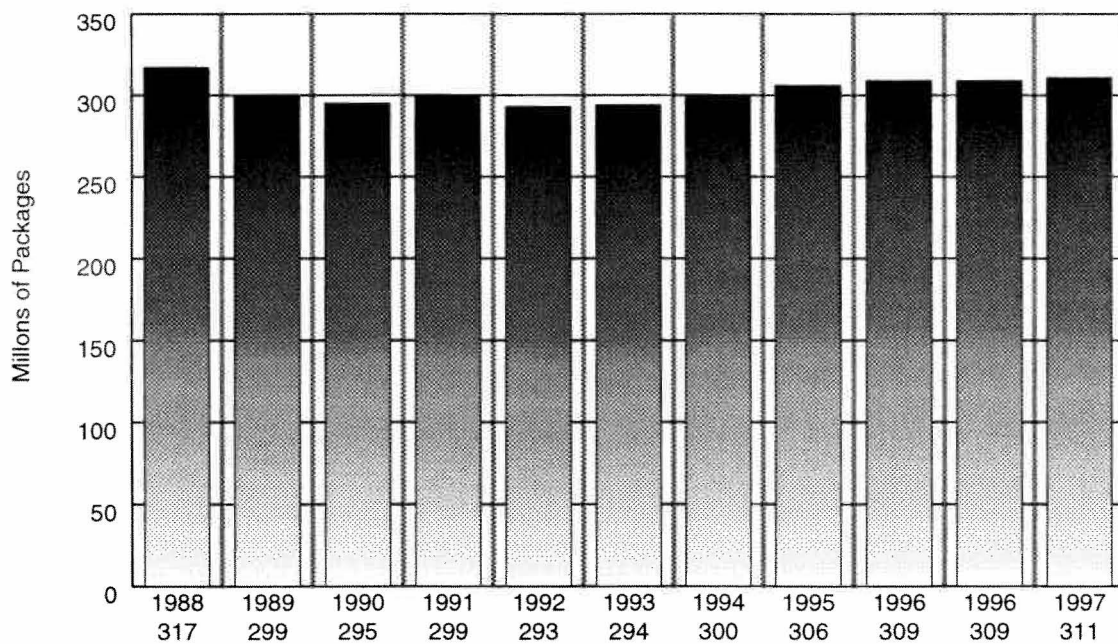
TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1988 to 1997

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1997	\$8,090,837	\$352,324	\$7,738,513
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

PACKAGES OF CIGARETTES TAXED

Fiscal Years 1988 to 1997



ESTATE

E
E

Estate & Gift Tax Activities 32

Estate, Inheritance, & Gift Tax Net Collections 32

ESTATE & GIFT TAX ACTIVITIES

Fiscal Years 1995 to 1997

	1995	1996	1997
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	695	746	917
Nontaxable Returns	737	718	820
Statements, Certificates & Receipts Issued:			
Estate Tax	1,613	1,567	1,692
Inheritance Tax	1	0	0
Refunds Issued:			
Estate Tax	149	156	172
Inheritance Tax	0	0	0

ESTATE, INHERITANCE & GIFT TAX NET COLLECTIONS

Fiscal Years 1988 to 1997

YEAR	INHERITANCE TAX	1/ /	GIFT TAX	ESTATE TAX	TOTAL
1997	\$0		\$10,156	\$34,630,793	\$34,640,949
1996	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

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

INCOME

Taxable and Nontaxable Returns	34
Alternative Minimum Tax	34
Tax Liability & Credits	35
Returns Filed for Old Age Property Tax & Heat Credits	35
Refunds Issued	36
Individual Income Tax Checkoffs	37
Income Tax Cash Flow	38
Income Tax Collections	38

TAXABLE AND NONTAXABLE RETURNS 1/
Fiscal Year 1997

TYPE OF RETURN	TOTAL	TAXABLE	NONTAXABLE
Individual 2/	1,968,161	1,528,990	439,171
Corporation	53,969	24,620	29,349
Fiduciary	46,642	14,650	31,992
Partnership 3/	91,158	0	91,158
TOTALS	2,159,930	1,568,260	591,670

1/ Includes amended returns

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

3/ Information-only returns

ALTERNATIVE MINIMUM TAX
Fiscal Years 1988 to 1997

YEAR	ALTERNATIVE MINIMUM TAX	1/
1997	\$1,770,339	
1996	1,360,598	
1995	1,755,956	
1994	1,629,299	
1993	1,710,273	
1992	1,889,576	
1991	1,943,132	
1990	2,027,109	
1989	3,212,294	
1988	1,619,904	

1/The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fiduciary returns.

TAX LIABILITY & CREDITS

Fiscal Year 1997

	INDIVIDUAL	FIDUCIARY	CORPORATE
TAX LIABILITY:			
Normal Tax	\$2,381,567,751	\$15,661,314	\$172,775,628
Surtax	465	0	0
Alternative Minimum Tax	1,682,343	87,996	0
Investment Credit Recapture	228,399	-33,886	-325
Penalty	8,548,285	22,470	1,218,044
Interest Received	15,367,691	40,278	12,615,748
Interest Paid	-9,918,350	-74,951	-12,007,967
TOTAL LIABILITY	\$2,397,476,584	\$15,703,221	\$174,601,128
TAX CREDITS:			
Enterprise Zone Credits	\$10,678,010	\$ 0	\$0
Property/Rent/Heat	10,406,673	0	0
Enterprise Zone Investment	*	0	15,701,741
Enterprise Zone Employee	*	0	2,664,280
Other Enterprise Zone Credits	*	0	1,865,511
New Business Facility	0	0	99,293
Investment Tax	0	0	2,219,410
Inventory Tax	0	0	250,930
Impact Assistance	0	0	4,895
Commercial Energy	0	0	0
Other Credits 1/	62,963,340	799,738	5,715,628
TOTAL CREDITS	\$84,048,113	\$799,738	\$28,521,688
NET TAX LIABILITY	\$2,313,428,471	\$14,903,483	\$146,079,440

1/ Includes credit for taxes paid to other states, investment tax credit carryover, and credit for prior year minimum tax.

* Included in 104 CR credits.

RETURNS FILED FOR OLD AGE PROPERTY TAX & HEAT CREDITS

Fiscal Years 1988 to 1997

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
1997	33,351	\$10,406,673	\$312
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

REFUNDS ISSUED

Fiscal Years 1988 to 1997

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
1997	1,281,018	\$360,584,214	\$281.48
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
Corporate Income Tax:			
1997	3,597	\$53,224,226	\$14,796.84
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
Fiduciary:			
1997	1,024	\$793,188	\$774.60
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

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

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

NONGAME WILDLIFE

Year	Returns	Donations	Average
1997	42,626	\$356,030	\$8.35
1996	47,188	367,619	7.79
1995	47,754	312,824	6.55
1994	47,939	362,566	7.56
1993	55,022	340,331	6.19
1992	60,422	377,321	6.24
1991	57,237	276,744	4.84
1990	58,923	407,468	6.92
1989	63,816	514,799	8.07
1988	54,607	371,782	6.81

DOMESTIC ABUSE

Year	Returns	Donations	Average
1997	32,277	\$262,308	\$8.13
1996	37,807	254,793	6.74
1995	38,052	256,319	6.74
1994	36,697	234,113	6.38
1993	44,914	262,139	5.84
1992	45,716	267,805	5.86
1991	44,449	251,031	5.65
1990	41,842	248,254	5.93
1989	43,046	273,686	6.36
1988	38,510	261,077	6.78

OLYMPIC COMMITTEE

Year	Returns	Donations	Average
1997	14,630	\$78,135	\$5.34
1996	20,250	98,272	4.85
1995	19,859	85,097	4.29
1994	886	6,898	7.79
1993	21,397	80,565	3.77
1992	26,214	100,336	3.83
1991	27,396	111,312	4.06
1990	24,839	101,426	4.08
1989	26,438	131,183	4.96
1988	1,266	4,702	3.71

HOMELESS PREVENTION

Year	Returns	Donations	Average
1997	25,710	\$152,857	\$5.95
1996	32,884	217,229	6.61
1995	33,624	205,224	6.10
1994	34,273	211,360	6.17
1993	42,563	236,697	5.56
1992	45,258	257,742	5.69
1991	46,011	268,639	5.84
1990	41,428	244,862	5.91

CHILD CARE IMPROVEMENT

Year	Returns	Donations	Average
1997	21,478	\$143,362	\$6.67

DRUG ABUSE RESISTANCE

Year	Returns	Donations	Average
1997	16,388	\$74,041	\$4.52

**OLDER AMERICAN
VOLUNTEER PROGRAM**

Year	Returns	Donations	Average
1997	13,641	\$53,819	\$3.95
1996	52	294	5.65
1995	642	3,313	5.16
1994	19,289	80,305	4.16

TOTALS			
Year	Returns	Donations	Average
1997	166,750	\$1,120,552	\$6.72
1996	138,181	938,207	\$6.79
1995	139,931	862,777	\$6.17
1994	139,084	895,242	\$6.44
1993	163,896	919,732	\$5.61
1992	177,610	1,003,204	\$5.65
1991	175,093	907,726	\$5.18
1990	167,032	1,002,010	\$6.00
1989	133,300	919,668	\$6.90
1988	94,383	637,561	\$6.76

1/ Revised to reflect adjustments and transfers.

INCOME TAX CASH FLOW

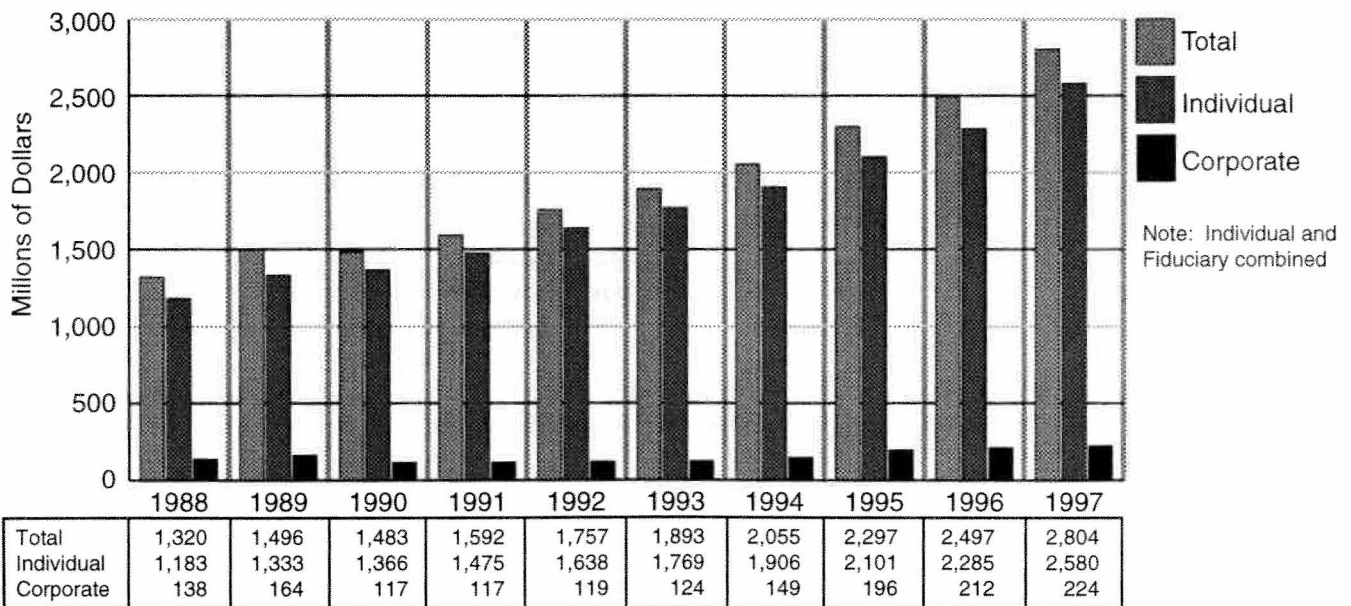
Fiscal Years 1988 to 1997 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
INDIVIDUAL TAX 3/							
1997	\$2,199.4	\$433.6	\$299.4	\$2,932.4	\$5.4	\$347.3	\$2,579.7
1996	1,996.6	360.6	264.0	2,621.3	4.6	331.3	2,285.4
1995	1,837.4	317.0	235.8	2,390.2	4.1	285.6	2,100.6
1994	1,656.2	291.2	213.2	2,160.6	3.4	250.9	1,906.3
1993	1,569.6	269.9	193.6	2,033.1	7.6	256.7	1,768.8
1992	1,523.6	209.6	179.7	1,913.0	7.9	267.6	1,637.5
1991	1,327.0	208.5	172.3	1,707.8	5.2	227.2	1,475.4
1990	1,258.4	196.2	157.2	1,611.8		246.2	1,365.6
1989	1,189.9	217.4	160.6	1,567.9		235.1	1,332.8
1988	1,101.3	151.8	147.9	1,401.0		218.5	1,182.5
CORPORATE TAX							
1997	N/A	\$235.5	\$42.1	\$277.6	\$0.1	\$53.2	\$224.3
1996	N/A	193.6	46.7	240.4	0.4	27.9	212.1
1995	N/A	194.8	36.2	231.0	0.1	35.4	195.6
1994	N/A	148.8	35.1	183.8	0.1	35.3	148.5
1993	N/A	139.5	34.1	173.6	0.0	50.0	123.6
1992	N/A	125.9	31.1	157.0	0.4	37.9	118.7
1991	N/A	133.9	24.7	158.6	0.0	41.2	117.4
1990	N/A	123.3	28.8	152.1		35.0	117.1
1989	N/A	147.6	43.3	190.9		27.4	163.5
1988	N/A	129.2	36.9	166.1		27.7	138.4

- 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 1988 to 1997



LIMITED STAKES GAMING

Limited Stakes Gaming Revenues and Expenditures	40
Limited Stakes Gaming Fund Distribution	40

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 deposited in the limited gaming fund are based on 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 1997

Limited Gaming Revenues	\$59,238,986
1996 Two Month Escrow Amount	1,475,331
Less:	
Division and Limited Gaming Control	
Commission Expenditures	7,647,132
1997 Two Month Escrow Amount	1,369,447
Net Total Available for Distribution	\$51,697,738

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

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 1995 to 1997

	1995	1996	1997
Limited Gaming Revenue	\$48,843,467	\$55,084,892	\$59,238,986
Commission/Division Expenses	6,792,293	7,144,980	7,647,132
Amount Distributed	41,672,668	48,007,951	51,697,738
State General Fund	17,013,267	17,505,173	19,613,407
Department of Transportation	997,000	3,156,448	2,658,000
Contiguous County Fund	2,325,995	2,766,259	2,957,089
Woodland Park	312,545	360,060	387,733
Victor	104,182	120,020	129,244
Tourism Promotion Fund	83,345	96,016	103,395
State Historical Society	11,668,347	13,442,226	14,475,367
Black Hawk	2,155,457	2,518,849	2,788,369
Central City	982,548	1,102,018	1,070,040
Cripple Creek	1,029,262	1,179,928	1,311,365
Teller County	1,235,115	1,415,914	1,573,638
Gilpin County	3,765,606	4,345,040	4,630,091

LOTTERY

Lottery Fund Distribution 42

Lottery Scratch Game Sales 42

LOTTERY

Fiscal Year 1997 produced record-setting sales of \$360.8 million. Scratch games produced sales of \$212.2 million. Lotto accounted for \$125.9 million, Cash 5 produced sales of \$16.9 million, and Keno sales reached \$5.8 million.

In September 1996, the Lottery launched Cash 5, a game that has better odds of winning than Lotto and Keno. The top prize is \$20,000. Cash 5 is played by selecting five numbers from a field of 32 possible numbers, and those players matching 2, 3, 4, or 5 of the numbers drawn receive a prize.

Lottery players received \$214.5 million in prizes from all games in Fiscal Year 1997, and over \$1.6 billion since the Lottery's start-up in 1983. To date, \$840.7 million in Lottery proceeds have been returned to the state.

LOTTERY FUND DISTRIBUTION

FISCAL YEARS 1996 AND 1997

	1996	1997	1983-1997
Capital Construction Fund	\$30,661,461	\$37,044,327	\$399,357,921
Conservation Trust Fund	33,189,719	34,485,834	289,920,029
Great Outdoors Colorado	19,257,363	14,476,153	79,073,779
Parks & Outdoor Recreation	8,263,763	8,584,097	72,380,870
Totals	\$91,372,306	\$94,590,411	\$840,732,599

LOTTERY SCRATCH GAME SALES

FISCAL YEAR 1997

Game	Days on Sale	Gross Sales	Game	Days on Sale	Gross Sales
\$25,000 Country Cash	112	\$3,872,425	Jingle Bell Cash	52	\$2,192,149
21	157	7,886,061	Lifetime Bonus	294	11,957,156
8 Ball	185	7,517,506	Lifetime Bucks	210	6,604,369
Bonus Blackjack	199	7,691,871	Lucky Stars	56	4,873,266
Bonus Quick Pick	140	10,760,628	Match Point	220	7,890,016
Cash Reward	119	9,584,162	Mom's the Word	59	2,216,392
Casino Action	115	7,408,761	Monster Cash	94	2,220,319
Club Casino	213	13,455,746	Monte Carlo	164	7,065,924
Colorado Riches	70	5,828,670	Pot of Gold	129	3,725,308
Cupids Cash	45	2,202,456	Quick Cash	178	7,900,064
Double Jackpot	210	13,679,226	Raceway Riches	122	2,208,624
Go for the Green	94	2,202,443	Slap Shot	119	3,752,003
Happy Dad's Day	91	2,202,446	Solid Gold	150	7,154,669
High Stakes	70	4,864,334	Spin and Win 97	119	7,344,093
Holiday Riches	87	4,928,894	Touchdown Cash	108	2,213,115
Instant Monopoly	168	8,875,924			

MILEAGE AND FUEL

Gross Fuel Gallonage, Gallonage Exempted,
Taxable Gallonage, and Net Collections 44

Gross Motor Fuel Gallonage 45

Net Taxable Motor Fuel Gallonage 45

Net Fuel Tax Collections 45

Port of Entry Activities 46

Port of Entry Clearings, Weighings & Permits Issued 46

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

Fiscal Years 1996 and 1997 (thousands of gallons)

	1996	1997	Percentage Change
Gallonage Received:			
Gross: Gasoline/Gasohol	1,819,386	1,917,503	5.4%
Gross: Special Fuel	424,813	438,218	3.2
Total Gross	2,244,199	2,355,721	5.0
Less:			
2% Allowance: Gasoline/Gasohol	35,256	36,437	3.3
1/2% Allowance: Gasoline/Gasohol	8,749	9,057	3.5
1% Allowance: Special Fuel	2,948	2,655	-9.9
Total Allowances	46,953	48,149	2.5
EXEMPTIONS			
Sales to U.S. Government:			
Gasoline/Gasohol	8,031	9,813	22.2
Special Fuel	10,702	20,231	89.0
Exports:			
Gasoline/Gasohol	32,713	56,590	73.0
Special Fuel	74,678	116,237	55.7
State of Colorado			
Gasoline/Gasohol	23,061	25,668	11.3
Special Fuel	25,142	27,953	11.2
Miscellaneous Credits:			
Gasoline/Gasohol	130	9,608	7265.4
Special Fuel	31,895	20,061	-37.1
Total Exemptions	206,352	286,162	38.7
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,711,446	1,770,330	3.4
Special Fuel	279,448	251,080	-10.2
Less Gallons Refunded:			
Gasoline/Gasohol	16,539	16,265	-1.7
Special Fuel	2,430	9,462	289.5
Net Taxable Gallonage:			
Gasoline/Gasohol	1,694,907	1,754,065	3.5
Special Fuel	277,019	241,617	-12.8
NET COLLECTIONS			
Gasoline	\$292,452,047	\$317,529,049	8.6
Special Fuel	62,811,521	72,203,776	15.0
Gasohol	81,582,414	64,614,411	-20.8
Total Collections	\$436,845,982	\$454,347,235	4.0%

GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1997

	Gasoline	Special Fuel	Gasohol	Total
1997	1,615,094,930	438,217,645	302,408,415	2,355,720,991
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

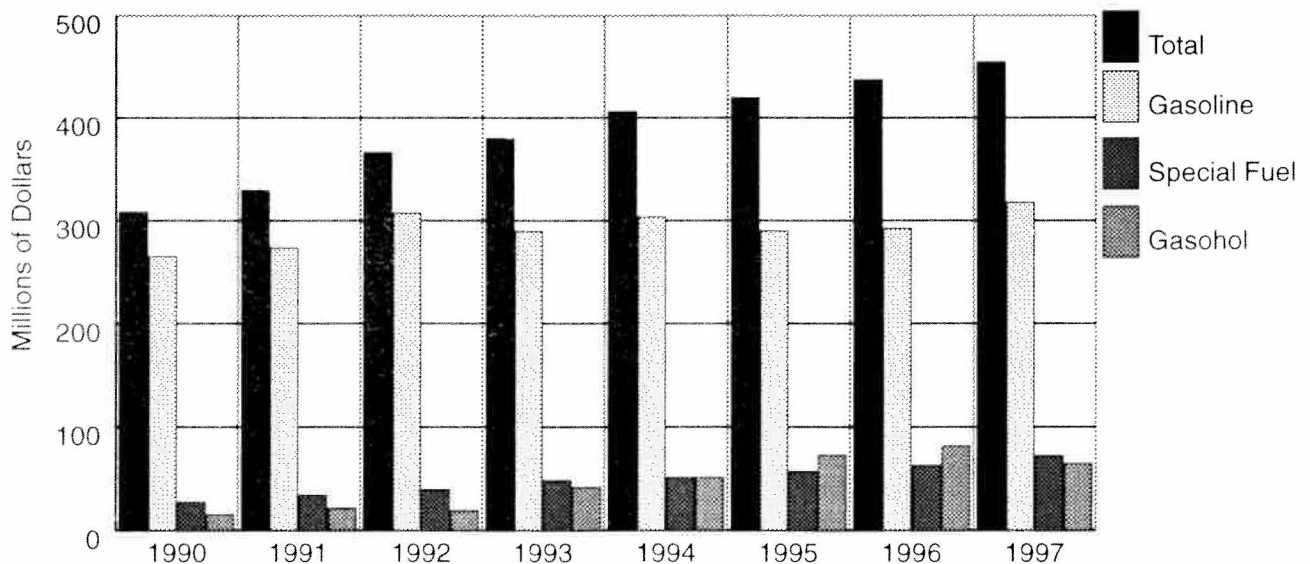
NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1989 to 1997

	Gasoline	Special Fuel	Gasohol	Total
1997	1,461,731,955	268,334,834	298,465,348	2,028,532,137
1996	1,338,015,278	289,445,517	364,353,608	1,991,814,402
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 1997



Total	308.1	329.3	365.8	379.7	406.1	419.6	436.9	454.2
Gasoline	265.3	273.3	307	289.7	303.6	289.8	292.5	317.5
Special Fuel	27.3	34.2	39.5	48.2	51.3	57.2	62.8	72.1
Gasohol	15.5	21.8	19.3	41.8	51.2	72.6	81.6	64.6

PORT OF ENTRY ACTIVITIES

Fiscal Years 1995 to 1997

	1995	1996	1997	Percentage Change 1996 to 1997
Number of Trucks Cleared	4,897,488	5,077,692	5,426,848	6.9%
Number of Trucks Weighed	4,415,281	4,553,397	4,763,132	4.6
Special Fuel Permits	17,556	10,878	7,945	(27.0)
Number of Health and Brand Inspections	38,499	43,113	41,569	(3.6)
Hazardous Material Permits	2,108	2,117	2,313	9.3
60-Day Permits	322	1,017	779	(23.4)
72-Hour Permits	17,980	19,189	19,172	(0.1)

PORT OF ENTRY CLEARINGS, WEIGHINGS, & PERMITS ISSUED

Fiscal Year 1997

PORT	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	244,679	169,676	0	865
Dumont	479,175	449,852	0	465
Fort Collins	845,417	718,948	5	2,629
Fort Garland	74,904	55,953	20	254
Fort Morgan	643,239	464,609	25	4,826
Lamar	388,285	357,506	73	1,669
Limon	805,754	773,543	107	3,035
Loma	363,615	337,147	0	1,925
Monument	922,550	833,470	3	813
Platteville	136,909	125,185	5	167
Trinidad	382,016	356,638	11	1,527
Mobile Units	140,305	120,605	530	997
TOTAL	5,426,848	4,763,132	779	19,172

MOTOR VEHICLE

Traffic Records, Dealer Licensing, Titles, and Emissions Activities	48
Driver Restraint Activity	48
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Vehicle Registrations, License Fees, and Specific Ownership Tax by County	51
Detail: Registrations by Type and County	52

TRAFFIC RECORDS ACTIVITY

Fiscal Years 1996 and 1997

	1996	1997
Number of Penalty Assessments	148,351	133,894
Penalty Assessment Collections	\$4,046,238	\$4,507,605

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salespeople)

Fiscal Years 1996 and 1997

Licenses Processed	21,614	21,947
Dealer/Salesperson License Revenues	\$1,662,956	\$1,813,198

TITLES ACTIVITY

Fiscal Years 1996 and 1997

Title Applications Received	1,414,759	1,440,430
Title Revenues	\$4,159,356	\$4,159,208

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Years 1996 and 1997

Licenses:

Stations Licensed	338	323
Stations Renewed	88	145
Mechanics Licensed	2,262	2,164
Mechanics Renewed	269	411
Vehicle Inspection Reports Issued	951,800	918,200

Collections:

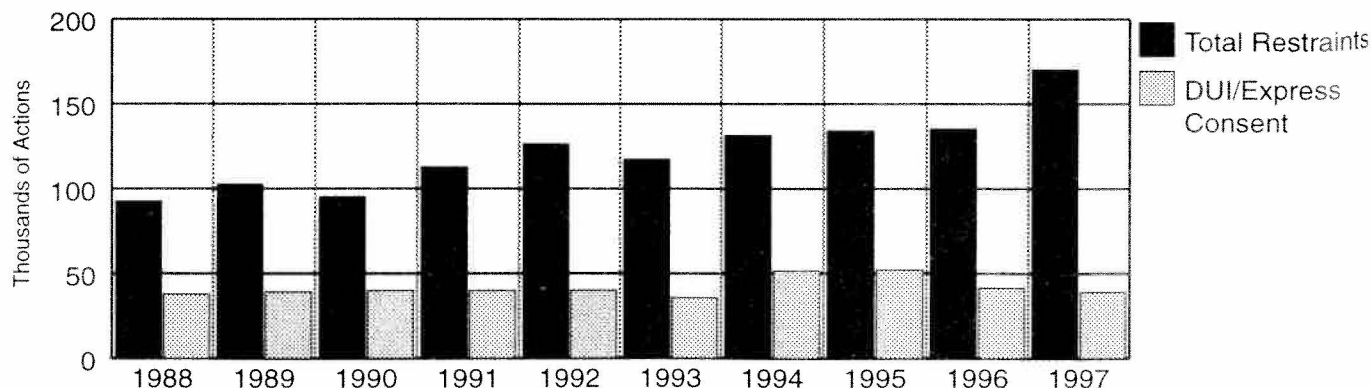
Station Licenses	\$4,525	\$5,765
Mechanics' Licenses	24,030	16,945
Windshield Stickers	427,838	296,719

TOTAL EMISSIONS COLLECTIONS

\$456,393 \$319,429

DRIVER RESTRAINT ACTIVITY

Fiscal Years 1988 to 1997



Total Restraints	92.6	102.7	95.2	112.7	126.5	117.3	131.3	134.1	135.2	170.2
DUI/Express Consent	37.9	39.3	40	40	40	35.6	51.6	52.3	41.6	39.1

DRIVER CONTROL ACTIVITIES

Fiscal Years 1996 and 1997

	1996	1997
Restraint Actions: Suspensions		
Financial Responsibility	9,078	15,516
Point System Violations	14,612	14,200
Driving Under the Influence	8,373	3,860
All Other	34,242	52,471
Total Suspensions	66,305	86,047
Restraint Actions: Revocations		
Driving Under the Influence	7,378	4,993
Express Consent	25,879	30,201
All Other	19,699	29,727
Total Revocations	52,956	64,921
Restraint Actions: Denials		
Driving Under Restraint	7,853	5,166
Denied Driving License Compact	N/A	4,753
Total Denials	7,853	9,919
Restraint Actions: Cancellations-Denials		
License Exam Failure	1,244	1,800
All Other	4,269	3,038
Total Cancellation-Denials	5,513	4,838
Cancellations		
Application for License Under Restraint	140	206
Default Infractions	83	2,742
All Other	2,385	1,484
Total Cancellations	2,608	4,432
TOTAL RESTRAINT ACTIONS	135,235	170,157
LICENSE REINSTATEMENTS	69,981	88,060
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	153,815	76,819

DRIVER LICENSE ACTIVITIES

Fiscal Year 1997

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	613,036	6,781	619,817
Provisional Licenses	44,435	646	45,081
Minor Licenses	1,384	30	1,414
Motorcycle Only Licenses	54	2	56
Total Licenses Issued	658,909	7,459	666,368
Of Which:			
Completed Permit/Road/Test	110,631	1,321	111,952
TYPE OF PERMIT ISSUED			
Adult Licenses	52,250	329	52,579
Provisional Licenses	13,708	101	13,809
Minor Licenses	54,271	700	54,971
Motorcycle Only Licenses	7,272	100	7,372
Total Permits Issued	127,501	1,230	128,731
TOTAL LICENSE, PERMITS & DOCUMENTS	786,410	8,689	795,099
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	10,129	71	10,200
Colorado I.D. Cards	142,612	762	143,374
Change of Name/Address	150,066	1,646	151,712
EXAMINATIONS			
Written Tests Passed	177,674	2,102	179,776
Written Tests Failed	87,428	321	87,749
Driver Road Tests Passed	89,613	1,013	90,626
Driver Road Tests Failed	11,288	27	11,315
Vision Referrals	2,597	6	2,603
Physical Referrals	856	2	858
Oral Examinations	4,391	33	4,424
Special Re-examinations	2,981	10	2,991
Reissues	136,684	1,003	137,687
Voter Registration	280,519	2,067	282,586

VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/
Calendar Year 1996

COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	287,454	\$12,649,498	\$20,796,796	Lake	9,025	\$273,940	\$446,276
Alamosa	15,973	519,946	775,806	La Plata	48,031	1,348,705	2,798,130
Arapahoe	379,086	15,463,827	34,730,546	Larimer	221,201	6,844,791	15,621,443
Archuleta	10,918	322,798	656,740	Las Animas	17,527	516,911	850,463
Baca	7,540	205,826	301,208	Lincoln	7,646	235,870	339,766
Bent	6,299	159,408	255,803	Logan	24,273	830,241	1,172,978
Boulder	229,132	6,917,940	17,516,247	Mesa	126,303	3,724,605	6,249,772
Chaffee	20,510	680,042	1,064,001	Mineral	1,464	37,617	68,588
Cheyenne	3,882	155,851	241,464	Moffat	16,660	503,026	928,332
Clear Creek	14,207	379,930	901,768	Montezuma	29,932	845,252	1,513,084
Conejos	10,606	261,485	401,417	Montrose	39,848	1,193,746	1,830,066
Costilla	4,692	111,958	179,626	Morgan	31,835	1,033,322	1,538,839
Crowley	4,253	118,330	149,455	Otero	24,118	662,612	1,053,274
Custer	5,443	175,641	325,197	Ouray	5,533	158,265	331,969
Delta	35,421	1,036,691	1,417,043	Park	21,962	602,951	1,389,264
Denver	438,195	14,806,112	28,237,784	Phillips	6,790	228,704	376,654
Dolores	3,048	72,500	118,176	Pitkin	16,383	468,293	1,537,705
Douglas	111,468	4,498,325	13,557,563	Prowers	16,885	517,802	794,197
Eagle	43,099	1,528,442	3,841,269	Pueblo	135,280	3,963,534	6,552,200
El Paso	410,986	12,862,872	26,102,780	Rio Blanco	9,816	294,642	576,875
Elbert	24,690	743,310	1,698,406	Rio Grande	16,144	550,964	813,841
Fremont	43,161	1,248,121	2,033,769	Routt	24,224	819,743	1,728,176
Garfield	46,928	1,655,852	3,190,236	Saguache	7,990	259,517	358,046
Gilpin	7,077	212,233	427,512	San Juan	1,063	30,397	42,278
Grand	18,224	575,407	1,162,596	San Miguel	8,189	245,404	587,957
Gunnison	17,330	504,253	973,811	Sedgwick	4,170	123,050	205,437
Hinsdale	1,718	40,411	80,431	Summit	27,602	892,127	2,367,557
Huerfano	8,648	239,207	364,043	Teller	26,164	678,468	1,454,847
Jackson	3,150	111,062	161,164	Washington	9,125	308,353	393,641
Jefferson	463,346	14,140,267	38,555,700	Weld	181,772	6,373,518	10,563,798
Kiowa	3,135	103,023	143,786	Yuma	14,988	490,648	753,612
Kit Carson	11,980	428,643	684,932	State-Issued	17,359		
				COUNTY			
				TOTALS	3,840,901	\$127,986,229	\$266,286,140

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

2/ Includes fees retained by the counties in the amount of \$20,932,834.

DETAIL: REGISTRATIONS BY TYPE AND COUNTY

Calendar Year 1996

County	Passenger	Personalized	Handicapped	Designer	Dis.Vet /POW	Radio Call	Collector	Street Rod	Motor- cycle	Bus
Adams	146,908	2,697	2,164	17,578	81	195	4,247	32	6,820	464
Alamosa	6,626	114	84	775	2	7	50	4	312	44
Arapahoe	244,719	6,017	1,635	28,717	140	328	3,837	23	7,797	518
Archuleta	4,556	84	43	325	2	17	12	0	215	31
Baca	2,367	27	23	226	1	5	17	0	62	40
Bent	2,527	60	61	158	1	7	24	0	90	21
Boulder	142,753	2,667	812	13,613	29	322	3,259	37	7,710	352
Chaffee	9,264	144	108	453	3	28	63	0	614	103
Cheyenne	1,065	31	13	175	1	0	23	0	47	28
Clear Creek	7,363	259	49	744	2	18	112	3	525	21
Conejos	4,328	74	62	372	1	5	19	0	181	44
Costilla	1,838	39	28	156	3	0	10	0	81	21
Crowley	1,656	28	30	70	0	4	11	0	62	17
Custer	2,150	37	13	134	7	5	8	1	108	13
Delta	14,710	183	153	740	13	17	80	0	792	73
Denver	302,194	5,243	2,981	25,401	147	168	5,491	8	7,873	880
Dolores	1,008	19	20	53	0	0	7	0	46	4
Douglas	66,045	1,662	225	9,663	20	93	957	5	2,569	177
Eagle	23,400	779	27	2,365	4	18	121	0	1,093	138
El Paso	251,831	4,114	3,469	18,661	234	480	5,445	40	10,761	735
Elbert	10,103	248	65	875	11	31	123	3	480	62
Fremont	20,260	286	412	984	14	51	167	7	1,233	122
Garfield	21,730	522	158	1,530	4	35	112	3	1,037	144
Gilpin	3,420	97	13	289	1	16	63	2	284	42
Grand	7,922	237	30	625	4	8	64	0	489	95
Gunnison	8,243	139	16	337	1	7	47	1	466	70
Hinsdale	737	6	0	27	1	0	8	0	48	6
Huerfano	3,937	36	26	179	2	5	14	0	164	37
Jackson	923	53	4	102	0	0	5	0	47	9
Jefferson	277,063	6,800	2,021	30,834	115	395	7,787	68	13,077	504
Kiowa	810	30	6	129	1	0	6	0	24	14
Kit Carson	3,744	51	27	460	0	3	53	0	180	41
La Plata	22,160	458	179	1,565	6	42	146	4	1,320	144
Lake	4,473	84	36	501	1	3	31	0	224	24
Larimer	118,493	2,470	1,065	10,513	39	256	2,788	44	6,560	334
Las Animas	7,895	150	167	676	5	5	51	1	315	55
Lincoln	2,745	75	38	199	2	6	17	0	144	27
Logan	10,411	170	66	1,050	3	21	54	1	399	81
Mesa	61,173	852	985	4,188	38	100	317	5	2,815	181
Mineral	637	19	3	36	0	3	3	0	34	1
Moffat	6,179	137	48	441	1	8	25	4	334	30
Montezuma	11,625	176	159	880	7	14	36	1	484	78
Montrose	16,663	236	178	1,137	16	38	80	0	696	58
Morgan	14,349	335	113	1,475	3	19	108	2	537	70
Otero	11,291	249	232	702	3	11	78	0	468	56
Ouray	2,358	75	11	208	1	2	15	0	183	10
Park	10,299	252	85	581	11	22	121	2	634	41
Phillips	2,463	45	27	269	4	6	18	1	129	20
Pitkin	9,812	475	23	541	2	9	219	1	771	45
Prowers	6,869	168	55	739	2	9	38	0	270	54
Pueblo	72,180	1,156	1,530	5,795	50	135	375	27	2,946	197
Rio Blanco	3,235	91	35	240	3	5	18	0	131	29
Rio Grande	6,226	134	106	596	8	1	59	0	295	50
Routt	10,904	323	18	730	2	17	77	2	708	135
Saguache	2,939	56	44	242	0	0	19	0	143	26
San Juan	490	7	3	22	0	0	2	0	42	4
San Miguel	4,016	116	9	225	1	2	26	0	390	18
Sedgwick	1,491	56	25	215	1	5	13	3	41	10
Summit	14,832	497	26	1,613	6	9	80	1	785	124
Teller	13,396	227	132	762	11	47	131	3	819	67
Washington	2,931	83	22	324	0	4	24	0	122	40
Weld	88,765	1,570	673	9,229	25	85	1,287	24	3,799	288
Yuma	5,342	115	26	443	3	7	25	0	233	56
State Issued	2,433	0	0	0	3,681	0	0	0	2	0
Totals	2,145,275	43,640	20,897	202,887	4,780	3,159	38,523	363	92,060	7,223

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
Calendar Year 1996

County	Motor Home	Light Truck	Rec Truck	Farm Truck/ Tractor	Natl. Guard	Pearl Harbor	Purple Heart	Dealers Plate	Dealers M/C	Trailer
Adams	2,972	49,906	4,323	2,826	74	15	170	3,066	56	31,568
Alamosa	96	3,245	206	1,112	5	1	7	138	2	2,470
Arapahoe	2,352	45,154	2,790	794	187	15	183	3,587	52	22,905
Archuleta	101	2,614	227	296	2	0	7	25	2	1,976
Baca	59	992	36	1,915	0	1	5	14	0	1,451
Bent	61	1,091	43	896	1	0	4	19	0	1,044
Boulder	1,902	29,456	1,679	2,154	31	6	67	1,158	23	17,014
Chaffee	304	4,237	659	410	1	6	20	46	1	3,469
Cheyenne	32	569	36	933	0	0	3	19	0	732
Clear Creek	167	2,886	310	145	3	0	4	7	0	1,303
Conejos	54	1,976	122	1,545	5	0	7	45	0	1,611
Costilla	27	1,084	28	651	0	0	5	0	0	612
Crowley	39	790	15	671	1	0	4	20	0	705
Custer	77	1,120	106	460	0	0	3	3	1	1,035
Delta	476	7,564	1,091	1,923	4	5	22	104	1	6,714
Denver	2,038	54,854	1,747	37	58	29	193	2,920	76	15,914
Dolores	32	477	61	607	0	0	1	14	0	596
Douglas	729	13,090	1,099	1,646	44	1	43	138	10	10,725
Eagle	246	8,627	312	452	7	0	10	26	0	4,035
El Paso	3,848	58,754	3,849	3,521	77	36	400	1,665	38	33,894
Elbert	295	4,808	457	2,160	4	1	8	42	1	4,329
Fremont	614	8,988	988	1,550	9	2	41	100	2	6,288
Garfield	466	9,800	1,384	964	4	0	27	183	3	6,997
Gilpin	91	1,530	255	81	1	0	6	4	0	677
Grand	186	3,855	377	473	2	2	6	21	0	3,112
Gunnison	135	3,729	356	435	1	0	5	82	5	2,678
Hinsdale	8	330	14	28	0	0	2	15	0	414
Huerfano	66	2,195	30	455	0	1	15	33	1	1,180
Jackson	46	610	82	387	0	0	2	0	2	690
Jefferson	4,491	64,571	6,569	1,905	93	27	239	1,929	20	38,808
Kiowa	15	401	6	856	0	0	0	0	0	639
Kit Carson	63	1,887	52	2,681	2	0	2	64	0	2,069
La Plata	410	10,016	1,298	1,560	6	0	16	194	8	7,139
Lake	57	2,040	303	56	0	0	1	0	0	917
Larimer	2,225	35,809	2,153	5,884	59	6	93	1,138	41	25,746
Las Animas	104	3,533	60	1,629	4	2	25	65	0	2,111
Lincoln	81	1,161	17	1,450	0	0	2	58	0	1,334
Logan	197	3,978	164	2,996	16	2	7	337	0	3,553
Mesa	1,608	24,756	3,482	2,854	16	10	59	413	30	19,360
Mineral	9	327	14	20	0	0	2	0	0	308
Moffat	169	2,979	862	1,181	0	2	7	33	0	3,534
Montezuma	307	6,212	617	2,068	12	3	16	103	3	5,935
Montrose	394	8,185	958	2,401	8	4	10	187	9	7,242
Morgan	269	5,595	329	3,405	6	0	11	104	2	4,194
Otero	235	4,103	259	2,434	12	7	18	118	3	3,186
Ouray	72	1,152	48	201	2	0	4	7	0	977
Park	363	5,348	301	400	4	1	19	0	0	3,083
Phillips	51	986	14	1,365	3	1	4	17	0	1,178
Pitkin	81	2,078	60	278	1	0	5	12	0	1,348
Prowers	129	2,959	177	2,001	7	0	6	204	1	2,521
Pueblo	1,294	27,739	2,088	2,128	25	9	132	1,035	35	13,428
Rio Blanco	66	2,171	274	728	0	0	2	20	1	2,196
Rio Grande	117	3,034	250	1,947	3	0	15	49	1	2,874
Routt	202	5,306	416	749	1	0	5	22	2	3,557
Saguache	53	1,620	55	1,226	1	1	5	14	0	1,413
San Juan	14	262	40	0	1	0	0	0	0	133
San Miguel	76	1,728	59	252	0	0	2	12	0	898
Sedgwick	18	621	25	848	0	0	5	48	0	626
Summit	236	5,655	245	74	4	1	6	47	0	2,451
Teller	355	5,387	459	317	2	2	19	23	0	3,494
Washington	64	780	22	2,695	1	0	5	20	0	1,597
Weld	1,918	33,784	2,264	11,293	49	7	82	901	13	20,943
Yuma	87	1,747	40	3,628	0	0	0	72	2	2,744
State Issued	0	465	0	1	0	0	0	0	0	5
Totals	33,349	602,706	46,662	93,038	859	206	2,094	20,740	447	377,679

DETAIL: REGISTRATIONS BY TYPE AND COUNTY
Calendar Year 1996

County	SMM/SME	City/County Plate	Public Utility	GVW Truck/ Tractor	Spec Use Truck	State Plate	Total Registrations
Adams	6,732	1,563	13	2,508	473	3	287,454
Alamosa	291	225	0	106	51	0	15,973
Arapahoe	4,164	2,220	1	740	211	0	379,086
Archuleta	172	141	15	50	5	0	10,918
Baca	57	219	2	17	4	0	7,540
Bent	43	134	0	14	0	0	6,299
Boulder	1,600	1,755	1	486	246	0	229,132
Chaffee	173	220	4	158	22	0	20,510
Cheyenne	46	90	4	34	1	0	3,882
Clear Creek	92	160	0	32	2	0	14,207
Conejos	19	127	0	6	3	0	10,606
Costilla	2	104	0	3	0	0	4,692
Crowley	16	100	0	13	1	0	4,253
Custer	47	54	11	40	10	0	5,443
Delta	203	307	67	161	18	0	35,421
Denver	2,407	5,336	0	1,927	273	0	438,195
Dolores	19	74	4	6	0	0	3,048
Douglas	1,626	397	82	320	102	0	111,468
Eagle	513	531	29	305	61	0	43,099
El Paso	3,839	3,750	0	1,178	367	0	410,986
Elbert	237	232	0	113	2	0	24,690
Fremont	460	313	47	178	45	0	43,161
Garfield	782	404	103	400	136	0	46,928
Gilpin	58	111	0	36	0	0	7,077
Grand	223	312	14	132	35	0	18,224
Gunnison	132	335	12	79	19	0	17,330
Hinsdale	28	44	0	2	0	0	1,718
Huerfano	104	136	0	32	0	0	8,648
Jackson	61	87	11	24	5	0	3,150
Jefferson	3,372	1,720	1	851	86	0	463,346
Kiowa	40	142	4	11	1	0	3,135
Kit Carson	179	322	18	82	0	0	11,980
La Plata	665	399	73	194	29	0	48,031
Lake	95	116	0	54	9	0	9,025
Larimer	2,849	1,821	18	595	202	0	221,201
Las Animas	198	361	0	91	24	0	17,527
Lincoln	72	159	23	30	6	0	7,646
Logan	234	318	4	195	16	0	24,273
Mesa	1,725	664	32	551	89	0	126,303
Mineral	0	46	0	2	0	0	1,464
Moffat	189	327	80	90	0	0	16,660
Montezuma	705	260	45	146	40	0	29,932
Montrose	466	523	105	219	35	0	39,848
Morgan	337	348	15	190	19	0	31,835
Otero	178	321	71	71	12	0	24,118
Ouray	70	104	11	18	4	0	5,533
Park	69	257	0	65	4	0	21,962
Phillips	38	89	25	25	12	0	6,790
Pitkin	114	449	12	47	0	0	16,383
Prowers	303	272	16	77	8	0	16,885
Pueblo	1,390	759	203	540	84	0	135,280
Rio Blanco	219	263	23	56	10	0	9,816
Rio Grande	93	151	22	95	18	0	16,144
Routt	418	361	47	187	35	0	24,224
Saguache	9	89	0	35	0	0	7,990
San Juan	9	27	2	4	1	0	1,063
San Miguel	116	179	15	48	1	0	8,189
Sedgwick	24	83	5	7	0	0	4,170
Summit	312	425	0	141	32	0	27,602
Teller	121	300	3	65	22	0	26,164
Washington	60	255	11	59	6	0	9,125
Weld	2,183	1,118	14	1,309	149	0	181,772
Yuma	106	214	16	68	14	0	14,988
State Issued	1,232	0	0	0	0	9,540	17,359
Totals	42,336	32,723	1,334	15,318	3,060	9,543	3,840,901

RACING EVENTS

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In 1996, the Racing Commission held 17 meetings. The Commission conducted a 1997 race date hearing; conducted renewal application hearings for north and south circuit greyhound race meets, one major horse track, and one fair circuit horse race meet; conducted numerous disciplinary, administrative, and appeal hearings; held rule-making hearings related to the adoption of various greyhound, horse, pari-mutuel and racing rules; and continued its official regulatory, supervisory, and enforcement control of pari-mutuel wagering.

PARI-MUTUEL COMPARATIVE DATA

Calendar Years 1994 to 1996

	1994	1995	1996
NUMBER OF DAYS			
Horse Racing	282	268	242
Greyhound Racing	817	720	601
Total	1,099	988	843
ATTENDANCE 1/			
Horse Racing	337,348	322,614	261,166
Greyhound Racing	1,226,519	1,190,237	1,094,223
Total	1,563,867	1,512,851	1,355,389
PARI-MUTUEL SALES 1/			
Horse Racing	\$64,333,661	\$61,896,167	\$52,536,826
Greyhound Racing	164,987,579	195,213,166	205,758,779
Total	\$229,321,240	\$257,109,333	\$258,295,605
PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC			
Horse Racing	77.1%	78.7%	79.2%
Greyhound Racing	81.6%	81.8%	80.2%
Total	81.0%	81.1%	80.0%
PARI-MUTUEL TAX COLLECTIONS			
Horse Racing	\$460,561	\$468,988	\$431,960
Greyhound Racing	7,624,416	7,637,291	7,259,471
Total	\$8,084,977	\$8,106,279	\$7,691,431

1/ Includes off-track-betting figures.

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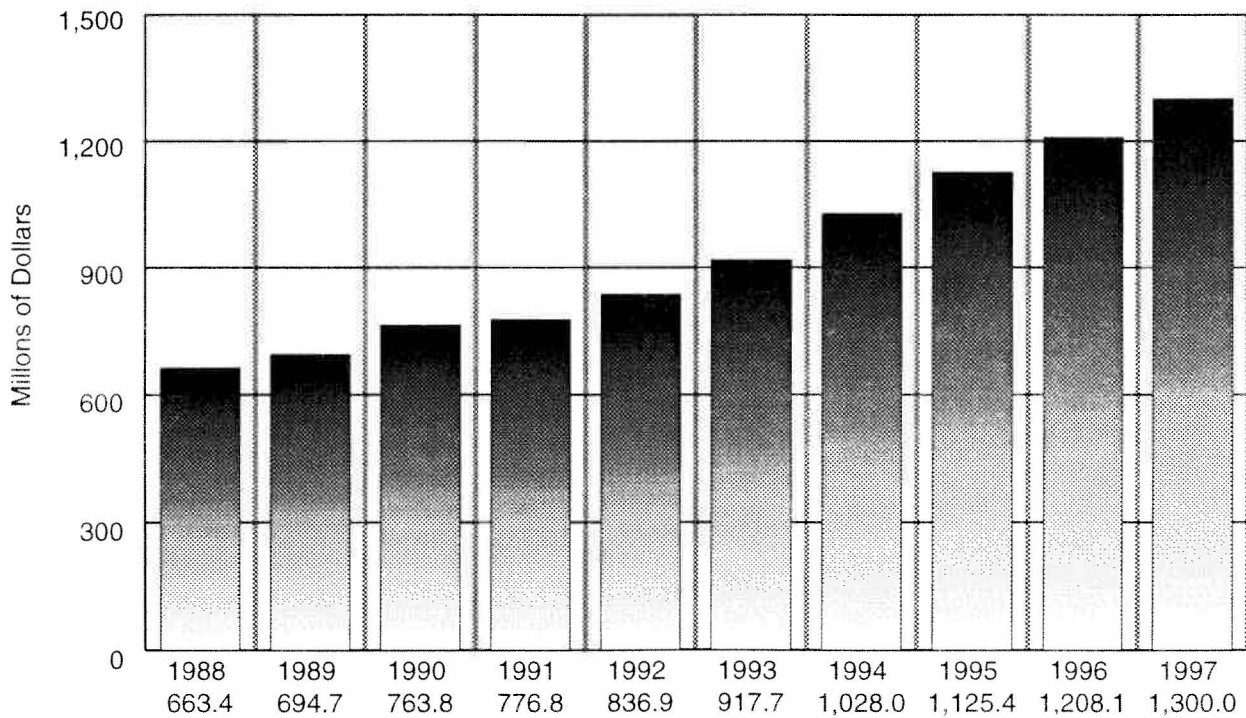
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1988 to 1997 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1997	\$1,299,983	\$65,305	\$47,615
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

COLORADO NET SALES TAX COLLECTIONS

Fiscal Years 1988 to 1997



GENERAL STATE SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1997 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF TOTAL NET TAX- ABLE SALES
Agriculture, Forestry and Fisheries	667	\$501,308	\$363,891	\$153,846	0.4%
Mining	306	660,493	471,084	186,834	0.4
Construction	2,034	2,172,278	1,505,224	670,987	1.6
Manufacturing	3,269	11,537,164	10,063,033	1,613,269	3.7
Transportation, Communications, Public Utilities	6,323	7,125,760	3,864,689	3,285,044	7.6
Wholesale Trade	5,238	16,706,027	14,296,963	2,614,263	6.1
RETAIL TRADE:					
Building Materials	2,077	4,451,497	1,323,976	3,129,020	7.3
General merchandise	1,161	5,498,885	1,274,983	4,254,002	9.9
Grocery Stores	2,565	7,100,905	5,614,809	1,496,689	3.5
Auto dealers & service stations	3,873	14,254,386	8,535,700	5,737,401	13.3
Clothing	2,050	1,485,230	176,490	1,315,113	3.1
Furniture	4,315	4,240,896	1,682,394	2,563,315	6.0
Eating & Drinking	7,892	4,723,708	451,576	4,296,723	10.0
Misc. Retail	16,247	7,728,700	3,164,816	4,582,969	10.6
TOTAL RETAIL TRADE	40,181	49,484,207	22,224,744	27,375,232	63.6
Finance, Insurance, and Real Estate	1,323	805,149	167,535	640,314	1.5
Hotel and Other Lodging	1,574	1,718,873	226,571	1,490,803	3.5
Services Other Than Lodging	20,114	14,372,995	9,821,264	4,753,983	11.0
Government	81	155,110	69,050	85,708	0.2
Non-classifiable	651	346,509	266,974	198,096	0.5
STATE TOTAL	81,761	\$105,585,873	\$63,341,022	\$43,068,379	100.0%

STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS

Fiscal Year 1997 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	667	\$362,514	6.1%	4,315	16.3%
Mining	306	368,940	(20.1)	5,394	25.9
Construction	2,034	1,748,697	4.2	19,450	13.3
Manufacturing	3,269	4,822,004	2.2	46,957	(0.8)
Transportation, Communications, Public Utilities	6,323	5,954,438	7.0	94,930	6.4
Wholesale Trade	5,238	5,906,812	5.2	75,959	8.8
RETAIL TRADE:					
Building Materials	2,077	3,842,237	8.7	90,678	10.6
Lumber/Other building materials	671	2,458,412	13.5	63,538	14.7
Paint/glass/wallpaper	314	236,100	5.1	4,769	0.3
Hardware Stores	590	630,397	1.7	14,609	3.6
Nurseries	447	437,513	(2.2)	6,684	(0.7)
Mobile home dealers	55	79,815	3.8	1,078	11.1
General merchandise	1,161	5,360,962	7.0	123,605	6.0
Department stores	258	4,563,915	4.9	108,428	6.0
Variety stores	69	157,201	(27.1)	4,087	(24.9)
Misc. general merchandise	834	639,846	45.1	11,090	24.6
Grocery Stores	2,565	6,757,151	5.6	43,409	3.3
Grocery	1,509	6,415,104	5.2	38,576	3.1
Meat/fish	38	35,670	20.6	190	(1.0)
Fruit/vegetable	30	8,316	8.6	68	(1.4)
Candy/nut/confectionary	110	31,375	18.9	430	14.4
Dairy products	103	39,083	(7.2)	549	(2.1)
Retail Bakery	254	84,624	35.5	1,114	10.8
Misc. Food Stores	522	142,979	5.8	2,482	3.9
Auto dealers & service stations	3,873	11,516,237	5.2	166,710	3.7
Auto dealers: new & used	458	6,535,797	2.4	111,327	2.4
Auto dealers: used only	784	826,459	9.3	17,002	9.2
Auto supply dealers	964	867,630	5.0	17,381	4.4
Gas service stations	1,369	2,739,158	11.3	10,278	6.2
Misc. marine/auto dealers	299	547,193	4.6	10,722	6.0

STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS

Fiscal Year 1997 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	2,050	\$1,448,274	3.6%	\$38,285	4.5%
Men/boy's clothing	151	112,561	(17.3)	3,005	(19.1)
Women's ready to wear	417	261,776	(10.3)	7,008	(6.0)
Women's accessory/specialty	104	54,725	26.3	1,374	29.4
Children/infant's wear	80	36,644	(9.3)	988	(8.1)
Family clothing	554	555,406	11.3	14,848	10.1
Shoe stores	384	224,087	10.4	6,210	10.5
Misc. apparel/accessory	360	203,075	10.4	4,852	14.7
Furniture	4,315	3,555,922	10.5	74,358	11.3
Furniture/furnishing/equipment	2,177	1,570,982	4.5	35,980	5.5
Household appliances	570	434,168	27.6	11,257	31.2
Radio/TV/electronics/music	602	583,551	14.2	13,442	11.3
Computers and software	966	967,221	12.3	13,679	13.6
Eating & Drinking	7,892	4,613,010	5.0	124,384	5.1
Misc. Retail	16,247	6,766,320	6.2	132,649	7.1
Drugstores	1,501	850,614	14.7	10,646	19.3
Liquor	1,098	778,696	7.1	19,899	6.1
Antique/secondhand	1,015	207,987	5.3	5,102	4.1
Book/stationary	980	940,464	9.6	19,289	15.4
Sporting goods/bicycles	1,230	804,436	5.9	18,709	3.7
Catalog/mail order	189	215,025	(5.2)	1,556	4.1
Hobby/toy/camera/gifts	2,950	824,957	8.6	19,224	5.7
Jewelry	631	298,244	9.6	6,379	4.9
Fuel dealers	176	130,620	(13.3)	1,140	26.7
Other miscellaneous	6,478	1,715,277	2.4	30,705	2.7
TOTAL RETAIL TRADE	40,181	43,860,113	6.3	794,078	6.3
Finance, Insurance, and Real Estate	1,323	755,674	3.9	18,527	6.9
Hotel and Other Lodging	1,574	1,704,031	10.4	43,236	7.8
Services Other Than Lodging	20,114	10,656,421	8.9	137,932	12.4
Government	81	149,147	(0.8)	2,468	(1.0)
Non-classifiable	651	194,101	(17.4)	3,716	(2.5)
STATE TOTAL	81,761	\$76,482,892	6.1%	\$1,246,962	7.0%

RETAIL SALES BY COUNTY

Calendar Years 1992 to 1996 (thousands of dollars)

COUNTY	1992	1993	1994	1995	1996
Adams	\$4,157,898	\$4,541,156	\$5,071,632	\$5,070,498	\$5,301,501
Alamosa	187,230	212,492	226,261	247,415	270,824
Arapahoe	7,364,330	7,846,553	8,898,658	9,682,049	10,428,257
Archuleta	57,711	67,915	76,274	86,583	102,147
Baca	34,625	37,785	39,945	49,382	39,810
Bent	19,259	20,417	21,368	26,261	23,484
Boulder	3,631,810	3,974,128	4,370,533	4,759,139	5,136,788
Chaffee	152,384	173,831	193,705	211,120	233,621
Cheyenne	30,194	36,514	44,270	44,995	48,391
Clear Creek	68,931	74,320	82,222	88,606	96,187
Conejos	29,059	31,220	32,802	39,411	37,621
Costilla	9,318	9,658	10,286	15,024	11,647
Crowley	13,940	15,129	16,104	19,997	17,883
Custer	11,356	13,740	15,446	26,349	23,784
Delta	201,734	224,283	257,200	277,923	278,706
Denver	10,578,182	11,699,461	12,562,076	13,047,430	13,162,556
Dolores	9,814	11,956	12,907	12,718	11,615
Douglas	538,704	686,418	913,870	1,234,019	1,835,791
Eagle	642,017	776,111	886,946	959,277	1,080,432
El Paso	4,812,617	5,502,877	6,267,987	6,528,594	7,134,666
Elbert	28,038	39,689	46,148	56,500	67,464
Fremont	242,220	259,189	306,664	331,905	345,077
Garfield	593,357	656,996	697,006	739,108	800,277
Gilpin	35,214	29,020	28,657	30,527	30,684
Grand	147,585	164,626	192,973	199,311	227,580
Gunnison	215,002	254,130	284,252	320,275	319,358
Hinsdale	7,529	8,932	10,209	11,715	12,004
Huerfano	35,167	39,949	43,153	55,882	52,895
Jackson	17,537	16,395	18,174	21,023	17,524
Jefferson	5,866,024	6,190,785	7,039,467	7,527,143	7,930,756
Kiowa	9,290	9,935	11,299	11,775	12,062
Kit Carson	155,971	170,608	184,971	198,565	186,061
La Plata	527,785	584,571	640,133	702,226	757,507
Lake	46,866	48,090	50,428	56,158	59,009
Larimer	2,408,817	2,702,411	3,158,447	3,415,626	3,765,109
Las Animas	121,381	129,391	147,835	168,382	141,785
Lincoln	84,915	98,868	97,471	101,700	105,945
Logan	240,000	257,659	278,393	302,160	339,576
Mesa	1,312,015	1,429,828	1,665,255	1,713,067	1,911,788
Mineral	9,012	10,564	11,417	13,132	13,822
Moffat	135,124	144,753	158,275	174,338	174,457
Montezuma	227,290	255,050	284,851	325,360	326,819
Montrose	329,738	382,335	439,150	447,594	464,720
Morgan	298,363	337,665	360,389	358,094	349,129
Otero	240,478	242,543	252,535	267,001	260,651
Ouray	24,005	25,966	32,285	33,195	34,828
Park	33,606	39,519	48,573	57,205	58,892
Phillips	87,121	93,136	96,621	112,095	121,542
Pitkin	540,746	596,628	641,432	686,316	727,877
Prowers	205,910	227,908	259,367	290,792	309,399
Pueblo	1,387,969	1,557,939	1,796,443	1,930,480	2,048,606
Rio Blanco	49,396	54,385	55,670	61,415	59,072
Rio Grande	135,562	145,369	175,300	170,541	170,513
Routt	329,642	363,811	400,344	432,114	420,235
Saguache	26,215	29,743	38,177	41,266	36,365
San Juan	12,188	11,565	13,931	14,339	15,804
San Miguel	81,911	102,464	117,055	131,645	138,690
Sedgwick	33,821	36,010	39,069	39,281	43,392
Summit	562,124	615,023	715,017	762,833	830,747
Teller	92,718	104,717	124,298	135,643	152,754
Washington	46,598	46,856	50,437	54,479	53,643
Weld	1,551,026	1,763,343	2,004,021	2,034,728	2,269,748
Yuma	131,843	129,442	132,839	158,281	172,884
Out of State	2,644,940	2,422,941	2,480,559	2,285,713	2,680,417
STATE TOTAL	\$53,863,172	\$58,786,711	\$65,629,482	\$69,407,718	\$74,293,178

RETAIL TRADE SALES BY COUNTY
Calendar Years 1992 to 1996 (thousands of dollars)

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

County	1992	1993	1994	1995	1996
Adams	\$2,579,454	\$2,651,302	\$2,906,850	\$2,966,365	\$3,165,496
Alamosa	126,374	142,652	154,421	173,615	186,909
Arapahoe	4,688,305	5,110,991	5,507,976	5,861,035	6,271,292
Archuleta	37,962	43,613	53,370	58,082	66,901
Baca	22,722	24,592	24,894	25,984	22,771
Bent	13,557	14,020	14,619	16,092	16,342
Boulder	2,086,428	2,243,039	2,535,805	2,703,920	2,869,636
Chaffee	97,447	110,028	123,279	143,444	156,585
Cheyenne	9,872	9,660	10,298	9,829	10,519
Clear Creek	42,685	45,268	50,324	51,797	55,771
Conejos	19,983	19,815	21,202	21,577	23,698
Costilla	6,051	6,604	5,951	5,828	6,402
Crowley	10,344	10,375	12,593	13,539	14,129
Custer	6,772	7,248	7,881	9,810	12,071
Delta	115,109	127,117	136,388	148,646	157,449
Denver	4,609,242	5,187,423	5,848,674	5,887,888	6,027,358
Dolores	6,186	7,350	7,125	7,337	6,252
Douglas	338,061	445,266	626,999	813,901	1,170,479
Eagle	382,687	434,762	493,313	545,612	584,798
El Paso	3,155,283	3,561,048	4,085,152	4,277,088	4,523,682
Elbert	18,207	21,849	28,404	34,383	37,894
Fremont	165,454	183,553	206,504	218,715	233,969
Garfield	366,409	407,679	449,612	488,577	517,628
Gilpin	5,852	5,843	7,086	7,067	7,582
Grand	85,227	96,879	113,595	113,862	124,888
Gunnison	115,518	116,621	134,042	138,967	152,218
Hinsdale	4,359	5,463	6,249	7,045	7,053
Huerfano	23,936	26,081	27,544	30,431	31,165
Jackson	8,464	8,567	8,414	8,302	8,408
Jefferson	3,990,362	4,320,826	4,894,382	5,133,570	5,354,811
Kiowa	7,879	8,282	8,979	8,837	9,180
Kit Carson	71,282	75,678	78,866	78,965	85,647
La Plata	331,222	360,766	387,575	426,418	441,049
Lake	35,017	35,238	36,659	40,486	41,393
Larimer	1,648,028	1,867,938	2,167,470	2,288,963	2,473,518
Las Animas	76,299	80,456	85,968	95,787	93,781
Lincoln	48,735	50,023	50,316	55,040	56,548
Logan	164,890	171,979	184,931	195,435	217,913
Mesa	837,625	940,195	1,083,405	1,143,825	1,266,654
Mineral	3,570	3,512	4,007	4,240	4,805
Moffat	94,706	97,367	108,834	116,850	117,028
Montezuma	162,216	181,308	200,978	220,812	226,308
Montrose	217,071	245,431	275,475	281,444	301,551
Morgan	191,786	220,549	225,726	220,981	215,062
Otero	144,911	139,893	139,333	148,800	151,619
Ouray	14,669	15,364	19,183	18,859	18,877
Park	21,604	26,261	30,954	31,893	35,912
Phillips	25,434	26,483	25,943	27,711	31,522
Pitkin	301,132	315,153	343,330	358,769	398,732
Prowers	102,520	106,101	112,346	128,105	133,014
Pueblo	840,644	910,321	1,019,784	1,086,555	1,156,702
Rio Blanco	28,083	28,755	28,707	30,909	32,193
Rio Grande	71,599	56,598	69,975	65,086	67,433
Routt	172,149	193,352	215,669	226,760	239,721
Saguache	18,729	21,195	25,411	24,358	26,054
San Juan	9,004	9,389	10,600	10,573	10,346
San Miguel	49,284	59,079	70,871	71,855	75,352
Sedgwick	23,040	24,468	26,719	27,233	28,578
Summit	320,232	357,607	425,772	467,263	501,582
Teller	60,246	69,191	81,927	82,277	93,681
Washington	19,853	21,991	23,154	23,459	26,623
Weld	915,371	983,943	1,045,867	1,095,088	1,211,635
Yuma	65,759	64,334	64,976	73,806	77,945
Out of State	1,065,428	1,008,424	909,244	819,685	998,480
State Total	\$31,298,329	\$34,172,158	\$38,091,900	\$39,919,435	\$42,690,594

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 1997

COUNTY	NUMBER OF RETURNS	PERCENT	GROSS SALES	WHOLESALE SALES	TOTAL DEDUCTIONS
Adams	55,654	5.7%	\$8,357,402,932	\$2,882,051,285	\$5,376,617,631
Alamosa	5,296	0.5	305,983,951	30,930,173	159,159,916
Arapahoe	84,071	8.6	15,212,047,500	4,639,025,847	9,357,181,067
Archuleta	4,160	0.4	109,531,229	4,870,982	48,206,325
Baca	2,596	0.3	43,913,309	3,266,256	24,645,983
Bent	2,016	0.2	27,099,622	3,557,324	15,182,843
Boulder	62,791	6.4	7,798,432,629	2,456,466,727	5,258,373,236
Chaffee	8,658	0.9	268,157,631	31,971,174	132,702,856
Cheyenne	1,999	0.2	44,260,122	1,759,209	24,483,823
Clear Creek	6,263	0.6	115,594,379	16,780,341	72,894,915
Conejos	3,208	0.3	49,417,487	12,555,088	35,033,639
Costilla	2,080	0.2	23,092,712	10,340,176	18,871,153
Crowley	1,677	0.2	18,767,169	955,120	11,435,896
Custer	2,703	0.3	25,836,509	1,056,933	12,217,361
Delta	10,276	1.0	319,921,129	37,268,628	185,499,501
Denver	106,068	10.8	20,976,335,832	7,562,560,320	13,331,944,971
Dolores	1,198	0.1	13,590,838	1,757,334	7,648,342
Douglas	24,714	2.5	2,328,043,861	224,847,633	1,095,189,180
Eagle	19,950	2.0	1,201,496,836	52,505,912	408,889,284
Elbert	4,621	0.5	76,354,348	5,534,193	43,164,729
El Paso	81,360	8.3	9,363,834,612	2,044,584,846	5,034,233,921
Fremont	9,517	1.0	464,250,962	116,471,380	279,473,192
Garfield	16,635	1.7	933,156,822	94,716,685	453,127,436
Gilpin	2,460	0.3	33,906,576	1,991,241	7,743,387
Grand	10,689	1.1	254,798,889	18,775,440	101,403,835
Gunnison	9,693	1.0	325,281,676	26,850,501	167,017,501
Hinsdale	1,515	0.2	12,295,124	180,571	3,561,708
Huerfano	3,811	0.4	63,171,894	7,603,516	36,530,844
Jackson	1,576	0.2	20,575,037	2,401,740	12,892,824
Jefferson	89,948	9.2	9,582,286,161	1,338,088,769	5,123,430,891
Kiowa	1,102	0.1	14,544,419	1,286,605	9,867,390
Kit Carson	4,155	0.4	211,194,495	21,430,255	129,123,230
La Plata	3,139	0.3	982,487,292	4,085,108	34,950,632
Lake	15,495	1.6	62,737,206	235,451,527	536,684,883
Larimer	53,821	5.5	4,822,599,452	890,181,333	2,626,663,251
Las Animas	4,973	0.5	159,855,830	20,367,241	90,820,183
Lincoln	3,511	0.4	115,377,255	5,201,320	76,807,608
Logan	7,061	0.7	469,863,307	119,881,831	285,262,579
Mesa	28,374	2.9	2,387,971,573	391,782,898	1,315,002,233
Mineral	1,383	0.1	15,077,089	643,832	7,480,698
Moffat	5,058	0.5	208,641,904	27,521,301	102,389,897
Montezuma	7,800	0.8	390,589,330	61,401,340	222,352,462
Montrose	10,774	1.1	575,047,459	98,141,429	315,078,276
Morgan	8,975	0.9	1,242,308,998	871,181,970	1,067,466,584
Otero	7,782	0.8	356,605,647	84,203,119	241,419,619
Ouray	3,534	0.4	37,230,579	1,345,394	11,676,674
Park	4,482	0.5	63,985,081	5,052,728	30,301,536
Phillips	2,774	0.3	132,285,018	11,554,592	97,265,859
Pitkin	13,287	1.4	820,696,686	72,512,335	298,038,280
Prowers	5,773	0.6	414,948,000	86,422,865	313,487,481
Pueblo	24,671	2.5	2,526,328,170	362,345,066	1,478,806,625
Rio Blanco	3,619	0.4	90,684,709	28,923,686	59,779,193
Rio Grande	6,149	0.6	221,266,514	55,104,215	135,350,997
Routt	10,536	1.1	494,105,608	53,570,663	203,877,208
Saguache	2,620	0.3	38,245,362	3,636,405	22,625,866
San Juan	1,596	0.2	16,152,061	428,050	4,113,064
San Miguel	5,376	0.5	145,158,689	3,158,106	38,698,447
Sedgwick	2,652	0.3	49,126,586	5,741,756	32,590,738
Summit	18,004	1.8	897,092,856	32,936,590	284,569,742
Teller	7,460	0.8	163,172,953	7,227,438	80,657,695
Washington	2,913	0.3	61,342,416	5,233,090	42,121,327
Weld	40,442	4.1	3,380,472,465	1,060,735,085	2,285,017,561
Yuma	5,269	0.5	188,716,060	18,654,452	108,099,086
Out of State	19,365	2.0	5,461,123,882	2,823,913,997	3,913,816,325
STATE TOTAL	981,128	100.0%	\$105,585,872,729	\$29,102,982,966	\$63,341,021,419

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 1997

RETAIL SALES	PERCENT	NET TAX-ABLE SALES	PERCENT	NET SALES TAX	COUNTY
\$5,475,351,647	7.2%	\$3,027,268,853	7.0%	\$87,794,838	Adams
275,053,778	0.4	149,450,690	0.3	4,334,276	Alamosa
10,573,021,653	13.8	5,868,495,778	13.6	170,193,427	Arapahoe
104,660,247	0.1	63,978,007	0.1	1,855,447	Archuleta
40,647,053	0.1	19,239,360	0.0	558,003	Baca
23,542,298	0.0	12,118,917	0.0	351,508	Bent
5,341,965,902	7.0	2,686,100,324	6.2	77,900,560	Boulder
236,186,457	0.3	135,420,292	0.3	3,927,518	Chaffee
42,500,913	0.1	19,131,471	0.0	554,871	Cheyenne
98,814,038	0.1	49,547,498	0.1	1,437,036	Clear Creek
36,862,399	0.0	13,904,538	0.0	403,321	Conejos
12,752,536	0.0	5,527,076	0.0	160,341	Costilla
17,812,049	0.0	7,666,273	0.0	222,378	Crowley
24,779,576	0.0	14,340,872	0.0	415,967	Custer
282,652,501	0.4	132,492,249	0.3	3,842,636	Delta
13,413,775,512	17.5	7,805,180,999	18.2	226,359,303	Denver
11,833,504	0.0	5,535,599	0.0	160,570	Dolores
2,103,196,228	2.7	1,238,793,129	2.9	35,926,753	Douglas
1,148,990,924	1.5	796,784,897	1.9	23,107,904	Eagle
70,820,155	0.1	34,660,653	0.1	1,005,275	Elbert
7,319,249,766	9.6	4,333,681,036	10.1	125,682,387	El Paso
347,779,582	0.5	188,454,908	0.4	5,465,553	Fremont
838,440,137	1.1	478,594,903	1.1	13,880,024	Garfield
31,915,335	0.0	26,317,361	0.1	763,263	Gilpin
236,023,449	0.3	157,732,606	0.4	4,574,528	Grand
298,431,175	0.4	166,286,623	0.4	4,822,600	Gunnison
12,114,553	0.0	8,526,519	0.0	247,295	Hinsdale
55,568,378	0.1	27,609,912	0.1	800,812	Huerfano
18,173,297	0.0	7,337,385	0.0	212,840	Jackson
8,244,197,392	10.8	4,603,838,132	10.7	133,517,696	Jefferson
13,257,814	0.0	5,650,719	0.0	163,899	Kiowa
189,764,240	0.2	82,485,334	0.2	2,392,206	Kit Carson
747,035,765	1.0	446,514,892	1.0	12,949,669	La Plata
58,652,098	0.1	28,081,850	0.1	814,481	Lake
3,932,418,119	5.1	2,203,388,960	5.1	63,901,492	Larimer
139,488,589	0.2	68,666,164	0.2	1,991,493	Las Animas
110,175,935	0.1	39,366,750	0.1	1,141,744	Lincoln
349,981,476	0.5	187,661,659	0.4	5,442,481	Logan
1,996,188,675	2.6	1,112,646,823	2.6	32,268,413	Mesa
14,433,257	0.0	7,568,529	0.0	219,535	Mineral
181,120,603	0.2	108,583,110	0.3	3,149,041	Moffat
329,187,990	0.4	175,102,868	0.4	5,078,353	Montezuma
476,906,030	0.6	265,257,183	0.6	7,692,957	Montrose
371,127,028	0.5	180,951,414	0.4	5,136,941	Morgan
272,402,528	0.4	120,831,028	0.3	3,495,431	Otero
35,885,185	0.0	26,625,974	0.1	772,248	Ouray
58,932,353	0.1	35,610,373	0.1	1,032,858	Park
120,730,426	0.2	34,341,400	0.1	996,033	Phillips
748,184,351	1.0	522,694,958	1.2	15,158,847	Pitkin
328,525,135	0.4	103,266,898	0.2	2,995,007	Prowers
2,163,983,104	2.8	1,063,026,373	2.5	30,829,241	Pueblo
61,761,023	0.1	32,593,102	0.1	945,285	Rio Blanco
166,162,299	0.2	85,136,034	0.2	2,469,135	Rio Grande
440,534,945	0.6	293,855,883	0.7	8,522,206	Routt
34,608,957	0.0	16,553,082	0.0	480,126	Saguache
15,724,011	0.0	12,479,100	0.0	361,945	San Juan
142,000,583	0.2	106,830,725	0.2	3,098,279	San Miguel
43,384,830	0.1	18,552,055	0.0	538,071	Sedgwick
864,156,266	1.1	618,906,217	1.4	17,949,285	Summit
155,945,515	0.2	83,377,327	0.2	2,418,196	Teller
56,109,326	0.1	21,487,882	0.0	623,274	Washington
2,319,737,380	3.0	1,111,507,421	2.6	32,235,606	Weld
170,061,608	0.2	79,266,802	0.2	2,298,889	Yuma
2,637,209,885	3.4	1,617,976,316	3.8	46,923,316	Out of State
\$76,482,889,763	100.0%	\$43,000,862,069	100.0%	\$1,246,964,913	STATE TOTAL

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$8,357,403	\$5,475,352	\$87,311
Aurora	857,291	486,820	7,750
Bennett	12,352	11,956	149
Brighton	433,002	325,101	4,768
Broomfield	92,247	80,886	1,007
Commerce City	1,528,774	860,091	10,870
Federal Heights	260,607	184,770	2,907
Northglenn	502,974	390,770	6,750
Strasburg	2,899	2,868	43
Thornton	1,342,979	985,630	18,502
Westminster	695,203	572,182	7,925
Remainder of county	2,629,075	1,574,278	26,640
ALAMOSA	305,984	275,054	4,343
Alamosa	247,764	225,997	3,752
Remainder of county	58,220	49,057	591
ARAPAHOE	15,212,047	10,573,022	170,216
Aurora	4,589,609	3,156,401	55,384
Byers	11,255	10,958	88
Deer Trail	1,742	1,706	17
Englewood	5,210,819	3,305,664	43,920
Glendale	265,832	243,112	5,436
Greenwood Village	945,993	731,078	13,717
Littleton	1,576,169	1,305,298	21,195
Sheridan	245,229	168,279	2,506
Strasburg	5,492	5,309	73
Remainder of county	2,359,907	1,645,217	27,880
ARCHULETA	109,531	104,660	1,861
Pagosa Springs	81,291	78,052	1,365
Remainder of county	28,240	26,608	496
BACA	43,913	40,648	569
Campo	199	198	5
Pritchett	114	114	2
Springfield	25,264	23,287	306
Walsh	10,712	9,688	108
Remainder of county	7,624	7,361	148
BENT	27,099	23,542	360
Las Animas	20,075	16,746	273
Remainder of county	7,024	6,796	87
BOULDER	7,798,433	5,341,967	77,955
Boulder	4,050,169	2,946,783	44,227
Broomfield	759,841	334,816	4,743
Lafayette	235,939	209,471	3,239
Longmont	1,614,429	1,057,068	15,876
Louisville	474,792	300,703	4,726
Lyons	41,471	25,570	409
Nederland	24,403	20,540	288
Niwot	41,083	22,064	296
Remainder of county	556,306	424,952	4,151
CHAFFEE	268,157	236,186	3,928
Buena Vista	54,272	50,973	917
Poncha Springs	10,485	8,060	131
Salida	137,364	126,701	2,091
Remainder of county	66,036	50,452	789
CHEYENNE	44,260	42,500	571
Cheyenne Wells	13,908	13,312	241
Kit Carson	1,827	1,732	28
Remainder of county	28,525	27,456	302

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

Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CLEAR CREEK	\$115,594	\$98,815	\$1,439
Empire	2,938	2,862	43
Georgetown	15,522	14,886	275
Idaho Springs	52,588	47,668	707
Silver Plume	2,960	2,501	25
Remainder of county	41,586	30,898	389
CONEJOS	49,418	36,862	414
Antonito	18,175	8,381	94
La Jara	10,408	10,192	92
Manassa	3,669	2,912	28
Romeo	732	729	13
Remainder of county	16,434	14,648	187
COSTILLA	23,092	12,752	161
Blanca	4,615	1,490	26
Fort Garland	3,862	3,416	35
San Luis	4,178	3,599	52
Remainder of county	10,437	4,247	48
CROWLEY	18,768	17,812	222
Ordway	14,641	13,750	179
Remainder of county	4,127	4,062	43
CUSTER	25,837	24,780	422
Westcliffe	15,960	15,367	260
Remainder of county	9,877	9,413	162
DELTA	319,922	282,652	3,855
Cedaredge	18,755	17,389	255
Crawford	1,471	1,431	24
Delta	181,066	157,249	2,181
Hotchkiss	22,868	21,414	280
Paonia	24,205	22,832	287
Remainder of county	71,557	62,337	828
DENVER CITY & COUNTY	20,976,336	13,413,776	226,566
DOLORES	13,591	11,834	167
Dove Creek	10,739	10,325	135
Remainder of county	2,852	1,509	32
DOUGLAS	2,327,971	2,103,125	35,867
Castle Rock	463,922	392,827	7,277
Franktown	28,627	26,844	237
Highlands Ranch	186,193	171,561	3,633
Parker	304,901	260,816	4,032
Sedalia	17,797	13,362	135
Remainder of county	1,326,606	1,237,787	20,555
EAGLE	1,201,496	1,148,991	23,097
Avon	206,329	192,858	3,727
Basalt	59,993	57,115	868
Eagle	81,261	71,821	1,421
Gypsum	14,724	14,315	225
Minturn	22,012	20,703	356
Red Cliff	621	620	11
Vail	443,473	433,772	9,223
Remainder of county	373,083	357,787	7,266
ELBERT	76,355	70,821	1,007
Agate	392	391	4
Elizabeth	22,723	21,162	341
Kiowa	12,558	11,769	167
Simla	8,764	8,678	97
Remainder of county	31,918	28,821	398

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$9,363,833	\$7,319,250	\$125,737
Calhan	22,069	19,040	320
Colorado Springs	8,517,368	6,712,881	115,347
Fountain	257,485	107,994	1,994
Green Mountain Falls	8,166	5,762	44
Manitou Springs	43,582	42,024	912
Monument	82,275	73,083	972
Palmer Lake	8,025	7,572	93
Security	41,598	35,341	387
Remainder of county	383,265	315,553	5,668
FREMONT	464,251	347,780	5,473
Canon City	275,157	257,097	4,213
Florence	82,865	30,957	363
Penrose	5,108	3,207	43
Remainder of county	101,121	56,519	854
GARFIELD	933,156	838,439	13,899
Carbondale	74,098	72,018	1,247
Glenwood Springs	567,261	499,155	8,528
New Castle	12,855	12,723	169
Parachute	10,055	8,755	159
Rifle	122,821	113,185	1,476
Silt	8,819	8,360	109
Remainder of county	137,247	124,243	2,211
GILPIN	33,907	31,915	775
Black Hawk	15,191	15,013	361
Central City	13,516	12,267	327
Remainder of county	5,200	4,635	87
GRAND	254,799	236,024	4,577
Fraser	27,817	27,449	415
Granby	33,358	29,977	522
Grand Lake	18,493	18,103	408
Hot Sulphur Springs	2,553	2,471	42
Kremmling	28,113	26,135	245
Winter Park	62,247	60,622	1,577
Remainder of county	82,218	71,267	1,368
GUNNISON	325,282	298,432	4,820
Crested Butte	48,357	47,243	1,063
Gunnison	155,970	141,725	2,424
Mount Crested Butte	33,713	33,436	792
Remainder of county	87,242	76,028	541
HINSDALE	12,295	12,115	253
Lake City	8,105	8,008	162
Remainder of county	4,190	4,107	91
HUERFANO	63,172	55,568	814
La Veta	10,175	8,775	137
Walsenburg	36,286	34,246	515
Remainder of county	16,711	12,547	162
JACKSON	20,575	18,173	223
Walden	16,361	14,487	166
Remainder of county	4,214	3,686	57

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

Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON	\$9,582,286	\$8,244,198	\$133,486
Arvada	1,316,575	1,120,207	16,988
Broomfield	119,829	50,421	720
Conifer	20,150	19,192	336
Edgewater	89,756	85,612	1,145
Evergreen	109,373	88,227	1,181
Golden	850,889	537,430	7,420
Kittredge	2,408	2,299	41
Lakeside	48,964	47,058	1,179
Lakewood	3,174,624	2,779,209	47,290
Morrison	22,588	20,034	306
Mountain View	7,801	7,392	140
Westminster	817,063	787,180	18,100
Wheat Ridge	1,197,321	1,068,515	13,230
Remainder of county	1,804,945	1,631,422	25,410
KIOWA	14,544	13,258	175
Eads	9,115	8,824	118
Remainder of county	5,429	4,434	57
KIT CARSON	211,194	189,764	2,396
Burlington	105,788	94,847	1,350
Flagler	14,269	9,462	110
Seibert	13,847	13,736	46
Stratton	10,242	9,998	169
Remainder of county	67,048	61,721	721
LAKE	62,738	58,653	816
Climax	1	1	0
Leadville	29,496	27,532	471
Twin Lakes	514	427	6
Remainder of county	32,727	30,693	339
LA PLATA	982,487	747,037	12,948
Bayfield	24,346	23,103	341
Durango	757,731	545,462	9,526
Ignacio	11,035	9,824	130
Remainder of county	189,375	168,648	2,951
LARIMER	4,822,600	3,932,418	63,973
Berthoud	63,690	39,148	602
Estes Park	162,723	154,422	3,077
Ft Collins	2,828,632	2,385,951	39,710
Loveland	1,160,434	930,126	13,711
Wellington	10,558	8,831	143
Remainder of county	596,563	413,940	6,730
LAS ANIMAS	159,856	139,489	1,976
Aguilar	4,676	4,580	42
Trinidad	129,968	117,583	1,725
Remainder of county	25,212	17,326	209
LINCOLN	115,377	110,175	1,148
Arriba	1,837	1,837	19
Genoa	552	542	5
Hugo	6,681	6,371	103
Limon	97,275	93,881	892
Remainder of county	9,032	7,544	129
LOGAN	469,863	349,982	5,448
Crook	2,798	2,798	31
Fleming	12,282	11,929	8
Iliff	635	588	10
Merino	17,839	16,811	21
Sterling	362,815	253,992	4,706
Remainder of county	73,494	63,864	672

GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA	\$2,387,972	\$1,996,189	\$32,283
Clifton	46,598	44,215	668
Collbran	4,092	3,903	59
De Beque	1,068	1,011	9
Fruita	65,205	50,777	619
Gateway	384	384	1
Grand Junction	1,888,608	1,589,326	26,510
Palisade	20,073	18,019	262
Remainder of county	361,944	288,554	4,155
MINERAL	15,077	14,434	228
Creede	6,092	5,615	122
Remainder of county	8,985	8,819	106
MOFFAT	208,642	181,121	3,156
Craig	180,939	159,869	2,772
Dinosaur	1,669	1,647	47
Remainder of county	26,034	19,605	337
MONTEZUMA	390,590	329,187	5,079
Cortez	272,879	242,289	3,761
Dolores	28,630	12,713	172
Mancos	14,607	10,387	156
Remainder of county	74,474	63,798	990
MONTROSE	575,048	476,906	7,700
Cimarron	286	199	3
Montrose	446,162	385,838	6,507
Naturita	9,097	8,882	131
Nucla	8,735	8,453	124
Olathe	14,149	13,236	128
Remainder of county	96,619	60,298	807
MORGAN	1,242,310	371,128	5,137
Brush	74,650	62,273	957
Fort Morgan	1,048,489	198,186	2,854
Hillrose	277	273	3
Wiggins	16,271	15,008	186
Remainder of county	102,623	95,388	1,137
OTERO	356,606	272,402	3,487
Cneraw	2,276	2,271	30
Fowler	8,907	7,757	108
La Junta	272,954	198,821	2,388
Manzanola	1,899	1,430	20
Rocky Ford	41,051	35,736	500
Swink	1,062	720	12
Remainder of county	28,457	25,667	429
OURAY	37,230	35,885	777
Ouray	20,829	20,308	485
Ridgway	14,135	13,577	220
Remainder of county	2,266	2,000	72
PARK	63,985	58,932	1,037
Fairplay	8,213	7,534	158
Remainder of county	55,772	51,398	879
PHILLIPS	132,285	120,730	980
Haxtun	33,248	30,535	190
Holyoke	48,944	45,658	509
Remainder of county	50,093	44,537	281
PITKIN	820,697	748,184	15,162
Aspen	540,890	483,315	10,003
Snowmass	2,074	2,012	34
Snowmass Village	124,321	122,012	2,897
Remainder of county	153,412	140,845	2,228

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

Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PROWERS	\$414,948	\$328,524	\$2,989
Granada	2,749	2,646	30
Holly	15,263	12,368	114
Lamar	363,550	283,550	2,364
Wiley	6,405	5,200	90
Remainder of county	26,981	24,760	391
PUEBLO	2,526,328	2,163,982	30,848
Avondale	1,747	1,249	17
Boone	409	408	5
Colorado City	32,806	31,512	792
Pueblo	2,246,411	2,003,808	28,064
Rye	1,515	1,488	19
Remainder of county	243,440	125,517	1,951
RIO BLANCO	90,685	61,762	955
Meeker	26,423	22,513	360
Rangely	23,779	22,047	318
Rio Blanco	1	1	0
Remainder of county	40,482	17,201	277
RIO GRANDE	221,267	166,162	2,475
Del Norte	21,914	17,568	278
Monte Vista	92,429	75,232	1,026
South Fork	14,812	12,377	252
Remainder of county	92,112	60,985	919
ROUTT	494,106	440,534	8,512
Hayden	20,354	17,691	289
Oak Creek	5,806	5,485	92
Phippsburg	230	229	6
Steamboat Springs	376,536	337,821	6,935
Yampa	1,566	1,384	19
Remainder of county	89,614	77,924	1,171
SAGUACHE	38,245	34,609	485
Center	22,701	20,998	270
Saguache	3,554	3,388	32
Remainder of county	11,990	10,223	183
SAN JUAN	16,152	15,724	368
Silverton	11,731	11,307	260
Remainder of county	4,421	4,417	108
SAN MIGUEL	145,159	142,001	3,098
Norwood	7,219	6,974	105
Telluride	98,479	96,179	2,093
Remainder of county	39,461	38,848	900
SEDGWICK	49,126	43,385	552
Julesburg	32,718	28,028	366
Ovid	2,987	2,241	12
Sedgwick	1,087	957	8
Remainder of county	12,334	12,159	166
SUMMIT	897,093	864,157	17,956
Breckenridge	259,760	254,429	5,457
Copper Mountain	34,066	33,925	855
Dillon	41,117	35,216	773
Frisco	150,446	146,294	3,140
Keystone	25,773	25,743	563
Silverthorne	243,681	229,290	4,344
Remainder of county	142,250	139,260	2,824

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

Fiscal Year 1997 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
TELLER	\$163,173	\$155,945	\$2,422
Cripple Creek	28,340	28,151	627
Green Mountain Falls	37	37	1
Victor	2,186	2,147	33
Woodland Park	101,505	96,430	1,339
Remainder of county	31,105	29,180	422
WASHINGTON	61,343	56,109	630
Akron	41,089	38,775	352
Cope	3,054	3,051	45
Otis	9,479	6,840	131
Remainder of county	7,721	7,443	102
WELD	3,380,473	2,319,736	32,178
Ault	8,995	8,572	112
Broomfield	4,520	1,670	46
Dacono	14,323	12,412	160
Eaton	74,566	69,908	408
Erie	18,819	17,197	272
Evans	65,997	63,215	1,048
Firestone	3,397	2,877	52
Frederick	26,824	20,673	225
Fort Lupton	113,979	89,394	1,327
Garden City	44,608	38,662	630
Gilcrest	5,049	4,520	76
Greeley	1,533,387	1,165,098	20,232
Grover	531	529	3
Hudson	15,236	9,805	115
Johnstown	24,633	21,242	196
Keenesburg	9,363	7,066	95
Kersey	3,837	3,731	54
La Salle	41,984	15,633	332
Mead	47,227	37,391	94
Miliken	4,900	4,754	53
Nunn	1,775	1,508	24
Pierce	9,870	3,171	45
Platteville	16,492	14,245	244
Severance	2,659	2,518	31
Windsor	65,120	46,073	703
Remainder of county	1,222,382	657,872	5,601
YUMA	188,716	170,064	2,355
Eckley	406	406	10
Idalia	619	601	8
Joes	1,123	1,079	22
Kirk	2,354	2,348	47
Wray	60,860	56,794	643
Yuma	82,485	72,543	1,055
Remainder of county	40,869	36,293	570
OUT OF STATE	5,461,124	2,637,210	48,591
STATE TOTALS	\$105,585,802	\$76,482,823	\$1,248,708

STATE-COLLECTED CITY SALES TAX RATES

(as of July 1997)

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

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

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

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

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

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

STATE-COLLECTED COUNTY SALES TAX RATES

(as of July 1997)

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	1.0	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	2.0
Jefferson	0.5	Summit	2.5
		Teller	1.0

CITY SALES TAX RATES NOT COLLECTED BY THE STATE

(as of July 1997)

LOCALITY	CURRENT RATE	LOCALITY	CURRENT 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	2.5	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 1997

Akron	\$102,708	Frisco	\$2,205,281	Nucla	\$94,865
Alma	67,407	Fruita	391,916	Nunn	14,456
Antonito	167,027	Garden City	171,907	Oak Creek	104,065
Ault	118,558	Georgetown	316,234	Olathe	152,372
Basalt	1,027,633	Gilcrest	104,493	Ordway	112,465
Bayfield	218,561	Granada	23,313	Otis	27,640
Bennett	148,002	Granby	610,361	Ouray	475,874
Berthoud	365,734	Grand Lake	517,204	Ovid	10,331
Black Hawk	608,878	Green Mountain Falls	40,842	Palisade	46,367
Blanca	20,416	Gunnison	2,257,309	Palmer Lake	61,429
Brighton	5,379,661	Gypsum	259,404	Paonia	205,640
Broomfield	7,971,851	Haxtun	68,840	Parachute	187,594
Brush	834,350	Hayden	412,865	Parker	5,997,402
Buena Vista	631,872	Holly	47,860	Pierce	26,723
Burlington	589,065	Holyoke	182,417	Pitkin	12,845
Calhan	71,218	Hot Sulphur Springs	47,393	Platteville	139,519
Carbondale	1,457,082	Hotchkiss	279,497	Poncha Springs	64,413
Castle Rock	7,956,079	Hudson	80,078	Red Cliff	12,281
Cedaredge	130,476	Hugo	72,499	Rico	32,224
Center	170,027	Idaho Springs	914,017	Ridgway	206,045
Cheyenne Wells	87,524	Ignacio	158,231	Rocky Ford	584,808
Collbran	34,306	Johnstown	144,772	Romeo	6,209
Columbine Valley	74,996	Julesburg	94,148	Saguache	67,464
Craig	1,784,691	Keenesburg	53,710	Salida	1,349,617
Crawford	19,660	Kersey	78,957	San Luis	42,612
Creede	95,128	Kiowa	44,887	Sawpit	2,031
Crested Butte	1,348,324	Kit Carson	36,644	Sedgwick	2,261
Crestone	12,988	Kremmling	397,237	Severance	19,727
Cripple Creek	464,329	La Jara	111,215	Sheridan	1,547,092
Dacono	290,008	La Salle	204,611	Silt	127,092
De Beque	5,846	La Veta	172,876	Silver Cliff	36,945
Del Norte	177,567	Las Animas	332,405	Silver Plume	27,023
Dillon	584,792	Limon	577,438	Silverthorne	5,215
Dolores	208,120	Lochbuie	43,448	Simla	24,482
Dove Creek	88,984	Log Lane Village	26,239	South Fork	168,019
Eads	90,827	Lone Tree	782,387	Springfield	244,334
Eagle	1,190,380	Louisville	5,881,188	Sterling	4,083,594
Eaton	329,687	Loveland	13,616,738	Superior	110,406
Elizabeth	286,325	Lyons	243,033	Telluride	2,952,886
Empire	53,626	Manassa	16,722	Trinidad	2,771,169
Erie	209,981	Mancos	176,395	Vail	2,721
Estes Park	4,668,423	Manitou Springs	1,175,167	Victor	33,557
Evans	889,517	Manzanola	13,130	Walsenburg	449,927
Fairplay	147,532	Marble	5,067	Ward	5,305
Federal Heights	2,545,015	Mead	46,724	Wellington	60,045
Firestone	86,367	Milliken	125,233	Westcliffe	181,492
Flagler	77,831	Minturn	353,486	Wiggins	111,135
Florence	247,832	Monte Vista	546,210	Windsor	821,699
Fort Lupton	1,160,337	Monument	814,526	Woodland Park	4,535
Fort Morgan	2,589,515	Morrison	317,230	Wray	413,083
Fountain	1,944,374	Mountain View	135,227	Yuma	570,861
Fowler	93,244	Naturita	100,179		
Foxfield	45,962	Nederland	429,787	TOTAL	\$112,210,184
Fraser	887,512	New Castle	102,932		
Frederick	80,066	Norwood	98,163		

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 1997

Adams County	\$10,802,852	La Plata County	\$7,350,003
Alamosa County	1,205,084	City of Durango	1,777,032
Town of Hooper	1,482	Town of Bayfield	394,896
City of Alamosa	1,806,143	Town of Ignacio	350,470
Archuleta County	1,513,482	Lake County	768,639
City of Pagosa Springs	1,513,482	City of Leadville	801,033
Bent County	154,844	Larimer County	4,832,872
Boulder County	8,728,560	Lincoln County	792,686
Chaffee County	1,464,940	Logan County	1,051,070
City of Buena Vista	389,655	Mesa County	13,528,701
City of Poncha Springs	65,415	City of Grand Junction	2,985,644
City of Salida	880,873	City of Fruita	933,014
Clear Creek County	630,511	Town of Palisade	653,110
Costilla County	59,528	City of Collbran	279,904
City of San Luis	15,874	Town of Debeque	279,904
City of Blanca	3,969	Mineral County	118,362
Crowley County	166,537	City of Creede	59,180
Custer County	321,732	Moffat County	687,928
Delta County	2,365,083	City of Craig	1,467,832
City of Delta	229,709	Town of Dinosaur	19,032
City of Orchard City	134,514	Montrose County	2,169,325
Town of Paonia	84,847	Otero County	1,080,218
Town of Cedaredge	83,665	Ouray County	283,686
Town of Hotchkiss	45,232	Pitkin County	9,121,337
Town of Crawford	13,304	Town of Basalt	65,156
Douglas County	11,265,176	City of Snowmass Village	2,437,858
Eagle County	6,838,673	City of Aspen	4,815,423
City of Avon	181,900	Prowers county	1,117,826
Town of Basalt	38,535	Pueblo County	9,369,617
Town of Eagle	69,383	Rio Blanco County	172,278
Town of Gypsum	13,051	City of Meeker	264,080
Town of Minturn	18,615	City of Rangely	211,646
Town of Redcliff	622	Rio Grande County	1,227,502
City of Vail	476,065	City of Monte Vista	286,417
El Paso County	42,015,782	Town of Del Norte	122,750
Fremont County	2,490,074	Routt County	2,615,640
Garfield County	2,246,105	San Juan County	121,271
Grand County	1,752,316	Town of Silverton	389,095
Gunnison County	1,000,123	San Miguel County	944,342
City of Crested Butte	197,590	Sedgwick County	269,381
City of Gunnison	470,127	Summit County	3,065,577
Town of Marble	1,289	Town of Breckenridge	4,162,687
Town of Pitkin	2,220	City of Montezuma	1,639
City of Mt Crested Butte	138,644	Town of Blue River	23,056
Hinsdale County	156,321	Town of Dillon	607,410
Town of Lake City	192,986	Town of Frisco	2,367,397
Huerfano County	143,420	Town of Silverthorne	2,956,718
Town of La Veta	47,696	Teller County	821,688
City of Walsenburg	162,803		
Jackson County	148,508	Total	\$216,739,755
Town of Walden	150,114		
Jefferson County	23,617,968		

SEVERANCE

Net Severance Tax Collections 78

COLORADO NET SEVERANCE TAX COLLECTIONS

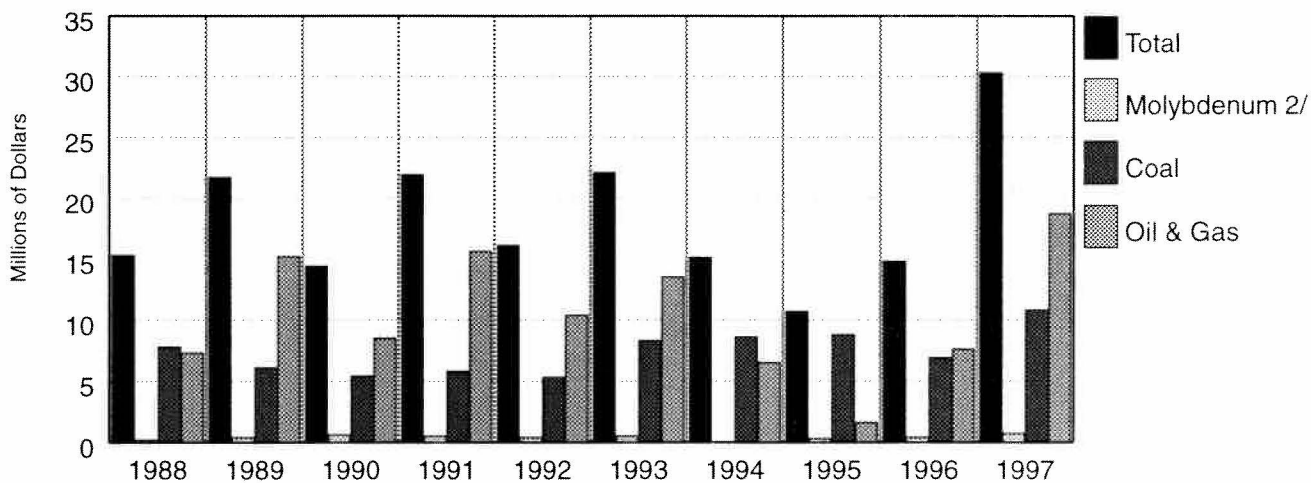
Fiscal Years 1988 to 1997

YEAR	MOLYBDENUM 1/	COAL	OIL & GAS	TOTAL
1997	\$739,534	\$10,846,463	\$18,688,357	\$30,274,354
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

1/ Includes severance tax collections for metallic minerals.

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1988 to 1997



TOTAL	15.3	21.6	14.4	21.9	16.0	22.2	15.1	10.8	14.8	30.3
MOLYBDENUM	0.2	0.4	0.6	0.5	0.4	0.5	0	0.3	0.4	0.7
COAL	7.8	6.0	5.4	5.8	5.3	8.3	8.6	8.8	6.9	10.8
OIL & GAS	7.3	15.2	8.5	15.6	10.4	13.5	6.5	1.6	7.6	18.7

2/ The Molybdenum classification includes collections for metallic metals.