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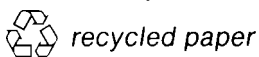
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DRP 4000 January, 2000



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

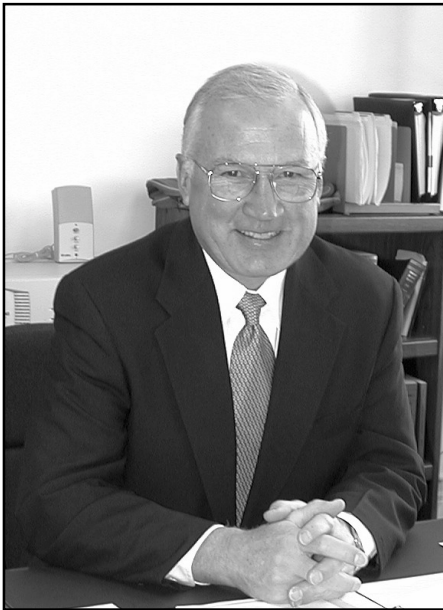
# 1999 ANNUAL REPORT

July 1, 1998 through June 30, 1999

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## MESSAGE FROM THE EXECUTIVE DIRECTOR

When Governor Owens took office on Jan. 12, 1999, he established three goals for his administration... to maintain a high level of service for the citizens of Colorado; to operate the government in a more efficient manner; and, to reallocate resources to support transportation, education and growth initiatives. We at the Department of Revenue have begun to implement those goals through a reorganization of the Department, through a conscious effort to identify efficiency changes, and through a new determination to develop better systems to provide superior citizen service.

The Department of Revenue is now organized into three business groups, the tax group (cash and document processing, taxpayer services, tax audit and compliance, tax analysis, and tax conferee), the motor vehicle group (driver services, vehicle services, and motor carriers) and the enforcement group (lottery, gaming, racing, liquor and tobacco, auto dealers services, and hearings). The Information Technology Division and the Executive Director's Office provide support for the three business groups. In addition to improving communications and providing more accountability, this organization has enabled us to eliminate seven middle and upper level positions in the Department.

Some of the major accomplishments for Revenue during 1999 include:

- A 91% increase in the number of income tax returns filed electronically
- A 400% increase in the number of hits on the Revenue web page
- A distribution of more than \$560 million in Tabor refunds on 1.8 million returns
- A significant decrease in the average time required to process income tax returns
- Successful processing of nearly 60,000 requests for the new business personal property tax refund
- Implementation of the Motorist Insurance Identification Database, resulting in a decrease of uninsured motorists from 25% in April to 19% in August
- Creation of a joint port of entry with the State of Utah near Loma, resulting in the elimination of two positions plus savings in utility costs
- An increase in compliance from 70% to 84% in the tobacco enforcement program
- A return of more than \$1 million to Colorado consumers victimized by an automobile lease fraud scheme

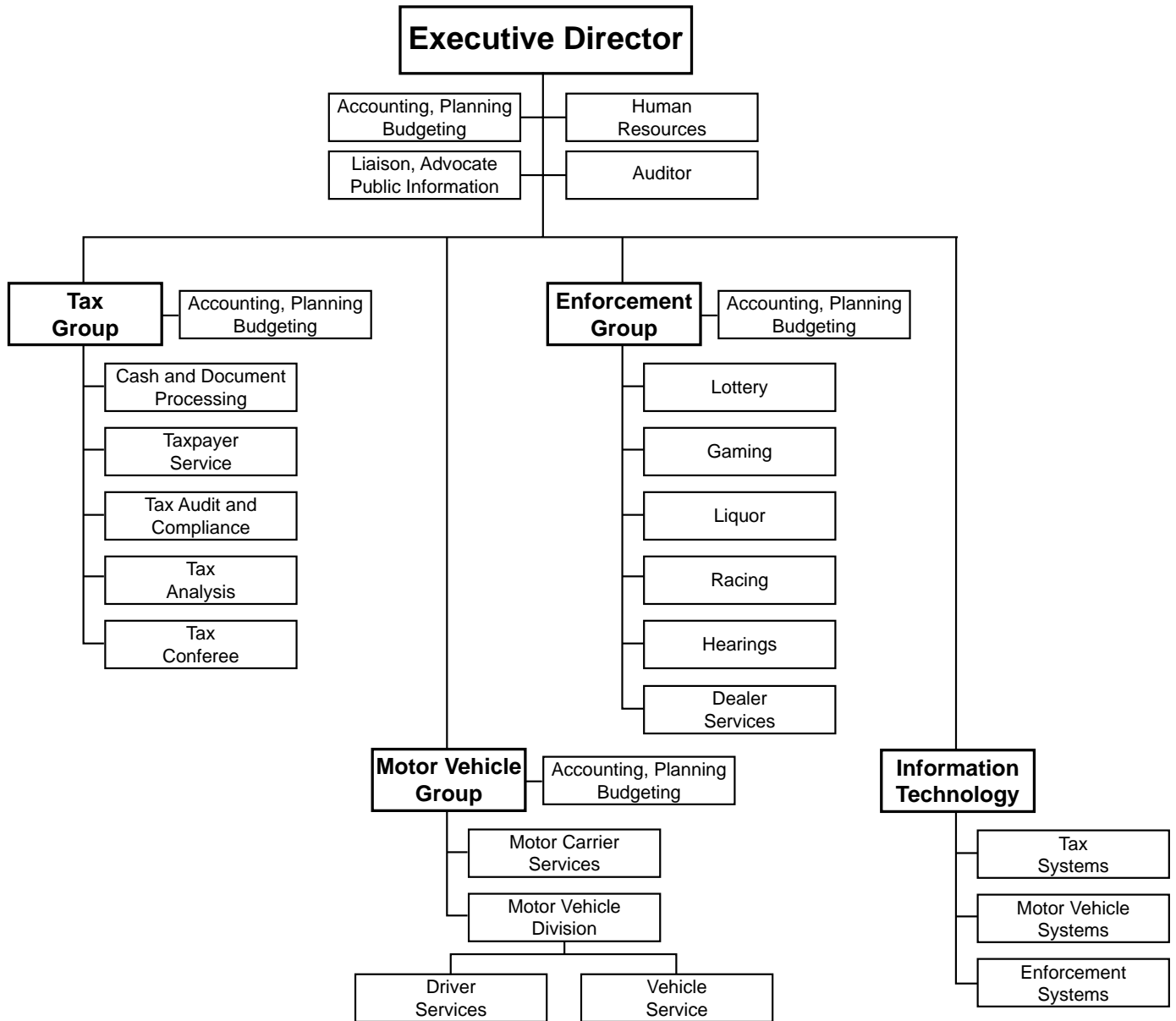
Looking forward to FY2000, we are prepared to embark on new initiatives in the vehicle title/registration system and the sales tax collection system in order to be more citizen friendly. In other words, there is a lot to do and employees at the Department of Revenue are looking forward to making great progress in the coming year.

I am pleased to present to the Governor and the General Assembly the 59th annual report covering Department of Revenue operations and activities from July 1, 1998 to June 30, 1999.

Respectfully,

Fred Fisher  
Executive Director

# COLORADO DEPARTMENT OF REVENUE



## 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 1998-99.

### SERVICE TO TAXPAYERS

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY 1999, DOR

- managed more than 1.3 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 130,000 forms orders
- maintained 204,017 active sales tax accounts
- maintained 142,332 active wage withholding accounts
- presented classes and seminars to more than 5,800 individuals
- distributed more than 189,000 copies of FYI information sheets regarding tax issues

### TAX PROCESSING AND COLLECTION

During FY 1999, the Department processed

- 2,252,116 individual income tax returns
- 57,465 corporate returns
- 1.73 million tax refunds; average refund: \$481 (includes sales tax rebate)
  - 98.14 percent within 21 days
  - 99.71 percent within 45 days
- 4.6 million documents for all taxes
- 2.4 million payment checks for all taxes
- 331,000 EFT transactions (payments) accounting for 30% of the \$7.4 billion deposited in FY 1999

### COLORADO LOTTERY (FY 1998-99)

- Gross Sales \$368.4 million
- Funds Distribution:
  - Capital Construction Fund: \$11.1 million
  - Great Outdoors Colorado: \$31.2 million
  - Conservation Trust Fund: \$33.9 million
  - Parks & Outdoor Recreation: \$8.5 million
- Total Proceeds (1983-99) \$1.0 billion

## MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 853,491 driver's licenses issued
- 162,218 ID cards issued
- 486,681 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 2,543,846 driver control and traffic record documents received

## COLORADO LIMITED STAKES GAMING

- \$70.1 million generated for historic preservation, tourism promotion and other state and local purposes
- 48 gaming establishments licensed
- 6,567 persons employed in casinos

## LIQUOR ENFORCEMENT

- 11,264 new and renewed vendors licenses
- 913 overt and covert investigations
- 2,296 on-site compliance inspections

## PORTS OF ENTRY

- 6.1 million vehicles cleared at fixed/mobile ports
- 25,505 driver/vehicle inspection
- Ratio of violations per inspection: 3.65
- \$7.5 million collected at fixed and mobile ports

## RACING (CY98)

- 6 racetrack licenses
  - 5 greyhound tracks
  - 1 major horse track
- \$235,104,817 wagered (includes OTB sites)
- \$6,726,190 deposited in General Fund

## Administration, Collections, and General Information

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## COLLECTIONS BY SOURCE

Fiscal Years 1998 and 1999

			Percent of 1999 Revenues Collected	Year-to- Year Percent Change
<b>STATE TAXES</b>	<b>1998</b>	<b>1999</b>		
<b>SALES, USE, AND EXCISE</b>				
Alcoholic Beverages	\$25,359,377	\$26,193,150		
Aviation Fuel	9,915,997	7,012,601		
Cigarette	59,619,188	59,369,575		
Highway Fuel	473,922,351	492,962,031		
Limited Stakes Gaming	62,105,430	72,986,358		
Racing	7,097,079	6,109,029		
Sales	1,411,950,312	1,564,354,222		
Tobacco Products	7,964,987	8,642,893		
Tourism Promotion	3,408	1,630		
Use	118,881,825	139,253,914		
Subtotal	\$2,176,819,955	\$2,376,885,403	36.61%	9.19%
<b>INCOME</b>				
Individual	\$2,865,287,617	\$2,779,555,339		
Corporate	271,142,710	301,043,025		
Fiduciary	26,221,827	28,238,442		
Subtotal	\$3,162,652,155	\$3,108,836,806	47.89%	-1.70%
<b>ESTATE &amp; INHERITANCE</b>				
Estate	\$108,319,891	\$65,390,988		
Inheritance	4,389	0		
Subtotal	\$108,324,280	\$65,390,988	1.01%	-39.63%
<b>SEVERANCE</b>	\$29,739,717	\$33,980,242	0.52%	14.26%
<b>LOCAL TAXES</b>				
Baseball Stadium District Taxes	\$28,360,340	\$31,640,596		
City Sales Taxes	117,513,907	123,182,000		
County Lodging Taxes	2,757,923	2,813,507		
County Sales Taxes	235,894,751	265,737,029		
County Transit Sales Taxes	10,555,887	11,154,661		
Local Improvement District Taxes	3,357,806	3,513,625		
MV Specific Ownership—Class A	8,740,367	10,661,289		
RTD Sales and Use	169,889,050	190,004,068		
SCFD Sales and Use	28,366,078	31,641,099		
Short-term Rental Taxes	79,363	81,316		
Subtotal	\$605,515,472	\$670,429,189	10.33%	10.72%
<b>LICENSES, PERMITS, &amp; MISCELLANEOUS RECEIPTS</b>				
<b>MOTOR VEHICLE</b>				
Vehicle Registrations	\$136,545,802	\$147,840,310		
Motor Vehicle Operator Licenses	15,805,444	11,943,513		
Emissions	6,866,283	6,519,708		
Titles	4,375,641	4,461,018		
Drivers License Express Consent Fees	721,520	799,600		
IRP Due Other States	7,200,292	6,489,469		
License Reinstatement Fees	1,712,045	1,803,942		
Motor Vehicle Financial Responsibility	57,817	9,042		
Motor Vehicle Penalty Assessments	4,177,417	4,666,778		
Motor Vehicle Dealer/Sales Licenses	1,626,074	1,635,794		
Motor Vehicle Manufacturer Licenses	127,730	116,250		
Motorist Insurance Identification Database	2,594,352	3,937,937		
Passenger Mile Tax	483,222	561,553		
Subtotal	\$182,293,639	\$190,784,915	2.94%	4.66%



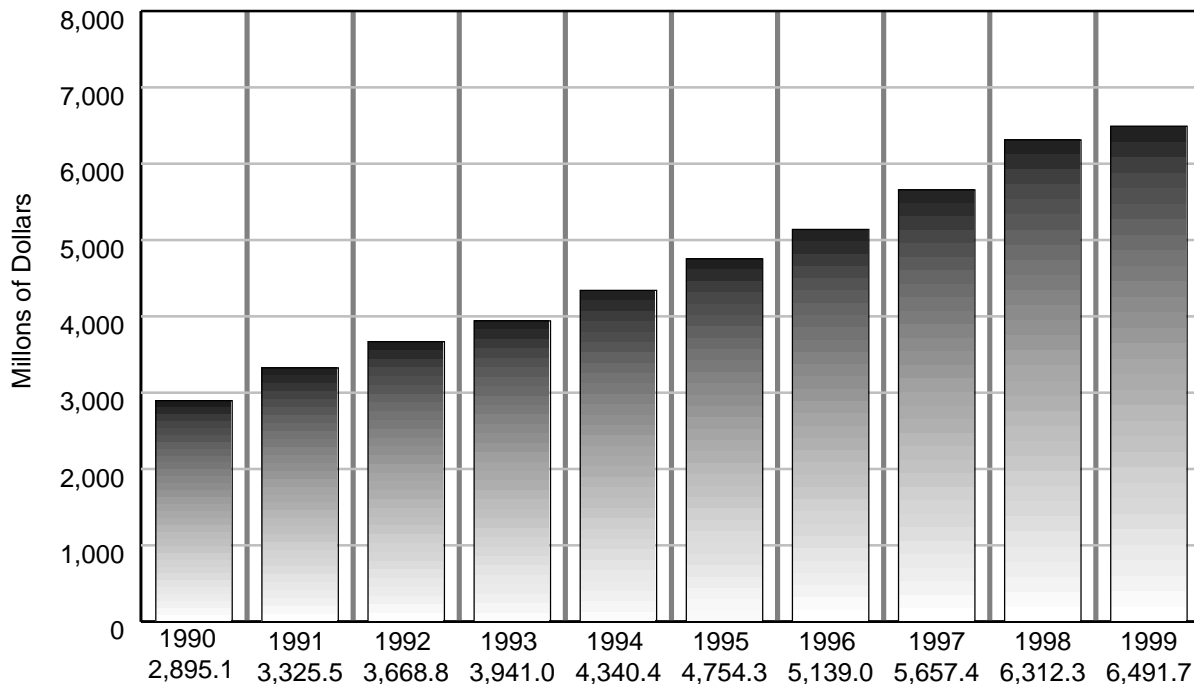
## COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 1998 and 1999

			Percent of 1999 Revenues Collected	Year-to- Year Percent Change
<b>REGULATORY &amp; BUSINESS</b>				
Cigarette Licenses	\$555	\$858		
Liquor Licenses	1,778,068	2,042,007		
Liquor Licenses/85% City	1,926,093	2,067,868		
Liquor Licenses 85% County	435,363	460,883		
Limited Stakes Gaming	2,171,618	1,660,270		
PUC Utility Supervision Fees	7,289,671	7,345,924		
Other PUC Hazardous Fees	426,697	400,065		
Racing Fees	50,266	51,272		
Recycled Tire Fees	2,078,786	2,330,255		
Restaurant Licenses/Fees	344,433	373,978		
Sales Tax Licenses	2,175,705	301,660		
Special Fuel Licenses and Permits	7,654	11,136		
Tobacco Products Licenses	2,545	2,390		
Trade Name Fees	532,262	613,189		
Underground Storage Tank Surcharge	19,222,033	15,793,114		
Subtotal	\$38,441,749	\$33,454,868	0.52%	-12.97%
<b>OTHER RECEIPTS</b>				
Miscellaneous Receipts	\$3,501,229	\$6,829,732		
Revenue Department Service Fees	4,990,378	5,140,515		
Subtotal	\$8,491,607	\$11,970,248	0.18%	40.97%
<b>NET COLLECTIONS</b>	<b>\$6,312,278,574</b>	<b>\$6,491,732,658</b>	<b>100.00%</b>	<b>2.84%</b>

## NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1990 to 1999



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

Fiscal Year 1999

GENERAL FUND:	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
Alcoholic Beverages 2/	\$30,875,725	\$30,763,908	\$1,729,557	5.6%
State Sales Tax 2/	1,572,417,680	1,564,354,222	4,664,364	0.3%
State Use Tax 2/	141,981,495	139,253,914	297,260	0.2%
Cigarette & Tobacco 2/	68,154,605	68,015,716	526,595	0.8%
Income Tax	4,085,840,894	3,108,836,806	21,003,939	0.5%
Death & Gift Tax 2/	67,681,862	65,390,988	147,956	0.2%
Racing	6,993,403	6,993,403	2,825,554	40.4%
Regulatory & Business	28,391,341	28,318,420	1,367,932	4.8%
Other Receipts, Fees, etc. 3/	10,747,276	10,536,389	1,586,599	14.8%
<b>TOTAL GENERAL FUND</b>	<b>\$6,013,084,281</b>	<b>\$5,022,463,766</b>	<b>\$34,149,756</b>	<b>0.6%</b>
<b>HIGHWAY USERS TAX FUND:</b>				
Mileage & Fuel Taxes 4/	\$505,996,803	\$493,763,727	\$9,314,652	1.8%
Vehicle Registrations 5/	156,326,917	156,239,265	7,008,042	4.5%
Operators Licenses & Control 6/	19,702,417	19,687,571	20,218,459	102.6%
All Other Motor Vehicle 7/	6,870,271	6,860,814	2,585,815	37.6%
Emissions	6,521,129	6,519,708	1,194,694	18.3%
<b>TOTAL HIGHWAY USERS TAX FUND</b>	<b>\$695,417,538</b>	<b>\$683,071,085</b>	<b>\$40,321,662</b>	<b>5.8%</b>
<b>OTHER COLLECTIONS:</b>				
Gaming	\$74,675,966	\$74,646,627	\$6,265,869	8.4%
Severance Tax	43,515,369	33,980,242	392,124	0.9%
Local Government Sales Tax	661,949,826	659,767,899	8,028,302	1.2%
Other Special Funds 8/	18,430,058	17,803,039	11,827,715	64.2%
<b>TOTAL OTHER</b>	<b>\$798,571,219</b>	<b>\$786,197,808</b>	<b>\$26,514,010</b>	<b>3.3%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$7,507,073,037</b>	<b>\$6,491,732,658</b>	<b>\$100,985,428</b>	<b>1.3%</b>

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

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

3/ Includes miscellaneous collections &amp; voter registration costs.

4/ Includes passenger mile, gasoline, &amp; special fuels taxes. Includes Ports of Entry expenses.

5/ Includes vehicle registration fees and ownership taxes.

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

7/ Includes penalty assessments and other miscellaneous.

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

## COST OF ADMINISTRATION

Fiscal Years 1990 to 1999

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
1999	\$7,507,073,037	\$100,985,427	1.35
1998	6,917,177,354	100,081,074	1.45
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

1/ Administration excludes county clerk fees.

## ADMINISTRATIVE EXPENDITURES BY PURPOSE

### Fiscal Year 1999

Personal Services	\$72,546,495
Operating Expense	28,050,908
Capital Outlay	388,024
<b>Total Administrative Expense 1/</b>	<b>\$100,985,427</b>

1/ Includes federal funds in the amount of \$1,997,319

## TAXPAYER AUDIT AND REVIEW ACTIVITIES

### Fiscal Year 1999

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	7,105	-	-	\$60,643,437	\$4,684,670	\$55,958,767 3/
Fair Share/Office Audits	107	68,820	-	57,627,241	-	57,627,241 3/
Taxpayer Service	-	-	175,764	26,691,431	80,712,733	(54,021,302)
<b>TOTALS</b>	<b>7,212</b>	<b>68,820</b>	<b>175,764</b>	<b>\$144,962,109</b>	<b>\$85,397,403</b>	<b>\$59,564,706</b>

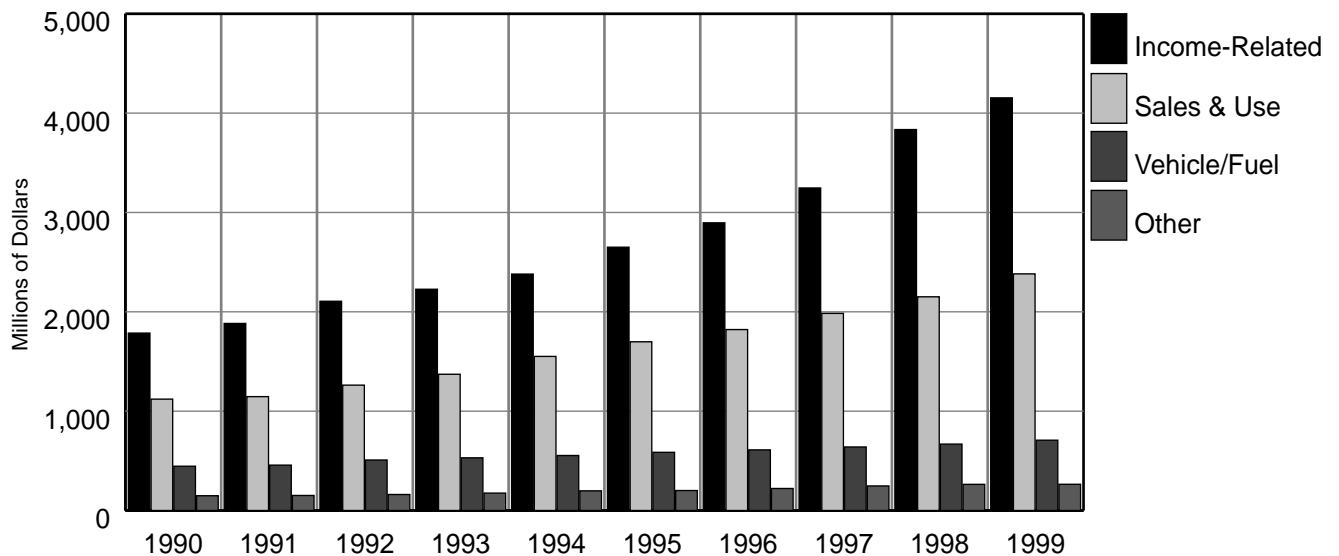
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

## REVENUE COLLECTIONS

### Fiscal Years 1990 to 1999



Income-Related	1,785.8	1,882.7	2,106.1	2,227.1	2,379.7	2,650.3	2,895.6	3,246.4	3,834.4	4,153.5
Sales & Use	1,121.1	1,146.3	1,261.9	1,371.5	1,551.1	1,698.4	1,821.4	1,984.2	2,151.1	2,381.9
Vehicle/Fuel	445.8	456.7	508.3	530.3	553.6	585.7	610.2	639.5	668.5	707.7
Other	148.7	151.5	161.2	175.2	198.0	201.1	221.7	247.2	263.2	264.0

## POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1997	JULY 1, 1998	RANK
Adams	245,944	265,038	310,808	322,272	5
Alamosa	11,799	13,617	15,532	16,048	26
Arapahoe	293,621	391,511	459,397	477,039	4
Archuleta	3,664	5,345	8,450	9,142	37
Baca	5,419	4,556	4,535	4,556	50
Bent	5,945	5,048	5,762	6,211	45
Boulder	189,625	225,339	262,107	272,833	6
Chaffee	13,227	12,684	15,546	15,842	28
Cheyenne	2,153	2,397	2,377	2,466	57
Clear Creek	7,308	7,619	8,781	8,984	38
Conejos	7,794	7,453	7,794	7,936	40
Costilla	3,071	3,190	3,467	3,538	53
Crowley	2,988	3,946	4,473	4,547	51
Custer	1,528	1,926	3,187	3,369	55
Delta	21,225	20,980	25,704	26,791	17
Denver	492,365	467,610	499,130	508,597	2
Dolores	1,658	1,504	1,706	1,822	58
Douglas	25,153	60,391	129,204	145,264	9
Eagle	13,320	21,928	31,721	33,882	15
El Paso	309,424	397,014	476,420	492,180	3
Elbert	6,850	9,646	17,307	18,639	24
Fremont	28,676	32,273	41,946	43,271	12
Garfield	22,514	29,974	37,835	40,358	14
Gilpin	2,441	3,070	4,016	4,273	52
Grand	7,475	7,966	9,772	10,140	35
Gunnison	10,689	10,273	12,175	13,322	32
Hinsdale	408	467	706	746	61
Huerfano	6,440	6,009	7,461	7,626	41
Jackson	1,863	1,605	1,752	1,788	59
Jefferson	371,753	438,430	498,468	512,114	1
Kiowa	1,936	1,688	1,760	1,779	60
Kit Carson	7,599	7,140	7,372	7,584	42
La Plata	27,195	32,284	40,504	41,896	13
Lake	8,830	6,007	8,220	8,341	39
Larimer	149,184	186,136	223,923	231,548	7
Las Animas	14,897	13,765	15,632	15,912	27
Lincoln	4,663	4,529	6,482	6,631	44
Logan	19,800	17,567	18,632	18,671	23
Mesa	81,530	93,145	109,465	112,994	11
Mineral	804	558	674	696	62
Moffat	13,133	11,357	12,327	12,687	33
Montezuma	16,510	18,672	22,466	22,800	19
Montrose	24,352	24,423	30,662	31,541	16
Morgan	22,513	21,939	26,408	26,718	18
Otero	22,567	20,185	21,232	21,296	20
Ouray	1,925	2,295	3,231	3,384	54
Park	5,333	7,174	12,451	13,331	31
Phillips	4,542	4,189	4,605	4,661	49
Pitkin	10,338	12,661	14,239	14,342	29
Prowers	13,070	13,347	13,778	14,003	30
Pueblo	125,972	123,051	132,436	136,311	10
Rio Blanco	6,255	5,972	7,045	7,139	43
Rio Grande	10,511	10,770	11,910	12,205	34
Routt	13,404	14,088	17,161	17,599	25
Saguache	3,935	4,619	5,847	6,046	46
San Juan	833	745	549	539	63
San Miguel	3,192	3,653	5,511	5,982	47
Sedgwick	3,266	2,690	2,702	2,679	56
Summit	8,848	12,881	18,557	19,468	22
Teller	8,034	12,468	19,683	20,643	21
Washington	5,304	4,812	5,330	5,355	48
Weld	123,438	131,821	154,791	160,737	8
Yuma	9,682	8,954	9,520	9,767	36
<b>STATE TOTALS</b>	<b>2,889,735</b>	<b>3,294,394</b>	<b>3,892,644</b>	<b>4,030,881</b>	

## Department of Revenue Locations

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

#### **FULL-SERVICE OFFICES —**

Akron, Alamosa, Aurora, Avon, Boulder, Brighton, Burlington, Canon City, Castle Rock, Cheyenne Wells, Colorado Springs,\* Cortez, Delta, Denver: 1865 W. Mississippi, Durango, Evergreen, Fort Collins,\* Fort Morgan, Frisco, Glenwood Springs, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood Drive Test Center, Lamar, Leadville, Longmont, Loveland, Montrose, Parker, Pueblo, Saguache County, Security, Springfield, Steamboat Springs, Sterling, Thornton, Trinidad

#### **LIMITED SERVICE OFFICES —**

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

#### **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 PORT—**

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

## 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*
Spirituous Liquors	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 remittance.

### 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 - June 1999

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

Imposed upon the privilege of earning/receiving income in (or as resident of) the state. Corporations are not "residents." Individuals and fiduciaries may be residents or non-residents. Residency determines whether 100% or some lesser proportion of the entity's income is allocated to Colorado. Procedures for collections are analogous to federal procedures (i.e., withholding, estimated tax declarations). 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	\$10.00
2,001-4,500 lbs	\$10.00+0.20/100lbs
4,501 lbs and over	\$17.10+0.60/100lbs

**Passenger Buses for Hire:**

\$29+\$1.70/seat (seats 1-14);+\$1.25/seat for each seat over 14

**Motorcycles:** \$7.00

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

Up to 2,000 lbs	\$10.20
2,001-4,500 lbs	\$10.20+.20/100lbs
4,501-5,000 lbs	\$17.10+.60/100lbs
5,001-10,000 lbs	\$19.95+.45/100lbs
10,001-16,000 lbs	\$43.20+1.20/100lbs
16,001 lbs and over	\$115.50+1.50/100lbs

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

Up to 2,000 lbs	\$11.60
2,001-3,000 lbs	\$11.80+.20/100lbs
3,001-3,500 lbs	\$14.20+.20/100lbs
3,501-4,500 lbs	\$20.10+.60/100lbs
4,501-10,000 lbs	\$39.00+2.00/100lbs
10,001-16,000 lbs	\$148.50+1.50/100 lbs

**School Buses:**

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

**Trailers:**

Up to 2,000 lbs	\$6.50
2,001 lbs and over	\$11.50

**Semitrailers:** \$11.00

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

Up to 2,000 lbs	\$11.60
2,001-3,500 lbs	\$11.80+.20/100 lbs
3,501-4,500 lbs	\$20.10+.60/100 lbs
4,501-6,500 lbs	\$29.10+.60/100 lbs

**Trailer Coaches:** \$11.00

**Motor Homes: 2/, 3/**

Up to 2,000 lbs	\$10.00
2,001-4,500 lbs	\$10.20+.20/100 lbs
4,501-6,500 lbs	\$17.10+.60/100 lbs
6,501 lbs and over	\$28.80+.30/100 lbs

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

First plate	\$27.00
Next five plates (per)	\$9.50
Subsequent plates (per)	\$12.00

**"In Transit" Plates:**

First plate	\$32.00
Next five plates (per)	\$9.50
Subsequent plates (per)	\$12.00

Dealer Full Use Plates \$227.00

Motorcycle Full Use Plates \$103.00

**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) +\$10.00

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 \$7.50

Search fee \$2.20

Dealer title \$25.00

**Heavy Vehicle Registration Fees:**

Intrastate/Interstate GVW Trucks and Tractors: 1/, 2/, 7/

**Private Carriers:**

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$334 - \$494
30,001 - 48,000	\$634 - \$944
48,001 - 74,000	\$1,154 - \$1,854
74,001 +	\$1,979

**Common or Contract Carriers**

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$444 - \$664
30,001 - 48,000	\$774 - \$1,134
48,001 - 74,000	\$1,434 - \$2,264
74,001 +	\$2,354

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

Declared Gross Vehicle Weight	Fee
16,001 - 30,000	\$334 - \$384
30,001 - 48,000	\$444 - \$584
48,001 - 74,000	\$604 - \$694
74,001 +	\$714

**End Notes:**

1/ Registration fees include the following additional fees if appropriate: \$2 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 in the Air Program area; 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 is apportioned between localities within the owner’s county in the same manner as other property taxes. Statutory rate schedules are applied to the vehicle’s taxable value by vehicle class.



Tax Classes: "A & B" tax base: 75% of manufacturer's suggested retail price.  
 "C & D" tax base: 85% of manufacturer's suggested retail price.  
 "F" tax base: 85% of manufacturer's suggested retail price or 100% of the original 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 in-state 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 \$19 million; credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

**Molybdenum:**

\$0.05/ton of ore. Exemption for the first 625,000 tons produced each quarter.

**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 300,000 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

### GAMING LAWS

**HB 1342**—Eliminates the statutory prohibition against relationships between manufacturers or distributors of slot machine equipment and slot machine operators. Requires notification to the Division of Gaming when such relationships exist. 04/30/99

**SB 232**—Clarifies that expenditures from the state historical fund are intended to be used for the purpose of historical restoration and preservation. Prohibits expenditures from the fund unless the state historical society and the cities of Black Hawk, Central City, and Cripple Creek adopt standards for distribution of grants from the fund. 06/02/99

### INCOME TAX LAWS

**HB 1001**—Provides a multi-year formula for refunding state tax revenues in excess of fiscal year spending limitations. When excess revenues are such that each full-year Colorado resident who is required to file an income tax return will get a refund of more than \$15 each, six tiers will be established to distribute the refund based on federal adjusted gross income. If refunds on a per capita basis are less than \$15, then all eligible taxpayers will receive an identical flat refund amount. 08/03/99

**HB 1003**—Eliminates the state income tax “marriage penalty” for income tax years beginning on or after January 1, 2000. For taxpayers claiming the basic standard deduction on a joint federal income tax return this bill reduces Colorado taxable income by the difference between an amount equal to twice the federal basic standard deduction for an individual who is not the head of a household and the amount of the federal basic standard deduction for joint filers. In addition, the bill applies to taxpayers claiming itemized deductions on a joint federal return. For those claiming itemized deductions the bill reduces Colorado taxable income by the difference between an amount equal to twice the federal basic standard deduction for an individual who is not head of a household and the amount of the itemized deductions claimed. This bill applies to those whose itemized deductions are less than two times the individual standard deduction. It does not apply to those whose itemized deductions are greater than two times the individual standard deduction. 08/03/99

**HB 1014**—Requires employers to file annual Colorado wage withholding reconciliation reports on magnetic media (computer tapes) with the Department of Revenue if they are required to file these reports on magnetic media with the IRS. 08/03/99

**HB 1115**—Extends the Domestic Violence voluntary contribution tax check off on the state income tax form

until January 1, 2007, allowing Colorado taxpayers to designate any amount they wish to contribute to the Colorado Domestic Abuse Program Fund. 07/01/99

**HB 1125**—For income tax years beginning on or after January 1, 2000, adjusts the computation of the amount of foreign source income to be apportioned to Colorado in computing state corporate income taxes by modifying the formula for determining the amount of foreign source income to be excluded. 08/03/99

**HB 1137**—For income tax years commencing on or after January 1, 2000, and when the state revenue surplus is more than \$220 million, taxpayers can exclude from Colorado taxable income up to \$1,200 (\$2,400 for joint filers) of interest, dividend and net capital gains income that is included on their federal return. 05/24/99

**HB 1151**—For income tax years commencing on or after January 1, 2000, increases the amount of pension or annuity income that is exempt from state income tax to \$24,000 for individuals who are 65 years of age or older. The \$20,000 pension and annuity exclusion remains unchanged for individuals less than 65 years of age. 08/03/99

**HB 1155**—For income tax years beginning on or after January 1, 2000, establishes an income tax credit for individuals and corporations who donate all or part of a perpetual conservation easement to a governmental entity or to a charitable organization. Credit would be equal to the fair market value of the conservation easement when it was created and could be carried forward for up to 20 income tax years. Maximum credit is \$100,000 per donation. 08/03/99

**HB 1207**—Lowers the state income tax rate from 5 percent to 4.75 percent for income tax years commencing on or after January 1, 1999. 08/03/99

**HB 1237**—For income tax years commencing on or after January 1, 2000, and when the state revenue surplus is more than \$260 million, individuals and corporations who bought Colorado property or stocks before May 9, 1994 and sold these assets after five years will be able to exclude capital gains from Colorado taxable income. Colorado law normally excludes from state income tax only those capital gains on property or stocks held at least five years if acquired on or after May 9, 1994. 08/03/99

**HB 1246**—For tax years beginning on or after January 1, 2000, allows a state income tax credit for individuals who purchase long-term care insurance. Credit would be 25 percent of the cost of the policy, up to a maximum of \$150. Credit would apply only to individuals with federal taxable income of less than \$50,000 or to a joint return

where two individuals have federal taxable income of less than \$100,000. 08/03/99

**HB 1288**—Creates a new college savings program within the Colorado Student Obligation Bond Authority (CSOBA). Money in the savings program would not be insured by the state, and an investment return would not be guaranteed by the state. The State Treasurer is responsible for designing the college savings program, and approving any plan for promoting the program developed by a financial institution under contract with CSOBA. Distributions to a designated beneficiary, as defined in Section 529 (e)(1) of the Internal Revenue Code, from an account established under the plan would be exempt from state income tax to the extent that the income is used to pay qualified higher education expenses of the designated beneficiary. This tax exemption is similar to the treatment of distributions from the pre-paid college savings plan currently offered by CSOBA. It is expected that the addition of a new choice of investment instruments will increase the total number of individuals who choose to invest in a college savings program through CSOBA. 07/01/99

**HB 1311**—For fiscal years commencing on or after July 1, 1998, and when the state revenue surplus is more than \$170 million, businesses are eligible for a state tax refund based on the amount of personal property tax paid to counties during the state fiscal year (July 1 to June 30). Taxpayers who paid \$500 or less in personal property tax during the state fiscal year will receive a refund of the amount of personal property tax paid. Taxpayers who paid more than \$500 in personal property tax during the state fiscal year will receive \$500 plus 13.37 percent of the amount they paid over \$500. For example, if a taxpayer paid a total of \$600 in personal property tax, the refund will be \$513.37. 08/03/99

**HB 1323**—Gives sales tax refunds to individual taxpayers who were denied refunds because they had not paid at least 90 percent of their 1997 income tax by April 15, 1998. Requires the department to make these payments by September 30, 1999. 06/03/99

**HB 1333**—Creates a voluntary state income tax checkoff beginning January 1, 1999 for three years that would be used to assist in funding the construction, operation, and maintenance of a military veterans' cemetery on the Colorado western slope. 05/21/99

**HB 1345**—Extends the income tax credit for historic preservation that would have expired December 31, 1999. Eliminates provision that the maximum amount of the income tax credit shall not exceed \$2,000 plus 50 percent of the difference between the tax liability and \$2,000. 07/01/99

**HB 1383**—For income tax years commencing on or after January 1, 1999, and when the state revenue surplus is more than \$50 million, allows full-year and part-year residents who claim the "earned income credit" on their federal return to claim a credit of 8.5 percent of their

federal earned income credit on their Colorado income tax return. 07/01/99

**SB 74**—Extends income tax voluntary check-off contributions for child care programs to January 1, 2009. 08/03/99

#### LIQUOR ENFORCEMENT LAWS

**HB 1065**—With respect to alcoholic beverages and club liquor licenses, creates an exception to the requirement that the moral character of all officers, directors and 10 percent shareholders be investigated for licensing purposes. Allows state and local licensing authorities to charge a fee for fingerprinting and background investigations of club managers. Allows an officer or director of a corporation that holds a club liquor license to have an interest in another liquor license. 09/30/99

**HB 1215**—Allows any common carrier railroad holding a public transportation system liquor license to sell alcohol beverages by the drink at any event not open to the public, provided the event is held in a museum owned and operated by the licensee. Requires licensee to notify local law enforcement at least 14 days prior to the event. 03/31/99

**SB 44**—Establishes procedures for granting wine festival permits to limited winery licensee applicants. 04/19/99

#### LOTTERY LAWS

**HB 1010**—Permits the state lottery commission to conduct instant scratch lotteries based upon the game of chance known as bingo. 08/04/99

#### MOTOR CARRIER SAFETY LAWS

**HB 1165**—Makes it unlawful to operate a motor vehicle on public highways that uses tax-exempt, dyed diesel fuel. Authorizes personnel at ports of entry weigh stations to check fuel tanks of vehicles for such fuel. 05/18/99

#### MOTOR VEHICLE AND TRAFFIC LAWS

**HB 1024**—Requires that a tow operator must register with the Department of Revenue to perfect a lien upon a towed motor vehicle. Specifies the information contained in such registration. Allows the department to cancel the registration of an operator who violates any statutory provisions governing the towing and storage of motor vehicles. 07/01/00

**HB 1026**—Clarifies that the department may revoke the driver's license of a person who fails to cooperate in taking a test to determine the alcohol content of the person's blood or breath so that the test can be completed within 2 hours of the person's driving a motor vehicle. Allows the department to reschedule a driver's license revocation hearing if the law enforcement officer required to attend hearing cannot attend because of reasonable conflict. 07/01/99

**HB 1027**—Requires the mandatory revocation of a driver's license for individuals convicted of criminal mischief involving graffiti or defacing property. 07/01/99

**HB 1032**—Adds motorcycles to the list of vehicles for which the department is directed to issue special license plates for certain military veterans. 08/04/99

**HB 1033**—Clarifies the rear flap requirement for vehicles being driven or moved on streets or highways. Makes violation of the splash guard requirement a class B traffic violation. 07/01/99

**HB 1158**—Creates a new graduated driver licensing system for teenage drivers, including new training requirements, restrictions and penalties for violating those restrictions. 07/01/99

**HB 1168**—Lowers the penalty for driving after license revocation from a class 6 felony to a class 1 misdemeanor. Creates as a class 6 felony the crime of aggravated driving with a revoked license when a person convicted of driving with a revoked license is also convicted of other specified crimes. 07/01/99

**HB 1179**—Permits the department to obtain any validating registration tab or sticker through normal purchasing procedures. Allows the department to produce and issue validating tabs or stickers through any of its authorized agents. Requires that tabs and stickers be produced in accordance with the minimum specifications of the department and the same quality control standards used by Department of Corrections. 05/07/99

**HB 1181**—Requires that motor vehicles in emissions program areas that are owned by governmental agencies or entities be subject to the same emissions inspection requirements as privately owned vehicles, instead of being tested annually. 05/28/99

**HB 1279**—Requires persons convicted of “driving under the influence” (DUI) to obtain a restricted driver’s license for at least six months that requires installation, at the driver’s expense, of an ignition interlock device in all vehicles registered or titled in the person’s name. Conforms penalties for repeat DUI offenses to federal highway funding requirements. 07/01/99

**HB 1293**—Allows the department to execute bulk electronic transfer of information to vendors by contract, specifies the sources of information authorized for transfer and prohibits any electronic transfer or release in bulk of photos, digitized images or fingerprints. 08/04/99

**HB 1364**—Establishes requirements, standards and exclusions regarding photo radar. 05/17/99

**HB 1366**—Repeals the exemption that a child need not be in a car seat or wear a safety belt when all seating positions in a non-commercial vehicle equipped with safety belts or child restraint systems are occupied. 08/04/99

**HB 1370**—Beginning September 1, 1999 requires an in-person application for renewal of a motor vehicle registration to include the primary color of the vehicle. 05/29/99

**SB 63**—Allows any person eligible for a military veteran license plate to apply for a special license plate for a motor home. 08/04/99

**SB 79**—Establishes requirements and penalties for use of disabled parking plates and placards. Placards are required to show owner’s driver’s license or identification card number. Sets fines and penalties including revocation for violations. 07/01/99

**SB 164**—Raises the weight limit from 5,000 to 10,000 pounds for vehicles registered under call letters assigned by the federal communications commission, which vehicles are furnished with special license plates. 05/18/99

**SB 174**—Repeals provisions authorizing the department to sell photographs or other images for the prevention of fraud. Prohibits the department from selling or releasing photographs, other images, fingerprints, or social security numbers. Motor vehicle records may be released to a criminal justice agency and images may be released to a news agency. 04/16/99

#### **RACING LAWS**

**SB 66**—Extends the automatic termination date of the Division of Racing Events in the Department of Revenue and the Colorado Racing Commission to July 1, 2008. 03/24/99

**SB 81**—Omnibus bill regarding the Division of Racing Events covering aspects of horse and dog racing, administration, payment of taxes and licensing. 06/02/99

#### **SALES AND USE TAX LAWS**

**HB 1002**—Creates a sales and use tax exemption for farm equipment defined as farm tractors, implements of husbandry, and irrigation equipment costing at least \$1,000 per unit. Equipment also includes attachments, bailing wire, binders twine and surface wrap used primarily and directly in farm operation regardless of price. Applies also to farm equipment under lease if the fair market value is at least \$1,000. Statutory cities and counties may continue to collect sales tax on farm equipment unless it is exempted by ordinance. 07/01/99

**HB 1005**—Allows qualified purchasers to receive a payment permit and remit sales/use tax directly to the Department of Revenue. “Qualified purchaser” is one who purchased at least \$7 million of goods and services not to be erected upon or affixed to real property and subject to Colorado state sales tax during the preceding 12-month period. Permit would also be used for collection of sales tax for statutory cities and counties as well as RTD, SCFD, Baseball and Football Districts and other local improvement districts. 01/01/00

**HB 1009**—Reinstates the sales tax exemption on coins and precious metal bullion for purchase made on or after July 1, 1999. The previous exemption on these items expired on April 17, 1995. 07/01/99

**HB 1015**—Exempts sales of food sold through vending machines from state sales tax. Statutory cities and counties and certain special districts would continue to

collect sales tax unless specifically exempted through an ordinance or resolution. Sales of chewing gum as well as beverages dispensed in a cup, rather than in a can, remain taxable. 01/01/00

**HB 1016**—Creates a state sales and use tax exemption for agriculture compounds used to promote the health of livestock and semen used for agricultural or ranching purposes. The exemption would also apply to statutory cities and counties and other districts. 07/01/99

**HB 1271**—Allows a state sales and use tax exemption for the purchase of alternative fuel vehicles certified as “low emitting vehicles” (LEV) with a gross weight of 10,000 pounds or more. Power source replacements and parts for qualifying conversion vehicles are also exempt from Colorado sales and use tax. Allows any purchase of an LEV to be eligible for the alternative fuels income tax credit/rebate. 07/01/99

**HB 1335**—Provides a rebate of all state sales and use tax paid by qualified taxpayers on tangible personal property used in Colorado directly and predominately in research and development of biotechnology. Rebate would apply to purchases made for calendar years commencing January 1, 1999, and for each year thereafter. Refund applications must be submitted to the Department of Revenue between January and April 1 of the calendar year following the calendar year for which the refund is claimed. 05/17/99

**HB 1377**—Amends the definition of “charitable organization” for sales and use tax exemption purposes to include any veterans’ organization registered under Section 501 (c) (19) of the IRS code for the purpose of sponsoring a special event, meeting or other function in the state of Colorado so long as the event or meeting is not part of the organization’s regular activities in the state. Except for specific exceptions, exemptions apply to statutory cities, counties and special districts. Home rule cities make their own determinations. 07/01/99

**HB 1381**—Creates a state sales and use tax exemption for all sales and purchases of pesticides that are registered by the Commissioner of Agriculture for use in the production of agricultural and livestock products pursuant to the provisions of the “Pesticide Act,” and offered for sale by dealers licensed to sell the pesticides. 07/01/99

#### SEVERANCE TAX LAWS

**HB 1249**—Increases the amount of metallic minerals exempt from severance tax from \$11 million to \$19 million. Exempts the first 625,000 tons of molybdenum ore produced each quarter of the taxable year. Increases the amount of coal exempt from severance tax from 8,000 tons to 300,000 tons produced each quarter of the taxable year. All investment earnings of the state Severance Tax Trust Fund and the Local Government Severance Tax Fund are to be credited to those funds rather than the state General Fund. 07/01/99

#### MISCELLANEOUS LAWS

**HB 1127**—Allows state and local governments to accept credit card payments for taxes or fees. Specifies that government agencies may not impose a surcharge on these credit card transactions. The Colorado Treasurer is given responsibility for negotiating a master agreement with credit card companies. 08/03/99

**HB 1208**—Requires tobacco manufacturers that are not part of the master multistate tobacco settlement agreement to either agree to the master settlement terms or pay into an escrow account specified amounts for each product sold. Establishes penalties for nonpayment into the escrow. Creates enforcement and administrative responsibilities for the Departments of Revenue and Law. 07/01/99

**HB 1216**—Prohibits importing into Colorado any tobacco product that violates federal labeling requirements and the sale of or affixing of a tax stamp to a tobacco package or container that meets various provisions. Authorizes the department to confiscate and destroy tobacco for sale at wholesale or retail that is marked for use outside of the United States. 03/24/99

**HB 1294**—Allows owners of land contiguous to the boundaries of the Regional Transportation District to petition for inclusion in the district. Under certain circumstances, a municipality may conduct an election to include additional areas in RTD. Voter approval would be required by voters residing in the area to be included, and the RTD board would have to approve the addition. New areas could opt to be included or excluded in the Scientific and Cultural, Football or Baseball Districts. 04/30/99

**HB 1337**—Allows use of electronic records and signatures to facilitate electronic transactions with governmental entities. 07/01/99.

**SB 33**—Requires Enterprise Zones to have specific economic development objectives with outcomes that can be measured by specific, verifiable data. Annual reports from zone administrators must include specific, verifiable data that can be used to measure whether the zone has achieved its economic development objectives. 05/20/99

**SB 83**—Creates a new type of financial institution, a “foreign capital depository,” to encourage investment in Colorado by foreign nationals seeking safe investments outside their countries of residence. Prohibits deposits in foreign capital depositories by U.S. citizens. 05/24/99

**SB 114**—Eliminates the requirement that small employers who offer a cafeteria plan to eligible employees must offer the plan as a group plan. Employer sponsored cafeteria plans could then be offered to individual employees on a pre-tax basis. 04/15/99

**SB 153**—Allows natural gas public utilities to file voluntary restructuring plans for opening natural gas supply markets to consumers. (Deregulates natural gas industry.) 08/03/99

## Alcoholic Beverages

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**ALCOHOLIC BEVERAGE EXCISE TAXES & LICENSE FEES**

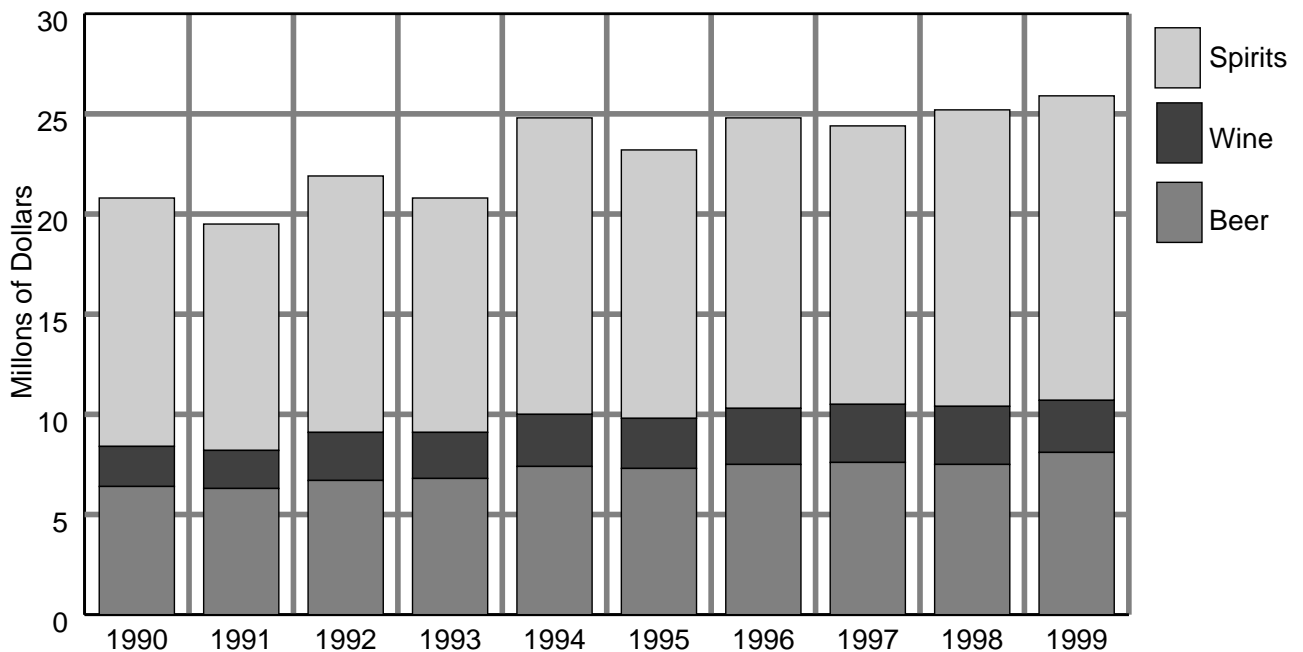
**Fiscal Years 1997 to 1999**

	<b>1997</b>	<b>1998</b>	<b>1999</b>
State License Fees	\$1,491,530	\$1,743,128	\$2,043,122
85% Liquor Licenses (from local government)	2,249,232	2,361,456	2,413,485
<b>Total Net License Fees</b>	<b>\$3,740,762</b>	<b>\$4,104,584</b>	<b>\$4,456,607</b>
3.2% Beer Tax	\$603,331	\$635,141	\$638,879
Repeal Beer Tax	6,950,805	6,898,572	7,451,159
Hard Cider Tax	N/A	124,975	(113,938)*
Wine Tax	2,891,180	2,921,569	2,664,558
Spirituous Liquors Tax	13,947,258	14,773,056	15,190,038
<b>Total Net Tax Receipts</b>	<b>\$24,392,574</b>	<b>\$25,353,313</b>	<b>\$25,830,696</b>
<b>TOTAL NET REVENUES</b>	<b>\$28,133,336</b>	<b>\$29,457,897</b>	<b>\$30,287,303</b>

\* Accounting adjustment made from previous year.

**EXCISE TAX REVENUES**

**Fiscal Years 1990 to 1999**



Spirits	12.4	11.3	12.8	11.7	14.8	13.4	14.5	13.9	14.8	15.2
Beer	6.4	6.3	6.7	6.8	7.4	7.3	7.5	7.6	7.5	8.1
Wine	2.0	1.9	2.4	2.3	2.6	2.5	2.8	2.9	2.9	2.1



## TAXABLE GALLONS OF BEER, WINE, &amp; SPIRITS

Fiscal Years 1990 to 1999

YEAR	BEER	WINE	SPIRITS
1999	101,125,476	8,179,083	6,659,312
1998	94,171,416	9,309,213	6,476,508
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

## VIOLATIONS OF THE LIQUOR CODE &amp; 3.2% BEER ACT

Fiscal Years 1997 to 1999

ACTIONS:	1997	1998	1999
State Administrative Actions	133	117	85
State Revocations	1	0	1
State Suspensions	93	84	81
State Denials	0	4	0
Division-Filed Court Cases	179	424	346
Division-Assisted Local Hearings	8	8	14
<b>Totals</b>	<b>414</b>	<b>637</b>	<b>527</b>

## LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 1997 to 1999

	1997	1998	1999
3.2% Beer Importers License (non-resident)	7	7	7
3.2% Beer Importers License (resident)	10	11	9
3.2% Beer Manufacturer	7	7	7
3.2% Beer Manufacturer (non-resident)	30	7	7
3.2% Retail Beer	1,991	1,984	2,044
3.2% Special Events Permit	185	136	143
3.2% Wholesale Beer	53	60	54
Arts Liquor	21	22	23
Bed and Breakfast Permit	37	51	58
Beer and Wine	329	311	321
Beer, Wine, & Spiritous Liquor Special Events Permit	1,267	1,176	1,346
Brew Pub	64	69	74
Club Liquor	237	237	231
Hotel & Restaurant Liquor	3,147	3,202	3,345
Hotel & Restaurant—Optional Premises	123	147	158
Importer—Malt Liquor	65	61	55
Importer—Vinous & Spiritous Liquor	286	295	300
Limited Winery	19	23	28
Liquor-License Drug Store	39	37	37
Malt Liquor Manufacturer (non-resident)	0	28	25
Manufacturer—Brewery	39	30	29
Manufacturer—Winery	0	0	2
Optional Premises	17	23	22
Public Transportation Liquor	45	36	37
Racetrack Liquor	9	8	8
Retail Gaming Tavern	38	31	32
Retail Liquor Store	1,278	1,311	1,338
Tavern Liquor	1,294	1,273	1,294
Wholesale Beer	81	76	73
Wholesale Liquor	43	43	43
Wine Delivery Permit	124	149	114
<b>TOTAL LICENSES</b>	<b>10,885</b>	<b>10,851</b>	<b>11,264</b>

## COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 1997 to 1999

COUNTY	1997	1998	1999	COUNTY	1997	1998	1999
Adams	508	500	530	Las Animas	79	77	78
Alamosa	48	48	46	Lincoln	17	17	17
Arapahoe	729	729	756	Logan	47	45	45
Archuleta	46	46	52	Mesa	234	245	241
Baca	9	11	11	Mineral	18	16	18
Bent	13	14	15	Moffat	34	37	36
Boulder	495	489	533	Montezuma	70	66	69
Chaffee	65	68	72	Montrose	84	84	89
Cheyenne	9	9	9	Morgan	71	69	70
Clear Creek	51	49	49	Otero	61	59	61
Conejos	26	27	24	Ouray	34	33	32
Costilla	26	25	24	Park	52	46	45
Crowley	9	10	10	Phillips	11	10	13
Custer	14	16	17	Pitkin	163	164	169
Delta	70	70	72	Prowers	44	41	46
Denver	1,320	1,312	1,342	Pueblo	339	347	352
Dolores	11	11	13	Rio Blanco	34	35	33
Douglas	152	169	189	Rio Grande	46	40	46
Eagle	228	239	239	Routt	108	115	118
Elbert	18	19	21	Saguache	24	25	26
El Paso	812	820	851	San Juan	16	17	20
Fremont	90	94	94	San Miguel	71	73	74
Garfield	150	159	162	Sedgwick	13	13	11
Gilpin	45	40	40	Summit	200	195	201
Grand	113	118	118	Teller	81	72	74
Gunnison	110	121	124	Washington	11	11	12
Hinsdale	16	18	16	Weld	274	276	281
Huerfano	49	49	50	Yuma	29	31	30
Jackson	16	14	13	<b>State Totals</b>	<b>8,969</b>	<b>9,042</b>	<b>9,334</b>
Jefferson	777	785	813	Special Events Licenses			
Kiowa	3	3	3	Liquor	1,237	1,176	1,346
Kit Carson	28	28	29	3.2% Beer	185	136	143
Lake	42	41	43				
La Plata	141	150	154				
Larimer	465	482	493				

## Cigarette and Tobacco Products

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Cigarette and Tobacco Collections .....	28

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

**Fiscal Years 1990 to 1999**

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
1999	\$16,819,147	\$42,550,296	\$59,369,443
1998	16,883,434	42,735,755	59,619,189
1997	16,763,785	42,891,556	59,655,341
1996	16,460,555	42,801,250	59,261,805
1995	16,673,001	42,125,592	58,798,593
1994	15,944,475	41,680,170	57,624,645
1993	16,117,863	40,392,371	56,510,234
1992	15,978,813	40,329,428	56,308,241
1991	16,067,723	41,429,125	57,496,848
1990	16,136,322	40,403,175	56,539,497

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

**TOBACCO PRODUCTS TAX COLLECTIONS**

**Fiscal Years 1990 to 1999**

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
1999	\$8,648,078	\$5,185	\$8,642,893
1998	8,186,889	221,902	7,964,987
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

**PACKAGES OF CIGARETTES TAXED**

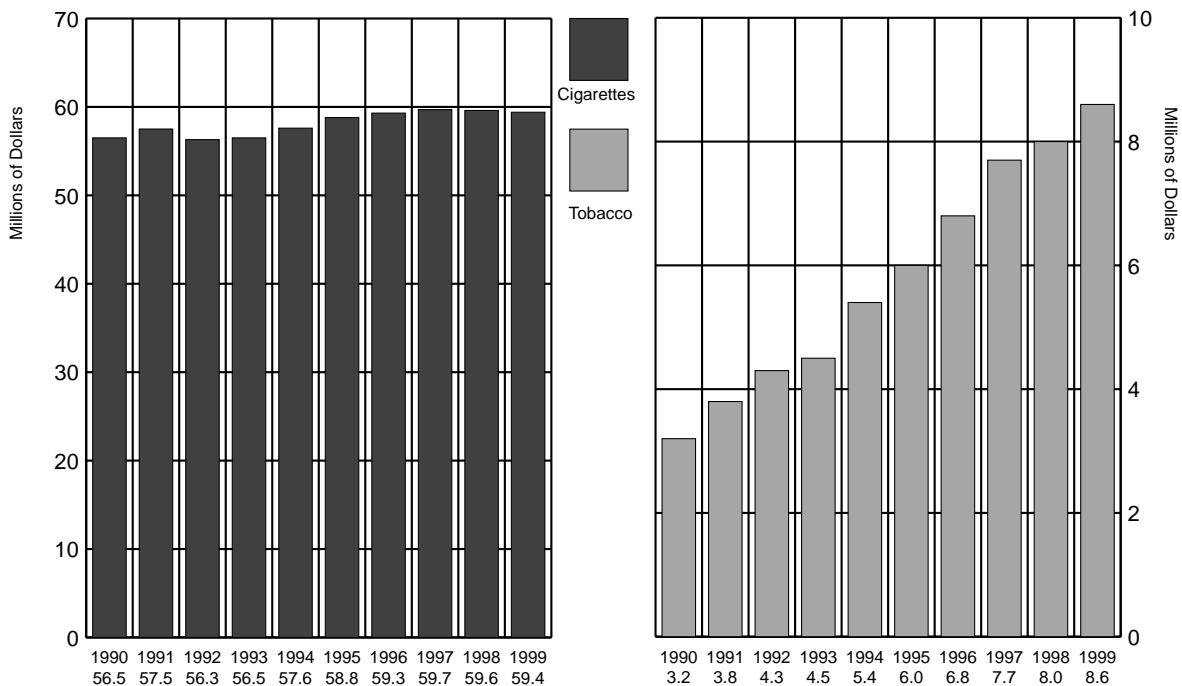
**Fiscal Years 1990 to 1999**

(Millions of Packages)

YEAR	PACKAGES
1999	310
1998	311
1997	311
1996	309
1995	306
1994	300
1993	294
1992	293
1991	299
1990	295

**CIGARETTE AND TOBACCO COLLECTIONS**

**Fiscal Years 1990 to 1999**



## Estate

Estate & Gift Tax Activities .....	30
Estate, Inheritance, & Gift Tax Net Collections .....	30

## ESTATE &amp; GIFT TAX ACTIVITIES

Fiscal Years 1997 to 1999

	1997	1998	1999
<b>Returns and Documents Reviewed/Recorded:</b>			
<b>Estate Tax:</b>			
Taxable Returns	917	937	1,045
Nontaxable Returns	820	800	752
<b>Statements, Certificates &amp; Receipts Issued:</b>			
Estate Tax	1,692	1,637	2,275
Inheritance Tax	0	1	0
<b>Refunds Issued:</b>			
Estate Tax	172	214	225
Inheritance Tax	0	0	0

## ESTATE, INHERITANCE &amp; GIFT TAX NET COLLECTIONS

Fiscal Years 1990 to 1999

YEAR	INHERITANCE TAX	1/	GIFT TAX	ESTATE TAX	TOTAL
1999	\$0		\$0	\$65,390,988	\$65,390,988
1998	4,389		0	108,319,891	108,324,280
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

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

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## Income

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**TAXABLE AND NONTAXABLE RETURNS**

**Fiscal Year 1999**

<b>TYPE OF RETURN</b>	<b>TOTAL</b>	<b>TAXABLE</b>	<b>NONTAXABLE</b>	<b>AMENDED</b>
Individual	2,227,665	1,691,343	482,910	53,412
Corporation	61,396	25,932	32,455	3,009
Fiduciary	36,618	18,684	17,936	0
Partnership 1/	194,526	0	194,526	0
<b>TOTALS</b>	<b>2,520,205</b>	<b>1,735,959</b>	<b>727,825</b>	<b>56,421</b>

1/ Information-only returns

**ALTERNATIVE MINIMUM TAX**

**Fiscal Years 1990 to 1999**

<b>YEAR</b>	<b>ALTERNATIVE MINIMUM TAX</b>	<b>1/</b>
1999	\$3,248,103	
1998	2,377,724	
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	

**RETURNS FILED FOR OLD AGE  
PROPERTY TAX & HEAT CREDITS**

**Fiscal Years 1990 to 1999**

<b>YEAR</b>	<b>NUMBER OF RETURNS</b>	<b>AMOUNT OF REFUND/CREDIT</b>	<b>AVERAGE CREDIT</b>
1999	33,557	\$9,072,554	\$270
1998	32,416	9,972,485	308
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

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 &amp; CREDITS

Fiscal Year 1999

	INDIVIDUAL	FIDUCIARY	CORPORATE
<b>TAX LIABILITY:</b>			
Normal Tax	\$3,133,314,797	\$68,096,602	\$249,630,481
Surtax	431	0	0
Alternative Minimum Tax	3,142,326	105,777	0
Investment Credit Recapture	987	0	(1,240)
Penalty	(16,016,747)	342,346	536,673
Interest Received	17,327,112	89,577	10,166,415
Interest Paid	(11,878,410)	(210,277)	(13,372,884)
<b>TOTAL LIABILITY</b>	<b>\$3,125,890,496</b>	<b>\$68,424,025</b>	<b>\$246,959,445</b>
<b>TAX CREDITS</b>			
Enterprise Zone Credits	\$19,752,381	0	0
Property/Rent/Heat	9,072,554	0	0
Enterprise Zone Investment	*	0	24,584,539
Enterprise Zone Employee	*	0	4,083,028
Other Enterprise Zone Credits	*	0	2,540,798
New Business Facility	0	0	32,723
Investment Tax	0	0	1,927,118
Inventory Tax	0	0	2,580
Impact Assistance	0	0	0
Commercial Energy	0	0	0
Other Credits 1/	67,494,814	1,858,472	10,832,013
<b>TOTAL CREDITS</b>	<b>\$96,319,749</b>	<b>\$1,858,472</b>	<b>\$44,002,799</b>
<b>NET TAX LIABILITY</b>	<b>\$3,029,570,747</b>	<b>\$66,565,553</b>	<b>\$202,956,646</b>

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

\* Included in 104CR credits.

## REVENUES REFUNDED UNDER AMENDMENT 1 1/

Fiscal Year 1999

Tax Year 1998	Joint Filers		All Others		Totals	
	Number of Returns	Amount of Refund	Number of Returns	Amount of Refund	Number of Returns	Amount of Refunds
\$0 - \$20,000	94,482	\$26,832,888	634,553	\$90,106,526	729,035	\$116,939,414
\$20,001 - \$50,000	220,300	85,917,000	367,364	71,635,980	587,664	157,552,980
\$50,001 - \$95,000	264,790	146,164,080	75,068	20,718,768	339,858	166,882,848
\$95,001+	120,470	92,520,960	18,062	6,935,808	138,532	99,456,768
Other			1,208	66,307		
<b>Totals</b>	<b>700,042</b>	<b>\$351,434,928</b>	<b>1,095,047</b>	<b>\$189,397,082</b>	<b>1,796,297</b>	<b>\$540,898,317</b>

1/ Does not include refunds to be distributed to individuals filing income tax returns with extensions.

Tax Year 1997	Joint Filers		All Others		Totals	
	Number of Returns	Amount of Refund	Number of Returns	Amount of Refund	Number of Returns	Amount of Refunds
\$0 - \$15,000	2,889	\$213,786	15,352	\$532,100	18,241	\$745,886
\$15,001 - \$100,000	21,492	2,579,040	14,512	870,720	36,004	3,449,760
\$100,001+	11,188	1,790,080	2,447	195,760	13,635	1,985,840
<b>Totals</b>	<b>35,569</b>	<b>\$4,582,906</b>	<b>32,311</b>	<b>\$1,598,580</b>	<b>67,880</b>	<b>\$6,181,486</b>

## REFUNDS ISSUED

Fiscal Years 1990 to 1999

Year	Number of Returns	Total Refund	Average Refund Per Return
<b>Individual Income Tax: 1/</b>			
1999	1,813,019	\$897,811,138 2/	\$505.21
1998	1,545,453	474,993,700	307.35
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
<b>Corporate Income Tax:</b>			
1999	3,781	\$65,935,300	\$17,438.59
1998	3,711	56,516,142	15,229.36
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
<b>Fiduciary:</b>			
1999	1,412	\$1,529,821	\$1,083.44
1998	1,068	1,143,556	1,070.75
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

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.

2/ Includes \$547,079,802 refunded under Amendment 1.

**INDIVIDUAL INCOME TAX CHECKOFFS 1/  
NUMBER OF RETURNS & DONATIONS  
Fiscal Years 1990 to 1999**

**NONGAME WILDLIFE**

Year	Returns	Donations	Average
1999	56,352	\$543,506	\$9.64
1998	52,171	408,823	7.84
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

**DOMESTIC ABUSE**

Year	Returns	Donations	Average
1999	47,011	\$378,290	\$8.05
1998	41,825	270,615	6.47
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

**OLYMPIC COMMITTEE**

Year	Returns	Donations	Average
1999	16,682	\$92,523	\$5.55
1998	0	0	0.00
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

**HOMELESS PREVENTION**

Year	Returns	Donations	Average
1999	39,837	\$265,864	\$6.67
1998	36,455	238,566	6.54
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
1999	35,255	\$236,936	\$6.72
1998	33,896	188,538	5.56
1997	21,478	143,362	6.67

**SPECIAL OLYMPICS**

Year	Returns	Donations	Average
1999	35,299	\$215,488	\$6.10
1998	31,142	190,538	6.12

**TOTALS**

Year	Returns	Donations	Average
1999	230,436	\$1,732,607	\$7.52
1998	195,489	1,297,080	6.64
1997	136,721	992,692	7.26
1996	138,129	937,913	6.79
1995	139,289	859,464	6.17
1994	119,795	814,937	6.80
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

1/ Revised to reflect adjustments and transfers.

**INCOME TAX CASH FLOW**

Fiscal Years 1990 to 1999 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS	GROSS COLLECTIONS	ADJUSTMENTS 1/	REFUNDS 2/	NET COLLECTIONS
<b>INDIVIDUAL TAX 3/</b>							
1999	\$2,733.4	\$637.3	\$348.1	\$3,718.8	\$8.1	\$893.8	\$2,816.9
1998	2,476.8	560.4	341.5	3,378.7	6.1	471.7	2,900.9
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	319.8	2,296.9
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	6.9	257.3	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	N/A	246.2	1,365.6

**CORPORATE TAX**

1999	N/A	\$315.7	\$51.3	\$367.1	\$0.1	\$65.9	\$301.0
1998	N/A	266.8	61.0	327.9	0.2	56.5	271.1
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

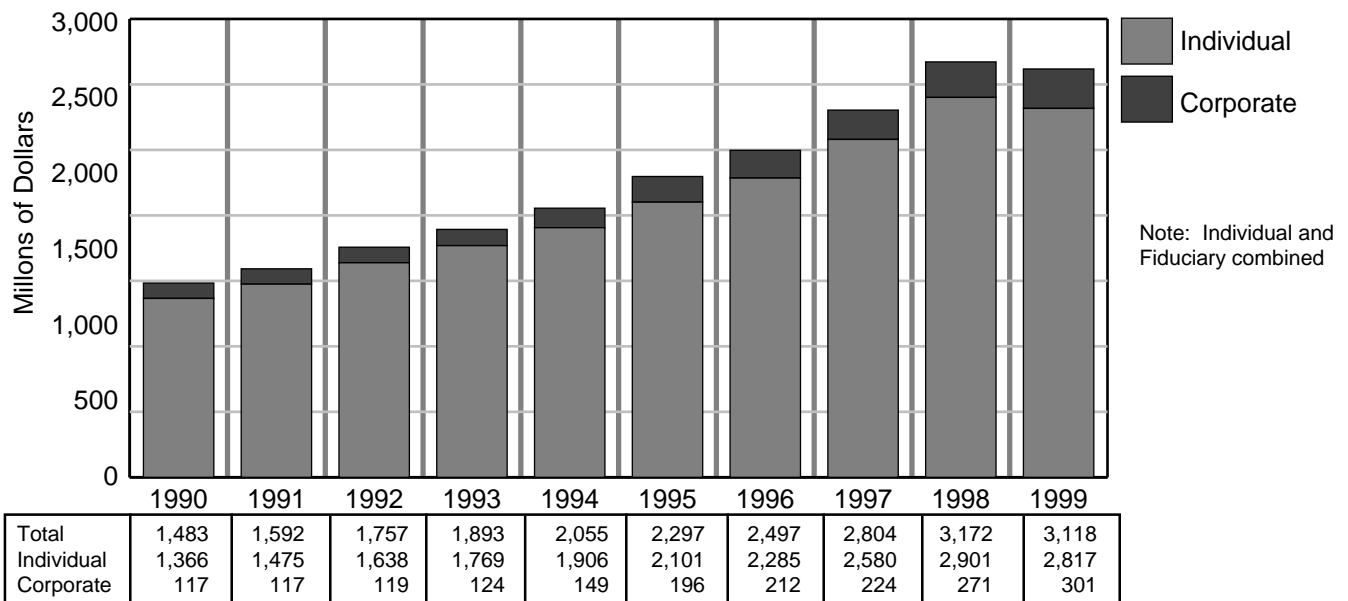
1/ Adjustments include short-checks and withholdings refunds. Information for years prior to 1991 is not available. Starting with 1994, UHICO is included as an adjustment (was in refunds previously).

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

3/ For this table, fiduciary information is included with individual tax.

**NET INCOME TAX COLLECTIONS**

Fiscal Years 1990 to 1999



## Limited Stakes Gaming

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Limited Stakes Gaming Fund Distribution .....	38

## 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 1999

Limited Gaming Revenues	\$78,548,750
1998 Two Month Escrow Amount	1,661,800
Less:	
Division and Limited Gaming Control	
Commission Expenditures	8,560,380
1999 Two Month Escrow Amount	1,469,667
<b>Net Total Available for Distribution</b>	<b>\$70,180,503</b>

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

### LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 1997 to 1999

	1997	1998	1999
Limited Gaming Revenue	\$59,238,986	\$66,688,238	\$75,548,750
Commission/Division Expenses	7,647,132	7,948,174	8,560,380
Amount Distributed	51,697,738	58,879,668	70,180,503
State General Fund	19,613,407	21,543,896	27,322,158
Department of Transportation	2,658,000	3,951,000	3,066,000
Contiguous County Fund	2,957,089	0	0
Woodland Park	387,733	441,598	526,354
Victor	129,244	147,199	175,451
Tourism Promotion Fund	103,395	117,759	140,361
State Historical Society	14,475,367	16,486,309	19,650,541
Black Hawk	2,788,369	3,226,488	4,308,662
Central City	1,070,040	1,216,042	1,118,607
Cripple Creek	1,311,365	1,445,437	1,590,781
Teller County	1,573,638	1,734,5241	1,908,938
Gilpin County	4,630,091	5,331,036	6,512,723
Local Government Gaming Impact Fund		3,238,382	3,859,928

## Lottery

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Lottery Sales Distribution .....	40

# Lottery

In Fiscal Year 1999, Lottery sales were \$368.4 million. Scratch games sales accounted for \$233.9 million, Lotto sales reached \$119.7 million, Cash 5 produced sales of \$12.1 million, and sales of Perfecto games were \$2.7 million.

Also in Fiscal Year 1999, the Lottery proceeds formula changed such that Great Outdoors Colorado (GOCO) began to receive the full percent authorized by voters in 1992. The constitutional amendment approved that year both created GOCO and stipulated that the Capital Construction Fund be phased out. As a result, the Capital Construction fund received \$11.1 million in Fiscal Year 1999, down from \$30.1 million it received last year.

## LOTTERY FUND DISTRIBUTION

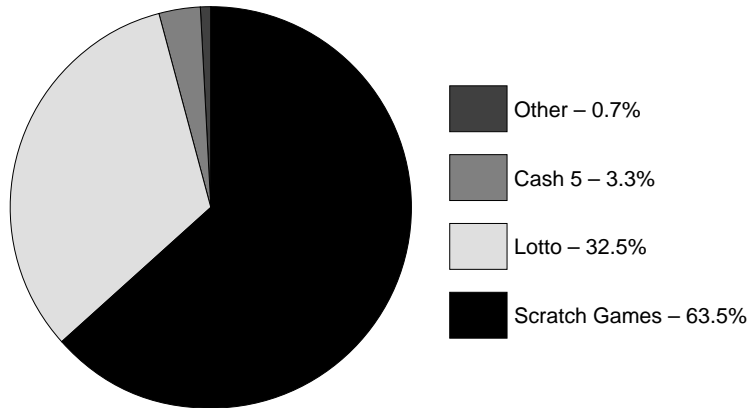
Fiscal Years 1997 through 1999

(dollars in millions)

	1997	1998	1999	1983-1999
Capital Construction Fund	\$37.0	\$30.1	\$11.1	\$439.8
Conservation Trust Fund	34.5	35.7	33.9	359.5
Great Outdoors Colorado	14.5	22.9	31.2	133.3
Parks & Outdoor Recreation	8.6	8.9	8.5	89.8
<b>Totals</b>	<b>\$94.6</b>	<b>\$97.6</b>	<b>\$84.7</b>	<b>\$1,003.4</b>

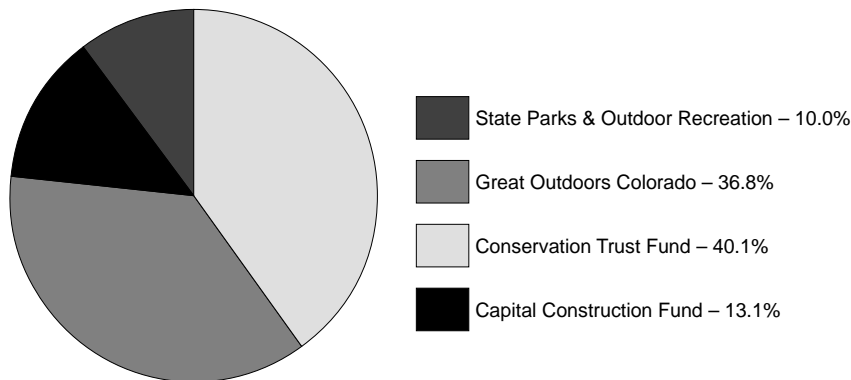
## LOTTERY SALES DISTRIBUTION

Fiscal Year 1999



## LOTTERY FUND DISTRIBUTION

Fiscal Year 1999





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## Mileage and Fuel

Gross Fuel Gallonage, Gallonage Exempted, Taxable Gallonage, and Net Collections .....	42
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## GROSS FUEL GALLONAGE, GALLONAGE EXEMPTED, TAXABLE GALLONAGE, AND NET COLLECTIONS

Fiscal Years 1998 and 1999 (thousands of gallons)

	1998	1999	Percentage Change
<b>Gallonage Received:</b>			
Gross: Gasoline/Gasohol	1,901,298	2,013,133	5.9%
Gross: Special Fuel	549,505	559,144	1.8%
<b>Total Gross</b>	<b>2,450,803</b>	<b>2,572,277</b>	<b>5.0%</b>
<b>Less:</b>			
2% Allowance: Gasoline/Gasohol	36,543	38,744	6.0%
1/2% Allowance: Gasoline/Gasohol	8,953	9,492	6.0%
1% Allowance: Special Fuel	3,273	3,851	17.7%
<b>Total Allowances</b>	<b>48,768</b>	<b>52,088</b>	<b>6.8%</b>
<b>EXEMPTIONS</b>			
<b>Sales to U.S. Government:</b>			
Gasoline/Gasohol	10,353	8,153	-21.3%
Special Fuel	25,208	9,188	-63.6%
<b>Exports:</b>			
Gasoline/Gasohol	31,797	36,475	14.7%
Special Fuel	90,362	94,543	4.6%
<b>State of Colorado</b>			
Gasoline/Gasohol	31,940	21,227	-33.5%
Special Fuel	30,128	26,491	-12.1%
<b>Miscellaneous Credits:</b>			
Gasoline/Gasohol	78	10,055	12825.0%
Special Fuel	26,510	11,148	-57.9%
<b>Total Exemptions</b>	<b>246,376</b>	<b>217,280</b>	<b>-11.8%</b>
<b>Gross Taxable Gallonage:</b>			
Gasoline/Gasohol	1,781,634	1,888,986	6.0%
Special Fuel	374,024	413,922	10.7%
<b>Less Gallons Refunded:</b>			
Gasoline/Gasohol	14,419	22,177	53.8%
Special Fuel	10,289	15,172	47.5%
<b>Net Taxable Gallonage:</b>			
Gasoline/Gasohol	1,767,216	1,866,809	5.6%
Special Fuel	363,735	398,750	9.6%
<b>Net Collections</b>			
Gasoline	\$315,340,787	\$324,113,439	2.8%
Special Fuel	78,727,297	81,896,753	4.0%
Gasohol	79,854,269	86,951,839	8.9%
<b>Total Collections</b>	<b>\$473,922,353</b>	<b>\$492,962,031</b>	<b>4.0%</b>

### GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1990 to 1999

	Gasoline	Special Fuel	Gasohol	Total
1999	1,585,994,454	559,144,197	427,138,361	2,572,277,013
1998	1,530,289,121	549,504,943	371,008,837	2,450,802,901
1997	1,600,432,456	465,208,339	308,324,635	2,373,965,430
1996	1,453,020,898	432,288,421	372,789,759	2,258,099,078
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

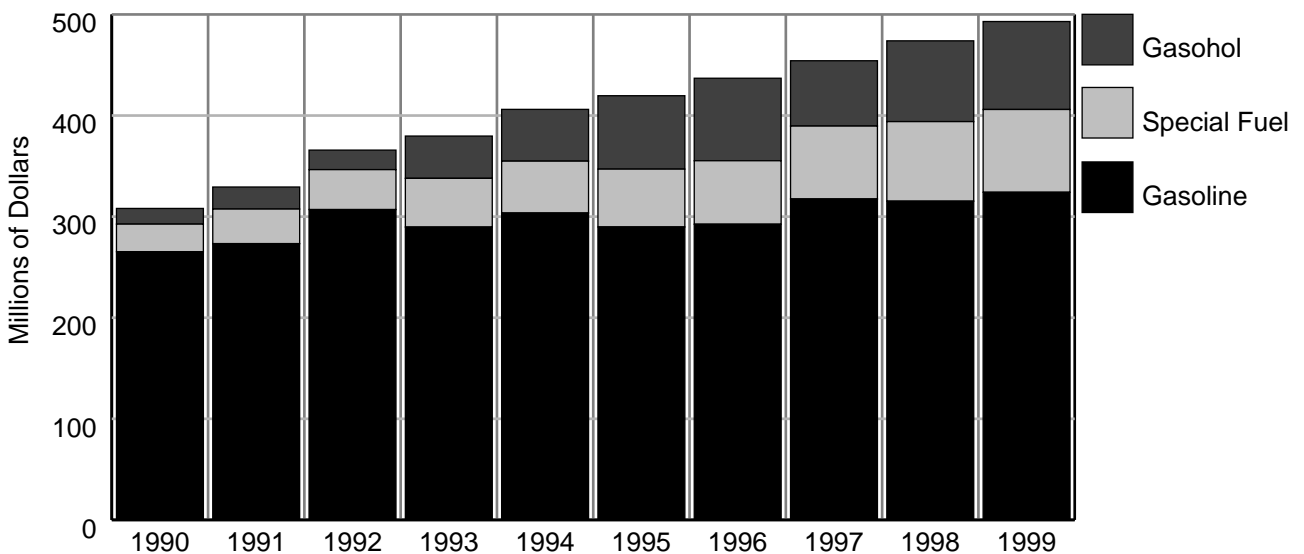
### NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1990 to 1999

	Gasoline	Special Fuel	Gasohol	Total
1999	1,461,169,347	398,750,037	405,590,340	2,265,509,724
1998	1,407,218,482	363,734,960	359,978,864	2,130,932,305
1997	1,446,865,595	330,618,090	298,381,634	2,075,865,318
1996	1,347,695,301	305,382,595	365,178,875	2,018,256,771
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

### NET FUEL TAX COLLECTIONS

Fiscal Years 1990 to 1999



Gasoline	265.3	273.3	307.0	289.7	303.6	289.8	292.5	317.5	315.3	324.1
Special Fuel	27.3	34.2	39.5	48.2	51.3	57.2	62.8	72.1	78.7	81.9
Gasohol	15.5	21.8	19.3	41.8	51.2	72.6	81.6	64.6	79.9	87.0

## PORT OF ENTRY ACTIVITIES

Fiscal Years 1997 to 1999

	1997	1998	1999	Percentage Change 1998 to 1999
Number of Trucks Cleared	5,426,848	5,604,609	5,904,527	5.4%
Number of Trucks Weighed	4,763,132	4,815,622	5,185,483	7.7%
Special Fuel Permits	7,945	7,429	7,292	-1.8%
Number of Health and Brand Inspections	41,569	38,970	32,038	-17.8%
Hazardous Material Permits	2,313	2,522	2,475	-1.9%
60-Day Permits	779	936	881	-5.9%
72-Hour Permits	19,172	19,696	22,562	14.6%

## PORT OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, &amp; PERMITS ISSUED

Fiscal Year 1999

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$188,382	259,691	179,334	0	944
Dumont	354,445	686,985	666,440	2	712
Fort Collins	553,071	853,876	696,739	5	2,875
Fort Morgan	751,140	759,133	593,592	38	6,384
Lamar	418,987	488,420	460,643	70	1,840
Limon	501,454	879,084	821,329	205	3,243
Loma	574,697	469,225	438,747	0	2,788
Monument	444,447	1,025,618	897,222	0	1,008
Platteville	104,158	108,874	95,214	6	170
Trinidad	274,874	212,764	195,137	2	1,510
Mobile Units	3,392,801	160,857	141,086	553	1,088
Total	\$7,558,456	5,904,527	5,185,483	881	22,562

## Motor Vehicle

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**TRAFFIC RECORDS ACTIVITY**

**Fiscal Years 1997 to 1999**

	<b>1997</b>	<b>1998</b>	<b>1999</b>
Number of Penalty Assessments	133,894	101,185	100,979
Penalty Assessment Collections	\$4,507,605	\$5,000,621	\$5,485,427

**DEALER LICENSING ACTIVITY**

**(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)**

**Fiscal Years 1997 to 1999**

Licenses Processed	21,947	19,823	19,349
Dealer/Salesperson License Revenues	\$1,813,198	\$1,764,589	\$2,632,166

**TITLES ACTIVITY**

**Fiscal Years 1997 to 1999**

Title Applications Received	1,440,430	1,476,787	1,522,754
Title Revenues	\$4,159,208	\$4,377,329	\$4,469,095

**MOTOR VEHICLE EMISSIONS PROGRAM**

**Fiscal Years 1997 to 1999**

Licenses:

Stations Licensed	339	344	339
Stations Renewed	178	104	203
Mechanics Licensed	2,164	1,976	2,107
Mechanics Renewed	477	459	292
Number of Emission Test Validation Stickers Sold	98,962	105,781	106,392

Collections:

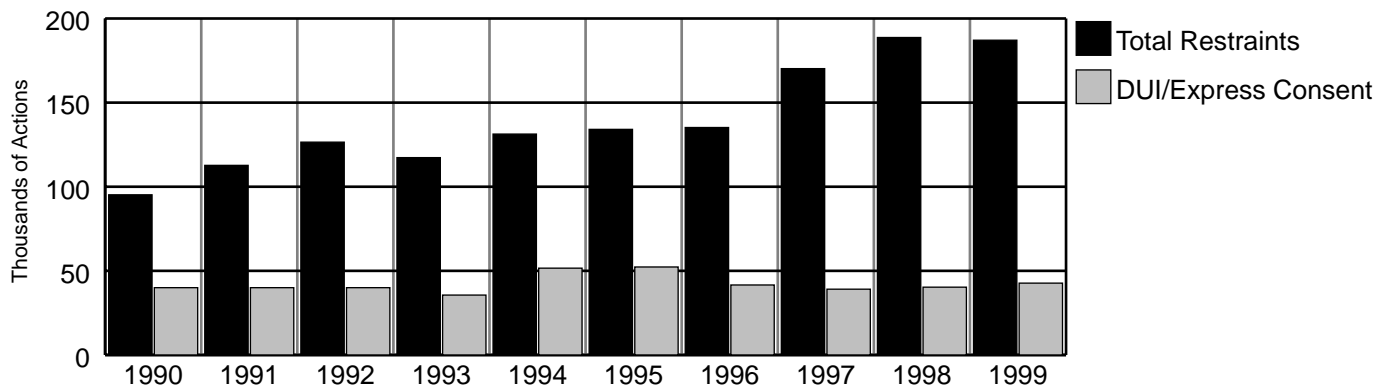
Stations Licenses	\$5,405	\$3,863	\$6,725
Mechanics' Licenses	18,195	18,660	17,570
Windshield Stickers	395,849	423,125	425,570

**TOTAL EMISSION COLLECTIONS**

<b>\$419,449</b>	<b>\$445,648</b>	<b>\$449,865</b>
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**DRIVER RESTRAINT ACTIVITY**

**Fiscal Years 1990 to 1999**



Total Restraints	95.2	112.7	126.5	117.3	131.3	134.1	135.2	170.2	188.7	178.1
DUI/Express Consent	40	40	40	35.6	51.6	52.3	41.6	39.1	40.3	42.7

## DRIVER CONTROL ACTIVITIES

Fiscal Years 1998 and 1999

	1998	1999
<b>Restraint Actions: Suspensions</b>		
Financial Responsibility	27,867	21,427
Point System Violations	16,665	14,440
Driving Under the Influence	3,693	3,401
All Other	52,905	46,688
<b>Total Suspensions</b>	<b>101,130</b>	<b>85,956</b>
<b>Restraint Actions: Revocations</b>		
Driving Under the Influence	5,822	6,016
Express Consent	30,794	33,286
All Other	31,720	33,418
<b>Total Revocations</b>	<b>68,336</b>	<b>72,720</b>
<b>Restraint Actions: Denials</b>		
Driving Under Restraint	5,744	6,136
Denied Driving License Compact	5,029	4,529
<b>Total Denials</b>	<b>10,773</b>	<b>10,665</b>
<b>Restraint Actions: Cancellations-Denials</b>		
License Exam Failure	1,564	1,848
All Other	3,060	2,726
<b>Total Cancellations-Denials</b>	<b>4,624</b>	<b>4,574</b>
<b>Cancellations</b>		
Application for License Under Restraint	195	194
Default Infractions	2,069	2,173
All Others	1,547	1,806
<b>Total Cancellations</b>	<b>3,811</b>	<b>4,173</b>
<b>TOTAL RESTRAINT ACTIONS</b>	<b>188,674</b>	<b>178,088</b>
<b>LICENSE REINSTATEMENTS</b>	<b>93,352</b>	<b>106,822</b>
<b>FINANCIAL RESPONSIBILITY REPORTS RECEIVED</b>	<b>59,246</b>	<b>64,506</b>

## DRIVER LICENSE ACTIVITIES

Fiscal Year 1999

	STATE OFFICES	COUNTY OFFICES	TOTAL
<b>TYPE OF LICENSE ISSUED</b>			
Adult Licenses	614,844	5,242	620,086
Provisional Licenses	49,743	770	50,513
Minor Licenses	47,453	757	48,210
Motorcycle Only Licenses	22	0	22
<b>Total Licenses Issued</b>	<b>712,062</b>	<b>6,769</b>	<b>718,831</b>
Of Which:			
Completed Permit/Road/Test	105,149	1,138	106,287
<b>TYPE OF PERMIT ISSUED</b>			
Adult	51,287	237	51,524
Provisional	15,498	75	15,573
Minor	63,645	799	64,444
Motorcycle Only	10,114	148	10,262
<b>Total Permits Issued</b>	<b>140,544</b>	<b>1,259</b>	<b>141,803</b>
<b>TOTAL LICENSE, PERMITS &amp; DOCUMENTS</b>	<b>852,606</b>	<b>8,028</b>	<b>860,634</b>
<b>ENDORSEMENTS/MISCELLANEOUS</b>			
Motorcycle Endorsements	10,599	66	10,665
Colorado I.D. Cards	161,360	858	162,218
Change of Name/Address	165,308	2,034	167,342
<b>EXAMINATIONS</b>			
Written Tests Passed	130,155	1,754	131,909
Written Tests Failed	35,083	538	35,621
Driver Road Tests Passed	88,214	1,030	89,244
Driver Road Tests Failed	9,804	26	9,830
Vision Referrals	2,506	51	2,557
Physical Referrals	499	1	500
Oral Examinations	3,357	6	3,363
Special Re-examinations	3,531	15	3,546
<b>Reissues</b>	<b>160,218</b>	<b>843</b>	<b>161,061</b>
<b>Voter Registration</b>	<b>275,180</b>	<b>1,843</b>	<b>277,023</b>



**VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY 1/  
 Calendar Year 1998**

<b>COUNTY</b>	<b>REGISTRATIONS</b>	<b>LICENSE FEES 2/</b>	<b>OWNERSHIP TAX</b>	<b>COUNTY</b>	<b>REGISTRATIONS</b>	<b>LICENSE FEES 2/</b>	<b>OWNERSHIP TAX</b>
Adams	306,257	\$14,882,790	\$25,180,764	La Plata	51,227	1,564,546	3,173,634
Alamosa	16,368	589,313	900,109	Lake	9,233	310,729	502,433
Arapahoe	403,161	17,621,107	41,476,046	Larimer	234,565	7,870,892	18,522,754
Archuleta	12,247	408,149	882,321	Las Animas	18,178	596,159	1,026,741
Baca	7,528	220,661	365,821	Lincoln	7,771	256,666	382,152
Bent	6,396	180,612	315,326	Logan	24,272	802,368	1,264,727
Boulder	238,742	7,914,725	20,937,280	Mesa	133,454	4,373,923	7,403,869
Chaffee	21,728	728,458	1,243,435	Mineral	1,601	44,796	84,292
Cheyenne	3,901	163,049	262,098	Moffat	17,346	562,475	1,053,982
Clear Creek	14,784	459,051	1,092,925	Montezuma	30,900	923,710	1,724,505
Conejos	10,769	297,156	458,134	Montrose	41,288	1,367,340	2,119,206
Costilla	4,845	128,010	195,719	Morgan	32,655	1,136,801	1,785,526
Crowley	4,453	125,339	173,512	Otero	23,955	746,220	1,166,547
Custer	6,108	235,499	425,737	Ouray	5,884	177,160	382,805
Delta	36,774	1,145,050	1,605,525	Park	24,560	748,543	1,751,114
Denver	442,630	16,257,160	32,784,791	Phillips	6,961	256,586	442,373
Dolores	3,079	81,924	118,685	Pitkin	17,213	574,351	1,952,297
Douglas	138,134	6,093,746	19,604,747	Prowers	17,056	557,475	874,408
Eagle	48,265	1,845,720	5,113,909	Pueblo	140,043	4,598,703	7,966,330
El Paso	435,968	14,515,389	31,112,664	Rio Blanco	9,819	325,661	621,360
Elbert	27,870	990,693	2,221,922	Rio Grande	16,392	596,900	899,574
Fremont	45,091	1,429,606	2,347,903	Routt	26,060	954,450	2,117,803
Garfield	50,925	1,999,798	4,007,192	Saguache	8,518	300,049	416,260
Gilpin	7,480	251,659	560,082	San Juan	1,044	32,043	42,341
Grand	19,269	694,588	1,437,530	San Miguel	8,797	274,191	696,417
Gunnison	18,213	570,509	1,192,363	Sedgwick	4,143	127,022	220,295
Hinsdale	1,829	47,891	85,047	Summit	29,969	1,108,975	3,034,163
Huerfano	9,175	290,810	452,375	Teller	28,130	827,187	1,738,731
Jackson	3,149	123,995	187,298	Washington	9,233	338,841	445,230
Jefferson	482,767	16,003,137	45,152,949	Weld	196,237	7,657,267	13,073,555
Kiowa	3,131	107,300	149,474	Yuma	15,103	544,812	866,092
Kit Carson	12,337	478,985	817,057	State-Issued	18,477		
				<b>COUNTY</b>			
				<b>TOTALS</b>	<b>4,053,457</b>	<b>\$147,438,720</b>	<b>\$320,612,256</b>

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

2/ Includes fees retained by the counties in the amount of \$25,429,287.

## DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY

Calendar Year 1998

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Tractor	Light Truck	Motorcycle	Motorhome
Adams	550	3,057	2,883	2,740	60,940	7,283	3,008
Alamosa	39	144	1,123	142	3,607	308	108
Arapahoe	532	5,016	863	1,017	54,855	8,502	2,458
Archuleta	36	26	300	76	3,090	269	123
Baca	46	15	1,883	31	1,183	76	56
Bent	25	24	918	27	1,255	83	66
Boulder	365	1,851	1,779	620	34,708	7,765	1,825
Chaffee	112	144	403	179	4,791	618	334
Cheyenne	29	16	898	52	698	52	27
Clear Creek	28	11	154	51	3,292	531	206
Conejos	43	40	1,457	11	2,253	168	46
Costilla	21	0	619	8	1,219	84	36
Crowley	14	26	648	24	934	53	44
Custer	11	13	491	53	1,329	127	83
Delta	73	145	1,941	183	8,183	787	483
Denver	1,673	4,021	38	2,359	65,924	8,200	1,997
Dolores	9	8	633	21	524	54	37
Douglas	190	476	1,736	463	18,094	3,348	811
Eagle	201	53	456	421	10,517	1,267	285
El Paso	916	3,834	3,861	1,615	70,077	11,299	3,893
Elbert	67	82	2,012	176	6,046	546	345
Fremont	137	195	1,648	252	9,787	1,277	661
Garfield	160	323	993	487	11,511	1,146	521
Gilpin	42	9	114	49	1,750	328	97
Grand	102	43	483	200	4,518	498	191
Gunnison	75	105	431	105	4,191	462	134
Hinsdale	8	10	31	11	390	48	14
Huerfano	37	32	448	52	2,507	173	90
Jackson	8	5	420	41	666	49	44
Jefferson	520	2,635	1,868	1,134	76,838	13,727	4,663
Kiowa	15	0	875	28	461	27	20
Kit Carson	42	126	2,644	127	2,251	178	57
La Plata	168	339	1,558	263	11,117	1,502	442
Lake	24	0	27	69	2,296	220	59
Larimer	394	1,883	5,997	764	41,923	6,840	2,360
Las Animas	62	79	1,666	132	4,207	312	106
Lincoln	25	46	1,472	39	1,343	116	86
Logan	84	315	2,931	187	4,472	399	183
Mesa	198	984	2,908	738	27,889	2,915	1,702
Mineral	0	0	23	11	391	36	19
Moffat	33	117	1,266	146	3,337	343	188
Montezuma	81	176	2,199	185	6,746	511	320
Montrose	77	303	2,373	285	9,085	723	416
Morgan	74	176	3,326	231	6,518	556	287
Otero	73	188	2,435	105	4,569	399	240
Ouray	13	5	192	35	1,301	220	70
Park	42	10	384	96	6,416	752	425
Phillips	20	32	1,359	39	1,134	145	47
Pitkin	187	12	278	89	2,457	865	80
Prowers	59	290	1,968	97	3,380	272	139
Pueblo	235	1,420	2,183	659	30,775	3,046	1,316
Rio Blanco	27	34	746	83	2,341	132	74
Rio Grande	53	76	1,809	125	3,378	304	115
Routt	133	63	777	254	5,942	799	232
Saguache	26	15	1,299	34	1,914	152	67
San Juan	4	0	0	5	280	50	11
San Miguel	24	17	251	58	1,946	443	82
Sedgwick	11	38	852	13	711	42	25
Summit	185	133	85	212	6,656	879	277
Teller	84	26	331	95	6,168	872	401
Washington	41	40	2,708	71	943	116	60
Weld	324	1,831	11,118	1,510	40,920	4,132	2,056
Yuma	57	67	3,433	100	2,146	243	85
State Issued	96	0	11	679	4,822	48	10
<b>Totals</b>	<b>9,040</b>	<b>31,200</b>	<b>93,016</b>	<b>20,164</b>	<b>715,912</b>	<b>97,717</b>	<b>34,743</b>

**DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, continued**  
**Calendar Year 1998**

	<b>Passenger</b>	<b>Public Utility</b>	<b>Recreational Truck</b>	<b>Special Mobile Machinery</b>	<b>Special Use Truck</b>	<b>Trailer</b>	<b>Totals</b>
Adams	179,466	15	4,458	6,810	463	34,584	306,257
Alamosa	7,678	0	221	361	21	2,616	16,368
Arapahoe	297,487	0	2,892	4,663	230	24,646	403,161
Archuleta	5,536	17	270	204	2	2,298	12,247
Baca	2,541	2	40	131	7	1,517	7,528
Bent	2,734	0	52	76	0	1,136	6,396
Boulder	169,043	0	1,720	1,758	262	17,046	238,742
Chaffee	10,316	5	752	206	28	3,840	21,728
Cheyenne	1,267	5	34	40	1	782	3,901
Clear Creek	8,601	0	324	126	3	1,457	14,784
Conejos	4,879	0	115	21	6	1,730	10,769
Costilla	2,168	0	40	18	2	630	4,845
Crowley	1,856	0	20	48	1	785	4,453
Custer	2,503	12	102	94	12	1,278	6,108
Delta	16,214	60	1,201	258	35	7,211	36,774
Denver	336,157	0	1,733	3,795	326	16,407	442,630
Dolores	1,079	4	66	26	0	618	3,079
Douglas	96,743	87	1,217	2,153	105	12,711	138,134
Eagle	29,357	32	334	640	55	4,647	48,265
El Paso	293,199	0	4,537	4,927	409	37,401	435,968
Elbert	12,383	0	638	381	4	5,190	27,870
Fremont	22,465	41	1,158	528	40	6,902	45,091
Garfield	25,373	117	1,465	882	127	7,820	50,925
Gilpin	3,917	0	309	96	1	768	7,480
Grand	8,994	20	365	350	43	3,462	19,269
Gunnison	9,114	11	391	219	28	2,947	18,213
Hinsdale	818	0	13	34	0	452	1,829
Huerfano	4,372	0	43	104	14	1,303	9,175
Jackson	1,044	11	86	70	4	701	3,149
Jefferson	329,117	1	7,162	3,855	80	41,167	482,767
Kiowa	948	4	10	63	1	679	3,131
Kit Carson	4,295	25	44	299	5	2,244	12,337
La Plata	26,043	60	1,289	717	41	7,688	51,227
Lake	5,011	0	351	148	11	1,017	9,233
Larimer	140,424	19	2,595	3,529	216	27,621	234,565
Las Animas	8,952	0	85	275	22	2,280	18,178
Lincoln	3,076	29	22	85	9	1,423	7,771
Logan	11,497	5	162	294	21	3,722	24,272
Mesa	69,377	25	3,725	1,998	122	20,873	133,454
Mineral	727	0	14	6	0	374	1,601
Moffat	7,053	75	910	219	0	3,659	17,346
Montezuma	12,898	42	658	729	26	6,329	30,900
Montrose	18,603	104	1,089	578	59	7,593	41,288
Morgan	16,190	16	374	414	21	4,472	32,655
Otero	12,049	69	230	247	19	3,332	23,955
Ouray	2,799	15	59	93	5	1,077	5,884
Park	12,338	0	309	128	11	3,649	24,560
Phillips	2,797	29	23	60	9	1,267	6,961
Pitkin	11,524	4	64	200	1	1,452	17,213
Prowers	7,608	15	180	350	6	2,692	17,056
Pueblo	81,680	179	2,144	1,742	156	14,508	140,043
Rio Blanco	3,480	35	280	280	8	2,299	9,819
Rio Grande	7,068	23	305	109	21	3,006	16,392
Routt	12,752	44	442	528	42	4,052	26,060
Saguache	3,382	0	48	22	0	1,559	8,518
San Juan	500	2	42	13	0	137	1,044
San Miguel	4,675	19	73	153	6	1,050	8,797
Sedgwick	1,727	6	25	26	0	667	4,143
Summit	18,051	0	224	461	35	2,771	29,969
Teller	15,410	1	582	186	30	3,944	28,130
Washington	3,279	11	25	144	8	1,787	9,233
Weld	105,704	11	2,565	2,801	173	23,092	196,237
Yuma	5,864	16	36	116	20	2,920	15,103
State Issued	9,492	0	10	2,118	0	1,191	18,477
<b>Totals</b>	<b>2,533,694</b>	<b>1,323</b>	<b>50,752</b>	<b>52,005</b>	<b>3,413</b>	<b>410,478</b>	<b>4,053,457</b>

## VEHICLE REGISTRATIONS BY PLATE TYPE

### Calendar Year 1998

<b>Plate Type</b>	<b>State Totals</b>
Bus	7,432
Camper Trailers	61,737
City	17,123
Collector	78,730
County	14,421
Dealer Demo	16,743
Dealer Full Use	9,206
Dealer In Transit	4,517
Dealer Motorcycle Full Use	213
Dealer Motorcycle	521
Disability	24,805
Fleets	4,028
Light Truck Personalized Designer (Denim)	1,975
Light Truck Regular Designer (Denim)	33,000
Passenger Designer (Denim)	9,842
Personalized Regular	45,388
Political Delegation	89
Regular Designer (Denim)	183,166
Regular	3,019,936
Rental	55,742
SMM/SME	46,175
Special Plates	
Air Force Commemorative	3,901
Always Buy Colorado	598
Call Letters	3,093
Disabled Veterans	4,721
Former POW	611
Honorably Discharged Veteran	39,586
Horseless Carriage	2,808
Masonic Family	979
Medal of Honor	3
National Guard	861
Naval Reserve	320
Pearl Harbor Survivor	201
Pioneer	4,111
Purple Heart	2,310
Street Rod	655
State of Colorado	10,009
Trailer	343,901
<b>Total</b>	<b>4,053,457</b>

## Racing Events

Pari-Mutuel Comparative Data ..... 54

In 1998, the Racing Commission held 13 meetings. The Commission:

- Conducted a 1999 race date hearing;
- Conducted renewal hearings for north and south circuit greyhound race meets and one major horse track;
- 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 1996 to 1998

	1996	1997	1998
<b>NUMBER OF LIVE RACING DAYS</b>			
Horse Racing	30	38	38
Greyhound Racing	601	600	629
<b>Total</b>	<b>631</b>	<b>638</b>	<b>667</b>

## PARI-MUTUEL SALES 1/

Horse Racing	\$52,536,826	\$55,417,788	\$62,368,635
Greyhound Racing	205,758,779	196,450,662	172,736,182
<b>Total</b>	<b>\$258,295,605</b>	<b>\$251,868,450</b>	<b>\$235,104,817</b>

## PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	79.2%	78.7%	78.7%
Greyhound Racing	80.2%	81.8%	80.2%
<b>Total</b>	<b>80.0%</b>	<b>81.8%</b>	<b>79.8%</b>

## STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$431,960	\$435,173	\$472,716
Greyhound Racing	7,259,471	6,759,045	6,197,949
<b>Total</b>	<b>\$7,691,431</b>	<b>\$7,194,118</b>	<b>\$6,670,665</b>

1/ Includes off-track-betting figures.

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## Sales and Use

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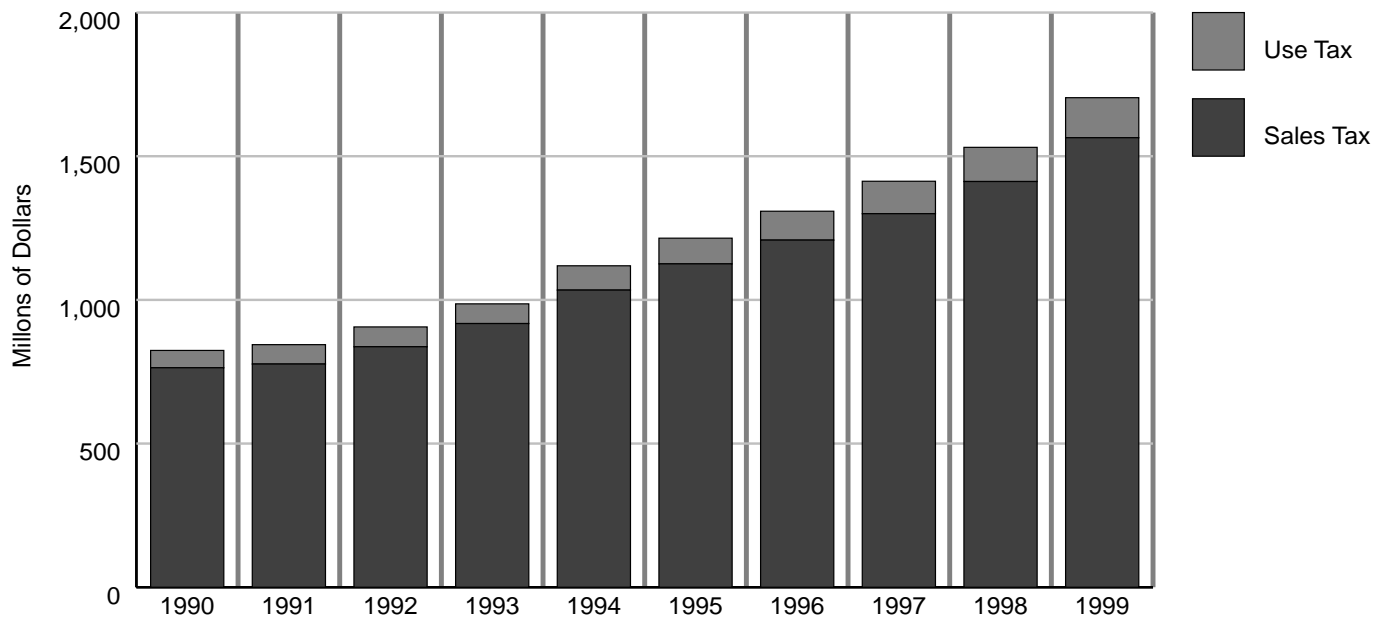
**STATE SALES AND USE TAX NET COLLECTIONS**

Fiscal Years 1990 to 1999 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
1999	\$1,564,354	\$78,513	\$60,741
1998	1,411,950	63,562	55,320
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

**COLORADO NET SALES AND USE TAX COLLECTIONS**

Fiscal Years 1990 to 1999



Sales Tax	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Use Tax	763.8	776.8	836.9	917.7	1,034.1	1,125.4	1,208.1	1,300.0	1,412.0	1,564.4
	60.3	67.4	69.0	68.5	84.6	89.4	100.5	112.9	118.9	139.3



## GENERAL STATE SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 1999 (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	586	\$602,567	\$457,440	145,519	0.3%
Mining	374	885,581	602,584	245,311	0.5%
Construction	1,897	2,371,049	1,612,697	759,155	1.5%
Manufacturing	3,300	10,064,134	8,358,228	1,653,923	3.3%
Transportation, Communications, Public Utilities	7,444	7,946,493	4,046,527	3,901,803	7.8%
Wholesale Trade	4,430	17,638,978	14,705,839	2,946,645	5.9%
RETAIL TRADE:					
Building Materials	1,875	4,979,859	1,267,794	3,720,061	7.4%
General merchandise	1,457	6,863,872	1,661,721	5,205,780	10.4%
Grocery Stores	2,651	7,860,401	6,185,765	1,729,997	3.5%
Auto dealers & service stations	3,695	15,990,988	8,982,432	7,058,987	14.1%
Clothing	1,797	1,635,371	183,673	1,451,665	2.9%
Furniture	3,441	4,652,172	1,562,470	3,093,587	6.2%
Eating & Drinking	7,841	5,191,431	468,500	4,730,834	9.4%
Misc. Retail	13,974	7,865,358	2,909,279	4,955,223	9.9%
<b>TOTAL RETAIL TRADE</b>	<b>36,730</b>	<b>55,039,452</b>	<b>23,221,634</b>	<b>31,946,135</b>	<b>63.8%</b>
Finance, Insurance, and Real Estate	1,489	946,038	275,771	665,454	1.3%
Hotel and Other Lodging	1,481	1,896,762	223,049	1,674,190	3.3%
Services Other Than Lodging	21,680	17,759,632	11,663,973	6,025,075	12.0%
Government	59	102,939	52,227	50,712	0.1%
Non-classifiable	564	210,653	166,771	72,435	0.1%
<b>STATE TOTAL</b>	<b>80,034</b>	<b>\$115,464,278</b>	<b>\$65,386,740</b>	<b>\$50,086,358</b>	<b>100.0%</b>

## STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS

Fiscal Year 1999 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	586	\$405,786	7.3	4,220	1.8
Mining	374	502,910	0.5	7,006	6.8
Construction	1,897	1,966,171	3.2	22,017	2.8
Manufacturing	3,300	4,889,497	-1.7	47,966	3.1
Transportation, Communications, Public Utilities	7,444	6,638,829	7.7	113,156	13.1
Wholesale Trade	4,430	6,082,056	-7.1	85,456	6.4
<b>RETAIL TRADE:</b>					
Building Materials	1,875	4,418,517	10.7	108,586	15.2
Lumber/Other building materials	665	3,012,442	14.7	78,823	17.8
Paint/glass/wallpaper	254	237,087	-0.9	4,762	1.9
Hardware Stores	538	717,278	13.1	17,453	13.7
Nurseries	362	362,426	-10.7	6,233	2.3
Mobile home dealers	56	89,284	2.6	1,315	8.9
General merchandise	1,457	6,610,315	13.8	150,972	12.4
Department stores	263	5,305,206	12.6	128,101	11.0
Variety stores	92	141,702	-20.8	3,641	-20.5
Misc. general merchandise	1,103	1,163,407	26.8	19,230	34.6
Grocery Stores	2,651	7,650,196	4.6	50,171	4.5
Grocery	1,354	7,248,337	4.2	44,696	4.1
Meat/fish	40	40,625	-1.0	251	25.5
Fruit/vegetable	25	27,833	245.4	103	5.1
Candy/nut/confectionary	119	34,836	-4.8	591	8.8
Dairy products	74	28,349	-6.8	402	-17.3
Retail Bakery	172	57,561	-21.6	975	-12.7
Misc. Food Stores	867	212,655	28.2	3,153	19.8
Auto dealers & service stations	3,695	13,044,523	6.8	204,811	10.1
Auto dealers: new & used	456	7,889,576	8.1	142,782	11.2
Auto dealers: used only	683	900,369	6.0	19,624	8.7
Auto supply dealers	883	926,358	5.2	18,396	7.2
Gas service stations	1,363	2,455,158	-4.9	8,679	-13.8
Misc. marine/auto dealers	310	873,062	45.7	15,330	24.9

## STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS

Fiscal Year 1999 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	1,797	1,591,106	7.8	42,236	7.9
Men/boy's clothing	127	111,176	9.7	3,041	10.5
Women's ready to wear	332	237,803	-6.2	6,447	-5.5
Women's accessory/specialty	105	61,060	8.7	1,538	11.7
Children/infant's wear	66	37,045	1.7	1,017	5.4
Family clothing	522	735,195	20.1	19,803	19.9
Shoe stores	350	240,535	-0.1	6,599	-1.9
Misc. apparel/accessory	295	168,292	-3.8	3,791	-4.4
Furniture	3,441	4,010,308	7.3	89,719	12.8
Furniture/furnishing/equipment	1,971	1,962,354	12.9	45,732	13.9
Household appliances	304	567,725	15.5	14,932	15.4
Radio/TV/electronics/music	551	548,577	2.7	13,628	10.9
Computers and software	615	931,652	-4.3	15,427	8.7
Eating & Drinking	7,841	5,101,467	4.0	137,200	4.2
Misc. Retail	13,974	7,230,736	-1.2	143,707	-1.6
Drugstores	318	723,249	1.7	7,401	-6.9
Liquor	1,103	889,781	3.7	22,590	3.6
Antique/secondhand	834	216,410	-3.2	5,248	-2.1
Book/stationary	761	859,056	-9.7	17,669	-10.5
Sporting goods/bicycles	1,084	853,320	4.1	20,261	4.3
Catalog/mail order	143	246,129	-0.2	1,165	-19.8
Hobby/toy/camera/gifts	2,294	875,054	1.0	21,156	1.5
Jewelry	554	357,934	11.0	8,015	12.4
Fuel dealers	135	119,033	-7.1	1,088	-11.6
Other miscellaneous	6,749	2,090,770	-4.7	39,114	-4.9
<b>TOTAL RETAIL TRADE</b>	<b>36,730</b>	<b>49,644,944</b>	<b>6.2</b>	<b>927,402</b>	<b>8.0</b>
Finance, Insurance, and Real Estate	1,489	873,314	11.1	19,299	4.8
Hotel and Other Lodging	1,481	1,881,936	4.6	48,553	4.6
Services Other Than Lodging	21,680	13,064,410	5.3	174,735	9.9
Government	59	94,338	-28.8	1,448	-32.4
Non-classifiable	564	117,848	-49.9	2,101	-41.4
<b>STATE TOTAL</b>	<b>80,034</b>	<b>86,159,189</b>	<b>4.3</b>	<b>1,453,359</b>	<b>7.9</b>

## RETAIL SALES BY COUNTY

Calendar Years 1994 to 1998 (thousands of dollars)

COUNTY	1994	1995	1996	1997	1998
Adams	\$5,071,632	\$5,070,498	\$5,333,307	\$5,832,362	\$6,280,810
Alamosa	226,261	247,415	273,154	283,377	290,815
Arapahoe	8,898,658	9,682,049	10,399,727	10,706,651	11,323,690
Archuleta	76,274	86,583	102,147	118,584	139,989
Baca	39,945	49,382	41,154	41,422	44,547
Bent	21,368	26,261	23,484	24,566	26,389
Boulder	4,370,533	4,759,139	5,141,215	5,471,279	5,991,752
Chaffee	193,705	211,120	233,442	239,935	261,709
Cheyenne	44,270	44,995	48,391	35,493	40,429
Clear Creek	82,222	88,606	95,588	98,182	103,565
Conejos	32,802	39,411	36,921	35,587	38,312
Costilla	10,286	15,024	11,727	12,089	12,659
Crowley	16,104	19,997	17,883	18,048	18,568
Custer	15,446	26,349	23,624	24,802	26,844
Delta	257,200	277,923	278,032	285,278	288,238
Denver	12,562,076	13,047,430	13,234,882	14,025,284	15,106,135
Dolores	12,907	12,718	11,615	12,209	13,198
Douglas	913,870	1,234,019	1,848,006	2,298,208	2,663,795
Eagle	886,946	959,277	1,083,132	1,238,083	1,315,854
El Paso	6,267,987	6,528,594	7,121,074	7,467,149	7,766,056
Elbert	46,148	56,500	67,171	74,410	96,343
Fremont	306,664	331,905	344,171	342,360	364,496
Garfield	697,006	739,108	809,913	881,602	955,461
Gilpin	28,657	30,527	30,547	34,564	36,930
Grand	192,973	199,311	227,580	247,498	259,998
Gunnison	284,252	320,275	339,227	343,101	364,149
Hinsdale	10,209	11,715	12,004	12,650	13,210
Huerfano	43,153	55,882	53,632	58,380	63,334
Jackson	18,174	21,023	17,524	18,603	19,295
Jefferson	7,039,467	7,527,143	7,918,184	8,551,259	9,259,441
Kiowa	11,299	11,775	12,062	12,626	11,600
Kit Carson	184,971	198,565	186,061	196,648	199,416
La Plata	640,133	702,226	758,798	769,613	835,175
Lake	50,428	56,158	58,699	60,329	63,453
Larimer	3,158,447	3,415,626	3,773,425	4,156,222	4,488,192
Las Animas	147,835	168,382	141,785	142,337	165,370
Lincoln	97,471	101,700	105,945	114,402	118,140
Logan	278,393	302,160	336,277	344,644	347,862
Mesa	1,665,255	1,713,067	1,895,082	2,069,208	2,199,653
Mineral	11,417	13,132	13,822	16,567	18,078
Moffat	158,275	174,338	174,457	183,854	190,528
Montezuma	284,851	325,360	326,819	339,473	349,533
Montrose	439,150	447,594	459,820	477,134	517,365
Morgan	360,389	358,094	356,241	382,386	384,182
Otero	252,535	267,001	262,586	287,228	291,068
Ouray	32,285	33,195	34,828	38,224	41,429
Park	48,573	57,205	58,892	62,357	67,315
Phillips	96,621	112,095	121,642	118,369	125,571
Pitkin	641,432	686,316	724,877	764,854	819,623
Prowers	259,367	290,792	309,352	350,409	347,603
Pueblo	1,796,443	1,930,480	2,049,606	2,213,197	2,159,655
Rio Blanco	55,670	61,415	58,028	62,868	64,751
Rio Grande	175,300	170,541	169,103	170,277	181,102
Routt	400,344	432,114	423,594	476,694	548,140
Saguache	38,177	41,266	35,774	38,227	38,115
San Juan	13,931	14,339	15,804	14,218	15,124
San Miguel	117,055	131,645	138,690	148,870	168,209
Sedgwick	39,069	39,281	42,608	40,355	38,349
Summit	715,017	762,833	828,847	888,859	938,335
Teller	124,298	135,643	152,754	159,539	183,109
Washington	50,437	54,479	55,533	60,102	57,949
Weld	2,004,021	2,034,728	2,268,948	2,446,684	2,615,809
Yuma	132,839	158,281	172,155	173,084	172,989
Out of State	2,480,559	2,285,713	2,681,527	2,540,438	2,586,688
<b>State Total</b>	<b>\$65,629,482</b>	<b>\$69,407,718</b>	<b>\$74,382,899</b>	<b>\$79,153,311</b>	<b>\$84,535,491</b>

**RETAIL TRADE SALES BY COUNTY**  
**Calendar Years 1994 to 1998 (thousands of dollars)**

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

<b>COUNTY</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>
Adams	\$2,906,850	\$2,966,365	\$3,181,342	\$3,390,452	\$3,625,185
Alamosa	154,421	173,615	186,909	191,275	196,654
Arapahoe	5,507,976	5,861,035	6,232,127	6,540,163	6,853,360
Archuleta	53,370	58,082	66,901	80,261	96,721
Baca	24,894	25,984	23,021	22,615	24,351
Bent	14,619	16,092	16,342	16,989	17,767
Boulder	2,535,805	2,703,920	2,877,436	3,084,843	3,226,407
Chaffee	123,279	143,444	156,406	164,288	175,248
Cheyenne	10,298	9,829	10,519	8,563	9,365
Clear Creek	50,324	51,797	55,172	57,197	58,568
Conejos	21,202	21,577	23,698	24,230	24,864
Costilla	5,951	5,828	6,482	7,027	6,124
Crowley	12,593	13,539	14,129	14,038	14,259
Custer	7,881	9,810	12,677	14,193	15,970
Delta	136,388	148,646	156,775	159,781	168,351
Denver	5,848,674	5,887,888	6,016,408	6,350,358	6,830,997
Dolores	7,125	7,337	6,252	6,623	8,009
Douglas	626,999	813,901	1,185,687	1,506,130	1,867,873
Eagle	493,313	545,612	584,798	673,980	699,636
El Paso	4,085,152	4,277,088	4,512,189	4,754,965	5,052,265
Elbert	28,404	34,383	37,894	41,576	54,246
Fremont	206,504	218,715	233,463	240,085	259,271
Garfield	449,612	488,577	516,417	548,031	591,433
Gilpin	7,086	7,067	7,445	10,759	11,129
Grand	113,595	113,862	124,488	135,524	144,250
Gunnison	134,042	138,967	152,218	169,819	191,064
Hinsdale	6,249	7,045	7,053	7,146	7,131
Huerfano	27,544	30,431	31,165	33,812	37,383
Jackson	8,414	8,302	8,408	8,863	8,844
Jefferson	4,894,382	5,133,570	5,352,648	5,614,525	5,995,884
Kiowa	8,979	8,837	8,964	8,771	8,382
Kit Carson	78,866	78,965	85,647	81,039	81,098
La Plata	387,575	426,418	444,982	460,306	517,741
Lake	36,659	40,486	41,393	42,275	44,088
Larimer	2,167,470	2,288,963	2,477,251	2,637,376	2,812,236
Las Animas	85,968	95,787	93,781	95,314	103,635
Lincoln	50,316	55,040	56,548	59,873	63,934
Logan	184,931	195,435	217,913	221,650	216,336
Mesa	1,083,405	1,143,825	1,240,287	1,304,044	1,391,057
Mineral	4,007	4,240	4,805	4,601	5,179
Moffat	108,834	116,850	117,028	123,793	128,640
Montezuma	200,978	220,812	226,308	229,308	236,731
Montrose	275,475	281,444	296,651	317,473	336,514
Morgan	225,726	220,981	212,678	231,088	223,410
Otero	139,333	148,800	153,554	153,830	152,603
Ouray	19,183	18,859	18,877	20,369	21,433
Park	30,954	31,893	35,912	37,776	38,717
Phillips	25,943	27,711	31,222	32,984	31,975
Pitkin	343,330	358,769	398,732	407,752	437,043
Prowers	112,346	128,105	134,132	143,314	139,714
Pueblo	1,019,784	1,086,555	1,158,702	1,248,955	1,320,432
Rio Blanco	28,707	30,909	31,549	32,258	32,707
Rio Grande	69,975	65,086	67,433	71,601	77,822
Routt	215,669	226,760	239,721	267,455	291,155
Saguache	25,411	24,358	25,463	25,161	27,461
San Juan	10,600	10,573	10,346	9,824	10,276
San Miguel	70,871	71,855	75,352	74,922	85,871
Sedgwick	26,719	27,233	27,794	26,438	26,464
Summit	425,772	467,263	497,117	518,949	564,556
Teller	81,927	82,277	90,832	97,249	113,465
Washington	23,154	23,459	26,623	27,591	24,150
Weld	1,045,867	1,095,088	1,210,835	1,272,457	1,355,576
Yuma	64,976	73,806	77,216	78,965	79,300
Out of State	909,244	819,685	997,201	898,905	860,764
<b>State Total</b>	<b>\$38,091,900</b>	<b>\$39,919,435</b>	<b>\$42,629,318</b>	<b>\$45,141,777</b>	<b>\$48,133,074</b>

## STATE SALES TAX STATISTICS BY COUNTY

### Fiscal Year 1999

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAX-ABLE SALES	NET SALES TAX
Adams	57,074	\$9,501,995,685	\$6,537,967,389	\$3,846,162,293	\$111,543,152
Alamosa	5,289	336,543,280	291,110,306	159,418,773	4,623,332
Arapahoe	80,401	16,290,365,366	11,684,770,933	6,913,657,085	200,503,705
Archuleta	4,410	151,483,877	147,878,633	83,205,338	2,413,013
Baca	2,331	44,720,630	43,492,883	19,970,408	579,164
Bent	2,074	26,670,187	25,703,845	13,612,202	394,771
Boulder	60,682	8,386,567,779	6,136,439,075	3,051,067,968	88,484,353
Chaffee	8,799	300,826,129	274,334,440	164,114,752	4,759,468
Cheyenne	2,004	37,878,620	36,116,232	17,383,266	504,141
Clear Creek	6,469	123,514,812	102,325,431	54,458,574	1,579,382
Conejos	3,300	48,849,250	37,697,956	15,529,056	450,363
Costilla	2,121	18,814,448	12,635,397	5,897,210	171,008
Crowley	1,653	19,973,793	18,824,551	7,757,779	224,991
Custer	2,709	31,146,443	29,136,063	17,314,782	502,140
Delta	10,443	333,343,111	295,959,642	150,377,496	4,361,070
Denver	99,823	22,790,796,747	15,138,890,789	9,122,812,980	264,571,562
Dolores	1,336	15,408,421	13,664,119	6,588,153	191,070
Douglas	27,674	3,134,214,189	2,847,808,035	1,959,209,281	56,819,100
Eagle	20,694	1,411,484,075	1,297,729,958	862,861,150	25,023,950
El Paso	78,062	9,792,969,231	7,824,366,628	4,836,144,252	140,253,802
Elbert	4,761	104,531,674	96,508,078	42,636,143	1,236,499
Fremont	9,471	498,314,468	366,277,564	208,085,303	6,034,716
Garfield	16,995	1,073,060,409	971,837,764	564,190,236	16,362,107
Gilpin	2,369	44,317,621	37,847,724	27,990,952	811,740
Grand	10,733	282,558,889	260,798,901	181,263,310	5,256,793
Gunnison	9,483	407,299,783	380,994,932	189,328,194	5,490,760
Hinsdale	1,371	13,699,299	12,754,749	9,272,507	268,899
Huerfano	3,842	70,884,279	63,640,927	32,408,978	939,874
Jackson	1,471	19,453,090	18,382,213	8,358,756	242,410
Jefferson	85,606	10,822,210,409	9,527,234,364	5,342,181,405	154,929,181
Kiowa	993	12,425,187	11,217,758	5,016,230	145,478
Kit Carson	3,965	214,724,606	193,384,094	86,485,151	2,508,149
La Plata	15,404	1,082,711,524	850,279,780	503,262,631	14,595,197
Lake	3,181	70,992,989	64,170,516	33,767,725	979,323
Larimer	52,234	5,948,783,492	4,608,918,421	2,612,711,722	75,771,546
Las Animas	5,041	196,877,903	176,413,656	87,889,506	2,548,889
Lincoln	3,504	127,669,584	120,133,126	45,526,707	1,320,303
Logan	7,183	391,913,541	348,577,659	193,660,031	5,616,345
Mesa	27,726	2,643,289,353	2,233,004,582	1,336,523,815	38,760,667
Mineral	1,297	18,019,686	17,645,150	9,127,395	264,693
Moffat	4,976	217,687,399	188,411,415	111,699,769	3,239,411
Montezuma	7,519	423,837,014	358,885,551	196,988,687	5,712,915
Montrose	10,856	621,349,211	523,690,249	307,168,087	8,908,151
Morgan	9,045	783,520,753	384,552,005	174,137,135	5,050,209
Otero	7,784	372,149,586	291,592,602	129,212,691	3,747,318
Ouray	3,552	44,561,419	41,402,158	31,463,358	912,463
Park	5,084	71,151,704	67,262,678	39,887,289	1,156,784
Phillips	2,732	130,648,861	120,470,114	35,680,959	1,034,787
Pitkin	12,271	875,452,281	812,048,799	544,314,550	15,785,719
Prowers	5,787	428,765,890	373,515,617	119,319,178	3,460,416
Pueblo	23,884	2,586,236,524	2,160,687,146	1,222,034,284	35,440,425
Rio Blanco	3,400	75,805,891	58,012,702	33,050,158	958,506
Rio Grande	6,225	230,520,052	180,880,075	91,692,664	2,659,176
Routt	10,660	566,706,420	516,105,198	347,063,277	10,065,176
Saguache	2,554	41,565,073	38,071,254	17,467,431	506,574
San Juan	1,379	15,432,457	15,201,427	11,863,897	344,061
San Miguel	5,461	172,254,670	165,370,325	127,788,625	3,706,004
Sedgwick	2,597	41,938,475	38,270,097	16,469,021	477,596
Summit	17,421	997,027,512	947,050,571	694,864,303	20,153,118
Teller	7,373	200,294,514	184,763,942	94,195,251	2,731,774
Washington	2,598	65,484,863	60,060,823	22,904,399	664,214
Weld	42,960	3,737,348,185	2,646,309,217	1,349,461,342	39,135,766
Yuma	4,943	186,227,650	170,904,825	77,026,818	2,233,864
Out of State	15,370	5,778,946,825	2,658,793,933	1,490,996,135	43,240,448
<b>State Total</b>	<b>960,409</b>	<b>\$115,506,217,088</b>	<b>\$86,159,186,986</b>	<b>\$50,113,978,805</b>	<b>\$1,453,361,981</b>

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>ADAMS</b>	<b>\$9,501,996</b>	<b>\$6,537,968</b>	<b>\$111,543</b>
Aurora	1,371,566	816,158	13,648
Bennett	12,413	11,932	158
Brighton	493,199	359,025	5,880
Broomfield	91,440	83,275	1,216
Commerce City	1,757,110	1,013,127	13,326
Federal Heights	258,098	174,510	3,150
Northglenn	530,320	413,114	7,234
Strasburg	5,164	5,046	68
Thornton	1,439,979	1,168,319	23,816
Westminster	753,416	685,900	10,721
Remainder of county	2,789,291	1,807,562	32,326
<b>ALAMOSA</b>	<b>336,544</b>	<b>291,110</b>	<b>4,623</b>
Alamosa	278,828	239,730	3,976
Remainder of county	57,716	51,380	647
<b>ARAPAHOE</b>	<b>16,290,368</b>	<b>11,684,771</b>	<b>200,504</b>
Aurora	5,096,541	3,467,342	64,775
Byers	7,902	7,427	79
Deer Trail	2,189	2,015	23
Englewood	5,451,146	3,625,405	56,250
Glendale	314,724	282,766	6,186
Greenwood Village	779,490	635,280	12,161
Littleton	1,974,504	1,659,087	26,894
Sheridan	274,433	169,214	2,825
Strasburg	7,700	7,492	80
Remainder of county	2,381,739	1,828,743	31,231
<b>ARCHULETA</b>	<b>151,484</b>	<b>147,879</b>	<b>2,413</b>
Pagosa Springs	117,587	114,778	1,824
Remainder of county	33,897	33,101	589
<b>BACA</b>	<b>44,420</b>	<b>43,493</b>	<b>579</b>
Campo	171	171	5
Pritchett	90	84	2
Springfield	26,455	26,134	350
Walsh	8,424	8,145	95
Remainder of county	9,280	8,959	127
<b>BENT</b>	<b>26,670</b>	<b>25,704</b>	<b>395</b>
Las Animas	19,403	18,703	306
Remainder of county	7,267	7,001	89
<b>BOULDER</b>	<b>8,386,566</b>	<b>6,136,439</b>	<b>88,484</b>
Boulder	4,427,149	3,321,523	47,438
Broomfield	897,590	425,309	5,938
Lafayette	266,673	226,928	2,897
Longmont	1,603,884	1,199,283	18,989
Louisville	496,150	423,372	7,089
Lyons	30,038	26,890	346
Nederland	24,029	21,333	328
Niwot	88,266	69,657	732
Remainder of county	552,787	422,144	4,727
<b>CHAFFEE</b>	<b>300,825</b>	<b>274,334</b>	<b>4,759</b>
Buena Vista	66,722	61,708	1,134
Poncha Springs	15,181	12,368	226
Salida	152,225	141,579	2,431
Remainder of county	66,697	58,679	968

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>CHEYENNE</b>	<b>\$37,878</b>	<b>\$36,116</b>	<b>\$504</b>
Cheyenne Wells	14,140	13,371	208
Kit Carson	2,096	1,991	39
Remainder of county	21,642	20,754	257
<b>CLEAR CREEK</b>	<b>123,515</b>	<b>102,325</b>	<b>1,579</b>
Empire	2,928	2,909	44
Georgetown	16,580	15,750	317
Idaho Springs	54,671	49,736	724
Silver Plume	1,655	1,336	19
Remainder of county	47,681	32,594	475
<b>CONEJOS</b>	<b>48,847</b>	<b>37,698</b>	<b>450</b>
Antonito	18,940	9,941	82
La Jara	11,307	11,100	104
Manassa	4,034	2,897	26
Romeo	909	895	17
Remainder of county	13,657	12,865	221
<b>COSTILLA</b>	<b>18,815</b>	<b>12,635</b>	<b>171</b>
Blanca	6,071	1,799	31
Fort Garland	3,607	3,316	42
San Luis	4,085	3,612	43
Remainder of county	5,052	3,908	55
<b>CROWLEY</b>	<b>19,974</b>	<b>18,825</b>	<b>225</b>
Ordway	15,082	14,370	171
Remainder of county	4,892	4,455	54
<b>CUSTER</b>	<b>31,146</b>	<b>29,136</b>	<b>502</b>
Westcliffe	19,746	18,488	339
Remainder of county	11,400	10,648	163
<b>DELTA</b>	<b>333,344</b>	<b>295,960</b>	<b>4,361</b>
Cedaredge	22,019	20,910	322
Crawford	2,668	2,585	48
Delta	185,308	160,707	2,454
Hotchkiss	24,835	23,270	301
Paonia	19,697	18,726	329
Remainder of county	78,817	69,762	907
<b>DENVER CITY &amp; COUNTY</b>	<b>22,793,521</b>	<b>15,141,615</b>	<b>264,572</b>
<b>DOLORES</b>	<b>15,409</b>	<b>13,664</b>	<b>191</b>
Dove Creek	12,621	12,234	159
Remainder of county	2,788	1,430	32
<b>DOUGLAS</b>	<b>3,134,214</b>	<b>2,847,808</b>	<b>56,819</b>
Aurora	376	361	8
Castle Rock	580,993	517,470	9,399
Franktown	18,686	14,993	243
Highlands Ranch	309,697	295,585	5,763
Lone Tree	354,005	302,530	6,533
Parker	376,087	334,600	5,316
Sedalia	29,589	23,024	265
Remainder of county	1,464,781	1,359,245	29,292
<b>Eagle</b>	<b>1,411,483</b>	<b>1,297,730</b>	<b>25,024</b>
Avon	241,150	227,923	4,267
Basalt	102,227	95,207	1,726
Eagle	94,105	89,105	1,433
Gypsum	91,368	61,153	743
Minturn	22,690	20,622	359
Red Cliff	533	484	8
Vail	459,323	425,159	8,790
Remainder of county	400,087	378,077	7,698



**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>ELBERT</b>	<b>\$104,532</b>	<b>\$96,508</b>	<b>\$1,236</b>
Agate	434	432	4
Elizabeth	35,925	34,405	410
Kiowa	14,016	13,928	230
Simla	7,755	7,609	88
Remainder of county	46,402	40,134	504
<b>EL PASO</b>	<b>9,792,969</b>	<b>7,824,367</b>	<b>140,254</b>
Calhan	19,876	16,500	308
Colorado Springs	8,663,948	7,145,896	128,368
Fountain	490,333	117,722	2,283
Green Mountain Falls	2,199	2,053	45
Manitou Springs	43,996	42,425	984
Monument	107,024	94,252	1,218
Palmer Lake	12,290	11,595	126
Security	38,369	36,721	408
Remainder of county	414,934	357,203	6,514
<b>FREMONT</b>	<b>498,314</b>	<b>366,278</b>	<b>6,035</b>
Canon City	295,436	274,658	4,665
Florence	100,082	32,451	395
Penrose	4,859	4,213	73
Remainder of county	97,937	54,956	902
<b>GARFIELD</b>	<b>1,073,062</b>	<b>971,838</b>	<b>16,362</b>
Carbondale	95,828	91,551	1,639
Glenwood Springs	638,043	575,216	10,108
New Castle	30,833	26,645	294
Parachute	11,344	9,399	141
Rifle	134,166	119,074	1,477
Silt	9,943	9,434	179
Remainder of county	152,905	140,519	2,524
<b>GILPIN</b>	<b>44,318</b>	<b>37,848</b>	<b>812</b>
Black Hawk	24,691	19,391	423
Central City	10,981	10,312	262
Remainder of county	8,646	8,145	127
<b>GRAND</b>	<b>282,559</b>	<b>260,799</b>	<b>5,257</b>
Fraser	34,414	33,654	500
Granby	39,308	35,963	645
Grand Lake	21,940	21,073	465
Hot Sulphur Springs	3,109	2,771	43
Kremmling	27,567	26,783	343
Winter Park	59,164	57,027	1,456
Remainder of county	97,057	83,528	1,805
<b>GUNNISON</b>	<b>407,301</b>	<b>380,995</b>	<b>5,491</b>
Crested Butte	55,203	53,990	1,122
Gunnison	186,801	176,415	2,939
Mount Crested Butte	34,585	34,232	852
Remainder of county	130,712	116,358	578
<b>HINSDALE</b>	<b>13,701</b>	<b>12,755</b>	<b>269</b>
Lake City	9,555	8,801	187
Remainder of county	4,146	3,954	82
<b>HUERFANO</b>	<b>70,882</b>	<b>63,641</b>	<b>940</b>
La Veta	10,676	8,393	142
Walsenburg	41,737	39,183	545
Remainder of county	18,469	16,065	253
<b>JACKSON</b>	<b>19,453</b>	<b>18,382</b>	<b>242</b>
Walden	14,943	14,417	192
Remainder of county	4,510	3,965	50

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>JEFFERSON</b>	<b>\$10,822,213</b>	<b>\$9,527,234</b>	<b>\$154,929</b>
Arvada	1,508,238	1,340,969	19,173
Broomfield	198,262	60,899	1,083
Conifer	21,943	21,101	333
Edgewater	80,986	78,572	1,013
Evergreen	95,426	83,494	1,448
Golden	1,020,800	761,597	9,630
Kittredge	2,280	2,105	27
Lakeside	48,216	46,088	1,194
Lakewood	3,369,036	3,008,227	53,730
Morrison	19,450	17,241	295
Mountain View	9,959	9,663	151
Westminster	1,013,139	959,063	21,714
Wheat Ridge	1,382,686	1,229,337	14,887
Remainder of county	2,051,792	1,908,878	30,251
<b>KIOWA</b>	<b>12,425</b>	<b>11,218</b>	<b>145</b>
Eads	7,797	7,014	92
Remainder of county	4,628	4,204	53
<b>KIT CARSON</b>	<b>214,725</b>	<b>193,384</b>	<b>2,508</b>
Burlington	113,446	100,024	1,401
Flagler	14,173	9,407	128
Seibert	11,221	11,138	34
Stratton	11,341	11,135	205
Remainder of county	64,544	61,680	740
<b>LAKE</b>	<b>70,994</b>	<b>64,171</b>	<b>979</b>
Leadville	32,647	28,815	551
Twin Lakes	689	625	9
Remainder of county	37,658	34,731	419
<b>LA PLATA</b>	<b>1,082,712</b>	<b>850,280</b>	<b>14,595</b>
Bayfield	24,243	23,319	356
Durango	830,191	638,536	10,909
Ignacio	16,328	14,758	228
Remainder of county	211,950	173,667	3,102
<b>LARIMER</b>	<b>5,948,784</b>	<b>4,608,918</b>	<b>75,772</b>
Berthoud	60,946	42,254	527
Estes Park	201,393	189,844	3,720
Ft Collins	3,680,634	2,807,637	47,000
Johnstown	1,357	1,356	20
Loveland	1,295,015	1,057,368	15,808
Wellington	13,343	12,986	205
Windsor	3,843	3,842	23
Remainder of county	692,253	493,631	8,469
<b>LAS ANIMAS</b>	<b>196,878</b>	<b>176,414</b>	<b>2,549</b>
Aguilar	4,685	4,413	38
Trinidad	169,308	150,851	2,209
Remainder of county	22,885	21,150	302
<b>LINCOLN</b>	<b>127,669</b>	<b>120,133</b>	<b>1,320</b>
Arriba	1,988	1,975	30
Genoa	574	569	7
Hugo	7,372	7,247	103
Limon	109,767	103,636	1,070
Remainder of county	7,968	6,706	110
<b>LOGAN</b>	<b>391,915</b>	<b>348,578</b>	<b>5,616</b>
Crook	4,181	4,095	39
Fleming	2,226	1,671	12
Iliff	857	823	15
Merino	23,991	22,546	19
Sterling	303,554	269,085	4,876
Remainder of county	57,106	50,358	655

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>MESA</b>	<b>\$2,643,289</b>	<b>\$2,233,005</b>	<b>\$38,761</b>
Clifton	48,816	45,984	794
Collbran	3,764	3,613	57
De Beque	862	833	15
Fruita	89,313	68,685	842
Gateway	53	52	1
Grand Junction	2,139,867	1,801,821	32,062
Palisade	19,954	18,726	267
Remainder of county	340,660	293,291	4,723
<b>MINERAL</b>	<b>18,019</b>	<b>17,645</b>	<b>265</b>
Creede	6,723	6,438	137
Remainder of county	11,296	11,207	128
<b>MOFFAT</b>	<b>217,687</b>	<b>188,411</b>	<b>3,239</b>
Craig	189,549	169,051	2,919
Dinosaur	2,671	2,670	51
Remainder of county	25,467	16,690	269
<b>MONTEZUMA</b>	<b>423,838</b>	<b>358,886</b>	<b>5,713</b>
Cortez	299,519	268,817	4,273
Dolores	31,659	13,107	193
Mancos	17,368	12,337	189
Remainder of county	75,292	64,625	1,058
<b>MONTRÖSE</b>	<b>621,349</b>	<b>523,690</b>	<b>8,908</b>
Cimarron	335	297	3
Montrose	488,220	425,053	7,506
Naturita	8,593	8,492	115
Nucla	8,803	8,346	114
Olathe	21,979	18,532	219
Remainder of county	93,419	62,970	951
<b>MORGAN</b>	<b>783,520</b>	<b>384,552</b>	<b>5,050</b>
Brush	109,331	64,318	876
Fort Morgan	549,892	205,572	2,728
Hillrose	175	173	2
Wiggins	17,010	16,123	227
Remainder of county	107,112	98,366	1,217
<b>OTERO</b>	<b>372,149</b>	<b>291,593</b>	<b>3,747</b>
Cheraw	1,640	1,608	34
Fowler	10,022	8,417	135
La Junta	279,132	216,228	2,599
Manzanola	1,438	1,106	20
Rocky Ford	50,362	37,687	553
Swink	1,035	1,020	16
Remainder of county	28,520	25,527	390
<b>OURAY</b>	<b>44,561</b>	<b>41,402</b>	<b>912</b>
Ouray	22,271	21,412	526
Ridgway	18,582	16,429	306
Remainder of county	3,708	3,561	80
<b>PARK</b>	<b>71,151</b>	<b>67,263</b>	<b>1,157</b>
Fairplay	13,281	12,363	240
Remainder of county	57,870	54,900	917
<b>PHILLIPS</b>	<b>130,648</b>	<b>120,470</b>	<b>1,035</b>
Haxtun	32,978	30,748	217
Holyoke	46,748	44,160	493
Remainder of county	50,922	45,562	325

**GROSS SALES, RETAIL SALES, & NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**  
**Fiscal Year 1999 (thousands of dollars)**

<b>COUNTY/CITY</b>	<b>GROSS SALES</b>	<b>RETAIL SALES</b>	<b>NET TAX COLLECTIONS</b>
<b>PITKIN</b>	<b>\$875,452</b>	<b>\$812,049</b>	<b>\$15,786</b>
Aspen	578,119	525,275	10,320
Snowmass	3,659	3,543	66
Snowmass Village	124,631	122,672	2,813
Remainder of county	169,043	160,559	2,587
<b>PROWERS</b>	<b>429,051</b>	<b>373,516</b>	<b>3,460</b>
Granada	2,123	2,076	27
Holly	10,694	10,243	118
Lamar	375,219	324,947	2,795
Wiley	7,965	6,407	82
Remainder of county	33,050	29,843	438
<b>PUEBLO</b>	<b>2,586,239</b>	<b>2,160,687</b>	<b>35,440</b>
Avondale	1,753	1,189	20
Boone	622	531	8
Colorado City	22,403	21,965	474
Pueblo	2,333,176	1,992,503	32,527
Rye	1,636	1,528	27
Remainder of county	226,649	142,971	2,384
<b>RIO BLANCO</b>	<b>75,807</b>	<b>58,013</b>	<b>959</b>
Meeker	24,660	19,107	310
Rangely	21,628	19,730	348
Rio Blanco	18	17	1
Remainder of county	29,501	19,159	300
<b>RIO GRANDE</b>	<b>230,520</b>	<b>180,880</b>	<b>2,659</b>
Del Norte	23,078	19,988	296
Monte Vista	97,839	80,347	1,068
South Fork	19,415	18,787	378
Remainder of county	90,188	61,758	917
<b>ROUTT</b>	<b>566,706</b>	<b>516,105</b>	<b>10,065</b>
Hayden	30,190	28,566	504
Oak Creek	6,083	5,254	91
Phippsburg	221	219	6
Steamboat Springs	426,395	388,486	8,075
Yampa	1,571	1,421	21
Remainder of county	102,246	92,159	1,368
<b>SAGUACHE</b>	<b>41,566</b>	<b>38,071</b>	<b>507</b>
Center	25,472	23,715	300
Saguache	3,304	3,168	28
Remainder of county	12,790	11,188	179
<b>SAN JUAN</b>	<b>15,432</b>	<b>15,201</b>	<b>344</b>
Silverton	12,349	12,132	274
Remainder of county	3,083	3,069	70
<b>SAN MIGUEL</b>	<b>172,254</b>	<b>165,370</b>	<b>3,706</b>
Mountain Village	24,516	24,481	666
Norwood	9,391	9,134	191
Telluride	103,771	99,820	2,158
Remainder of county	34,576	31,935	691
<b>SEDGWICK</b>	<b>41,937</b>	<b>38,270</b>	<b>478</b>
Julesburg	25,778	23,362	307
Ovid	2,353	1,412	14
Sedgwick	663	550	8
Remainder of county	13,143	12,946	149

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

Fiscal Year 1999 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
<b>SUMMIT</b>	<b>\$997,028</b>	<b>\$947,051</b>	<b>\$20,153</b>
Breckenridge	264,502	254,539	5,642
Copper Mountain	32,849	32,823	842
Dillon	89,221	81,652	1,416
Frisco	174,469	169,176	3,735
Keystone	23,492	23,486	602
Silverthorne	251,331	231,038	4,934
Remainder of county	161,164	154,337	2,982
<b>TELLER</b>	<b>200,296</b>	<b>184,764</b>	<b>2,732</b>
Cripple Creek	25,391	23,225	521
Green Mountain Falls	48	47	1
Victor	2,009	1,974	33
Woodland Park	136,740	126,650	1,633
Remainder of county	36,108	32,868	544
<b>WASHINGTON</b>	<b>65,486</b>	<b>60,061</b>	<b>664</b>
Akron	42,254	40,249	340
Cope	2,967	2,955	47
Otis	10,832	8,381	155
Remainder of county	9,433	8,476	122
<b>WELD</b>	<b>3,737,355</b>	<b>2,646,309</b>	<b>39,136</b>
Ault	8,158	7,753	113
Broomfield	3,309	1,704	45
Dacono	19,715	17,863	263
Eaton	81,809	65,450	520
Erie	13,808	12,473	230
Evans	83,031	77,154	1,283
Firestone	11,399	7,780	164
Frederick	116,433	90,580	297
Fort Lupton	110,128	91,234	1,507
Garden City	42,230	37,332	708
Gilcrest	3,402	3,336	50
Greeley	1,661,684	1,300,268	22,914
Grover	294	294	2
Hudson	14,426	12,992	135
Johnstown	34,808	30,837	413
Keenesburg	8,600	8,382	122
Kersey	5,084	4,724	77
La Salle	20,648	18,313	278
Mead	17,426	13,828	286
Milliken	5,413	5,238	66
Northglenn	87	28	1
Nunn	1,675	1,642	28
Pierce	11,698	4,774	51
Platteville	21,256	14,978	218
Severance	3,614	3,492	39
Windsor	125,972	112,980	2,362
Remainder of county	1,311,248	700,880	6,964
<b>YUMA</b>	<b>186,229</b>	<b>170,905</b>	<b>2,234</b>
Eckley	491	491	11
Idalia	405	403	9
Joes	665	664	16
Kirk	2,119	2,111	42
Wray	60,743	57,310	570
Yuma	80,561	72,304	1,054
Remainder of county	41,245	37,622	532
<b>OUT OF STATE</b>	<b>5,778,947</b>	<b>2,658,794</b>	<b>43,240</b>
<b>STATE TOTALS</b>	<b>\$115,508,941</b>	<b>\$86,161,914</b>	<b>\$1,453,359</b>

## STATE-COLLECTED CITY SALES TAX RATES

(as of July 1999)

CITY	CURRENT RATE	CITY	CURRENT RATE	CITY	CURRENT RATE
Akron	1.0%	Frisco	2.0%	New Castle	3.0%
Alma	3.0	Fruita	2.0	Norwood	2.0
Antonito	4.0	Garden City	2.0	Nucla	3.0
Ault	2.0	Georgetown	3.0	Nunn	2.0
Basalt	2.0	Gilcrest	3.0	Oak Creek	3.0
Bayfield	2.0	Granada	2.0	Olathe	3.0
Bennett	2.0	Granby	4.0	Ordway	2.0
Berthoud	3.0	Grand Lake	4.0	Otis	2.0
Black Hawk	4.0	Green Mountain Falls	2.0	Ouray	3.0
Blanca	2.0	Gunnison	3.0	Ovid	1.0
Brighton	3.75	Gypsum	3.0	Palisade	1.0
Broomfield	3.75	Haxtun	1.5	Palmer Lake	2.0
Brush	3.0	Hayden	4.0	Paonia	2.0
Buena Vista	2.0	Holly	1.0	Parachute	3.75
Burlington	2.0	Holyoke	1.5	Parker	3.0
Calhan	2.0	Hooper	2.0	Pierce	2.0
Carbondale	3.5	Hot Sulphur Springs	4.0	Pitkin	3.0
Castle Rock	3.6	Hotchkiss	2.0	Platteville	2.0
Cedaredge	1.5	Hudson	2.0	Poncha Springs	2.0
Center	2.0	Hugo	2.0	Red Cliff	3.0
Cheyenne Wells	2.0	Idaho Springs	3.0	Rico	4.0
Collbran	2.0	Ignacio	2.0	Rocky Ford	3.0
Columbine Valley	3.0	Johnstown	2.0	Romeo	1.0
Craig	2.0	Julesburg	1.0	Saguache	3.0
Crawford	2.0	Keenesburg	2.0	Salida	2.0
Creede	2.0	Kersey	3.0	San Luis	2.0
Crested Butte	4.0	Kiowa	1.5	Sawpit	3.0
Crestone	1.0	Kit Carson	2.0	Sedgwick	1.0
Cripple Creek	2.0	Kremmling	4.0	Severance	2.0
Dacono	3.0	La Jara	2.0	Sheridan	3.5
De Beque	2.0	Lakeside	1.1	Silt	3.0
Del Norte	2.0	La Salle	3.5	Silver Cliff	2.0
Dillon	2.0	La Veta	3.0	Silver Plume	3.0
Dolores	3.5	Las Animas	3.0	Simla	2.0
Dove Creek	2.0	Limon	2.0	South Fork	2.0
Eads	2.0	Lochbuie	4.0	Springfield	2.0
Eagle	4.0	Log Lane Village	3.0	Sterling	3.0
Eaton	3.0	Lone Tree	1.5	Superior	3.0
Elizabeth	2.5	Louisville	3.375	Telluride	4.5
Empire	3.0	Lyons	3.0	Trinidad	4.0
Erie	3.5	Manassa	1.0	Victor	3.0
Estes Park	4.0	Mancos	3.0	Walsenburg	2.0
Evans	3.0	Manitou Springs	3.8	Ward	2.0
Fairplay	4.0	Manzanola	2.0	Wellington	3.0
Federal Heights	3.0	Marble	2.0	Westcliffe	2.0
Firestone	2.0	Mead	2.0	Wiggins	2.0
Flagler	2.0	Milliken	2.5	Windsor	3.0
Florence	2.0	Minturn	4.0	Wray	2.0
Fort Lupton	4.0	Monte Vista	2.0	Yuma	2.0
Fort Morgan	3.0	Monument	3.0	RTD	0.6 1/
Fountain	3.0	Morrison	3.0	SCFD	0.1 2/
Fowler	2.0	Mountain View	3.0	LID	0.5 3/
Foxfield	2.0	Mountain Village	5.5	BSD	0.1 4/
Fraser	4.0	Naturita	3.0	MTS	0.5 5/
Frederick	2.0	Nederland	3.75		

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 1999)

COUNTY	CURRENT TAX RATE	COUNTY	CURRENT TAX RATE
Adams	0.5%	Larimer	0.75%
Alamosa	2.0	Las Animas	1.0
Archuleta	4.0	Lincoln	2.0
Bent	1.0	Logan	0.5
Boulder	0.4	Mesa	2.0
Chaffee	2.0	Mineral	2.6
Clear Creek	1.0	Moffat	2.0
Costilla	1.0	Montrose	1.0
Crowley	2.0	Otero	1.0
Custer	2.0	Ouray	1.0
Delta	2.0	Park	1.0
Douglas	1.0	Phillips	1.0
Eagle	1.5	Pitkin	3.5
El Paso	1.0	Pitkin (Basalt portion)	2.5
Fremont	1.5	Prowers	1.0
Garfield	1.0	Pueblo	1.0
Grand	1.0	Rio Blanco	2.0
Gunnison	1.0	Rio Grande	2.6
Hinsdale	4.0	Routt	1.0
Huerfano	1.0	San Juan	4.0
Jackson	3.0	San Miguel	1.0
Jefferson	0.5	Sedgwick	2.0
Lake	4.0	Summit	2.5
La Plata	2.0	Teller	1.0

## CITY SALES TAX RATES NOT COLLECTED BY THE STATE

(as of July 1999)

LOCALITY	CURRENT RATE	LOCALITY	CURRENT RATE
Alamosa	2.0%	Greenwood Village	3.0%
Arvada	3.21	Lafayette	3.25
Aspen	1.7	La Junta	3.25
Aurora	3.75	Lakewood	2.0
Avon	4.0	Lamar	3.0
Boulder	3.26	Larkspur	4.0
Breckenridge	2.5	Littleton	3.0
Canon City	2.0	Longmont	2.75
Central City	4.0	Loveland	3.0
Cherry Hills Village	3.5	Montrose	3.5
Colorado Springs	2.1	Mt. Crested Butte	4.5
Commerce City	3.5	Northglenn	3.5
Cortez	3.5	Pueblo	3.5
Delta	3.0	Ridgway	3.0
Denver	3.5	Rifle	2.5
Durango	2.5	Silverthorne	2.0
Edgewater	3.5	Snowmass Village	1.0
Englewood	3.5	Steamboat Springs	4.5
Fort Collins	3.0	Thornton	3.75
Glendale	3.5	Vail	4.0
Glenwood Springs	3.25	Westminster	3.25
Golden	3.0	Wheat Ridge	2.5
Grand Junction	2.75	Winter Park	5.0
Greeley	3.0	Woodland Park	3.0

## CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

## Fiscal Year 1999

Akron	\$116,646	Frisco	\$2,624,989	Naturita	\$117,554
Alma	36,037	Fruita	491,670	Nederland	613,802
Antonito	166,483	Garden City	214,992	New Castle	374,583
Ault	129,775	Georgetown	341,378	Norwood	106,484
Basalt	1,500,639	Gilcrest	116,583	Nucla	121,549
Bayfield	223,919	Granada	29,245	Nunn	16,610
Bennett	151,540	Granby	733,536	Oak Creek	119,922
Berthoud	633,282	Grand Lake	606,008	Olathe	189,485
Black Hawk	799,716	Green Mountain Falls	35,121	Ordway	118,100
Blanca	21,489	Gunnison	2,508,179	Otis	41,265
Brighton	6,284,468	Gypsum	834,822	Ouray	536,162
Broomfield	9,425,469	Haxtun	122,230	Ovid	11,266
Brush	906,506	Hayden	483,974	Palisade	53,722
Buena Vista	737,098	Holly	47,076	Palmer Lake	77,307
Burlington	639,780	Holyoke	196,035	Paonia	230,370
Calhan	92,749	Hooper	6,686	Parachute	229,802
Carbondale	1,952,628	Hot Sulphur Sprgs	51,217	Parker	7,587,245
Castle Rock	10,601,651	Hotchkiss	311,134	Pierce	29,029
Cedaredge	181,415	Hudson	105,318	Pitkin	12,197
Center	183,603	Hugo	80,541	Platteville	147,944
Cheyenne Wells	94,193	Idaho Springs	973,480	Poncha Springs	87,967
Collbran	33,074	Ignacio	165,297	Red Cliff	10,175
Columbine Valley	95,158	Johnstown	233,822	Rico	34,561
Craig	2,023,394	Julesburg	87,862	Ridgway	158,296
Crawford	34,241	Keenesburg	74,164	Rocky Ford	645,819
Creede	107,781	Kersey	104,629	Romeo	7,216
Crested Butte	1,490,636	Kiowa	49,354	Saguache	65,927
Crestone	12,018	Kit Carson	46,257	Salida	1,669,039
Cripple Creek	396,753	Kremmling	503,961	San Luis	45,601
Dacono	338,744	La Jara	115,374	Sawpit	2,172
De Beque	6,966	La Salle	241,331	Sedgwick	2,825
Del Norte	189,446	Lakeside City	421,431	Severance	21,885
Dillon	1,450,911	Las Animas	355,462	Sheridan	1,887,343
Dolores	207,285	La Veta	199,333	Silt	138,599
Dove Creek	99,949	Limon	691,812	Silver Cliff	48,655
Eads	85,386	Lochbuie	80,570	Silver Plume	19,015
Eagle	1,591,197	Log Lane Village	36,989	Simla	21,063
Eaton	375,400	Lone Tree	2,639,909	South Fork	218,889
Elizabeth	646,534	Louisville	8,695,299	Springfield	280,536
Empire	58,636	Loveland	63,959	Sterling	4,445,694
Erie	319,135	Lyons	294,479	Superior	615,519
Estes Park	5,470,036	Mt. Crested Butte	1,005	Telluride	3,439,884
Evans	1,041,021	Manassa	18,905	Trinidad	3,363,896
Fairplay	243,452	Mancos	193,589	Vail	7,475
Federal Heights	2,264,488	Manitou Springs	1,361,707	Victor	30,099
Firestone	130,015	Manzanola	13,456	Walsenburg	508,378
Flagler	84,801	Marble	4,376	Ward	3,114
Florence	276,846	Mead	111,849	Wellington	127,338
Fort Lupton	1,467,404	Milliken	165,724	Westcliffe	225,858
Fort Morgan	2,825,294	Minturn	368,107	Wiggins	109,567
Fountain	2,053,494	Monte Vista	600,282	Windsor	1,041,893
Fowler	99,395	Monument	1,005,648	Wray	428,181
Foxfield	23,113	Morrison	365,304	Yuma	612,145
Fraser	1,030,193	Mountain View	157,472		
Frederick	114,508	Mountain Village	960,831		
				<b>TOTAL</b>	<b>\$123,968,576</b>



## COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 1999

Adams County	\$13,260,125	Lake County	857,541
Alamosa County	1,285,750	City of Leadville	858,560
Town of Hooper	6,440	Larimer County	15,808,609
City of Alamosa	1,922,185	Lincoln County	916,865
Archuleta County	1,981,251	Logan County	973,623
City of Pagosa Springs	1,981,251	Mesa County	15,957,253
Bent County	183,460	City of Grand Junction	3,521,601
Boulder County	10,980,459	City of Fruita	1,100,500
Chaffee County	1,784,620	Town of Palisade	770,350
City of Buena Vista	474,051	City of Collbran	330,150
City of Poncha Springs	84,737	Town of Debeque	330,150
City of Salida	1,072,887	Mineral County	174,281
Clear Creek County	666,469	City of Creede	87,139
Costilla County	65,200	Moffat County	717,294
City of San Luis	17,387	City of Craig	1,642,303
City of Blanca	4,347	Town of Dinosaur	19,267
Crowley County	196,730	Montrose County	2,568,086
Custer County	431,544	Otero County	1,143,146
Delta County	2,630,532	Ouray County	367,927
City of Delta	255,490	Park County	370,404
City of Orchard City	149,612	Phillips County	185,566
Town of Paonia	94,370	Pitkin County	10,013,188
Town of Cedaredge	93,055	Town of Basalt	104,178
Town of Hotchkiss	50,309	City of Snowmass Village	2,670,350
Town of Crawford	14,797	City of Aspen	5,232,347
Douglas	16,993,014	Prowers county	1,288,168
Eagle County	7,885,687	Pueblo County	10,915,974
City of Avon	222,159	Rio Blanco County	371,499
Town of Basalt	62,342	City of Meeker	283,689
Town of Eagle	81,731	City of Rangely	238,101
Town of Gypsum	41,781	Rio Grande County	1,878,980
Town of Minturn	18,306	City of Monte Vista	313,125
Town of Redcliff	510	Town of Del Norte	134,230
City of Vail	463,220	Routt County	3,098,766
El Paso County	46,548,934	San Juan County	110,167
Fremont County	2,761,014	Town of Silverton	433,598
Garfield County	4,696,330	San Miguel County	1,160,766
Grand County	2,103,791	Sedgwick County	341,928
Gunnison County	2,070,855	Summit County	3,452,025
Hinsdale County	152,379	Town of Breckenridge	4,472,936
Town of Lake City	208,891	City of Montezuma	3,917
Huerfano County	187,130	Town of Blue River	26,080
Town of La Veta	55,973	Town of Dillon	1,438,052
City of Walsenburg	187,458	Town of Frisco	2,818,463
Jackson County	160,271	Town of Silverthorne	2,861,651
Town of Walden	168,696	Teller County	925,744
Jefferson County	26,911,224		
Las Animas	1,084,529	<b>Total</b>	<b>\$267,304,139</b>
La Plata County	8,384,799		
City of Durango	2,027,218		
Town of Bayfield	450,493		
Town of Ignacio	399,812		

## Severance

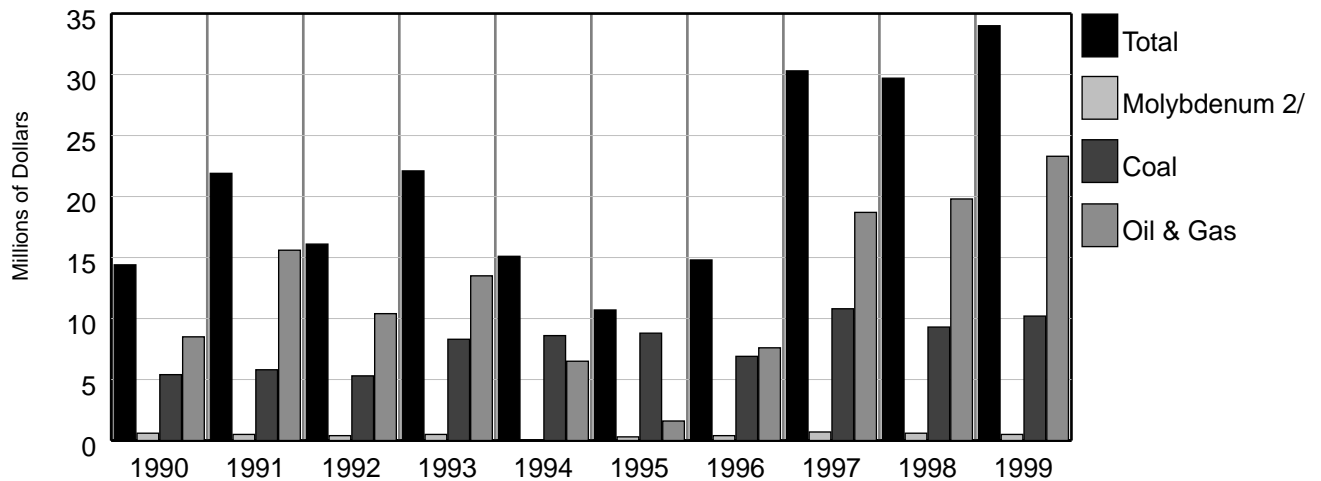
Net Severance Tax Collections ..... 75

**COLORADO NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1990 to 1999**

YEAR	MOLYBDENUM 1/	COAL	OIL & GAS	TOTAL
1999	\$493,533	\$10,159,997	\$23,326,711	\$33,980,241
1998	639,761	9,343,898	19,756,058	29,739,717
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

1/ Includes severance tax collections for metallic minerals.

**NET SEVERANCE TAX COLLECTIONS**  
**Fiscal Years 1990 to 1999**



TOTAL	14.4	21.9	16.0	22.2	15.1	10.8	14.8	30.3	29.7	34.0
MOLYBDENUM	0.6	0.5	0.4	0.5	0	0.3	0.4	0.7	0.6	0.5
COAL	5.4	5.8	5.3	8.3	8.6	8.8	6.9	10.8	9.3	10.2
OIL & GAS	8.5	15.6	10.4	13.5	6.5	1.6	7.6	18.7	19.8	23.3

2/ The Molybdenum classification includes collections for metallic metals.