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ANNUAL REPORT

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ANNUAL REPORT

July 1, 1999 through June 30, 2000

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MESSAGE FROM THE EXECUTIVE DIRECTOR

I am pleased to present to the Governor and the General Assembly the 60th annual report covering Department of Revenue operations and activities from July 1, 1999 to June 30, 2000. The report compares previous fiscal years with the most recent one, indicating that most measures of activity have increased.

The Governor and General Assembly have assigned a wide variety of responsibilities to the Department of Revenue, the most important of which are:

- To collect most of the income, sales, use, excise and severance taxes for Colorado.
- To issue and regulate driver's licenses for qualified Colorado citizens.
- To issue and regulate motor vehicle titles and registrations.
- To regulate the motor carrier travel in the state.
- To regulate the gaming, racing, liquor, tobacco, lottery activities, as well as the motor vehicle dealers in the state.

We carry out most of these assignments in direct contact with Colorado residents, and thereby become the face of government for them. Providing a high level of customer service is the first priority in the Department.

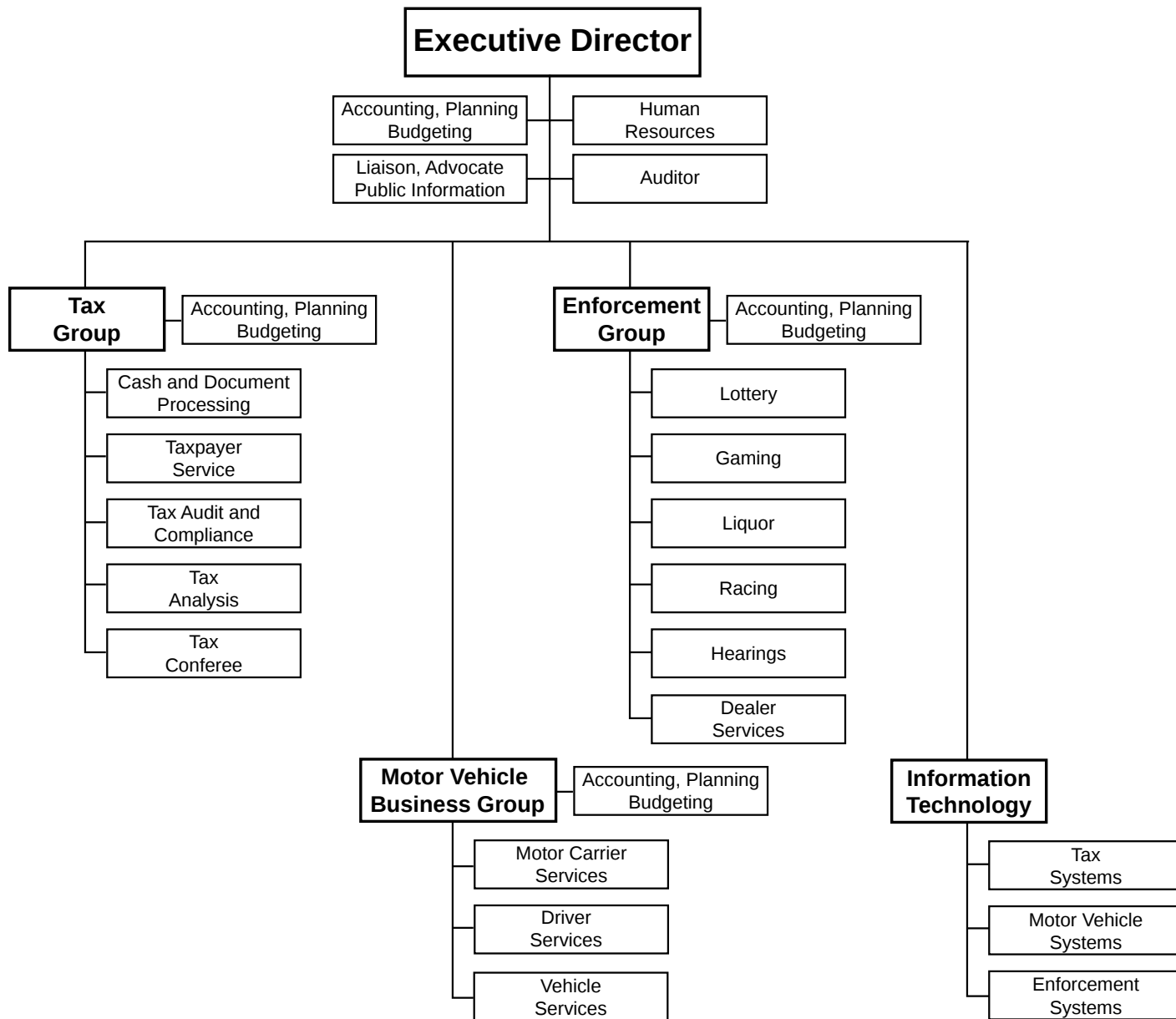
In order to improve our service levels and operating efficiency, we are embarking on a program to modernize both the tax processing and the vehicle title and registration systems. Much of our attention in the next few years will be focused on these system improvements, and once they are complete, the Department of Revenue will be using the most modern technology to serve Colorado citizens.

Fred Fisher

A handwritten signature of Fred Fisher in black ink. The signature is written in a cursive, flowing style.

Executive Director

COLORADO DEPARTMENT OF REVENUE



THE YEAR IN PERSPECTIVE

Because of its diversity, the Department of Revenue is a primary point of contact with state government for most Colorado residents. A continuing challenge is to offer efficient, quality service to a growing population in a prudent, cost-effective manner. Whether processing tax returns, issuing driver's licenses or discharging other facets of its wide range of responsibility, Revenue employees are dedicated to maintaining the finest level of professionalism to benefit the public.

The year brought several milestones and accomplishments.

DEPARTMENT WIDE

- For the second consecutive year, the Department operated within a budget that saw little or no increase.
- Usage of the Internet increased dramatically, from 1,745,394 hits in Fiscal Year 1999 to 7,097,378 in FY 2000. This impressive increase indicates the public is able to access information about the Department quickly and accurately at little or no cost.
- To enhance the knowledge and skills of the workforce, the Department provided 6,341 hours of training in 92 different classes to 1,284 employees.

TAX GROUP

- Electronic filing of income tax returns increased 49 percent over the previous year to a total of 491,395 returns. Of special interest, 94,721 filers took advantage of the state's Netfile Internet-based option, an increase of 212 percent over the previous year. Colorado could thus claim the highest total Netfile returns of any state in the nation.
- Payments of taxes by Electronic Funds Transfer (EFT) accounted for \$2.581 billion of the \$8.1 billion collected by the Department. This amount represents an increase of 11.7 percent over the previous year. EFT, which eliminates the need for manual processing and data entry, provides rapid deposit of tax proceeds into interest-bearing accounts.
- The number of contacts between the Tax Group and its customers via the Internet increased 307 percent over the previous year. This electronic option in communication helped reduce the

number of calls to the phone section, where long wait times have made it difficult for citizens to receive prompt answers to their questions.

- A new "Direct Pay" option allowed large taxpayers to pay sales tax directly to the Department rather than to a vendor at time of purchase.

MOTOR VEHICLE GROUP

- A new Electronic Accident Reporting System (EARS) allows state patrol troopers to transmit accident reports electronically to Motor Vehicle computers, thereby generating more accurate information and eliminating the need for data entry.
- A new Driver's License Imaging System reduces customer wait time and shortens lines in driver's license offices. The storage and retrieval of digital photos allows for immediate identification of an applicant, thereby decreasing the potential for issuing a fraudulent license.
- More than 20,000 driver's licenses have been renewed through a new mail-in renewal program.
- As part of a pilot project, driver's license offices in Boulder, Glenwood Springs and Frisco began accepting credit cards for payment of fees.
- The Motor Carrier Services WHEELS Project was completed one year ahead of schedule and 30 percent under the original budget of \$9.9 million. More than 600,000 vehicles have cleared Ports of Entry using new weigh-in-motion and automatic-vehicle-identification systems. This represents cost savings since implementation of about \$2.9 million for the trucking industry and \$110,000 for the state.

ENFORCEMENT GROUP

- The Motor Vehicle Hearings Section conducted 34,286 hearings, 12 percent more than last year, with no increase in personnel.
- The Division of Racing more than doubled its kennel and stable inspections, leading to a higher level of animal welfare protection.
- Due to increased attention and education by investigators from the Liquor/Tobacco Enforcement Division, the percentage of retailers complying with laws prohibiting sale of tobacco to minors improved from 84 percent in FY 1999 to 94 percent in FY 2000—well above the federal standard of 80 percent.

THE YEAR IN PERSPECTIVE

The following is a summary of some DOR activities during Fiscal Year 1999-2000.

SERVICE TO TAXPAYERS

The department provides information and tax accounting services to a growing number of individuals and businesses throughout the state. During Fiscal Year 2000, DOR

- managed more than 1.2 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)
- maintained 186,619 active sales tax accounts
- maintained 136,967 active wage withholding accounts

TAX PROCESSING AND COLLECTION

- 2,296,661 individual income tax returns
- 56,004 corporate returns
- 1.788 million tax refunds; average refund: \$535
95.27 percent within 21 days
99.89 percent within 45 days
- 5 million documents for all taxes
- 2.4 million payment checks for all taxes
- 368,000 EFT transactions (payments) accounting for 31.4 percent of the \$8.1 billion deposited in FY 2000
- a total of 491,195 electronically filed income tax returns
- Federal State Electronic Filings (FSEF): 348,880, an increase of 36.3 percent over the previous year
- Netfile: 94,867, an increase of 212.2 percent
- Telefile: 47,448, an increase of 10.9 percent

LIQUOR ENFORCEMENT

- 11,510 new and renewed vendors licenses (including special event permits)
- 947 overt and covert investigations
- 2,418 on-site compliance inspections

MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- 1,119,351 driver's licenses issued
- 190,972 ID cards issued
- 493,239 telephone calls received regarding license suspensions, revocations, insurance and "points"
- 2,675,229 driver control and traffic record documents received

COLORADO LIMITED STAKES GAMING

- \$71.6 million generated for historic preservation and other state and local purposes
- 45 gaming establishments licensed
- 7,669 persons employed in casinos

PORT OF ENTRY

- 5.7 million vehicles cleared at fixed/mobile ports
- 25,404 driver-vehicle inspections
- Driver/vehicle inspections resulting in placements out of service: 38.9 percent
- \$7.5 million collected at fixed and mobile ports

RACING (Calendar Year 1999)

- 6 racetrack licenses
5 greyhound tracks
1 major horse track
- \$244,568,401 wagered (includes Off-Track-Betting sites)
- \$6.5 million deposited in General Fund

COLORADO LOTTERY

- Gross Sales \$370.1 million
- Funds Distribution
State Parks: \$8.9 million
Conservation Trust Fund: \$35.8 million
Great Outdoors Colorado: \$43.5 million
General Fund: \$1.3 million
- Total Proceeds (1983-2000): \$1.1 billion

Administration, Collections, and General Information

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COLLECTIONS BY SOURCE
Fiscal Years 1999 and 2000

			Percent of 2000 Revenues Collected	Year-to- Year Percent Change
STATE TAXES	1999	2000		
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$26,193,150	\$27,110,282		
Aviation Fuel	7,012,601	9,893,853		
Cigarette	59,369,575	58,385,479		
Highway Fuel	492,962,031	518,135,912		
Limited Stakes Gaming	72,986,358	75,397,077		
Racing	6,109,029	6,509,858		
Sales	1,564,354,222	1,702,132,988		
Tobacco Products	8,642,893	9,237,076		
Tourism Promotion	1,630	-177,951		
Use	139,253,914	147,172,410		
Subtotal	\$2,376,885,403	\$2,553,796,984	33.44%	7.44%
INCOME				
Individual	\$3,326,635,141 1/	\$3,606,415,481 2/		
Corporate	301,043,025	334,980,149		
Fiduciary	28,238,442	30,504,657		
Subtotal	\$3,655,916,608	\$3,971,900,287	52.01%	8.64%
ESTATE and INHERITANCE				
Estate	\$65,390,988	\$61,872,646		
Inheritance	0	0		
Subtotal	\$65,390,988	\$61,872,646	0.81%	-5.38%
SEVERANCE	\$33,980,242	\$31,947,871	0.42%	-5.98%
LOCAL TAXES				
Baseball Stadium District Taxes	\$31,640,596	\$35,260,552		
City Sales Taxes	123,182,000	135,899,199		
County Lodging Taxes	2,813,507	2,466,714		
County Sales Taxes	265,737,029	292,039,005		
County Transit Sales Taxes	11,154,661	11,515,152		
Local Improvement District Taxes	3,513,625	3,814,877		
Local Marketing District		726,512		
MV Specific Ownership—Class A	10,661,289	13,628,637		
RTD Sales and Use	190,004,068	211,330,585		
SCFD Sales and Use	31,641,099	35,251,563		
Short-term Rental Taxes	81,316	102,594		
Subtotal	\$670,429,189	\$742,035,390	9.72%	10.68%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$147,840,310	\$156,195,628		
Motor Vehicle Operator Licenses	11,943,513	15,540,596		
Emissions	6,519,708	6,852,473		
Titles	4,461,018	4,637,037		
Drivers License Express Consent Fees	799,600	847,320		
IRP Due Other States	6,489,469	6,450,742		
License Reinstatement Fees	1,803,942	1,898,395		
Motor Vehicle Financial Responsibility	9,042	-55,013		
Motor Vehicle Penalty Assessments	4,666,778	5,593,771		
Motor Vehicle Dealer/Sales Licenses	1,635,794	1,747,635		
Motor Vehicle Manufacturer Licenses	116,250	115,580		
Motorist Insurance Identification Database	3,937,937	4,049,351		
Passenger Mile Tax	561,553	618,394		
60-Day Harvest Permit		109,969		
Subtotal	\$190,784,915	\$204,601,878	2.68%	7.24%

COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 1999 and 2000

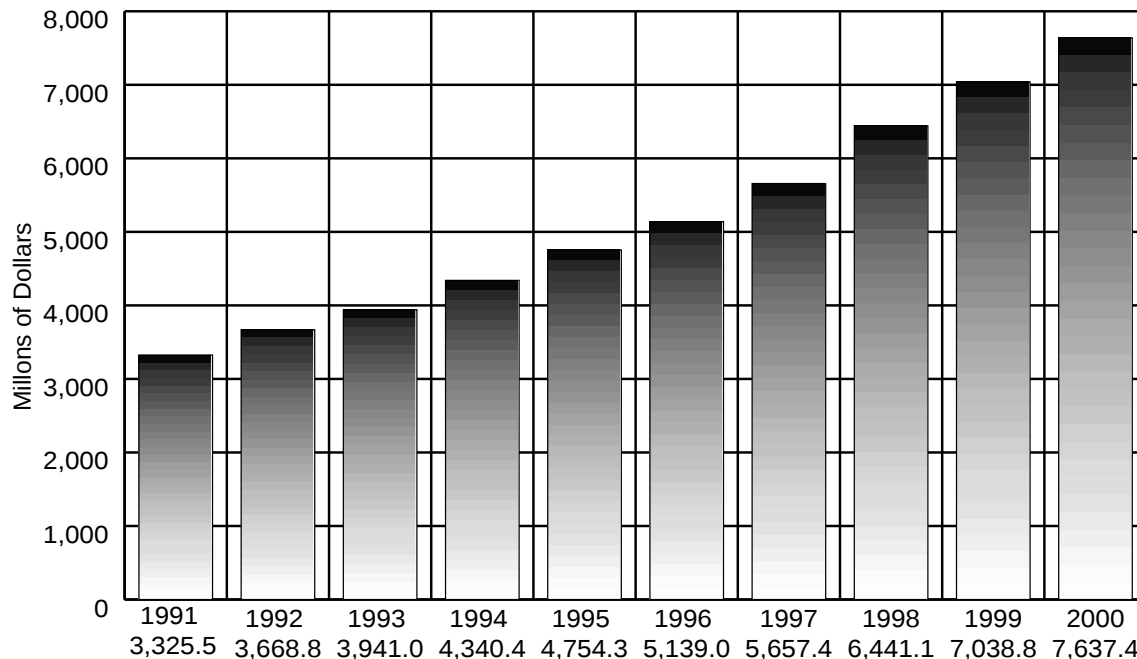
			Percent of 2000 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$858	\$640		
Liquor Licenses	2,042,007	1,822,953		
Liquor Licenses/85% City	2,067,868	2,009,940		
Liquor Licenses 85% County	460,883	442,286		
Limited Stakes Gaming	1,660,270	1,513,925		
PUC Utility Supervision Fees	7,345,924	7,869,283		
Other PUC Hazardous Fees	400,065	202,698		
Racing Fees	82,741	87,804		
Recycled Tire Fees	2,330,255	2,340,861		
Restaurant Licenses/Fees	373,978	378,508		
Sales Tax Licenses	301,660	2,156,204		
Special Fuel Licenses and Permits	11,136	8,357		
Tobacco Products Licenses	2,390	2,458		
Trade Name Fees	613,189	631,367		
Underground Storage Tank Surcharge	15,793,114	16,103,570		
Subtotal	\$33,486,337	\$35,570,853	0.47%	6.22%
OTHER RECEIPTS				
Miscellaneous Receipts	\$6,798,263	\$30,857,897		
Revenue Department Service Fees	5,140,515	4,839,938		
Subtotal	\$11,938,779	\$35,697,835	0.47%	199.01%
NET COLLECTIONS	\$7,038,812,460	\$7,637,423,745	100.00%	8.50%

1/ Includes \$547,079,802 refunded under Article X, Section 20

2/ Includes \$643,343,668 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1991 to 2000



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

Fiscal Year 2000

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$31,484,796	\$31,385,461	\$1,820,752	5.8%
State Sales Tax 2/	1,710,253,667	1,702,132,988	4,828,218	0.3%
State Use Tax 2/	151,620,321	147,172,410	307,938	0.2%
Cigarette and Tobacco 2/	67,754,145	67,625,652	441,187	0.7%
Income Tax	4,437,471,416	3,971,900,287	18,166,207	0.4%
Death and Gift Tax 2/	65,131,513	61,872,651	134,323	0.2%
Racing	7,508,558	7,488,558	2,588,208	34.5%
Regulatory and Business	30,997,915	30,941,006	1,150,431	3.7%
Other Receipts, Fees, etc. 3/	38,330,813	37,615,114	1,726,693	4.5%
TOTAL GENERAL FUND 1/	\$6,540,553,143	\$6,058,134,128	\$31,163,957	0.5%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$530,962,109	\$518,976,151	\$9,605,869	1.8%
Vehicle Registrations 5/	165,811,803	164,991,985	8,385,349	5.1%
Operators Licenses and Control 6/	23,144,397	23,126,249	19,162,091	82.8%
All Other Motor Vehicle 7/	7,578,285	7,560,436	2,807,328	37.0%
Emissions	6,852,920	6,852,473	1,176,853	17.2%
TOTAL HIGHWAY USERS TAX FUND	\$734,349,514	\$721,507,293	\$41,137,490	5.6%
OTHER COLLECTIONS:				
Gaming	\$77,269,269	\$76,911,002	\$8,524,364	11.0%
Severance Tax	44,984,027	31,947,871	253,749	0.6%
Local Government Sales Tax	731,037,680	728,406,753	8,352,643	1.1%
Other Special Funds 8/	21,494,890	20,516,699	13,255,301	61.7%
TOTAL OTHER	\$874,785,866	\$857,782,324	\$30,386,057	3.5%
TOTAL ALL FUNDS	\$8,149,688,523	\$7,637,423,745	\$102,687,504	1.3%

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

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

3/ Includes miscellaneous collections and voter registration costs.

4/ Includes passenger mile, gasoline, and 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 1991 to 2000

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2000	\$8,149,688,523	\$102,687,504	1.26
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 2000

Personal Services	\$69,569,696
Operating Expense	32,788,662
Capital Outlay	329,145
Total Administrative Expense 1/	\$102,687,503

1/ Includes federal funds in the amount of \$1,914,273

TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 2000

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	7,145	-	-	\$48,387,425	\$2,459,870	\$45,927,555 3/
Fair Share/Office Audits	31	77,540	-	59,722,911	-	59,722,911 3/
Taxpayer Service	-	-	216,878	35,608,130	113,844,116	(78,235,986)
TOTALS	7,176	77,540	216,878	\$143,718,466	\$116,303,986	\$27,414,480

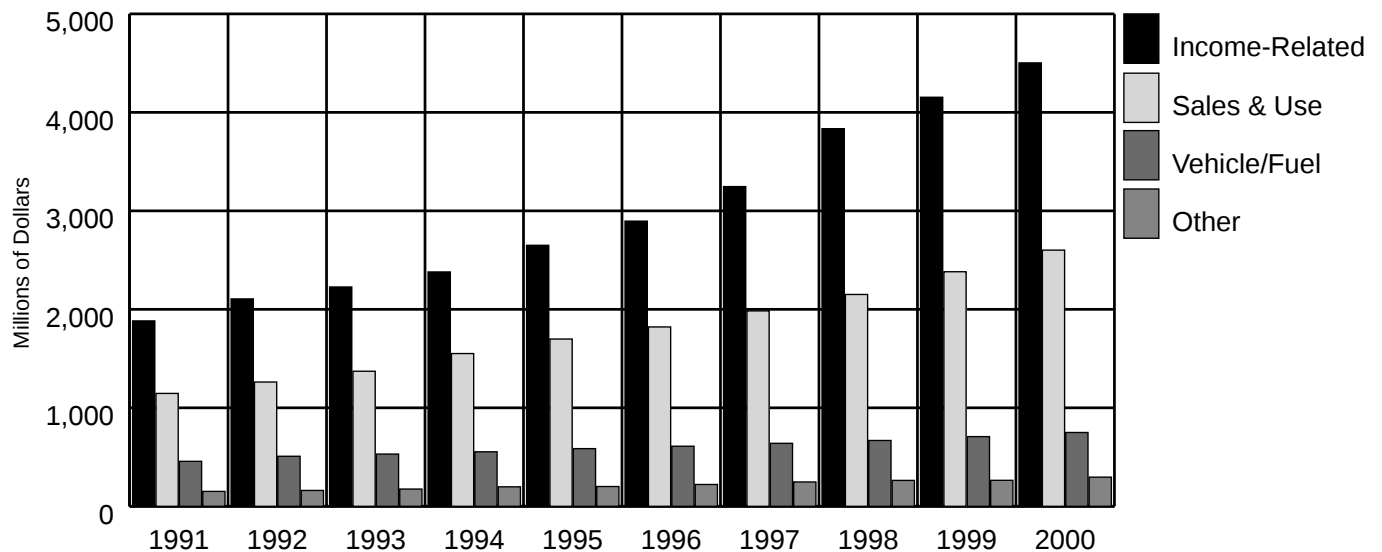
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

REVENUE COLLECTIONS

Fiscal Years 1991 to 2000



Income-Related	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	4,502.6
Sales and Use	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	2,601.4
Vehicle/Fuel	456.7	508.3	530.3	553.6	585.7	610.2	639.5	668.5	707.7	749.6
Other	151.5	161.2	175.2	198.0	201.1	221.7	247.2	263.2	264.0	296.1

POPULATION BY COUNTY

COUNTY	CENSUS 1980	CENSUS 1990	JULY 1, 1998	JULY 1, 1999	RANK
Adams	245,944	265,038	322,363	330,285	5
Alamosa	11,799	13,617	16,048	16,353	26
Arapahoe	293,621	391,511	478,570	488,368	4
Archuleta	3,664	5,345	9,142	9,581	37
Baca	5,419	4,556	4,556	4,551	52
Bent	5,945	5,048	6,211	6,241	45
Boulder	189,625	225,339	272,841	279,465	6
Chaffee	13,227	12,684	15,882	16,347	27
Cheyenne	2,153	2,397	2,466	2,414	57
Clear Creek	7,308	7,619	8,984	9,167	38
Conejos	7,794	7,453	7,936	8,024	40
Costilla	3,071	3,190	3,538	3,499	55
Crowley	2,988	3,946	4,747	4,858	49
Custer	1,528	1,926	3,369	3,596	53
Delta	21,225	20,980	26,791	27,365	17
Denver	492,365	467,610	521,644	532,066	1
Dolores	1,658	1,504	1,822	1,876	58
Douglas	25,153	60,391	146,074	162,023	9
Eagle	13,320	21,928	33,882	35,211	15
El Paso	309,424	397,014	492,180	501,987	3
Elbert	6,850	9,646	15,639	19,810	23
Fremont	28,676	32,273	43,271	44,519	12
Garfield	22,514	29,974	40,458	41,796	14
Gilpin	2,441	3,070	4,273	4,571	51
Grand	7,475	7,966	10,140	10,519	35
Gunnison	10,689	10,273	13,322	13,562	32
Hinsdale	408	467	746	750	61
Huerfano	6,440	6,009	7,626	7,634	42
Jackson	1,863	1,605	1,788	1,810	59
Jefferson	371,753	438,430	512,114	520,390	2
Kiowa	1,936	1,688	1,779	1,783	60
Kit Carson	7,599	7,140	7,584	7,707	41
La Plata	27,195	32,284	41,896	42,506	13
Lake	8,830	6,007	8,341	8,393	39
Larimer	149,184	186,136	231,548	237,314	7
Las Animas	14,897	13,765	15,914	16,119	28
Lincoln	4,663	4,529	6,631	6,689	44
Logan	19,800	17,567	18,671	18,786	24
Mesa	81,530	93,145	113,383	115,783	11
Mineral	804	558	696	718	62
Moffat	13,133	11,357	12,687	12,882	33
Montezuma	16,510	18,672	22,800	23,163	19
Montrose	24,352	24,423	31,541	32,167	16
Morgan	22,513	21,939	26,718	27,016	18
Otero	22,567	20,185	21,296	21,272	21
Ouray	1,925	2,295	3,384	3,537	54
Park	5,333	7,174	13,331	14,218	30
Phillips	4,542	4,189	4,661	4,620	50
Pitkin	10,338	12,661	14,342	14,341	29
Prowers	13,070	13,347	14,003	14,122	31
Pueblo	125,972	123,051	136,311	138,498	10
Rio Blanco	6,255	5,972	7,139	7,103	43
Rio Grande	10,511	10,770	12,205	12,292	34
Routt	13,404	14,088	17,713	18,195	25
Saguache	3,935	4,619	6,046	6,176	46
San Juan	833	745	539	539	63
San Miguel	3,192	3,653	5,982	6,003	47
Sedgwick	3,266	2,690	2,679	2,716	56
Summit	8,848	12,881	19,468	20,301	22
Teller	8,034	12,468	20,643	21,303	20
Washington	5,304	4,812	5,355	5,243	48
Weld	123,438	131,821	167,864	174,339	8
Yuma	9,682	8,954	9,767	9,787	36
STATE TOTALS	2,889,735	3,294,394	4,051,340	4,154,269	

Department of Revenue Locations

DRIVER'S LICENSE LOCATIONS

FULL-SERVICE OFFICES —

Akron, Alamosa, Arapahoe County, 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 County, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lakewood Drive Test Center, Lamar, Leadville, Longmont, Loveland, Montrose, Northglenn, Parker, Pueblo, Saguache County, Security, Springfield, Steamboat Springs, Sterling, 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 1999 - June 2000

AGP*	AGP Tax
\$0 - \$2,000,000	0.25%
\$2,000,001 - \$4,000,000	2.0%
\$4,000,001 - \$5,000,000	4.0%
\$5,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$15,000,000	16.0%
\$15,000,001 +	20.0%
State Device Fee	None

*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	4.75% 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 licensed distributors acquiring special fuel for storage and subsequent sales 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 interstate operated vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

**Motor Vehicle:
Title 42**

State Registration Fees (Basic): 1/

Passenger Vehicles: 2/, 3/

2,000 lbs or less	\$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

Designer Plates: +\$25.00

Personalized Designer 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./Purple Heart 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: full purchase 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	\$60
30,001 - 60,000	\$70
60,000 +	\$80

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 by the fifteenth day of the calendar month immediately following the month in which sum was received and/or earned.

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

Following is a list of new laws enacted by the Sixty-Second General Assembly during its second regular session that pertain to the Department of Revenue. Effective dates are listed after each summary.

ESTATE TAX LAWS

HB 00-1326 Repeals and reenacts the "Uniform Principal and Income Act." For trusts or estates existing on or after July 1, 2001, except as provided in the will or trust, updates the procedures for trustees administering an estate in separating principal from income. Provides the power to make adjustments between principal and income to correct inequities caused by tax elections or problems in the fiduciary tax rules. For trusts established under a will or trust agreement existing and irrevocable on July 1, 2001, permits the trustee to elect by July 1, 2002, to apply the "Uniform Principal and Income Act." Effective 05/26/00.

INCOME TAX LAWS

HB 00-1037 Allows a catastrophic health insurance policy to be issued to an individual under certain circumstances. Changes the minimum and maximum deductibles allowed for a catastrophic health insurance policy to at least \$1,500 but not more than \$2,250 for individual coverage and at least \$3,000 but not more than \$4,500 for family coverage. Includes minimum and maximum deductibles in the definition of "qualified higher deductible health plan" for medical saving account purposes. Effective 01/01/01.

HB 00-1048 Extends the Special Olympic voluntary contribution checkoff on the state individual income tax return to tax year 2002. Effective 08/02/00.

HB 00-1049 Increases the amount of the state's earned income tax credit. For income tax years commencing on or after January 1, 2000, increases the earned income tax credit to 10 percent of the amount of the federal earned income tax credit if state excess revenues are at least \$50 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Effective 08/02/00.

HB 00-1052 Establishes a state income tax credit for contributions to the Colorado institute for telecommunication education. For income tax years commencing on or after January 1, 2001, allows an income tax credit equal to 15 percent of a taxpayer's total monetary contribution to the Colorado institute for telecommunication education if state excess revenues are at least \$350 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Limits the maximum amount of the credit that

may be claimed for any income tax year to \$10,000. Specifies that the credit shall not exceed a taxpayer's actual tax liability for the income tax year in which the credit is being claimed and any amount in excess of the taxpayer's income tax liability may not be carried forward or refunded. Effective 05/31/00.

HB 00-1053 Establishes an income modification for charitable contributions by certain taxpayers. For income tax years commencing on or after January 1, 2001, allows individuals who do not claim itemized deductions for charitable contributions on their federal tax return to deduct charitable contributions in excess of \$500 from taxable income if state excess revenues are at least \$350 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Effective 05/31/00.

HB 00-1063 Establishes a state income tax credit for health care professionals practicing in health care professional shortage areas. For income tax years commencing on or after January 1, 2000 but prior to January 1, 2005, allows taxpayers a tax credit in an amount equal to one-third of the amount of the loan made to the taxpayer to finance higher education resulting in a medical, physician assistant, or nursing degree up to the amount of the taxpayer's actual income tax liability for the taxable year for which the credit is claimed. For the credit to be granted requires that state excess revenues must be at least \$285 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Specifies that taxpayers must meet certain criteria in order to qualify for credit. Effective 08/02/00.

HB 00-1067 Modifies the income tax credit for alternative fuel vehicles and refueling facilities. Extends the state income tax credit for purchases of alternative fuel vehicles, the tax credit for constructing, reconstructing, or acquiring an alternative fuel refueling facility, and the state rebate program for governmental and nonprofit entities. Eliminates the requirement that vehicles must be used in connection with a business to claim the alternative fuel income tax credit. Specifies that a vehicle using a hybrid propulsion system is a "motor vehicle" for purposes of qualifying for the income tax credit or the rebate program and that the alternative fuels rebate fund for governmental and nonprofit entities may receive moneys transferred from the AIR account. Effective 08/02/00.

HB 00-1103 Lowers the state income tax rate from 4.75 percent to 4.63 percent for tax years commencing on or after January 1, 2000. Effective 08/02/00.

HB 00–1104 Establishes a state income tax credit for health benefit plans. For income tax years commencing on or after January 1, 2000, allows resident individuals to claim an income tax credit for amounts paid for health benefit plans for the individual or the individual's spouse or dependents if they were previously uninsured and acquire private health insurance. For the credit to be granted requires that state excess revenues must be at least \$400 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Specifies that the amount of the credit is equal to the amount paid for the health benefit plan during the taxable year for which the credit is claimed, but not to exceed \$500. Limits the credit to one per household and not to exceed taxpayer's state income tax liability. Specifies that any amount of the credit in excess of the taxpayer's income tax liability may not be carried forward or refunded. Effective 05/25/00.

HB 00–1134 Modifies the definition of "resident individual" for income tax purposes. Excludes from the definition of resident individual any member of the armed services or his or her spouse domiciled in Colorado who is absent from the state for at least 305 days of the tax year commencing on or after January 1, 2001, for active military duty outside the United States and who chooses not to file a tax return as a resident individual. Effective 08/02/00.

HB 00–1158 Extends the voluntary income tax checkoff for the domestic abuse program to tax year 2006. Effective 07/01/00.

HB 00–1171 Increases the income modification for interest, dividend and capital gains income. For income tax years commencing on or after January 1, 2001, increases the modification of federal taxable income for state income tax purposes in an amount equal to the aggregate of any interest, dividend, and net capital gains income, not to exceed \$1,500 in any taxable year for a single filer, and \$3,000 for a joint return or a qualified individual filing as a surviving spouse. For the credit to be granted requires that state excess revenues must be at least \$350 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Effective 05/22/00.

HB 00–1209 Clarifies and expands the income modification for Colorado capital gains. Provides that the income modification that excludes net capital gains on Colorado property or ownership interests in Colorado businesses acquired prior to May 9, 1994 and held for five or more years includes the tax year commencing on January 1, 1999. Additionally, provides that the income modification for net capital gains on Colorado property or ownership interests in Colorado businesses will apply to assets held for at least one year for tax years commencing on or after January 1, 2001 if excess state revenues are at least \$430 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year. Effective 08/02/00.

HB 00–1274 Establishes a modification for payments to qualified state tuition programs. For income tax years commencing on or after January 1, 2001, allows all payments and contributions made under an advance payment contract in connection with a qualified state tuition program to be subtracted from federal taxable income for purposes of calculating Colorado taxable income. Effective 08/02/00.

HB 00–1302 Establishes an income tax credit for low-income housing. For income tax years commencing on or after January 1, 2001, allows a state income tax credit to qualified taxpayers who invest in qualified low-income housing developments and who have been allocated the credit by the Colorado housing and finance authority. Effective 08/02/00.

HB 00–1306 Establishes a state income tax credit for redevelopment of contaminated property. For tax years commencing on or after January 1, 2000 but prior to January 1, 2006, gives owners of property who have been issued a certificate by the department of public health and environment concerning the costs of clean-up by the owner of previously contaminated property that is located in a municipality of at least 10,000 people an income tax credit equal to the percentage of the costs of clean-up, up to a total cost of \$300,000. Allows any excess credit to be carried forward up to 5 years as long as the excess is used in the earliest possible subsequent tax year. Effective 01/01/01.

HB 00–1348 Establishes a state income tax credit for conservation easements. For income tax years commencing on or after January 1, 2000 if state excess revenues exist for the prior fiscal year, allows taxpayers who claim a state income tax credit for a conservation easement to elect to have the credit that is not used as an offset against income tax to be refunded. The amount of the refund is limited to \$20,000 for a given income tax year. Effective 08/02/00.

HB 00–1351 Increases the income tax credit for childcare expenses and childcare facilities. For income tax years commencing on or after January 1, 2000, if excess state revenues are at least \$290 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year, raises the percent of the federal credit allowed as a Colorado credit from 50 percent to 70 percent. Raises maximum adjusted gross income threshold to \$64,000, and increases the per child credit from \$200 to \$300. Allows individuals who operate an in-home child care facility to claim the per child credit for children between 6 and 12 year of age. Raises the tax credit for monetary contributions that promote childcare from 25 percent to 50 percent. Effective 05/23/00.

HB 00–1355 Establishes an income tax credit for contributions to the Colorado high technology scholarship program. For income tax years commencing on or after January 1, 2001 if excess state revenues are at least \$330 million, adjusted for annual growth in personal income, for

the state fiscal year ending in that tax year, allows an income tax credit equal to 25 percent of the total contributions by a taxpayer to the high technology scholarship program. Prohibits the amount of the credit from exceeding 15 percent of the taxpayer's income tax liability for that tax year. If the credit is claimed, stipulates that the amount of any federal income tax deduction for monetary contributions to the program must be added back to federal taxable income for Colorado income tax purposes. Effective 08/02/00.

HB 00-1361 Enacts the "Individual Development Account Act" (IDA). For income tax years commencing on or after January 1, 2001 but prior to January 1, 2006, if excess state revenues are at least \$190 million, adjusted for annual growth in personal income, for the state fiscal year ending in that tax year, allows an income tax credit of 25 percent up to a maximum of \$100,000 by a charitable donor and up to a maximum of \$5 million per year for all charitable donors for contributions of cash, stocks, or bonds to sponsoring organizations for use in the IDA program. Requires the department to designate a nonprofit organization to administer the tax credit and specifies that the nonprofit organization must meet certain criteria. Effective 05/31/00.

LIQUOR ENFORCEMENT LAWS

HB 00-1226 Provides for the conversion of a class of liquor license. Allows a licensee with a liquor-licensed drugstore license in effect on July 1, 2000 to convert or transfer the license to a retail liquor store license notwithstanding that the licensed premises is within 500 feet from a public or parochial school or the principal campus of a college, university or seminary. Effective 03/16/00.

HB 00-1266 Allows owners of optional premises liquor licenses to own up to 3 optional premises licenses. Effective 08/02/00.

HB 00-1420 States that a hotel may be designated as a resort complex under certain conditions. Creates a resort complex related facility permit that a resort complex must receive for each related facility at which it desires to offer alcohol beverages. Allows customers and guests who purchase alcoholic beverages at one related facility to carry the beverages to other related facilities. Effective 05/26/00.

LOTTERY LAWS

SB 00-84 Authorizes multistate lottery games. Contingent upon voter approval of the referred statutory measure, authorizes the Colorado lottery commission to enter into multistate agreements allowing Colorado residents to play multistate lottery games. Effective thirty days after an affirmative vote of the electorate.

MOTOR CARRIER SERVICES LAWS

HB 00-1211 Modifies the procedures for calculating refunds of special fuel tax. Eliminates the requirement

that a vehicle with a power take-off unit must be equipped with an approved metering device before a person who purchases and uses fuel for off-highway use may claim a refund of tax paid on the special fuel. Requires the department to calculate the amount of special fuel tax refunds for fuel used for off-highway purposes using industry percentages and studies. Effective 07/01/00.

HB 00-1479 Consolidates provisions governing the taxation of special fuel and gasoline. Specifies that the excise tax imposed on special fuel is to be computed on the amount of fuel acquired in conformance with provisions pertaining to the collection of excise tax on gasoline. Eliminates duplicate statutory provisions concerning the reporting requirements for exporters of gasoline and special fuel. Effective 10/01/00.

SB 00-190 Prohibits the sale of MTBE. Prohibits the sale and storage of any fuel product containing or treated with methyl tertiary butyl ether. Effective 09/01/00.

MOTOR VEHICLE AND TRAFFIC LAWS

HB 00-1012 Authorizes the mailing of license plates. Requires applicants for motor vehicle registrations who wish to have their license plates mailed to them to pay a reasonable fee to cover the actual shipping and handling costs. Caps the fee at \$5. Effective 05/24/00.

HB 00-1024 Requires owners of certain classes of vehicles to show proof of insurance at time of registration. Requires owners of sports utility vehicles that are classified as class B personal property and light trucks that are 16,000 pounds empty weight that are not insured through a commercial line of insurance to provide proof of a complying motor vehicle insurance policy, operator's policy or certificate of self-insurance when registering or renewing the registration of the motor vehicle. Effective 05/12/00.

HB 00-1042 Eliminates fees and specific ownership tax for one set of special license plates for Purple Heart recipients. Effective 08/02/00.

HB 00-1070 Increases the maximum number of days for which the department may issue a temporary motor vehicle license plate, tag or certificate from 45 to 60 days. Effective 08/02/00.

HB 00-1107 Modifies criminal laws with respect to the operation of a motor vehicle. Adds an off-highway vehicle operated on a street or highway to the definition of a motor vehicle for purposes of drunk driving, reckless driving and loss of license for vehicular homicide. Clarifies language that the crime of aggravated driving with a revoked license applies to operating, rather than being convicted of operating, a vehicle while under revocation. Adds vehicular eluding to the list of crimes that, if committed while driving under a revoked license, constitutes aggravated driving. Effective 07/01/00.

HB 00–1111 Enacts criminal provisions regarding identity theft. Criminalizes the making, completing, altering, uttering or possessing of false identification documents or document-making implements. Removes driver's license or identification card numbers from parking placards for persons with disabilities. Requires the department to issue a placard with a number that identifies the owner, and restricts access to the information to law enforcement and the department. Effective 07/01/00.

HB 00–1140 Changes the taxable value for certain classes of vehicles. Changes the taxable value for Class A and B vehicles from 75 percent of the manufacturer's suggested retail price to the actual purchase price. Defines actual purchase price as the gross selling price inclusive of property traded to the seller in exchange for the vehicle. Effective 08/02/00.

HB 00–1142 Requires commercial vehicles equipped with engine compression brake devices to have mufflers for such devices. Effective 08/02/00.

HB 00–1153 Authorizes the department to cancel or deny the renewal of a driver's license for persons who have certain outstanding warrants or judgments against them. Effective 08/02/00.

HB 00–1178 Establishes procedures for the proration of specific ownership tax and registration fees. Authorizes owners of special mobile machinery to seek prorated specific ownership tax and registration fees based on the number of months the machinery is used in Colorado between 2 and 11 months in a year and the number of miles driven in Colorado. Effective 07/01/01.

HB 00–1185 Repeals and reenacts certain provisions of the Uniform Consumer Credit Code (UCCC). Makes revisions, modifications and additions to the UCCC regarding deceptive practices in credit sales and leasing transactions. Effective 07/01/00.

HB 00–1186 Enacts requirements governing the relationship between motor vehicle manufacturers and dealers. Prohibits a motor vehicle manufacturer from canceling the franchise of a dealer except for just cause. Imposes requirements for fair and equitable treatment of dealers including a requirement that dealers be allowed to handle all vehicles in the same make and line produced by the manufacturer. Effective 06/01/00.

HB 00–1227 Reduces registration fees as a method of refunding excess state revenues. Effective July 1, 2001, and in any fiscal year thereafter, if excess state revenues are at least \$330 million for the prior fiscal year, adjusted for annual growth in personal income, reduces the annual basic registration fees for passenger cars to \$2.50 and for most other passenger-carrying vehicles and certain trailers to \$2.25. Reduces annual registration fees for trucks, truck tractors and other vehicles by 25% subject to a minimum of \$2.25. Portions effective 07/01/00, and 07/01/01.

HB 00–1298 Requires insurance companies to offer policies covering the seasonal use of motor vehicles. Requires automobile insurance companies to provide a policy that covers a vehicle that, in accordance with a written statement of nonuse filed by the insured, is not operated by any persons during a stated time period. Allows such vehicles to be registered if, at the time of registration, the owner has insurance coverage on the vehicle and submits a written statement of nonuse. Effective 08/02/00.

HB 00–1323 Authorizes issuance of agricultural and natural resource license plates. Authorizes the department to issue special license plates to individuals requesting the plates for the benefit of the Colorado foundation for agriculture. Permits the Colorado foundation for agriculture to collect special dues and issue a certificate to persons wishing to support the foundation. Requires persons who apply for or renew the special plates to present the certificate to the department or its authorized agent at time of registration. Effective 05/26/00.

HB 00–1381 Increases the fee for diesel emissions testing from \$45 to the posted hourly rate for shop work for one hour. Effective 02/01/01.

HB 00–1393 Modifies procedures for issuing military veterans license plates. Increases maximum weight allowed for issuance of special military veteran plates from 6,500 to 12,000 pounds empty weight. Expands the list of eligible vehicles that can be registered for the plate. Effective 08/02/00.

HB 00–1426 Enhances the sentence for an habitual offender convicted of driving on a revoked license. Requires a defendant to surrender his or her operator's license or permit upon entering a guilty or nolo contendere plea or upon a guilty verdict. Clarifies that speeding violations include speeding in excess of the reasonable and prudent speed and speeding in excess of speed limit. Modifies point assessment for certain violations. Effective 07/01/00.

SB 00–11 Modifies procedures concerning confidentiality, and terms of drivers' licenses and identification cards. Requires the Motor Vehicle Division to keep information relating to the identification of persons confidential and specifies persons who may have access to such information. Authorizes persons to waive confidentiality. Beginning July 1, 2001, extends the term of a driver's license or identification card from 5 to 10 years for persons 21 to 60 years of age. Eliminates duplicate driver's licenses and identification cards except for persons under 21 years of age. Eliminates provisional driver's licenses for persons 18 to 21 years of age and the need for renewal of an identification card at 18 years of age. Doubles the cost of a driver's license and identification cards beginning July 1, 2006. Eliminates the requirement that an applicant submit an eye examination report for renewal of a driver's license

by mail. Extends the maximum period for a temporary license from 90 days to one year. Portions effective 05/30/00, 07/01/00, and 07/01/01.

SB 00–15 Authorizes the use of electronic records and titles. Allows the executive director to promulgate rules for electronic record keeping by the county clerk and recorder for each county and the Denver manager of revenue. Allows for electronic or paper filing of motor vehicle certificates of title. Allows for filing of mortgages, refinancing of mortgages and liens in an electronic format. Allows for salvage designation to be made in the electronic record. Clarifies that a transfer of title is necessary when selling or conveying the title of a vehicle. Requires the executive director to develop a plan to implement electronic filing on a statewide basis. Specifies that electronic filing is to be fully implemented by July 1, 2006. Allows the executive director to grant an exclusion from the electronic filing system based on showing that electronic filing would be burdensome to a county. Effective 07/01/01.

SB 00–17 Allows a motor vehicle dealer to maintain books and records of its business at a location in Colorado other than its principal place of business after 30 days written notice to the motor vehicle dealer board. Effective 08/02/00.

SB 00–18 Modifies the ignition interlock program. Extends the repeal date of the voluntary ignition interlock probationary program to January 1, 2001. Effective January 1, 2001, changes the interlock program from a probationary license to a restricted license program. Establishes eligibility requirements for the voluntary restricted license. Revokes the restricted license of anyone who violates the terms of the license restrictions. Portions effective 07/01/00, and 01/01/01.

SB 00–53 Clarifies the definition of a school bus. Limits provisions of the statute requiring certain vehicles to stop at railroad crossings to apply only to school buses required to have school bus markings and visual signal lights. Effective 03/09/00.

SB 00–54 Creates a central registry for donors. Clarifies that minors may volunteer to donate organs or tissue on an instructional driving permit, minor driver's license or donor card with parental consent or if the minor is emancipated. Effective 07/01/00.

SB 00–80 Modifies the Colorado Consumer Protection Act. Includes motor vehicle leases in the prohibition against using deceptive trade practices in motor vehicle sales. Effective 03/30/00.

SB 00–87 Requires the determination of whether a driver under 21 has been drinking alcohol by a breath test when the expected blood alcohol level is in the range of 0.02 to 0.05. Effective 05/12/00.

SB 00–93 Establishes notification requirements for tow carriers. Requires towing carriers to notify the owner and

any lienholder of a towed vehicle that the vehicle has been towed within 5 days of the tow. Caps the fees tow operators may charge for giving the notice. Requires the department to implement an electronic system that provides tow operators with information but only that which is necessary to make the notification. Effective 08/02/00.

SB 00–145 Requires social security numbers for child support enforcement. Requires applications for driver's, minor driver's, provisional driver's or commercial driver's licenses to include the applicant's social security number. Allows an applicant for a license who does not have a social security number to submit an affidavit. Portions effective 07/01/00 and 09/01/00.

SB 00–146 Sets conditions for the use of original collectors' vehicle plates. Authorizes use of original plates on collectors' vehicles if the plates were made prior to 1943. Requires original collectors' plates to be embossed with the year of issue, legible, and not exceed seven characters. Further requires that the plates were issued the same year the vehicle was manufactured. Restricts the use of the vehicle. Effective 08/02/00.

RACING LAWS

HB 00–1216 Allows the racing commission to investigate activities of any person anywhere on the premises of a licensed racing facility, rather than just the racetrack. Effective 04/24/00.

HB 00–1301 Changes the procedures for depositing race purse moneys. Requires moneys deposited in horse or dog racing purse trust accounts to be invested in a fund that invests in direct obligations of the United States government with maturities of less than one year or in an account insured by an agency of the federal government. Requires moneys deposited by licensees in a horse or dog racing purse trust account to go directly into such trust account rather than through the department. Effective 03/31/00.

SALES AND USE TAX LAWS

HB 00–1162 Expands the definition and type of items that qualify for the sales and use tax exemption for items used in agricultural operations. Expands the definition of "implements of husbandry" to include vehicles adapted or used for agricultural purposes, agricultural handling equipment, and heavy movable farm equipment primarily used in a livestock production facility. Expands definition of "farm equipment" to include parts used in the repair or maintenance of farm equipment, shipping pallets or aids paid for by a farm operation, and aircraft designed or adapted to undertake agricultural applications. Effective 07/01/00.

HB 00–1257 Establishes a sales and use tax refund for taxes paid for pollution control equipment. Effective July 1, 1999, and in any fiscal year thereafter, if excess state revenues are at least \$350 million for the prior fiscal year, adjusted for annual growth in personal income, allows a

qualified taxpayer to claim a refund of all state sales and use tax paid by the taxpayer on the sale, purchase, storage, use, or consumption of pollution control equipment during that fiscal year. Requires submission of a refund application with documentation to the department between January 1 and April 1 in the following fiscal year. Effective 08/02/00.

HB 00–1259 Reduces the sales and use tax rate from 3 percent to 2.9 percent effective January 1, 2001. Beginning July 1, 2001, and in any fiscal year thereafter, if excess state revenues are at least \$350 million for the prior fiscal year, adjusted for annual growth in personal income, reduces the state sales tax on purchases of large trucks (greater than 26,000 pounds Gross Vehicle Weight), to 0.01 percent. Effective 05/31/00.

HB 00–1350 Establishes an exemption from local sales and use tax on parts or materials used in the fabrication, construction, assembly, or installation of ski area passenger tramways that are purchased, sold, used, stored, or consumed by ski operators and their contractors. Effective 05/26/00.

HB 00–1440 Effective April 30, 2001, establishes a moratorium on imposing, assessing or collecting any state or local tax, regulation, fee or charge on the provision of Internet access service. Effective 08/02/00.

HB 00–1482 Allows the formation of local improvement districts by a city making a transition to city and county status. Permits by electoral approval a newly authorized city or county to form a local improvement district specifically for local improvements within the district and to fund improvements by assessing costs on property benefited by the improvements, by imposing a sales tax throughout the district, or by a combination of assessment and sales tax. Improvement districts must be formed prior to December 31, 2002. Additionally, authorizes improvement districts that impose a sales tax to provide transportation services, vehicles, equipment, parking and improvements. Authorizes improvement districts to impose a sales tax and use the proceeds for operational and maintenance expenses related to transportation services. Effective 08/02/00.

SB 00–72 Modifies procedures governing the collection of local sales tax. Requires a municipality or county to notify the department of any retailers omitted from a monthly listing of retailers provided by the department no later than 180 days after receiving the listing. For sales tax with a processing date on or after January 1, 2001, requires the department to pay interest on collections that have not been distributed to counties and cities within 60 days of receiving collections. Requires municipalities and the RTD to notify the department when a municipality or the RTD annexes areas. Effective 08/02/00.

SEVERANCE TAX LAW

HB 00–1065 Increases the tax-exempt production levels for oil and gas. For tax years commencing on or after January 1, 2000, increases the maximum number of

barrels of oil that may be produced daily to qualify for an exemption from the severance tax. Expands the severance tax exemption to apply to gas wells that produce no more than 15 barrels of gas per day. Defines “oil” to include crude oil and condensate, and defines gas to include natural gas, coalbed methane and carbon dioxide. Allows a stripper well exemption for gas wells producing 90,000 cubic feet of gas or less per day. Reduces the amount a producer or purchaser must withhold on the disbursement funds to a person owning an interest in oil or gas in Colorado. Effective 07/01/00.

MISCELLANEOUS LAWS

HB 00–1145 Modifies the procedures for administering the credit against state taxes for payments of business personal property tax. Effective July 1, 2000, and in any fiscal year thereafter, if excess state revenues are at least \$170 million for the prior fiscal year, adjusted for annual growth in personal income, specifies that any person or entity who was the owner of record of business personal property as of June 15 of the prior fiscal year and timely paid property tax is a qualified taxpayer and may receive a tax credit. Automates the refunding of the credit by requiring county treasurers and assessors to provide sufficient information to allow the department to issue the refund without application by the taxpayer. Requires each county treasurer to file an annual report of abatements and refunds of personal property taxes with the department by August 10 of each year. Effective 05/23/00.

HB 00–1269 Directs the Information Management Commission to develop nonvisual access standards that allow blind or visually impaired individuals to gain access to information from state agencies on or before February 1, 2001. Requires the head of each state agency to establish a written plan and proposed budget requests for implementing the nonvisual access standards for the agency. Effective 08/02/00.

HB 00–1430 Creates the advanced technology fund. Specifies the sources of moneys for the fund shall be transfers from the waste tire fee recycling development cash fund, state and federal funds, other funds, grants, gifts, and bequests from public or private sources and appropriations made to the fund by the general assembly. Beginning July 1, 2000, decreases the waste tire recycling development fee from \$1 to 75 cents. Effective 06/01/00.

HB 00–1434 Eliminates a number of state agency reports to the general assembly. Eliminates reports from the executive director on duties performed by the licensing authority for alcoholic beverages, departmental efficiency and a report by the lottery commission on the lottery fund. Effective 08/02/00.

HB 00–1437 Allows a rural transportation authority to impose a visitor benefit tax that will be collected by the department. Provides that a tax of up to 2 percent may be levied on the cost of overnight rooms or

accommodations. Prohibits the total of the visitor benefit tax and any lodging tax from exceeding 2 percent. Allows a rural transportation authority to levy a sales and use tax at different rates in different designated portions of the municipalities and counties that are members of the authority. Effective 08/02/00.

SB 00-103 Creates Colorado Commission on Taxation. Requires the Commission to submit to the governor and general assembly a status report no later than April 15, 2001, and a final report no later than December 1, 2001. Authorizes the commission to receive private money to be used for the direct or indirect costs of the study. Effective 08/02/00.

SB 00-185 Modifies the property tax, rent and heat assistance program. For property tax, rent and heat rebates claimed in property tax years beginning on or after January 1, 2000, excludes Medicaid payments specifically provided for the payment of Medicare premiums from income when determining whether a person qualifies for the state property tax assistance, heat or fuel grants. Effective 05/26/00.

S.B. 00-193 Authorizes the executive director of the department to create groups, in addition to divisions, sections and units within the department. Effective 06/01/00.

Alcoholic Beverages

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ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

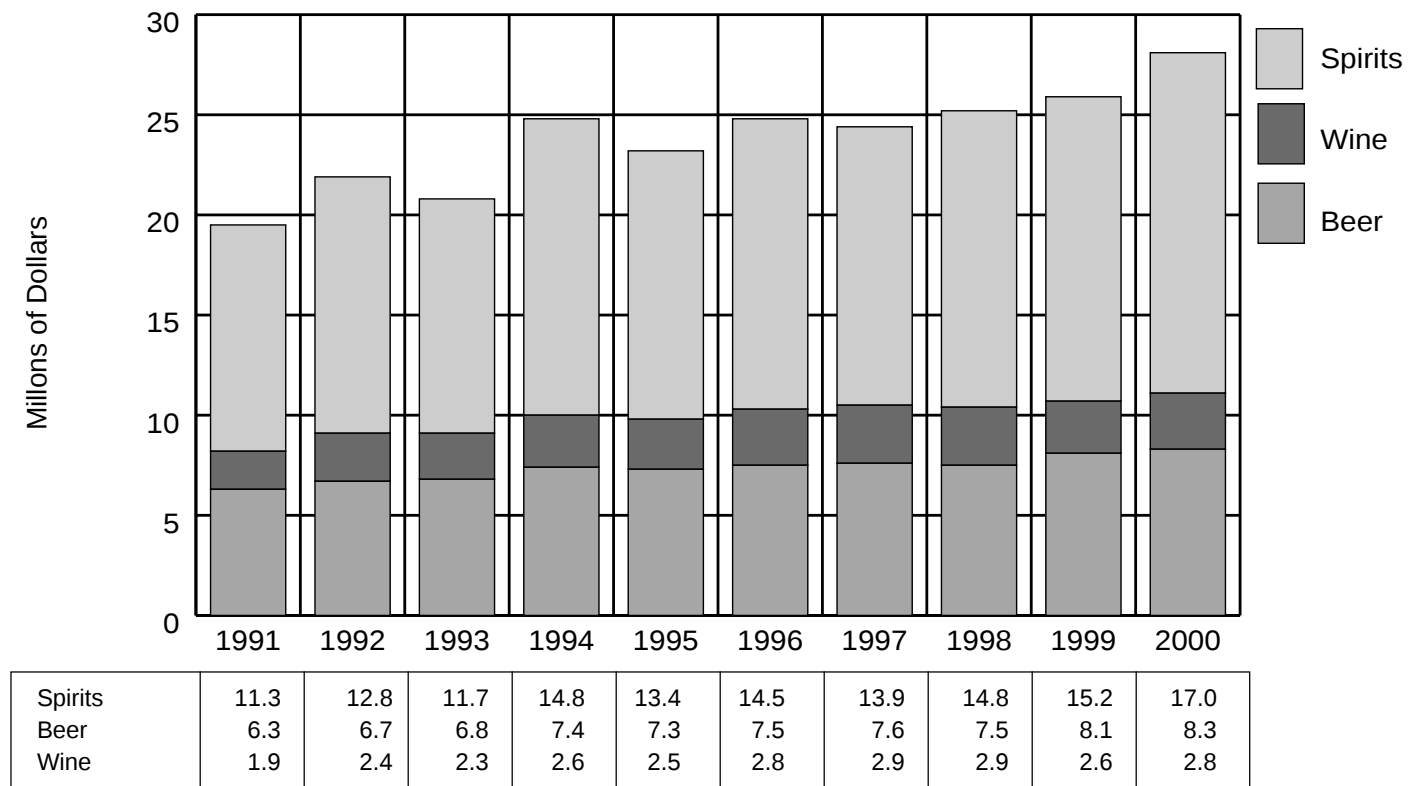
Fiscal Years 1998 to 2000

	1998	1999	2000
State License Fees	\$1,743,128	\$2,043,122	\$1,889,755
85% Liquor Licenses (from local government)	2,361,456	2,413,485	2,500,215
Total Net License Fees	\$4,104,584	\$4,456,607	\$4,389,970
3.2% Beer Tax	\$635,141	\$638,879	\$631,888
Repeal Beer Tax	6,898,572	7,451,159	7,683,896
Hard Cider Tax	124,975	(113,938) *	5,028
Wine Tax	2,921,569	2,664,558	2,822,824
Spirituuous Liquors Tax	14,773,056	15,190,038	17,035,587
Total Net Tax Receipts	\$25,353,313	\$25,830,696	\$28,179,223
TOTAL NET REVENUES	\$29,457,897	\$30,287,303	\$32,569,193

* Accounting adjustment made from previous year.

EXCISE TAX REVENUES

Fiscal Years 1991 to 2000



TAXABLE GALLONS OF BEER, WINE, & SPIRITS

Fiscal Years 1991 to 2000

YEAR	BEER	WINE	SPIRITS
2000	103,947,306	10,568,563	7,468,403
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

VIOLATIONS OF THE LIQUOR CODE & 3.2% BEER ACT

Fiscal Years 1998 to 2000

ACTIONS	1998	1999	2000
State Administrative Actions	117	85	127
State Revocations	0	1	2
State Suspensions	84	81	42
State Denials	4	0	0
Division-Filed Court Cases	424	346	262
Division-Assisted Local Hearings	8	14	24
Totals	637	527	457

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 1998 to 2000

	1998	1999	2000
3.2% Beer Importers License (non-resident)	7	7	6
3.2% Beer Importers License (resident)	11	9	9
3.2% Beer Manufacturer	7	7	7
3.2% Beer Manufacturer (non-resident)	7	7	7
3.2% Retail Beer	1,984	2,044	2,002
3.2% Special Events Permit	136	143	118
3.2% Wholesale Beer	60	54	49
Arts Liquor	22	23	26
Bed and Breakfast Permit	51	58	62
Beer and Wine	311	321	311
Beer, Wine, & Spiritous Liquor Special Events Permit	1,176	1,346	1,472
Brew Pub	69	74	75
Club Liquor	237	231	233
Hotel & Restaurant Liquor	3,202	3,345	3,383
Hotel & Restaurant—Optional Premises	147	158	174
Importer—Malt Liquor	61	55	55
Importer—Vinous & Spiritous Liquor	295	300	310
Limited Winery	23	28	28
Liquor-License Drug Store	37	37	35
Malt Liquor Manufacturer (non-resident)	28	25	21
Manufacturer—Brewery	30	29	21
Manufacturer—Winery	0	2	3
Optional Premises	23	22	24
Public Transportation Liquor	36	37	35
Racetrack Liquor	8	8	8
Retail Gaming Tavern	31	32	29
Retail Liquor Store	1,311	1,338	1,368
Tavern Liquor	1,273	1,294	1,304
Wholesale Beer	76	73	61
Wholesale Liquor	43	43	44
Wine Delivery Permit	149	114	124
TOTAL LICENSES	10,851	11,264	11,404

COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 1998 to 2000

COUNTY	1998	1999	2000	COUNTY	1998	1999	2000
Adams	500	530	407	Las Animas	77	78	79
Alamosa	48	46	48	Lincoln	17	17	16
Arapahoe	729	756	767	Logan	45	45	47
Archuleta	46	52	48	Mesa	245	241	245
Baca	11	11	11	Mineral	16	18	15
Bent	14	15	15	Moffat	37	36	35
Boulder	489	533	553	Montezuma	66	69	74
Chaffee	68	72	67	Montrose	84	89	88
Cheyenne	9	9	8	Morgan	69	70	70
Clear Creek	49	49	54	Otero	59	61	62
Conejos	27	24	25	Ouray	33	32	33
Costilla	25	24	22	Park	46	45	46
Crowley	10	10	8	Phillips	10	13	12
Custer	16	17	18	Pitkin	164	169	162
Delta	70	72	77	Prowers	41	46	45
Denver	1,312	1,342	1,345	Pueblo	347	352	348
Dolores	11	13	13	Rio Blanco	35	33	35
Douglas	169	189	208	Rio Grande	40	46	42
Eagle	239	239	252	Routt	115	118	127
Elbert	19	21	21	Saguache	25	26	23
El Paso	820	851	856	San Juan	17	20	20
Fremont	94	94	95	San Miguel	73	74	73
Garfield	159	162	162	Sedgwick	13	11	14
Gilpin	40	40	38	Summit	195	201	194
Grand	118	118	119	Teller	72	74	73
Gunnison	121	124	125	Washington	11	12	10
Hinsdale	18	16	15	Weld	276	281	281
Huerfano	49	50	49	Yuma	31	30	30
Jackson	14	13	13	State Totals	9,042	9,334	9,250
Jefferson	785	813	818	Special Events Licenses			
Kiowa	3	3	4	Liquor	1,176	1,346	1,472
Kit Carson	28	29	27	3.2% Beer	136	143	118
Lake	41	43	39				
La Plata	150	154	142				
Larimer	482	493	482				

Cigarette and Tobacco Products

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

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/**Fiscal Years 1991 to 2000**

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
2000	\$16,319,217	\$42,066,262	\$58,385,479
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

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

TOBACCO PRODUCTS TAX COLLECTIONS**Fiscal Years 1991 to 2000**

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
2000	\$9,271,208	\$34,132	\$9,237,076
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

PACKAGES OF CIGARETTES TAXED**Fiscal Years 1991 to 2000****(Millions of Packages)**

YEAR	MILLOINS OF PACKAGES
1999	304.1
1998	309.2
1997	310.5
1996	310.7
1995	308.7
1994	306.2
1993	300.2
1992	294.3
1991	293.3
1990	303.3

Estate

Estate and Gift Tax Activities	34
Estate, Inheritance, and Gift Tax Net Collections	34

ESTATE AND GIFT TAX ACTIVITIES

Fiscal Years 1998 to 2000

	1998	1999	2000
Returns and Documents Reviewed/Recorded:			
Estate Tax:			
Taxable Returns	937	1,045	954
Nontaxable Returns	800	752	760
Statements, Certificates & Receipts Issued:			
Estate Tax	1,637	2,275	2,093
Inheritance Tax	1	0	0
Refunds Issued:			
Estate Tax	214	225	279
Inheritance Tax	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1991 to 2000

YEAR	INHERITANCE TAX	1/ 1/	GIFT TAX	ESTATE TAX	TOTAL
2000	\$0		\$0	\$61,872,646	\$61,872,646
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

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

Income

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Individual Income Tax Checkoffs	39
Income Tax Cash Flow	40
Net Income Tax Collections	40

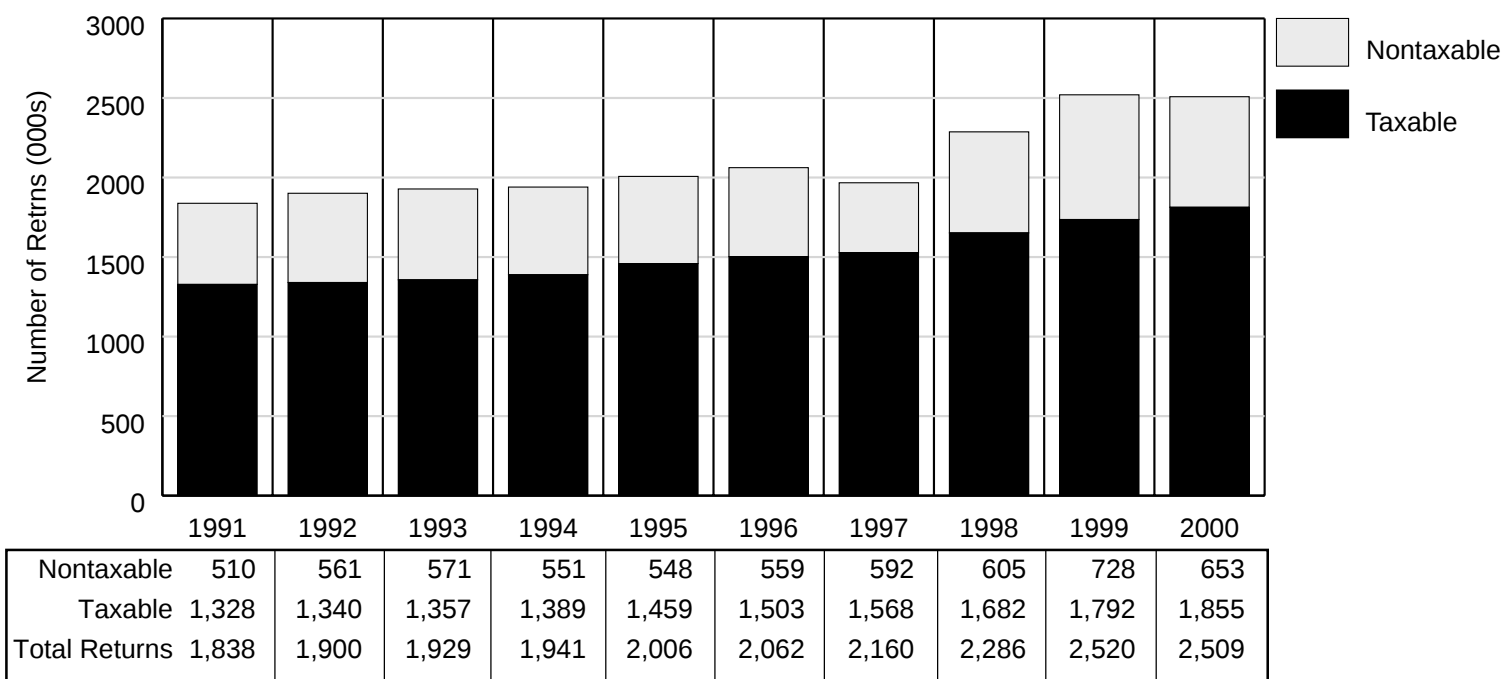
TAXABLE, NONTAXABLE, AND AMENDED RETURNS

Fiscal Years 1998 to 2000

TYPE OF RETURN	INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP	TOTALS
TAXABLE					
1998	1,607,619	26,340	17,557	0	1,651,516
1999	1,691,343	25,932	18,684	0	1,735,959
2000	1,768,823	25,183	19,345	0	1,813,351
NONTAXABLE					
1998	436,501	44,119	23,105	101,161	604,886
1999	482,910	32,455	17,936	194,526	727,827
2000	478,328	31,681	17,292	126,179	653,480
AMENDED					
1998	27,560	2,535	0	0	30,095
1999	53,412	3,009	0	0	56,421
2000	39,464	2,342	0	0	41,806
TOTALS					
1998	2,071,680	72,994	40,662	101,161	2,286,497
1999	2,227,665	61,396	36,620	194,526	2,520,207
2000	2,286,615	59,206	36,637	126,179	2,508,637

TAXABLE AND NONTAXABLE INCOME TAX RETURNS

Fiscal Years 1991 to 2000



TAX LIABILITY AND CREDITS**Fiscal Year 2000**

	INDIVIDUAL	FIDUCIARY	CORPORATE
TAX LIABILITY:			
Normal Tax	\$3,405,684,354	\$43,758,507	\$268,551,094
Surtax	28	0	0
Alternative Minimum Tax	5,102,647	92,561	0
Investment Credit Recapture	(2,449)	17	226,339
Penalty	17,248,796	76,382	1,321,003
Interest Received	16,141,527	190,587	9,469,743
Interest Paid	(11,028,012)	(505,211)	(12,271,387)
TOTAL LIABILITY	\$3,433,146,891	\$43,612,843	\$267,296,792
TAX CREDITS			
Enterprise Zone Credits	\$19,245,417	0	0
Property/Rent/Heat	17,149,062	0	0
Child Care Credit	36,788,237	0	0
Alternative Fuel Credit	44,183	11,000	0
Enterprise Zone Investment	*	0	27,467,704
Enterprise Zone Employee	*	0	3,904,571
Other Enterprise Zone Credits	*	0	10,552,028
New Business Facility	0	0	(782,533)
Investment Tax	0	0	3,572,002
Inventory Tax	0	0	0
Impact Assistance	0	0	0
Commercial Energy	0	0	0
Other Credits 1/	69,734,639	2,260,624	5,318,998
TOTAL CREDITS	\$142,961,538	\$2,260,624	\$50,043,770
NET TAX LIABILITY	\$3,290,185,353	\$41,352,219	\$217,253,022

1/ Includes credit for: tax paid to other states, prior year minimum tax, child care carryover, historic property preservation, child care investment, employer child care facility, school-to-career investment, Colorado Works Program, child care contribution, and rural technology enterprise zone.

* Included in Enterprise Zone Credits line

ALTERNATIVE MINIMUM TAX**Fiscal Years 1991 to 2000**

YEAR	ALTERNATIVE MINIMUM TAX 1/
2000	\$5,195,208
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

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.

RETURNS FILED FOR OLD AGE**PROPERTY TAX AND HEAT CREDITS****Fiscal Years 1991 to 2000**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2000	37,797	\$21,752,204	\$576
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

REFUNDS ISSUED
Fiscal Years 1991 to 2000

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2000	1,888,284	\$1,009,415,782 2/	\$534.57
1999	1,813,019	897,811,138 3/	505.21
1998	1,545,453	474,993,700 4/	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
Corporate Income Tax:			
2000	4,319	\$72,267,181	\$16,732.39
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
Fiduciary:			
2000	1,601	\$3,048,685	\$2,279.00
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

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 \$643,343,668 refunded under Article X, Section 20.

3/ Includes \$547,079,802 refunded under Article X, Section 20.

4/ Includes \$128,816,804 refunded under Article X, Section 20.

**INDIVIDUAL INCOME TAX CHECKOFFS 1/
NUMBER OF RETURNS AND DONATIONS
Fiscal Years 1991 to 2000**

NONGAME WILDLIFE

Year	Returns	Donations	Average
2000	54,070	\$540,267	\$9.99
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

OLYMPIC COMMITTEE

Year	Returns	Donations	Average
2000	17,279	\$82,508	\$4.78
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

CHILD CARE IMPROVEMENT

Year	Returns	Donations	Average
2000	33,536	\$240,862	\$7.18
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
2000	33,106	\$259,121	\$7.83
1999	35,299	215,488	6.10
1998	31,142	190,538	6.12

DOMESTIC ABUSE

Year	Returns	Donations	Average
2000	45,515	\$395,746	\$8.69
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

HOMELESS PREVENTION

Year	Returns	Donations	Average
2000	37,395	\$306,457	\$8.20
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

WESTERN SLOPE VETERANS' CEMETERY

Year	Returns	Donations	Average
2000	19,524	\$110,534	\$5.66

TOTALS			
Year	Returns	Donations	Average
2000	240,425	\$1,935,495	\$8.05
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

1/ Revised to reflect adjustments and transfers.

INCOME TAX CASH FLOW

Fiscal Years 1991 to 2000 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
INDIVIDUAL TAX 4/							
2000	2,913.6	766.7	436.2	4,116.5	11.9	445.9	3,658.7
1999	2,733.4	637.3	490.0	3,860.7	8.1	488.7	3,363.9
1998	2,477.4	560.4	355.2	3,393.0	6.1	356.6	3,030.3
1997	2,199.4	433.6	299.4	2,932.4	5.4	347.3	2,579.7
1996	1,996.6	360.6	264.0	2,621.3	4.6	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
CORPORATE TAX							
2000	0.0	350.1	57.3	407.4	0.2	72.3	335.0
1999	0.0	315.7	51.3	367.1	0.1	65.9	301.0
1998	0.0	266.8	61.0	327.9	0.2	56.5	271.1
1997	0.0	235.5	42.1	277.6	0.1	53.2	224.3
1996	0.0	193.6	46.7	240.4	0.4	27.9	212.1
1995	0.0	194.8	36.2	231.0	0.1	35.4	195.6
1994	0.0	148.8	35.1	183.8	0.1	35.3	148.5
1993	0.0	139.5	34.1	173.6	0.0	50.0	123.6
1992	0.0	125.9	31.1	157.0	0.4	37.9	118.7
1991	0.0	133.9	24.7	158.6	0.0	41.2	117.4

1/Computation of cash with returns has changed. Beginning 1998, the amount is grossed up to reflect the reduction in cash with returns due to taxpayer distributions under Article X, Section 20.

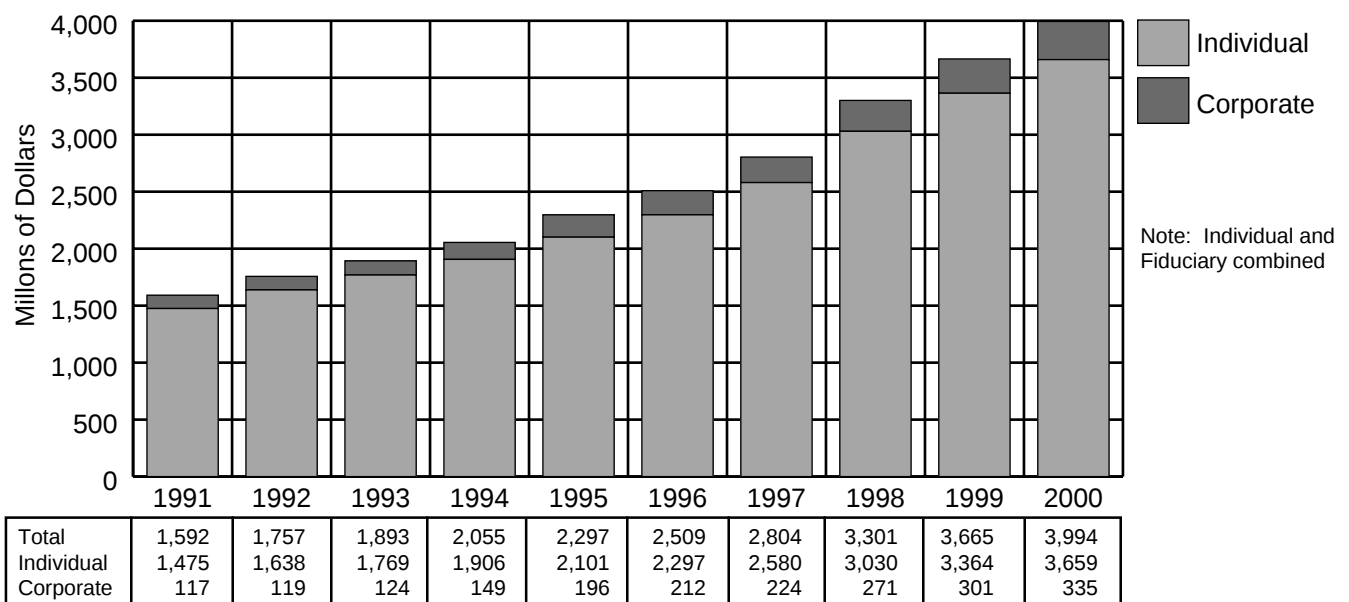
2/Adjustments include short-checks and withholdings refunds. Starting with 1994, UHICO is included as an adjustment (was in refunds previously).

3/Computation of the refunds 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

4/For this table, fiduciary information is included in this category.

NET INCOME TAX COLLECTIONS

Fiscal Years 1991 to 2000



Limited Stakes Gaming

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

Limited Stakes Gaming

The Division of Gaming regulates limited stakes gaming in the three mountain towns of Cripple Creek, Central City, and Black Hawk. Pursuant to a constitutional amendment, passed in November of 1990, gaming became legal in licensed establishments as of October 1, 1991.

Before any monies are distributed from the limited gaming fund, the administrative expenses of the Division of Gaming are paid. The statute also 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, and any fines levied by the Division.

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Year 2000

Limited Gaming Revenues	\$79,467,550
1999 Two Month Escrow Amount	1,469,667
Less:	
Division and Limited Gaming Control	
Commission Expenditures	8,576,045
2000 Two Month Escrow Amount	761,378
Net Total Available for Distribution	\$71,599,794

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

LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 1998 to 2000

	1998	1999	2000
Limited Gaming Revenue	\$66,688,238	\$75,548,750	\$79,467,550
Commission/Division Expenses	7,948,174	8,560,380	8,576,045
Amount Distributed	58,879,668	70,180,503	71,599,794
State General Fund	21,543,896	27,322,158	28,750,711
Department of Transportation	3,951,000	3,066,000	2,252,000
Woodland Park	441,598	526,354	536,998
Victor	147,199	175,451	178,999
Tourism Promotion Fund	117,759	140,361	143,200
State Historical Society	16,486,309	19,650,541	20,047,942
Black Hawk	3,226,488	4,308,662	4,745,778
Central City	1,216,042	1,118,607	839,794
Cripple Creek	1,445,437	1,590,781	1,574,408
Teller County	1,734,524	1,908,938	1,889,289
Gilpin County	5,331,036	6,512,723	6,702,686
Local Government Gaming Impact Fund	3,238,382	3,859,928	3,937,989

Lottery

Lottery Fund Distribution	44
Lottery Sales Distribution	44

Lottery

In Fiscal Year 2000, Lottery sales were \$370.8 million. Scratch games sales accounted for \$234.0 million, Lotto sales reached \$125.4 million, and Cash 5 produced sales of \$11.4 million.

Colorado Lottery proceeds are distributed based on a 1992 amendment to the state constitution. That amendment provided a formula to phase out Lottery funding of the State Capitol Construction Fund and to introduce a new proceeds recipient, the Great Outdoors Colorado Trust Fund (GOCO).

The current proceeds formula is as follows: 10% to state parks, 40% to the Conservation Trust Fund, and up to 50% to GOCO. GOCO funding is capped at \$35 million in 1992 dollars, adjusted for the Denver-Boulder Consumer Price Index. Any additional funds from the GOCO portion of the Lottery proceeds flow to the State General Fund. Proceeds to the General Fund occurred for the first time in FY2000. The GOCO funds are distributed in substantially equal portions to the Colorado Division of Parks and Outdoor Recreation, the Colorado Division of Wildlife, open space, and local parks and recreation.

LOTTERY FUND DISTRIBUTION

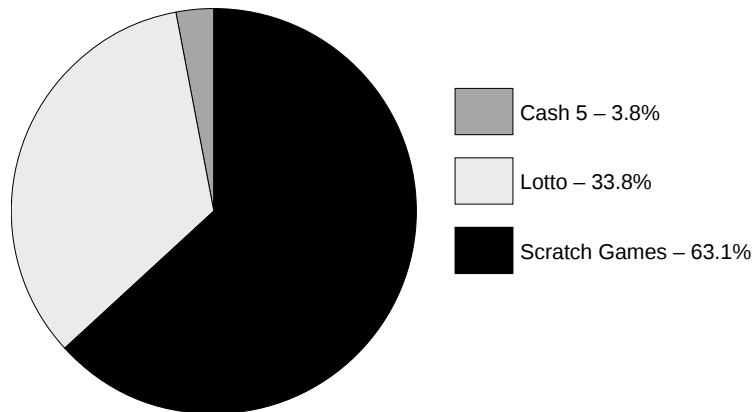
Fiscal Years 1998 through 2000

(dollars in millions)

	1998	1999	2000	1983-2000
Capital Construction Fund	\$30.1	\$11.1	\$0	\$439.8
Conservation Trust Fund	35.7	33.9	35.8	395.3
Great Outdoors Colorado	22.9	31.2	43.5	176.8
Parks & Outdoor Recreation	8.9	8.5	8.9	98.7
General Fund	—	—	1.3	1.3
Totals	\$97.6	\$84.7	\$89.5	\$1,111.9

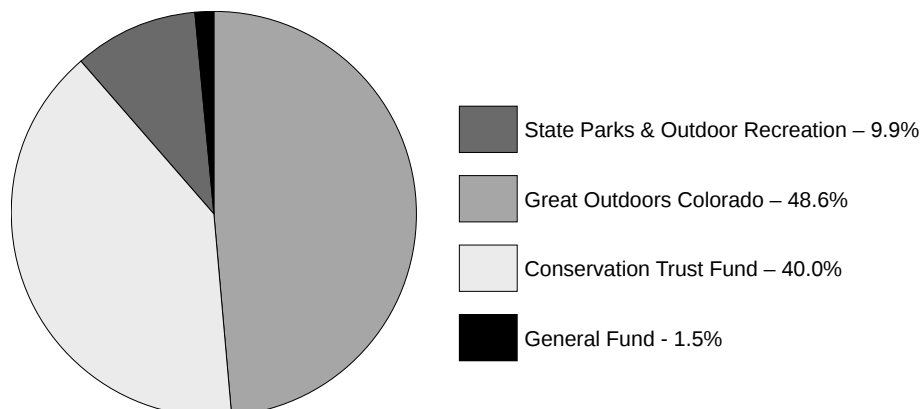
LOTTERY SALES DISTRIBUTION

Fiscal Year 2000



LOTTERY FUND DISTRIBUTION

Fiscal Year 2000



Mileage and Fuel

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

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

Fiscal Years 1999 and 2000 (thousands of gallons)

	1999	2000	Percentage Change
Gallons Received:			
Gross: Gasoline/Gasohol	2,013,133	2,098,402	4.2%
Gross: Special Fuel	559,144	633,295	13.3%
Total Gross	2,572,277	2,731,697	6.2%
Less:			
2% Allowance: Gasoline/Gasohol	38,744	40,628	4.9%
1/2% Allowance: Gasoline/Gasohol	9,492	9,954	4.9%
1% Allowance: Special Fuel	3,851	4,544	18.0%
Total Allowances	52,088	55,126	5.8%
EXEMPTIONS			
Sales to U.S. Government:			
Gasoline/Gasohol	8,153	6,711	-17.7%
Special Fuel	9,188	8,569	-6.7%
Exports:			
Gasoline/Gasohol	36,475	32,993	-9.5%
Special Fuel	94,543	94,737	0.2%
State and Local Government			
Gasoline/Gasohol	21,227	23,454	10.5%
Special Fuel	26,491	33,246	25.5%
Miscellaneous Credits:			
Gasoline/Gasohol	10,055	3,854	-61.7%
Special Fuel	11,148	5,231	-53.1%
Total Exemptions	217,280	208,795	-3.9%
Gross Taxable Gallonage:			
Gasoline/Gasohol	1,888,986	1,980,808	4.9%
Special Fuel	413,922	486,968	17.6%
Less Gallons Refunded:			
Gasoline/Gasohol	22,177	10,314	-53.5%
Special Fuel	15,172	19,843	30.8%
Net Taxable Gallonage:			
Gasoline/Gasohol	1,866,809	1,970,494	5.6%
Special Fuel	398,750	467,125	17.1%
Net Collections			
Gasoline	\$324,113,439	\$262,224,076	-19.1%
Special Fuel	81,896,753	90,634,146	10.7%
Gasohol	86,951,839	165,277,690	90.1%
Total Collections	\$473,922,353	\$518,135,912	9.3%

GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1991 to 2000

	Gasoline	Special Fuel	Gasohol	Total
2000	1,275,597,612	633,294,850	822,804,364	2,731,696,826
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	2,140,750,183
1994	1,484,471,153	370,685,430	231,439,955	2,086,596,538
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

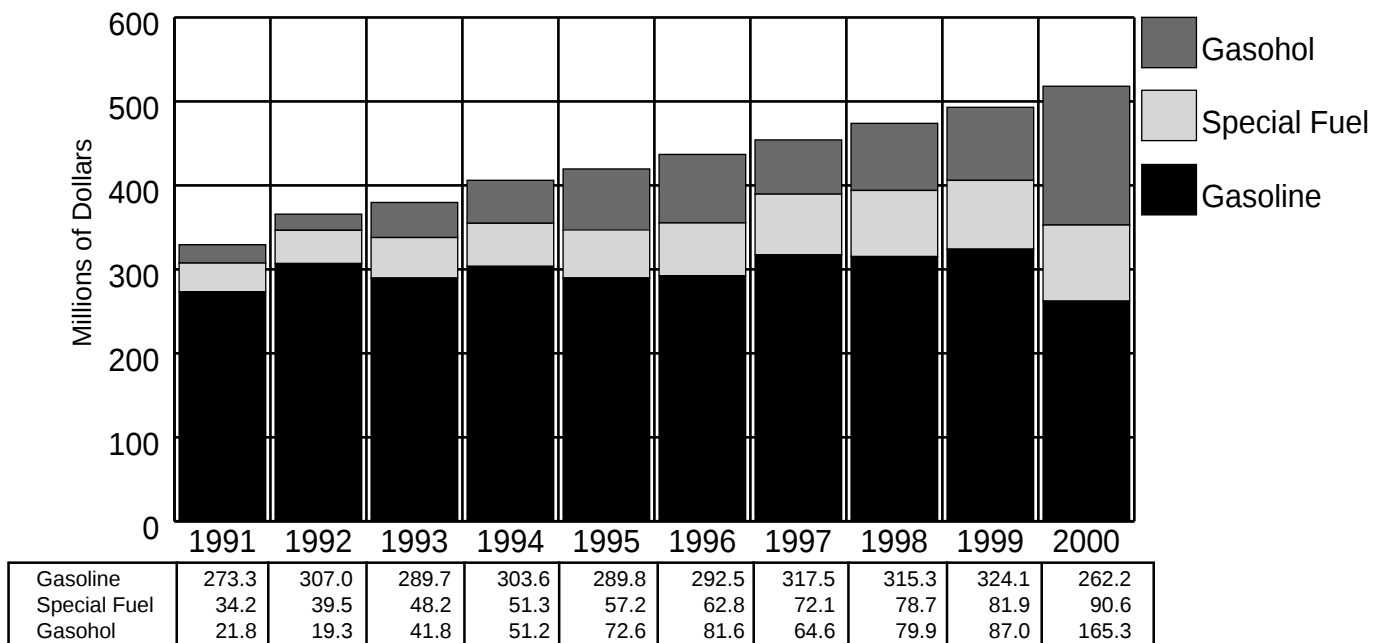
NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1991 to 2000

	Gasoline	Special Fuel	Gasohol	Total
2000	1,174,291,073	467,124,765	796,204,773	2,437,620,611
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

NET FUEL TAX COLLECTIONS

Fiscal Years 1991 to 2000



PORT OF ENTRY ACTIVITIES

Fiscal Years 1998 to 2000

	1998	1999	2000	Percentage Change 1999 to 2000
Number of Trucks Cleared	5,604,609	5,904,527	5,464,798	
Number of Trucks Cleared AVI 1/	N/A	N/A	93,973	
Number of Trucks Cleared AVI/WIM 2/	N/A	N/A	203,756	
Total Number of Trucks Cleared	5,604,609	5,904,527	5,762,527	-2.4%
Number of Trucks Weighed	4,815,622	5,185,483	4,587,030	-11.5%
Special Fuel Permits	7,429	7,292	6,388	-12.4%
Number of Health and Brand Inspections	38,970	32,038	32,496	1.4%
Hazardous Material Permits	2,522	2,475	2,709	9.5%
60-Day Permits	936	881	953	8.2%
72-Hour Permits	19,696	22,562	22,430	-0.6%

1/ AVI = Automatic Vehicle Identification

2/ WIM = Weigh in Motion

PORT OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED

Fiscal Year 2000

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$196,216	235,399	182,878	0	922
Dumont	423,869	607,260	597,755	0	900
Fort Collins	556,854	770,553	641,888	9	2,685
Fort Morgan	825,681	691,972	535,722	20	7,108
Lamar	392,634	461,193	367,515	111	1,946
Limon	419,527	679,122	630,172	91	2,659
Loma	367,932	316,590	293,520	0	2,087
Loma-B 1/	9,396	86,873	59,170	0	20
Monument	448,689	947,790	782,084	0	1,264
Platteville	226,128	73,083	64,779	10	124
Trinidad	285,669	214,094	202,334	2	1,532
Trinidad-B 2/	7,787	229,494	98,173	0	50
Mobile Units	3,244,543	151,375	131,040	710	1,133
Total	\$7,404,924	5,464,798	4,587,030	953	22,430

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

Motor Vehicle

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Vehicle Registrations by Plate Type	56

TRAFFIC RECORDS ACTIVITY

Fiscal Years 1998 to 2000

	1998	1999	2000
Number of Penalty Assessments	101,185	100,979	99,596
Penalty Assessment Collections	\$5,000,621	\$5,485,427	\$3,359,183

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Fiscal Years 1998 to 2000

Licenses Processed	19,823	19,349	22,815
Dealer/Salesperson License Revenues	\$1,764,589	\$2,632,166	\$946,262

TITLES ACTIVITY

Fiscal Years 1998 to 2000

Title Applications Received	1,476,787	1,522,754	1,573,337
Title Revenues	\$4,377,329	\$4,469,095	\$4,636,822

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Years 1998 to 2000

Licenses:

Stations Licensed	344	339	340
Stations Renewed	104	203	123
Mechanics Licensed	1,976	2,107	2,301
Mechanics Renewed	459	292	265

Collections:

Stations Licenses	\$3,863	\$6,725	\$4,260
Mechanics' Licenses	18,660	17,570	16,215
Windshield Stickers	423,125	425,570	427,925

TOTAL COLLECTIONS

\$445,648	\$449,865	\$448,400
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Penalty Assessments:

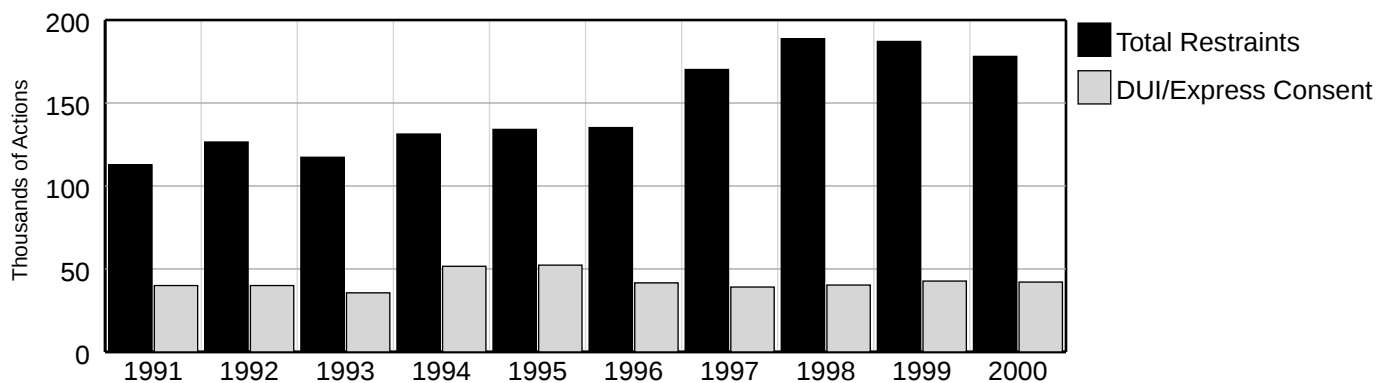
Calendar Years 1997 to 1999

1997	1998	1999
\$679,750	\$63,100 *	\$72,400

* A change in pollution control measuring equipment caused fewer violations.

DRIVER RESTRAINT ACTIVITY

Fiscal Years 1991 to 2000



Total Restraints	112.7	126.5	117.3	131.3	134.1	135.2	170.2	188.7	178.1	170.4
DUI/Express Consent	40	40	35.6	51.6	52.3	41.6	39.1	40.3	42.7	42.1

DRIVER CONTROL ACTIVITIES

Fiscal Years 1998 to 2000

	1998	1999	2000
Restraint Actions: Suspensions			
Financial Responsibility	27,867	21,427	15,960
Point System Violations	16,665	14,440	19,368
Driving Under the Influence	3,693	3,401	3,348
All Other	52,905	46,688	43,921
Total Suspensions	101,130	85,956	82,597
Restraint Actions: Revocations			
Driving Under the Influence	5,822	6,016	6,589
Express Consent	30,794	33,286	32,139
All Other	31,720	33,418	31,894
Total Revocations	68,336	72,720	70,622
Restraint Actions: Denials			
Driving Under Restraint	5,744	6,136	5,637
Denied Driving License Compact	5,029	4,529	4,064
Total Denials	10,773	10,665	9,701
Restraint Actions: Cancellations-Denials			
License Exam Failure	1,564	1,848	1,463
All Other	3,060	2,726	2,592
Total Cancellations-Denials	4,624	4,574	4,055
Cancellations			
Application for License Under Restraint	195	194	76
Default Infractions	2,069	2,173	1,395
All Others	1,547	1,806	1,965
Total Cancellations	3,811	4,173	3,436
TOTAL RESTRAINT ACTIONS	188,674	178,088	170,411
LICENSE REINSTATEMENTS	93,352	106,822	116,295
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	59,246	64,506	39,067

DRIVER LICENSE ACTIVITIES

Fiscal Year 2000

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	731,531	6,206	737,737
Provisional Licenses	55,303	820	56,123
Minor Licenses	47,493	807	48,300
Motorcycle Only Licenses	23	0	23
Total Licenses Issued	834,350	7,833	842,183
Of Which:			
Completed Permit/Road/Test	115,399	1,221	116,620
TYPE OF PERMIT ISSUED			
Adult	59,495	288	59,783
Provisional	17,963	93	18,056
Minor	69,891	793	70,684
Total Permits Issued	147,349	1,174	148,523
TOTAL LICENSE, PERMITS AND DOCUMENTS	981,699	9,007	990,706
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	11,965	60	12,025
Colorado I.D. Cards	189,933	1,039	190,972
Change of Name/Address	167,514	2,371	169,885
EXAMINATIONS			
Written Tests Passed	172,442	1,948	174,390
Written Tests Failed	34,870	471	35,341
Driver Road Tests Passed	93,683	1,092	94,775
Driver Road Tests Failed	9,112	51	9,163
Vision Referrals	3,925	15	3,940
Physical Referrals	936	7	943
Oral Examinations	4,607	11	4,618
Special Re-examinations	3,594	25	3,619
Reissues	190,323	1,258	191,581
Voter Registration	335,023	2,307	337,330
Renewal by Mail	15,775	0	15,775

VEHICLE REGISTRATIONS, LICENSE FEES, & SPECIFIC OWNERSHIP TAX BY COUNTY

Calendar Year 1999

COUNTY	REGISTRATIONS	LICENSE FEES 1/	OWNERSHIP TAX	COUNTY	REGISTRATIONS	LICENSE FEES 2/	OWNERSHIP TAX
Adams	317,841	\$15,978,238	\$29,413,931	La Plata	52,039	1,671,635	3,562,249
Alamosa	16,120	606,214	914,580	Lake	9,152	323,749	565,263
Arapahoe	411,628	18,576,467	45,924,572	Larimer	245,341	8,258,283	20,810,653
Archuleta	13,167	454,966	1,004,733	Las Animas	17,979	633,540	1,097,189
Baca	7,533	230,960	371,140	Lincoln	7,854	266,159	419,197
Bent	6,304	178,776	271,366	Logan	24,187	870,552	1,356,791
Boulder	246,719	8,384,740	23,879,019	Mesa	132,874	4,604,784	8,229,400
Chaffee	22,187	785,338	1,447,312	Mineral	1,576	46,634	93,807
Cheyenne	3,796	170,506	277,360	Moffat	17,482	584,147	1,129,368
Clear Creek	14,583	475,194	1,217,582	Montezuma	30,777	928,012	1,905,966
Conejos	10,785	310,033	508,480	Montrose	42,088	1,474,266	2,359,692
Costilla	4,871	130,876	232,441	Morgan	32,332	1,184,236	1,901,495
Crowley	4,399	127,010	186,239	Otero	23,377	766,249	1,276,082
Custer	6,179	243,868	432,399	Ouray	6,115	195,831	428,462
Delta	37,199	1,200,888	1,799,020	Park	25,173	816,580	1,973,963
Denver	442,718	17,348,812	37,042,917	Phillips	6,691	255,518	472,922
Dolores	3,281	91,934	146,560	Pitkin	17,912	620,826	2,283,724
Douglas	152,869	6,920,374	23,663,779	Prowers	16,752	562,648	884,958
Eagle	49,729	1,957,566	5,713,636	Pueblo	138,819	4,652,516	8,537,837
El Paso	443,867	15,753,760	35,294,824	Rio Blanco	9,711	318,430	655,931
Elbert	29,264	1,111,778	2,564,417	Rio Grande	16,429	611,859	1,003,684
Fremont	45,266	1,539,703	2,568,281	Routt	26,291	997,226	2,348,641
Garfield	52,409	2,085,422	4,393,554	Saguache	8,695	310,308	436,253
Gilpin	7,479	250,020	557,446	San Juan	1,005	30,489	44,083
Grand	19,694	758,171	1,645,930	San Miguel	9,119	298,623	794,416
Gunnison	18,231	587,560	1,248,444	Sedgwick	4,123	133,969	221,068
Hinsdale	1,768	49,004	83,186	Summit	30,714	1,171,988	3,439,974
Huerfano	9,245	302,934	468,361	Teller	28,766	887,302	2,003,236
Jackson	3,137	118,685	210,727	Washington	9,193	346,660	459,920
Jefferson	489,097	16,648,005	50,161,256	Weld	199,120	8,162,466	14,799,032
Kiowa	3,118	105,589	159,858	Yuma	15,022	573,155	936,631
Kit Carson	12,224	480,223	861,491	State-Issued	16,930		
				COUNTY TOTALS	4,130,345	\$156,522,257	\$361,096,728

1/ Includes fees retained by the counties in the amount of \$27,417,232.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY

Calendar Year 1999

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Tractor	Light Truck	Motorcycle	Motorhome
Adams	514	3,080	2,845	3,082	63,760	7,332	3,131
Alamosa	42	154	1,129	153	3,571	280	106
Arapahoe	515	5,309	877	1,100	57,182	8,471	2,430
Archuleta	41	26	335	86	3,316	285	124
Baca	45	20	1,902	34	1,182	71	51
Bent	21	19	939	25	1,237	79	52
Boulder	390	1,826	1,725	621	36,191	7,475	1,823
Chaffee	114	138	398	205	4,914	575	336
Cheyenne	27	13	891	52	670	46	20
Clear Creek	31	16	145	51	3,295	473	186
Conejos	43	44	1,486	15	2,258	157	46
Costilla	17	0	630	12	1,227	80	45
Crowley	14	21	647	20	936	42	39
Custer	13	5	477	55	1,412	111	84
Delta	83	161	1,962	200	8,356	746	459
Denver	1,814	3,607	32	2,540	66,441	7,730	1,846
Dolores	9	20	695	28	542	57	36
Douglas	191	564	1,719	549	20,525	3,617	869
Eagle	212	59	431	432	11,086	1,241	298
El Paso	931	3,892	3,911	1,755	72,224	11,105	3,924
Elbert	68	88	1,998	208	6,431	530	379
Fremont	124	196	1,651	278	9,896	1,205	623
Garfield	158	336	1,027	502	12,030	1,159	516
Gilpin	25	3	106	48	1,789	304	87
Grand	104	56	477	219	4,734	439	188
Gunnison	78	105	448	108	4,259	415	116
Hinsdale	7	6	31	10	370	41	13
Huerfano	40	19	472	55	2,499	165	93
Jackson	8	5	413	29	682	35	49
Jefferson	523	2,653	1,839	1,154	79,487	13,446	4,694
Kiowa	17	0	874	27	449	20	16
Kit Carson	42	128	2,641	123	2,260	198	68
La Plata	178	290	1,534	293	11,559	1,491	457
Lake	25	0	19	70	2,343	193	62
Larimer	429	1,877	6,133	802	44,179	6,767	2,370
Las Animas	67	76	1,633	159	4,258	284	104
Lincoln	28	49	1,473	39	1,356	123	90
Logan	82	295	2,876	126	4,533	384	187
Mesa	225	1,068	2,871	738	28,025	2,665	1,658
Mineral	1	0	21	9	394	22	14
Moffat	34	130	1,270	143	3,415	338	163
Montezuma	73	165	2,364	164	6,689	494	309
Montrose	69	272	2,405	315	9,309	714	416
Morgan	75	157	3,244	242	6,542	546	279
Otero	66	205	2,386	108	4,587	359	242
Ouray	12	1	207	35	1,413	219	78
Park	42	10	383	111	6,743	734	427
Phillips	20	35	1,268	31	1,114	137	44
Pitkin	186	12	280	102	2,669	833	81
Prowers	53	307	1,992	93	3,394	249	126
Pueblo	256	1,302	2,164	687	31,015	2,773	1,282
Rio Blanco	27	30	723	81	2,290	134	67
Rio Grande	55	71	1,738	128	3,408	256	130
Routt	134	48	755	253	6,156	750	233
Saguache	26	14	1,325	43	1,954	152	69
San Juan	4	0	0	7	272	43	9
San Miguel	28	16	267	62	2,044	433	86
Sedgwick	10	34	843	16	703	41	24
Summit	189	152	77	213	7,010	829	307
Teller	76	31	346	109	6,352	893	415
Washington	41	41	2,696	81	948	128	58
Weld	328	1,737	10,861	1,684	42,426	3,913	2,107
Yuma	60	71	3,361	111	2,273	223	86
State Issued	104	0	8	658	4,455	39	20
Totals	9,264	31,065	92,676	21,489	739,039	95,089	34,747

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, continued
Calendar Year 1999

	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	184,633	14	4,460	8,329	544	36,117	317,841
Alamosa	7,368	0	224	381	23	2,689	16,120
Arapahoe	301,783	0	2,996	4,990	282	25,693	411,628
Archuleta	5,745	25	304	235	2	2,643	13,167
Baca	2,458	3	37	112	10	1,608	7,533
Bent	2,654	0	48	47	0	1,183	6,304
Boulder	175,326	0	1,638	1,723	292	17,689	246,719
Chaffee	10,359	5	771	261	38	4,073	22,187
Cheyenne	1,237	5	31	39	2	763	3,796
Clear Creek	8,402	0	316	148	16	1,504	14,583
Conejos	4,754	0	116	27	6	1,833	10,785
Costilla	2,127	0	38	8	0	687	4,871
Crowley	1,766	0	22	48	0	844	4,399
Custer	2,465	14	102	96	13	1,332	6,179
Delta	16,092	58	1,255	276	36	7,515	37,199
Denver	336,312	0	1,651	3,697	304	16,744	442,718
Dolores	1,112	4	63	26	0	689	3,281
Douglas	107,221	88	1,208	2,216	96	14,006	152,869
Eagle	29,920	32	352	707	66	4,893	49,729
El Paso	296,009	2	5,078	5,116	398	39,522	443,867
Elbert	12,679	0	692	423	2	5,766	29,264
Fremont	22,167	30	1,242	482	40	7,332	45,266
Garfield	25,785	108	1,451	950	142	8,245	52,409
Gilpin	3,932	0	287	98	0	800	7,479
Grand	8,871	23	350	443	55	3,735	19,694
Gunnison	8,944	9	388	225	33	3,103	18,231
Hinsdale	788	1	11	31	0	459	1,768
Huerfano	4,303	0	48	111	11	1,429	9,245
Jackson	1,025	7	83	66	8	727	3,137
Jefferson	331,247	0	7,117	3,979	93	42,865	489,097
Kiowa	924	3	7	72	1	708	3,118
Kit Carson	4,150	26	40	260	3	2,285	12,224
La Plata	25,704	83	1,259	827	42	8,322	52,039
Lake	4,822	0	346	165	12	1,095	9,152
Larimer	146,526	21	2,889	3,576	238	29,534	245,341
Las Animas	8,597	0	79	243	27	2,452	17,979
Lincoln	3,042	31	26	122	9	1,466	7,854
Logan	11,335	5	160	333	21	3,850	24,187
Mesa	68,456	18	3,697	1,792	125	21,536	132,874
Mineral	725	0	17	6	0	367	1,576
Moffat	6,940	73	916	235	1	3,824	17,482
Montezuma	12,552	44	640	737	19	6,527	30,777
Montrose	18,752	113	1,159	529	63	7,972	42,088
Morgan	15,626	15	434	419	23	4,730	32,332
Otero	11,358	82	236	287	17	3,444	23,377
Ouray	2,817	14	65	88	1	1,165	6,115
Park	12,270	0	307	129	15	4,002	25,173
Phillips	2,660	26	17	50	7	1,282	6,691
Pitkin	11,955	5	66	219	0	1,504	17,912
Prowers	7,326	16	184	290	7	2,715	16,752
Pueblo	79,712	187	2,125	1,803	166	15,347	138,819
Rio Blanco	3,356	29	277	315	11	2,371	9,711
Rio Grande	6,900	26	373	156	26	3,162	16,429
Routt	12,753	39	413	532	24	4,201	26,291
Saguache	3,372	0	46	22	3	1,669	8,695
San Juan	469	2	29	20	2	148	1,005
San Miguel	4,784	21	56	140	14	1,168	9,119
Sedgwick	1,687	5	24	44	0	692	4,123
Summit	18,322	0	184	480	49	2,902	30,714
Teller	15,471	0	678	206	33	4,156	28,766
Washington	3,165	11	28	147	8	1,841	9,193
Weld	105,237	13	2,558	3,104	263	24,889	199,120
Yuma	5,610	16	28	133	24	3,026	15,022
State Issued	8,716	0	7	1,740	0	1,183	16,930
Totals	2,563,575	1,352	51,749	54,511	3,766	432,023	4,130,345

VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 1999

Plate Type	State Totals
Bus	7,598
Camper Trailers	63,934
City	17,621
Collector	84,610
County	14,715
Dealer Demo	16,259
Dealer Full Use	9,437
Dealer In Transit	4,596
Dealer Motorcycle Full Use	220
Dealer Motorcycle	553
Disability	26,287
Fleets	4,268
Light Truck Personalized Designer (Denim)	2,041
Light Truck Regular Designer (Denim)	36,782
Neighborhood Electric	5
Passenger Designer (Denim)	9,913
Personalized Regular	44,183
Political Delegation	77
Regular Designer (Denim)	195,115
Regular	3,028,073
Rental	58,536
SMM/SME	48,863
Special Plates	
10th Mountain Division	288
Air Force Commemorative	4,498
Always Buy Colorado	550
Call Letters	2,986
Disabled Veterans	5,201
Firefighter	4,452
Former POW	605
Honorably Discharged Veteran	47,870
Horseless Carriage	1,800
Knights of Columbus	56
Masonic Family	1,024
Medal of Honor	2
National Guard	788
Naval Reserve	287
Pearl Harbor Survivor	172
Pioneer	10,666
Purple Heart	2,316
Street Rod	696
University of Colorado	24
United States Marine Corps	104
State of Colorado	9,334
Trailer	362,940
Total	4,130,345

Racing Events

Pari-Mutuel Comparative Data	58
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In 1999, the Racing Commission held 12 meetings. The Commission:

- Conducted a 2000 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 1997 to 1999

	1997	1998	1999
NUMBER OF LIVE RACING DAYS			
Horse Racing	38	38	43
Greyhound Racing	600	629	609
Total	638	667	652

PARI-MUTUEL SALES 1/

Horse Racing	\$55,417,788	\$62,368,635	\$75,628,353
Greyhound Racing	196,450,662	172,736,182	168,940,048
Total	\$251,868,450	\$235,104,817	\$244,568,401

PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	78.7%	78.7%	77.7%
Greyhound Racing	81.8%	80.2%	79.8%
Total	81.8%	79.8%	79.1%

STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$435,173	\$472,716	\$567,492
Greyhound Racing	6,759,045	6,197,949	5,975,089
Total	\$7,194,118	\$6,670,665	\$6,542,581

1/ Includes off-track-betting figures.

Sales and Use

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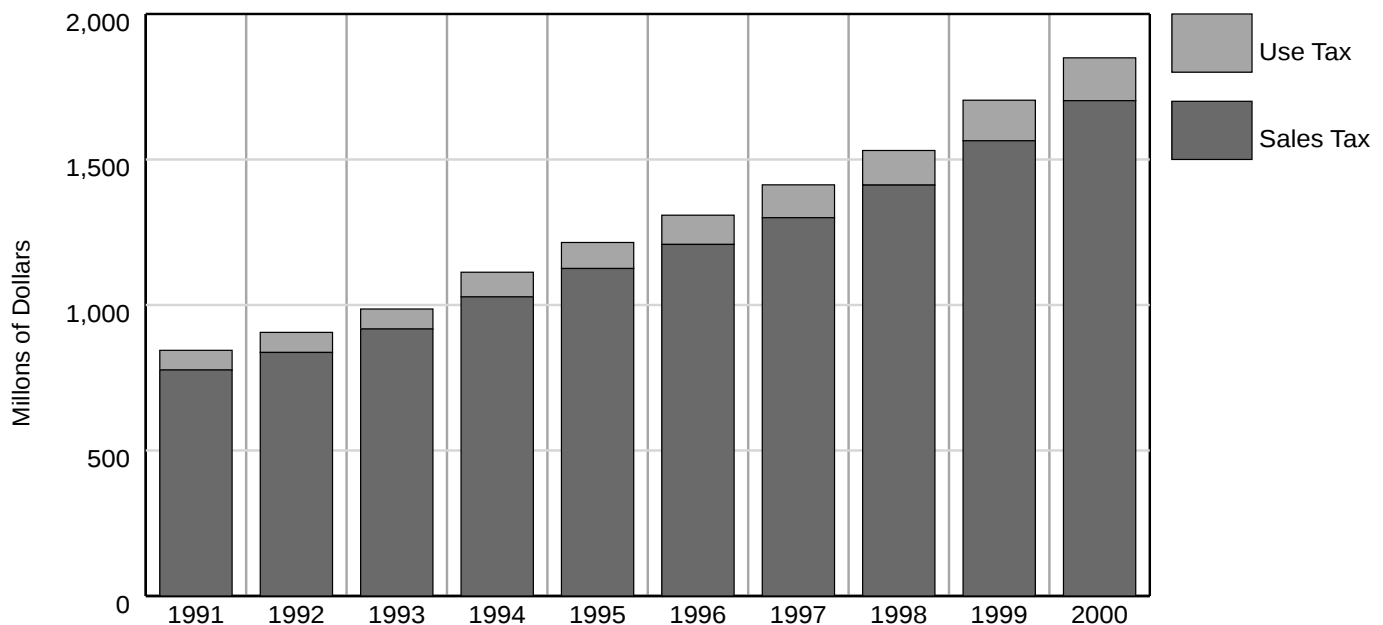
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1991 to 2000 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
2000	\$1,702,133	\$77,060	\$70,113
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

COLORADO NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1991 to 2000



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Sales Tax	776.8	836.9	917.7	1,028.0	1,125.4	1,208.1	1,300.0	1,412.0	1,564.4	1,702.1
Use Tax	67.4	69.0	68.5	84.6	89.4	100.5	112.9	118.9	139.3	147.2

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS

Fiscal Year 2000 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	GROSS SALES	TOTAL DEDUCTIONS	NET TAXABLE SALES	% OF NET TAXABLE SALES
Agriculture, Forestry and Fisheries	616	\$659,711	\$492,096	168,261	0.3%
Mining	316	1,070,971	744,234	329,010	0.6%
Construction	2,107	2,809,038	1,926,139	888,493	1.6%
Manufacturing	3,769	10,804,312	8,863,941	1,976,792	3.6%
Transportation, Communications, Public Utilities	7,370	9,641,107	5,273,394	4,396,418	7.9%
Wholesale Trade	4,307	19,342,317	16,218,986	3,137,893	5.7%
RETAIL TRADE:					
Building Materials	1,922	5,485,073	1,328,204	4,159,735	7.5%
General Merchandise	1,639	7,915,363	2,232,788	5,688,174	10.3%
Grocery Stores	2,431	8,112,948	6,366,593	1,758,376	3.2%
Auto Dealers and Service Stations	3,613	18,494,271	10,339,765	8,203,962	14.8%
Clothing	1,798	1,923,051	197,689	1,728,067	3.1%
Furniture	3,499	5,060,817	1,648,918	3,411,991	6.2%
Eating and Drinking	7,994	5,626,122	520,269	5,115,200	9.2%
Miscellaneous Retail	13,759	9,078,237	3,590,056	5,507,422	9.9%
TOTAL RETAIL TRADE	36,656	61,695,882	26,224,282	35,572,927	64.1%
Finance, Insurance, and Real Estate	1,991	1,086,391	342,764	746,429	1.3%
Hotel and Other Lodging	1,537	2,072,368	243,815	1,831,075	3.3%
Services Other Than Lodging	19,305	18,176,555	11,830,220	6,327,652	11.4%
Government	66	112,766	58,951	53,815	0.1%
Non-classifiable	332	112,976	73,821	47,736	0.1%
STATE TOTAL	78,372	\$127,584,394	\$72,292,643	\$55,476,499	100.0%

STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS

Fiscal Year 2000 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Agriculture, Forestry and Fisheries	616	\$476,989	18.4%	\$4,880	15.6%
Mining	316	607,960	20.9	9,542	36.2
Construction	2,107	2,259,698	14.9	25,767	17.0
Manufacturing	3,769	5,218,454	6.7	57,329	19.5
Transportation, Communications, Public Utilities	7,370	7,395,203	11.4	127,500	12.7
Wholesale Trade	4,307	6,689,289	10.0	91,002	6.5
RETAIL TRADE:					
Building Materials	1,922	4,883,775	10.5	120,636	11.1
Lumber/Other Building Materials	722	3,418,442	13.5	89,328	13.3
Paint/Glass/Wallpaper	240	267,408	12.8	5,129	7.7
Hardware Stores	542	776,659	8.3	19,174	9.9
Nurseries	355	329,287	-9.1	5,705	-8.5
Mobile Home Dealers	62	91,979	3.0	1,300	-1.1
General Merchandise	1,639	7,305,842	10.7	164,962	9.3
Department Stores	254	5,835,746	10.3	138,956	8.5
Variety Stores	110	155,526	9.8	3,832	5.2
Miscellaneous General Merchandise	1,275	1,314,570	13.0	22,174	15.3
Grocery Stores	2,431	7,958,077	4.0	50,995	1.6
Grocery	1,222	7,541,884	4.0	45,086	0.9
Meat/Fish	41	50,205	23.6	350	39.4
Fruit/Vegetable	24	12,221	-56.1	144	39.8
Candy/Nut/Confectionary	131	37,014	6.3	670	13.4
Dairy Products	76	32,450	14.5	444	10.4
Retail Bakery	163	52,749	-8.4	917	-5.9
Miscellaneous Food Stores	773	231,554	8.9	3,384	7.3
Auto Dealers and Service Stations	3,613	15,295,007	17.3	237,924	16.2
Auto Dealers: New and Used	480	9,257,798	17.3	169,501	18.7
Auto Dealers: Used Only	704	992,620	10.2	21,540	9.8
Auto Supply Dealers	881	1,031,964	11.4	20,645	12.2
Gas Service Stations	1,233	2,907,556	18.4	9,219	6.2
Miscellaneous Marine/Auto Dealers	314	1,105,069	26.6	17,019	11.0

STATE RETAIL SALES AND NET SALES TAX BY BUSINESS CLASS, continued

Fiscal Year 2000 (thousands of dollars)

BUSINESS CLASS	AVERAGE MONTHLY RETURNS	RETAIL SALES	% CHANGE PRIOR YEAR	NET TAX COLLECTED	% CHANGE PRIOR YEAR
Clothing	1,798	\$1,869,355	17.5%	\$50,116	18.7%
Men/Boy's Clothing	118	117,870	6.0	3,208	5.5
Women's Ready to Wear	300	271,614	14.2	7,242	12.3
Women's Accessory/Specialty	127	85,724	40.4	2,228	44.9
Children/Infant's Wear	64	57,747	55.9	1,564	53.8
Family Clothing	531	894,122	21.6	24,707	24.8
Shoe Stores	328	253,992	5.6	7,104	7.7
Miscellaneous Apparel/Accessory	329	188,286	11.9	4,063	7.2
Furniture	3,499	4,429,737	10.5	98,951	10.3
Furniture/Furnishings/Equipment	2,000	2,140,251	9.1	49,887	9.1
Household Appliances	297	650,339	14.6	16,924	13.3
Radio/TV/Electronics/Music	608	648,055	18.1	15,910	16.7
Computers and Software	594	991,092	6.4	16,230	5.2
Eating and Drinking	7,994	5,513,391	8.1	148,347	8.1
Miscellaneous Retail	13,759	8,127,361	12.4	159,722	11.1
Drugstores	318	861,453	19.1	9,470	28.0
Liquor	1,125	953,952	7.2	24,398	8.0
Antique/Secondhand	853	238,831	10.4	5,801	10.5
Book/Stationery	788	1,020,290	18.8	22,894	29.6
Sporting Goods/Bicycles	1,099	941,360	10.3	22,466	10.9
Catalog/Mail Order	122	248,778	1.1	1,427	22.5
Hobby/Toy/Camera/Gifts	2,172	964,251	10.2	22,413	5.9
Jewelry	567	414,718	15.9	9,737	21.5
Fuel Dealers	205	211,866	78.0	2,179	100.3
Other Miscellaneous	6,510	2,271,862	8.7	38,937	-0.5
TOTAL RETAIL TRADE	36,656	55,382,545	11.6	1,031,653	11.2
Finance, Insurance, and Real Estate	1,991	964,024	10.4	21,647	12.2
Hotel and Other Lodging	1,537	2,052,776	9.1	53,103	9.4
Services Other Than Lodging	19,305	14,398,154	10.2	183,510	5.0
Government	66	104,579	10.9	1,561	7.8
Non-classifiable	332	64,054	-45.6	1,384	-34.1
STATE TOTAL	78,372	\$95,613,725	11.0%	\$1,608,878	10.7%

RETAIL SALES BY COUNTY

Calendar Years 1995 to 1999 (thousands of dollars)

County	1995	1996	1997	1998	1999
Adams	\$5,070,498	\$5,333,307	\$5,832,362	\$6,299,874	\$6,940,335
Alamosa	247,415	273,154	283,377	291,515	300,153
Arapahoe	9,682,049	10,399,727	10,706,651	11,367,491	12,565,319
Archuleta	86,583	102,147	118,584	139,989	157,632
Baca	49,382	41,154	41,422	44,547	43,469
Bent	26,261	23,484	24,566	26,239	25,664
Boulder	4,759,139	5,141,215	5,471,279	6,018,669	6,326,441
Chaffee	211,120	233,442	239,935	261,209	283,808
Cheyenne	44,995	48,391	35,493	40,429	32,996
Clear Creek	88,606	95,588	98,182	102,480	104,575
Conejos	39,411	36,921	35,587	36,430	37,695
Costilla	15,024	11,727	12,089	12,509	12,295
Crowley	19,997	17,883	18,048	18,568	19,982
Custer	26,349	23,624	24,802	26,736	27,670
Delta	277,923	278,032	285,278	287,824	297,711
Denver	13,047,430	13,234,882	14,025,284	15,086,120	15,531,712
Dolores	12,718	11,615	12,209	13,198	14,392
Douglas	1,234,019	1,848,006	2,298,208	2,666,446	3,156,508
Eagle	959,277	1,083,132	1,238,083	1,315,164	1,324,664
El Paso	6,528,594	7,121,074	7,467,149	7,772,820	8,120,696
Elbert	56,500	67,171	74,410	97,043	100,687
Fremont	331,905	344,171	342,360	363,745	381,029
Garfield	739,108	809,913	881,602	961,004	1,028,816
Gilpin	30,527	30,547	34,564	36,367	41,173
Grand	199,311	227,580	247,498	259,057	264,072
Gunnison	320,275	339,227	343,101	363,761	402,805
Hinsdale	11,715	12,004	12,650	12,932	12,651
Huerfano	55,882	53,632	58,380	63,334	64,441
Jackson	21,023	17,524	18,603	19,295	19,112
Jefferson	7,527,143	7,918,184	8,551,259	9,262,743	9,949,643
Kiowa	11,775	12,062	12,626	11,850	12,413
Kit Carson	198,565	186,061	196,648	196,816	191,588
La Plata	702,226	758,798	769,613	831,822	883,846
Lake	56,158	58,699	60,329	63,453	65,952
Larimer	3,415,626	3,773,425	4,156,222	4,490,986	4,838,233
Las Animas	168,382	141,785	142,337	165,370	189,120
Lincoln	101,700	105,945	114,402	117,784	112,729
Logan	302,160	336,277	344,644	347,862	358,016
Mesa	1,713,067	1,895,082	2,069,208	2,199,092	2,337,200
Mineral	13,132	13,822	16,567	18,078	14,053
Moffat	174,338	174,457	183,854	190,528	185,269
Montezuma	325,360	326,819	339,473	350,913	370,327
Montrose	447,594	459,820	477,134	517,365	545,327
Morgan	358,094	356,241	382,386	383,582	380,352
Otero	267,001	262,586	287,228	290,368	297,002
Ouray	33,195	34,828	38,224	41,099	42,683
Park	57,205	58,892	62,357	67,315	73,052
Phillips	112,095	121,642	118,369	125,571	127,720
Pitkin	686,316	724,877	764,854	819,123	808,851
Prowers	290,792	309,352	350,409	347,603	398,357
Pueblo	1,930,480	2,049,606	2,213,197	2,160,410	2,224,050
Rio Blanco	61,415	58,028	62,868	63,951	57,392
Rio Grande	170,541	169,103	170,277	180,708	189,848
Routt	432,114	423,594	476,694	548,140	523,950
Saguache	41,266	35,774	38,227	38,115	39,180
San Juan	14,339	15,804	14,218	14,508	13,975
San Miguel	131,645	138,690	148,870	167,565	167,664
Sedgwick	39,281	42,608	40,355	38,349	39,534
Summit	762,833	828,847	888,859	940,266	980,480
Teller	135,643	152,754	159,539	182,821	180,324
Washington	54,479	55,533	60,102	57,604	63,414
Weld	2,034,728	2,268,948	2,446,684	2,624,666	2,835,716
Yuma	158,281	172,155	173,084	171,498	173,977
Out of State	2,285,713	2,681,527	2,540,438	2,564,642	3,306,085
STATE TOTAL	\$69,407,718	\$74,382,899	\$79,153,311	\$84,597,361	\$90,615,825

RETAIL TRADE SALES BY COUNTY
Calendar Years 1995 to 1999 (thousands of dollars)

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

COUNTY	1995	1996	1997	1998	1999
Adams	\$2,966,365	\$3,181,342	\$3,390,452	\$3,652,480	\$4,038,795
Alamosa	173,615	186,909	191,275	196,654	202,088
Arapahoe	5,861,035	6,232,127	6,540,163	6,883,678	7,648,246
Archuleta	58,082	66,901	80,261	96,721	102,956
Baca	25,984	23,021	22,615	24,351	25,044
Bent	16,092	16,342	16,989	17,767	17,978
Boulder	2,703,920	2,877,436	3,084,843	3,239,937	3,572,397
Chaffee	143,444	156,406	164,288	174,748	197,196
Cheyenne	9,829	10,519	8,563	9,365	8,114
Clear Creek	51,797	55,172	57,197	57,853	59,421
Conejos	21,577	23,698	24,230	24,864	26,539
Costilla	5,828	6,482	7,027	6,124	6,411
Crowley	13,539	14,129	14,038	14,259	15,432
Custer	9,810	12,677	14,193	15,862	17,695
Delta	148,646	156,775	159,781	168,351	175,124
Denver	5,887,888	6,016,408	6,350,358	6,812,009	7,301,794
Dolores	7,337	6,252	6,623	8,009	8,326
Douglas	813,901	1,185,687	1,506,130	1,870,524	2,280,115
Eagle	545,612	584,798	673,980	699,636	708,213
El Paso	4,277,088	4,512,189	4,754,965	5,058,805	5,430,356
Elbert	34,383	37,894	41,576	54,946	59,694
Fremont	218,715	233,463	240,085	258,638	276,294
Garfield	488,577	516,417	548,031	592,996	630,542
Gilpin	7,067	7,445	10,759	10,566	10,110
Grand	113,862	124,488	135,524	144,079	152,909
Gunnison	138,967	152,218	169,819	190,676	193,634
Hinsdale	7,045	7,053	7,146	7,131	7,483
Huerfano	30,431	31,165	33,812	37,383	39,740
Jackson	8,302	8,408	8,863	8,844	8,773
Jefferson	5,133,570	5,352,648	5,614,525	5,999,186	6,499,392
Kiowa	8,837	8,964	8,771	8,382	9,079
Kit Carson	78,965	85,647	81,039	81,098	78,077
La Plata	426,418	444,982	460,306	513,332	553,114
Lake	40,486	41,393	42,275	44,088	45,641
Larimer	2,288,963	2,477,251	2,637,376	2,809,797	3,047,507
Las Animas	95,787	93,781	95,314	103,635	117,319
Lincoln	55,040	56,548	59,873	63,934	71,810
Logan	195,435	217,913	221,650	216,336	213,076
Mesa	1,143,825	1,240,287	1,304,044	1,390,496	1,488,225
Mineral	4,240	4,805	4,601	5,179	5,208
Moffat	116,850	117,028	123,793	126,830	121,438
Montezuma	220,812	226,308	229,308	236,731	258,738
Montrose	281,444	296,651	317,473	336,514	352,832
Morgan	220,981	212,678	231,088	216,290	219,649
Otero	148,800	153,554	153,830	152,719	157,562
Ouray	18,859	18,877	20,369	21,433	24,193
Park	31,893	35,912	37,776	38,717	41,546
Phillips	27,711	31,222	32,984	31,975	33,983
Pitkin	358,769	398,732	407,752	435,411	426,082
Prowers	128,105	134,132	143,314	139,714	151,500
Pueblo	1,086,555	1,158,702	1,248,955	1,320,987	1,386,714
Rio Blanco	30,909	31,549	32,258	32,707	32,089
Rio Grande	65,086	67,433	71,601	78,472	87,159
Routt	226,760	239,721	267,455	291,155	307,465
Saguache	24,358	25,463	25,161	27,461	27,499
San Juan	10,573	10,346	9,824	9,660	8,869
San Miguel	71,855	75,352	74,922	85,871	88,351
Sedgwick	27,233	27,794	26,438	26,464	27,520
Summit	467,263	497,117	518,949	564,318	590,349
Teller	82,277	90,832	97,249	113,945	116,693
Washington	23,459	26,623	27,591	24,150	26,021
Weld	1,095,088	1,210,835	1,272,457	1,353,815	1,413,297
Yuma	73,806	77,216	78,965	79,209	80,460
Out of State	819,685	997,201	898,905	855,932	1,037,944
State Total	\$39,919,435	\$42,629,318	\$45,141,777	\$48,173,199	\$52,367,820

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2000 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	58,516	\$10,580,095	\$7,275,575	\$4,375,241	\$126,882
Alamosa	5,190	353,609	309,711	166,069	4,816
Arapahoe	80,962	18,981,806	13,354,747	7,786,276	225,802
Archuleta	4,483	176,150	169,966	95,517	2,770
Baca	1,789	47,478	46,040	17,276	501
Bent	1,692	28,385	27,398	12,552	364
Boulder	60,745	9,071,270	6,551,206	3,477,310	100,842
Chaffee	8,249	333,241	295,888	173,897	5,043
Cheyenne	1,520	37,400	35,478	13,103	380
Clear Creek	5,433	150,668	106,934	54,586	1,583
Conejos	2,482	52,022	38,796	15,552	451
Costilla	1,627	14,988	12,497	5,931	172
Crowley	1,227	22,643	21,088	8,897	258
Custer	2,292	31,440	29,476	16,414	476
Delta	9,441	349,432	301,602	148,931	4,319
Denver	99,344	25,075,195	16,567,963	9,991,862	289,764
Dolores	1,083	18,301	15,401	6,345	184
Douglas	29,458	3,730,483	3,382,762	2,328,069	67,514
Eagle	20,164	1,530,147	1,413,461	941,034	27,290
El Paso	78,180	10,343,537	8,567,462	5,367,897	155,669
Elbert	4,550	123,545	112,335	52,724	1,529
Fremont	9,292	599,940	408,773	227,310	6,592
Garfield	16,664	1,209,940	1,109,958	646,897	18,760
Gilpin	2,045	52,428	44,203	27,862	808
Grand	9,963	296,988	277,038	194,759	5,648
Gunnison	8,788	456,405	384,012	198,034	5,743
Hinsdale	1,189	13,514	12,952	9,655	280
Huerfano	3,342	76,594	68,644	30,862	895
Jackson	1,181	21,695	20,595	8,655	251
Jefferson	85,852	11,991,419	10,392,455	5,916,655	171,583
Kiowa	734	13,348	12,818	4,207	122
Kit Carson	3,373	223,896	189,511	75,483	2,189
La Plata	15,064	1,151,439	929,099	546,759	15,856
Lake	2,895	74,434	67,009	34,690	1,006
Larimer	53,183	6,282,753	5,136,128	2,922,586	84,755
Las Animas	4,830	226,158	208,906	100,172	2,905
Lincoln	3,061	115,981	110,346	49,034	1,422
Logan	6,720	410,689	371,055	200,000	5,800
Mesa	26,894	2,897,879	2,459,428	1,439,897	41,757
Mineral	1,047	15,137	14,742	9,000	261
Moffat	4,707	224,317	193,984	108,345	3,142
Montezuma	7,146	440,160	382,336	209,034	6,062
Montrose	10,252	676,731	574,682	316,793	9,187
Morgan	8,360	639,256	394,798	166,897	4,840
Otero	6,768	386,472	303,075	131,448	3,812
Ouray	3,078	48,089	43,828	32,793	951
Park	4,620	82,128	76,953	43,069	1,249
Phillips	2,417	141,492	131,319	31,310	908
Pitkin	11,510	858,110	828,224	551,000	15,979
Prowers	5,176	469,436	410,672	122,897	3,564
Pueblo	23,910	2,754,972	2,261,625	1,301,690	37,749
Rio Blanco	3,045	75,240	64,194	35,793	1,038
Rio Grande	5,702	241,623	205,306	81,621	2,367
Routt	10,158	608,006	544,482	362,207	10,504
Saguache	1,984	43,986	39,725	16,000	464
San Juan	1,150	14,190	13,902	10,931	317
San Miguel	5,119	184,869	175,388	137,655	3,992
Sedgwick	2,107	46,330	42,833	15,793	458
Summit	17,032	1,066,975	1,008,683	739,345	21,441
Teller	6,775	266,250	252,043	93,724	2,718
Washington	2,117	71,776	67,042	22,483	652
Weld	40,970	4,349,816	3,049,401	1,519,483	44,065
Yuma	4,360	194,547	182,357	67,034	1,944
Out of State	17,446	6,518,741	3,514,211	1,656,138	48,028
State Total	940,453	\$127,585,984	\$95,614,521	\$55,471,483	\$1,608,673

GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
ADAMS	\$10,580,095	\$7,275,575	\$126,882
Arvada	123,429	108,792	1,789
Aurora	1,482,194	918,668	16,001
Bennett	14,589	13,974	171
Brighton	586,574	422,942	6,485
Broomfield	96,850	75,072	1,294
Commerce City	1,890,741	1,090,941	15,482
Federal Heights	292,528	214,553	3,790
Northglenn	602,301	496,769	9,255
Strasburg	4,690	4,296	62
Thornton	1,481,758	1,243,221	25,988
Westminster	879,581	731,834	12,139
Remainder of county	3,124,860	1,954,513	34,426
ALAMOSA	353,609	309,711	4,816
Alamosa	296,016	253,830	4,212
Remainder of county	57,593	55,881	604
ARAPAHOE	18,981,806	13,354,747	225,802
Aurora	5,777,394	3,890,605	72,169
Byers	8,475	8,189	101
Cherry Hills Village	21,803	21,725	242
Deer Trail	2,225	2,172	23
Englewood	6,619,173	4,547,635	69,488
Glendale	366,418	321,455	6,933
Greenwood Village	816,449	694,513	12,192
Littleton	2,280,883	1,852,333	30,364
Sheridan	314,043	191,229	3,253
Strasburg	4,042	3,953	62
Remainder of county	2,770,901	1,820,938	30,975
ARCHULETA	176,150	169,966	2,770
Pagosa Springs	135,294	131,415	2,094
Remainder of county	40,856	38,551	676
BACA	47,478	46,040	501
Campo	176	163	4
Pritchett	74	74	2
Springfield	27,839	26,901	314
Walsh	11,794	11,424	81
Remainder of county	7,595	7,478	100
BENT	28,385	27,398	364
Las Animas	20,209	19,409	274
Remainder of county	8,176	7,989	90
BOULDER	9,071,270	6,551,206	100,842
Boulder	4,360,659	3,379,995	51,722
Broomfield	1,336,591	559,703	9,115
Lafayette	314,202	278,219	3,119
Longmont	1,648,662	1,260,993	20,869
Louisville	691,448	511,810	8,264
Lyons	26,841	24,851	296
Nederland	25,215	23,426	355
Niwot	70,222	53,837	592
Superior	132,776	115,938	1,802
Remainder of county	464,654	342,434	4,708
CHAFFEE	333,241	295,888	5,043
Buena Vista	77,397	65,724	1,140
Poncha Springs	17,913	15,213	286
Salida	172,108	158,681	2,673
Remainder of county	65,823	56,270	944

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

Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
CHEYENNE	\$37,400	\$35,478	\$380
Cheyenne Wells	12,185	11,771	191
Kit Carson	2,083	2,013	41
Remainder of county	23,132	21,694	148
CLEAR CREEK	150,668	106,934	1,583
Empire	3,272	3,202	43
Georgetown	13,847	13,385	239
Idaho Springs	58,550	54,185	792
Silver Plume	1,094	911	12
Remainder of county	73,905	35,251	497
CONEJOS	52,022	38,796	451
Antonito	18,187	7,625	74
La Jara	12,268	12,016	93
Manassa	4,513	3,282	30
Romeo	968	917	15
Remainder of county	16,086	14,956	239
COSTILLA	14,988	12,497	172
Blanca	1,938	1,646	26
Fort Garland	3,330	3,038	39
San Luis	4,479	3,810	51
Remainder of county	5,241	4,003	56
CROWLEY	22,643	21,088	258
Ordway	16,682	15,547	199
Remainder of county	5,961	5,541	59
CUSTER	31,440	29,476	476
Westcliffe	20,305	18,984	309
Remainder of county	11,135	10,492	167
DELTA	349,432	301,602	4,319
Cedaredge	24,349	23,019	338
Crawford	2,961	2,903	47
Delta	196,670	167,013	2,368
Hotchkiss	25,075	22,359	293
Paonia	20,084	19,390	315
Remainder of county	80,293	66,918	958
DENVER CITY & COUNTY	25,075,195	16,567,963	289,764
DOLORES	18,301	15,401	184
Dove Creek	14,690	13,406	144
Remainder of county	3,611	1,995	40
DOUGLAS	3,730,483	3,382,762	67,514
Aurora	21,543	1,224	33
Castle Rock	646,425	585,712	11,129
Franktown	34,008	26,400	429
Highlands Ranch	421,165	393,100	7,747
Larkspur	13,175	12,440	237
Littleton	193,889	177,661	3,812
Lone Tree	470,124	439,135	9,352
Parker	451,356	373,206	6,027
Sedalia	33,193	27,002	281
Remainder of county	1,445,605	1,346,882	28,467
EAGLE	1,530,147	1,413,461	27,290
Avon	225,752	209,913	3,740
Basalt	114,386	106,029	1,875
Eagle	101,340	96,948	1,680
Gypsum	139,339	89,152	1,109
Minturn	24,794	22,841	374
Red Cliff	653	647	11
Vail	455,135	444,528	9,394
Remainder of county	468,748	443,403	9,107

GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
EL PASO	\$10,343,537	\$8,567,462	\$155,669
Calhan	22,194	19,246	230
Colorado Springs	9,310,775	7,806,998	142,970
Fountain	354,915	163,841	2,845
Green Mountain Falls	2,616	2,512	48
Manitou Springs	46,757	44,907	1,034
Monument	119,534	106,853	1,373
Palmer Lake	12,268	10,852	142
Security	38,117	36,660	463
Remainder of county	436,361	375,593	6,564
ELBERT	123,545	112,335	1,529
Agate	507	484	5
Elizabeth	42,660	41,768	572
Kiowa	15,175	15,023	226
Simla	7,621	7,346	86
Remainder of county	57,582	47,714	640
FREMONT	599,940	408,773	6,592
Canon City	386,136	312,297	5,244
Florence	111,038	31,488	382
Penrose	8,932	6,474	124
Remainder of county	93,834	58,514	842
GARFIELD	1,209,940	1,109,958	18,760
Carbondale	116,244	109,254	1,977
Glenwood Springs	701,925	640,927	11,568
New Castle	31,872	27,000	285
Parachute	9,184	8,079	154
Rifle	158,767	148,719	1,658
Silt	14,655	14,245	252
Remainder of county	177,293	161,734	2,866
GILPIN	52,428	44,203	808
Black Hawk	33,544	26,447	457
Central City	9,009	8,429	211
Remainder of county	9,875	9,327	140
GRAND	296,988	277,038	5,648
Fraser	39,272	38,240	602
Granby	43,645	40,777	754
Grand Lake	24,031	23,062	509
Hot Sulphur Springs	3,987	3,536	42
Kremmling	29,562	27,883	374
Winter Park	59,484	57,543	1,479
Remainder of county	97,007	85,997	1,888
GUNNISON	456,405	384,012	5,743
Crested Butte	57,116	55,577	1,186
Gunnison	203,470	192,798	3,189
Mount Crested Butte	32,997	32,442	799
Remainder of county	162,822	103,195	569
HINSDALE	13,514	12,952	280
Lake City	10,058	9,639	201
Remainder of county	3,456	3,313	79
HUERFANO	76,594	68,644	895
La Veta	11,649	9,569	164
Walsenburg	46,027	43,174	539
Remainder of county	18,918	15,901	192
JACKSON	21,695	20,595	251
Walden	17,380	16,705	208
Remainder of county	4,315	3,890	43

GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
JEFFERSON	\$11,991,419	\$10,392,455	\$171,583
Arvada	1,554,086	1,382,432	21,104
Broomfield	246,806	71,428	1,303
Conifer	24,596	21,941	303
Edgewater	77,912	73,673	934
Evergreen	114,095	95,423	1,532
Golden	1,477,070	1,064,518	13,133
Kittredge	2,165	2,002	28
Lakeside	45,764	43,636	1,164
Lakewood	3,492,708	3,059,482	56,601
Morrison	26,419	23,859	432
Mountain View	9,195	9,068	129
Westminster	1,109,352	1,069,145	23,957
Wheat Ridge	1,616,998	1,443,802	16,966
Remainder of county	2,194,253	2,032,046	33,997
KIOWA	13,348	12,818	122
Eads	8,356	8,077	93
Remainder of county	4,992	4,741	29
KIT CARSON	223,896	189,511	2,189
Burlington	114,085	100,575	1,576
Flagler	17,722	12,066	121
Seibert	12,536	12,389	31
Stratton	10,125	9,986	137
Remainder of county	69,428	54,495	324
LA PLATA	1,151,439	929,099	15,856
Bayfield	27,095	25,765	409
Durango	903,141	706,106	12,046
Ignacio	19,079	14,969	214
Remainder of county	202,124	182,259	3,187
LAKE	74,434	67,009	1,006
Leadville	31,133	28,991	543
Twin Lakes	467	436	9
Remainder of county	42,834	37,582	454
LARIMER	6,282,753	5,136,128	84,755
Berthoud	79,499	54,937	672
Estes Park	207,709	188,713	3,609
Ft Collins	3,732,731	3,116,120	52,424
Johnstown	8,108	8,104	106
Loveland	1,461,812	1,187,114	18,031
Wellington	14,891	14,353	212
Windsor	5,881	5,881	24
Remainder of county	772,122	560,906	9,677
LAS ANIMAS	226,158	208,906	2,905
Aguilar	4,952	4,723	36
Trinidad	182,725	168,615	2,448
Remainder of county	38,481	35,568	421
LINCOLN	115,981	110,346	1,422
Arriba	1,796	1,796	9
Genoa	567	565	5
Hugo	6,733	6,536	100
Limon	96,593	91,595	1,194
Remainder of county	10,292	9,854	114
LOGAN	410,689	371,055	5,800
Crook	4,200	4,146	20
Fleming	1,969	1,913	11
Iliff	1,573	1,525	37
Merino	19,384	17,898	25
Sterling	320,508	290,995	5,002
Remainder of county	63,055	54,578	705

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

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
MESA	\$2,897,879	\$2,459,428	\$41,757
Clifton	49,344	44,750	763
Collbran	3,824	3,702	60
De Beque	823	788	11
Fruita	101,391	75,014	915
Gateway	178	173	4
Grand Junction	2,369,653	2,014,161	35,021
Palisade	21,780	19,004	286
Remainder of county	350,886	301,836	4,697
MINERAL	15,137	14,742	261
Creede	7,004	6,665	152
Remainder of county	8,133	8,077	109
MOFFAT	224,317	193,984	3,142
Craig	197,609	174,809	2,849
Dinosaur	2,803	2,799	42
Remainder of county	23,905	16,376	251
MONTEZUMA	440,160	382,336	6,062
Cortez	313,126	282,963	4,626
Dolores	25,931	15,097	208
Mancos	16,753	12,584	158
Remainder of county	84,350	71,692	1,070
MONTROSE	676,731	574,682	9,187
Cimarron	337	313	5
Montrose	538,959	476,647	7,849
Naturita	7,943	7,904	107
Nucla	9,641	8,145	99
Olathe	19,377	15,093	149
Remainder of county	100,474	66,580	978
MORGAN	639,256	394,798	4,840
Brush	72,726	60,396	837
Fort Morgan	435,144	212,930	2,770
Hillrose	233	200	2
Wiggins	18,178	17,232	148
Remainder of county	112,975	104,040	1,083
OTERO	386,472	303,075	3,812
Cheraw	1,289	1,255	15
Fowler	12,117	9,512	126
La Junta	294,459	225,204	2,835
Manzanola	1,226	962	19
Rocky Ford	47,043	40,879	527
Swink	1,379	1,211	20
Remainder of county	28,959	24,052	270
OURAY	48,089	43,828	951
Ouray	25,042	23,332	570
Ridgway	18,651	16,485	293
Remainder of county	4,396	4,011	88
PARK	82,128	76,953	1,249
Fairplay	16,134	15,001	271
Remainder of county	65,994	61,952	978
PHILLIPS	141,492	131,319	908
Haxtun	39,111	36,358	169
Holyoke	52,347	49,068	421
Remainder of county	50,034	45,893	318

GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
PITKIN	\$858,110	\$828,224	\$15,979
Aspen	552,981	532,237	10,580
Basalt	36,986	35,776	483
Snowmass	5,310	4,843	79
Snowmass Village	114,348	113,455	2,561
Remainder of county	148,485	141,913	2,276
PROWERS	469,436	410,672	3,564
Granada	2,386	2,372	28
Holly	15,040	12,042	120
Lamar	415,782	362,479	3,079
Wiley	7,665	7,218	53
Remainder of county	28,563	26,561	284
PUEBLO	2,754,972	2,261,625	37,749
Avondale	1,638	1,332	18
Boone	541	502	6
Colorado City	32,981	32,711	843
Pueblo	2,489,123	2,071,116	34,410
Rye	4,268	4,080	56
Remainder of county	226,421	151,884	2,416
RIO BLANCO	75,240	64,194	1,038
Meeker	27,548	21,057	314
Rangely	22,416	21,368	358
Rio Blanco	228	179	4
Remainder of county	25,048	21,590	362
RIO GRANDE	241,623	205,306	2,367
Del Norte	26,975	24,096	313
Monte Vista	120,398	95,942	962
South Fork	17,094	16,714	332
Remainder of county	77,156	68,554	760
ROUTT	608,006	544,482	10,504
Hayden	28,030	27,471	432
Oak Creek	6,133	5,536	100
Phippsburg	412	397	11
Steamboat Springs	450,663	412,632	8,590
Yampa	1,811	1,645	24
Remainder of county	120,957	96,801	1,347
SAGUACHE	43,986	39,725	464
Center	24,407	22,632	260
Saguache	3,324	3,273	28
Remainder of county	16,255	13,820	176
SAN JUAN	14,190	13,902	317
Silverton	10,974	10,698	244
Remainder of county	3,216	3,204	73
SAN MIGUEL	184,869	175,388	3,992
Mountain Village	35,417	35,204	960
Norwood	10,569	10,393	194
Telluride	102,457	95,383	2,100
Remainder of county	36,426	34,408	738
SEDGWICK	46,330	42,833	458
Julesburg	27,553	25,080	301
Ovid	2,201	1,461	15
Sedgwick	318	289	7
Remainder of county	16,258	16,003	135

GROSS SALES, RETAIL SALES, AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
Fiscal Year 2000 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAX COLLECTIONS
SUMMIT	\$1,066,975	\$1,008,683	\$21,441
Breckenridge	266,548	258,259	5,729
Copper Mountain	30,712	28,604	785
Dillon	98,147	89,646	1,603
Frisco	176,265	171,162	3,781
Keystone	25,430	25,232	619
Silverthorne	274,639	249,880	5,332
Remainder of county	195,234	185,900	3,592
TELLER	266,250	252,043	2,718
Cripple Creek	25,052	22,205	498
Victor	65,724	65,644	27
Woodland Park	134,856	126,886	1,680
Remainder of county	40,618	37,308	513
WASHINGTON	71,776	67,042	652
Akron	46,740	44,127	373
Cope	3,364	3,355	17
Otis	11,433	9,655	167
Remainder of county	10,239	9,905	95
WELD	4,349,816	3,049,401	44,065
Ault	9,571	8,688	130
Brighton	66,821	62,193	1,614
Broomfield	2,889	2,530	52
Dacono	19,176	17,516	243
Eaton	79,268	74,758	449
Erie	14,951	12,339	195
Evans	91,759	82,870	1,310
Firestone	12,119	9,038	200
Frederick	147,063	113,205	347
Fort Lupton	164,475	136,414	1,891
Garden City	52,965	47,227	894
Gilcrest	4,695	4,634	55
Greeley	1,929,677	1,435,865	24,708
Grover	375	374	3
Hudson	14,220	12,548	134
Johnstown	28,626	26,734	351
Keenesburg	8,384	7,739	97
Kersey	5,950	5,398	94
La Salle	24,897	20,692	277
Mead	36,518	21,044	415
Milliken	7,939	6,902	87
Northglenn	138	97	2
Nunn	1,920	1,830	30
Pierce	8,138	5,941	53
Platteville	24,093	16,722	257
Severance	3,516	3,390	52
Windsor	182,547	148,258	3,206
Remainder of county	1,407,126	764,455	6,919
YUMA	194,547	182,357	1,944
Eckley	492	492	13
Idalia	626	616	15
Joes	674	674	15
Kirk	1,789	1,781	21
Wray	60,419	57,463	539
Yuma	85,496	81,075	901
Remainder of county	45,051	40,256	440
OUT OF STATE	6,518,741	3,514,211	48,028
STATE TOTALS	\$127,585,984	\$95,614,521	\$1,608,673

STATE-COLLECTED CITY SALES TAX RATES

(as of July 2000)

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	4.0	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	3.0	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	Louisville	3.375	Superior	3.0
Elizabeth	2.5	Lyons	3.0	Telluride	4.5
Empire	3.0	Manassa	1.0	Trinidad	4.0
Erie	3.5	Mancos	4.0	Victor	3.0
Estes Park	4.0	Manitou Springs	3.8	Walsenburg	2.0
Evans	3.0	Manzanola	2.0	Ward	2.0
Fairplay	4.0	Marble	2.0	Wellington	3.0
Federal Heights	3.0	Mead	2.0	Westcliffe	2.0
Firestone	2.0	Milliken	2.5	Wiggins	2.0
Flagler	2.0	Minturn	4.0	Windsor	3.0
Florence	2.0	Moffat	2.0	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	5.0	BSD	0.1 4/
Fraser	4.0	Naturita	3.0	MTS	0.5 5/
Frederick	2.5	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 2000)**

COUNTY	CURRENT TAX RATE	COUNTY	CURRENT TAX RATE
Adams	0.7%	Las Animas	1.0%
Alamosa	2.0	Lincoln	2.0
Archuleta	4.0	Logan	0.5
Bent	1.0	Mesa	2.0
Boulder	0.4	Mineral	2.6
Chaffee	2.0	Moffat	2.0
Clear Creek	1.0	Montezuma	0.45
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
Larimer	0.8		

CITY SALES TAX RATES NOT COLLECTED BY THE STATE**(as of July 2000)**

LOCALITY	CURRENT RATE	LOCALITY	CURRENT RATE
Alamosa	2.0%	Lafayette	3.5%
Arvada	3.21	La Junta	3.25
Aspen	1.7	Lakewood	2.0
Aurora	3.75	Lamar	3.0
Avon	4.0	Larkspur	4.0
Boulder	3.26	Littleton	3.0
Breckenridge	2.5	Lone Tree	1.5
Canon City	2.0	Longmont	2.75
Central City	4.0	Loveland	3.0
Cherry Hills Village	3.5	Montrose	3.0
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
Greenwood Village	3.0		

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2000

Akron	\$96,344	Garden City	\$241,067	Norwood	\$73,669
Alma	34,057	Georgetown	336,880	Nucla	141,265
Antonito	173,524	Gilcrest	117,581	Nunn	20,134
Ault	141,405	Granada	27,247	Oak Creek	126,162
Basalt	1,631,898	Granby	732,489	Olathe	195,514
Bayfield	239,397	Grand Lake	677,675	Ordway	128,192
Bennett	163,299	Green Mountain Falls	41,840	Otis	34,040
Berthoud	708,586	Gunnison	2,640,505	Ouray	506,133
Black Hawk	736,021	Gypsum	995,196	Ovid	12,105
Blanca	17,485	Haxtun	100,887	Palisade	54,573
Brighton	7,207,926	Hayden	534,690	Palmer Lake	87,200
Broomfield	11,908,514	Holly	49,212	Paonia	235,568
Brush	987,442	Holyoke	211,995	Parachute	275,279
Buena Vista	784,310	Hooper	2,234	Parker	8,864,230
Burlington	680,179	Hot Sulphur Sprgs	52,476	Pierce	45,530
Calhan	101,585	Hotchkiss	318,389	Pitkin	30,891
Carbondale	2,230,091	Hudson	100,137	Platteville	157,640
Castle Rock	11,880,642	Hugo	77,939	Poncha Springs	122,369
Cedaredge	206,970	Idaho Springs	1,000,684	Red Cliff	15,894
Center	179,237	Ignacio	171,589	Rico	42,533
Cheyenne Wells	92,534	Johnstown	316,001	Ridgway	1,324
Collbran	66,040	Julesburg	88,577	Rocky Ford	661,930
Columbine Valley	87,255	Keenesburg	58,197	Romeo	6,769
Craig	2,016,141	Kersey	116,700	Saguache	66,357
Crawford	35,480	Kiowa	52,291	Salida	1,763,172
Creede	153,446	Kit Carson	41,466	San Luis	47,224
Crested Butte	1,635,744	Kremmling	532,394	Sawpit	3,691
Crestone	13,303	La Jara	128,259	Sedgwick	2,697
Cripple Creek	329,020	La Salle	271,356	Severance	23,749
Dacono	351,153	Lakeside City	432,155	Sheridan	1,965,653
De Beque	6,168	Las Animas	341,849	Silt	154,859
Del Norte	186,279	La Veta	192,791	Silver Cliff	49,239
Dillon	1,602,692	Limon	728,175	Silver Plume	35,957
Dolores	223,968	Lochbuie	96,033	Silverthorne	1,987
Dove Creek	105,325	Log Lane Village	28,429	Silverton	111
Eads	81,890	Lone Tree	702,594	Simla	20,057
Eagle	1,748,261	Louisville	9,830,364	South Fork	206,478
Eaton	406,707	Loveland	66,998	Springfield	268,493
Elizabeth	729,694	Lyons	305,775	Sterling	4,681,148
Empire	61,017	Manassa	19,156	Superior	2,153,931
Erie	710,357	Mancos	234,355	Telluride	3,412,830
Estes Park	5,749,989	Manitou Springs	1,536,884	Trinidad	3,605,908
Evans	1,148,903	Manzanola	19,859	Vail	2,469
Fairplay	261,124	Marble	8,357	Victor	24,765
Federal Heights	2,444,733	Mead	118,302	Walsenburg	632,355
Firestone	152,630	Milliken	193,428	Ward	4,257
Flagler	92,996	Minturn	400,487	Wellington	194,647
Florence	281,963	Moffat	12	Westcliffe	252,352
Fort Lupton	1,563,964	Montezuma	3,698	Wiggins	97,292
Fort Morgan	2,980,462	Monte Vista	637,555	Windsor	1,247,613
Fountain	2,595,935	Monument	1,126,087	Woodland Park	532
Fowler	102,362	Morrison	415,863	Wray	428,214
Foxfield	27,518	Mountain View	147,771	Yuma	638,126
Fraser	1,261,029	Mountain Village	1,930,350		
Frederick	161,328	Naturita	113,826	TOTAL	\$137,368,248
Frisco	2,688,161	Nederland	641,834		
Fruita	533,562	New Castle	436,152		

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2000

Adams County	\$17,593,176	Lake County	942,426
Alamosa County	1,332,039	City of Leadville	845,131
Town of Hooper	4,835	Larimer County	19,862,959
City of Alamosa	1,995,858	Lincoln County	965,670
Archuleta County	2,217,539	Logan County	975,068
City of Pagosa Springs	2,217,539	Mesa County	17,293,316
Bent County	185,637	City of Grand Junction	3,816,456
Boulder County	11,977,993	City of Fruita	1,192,643
Chaffee County	1,997,241	Town of Palisade	834,850
City of Buena Vista	518,700	City of Collbran	357,793
City of Poncha Springs	98,841	Town of Debeque	357,793
City of Salida	1,152,100	Mineral County	180,573
Clear Creek County	711,939	City of Creede	90,285
Costilla County	75,950	Moffat County	742,666
City of San Luis	20,253	City of Craig	1,651,326
City of Blanca	5,063	Town of Dinosaur	18,638
Crowley County	203,895	Montezuma County	371,468
Custer County	463,572	Montrose County	2,678,973
Delta County	2,749,813	Otero County	1,151,006
City of Delta	267,076	Ouray County	355,420
City of Orchard City	156,396	Park County	420,083
Town of Paonia	98,650	Phillips County	385,787
Town of Cedaredge	97,275	Pitkin County	10,233,597
Town of Hotchkiss	52,590	Town of Basalt	124,561
Town of Crawford	15,468	City of Snowmass Village	2,625,183
Douglas	20,429,006	City of Aspen	5,305,573
Eagle County	8,290,994	Prowers County	1,299,182
City of Avon	176,910	Pueblo County	11,672,750
Town of Basalt	68,375	Rio Blanco County	276,412
Town of Eagle	87,932	City of Meeker	305,305
Town of Gypsum	56,070	City of Rangely	212,659
Town of Minturn	20,194	Rio Grande County	1,895,665
Town of Redcliff	825	City of Monte Vista	315,905
City of Vail	503,971	Town of Del Norte	135,421
El Paso County	51,544,527	Routt County	3,352,732
Fremont County	3,073,130	San Juan County	194,716
Garfield County	5,209,628	Town of Silverton	431,675
Grand County	2,287,818	San Miguel County	1,258,088
Gunnison County	2,139,520	Sedgwick County	365,146
Hinsdale County	177,986	Summit County	3,826,663
Town of Lake City	200,012	Town of Breckenridge	4,605,082
Huerfano County	195,798	City of Montezuma	9,044
Town of La Veta	59,329	Town of Blue River	27,988
City of Walsenburg	185,097	Town of Dillon	1,571,436
Jackson County	176,968	Town of Frisco	3,034,492
Town of Walden	177,862	Town of Silverthorne	3,119,307
Jefferson County	29,174,833	Teller County	938,540
Las Animas	1,220,496		
La Plata County	8,960,449	Total	\$296,329,696
City of Durango	2,166,395		
Town of Bayfield	481,421		
Town of Ignacio	427,261		

Severance

Net Severance Tax Collections	80
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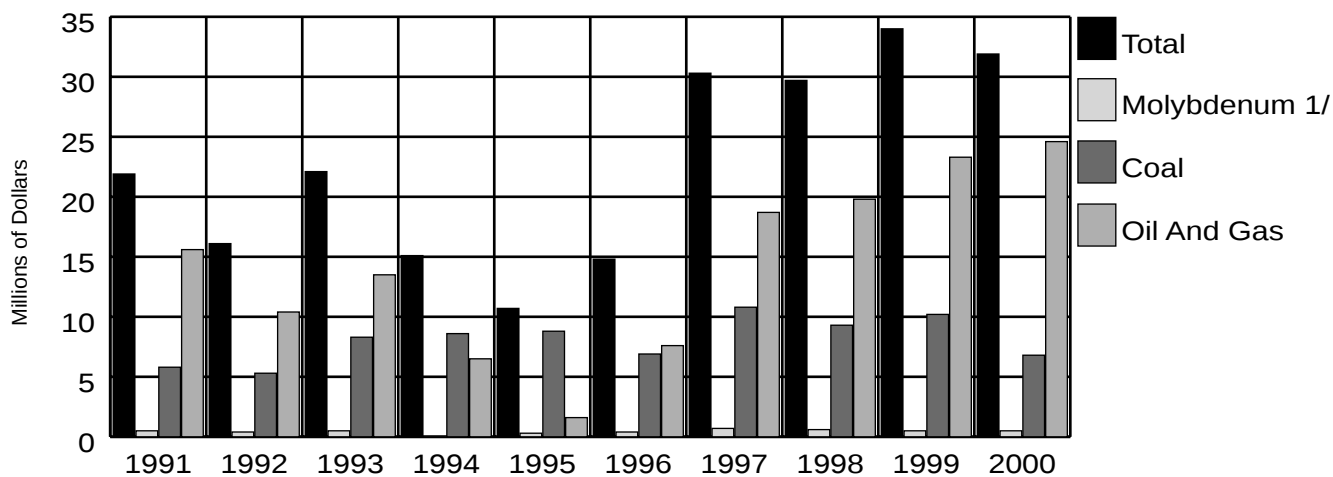
COLORADO NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1991 to 2000

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2000	\$490,482	\$6,816,706	\$24,640,683	\$31,947,871
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

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1991 to 2000



TOTAL	21.9	16.0	22.2	15.1	10.8	14.8	30.3	29.7	34.0	31.9
MOLYBDENUM	0.5	0.4	0.5	0	0.3	0.4	0.7	0.6	0.5	0.5
COAL	5.8	5.3	8.3	8.6	8.8	6.9	10.8	9.3	10.2	6.8
OIL AND GAS	15.6	10.4	13.5	6.5	1.6	7.6	18.7	19.8	23.3	24.6

1/ The Molybdenum classification includes collections for metallic metals.

Revenue Under Article X, Section 20

Revenue Refunded Under Article X, Section 20	82
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REVENUES REFUNDED UNDER ARTICLE X, SECTION 20

Fiscal Year 2000

Tax Year 1999

Sales Tax Refunds 1/

Adusted Gross Income	Joint Filers		All Others		Totals	
	Number of Returns	Amount of Refund	Number of Returns	Amount of Refund	Number of Returns	Amount of Refunds
\$0 - \$25,000	93,423	\$29,708,514	725,527	\$115,358,793	818,950	\$145,067,307
\$25,001 - \$50,000	199,589	84,625,736	303,994	64,446,728	503,583	149,072,464
\$50,001 - \$75,000	190,256	92,844,928	70,880	17,294,720	261,136	110,139,648
\$75,001 - \$100,000	106,124	61,551,920	20,289	5,883,810	126,413	67,435,730
\$100,001 - \$125,000	50,336	31,409,664	7,963	2,484,456	58,299	33,894,120
\$125,001+	76,952	77,259,808	12,478	6,263,956	89,430	83,523,764
Totals	716,680	\$377,400,570	1,141,131	\$211,732,463	1,857,811	\$589,133,033

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

Earned Income Credit Refunds **192,713** **\$25,318,186**

Business Personal Property Tax Credit Refunds **\$79,594,456**

Tax Year 1998

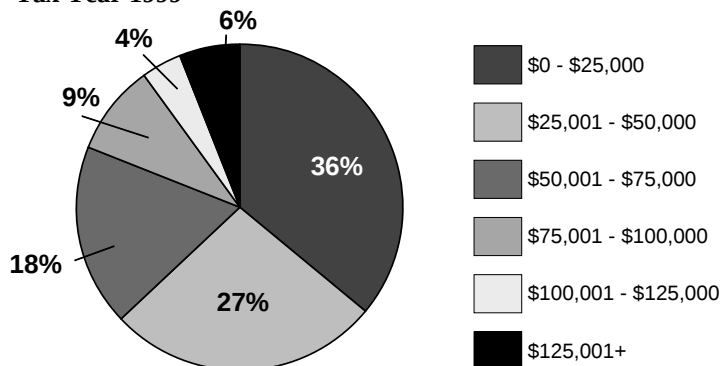
Sales Tax Refunds

Adusted Gross Income	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	4,106	\$1,166,104	10,169	\$1,443,998	14,275	\$2,610,102
\$20,001 - \$50,000	8,510	3,318,900	9,451	1,842,945	17,961	5,161,845
\$50,001 - \$95,000	11,833	6,531,816	4,636	1,279,536	16,469	7,811,352
\$95,001+	15,579	11,964,672	3,667	1,408,128	19,246	13,372,800
Totals	40,028	\$22,981,492	27,923	\$5,974,607	67,951	\$28,956,099

Total Excess Revenues Refunded—Fiscal Year 2000 **\$723,001,774**

PERCENT OF INDIVIDUALS BY INCOME CLASS

Tax Year 1999



PERCENT OF REFUNDS BY INCOME CLASS

Tax Year 1999

