

Annual Report

COLORADO DEPARTMENT OF REVENUE



2002

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Annual Report

COLORADO DEPARTMENT OF REVENUE

Available at: www.taxcolorado.com

July 1, 2001 through June 30, 2002

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MESSAGE FROM THE EXECUTIVE DIRECTOR

I am pleased to present to the Governor and the General Assembly the 62nd annual report covering Department of Revenue operations from July 1, 2001 through June 30, 2002. The report compares previous fiscal years with the most recent one, and indicates that most measures of activity have increased.

The State of Colorado finds itself in a situation where general fund revenues actually decreased by more than 12% from the previous year. The booming economy of the late 1990's has gone away, and income tax revenues have decreased dramatically. The challenge for the State now is to match the decrease in revenues with a decrease in spending.

The Department of Revenue is sharing in the cuts, primarily in the Tax Collection and Motor Vehicle areas. We are striving, however, to provide an acceptable level of service to Colorado residents through the further automation of tax collection, driver license and driver records operations. Recognizing the importance of Department of Revenue services to Colorado residents and taxpayers, we will continue to monitor the service levels throughout Fiscal Year 2003.

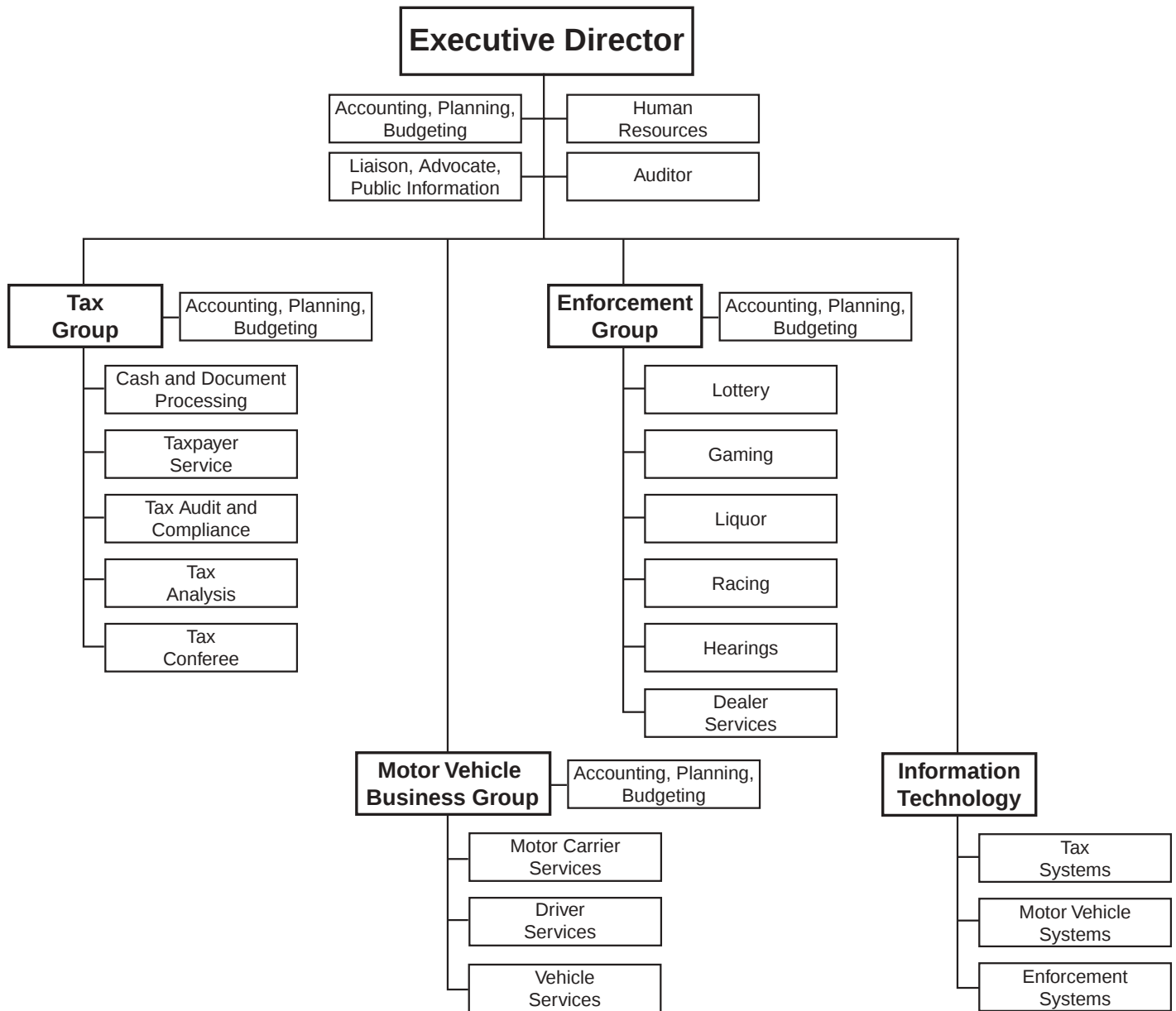
Should you have any questions about information in this report, please call the Department of Revenue advocate hotline at (303) 866-4622.

Fred Fisher

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

Executive Director

COLORADO DEPARTMENT OF REVENUE



THE YEAR IN PERSPECTIVE

The Department of Revenue continues to function as the primary point of contact with state government for most Colorado residents because of the varied responsibilities and services it provides. In a time of declining revenues, the challenge is great to continue to offer efficient, quality service to our citizens in a cost-effective manner. Whether processing tax returns, issuing driver's licenses or discharging any of their responsibilities, Department of Revenue employees are dedicated to maintaining the highest level of professionalism in their daily activities for the benefit of the residents of Colorado.

DEPARTMENT WIDE

- For the fourth year in a row the Department is operating with a budget that has seen little or no increase. The number of FTE's in the Department have been reduced from 1,555 in FY 1999 to a requested 1,535 in FY 2003.
- The total number of hits on the Department's web page (excluding the Lottery) has increased from 1,745,394 in FY 1999 to 10,224,417 in FY 2002. This impressive increase continues to demonstrate the value of the Internet and the Department's web page as a source of information for Colorado residents.

TAX GROUP

- The Department developed and implemented a new business process to monitor and control postage expenditures more closely. As a result over expenditures were avoided.
- New cashing software was implemented that accepts credit cards and enhances reporting capability.
- The Facilities Management program facilitated the move of half the Capitol Annex tenants to the temporary Grant Street location in Denver in order to install life/safety improvements. The move took place with little or no downtime experienced by tenants.
- The Department implemented legislation that requires large sales tax filers to pay via electronic funds transfer (EFT). Almost 1,100 of the largest taxpayers now submit receipts via EFT on the sales tax due date.
- Electronic filing of income tax returns increased 4.9% over the previous year to a total of 609,230 returns. 87,458 taxpayers chose to file their individual income tax returns using Netfile, our Internet-based filing system.
- A total of 464,932 EFT transactions (payments of tax dollars) accounted for 39 percent of the \$7.9 billion deposited in FY 2002. EFT obviates the need for data entry, and speeds the deposit of tax proceeds into interest bearing accounts.

- Almost 2.2 million individual income tax returns were processed. In addition, 1.87 million tax refunds were issued, about the same as the previous year. In total, more than 5.0 million documents and 2.3 million checks were processed for all taxes.
- In addition to its accounting work on assessments and refunds, the Department fully implemented and revised a number of Internet and/or automated systems in 2002, including:
 - Local Government Sales Tax Information System — implemented so that cities and counties now have Internet access to their local sales tax information.
 - NetFile — completely revised for easier use and faster processing.
 - TeleFile/Status Refund Line — revised to simplify access and use.
 - E-mail system — enhanced to greatly expand access to frequently asked questions covering a variety of income and business tax questions.
 - Simplified telephone numbers — consolidated the tax inter-active voice response and information phone numbers from eight down to two. The two numbers, 303-238-FAST (3278) and 303-238-SERV (7378), are easier for taxpayers to remember and for employees to pass along to taxpayers. All phone books across the state were changed to reflect these new numbers and services.

MOTOR VEHICLE GROUP

- Issued 1.40 million driver's licenses and ID cards, compared to 1.21 million in the previous year.
- Processed 3.2 million driver control and traffic record documents
- Developed procedures to regulate tow carriers including forms, record searches via the Internet, and informational brochures for enforcement agencies.
- Developed and implemented access for law enforcement, counties, and any other authorized user to obtain record searches via the Web.
- Working with IT, developed a computer report for other states to replace the manual process of removing titles from batches and returning canceled titles back to other states.
- Developed a procedure to title the Division of Central Services' vehicles at the state office to provide immediate issuance of plates.

- Assumed responsibility for prepping documents for microfilming, thereby reducing filming costs and allowing the Microfilm Unit to concentrate on reducing document backlogs for all MVBG programs.
- Initiated program changes to allow counties direct access to the Motorist Insurance Identification Database.
- Promulgated rules for damage disclosure on salvage and previously salvaged vehicles.
- Formed a communications center to increase quality and timeliness of customer response.
- Assisted county offices during the first phase of the total plate replacement plan.
- Implemented the new Plate Inventory Program to replace the previous plate tracking system. The new inventory program requires minimal data entry by the counties and provides simple, reliable, and timely plate usage information.
- The Division of Racing Events conducted 9,615 horse and greyhound drug tests to determine the presence of prohibited drugs or medications. The overall compliance rate achieved in FY02 was 99.8% indicating that the Division's drug testing program has proven to be an effective deterrent to illegal drugging of racing animals.
- The Hearings Division has converted fully to electronic appearance hearings for distant districts. The hearing officer calls the respondent and/or attorney and police officer by telephone and conducts the hearing instead of traveling to outlying districts. This has reduced the need for travel, travel costs, and inconveniences for all parties and has enhanced the efficiency of the unit.
- The Hearings Division fully converted to computer based digital hearing recording in MP3 format which allows for more clarity of recording and less time consuming tape processing. This has also reduced the hearing costs, storage requirements and errors and enhanced the efficiency of the unit.
- The Colorado Lottery paid out \$110 million to local and state parks, recreation projects and schools.

ENFORCEMENT GROUP

- Colorado Limited Stakes Gaming generated \$89.7 million for historic preservation and other state and local projects. Forty-two gaming establishments in the state now employ more than 7,600 persons.
- The Liquor Enforcement Division's Tobacco Enforcement Unit increased its oversight of tobacco retail sales by conducting 3,700 compliance checks, up from 1,400 the previous year. The overall statewide compliance rate achieved in FY02 was 95%, far exceeding the Federal mandated minimum compliance rate of 80%.

THE YEAR IN PERSPECTIVE

The following highlights some of the Department of Revenue's activities during Fiscal Year 2001-2002.

SERVICE TO TAXPAYERS

The Department provided information and tax accounting services to a growing number of individuals and businesses throughout the state. During Fiscal Year 2002, the Department

- managed more than 1.5 million telephone calls from taxpayers regarding sales, fuel and income taxes (76 percent of which were handled through Interactive Voice Response or electronic voice mail system)
- maintained 225,017 active sales tax accounts
- maintained 155,189 active wage withholding accounts

TAX PROCESSING AND COLLECTION

- processed 2,364,965 individual income tax returns
- processed 59,770 corporate returns
- issued 2.2 million tax refunds, averaging \$567
 - 96.85 percent issued within 21 days
 - 99.97 percent issued within 45 days
- received \$153,426,392 in delinquent collections
- assessed \$195,234,148 from audits
- processed 609,230 electronically filed income tax returns of which:
 - 492,018 were Federal State Electronic Filings returns
 - 87,458 were Netfile returns
 - 29,754 were Telefile returns

LIQUOR ENFORCEMENT

- processed 14,076 new and renewed vendors licenses (including special event permits)
- performed 710 overt and covert investigations
- performed 1,795 on-site compliance inspections
- performed 3,783 tobacco compliance checks

MOTOR VEHICLE REGISTRATION, DRIVER LICENSING AND SERVICES

- issued 1,241,827 driver's licenses
- issued 155,075 ID cards
- received 427,348 telephone calls regarding license suspensions, revocations, insurance and "points"

- received 3,194,376 driver control and traffic record documents

PORT OF ENTRY

- cleared 5.4 million vehicles at fixed and mobile ports
- performed 28,399 driver-vehicle inspections, which resulted in a placements out-of-service rate of 40.7 percent
- collected \$6.7 million at fixed and mobile ports
- cleared 1,121,090 vehicles by inline bypass as highway speeds using transponders

COLORADO LIMITED GAMING

- \$89.7 million generated for historic preservation and other state and local purposes
- 42 gaming establishments licensed
- 7,675 persons employed in casinos

RACING (Calendar Year 2001)

- 6 racetrack licenses
 - 5 greyhound tracks
 - 1 major horse track
- \$233 million wagered (includes Off-Track-Betting sites)
- \$5.9 million deposited in General Fund

COLORADO LOTTERY

- Gross Sales \$408.0 million
- Funds Distribution
 - State Parks: \$11.0 million
 - Conservation Trust Fund: \$44.0 million
 - Great Outdoors Colorado: \$46.5 million
 - School Contingency Reserve: \$8.5 million
- Total Proceeds (1983-2002): \$1.3 billion

Administration, Collections, and General Information

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COLLECTIONS BY SOURCE

Fiscal Years 2001 and 2002

	2001	2002	Percent of 2002 Revenues Collected	Year-to- Year Percent Change
STATE TAXES				
STATE, USE, AND EXCISE				
Alcoholic Beverages	\$30,439,084	\$30,028,358		
Aviation Fuel	14,642,277	10,947,351		
Cigarette	58,157,831	56,212,140		
Highway Fuel	531,506,773	537,773,867		
Limited Stakes Gaming	87,981,183	95,176,165		
Racing	6,098,499	5,749,555		
Sales	1,817,450,754	1,762,037,061		
Tobacco Products	9,746,102	10,031,627		
Tourism Promotion	2,449	0		
Use	152,755,395	139,934,661		
Subtotal	\$2,708,780,347	\$2,647,890,786	35.24%	-2.25%
INCOME				
Individual	\$3,859,355,758 1/	\$3,461,362,646 2/		
Corporate	340,113,575	205,216,926 3/		
Fiduciary	34,038,745	14,396,760		
Subtotal	\$4,233,508,078	\$3,680,976,332	48.99%	-13.05%
ESTATE & INHERITANCE				
Estate	\$82,798,012	\$72,199,455		
Inheritance	0	0		
Subtotal	\$82,798,012	\$72,199,455	0.96%	-12.80%
SEVERANCE	\$61,917,143	\$57,129,894	0.76%	-7.73%
LOCAL TAXES				
Baseball Stadium District Taxes	\$23,906,828	\$703,285		
City Sales Taxes	164,402,717	165,490,034		
County Lodging Taxes	2,634,758	2,622,475		
County Sales Taxes	327,480,200	329,523,276		
County Transit Sales Taxes	12,536,641	12,775,230		
Football Stadium District Taxes	15,279,737	36,195,309		
Local Improvement District Taxes	5,092,406	4,877,725		
Local Marketing District	1,739,048	1,547,354		
MV Specific Ownership—Class A	12,112,319	10,702,265		
RTD Sales and Use	228,580,635	218,413,925		
Rural Transportation Authority	533,253	1,740,222		
SCFD Sales and Use	38,094,195	36,333,881		
Short-term Rental Taxes	127,949	105,090		
Subtotal	\$832,520,687	\$821,030,071	10.93%	-1.38%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$157,596,791	\$131,466,955		
Motor Vehicle Operator Licenses	14,048,149	16,639,398		
Emissions	6,851,868	7,113,561		
Titles	4,483,304	7,717,449		
Drivers License Express Consent Fees	837,409	820,160		
IRP Due Other States	5,690,557	5,507,273		
License Reinstatement Fees	2,021,559	2,298,813		
Motor Vehicle Financial Responsibility	-1,003	-7,313		
Motor Vehicle Penalty Assessments	5,783,706	5,716,191		
Motor Vehicle Dealer/Sales Licenses	1,623,174	1,756,172		
Motor Vehicle Manufacturer Licenses	97,615	112,108		
Motorist Insurance Identification Database	4,081,744	1,971,810		
Passenger Mile Tax	626,155	584,235		
60-Day Harvest Permit	58,673	54,940		
Subtotal	\$203,799,699	\$181,751,751	2.42%	-10.82%

COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 2001 and 2002

	2001	2002	Percent of 2002 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$723	\$860		
Liquor Licenses	2,195,715	2,158,434		
Liquor Licenses/85% City	2,165,279	2,134,081		
Liquor Licenses 85% County	474,427	460,876		
Limited Stakes Gaming	975,358	1,422,048		
PUC Utility Supervision Fees	9,073,270	7,956,575		
Other PUC Hazardous Fees	178,761	174,549		
Racing Fees	90,210	76,511		
Recycled Tire Fees	2,115,967	2,012,927		
Restaurant Licenses/Fees	411,200	393,714		
Sales Tax Licenses	314,532	2,224,287		
Special Fuel Licenses and Permits	6,858	6,135		
Tobacco Products Licenses/Fines	2,433	5,065		
Trade Name Fees	649,968	365,365		
Underground Storage Tank Surcharge	24,476,138	20,357,643		
Subtotal	\$43,130,837	\$39,749,069	0.53%	-7.84%
OTHER RECEIPTS				
Miscellaneous Receipts	\$29,803,866	\$8,278,961		
Revenue Department Service Fees	4,464,803	4,603,042		
Subtotal	\$34,268,669	\$12,882,004	0.17%	-62.41%
NET COLLECTIONS	\$8,200,723,472	\$7,513,609,361	100.00%	-8.38%

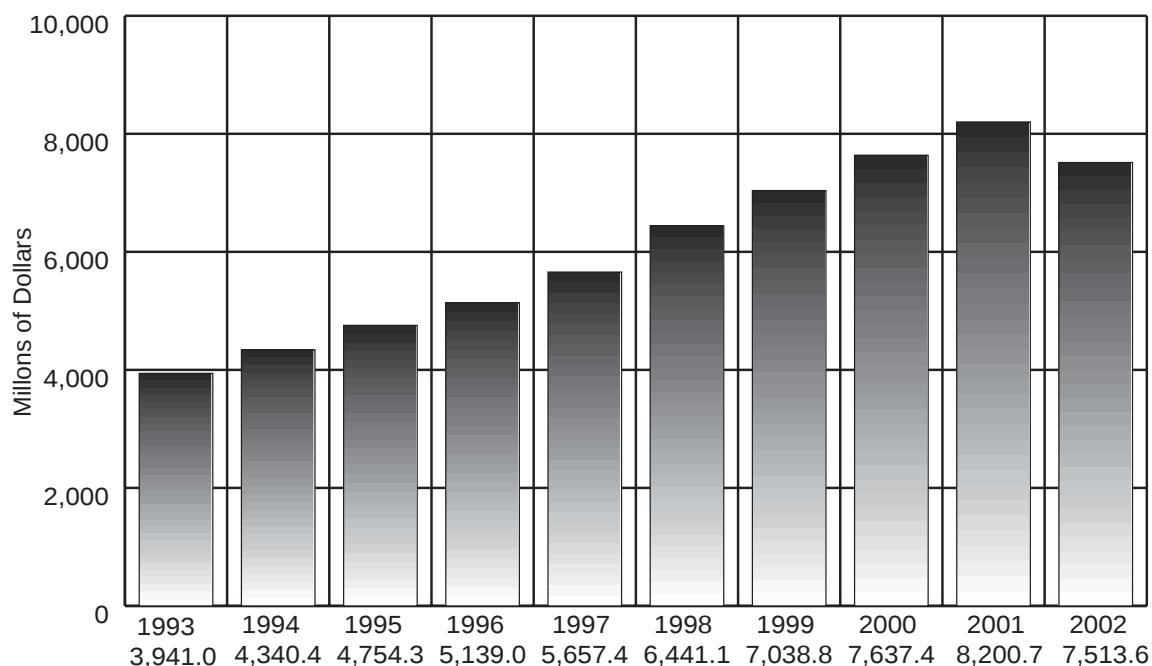
1/ Includes \$905,421,565 refunded under Article X, Section 20

2/ Includes \$768,446,170 refunded under Article X, Section 20

3/ Includes \$3,841,976 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1993 to 2002



GROSS COLLECTIONS, NET COLLECTIONS AND ADMINISTRATIVE COSTS BY FUND AND TAX SOURCES 1/

Fiscal Year 2002

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$34,878,863	\$34,781,750	\$1,689,222	4.8%
State Sales Tax 2/	1,778,442,812	1,762,037,061	5,015,982	0.3%
State Use Tax 2/	145,258,257	139,934,661	315,546	0.2%
Cigarette and Tobacco 2/	66,386,031	66,249,693	829,300	1.2%
Income Tax	4,127,352,765	3,644,602,285	18,820,525	0.5%
Death and Gift Tax 2/	77,066,439	72,199,455	72,371	0.1%
Racing	5,826,066	5,826,066	2,612,912	44.8%
Regulatory and Business	35,160,744	34,996,960	818,718	2.3%
Other Receipts, Fees, etc. 3/	16,055,810	15,569,418	2,196,704	13.7%
TOTAL GENERAL FUND 1/	\$6,286,427,787	\$5,776,197,348	\$32,371,280	0.5%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$547,263,841	\$538,542,773	\$10,124,746	1.9%
Vehicle Registrations 5/	141,398,149	141,211,154	11,792,292	8.3%
Operators Licenses & Control 6/	25,180,577	25,174,796	21,504,034	85.4%
All Other Motor Vehicle 7/	7,739,623	7,722,987	2,579,914	33.3%
Emissions	7,113,976	7,113,561	1,204,039	16.9%
TOTAL HIGHWAY USERS TAX FUND	\$728,696,166	\$719,765,270	\$47,205,024	6.5%
OTHER COLLECTIONS:				
Gaming	\$96,684,564	\$96,598,212	\$7,190,845	7.4%
Severance Tax	66,521,890	57,129,894	281,416	0.4%
Local Government Sales Tax	815,210,715	810,327,806	8,732,282	1.1%
Other Special Funds 8/	18,672,639	17,216,784	11,355,647	60.8%
TOTAL OTHER	\$997,089,808	\$981,272,696	\$27,560,189	2.8%
TOTAL ALL FUNDS	\$8,012,213,761	\$7,477,235,314	\$107,136,494	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 1993 to 2002

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2002	\$8,012,213,761	\$107,136,494	1.34
2001	8,653,902,089	108,855,606	1.26
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 2002

Personal Services	\$74,277,481
Operating Expense	32,374,994
Capital Outlay	484,019
Total Administrative Expense 1/	\$107,136,494

1/ Includes federal funds in the amount of \$1,899,877

TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 2002

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net
Field Audits	7,105			\$55,467,022	\$2,657,831	\$52,809,191 3/
Fair Share/Office Audits			76,535	128,722,893		128,722,893 3/
Taxpayer Service			64,433	73,871,882	119,707,093	-45,835,211
TOTALS	7,105	0	140,968	\$258,061,797	\$122,364,924	\$135,696,873

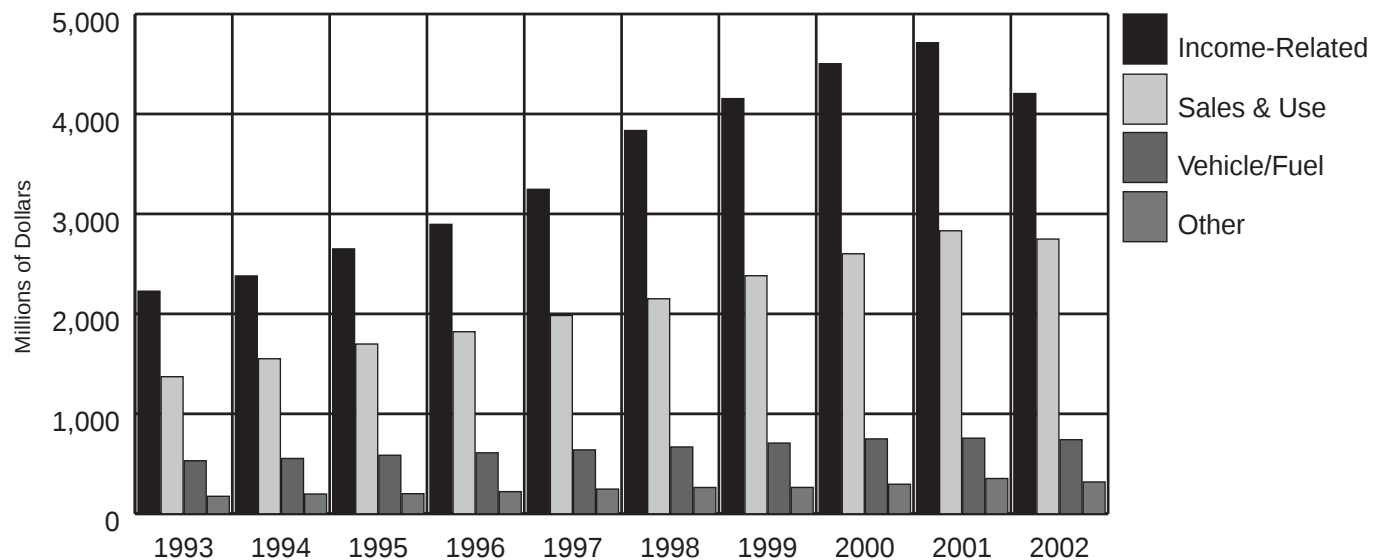
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

REVENUE COLLECTIONS

Fiscal Years 1993 to 2002



Income-Related	2,227.1	2,379.7	2,650.3	2,895.6	3,246.4	3,834.4	4,153.5	4,502.6	4,712.5	4,204.4
Sales and Use	1,371.5	1,551.1	1,698.4	1,821.4	1,984.2	2,151.1	2,381.9	2,601.4	2,831.3	2,748.4
Vehicle/Fuel	530.3	553.6	585.7	610.2	639.5	668.5	707.7	749.6	756.9	741.2
Other	175.2	198.0	201.1	221.7	247.2	263.2	264.0	296.1	353.2	318.3

POPULATION BY COUNTY

COUNTY	1990 CENSUS	2000 CENSUS	2001 ESTIMATE	CHANGE		2001 RANK
				AMOUNT 2000 - 2001	PERCENT 2000 - 2001	
Adams	265,038	363,857	375,450	11,593	3.2%	5
Alamosa	13,617	14,966	15,282	316	2.1%	29
Arapahoe	391,511	487,967	501,846	13,879	2.8%	4
Archuleta	5,345	9,898	10,548	650	6.6%	36
Baca	4,556	4,517	4,514	-3	-0.1%	51
Bent	5,048	5,998	5,865	-133	-2.2%	47
Boulder	225,339	291,288	297,838	6,550	2.2%	6
Chaffee	12,684	16,242	16,522	280	1.7%	26
Cheyenne	2,397	2,231	2,228	-3	-0.1%	57
Clear Creek	7,619	9,322	9,485	163	1.7%	38
Conejos	7,453	8,400	8,401	1	0.0%	39
Costilla	3,190	3,663	3,723	60	1.6%	54
Crowley	3,946	5,518	5,446	-72	-1.3%	48
Custer	1,926	3,503	3,686	183	5.2%	55
Delta	20,980	27,834	28,709	875	3.1%	17
Denver	467,610	554,636	559,610	4,974	0.9%	1
Dolores	1,504	1,844	1,844	0	0.0%	58
Douglas	60,391	175,766	200,385	24,619	14.0%	8
Eagle	21,928	41,659	43,497	1,838	4.4%	15
El Paso	397,014	516,929	533,526	16,597	3.2%	2
Elbert	9,646	19,872	21,441	1,569	7.9%	23
Fremont	32,273	46,145	47,209	1,064	2.3%	12
Garfield	29,974	43,791	45,931	2,140	4.9%	13
Gilpin	3,070	4,757	4,845	88	1.8%	50
Grand	7,966	12,442	12,909	467	3.8%	34
Gunnison	10,273	13,956	14,012	56	0.4%	32
Hinsdale	467	790	794	4	0.5%	62
Huerfano	6,009	7,862	7,857	-5	-0.1%	42
Jackson	1,605	1,577	1,620	43	2.7%	59
Jefferson	438,430	527,056	531,155	4,099	0.8%	3
Kiowa	1,688	1,622	1,598	-24	-1.5%	60
Kit Carson	7,140	8,011	8,007	-4	0.0%	40
La Plata	32,284	43,941	45,475	1,534	3.5%	14
Lake	6,007	7,812	7,878	66	0.8%	41
Larimer	186,136	251,494	259,707	8,213	3.3%	7
Las Animas	13,765	15,207	15,550	343	2.3%	27
Lincoln	4,529	6,087	6,117	30	0.5%	44
Logan	17,567	20,504	21,920	1,416	6.9%	21
Mesa	93,145	116,255	119,968	3,713	3.2%	11
Mineral	558	831	843	12	1.4%	61
Moffat	11,357	13,184	13,190	6	0.0%	33
Montezuma	18,672	23,830	23,999	169	0.7%	20
Montrose	24,423	33,432	34,601	1,169	3.5%	16
Morgan	21,939	27,171	27,623	452	1.7%	18
Otero	20,185	20,311	19,976	-335	-1.6%	25
Ouray	2,295	3,742	3,888	146	3.9%	53
Park	7,174	14,523	15,301	778	5.4%	28
Phillips	4,189	4,480	4,511	31	0.7%	52
Pitkin	12,661	14,872	15,227	355	2.4%	30
Prowers	13,347	14,483	14,240	-243	-1.7%	31
Pueblo	123,051	141,472	144,383	2,911	2.1%	10
Rio Blanco	6,051	5,986	5,986	0	0.0%	46
Rio Grande	10,770	12,413	12,518	105	0.8%	35
Routt	14,088	19,690	20,551	861	4.4%	24
Saguache	4,619	5,917	6,100	183	3.1%	45
San Juan	745	558	560	2	0.4%	63
San Miguel	3,653	6,594	6,956	362	5.5%	43
Sedgwick	2,690	2,747	2,722	-25	-0.9%	56
Summit	12,881	23,548	24,335	787	3.3%	19
Teller	12,468	20,555	21,827	1,272	6.2%	22
Washington	4,812	4,926	4,898	-28	-0.6%	49
Weld	131,821	180,936	194,382	13,446	7.4%	9
Yuma	8,954	9,841	9,900	59	0.6%	37
STATE TOTALS	3,294,473	4,301,261	4,430,915	129,654	3.0%	

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, Broomfield, Denver (RTD Plaza, Five Points Plaza), Lakewood Limited, Littleton, Southwest Plaza, 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, Platteville, Trinidad

MOBILE PORT ASSIGNMENT AREAS —

Locations above and one in the Denver Metro area

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; San Francisco, 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

AGP*	AGP Tax Rate
\$ 0 - \$ 2,000,000	0.25%
\$ 2,000,001 - \$ 4,000,000	2.0%
\$ 4,000,001 - \$ 5,000,000	4.0%
\$ 5,000,000 - \$10,000,000	11.0%
\$10,000,000 - \$15,000,000	16.0%
\$15,000,000 +	20.0%

*AGP (Adjusted Gross Proceeds) is total gaming receipts minus payouts and other adjustments.

A graduated tax is imposed upon limited gaming retailers/operators who must file a monthly return and remit the tax no later than the 15th day of the subsequent month.

Income:

Title 39, Article 22

Individuals Fiduciaries, and Corporations	4.63% of Colorado Taxable Income*
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*Colorado Taxable Income is federal taxable income with Colorado modifications and adjustments.

Income tax is imposed upon the privilege of earning or receiving income in the state. Individuals and fiduciaries may be residents or non-residents. Residency is determined by the proportion of the entity's income allocated to Colorado. Corporations are not considered residents. Procedures for collections are analogous to federal procedures (i.e. withholding, estimated tax declarations). Residents are allowed credits for tax payments to other states. In general, an annual return is required to be filed by the 15th day of the 4th month following the tax year's close. Other requirements are imposed for withholding and estimated payments.

Motor Vehicle and Driver's Licenses:

Title 42

Basic State Vehicle Registration Fees*

Passenger Vehicles

Weight	Fee
2,000 lbs. or less	\$6.00
2,001 to 4,500 lbs.	\$ 6.00+\$0.20/100 lbs. above 2,000
4,501 lbs. and over	\$12.50+\$0.60/100 lbs. above 4,500

Passenger Buses for Hire

\$25+\$1.70/seat for 1 to 14 seats, \$1.25/seat for each seat over 14

School Buses

\$15.00+\$0.50/seat over 25

Motorcycles		\$3.00	30,001 - 60,000 lbs.	\$70
			60,001 lbs. and over	\$80
Motor Homes				
2,000 lbs. or less		\$6.00		
2,001 - 4,500 lbs.		\$ 6.00+\$0.20/100 lbs. above 2,000		
4,501 - 6,500 lbs.		\$12.50+\$0.60/100 lbs. above 4,500		
6,501 lbs. and over		\$24.50+\$0.30/100 lbs. above 6,500		
Farm Trucks and Truck Tractors				
2,000 lbs. or less		\$6.20		
2,001 - 4,500 lbs.		\$6.20+\$0.20/100 lbs. above 2,000		
4,501 - 5,000 lbs.		\$13.10+\$0.60/100 lbs. above 4,500		
5,001 - 10,000 lbs.		\$15.50+\$0.45/100 lbs. above 5,000		
10,001 - 16,000 lbs.		\$38.00+\$1.20/100 lbs. above 10,000		
16,001 lbs. and over		\$110.00+\$1.50/100 lbs. above 16,000		
Trucks less than 16,001 pounds Empty Weight				
2,000 lbs. or less		\$7.60		
2,001 - 3,500 lbs.		\$7.80+\$0.20/100 lbs. above 2,000		
3,501 - 4,500 lbs.		\$16.10+\$0.60/100 lbs. above 3,500		
4,501 - 10,000 lbs.		\$35.00+\$2.00/100 lbs. above 4,500		
10,001 - 16,000 lbs.		\$144.50+\$1.50/100 lbs. above 10,000		
Intrastate/Interstate Trucks and Truck Tractors				
Private Carriers:				
Declared Gross Vehicle Weight				
16,001 - 30,000 lbs.		\$330 - \$490		
30,001 - 48,000 lbs.		\$630 - \$940		
48,001 - 74,000 lbs.		\$1,150 - \$1,850		
74,001 lbs. and over		\$1,975		
Common or Contract Carriers				
Declared Gross Vehicle Weight				
16,001 - 30,000 lbs.		\$440 - \$660		
30,001 - 48,000 lbs.		\$770 - \$1,130		
48,001 - 74,000 lbs.		\$1,430 - \$2,260		
74,001 lbs. and over		\$2,350		
Vehicles Operated less than 10,000 Miles/Year				
Declared Gross Vehicle Weight				
16,001 - 30,000 lbs.		\$330 - \$380		
30,001 - 48,000 lbs.		\$440 - \$580		
48,001 - 74,000 lbs.		\$600 - \$690		
74,001 lbs. and over		\$710		
Trailers				
2,000 lbs. or less		\$3.00		
2,001 lbs and over		\$7.50		
Semitrailers		\$7.50		
Trailer Coaches		\$3.00		
Special Laden Weight Registration Fees				
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.				
Declared Gross Vehicle Weight				
10,001 - 30,000 lbs.		\$60		
Temporary Commercial Registration Permit				
In lieu of paying fees as a private, common, contract or low mileage carrier, 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.				
Vehicle Configuration				
Single Unit (2 axles)			\$80	
Single Unit (3 or more axles)			\$120	
Combination (any number of axles)			\$200	
Motor Vehicle Ownership Tax				
A specific ownership tax is imposed on motor vehicles that is apportioned 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 Class		Tax Base		
A and B less than 16,000 lbs.		75% of Manufacturers Suggest Retail Price		
A and B 16,001 lbs.and over		Full Purchase Price		
C and D		85% of Manufacturers Suggest Retail Price		
F		85% of Manufacturers Suggest Retail Price or 100% of the original retail price.		
Class A includes motor vehicles and trailers used in interstate business to carry people or property. Class B includes motor vehicles and trailers used in intrastate business to carry people or property as well as light trucks.				
Class C includes motor vehicles not included in Classes A and B (largely passenger vehicles).				
Class D includes utility and camper trailers as well as trailer-coaches.				
Class F includes mobile machinery and self- propelled contruction equipment.				
Depending on the age of a vehicle, a specific ownership tax rate of between 0.45% and 2.10% is applied to a vehicle's tax base to determine ownership taxes collected at the time of registration.				
Driver's License and ID card Fees				
Original/Renewal of Basic License:				
21 to 60 years of age			\$15.00	
Over 60 years of age			\$7.50	
Duplicate/Reissue of License:				
First Duplicate/Reissue			\$5.00	
Subsequent Duplicates/Reissues			\$10.00	
Motorcyle Endorsement			\$1.00	
CDL Driver's Test			\$100.00	
Original/Renewal of ID Card			\$3.50	
ID Card 60 years of age or older			Free	
*Depending on the class of vehicle, registration fees are increased by the following additional fees:				
\$2.00 County Clerk Hire fee; \$1.50 Road and Bridge; \$0.50 motorist insurance identification database; \$1.00 emergency				

sell tangible personal property to Colorado residents but that do not maintain a place of business in Colorado.

medical services surcharge; and \$0.50 emissions program fee for ownership classes B, C, and D. Emission tested vehicles in the Air Program area also pay additional fees of \$2.20.

An additional fee of \$12.00 is paid on vehicles less than seven years old, \$10.00 on vehicles seven to ten years old, and \$7.00 on vehicles eleven years or older for road improvements. The additional road improvement fee is \$10.00 if the vehicle is greater than 16,000 pounds empty weight.

Pari-Mutuel Racing:

Title 12, Article 60

Tax Rate/Fee

Horse Racing:

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%

Distribution to escrow for horse owners and breeders fund:

Handle from Win, Place Show wagers 0.50%

Handle from Exotic wagers 1.50%

Greyhound Racing:

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 the sum was received and/or earned.

State Sales and Use Taxes:

Title 39, Article 26

Sales and Use Tax 2.9 % of taxable value

State sales tax is imposed upon the purchase price of retail sales of tangible personal property and is remitted by vendors. If no sales tax is paid, the buyer is liable for use tax. In addition to tangible personal property, taxable sales include lodging, telephone service, restaurant food and 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 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 is imposed on the purchaser of tangible personal property in cases where the seller did not or could not collect sales tax (e.g., purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the tangible personal property is actually used or after delivery is completed, as well as the keeping, storing, withdrawing from storage, moving, installing or performing any other act by which control of the property is assumed by the purchaser. Retailer use tax applies to out of state vendors that

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

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-Third General Assembly during the second regular session that pertains to operations of the Department of Revenue. Effective dates are listed after each summary.

INCOME TAX LAWS:

HB 02-1059 Corrects the name of the institute to which Colorado taxpayers may make monetary contributions in order to qualify for an income tax credit to the Colorado Institute of Technology. Makes the credit effective for income tax years commencing on or after January 1, 2002 and retains the priority of the credit in respect of other credits that are mechanisms for refunding excess state revenues. Effective 4/5/02.

HB 02-1076 Allows a tax refund offset for a debt that has been determined to be owing to a state-supported institution of higher education, the student loan division of the Department of Higher Education, and the Colorado Student Obligation Bond Authority Division of the Department of Higher Education by a judicial decision or a final agency determination by such entity. Requires that a debtor be afforded his or her due process rights prior to a final agency determination for debts owed. Effective 8/7/02.

HB 02-1098 Requires that conservation easements for which state income tax credits are claimed must be eligible as qualified conservation contributions pursuant to the federal Internal Revenue Code and regulations. Specifies that taxpayers who claim a credit for a conservation easements contrary to law will be liable for deficiencies, interest, and penalties. Effective 8/7/02.

HB 02-1160 Reestablishes the voluntary income tax checkoff for contributions to the U.S. Olympic Committee for income tax years beginning on or after January 1, 2002 but prior to January 1, 2005. Specifies that the checkoff will be discontinued if, beginning with the 2003 tax year, the aggregate amount of contributions designated for the U.S. Olympic Committee does not equal or exceed ten percent of the aggregate amount contributed to all income tax checkoffs during the same period. Effective 8/7/02.

HB 02-1161 Increases the maximum population for an area proposed for designation as an enterprise zone from 80,000 to 100,000 for rural areas. Sets out the conditions for a portion of any designated enterprise zone to qualify as an enhanced rural enterprise zone. States that for income tax years beginning on or after January 1, 2003, contributions to promote nonprofit government funded community development projects in enterprise zones qualify for the 50 percent tax credit for contributions to implement the economic development plan of the zone. Additionally, for income tax years on or after January 1, 2003, allows taxpayers who establish new business facilities in an enhanced rural enterprise zone to take a \$2,000 income tax credit for each new business facility employee working in the zone in addition to the existing credit. Allows taxpayers that

manufacture or process agricultural commodities to take an additional \$500 tax credit for each employee. Permits a seven year carryforward for enhanced rural enterprise zone tax credits. Effective 8/7/02.

HB 02-1176 Creates the Colorado Court Appointed Special Advocate (CASA) fund. Establishes a voluntary income tax checkoff for contributions to the CASA fund for income tax years beginning on or after January 1, 2002 but prior to January 1, 2005. Effective 5/13/02.

HB 02-1211 Allows a taxpayer to waive a hearing before the Executive Director of the Department and appeal a notice of tax deficiency directly to the district court if the taxpayer and the Executive Director agree that the disposition of the case requires the resolution of a question of constitutional law. Authorizes the Executive Director to designate a qualified person within the Department to hear a case when the disputed income tax deficiency is more than \$200. Requires the Executive Director to make a final determination on a disputed tax deficiency within 60 days by mutual agreement of the Executive Director and the taxpayer. Allows the deadline to be extended by the Executive Director at his or her discretion if the final determination raises issues that require additional information or time to analyze. Effective 7/1/02.

HB 02-1219 Defines a frivolous tax return and assesses a civil penalty for any person filing such a return. Allows the Executive Director to calculate an individual's Colorado taxable income and make an assessment based on information that is available at the time the return is filed. Assesses a civil penalty for any employer who fails to provide a copy of any withholding certificate signed by an employee to the Executive Director. Effective 8/7/02.

SB 02-54 Directs the Department to match the driver's license lists used for the master juror list with the most recent addresses of individuals used for income tax purposes and to supply any additional addresses to the state court administrator. Authorizes the Executive Director to release identifying information regarding taxpayer names, addresses and year of birth to the state court administrator for the purpose of compiling the master juror list. Stipulates that those persons receiving taxpayer information shall be subject to the limitations and penalties provided under statute regarding the disclosure of taxpayer information. Effective 6/1/02.

SB 02-87 Creates the Colorado Watershed Protection fund. Establishes a voluntary income tax checkoff for contributions to the Watershed Protection fund for income tax years beginning on or after January 1, 2002 but prior to January 1, 2005. Effective 8/7/02.

SB 02-218 Repeals the requirement that the state sales tax refund mechanism used to refund excess revenues as required by Section 20 of Article X of the State Constitution be calculated to refund 105 percent of the amount of excess state revenues required to be refunded. Effective 6/1/02.

LIMITED GAMING LAWS:

HB 02-1154 Prohibits an individual from removing an alcoholic beverage from a licensed retail gaming facility where the liquor license of such facility only allows on-premise consumption of alcoholic beverages. Prohibits any retail gaming licensee to permit the removal of an alcoholic beverage from a premise licensed only for on-premise consumption of alcohol. Prohibits charging a licensee with a violation if the licensee has stationed personnel at each exit or posted a sign prohibiting the removal of alcoholic beverages from the premises. Effective 8/7/02.

LIQUOR AND TOBACCO ENFORCEMENT LAWS:

HB 02-1040 Allows an applicant who is seeking multiple alcohol beverage licenses to request that the state licensing authority create a master file of information relating to the applicant for purposes of all applications. Requires an applicant or licensee who has been issued a master file to report all changes to information in the master file within thirty days after any change. Requires an applicant for an alcohol beverage license to submit fingerprints for the purpose of criminal history record check. Prohibits a local licensing authority from requiring applicants with an approved master file to file additional information for criminal history record checks. Effective 8/7/02.

HB 02-1339 Requires an applicant for a temporary permit, pending transfer of an alcohol license, to provide a copy to the state licensing authority of the statement confirming that all alcohol beverage accounts are paid. Clarifies that such a statement is a public record. Effective 7/1/02.

SB 02-4 Allows manufacturers, wholesalers, and other entities in the liquor industry to provide financial assistance to a state institution of higher education, or to the governing board of such institution, if the institution has been issued a liquor license. Effective 7/1/02.

SB 02-207 Changes the name of the Liquor Enforcement Division Cash Fund to the Liquor Enforcement Division and State Licensing Authority Cash Fund. Increases the amount of state license fees that is transferred to the cash fund. States that the moneys in the Fund are to be used to fund the operations of the State Licensing Authority and the Liquor Enforcement Division. Increases annual state license fees by \$25. Effective 7/1/02.

LOTTERY LAWS:

HB 02-1250 Allows investigators employed by the Division to purchase lottery tickets for investigative purposes, but not to qualify for prizes. Requires the State Auditor to conduct annual financial audits of the Division. Extends the termination date of the Lottery Division to July 1, 2024 pursuant to the provisions of the sunset law. Effective 5/6/02.

MOTOR CARRIER SERVICES LAWS:

HB 02-1364 Requires the Department to refund or credit tax paid on special fuel that is lost or destroyed, or that is purchased and used exclusively by certain governmental entities. Requires the Department to refund tax on special fuel that is erroneously paid. Requires the Department to refund tax paid for gasoline or special fuel for certain uses that do not involve the operation of a motor vehicle on the highways of the state. Requires the Executive Director to calculate refunds in accordance with industry-specific percentages of exempt fuel. Establishes procedural requirements for claiming a refund for tax paid on gasoline or special fuel. Establishes criminal penalties for making a false claim for refund of a tax paid on gasoline or special fuel. Effective 5/24/02.

SB 02-11 Subjects intrastate motor carriers to a civil penalty for a violation of the federal rules regarding motor carrier safety and transfers such penalties to the Highway Users Tax Fund. Bases penalties on the gravity of the violation and degree of culpability. Limits the review of carriers' compliance history to 3 years and prohibits consideration of the carriers ability to pay. Effective 4/18/02.

SB 02-14 Authorizes the registration of a commercial vehicle owned by a nonresident when such vehicle is not titled in Colorado but is registered in Colorado as part of a fleet. Limits such authorizations to commercial vehicles with apportioned registrations. Requires the applicant to provide a copy of a current registration or title from a foreign jurisdiction and a copy of the lease agreement. Effective 8/7/02.

SB 02-158 Excludes appurtenances on recreational vehicles from the vehicle width limitation of 8 foot 6 inches if such appurtenances do not cause the vehicle to exceed 9 foot 6 inches in width. Defines appurtenance. Effective 8/7/02.

SB 02-198 Directs the air quality control commission to administratively repeal the clean vehicle fleet program and to replace it if required by federal law. Maintains the availability of the existing tax credit and rebate for vehicles that use alternative fuels. Effective 8/7/02.

MOTOR VEHICLE AND TRAFFIC LAWS:

HB 02-1005 Prohibits an insurer from canceling, failing to renew, refusing to write, or increasing a premium on an insurance policy because the applicant for insurance, the insured or any resident of the household of the applicant for insurance or the insured has had his or her driver's license suspended for failing to comply with a child support order. Effective 8/7/02.

HB 02-1011 Sunsets selected special license plates on July 1, 2007 if such special plates are not issues for at least 3,000 vehicles. Removes the Department's authority to issue special plates pursuant to rule. Raises the threshold for issuing a special license plate by statute from 2,000 to 3,000 plates issued. Requires all Class C and B vehicles that are not

recreational trucks and that weigh less than 16,000 pounds empty weight to be issued a standard license plate unless otherwise authorized by statute. Directs the Department to issue only one type of license plate to both passenger vehicles and light trucks. Changes the fee to \$25 for the issuance of selected special license plates. Effective 8/7/02.

HB 02-1020 Expands the application of enhanced penalties for violation of state-imposed driving restrictions requiring chains or adequate snow tires to apply to any such violation that causes the closure of any single travel lane. Effective 3/26/02.

HB 02-1044 Establishes the American Indian special license plate for passenger cars or trucks that do not exceed 16,000 pounds empty weight. Requires the Rocky Mountain Indian Chamber of Commerce to establish commitments for American Indian plate purchases for at least 2,000 American Indian plates. Requires an applicant for the American Indian plate to give a donation to a scholarship fund, pay the normal fees plus an additional one-time fee of \$25. Also establishes a veteran of the Korean war special license plate for trucks not exceeding 12,000 pounds empty weight, and for passenger cars, motorcycles, and noncommercial and recreational vehicles. Also establishes qualifications for the issuance selected special license plates. Effective 7/1/02.

HB 02-1066 Changes the date from January 1, 2004 to July 1, 2007 by which the Department is required to complete the license plate replacement program. Removes a requirement that the authorized agent of the Department calculate shipping and handling fees manually. Changes from mandatory to discretionary the biannual registration of certain motor vehicles by the Department. Effective 5/30/02.

HB 02-1070 Requires that every child under the age of 16 years to be properly restrained while riding in a motor vehicle. Requires a rear-facing infant car seat for a child less than one year of age and less than 20 pounds; a forward-facing car seat for a child one year of age or older but less than four years of age and who weighs more than 20 pounds but less than 40 pounds; a child booster seat for a child of at least 4 but less than 6 years of age who is less than 55 inches tall; and a safety belt for a child is at least 6 but less than 16 years of age and is 55 inches tall or more. Prohibits citing a driver of a motor vehicle for not having a child properly restrained in a booster seat unless the driver is stopped for another motor vehicle violation. Requires the issuance of a warning to the driver who does not properly restrain a child in a booster seat for one year after August 1, 2003. Effective 8/1/03.

HB 02-1071 Directs the Department to promulgate rules that raise the standard that a government agency must meet before it can access image comparison technology used for driver's licenses. Requires the agency to have a reasonable suspicion that a crime has been committed or will be committed and to have a reasonable suspicion that the subject of the search is the perpetrator or victim of such crime, or that the Department has a reasonable suspicion that the subject has used a driver's license or identification card to create a false identity. Effective 4/25/02.

HB 02-1131 Establishes qualifications for the issuance selected special license plates. (See also HB02-1044). Effective 8/7/02.

HB 02-1144 Prohibits any person that accepts credit cards for the transaction of business from printing more than the last 5 numbers or expiration date of a credit card on the receipt to the cardholder. Provides an exception from this restriction for persons who must handwrite, imprint or copy a credit card for business purposes. Phases implementation of this act for certain entities. Clarifies that credit cards include debit cards. Effective 4/25/02.

HB 02-1189 Changes the special designation on the certificate of title for a salvage vehicle that has been made roadworthy from the single letter "S" to the phrase "REBUILT FROM SALVAGE". Effective 1/1/03.

HB 02-1210 Allows a person with a disability who drives a motor vehicle that is owned by a trust set up for such person to obtain special license plates that qualify the vehicle for disabled parking privileges. Requires the Department to issue a temporary distinguishing license permit and a temporary identifying placard to a temporarily disabled person for the purpose of obtaining disabled parking privileges upon presentation of a written statement that has been verified by a licensed podiatrist that such person is temporarily disabled. Effective 8/7/02.

HB 02-1247 Creates the crime of fuel piracy defined as knowingly leaving an establishment after dispensing fuel without paying for such fuel. Imposes the following punishments: a minimum fine of \$250; class 3 misdemeanor penalties if the value of the fuel is less than \$100; class 2 misdemeanor penalties if the value of the fuel is \$100 or more but less than \$500; a six month driver's license suspension upon conviction of a second offense; and a suspension of one year upon conviction of a third or subsequent offense. Effective 7/1/02.

HB 02-1281 Creates the Colorado Traumatic Brain Injury Board within the Department of Human Services. Creates the Colorado Traumatic Brain Injury Trust Fund. Requires that persons convicted of driving under the influence of alcohol or driving with their ability impaired because of alcohol or drugs pay a surcharge of \$15 to fund the Trust Fund. Requires persons who speed to pay a surcharge of \$10 for state speeding offenses and \$12 for municipal speeding offenses to fund the Trust Fund. Allows a municipality to retain \$2 of the \$12 surcharge for administrative expenses related to collecting the surcharge. Portions Effective 1/1/03 and 1/1/04.

HB 02-1338 Increases from \$15 to \$25 the statutory cap for a basic or enhanced emissions test for cars newer than model year 1981. Withdraws independent inspection stations in Weld and Larimer counties from the clean screen payment program and authorizes such stations to continue collecting fees for such tests. Repeals obsolete provisions dealing with emission stickers. Effective 9/1/02.

HB 02-1400 Limits the use of photo radar to school zones, streets that border a municipal park, and residential neighborhoods. Clarifies that the sign informing persons of the use of photo radar must be a temporary sign posted not fewer than 300 feet before the use of photo radar. Prohibits enforcing the failure to pay a penalty for a violation using photo radar by immobilizing the driver's vehicle. For toll evasion violations detected by an automated vehicle detection device, prohibits the toll authority from reporting the violation to the Department of Revenue and the assessment of points or keeping records of such violations. Effective 5/24/02.

HB 02-1412 Extends the time that a county clerk and recorder or manager of revenue may collect a \$2.30 fee for each application for a certificate of title. Extends the time that the moneys received from such fees shall be credited to the Colorado State Titling and Registration account. Effective 8/7/02.

HB 02-1455 If the Air Quality Control Commission promulgates initiation dates for the clean screen program for the enhanced or basic program areas, restricts the class of motor vehicles for which emission test fees are collected upon registration from all motor vehicles subject to the testing requirement to only those that have been clean screened. Expands the class of motor vehicles eligible to be clean screened to include light-duty 1981 and older motor vehicles. Portions effective 6/1/02 and 9/1/02.

SB 02-5 Prohibits a person whose motor vehicle dealer's, wholesaler's or salesperson's license has been denied, suspended or revoked from engaging in activities for which a license is required. When a person is charged with violating this or existing prohibitions on similar activities, and the person is convicted or the case is disposed of under a plea bargain other than an acquittal, requires the court to give notice of conviction or other disposition to the Motor Vehicle Dealer Board. Directs the Board to investigate and determine whether such person was in fact unlicensed at the time of the violation and, if so, to suspend or revoke any other licenses the person may have held and to not issue or reinstate a license for a period of one year. Allows investigators of the Department to issue misdemeanor summonses for violations. Classifies such investigators Peace Officer, Level II, for the purposes of issuing summonses. Effective 8/7/02.

SB 02-57 Recodifies the existing statutory sections concerning Driving Under the Influence and Driving with Ability Impaired offenses, sobriety tests, sentencing, alcohol and drug treatment programs and suspension and revocation of drivers' licenses into separate sections. Consolidates and clarifies definitions and amends and cross-references accordingly. Effective 7/1/02.

SB 02-72 Allows the Department to adopt rules under which the operator of a fleet of motor vehicles, including trailers, may register the vehicles of such fleet and have them identified by special license plates that do not require an annual validating tab or sticker. Effective 3/1/02.

SB 02-112 Requires an applicant for a driver's license or identification (ID) card to provide further proof that he or she is lawfully in the United States if the applicant submits to the Division of Motor Vehicles, as proof of age or identity, a driver's license or ID card from a state that issues licenses or ID cards to persons who are not lawfully in the United States. Effective 4/2/02.

SB 02-128 Allows a guardian ad litem, a designated official of the Local Department of Social Services, or a designated official of the Division of Youth Corrections to sign an application authorizing a minor under the age of 17 1/2 years in foster care or other out of home placement to apply for an instruction permit from the Department where the parent, or foster parent, is unwilling or unable to sign an affidavit of liability. A guardian ad litem or designated official shall not sign the application for an instruction permit for a minor in a foster care home without first obtaining the consent of the foster parents. States that nothing in this act requires foster parents to sign an affidavit of liability for a foster child and from obtaining a named driver's exclusion on their insurance policy. Effective 5/2/02.

SB 02-132 Divides the law dealing with abandoned vehicles into two parts based upon the distinction between vehicles that are abandoned on public property and those abandoned on private property. Authorizes the law enforcement agency or towing carrier that tows and stores an abandoned vehicle to recover fees from the vehicle's owner. Extends from 3 to 10 days the time a law enforcement agency and a tow operator have to report the tow of an abandoned vehicle from public or private property to the Department. Extends to 10 days the time a law enforcement agency has to make a reasonable attempt to notify the owner of a towed abandoned vehicle. Requires a towing carrier to send a notification to the owner and lienholder within 10 working days after a vehicle has been towed. Effective 7/1/02.

PARI-MUTUEL LAWS:

HB 02-1087 Allows a licensed operator for the racing of animals to provide veterinary services to an animal, at the operator's expense, in temporary or emergency situations with the approval of and under the direction of an agent of the Division of Racing Events. Permits a licensed operator to deduct the amount paid for temporary or emergency veterinary services from the license fees and fines paid to the Department. Effective 8/7/02.

HB 02-1089 Expands the definition of a Class A track to include a reopening Class A track that has not run a meet within the last 3 years. Allows a reopening Class A track to operate as a simulcast facility after the Colorado Racing Commission has approved the track's application for simulcasting and race dates to hold a race meet within the following 12 months. Authorizes the Commission to permit a licensed Class A track to receive simulcast races at an alternate location within 5 miles of its track during times when the track is not in operation. Effective 7/1/02.

SB 02-221 Extends the repeal date for selected horse racing statutes for 5 years. Effective 8/7/02.

SALES AND USE TAX LAWS:

HB 02-1057 Allows the excess state refund mechanism that reduces the state sales tax rate on specified trucks to be implemented annually based on the March revenue estimate prepared by the Legislative Council Staff rather than their June revenue estimate. Modifies associated statutory provisions to allow the existence and adjustment of the threshold of excess revenues that are required to trigger the use of the refund mechanism for a given state fiscal year. Effective 4/19/02.

HB 02-1208 In accordance with the federal "Mobile Telecommunications Sourcing Act", on or after August 1, 2002 mobile telecommunications service may be subject to local sales tax or other charges only if the customer's place of primary use is within the geographical boundaries of the local government. Also specifies that the state may only impose a sales tax on mobile telecommunications service provided to a customer if their place of primary use is within Colorado and the service originates and terminates within the same state. Mobile telecommunications service provided to a customer whose place of primary use is outside the borders of the state of Colorado is exempt from Colorado sales tax. Effective 4/12/02.

HB 02-1310 As it relates to taxes collected by the Department of Revenue, allows the RTD to submit to eligible electors of the RTD district at any general election held in November of an odd-numbered year a specified ballot question seeking approval to raise the rate of sales tax imposed by the RTD from 0.6 to 1.0 percent. Eliminates the requirement that the state sales tax refund mechanism used to refund excess state revenues as required by TABOR be calculated to refund 105 percent of the amount of excess revenues not refunded by any other mechanism. Effective 8/7/02 (See also SB 02-179).

SB 02-179 As it relates to taxes collected by the Department of Revenue, allows the RTD to submit to eligible electors of the RTD district at any general election held in November of an odd-numbered year a specified ballot question seeking approval to raise the rate of sales tax imposed by the RTD from 0.6 to 1.0 percent. Eliminates the requirement that the state sales tax refund mechanism used to refund excess state revenues as required by TABOR be calculated to refund 105 percent of the amount of excess revenues not refunded by any other mechanism. Effective 8/7/02 (See also HB02-1310).

MISCELLANEOUS LAWS:

HB 02-1146 Directs each governmental entity of the state to create a privacy program for the purpose of standardizing within the entity the collection, storage, transfer, and use of personally identifiable information. States that any governmental entity that operates a Web site as of August 7, 2002 shall publish its privacy policy on the Web site no later than July 1, 2003. Effective 8/7/02.

HB 02-1399 Increases the maximum term for which a school district board of education, county, or municipality may negotiate a business incentive agreement with a taxpayer who establishes a new business facility from 4 to 10 years. Extends the period for which a taxpayer that meets specified criteria may claim enterprise zone benefits following the termination of an enterprise zone from 5 to 10 years. Effective 6/3/02.

HB 02-1458 Prohibits the Secretary of State, the Department of Revenue, and County Clerks and Recorders from selling, disclosing, or otherwise releasing electronic copies of signatures to anyone but the person in interest or another governmental entity pursuant to its regular functions. Exempts the release of photocopies or microfilmed images of signatures. Effective 6/7/02.

SB 02-105 Requires the Executive Director of the Department to provide the Aeronautics Division with information pertaining to taxes collected on gasoline or fuel used in aviation. Specifies that the Department shall only release information regarding the portion of the tax receipts that will be credited to the aviation fund, and that any information provided shall remain confidential. 3/22/02.

SB 02-168 Repeals the inheritance and succession tax law that is applicable to persons dying before January 1, 1980. Updates the mortality table used as evidence in judicial proceedings in order to account for the most recent statistics from the National Center for Health Statistics. Effective 7/1/02.

SB 02-200 Subject to the provisions of a trust or will, authorizes and grants limited powers to a personal representative or other fiduciary to become a partner in a business interest without the necessity of court approval or specific language in the trust or will. Provides that the presumption that tangible personal property in the joint possession or control of the decedent and surviving spouse is held in joint tenancy with right of survivorship does not apply to tangible personal property that is devised in a memorandum for the disposition of the property. Makes the change in the presumption applicable to estates of decedent dying on or after July 1, 2002. Effective 7/1/02.

Alcoholic Beverages

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County-Issued State Liquor Licenses	26

ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

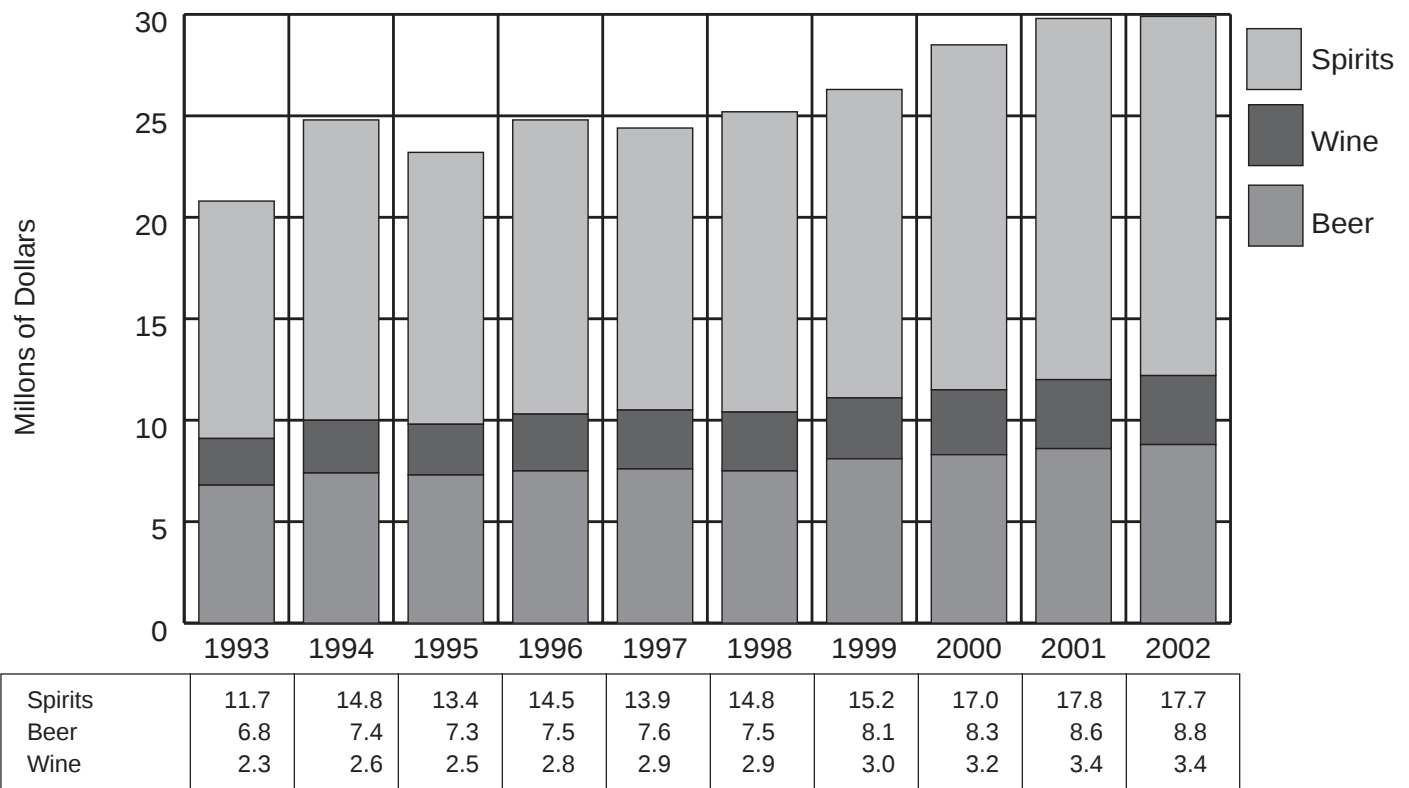
Fiscal Years 1999 to 2002

	1999	2000	2001	2002
State License Fees	\$2,043,122	\$1,889,755	\$2,193,385	\$2,203,245
85% Liquor Licenses (from local government)	2,413,485	2,500,215	2,632,182	2,588,996
Total Net License Fees	\$4,456,607	\$4,389,970	\$4,825,567	\$4,792,241
3.2% Beer Tax	\$638,879	\$631,888	\$605,943	\$608,190
Repeal Beer Tax	7,451,159	7,683,896	7,997,080	8,170,605
Hard Cider Tax	(113,938) *	5,028	9,245	8,966
Wine Tax	3,014,481	3,227,128	3,354,414	3,361,988
Spirituuous Liquors Tax	15,190,038	17,035,587	17,804,053	17,681,280
Total Net Tax Receipts	\$26,180,619	\$28,583,527	\$29,770,735	\$29,831,029
TOTAL NET REVENUES	\$30,637,226	\$32,973,497	\$34,596,302	\$34,623,271

* Accounting adjustment made from previous year.

EXCISE TAX REVENUES

Fiscal Years 1993 to 2002



TAXABLE GALLONS OF BEER, WINE, AND SPIRITS

Fiscal Years 1993 to 2002

YEAR	BEER	WINE	SPIRITS
2002	109,734,937	10,767,614	7,751,474
2001	107,537,792	10,717,264	7,805,298
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years 1998 to 2002

ACTIONS	1998	1999	2000	2001	2002
State Administrative Actions	117	85	127	127	82
State Revocations	0	1	2	2	8
State Suspensions	84	81	42	20	47
State Denials	4	0	0	1	0
Division-Filed Court Cases	424	346	262	269	141
Division-Assisted Local Hearings	8	14	24	23	16
Totals	637	527	457	442	294

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 1998 to 2002

	1998	1999	2000	2001	2002
3.2% Beer Importers License (non-resident)	7	7	6	8	8
3.2% Beer Importers License (resident)	11	9	9	13	5
3.2% Beer Manufacturer	7	7	7	8	8
3.2% Beer Manufacturer (non-resident)	7	7	7	8	7
3.2% Retail Beer	1,984	2,044	2,002	1,930	1,913
3.2% Special Events Permit	136	143	118	96	85
3.2% Wholesale Beer	60	54	49	54	50
Arts Liquor	22	23	26	27	29
Bed and Breakfast Permit	51	58	62	60	55
Beer and Wine	311	321	311	306	299
Beer, Wine, & Spiritous Liquor Special Events Permit	1,176	1,346	1,472	1,504	1,781
Brew Pub	69	74	75	84	79
Club Liquor	237	231	233	230	224
Hotel & Restaurant Liquor	3,202	3,345	3,383	3,470	3,560
Hotel & Restaurant—Optional Premises	147	158	174	183	207
Importer—Malt Liquor	61	55	55	58	60
Importer—Vinous & Spiritous Liquor	295	300	310	319	327
Limited Winery	23	28	28	33	43
Liquor-License Drug Store	37	37	35	34	30
Malt Liquor Manufacturer (non-resident)	28	25	21	25	23
Manufacturer—Brewery	30	29	21	21	18
Manufacturer—Winery	0	2	3	3	4
Optional Premises	23	22	24	26	26
Public Transportation Liquor	36	37	35	37	38
Racetrack Liquor	8	8	8	8	7
Resort Complex					7
Retail Gaming Tavern	31	32	29	25	22
Retail Liquor Store	1,311	1,338	1,368	1,378	1,433
Tavern Liquor	1,273	1,294	1,304	1,320	1,336
Wholesale Beer	76	73	61	64	58
Wholesale Liquor	43	43	44	49	55
Wine Delivery Permit	149	114	124	124	150
TOTAL LICENSES	10,851	11,264	11,404	11,505	11,947

COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 1998 to 2002

COUNTY	1998	1999	2000	2001	2002	COUNTY	1998	1999	2000	2001	2002
Adams	500	530	407	490	511	Las Animas	77	78	79	79	79
Alamosa	48	46	48	43	44	Lincoln	17	17	16	16	17
Arapahoe	729	756	767	718	776	Logan	45	45	47	44	44
Archuleta	46	52	48	50	52	Mesa	245	241	245	232	253
Baca	11	11	11	11	11	Mineral	16	18	15	16	17
Bent	14	15	15	16	13	Moffat	37	36	35	40	38
Boulder	489	533	553	535	521	Montezuma	66	69	74	69	73
Broomfield	0	0	0	0	76						
Chaffee	68	72	67	67	71	Montrose	84	89	88	89	93
Cheyenne	9	9	8	8	11	Morgan	69	70	70	72	68
Clear Creek	49	49	54	50	50	Otero	59	61	62	57	57
Conejos	27	24	25	25	25	Ouray	33	32	33	32	35
Costilla	25	24	22	22	24	Park	46	45	46	48	43
Crowley	10	10	8	8	10	Phillips	10	13	12	13	13
Custer	16	17	18	18	19	Pitkin	164	169	162	161	168
Delta	70	72	77	76	81	Prowers	41	46	45	44	49
Denver	1,312	1,342	1,345	1,312	1,381	Pueblo	347	352	348	345	342
Dolores	11	13	13	12	11	Rio Blanco	35	33	35	34	34
Douglas	169	189	208	224	250	Rio Grande	40	46	42	42	43
Eagle	239	239	252	249	251	Routt	115	118	127	123	134
El Paso	820	851	856	839	875	Saguache	25	26	23	23	23
Elbert	19	21	21	19	19	San Juan	17	20	20	18	19
Fremont	94	94	95	95	96	San Miguel	73	74	73	71	70
Garfield	159	162	162	158	172	Sedgwick	13	11	14	12	15
Gilpin	40	40	38	35	34	Summit	195	201	194	197	211
Grand	118	118	119	114	114	Teller	72	74	73	71	73
Gunnison	121	124	125	115	114	Washington	11	12	10	10	9
Hinsdale	18	16	15	18	21	Weld	276	281	281	281	296
Huerfano	49	50	49	48	45	Yuma	31	30	30	31	28
Jackson	14	13	13	13	13	State Totals	9,042	9,334	9,250	9,122	9,580
Jefferson	785	813	818	802	824	Special Event Licenses Liquor 1,176 1,346 1,472 1,504 1,781 3.2% Beer 136 143 118 96 85					
Kiowa	3	3	4	4	3						
Kit Carson	28	29	27	27	27						
La Plata	150	154	142	130	151						
Lake	41	43	39	36	39						
Larimer	482	493	482	465	501						

Cigarette and Tobacco Products

Distribution of Net Cigarette Tax Collections	28
Tobacco Products Tax Collections	28
Packages of Cigarettes Taxed	28

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/**Fiscal Years 1993 to 2002**

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
2002	\$16,052,015	\$40,125,334	\$56,177,349
2001	16,056,069	42,088,493	58,144,562
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

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

TOBACCO PRODUCTS TAX COLLECTIONS**Fiscal Years 1993 to 2002**

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
2002	\$10,065,514	\$33,886	\$10,031,627
2001	9,749,572	3,470	9,746,102
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

PACKAGES OF CIGARETTES TAXED**Fiscal Years 1993 to 2002****(Millions of Packages)**

YEAR	MILLIONS OF PACKAGES
2002	292.8
2001	302.9
2000	304.1
1999	309.2
1998	310.5
1997	310.7
1996	308.7
1995	306.2
1994	300.2
1993	294.3

Estate

Estate and Gift Tax Activities	30
Estate, Inheritance, and Gift Tax Net Collections	30

ESTATE AND GIFT TAX ACTIVITIES

Fiscal Years 1998 to 2002

	1998	1999	2000	2001	2002
Returns and Documents Reviewed/Recorded					
Estate Tax:					
Taxable Returns	937	1,045	954	903	971
Nontaxable Returns	800	752	760	816	821
Statements, Certificates & Receipts Issued:					
Estate Tax	1,637	2,275	2,093	2,188	2,014
Inheritance Tax	1	0	0	0	0
Refunds Issued:					
Estate Tax	214	225	279	261	264
Inheritance Tax	0	0	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1993 to 2002

YEAR	INHERITANCE TAX	1/ GIFT TAX	ESTATE TAX	TOTAL
2002	\$0	\$0	\$72,199,455	\$72,199,455
2001	0	0	82,798,012	82,798,012
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

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

Income

Taxable, Nontaxable, and Amended Returns	32
Taxable and Nontaxable Income Tax Returns	32
Tax Liability and Credits	33
Alternative Minimum Tax	33
Returns Filed for Old Age Property Tax and Heat Credits	33
Refunds Issued	34
Individual Income Tax Checkoffs	35
Income Tax Cash Flow	36
Net Income Tax Collections	36

TAXABLE, NONTAXABLE, AND AMENDED RETURNS

Fiscal Years 1998 to 2002

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
2001	1,771,299	24,693	18,535	0	1,814,527
2002	1,770,128	23,601	14,021	0	1,807,750

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
2001	514,301	31,624	20,570	137,235	703,730
2002	542,980	33,868	23,884	141,721	742,453

Amended

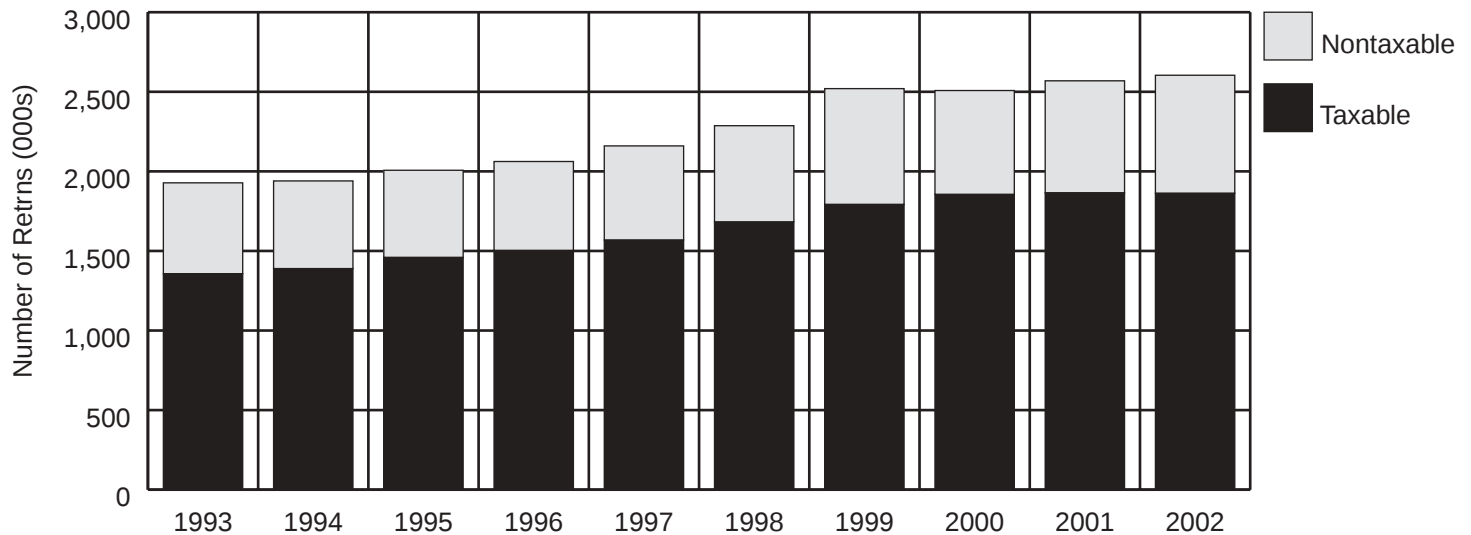
1998	27,560	2,535	0	0	30,095
1999	53,412	3,009	0	0	56,421
2000	39,464	2,342	0	0	41,806
2001	48,003	2,560	0	0	50,563
2002	51,857	2,301	0	0	54,158

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
2001	2,333,603	58,877	39,105	137,235	2,568,820
2002	2,364,965	59,770	37,905	141,721	2,604,361

TAXABLE AND NONTAXABLE INCOME TAX RETURNS

Fiscal Years 1993 to 2002



Nontaxable	571	551	548	559	592	605	728	653	704	742
Taxable	1,357	1,389	1,459	1,503	1,568	1,682	1,792	1,855	1,865	1,862
Total Returns	1,929	1,941	2,006	2,062	2,160	2,286	2,520	2,509	2,569	2,604

TAX CREDITS**Fiscal Year 2001 and 2002**

	INDIVIDUAL AND FIDUCIARY		CORPORATE	
	2002	2001	2002	2001
TAX CREDITS				
Enterprise Zone Credits	\$13,842,158	\$17,895,708	-	-
Property/Rent/Heat	22,265,644	18,921,910	-	-
Child Care Credit	5,919,300	7,557,093		
Child Tax Credit	37,351,447	30,521,694		
Alternative Fuel Credit	708,125	495,869	777,770 2/	-
Enterprise Zone Investment	**	**	12,320,649	34,400,043
Enterprise Zone Employee	**	**	3,395,913	5,013,394
Enterprise Zone Contribution Credits			944,755	1,152,907
Other Enterprise Zone Credits	**	**	1,913,640	3,618,858
Investment Tax	-	-	3,529,392	1,526,990
Gross Conservation Easement Credit	7,787,736	2,296,104	756,691	29,090
Other Credits	88,569,189 1/	85,003,361 1/	2,687,719 3/	3,699,486 3/
TOTAL CREDITS	\$176,443,600	\$162,691,739	\$26,326,529	\$49,440,768

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, rural technology enterprise zone, long term insurance, and contaminated land redevelopment.

2/ Includes credit for investment in both alternative fuel vehicles and alternative fuel refueling facilities.

3/ Includes credit for: Colorado coal purchases, historic property preservation, child care contribution, child care center family care home investment, employer child care facility investment, school-to-career investment, Colorado works program, and contaminated land redevelopment.

** Included in Enterprise Zone Credits line

ALTERNATIVE MINIMUM TAX**Fiscal Years 1993 to 2002**

YEAR	ALTERNATIVE MINIMUM TAX 1/
2002	\$4,004,173
2001	7,804,959
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

RETURNS FILED FOR OLD AGE**PROPERTY TAX AND HEAT CREDITS****Fiscal Years 1993 to 2002**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2002	40,366	\$22,276,624	\$552
2001	32,549	18,921,910	581
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

1/The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.47% of the Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state/municipal bond interest) exceeds the Colorado normal tax. Includes fiduciary returns.

REFUNDS ISSUED
Fiscal Years 1993 to 2002

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2002	2,018,443	\$1,143,971,837	\$566.76
2001	1,971,183	1,206,731,714 2/	612.19
2000	1,888,284	1,009,415,782 3/	534.57
1999	1,813,019	897,811,138 4/	495.20
1998	1,545,453	474,993,700 5/	307.35
1997	1,281,018	360,584,214 6/	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
Corporate Income Tax:			
2002	4,326	\$124,882,758	\$28,867.95
2001	4,177	82,839,916 7/	19,832.40
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
Fiduciary:			
2002	1,309	\$3,344,919	\$2,555.32
2001	1,426	2,885,166	2,023.26
2000	1,601	3,048,685	1,904.24
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

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 \$768,446,170 refunded under Article X, Section 20.

3/ Includes \$905,421,565 refunded under Article X, Section 20.

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

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

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

7/ Includes \$3,841,976 refunded under Article X, Section 20.

**INDIVIDUAL INCOME TAX CHECKOFFS 1/
NUMBER OF RETURNS AND DONATIONS
Fiscal Years 1993 to 2002**

NONGAME WILDLIFE

Year	No. of donations	Amount	Average
2002	42,622	\$462,319	\$10.85
2001	53,142	590,261	11.11
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

OLYMPIC COMMITTEE

Year	No. of donations	Amount	Average
2002	0	\$0.00	\$0.00
2001	0	0.00	0.00
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

CHILD CARE IMPROVEMENT

Year	No. of donations	Amount	Average
2002	25,688	\$209,979	\$8.17
2001	34,465	273,102	7.92
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	No. of donations	Amount	Average
2002	26,377	\$234,902	\$8.91
2001	36,062	323,914	8.98
2000	33,106	259,121	7.83
1999	35,299	215,488	6.10
1998	31,142	190,538	6.12

DOMESTIC ABUSE

Year	No. of donations	Amount	Average
2002	35,742	\$359,345	\$10.05
2001	43,804	449,665	10.27
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

HOMELESS PREVENTION

Year	No. of donations	Amount	Average
2002	29,099	\$261,706	\$8.99
2001	37,264	313,855	8.42
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

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of donations	Amount	Average
2002	14,600	\$89,017	\$6.10
2001	448	2,190	4.89
2000	19,524	110,534	5.66

PET OVERPOPULATION FUND

Year	No. of donations	Amount	Year Average
2002	26,325	\$244,793	\$9.30

TOTALS			
Year	No. of donations	Amount	Average
2002	200,453	\$1,862,061	\$9.29
2001	205,185	1,952,987	9.52
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

1/ Revised to reflect adjustments and transfers.

INCOME TAX CASH FLOW**Fiscal Years 1993 to 2002 (millions of dollars)**

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
INDIVIDUAL TAX 4/							
2002	\$ 2,988.4	\$ 557.0	\$ 468.8	\$ 4,014.2	\$ 7.1	\$ 531.4	\$ 3,475.8
2001	3,138.1	733.0	565.1	4,436.2	5.0	533.1	3,898.2
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

CORPORATE TAX

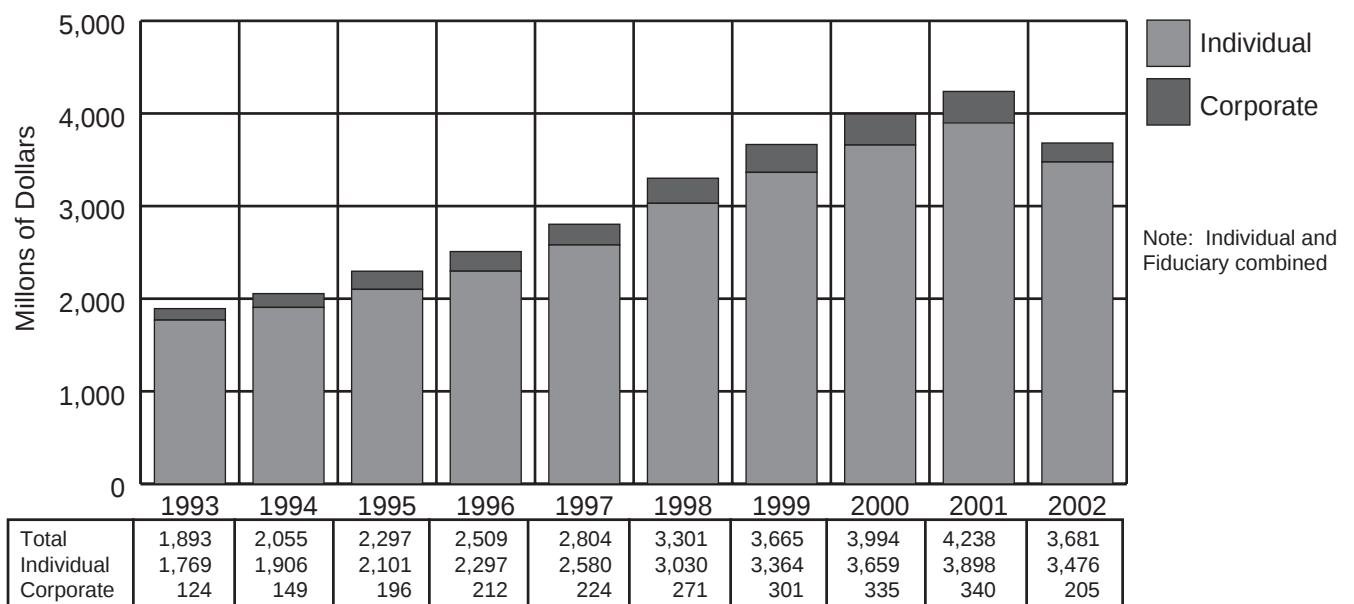
2002	\$ 0.0	\$ 279.1	\$ 44.1	\$ 323.1	\$ 0.3	\$ 117.6	\$ 205.2
2001	0.0	352.9	70.1	423.0	0.1	82.8	340.1
2000	0.0	350.1	57.3	407.4	0.2	72.3	335.0
1999	0.0	315.7	51.3	367.1	0.1	65.9	301.0
1998	0.0	266.8	61.0	327.9	0.2	56.5	271.1
1997	0.0	235.5	42.1	277.6	0.1	53.2	224.3
1996	0.0	193.6	46.7	240.4	0.4	27.9	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

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 1993 to 2002**

Limited Stakes Gaming

Limited Stakes Gaming Revenues and Expenditures	38
Limited Stakes Gaming Fund Distribution	38

Limited Stakes Gaming

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

Before any monies are distributed from the limited gaming fund, the administrative expenses of the Division of Gaming are paid. The statute also requires that two months of operating expenses for the administration of gaming 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 proceeds, application and licensing fees, and any fines levied by the Division.

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1 /

Fiscal Year 2002

Limited Gaming Revenues	\$100,333,331
2000 Two Month Escrow Amount	2,515,250
Less:	
Division and Limited Gaming Control	
Commission Expenditures	9,256,726
Fiscal year 2002 Escrow	3,895,637
Net Total Available for Distribution	\$89,696,218

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

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 1999 to 2002

	1999	2000	2001	2002
Limited Gaming Revenue	\$75,548,750	\$79,467,550	\$93,816,459	\$100,333,331
Commission/Division Expenses	8,560,380	8,576,045	7,878,741	9,256,726
Total Amount Distributed	70,180,504	71,599,794	84,183,846	89,696,218
State General Fund	27,322,158	28,750,711	31,362,605	34,076,144
Local Government Gaming Impact Fund	3,859,928	3,937,989	4,630,112	4,933,292
Municipal Impact Fund:				
City of Victor	175,451	178,999	210,460	224,241
City of Woodland Park	526,354	536,998	631,379	672,722
Department of Transportation	3,066,000	2,252,000	5,089,000	4,762,318
Tourism Promotion Fund	140,361	143,200	168,368	179,392
State Historical Society	19,650,541	20,047,942	23,571,477	25,114,941
Limited Gaming Counties:				
Gilpin County	6,512,723	6,702,686	7,983,760	8,622,677
Teller County	1,908,938	1,889,289	2,118,301	2,140,869
Limited Gaming Cities:				
City of Black Hawk	4,308,662	4,745,778	5,871,402	6,472,838
Central City	1,118,607	839,794	781,731	712,726
City of Cripple Creek	1,590,781	1,574,408	1,765,251	1,784,058

Lottery

Lottery Fund Distribution	40
Lottery Sales Distribution	40

Lottery

In Fiscal Year 2002, Lottery sales rose 10% to \$408.0 million. Scratch games sales accounted or \$257.2 million, Lotto sales reached \$57.7 million, and Cash 5 produced sales of \$13.2 million. Powerball, new in 2001, accounted or \$79.9 million of total sales.

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 Capital Construction Fund and to introduce a new proceeds recipient, the Great Outdoors Colorado Trust Fund (GOCO).

The current proceeds formula is as follow: 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 or the Denver-Boulder Consumer Price Index. Any additional funds from the GOCO portion of the Lottery proceeds flow to the State General fund. 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

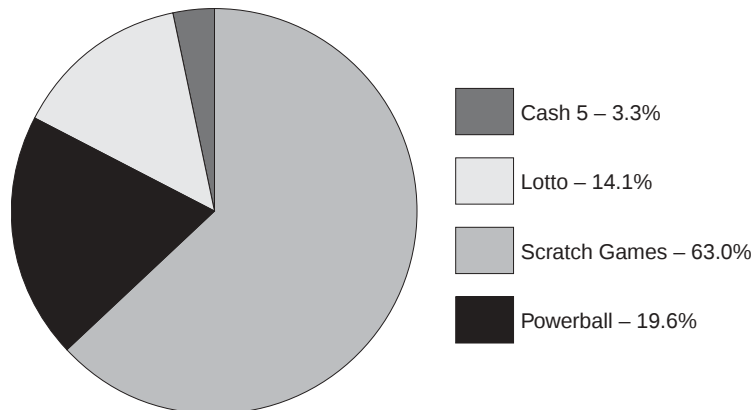
Fiscal Years 2000 to 2002

(dollars in millions)

	2000	2001	2002	1983 - 2002
Conservation Trust Fund	\$35.8	\$31.7	\$44.0	\$471.0
Great Outdoors Colorado	43.5	39.7	46.5	262.9
Parks & Outdoor Recreation	8.9	7.8	11.0	117.6
School Contingency Reserve	0.0	0.0	8.5	8.5
General Fund	1.3	0.0	0.0	1.3
Capital Construction Fund	0.0	0.0	0.0	439.8
Totals	\$89.5	\$79.2	\$110.0	\$1,301.1

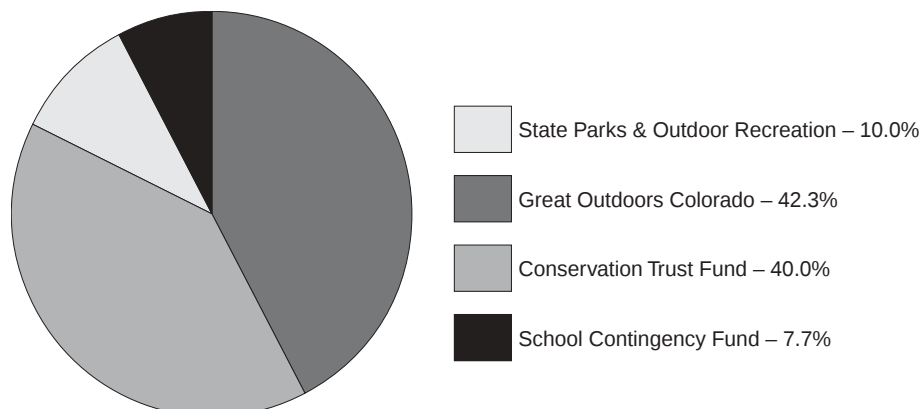
LOTTERY SALES DISTRIBUTION

Fiscal Year 2002



LOTTERY FUND DISTRIBUTION

Fiscal Year 2002



Mileage and Fuel

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STATE MOTOR FUEL GALLONS AND RECEIPTS

Fiscal Years 2001 and 2002

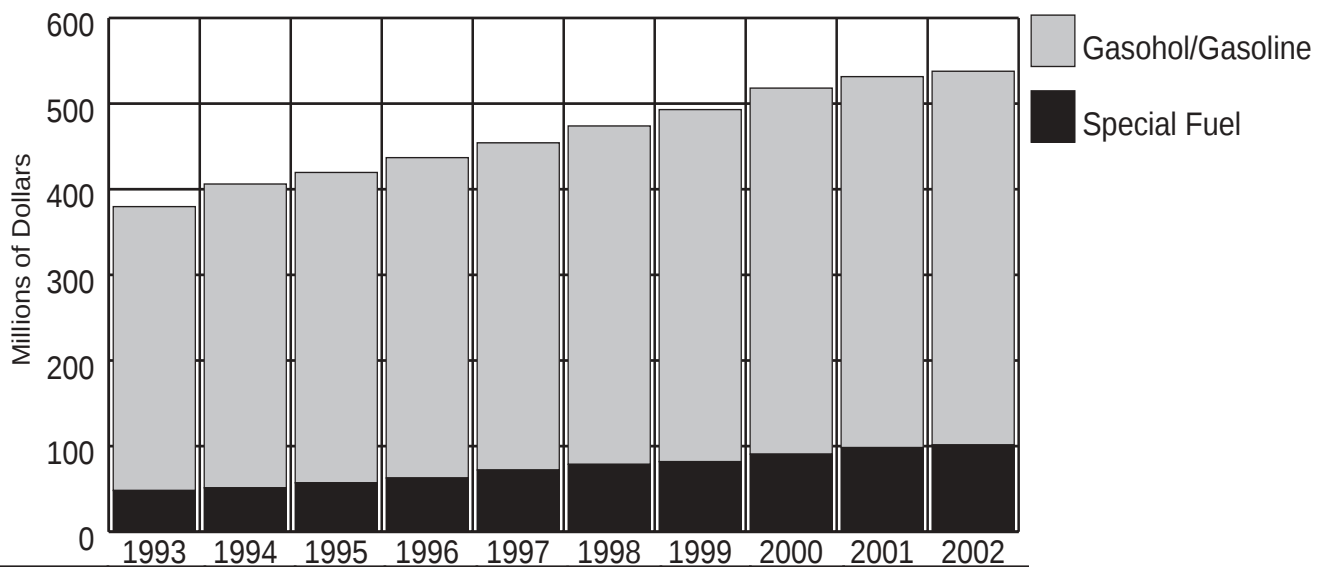
	2002	2001	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,089,694,322	2,093,699,957	-0.2%
Exemptions/Deductions	120,896,928	104,701,504	15.5%
Refunds	13,171,768	10,062,706	30.9%
Net Gallons	1,955,625,626	1,978,935,747	-1.2%
SPECIAL FUEL:			
Gross Gallons	579,817,918	598,964,059	-3.2%
Exemptions/Deductions	97,063,945	113,128,550	-14.2%
Refunds	25,887,330	25,186,551	2.8%
Distributed to Other States	16,153,680	20,819,621	-22.4%
Net Gallons	440,712,963	439,829,337	0.2%
AVIATION GASOLINE			
Gross Gallons	7,827,450	6,787,149	15.3%
Exemptions/Deductions	195,686	166,251	17.7%
Refunds	153,382	206,971	-25.9%
Net Gallons	7,478,382	6,413,927	16.6%
AVIATION JET FUEL			
Gross Gallons	186,297,367	105,261,861	77.0%
Exemptions/Deductions	13,537,228	12,001,666	12.8%
Refunds	6,233,929	1,839,624	238.9%
Net Gallons	166,526,210	91,420,571	82.2%
SUMMARY			
Gross Gallons Total	2,863,637,057	2,804,713,026	2.1%
Exemptions/Deductions Total	231,693,787	229,997,971	0.7%
Refunds Total	45,446,409	37,295,852	21.9%
Distributed to Other States Total	16,153,680	20,819,621	-22.4%
Net Gallons Total	2,570,343,181	2,516,599,582	2.1%
RECEIPTS			
Net Gasoline/Gasohol @22 cents	\$436,413,827	\$433,165,854	0.7%
Net Special Fuel @ 20.5 cents	101,360,040	98,340,919	3.1%
Net Aviation Gasoline @ 6 cents	259,386	427,220	-39.3%
Net Aviation Jet Fuel @ 4 cents	1,237,087	2,002,018	-38.2%
Net All Fuels Total	\$539,270,339	\$533,936,012	1.0%

GROSS MOTOR FUEL GALLONAGE**Fiscal Years 1993 to 2002**

	Gasoline/Gasohol	Special Fuel	Total
2002	2,089,694,322	579,817,918	2,669,512,240
2001	2,093,699,957	598,964,059	2,692,664,016
2000	2,098,401,976	633,294,850	2,731,696,826
1999	2,013,132,815	559,144,197	2,572,277,012
1998	1,910,282,039	547,337,483	2,457,619,522
1997	1,917,503,345	515,356,821	2,432,860,166
1996	1,819,385,612	441,025,354	2,260,410,966
1995	1,749,564,487	391,185,696	2,140,750,183
1994	1,715,911,108	370,685,430	2,086,596,538
1993	1,635,498,037	397,360,639	2,032,858,676

NET TAXABLE MOTOR FUEL GALLONAGE**Fiscal Years 1993 to 2002**

	Gasoline/Gasohol	Special Fuel	Total
2002	2,019,018,973	482,887,722	2,501,906,695
2001	1,980,448,853	457,771,419	2,438,220,272
2000	1,970,495,846	467,124,765	2,437,620,611
1999	1,866,759,687	398,750,037	2,265,509,724
1998	1,767,197,346	363,734,960	2,130,932,306
1997	1,745,247,229	330,618,090	2,075,865,319
1996	1,712,874,176	305,382,595	2,018,256,771
1995	1,654,581,681	282,361,213	1,936,942,894
1994	1,604,743,558	264,396,507	1,869,140,065
1993	1,514,527,344	241,918,685	1,756,446,029

NET FUEL TAX COLLECTIONS**Fiscal Years 1993 to 2002**

PORT OF ENTRY ACTIVITIES

Fiscal Years 1999 to 2002

	1999	2000	2001	2002	Percentage Change 2001 to 2002
Number of Trucks Cleared	5,904,527	5,464,798	4,388,423	4,256,648	-3.0%
Number of Trucks Cleared AVI 1/	N/A	93,973	168,972	256,850	52.0%
Number of Trucks Cleared AVI/WIM 2/	N/A	203,756	556,250	864,240	55.4%
Total Number of Trucks Cleared	5,904,527	5,762,527	5,113,645	5,377,738	5.2%
Number of Trucks Weighed	5,185,483	4,587,030	4,437,167	4,524,001	2.0%
Special Fuel Permits	7,292	6,388	5,693	5,812	2.1%
Number of Health and Brand Inspections	32,038	32,496	25,827	25,977	0.6%
Hazardous Material Permits	2,475	2,709	2,234	1,755	-21.4%
60-Day Permits	881	953	324	434	34.0%
72-Hour Permits	22,562	22,430	19,066	13,291	-30.3%

1/ AVI = Automatic Vehicle Identification

2/ WIM = Weigh in Motion

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

Fiscal Year 2002

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$230,235	230,240	176,379	0	809
Dumont	272,214	532,237	515,830	1	396
Fort Collins	506,113	891,594	750,202	1	1,533
Fort Morgan	339,264	697,670	508,314	33	1,714
Lamar	387,922	392,739	333,012	48	1,593
Limon	361,572	813,049	678,317	87	2,181
Loma	282,338	299,317	280,866	0	1,509
Loma-B 1/	61,460	203,442	127,148	0	157
Monument	1,110,628	730,007	640,682	0	714
Platteville	147,480	107,009	89,405	8	162
Trinidad	279,273	219,742	200,522	5	1,597
Trinidad-B 2/	3,667	148,581	152,422	0	37
Mobile Units	2,715,917	112,111	70,902	0	889
Total	\$6,698,083	5,377,738	4,524,001	183	13,291

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

Motor Vehicle

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TRAFFIC RECORDS ACTIVITY**Fiscal Years 1998 to 2002**

	1998	1999	2000	2001	2002
Number of Penalty Assessments	101,185	100,979	99,596	96,334	98,030
Penalty Assessment Collections	\$5,000,621	\$5,485,427	\$3,359,183	\$2,034,651	\$7,005,235

DEALER LICENSING ACTIVITY**(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)****Fiscal Years 1998 to 2002**

	1998	1999	2000	2001	2002
Licenses Processed	19,823	19,349	22,815	20,949	22,299
Dealer/Salesperson License Revenues	\$1,764,589	\$2,632,166	\$946,262	\$1,891,336	\$2,666,991

TITLES ACTIVITY**Fiscal Years 1998 to 2002**

	1998	1999	2000	2001	2002
Title Applications Received	1,476,787	1,522,754	1,573,337	1,544,650	1,609,155
Title Revenues	\$4,377,329	\$4,469,095	\$4,636,822	\$4,490,186	\$11,575,091

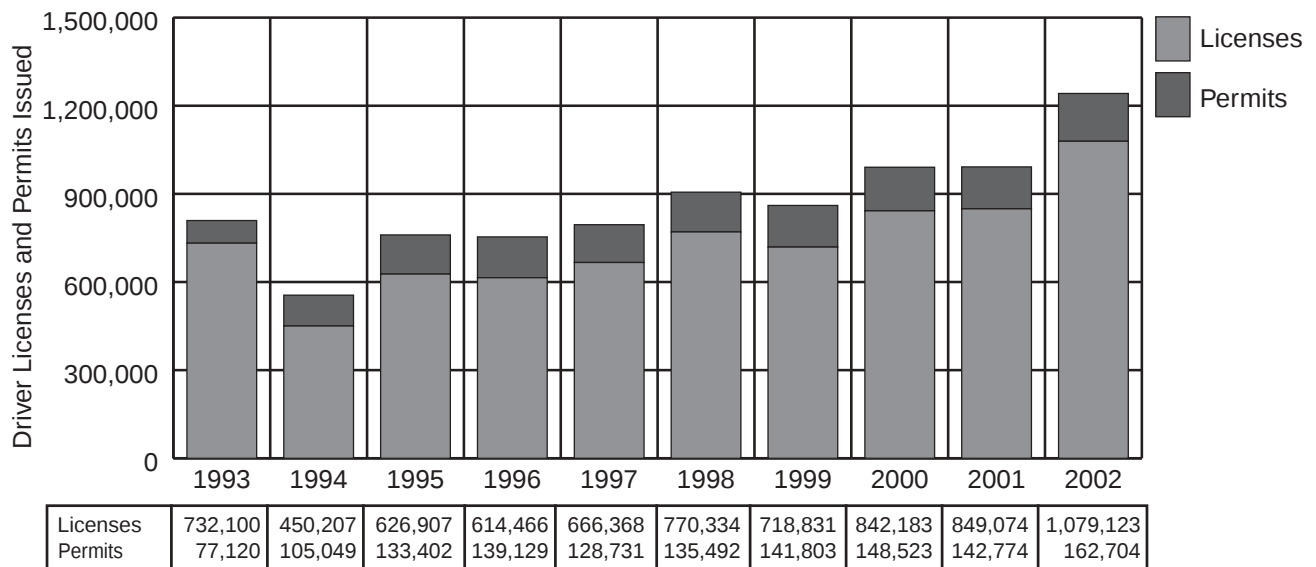
MOTOR VEHICLE EMISSIONS PROGRAM**Fiscal Years 1998 to 2002**

Licenses:	1997	1998	1999	2000	2001
Stations Licensed	344	339	340	328	327
Stations Renewed	104	203	123	176	98
Mechanics Licensed	1,976	2,107	2,301	2,042	1,780
Mechanics Renewed	459	292	265	330	306
Collections:					
Stations Licenses	\$3,863	\$6,725	\$4,260	\$5,285	\$3,185
Mechanics' Licenses	18,660	17,570	16,215	14,790	20,945
Windshield Stickers	423,125	425,570	427,925	405,175	389,450
TOTAL COLLECTIONS	\$445,648	\$449,865	\$448,400	\$425,250	\$413,580

Penalty Assessments:**Calendar Years 1997 to 2001**

	1997	*1998	1999	2000	2001
	\$679,750	\$63,100	\$72,400	\$47,600	\$52,900

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

DRIVER LICENSE ACTIVITIES**Fiscal Years 1993 to 2002**

DRIVER CONTROL ACTIVITIES

Fiscal Years 1998 to 2002

	1998	1999	2000	2001	2002
Restraint Actions: Suspensions					
Financial Responsibility	27,867	21,427	15,960	14,743	18,776
Point System Violations	16,665	14,440	19,368	18,982	15,070
Driving Under the Influence	3,693	3,401	3,348	3,435	3,080
All Other	52,905	46,688	43,921	51,099	58,433
Total Suspensions	101,130	85,956	82,597	88,259	95,359
Restraint Actions: Revocations					
Driving Under the Influence	5,822	6,016	6,589	12,455	5,681
Express Consent	30,794	33,286	32,139	30,828	30,328
All Other	31,720	33,418	31,894	26,455	30,821
Total Revocations	68,336	72,720	70,622	69,738	66,830
Restraint Actions: Denials					
Driving Under Restraint	5,744	6,136	5,637	6,071	5,160
Denied Driving License Compact	5,029	4,529	4,064	3,361	3,843
Total Denials	10,773	10,665	9,701	9,432	9,003
Restraint Actions: Cancellations-Denials					
License Exam Failure	1,564	1,848	1,463	1,776	1,525
All Other	3,060	2,726	2,592	64,782	97,812
Total Cancellations-Denials	4,624	4,574	4,055	66,558	99,337
Cancellations					
Application for License Under Restraint	195	194	76	72	64
Default Infractions	2,069	2,173	1,395	998	387
All Others	1,547	1,806	1,965	1,727	1,969
Total Cancellations	3,811	4,173	3,436	2,797	2,420
TOTAL RESTRAINT ACTIONS	188,674	178,088	170,411	236,784	272,949
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	59,246	64,506	39,067	49,570	36,716
LICENSE REINSTATEMENTS 1/	93,352	106,822	116,295	96,316	152,205
CHANGE OF ADDRESS/NAME 2/					149,654
DRIVER RECORDS					
Provided to Public 3/					320,341
Provided to Courts					177,100
Totals					497,441

1/ Includes 57,441 from Driver License Section

2/ Includes 48,237 from Driver License Section

3/ Includes 175,627 from Driver License Section

DRIVER LICENSE ACTIVITIES

Fiscal Year 2002

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	869,841	24,055	893,896
Provisional Licenses	85,927	2,375	88,302
Minor Licenses	58,916	1,587	60,503
Motorcycle Only Licenses	41	2	43
Commercial Driver Licenses	35,303	1,076	36,379
Total Licenses Issued	1,050,028	29,095	1,079,123
TYPE OF PERMIT ISSUED			
Adult	53,664	493	54,157
Provisional	17,636	197	17,833
Minor	74,295	1,418	75,713
Commercial Driver Instruction Permits	14,645	356	15,001
Total Permits Issued	160,240	2,464	162,704
TOTAL LICENSE, PERMITS AND DOCUMENTS	1,210,268	31,559	1,241,827
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	77,938	2,272	80,210
Colorado I.D. Cards	153,606	1,469	155,075
Organ Donors	730,570	18,107	748,677
EXAMINATIONS			
Written Tests Passed	128,979	2,236	131,215
Written Tests Failed	29,171	348	29,519
Driver Road Tests Passed	74,771	1,982	76,753
Driver Road Tests Failed	7,597	82	7,679
Physical Referrals	5,715	72	5,787
Special Re-examinations	3,604	39	3,643
Reissues*	2,902	75	2,977
Voter Registration	339,902	11,256	351,158
Renewal by Mail	131,606	0	131,606

*The drop in driver's license reissues from FY 2001 to FY 2002 is the result of a legislative change. In most cases, driver's license offices are now required to renew licenses rather than issue duplicates. Because of this change, the number of driver's licenses and permits issued is correspondingly higher in FY 2002.

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

Calendar Year 2001

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	300,457	\$16,230,624	\$36,610,306	Kit Carson	11,305	\$450,822	\$934,112
Alamosa	15,191	569,374	1,111,700	La Plata	51,997	1,669,370	4,438,623
Arapahoe	405,093	18,639,300	54,948,734	Lake	8,493	296,338	641,265
Archuleta	13,591	463,430	1,291,538	Larimer	239,834	8,186,848	24,964,283
Baca	7,147	222,019	419,793	Las Animas	17,199	657,061	1,449,271
Bent	5,668	165,285	318,077	Lincoln	7,427	243,307	478,699
Boulder	215,304	7,943,416	27,851,676	Logan	22,893	770,614	1,560,148
Broomfield	32,470	118,991	552,255	Mesa	126,567	4,403,452	9,941,697
Chaffee	21,864	775,534	1,780,760	Mineral	1,619	43,093	110,340
Cheyenne	3,572	138,664	300,833	Moffat	16,939	571,455	1,337,095
Clear Creek	13,800	462,341	1,414,610	Montezuma	28,704	847,141	2,003,971
Conejos	10,374	298,408	624,192	Montrose	40,797	1,434,597	2,915,393
Costilla	4,518	128,104	283,811	Morgan	30,883	1,122,155	2,403,856
Crowley	4,175	118,951	212,029	Otero	22,287	693,382	1,397,945
Custer	6,300	245,375	530,564	Ouray	6,151	189,872	573,900
Delta	36,500	1,128,181	2,194,899	Park	24,669	837,768	2,499,371
Denver	415,535	16,595,465	43,456,471	Phillips	5,638	237,470	531,877
Dolores	3,171	87,209	175,162	Pitkin	16,432	564,872	2,574,558
Douglas	163,068	7,714,373	31,449,695	Prowers	15,198	543,807	1,001,221
Eagle	46,606	1,840,001	6,702,114	Pueblo	131,451	4,424,855	10,329,452
El Paso	431,561	15,578,977	43,382,237	Rio Blanco	9,434	327,031	793,965
Elbert	30,335	1,193,616	3,407,955	Rio Grande	15,514	550,362	1,131,489
Fremont	44,965	1,517,963	3,452,682	Routt	26,041	970,688	2,793,872
Garfield	50,908	2,196,305	5,397,375	Saguache	8,345	300,625	539,157
Gilpin	7,686	265,125	672,346	San Juan	926	28,093	57,744
Grand	19,516	706,774	1,880,517	San Miguel	8,966	289,327	987,279
Gunnison	17,486	560,143	1,478,325	Sedgwick	3,856	123,453	253,254
Hinsdale	1,738	46,251	96,746	Summit	29,782	1,163,706	4,010,849
Huerfano	8,642	285,586	556,842	Teller	28,387	861,537	2,365,131
Jackson	3,032	110,638	249,636	Washington	8,566	318,688	555,087
Jefferson	465,516	15,897,420	58,495,101	Weld	198,144	8,465,349	19,579,420
Kiowa	2,748	94,612	173,464	Yuma	14,466	548,736	1,122,027
				State-Issued	18,884		
				COUNTY			
				TOTALS	4,006,331	\$154,474,329	\$437,748,792

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

2/ Includes fees retained by the counties in the amount of \$28,820,194.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY Calendar Year 2001

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	658	2,657	2,517	2,984	59,027	7,724	2,770
Alamosa	43	157	1,003	143	3,332	285	112
Arapahoe	512	5,093	864	984	56,877	9,490	2,234
Archuleta	18	42	319	105	3,427	312	141
Baca	38	7	1,747	38	1,092	80	52
Bent	21	16	812	27	1,108	71	42
Boulder	370	1,509	1,418	497	31,158	7,399	1,529
Broomfield	11	250	25	50	5,012	1,039	252
Chaffee	117	113	369	209	4,737	582	335
Cheyenne	24	15	826	30	653	48	17
Clear Creek	33	8	120	71	3,134	478	183
Conejos	48	52	1,322	14	2,088	179	44
Costilla	17	0	529	11	1,084	112	46
Crowley	16	18	565	20	840	45	61
Custer	13	7	400	62	1,466	124	8
Delta	87	184	1,829	207	7,931	769	458
Denver	1,927	3,584	14	2,666	62,996	7,948	1,672
Dolores	7	18	670	26	497	53	38
Douglas	209	789	1,477	613	21,996	4,655	896
Eagle	210	52	346	395	10,309	1,348	276
El Paso	902	3,804	3,452	1,772	70,306	11,982	3,858
Elbert	75	68	1,714	278	6,840	648	390
Fremont	121	203	1,627	267	9,766	1,309	624
Garfield	164	328	860	524	11,786	1,317	499
Gilpin	20	3	97	58	1,798	332	98
Grand	102	57	440	225	4,714	480	175
Gunnison	54	81	394	110	4,156	466	124
Hinsdale	9	8	32	10	369	52	13
Huerfano	22	12	431	62	2,303	149	73
Jackson	1	5	380	24	646	41	45
Jefferson	495	2,593	1,587	1,215	76,186	14,460	4,411
Kiowa	14	0	709	26	400	27	21
Kit Carson	45	108	2,343	108	1,991	229	50
La Plata	171	252	1,417	294	11,507	1,649	457
Lake	23	0	26	59	2,182	189	62
Larimer	411	1,776	5,254	790	42,684	7,653	2,241
Las Animas	64	63	1,397	139	4,175	365	90
Lincoln	29	37	1,337	38	1,264	125	88
Logan	60	262	2,641	125	4,264	417	165
Mesa	262	1,012	2,600	647	26,604	2,806	1,587
Mineral	1	0	24	10	362	21	18
Moffat	33	135	1,132	158	3,331	355	187
Montezuma	82	170	2,290	165	5,868	509	285
Montrose	65	272	2,040	320	8,774	788	402
Morgan	93	180	2,909	252	6,142	561	292
Otero	64	217	2,194	116	4,450	459	214
Ouray	17	0	201	42	1,379	216	76
Park	43	10	358	131	6,503	809	442
Phillips	18	14	1,032	39	948	145	37
Pitkin	172	4	217	100	2,486	795	88
Prowers	51	320	1,764	94	2,976	260	125
Pueblo	270	1,225	1,900	662	28,812	3,086	1,227
Rio Blanco	29	24	722	89	2,266	132	62
Rio Grande	59	61	1,453	108	3,135	268	119
Routt	103	59	696	257	6,109	861	245
Saguache	24	15	1,156	48	1,944	158	76
San Juan	3	0	0	4	265	45	8
San Miguel	32	4	245	75	2,090	424	83
Sedgwick	10	28	772	22	643	49	31
Summit	176	129	53	238	6,680	874	299
Teller	74	44	301	124	6,040	916	435
Washington	32	45	2,513	73	851	124	52
Weld	245	1,609	9,039	1,843	42,252	4,767	2,082
Yuma	54	89	2,975	101	2,297	260	72
State Issued	114	0	9	780	5,014	58	32
Totals	9,287	29,897	81,905	21,774	714,322	104,377	33,304

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, continued

Calendar Year 2001

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	173,837	13	3,467	7,265	557	36,981	300,457
Alamosa	6,863	0	204	297	21	2,731	15,191
Arapahoe	293,830	7	2,653	5,375	285	26,889	405,093
Archuleta	5,720	32	302	267	8	2,898	13,591
Baca	2,293	3	27	126	13	1,631	7,147
Bent	2,368	0	40	46	0	1,117	5,668
Boulder	152,549	0	1,119	1,321	81	16,354	215,304
Broomfield	22,827	0	297	172	37	2,498	32,470
Chaffee	10,113	3	635	327	34	4,290	21,864
Cheyenne	1,119	6	20	41	2	771	3,572
Clear Creek	7,822	0	254	160	15	1,522	13,800
Conejos	4,595	6	90	47	6	1,883	10,374
Costilla	1,951	0	28	30	0	710	4,518
Crowley	1,705	0	22	28	0	855	4,175
Custer	2,485	6	97	69	16	1,469	6,300
Delta	15,678	58	1,290	274	46	7,689	36,500
Denver	313,657	0	1,214	3,411	314	16,132	415,535
Dolores	1,072	0	49	21	0	720	3,171
Douglas	113,328	88	1,031	2,245	94	15,647	163,068
Eagle	27,742	38	266	683	54	4,887	46,606
El Paso	284,087	25	4,930	4,903	483	41,057	431,561
Elbert	12,671	0	534	460	0	6,657	30,335
Fremont	21,432	9	1,198	417	41	7,951	44,965
Garfield	24,745	25	1,263	785	149	8,463	50,908
Gilpin	4,030	0	235	106	0	909	7,686
Grand	8,623	23	265	429	35	3,948	19,516
Gunnison	8,324	8	322	193	24	3,230	17,486
Hinsdale	775	1	11	34	0	424	1,738
Huerfano	3,932	3	49	121	4	1,481	8,642
Jackson	987	5	68	59	7	764	3,032
Jefferson	311,066	0	6,115	3,663	140	43,585	465,516
Kiowa	804	2	7	63	0	675	2,748
Kit Carson	3,839	26	45	266	6	2,249	11,305
La Plata	25,143	81	1,147	931	35	8,913	51,997
Lake	4,568	0	254	97	13	1,020	8,493
Larimer	143,018	18	2,890	2,787	218	30,094	239,834
Las Animas	7,984	0	75	246	31	2,570	17,199
Lincoln	2,861	31	31	85	6	1,495	7,427
Logan	10,708	5	137	279	25	3,805	22,893
Mesa	64,436	24	3,250	1,579	92	21,668	126,567
Mineral	737	1	13	10	0	422	1,619
Moffat	6,544	68	838	234	3	3,921	16,939
Montezuma	11,546	33	668	591	13	6,484	28,704
Montrose	18,026	93	1,212	546	43	8,216	40,797
Morgan	14,638	11	472	435	31	4,867	30,883
Otero	10,536	66	213	253	15	3,490	22,287
Ouray	2,854	16	58	84	1	1,207	6,151
Park	11,615	1	265	154	21	4,317	24,669
Phillips	2,238	4	15	31	7	1,110	5,638
Pitkin	10,818	0	57	169	0	1,526	16,432
Prowers	6,510	15	175	236	4	2,668	15,198
Pueblo	74,514	183	1,707	1,671	140	16,054	131,451
Rio Blanco	3,119	19	242	330	3	2,397	9,434
Rio Grande	6,635	1	381	114	27	3,153	15,514
Routt	12,277	38	364	560	29	4,443	26,041
Saguache	3,211	1	43	31	5	1,633	8,345
San Juan	448	1	20	13	0	119	926
San Miguel	4,507	21	43	172	16	1,254	8,966
Sedgwick	1,550	5	17	43	0	686	3,856
Summit	17,607	0	121	450	39	3,116	29,782
Teller	15,101	0	694	177	32	4,449	28,387
Washington	2,906	11	33	140	4	1,782	8,566
Weld	104,007	12	2,335	3,079	275	26,599	198,144
Yuma	5,342	20	24	157	20	3,055	14,466
State Issued	9,885	0	17	1,626	0	1,349	18,884
Totals	2,462,758	1,166	45,958	51,014	3,620	446,949	4,006,331

VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 2001

Plate Type	State Totals
Bus	7,517
Camper Trailers	65,584
City	17,678
Collector	91,406
County	15,248
Dealer Demo	16,049
Dealer Full Use	8,873
Dealer In Transit	4,102
Dealer Motorcycle Full Use	235
Dealer Motorcycle	638
Disability	28,480
Fleets	4,685
Light Truck Personalized Designer (Denim)	1,848
Light Truck Regular Designer (Denim)	43,928
Neighborhood Electric	9
Passenger Designer (Denim)	9,232
Personalized Regular	37,700
Political Delegation	42
Regular Designer (Denim)	200,804
Regular	2,843,138
Rental	50,221
SMM/SME	45,217
Special Plates	
10th Mountain Division	1,354
Agriculture and Natural Resource	563
Air Force Academy	2
Air Force Commemorative	5,698
Always Buy Colorado	429
Army	145
Call Letters	2,587
Colorado State University	1,022
Columbine	6,726
Denver Firefighter	6
Disabled Veterans	6,083
Greyhound Lovers	490
Firefighter	8,119
Former POW	520
Honorably Discharged Veteran	56,042
Horseless Carriage	2,385
Knights of Columbus	477
Masonic Family	1,247
Medal of Honor	3
Metro State	1
National Guard	776
Naval Reserve	482
Olympic Committee	13
Pearl Harbor Survivor	142
Pioneer	18,689
Benevolent and Protective Order of Elk	298
Purple Heart	2,433
Raptor Education Foundation	1,944
Rotary Club	91
School of Mines	263
Street Rod	696
University of Colorado	3,797
University of Northern Colorado	367
University of Southern Colorado	4
United States Marine Corps	3,606
Vietnam Veterans	840
State of Colorado	9,432
Trailer	375,925
Total	4,006,331

Racing Events

Pari-Mutuel Comparative Data	54
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In 2001, the Racing Commission held 14 meetings. The Commission:

- Conducted a 2001 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 2001

	1997	1998	1999	2000	2001
NUMBER OF LIVE RACING DAYS					
Horse Racing	38	38	43	37	37
Greyhound Racing	600	629	609	622	608
Total	638	667	652	659	645

PARI-MUTUEL SALES 1/

Horse Racing	\$55,417,788	\$62,368,635	\$75,628,353	\$75,256,831	\$81,889,773
Greyhound Racing	196,450,662	172,736,182	168,940,048	155,567,451	151,223,959
Total	\$251,868,450	\$235,104,817	\$244,568,401	\$230,824,282	\$233,123,732

PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	78.7%	78.7%	77.7%	77.4%	76.8%
Greyhound Racing	81.8%	80.2%	79.8%	79.8%	79.8%
Total	81.8%	79.8%	79.1%	79.0%	78.8%

STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$435,173	\$472,716	\$567,492	\$560,438	\$606,682
Greyhound Racing	6,759,045	6,197,949	5,975,089	5,384,307	5,288,543
Total	\$7,194,118	\$6,670,665	\$6,542,581	\$5,944,745	\$5,895,225

1/ Includes off-track-betting figures.

Sales and Use

State Sales and Use Tax Net Collections	56
Net Sales and Use Tax Collections	56
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City Sales Tax Distribution Amounts	67
County Sales Tax Distribution Amounts	68

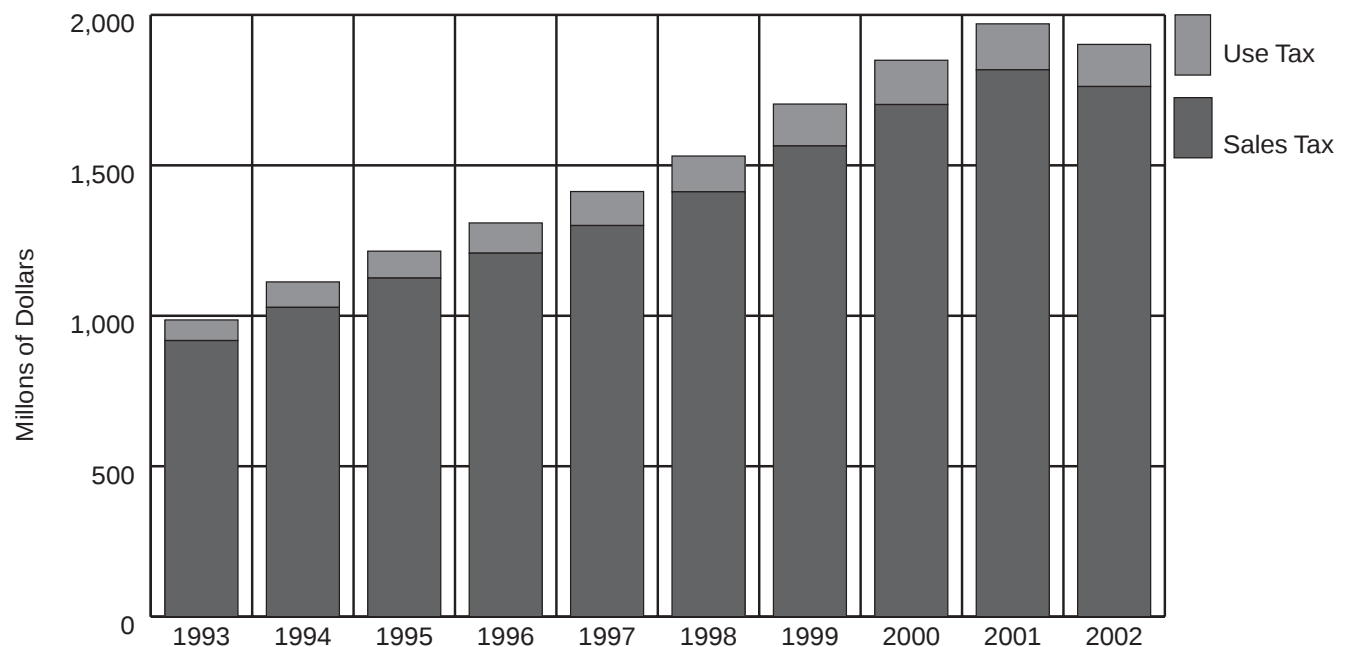
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1993 to 2002 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
2002	\$1,762,037	\$73,841	\$66,093
2001	1,817,451	78,024	74,732
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

NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1993 to 2002



Sales Tax	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Use Tax	917.7	1,028.0	1,125.4	1,208.1	1,300.0	1,412.0	1,564.4	1,702.1	1,817.5	1,762.0
	68.5	84.6	89.4	100.5	112.9	118.9	139.3	147.2	152.8	139.9

RETAIL SALES BY COUNTY

Calendar Years 1997 to 2001 (thousands of dollars)

COUNTY	1997	1998	1999	2000	2001
Adams	\$5,832,362	\$6,299,874	\$6,940,803	\$7,581,317	\$7,835,705
Alamosa	283,377	291,515	300,553	319,007	331,312
Arapahoe	10,706,651	11,367,491	12,816,261	14,241,174	14,192,907
Archuleta	118,584	139,989	157,632	178,576	184,005
Baca	41,422	44,547	43,469	46,908	44,421
Bent	24,566	26,239	25,433	29,298	29,110
Boulder	5,471,279	6,018,669	6,326,441	6,998,612	7,270,340
Broomfield 1/					293,863
Chaffee	239,935	261,209	283,177	305,572	317,165
Cheyenne	35,493	40,429	32,168	35,557	35,246
Clear Creek	98,182	102,480	104,825	113,296	120,457
Conejos	35,587	36,430	37,695	41,181	42,784
Costilla	12,089	12,509	12,295	12,868	14,180
Crowley	18,048	18,568	19,982	19,661	19,526
Custer	24,802	26,736	27,360	31,110	32,899
Delta	285,278	287,824	297,189	303,699	318,019
Denver	14,025,284	15,086,120	15,531,712	17,488,139	17,817,540
Dolores	12,209	13,198	14,392	16,516	18,103
Douglas	2,298,208	2,666,446	3,156,508	3,666,174	4,283,131
Eagle	1,238,083	1,315,164	1,324,264	1,495,926	1,458,344
El Paso	7,467,149	7,772,820	8,120,696	9,175,487	9,536,436
Elbert	74,410	97,043	100,413	123,974	135,205
Fremont	342,360	363,745	380,223	430,203	447,502
Garfield	881,602	961,004	1,028,004	1,155,540	1,187,447
Gilpin	34,564	36,367	40,983	44,784	51,909
Grand	247,498	259,057	264,072	301,162	301,099
Gunnison	343,101	363,761	401,387	423,133	431,296
Hinsdale	12,650	12,932	12,951	13,606	13,367
Huerfano	58,380	63,334	64,441	69,698	70,843
Jackson	18,603	19,295	19,112	21,784	22,969
Jefferson	8,551,259	9,262,743	9,953,803	10,890,215	10,958,449
Kiowa	12,626	11,850	12,413	12,837	14,672
Kit Carson	196,648	196,816	191,588	178,412	190,907
La Plata	769,613	831,822	883,846	975,301	1,011,555
Lake	60,329	63,453	64,942	68,408	71,585
Larimer	4,156,222	4,490,986	4,841,789	5,319,602	5,581,540
Las Animas	142,337	165,370	189,120	223,699	245,652
Lincoln	114,402	117,784	112,729	112,889	120,396
Logan	344,644	347,862	358,016	377,448	368,067
Mesa	2,069,208	2,199,092	2,336,400	2,574,813	2,704,636
Mineral	16,567	18,078	14,053	17,850	18,654
Moffat	183,854	190,528	185,269	204,033	222,252
Montezuma	339,473	350,913	370,327	390,217	406,912
Montrose	477,134	517,365	545,183	605,661	665,810
Morgan	382,386	383,582	379,633	410,313	456,966
Otero	287,228	290,368	297,002	317,558	330,416
Ouray	38,224	41,099	42,683	44,294	47,718
Park	62,357	67,315	73,052	80,025	83,457
Phillips	118,369	125,571	127,720	127,296	127,486
Pitkin	764,854	819,123	808,730	850,387	834,144
Prowers	350,409	347,603	398,357	402,328	375,363
Pueblo	2,213,197	2,160,410	2,218,515	2,320,148	2,329,999
Rio Blanco	62,868	63,951	57,392	74,167	80,149
Rio Grande	170,277	180,708	189,848	203,632	193,735
Routt	476,694	548,140	525,774	564,185	609,740
Saguache	38,227	38,115	39,089	39,113	41,784
San Juan	14,218	14,508	13,837	15,617	15,363
San Miguel	148,870	167,565	167,664	191,281	197,842
Sedgwick	40,355	38,349	39,534	46,146	42,248
Summit	888,859	940,266	979,349	1,047,290	1,058,541
Teller	159,539	182,821	181,924	272,173	215,439
Washington	60,102	57,604	63,414	67,210	68,017
Weld	2,446,684	2,624,666	2,837,779	3,215,007	3,537,995
Yuma	173,084	171,498	173,977	189,787	209,600
Out of State	2,540,438	2,564,642	3,321,813	3,507,092	3,229,981
State Total	\$79,153,311	\$84,597,361	\$90,881,005	\$100,620,396	\$103,524,200

1/ Broomfield became a city and county on November 15, 2001.

RETAIL TRADE SALES BY COUNTY**Calendar Years 1997 to 2001 (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	1997	1998	1999	2000	2001
Adams	\$3,390,452	\$3,652,480	\$4,036,263	\$4,452,955	\$4,316,450
Alamosa	191,275	196,654	202,088	219,516	220,096
Arapahoe	6,540,163	6,883,678	7,900,311	8,666,555	8,930,359
Archuleta	80,261	96,721	102,956	118,111	113,555
Baca	22,615	24,351	25,044	34,672	30,259
Bent	16,989	17,767	17,747	19,968	18,399
Boulder	3,084,843	3,239,937	3,572,397	4,027,542	4,204,078
Broomfield 1/					177,700
Chaffee	164,288	174,748	196,565	208,844	210,631
Cheyenne	8,563	9,365	8,114	8,596	7,824
Clear Creek	57,197	57,853	59,671	66,610	70,271
Conejos	24,230	24,864	26,539	29,250	29,143
Costilla	7,027	6,124	6,411	7,516	7,940
Crowley	14,038	14,259	15,432	15,441	13,877
Custer	14,193	15,862	17,695	20,486	21,137
Delta	159,781	168,351	175,124	183,432	188,157
Denver	6,350,358	6,812,009	7,301,794	8,102,252	7,873,629
Dolores	6,623	8,009	8,326	9,784	9,578
Douglas	1,506,130	1,870,524	2,280,115	2,718,663	3,240,020
Eagle	673,980	699,636	708,213	800,658	798,021
El Paso	4,754,965	5,058,805	5,430,356	5,942,882	6,004,732
Elbert	41,576	54,946	59,420	68,891	77,979
Fremont	240,085	258,638	276,294	310,225	317,838
Garfield	548,031	592,996	630,542	731,743	725,558
Gilpin	10,759	10,566	9,920	9,784	8,931
Grand	135,524	144,079	152,909	171,796	170,613
Gunnison	169,819	190,676	193,156	209,997	198,115
Hinsdale	7,146	7,131	7,483	8,098	7,774
Huerfano	33,812	37,383	39,740	42,627	40,729
Jackson	8,863	8,844	8,773	9,773	9,269
Jefferson	5,614,525	5,999,186	6,499,392	7,122,916	6,942,016
Kiowa	8,771	8,382	9,079	9,161	9,006
Kit Carson	81,039	81,098	78,077	75,279	71,706
La Plata	460,306	513,332	553,114	592,127	614,240
Lake	42,275	44,088	44,631	48,380	49,347
Larimer	2,637,376	2,809,797	3,047,063	3,323,983	3,436,525
Las Animas	95,314	103,635	117,319	134,768	136,636
Lincoln	59,873	63,934	71,810	82,158	86,148
Logan	221,650	216,336	213,076	232,601	219,635
Mesa	1,304,044	1,390,496	1,487,425	1,605,250	1,660,638
Mineral	4,601	5,179	5,208	5,013	5,368
Moffat	123,793	126,830	121,438	137,977	140,198
Montezuma	229,308	236,731	258,738	279,610	288,549
Montrose	317,473	336,514	352,832	385,898	420,868
Morgan	231,088	216,290	218,930	205,181	192,808
Otero	153,830	152,719	157,562	170,317	178,981
Ouray	20,369	21,433	24,193	24,439	26,602
Park	37,776	38,717	41,546	50,714	51,436
Phillips	32,984	31,975	33,983	30,010	25,404
Pitkin	407,752	435,411	426,091	444,340	430,309
Prowers	143,314	139,714	151,500	150,597	158,440
Pueblo	1,248,955	1,320,987	1,381,179	1,455,084	1,485,407
Rio Blanco	32,258	32,707	32,089	42,207	45,858
Rio Grande	71,601	78,472	87,159	92,078	82,180
Routt	267,455	291,155	307,465	336,712	353,113
Saguache	25,161	27,461	27,408	22,433	22,157
San Juan	9,824	9,660	8,869	10,033	9,348
San Miguel	74,922	85,871	88,351	99,511	101,299
Sedgwick	26,438	26,464	27,520	31,844	29,404
Summit	518,949	564,318	589,218	617,221	625,885
Teller	97,249	113,945	118,293	136,824	139,007
Washington	27,591	24,150	26,021	30,305	31,530
Weld	1,272,457	1,353,815	1,414,942	1,582,809	1,728,023
Yuma	78,965	79,209	80,460	89,155	98,264
Out of State	898,905	855,932	1,037,944	1,144,483	1,102,415
State Total	\$45,141,777	\$48,173,199	\$52,609,323	\$58,018,085	\$59,041,412

1/ Broomfield became a city and county on November 15, 2001.

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2002 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	66,318	\$11,387,701	\$7,786,185	\$4,511,366	\$126,473
Alamosa	5,855	408,472	337,718	183,382	5,141
Arapahoe	87,248	19,042,666	14,262,683	7,669,034	214,996
Archuleta	5,077	189,894	181,332	105,621	2,961
Baca	2,150	46,770	45,322	16,194	454
Bent	1,974	30,754	29,651	13,555	380
Boulder	64,188	8,253,610	6,471,120	3,574,050	100,196
Broomfield	8,427	1,721,228	1,066,322	650,025	18,223
Chaffee	9,362	358,103	326,193	190,945	5,353
Cheyenne	1,762	33,320	32,181	10,701	300
Clear Creek	6,163	147,534	123,278	59,748	1,675
Conejos	2,688	57,311	41,695	17,871	501
Costilla	2,105	17,909	15,771	6,991	196
Crowley	1,600	21,565	20,647	8,953	251
Custer	2,524	37,912	34,377	20,047	562
Delta	10,786	379,462	319,065	162,480	4,555
Denver	100,739	24,642,306	17,206,314	10,089,961	282,865
Dolores	1,257	20,933	18,099	7,134	200
Douglas	37,750	4,733,528	4,330,418	3,056,755	85,694
Eagle	23,735	1,473,422	1,386,541	965,995	27,081
El Paso	83,406	11,533,692	9,652,617	6,002,968	168,289
Elbert	5,436	150,523	133,684	65,206	1,828
Fremont	10,560	600,875	444,123	247,911	6,950
Garfield	20,113	1,322,363	1,194,325	694,506	19,470
Gilpin	2,358	66,680	53,697	37,169	1,042
Grand	11,301	325,678	300,621	209,672	5,878
Gunnison	9,136	490,871	438,187	193,905	5,436
Hinsdale	1,306	14,647	13,635	9,560	268
Huerfano	4,054	78,930	72,492	33,637	943
Jackson	1,359	27,954	22,532	10,880	305
Jefferson	89,918	12,101,889	10,817,818	6,110,479	171,303
Kiowa	965	14,079	13,320	3,175	89
Kit Carson	3,762	218,044	194,605	75,051	2,104
La Plata	16,436	1,171,368	1,019,203	598,731	16,785
Lake	3,277	72,712	68,158	36,348	1,019
Larimer	58,454	6,766,050	5,571,696	3,245,738	90,992
Las Animas	5,721	274,095	249,214	121,886	3,417
Lincoln	3,664	127,969	122,196	56,859	1,594
Logan	7,296	403,924	365,643	203,001	5,691
Mesa	29,611	3,329,749	2,747,849	1,611,954	45,190
Mineral	1,195	21,103	20,167	10,273	288
Moffat	5,489	244,053	219,502	122,921	3,446
Montezuma	8,497	475,230	411,018	222,192	6,229
Montrose	11,581	773,737	674,454	385,278	10,801
Morgan	8,985	783,442	434,951	167,152	4,686
Otero	7,600	411,465	338,742	139,115	3,900
Ouray	3,539	52,105	48,753	34,743	974
Park	5,403	90,623	82,087	48,976	1,373
Phillips	2,926	140,050	132,123	24,684	692
Pitkin	12,576	841,214	802,249	523,965	14,689
Prowers	6,076	441,328	396,978	112,826	3,163
Pueblo	26,054	2,827,175	2,360,402	1,388,549	38,927
Rio Blanco	3,435	95,576	86,501	48,976	1,373
Rio Grande	6,368	243,172	206,709	77,726	2,179
Routt	11,847	657,900	601,882	394,303	11,054
Saguache	2,323	46,554	43,226	16,515	463
San Juan	1,157	15,493	15,116	11,878	333
San Miguel	5,786	200,290	194,324	141,077	3,955
Sedgwick	2,176	44,356	40,431	13,805	387
Summit	19,368	1,115,748	1,044,710	780,829	21,890
Teller	7,981	227,029	212,228	107,975	3,027
Washington	2,379	66,785	62,972	24,256	680
Weld	47,683	4,959,883	3,627,476	1,769,511	49,607
Yuma	4,832	233,666	211,864	75,515	2,117
Out of State	15,096	5,532,283	2,944,961	1,431,425	40,129
State Total	1,040,193	\$132,625,755	\$102,752,155	\$58,963,912	\$1,653,012

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
ADAMS	\$11,387,701	\$7,786,185	\$4,511,366	\$126,473
Arvada	150,883	110,832	63,387	1,777
Aurora	1,710,326	1,002,383	601,442	16,861
Bennett	19,314	17,352	6,456	181
Brighton	666,994	578,629	330,203	9,257
Broomfield*	26,605	20,917	14,268	400
Commerce City	1,729,120	979,158	505,345	14,167
Federal Heights	319,432	247,446	144,644	4,055
Northglenn	689,760	552,842	375,005	10,513
Strasburg	7,154	7,091	3,246	91
Thornton	1,253,950	1,057,019	709,417	19,888
Westminster	1,007,181	789,828	412,245	11,557
Remainder of county	3,806,982	2,422,688	1,345,709	37,726
ALAMOSA	408,472	337,718	183,382	5,141
Alamosa	347,907	282,674	161,124	4,517
Remainder of county	60,565	55,044	22,258	624
ARAPAHOE	19,042,666	14,262,683	7,669,034	214,996
Aurora	6,059,770	4,136,439	2,625,997	73,618
Byers	7,630	7,245	3,353	94
Centennial**	1,337,015	1,050,465	563,916	15,809
Cherry Hills Village	28,347	27,812	11,914	334
Columbine Valley	7,015	6,939	4,387	123
Deer Trail	2,724	2,684	749	21
Englewood	4,632,738	3,493,608	1,360,084	38,129
Foxfield	6,882	6,121	1,891	53
Glendale	412,439	360,783	287,683	8,065
Greenwood Village	888,564	804,488	454,836	12,751
Littleton	1,995,565	1,640,582	945,199	26,498
Sheridan	315,911	230,795	121,530	3,407
Strasburg	7,294	7,052	2,319	65
Remainder of county	3,340,772	2,487,670	1,285,176	36,029
ARCHULETA	189,894	181,332	105,621	2,961
Pagosa Springs	150,109	143,955	84,789	2,377
Remainder of county	39,785	37,377	20,832	584
BACA	46,770	45,322	16,194	454
Campo	256	255	250	7
Pritchett	257	242	178	5
Springfield	28,898	27,984	10,808	303
Two Buttes	419	419	285	8
Walsh	11,115	10,721	2,247	63
Remainder of county	5,825	5,701	2,426	68
BENT	30,754	29,651	13,555	380
Las Animas	22,848	21,814	10,773	302
Remainder of county	7,906	7,837	2,782	78
BOULDER	8,253,610	6,471,120	3,574,050	100,196
Boulder	4,131,029	3,162,735	1,678,551	47,057
Broomfield*	539,454	393,987	256,293	7,185
Erie	49,019	47,206	20,047	562
Lafayette	335,003	270,632	122,992	3,448
Longmont	1,684,563	1,434,988	860,589	24,126
Louisville	735,456	536,357	285,115	7,993
Lyons	39,691	35,445	14,054	394
Nederland	26,090	24,735	14,625	410
Niwot	48,475	26,229	15,196	426
Superior	203,538	197,089	112,648	3,158
Ward	585	499	250	7
Remainder of county	460,707	341,218	193,691	5,430
BROOMFIELD CITY AND COUNTY*	1,721,228	1,066,322	650,025	18,223
CHAFFEE	358,103	326,193	190,945	5,353
Buena Vista	79,741	71,248	42,662	1,196
Poncha Springs	21,609	17,396	12,806	359
Salida	180,493	171,947	98,451	2,760
Remainder of county	76,260	65,602	37,026	1,038

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

Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
CHEYENNE	\$33,320	\$32,181	\$10,701	\$300
Cheyenne Wells	11,908	11,467	5,565	156
Kit Carson	2,834	2,802	1,962	55
Remainder of county	18,578	17,912	3,175	89
CLEAR CREEK	147,534	123,278	59,748	1,675
Empire	3,294	3,120	1,641	46
Georgetown	14,583	13,900	8,383	235
Idaho Springs	73,928	59,038	27,538	772
Silver Plume	2,243	2,098	749	21
Remainder of county	53,486	45,122	21,438	601
CONEJOS	57,311	41,695	17,871	501
Antonito	21,740	8,457	2,782	78
La Jara	13,336	12,819	4,102	115
Manassa	4,172	3,354	1,320	37
Romeo	993	900	499	14
Remainder of county	17,070	16,165	9,167	257
COSTILLA	17,909	15,771	6,991	196
Blanca	2,387	2,223	1,106	31
Fort Garland	2,118	2,013	1,248	35
San Luis	5,110	4,648	2,105	59
Remainder of county	8,294	6,887	2,533	71
CROWLEY	21,565	20,647	8,953	251
Ordway	14,430	13,810	5,743	161
Remainder of county	7,135	6,837	3,210	90
CUSTER	37,912	34,377	20,047	562
Silver Cliff	5,866	5,689	2,961	83
Westcliffe	25,225	22,544	13,412	376
Remainder of county	6,821	6,144	3,674	103
DELTA	379,462	319,065	162,480	4,555
Cedaredge	23,623	22,329	11,985	336
Crawford	2,434	2,316	1,534	43
Delta	209,802	186,138	94,170	2,640
Hotchkiss	26,076	23,659	9,988	280
Orchard City	9,340	5,609	1,926	54
Paonia	29,502	20,684	11,486	322
Remainder of county	78,685	58,330	31,390	880
DENVER CITY & COUNTY	24,642,306	17,206,314	10,089,961	282,865
DOLORES	20,933	18,099	7,134	200
Dove Creek	15,220	14,825	5,101	143
Rico	2,834	2,036	1,320	37
Remainder of county	2,879	1,238	713	20
DOUGLAS	4,733,528	4,330,418	3,056,755	85,694
Aurora	7,102	2,817	1,926	54
Castle Rock	770,633	685,527	454,943	12,754
Franktown	36,868	27,596	14,661	411
Highlands Ranch	622,972	585,683	402,293	11,278
Larkspur	19,127	16,635	10,808	303
Littleton	58,570	53,507	37,454	1,050
Lone Tree	869,815	811,247	608,398	17,056
Parker	749,732	703,318	482,837	13,536
Sedalia	64,690	52,459	19,333	542
Remainder of county	1,534,019	1,391,629	1,024,103	28,710
EAGLE	1,473,422	1,386,541	965,995	27,081
Avon	224,544	205,860	138,010	3,869
Basalt	108,276	101,833	61,817	1,733
Eagle	97,487	92,887	56,538	1,58
Edwards	114,940	105,869	77,013	2,159
Gypsum	82,177	75,960	55,646	1,560
Minturn	28,815	24,118	13,412	376
Red Cliff	1,448	1,417	927	26
Vail	463,629	451,255	329,097	9,226
Remainder of county	352,106	327,342	233,535	6,547

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

Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
EL PASO	\$11,533,692	\$9,652,617	\$6,002,968	\$168,289
Calhan	22,086	20,230	9,488	266
Colorado Springs	10,167,159	8,497,252	5,300,364	148,592
Fountain	311,901	218,461	134,692	3,776
Green Mountain Falls	2,459	2,342	1,855	52
Manitou Springs	50,271	47,319	38,239	1,072
Monument	154,965	145,858	72,411	2,030
Palmer Lake	20,630	16,393	7,741	217
Security	47,043	45,164	19,547	548
Remainder of county	757,178	659,598	418,630	11,736
ELBERT	150,523	133,684	65,206	1,828
Agate	818	787	642	18
Elizabeth	60,091	50,464	21,402	600
Kiowa	16,884	16,321	8,846	248
Simla	10,216	10,012	4,280	120
Remainder of county	62,514	56,100	30,035	842
FREMONT	600,875	444,123	247,911	6,950
Canon City	405,741	332,915	194,048	5,440
Florence	90,705	38,642	20,404	572
Penrose	10,891	8,348	5,030	141
Remainder of county	93,538	64,218	28,429	797
GARFIELD	1,322,363	1,194,325	694,506	19,470
Carbondale	127,688	120,580	75,372	2,113
Glenwood Springs	716,013	653,210	397,870	11,154
New Castle	37,695	31,500	13,341	374
Parachute	16,842	16,274	11,165	313
Rifle	188,599	166,661	71,484	2,004
Silt	31,004	28,985	12,235	343
Remainder of county	204,522	177,115	113,040	3,169
GILPIN	66,680	53,697	37,169	1,042
Black Hawk	47,557	36,205	25,897	726
Central City	7,544	6,531	5,636	158
Remainder of county	11,579	10,961	5,636	158
GRAND	325,678	300,621	209,672	5,878
Fraser	46,510	45,068	24,042	674
Granby	50,340	44,212	27,823	780
Grand Lake	28,612	27,477	21,688	608
Hot Sulphur Springs	6,043	5,907	3,175	89
Kremmling	29,131	27,959	15,267	428
Winter Park	67,002	64,093	50,296	1,410
Remainder of county	98,040	85,905	67,382	1,889
GUNNISON	490,871	438,187	193,905	5,436
Crested Butte	57,208	54,414	41,057	1,151
Gunnison	207,975	197,879	108,510	3,042
Marble	1,099	1,011	571	16
Mt. Crested Butte	27,464	26,845	21,295	597
Remainder of county	197,125	158,038	22,472	630
HINSDALE	14,647	13,635	9,560	268
Lake City	9,768	9,105	6,064	170
Remainder of county	4,879	4,530	3,496	98
HUERFANO	78,930	72,492	33,637	943
La Veta	13,511	11,408	6,599	185
Walsenburg	48,779	44,545	20,011	561
Remainder of county	16,640	16,539	7,027	197
JACKSON	27,954	22,532	10,880	305
Walden	17,999	17,667	8,276	232
Remainder of county	9,955	4,865	2,604	73

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

Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
JEFFERSON	\$12,101,889	\$10,817,818	\$6,110,479	\$171,303
Arvada	1,610,791	1,438,884	763,779	21,412
Broomfield*	28,407	23,255	14,197	398
Conifer	38,713	35,567	13,448	377
Edgewater	74,115	71,833	30,427	853
Evergreen	115,540	103,512	60,640	1,700
Golden	1,535,564	1,225,902	630,727	17,682
Kittredge	3,095	2,900	1,641	46
Lakeside	30,828	29,861	26,682	748
Lakewood	3,391,007	3,067,942	1,830,151	51,307
Littleton	106,616	91,120	54,398	1,525
Morrison	45,178	41,826	25,826	724
Mountain View	9,185	9,169	4,851	136
Superior	465	424	250	7
Westminster	1,054,178	991,911	763,636	21,408
Wheat Ridge	1,707,264	1,568,360	629,586	17,650
Remainder of county	2,350,943	2,115,352	1,260,242	35,330
KIOWA	14,079	13,320	3,175	89
Eads	8,142	7,673	2,747	77
Remainder of county	5,937	5,647	428	12
KIT CARSON	218,044	194,605	75,051	2,104
Burlington	113,079	104,345	58,714	1,646
Flagler	17,417	11,255	3,638	102
Seibert	12,258	12,137	999	28
Stratton	8,563	8,392	4,387	123
Remainder of county	66,727	58,476	7,312	205
LA PLATA	1,171,368	1,019,203	598,731	16,785
Bayfield	34,696	26,068	16,052	450
Durango	888,827	785,849	460,079	12,898
Ignacio	18,155	15,587	7,669	215
Remainder of county	229,690	191,699	114,931	3,222
LAKE	72,712	68,158	36,348	1,019
Leadville	31,996	30,278	19,476	546
Twin Lakes	590	561	464	13
Remainder of county	40,126	37,319	16,408	460
LARIMER	6,766,050	5,571,696	3,245,738	90,992
Berthoud	95,485	63,932	26,860	753
Estes Park	223,990	199,575	133,301	3,737
Ft. Collins	3,946,028	3,273,472	1,937,805	54,325
Johnstown	9,726	9,505	4,316	121
Loveland	1,573,655	1,345,443	729,820	20,460
Timnath***	2,632	2,612	1,891	53
Wellington	25,984	23,149	10,095	283
Windsor	9,868	8,728	3,389	95
Remainder of county	878,682	645,280	398,262	11,165
LAS ANIMAS	274,095	249,214	121,886	3,417
Aguilar	3,705	3,393	1,248	35
Trinidad	215,735	193,691	98,272	2,755
Remainder of county	54,655	52,130	22,365	627
LINCOLN	127,969	122,196	56,859	1,594
Arriba	1,609	1,609	285	8
Genoa	421	420	178	5
Hugo	7,885	7,560	4,923	138
Limon	111,992	107,119	48,655	1,364
Remainder of county	6,062	5,488	2,818	79
LOGAN	403,924	365,643	203,001	5,691
Crook	5,296	5,224	642	18
Fleming	1,554	1,396	250	7
Iliff	3,001	2,914	2,747	77
Merino	10,043	9,763	214	6
Sterling	332,161	301,766	182,954	5,129
Remainder of county	51,869	44,580	16,194	454

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
MESA	\$3,329,749	\$2,747,849	\$1,611,954	\$45,190
Clifton	44,801	41,677	27,823	780
Collbran	4,367	4,176	2,533	71
De Beque	1,117	1,069	535	15
Fruita	103,918	85,451	32,246	904
Gateway	248	235	71	2
Grand Junction	2,736,958	2,225,914	1,347,813	37,785
Palisade	27,177	24,302	12,164	341
Remainder of county	411,163	365,025	188,769	5,292
MINERAL	21,103	20,167	10,273	288
Creede	8,102	7,869	5,565	156
Remainder of county	13,001	12,298	4,709	132
MOFFAT	244,053	219,502	122,921	3,446
Craig	216,334	196,574	111,506	3,126
Dinosaur	2,688	2,684	1,320	37
Remainder of county	25,031	20,244	10,095	283
MONTEZUMA	475,230	411,018	222,192	6,229
Cortez	334,924	307,995	172,218	4,828
Dolores	33,959	16,199	7,883	221
Mancos	18,774	15,417	5,279	148
Remainder of county	87,573	71,407	36,812	1,032
MONTROSE	773,737	674,454	385,278	10,801
Cimarron	278	158	71	2
Montrose	640,334	564,193	337,408	9,459
Naturita	9,908	9,865	4,851	136
Nucla	11,152	10,470	4,709	132
Olathe	23,654	17,322	6,100	171
Remainder of county	88,411	72,446	32,139	901
MORGAN	783,442	434,951	167,152	4,686
Brush	108,763	95,750	26,396	740
Fort Morgan	535,492	232,661	104,872	2,940
Hillrose	218	161	71	2
Log Lane Village	1,922	1,752	571	16
Wiggins	27,972	24,540	6,849	192
Remainder of county	109,075	80,087	28,394	796
OTERO	411,465	338,742	139,115	3,900
Cheraw	1,044	1,014	535	15
Fowler	11,642	10,187	4,280	120
La Junta	317,380	253,504	103,017	2,888
Manzanola	1,613	1,308	749	2
Rocky Ford	47,321	44,340	22,508	631
Swink	1,483	1,476	927	26
Timpas	35	19	36	1
Remainder of county	30,947	26,894	7,063	198
OURAY	52,105	48,753	34,743	974
Ouray	22,483	21,936	18,941	531
Ridgway	22,199	21,071	12,164	341
Remainder of county	7,423	5,746	3,638	102
PARK	90,623	82,087	48,976	1,373
Alma	1,975	1,872	1,391	39
Fairplay	15,717	14,731	8,882	249
Remainder of county	72,931	65,484	38,703	1,085
PHILLIPS	140,050	132,123	24,684	692
Haxtun	34,917	31,759	5,672	159
Holyoke	57,162	53,754	10,630	298
Remainder of county	47,971	46,610	8,383	235
PITKIN	841,214	802,249	523,965	14,689
Aspen	529,426	509,748	343,151	9,620
Basalt	47,293	44,499	21,331	598
Snowmass	4,194	3,773	2,640	74
Snowmass Village	110,724	108,375	80,687	2,262
Remainder of county	149,577	135,854	76,157	2,135

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
PROWERS	\$441,328	\$396,978	\$112,826	\$3,163
Granada	2,196	2,176	963	27
Holly	16,137	12,376	5,030	141
Lamar	385,432	347,465	97,559	2,735
Wiley	9,350	8,934	2,140	60
Remainder of county	28,213	26,027	7,134	200
PUEBLO	2,827,175	2,360,402	1,388,549	38,927
Avondale	1,706	1,405	678	19
Boone	833	832	464	13
Colorado City	30,452	30,114	28,001	785
Pueblo	2,509,492	2,131,584	1,259,243	35,302
Rye	3,981	3,642	2,854	80
Remainder of county	280,711	192,825	97,309	2,728
RIO BLANCO	95,576	86,501	48,976	1,373
Meeker	33,882	28,540	19,048	534
Rangely	21,667	20,267	10,951	307
Rio Blanco	612	470	464	13
Remainder of county	39,415	37,224	18,513	519
RIO GRANDE	243,172	206,709	77,726	2,179
Center	12,376	6,038	999	28
Del Norte	18,108	17,252	5,886	165
Monte Vista	98,013	79,509	29,357	823
South Fork	17,074	16,676	11,664	327
Remainder of county	97,601	87,234	29,821	836
ROUTT	657,900	601,882	394,303	11,054
Hayden	30,660	29,816	15,124	424
Oak Creek	8,286	7,758	4,173	117
Phippsburg	634	623	357	10
Steamboat Springs	502,292	458,317	319,002	8,943
Yampa	4,146	3,489	1,712	48
Remainder of county	111,882	101,879	53,934	1,512
SAGUACHE	46,554	43,226	16,515	463
Center	26,103	25,555	9,488	266
Crestone	2,458	2,324	963	27
Saguache	3,979	3,905	1,320	37
Remainder of county	14,014	11,442	4,744	133
SAN JUAN	15,493	15,116	11,878	333
Silverton	12,986	12,610	9,988	280
Remainder of county	2,507	2,506	1,891	53
SAN MIGUEL	200,290	194,324	141,077	3,955
Mountain Village	41,466	41,259	36,348	1,019
Norwood	9,869	9,564	4,816	135
Telluride	105,195	100,860	72,447	2,031
Remainder of county	43,760	42,641	27,466	770
SEDGWICK	44,356	40,431	13,805	387
Julesburg	28,211	24,870	10,309	289
Ovid	1,733	1,276	464	13
Sedgwick	410	400	250	7
Remainder of county	14,002	13,885	2,782	78
SUMMIT	1,115,748	1,044,710	780,829	21,890
Breckenridge	273,241	261,757	202,680	5,682
Copper Mountain	40,060	38,252	37,169	1,042
Dillon	105,586	98,410	68,024	1,907
Frisco	183,170	176,605	126,809	3,555
Keystone	82,866	80,432	76,977	2,158
Montezuma	457	442	392	11
Silverthorne	303,487	266,880	195,653	5,485
Remainder of county	126,881	121,932	73,125	2,050

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

Fiscal Year 2002 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET TAX COLLECTIONS
TELLER	\$227,029	\$212,228	\$107,975	\$3,027
Cripple Creek	27,428	23,482	16,979	476
Green Mtn Falls	36	36	36	1
Victor	3,760	3,711	2,568	72
Woodland Park	147,269	139,393	66,454	1,863
Remainder of county	48,536	45,606	21,937	615
WASHINGTON	66,785	62,972	24,256	680
Akron	48,512	45,802	15,588	437
Cope	2,593	2,581	392	11
Otis	7,250	6,442	5,636	158
Remainder of county	8,430	8,147	2,640	74
WELD	4,959,883	3,627,476	1,769,511	49,607
Ault	13,111	12,486	6,171	173
Brighton	96,276	84,412	64,849	1,818
Broomfield*	1,270	1,004	963	27
Dacono	56,769	52,618	31,354	879
Eaton	105,286	81,382	17,657	495
Erie	22,994	21,629	14,768	414
Evans	104,010	92,949	51,615	1,447
Firestone	53,667	34,488	14,090	395
Frederick	217,276	185,434	23,614	662
Fort Lupton	172,242	145,958	75,622	2,120
Garden City	58,824	52,063	33,780	947
Gilcrest	5,798	5,695	2,461	69
Greeley	2,022,261	1,642,235	961,750	26,962
Grover	380	349	71	2
Hudson	17,606	11,591	4,530	127
Johnstown	50,307	41,644	22,258	624
Keenesburg	9,484	9,052	4,566	128
Kersey	7,620	7,055	4,637	130
La Salle	28,092	25,444	11,379	319
Lochbuie	5,162	5,148	1,962	55
Mead	36,417	33,544	23,329	654
Milliken	9,195	8,791	4,459	125
Northglenn	4,494	684	499	14
Nunn	2,933	1,866	927	26
Pierce	6,781	5,642	1,498	42
Platteville	24,869	20,589	12,699	356
Severance	3,835	3,733	1,855	52
Windsor	203,421	158,848	104,229	2,922
Remainder of county	1,619,503	881,143	271,917	7,623
YUMA	233,666	211,864	75,515	2,117
Eckley	614	576	499	14
Idalia	574	571	464	13
Joes	572	571	464	13
Kirk	1,913	1,822	678	19
Wray	56,483	54,326	21,688	608
Yuma	104,761	96,939	34,993	981
Remainder of county	68,749	57,059	16,730	469
OUT OF STATE	5,532,283	2,944,961	1,431,425	40,129
STATE TOTALS	\$132,636,752	\$102,744,353	\$58,963,912	\$1,653,012

* Broomfield became a city and county on November 15, 2001.

** Reflects 6 months of economic activity.

*** Reflects 3 months of economic activity.

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2002

Akron	\$184,487	Fruita	\$627,664	Norwood	\$94,934
Alma	40,000	Garden City	232,734	Nucla	116,564
Antonito	172,824	Georgetown	317,612	Nunn	19,534
Ault	159,420	Gilcrest	136,044	Oak Creek	140,328
Basalt	1,680,780	Granada	26,316	Olathe	203,175
Bayfield	247,770	Granby	807,751	Ordway	126,944
Bennett	230,917	Grand Lake	799,696	Otis	38,997
Berthoud	870,519	Green Mountain Falls	46,119	Ouray	580,531
Black Hawk	788,555	Gunnison	15,242	Ovid	10,979
Blanca	23,536	Gypsum	1,285,315	Palisade	70,002
Brighton	9,895,886	Haxtun	94,504	Palmer Lake	148,907
Broomfield	16,004,625	Hayden	568,897	Paonia	228,842
Brush	1,070,591	Holly	44,380	Parachute	400,655
Buena Vista	837,166	Holyoke	215,022	Parker	14,509,215
Burlington	777,791	Hooper	4,816	Pierce	29,550
Calhan	113,149	Hot Sulphur Springs	58,252	Pitkin	11,902
Carbondale	2,405,901	Hotchkiss	337,963	Platteville	196,457
Castle Rock	14,165,436	Hudson	226,013	Poncha Springs	101,152
Cedaredge	203,813	Hugo	85,058	Red Cliff	23,587
Centennial	3,969,328	Idaho Springs	1,032,900	Rico	48,686
Center	164,229	Ignacio	184,880	Ridgway	1,575
Cheyenne Wells	83,242	Johnstown	461,255	Rocky Ford	647,386
Collbran	35,639	Julesburg	88,485	Romeo	6,863
Columbine Valley	98,369	Keenesburg	79,004	Saguache	64,141
Craig	2,363,940	Kersey	135,637	Salida	1,947,601
Crawford	27,801	Kiowa	68,808	San Luis	50,593
Creede	125,602	Kit Carson	46,935	Sawpit	871
Crested Butte	1,485,667	Kremmling	605,062	Sedgwick	1,963
Crestone	39,576	La Jara	186,678	Severance	39,773
Cripple Creek	348,602	La Salle	297,446	Sheridan	2,142,559
Dacono	401,359	Lakeside	312,859	Silt	206,748
De Beque	7,669	Las Animas	362,763	Silver Cliff	58,845
Del Norte	210,614	La Veta	208,956	Silver Plume	23,220
Dillon	1,631,113	Limon	773,391	Simla	34,742
Dinosaur	7,359	Lochbuie	140,231	South Fork	208,266
Dolores	227,837	Log Lane Village	28,515	Springfield	280,669
Dove Creek	100,207	Lone Tree	43,899	Sterling	30,765
Eads	75,977	Louisville	9,589,582	Superior	5,331,765
Eagle	1,933,223	Loveland	6,546	Telluride	3,756,464
Eaton	481,154	Lyons	331,461	Trinidad	4,185,898
Elizabeth	802,795	Manassa	18,904	Victor	40,663
Empire	57,694	Mancos	226,336	Walsenburg	873,931
Erie	1,265,873	Manitou Springs	1,568,374	Ward	22,940
Estes Park	6,132,392	Manzanola	15,789	Wellington	206,957
Evans	1,776,583	Marble	5,389	Westcliffe	284,622
Fairplay	262,751	Mead	137,442	Wiggins	145,755
Federal Heights	3,259,675	Milliken	252,200	Windsor	2,029,955
Firestone	542,286	Minturn	375,118	Wray	571,324
Flagler	87,267	Moffat	5,121	Yampa	36,742
Florence	351,732	Montezuma	9,897	Yuma	653,307
Fort Lupton	1,879,254	Monte Vista	641,681		
Fort Morgan	3,126,573	Monument	1,702,145	Total	\$162,471,477
Fountain	3,408,066	Morrison	450,486		
Fowler	108,552	Mountain View	148,264		
Foxfield	32,802	Mountain Village	1,865,049		
Fraser	1,449,014	Naturita	130,772		
Frederick	347,137	Nederland	680,512		
Frisco	3,058,181	New Castle	693,838		

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2002

Adams County	\$22,810,830	City of Durango	\$2,376,776
Alamosa County	1,531,906	Town of Bayfield	528,172
Town of Hooper	5,341	Town of Ignacio	468,956
City of Alamosa	2,292,519	Lake County	978,261
Archuleta County	2,604,117	City of Leadville	831,211
City of Pagosa Springs	2,604,146	Larimer County	22,678,563
Bent County	194,390	Lincoln County	1,046,234
Boulder County	14,099,190	Logan County	2,026,572
City of Broomfield	561,792	Mesa County	19,432,600
Chaffee County	2,205,753	City of Grand Junction	4,288,574
City of Buena Vista	573,883	City of Fruita	1,340,179
City of Poncha Springs	111,199	Town of Palisade	939,172
City of Salida	1,188,191	City of Collbran	402,054
Clear Creek County	724,796	Town of Debeque	402,054
Costilla County	73,071	Mineral County	213,871
City of San Luis	19,589	City of Creede	106,950
City of Blanca	4,871	Moffat County	1,710,502
Crowley County	205,247	City of Craig	880,462
Custer County	560,003	Town of Dinosaur	9,213
Delta County	2,909,956	Montezuma County	884,706
City of Delta	333,454	Montrose County	3,042,389
City of Orchard City	149,664	Otero County	1,156,704
Town of Paonia	76,028	Ouray County	380,737
Town of Cedaredge	101,160	Park County	455,940
Town of Hotchkiss	47,950	Phillips County	333,072
Town of Crawford	18,913	Pitkin County	10,698,458
Douglas County	24,519,937	Town of Basalt	161,361
Eagle County	8,339,751	City of Snowmass Village	1,389,473
City of Avon	185,876	City of Aspen	5,124,393
Town of Basalt	66,228	Prowers County	1,316,307
Town of Eagle	79,362	Pueblo County	12,272,585
Town of Gypsum	71,910	Rio Blanco County	424,361
Town of Minturn	18,291	City of Meeker	426,588
Town of Redcliff	1,223	City of Rangely	321,971
City of Vail	495,286	Rio Grande County	1,889,130
El Paso County	57,224,379	City of Monte Vista	314,882
Fremont County	3,336,515	Town of Del Norte	134,955
Garfield County	5,717,286	Routt County	3,707,945
Grand County	2,454,200	San Juan County	114,044
Gunnison County	2,177,435	Town of Silverton	470,467
Hinsdale County	193,110	San Miguel County	1,454,596
Town of Lake City	205,969	Sedgwick County	338,725
Huerfano County	226,383	Summit County	3,946,569
Town of La Veta	58,925	Town of Breckenridge	4,632,485
City of Walsenburg	186,340	City of Montezuma	9,638
Jackson County	209,703	Town of Blue River	23,739
Town of Walden	183,913	Town of Dillon	1,627,111
Jefferson County	30,477,506	Town of Frisco	2,981,388
Las Animas County	1,668,167	Town of Silverthorne	3,296,453
La Plata County	9,830,610	Teller County	1,058,215
		Total	\$328,986,916

Severance

Net Severance Tax Collections	70
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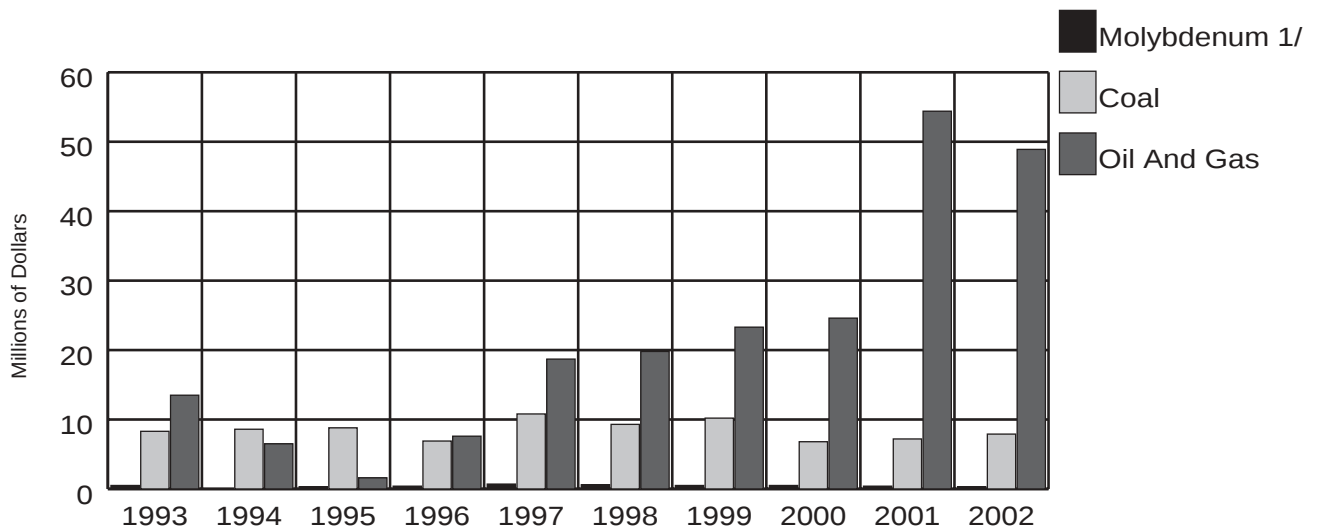
COLORADO NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1993 to 2002

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2002	\$286,016	\$7,929,644	\$48,914,233	\$57,129,893
2001	356,147	7,177,271	54,383,726	61,917,144
2000	49,482	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

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1993 to 2002



Molybdenum	0.5	0	0.3	0.4	0.7	0.6	0.5	0.5	0.4	0.3
Coal	8.3	8.6	8.8	6.9	10.8	9.3	10.2	6.8	7.2	7.9
Oil and Gas	13.5	6.5	1.6	7.6	18.7	19.8	23.3	24.6	54.4	48.9

1/ The Molybdenum classification includes collections for metallic metals.

Article X, Section 20, Revenue Refunds

Revenues Refunded Under Article X, Section 20 by Refund Mechanism ..	72
Revenues Refunded Under Article X, Section 20 by Income	
Class and Refund Mechanism	74

REVENUES REFUNDED UNDER ARTICLE X, SECTION 20 BY REFUND MECHANISM

Fiscal Year 2002

Tax Year 2001

Individual and Fiduciary Credits and Modifications

Sales Tax Refunds 1/

Adjusted 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
Under \$27,000	97,458	\$28,067,904	722,207	\$103,997,808	819,665	\$132,065,712
\$27,001 - \$56,000	225,490	84,333,260	336,297	62,887,539	561,787	147,220,799
\$56,001 - \$83,000	192,287	84,606,280	69,160	15,215,200	261,447	99,821,480
\$83,001 - \$110,000	107,271	54,064,584	19,547	4,925,844	126,818	58,990,42
\$110,001 - \$135,000	48,321	27,349,686	6,933	1,962,039	55,254	29,311,725
\$135,001+	76,694	69,177,988	11,295	5,094,045	87,989	74,272,033
Totals	747,521	\$347,599,702	1,165,439	\$194,082,475	1,912,960	\$541,682,177

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

Agricultural Value-Added Cash Fund Credits	\$78,017
Agricultural Value-Added Credits	60,000
Charitable Contributions Modification	2,811,338
Child Care Credits	2,504,625
Colorado Capital Gains Modification (Held Over 5 Years)	36,279,304
Colorado Capital Gains Modification (1 to 5 Years)	17,825,523
Earned Income Credits	31,525,870
Family Home Care Operator Credits	1,393,649
Foster Care Credits	191,714
Health Benefit Plan Credits	2,315,165
High Tech Scholarship Credits	1,620
Individual Development Account Credits	8,308
Interest, Dividend, and Capital Gains Modification	42,921,074
Per Child Credits	20,099,348
Rural Health Care Provider Credits	240,889

Corporate Credits and Modifications

Agricultural Value-Added Cash Fund Credits	0
Agricultural Value-Added Credits	*
Colorado Capital Gains Modification (Held Over 5 Years)	150,779
Colorado Capital Gains Modification (1 - 5 Years)	18,922
High Tech Scholarship Credits	0
Individual Development Account Credits	0

* = Not Releasable

Other Refund Mechanisms

Business Personal Property Tax Refunds	101,152,153
Motor Vehicle Registration Fee Reduction	25,266,084
Pollution Control Equipment Sales and Use Tax Refund	1,125,210
Reduced Sales and Use Tax on Heavy Trucks	4,031,439

Total Excess Revenues Refunded—Tax Year 2001

\$831,683,208

REVENUES REFUNDED UNDER ARTICLE X, SECTION 20 BY REFUND MECHANISM, cont.

Fiscal Year 2002

Tax Year 2000

Individual and Fiduciary Credits and Modifications

Sales Tax Refunds

Adjusted 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
Under \$26,000	5,699	\$2,074,436	20,411	\$3,714,802	26,110	\$5,789,238
\$26,001 - \$53,000	8,187	4,011,630	8,876	2,174,620	17,063	6,186,250
\$53,001 - \$78,000	7,372	4,246,272	3,679	1,059,552	11,051	5,305,824
\$78,001 - \$103,000	5,465	3,552,250	1,838	597,350	7,303	4,149,600
\$103,001 - \$126,000	3,542	2,571,492	984	357,192	4,526	2,928,684
\$126,001+	14,326	16,446,248	3,380	1,940,120	17,706	18,386,368
Totals	44,591	\$32,902,328	39,168	\$9,843,636	83,759	\$42,745,964

Child Care Credits	\$117,614
Colorado Capital Gains Modification (Held Over 5 Years) 2/	32,811,282
Earned Income Credits	1,290,952
Family Home Care Operator Credits	66,831
Health Benefit Plan Credits	174,857
Interest, Dividend, and Capital Gains Modification	4,405,797
Per Child Credits	956,446
Rural Health Care Provider Credits	(243,892)

2/ Includes refunds claimed for Tax Year 1999 on amended returns.

Corporate Modification

Colorado Capital Gains Modification	3,662,275
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Other Refund Mechanism

Business Personal Property Tax Refunds	(197,669)
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Total Excess Revenues Refunded—Tax Year 2000 **\$85,790,457**

Total Excess Revenues Refunded—Fiscal Year 2002 **\$917,473,665**

REVENUES REFUNDED UNDER ARTICLE X, SECTION 20 BY INCOME CLASS AND REFUND MECHANISM

Fiscal Year 2002

Tax Year 2001

	EIC Credit		Child Care Credit		Per Child Credit	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	182,792	\$30,540,764	10,119	\$580,078	55,987	\$7,029,943
\$ 27,001 to \$ 56,000	17,165	982,975	22,359	1,257,513	71,230	9,338,308
\$ 56,001 to \$ 83,000	15	2,131	5,547	667,034	14,437	3,728,354
\$ 83,001 to \$110,000	**	**	**	**	5	1,809
\$110,001 to \$135,000	-	-	**	**	3	934
\$135,001 and over	**	**	-	-	**	**
TOTAL	199,972	\$31,525,870	38,025	\$2,504,625	141,662	\$20,099,348

	Family Home Care Operator		Health Benefit Plan	
	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	11,140	\$500,107	2,344	\$656,702
\$ 27,001 to \$ 56,000	1,622	750,410	2,471	1,032,226
\$ 56,001 to \$ 83,000	307	143,132	849	390,624
\$ 83,001 to \$110,000	**	**	247	115,244
\$110,001 to \$135,000	-	-	117	54,813
\$135,001 and over	-	-	140	65,555
TOTAL	3,069	\$1,393,649	6,168	\$2,315,165

	Rural Health Care Credit		6-tier Sales Tax Credit		Interest, Dividends, Capital Gains Deduction	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	62	\$16,057	819,665	\$132,065,712	178,957	\$4,627,554
\$ 27,001 to \$ 56,000	109	49,422	561,787	147,220,799	303,298	11,479,651
\$ 56,001 to \$ 83,000	45	37,376	261,447	99,821,480	201,302	8,835,841
\$ 83,001 to \$110,000	21	29,912	126,818	58,990,428	112,123	5,781,219
\$110,001 to \$135,000	14	31,194	55,254	29,311,725	52,867	3,245,442
\$135,001 and over	17	76,928	87,989	74,272,033	97,356	8,115,102
TOTAL	268	\$240,889	1,912,960	\$541,682,177	945,903	\$42,084,808

	Colorado Capital Gains Deduction (Assets held < 5 years)		Colorado Capital Gains Deduction (Assets held < 5 years)	
	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	316	\$121,427	306	\$103,985
\$ 27,001 to \$ 56,000	1,218	769,694	924	513,485
\$ 56,001 to \$ 83,000	1,275	1,232,651	865	791,466
\$ 83,001 to \$110,000	967	1,570,553	651	850,204
\$110,001 to \$135,000	660	1,424,803	400	662,454
\$135,001 and over	3,305	31,160,159	1,589	14,903,930
TOTAL	7,741	\$36,279,288	4,735	\$17,825,523

REVENUES REFUNDED UNDER ARTICLE X, SECTION 20 BY INCOME CLASS AND REFUND MECHANISM, cont.
Fiscal Year 2002

Tax Year 2001

	Charitable Contributions Credit		High Tech Scholarship		IDA Credits	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	8,783	\$328,230	*	\$ *	9	\$1,072
\$ 27,001 to \$ 56,000	19,447	1,057,034	3	76	7	880
\$ 56,001 to \$ 83,000	10,280	612,602	4	561	3	683
\$ 83,001 to \$110,000	3,759	223,012	*	*	7	607
\$110,001 to \$135,000	1,255	88,172	4	983	*	*
\$135,001 and over	1,790	502,289	**	**	8	5,066
TOTAL	45,314	\$2,811,338	11	\$1,620	34	\$8,308

	Agriculture Value-Added Cash Fund Credits		Foster Care	
	No. of Returns	Amount	No. of Returns	Amount
Under \$27,000	21	\$3,319	107	\$55,918
\$ 27,001 to \$ 56,000	32	15,834	164	86,656
\$ 56,001 to \$ 83,000	21	9,194	62	32,760
\$ 83,001 to \$110,000	17	14,972	18	9,511
\$110,001 to \$135,000	9	11,598	5	2,642
\$135,001 and over	22	83,100	8	4,227
TOTAL	122	\$138,017	364	\$191,714

* There were not enough filers in this category to publish this information separately. The amounts were added to the next lowest income category.

** There were not enough filers in this category to publish this information separately. The amounts were added to the next higher income category.

REVENUES REFUNDED UNDER ARTICLE X, SECTION 20 BY INCOME CLASS AND REFUND MECHANISM, cont.
Fiscal Year 2002

Tax Year 2000

Adjusted AGI Income Classes	EIC Credit		Child Care Credit	
	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	9,284	\$1,254,390	502	\$28,060
\$ 26,001 to \$ 53,000	647	36,561	947	51,532
\$ 53,001 to \$ 78,000	-	-	397	38,022
\$ 78,001 to \$103,000	-	-	-	-
\$103,001 to \$126,000	-	-	-	-
\$126,001 and over	-	-	-	-
TOTAL	9,931	\$1,290,952	1,846	\$117,614

Adjusted AGI Income Classes	Per Child Credit		Family Home Care Operator	
	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	2,495	\$317,682	74	\$36,440
\$ 26,001 to \$ 53,000	3,237	426,257	39	22,619
\$ 53,001 to \$ 78,000	936	212,508	15	7,773
\$ 78,001 to \$103,000	-	-	-	-
\$103,001 to \$126,000	-	-	-	-
\$126,001 and over	-	-	-	-
TOTAL	6,668	\$956,446	128	\$66,831

Adjusted AGI Income Classes	Health Benefit Plan		6-tier Sales Tax Credit	
	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000"	182	\$48,457	29,407	\$5,993,728
\$ 26,001 to \$ 53,000	145	63,614	17,235	6,253,200
\$ 53,001 to \$ 78,000	53	24,157	11,089	5,339,676
\$ 78,001 to \$103,000	20	9,328	7,267	4,145,598
\$103,001 to \$126,000	19	9,294	4,491	2,912,280
\$126,001 and over	44	20,007	17,382	18,101,482
TOTAL	463	\$174,857	86,871	\$42,745,964

Adjusted AGI Income Classes	Interest, dividends Capital Gains Deduction		Colorado Capital Gains Deduction	
	No. of Returns	Amount	No. of Returns	Amount
Under \$26,000	29,310	\$465,454	290	\$185,280
\$ 26,001 to \$ 53,000	16,312	544,141	167	148,872
\$ 53,001 to \$ 78,000	11,782	507,704	198	239,766
\$ 78,001 to \$103,000	8,249	410,985	190	326,522
\$103,001 to \$126,000	5,207	286,983	135	283,977
\$126,001 and over	24,511	1,485,528	1,190	18,683,074
TOTAL	95,371	\$3,700,795	2,170	\$19,867,491