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July 1, 2002 through June 30, 2003

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DEPARTMENT OF REVENUE

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January 1, 2004

The Honorable Bill Owens Members of the
Governor of Colorado Colorado General Assembly

Dear Governor, Senators and Representatives:

I am pleased to present the 63rd Annual Report of the Colorado Department of Revenue covering the Department's operations for the period July 1, 2002 through June 30, 2003.

State tax collections continued to show weakness during this last fiscal year owing to the lingering effects of the recession in the economy. Diminishing state revenues resulted in some tough budgetary decisions in order to meet Colorado's obligation to maintain a balanced budget.

In order to provide the level of customer service Colorado's citizens have come to expect from State government, the Department worked on a number of initiatives that both maintained and bolstered service to taxpayers. From renewing driver licenses by mail to streamlined processing of income and business tax returns, the Department has focused on time and money saving measures to conduct business with the public.

Looking forward, the Department will continue to seek new, cost-effective ways to both simplify and improve the tax paying process, as well as other important services we provide. We are committed to finding better ways of serving the citizens of Colorado while ensuring that the State's laws are administered fairly and efficiently.

I invite you to review the highlights of the Department's accomplishments contained in the "Year in Perspective" section beginning on the next page.

Sincerely,

M. Michael Cooke
Executive Director

THE YEAR IN PERSPECTIVE

The following highlights some of the Department of Revenue accomplishments during Fiscal Year 2002-03

During the month of June 2003, Colorado offered Tax Amnesty, which was an opportunity for businesses and individuals to pay taxes owed to the state without penalty or criminal prosecution, and at half the interest rate for those who qualified. The 2003 Tax Amnesty Program applied to taxes administered by the Colorado Department of Revenue. It was available to anyone who owed back taxes that were due on or before December 31, 2002. The Department successfully managed the regular day to day operations along with the additional filings for the Tax Amnesty Program. As a result, over \$23 million in new state tax revenue was collected. This is more than four times the original estimate of \$5 million.

The Department enhanced its web site to include more forms, frequently asked questions, office locations, and hours of operations.

TAXATION BUSINESS GROUP

Taxpayer Service Division: The call center deployed an intranet system that allows agents to access substantive and procedural tax information quickly. This system greatly improves the accuracy of information given by the center, allows newer employees to access difficult tax questions that only more experienced staff could handle previously, and allows agents to handle calls quickly by providing them quick access to tax information.

Tax Conferee : The section closed 176 cases resulting in a net reduction of 23 cases in its inventory.

Taxation and Compliance Division: The collections section increased its auto-dialer out-going telephone collection attempts, the incoming telephone calls answered, and the chapter 7 bankruptcy notices processed resulting in collections of over \$22 million.

The Fairshare section enhanced the income tax non-filer project using 1099 data and piloted a new project to validate Tax Year 2000 capital gains modifications. In addition, Fairshare automated the refund offset and intercept program to expedite processing.

MOTOR VEHICLE BUSINESS GROUP

Driver License Division: With the closing of 25 driver's license offices statewide and a growing increase in wait times to renew driver's licenses, the Division increased its efforts to encourage drivers to renew by mail. It implemented revised Renewal-by-Mail criteria to increase the eligible population by 50%. Usage doubled from less than 100,000 to nearly 200,000, and despite the overall reduction in physical Driver Licensing locations, service levels remain consistent.

Driver license workers encouraged people to verify their address in the driver license system to enable them to renew their driver's license by mail. Up-front screening of walk-in applicants at driver's license facilities helped ensure that citizens have the correct documentation to obtain a license prior to waiting in line.

The Division implemented the Ordway call center program through the Department of Corrections to redirect telephone calls from Driver Licensing Offices. The call center handled an average of 1,800 calls daily, which increased customer service and decreased wait time.

The facial recognition program was fully implemented.

To further refine identification security, 23 state driver licensing offices and nine county driver licensing operations converted to the central issuance of all driver license and identification documents. This has allowed the Motor Vehicle Business Group to remove document printers, which mitigated document fraud and further enhanced the safety of employees and the integrity of Colorado-issued documents.

Driver Control and Motor Vehicle Enforcement Division: The Division completed programming to allow Denver courts to transmit all convictions electronically, which saved time and resources for data entry, delivery of paper citations, and microfilming.

Driver Control worked with the Colorado Department of Transportation to improve the accident processing system by developing a long-term strategic plan for more efficient transmission of data. The section received a federal grant to fund the first portion of the programming needed to implement required changes.

Driver Control implemented a telephone recording system for the customer service section. The system allows supervisors a proactive method to review the provision of customer service, identify specific training needs, and review customer-disputed information for accuracy.

The section completed the implementation of the privatization of bulk record sales. Seven vendors now provide data to purchasers in accordance with the provisions of the Driver Privacy Protection Act.

Driver Control implemented legislation to add a new restraint for felony and non-felony convictions. Prior to this law, the departmental action was processed manually when people were convicted of a non-felony. These actions are now automated.

Driver Control implemented legislation that requires a \$1 surcharge on traffic tickets to be transferred daily to the State Treasurer for the Family-Friendly Court Program Cash Fund.

Emissions Division: The Division designed and implemented software that provides for a new vehicle inspection report. The report is a one-part form that declares the results of vehicle emissions and eliminates the sticker used in previous years.

Titles and Registration Division: The Titles and Registration Division received approval to begin an aggressive statewide license plate redistribution project to deplete county plate inventories to a targeted 25%.

The Colorado Fleet Registration Program became effective February 1, 2003. This program allows commercial fleets to obtain a permanent plate that does not require year and month tabs. The Registration section is in the process of adding fleets to this program.

Enforcement Business Group: The Enforcement Business Group obtained cash funding for all Divisions. The Group has been involved in training the licensees on expectations, laws and rules. There have been numerous large criminal cases dealing with burglaries, securities fraud, title fraud and illegal car sales.

Liquor Enforcement Division: The Division of Liquor began screening renewal license applications to ensure they did not have existing distraint warrants with the Department before renewing the license. This process resulted in 350 investigations. Over \$1 million of delinquent taxes were collected at a cost of approximately \$50,000.

Gaming Division: The Division of Gaming implemented a personnel tracking system that allows casinos to notify the Division when they hire and terminate employees, replacing a paper-based system used previously. Local law enforcement agencies have real-time access to the system, so they can locate where a person works in an emergency or law enforcement situation. They previously relied upon monthly paper reports printed by the Division.

The Division implemented a device tracking system, which meets federal and state law requirements to track the movement of slot machines in and out of the state. Casinos and manufacturers now report movement online, replacing an e-mail notification system.

The Division updated the tax filing system to add reporting requirements for new devices and new technologies.

Division of Hearings: The Division began conducting hearings for the district office by telephone. Tape recordings were converted to PC-based digital audio recording, which enabled automatic filing, immediate access, and perpetual storage of hearing recordings. This reduced the clerical time required to generate transcripts for appeals.

Auto Industry Division: The Division enhanced customer service through the implementation of on-line access to motor vehicle dealer information for county motor vehicle offices, bond companies, and auto auctions. This project reduced the number of incoming phone calls for information and increased staff efficiency.

In Calendar Year 2002, \$5.4 million in restitution and/or money value was obtained for Colorado consumers and dealers as part of the Division's investigation and complaint resolution process.

In an effort to achieve voluntary compliance by the industry, the Auto Industry Division developed and delivered specialized training seminars in the areas of motor vehicle advertising, title fraud, document requirements for titling motor vehicles, salvage fraud, odometer fraud, and document requirements for motor vehicle sales transactions.

STATE LOTTERY DIVISION

The Colorado Lottery recorded its second-best sales in the agency's 20-year history. Exciting new Scratch games and a large Powerball jackpot run at the end of the fiscal year helped the Lottery achieve its fiscal goals. In Fiscal Year 2003, the Lottery posted sales of \$391.4 million. The previous high was \$407 million set in Fiscal Year 2002, the year the Lottery introduced Powerball. The Lottery's efforts generated \$104.7 million in proceeds, an amount exceeded only by the \$110 million in FY02.

MOTOR CARRIER SERVICES DIVISION

To keep up with the growing volume of truck traffic in the state, the Division implemented the Commercial Vehicle Electronic Credentialing system for the renewal of accounts, processing of payments, and printing of credentials via the internet. This new system gives the trucking industry the ability to conduct business with the state 24 hours a day from locations they find most convenient. It also reduced the number of paper transactions the Division needs to process, which freed up staff time.

In order to keep up with the growing volume of commercial truck traffic in the state, the Department has actively promoted the use of Automated Vehicle Identification-Weigh in Motion technology. The AVI/WIM system saves truckers time since they no longer need to stop at Ports of Entry and also helps avoid traffic congestion. As a result of the Division's efforts, close to 1.1 million trucks used this system last year to clear the Ports of Entry.

CASH & DOCUMENT PROCESSING DIVISION

More prominent display of information in the income tax booklet about the availability of direct deposit for income tax refunds resulted in savings for the Department's processing budget. Better communication to taxpayers about this option resulted in close to 500,000 taxpayers opting to receive their refunds by this method.

The lack of funding to hire temporary employees for processing income tax returns prompted a reprioritization of staff assignments. Both professional and non-exempt employees were assigned to income processing in order to keep up with the high volume of returns the Department receives from February to May. While the time to process refunds increased, the redeployment of staff ensured that there was no increase in the number of refunds for which penalty and interest needed to be paid due to late processing.

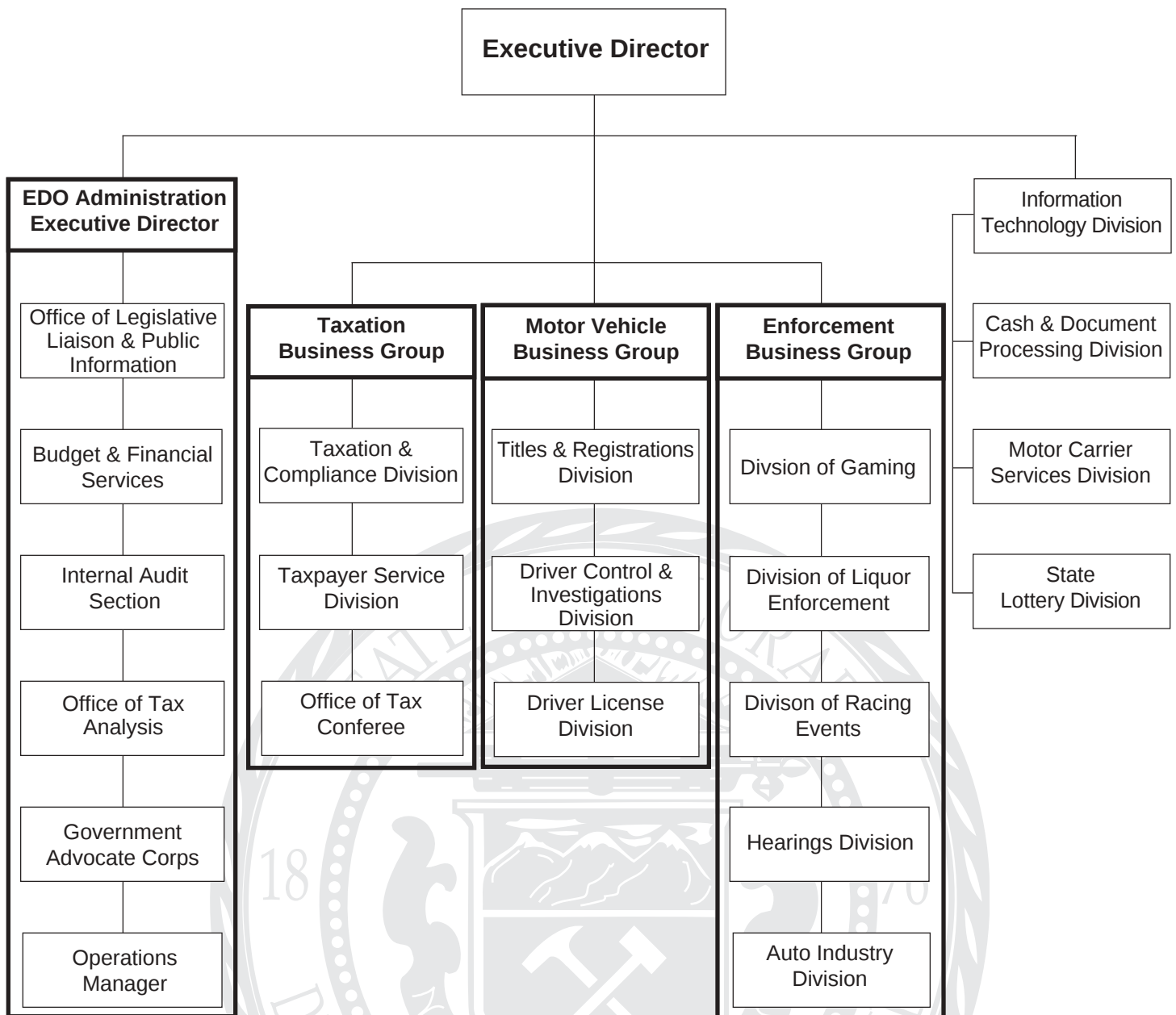
The Division completed an imaging feasibility study. The feasibility study indicates that both significant reductions in cost and benefits in the areas of cycle time, error reduction, and customer service will be achieved through the adoption of imaging and attendant work flow management technology.

The Facilities Section developed and implemented the tenant council, safety, space usage and security functions. In addition, an Emergency Hotline was developed.

The Division's Controller spearheaded the on-going effort to convert to a new banking contract. The transition to BankOne is completed for the State's operating account. Automated clearing-house and electronics funds transfers conversions are nearing completion.

COLORADO DEPARTMENT OF REVENUE

Functional Organization Chart



NET COLLECTIONS BY SOURCE

Fiscal Years 2002 and 2003

			Percent of 2003 Revenues Collected	Year-to- Year Percent Change
STATE TAXES	2002	2003		
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$30,028,358	\$30,285,649		
Aviation Fuel	10,947,351	12,481,844		
Cigarette	56,212,140	54,065,939		
Highway Fuel	537,773,867	546,921,294		
Limited Stakes Gaming	95,176,165	97,965,189		
Racing	5,749,555	4,539,007		
Sales	1,762,037,061	1,700,722,986		
Tobacco Products	10,031,627	10,456,510		
Use	139,934,661	132,477,041		
Subtotal	\$2,647,890,786	\$2,589,915,459	36.01%	-2.19%
INCOME				
Individual	\$3,461,362,646 1/	\$3,223,433,775 3/		
Corporate	205,216,926 2/	198,738,689 4/		
Fiduciary	14,396,760	12,361,663		
Subtotal	\$3,680,976,332	\$3,434,534,128	47.75%	-6.70%
ESTATE & INHERITANCE				
Estate	\$72,199,455	\$54,298,077		
Inheritance/Gift	0	3		
Subtotal	\$72,199,455	\$54,298,080	0.75%	-24.79%
SEVERANCE	\$57,129,894	\$32,334,808	0.45%	-43.40%
LOCAL TAXES				
Baseball Stadium District Taxes	\$703,285	\$373,286		
City Sales Taxes	165,490,034	138,086,210		
County Lodging Taxes	2,622,475	2,608,155		
County Sales Taxes	329,523,276	327,518,461		
County Transit Sales Taxes	12,775,230	13,441,693		
Football Stadium District Taxes	36,195,309	35,080,445		
Local Improvement District Taxes	4,877,725	4,389,201		
Local Marketing District	1,547,354	1,464,146		
MV Specific Ownership—Classes A & F	10,702,265	10,916,394		
RTD Sales and Use	218,413,925	210,418,213		
Rural Transportation Authority	1,740,222	1,892,254		
SCFD Sales and Use	36,333,881	34,954,820		
Short-term Rental Taxes	105,090	117,163		
Subtotal	\$821,030,071	\$781,260,441	10.86%	-4.84%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$131,466,955	\$159,480,628		
Motor Vehicle Operator Licenses	16,639,398	15,775,554		
Emissions	7,113,561	7,057,300		
Titles	7,717,449	8,524,833		
Drivers License Express Consent Fees	820,160	760,560		
IRP Due Other States	5,507,273	5,798,746		
License Reinstatement Fees	2,298,813	2,479,769		
Motor Vehicle Financial Responsibility	-7,313	-17,538		
Motor Vehicle Penalty Assessments	5,716,191	6,670,246		
Motor Vehicle Dealer/Sales Licenses	1,756,172	2,058,902		
Motor Vehicle Manufacturer Licenses	112,108	135,770		
Motorist Insurance Identification Database	1,971,810	2,035,476		
Passenger Mile Tax	584,235	570,618		
60-Day Harvest Permit	54,940	43,480		
Subtotal	\$181,751,751	\$211,374,344	2.94%	16.30%

NET COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 2002 and 2003

	2002	2003	Percent of 2002 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$860	\$840		
Liquor Licenses	2,158,434	2,498,832		
Liquor Licenses/85% City	2,134,081	2,440,961		
Liquor Licenses/85% County	460,876	404,916		
Limited Stakes Gaming	1,422,048	795,777		
PUC Utility Supervision Fees	7,956,575	9,556,193		
Other PUC Hazardous Fees	174,549	143,575		
Racing Fees	76,511	84,820		
Recycled Tire Fees	2,012,927	2,170,283		
Restaurant Licenses/Fees	393,714	423,562		
Sales Tax Licenses	2,224,287	312,263		
Special Fuel Licenses and Permits	6,135	6,700		
Tobacco Products Licenses/Fines	5,065	6,255		
Trade Name Fees	365,365	530,099		
Underground Storage Tank Surcharge	20,357,643	19,351,295		
Subtotal	\$39,749,069	\$38,726,372	0.54%	-2.57%
OTHER RECEIPTS				
Miscellaneous Receipts	\$8,278,961	\$46,675,490		
Revenue Department Service Fees	4,603,042	3,177,634		
Subtotal	\$12,882,004	\$49,853,125	0.69%	287.00%
NET COLLECTIONS	\$7,513,609,361	\$7,192,296,756	100.0%	-4.28%

1/ Includes \$782,554,572 refunded under Article X, Section 20

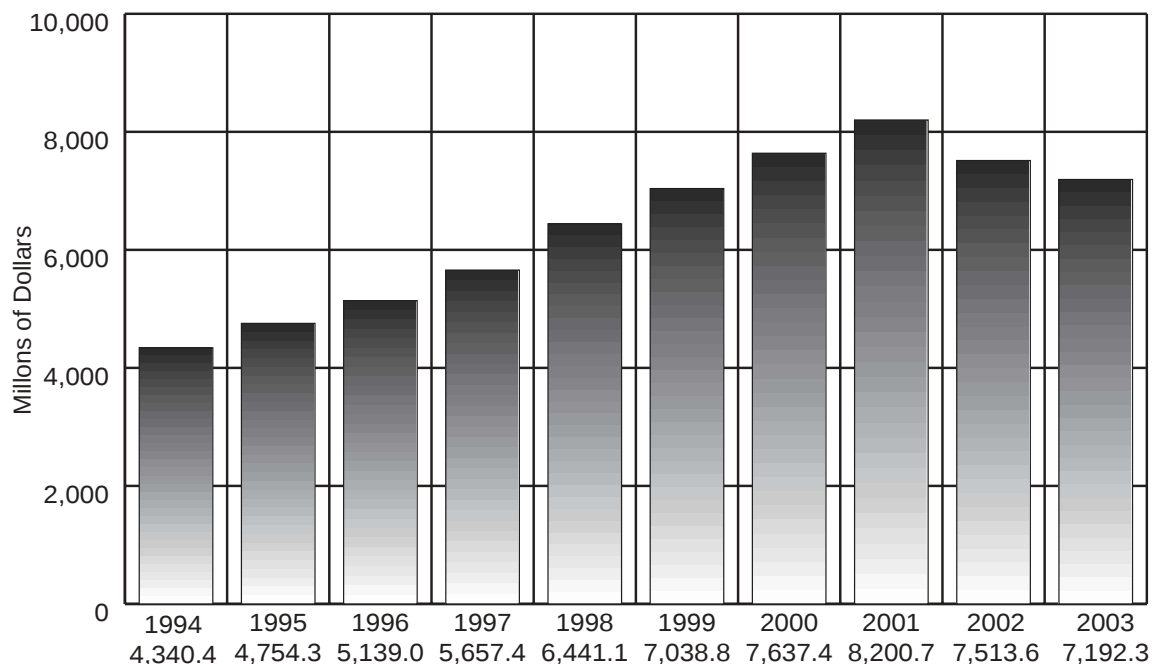
2/ Includes \$3,841,976 refunded under Article X, Section 20

3/ Includes \$66,124,885 refunded under Article X, Section 20

4/ Includes \$343,819 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1994 to 2003



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

Fiscal Year 2003

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$35,691,839	\$35,630,358	\$1,913,687	5.4%
State Sales Tax 2/	1,712,686,476	1,700,722,986	4,745,720	0.3%
State Use Tax 2/	139,483,312	132,477,041	297,186	0.2%
Cigarette and Tobacco 2/	64,781,126	64,529,544	501,659	0.8%
Income Tax	4,170,536,586	3,434,534,128	17,879,462	0.4%
Death and Gift Tax 2/	60,365,223	54,298,080	1,496,327	2.5%
Racing	4,623,828	4,623,828	2,019,354	43.7%
Regulatory and Business	34,250,129	34,162,431	1,335,657	3.9%
Other Receipts, Fees, etc. 3/	56,213,860	55,868,239	549,126	1.0%
TOTAL GENERAL FUND	\$6,278,632,378	\$5,516,846,635	\$30,738,178	0.5%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$556,907,860	\$547,653,443	\$10,335,881	1.9%
Vehicle Registrations 5/	170,268,235	170,084,417	8,580,517	5.0%
Operators Licenses & Control 6/	22,989,400	22,979,770	22,650,891	98.5%
All Other Motor Vehicle 7/	8,740,449	8,714,598	3,079,843	35.2%
Emissions	7,057,464	7,057,300	1,218,384	17.3%
TOTAL HIGHWAY USERS TAX FUND	\$765,963,408	\$756,489,527	\$45,865,516	6.0%
OTHER COLLECTIONS:				
Gaming	\$98,761,431	\$98,760,965	\$10,441,195	10.6%
Severance Tax	44,204,751	32,334,808	215,577	0.5%
Local Government Sales Tax	775,003,656	770,344,047	7,970,931	1.0%
Other Special Funds 8/	19,404,004	17,520,773	15,253,373	78.6%
TOTAL OTHER	\$937,373,842	\$918,960,594	\$33,881,076	3.6%
TOTAL ALL FUNDS	\$7,981,969,628	\$7,192,296,756	\$110,484,770	1.4%

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 1994 to 2003

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2003	\$7,981,969,628	\$110,484,770	1.38
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 2003

Personal Services	\$74,221,336
Operating Expense	35,876,041
Capital Outlay	387,392
Total Administrative Expense 1/	\$110,484,769

1/ Includes federal funds in the amount of \$3,620,104

TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 2003

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net 3/
Field Audit	7,150			\$54,581,698	\$6,882,838	\$47,698,860
Fair Share/Office Audits		93,562		119,039,370		119,039,370
Taxpayer Service			194,267	50,903,656	84,235,061	-33,331,405
TOTALS	7,150	93,562	194,267	\$224,524,724	\$91,117,899	\$133,406,825

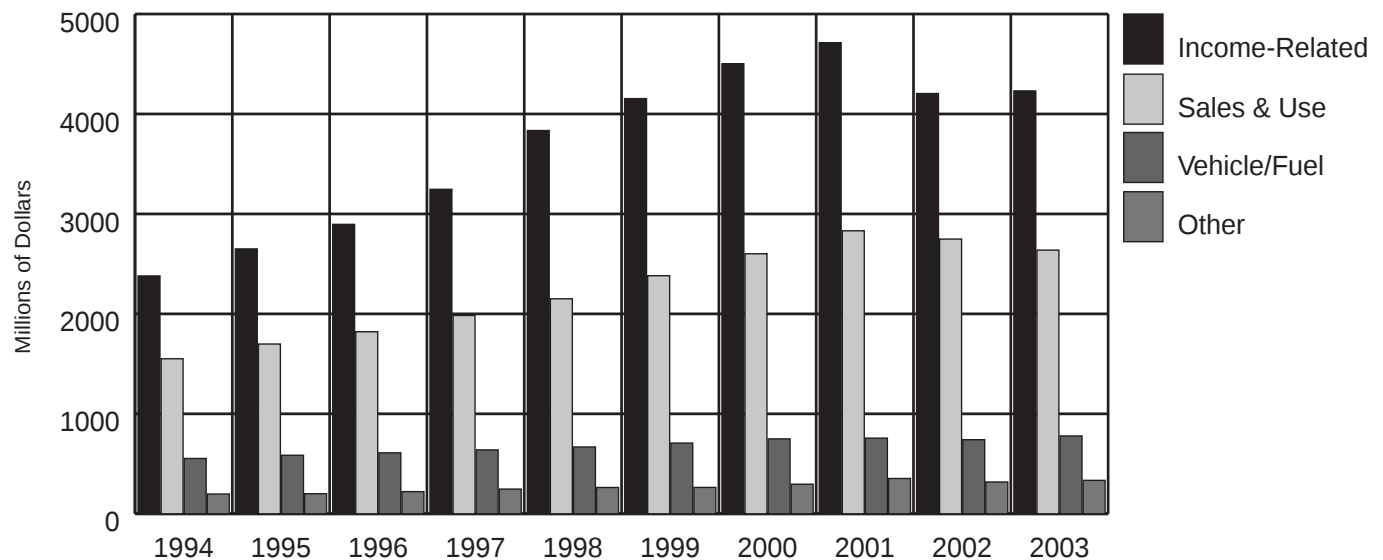
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

REVENUE COLLECTIONS

Fiscal Years 1994 to 2003



Income-Related	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	4,230.9
Sales and Use	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	2,637.9
Vehicle/Fuel	553.6	585.7	610.2	639.5	668.5	707.7	749.6	756.9	741.2	778.7
Other	198.0	201.1	221.7	247.2	263.2	264.0	296.1	353.2	318.3	334.5

CASH AND DOCUMENT PROCESSING**Fiscal Year 1999 TO 2003**

Deposit Activity	2002	2003			
Total Deposit Dollars	\$7,981,684,338	\$7,898,433,218			
Deposit by Check	4,768,133,292	3,784,958,226			
Deposit by Third Party Payment Processing	113,737,459	187,527,593			
Deposit by EFT Payments	3,099,813,587	3,925,947,399			
Total Deposit Transactions	2,884,809	3,206,027			
Transactions by Check	2,296,917	2,399,018			
Transactions by Third Party Payment Processing	122,960	255,155			
Transactions by EFT Payments	464,932	551,854			
Individual Income Tax Processing					
Total Individual Income Tax Returns	2,204,983	1,979,595			
Paper	1,595,753	1,268,383			
Electronic	609,230	711,212			
Fed/State Electronic Filing (FSEF)	492,018	615,100			
Netfile	87,458	67,218			
Telefile	29,754	28,894			
Total Individual Income Tax Refunds	1,879,289	1,373,864			
Total Individual Income Tax Payments	282,158	430,795			
Total Individual Income Tax \$0 Returns	32,673	174,936			
Business Tax Cycle Time (from receipt to posting)					
All Mailroom Received Documents					
% Processed within 5 days	44.38%	54.99%			
% Processed within 10 days	83.30%	93.81%			
% Processed within 20 days	91.64%	97.14%			
% Processed within 30 days	95.57%	97.50%			
Sales Tax Received Documents					
% Processed within 5 days	44.22%	49.77%			
% Processed within 10 days	94.05%	96.69%			
% Processed within 20 days	99.68%	99.78%			
% Processed within 30 days	99.92%	99.95%			
Income Tax Refund Processing Cycle Time (From receipt through issue date of the warrant)					
Refund Processed within 14 days	90.25%	70.98%			
Refund Processed within 21 days	96.86%	97.58%			
Refund Processed within 28 days	99.79%	99.78%			
Refund Processed within 45 days	99.98%	99.95%			
# of Direct Deposits	461,243	497,910			
Creating and Maintaining Business Tax Accounts					
Taxpayer Accounts & Branches Created	67,991	69,570			
Taxpayer Accounts Maintained	465,557	390,840			
Microfilm Activities					
	1999	2000	2001	2002	2003
Documents Filmed	8,083,905	8,629,572	9,144,564	9,098,598	8,252,955
Documents Retrieved	90,676	110,859	80,332	94,997	72,312
Forms Requests			2001	2002	2003
Orders Filled 1/			107,198	91,426	78,921
Forms Mailed			768,470	650,318	552,450
Mail Services					
Total Pieces Mailed			8,702,915	8,458,238	7,309,329
Titles Envelopes Mailed 2/			622,743	592,991	541,668
Income Warrants Mailed			1,819,005	1,575,982	992,223
Verified Envelopes Mailed 3/			415,833	434,458	419,698
1/ Includes telephone and written requests					
2/ Mailings may include multiple titles					
3/ Notices for drivers hearings					

TAXATION BUSINESS GROUP ACTIVITIES

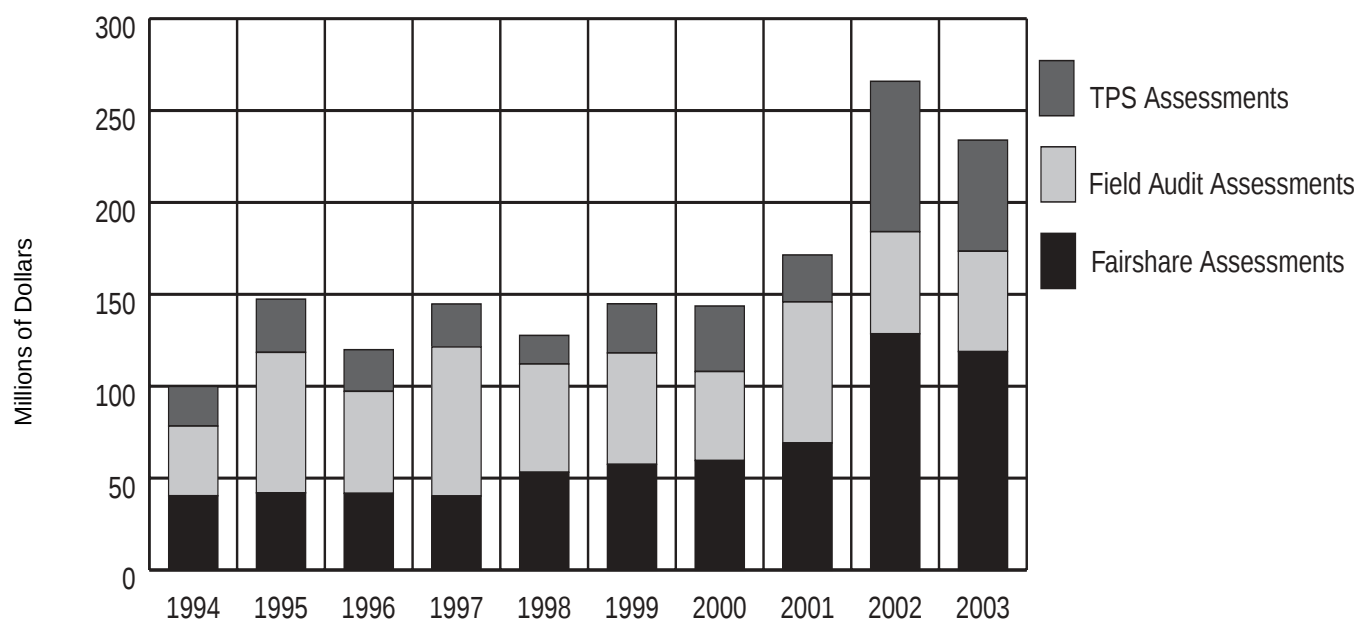
Fiscal Years 1999 TO 2003

Assessments	1999	2000	2001	2002	2003
Fairshare	\$57,627,241	\$59,722,911	\$69,333,469	\$128,722,893	\$119,039,370
Field Audit	60,643,437	48,387,425	76,664,167	55,467,022	54,581,698
Taxpayer Services	26,691,431	35,608,130	25,545,088	81,792,389	60,378,164
Total	\$144,962,109	\$143,718,466	\$171,542,724	\$265,982,304	\$233,999,232
Delinquent Collections	\$150,733,165	\$176,650,700	\$177,770,930	\$153,426,392	\$161,283,966
Department Web Hits	1,745,394	7,097,378	8,803,276	10,224,417	13,551,312
Call Center Calls Received 1/		1,214,861	1,728,158	1,522,651	1,583,448

1/ Includes calls to the automated interactive voice response systems, pre-recorded scripts, agents and abandoned calls.

TOTAL ASSESSMENTS-ALL SOURCES

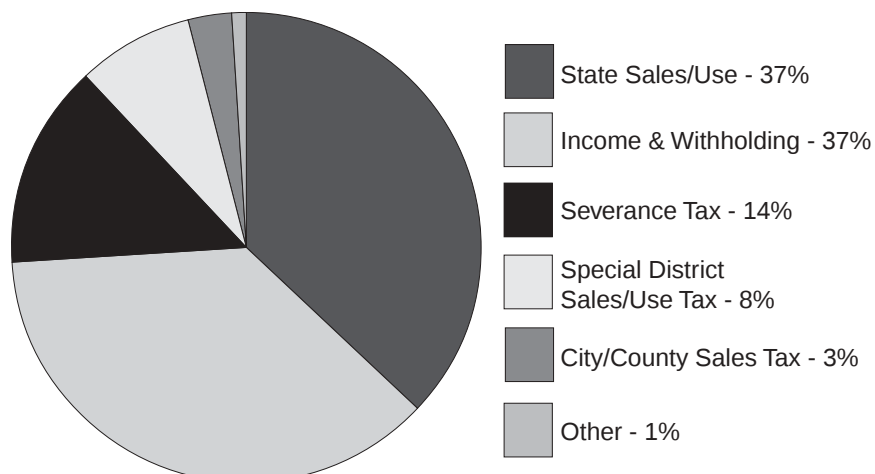
Fiscal Years 1994 to 2003



Taxpayer Services	21.5	28.9	22.6	23.3	15.5	26.7	35.6	25.5	81.8	60.4
Field Audit	37.9	76.4	55.5	81.1	58.9	60.6	48.4	76.7	55.5	54.6
Fairshare	40.5	42.1	41.8	40.4	53.3	57.6	59.7	69.3	128.7	119.0

FIELD AUDIT ASSESSMENTS BY TYPE OF TAX

Fiscal Year 2003



POPULATION BY COUNTY

COUNTY	1990 CENSUS	2000 CENSUS	2001 ESTIMATE	2002 ESTIMATE	CHANGE		2002 RANK
					AMOUNT 2001-2002	PERCENT 2001 - 2002	
Adams	265,038	363,857	361,262	373,758	12,496	3.5%	5
Alamosa	13,617	14,966	15,282	15,419	137	0.9%	31
Arapahoe	391,511	487,967	503,846	510,855	7,009	1.4%	4
Archuleta	5,345	9,898	10,548	10,942	394	3.7%	37
Baca	4,556	4,517	4,514	4,413	-101	-2.2%	53
Bent	5,048	5,998	5,865	6,089	224	3.8%	47
Boulder	225,339	291,288	275,799	278,357	2,558	0.9%	6
Broomfield			40,621	42,062	1,441	3.5%	16
Chaffee	12,684	16,242	16,522	16,737	215	1.3%	27
Cheyenne	2,397	2,231	2,228	2,213	-15	-0.7%	58
Clear Creek	7,619	9,322	9,485	9,553	68	0.7%	39
Conejos	7,453	8,400	8,401	8,423	22	0.3%	40
Costilla	3,190	3,663	3,723	3,756	33	0.9%	56
Crowley	3,946	5,518	5,491	5,838	347	6.3%	49
Custer	1,926	3,503	3,686	3,779	93	2.5%	55
Delta	20,980	27,834	28,709	29,276	567	2.0%	18
Denver	467,610	554,636	560,365	562,409	2,044	0.4%	1
Dolores	1,504	1,844	1,844	1,881	37	2.0%	59
Douglas	60,391	175,766	200,385	211,000	10,615	5.3%	8
Eagle	21,928	41,659	44,824	45,944	1,120	2.5%	15
El Paso	397,014	516,929	533,534	541,491	7,957	1.5%	2
Elbert	9,646	19,872	21,453	21,996	543	2.5%	23
Fremont	32,273	46,145	47,209	47,561	352	0.7%	12
Garfield	29,974	43,791	46,173	47,447	1,274	2.8%	13
Gilpin	3,070	4,757	4,845	4,912	67	1.4%	50
Grand	7,966	12,442	13,253	13,458	205	1.5%	34
Gunnison	10,273	13,956	14,012	14,037	25	0.2%	33
Hinsdale	467	790	794	812	18	2.3%	63
Huerfano	6,009	7,862	7,857	8,056	199	2.5%	41
Jackson	1,605	1,577	1,620	1,607	-13	-0.8%	60
Jefferson	438,430	527,056	529,401	532,268	2,867	0.5%	3
Kiowa	1,688	1,622	1,598	1,578	-20	-1.3%	61
Kit Carson	7,140	8,011	8,007	8,049	42	0.5%	42
La Plata	32,284	43,941	45,614	46,297	683	1.5%	14
Lake	6,007	7,812	7,878	7,924	46	0.6%	43
Larimer	186,136	251,494	259,707	263,426	3,719	1.4%	7
Las Animas	13,765	15,207	15,550	15,879	329	2.1%	29
Lincoln	4,529	6,087	6,117	6,140	23	0.4%	46
Logan	17,567	20,504	21,920	21,977	57	0.3%	24
Mesa	93,145	116,255	119,975	122,796	2,821	2.4%	11
Mineral	558	831	843	867	24	2.8%	62
Moffat	11,357	13,184	13,190	13,324	134	1.0%	35
Montezuma	18,672	23,830	23,999	24,282	283	1.2%	21
Montrose	24,423	33,432	34,601	35,531	930	2.7%	17
Morgan	21,939	27,171	27,623	27,906	283	1.0%	19
Otero	20,185	20,311	19,976	19,771	-205	-1.0%	26
Ouray	2,295	3,742	3,888	3,948	60	1.5%	54
Park	7,174	14,523	15,327	15,782	455	3.0%	30
Phillips	4,189	4,480	4,511	4,533	22	0.5%	52
Pitkin	12,661	14,872	16,197	16,301	104	0.6%	28
Prowers	13,347	14,483	14,240	14,219	-21	-0.1%	32
Pueblo	123,051	141,472	144,383	147,284	2,901	2.0%	10
Rio Blanco	6,051	5,986	5,986	6,080	94	1.6%	48
Rio Grande	10,770	12,413	12,518	12,593	75	0.6%	36
Routt	14,088	19,690	20,551	20,683	132	0.6%	25
Saguache	4,619	5,917	6,100	6,212	112	1.8%	45
San Juan	745	558	560	565	5	0.9%	64
San Miguel	3,653	6,594	6,956	7,154	198	2.8%	44
Sedgwick	2,690	2,747	2,722	2,750	28	1.0%	57
Summit	12,881	23,548	26,355	26,871	516	2.0%	20
Teller	12,468	20,555	21,827	22,048	221	1.0%	22
Washington	4,812	4,926	4,898	4,908	10	0.2%	51
Weld	131,821	180,936	194,318	202,880	8,562	4.4%	9
Yuma	8,954	9,841	9,900	9,938	38	0.4%	38
STATE TOTALS	3,294,473	4,301,261	4,441,386	4,516,845	75,459	1.7%	

Department of Revenue Locations

DRIVER'S LICENSE LOCATIONS

FULL-SERVICE OFFICES —

Akron, Alamosa, Athmar/Denver, Aurora, Boulder, Burlington, Canon City, Cheyenne Wells, Colorado Springs, Cortez, Craig, Delta, Denver, Durango, Eads, Fort Collins, Fort Morgan, Frisco, Glenwood Springs, Granby, Grand Junction, Greeley, Gunnison, Holyoke, Hugo, La Junta, Lake City, Lamar, Leadville, Longmont, Meeker, Montrose, Northglenn, Nucla, Pagosa Springs, Parker, Pueblo, Rangely, Salida, Sedgwick County, Springfield, Steamboat Springs, Sterling, Trinidad, Walden, Walsenburg, Wray, Yuma

LIMITED SERVICE OFFICES —

Arapahoe County, Broomfield, Grand County, Kiowa, Lakewood, Littleton, Saguache

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 —

Colorado Springs, Denver, Grand Junction, Greeley, Pueblo

LIMITED STAKES GAMING OFFICES —

Central City, Cripple Creek, Lakewood

LOTTERY OFFICES —

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

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

RACING OFFICE —

Lakewood

* 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*
Spirituuous 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 sales, 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.

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 or 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 that follows the end of a quarter. Distributors deduct 3 1/3% of the tax due as payment of their expenses of collection and remittance. (SB 03-317 reduces the cigarette discount to 3% and the tobacco product vendor fee to 2 1/3% for sales occurring on or after July 1, 2003, but before July 1, 2005.)

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%
\$5,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$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 and 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*

*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. The proportion of the entity's income allocated to Colorado determines residency. 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.

Mileage and Fuel:

Title 42, Article 3

Title 39, Article 27

Passenger-mile	1.0 mill/passenger-mile
Gasoline	22¢/gallon
Special Fuel	20.5¢/gallon

Passenger-mile tax is imposed upon owners and operators of vehicles with a passenger-carrying capacity of 15 or more and used for the transportation of passengers for compensation. The tax is one mill for each passenger transported for a distance of one mile outside the boundaries of a city. A quarterly tax return is due on the last day of the month following the end of each quarter.

Gasoline tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on gross gallons acquired less a 2% shrinkage allowance. Using net gallons, the tax is computed less a 1/2% allowance for collection costs.

Special fuel tax is imposed on licensed distributors acquiring special fuel for storage and subsequent sales based on gross gallons. The tax is computed less a 1% allowance for collection costs.

Both gasoline and special fuel tax are reported each month on the gasoline and special fuel distributor's monthly report, which is due on the 25th day following the end of the reporting month. Owners and operators of commercial interstate operated vehicles pay the special fuel tax each quarter based on the amount of fuel used on Colorado roads. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

Motor Vehicle 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 + 20¢/100 lbs. above 2,000
4,501 lbs. and over	\$12.50 + 60¢/100 lbs. above 4,500

Passenger Buses for Hire

\$25.00 + \$1.70/seat for 1 to 14 seats; \$1.25/seat for each seat over 14

School Buses

\$15.00 + 50¢/seat over 25

Motorcycles

\$3.00

Motor Homes

2,000 lbs. or less	\$6.00
2,001 - 4,500 lbs.	\$6.00 + 20¢/100 lbs. above 2,000
4,501 - 6,500 lbs.	\$12.50 + 60¢/100 lbs. above 4,500
6,501 lbs. and over	\$24.50 + 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 + 20¢/100 lbs. above 2,000
4,501 - 5,000 lbs.	\$13.10 + 60¢/100 lbs. above 4,500
5,001 - 10,000 lbs.	\$15.50 + 45¢/100 lbs. above 5,000
10,001 - 16,000 lbs.	\$38.00 + \$1.20/100 lbs. above 10,000
16,000 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 + 20¢/100 lbs. above 2,000
3,501 - 4,500 lbs.	\$16.10 + 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.	\$770 - \$1,130
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 Per 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

*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; 50¢ Motorist Insurance Identification Database; \$1.00 Emergency Medical Services Surcharge; and 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.

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
30,001 - 60,000 lbs.	\$70
60,001 lbs. and over	\$80

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 are 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 Suggested Retail Price
A and B 16,001 lbs. and over	Full Purchase Price
C and D	85% of Manufacturers Suggested Retail Price
F	85% of Manufacturers Suggested 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 and light trucks and recreational trucks for personal use.

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 construction 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	\$15.60
Over 60 years of age	\$8.10

Duplicate/Reissue of License:

First Duplicate/Reissue	\$5.00
Subsequent Duplicates/Reissues	\$10.00
Motorcycle Endorsement	\$1.00
CDL Driver's Test	\$100.00
Original/Renewal of ID Card	\$4.10
ID Card 60 years of age or older	Free

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 of escrow for horse owners and breeders fund:	
Handle from Win, Place, and 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 15th 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
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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 is less than \$300). Wholesalers file annually. Vendors are given a discount of 3 1/3% of taxes due to cover collection expense. (SB 03-317 reduces the vendor fee to 2 1/3% for sales occurring on or after July 1, 2003, but before July 1, 2005.)

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

Sales Tax Glossary:

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesales 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 and Gas Production:

Gross Income of :	Tax*
Under \$25,000	2% of gross income
\$25,000 - \$99,999	\$500 and 3% of excess over \$25,000
\$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: **

2.25% of gross income that exceeds \$19 million. A credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

Molybdenum:

5¢ per ton of ore. An exemption for the first 625,000 tons produced each quarter is allowed.

Oil Shale:

1 - 4% on gross production beginning 180 days after commercial viability. An exemption of 15,000 tons of oil shale or 10,000 barrels of shale oil per day is allowed.

Coal:

54¢ per ton. An exemption for the first 300,000 tons produced each quarter is allowed. Underground production is allowed a 50% tax credit. Lignite coal (standard D388) is given a further 50% credit.

Producers and interest holders must file annually and pay tax by the 15th day of the fourth month after the tax year's close (excluding molybdenum interests and producers who file and pay quarterly).

*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.

**Ad valorem taxes paid or assessed are credited.

Legislative Digest

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

INCOME TAX LAWS:

HB 03-1066 Frivolous submission. Permits the Executive Director of the Department of Revenue to reject a request for a hearing related to income taxes if the request is a frivolous submission. Defines "frivolous submission" to mean a request for a hearing related to income taxes that is based on a position that was previously rejected in a published opinion by a Colorado or federal court. Requires the Executive Director to notify a taxpayer in writing of the rejection within a reasonable time after receiving the request for a hearing. Effective 3/20/03.

HB 03-1130 Family resource centers voluntary contribution. Creates the Family Resource Centers Fund. Establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2003, but prior to January 1, 2006. Effective 8/6/03.

HB 03-1147 General requirements for voluntary contribution programs. Exempts the Homeless Prevention Activities Program Fund and the Western Slope Military Veterans' Cemetery voluntary contributions from the statutory requirement that any voluntary contribution program created after June 2, 1985 have a 3-year sunset provision. For income tax years commencing on or after January 1, 2003, requires that each voluntary contribution receive at least \$150,000 during the January 1 through September 30 period in each year for it to remain on the income tax return. Specifies that any voluntary contribution that appears on the Colorado income tax return for the first time in the 2002 income tax year or any income tax year thereafter is exempt from the \$150,000 minimum requirement for the first two years it appears on the income tax return. For the period commencing January 1, 2003 through September 30, 2004 and for each 21-month period thereafter requires that the U.S. Olympic Committee voluntary contribution receive at least \$300,000 to remain on the income tax return. Specifies that no more than 12 voluntary contributions appear on Colorado income tax returns in any income tax year. Effective 5/22/03.

SB 03-30 Annual disclosure to individual taxpayers of average taxes paid. For calendar years commencing on or after January 1, 2003, requires the Department of Revenue to determine the average amount of certain taxes paid by individual taxpayers based on the taxpayers' average income on an annual basis. Requires the Department to prepare a table that discloses the average amount of taxes paid by taxpayers as printed in the most recent publication of the Department's Colorado Tax Profile Study. Specifies how the information shall appear on the table. Requires the Department to print the table in the income tax booklet that is mailed to taxpayers on an annual basis. Requires the Department to make the table available through the "NetFile" link on the Department's website. Effective 8/6/03.

SB 03-91 Alternative fuels clarification. Clarifies that a hybrid motor vehicle qualifies for the income tax credit available for motor vehicles that use alternative fuels. Effective 9/1/03.

SB 03-148 Electronic filing of returns. Authorizes the Executive Director of the Department of Revenue to adopt a rule extending the time for electronic filing of income tax returns if the time for electronic filing of federal income tax returns is extended. Effective 3/25/03.

SB 03-307 Colorado Special Olympics voluntary contribution. Extends the income tax check off for voluntary contributions to the Colorado Special Olympics Fund on the individual income tax form for tax year 2005. Effective 8/6/03.

LIMITED GAMING LAWS:

SB 03-113 Division of Gaming changes. Changes the renewal period for support and key employee licenses from one year to two years. Increases the penalties that may be imposed on retailer license holders for various violations. Deletes the requirement that any gaming licensee terminate the employment of any employee whose license has been revoked or expired within 24 hours after receiving written notice. Repeals the requirement that any manufacturer or distributor of gaming equipment be a resident of or be located in Colorado. Extends the sunset date of the Division of Gaming to July 1, 2013. Effective 5/22/03.

SB 03-274 Suspension of distribution to Local Government Limited Gaming Impact Fund and Colorado Travel and Tourism Promotion Fund. Suspends the distribution of limited gaming revenues to the Local Government Limited Gaming Impact Fund and the Colorado Travel and Tourism Promotion Fund for the 2003-2004 state fiscal year. Provides that any unencumbered moneys in the Local Government Limited Gaming Impact Fund be transferred to the General Fund on July 1, 2003. Provides that, if the total amount of revenues collected pursuant to the tax amnesty program exceeds \$5 million, the excess shall be transferred to the Local Government Limited Gaming Impact Fund up to the amount that would have been received under the provision of the gaming statutes. Effective 5/1/03.

LIQUOR AND TOBACCO ENFORCEMENT LAWS:

HB 03-1157 Alcohol sales. Clarifies that federal law prohibiting the extension of credit to alcohol retailers for more than 30 days for the sale of alcohol applies in Colorado. Effective 8/6/03.

HB 03-1330 Tobacco escrow fund requirements. Requires all tobacco product manufacturers whose cigarettes are sold in Colorado to certify that they are either a participating manufacturer as defined by the tobacco litigation master settlement agreement or are in full compliance with statutory provisions and implementing regulations that govern tobacco escrow funds. Requires the Department to publish a directory of cigarettes that has been approved for stamping and sale. Prohibits the stamping or sale of cigarettes that are not listed in the directory. Requires stamping agents, distributors of tobacco products, and tobacco product manufacturers to provide information requested by the Department of Revenue or the attorney general so that compliance with applicable laws can be verified. Effective 5/14/03.

HB 03-1337 Tavern licenses. Removes the existing provision limiting to three the number of tavern licenses that a person may hold. Allows tavern licensees to have an interest in a hotel and restaurant license and allows hotel and restaurant licensees to have an interest in a tavern license. Effective 5/2/03.

SB 03-71 Club or arts liquor license. Authorizes the issuance of a club or arts liquor license to an entity upon the investigation of the president or chair of the board and the operational manager. Repeals a prohibition against placing a licensed arts liquor premises in a college, university, or seminary. Effective 3/13/03.

LOTTERY LAWS:

HB 03-1036 Winnings offset against restitution in criminal cases. Authorizes the use of lottery winnings to offset restitution in criminal cases. Clarifies that if a lottery winner owes both child support and restitution, the person's child support obligation shall be offset against his or her lottery winnings first and then the restitution obligation. Effective 8/6/03.

SB 03-79 Child support offset. Clarifies that the state Department of Human Services may offset child support debt, child support arrearages, or child support costs, against cash prize or non-cash prize lottery winnings. Effective 4/22/03.

MOTOR CARRIER SERVICES LAWS:

HB 03-1071 Commercial vehicle safety inspectors certification requirement. Beginning on and after September 1, 2003, requires level 1 commercial vehicle safety inspections to be performed by enforcement officers who have been certified by the Commercial Vehicle Safety Alliance. Effective 8/6/03.

HB 03-1073 Clarification of types of air carriers exempt from imposition of gasoline tax. Clarifies the types of air carriers that are exempt from the excise tax imposed on all gasoline sold, offered for sale, or used in Colorado. Specifies that the exemption allowed to certain governmental entities from the excise tax shall apply solely to machines owned or operated by the governmental entity. States that exemptions for persons conducting business for governmental entities on a contract basis using aircraft shall be allowed only if such aircraft is otherwise exempt pursuant to state statute. Effective 8/6/03.

HB 03-1099 Liquefied petroleum gas administration. Requires every first purchaser of propane to pay a fee to the Department of Revenue. Creates the Liquefied Petroleum Gas (LPG) Inspection Fund to consist of fees, civil penalties, appropriations, and federal moneys for the administration of the LPG inspection program. Requires the Executive Director to adjust the fees to ensure that the amount in the Fund does not exceed a reserve needed to pay administrative costs for two months. Effective 5/21/03.

HB 03-1185 Electric utility vehicle combination weight limit. Allows a vehicle combination that is operated by an electric utility to weigh up to 21,000 pounds on a highway that is not an interstate highway. Effective 3/20/03.

SB 03-54 Commercial vehicle permits. Eliminates the requirement that paper copies of permits be carried in

commercial vehicles if a peace officer or an authorized agent of the Department of Transportation can determine that such a permit can be electronically verified at the time of contact. Effective 1/1/04.

MOTOR VEHICLE AND TRAFFIC LAWS:

HB 03-1010 Disabled veterans license plates. Removes the requirement that a person issued disabled veteran special license plates send an application to the Department of Revenue every year. Requires such person to apply when such special plates are transferred to another vehicle. Effective 8/6/03.

HB 03-1016 Emissions compliance certificate. Authorizes the Air Quality Control Commission to increase the effective duration of certifications of emissions compliance issued for new motor vehicles. Authorizes the sale of a motor vehicle without obtaining an emissions test if the original new vehicle emissions certification does not expire within the next 12 months. Requires a motor vehicle dealer to have a motor vehicle inspected annually but not more than once per year. Effective 8/6/03.

HB 03-1040 Remanufactured license plates. Repeals the law authorizing the holder of license plates that contain only two letters and up to four numeric figures to remanufacture and use such plates upon application to the Department of Revenue. Authorizes a person to continue to use a remanufactured license plate as a personalized license plate without paying additional fees. Effective 8/6/03.

HB 03-1044 Penalties for toll evasion. Prohibits a person who has an outstanding judgment or warrant or a default judgment for toll evasion from obtaining or renewing a driver's license. Requires courts to report to the Department of Revenue any outstanding judgment or warrant or any default judgment for any toll evasion for purposes of denying the issuance of a driver's license when the applicant has an outstanding judgment or warrant or a default judgment. Repeals a statutory provision that prohibits the Department from keeping records of toll violations. Effective 8/6/03.

HB 03-1053 Heavy-duty diesel vehicle emissions program. Changes the definition of a "heavy-duty diesel vehicle" from a vehicle that exceeds 7,500 pounds empty weight to a vehicle that exceeds 14,000 pounds gross vehicle weight. Increases the model year emissions exemption from two to four years for heavy-duty diesel vehicles and decreases test frequency to biennial testing for heavy-duty diesel vehicles that are equal to or less than 10 model years old and at least model year 1995. Requires testing of all diesel vehicles routinely operated in the program area. Allows the use of an automated testing protocol as an option for fleet heavy-duty vehicles equal to or less than 10 model years old. Authorizes the transfer of ownership of a diesel vehicle from the lessor to the lessee without an emissions test during the first four model years of the vehicle's life. Effective 8/6/03.

HB 03-1067 Motor vehicles abandoned on public property. Requires the purchaser of a motor vehicle that was abandoned on public property to obtain a bonded title for the vehicle if it is less than five years old and the Department of Revenue does not provide the name of an owner of record to the law enforcement agency conducting the public or private sale. Effective 3/7/03.

HB 03-1170 Crimes involving motor vehicles. Requires the revocation of a person's driver's license for at least one year if such person is convicted of, or adjudicated a juvenile delinquent for, aggravated motor vehicle theft, criminal mischief involving a motor vehicle, or second degree criminal trespass for entering or remaining in a motor vehicle, or a comparable municipal offense. Allows the person's driver's license to be reinstated only upon proof that the person has satisfied the order for restitution entered for the crime. Effective 7/1/03.

HB 03-1188 Automobile insurance coverage. Requires every owner of a motor vehicle to carry minimum basic motor vehicle insurance coverage as follows: \$25,000 legal liability coverage for bodily injury or death, to any one person in any one accident; \$50,000 legal liability coverage for bodily injury or death to all persons in any one accident; and \$15,000 for property damage in any one accident. Allows insurers to offer enhanced benefits that are more extensive than the required minimum coverages. Requires insurers to offer collision coverage. Effective 7/1/03.

HB 03-1190 Temporary special event license plate. Grants authority to the Department of Revenue to issue a temporary special event license plate to a person or group of people in connection with a special event. Requires an applicant to submit special event and vehicle information to the Department. Authorizes a fee to be charged for the issuance of a temporary license plate not to exceed \$25. Requires that any sales or use tax due in connection with the license plate or related vehicle be paid before the license plate is issued. Effective 5/21/03.

HB 03-1223 Insurance - motor vehicle registration. Requires proof of insurance prior to the reinstatement of a motor vehicle registration that has been suspended pursuant to the "Motorist Insurance Identification Database Program Act". Eliminates a court's authority to suspend a minimum fine if the person obtains insurance after violating the prohibition of driving without insurance. Repeals a provision requiring an oath that such person has insurance before a registration may be renewed. Effective 5/22/03.

HB 03-1287 Certificate of title requirements. Exempts an applicant for a certificate of title for a motor vehicle that is 25 years old or older from furnishing a bond with a corporate surety in a case where the applicant is unable to provide evidence of ownership of the motor vehicle to the Department of Revenue, if the applicant has had a certified vehicle identification number inspection performed on the vehicle and the applicant presents a notarized bill of sale with the title application. Effective 4/22/03.

HB 03-1313 Emissions inspection program area. Requires the Air Quality Control Commission to review the boundaries of the motor vehicle emissions inspection program area. Authorizes the Commission to promulgate rules on or before December 31, 2004, to adjust the program area boundaries to exclude particularly identified regions from either the program area, the enhanced area, or both, based on an analysis of the applicable air quality science and the effects of the program on the population living in such regions. Effective 8/6/03.

HB 03-1341 Renewal date for annual licenses, registrations, and certifications. Authorizes the Department of Revenue to change the renewal date of an annual occupational license, registration, or certificate to ensure that an equivalent number of licenses, registrations, or certificates are renewed each month. Requires that the fees for such licenses, registrations, or certificates be prorated. Effective 5/22/03.

HB 03-1342 Manufactured homes fees. Aligns fees for manufactured homes and lien releases with motor vehicle fees. Increases the title fees on manufactured homes, and imposes an additional temporary fee to administer and upgrade the Colorado State Titling and Registration System. Increases the fee for a duplicate certificate of title and changes the lien release fee. Authorizes the use of transporter plates on special mobile machinery. Clarifies the percentages of title and registration fees that are distributed to the Colorado state titling and registration account. Effective 5/22/03.

HB 03-1356 Help America Vote Act of 2002. Requires the Department of Revenue to provide Colorado driver's license and identification card numbers to the Secretary of State for verification of voters' identities. Effective 5/22/03.

HB 03-1357 Emissions inspection for sale of abandoned motor vehicle. Exempts the sale of abandoned motor vehicles by towing carriers and police departments from the requirement that the seller obtain a certification of emissions control. Effective 8/6/03.

HB 03-1367 Military valor license plates. Creates the military valor special license plate. Authorizes persons who have received the navy cross, distinguished service cross, air force cross, or silver star to be issued the license plate. Effective 8/6/03.

SB 03-7 Toll evasion violations. Specifies that a car rental or leasing company is liable for a highway toll evasion civil violation penalty as the owner of the vehicle, but the company may obtain payment of the penalty from the person who was responsible for the vehicle. The company may also avoid liability by providing the public highway authority with the name, address, and state driver's license number of the person who was responsible for the vehicle at the time of the violation. Effective 5/14/03.

SB 03-42 Exclusion from surcharge. Clarifies that the one dollar surcharge collected on each document received

for recording or filing in a county clerk and recorder's office does not apply to any filing received by the clerk and recorder as an authorized agent of the Department of Revenue. Effective 4/17/03.

SB 03-60 Fleet vehicle registration and taxation.

Authorizes a fleet owner to process the registration renewal for any fleet vehicle, with the exception of Class A personal property, in the county where the fleet owner's principal office or principal fleet management facility is located instead of in the county in which the fleet vehicle is located at the time of registration. Effective 8/6/03.

SB 03-61 City and county of Denver registration. Conforms state laws dealing with the registration of motor vehicles, including manufactured homes, to the charter of the city and county of Denver, as authorized by the state constitution. Effective 7/1/03.

SB 03-76 DUI/unlawful use of controlled substance penalties.

Authorizes a person whose driver's license is revoked for the first time for driving a vehicle with a blood alcohol content level greater than 0.10 to receive a one-month revocation followed by a probationary license for 5 months in lieu of receiving a 3-month revocation. Authorizes the court to defer sentencing for up to 4 years for persons charged with the unlawful use of a controlled substance. Effective 7/1/03.

SB 03-103 Motor vehicle registration fee to fund peace officer training.

States that in addition to any other fee imposed on the registration of a motor vehicle, a fee of 25¢ shall be collected at the time of registration of every item of Class A, B, or C personal property required to be registered for the Peace Officer Standards and Training (P.O.S.T.) Board Cash Fund. Effective 5/22/03.

SB 03-116 Motor vehicle service contracts.

Clarifies that a motor vehicle dealer who sells a motor vehicle that is the subject of a motor vehicle service contract does not thereby become a "provider" under statutory definitions applicable to motor vehicle service contract insurance. Effective 4/7/03.

SB 03-131 Electronic hearings.

Continues indefinitely the use of electronic hearings for driver's license revocations and suspensions held by the Department of Revenue. Effective 6/5/03.

SB 03-192 Driver's license restoration fee.

Increases the restoration fee for a Colorado driver's license that has been suspended, cancelled, or revoked from \$40 to \$60. Effective 3/5/03.

SB 03-228 Appropriation from HUTF for issuance of license plates.

Authorizes the General Assembly to make an annual appropriation or statutory distribution from the Highway Users Tax Fund to the Department of Revenue to be used for the issuance of license plates. Repeals the authorization, effective July 1, 2006. Effective 3/5/03.

SB 03-239 Motorist insurance identification database program.

Beginning January 1, 2004, requires each insurer that has 10,000 or more current policies in place for the preceding six months to provide policy information every two

weeks to the designated agent that monitors the program database. Beginning July 1, 2004, requires each such insurer to report this information on a weekly basis. Requires each insurer to provide complete policy information on all existing policies to the designated agent at least every six months. Extends the sunset date of the Motorist Insurance Identification Database Program to July 1, 2006. Effective 7/1/03.

SB 03-241 Motor vehicle, manufacturers, distributors, buyer agents licenses.

Continues the licensing of motor vehicle manufacturers, distributors, manufacturer agents, and buyer agents by the Executive Director of the Department of Revenue until 2013. Combines the distributor representative and factory representative licenses into the manufacturer representative license. Repeals the distributor branch and factory branch licenses. Effective 4/22/03.

SB 03-267 Funding of motor vehicle business group.

Authorizes the General Assembly to make an annual appropriation or statutory distribution from the Highway Users Tax Fund to the Department of Revenue for the purpose of funding administration and Motor Vehicle Division expenses excluding expenses incurred by the division in connection with license plate ordering. Repeals this authorization, effective July 1, 2005. Effective 7/1/03.

SB 03-271 Surcharges on criminal actions, traffic offenses, and traffic infractions.

Increases the surcharge levied on criminal actions and traffic offenses and the surcharge levied against penalty assessments for Class A or Class B traffic infractions and Class 1 or Class 2 misdemeanor traffic offenses by 30 percent. Effective 5/1/03.

SB 03-272 Cash funding license plate issuance.

Provides that each owner of a motor vehicle issued any license plate, decal, or validating tab for a motor vehicle shall also pay a fee to cover the cost of issuing the license plates, decals, placards, or tabs. Provides that the fees shall be set in an amount necessary to recover only the costs of the production and distribution of the license plates, decals, or validating tabs issued. Specifies that, with the exception of special license plates issued for purple heart recipients, former prisoners of war, disabled veterans, or recipients of a medal of honor, the fees imposed by the act apply to all other special license plates issued. Effective 7/1/03.

SB 03-333 Court enforcement of electronic tickets and signatures.

Prohibits a court from dismissing charges or refusing to enforce any traffic law or rule solely because the penalty assessment notice or summons and complaint is in electronic form or contains an electronic signature. Effective 6/5/03.

SB 03-345 Self insurers compulsory motor vehicle coverage.

Clarifies that certain compulsory motor vehicle coverage requirements do not apply to any person who has received a certificate of self-insurance from the Commissioner of Insurance. Clarifies that the Commissioner may issue a certificate of self-insurance to a person if the Commissioner is satisfied that such person is able to pay benefits for any basic coverage required. Effective 6/5/03.

PARI-MUTUEL LAWS:

HB 03-1123 Greyhounds and horse racing facilities fees. Establishes an annual fee for all racing licenses that approximates the cost of regulating racing. Credits annual fees to the Racing Cash Fund created for the purpose of funding the administration of racing statutes. Authorizes the Racing Commission to set the take-out on pari-mutuel wagering for a racing or simulcast facility, and specifies that the percentage cannot exceed 30 percent of gross receipts from such wagering or racing. Effective 7/1/03.

SB 03-107 Greyhounds racing simulcast facilities. Authorizes an in-state simulcast facility on the premises of a greyhound track that is conducting a live race meet to receive simulcast greyhound races from an out-of-state host track during a week in which it schedules five days of live racing with at least 10 races each day. Requires the Commission to apportion no more than 250 out-of-state simulcast race days equitably among greyhound tracks based upon the number of live race days. Requires an in-state simulcast facility to receive out-of-state races through an in-state simulcast facility that is located on the premises of a greyhound track conducting a live race meet. If more than one greyhound track is conducting a live race meet concurrently, requires an in-state simulcast facility to receive only the broadcast signal and conduct pari-mutuel wagering through an in-state simulcast facility located in the same circuit as the in-state simulcast facility. Requires five percent of the gross receipts from pari-mutuel wagers placed at an in-state simulcast facility on simulcast greyhound races to be deposited into the purse fund at the track hosting the current live greyhound meet through which the in-state simulcast facility receives the broadcast signal. Effective 6/1/03.

SB 03-118 Workers' compensation exclusion for race meet employee. Excludes a person who performs duties for more than one employer at a race meet or a horse track from the definition of "employee" for the purposes of the "Workers' Compensation Act of Colorado". Effective 3/20/03.

SALES AND USE TAX LAWS:

HB 03-1070 Inclusion of new areas in the regional transportation district. Clarifies existing statutory requirements to specify that areas in specified unincorporated portions of any county or of a specified municipality or portion thereof within the Regional Transportation District may be included in such district where the inclusion is approved by a majority of the registered electors who reside within the geographic boundaries of such area and who vote in such election. Effective 4/1/03.

HB 03-1329 Waste tires surcharge. Imposes an additional 25¢ surcharge on the disposal of motor vehicle tires. Effective 1/1/04.

HB 03-1351 Retail food establishments license fees. Increases the annual license fees for retail food establishments. Effective 7/1/03.

HB 03-1362 Telephone and telegraph services. States that when a telephone or telegraph service provider aggregates taxable and nontaxable services on a single invoice, sales tax

is collected only on the services that are taxable. Requires service providers to maintain documentation on taxable and nontaxable services provided for three years. States that this documentation is subject to audit and the provider is liable for any uncollected tax. Directs providers to report the percentages of taxable and nontaxable service in each package of services to the Executive Director of the Department of Revenue within 30 days of use on any invoice. Effective 6/5/03.

HB 03-1373 Municipalities and counties simultaneous pending proposals. Authorizes a municipality that has been incorporated for less than five years to adopt an ordinance proposing a sales or use tax even if the county in which the municipality is located has a pending proposal for a sales or use tax. Effective 6/5/03.

SB 03-66 Motor vehicle air conditioner fees. Repeals the \$2 fee on new motor vehicles with air conditioning. Effective 7/1/03.

SB 03-115 Change of agricultural water right special taxes. Allows counties, alone or pursuant to an intergovernmental agreement, to levy a county sales tax, use tax, or any combination of such taxes of up to 1 percent for the purposes of purchasing, adjudicating changes of, leasing, using, banking, and selling water rights. Requires the ballot question for such proposed tax increases to clearly state that approval may result in a sales or use tax rate in excess of the current limitation. Effective 8/6/03.

SB 03-317 Vendor fee reduction. For sales occurring on or after July 1, 2003, but before July 1, 2005, reduces the amount that vendors are allowed to retain as payment for the collection and remittance of state sales tax and the state excise tax on tobacco products from 3 1/3 percent to 2 1/3 percent of the amount of tax collected. For the same period, reduces the amount of the discount that licensed wholesalers who purchase cigarette tax payment stamps are allowed to retain to cover their expenses in collecting and remitting the state cigarette tax from 4 percent to 3 percent. Effective 6/5/03.

SB 03-326 Creation of Library Capital Facilities Districts Act. Authorizes any combination of two or more governmental units acting through their governing bodies by contracting with or among each other to form a Regional Library Authority. Permits the Authority to levy a sales or use tax, or both, at a rate not to exceed 1 percent. Authorizes the Authority to levy an ad valorem tax. Specifies that no action by the Authority to establish or increase any tax shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the authority. Effective 8/15/03.

MISCELLANEOUS LAWS:

HB 03-1069 Duplicate warrant procedures. Eliminates the requirement that a duplicate warrant, drawn and issued upon proof of loss or destruction of the original warrant, be marked "Duplicate - The original is now void" across its face. Effective 8/6/03.

HB 03-1210 List of delinquent taxpayers. Requires the Executive Director of the Department of Revenue to annually disclose a list of all taxpayers who owe more than \$20,000 in delinquent taxes for a period of six months from the time that a distraint warrant issues or may issue. Defines the

administrative process for disclosure. Requires the list to be made available for public inspection at the Department and to be published on the internet on the website maintained by the Department. Requires the name of a taxpayer to be removed within 15 days after the payment of the debt. Establishes that a good faith effort by the Executive Director of the Department in preparing the list shall not be considered a violation of any statutory prohibition on the disclosure of taxpayer information. Effective 8/6/03.

HB 03-1224 Secure and Verifiable Identity Document Act. Prohibits a public entity from accepting, relying upon, or utilizing an identification document to provide services unless the document is secure and verifiable. Prohibits a public entity or public official that is issuing an identification card, license, permit, or official document from accepting documents that are not secure and verifiable. Effective 5/22/03.

HB 03-1267 Alternative forms of payment. Authorizes state and local governmental entities to impose a surcharge on any person who uses an alternative form of payment such as a credit or debit card to make a payment to the state. Limits the amount of the surcharge to the actual additional cost to the governmental agency to process the transaction by an alternative form of payment. Specifies that a state agency may impose a surcharge only in accordance with the master agreement negotiated by the State Treasurer and the rules of the alternative payment provider. Effective 4/29/03.

HB 03-1301 Return check penalties. Expands the existing civil penalty assessed by the Department of Revenue against a person issuing a check that is returned due to insufficient funds, because of a closed account, or a stop payment order from \$15 to \$41. Effective 7/1/03.

HB 03-1382 Interest on overpayments. Fixes the interest rates payable by the state on overpayments of certain taxes or certain charges on oil and gas production for refunds issued on or after January 1, 2004. Interest is calculated in one of two ways: if the amount of the refund is less than \$5,000 or if the amount of the refund is equal to or greater than \$5,000 but less than 10 percent of the taxpayer's net tax liability for the period for which the tax is paid, the annual rate of interest shall be the prime rate, plus 3 points, rounded to the nearest full percent; or if the amount of the refund is equal to or greater than \$5,000 and the amount of the refund is equal to or greater than 10 percent of the taxpayer's net tax liability for the period for which the tax is paid, the annual rate of interest shall be the prime rate, rounded to the nearest full percent. If the taxpayer demonstrates that the overpayment of tax necessitating such refund was due to good cause as determined by the Executive Director of the Department of Revenue, the annual rate of interest shall be the prime rate, plus 3 points, rounded to the nearest full percent. Effective 8/6/03.

SB 03-62 Warrants subject to the unclaimed property law. Requires that a warrant, drawn on a fund containing moneys that do not revert to the state General Fund, shall be subject to the unclaimed property laws of the state if the warrant has not been presented to the State Treasurer for payment by the end of the fiscal year in which it was issued. Effective 8/6/03.

SB 03-121 Cost-benefit analysis for proposed rules. Requires an agency to submit a draft of a proposed rule or amendment to an existing rule to the Executive Director of the Department of Regulatory Agencies to determine if the rule may have a negative impact on economic competitiveness or small business in Colorado. Allows the Director to require the agency submitting the proposed rule or amendment to an existing rule to prepare a cost-benefit analysis of the rule or amendment. Requires such agency to make the analysis available to the public and the Director. Terminates the cost-benefit analysis requirements on July 1, 2006. Effective 6/3/03.

SB 03-184 Fees for cash management transactions. Starting with the 2002-2003 fiscal year, authorizes the State Treasurer to assess a per transaction fee for performing cash management transactions for state departments and agencies. Specifies that the fee will be deducted from the interest earnings attributable to the fund for which the transaction was performed. Prohibits the assessment of a fee against the: State Education Fund; Highway Users Tax Fund; Great Outdoors Colorado Trust Fund; Public School Fund; Old Age Pension Fund; and any other fund against which the assessment of a fee would violate the state constitution. Effective 3/5/03.

SB 03-185 Tax amnesty. Directs the Department of Revenue to conduct a tax amnesty program during June 2003 for any taxpayer liable for the payment of certain taxes for which returns or reports were required to be filed before December 31, 2002. Specifies the taxes that may be paid through the program. Allows a taxpayer to pay overdue taxes, including a portion of any interest due, without being subject to any fine or civil or criminal penalty otherwise provided by law during the tax amnesty period. Effective 3/5/03.

Alcoholic Beverages

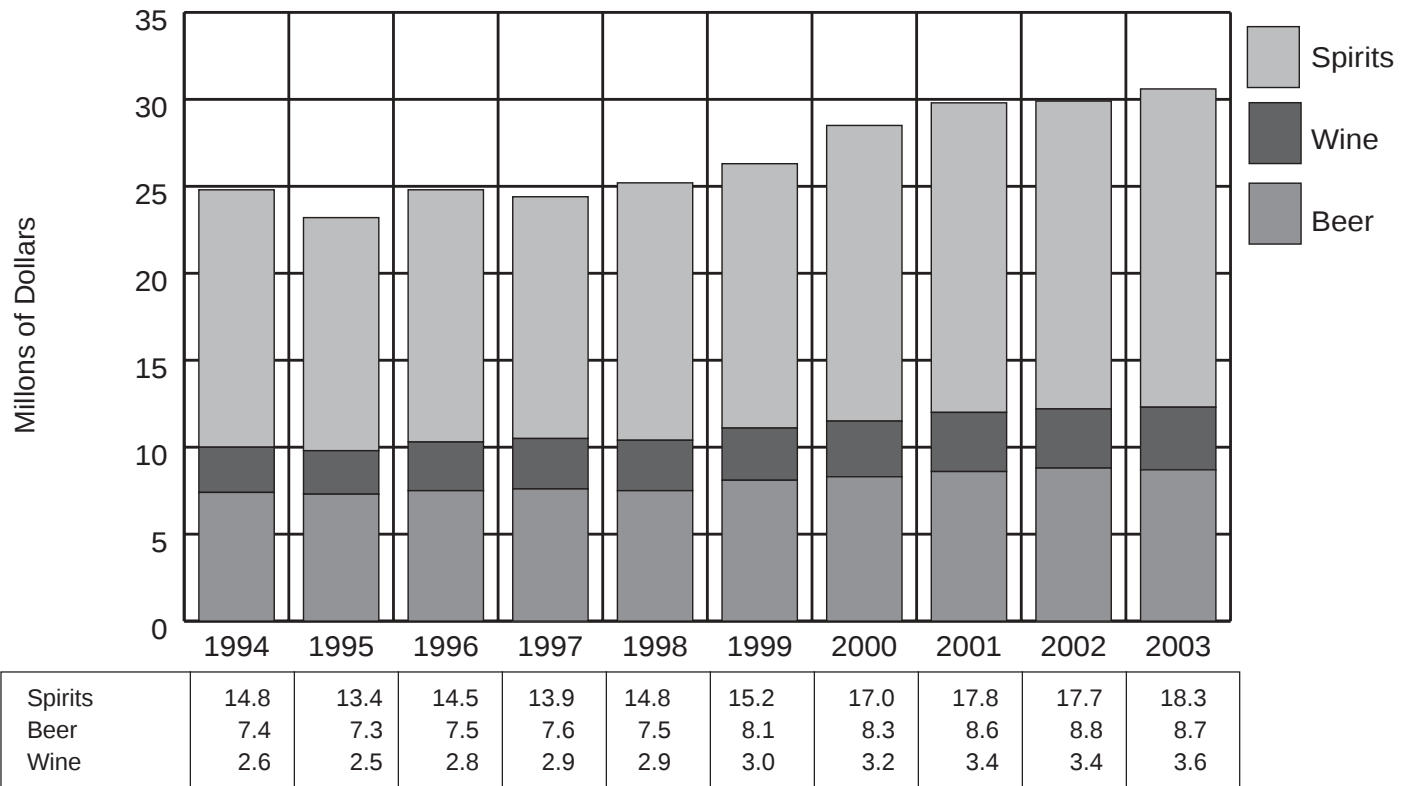
ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

Fiscal Years 2000 to 2003

	2000	2001	2002	2003
State License Fees	\$1,889,755	\$2,193,385	\$2,203,245	\$2,584,852
85% Liquor Licenses (from local government)	2,500,215	2,632,182	2,588,996	2,650,221
Total Net License Fees	\$4,389,970	\$4,825,567	\$4,792,241	\$5,235,073
3.2% Beer Tax	\$631,888	\$605,943	\$608,190	\$625,249
Repeal Beer Tax	7,683,896	7,997,080	8,170,605	8,029,206
Hard Cider Tax	5,028	9,245	8,966	13,736
Wine Tax	3,227,128	3,354,414	3,361,988	3,554,553
Spiritous Liquors Tax	17,035,587	17,804,053	17,681,280	18,264,261
Total Net Tax Receipts	\$28,583,527	\$29,770,735	\$29,831,029	\$30,487,004
TOTAL NET REVENUES	\$32,973,497	\$34,596,302	\$34,623,271	\$35,722,077

EXCISE TAX REVENUES

Fiscal Years 1994 to 2003



TAXABLE GALLONS OF BEER, WINE, AND SPIRITS

Fiscal Years 1994 to 2003

YEAR	BEER	WINE	SPIRITS
2003	108,180,687	11,240,696	8,007,053
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years 1999 to 2003

ACTIONS	1999	2000	2001	2002	2003
State Administrative Actions	85	127	127	82	264
State Revocations	1	2	2	8	3
State Suspensions	81	42	20	47	55
State Denials	0	0	1	0	0
Division-Filed Court Cases	346	262	269	141	264
Division-Assisted Local Hearings	14	24	23	16	18
Totals	527	457	442	294	604

LIQUOR LICENSES IN FORCE BY TYPE

Fiscal Years 1999 to 2003

	1999	2000	2001	2002	2003
3.2% Beer Importers License (non-resident)	7	6	8	8	8
3.2% Beer Importers License (resident)	9	9	13	5	5
3.2% Beer Manufacturer	7	7	8	8	6
3.2% Beer Manufacturer (non-resident)	7	7	8	7	6
3.2% Retail Beer	2,044	2,002	1,930	1,913	1,889
3.2% Special Events Permit	143	118	96	85	101
3.2% Wholesale Beer	54	49	54	50	45
Arts Liquor	23	26	27	29	30
Bed and Breakfast Permit	58	62	60	55	51
Beer and Wine	321	311	306	299	309
Beer, Wine, & Spiritous Liquor Special Events Permit	1,346	1,472	1,504	1,781	1,848
Brew Pub	74	75	84	79	75
Club Liquor	231	233	230	224	218
Hotel & Restaurant Liquor	3,345	3,383	3,470	3,560	3,712
Hotel & Restaurant—Optional Premises	158	174	183	207	216
Importer—Malt Liquor	55	55	58	60	59
Importer—Vinous & Spiritous Liquor	300	310	319	327	354
Limited Winery	28	28	33	43	51
Liquor-License Drug Store	37	35	34	30	28
Malt Liquor Manufacturer (non-resident)	25	21	25	23	22
Manufacturer—Brewery	29	21	21	18	23
Manufacturer—Distillery/Rectifier					1
Manufacturer—Winery	2	3	3	4	6
Optional Premises	22	24	26	26	30
Public Transportation Liquor	37	35	37	38	37
Racetrack Liquor	8	8	8	7	8
Resort Complex				7	9
Retail Gaming Tavern	32	29	25	22	25
Retail Liquor Store	1,338	1,368	1,378	1,433	1,501
Tavern Liquor	1,294	1,304	1,320	1,336	1,364
Wholesale Beer	73	61	64	58	62
Wholesale Liquor	43	44	49	55	58
Wine Delivery Permit	114	124	124	150	102
TOTAL LICENSES	11,264	11,404	11,505	11,947	12,319

COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 1999 to 2003

COUNTY	1999	2000	2001	2002	2003	COUNTY	1999	2000	2001	2002	2003
Adams	530	407	490	511	510	Las Animas	78	79	79	79	76
Alamosa	46	48	43	44	48	Lincoln	17	16	16	17	19
Arapahoe	756	767	718	776	791	Logan	45	47	44	44	48
Archuleta	52	48	50	52	50	Mesa	241	245	232	253	260
Baca	11	11	11	11	11	Mineral	18	15	16	17	19
Bent	15	15	16	13	14	Moffat	36	35	40	38	37
Boulder	533	553	535	521	520	Montezuma	69	74	69	73	73
Broomfield	0	0	0	76	82						
Chaffee	72	67	67	71	73	Montrose	89	88	89	93	95
Cheyenne	9	8	8	11	11	Morgan	70	70	72	68	73
Clear Creek	49	54	50	50	55	Otero	61	62	57	57	59
Conejos	24	25	25	25	22	Ouray	32	33	32	35	35
Costilla	24	22	22	24	24	Park	45	46	48	43	48
Crowley	10	8	8	10	10	Phillips	13	12	13	13	12
Custer	17	18	18	19	21	Pitkin	169	162	161	168	171
Delta	72	77	76	81	85	Prowers	46	45	44	49	45
Denver	1,342	1,345	1,312	1,381	1,380	Pueblo	352	348	345	342	357
Dolores	13	13	12	11	11	Rio Blanco	33	35	34	34	32
Douglas	189	208	224	250	260	Rio Grande	46	42	42	43	43
Eagle	239	252	249	251	255	Routt	118	127	123	134	136
El Paso	851	856	839	875	911	Saguache	26	23	23	23	21
Elbert	21	21	19	19	17	San Juan	20	20	18	19	20
Fremont	94	95	95	96	102	San Miguel	74	73	71	70	66
Garfield	162	162	158	172	174	Sedgwick	11	14	12	15	12
Gilpin	40	38	35	34	40	Summit	201	194	197	211	207
Grand	118	119	114	114	117	Teller	74	73	71	73	72
Gunnison	124	125	115	114	118	Washington	12	10	10	9	9
Hinsdale	16	15	18	21	21	Weld	281	281	281	296	307
Huerfano	50	49	48	45	45	Yuma	30	30	31	28	26
Jackson	13	13	13	13	12						
Jefferson	813	818	802	824	842	State Totals	9,334	9,250	9,122	9,580	9,758
Kiowa	3	4	4	3	3						
Kit Carson	29	27	27	27	29						
La Plata	154	142	130	151	159						
Lake	43	39	36	39	45						
Larimer	493	482	465	501	512						

Special Event Licenses

Liquor	1,176	1,346	1,472	1,504	1,781	1,848
3.2% Beer	136	143	118	96	85	101

State Tax Delinquencies Collected with Liquor Enforcement Intervention

Fiscal Year 2003
\$1,087,688

Cigarette and Tobacco Products

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1 / Fiscal Years 1994 to 2003

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
2003	\$15,289,773	\$38,776,166	\$54,065,939
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

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

TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1994 to 2003

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
2003	\$10,484,683	\$28,174	\$10,456,510
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

PACKAGES OF CIGARETTES TAXED

Fiscal Years 1994 to 2003

(Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2003	281.6
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

The Liquor Enforcement Division's Tobacco Enforcement Unit conducted 2,049 statewide compliance checks for sales of tobacco to minors. The overall compliance rate was 89.6%.

Estate, Inheritance and Gift Tax

Fiscal Years 1999 to 2003

Returns and Documents Reviewed/Recorded

Estate Tax:

	1999	2000	2001	2002	2003
Taxable Returns	1,045	954	903	971	775
Nontaxable Returns	752	760	816	821	716

Statements, Certificates & Receipts Issued:

Estate Tax	2,275	2,093	2,188	2,014	1,598
Inheritance Tax	0	0	0	0	0

Refunds Issued:

Estate Tax	225	279	261	264	338
Inheritance Tax	0	0	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1994 to 2003

YEAR	INHERITANCE TAX	1/	GIFT TAX	ESTATE TAX	TOTAL
2003	\$0		\$3	\$60,365,220	\$60,365,223
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

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

Income Tax

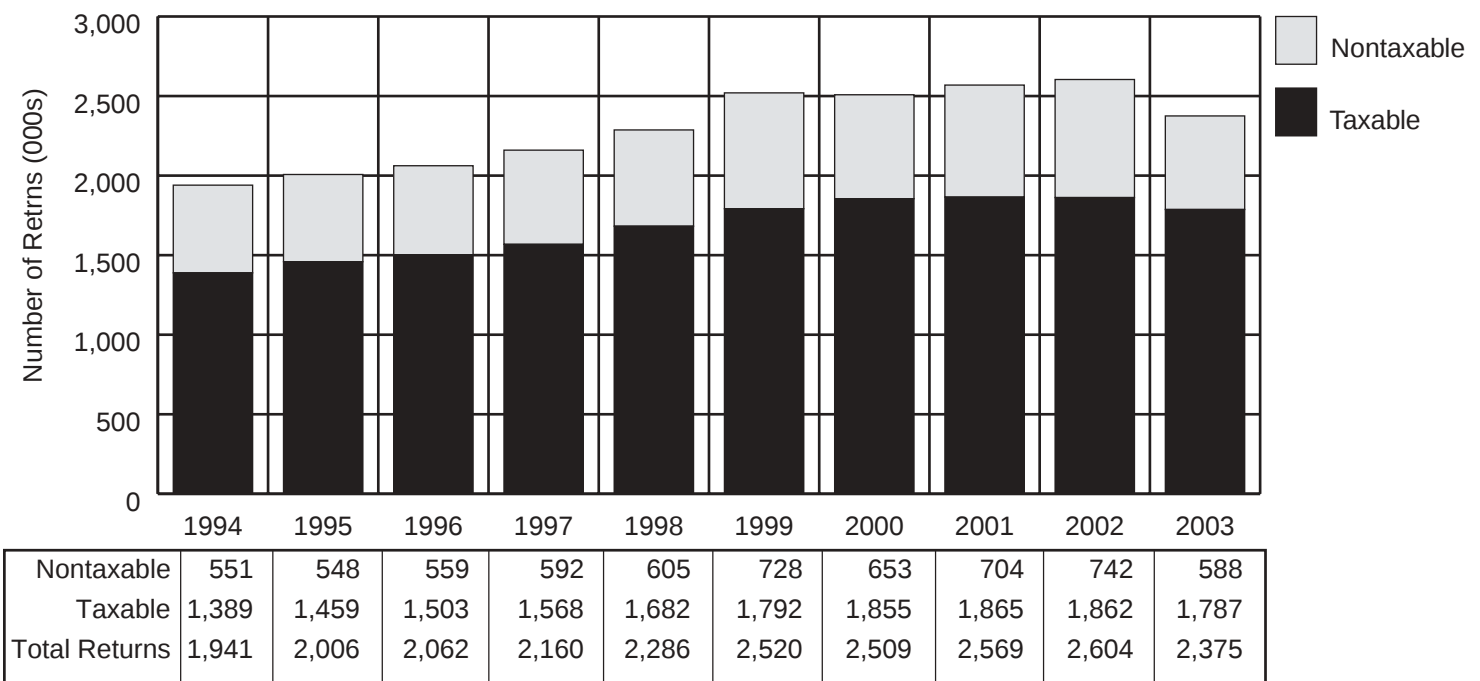
TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS

Fiscal Years 1999 to 2003

TYPE OF RETURN	INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP	TOTALS
Taxable					
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
2003	1,704,318	21,185	14,027	0	1,739,530
Nontaxable					
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
2003	471,590	23,532	9,096	83,856	588,074
Amended					
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
2003	45,470	2,281	0	0	47,751
Totals					
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
2003	2,221,378	46,998	23,123	83,856	2,375,355

TAXABLE AND NONTAXABLE INCOME TAX RETURNS

Fiscal Years 1994 to 2003



TAX CREDITS**Fiscal Year 2002 and 2003**

	INDIVIDUAL AND FIDUCIARY				CORPORATE			
	2003		2002		2003		2002	
TAX CREDITS	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings
Enterprise Zone Credits	\$11,314,578	12,107	\$13,842,158	12,253	-			-
Property/Rent/Heat	16,787,635	47,154	22,276,624	40,366	-			-
Child Care Credit	4,804,738	47,722	5,919,300	43,300				
Child Tax Credit	2,584,425	10,899	37,351,447	50,440				
Alternative Fuel Credit 1/	1,396,712	81	708,125	412	133,694	9	777,770	9
Enterprise Zone Investment	**			**	13,478,789	1,164	12,320,649	1,336
Enterprise Zone Employee	**			**	2,257,123	274	3,395,913	347
Enterprise Zone Contribution Credits					435,890	223	944,755	250
Other Enterprise Zone Credits	**			**	1,725,229	127	1,913,640	167
Investment Tax	-			-	371,521	2,352	3,529,392	2,959
Gross Conservation Easement Credit	7,846,619	758	7,818,994	583	(341,834)	69	756,691	37
Other Credits	86,440,535 2/	52,608	88,569,189 2/	51,615	3,665,775 3/	111	2,687,719 3/	101
TOTAL CREDITS	\$131,175,242		\$176,485,838		\$21,726,187		\$26,326,529	

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

2/ Includes credit for: tax paid to other states, prior year minimum tax, child care carryover, historic property preservation, child care center investment, employer child care facility investment, school-to-career investment, Colorado Works Program, child care contribution, rural technology enterprise zone, long term insurance, contaminated land redevelopment, low-income housing, and weather related livestock sale.

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, contaminated land redevelopment, low-income housing and weather related livestock sale.

** Included in Enterprise Zone Credits line

ALTERNATIVE MINIMUM TAX**Fiscal Years 1994 to 2003**

YEAR	ALTERNATIVE MINIMUM TAX 1/
2003	\$2,783,007
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

RETURNS FILED FOR OLD AGE**PROPERTY TAX AND HEAT CREDITS****Fiscal Years 1994 to 2003**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2003	47,154	\$16,787,635	\$356
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

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 1994 to 2003

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2003	1,531,147	\$653,651,682 2/	\$426.90
2002	2,018,443	1,143,971,837 3/	566.76
2001	1,971,183	1,206,731,714 4/	612.19
2000	1,888,284	1,009,415,782 5/	534.57
1999	1,813,019	897,811,138 6/	495.20
1998	1,545,453	474,993,700 7/	307.35
1997	1,281,018	360,584,214	281.48
1996	1,255,121	333,597,549	265.79
1995	1,178,948	292,782,704	248.34
1994	1,123,814	259,897,414	231.26
Corporate Income Tax:			
2003	4,179	\$105,268,183 8/	\$25,189.80
2002	4,326	124,882,758 9/	28,867.95
2001	4,177	82,839,916	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
Fiduciary:			
2003	1,043	\$2,827,158	\$2,710.60
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

1/ Refunds incorporate refund intercepts, income tax checkoffs, warrants issued, and refund cancels. The figure does not include property tax refunds or heat rebates.

2/ Includes \$66,124,885 refunded under Article X, Section 20.

3/ Includes \$782,554,572 refunded under Article X, Section 20.

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

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

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

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

8/ Includes \$343,819 refunded under Article X, Section 20

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

INDIVIDUAL INCOME TAX CHECKOFFS 1/
NUMBER OF RETURNS AND DONATIONS
Fiscal Years 1994 to 2003

NONGAME WILDLIFE

Year	No. of Donations	Amount	Average
2003	31,858	\$309,290	\$9.71
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

OLYMPIC COMMITTEE

Year	No. of Donations	Amount	Average
2003	6,893	\$33,674	\$4.89
2002	0	0	0.00
2001	0	0	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

CHILD CARE IMPROVEMENT

Year	No. of Donations	Amount	Average
2003	18,221	\$138,628	\$7.61
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
2003	18,749	\$160,963	\$8.59
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
2003	26,468	\$241,065	\$9.11
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

HOMELESS PREVENTION

Year	No. of Donations	Amount	Average
2003	20,902	\$166,578	\$7.97
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

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of Donations	Amount	Average
2003	10,043	\$56,431	\$5.62
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	Average
2003	21,270	\$187,807	\$8.83
2002	26,325	244,793	9.30

COURT-APPOINTED SPECIAL ADVOCATES (CASA) FUND

Year	No. of Donations	Amount	Average
2003	9,044	\$71,601	\$7.92

COLORADO WATERSHED PROTECTION FUND

Year	No. of Donations	Amount	Average
2003	14,871	\$98,683	\$6.64

TOTALS

Year	No. of Donations	Amount	Average
2003	178,319	\$1,464,720	\$8.21
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

1/ Revised to reflect adjustments and transfers.

INCOME TAX CASH FLOW

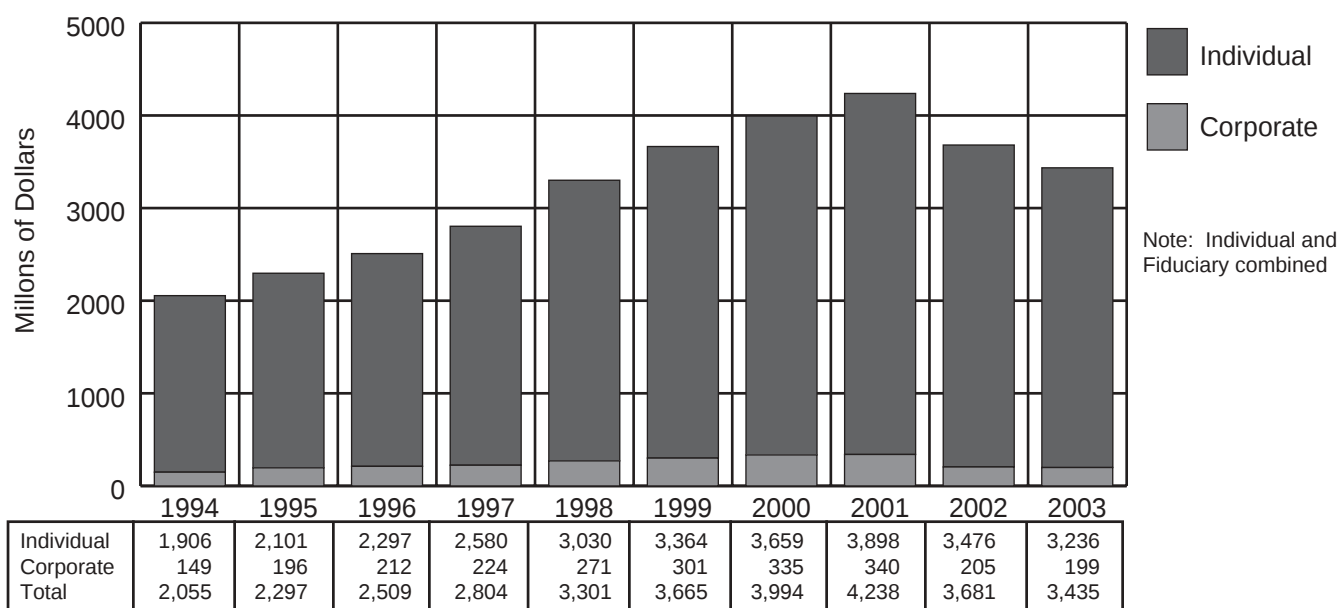
Fiscal Years 1994 to 2003 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
INDIVIDUAL TAX 4/							
2003	\$2,976.9	\$528.0	\$361.7	\$3,866.5	\$5.3	\$625.4	\$3,235.8
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
CORPORATE TAX							
2003	\$0.0	\$262.8	\$41.2	\$304.0	\$0.1	\$105.2	\$198.7
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

- 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 incorporate refund intercepts, income tax checkoffs, warrants issued, and refund cancels. The figure does not include property tax refunds.
- 4/ For this table, fiduciary information is included in this category.

NET INCOME TAX COLLECTIONS

Fiscal Years 1994 to 2003



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 2003

Limited Gaming Revenues	\$100,802,060
plus Fiscal Year 2002 Escrow	3,404,416
Less:	
Division of Gaming and Limited Gaming	
Control Commission Expenditures	8,980,721
Fiscal Year 2003 Escrow	4,243,639
Net Total Available for Distribution	\$90,982,116

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

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 2000 to 2003

	2000	2001	2002	2003
Limited Gaming Revenue	\$79,467,550	\$93,816,459	\$99,842,110	\$100,802,060
Commission/Division Expenses	8,576,045	7,878,741	9,256,726	8,980,721
Total Amount Distributed	71,599,794	84,183,846	89,696,218	90,982,116
State General Fund	28,750,711	31,362,605	34,076,144	38,385,256
Local Government Gaming Impact Fund	3,937,989	4,630,112	4,933,292	5,913,838
 Municipal Impact Fund:				
City of Victor	178,999	210,460	224,241	0
City of Woodland Park	536,998	631,379	672,722	0
Department of Transportation	2,252,000	5,089,000	4,762,318	1,010,000
Tourism Promotion Fund	143,200	168,368	179,392	181,964
State Historical Society	20,047,942	23,571,477	25,114,941	25,474,992
 Limited Gaming Counties:				
Gilpin County	6,702,686	7,983,760	8,622,677	8,715,286
Teller County	1,889,289	2,118,301	2,140,869	2,202,568
 Limited Gaming Cities:				
Black Hawk	4,745,778	5,871,402	6,472,838	6,599,843
Central City	839,794	781,731	712,726	662,896
Cripple Creek	1,574,408	1,765,251	1,784,058	1,835,473

Lottery

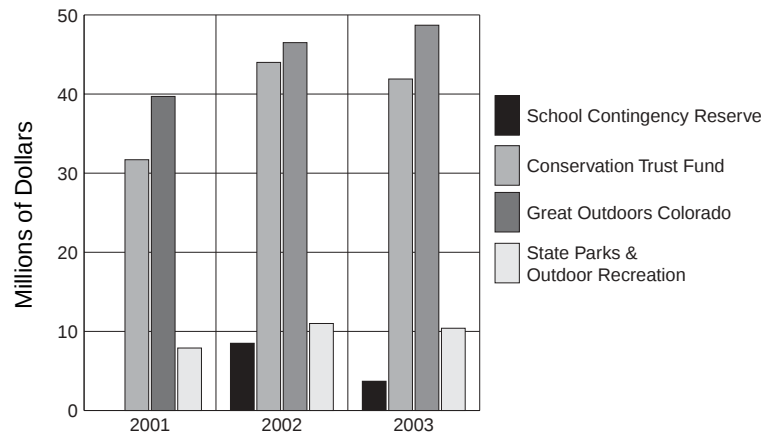
LOTTERY FUND DISTRIBUTION

Fiscal Years 2001 to 2003
(dollars in millions)

	2001	2002	2003	1983 - 2003
Conservation Trust Fund	\$31.7	\$44.0	\$41.9	\$512.9
Great Outdoors Colorado	39.7	46.5	48.7	311.8
Parks & Outdoor Recreation	7.9	11.0	10.4	128.1
School Contingency Reserve	0.0	8.5	3.7	12.2
General Fund	0.0	0.0	0.0	439.8
Capital Construction Fund	0.0	0.0	0.0	1.3
Totals	\$79.3	\$110.0	\$104.7	\$1,406.1

LOTTERY FUND DISTRIBUTION

Fiscal Years 2001 to 2003



School Contingency Reserve	0	8.5	3.7
Conservation Trust Fund	31.7	44.0	41.9
Great Outdoors Colorado	39.7	46.5	48.7
Parks & Outdoor Recreation	7.9	11.0	10.4

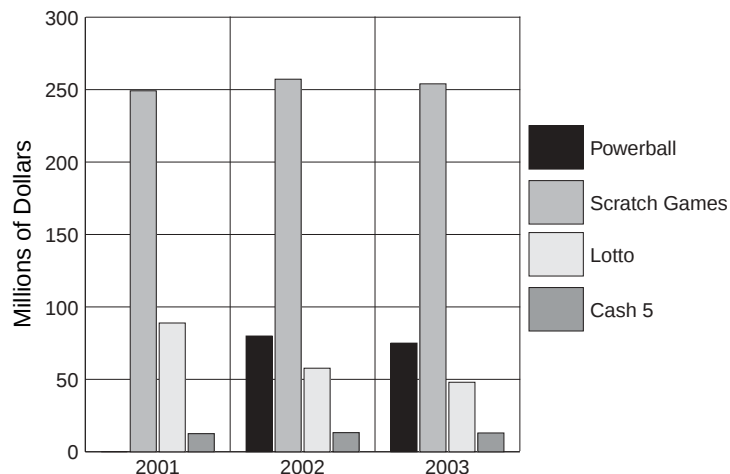
LOTTERY SALES DISTRIBUTION

Fiscal Years 2001 to 2003
(dollars in millions)

	2001	2002	2003
Cash 5	\$12.5	\$13.2	\$13.2
Lotto	88.9	57.7	48.3
Powerball	0.0	79.9	75.7
Scratch	249.2	257.2	254.3
Totals	\$350.6	\$408.0	\$391.5

LOTTERY SALES DISTRIBUTION

Fiscal Years 2001 to 2003



Powerball	0	79.9	75.7
Scratch Games	249.2	257.2	254.3
Lotto	88.9	57.7	48.3
Cash 5	12.5	13.2	13.2

Fuel and Ports of Entry

STATE MOTOR FUEL GALLONS AND RECEIPTS

Fiscal Years 2002 and 2003

	2003	2002	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,133,103,119	2,089,694,322	2.1%
Exemptions/Deductions	113,957,051	121,092,614	-5.9%
Refunds	13,360,424	13,171,768	1.4%
Net Gallons	2,005,785,644	1,955,429,940	2.6%
SPECIAL FUEL			
Gross Gallons	587,340,198	579,817,918	1.3%
Exemptions/Deductions	105,868,095	99,664,842	6.2%
Refunds	24,237,759	25,887,330	-6.4%
Distributed to Other States	16,207,568	16,153,680	0.3%
Net Gallons	441,026,776	438,112,066	0.7%
AVIATION GASOLINE			
Gross Gallons	7,313,761	7,827,450	-6.6%
Exemptions/Deductions	1,816,533	2,069,037	-12.2%
Refunds	37,555	153,382	-75.5%
Net Gallons	5,459,673	5,605,031	-2.6%
AVIATION JET FUEL			
Gross Gallons	185,507,481	186,297,367	-0.4%
Exemptions/Deductions	150,762,122	148,002,606	1.9%
Refunds	8,134,567	6,233,929	30.5%
Net Gallons	26,610,792	32,060,832	-17.0%
SUMMARY			
Gross Gallons Total	2,913,264,559	2,863,637,057	1.7%
Exemptions/Deductions Total	372,403,801	370,829,099	0.4%
Refunds Total	45,770,305	45,446,409	0.7%
Distributed to Other States	16,207,568	16,153,680	0.3%
Net Gallons Total	2,478,882,885	2,431,207,869	2.0%
RECEIPTS			
Net Gasoline/Gasohol @22 cents	\$443,290,165	\$444,184,174	-0.2%
Net Special Fuel @ 20.5 cents	97,575,378	98,991,983	-1.4%
Net Aviation Gasoline @ 6 cents	565,820	391,172	44.6%
Net Aviation Jet Fuel @ 4 cents	1,162,823	1,343,444	-13.4%
Net All Fuels Total	\$542,594,186	\$544,910,773	-0.4%

GROSS MOTOR FUEL GALLONAGE

Fiscal Years 1994 to 2003

	Gasoline/Gasohol	Special Fuel	Total
2003	2,133,103,119	587,340,198	2,720,443,317
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

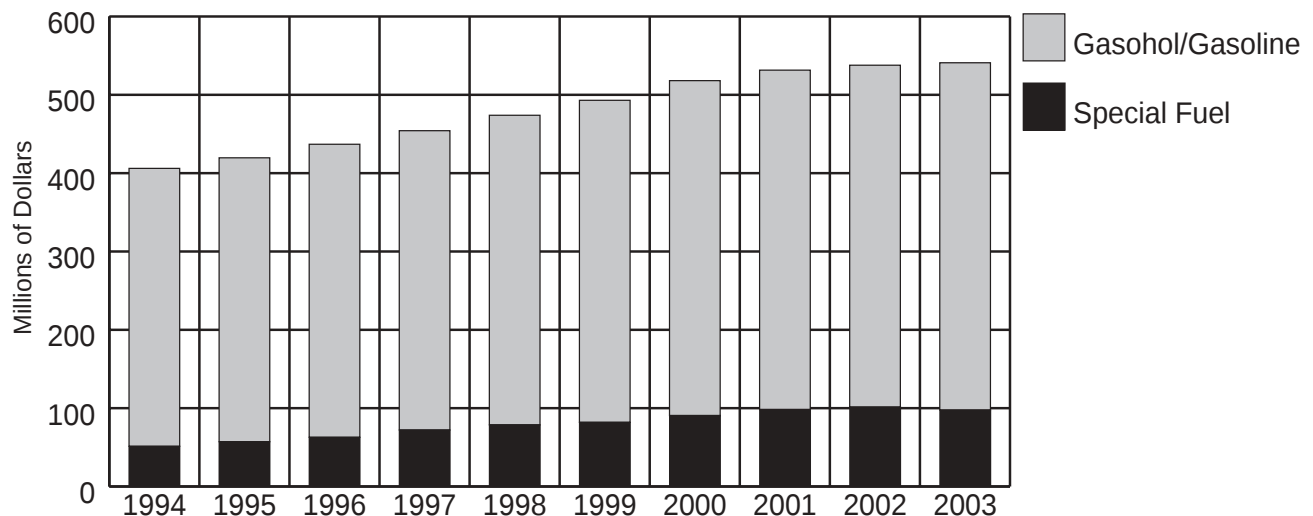
NET TAXABLE MOTOR FUEL GALLONAGE

Fiscal Years 1994 to 2003

	Gasoline/Gasohol	Special Fuel	Total
2003	2,014,955,295	475,977,454	2,490,932,749
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

NET FUEL TAX COLLECTIONS

Fiscal Years 1994 to 2003



Gasohol/Gasoline	354.8	362.4	374.1	382.1	395.2	411.1	427.5	433.2	436.4	443.3
Special Fuel	51.3	57.2	62.8	72.1	78.7	81.9	90.6	98.3	101.4	97.6

PORTS OF ENTRY ACTIVITIES

Fiscal Years 2000 to 2003

	2000	2001	2002	2003	Percentage Change 2002 to 2003
Number of Trucks Cleared	5,464,798	4,388,423	4,256,648	4,097,648	-3.7%
Number of Trucks Cleared AVI 1/	93,973	168,972	256,850	319,144	24.3%
Number of Trucks Cleared AVI/WIM 2/	203,756	556,250	864,240	1,096,723	26.9%
Total Number of Trucks Cleared	5,762,527	5,113,645	5,377,738	5,513,515	2.5%
Number of Trucks Weighed	4,587,030	4,437,167	4,524,001	4,659,685	3.0%
Special Fuel Permits	6,388	5,693	5,812	6,168	6.1%
Number of Health and Brand Inspections	32,496	25,827	25,977	20,908	-19.5%
Hazardous Material Permits	2,709	2,234	1,755	1,662	-5.3%
60-Day Permits	953	324	434	289	-33.4%
72-Hour Permits	22,430	19,066	13,291	12,426	-6.5%

1/ AVI = Automatic Vehicle Identification

2/ WIM = Weigh in Motion

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

Fiscal Year 2003

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$259,476	234,896	169,115	4	808
Dumont	309,527	510,837	506,397	0	419
Fort Collins	469,031	872,535	789,836	18	1,421
Fort Morgan	361,287	658,552	480,790	20	1,496
Lamar	425,278	483,255	405,690	29	1,626
Limon	357,550	812,217	659,735	34	1,843
Loma	321,829	286,591	270,011	1	1,456
Loma-B 1/	49,589	157,437	104,809	0	91
Monument	402,581	913,689	793,365	0	819
Platteville	261,012	132,222	112,671	15	246
Trinidad	288,086	209,641	193,248	8	1,350
Trinidad-B 2/	9,832	131,935	132,359	0	61
Mobile Units	2,937,565	109,708	41,659	160	790
Total	\$6,452,643	5,513,515	4,659,685	289	12,426

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

Drivers' Licenses, Hearings and Registrations

TRAFFIC RECORDS ACTIVITY

Fiscal Years 1999 to 2003

	1999	2000	2001	2002	2003
Number of Penalty Assessments	100,979	99,596	96,334	98,030	113,695
Penalty Assessment Collections	\$5,485,427	\$3,359,183	\$2,034,651	\$7,005,235	\$8,771,879

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Fiscal Years 1999 to 2003

	1999	2000	2001	2002	2003
Licenses Processed	19,349	22,815	20,949	22,299	22,345
Dealer/Salesperson License Revenues	\$2,632,166	\$946,262	\$1,891,336	\$2,666,991	\$2,175,816

TITLES ACTIVITY

Fiscal Years 1999 to 2003

	1999	2000	2001	2002	2003
Title Applications Received	1,522,754	1,573,337	1,544,650	1,609,155	1,480,394
Title Revenues	\$4,469,095	\$4,636,822	\$4,490,186	\$11,575,091	\$8,142,167

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Years 1999 to 2003

Licenses:	1999	2000	2001	2002	2003
Stations Licensed	339	340	328	327	371
Stations Renewed	203	123	176	98	182
Mechanics Licensed	2,107	2,301	2,042	1,780	1,794
Mechanics Renewed	292	265	330	306	328

Collections:

Stations Licenses	\$6,725	\$4,260	\$5,285	\$3,185	\$4,270
Mechanics' Licenses	17,570	16,215	14,790	20,945	14,040
Windshield Stickers	425,570	427,925	405,175	389,450	354,543

TOTAL COLLECTIONS	\$449,865	\$448,400	\$425,250	\$413,580	\$372,853
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Penalty Assessments:

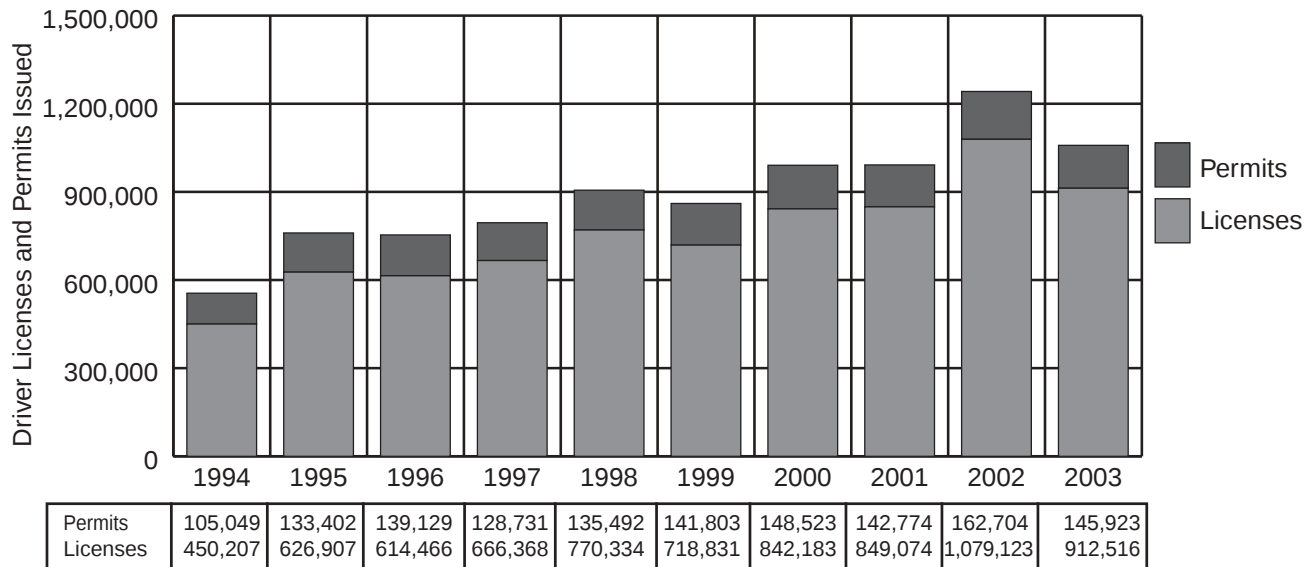
Calendar Years 1998 to 2002

	*1998	1999	2000	2001	2002
	\$63,100	\$72,400	\$47,600	\$52,900	\$93,000

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

DRIVER LICENSE ACTIVITIES

Fiscal Years 1994 to 2003



DRIVER CONTROL ACTIVITIES

Fiscal Years 1999 to 2003

	1999	2000	2001	2002	2003
Restraint Actions: Suspensions					
Financial Responsibility	21,427	15,960	14,743	18,776	19,977
Point System Violations	14,440	19,368	18,982	15,070	12,976
Driving Under the Influence	3,401	3,348	3,435	3,080	2,637
All Other	46,688	43,921	51,099	58,433	53,240
Total Suspensions	85,956	82,597	88,259	95,359	88,830
Restraint Actions: Revocations					
Driving Under the Influence	6,016	6,589	12,455	5,681	5,280
Express Consent	33,286	32,139	30,828	30,328	27,594
All Other	33,418	31,894	26,455	30,821	31,098
Total Revocations	72,720	70,622	69,738	66,830	63,972
Restraint Actions: Denials					
Driving Under Restraint	6,136	5,637	6,071	5,160	5,065
Denied Driving License Compact	4,529	4,064	3,361	3,843	2,575
Total Denials	10,665	9,701	9,432	9,003	7,640
Restraint Actions: Cancellations-Denials					
License Exam Failure	1,848	1,463	1,776	1,525	1,352
All Other	2,726	2,592	64,782	97,812	97,077
Total Cancellations-Denials	4,574	4,055	66,558	99,337	98,429
Cancellations					
Application for License Under Restraint	194	76	72	64	28
Default Infractions	2,173	1,395	998	387	185
All Others	1,806	1,965	1,727	1,969	1,940
Total Cancellations	4,173	3,436	2,797	2,420	2,153
TOTAL RESTRAINT ACTIONS	178,088	170,411	236,784	272,949	261,024
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	64,506	39,067	49,570	36,716	11,888
LICENSE REINSTATEMENTS 1/	106,822	116,295	96,316	152,205	191,225
CHANGE OF ADDRESS/NAME 2/				149,654	131,195
DRIVER RECORDS					
Provided to Public 3/				320,341	319,412
Provided to Courts				177,100	194,391

1/ Includes License Reinstatements from Driver License Section

2/ Includes Change of Address/Name from Driver License Section

3/ Includes Records Provided from Driver License Section

DRIVER LICENSE ACTIVITIES

Fiscal Year 2003

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	695,487	43,788	739,275
Provisional Licenses	67,028	3,198	70,226
Minor Licenses	58,953	1,796	60,749
Motorcycle Only Licenses	2	27	29
Commercial Driver Licenses	40,599	1,638	42,237
Total Licenses Issued	862,069	50,447	912,516
TYPE OF PERMIT ISSUED			
Adult	44,381	425	44,806
Provisional	15,111	206	15,317
Minor	71,047	1,636	72,683
Commercial Driver Instruction Permits	12,725	392	13,117
Total Permits Issued	143,264	2,659	145,923
TOTAL LICENSE, PERMITS AND DOCUMENTS	1,005,333	53,106	1,058,439
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	89,762	2,085	91,847
Colorado I.D. Cards	125,850	1,555	127,405
Organ Donors	722,335	32,372	754,707
EXAMINATIONS			
Written Tests Passed	151,610	3,190	154,800
Written Tests Failed	56,928	1,152	58,080
Driver Road Tests Passed	55,045	2,077	57,122
Driver Road Tests Failed	6,510	103	6,613
Medical Referrals	6,226	311	6,537
Special Re-examinations	3,015	43	3,058
Voter Registration	274,864	17,140	292,004
Renewal by Mail	141,520	0	141,520

DIVISION OF HEARINGS

Fiscal Year 2003

Motor Vehicle Case Type	No. of Cases
Excessive Points	9,342
Express Consent	12,156
Drivers License Compact	133
DUI Convictions	1,065
Habitual Traffic Offender	749
Financial Responsibility	90
Insurance Suspension	528
Vehicular Assault/Homicide	49
Controlled Substance/PDL	51
Underage Drinking and Driving	554
Minor Buy/Possess Alcohol	70
Other	1,649
Total Motor Vehicle Case Type	26,436
Other Case Type	
Liquor Division	2
Racing Division	3
Tax	4
Tobacco	21
Total Other Case Type	30
Items Processed	
Subpoenas	1,438
Hearing Notices	34,334
Incoming Calls	36,702

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

Calendar Year 2002

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	293,186	\$16,075,574	\$35,036,379	Kit Carson	10,644	\$436,904	\$853,658
Alamosa	14,772	588,939	1,153,095	La Plata	50,911	1,703,815	4,522,745
Arapahoe	389,823	18,609,509	54,658,209	Lake	8,151	280,875	620,017
Archuleta	13,730	496,387	1,343,501	Larimer	238,428	8,475,263	25,806,624
Baca	6,594	212,798	410,344	Las Animas	16,758	669,729	1,672,271
Bent	5,278	157,563	327,629	Lincoln	7,002	237,125	476,640
Boulder	209,773	7,268,425	25,921,832	Logan	21,815	761,578	1,595,265
Broomfield	32,824	1,190,591	4,358,907	Mesa	127,138	4,542,632	10,894,452
Chaffee	21,574	792,917	1,783,143	Mineral	1,623	45,571	116,063
Cheyenne	3,352	143,817	274,480	Moffat	16,580	571,492	1,379,378
Clear Creek	13,415	482,383	1,448,684	Montezuma	28,638	870,964	2,144,941
Conejos	10,014	296,893	638,956	Montrose	41,229	1,429,478	3,070,681
Costilla	4,628	134,754	311,962	Morgan	29,618	1,141,862	2,418,902
Crowley	3,773	118,117	209,776	Otero	21,009	698,218	1,362,253
Custer	6,375	258,868	554,348	Ouray	5,990	195,670	586,228
Delta	35,544	1,133,585	2,280,200	Park	25,084	856,071	2,522,007
Denver	400,296	15,785,477	42,363,599	Phillips	5,733	228,213	504,663
Dolores	3,178	89,569	195,732	Pitkin	16,657	583,643	2,681,042
Douglas	170,332	8,218,083	32,962,802	Prowers	14,600	521,794	969,029
Eagle	45,633	1,802,935	6,583,534	Pueblo	128,777	4,440,600	10,592,038
El Paso	428,929	15,610,852	44,497,784	Rio Blanco	9,176	327,502	798,872
Elbert	30,507	1,204,785	3,481,705	Rio Grande	15,157	578,157	1,215,727
Fremont	43,976	1,542,910	3,395,896	Routt	25,623	983,201	2,857,642
Garfield	51,765	2,214,824	5,486,904	Saguache	8,175	309,869	563,145
Gilpin	7,407	258,831	710,126	San Juan	1,008	29,916	62,852
Grand	19,047	744,406	1,926,510	San Miguel	8,279	278,451	972,177
Gunnison	16,825	572,049	1,484,373	Sedgwick	3,641	123,227	246,739
Hinsdale	1,587	44,233	86,981	Summitt	28,685	1,159,252	3,933,488
Huerfano	8,486	289,418	572,539	Teller	27,793	888,476	2,457,274
Jackson	3,021	106,394	248,833	Washington	8,274	318,580	571,427
Jefferson	451,447	15,952,320	58,187,400	Weld	202,297	8,950,069	21,837,295
Kiowa	2,635	93,372	159,330	Yuma	13,838	528,048	1,114,492
				State Issued	14,906		
				TOTAL	3,932,963	\$155,657,823	\$444,475,520

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

2/ Includes fees retained by the counties in the amount of \$29,038,712.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY
Calendar Year 2002

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	679	2,596	2,273	2,764	57,981	7,919	2,601
Alamosa	45	126	981	149	3,227	291	104
Arapahoe	503	4,966	734	1,005	54,902	9,585	2,126
Archuleta	16	18	288	116	3,442	328	146
Baca	29	8	1,576	37	992	77	43
Bent	20	16	738	27	1,030	64	40
Boulder	375	1,507	1,333	425	29,922	7,341	1,490
Broomfield	12	255	45	61	5,059	1,119	266
Chaffee	108	133	330	207	4,753	601	321
Cheyenne	27	7	721	44	604	48	17
Clear Creek	34	10	105	70	3,071	487	177
Conejos	45	51	1,248	18	2,005	186	48
Costilla	15	9	521	22	1,114	98	47
Crowley	1	18	501	9	786	36	40
Custer	14	13	370	62	1,484	157	86
Delta	72	198	1,768	190	7,563	805	438
Denver	1,730	3,203	13	2,557	59,591	8,011	1,584
Dolores	8	19	661	24	430	55	44
Douglas	206	746	1,448	647	22,779	5,175	951
Eagle	210	57	339	342	10,035	1,365	246
El Paso	936	3,742	3,337	1,702	69,676	12,752	3,754
Elbert	75	55	1,599	232	6,783	765	371
Fremont	114	183	1,491	273	9,449	1,403	623
Garfield	159	346	842	520	11,905	1,429	537
Gilpin	20	3	87	57	1,704	357	101
Grand	103	31	416	218	4,654	516	180
Gunnison	54	107	381	113	3,979	495	114
Hinsdale	6	6	33	2	327	41	13
Huerfano	22	12	395	67	2,215	146	75
Jackson	3	5	348	28	657	52	44
Jefferson	492	2,344	1,491	1,132	73,542	15,086	4,308
Kiowa	16	0	652	28	400	26	23
Kit Carson	27	108	2,106	108	1,919	227	51
La Plata	148	241	1,365	264	11,176	1,740	464
Lake	23	0	21	62	2,104	187	52
Larimer	400	1,749	5,017	786	42,230	7,993	2,207
Las Animas	47	62	1,285	139	4,052	394	109
Lincoln	30	36	1,203	37	1,202	110	93
Logan	70	298	2,415	121	4,082	448	158
Mesa	162	1,047	2,564	657	26,495	3,021	1,630
Mineral	0	0	24	11	360	24	19
Moffat	35	132	1,057	152	3,259	381	173
Montezuma	89	155	2,293	174	5,771	547	286
Montrose	64	242	1,965	289	8,797	824	394
Morgan	90	183	2,592	236	5,909	556	285
Otero	64	224	1,956	107	4,283	442	193
Ouray	19	1	187	34	1,318	225	80
Park	43	7	330	131	6,477	887	472
Phillips	20	6	1,044	40	940	143	40
Pitkin	166	4	227	98	2,536	805	84
Prowers	54	324	1,623	82	2,956	261	121
Pueblo	253	1,266	1,799	619	27,966	3,375	1,173
Rio Blanco	27	19	707	82	2,180	127	56
Rio Grande	34	48	1,388	104	3,039	297	109
Routt	112	60	660	247	5,975	907	237
Saguache	26	15	1,029	55	1,928	166	78
San Juan	13	0	0	3	284	50	12
San Miguel	33	4	195	56	1,905	452	71
Sedgwick	10	29	712	20	619	54	29
Summit	171	97	47	209	6,197	928	295
Teller	64	38	282	121	5,848	946	448
Washington	35	41	2,322	76	857	130	55
Weld	284	1,756	8,490	1,919	43,205	5,364	2,024
Yuma	31	106	2,767	100	2,248	267	72
State Issued	85	0	13	579	3,704	75	48
Totals	8,878	29,088	76,750	20,866	697,882	109,169	32,576

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, CONTINUED
Calendar Year 2002

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	169,970	33	3,104	6,450	723	36,093	293,186
Alamosa	6,659	0	178	307	19	2,686	14,772
Arapahoe	283,432	5	2,379	3,798	285	26,103	389,823
Archuleta	5,782	25	281	289	13	2,986	13,730
Baca	2,118	6	27	136	13	1,532	6,594
Bent	2,187	0	41	44	0	1,071	5,278
Boulder	149,014	0	995	1,179	43	16,149	209,773
Broomfield	22,859	0	262	195	31	2,660	32,824
Chaffee	9,804	3	574	343	40	4,357	21,574
Cheyenne	1,057	6	16	36	7	762	3,352
Clear Creek	7,465	0	240	150	21	1,585	13,415
Conejos	4,421	7	75	26	7	1,877	10,014
Costilla	1,986	0	24	32	0	760	4,628
Crowley	1,553	0	18	9	0	802	3,773
Custer	2,493	2	94	69	14	1,517	6,375
Delta	15,285	31	1,273	251	20	7,650	35,544
Denver	303,194	0	1,054	3,437	161	15,761	400,296
Dolores	1,104	1	42	23	0	767	3,178
Douglas	118,277	89	987	2,232	78	16,717	170,332
Eagle	27,522	37	225	448	47	4,760	45,633
El Paso	281,122	31	4,824	4,664	461	41,928	428,929
Elbert	12,750	0	481	408	11	6,977	30,507
Fremont	20,780	6	1,132	448	46	8,028	43,976
Garfield	25,010	25	1,281	788	136	8,787	51,765
Gilpin	3,826	0	202	72	0	978	7,407
Grand	8,360	24	229	372	42	3,902	19,047
Gunnison	7,898	8	305	185	32	3,154	16,825
Hinsdale	732	1	6	19	0	401	1,587
Huerfano	3,893	2	42	121	7	1,489	8,486
Jackson	960	6	63	60	8	787	3,021
Jefferson	299,982	2	5,604	3,382	128	43,954	451,447
Kiowa	776	3	9	50	0	652	2,635
Kit Carson	3,670	26	36	192	7	2,167	10,644
La Plata	24,395	28	1,122	837	32	9,099	50,911
Lake	4,346	0	225	94	13	1,024	8,151
Larimer	141,624	18	2,841	2,637	172	30,754	238,428
Las Animas	7,717	0	67	232	42	2,612	16,758
Lincoln	2,727	32	25	74	5	1,428	7,002
Logan	10,075	0	128	270	22	3,728	21,815
Mesa	64,339	27	3,106	1,523	93	22,474	127,138
Mineral	724	1	13	14	0	433	1,623
Moffat	6,284	64	835	231	5	3,972	16,580
Montezuma	11,411	33	653	680	14	6,532	28,638
Montrose	18,227	81	1,301	515	34	8,496	41,229
Morgan	14,096	14	455	419	26	4,757	29,618
Otero	9,931	55	176	194	11	3,373	21,009
Ouray	2,763	17	59	87	1	1,199	5,990
Park	11,639	3	248	161	13	4,673	25,084
Phillips	2,292	4	14	31	10	1,149	5,733
Pitkin	10,979	0	53	167	3	1,535	16,657
Prowers	6,205	5	167	195	4	2,603	14,600
Pueblo	72,779	166	1,581	1,611	107	16,082	128,777
Rio Blanco	3,016	18	232	327	6	2,379	9,176
Rio Grande	6,425	2	368	134	26	3,183	15,157
Routt	11,927	40	332	525	22	4,579	25,623
Saguache	3,112	2	39	28	8	1,689	8,175
San Juan	457	2	24	17	0	146	1,008
San Miguel	4,176	19	35	129	6	1,198	8,279
Sedgwick	1,416	0	17	44	0	691	3,641
Summit	17,034	0	107	395	36	3,169	28,685
Teller	14,536	0	724	171	30	4,585	27,793
Washington	2,824	12	26	143	3	1,750	8,274
Weld	105,204	7	2,161	3,372	307	28,204	202,297
Yuma	5,041	15	21	157	19	2,994	13,838
State Issued	8,055	0	21	864	1	1,461	14,906
Totals	2,411,717	1,044	43,279	46,493	3,471	451,750	3,932,963

VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 2002

Bus	7,282
Camper Trailers	65,681
City	17,430
Collector	93,087
County	15,040
Dealer Demo	15,552
Dealer Full Use	8,425
Dealer In Transit	4,184
Dealer Motorcycle Full Use	264
Dealer Motorcycle	663
Disability	28,871
Fleets	4,421
Light Truck Personalized Designer (Denim)	1,845
Light Truck Regular Designer (Denim)	42,130
Neighborhood Electric	13
Passenger Designer (Denim)	9,328
Personalized Regular	36,690
Political Delegation	46
Regular Designer (Denim)	190,858
Regular	2,756,831
Rental	50,013
SMM/SME	41,535
Special Plates	
10th Mountain Division	2,149
Agriculture and Natural Resource	940
Air Force Academy	8
Air Force Commemorative	6,731
Always Buy Colorado	380
Army	692
Call Letters	2,499
Colorado State University	1,841
Columbine	24,142
Denver Firefighter	306
Denver University	100
Disabled Veterans	4,951
Firefighter	9,215
Former POW	308
Greyhound Lovers	1,217
Honorably Discharged Veteran	55,235
Horseless Carriage	2,441
Knights of Columbus	557
Masonic Family	1,290
Medal of Honor	4
Metro State	1
National Guard	843
Naval Reserve	557
Olympic Committee	16
Pearl Harbor Survivor	123
Pioneer	20,603
Benevolent and Protective Order of Elk	562
Purple Heart	2,701
Raptor Education Foundation	2,185
Rotary Club	185
School of Mines	421
Street Rod	744
University of Colorado	4,818
University of Northern Colorado	487
University of Southern Colorado	4
United States Marine Corps	4,544
Vietnam Veterans	1,858
State of Colorado	6,539
Trailer	380,577
Total	3,932,963

Racing Events

In 2002, the Racing Commission held 14 meetings. The Commission:

- Conducted a 2003 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.

The Division of Racing Events conducted 4,379 horse and greyhound drug tests to determine the presence of prohibited drugs or medications. The overall compliance rate achieved in FY03 was 99.17% indicating that the Division's drug testing program has proven to be an effective deterrent to illegal drugging of racing animals.

PARI-MUTUEL COMPARATIVE DATA

Calendar Years 1998 to 2002

	1998	1999	2000	2001	2002
NUMBER OF LIVE RACING DAYS					
Horse Racing	38	43	37	37	41
Greyhound Racing	629	609	622	608	437
Total	667	652	659	645	478

PARI-MUTUEL SALES 1/

Horse Racing	\$62,368,635	\$75,628,353	\$75,256,831	\$81,889,773	\$86,495,895
Greyhound Racing	172,736,182	168,940,048	155,567,451	151,233,959	132,684,446
Total	\$235,104,817	\$244,568,401	\$230,824,282	\$233,123,732	\$219,180,341

PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	78.7%	77.7%	77.4%	76.8%	77.2%
Greyhound Racing	80.2%	79.8%	79.8%	79.8%	79.7%
Total	79.8%	79.1%	79.0%	78.8%	78.7%

STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$472,716	\$567,492	\$560,438	\$606,682	\$631,453
Greyhound Racing	6,197,949	5,975,089	5,384,307	5,288,543	4,425,453
Total	\$6,670,665	\$6,542,581	\$5,944,745	\$5,895,225	\$5,056,906

1/ Includes off-track-betting figures.

LICENSED RACETRACKS

GREYHOUND TRACKS

Mile High Greyhound Racing
6200 Dahlia Street
Commerce City CO 80022

Interstate Racing Association, Inc.
6200 Dahlia Street
Commerce City CO 80022

Pueblo Greyhound Park
3215 Lake Avenue
Pueblo CO 81005

Cloverleaf Kennel Club
PO Box 88
Loveland CO 80539

Post Time Greyhound Racing
3701 North Nevada Avenue
Colorado Springs CO 80907

HORSE TRACKS

Arapahoe Park
26000 East Quincy
Aurora CO 80016

LICENSED OFF TRACK BETTING

Havana Park
10750 East Iliff Avenue
Aurora CO 80014

Red and Jerry's
1840 West Oxford Avenue
Sheridan CO 80110

Sales and Use Taxes

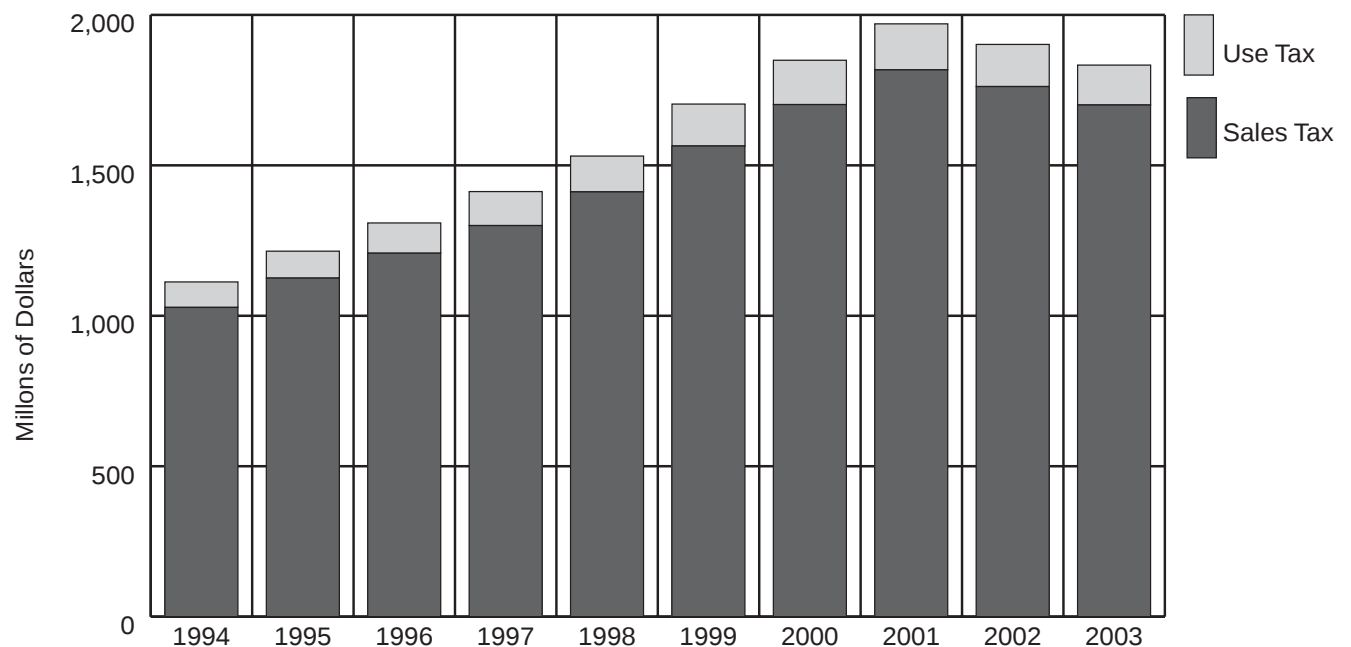
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1994 to 2003 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
2003	\$1,700,723	\$67,478	\$64,999
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

NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1994 to 2003



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Use Tax	84.6	89.4	100.5	112.9	118.9	139.3	147.2	152.8	139.9	132.5
Sales Tax	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	1,700.7

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS
Fiscal Year 2003 (thousands of dollars)

BUSINESS CLASS	NO. OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Agriculture, Forestry & Fisheries	2,756	\$396,346	\$135,031	\$59,258	\$1,661
Mining	2,481	896,703	632,518	355,869	9,975
Public Utilities	6,497	4,572,893	3,616,476	1,380,771	38,703
Construction Trades	28,342	2,857,526	2,454,274	886,836	24,858
Manufacturing	68,682	12,261,153	6,019,178	2,171,459	60,866
Wholesale Trade	66,412	21,375,117	7,938,423	3,271,638	91,704
RETAIL TRADE:					
Motor Vehicles and Auto Parts	31,091	16,296,079	13,581,735	8,565,002	240,077
Furniture and Home Furnishings	25,158	2,304,090	2,112,394	1,717,232	48,134
Electronics and Appliance Stores	16,903	2,023,310	1,666,594	1,274,563	35,726
Building Materials/Improvement/Nurseries	19,768	4,862,122	4,334,885	3,824,474	107,200
Food & Beverage Stores	40,301	9,891,409	9,526,626	2,737,924	76,744
Health/Personal Care Stores	9,024	1,425,715	1,381,348	498,252	13,966
Service Stations	14,820	3,708,552	3,366,404	390,260	10,939
Clothing/Accessory Stores	33,680	2,441,206	2,383,475	2,160,935	60,571
Sporting Goods/Hobby/Book/Music Stores	31,131	2,328,178	2,195,317	1,855,797	52,018
General Merchandisers/Warehouse Stores	16,347	8,510,063	8,343,751	5,807,207	162,776
Miscellaneous Stores	81,485	3,193,875	2,863,219	1,964,859	55,075
Non-Store Retailers	51,950	1,192,782	1,019,755	425,758	11,934
TOTAL RETAIL TRADE	371,658	58,177,381	52,775,503	31,222,262	875,160
Transportation & Warehousing	4,125	1,139,556	531,726	123,832	3,471
Information Producers/Distributors	127,785	5,915,750	5,364,507	3,709,882	103,988
Finance and Insurance	33,680	1,220,599	1,056,624	648,983	18,191
Real Estate, Rental, & Leasing Services	64,212	2,926,341	2,720,700	2,069,675	58,013
Professional, Scientific, & Technical Services	105,807	7,702,254	5,871,912	1,629,468	45,674
Bus., Admin., Support, Waste/Remediation Services	19,070	1,180,515	1,010,685	326,721	9,158
Educational Services	3,747	215,275	204,060	77,524	2,173
Health Care and Social Assistance Services	8,685	3,006,325	2,445,231	82,340	2,308
Arts, Entertainment, & Recreation Services	11,587	711,385	682,685	331,145	9,282
Hotel and Other Accommodation Services	20,087	2,073,920	2,057,425	1,802,141	50,514
Food and Drinking Services	105,168	6,085,387	5,952,845	5,567,535	156,058
Other Personal Services	72,999	3,036,203	2,717,302	1,225,865	34,361
Government Services	8,390	293,917	238,115	117,767	3,301
TOTALS	1,132,170	\$136,044,546	\$104,425,220	\$57,060,970	\$1,599,419

RETAIL SALES BY COUNTY

Calendar Years 1998 to 2002 (thousands of dollars)

COUNTY	1998	1999	2000	2001	2002
Adams	\$6,299,874	\$6,940,803	\$7,581,317	\$7,894,776	\$7,898,870
Alamosa	291,515	300,553	319,007	331,312	357,211
Arapahoe	11,367,491	12,816,261	14,241,174	14,212,021	14,393,641
Archuleta	139,989	157,632	178,576	184,005	178,358
Baca	44,547	43,469	46,908	44,421	43,843
Bent	26,239	25,433	29,298	29,249	30,094
Boulder	6,018,669	6,326,441	6,998,612	7,264,107	6,123,173
Broomfield 1/				293,863	1,520,561
Chaffee	261,209	283,177	305,572	317,165	323,063
Cheyenne	40,429	32,168	35,557	35,246	29,595
Clear Creek	102,480	104,825	113,296	119,173	118,884
Conejos	36,430	37,695	41,181	42,784	40,514
Costilla	12,509	12,295	12,868	14,180	14,553
Crowley	18,568	19,982	19,661	20,068	19,587
Custer	26,736	27,360	31,110	32,899	33,944
Delta	287,824	297,189	303,699	318,019	340,785
Denver	15,086,120	15,531,712	17,488,139	17,817,540	17,214,843
Dolores	13,198	14,392	16,516	18,103	17,440
Douglas	2,666,446	3,156,508	3,666,174	4,048,657	4,332,020
Eagle	1,315,164	1,324,264	1,495,926	1,456,906	1,416,055
El Paso	7,772,820	8,120,696	9,175,487	9,581,367	9,867,364
Elbert	97,043	100,413	123,974	134,075	129,946
Fremont	363,745	380,223	430,203	448,502	447,907
Garfield	961,004	1,028,004	1,155,540	1,194,068	1,210,818
Gilpin	36,367	40,983	44,784	51,909	55,636
Grand	259,057	264,072	301,162	301,099	305,686
Gunnison	363,761	401,387	423,133	431,296	393,637
Hinsdale	12,932	12,951	13,606	13,367	12,200
Huerfano	63,334	64,441	69,698	70,843	74,812
Jackson	19,295	19,112	21,784	22,969	21,733
Jefferson	9,262,743	9,953,803	10,890,215	11,056,283	11,010,400
Kiowa	11,850	12,413	12,837	14,672	11,557
Kit Carson	196,816	191,588	178,412	189,507	178,588
La Plata	831,822	883,846	975,301	1,015,255	1,035,054
Lake	63,453	64,942	68,408	71,585	66,512
Larimer	4,490,986	4,841,789	5,319,602	5,609,952	5,679,030
Las Animas	165,370	189,120	223,699	245,652	249,488
Lincoln	117,784	112,729	112,889	120,396	118,839
Logan	347,862	358,016	377,448	368,067	371,545
Mesa	2,199,092	2,336,400	2,574,813	2,704,636	2,841,144
Mineral	18,078	14,053	17,850	18,654	21,276
Moffat	190,528	185,269	204,033	221,797	216,796
Montezuma	350,913	370,327	390,217	406,912	415,538
Montrose	517,365	545,183	605,661	665,810	690,279
Morgan	383,582	379,633	410,313	456,966	418,554
Otero	290,368	297,002	317,558	330,416	349,144
Ouray	41,099	42,683	44,294	47,718	48,794
Park	67,315	73,052	80,025	83,457	82,669
Phillips	125,571	127,720	127,296	129,486	126,894
Pitkin	819,123	808,730	850,387	834,144	817,744
Prowers	347,603	398,357	402,328	374,125	378,735
Pueblo	2,160,410	2,218,515	2,320,148	2,370,306	2,495,817
Rio Blanco	63,951	57,392	74,167	80,149	91,544
Rio Grande	180,708	189,848	203,632	193,735	218,861
Routt	548,140	525,774	564,185	609,740	600,971
Saguache	38,115	39,089	39,113	41,784	42,361
San Juan	14,508	13,837	15,617	15,129	14,355
San Miguel	167,565	167,664	191,281	197,842	195,685
Sedgwick	38,349	39,534	46,146	42,248	38,698
Summit	940,266	979,349	1,047,290	1,057,629	1,053,488
Teller	182,821	181,924	272,173	215,439	222,412
Washington	57,604	63,414	67,210	68,017	64,092
Weld	2,624,666	2,837,779	3,215,007	3,558,517	3,858,849
Yuma	171,498	173,977	189,787	209,600	212,543
Out of State	2,564,642	3,321,813	3,507,092	3,229,981	2,726,699
State Total	\$84,597,361	\$90,881,005	\$100,620,396	\$103,599,595	\$103,931,728

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

RETAIL TRADE SALES BY COUNTY
Calendar Years 1998 to 2002 (thousands of dollars)

Note: Data for 2002 are not strictly comparable to previous years because the definition of retail trade has changed. Eating and drinking establishments are no longer a part of retail trade, but that category has been added to the 2002 figures in order to make the data more comparable to previous years.

COUNTY	1998	1999	2000	2001	2002
Adams	\$3,652,480	\$4,036,263	\$4,452,955	\$4,376,922	\$4,312,711
Alamosa	196,654	202,088	219,516	220,096	230,896
Arapahoe	6,883,678	7,900,311	8,666,555	8,949,473	9,058,922
Archuleta	96,721	102,956	118,111	113,555	98,678
Baca	24,351	25,044	34,672	30,259	30,809
Bent	17,767	17,747	19,968	18,399	18,471
Boulder	3,239,937	3,572,397	4,027,542	4,204,078	3,561,151
Broomfield 1/				177,700	853,284
Chaffee	174,748	196,565	208,844	210,631	208,217
Cheyenne	9,365	8,114	8,596	7,824	8,324
Clear Creek	57,853	59,671	66,610	69,461	66,632
Conejos	24,864	26,539	29,250	29,143	25,596
Costilla	6,124	6,411	7,516	7,940	7,341
Crowley	14,259	15,432	15,441	14,419	13,174
Custer	15,862	17,695	20,486	21,137	20,186
Delta	168,351	175,124	183,432	188,157	199,355
Denver	6,812,009	7,301,794	8,102,252	7,873,629	7,563,560
Dolores	8,009	8,326	9,784	9,578	9,218
Douglas	1,870,524	2,280,115	2,718,663	3,005,546	3,205,905
Eagle	699,636	708,213	800,658	796,583	773,737
El Paso	5,058,805	5,430,356	5,942,882	6,049,663	6,123,494
Elbert	54,946	59,420	68,891	77,979	79,038
Fremont	258,638	276,294	310,225	318,838	314,695
Garfield	592,996	630,542	731,743	732,179	727,040
Gilpin	10,566	9,920	9,784	8,931	13,258
Grand	144,079	152,909	171,796	170,613	166,831
Gunnison	190,676	193,156	209,997	198,115	181,970
Hinsdale	7,131	7,483	8,098	7,774	6,193
Huerfano	37,383	39,740	42,627	40,729	43,050
Jackson	8,844	8,773	9,773	9,269	10,290
Jefferson	5,999,186	6,499,392	7,122,916	6,973,850	6,820,827
Kiowa	8,382	9,079	9,161	9,006	6,661
Kit Carson	81,098	78,077	75,279	71,706	65,272
La Plata	513,332	553,114	592,127	614,240	612,740
Lake	44,088	44,631	48,380	49,347	44,959
Larimer	2,809,797	3,047,063	3,323,983	3,464,937	3,533,060
Las Animas	103,635	117,319	134,768	136,636	137,498
Lincoln	63,934	71,810	82,158	86,148	75,046
Logan	216,336	213,076	232,601	219,635	214,634
Mesa	1,390,496	1,487,425	1,605,250	1,660,638	1,725,540
Mineral	5,179	5,208	5,013	5,368	5,352
Moffat	126,830	121,438	137,977	139,743	123,912
Montezuma	236,731	258,738	279,610	288,549	288,494
Montrose	336,514	352,832	385,898	420,868	420,526
Morgan	216,290	218,930	205,181	192,808	190,732
Otero	152,719	157,562	170,317	178,981	179,144
Ouray	21,433	24,193	24,439	26,602	23,673
Park	38,717	41,546	50,714	51,436	46,607
Phillips	31,975	33,983	30,010	25,404	19,121
Pitkin	435,411	426,091	444,340	430,309	426,494
Prowers	139,714	151,500	150,597	157,896	140,776
Pueblo	1,320,987	1,381,179	1,455,084	1,500,714	1,515,876
Rio Blanco	32,707	32,089	42,207	45,858	42,450
Rio Grande	78,472	87,159	92,078	82,180	76,461
Routt	291,155	307,465	336,712	353,113	350,555
Saguache	27,461	27,408	22,433	22,157	22,017
San Juan	9,660	8,869	10,033	9,114	9,856
San Miguel	85,871	88,351	99,511	101,299	97,888
Sedgwick	26,464	27,520	31,844	29,404	24,219
Summit	564,318	589,218	617,221	624,267	599,192
Teller	113,945	118,293	136,824	139,007	137,010
Washington	24,150	26,021	30,305	31,530	27,540
Weld	1,353,815	1,414,942	1,582,809	1,732,914	1,869,960
Yuma	79,209	80,460	89,155	98,264	103,578
Out of State	855,932	1,037,944	1,144,483	1,102,415	954,101
State Total	\$48,173,199	\$52,609,323	\$58,018,085	\$59,014,963	\$58,863,797

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

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2003 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	72,724	\$11,453,898	\$7,820,449	\$4,461,559	\$125,058
Alamosa	6,063	423,153	359,494	188,734	5,290
Arapahoe	97,023	19,985,260	14,566,091	7,379,700	206,853
Archuleta	5,351	186,694	176,170	101,566	2,847
Baca	2,166	42,993	41,581	15,719	441
Bent	2,165	29,999	28,913	12,723	357
Boulder	67,555	7,881,969	6,139,039	3,173,546	88,954
Broomfield	12,498	2,351,175	1,528,927	895,080	25,089
Chaffee	10,387	356,763	321,115	187,813	5,264
Cheyenne	1,804	30,297	29,436	9,996	280
Clear Creek	6,905	145,392	118,349	57,484	1,611
Conejos	2,924	58,995	39,901	19,351	542
Costilla	2,256	20,936	14,262	6,407	180
Crowley	1,733	21,435	19,141	8,385	235
Custer	2,719	36,148	32,568	17,850	500
Delta	11,968	410,319	350,450	170,219	4,771
Denver	105,512	24,342,904	17,195,717	9,498,965	266,256
Dolores	1,257	20,499	18,589	8,212	230
Douglas	44,351	4,782,762	4,318,050	2,916,443	81,748
Eagle	25,542	1,531,424	1,438,061	967,647	27,123
El Paso	88,986	12,409,641	10,120,197	5,843,307	163,788
Elbert	6,346	148,951	127,539	58,590	1,642
Fremont	11,524	588,417	454,083	242,018	6,784
Garfield	22,004	1,360,211	1,222,460	683,112	19,148
Gilpin	2,633	70,727	57,453	35,017	982
Grand	12,504	327,584	304,478	212,001	5,942
Gunnison	9,801	411,826	392,183	182,268	5,109
Hinsdale	1,264	13,264	11,910	8,851	248
Huerfano	4,321	76,271	69,668	33,067	927
Jackson	1,349	21,524	20,137	9,879	277
Jefferson	97,784	12,746,693	11,119,202	5,913,614	165,759
Kiowa	1,001	16,484	12,043	4,965	139
Kit Carson	4,388	190,766	173,211	60,012	1,682
La Plata	17,300	1,202,372	1,046,903	598,266	16,769
Lake	3,547	71,301	67,699	33,414	937
Larimer	63,085	6,799,052	5,719,368	3,179,920	89,133
Las Animas	6,314	261,287	243,377	121,820	3,415
Lincoln	4,021	125,202	119,646	51,206	1,435
Logan	7,770	400,410	361,339	190,634	5,343
Mesa	31,877	3,839,301	2,878,818	1,671,605	46,855
Mineral	1,202	21,477	20,290	10,448	293
Moffat	6,146	244,555	218,718	118,755	3,329
Montezuma	9,262	513,513	419,754	221,350	6,204
Montrose	12,710	798,548	695,957	388,674	10,895
Morgan	9,786	717,272	427,898	163,194	4,574
Otero	7,990	418,118	331,550	127,964	3,587
Ouray	3,927	53,698	50,397	36,282	1,017
Park	6,243	91,728	83,576	46,920	1,315
Phillips	3,227	138,581	131,245	24,153	677
Pitkin	13,671	864,300	809,773	527,902	14,797
Prowers	6,381	417,001	347,472	99,739	2,796
Pueblo	27,745	3,118,571	2,553,297	1,364,361	38,243
Rio Blanco	3,624	140,894	120,736	49,075	1,376
Rio Grande	6,859	337,153	216,628	75,577	2,118
Routt	12,938	672,597	600,147	383,140	10,739
Saguache	2,598	45,471	42,676	14,323	401
San Juan	1,287	14,155	13,680	10,697	300
San Miguel	6,371	194,188	189,159	134,115	3,759
Sedgwick	2,562	42,989	39,418	13,760	386
Summit	21,213	1,099,623	1,029,147	744,712	20,874
Teller	8,628	245,232	226,704	114,049	3,197
Washington	2,537	69,561	65,864	22,725	637
Weld	54,433	5,335,466	3,933,807	1,838,823	51,542
Yuma	5,241	216,335	207,963	71,973	2,017
Out of State	14,867	5,039,222	2,571,347	1,227,292	34,401
State Total	1,132,170	\$136,044,546	\$104,425,220	\$57,060,969	\$1,599,419

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
ADAMS	\$11,453,898	\$7,820,449	\$4,461,577	\$125,058
Arvada	159,039	115,484	53,086	1,488
Aurora	1,643,012	1,053,963	538,138	15,084
Bennett	19,943	17,762	6,386	179
Brighton	640,326	576,888	314,377	8,812
Commerce City	1,867,503	940,513	492,615	13,808
Federal Heights	306,159	246,432	142,526	3,995
Northglenn	638,117	561,881	383,161	10,740
Strasburg	6,611	6,397	3,211	90
Thornton	1,497,847	1,279,270	812,950	22,787
Westminster	823,361	704,098	361,648	10,137
Remainder of county	3,851,980	2,317,761	1,353,478	37,938
ALAMOSA	423,153	359,494	188,726	5,290
Alamosa	366,520	307,072	168,498	4,723
Remainder of county	56,633	52,422	20,228	567
ARAPAHOE	19,985,260	14,566,091	7,379,700	206,853
Aurora	6,588,086	4,170,844	2,537,210	71,118
Byers	6,651	6,301	2,997	84
Centennial	3,046,941	2,206,494	1,139,529	31,941
Cherry Hills Village	31,968	31,448	13,914	390
Columbine Valley	5,092	4,934	3,675	103
Deer Trail	2,709	2,659	1,142	32
Englewood	5,041,412	3,953,578	1,350,624	37,858
Foxfield	6,357	5,733	2,212	62
Glendale	351,746	298,742	232,786	6,525
Greenwood Village	972,717	865,938	456,761	12,803
Littleton	2,122,040	1,787,998	924,616	25,917
Sheridan	280,418	191,791	108,741	3,048
Strasburg	6,989	5,734	2,961	83
Remainder of county	1,522,134	1,033,897	602,533	16,889
ARCHULETA	186,694	176,170	101,570	2,847
Pagosa Springs	141,964	136,686	83,411	2,338
Remainder of county	44,730	39,484	18,159	509
BACA	42,993	41,581	15,733	441
Campo	271	271	250	7
Pritchett	154	154	143	4
Springfield	25,776	25,018	9,276	260
Two Buttes	165	163	107	3
Walsh	9,508	9,169	2,034	57
Remainder of county	7,119	6,806	3,924	110
BENT	29,999	28,913	12,734	357
Las Animas	21,771	20,881	9,918	278
Remainder of county	8,228	8,032	2,818	79
BOULDER	7,881,969	6,139,039	3,173,528	88,954
Boulder	4,105,442	2,987,802	1,577,025	44,204
Erie	49,199	47,630	21,441	601
Lafayette	343,233	311,050	122,298	3,428
Longmont	1,791,178	1,516,487	847,021	23,742
Louisville	834,472	650,837	282,697	7,924
Lyons	30,201	29,033	11,916	334
Nederland	26,614	23,077	11,024	309
Niwot	42,944	26,916	14,306	401
Superior	227,004	219,441	125,045	3,505
Ward	702	616	428	12
Remainder of county	430,980	326,150	160,328	4,494
BROOMFIELD CITY AND COUNTY	2,351,175	1,528,927	895,077	25,089
CHAFFEE	356,763	321,115	187,799	5,264
Buena Vista	85,527	75,120	45,558	1,277
Poncha Springs	20,734	17,812	12,415	348
Salida	194,554	180,724	102,462	2,872
Remainder of county	55,948	47,459	27,364	767

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
CHEYENNE	\$30,297	\$29,436	\$9,989	\$280
Cheyenne Wells	11,111	10,829	5,137	144
Kit Carson	2,890	2,873	1,819	51
Remainder of county	16,296	15,734	3,032	85
CLEAR CREEK	145,392	118,349	57,474	1,611
Empire	2,973	2,860	1,356	38
Georgetown	15,000	14,182	8,134	228
Idaho Springs	69,667	56,290	25,936	727
Silver Plume	2,213	1,553	785	22
Remainder of county	55,539	43,464	21,263	596
CONEJOS	58,995	39,901	19,336	542
Antonito	24,004	7,069	2,426	68
La Jara	13,689	13,164	4,245	119
Manassa	4,157	3,192	1,213	34
Romeo	895	887	428	12
Remainder of county	16,250	15,589	11,024	309
COSTILLA	20,936	14,262	6,422	180
Blanca	3,007	2,398	1,284	36
Fort Garland	1,490	1,376	999	28
San Luis	4,791	4,263	1,712	48
Remainder of county	11,648	6,225	2,426	68
CROWLEY	21,435	19,141	8,384	235
Ordway	13,800	12,858	5,173	145
Remainder of county	7,635	6,283	3,211	90
CUSTER	36,148	32,568	17,838	500
Silver Cliff	7,565	6,908	3,639	102
Westcliffe	22,726	20,774	11,844	332
Remainder of county	5,857	4,886	2,355	66
DELTA	410,319	350,450	170,210	4,771
Cedaredge	24,057	22,433	12,094	339
Crawford	2,223	2,128	1,249	35
Delta	234,541	206,172	96,432	2,703
Hotchkiss	28,366	25,236	10,025	281
Orchard City	11,299	10,863	1,962	55
Paonia	20,915	19,993	11,452	321
Remainder of county	88,918	63,625	36,996	1,037
DENVER CITY & COUNTY	24,342,904	17,195,717	9,498,965	266,256
DOLORES	20,499	18,589	8,205	230
Dove Creek	15,175	14,235	4,745	133
Rico	1,951	1,742	1,106	31
Remainder of county	3,373	2,612	2,355	66
DOUGLAS	4,782,762	4,318,050	2,916,447	81,748
Aurora	3,128	2,960	2,569	72
Castle Rock	753,311	675,667	442,276	12,397
Franktown	30,203	19,548	11,202	314
Highlands Ranch	600,724	566,486	379,736	10,644
Larkspur	23,520	21,120	13,985	392
Littleton	127,157	115,064	58,651	1,644
Lone Tree	913,154	855,659	617,303	17,303
Parker	671,220	581,383	349,697	9,802
Sedalia	84,024	70,498	23,974	672
Remainder of county	1,576,321	1,409,665	1,017,053	28,508
EAGLE	1,531,424	1,438,061	967,642	27,123
Avon	223,173	208,457	130,075	3,646
Basalt	110,909	102,251	60,364	1,692
Eagle	102,536	95,154	54,156	1,518
Edwards	144,452	130,998	86,621	2,428
Gypsum	89,016	82,545	57,331	1,607
Minturn	24,763	21,995	12,487	350
Red Cliff	1,487	1,467	606	17
Vail	465,040	450,095	316,233	8,864
Remainder of county	370,048	345,099	249,768	7,001

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

Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
EL PASO	\$12,409,641	\$10,120,197	\$5,843,311	\$163,788
Calhan	24,344	21,758	9,169	257
Colorado Springs	10,724,084	8,900,309	5,163,254	144,726
Fountain	576,833	216,841	122,191	3,425
Green Mountain Falls	2,311	2,229	1,641	46
Manitou Springs	54,589	52,014	40,956	1,148
Monument	157,264	150,585	69,140	1,938
Palmer Lake	19,045	16,425	8,527	239
Security	44,211	42,879	18,587	521
Remainder of county	806,960	717,157	409,847	11,488
ELBERT	148,951	127,539	58,580	1,642
Agate	2,817	2,681	2,426	68
Elizabeth	62,087	51,600	20,335	570
Kiowa	18,460	17,785	8,420	236
Simla	7,793	6,997	3,853	108
Remainder of county	57,794	48,476	23,546	660
FREMONT	588,417	454,083	242,026	6,784
Canon City	393,291	341,743	190,974	5,353
Florence	88,623	36,385	16,411	460
Penrose	9,858	7,249	4,531	127
Remainder of county	96,645	68,706	30,111	844
GARFIELD	1,360,211	1,222,460	683,125	19,148
Carbondale	140,612	130,387	74,777	2,096
Glenwood Springs	726,368	663,314	380,414	10,663
New Castle	46,405	33,973	15,376	431
Parachute	19,877	16,738	11,024	309
Rifle	189,625	174,313	76,240	2,137
Silt	21,656	18,859	11,523	323
Remainder of county	215,668	184,876	113,771	3,189
GILPIN	70,727	57,453	35,034	982
Black Hawk	51,131	39,651	23,760	666
Central City	7,926	7,124	5,458	153
Remainder of county	11,670	10,678	5,815	163
GRAND	327,584	304,478	211,987	5,942
Fraser	50,473	48,964	25,259	708
Granby	50,891	46,591	29,540	828
Grand Lake	29,491	28,351	22,547	632
Hot Sulphur Springs	6,441	5,742	2,925	82
Kremmling	25,673	24,519	14,163	397
Winter Park	70,535	67,956	54,656	1,532
Remainder of county	94,080	82,355	62,897	1,763
GUNNISON	411,826	392,183	182,269	5,109
Crested Butte	57,994	54,551	39,850	1,117
Gunnison	202,297	192,102	100,499	2,817
Marble	623	409	285	8
Mt. Crested Butte	24,402	23,625	18,587	521
Remainder of county	126,510	121,496	23,047	646
HINSDALE	13,264	11,910	8,848	248
Lake City	8,635	8,014	5,851	164
Remainder of county	4,629	3,896	2,997	84
HUERFANO	76,271	69,668	33,072	927
La Veta	12,188	9,845	5,494	154
Walsenburg	47,723	44,100	20,692	580
Remainder of county	16,360	15,723	6,885	193
JACKSON	21,524	20,137	9,882	277
Walden	16,207	15,615	7,278	204
Remainder of county	5,317	4,522	2,604	73

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

Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
JEFFERSON	\$12,746,693	\$11,119,202	\$5,913,628	\$165,759
Arvada	1,664,223	1,491,158	739,315	20,723
Conifer	32,313	29,035	10,168	285
Edgewater	78,034	76,558	29,219	819
Evergreen	124,667	106,401	56,903	1,595
Golden	1,665,941	1,307,345	606,029	16,987
Kittredge	3,299	2,949	1,784	50
Lakeside	48,475	41,243	30,610	858
Lakewood	3,570,925	3,192,961	1,919,586	53,806
Littleton	176,010	171,853	105,815	2,966
Morrison	43,191	34,976	19,158	537
Mountain View	6,052	5,983	2,997	84
Superior	607	570	392	11
Westminster	1,045,512	955,096	710,917	19,927
Wheat Ridge	1,879,330	1,696,149	621,263	17,414
Remainder of county	2,408,114	2,006,925	1,059,472	29,697
KIOWA	16,484	12,043	4,959	139
Eads	9,709	9,222	4,317	121
Remainder of county	6,775	2,821	642	18
KIT CARSON	190,766	173,211	60,007	1,682
Burlington	97,581	87,815	44,773	1,255
Flagler	13,870	11,358	3,853	108
Seibert	10,793	10,678	963	27
Stratton	6,845	6,593	3,568	100
Remainder of county	61,677	56,767	6,850	192
LA PLATA	1,202,372	1,046,903	598,252	16,769
Bayfield	31,582	28,621	17,731	497
Durango	944,394	823,891	465,287	13,042
Ignacio	26,396	15,205	7,670	215
Remainder of county	200,000	179,186	107,563	3,015
LAKE	71,301	67,699	33,428	937
Leadville	33,190	31,549	19,015	533
Twin Lakes	486	470	428	12
Remainder of county	37,625	35,680	13,985	392
LARIMER	6,799,052	5,719,368	3,179,914	89,133
Berthoud	78,685	52,540	24,188	678
Estes Park	227,389	209,297	132,323	3,709
Ft. Collins	3,875,389	3,363,425	1,920,442	53,830
Johnstown	11,493	11,245	5,494	154
Loveland	1,652,968	1,381,131	696,789	19,531
Timnath	12,048	11,936	7,028	197
Wellington	34,661	31,802	10,881	305
Windsor	13,382	11,869	5,030	141
Remainder of county	893,037	646,123	377,738	10,588
LAS ANIMAS	261,287	243,377	121,834	3,415
Aguilar	3,876	3,462	1,213	34
Trinidad	197,535	183,869	88,477	2,480
Remainder of county	59,876	56,046	32,144	901
LINCOLN	125,202	119,646	51,195	1,435
Arriba	1,909	1,727	499	14
Genoa	182	177	143	4
Hugo	9,115	8,798	4,031	113
Limon	107,707	103,234	44,060	1,235
Remainder of county	6,289	5,710	2,462	69
LOGAN	400,410	361,339	190,617	5,343
Crook	6,817	6,743	714	20
Fleming	1,471	1,370	250	7
Iliff	2,406	2,375	2,248	63
Merino	8,752	8,613	571	16
Sterling	331,793	301,161	171,638	4,811
Remainder of county	49,171	41,077	15,198	426

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
MESA	\$3,839,301	\$2,878,818	\$1,671,602	\$46,855
Clifton	49,546	45,842	31,431	881
Collbran	4,166	3,930	2,319	65
De Beque	1,355	1,320	714	20
Fruita	115,971	95,726	32,073	899
Gateway	51	32	36	1
Grand Junction	3,191,509	2,315,412	1,381,948	38,736
Palisade	27,904	23,555	12,201	342
Remainder of county	448,799	393,001	210,881	5,911
MINERAL	21,477	20,290	10,453	293
Creede	7,961	8,613	5,316	149
Remainder of county	13,516	11,677	5,137	144
MOFFAT	244,555	218,718	118,766	3,329
Craig	216,921	195,462	107,135	3,003
Dinosaur	2,640	2,593	1,106	31
Remainder of county	24,994	20,663	10,524	295
MONTEZUMA	513,513	419,754	221,334	6,204
Cortez	375,977	321,526	173,493	4,863
Dolores	28,494	13,994	8,063	226
Mancos	23,236	19,380	6,279	176
Remainder of county	85,806	64,854	33,500	939
MONTROSE	798,548	695,957	388,691	10,895
Cimarron	376	326	178	5
Montrose	666,859	591,070	342,562	9,602
Naturita	9,990	9,911	3,746	105
Nucla	9,741	8,971	3,139	88
Olathe	35,352	17,761	6,457	181
Remainder of county	76,230	67,918	32,608	914
MORGAN	717,272	427,898	163,182	4,574
Brush	90,916	77,042	25,045	702
Fort Morgan	497,998	250,477	108,955	3,054
Hillrose	290	271	143	4
Log Lane Village	1,879	1,835	678	19
Wiggins	26,290	24,965	6,600	185
Remainder of county	99,899	73,308	21,762	610
OTERO	418,118	331,550	127,970	3,587
Cheraw	1,088	1,073	428	12
Fowler	10,400	9,139	3,354	94
La Junta	334,233	256,550	95,005	2,663
Manzanola	1,471	1,170	678	19
Rocky Ford	42,682	38,471	18,694	524
Swink	1,555	1,550	999	28
Timpas	31	15	15	0
Remainder of county	26,658	23,582	8,797	247
OURAY	53,698	50,397	36,283	1,017
Ouray	25,394	23,898	18,980	532
Ridgway	22,072	20,582	13,379	375
Remainder of county	6,232	5,917	3,924	110
PARK	91,728	83,576	46,914	1,315
Alma	2,150	1,967	1,320	37
Fairplay	14,998	14,081	8,420	236
Remainder of county	74,580	67,528	37,174	1,042
PHILLIPS	138,581	131,245	24,153	677
Haxtun	31,251	28,674	5,601	157
Holyoke	56,399	52,971	11,702	328
Remainder of county	50,931	49,600	6,850	192
PITKIN	864,300	809,773	527,899	14,797
Aspen	547,484	522,836	354,656	9,941
Basalt	45,896	43,015	20,264	568
Snowmass	6,624	5,635	3,139	88
Snowmass Village	107,872	104,965	78,951	2,213
Remainder of county	156,424	133,322	70,888	1,987

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
PROWERS	\$417,001	\$347,472	\$99,750	\$2,796
Granada	2,499	2,478	821	23
Holly	14,073	11,817	4,138	116
Lamar	368,310	303,014	86,836	2,434
Wiley	7,381	6,720	1,356	38
Remainder of county	24,738	23,443	6,600	185
PUEBLO	3,118,571	2,553,297	1,364,360	38,243
Avondale	1,491	1,075	571	16
Boone	887	856	357	10
Colorado City	23,876	23,008	20,835	584
Pueblo	2,767,975	2,292,877	1,225,223	34,343
Rye	6,424	6,326	3,282	92
Remainder of county	317,918	229,155	114,092	3,198
RIO BLANCO	140,894	120,736	49,090	1,376
Meeker	34,553	29,378	19,087	535
Rangely	23,004	21,329	11,131	312
Rio Blanco	1,104	443	428	12
Remainder of county	82,233	69,586	18,445	517
RIO GRANDE	337,153	216,628	75,562	2,118
Center	18,620	8,385	1,035	29
Del Norte	17,361	16,657	6,172	173
Monte Vista	178,960	86,729	30,039	842
South Fork	20,229	19,849	13,700	384
Remainder of county	101,983	85,008	24,616	690
ROUTT	672,597	600,147	383,125	10,739
Hayden	26,768	26,057	14,377	403
Oak Creek	8,729	7,893	4,388	123
Phippsburg	567	546	321	9
Steamboat Springs	500,836	453,159	308,384	8,644
Yampa	4,249	4,124	1,819	51
Remainder of county	131,448	108,368	53,835	1,509
SAGUACHE	45,471	42,676	14,306	401
Center	26,223	25,819	8,134	228
Crestone	1,931	1,761	678	19
Saguache	3,397	3,338	1,177	33
Remainder of county	13,920	11,758	4,317	121
SAN JUAN	14,155	13,680	10,703	300
Silverton	11,783	11,308	8,741	245
Remainder of county	2,372	2,372	1,962	55
SAN MIGUEL	194,188	189,159	134,106	3,759
Mountain Village	39,184	38,863	34,213	959
Norwood	10,014	9,763	4,923	138
Telluride	102,046	98,138	68,962	1,933
Remainder of county	42,944	42,395	26,008	729
SEDGWICK	42,989	39,418	13,771	386
Julesburg	25,556	22,963	9,775	274
Ovid	1,686	1,264	428	12
Sedgwick	783	752	357	10
Remainder of county	14,964	14,439	3,211	90
SUMMIT	1,099,623	1,029,147	744,702	20,874
Breckenridge	275,926	264,348	194,934	5,464
Copper Mountain	38,321	36,553	33,571	941
Dillon	105,325	98,478	68,355	1,916
Frisco	166,420	160,546	108,705	3,047
Keystone	84,180	80,742	75,990	2,130
Montezuma	593	556	428	12
Silverthorne	307,867	272,248	195,112	5,469
Remainder of county	120,991	115,676	67,606	1,895

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY**
Fiscal Year 2003 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
TELLER	\$245,232	\$226,704	\$114,056	\$3,197
Cripple Creek	27,665	23,147	16,054	450
Victor	7,824	7,205	6,315	177
Woodland Park	156,029	145,550	68,998	1,934
Remainder of county	53,714	50,802	22,690	636
WASHINGTON	69,561	65,864	22,726	637
Akron	50,376	47,478	14,592	409
Cope	2,714	2,712	357	10
Otis	7,536	6,940	5,351	150
Remainder of county	8,935	8,734	2,426	68
WELD	5,335,466	3,933,807	1,838,816	51,542
Ault	11,252	10,586	5,102	143
Brighton	128,609	81,389	60,685	1,701
Dacono	57,802	53,892	28,933	811
Eaton	114,863	85,899	20,514	575
Erie	23,541	19,312	11,916	334
Evans	102,710	94,098	48,056	1,347
Firestone	77,245	42,430	14,163	397
Frederick	256,894	184,116	34,927	979
Fort Lupton	192,705	169,153	80,485	2,256
Garden City	64,330	56,798	36,996	1,037
Gilcrest	6,074	5,776	3,104	87
Greeley	2,067,601	1,732,803	973,386	27,284
Grover	465	465	178	5
Hudson	16,006	11,203	5,316	149
Johnstown	52,685	47,425	25,901	726
Keenesburg	10,151	9,465	6,493	182
Kersey	7,577	6,956	4,245	119
La Salle	27,589	24,386	11,202	314
Lochbuie	5,815	5,805	2,069	58
Mead	58,474	56,003	29,575	829
Milliken	10,323	9,831	4,959	139
Northglenn	1,858	538	535	15
Nunn	2,184	2,063	1,035	29
Pierce	6,596	5,870	1,284	36
Platteville	22,610	17,096	10,596	297
Severance	4,030	3,845	1,855	52
Windsor	247,242	180,665	114,520	3,210
Remainder of county	1,758,235	1,015,939	300,785	8,431
YUMA	216,335	207,963	71,959	2,017
Eckley	878	878	571	16
Idalia	627	627	464	13
Joes	664	664	535	15
Kirk	2,274	2,131	963	27
Wray	55,508	53,674	22,155	621
Yuma	105,118	100,237	36,675	1,028
Remainder of county	51,266	49,752	10,596	297
OUT OF STATE	5,039,222	2,571,347	1,227,292	34,401
STATE TOTALS	\$136,044,547	\$104,425,220	\$57,060,899	\$1,599,417

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2003

Akron	\$197,646	Fruita	\$630,441	Norwood	\$101,645
Alma	42,189	Garden City	223,138	Nucla	123,799
Antonito	160,133	Georgetown	352,955	Nunn	9,874
Ault	163,589	Gilcrest	142,712	Oak Creek	150,018
Basalt	1,532,208	Granada	21,246	Olathe	203,677
Bayfield	268,576	Granby	831,888	Ordway	111,750
Bennett	226,835	Grand Lake	863,890	Otis	30,948
Berthoud	731,747	Green Mountain Falls	49,981	Ouray	564,590
Black Hawk	919,800	Gunnison	3,010	Ovid	9,683
Blanca	23,132	Gypsum	1,307,970	Palisade	71,197
Brighton	5,099,983	Haxtun	85,033	Palmer Lake	121,204
Broomfield	111,192	Hayden	612,281	Paonia	231,497
Brush	909,764	Holly	41,480	Parachute	439,105
Buena Vista	808,313	Holyoke	214,076	Parker	14,737,332
Burlington	632,165	Hooper	7,245	Pierce	29,206
Calhan	119,395	Hot Sulphur Springs	58,427	Pitkin	11,958
Carbondale	2,383,262	Hotchkiss	337,061	Platteville	207,309
Castle Rock	14,584,572	Hudson	213,054	Poncha Springs	108,130
Cedaredge	204,672	Hugo	80,692	Red Cliff	16,282
Centennial	8,580,063	Idaho Springs	1,013,104	Rico	60,165
Center	181,589	Ignacio	171,003	Ridgway	381
Cheyenne Wells	82,917	Johnstown	617,456	Rocky Ford	581,175
Collbran	33,862	Julesburg	81,066	Romeo	6,792
Columbine Valley	93,592	Keenesburg	78,727	Saguache	44,808
Craig	2,380,547	Kersey	139,309	Salida	1,967,663
Crawford	28,495	Kiowa	59,848	San Luis	65,299
Creede	119,968	Kit Carson	45,285	Sawpit	7,451
Crested Butte	1,437,894	Kremmling	578,550	Sedgwick	2,405
Crestone	35,084	La Jara	186,885	Severance	43,949
Cripple Creek	370,401	La Salle	282,392	Sheridan	2,077,905
Dacono	444,191	Lakeside	344,465	Silt	209,807
De Beque	6,975	Las Animas	334,446	Silver Cliff	56,903
Del Norte	166,732	La Veta	192,169	Silver Plume	21,856
Dillon	1,610,206	Limon	717,596	Simla	39,179
Dinosaur	19,097	Lochbuie	137,991	South Fork	208,602
Dolores	217,892	Log Lane Village	28,414	Springfield	243,870
Dove Creek	91,196	Lone Tree	13,130	Sterling	14,510
Eads	76,585	Louisville	99,705	Stratton	64,794
Eagle	1,915,880	Loveland	16,099	Superior	6,105,056
Eaton	511,776	Lyons	370,525	Telluride	3,581,642
Elizabeth	841,022	Manassa	18,418	Timnath	28,931
Empire	55,204	Mancos	262,573	Trinidad	4,168,558
Erie	1,326,320	Manitou Springs	1,551,709	Victor	38,602
Estes Park	5,952,187	Manzanola	13,089	Walsenburg	870,433
Evans	2,023,479	Marble	3,546	Ward	774
Fairplay	268,061	Mead	159,488	Wellington	234,875
Federal Heights	1,699,483	Milliken	352,737	Westcliffe	264,665
Firestone	649,311	Minturn	347,848	Wiggins	138,136
Flagler	89,236	Moffat	6,370	Windsor	2,265,990
Florence	354,600	Montezuma	8,886	Wray	622,622
Fort Lupton	2,310,778	Monte Vista	637,096	Yampa	34,546
Fort Morgan	3,463,226	Monument	1,592,629	Yuma	638,216
Fountain	3,265,951	Morrison	435,014		
Fowler	93,015	Mountain View	161,330	Total	\$136,733,100
Foxfield	33,411	Mountain Village	1,696,268		
Fraser	1,466,363	Naturita	130,399		
Frederick	503,508	Nederland	668,748		
Frisco	2,431,356	New Castle	761,822		

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2003

Adams County	\$22,615,102	Lake County	\$897,501
Alamosa County	1,559,279	City of Leadville	850,717
Town of Hooper	7,309	Larimer County	22,299,433
City of Alamosa	2,331,609	Lincoln County	960,431
Archuleta County	2,487,953	Logan County	1,943,397
City of Pagosa Springs	2,487,959	Mesa County	20,164,287
Bent County	176,735	City of Grand Junction	4,450,050
Boulder County	15,951,538	City of Fruita	1,390,640
City of Broomfield	3,375	Town of Palisade	973,495
Chaffee County	2,140,547	City of Collbran	417,192
City of Buena Vista	552,488	Town of Debeque	417,192
City of Poncha Springs	106,870	Mineral County	200,401
City of Salida	1,143,684	City of Creede	100,199
Clear Creek County	708,376	Moffat County	1,709,215
Costilla County	71,747	City of Craig	885,089
City of San Luis	19,132	Town of Dinosaur	8,770
City of Blanca	4,783	Montezuma County	884,659
Crowley County	187,166	Montrose County	3,214,656
Custer County	405,460	Otero County	1,058,438
Delta County	2,939,112	Ouray County	371,341
City of Delta	336,896	Park County	444,605
City of Orchard City	151,371	Phillips County	322,798
Town of Paonia	78,621	Pitkin County	10,658,505
Town of Cedaredge	97,725	Town of Basalt	166,771
Town of Hotchkiss	51,067	City of Snowmass Village	1,365,588
Town of Crawford	19,104	City of Aspen	5,124,486
Douglas County	25,040,028	Prowers County	1,221,102
Eagle County	8,547,157	Pueblo County	12,219,985
City of Avon	196,723	Rio Blanco County	659,908
Town of Basalt	66,936	City of Meeker	581,360
Town of Eagle	79,431	City of Rangely	432,062
Town of Gypsum	85,949	Rio Grande County	1,888,202
Town of Minturn	19,979	City of Monte Vista	314,687
Town of Redcliff	912	Town of Del Norte	134,888
City of Vail	471,597	Routt County	3,543,352
El Paso County	55,965,420	San Juan County	79,638
Fremont County	3,257,043	Town of Silverton	431,031
Garfield County	5,960,094	San Miguel County	1,319,931
Grand County	2,479,763	Sedgwick County	321,754
Gunnison County	2,091,398	Summit County	3,762,110
Hinsdale County	187,133	Town of Breckenridge	4,447,995
Town of Lake City	203,648	City of Montezuma	9,371
Huerfano County	218,545	Town of Blue River	25,635
Town of La Veta	59,189	Town of Dillon	1,643,865
City of Walsenburg	177,568	Town of Frisco	2,605,879
Jackson County	186,766	Town of Silverthorne	3,232,622
Town of Walden	167,265	Teller County	1,055,627
Jefferson County	29,819,860		
Las Animas County	1,633,196	Total	\$327,844,148
La Plata County	9,740,046		
City of Durango	2,354,880		
Town of Bayfield	523,307		
Town of Ignacio	464,449		

Severance Tax

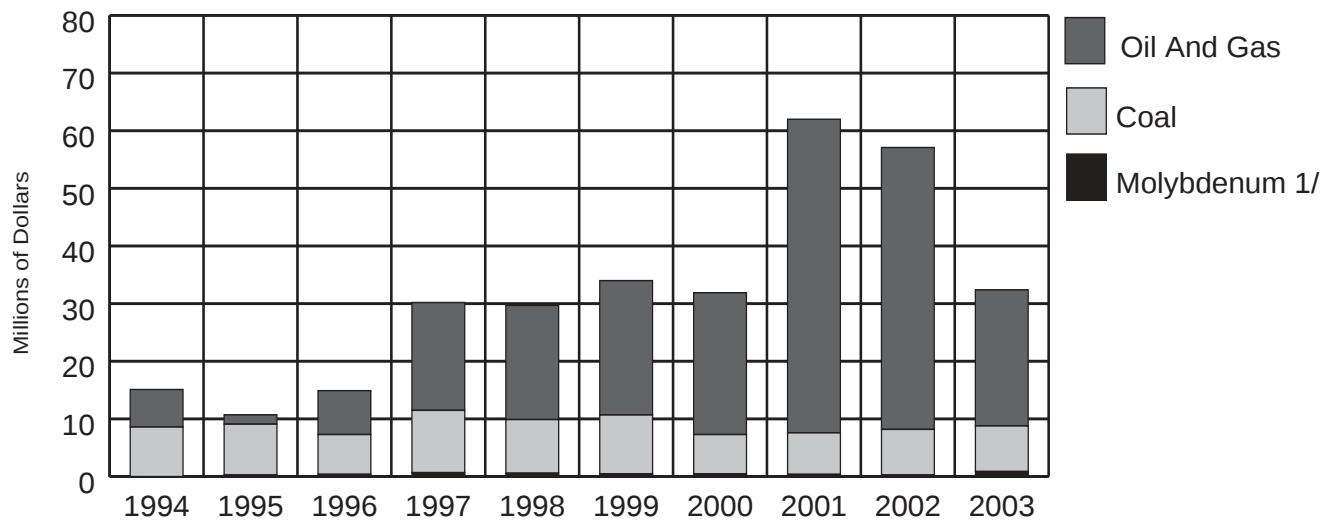
COLORADO NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1994 to 2003

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2003	\$852,186	\$7,869,641	\$23,612,982	\$32,334,808
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

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1994 to 2003



Oil and Gas	6.5	1.6	7.6	18.7	19.8	23.3	24.6	54.4	48.9	23.6
Coal	8.6	8.8	6.9	10.8	9.3	10.2	6.8	7.2	7.9	7.9
Molybdenum	0	0.3	0.4	0.7	0.6	0.5	0.5	0.4	0.3	0.9

1/ The Molybdenum classification includes collections for metallic metals.

State Amnesty Program

Calendar Year 2003	Number of	Amount	No. of
State Taxes	Returns	Paid	Accounts
State Sales	1,262	\$1,232,567	154
Use	739	6,417,721	86
Corporate	192	7,108,478	74
Fiduciary	26	20,486	9
Individual	5,241	5,574,115	2,956
Partnerships	19	19,049	7
Severance	5	2,145,223	5
Other 1/	630	516,103	77
Total State	8,114	\$23,033,742	3,368
Local Government Taxes			
City Sales	220	\$34,242	67
County Sales	683	625,782	147
RTD	1,442	753,397	155
SCFD	1,431	125,565	153
Baseball District	484	46,009	71
Football District	926	78,990	144
Other Local Government 2/	107	434,336	22
Total Local Government	5,293	\$2,098,321	759
TOTAL	13,407	\$25,132,063	4,127

Note: Amounts shown were processed in the months of June and July 2003.

1/ Other state includes primarily withholding and estate taxes.

2/ Other local includes Rural Transportation Authority, Mass Transit, Local Improvement District, and County Lodging taxes.