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July 1, 2003 through June 30, 2004

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DEPARTMENT OF REVENUE

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February 1, 2005

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

Dear Governor, Senators and Representatives:

I am pleased to present the 64th Annual Report of the Colorado Department of Revenue covering the Department's operations for the period July 1, 2003 through June 30, 2004.

What a difference a year makes. At this time last year, I reported that state tax collections showed continuing weakness due to the lingering effects of the recession. This year I am pleased to report that collections have begun to show a modest turnaround. General Fund revenues collected by the Department in Fiscal Year 2003-04 reflected a 3.9 percent increase over the previous year. Notably, sales and income tax collections lead the way with increases of 4.1 percent and 4.7 percent, respectively. With employment strengthening, we can anticipate additional growth in collections in the current fiscal year.

In the aftermath of September 11th, safety and security have become major priorities for the Department. This past year, the Department began implementing two initiatives funded by grant monies from the U. S. Department of Homeland Security. One project established a comprehensive closed circuit television system for all Front Range driver license offices to provide real time data for security needs. The second project established an access control system for the Department's Capitol Annex and Pierce Street locations. In November 2003, the Department also achieved total conversion to centrally issued driver licenses. Reaching this milestone has allowed the Department to add additional security measures before documents are issued to licensees including features afforded by the use of facial recognition. These and other projects are major initiatives in the Department's efforts to better secure critical functions that are vital to the welfare of Colorado and its citizens.

For the first time in its 65-year history, I am happy to report that the Capitol Annex facility now has a flagpole to prominently display "Old Glory" and the Colorado State flag both day and night. A formal flag raising ceremony was conducted with a Reserve Officer Training Corps contingent from Denver's East High School. Our flag raising ceremony was illustrative of the sense of patriotism, pride and service our employees bring to the workplace in serving the citizens of Colorado.

Sincerely,

M. Michael Cooke
Executive Director

THE YEAR IN PERSPECTIVE

The following highlights many of the Department of Revenue's accomplishments during Fiscal Year 2003-04.

CASH & DOCUMENT PROCESSING DIVISION

Security was a top priority for the Cash & Document Processing Division (CDP). Based on direction from the Executive Director's Office, the Division began implementing two independent security initiatives funded by grant monies from the U.S. Department of Homeland Security. The first is a comprehensive closed circuit television system for all eleven Front Range driver license offices. These motion-controlled TV systems provide valuable real time and archival data for internal security needs. The second and ongoing project is an access control system for the Capitol Annex and Pierce Street facilities. This system, when fully implemented, will provide internal movement and access security for all areas of the Capitol Annex. These two projects are major factors in the Department's efforts to better secure critical functions and processes vital to the welfare of the state.

The Division also began planning and implementing security measures to protect people and Department of Revenue assets as well as bring the Department closer to compliance with state and federal homeland security guidelines. A departmental Homeland Security Executive Committee meets regularly to discuss potential security exposures and determine and apply best practices to protect the Department from potential threats.

The Division is nearing completion of a five-year plan to update its use of technology to better support business processes. Projects undertaken and completed include improvements to hardware and software used for cashiering functions, data entry, forms and inventory control, postage cost accounting, and microfilm retrieval. In addition, CDP implemented a successful program to capture data embedded in a 2D barcode printed on individual income tax returns.

The Division was given the lead in implementing Senate Bill 04-33 concerning records management. CDP was assigned the lead in fulfilling the Records Officer function for the Department. Division level records custodians were appointed and organized to meet requirements set by the State Archivist. As a result, DOR has progressed through the review and approval stage for all paper records held in inventory.

The CDP "Pipeline" transaction processing area provided support for renewal of driver license applications by mail and other motor vehicle functions. Renew by mail application cycle time and costs were significantly reduced.

ENFORCEMENT BUSINESS GROUP

Liquor Enforcement Division: The Division implemented its risk-based enforcement program shifting the focus of enforcement efforts to those jurisdictions that lack resources. Investigative efforts focused on compliance checks and routine inspections. During Fiscal Year 2003-04, the Division performed 150 compliance checks in high-risk areas and determined that approximately 50 percent of the licensees in these areas were in violation. The Division also performed 517 routine inspections in the high-risk areas resulting in a 48 percent non-compliance rate. The Division is committed to serving the citizens of Colorado by ensuring uniform enforcement throughout the state.

Racing Events Division: The Division regulated 37 Horse race days and 314 Greyhound race days with approximately 250 simulcast performances for each breed. The program collected

taxes of approximately \$4.2 million. While the challenges of a declining racing industry nationwide continue, the Division maintains an adequate base of regulation to ensure the integrity and safety of the industry.

Gaming Division: The Division implemented an enhancement to the Colorado E-Z File System that allows licensees to file their standard financial statements via the Internet. The Division also created an Emerging Technologies unit in Fiscal Year 2003-04, allowing the Division to reach a major milestone in its goal of staying abreast of technologies to ensure accurate reporting of gaming taxes and compliance with gaming rules and laws. The Division developed and conducted appropriate training for the gaming industry to further efforts at achieving a high level of compliance within the industry.

Hearings Division: The Division conducted 28,000 hearings and implemented major changes as a result of Senate Bill 03-076 which provided for the issuance of probationary driving privileges to drivers who are arrested the first time for DUI and those charged under express consent statutes. Implementation required substantial computer programming and testing, the hiring and training of four additional employees, the development of additional types of hearing notices, and numerous other procedural changes. All major changes were completed timely.

The Division also completed the training and implementation of commercial driver license federal rules and related state laws. A federal highway safety grant was written and approved for the purpose of discouraging drinking and driving. The Division continues to improve its efficiency in processing electronic appearance hearings.

Auto Industry Division: The Division recorded a significant increase in the number of consumer complaints of salvage fraud. While the title of vehicles rebuilt from salvage condition were required to be "branded" as salvage, many consumers only became aware of the vehicle's status after paying for the vehicle and receiving the title. In many cases purchasers paid a much higher price for a vehicle because of the undisclosed previous damage. The Division obtained statutory changes to require those who rebuild salvage vehicles to physically stamp the vehicle with the words "Rebuilt from Salvage", thus providing consumers an earlier opportunity to discover the vehicle's status.

In Calendar Year 2003, the Division obtained \$3.3 million in restitution and/or money value for Colorado consumers and dealers as part of the its investigation and complaint resolution process.

The Division implemented a plan to stagger the issuance of license renewals over 12 months. Prior to this project, 37 percent of the licenses issued by the Division were subject to renewal during the month of June. This project smoothes the Division's workload throughout the year and provides consistent revenues to the Motor Vehicle Dealer Cash Fund.

The Division further enhanced customer service through the implementation of on-line access to motor vehicle salesperson information for county motor vehicle offices, bond companies, auto auctions, and motor vehicle dealerships. This project, in conjunction with the 2003 project to provide on-line access to motor vehicle dealer information, has reduced the number of incoming phone calls for information and has, consequently, increased staff efficiency.

LOTTERY DIVISION

All Coloradans benefited from the second-best year of sales in the Colorado Lottery's 21-year history. In Fiscal Year 2003-04, the Lottery posted sales of \$401.4 million, which generated \$104 million in proceeds for parks, recreation, open space, environmental projects, and to address health and safety issues in public schools.

In response to recommendations in a recent Performance Audit, permanent reductions in administrative expenses have been realized, operational efficiencies were identified and measurable and meaningful marketing activities were instituted. These changes have helped the Lottery achieve more than \$1 million in efficiency savings.

During the year, the Lottery also continued to explore ways to make its Web site more informative, convenient, entertaining, and marketing-oriented. For the first time, the Colorado Lottery offered players an Internet-only second-chance drawing associated with a Scratch game. Players had the opportunity to register their non-winning *Coral Cash* Scratch tickets through the Lottery's Web site for the chance to win a vacation of their choice to a tropical destination.

MOTOR CARRIER SERVICES DIVISION

In order to keep up with the volume of trucks using Colorado's roads, the Division has concentrated its efforts on automating work processes. The Division is in the process of expanding the number of ports that offer Automated Vehicle Identification/Weigh in Motion (AVI/WIM) technology. This technology, which identifies and weighs commercial vehicles at highway speeds, will enable more trucks to bypass the ports and minimize the need to stop for a manual clearing process that includes weighing the vehicle and checking the vehicle's credentials. Automation has also made it possible to redirect resources to increasing highway safety by physically inspecting more vehicles for safety violations. This year the Division completed close to 34,000 inspections.

Significant automation goals were met in the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) programs. Both programs achieved links to national clearinghouses. A task common to both programs is the collection and redistribution of taxes and fees to other member jurisdictions. By successfully linking to the IRP clearinghouse, the manual process of generating and exchanging warrants was automated for over 30 participating jurisdictions. Additionally, a new milestone was set by the Commercial Vehicle Electronic Credentials system (CVEC). After two years in existence, over 50 percent of customers who register trucks for use in interstate commerce are using CVEC. Drawing on experience, the Division has been able to complete system enhancements to make the CVEC system more responsive to users.

A Colorado Port of Entry officer took top honors at the North American Inspector's Challenge for his performance in multiple safety elements of the competition. This event, sponsored by the Commercial Vehicle Safety Alliance and the federal Motor Carriers Safety Administration, included 48 CVSA-certified roadside inspectors from the United States, Canada and Mexico. This is the second consecutive year that a Colorado Port of Entry officer has won the Grand Champion Award.

MOTOR VEHICLE BUSINESS GROUP

Motor Vehicle Administration (MVA): MVA obtained approval to institute a digital imaging process for storing and retrieving critical driver and motor vehicle files as a replacement for the current

process of microfilming. The use of imaging will improve MVA's ability to connect and interact with County Clerks, the Department of Transportation, judicial entities, federal agencies and the public concerning driver, motor vehicle, citation and accident information.

Driver License Division: The network of driver license facilities has been expanded by adding two driver license offices in El Paso county. These county-run offices are operated at no extra expense to the Department. Four offices now issue driver license documents in the Colorado Springs-Widefield area, resulting in increased customer service levels in that part of the state.

Total conversion to centrally issued driver license documents was completed in November 2003. Besides taking full advantage of the features afforded by the facial recognition program, this milestone has allowed the Division to add additional security measures to the photo documents that are mailed to licensees.

Automated testing has been implemented in four offices for commercial driver licenses. This pilot project, funded by federal grant money, has proven to be highly successful as a deterrent to cheating. Based on the success of this project, the Division seeks to implement automated testing statewide for all written tests (commercial as well as basic and motorcycle) pending the receipt of additional federal grant monies.

Electronic Renewal by Mail (ERBM) was implemented in January 2004. This program allows all eligible applicants to renew their licenses by entering relevant information and downloading a form for mailing. This option has proven to be a great convenience for individuals who have lost their licenses or who are travelling when their licenses are up for renewal. This program also allows the Division to update addresses based on the submission of renewal applications.

Driver Control & Investigations Division: In March 2004, a new computer system to accurately track all penalty assessment citations and payments was brought online. Using the new system Driver Control can now match payments more accurately and eliminate duplicate records in the Driver License System (DLS). Additionally, only paid penalty assessment records are downloaded to the DLS and fewer paid citations are sent to courts as a summons in error. One of the biggest advantages to the new system is that it more accurately distributes the money received for fines and surcharges.

Driver Control successfully promoted legislation to repeal the requirement that citizens complete and file a report after an accident. The utilization of information from the Insurance Database in lieu of drivers completing a state accident report saves time both for citizens and for Driver Control in data entering and processing the information.

This past year Driver Control revamped the entire process for providing documents to courts. Only documents that pertain to specific subpoenas are provided in the court packets. The new process has streamlined the exchange of documents allowing courts to receive information well within accepted timeframes. The Division also added a single page of information regarding service of notice to drivers regarding restraint information thus allowing courts to determine at a glance whether drivers were personally served or received service by mail.

Emissions Division: The Emissions Division continued work on implementing Rapid Screen. Rapid Screen saves time by allowing a vehicle to pass a roadside emissions testing site without having to go to a fixed Envirotec station. Motorists will begin receiving registration renewal cards informing them if they have passed a

roadside emissions test beginning in October 2004. Motorists who pass Rapid Screen will pay the test fee with their registration renewal fees directly to the county clerk either by mail-in renewal or in person.

Titles and Registrations Division: This last year, the license plate inventory for the State was successfully reduced by almost 50,000 plates through a license plate redistribution plan. Strategic planning and a cooperative effort by the County Motor Vehicle offices across the state to relocate excess license plates inventory from county to county proved highly successful in meeting the needs of citizens in registering their vehicles.

Computer programming was completed during 2003 to provide County Motor Vehicle offices the capability of printing four additional types of titles in their offices. This new functionality allows County Clerks to issue duplicate titles, Colorado-to-Colorado titles without liens, titles issued from a Manufacturer's Statement of Origin without liens, and duplicate titles in which the lien information was to be removed at the time of issuance. This capability allows the County Clerks to provide more convenient and efficient service to the public.

The Division continues to refine the Colorado Fleet Registration Program after successfully completing the pilot year. The Division is working with stakeholders to further implement this process of allowing plates to be issued to fleet vehicles that do not require a year and month tab. This program is both beneficial and cost effective for the Motor Vehicle Division as well as fleet owners.

TAXATION BUSINESS GROUP

Tax Auditing and Compliance Division: In an effort to enhance state revenues, the Division received an additional appropriation to hire 18 new auditors in Fiscal Year 2004. It is estimated that these new employees were responsible for the collection of more than \$22 million during their first year.

The Office Collections Section replaced a seven-year old Autodialer that had outlived its useful life. The new equipment greatly increases the efficiency with which the Section can contact delinquent taxpayers. As a result the new Autodialer has increased collections by over \$2 million.

The Fair Share Section continued the Capital Gain Modification project by reviewing Tax Year 2000 returns. This review work resulted in an additional \$8.5 million for the state. The Section also implemented an in-depth review of \$8.3 million in income tax credits reported by taxpayers on the 104CR income tax form.

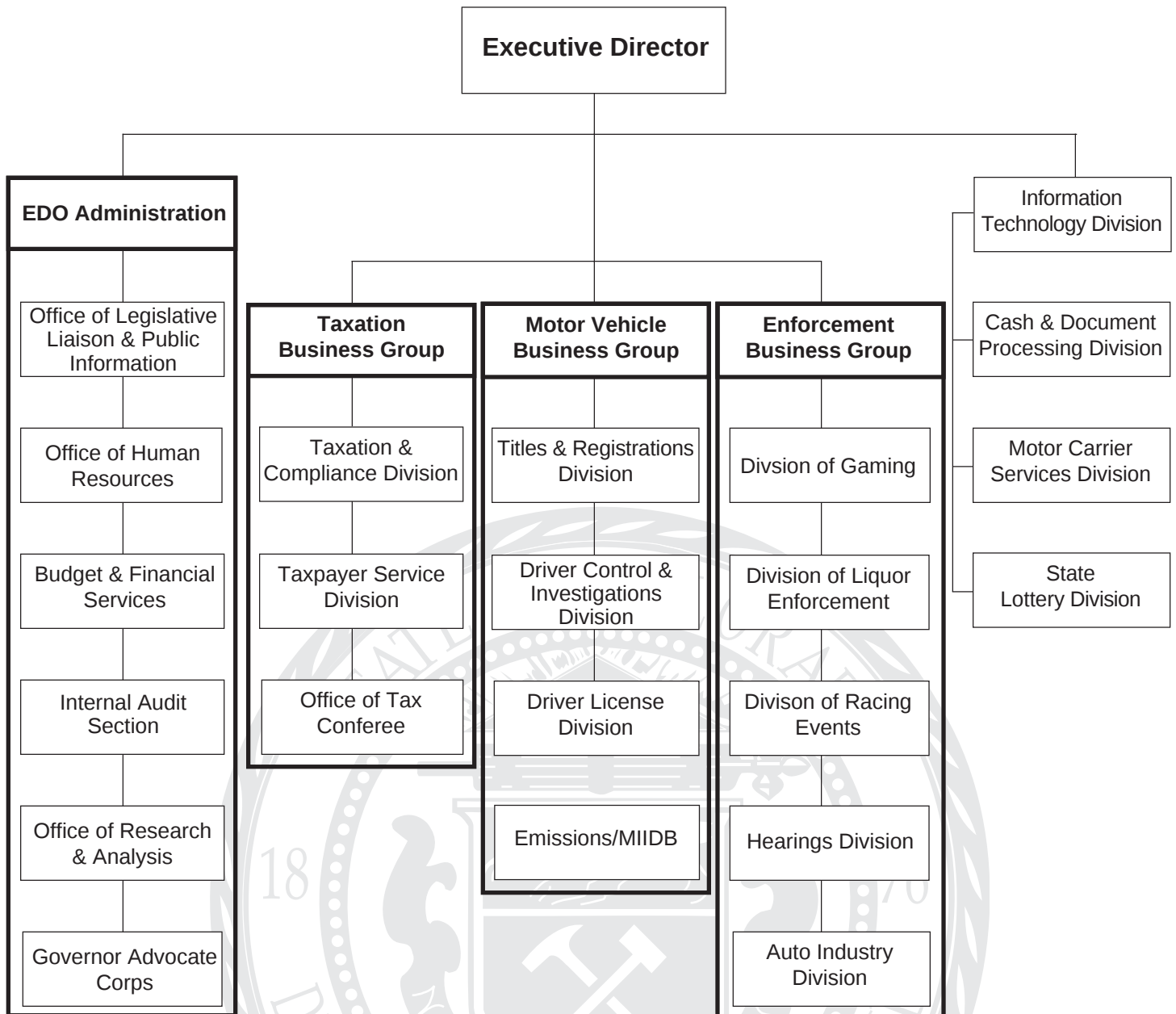
The Tax Protest Section successfully resolved nearly 120,000 taxpayer protests during Fiscal Year 2004. This represented a 76 percent increase in resolved protests compared to the previous year.

Taxpayer Service Division: The Call Center reduced the average wait time to speak to an agent by 26 percent, from just over 7 minutes in Tax Year 2003, to 5 minutes and 15 seconds in Tax Year 2004. The Division achieved this reduction by modifying the automated response system and by hiring additional staff. Additionally, for the second consecutive year, the Call Center had a zero percent blockage rate on calls to its main service telephone lines.

The Public Information and Education program improved the Tax Group Internet site, thus increasing the usability and access of information by taxpayers. Based on input from the Executive Director's Office, a template was designed to contain a standard navigation format that is now being used as the Department's standard.

COLORADO DEPARTMENT OF REVENUE

Functional Organization Chart



NET COLLECTIONS BY SOURCE

Fiscal Years 2003 and 2004

			Percent of 2004 Revenues Collected	Year-to- Year Percent Change
STATE TAXES	2003	2004		
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$30,285,649	\$31,317,458		
Aviation Fuel	12,481,844	11,695,154		
Cigarette	54,065,939	53,452,423		
Highway Fuel	546,921,294	559,113,564		
Limited Stakes Gaming	97,965,189	97,677,387		
Racing	4,539,007	4,503,504		
Sales	1,700,722,986	1,770,246,572		
Tobacco Products	10,456,510	11,690,814		
Use	132,477,041	138,999,276		
Subtotal	\$2,589,915,459	\$2,678,696,152	35.4%	3.4%
INCOME				
Individual	\$3,223,433,775 1/	\$3,392,272,892 3/		
Corporate	198,738,689 2/	239,591,004 4/		
Fiduciary	12,361,663	21,617,861		
Subtotal	\$3,434,534,128	\$3,653,481,756	48.3%	6.4%
ESTATE & INHERITANCE				
Estate	\$54,298,077	\$50,145,388		
Inheritance/Gift	3	0		
Subtotal	\$54,298,080	\$50,145,388	0.7%	-7.6%
SEVERANCE	\$32,334,808	\$115,883,824	1.5%	258.4%
LOCAL TAXES				
Baseball Stadium District Taxes	\$373,286	\$155,010		
City Sales Taxes	138,086,210	112,433,113		
County Lodging Taxes	2,608,155	2,974,257		
County Sales Taxes	327,518,461	347,486,039		
County Transit Sales Taxes	13,441,693	14,145,447		
Football Stadium District Taxes	35,080,445	36,311,670		
Local Improvement District Taxes	4,389,201	3,882,453		
Local Marketing District	1,464,146	1,557,771		
MV Specific Ownership—Classes A & F	10,916,394	10,449,320		
RTD Sales and Use	210,418,213	214,776,647		
Rural Transportation Authority	1,892,254	2,558,289		
SCFD Sales and Use	34,954,820	35,869,420		
Short-term Rental Taxes	117,163	119,780		
Subtotal	\$781,260,441	\$782,719,215	10.3%	0.2%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$159,480,628	\$170,658,203		
Motor Vehicle Operator Licenses	15,775,554	14,293,260		
Emissions	7,057,300	7,305,360		
Titles	8,524,833	8,913,719		
Drivers License Express Consent Fees	760,560	762,920		
IRP Due Other States	5,798,746	6,198,857		
License Reinstatement Fees	2,479,769	3,024,490		
Motor Vehicle Financial Responsibility	-17,538	9,873		
Motor Vehicle Penalty Assessments	6,670,246	7,163,956		
Motor Vehicle Dealer/Sales Licenses	2,058,902	2,057,915		
Motor Vehicle Manufacturer Licenses	135,770	142,623		
Motorist Insurance Identification Database	2,035,476	2,185,990		
Passenger Mile Tax	570,618	536,966		
60-Day Harvest Permit	43,480	73,058		
Subtotal	\$211,374,344	\$223,327,190	2.9%	5.7%

NET COLLECTIONS BY SOURCE (CONTINUED)

Fiscal Years 2003 and 2004

	2003	2004	Percent of 2004 Revenues Collected	Year-to- Year Percent Change
REGULATORY AND BUSINESS				
Cigarette Licenses	\$840	\$800		
Liquid Petroleum Inspection Fee	N/A	86,540		
Liquor Licenses	2,498,832	2,906,131		
Liquor Licenses/85% City	2,440,961	2,133,404		
Liquor Licenses 85% County	404,916	507,439		
Limited Stakes Gaming	795,777	732,729		
PUC Utility Supervision Fees	9,556,193	9,212,366		
Other PUC Hazardous Fees	143,575	126,727		
Racing Licenses/Fees	84,820	2,115,284		
Recycled Tire Fees	2,170,283	2,508,842		
Restaurant Licenses/Fees	423,562	539,298		
Sales Tax Licenses	312,263	2,336,376		
Special Fuel Licenses and Permits	6,700	6,821		
Tobacco Products Licenses/Fines	6,255	5,792		
Trade Name Fees	530,099	532,748		
Underground Storage Tank Surcharge	19,351,295	26,748,838		
Subtotal	\$38,726,372	\$50,500,134	0.7%	30.4%
OTHER RECEIPTS				
Miscellaneous Receipts	\$46,675,490	\$15,246,720		
Revenue Department Service Fees	3,177,634	967,172		
Traumatic Brain Injury Fee Surcharge	N/A	260,991		
Subtotal	\$49,853,125	\$16,474,883	0.2%	- 67.0%
NET COLLECTIONS	\$7,192,296,756	\$7,571,228,542	100.0%	5.3%

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

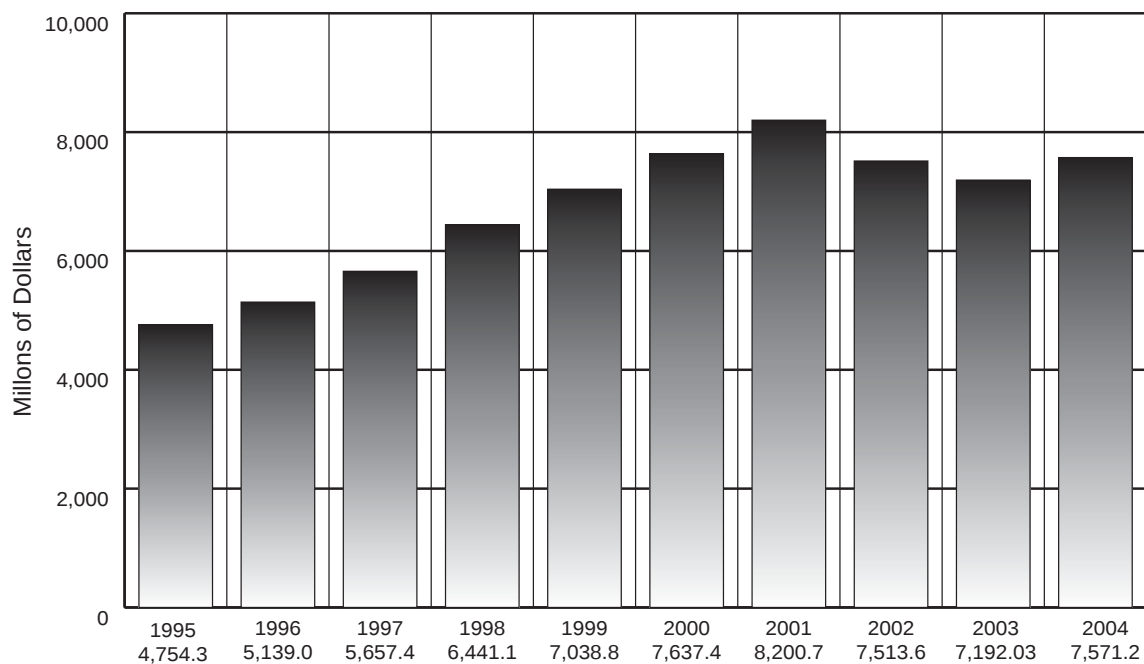
2/ Includes \$343,819 refunded under Article X, Section 20

3/ Includes \$487,302 refunded under Article X, Section 20

4/ Includes \$2,789 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS

Fiscal Years 1995 to 2004



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

Fiscal Year 2004

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRA- TION COST	COST TO COLLECT
GENERAL FUND:				
Alcoholic Beverages 2/	\$36,962,331	\$36,864,431	\$1,870,574	5.1%
State Sales Tax 2/	1,783,594,234	1,770,246,572	5,114,628	0.3%
State Use Tax 2/	144,358,147	138,999,276	332,700	0.2%
Cigarette and Tobacco 2/	65,319,229	65,149,829	361,707	0.6%
Income Tax	4,365,826,810	3,653,481,756	19,714,774	0.5%
Death and Gift Tax 2/	54,086,627	50,145,388	49,626	0.1%
Racing	6,618,995	6,618,788	1,835,720	27.7%
Regulatory and Business	43,854,451	43,772,308	1,072,985	2.4%
Other Receipts, Fees, etc. 3/	24,319,770	24,019,555	438,427	1.8%
TOTAL GENERAL FUND 1/	\$6,524,940,595	\$5,789,297,903	\$30,791,141	0.5%
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes 4/	\$568,796,858	\$559,793,731	\$10,021,588	1.8%
Vehicle Registrations 5/	181,943,475	181,830,970	8,935,918	4.9%
Operators Licenses & Control 6/	19,557,621	19,545,220	15,460,889	79.1%
All Other Motor Vehicle 7/	9,348,410	9,290,985	1,094,622	11.7%
Emissions	7,305,855	7,305,360	1,184,178	16.2%
TOTAL HIGHWAY USERS TAX FUND	\$786,952,218	\$777,766,267	\$36,697,195	4.7%
OTHER COLLECTIONS:				
Gaming	\$98,410,435	\$98,410,115	\$9,963,317	10.1%
Severance Tax	129,105,215	115,883,824	208,342	0.2%
Local Government Sales Tax	776,998,294	772,269,895	9,109,955	1.2%
Other Special Funds 8/	19,447,420	17,600,538	17,623,801	90.6%
TOTAL OTHER	\$1,023,961,364	\$1,004,164,372	\$36,905,414	3.6%
TOTAL ALL FUNDS	\$8,335,854,177	\$7,571,228,542	\$104,393,751	1.3%

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

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

3/ Includes miscellaneous collections and voter registration costs.

4/ Includes passenger mile, gasoline, and special fuels taxes. Includes Ports of Entry expenses.

5/ Includes vehicle registration fees and ownership taxes.

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

7/ Includes penalty assessments and other miscellaneous collections.

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

COST OF ADMINISTRATION

Fiscal Years 1995 to 2004

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2004	\$8,335,854,177	\$104,393,751	1.25
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

1/ Administration excludes county clerk fees.

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year 2004

Personal Services	\$76,619,967
Operating Expense	27,472,744
Capital Outlay	301,040
Total Administrative Expense 1/	\$104,393,751

1/ Includes federal funds in the amount of \$2,718,793

TAXPAYER AUDIT AND REVIEW ACTIVITIES

Fiscal Year 2004

TAX SECTION	Annual Audits 1/	Examinations	Reviews 2/	Assessments	Refunds	Net 3/
Field Audit	8,805			\$60,278,059	\$7,936,105	\$52,341,954
Fair Share/Office Audits		156,726		194,224,104		194,224,104
Taxpayer Service			178,582	71,293,836	77,182,989	-5,889,153
TOTALS	8,805	156,726	178,582	\$325,795,999	\$85,119,094	\$240,676,905

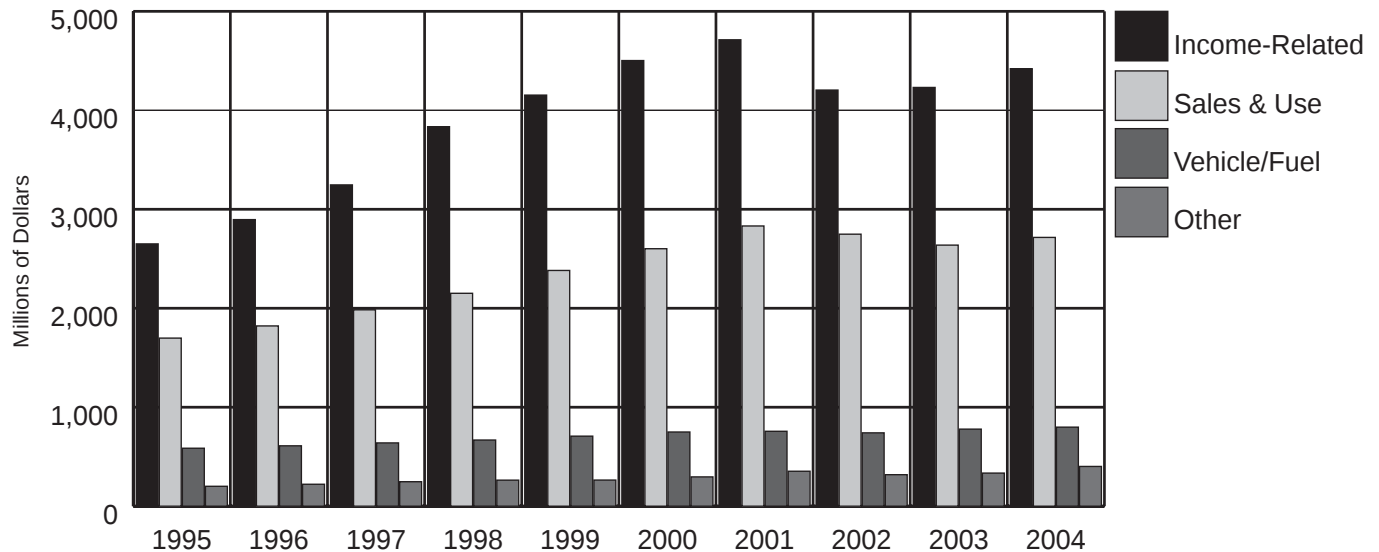
1/ The computation of field audit numbers is no longer weighted by the number of years of returns involved in the individual taxpayer's audit.

2/ Activity may increase or decrease taxes.

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

REVENUE COLLECTIONS

Fiscal Years 1995 to 2004



Income-Related	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	4,419.9
Sales and Use	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	2,715.7
Vehicle/Fuel	585.7	610.2	639.5	668.5	707.7	749.6	756.9	741.2	778.7	798.7
Other	201.1	221.7	247.2	263.2	264.0	296.1	353.2	318.3	334.5	401.6

CASH AND DOCUMENT PROCESSING

Fiscal Year 2002 to 2004

Deposit Activity	2002	2003	2004				
Total Deposit Dollars	\$7,981,684,338	\$7,898,433,218	\$8,323,321,226				
Deposit by Check	4,768,133,292	3,784,958,226	3,677,210,945				
Deposit by Third Party Payment Processing	113,737,459	187,527,593	176,776,620				
Deposit by EFT Payments	3,099,813,587	3,925,947,399	4,469,333,661				
Total Deposit Transactions	2,884,809	3,206,027	3,436,446				
Transactions by Check	2,296,917	2,399,018	2,606,255				
Transactions by Third Party Payment Processing	122,960	255,155	218,916				
Transactions by EFT Payments	464,932	551,854	611,275				
Individual Income Tax Processing							
Total Individual Income Tax Returns	2,204,983	1,979,595	1,974,728				
Paper	1,595,753	1,268,383	1,168,335				
Electronic	609,230	711,212	806,393				
Fed/State Electronic Filing (FSEF)	492,018	615,100	697,693				
Netfile	87,458	67,218	78,291				
Telefile	29,754	28,894	30,409				
Total Individual Income Tax Refunds	1,879,289	1,373,864	1,366,136				
Total Individual Income Tax Payments	282,158	430,795	426,628				
Total Individual Income Tax \$0 Returns	32,673	174,936	181,964				
Business Tax Cycle Time (from receipt to posting)							
All Mailroom Received Documents							
% Processed within 5 days	44.38%	54.99%	34.32%				
% Processed within 10 days	83.30%	93.81%	83.22%				
% Processed within 20 days	91.64%	97.14%	92.67%				
% Processed within 30 days	95.57%	97.50%	97.10%				
Sales Tax Received Documents							
% Processed within 5 days	44.22%	49.77%	35.59%				
% Processed within 10 days	94.05%	96.69%	92.75%				
% Processed within 20 days	99.68%	99.78%	99.43%				
% Processed within 30 days	99.92%	99.95%	99.93%				
Income Tax Refund Processing Cycle Time (From receipt through issue date of the warrant)							
Refund Processed within 14 days	90.25%	70.98%	83.23%				
Refund Processed within 21 days	96.86%	97.58%	99.38%				
Refund Processed within 28 days	99.79%	99.78%	99.70%				
Refund Processed within 45 days	99.98%	99.95%	99.96%				
Number of Direct Deposits	461,243	497,910	555,308				
Creating and Maintaining Business Tax Accounts							
Taxpayer Accounts & Branches Created	67,991	69,570	79,419				
Taxpayer Accounts Maintained	465,557	390,840	401,861				
Microfilm Activities							
	1999	2000	2001	2002	2003	2004	
Documents Filmed	8,083,905	8,629,572	9,144,564	9,098,598	8,252,955	8,178,440	
Documents Retrieved	90,676	110,859	80,332	94,997	72,312	76,186	
Forms Requests				2001	2002	2003	2004
Orders Filled 1/			107,198	91,426	78,921	78,551	
Forms Mailed			768,470	650,318	552,450	510,581	
Mail Services							
Total Pieces Mailed			8,702,915	8,458,238	7,309,329	6,708,336	
Titles Envelopes Mailed 2/			622,743	592,991	541,668	525,767	
Income Warrants Mailed			1,819,005	1,575,982	992,223	878,527	
Verified Envelopes Mailed 3/			415,833	434,458	419,698	417,704	

1/ Includes telephone and written requests

2/ Mailings may include multiple titles

3/ Notices for drivers hearings

TAXATION BUSINESS GROUP ACTIVITIES

Fiscal Years 2000 to 2004

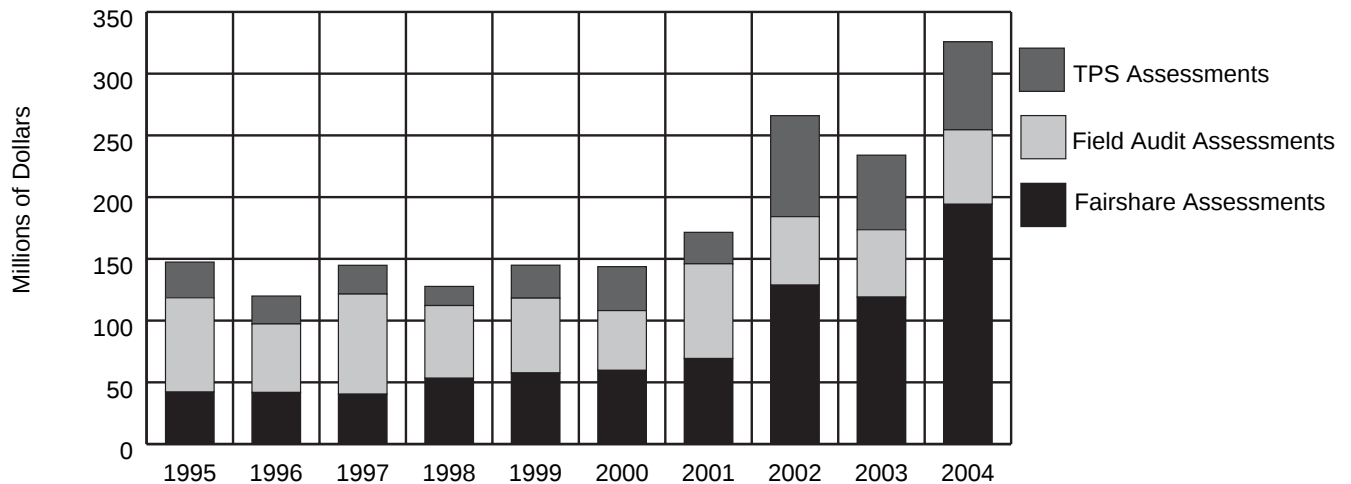
Assessments	2000	2001	2002	2003	2004
Fairshare	\$59,722,911	\$69,333,469	\$128,722,893	\$119,039,370	\$194,224,105
Field Audit	48,387,425	76,664,167	55,467,022	54,581,698	60,278,059
Taxpayer Services	35,608,130	25,545,088	81,792,389	60,378,164	71,293,836
Total	\$143,718,466	\$171,542,724	\$265,982,304	\$233,999,232	\$325,796,000
Delinquent Collections	\$176,650,700	\$177,770,930	\$153,426,392	\$161,283,966	\$196,291,100
Department Web Hits	7,097,378	8,803,276	10,224,417	13,551,312	14,584,711
Call Center Calls Received 1/	1,214,861	1,728,158	1,522,651	1,583,448	1,273,518 2/

1/ The Call Center operations include automated interactive voice response systems, pre-recorded scripts and agents.

2/ The Call Center refined the count of FY04 numbers by including those who received service and excluding abandoned calls.

TOTAL ASSESSMENTS-ALL SOURCES

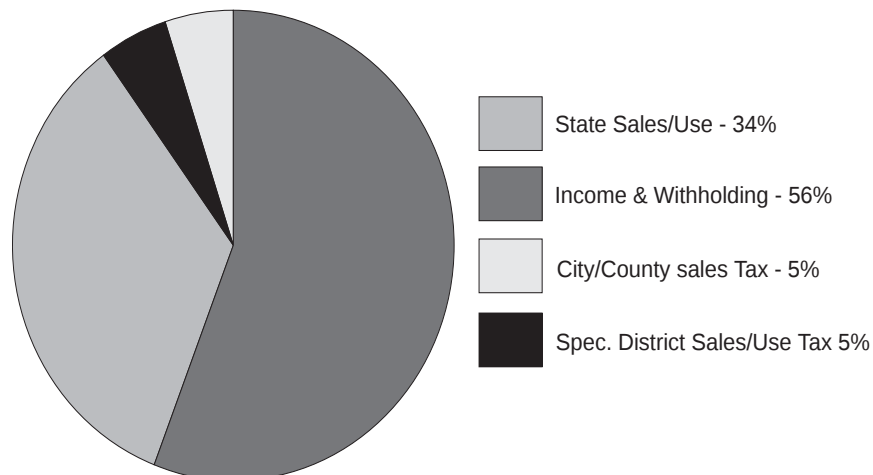
Fiscal Years 1995 to 2004



Taxpayer Services	28.9	22.6	23.3	15.5	26.7	35.6	25.5	81.8	60.4	71.3
Field Audit	76.4	55.5	81.1	58.9	60.6	48.4	76.7	55.5	54.6	60.3
Fairshare	42.1	41.8	40.4	53.3	57.6	59.7	69.3	128.7	119.0	194.2

FIELD AUDIT ASSESSMENTS BY TYPE OF TAX

Fiscal Year 2004



POPULATION BY COUNTY

COUNTY					CHANGE		2003 RANK
	1990 CENSUS	2000 CENSUS	2002 ESTIMATE	2003 ESTIMATE	AMOUNT 2002 - 2003	PERCENT 2002 - 2003	
Adams	265,038	363,857	375,380	385,262	9,882	2.6%	5
Alamosa	13,617	14,966	15,377	15,545	168	1.1%	31
Arapahoe	391,511	487,967	513,932	520,501	6,569	1.3%	4
Archuleta	5,345	9,898	10,912	11,196	284	2.6%	37
Baca	4,556	4,517	4,401	4,348	-53	-1.2%	53
Bent	5,048	5,998	6,072	6,397	325	5.4%	45
Boulder	225,339	291,288	282,069	283,043	974	0.3%	6
Broomfield			41,948	43,484	1,536	3.7%	16
Chaffee	12,684	16,242	16,692	16,753	61	0.4%	27
Cheyenne	2,397	2,231	2,207	2,184	-23	-1.0%	58
Clear Creek	7,619	9,322	9,528	9,649	121	1.3%	39
Conejos	7,453	8,400	8,400	8,457	57	0.7%	40
Costilla	3,190	3,663	3,746	3,729	-17	-0.5%	56
Crowley	3,946	5,518	5,822	5,812	-10	-0.2%	49
Custer	1,926	3,503	3,769	3,896	127	3.4%	55
Delta	20,980	27,834	29,196	29,662	466	1.6%	18
Denver	467,610	554,636	560,882	566,173	5,291	0.9%	1
Dolores	1,504	1,844	1,876	1,848	-28	-1.5%	59
Douglas	60,391	175,766	213,526	225,694	12,168	5.7%	8
Eagle	21,928	41,659	45,819	46,927	1,108	2.4%	14
El Paso	397,014	516,929	541,069	547,566	6,497	1.2%	2
Elbert	9,646	19,872	21,936	22,220	284	1.3%	22
Fremont	32,273	46,145	47,431	47,571	140	0.3%	13
Garfield	29,974	43,791	47,441	48,396	955	2.0%	12
Gilpin	3,070	4,757	4,899	4,912	13	0.3%	51
Grand	7,966	12,442	13,421	13,732	311	2.3%	34
Gunnison	10,273	13,956	13,999	13,994	-5	0.0%	33
Hinsdale	467	790	810	804	-6	-0.7%	63
Huerfano	6,009	7,862	8,034	8,060	26	0.3%	41
Jackson	1,605	1,577	1,603	1,594	-9	-0.6%	60
Jefferson	438,430	527,056	530,847	529,479	-1,368	-0.3%	3
Kiowa	1,688	1,622	1,574	1,543	-31	-2.0%	61
Kit Carson	7,140	8,011	8,034	8,054	20	0.2%	42
La Plata	32,284	43,941	46,281	46,790	509	1.1%	15
Lake	6,007	7,812	8,005	7,904	-101	-1.3%	43
Larimer	186,136	251,494	263,900	265,489	1,589	0.6%	7
Las Animas	13,765	15,207	15,836	16,302	466	2.9%	29
Lincoln	4,529	6,087	6,123	6,152	29	0.5%	47
Logan	17,567	20,504	21,917	21,915	-2	0.0%	24
Mesa	93,145	116,255	122,463	125,072	2,609	2.1%	11
Mineral	558	831	865	906	41	4.7%	62
Moffat	11,357	13,184	13,351	13,349	-2	0.0%	35
Montezuma	18,672	23,830	24,216	24,551	335	1.4%	21
Montrose	24,423	33,432	35,435	36,116	681	1.9%	17
Morgan	21,939	27,171	27,854	28,244	390	1.4%	19
Otero	20,185	20,311	19,717	19,754	37	0.2%	26
Ouray	2,295	3,742	3,977	4,030	53	1.3%	54
Park	7,174	14,523	15,738	16,120	382	2.4%	30
Phillips	4,189	4,480	4,529	4,548	19	0.4%	52
Pitkin	12,661	14,872	16,257	16,421	164	1.0%	28
Prowers	13,347	14,483	14,180	14,163	-17	-0.1%	32
Pueblo	123,051	141,472	147,057	148,707	1,650	1.1%	10
Rio Blanco	6,051	5,986	6,063	6,033	-30	-0.5%	48
Rio Grande	10,770	12,413	12,559	12,886	327	2.6%	36
Routt	14,088	19,690	20,941	21,366	425	2.0%	25
Saguache	4,619	5,917	6,195	6,365	170	2.7%	46
San Juan	745	558	563	570	7	1.2%	64
San Miguel	3,653	6,594	7,135	7,173	38	0.5%	44
Sedgwick	2,690	2,747	2,743	2,755	12	0.4%	57
Summit	12,881	23,548	26,798	27,114	316	1.2%	20
Teller	12,468	20,555	21,988	22,156	168	0.8%	23
Washington	4,812	4,926	5,071	5,092	21	0.4%	50
Weld	131,821	180,936	201,164	209,909	8,745	4.3%	9
Yuma	8,954	9,841	9,911	10,018	107	1.1%	38
STATE TOTALS	3,294,473	4,301,261	4,521,484	4,586,455	64,971	1.4%	

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, Colorado Springs, El Paso County, Fruita, Grand County, 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

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 during the current month.

Cigarette & Tobacco Products:

Title 39, Articles 28, 28.5

Cigarettes	20¢/package (10 mills/cigarette)
Other Tobacco Products	20% of manufacturer's list price

Imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state; tobacco product distributors/first receivers collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products.

Cigarette tax is paid by wholesalers who purchase tax stamps and affix them to the packages. Distributors remit the tax by the 10th day of the month subsequent to purchase. They receive a 3% discount from the stamp's face value for collection expense.

Tobacco product distributors file quarterly returns. Taxes are due by the 20th day of the month that follows the end of a quarter. Distributors deduct 2 1/3% of the tax due as payment of their expenses for collection and remittance.

Estate:

Title 39, Article 23.5

Amount equal to state death tax credit allowable by federal estate tax regulations.

Imposed upon a decedent's estate when death occurred on or after January 1, 1980. When the filing of a federal estate tax return is not required, a state return is similarly not required.

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 a taxpayer's or entity's income allocated to Colorado determines tax liability. 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

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 in lieu of property taxes. Statutory rate schedules are applied to the vehicle's taxable value by vehicle class.

Tax Class

A and B less than 16,000 lbs.

A and B 16,001 lbs. and over
C and D

F

Tax Base

75% of Manufacturers Suggested Retail Price
Full Purchase Price
85% of Manufacturers Suggested Retail Price
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, 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

*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.

Pari-Mutuel Racing:

Title 12, Article 60

Horse Racing:

	Tax Rate/Fee
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%
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Colorado-based horse and greyhound race and/or simulcast facility operators must remit all taxes by the 10th business 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 2 1/3% of taxes due to cover collection expense.

Consumer use tax is imposed on the purchaser of tangible personal property in cases where the seller did not or could not collect sales tax (e.g., purchases from an out-of-state retailer who does not collect Colorado sales tax). Use tax is deemed to be owed when the tangible personal property is actually used or after delivery is completed, as well as the keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which control of the property is assumed by the purchaser. Retailer use tax applies to out-of-state vendors that 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 Revenue:**

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, whichever is greater, 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 severance tax.

**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 second regular session that pertain to the operations of the Department of Revenue. Effective dates are listed after each summary.

ESTATE TAX LAWS:

HB 04-1048 Beneficiary deed creation and requirements.

Creates the beneficiary deed as an alternative to a will to make a real property conveyance effective on the death of the grantor-owner. Specifies certain requirements concerning the form, execution, effect, revocation, and recording of a beneficiary deed. Effective August 4, 2004.

INCOME TAX LAWS:

HB 04-1119 Child-care facilities tax credit extension.

With respect to the existing income tax credit for taxpayers who make contributions to promote child care in the state: specifies that the term "child care" means care provided to a child 12 years of age or younger, specifies the types of child care facilities and child care programs to which a taxpayer claiming the credit may make donations, specifically allows a taxpayer to claim the credit for a donation made to any program that received donations for which the credit was allowed for any income tax year ending before January 1, 2004, and changes the future repeal date of the credit from January 1, 2005, to January 1, 2010. Effective March 9, 2004.

HB 04-1350 Student financial assistance program name change.

Changes the name of the Colorado Student Obligation Bond Authority to COLLEGEINVEST. Changes the name of the student loan program to the Colorado College Access Network. Allows the program to release data, information, or records generated as a result of the Colorado prepaid postsecondary education expense program and the college savings plan to the Department of Revenue. Effective July 1, 2004.

HB 04-1358 Colorado State Fair voluntary checkoff.

Creates the Colorado State Fair Authority Cash Fund. Establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2004, but prior to January 1, 2007. Effective May 21, 2004.

HB 04-1418 Property tax and heat or fuel assistance grants – quarterly payments.

Specifies that state property tax grants and heat or fuel assistance grants for the elderly or disabled that are paid by the state shall be paid on a quarterly basis. Effective April 28, 2004.

SB 04-94 Health savings accounts. Eliminates the requirement that certain basic health benefit plans for small employers be offered in conjunction with a medical savings account. Effective July 1, 2004.

SB 04-147 Property tax and heat or fuel assistance grants rule authority. States that the laws concerning the procedure and administration of certain taxes shall apply to grants authorized by the Department of Revenue through the programs that provide financial assistance to the elderly

or disabled for the payment of property tax, rent, and heat or fuel. Authorizes the Executive Director of the Department to promulgate rules necessary for the administration of the programs. Effective August 4, 2004.

SB 04-178 Organ and Tissue Donor Awareness Fund.

Creates the Organ and Tissue Donor Awareness Fund. Establishes a voluntary income tax checkoff for income tax years beginning on or after January 1, 2004, but prior to January 1, 2007. Requires an individual notify the federally designated organ procurement agency of the desire to become an anatomical donor so that the individual's name can be placed on the organ and tissue donor registry. Requires the Department of Revenue to place contact information for the organ and tissue donor registry on the back of each minor driver's license, driver's license, and state identification card. Requires an individual notify the federally designated organ procurement agency to be removed from the registry. Effective August 4, 2004.

SB 04-207 Pet Overpopulation Fund voluntary contribution continuation.

Reestablishes the voluntary income tax checkoff for the Pet Overpopulation Fund. Effective June 4, 2004.

SB 04-253 Income tax refund offset for defendant obligations.

Allows an offset of a defendant's income tax refund for outstanding fines, fees, costs, or surcharges owed to a court or for a defendant's court-ordered restitution obligation. Specifies the procedure for the Judicial and Revenue departments to follow in sharing and comparing data pertaining to defendants for purposes of the state income tax refund offset. Expands the existing offset of lottery winnings for the payment of court-ordered restitution to juvenile cases in which restitution is ordered. Effective August 4, 2004.

LIMITED GAMING LAWS:

HB 04-1381 State Historical Fund limited gaming revenue grants requirements.

Repeals provisions that currently prohibit Central City, Black Hawk, and Cripple Creek from granting more than \$100,000 in limited gaming revenues from the state historical fund for a single residential property, and allowing grant moneys to be used to pay a tax liability incurred by the person who receives the grant. Requires Central City, Black Hawk, and Cripple Creek to condition any grants of gaming revenues from the State Historical Fund above \$50,000 for any single residential property upon an agreement to repay the grant on a pro rata basis if the property is sold or transferred within 5 years after the grant is awarded. Effective May 12, 2004.

SB 04-108 Unclaimed property exclusions. Excludes gaming award points and gaming chips or tokens issued or sold by a licensed gaming establishment that are not in the custody of the state by January 1, 2004, from the provisions of the "Unclaimed Property Act". Defines "gaming award points", "gaming chip or token", and "licensed gaming establishment". Effective August 4, 2004.

LIQUOR AND TOBACCO ENFORCEMENT LAWS:

HB 04-1071 Cigarette tax and tobacco products tax bad debt credit. Requires the Department of Revenue to give credit to a wholesaler or distributor for taxes paid on cigarettes or other tobacco products that are bad debts. Prohibits the credit from being given unless the bad debt has been charged off as uncollectible on the books of the wholesaler or distributor. Requires a wholesaler or distributor to repay the credit if the wholesaler or distributor receives payment for the bad debt subsequent to receiving the credit. Requires a wholesaler or distributor to provide certain evidence in order to claim a credit for the bad debt. Makes the person who owes the bad debt to the wholesaler or distributor responsible for cigarette or tobacco product tax in an amount equal to the bad debt credit. Effective August 4, 2004.

HB 04-1248 Cigarette wholesalers and tobacco product distributors license requirements. Requires cigarette wholesalers and distributors to record the identity of purchasers of cigarette products for resale and to keep such records for 12 months. Establishes fines for violations. Prohibits the Department of Revenue from issuing or renewing the license of a cigarette wholesaler or distributor of tobacco products if the wholesaler or distributor owes any delinquent taxes or interest unless there is a payment agreement with the Department to pay the amount due. Requires the Department to revoke a license if taxes or interest are determined to be due and unpaid. Requires the State Auditor to determine the Department's compliance with federal requirements regarding a state enforcement program designed to reduce the amount of tobacco products sold to minors in an audit to be completed by July 1, 2007. Effective August 4, 2004.

HB 04-1357 Winery restaurants. Creates a new vintner's restaurant license for the sale of alcohol beverages that authorizes a licensee to manufacture up to 250,000 gallons of wine for sale to wholesalers or the public at a restaurant. Also authorizes a vintner's restaurant licensee to sell other alcohol beverages for consumption on the premises. Requires at least 15 percent of a vintner's restaurant's sales to be food. Prohibits a person who owns a vintner's restaurant to own other alcohol beverages licenses. Clarifies that a vintner's restaurant shall pay the same excise taxes that other wineries are required to pay. Imposes a state license fee of \$325 and a local license fee of \$500. Authorizes a vintner's restaurant to sell alcohol beverages on Sunday between 8 a.m. and 12 midnight. Effective May 12, 2004.

SB 04-44 Retail gaming tavern ownership of hotel and restaurant. Authorizes the owner of a retail gaming tavern to own an interest in a hotel and restaurant establishment licensed to sell alcohol beverages. Effective August 4, 2004.

SB 04-45 Toughperson fighting prohibited. Defines toughperson fighting. Prohibits promoting, advertising, conducting, competing in, or participating in toughperson fighting in Colorado. Makes it a violation of the liquor code

to permit or authorize toughperson fighting in a retail liquor establishment. Effective May 21, 2004.

SB 04-82 Underage tasting food industry education. Exempts from the underage drinking prohibition persons who taste alcohol in the course of studying food preparation, service, or management at an accredited post-secondary school. Protects post-secondary schools from civil liability concerning such tastings. Effective July 1, 2004.

SB 04-93 Responsible Alcohol Beverage Vendor Act. Defines a responsible alcohol beverage vendor as a vendor that complies with the server and seller training program established by the director of the Liquor Enforcement Division of the Department of Revenue. Instructs the director to set standards for such program. When penalizing a vendor whose employees have served a minor during an underage compliance check, makes being a responsible vendor a mitigating factor. Effective July 1, 2004.

SB 04-182 Tobacco escrow fund. Requires amounts placed into escrow based on units sold in Colorado by a tobacco product manufacturer that is not a participating manufacturer under the terms of the Tobacco Litigation Master Settlement Agreement be released from escrow and revert back to the tobacco product manufacturer to the extent that the amounts exceed the payments that the manufacturer would have been required to make had it been a participating manufacturer. Effective April 8, 2004.

SB 04-237 Racetracks ownership of hotels, restaurants and taverns. Authorizes an alcohol beverage racetrack licensee to own a hotel and restaurant or tavern license. Effective May 27, 2004.

SB 04-254 Special events wine festivals and limited wineries. Clarifies that a special event permit may be issued for the premises of a wine festival permittee or a limited winery licensee, and that a wine festival permit includes the entities organizing the festival as well as any limited wineries offering wine for sale at the festival. Effective May 25, 2004.

LOTTERY LAWS:

SB 04-204 Administration of lottery program. Expands the types of rules under which the director of the Lottery Division is to supervise and administer the lottery to include state fiscal rules, state personnel rules, and state procurement rules. Requires the director to ensure that the division conducts full criminal background investigations of vendors, officers of licensed sales agents, members of the Lottery Commission, and division employees as are necessary to ensure the security and integrity of the operation of the lottery. Extends existing rules forbidding suppliers from being directly or indirectly connected with any person involved in the lottery. Makes the state procurement code applicable to all contracts entered into by the lottery. Requires the Executive Director to ensure that any competitive solicitation process conducted by the lottery is designed to encourage broad vendor competition. Deletes existing

statutory language permitting commission members and employees of the division to accept certain nonpecuniary items of insignificant value. Prohibits any member of the commission or employee of the division who terminates his or her relationship with the commission or the division from accepting employment with any lottery vendor for a period of one year. Requires the commission to adopt by rule a code of ethics that is binding upon all of its members. Requires non-cash prizes that are forfeited by a lottery winner to be sold at fair market value. Requires the proceeds of the sale to be transmitted to the State Treasurer for disbursement in accordance with existing law. Effective July 1, 2004.

MOTOR VEHICLE AND TRAFFIC LAWS:

HB 04-1017 Minors drivers' licenses and instruction permits. Raises from 6 months to 1 year the required holding period for an instruction permit before a minor may obtain a driver's license. Raises from 15.5 years to 16 years of age when a person may obtain an instruction permit without first meeting any driver's educational requirements. Authorizes a person who is 15.5 years old to obtain an instruction permit if such person has completed a prequalification driver awareness program. Authorizes stepparents to assume liability for minor drivers, sign for instruction permits, and accompany certain minors with instruction permits. Extends instruction permits to 3 years. Effective July 1, 2004.

HB 04-1021 Reduced blood alcohol content, tastings, partially consumed container of vinous liquor. For purposes of determining whether a person is driving under the influence of alcohol, lowers the blood alcohol content level to 0.08 grams of alcohol per 100 milliliters of blood or per 210 liters of breath. Defines "tastings" to mean the sampling of malt, vinous, or spiritous liquors on the premises of certain liquor licensees. Permits a county, city and county, or municipality to adopt an ordinance or resolution that authorizes tastings subject to certain limitations. Increases to \$1,000 the amount of malt, vinous, and spiritous liquors that a hotel and restaurant licensee may annually purchase from a retail liquor store. Authorizes a hotel or restaurant licensee to permit a customer to reseal and remove from the premises one opened container of partially consumed vinous liquor under certain circumstances. Effective July 1, 2004.

HB 04-1025 Diesel vehicle emissions inspections. Exempts a new diesel vehicle from getting an emissions inspection when it is sold, unless the current emissions certificate expires within 12 months of the sale. Effective July 1, 2004.

HB 04-1034 Driver's licenses internet renewal. Permits a driver to renew his or her driver's license via the internet when the driver is at least 21 years of age but under 61 years of age and the driver has paid a fee and any outstanding fines or penalties. Requires the Department to submit a plan for implementing internet renewal to the Commission on Information Technology prior to implementation. Effective May 28, 2004.

HB 04-1042 Proof of insurance. Reestablishes the provision that requires an applicant to demonstrate proof of insurance at the time the applicant registers a motor vehicle. Includes motorcycles within the definition of a "motor vehicle" for the purposes of compulsory motor vehicle insurance. Effective February 20, 2004.

HB 04-1053 Motor vehicle dealer licenses and timely notice of financing outcome. Allows denial, suspension, or revocation of the license of a motor vehicle dealer, wholesale auction dealer, wholesaler, buyer agent, or used motor vehicle dealer if the licensee fails to give timely notice as determined by the Motor Vehicle Dealer Board to a prospective buyer regarding the acceptance or rejection of a motor vehicle purchase order agreement when the licensee is working with the prospective buyer on a finance sale or a consignment sale. Effective March 9, 2004.

HB 04-1054 Vehicle accidents involving death or personal injuries and leaving the scene. Specifies that it is not an offense for the driver of a vehicle to leave the scene of an accident involving death or injury for the purpose of reporting the accident if the driver has first fulfilled certain requirements. Makes it a class 2 misdemeanor traffic offense for a vehicle occupant to fail to report an accident if the driver is physically incapable of doing so. Effective July 1, 2004.

HB 04-1062 Motor vehicle abandonment at repair shops. Establishes a process to be followed by a motor vehicle repair shop at which a motor vehicle worth \$2,000 or less has been abandoned in order to sell the abandoned motor vehicle. Effective January 1, 2005.

HB 04-1076 Driving in passing lane. For highways with a speed limit is 65 miles per hour or more, prohibits driving in a passing lane except when passing or turning left, or when the volume of traffic does not permit the motor vehicle to safely return to a nonpassing lane. Effective July 1, 2004.

HB 04-1088 Special military license plate weight restrictions. Raises from 6,500 to 12,000 pounds the weight of a motor vehicle that may be issued special military license plates without paying a fee. Effective July 1, 2004.

HB 04-1134 Identity theft. Creates the Motor Vehicle Investigations Unit in the Department of Revenue to investigate and prevent the fraudulent issuance and use of driver's licenses, identification cards, motor vehicle titles and registrations, and other motor vehicle documents, and to assist victims of identity theft. Authorizes the criminal charging of an individual who wrongfully uses another's identify in the jurisdiction where a government agency issued identity documents. Sets standards and procedures for a court to determine that a victim's identity has been mistakenly associated with a crime. Effective July 1, 2004.

HB 04-1157 Manufactured home certificate of title. Prior to the sale or transfer of a manufactured home, requires the legal holder of a certificate of title to a manufactured home to provide a copy of the certificate of title to any title insurance agent, title insurance company, or financial institution requesting information related to the payoff of a

mortgage within 14 days of the request. Requires the legal holder of a certificate of title to deliver the certificate of title to a title insurance agent within 45 days, in specified circumstances. Establishes an alternative procedure if the holder has lost the certificate of title. Requires a manufactured home for which a Colorado certificate of title has been issued to continue to be valued and taxed separately from the land on which it sits until the title has been purged and the manufactured home becomes real property. Effective August 4, 2004.

HB 04-1193 Penalties for operating a motor vehicle without insurance. Increases the mandatory fines associated with operating a motor vehicle. Requires the Director of the Department of Revenue to suspend the registration of a motor vehicle operated by a person without proof of a complying policy of insurance until the violator files proof of future financial responsibility for specified periods. Increases the fines associated with offering fraudulent proof of future financial responsibility requirements. Applies the penalty provisions and fines to persons cited for driving without proof of insurance on and after January 1, 2005. Effective May 21, 2004.

HB 04-1197 Devices used to obscure a license plate and interference with a traffic control device. Prohibits the use of a device that causes a license plate to be unreadable by an automated vehicle identification system. Establishes a \$100 fine for each violation. Clarifies that using an electronic device that causes a traffic light to change is a violation of the prohibition against interfering with a traffic control device. Effective August 4, 2004.

HB 04-1199 Nonfelony traffic matters – minors under the age of 18 years. Establishes procedures to be followed by law enforcement, the courts, and the Department of Revenue in nonfelony traffic matters involving minors under the age of 18 years. Requires a penalty assessment notice issued and served on a minor to contain certain information. Requires the notarized signature of a parent or legal guardian of a minor to be affixed to a penalty assessment notice under certain circumstances. Requires a parent or legal guardian of a minor to appear in court with the minor on certain traffic matters. Requires the Department to suspend the license of a person who is convicted of an offense involving the forgery of a penalty assessment notice issued to a minor. Effective July 1, 2005.

HB 04-1231 Commercial drivers' licenses. Directs the Department of Revenue to adopt any licensing sanctions imposed by federal statutes or rules governing commercial motor vehicle safety. Requires the Department to maintain, for at least 3 years, records of a commercial driver's license application and of the applicant's convictions, disqualifications, and licensing actions affecting commercial driving privileges. Directs the Department to share such information with law enforcement authorities, the federal Secretary of Transportation, prospective employers, and the applicant upon request. Prohibits the issuance of a commercial driver's license to any person who is subject to

a federal disqualification order based on an imminent hazard to public safety. Requires prior clearance by the federal Transportation Security Administration before a person may obtain, renew, upgrade, or transfer a hazardous materials endorsement. Applies to offenses committed and commercial drivers' licenses issued or renewed on or after July 1, 2005. Effective July 1, 2005.

HB 04-1234 Property and casualty motor vehicle coverage. Requires a property and casualty insurer to: provide payments for title fees, sales tax, and any other registration fees or charges associated with the total loss of a motor vehicle; clearly disclose the coverage provided for the towing and storage of a motor vehicle and specifically advise an insured of additional expenses that may be incurred by the insured for towing and storage; and create a fair and consistent methodology for evaluation of total loss of a motor vehicle. Effective May 21, 2004.

HB 04-1262 Automated vehicle identification system traffic control signal. Requires a jurisdiction using an automated vehicle identification system that detects traffic control signal violations to conspicuously post a sign at a reasonable distance notifying the public of the automated vehicle identification system. Effective August 4, 2004.

HB 04-1306 Motor vehicle dealers licensing. Authorizes a motor vehicle salesperson to transfer a license to another dealer upon paying a fee. Repeals a provision that refunds half of an applicant's fees if the application is denied. Gives a licensee a 30-day grace period to renew a license upon paying a late fee. Effective August 4, 2004.

HB 04-1311 Identity theft social security number limits. Prohibits the display of a person's social security number on a license, pass, or certificate, issued by a public entity, unless it is necessary to further the purpose of the pass or required by state or federal law. Prohibits a public entity from requesting a person's social security number over the phone, via the internet, or by mail unless it is required by federal law or is essential to the public entity's service. Requires public and private entities to develop a policy for disposal of documents containing personal identifying information. Exempts haulers of trash from having to verify that documents have been destroyed or properly disposed. Beginning January 1, 2006, prohibits an insurance company from issuing an insurance identification card or proof of insurance card displaying the insured's social security number. Makes it a class 1 misdemeanor to possess another's personal identifying information with the intent to use the information to unlawfully gain a benefit or to injure or defraud another. Effective August 4, 2004.

HB 04-1368 Financial responsibility. Repeals the requirement that the owner or operator of a motor vehicle file a report with the Department of Revenue after a motor vehicle accident if such person failed to comply with the financial responsibility law. Effective August 4, 2004.

HB 04-1386 Salvaged motor vehicle registration. Requires a physical brand to be placed on a vehicle that has

been rebuilt from salvage before titling the vehicle. Sets standards for such brand. Punishes a person who removes or alters a salvage brand or who knowingly possesses a motor vehicle for 45 days with a removed or altered salvage brand. Exempts persons who need to remove or alter a salvage brand to make legitimate repairs. Effective July 1, 2004.

HB 04-1387 Driving records. Clarifies that documents pertaining to drivers' licenses and driving incidents kept by the Executive Director of the Department of Revenue may be electronically produced and transmitted and, as such, are admissible in court. Effective July 1, 2004.

SB 04-12 Interlock devices. Removes the requirement that only a court or peace officer's provision of a record indicating that an individual tampered with a required interlock device authorizes the Department of Revenue to administratively revoke the person's driver's license. Allows vendor reports to serve as notice of tampering. Effective March 23, 2004.

SB 04-26 Motor vehicle cancellation hearing. Increases the time period with which the insurance commissioner must hold a hearing concerning a policyholder's protest of the cancellation of motor vehicle insurance from 30 days to 45 days after receipt of the protest. Applies the act to cancellations of motor vehicle insurance on or after July 1, 2004. Effective July 1, 2004.

SB 04-36 Spilling material on highways. Reclassifies the violation of illegally spilling material from a car or pickup truck from a class B to a class A traffic infraction and increases the penalty and surcharge for said violation from \$35 and \$5.20, respectively, to \$100 and \$15, respectively. Reclassifies the violation from a class A traffic infraction to a class 2 misdemeanor traffic offense and increases the penalty and surcharge for the reclassified violation to \$500 and \$100, respectively, if the violation involves bodily injury to another person. Effective July 1, 2004.

SB 04-84 Modifications to requirements contained in the federal Help America Vote Act of 2002. Makes the following technical modifications to voter identification requirements implementing the federal "Help America Vote Act of 2002": clarifies that a Colorado driver's license is sufficient to demonstrate an elector's identification for purposes of voting; eliminates the requirement that a pilot's license used to prove an elector's identification for voting contain a photograph of the eligible elector; and specifies that an elector shall provide the last 4 digits of the elector's social security number or, in the case of an elector who has been issued a Colorado driver's license, the elector's Colorado driver's license number in order to register to vote. Effective April 13, 2004

SB 04-110 Trash and recyclable transportation. Prohibits transporting trash or recyclables in a vehicle if the load is not secured by a tarp or some other means. Exempts vehicles that are collecting trash or recyclables so long as the vehicle does not drive more than one mile between collection points. Effective August 4, 2004.

SB 04-128 Motor vehicle salespersons license. Changes where motor vehicle salesperson licenses are mailed from the salesperson's home address to the salesperson's business address. Clarifies that a person who leases motor vehicles needs to be licensed as a motor vehicle dealer, salesperson, or wholesaler. Effective August 4, 2004.

SB 04-188 Speeding violation surcharge for the Colorado traumatic brain injury trust fund. Specifies that the surcharge on fines for violation of certain county ordinances that is paid to the Colorado traumatic brain injury trust fund shall be imposed only on persons convicted of operating a vehicle in excess of the speed limit. Reduces the amount of the surcharge from \$12 to \$10. Effective August 4, 2004.

SB 04-196 Alcohol offenses penalties. Requires a person who is a persistent drunk driver to hold a restricted license and use an interlock device for at least 2 years prior to being eligible for another driver's license. Raises the penalty for a second or subsequent conviction of a person under 21 years of age driving with a BAC level between 0.02 and 0.05 (DUI) to a class 2 traffic misdemeanor. Permits the court to sentence an individual under 21 years of age convicted of a DUI to no more than 24 hours of useful public service, order the defendant to submit to an alcohol evaluation, and order alcohol treatment for the defendant, in addition to other sentencing options. Permits the court to sentence a defendant who has 2 or more DUI or DWAI convictions to 2 additional years of probation for the purpose of monitoring compliance with court orders. Effective July 1, 2004.

SB 04-230 Vietnam veterans plates. Replaces the Vietnam veteran special license plate created by rule with a statutory Vietnam veteran special license plate. Authorizes such plates for trucks less than 12,001 pounds, passenger cars, motorcycles, and recreational vehicles. Effective August 4, 2004.

Sales and Use Tax Laws:

HB 04-1066 Castle Rock election to include or exclude Regional Transportation District and the Metropolitan Football Stadium District. Allows registered electors in the town of Castle Rock to elect to have all of the area included within the boundaries of the town included in or excluded from the boundaries of the Regional Transportation District and the Metropolitan Football Stadium District. Effective August 4, 2004.

HB 04-1212 Extension of Denver Metropolitan Scientific and Cultural Facilities District. Amends the ballot question and other provisions concerning the extension of the Denver Metropolitan Scientific and Cultural Facilities District (district) that will be submitted to the voters as follows: extends the authority of the district to levy a sales and use tax 12 years from the date upon which the authority of the district is scheduled to expire; separates the boundaries of the district from the boundaries of the Regional Transportation District; and states that the district boundaries shall consist of all of the area within the boundaries of the counties of Adams, Arapahoe, Boulder, and Jefferson, all of the area within the boundaries of the city and county of Broomfield and the city

and county of Denver, and all of the area within the boundaries of the county of Douglas with the exception of the town of Castle Rock and the town of Larkspur. Effective August 4, 2004 and July 1, 2006.

HB 04-1237 Sales and use tax electronic database. Allows a retailer that collects and remits sales and use tax to the Department of Revenue to use an electronic database of state addresses to determine the jurisdictions to which tax is owed on any purchase. Holds a retailer harmless if he or she collects the incorrect amount of tax from a purchaser due to incorrect data contained in the database. Requires any database that a retailer uses to determine taxing jurisdictions to be certified by the Department or a designated entity. Allows the entity to impose a fee on all electronic database providers that apply to have a database certified in order to cover the reasonable and documented costs of examining the database. Requires an electronic database provider to apply to the Department for certification and specifies the criteria that a database is to satisfy in order to be certified as acceptable for use by retailers. Authorizes the Department to deny or revoke the certification of any electronic database for just cause. Directs the Executive Director to promulgate rules for the administration of the electronic database system. Effective May 17, 2004.

HB 04-1241 State use on tax motor vehicles. Clarifies that any motor vehicle purchased and held for resale in this state by a licensed motor vehicle dealer who meets the eligibility requirements to receive a full-use dealer plate is considered to be in the regular course of business and is not subject to the state use tax. Establishes that a motor vehicle shall be considered to be purchased and held for resale if: the manufacturer's certificate of origin or certificate of title for the motor vehicle is assigned to the motor vehicle dealer; the motor vehicle is included in a current list of vehicles for retail sale that is prepared by the motor vehicle dealer in the ordinary course of business; and at any given time, the motor vehicle is available to be purchased and delivered to a retail customer within 3 business days. Effective April 26, 2004.

HB 04-1344 Landowners petition into Denver Metropolitan Scientific and Cultural Facilities District. Allows the landowners of any area that has a boundary that is contiguous to any boundary of the Denver Metropolitan Scientific and Cultural Facilities District to petition to be included in the district. Requires the petition to be signed by 100 percent of the landowners in the area sought to be included in the district. Effective May 21, 2004.

SB 04-87 Nonsubstantive recodification of sales and use tax exemptions. Reorganizes the statutory sections that contain the exemptions from sales and use tax and relocates the sections into a new part. Effective July 1, 2004.

SB 04-235 Republican River Water Conservation District. Creates a Republican river water conservation district in Phillips and Yuma counties and those portions of Kit Carson, Lincoln, Logan, Sedgwick, and Washington counties within the Republican river basin for the purpose of cooperating

with and assisting the State of Colorado comply with the limitations and duties imposed upon the state by the Republican river compact. Preserves the existing powers of the ground water management districts contained within the district. Authorizes several funding mechanisms, including revenue bonds, special assessments, a one percent sales and use tax, ad valorem property taxes, and water fees. Effective August 4, 2004.

Miscellaneous Laws:

HB 04-1067 Business personal property tax refund conversion to unclaimed property. Requires the Department of Revenue to forward to the State Treasurer specified information regarding any refund of business personal property tax that is represented by a warrant that has not been presented for payment within 6 months from its date of issuance and has been cancelled. Requires the Department to forward to the State Treasurer an amount of money equal to the amount of the warrant. Gives the amount of the refund the status of unclaimed property pursuant to the provisions of the "Unclaimed Property Act". Requires a person claiming a refund represented by a cancelled warrant to file a claim for the amount of the refund with the State Treasurer. Requires the Department and the State Treasurer to cooperate to ensure that any taxpayer who contacts the Department to claim the amount of a refund is provided with the information or assistance necessary to obtain the refund from the State Treasurer. Effective April 7, 2004.

HB 04-1090 Access to workers' compensation records for determination of tax liability. Allows the Department of Revenue access to the records of the Division of Workers' Compensation to determine if an employer has any tax liability. Effective August 4, 2004.

HB 04-1110 Division of Banking and Foreign Capital Depositories. Repeals the Colorado investment deposit act. Requires principal officers of Foreign Capital Depositories (FCDs) to furnish fingerprints in addition to other proof of identity. Effective June 1, 2004, establishes rules for the valuation of FCD assets for purposes of calculating fees payable to the state. Gives presumptive effect to valuations made by the Department of Revenue in disputed cases. Effective April 7, 2004.

HB 04-1255 Review schedule for regulated professions and occupations by Department of Regulatory Agencies. Changes the review schedule by the Department of Regulatory Agencies (DORA) for the Motor Vehicle Dealer Board, the read-to-achieve board, and the Division of Racing Events from 2008 to 2007. Effective July 1, 2004.

HB 04-1448 Transfer of trade name registration from Department of Revenue to Secretary of State. Provides for a single registry of trade names maintained by the Secretary of State. Facilitates the transfer of Department of Revenue trade name records to the Secretary of State and specifies the disposition of fees collected by the Department for trade name registrations and related documents. Specifies that all persons except nonprofit entities transacting business under a name other than the true name of the person, and

all general partnerships transacting business under a name other than the true name of each general partner, must have an effective statement of trade name on file in the records of the Secretary of State. Effective May 30, 2006.

SB 04-5 Presentations to committees of reference.

Requires the Executive Director of each principal department of the executive branch of state government to make a presentation to the appropriate legislative committee of reference beginning with the 2005 regular session of the general assembly. States that the presentation shall include, but shall not be limited to, a description and explanation of the department's priorities for the next fiscal year and a description and explanation of the performance measures that the department uses to determine the effectiveness and efficiency of the programs and services that it provides. Effective August 4, 2004.

SB 04-15 State sales tax refund offset. Allows an offset of an inmate's state sales tax refund for outstanding child support obligations of the inmate. Allocates the portions of the offset to be used in situations in which the inmate has either restitution or child support obligations, or both. Permits an inmate to receive his or her state sales tax refund if the inmate has no outstanding child support or restitution obligations. Effective August 4, 2004.

SB 04-63 Tax refunds appeal of rejection. Requires all lawsuits related to the rejection or disallowance of certain tax refunds to be filed consistent with the existing statutory provision for an appeal related to a deficiency or a refund, which includes the requirements that there be a final determination by the Executive Director of the Department of Revenue and that the appeal be filed within 30 days of the final determination. Repeals the provision that would allow a taxpayer to file a lawsuit in the absence of a final determination. Effective April 8, 2004.

SB 04-244 Statewide internet portal authority. Creates the Colorado Statewide Internet Portal Authority. Includes the Authority within the definition of a "special purpose authority" for purposes of the state fiscal policies relating to section 20 of article X of the state constitution. Specifies the powers and mission of the Authority, including the provision of electronic access for members of the public to electronic information, products, and services maintained or distributed by a state agency or local government. Effective June 3, 2004.

Alcoholic Beverages

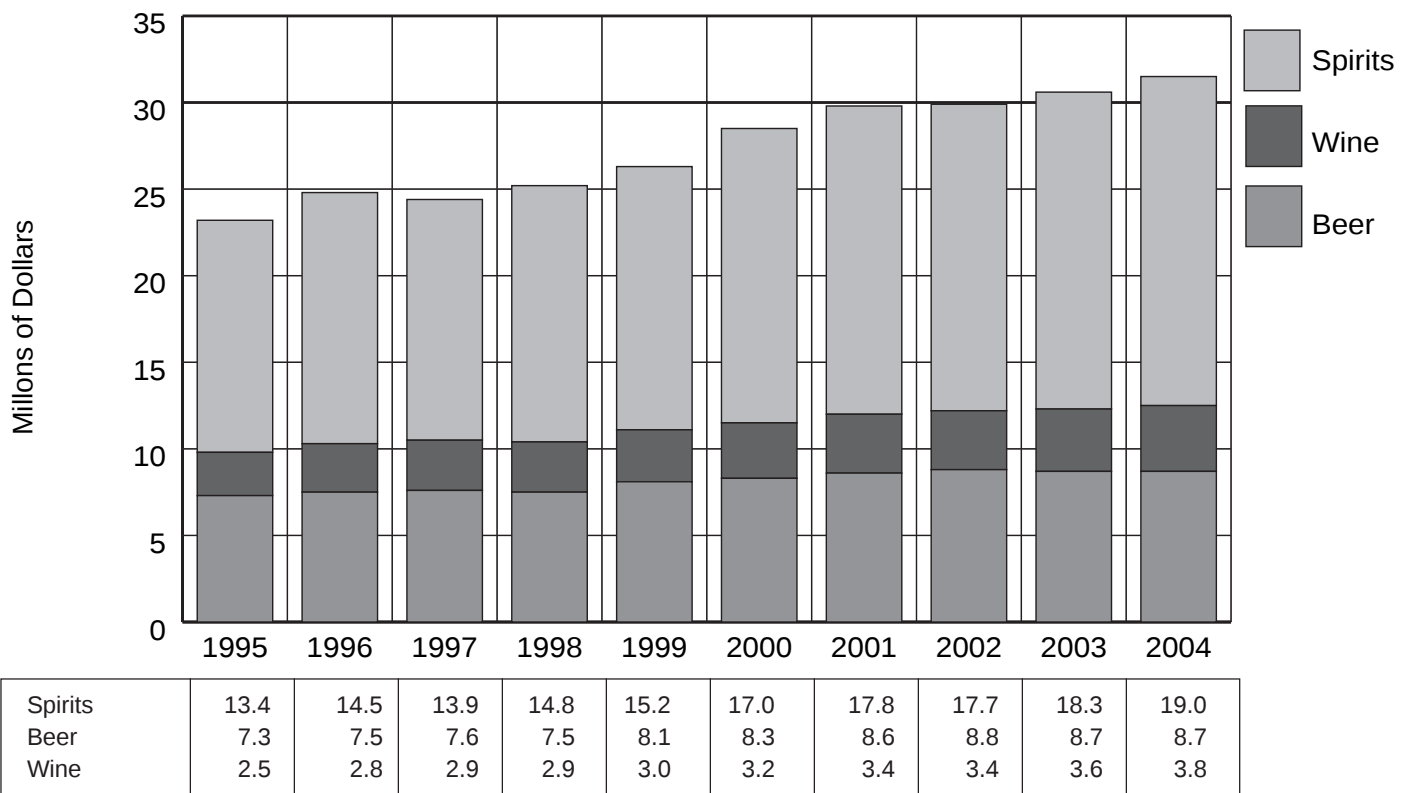
ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES

Fiscal Years 2000 to 2004

	2000	2001	2002	2003	2004
State License Fees	\$1,889,755	\$2,193,385	\$2,203,245	\$2,584,852	\$2,858,548
85% Liquor Licenses (from local government)	2,500,215	2,632,182	2,588,996	2,650,221	2,853,866
Total Net License Fees	\$4,389,970	\$4,825,567	\$4,792,241	\$5,235,073	\$5,712,414
3.2% Beer Tax	\$631,888	\$605,943	\$608,190	\$625,249	\$588,339
Repeal Beer Tax	7,683,896	7,997,080	8,170,605	8,029,206	8,077,452
Hard Cider Tax	5,028	9,245	8,966	13,736	9,612
Wine Tax	3,242,652	3,361,035	3,379,343	3,573,243	3,758,001
Spirituous Liquors Tax	17,035,587	17,804,053	17,681,280	18,264,261	18,954,753
Total Net Tax Receipts	\$28,599,051	\$29,777,356	\$29,848,384	\$30,505,694	\$31,388,157
TOTAL NET REVENUES	\$32,989,021	\$34,602,923	\$34,640,625	\$35,740,767	\$37,100,571

EXCISE TAX REVENUES

Fiscal Years 1995 to 2004



TAXABLE GALLONS OF BEER, WINE, AND SPIRITS**Fiscal Year 1995 to 2004**

YEAR	BEER	WINE	SPIRITS
2004	108,322,388	12,032,734	8,309,763
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT**Fiscal Years 2000 to 2004**

ACTIONS	2000	2001	2002	2003	2004
State Administrative Actions	127	127	82	264	242
State Revocations	2	2	8	3	1
State Suspensions	42	20	47	55	93
State Denials	0	1	0	0	5
Division-Filed Court Cases	262	269	141	264	245
Division-Assisted Local Hearings	24	23	16	18	28
Totals	457	442	294	604	614

LIQUOR LICENSES IN FORCE BY TYPE**Fiscal Years 2000 to 2004**

	2000	2001	2002	2003	2004
3.2% Beer Importers License (non-resident)	6	8	8	8	15
3.2% Beer Importers License	9	13	5	0	0
3.2% Beer Manufacturer	7	8	8	6	7
3.2% Beer Manufacturer (non-resident)	7	8	7	6	6
3.2% Retail Beer	2,002	1,930	1,913	1,889	1,792
3.2% Special Events Permit	118	96	85	101	118
3.2% Wholesale Beer	49	54	50	45	41
Arts Liquor	26	27	29	30	34
Bed and Breakfast Permit	62	60	55	51	53
Beer and Wine	311	306	299	309	29
Beer, Wine, & Spiritous Liquor Special Events Permit	1,472	1,504	1,781	1,848	2,039
Brew Pub	75	84	79	75	75
Club Liquor	233	230	224	218	215
Hotel & Restaurant Liquor	3,383	3,470	3,560	3,712	3,892
Hotel & Restaurant—Optional Premises	174	183	207	216	222
Importer—Malt Liquor	55	58	60	59	56
Importer—Vinous & Spiritous Liquor	310	319	327	354	352
Limited Winery	28	33	43	51	59
Liquor-License Drug Store	35	34	30	28	22
Malt Liquor Manufacturer (non-resident)	21	25	23	22	23
Manufacturer—Brewery	21	21	18	23	21
Manufacturer—Distillery/Rectifier				1	2
Manufacturer—Winery	3	3	4	6	2
Optional Premises	24	26	26	30	34
Public Transportation Liquor	35	37	38	37	37
Racetrack Liquor	8	8	7	8	8
Resort Complex			7	9	9
Retail Gaming Tavern	29	25	22	25	26
Retail Liquor Store	1,368	1,378	1,433	1,501	1,554
Tavern Liquor	1,304	1,320	1,336	1,364	1,390
Wholesale Beer	61	64	58	62	62
Wholesale Liquor	44	49	55	58	61
Wine Delivery Permit	124	124	150	102	232
TOTAL LICENSES	11,404	11,505	11,947	12,254	12,488

COUNTY-ISSUED STATE LIQUOR LICENSES

Fiscal Years 2000 to 2004

COUNTY	2000	2001	2002	2003	2004	COUNTY	2000	2001	2002	2003	2004
Adams	407	490	511	510	527	Las Animas	79	79	79	76	69
Alamosa	48	43	44	48	48	Lincoln	16	16	17	19	17
Arapahoe	767	718	776	791	718	Logan	47	44	44	48	46
Archuleta	48	50	52	50	51	Mesa	245	232	253	260	259
Baca	11	11	11	11	9	Mineral	15	16	17	19	16
Bent	15	16	13	14	14	Moffat	35	40	38	37	39
Boulder	553	535	521	520	543	Montezuma	74	69	73	73	76
Broomfield	0	0	76	82	87						
Chaffee	67	67	71	73	71	Montrose	88	89	93	95	93
Cheyenne	8	8	11	11	10	Morgan	70	72	68	73	67
Clear Creek	54	50	50	55	51	Otero	62	57	57	59	58
Conejos	25	25	25	22	20	Ouray	33	32	35	35	37
Costilla	22	22	24	24	21	Park	46	48	43	48	42
Crowley	8	8	10	10	10	Phillips	12	13	13	12	12
Custer	18	18	19	21	20	Pitkin	162	161	168	171	168
Delta	77	76	81	85	81	Prowers	45	44	49	45	44
Denver	1,345	1,312	1,381	1,380	1,433	Pueblo	348	345	342	357	359
Dolores	13	12	11	11	12	Rio Blanco	35	34	34	32	32
Douglas	208	224	250	260	287	Rio Grande	42	42	43	43	44
Eagle	252	249	251	255	262	Routt	127	123	134	136	138
El Paso	856	839	875	911	932	Saguache	23	23	23	21	25
Elbert	21	19	19	17	21	San Juan	20	18	19	20	21
Fremont	95	95	96	102	100	San Miguel	73	71	70	66	68
Garfield	162	158	172	174	173	Sedgwick	14	12	15	12	13
Gilpin	38	35	34	40	36	Summit	194	197	211	207	214
Grand	119	114	114	117	118	Teller	73	71	73	72	71
Gunnison	125	115	114	118	120	Washington	10	10	9	9	10
Hinsdale	15	18	21	21	16	Weld	281	281	296	307	327
Huerfano	49	48	45	45	44	Yuma	30	31	28	26	29
Jackson	13	13	13	12	12	State Totals	9,250	9,122	9,580	9,758	9,861
Jefferson	818	802	824	842	873	Special Event Licenses Liquor 1,472 1,504 1,781 1,848 2,039 3.2% Beer 118 96 85 101 118 State Tax Delinquencies Collected with Liquor Enforcement Intervention Fiscal Year 2004 \$1,107,422					
Kiowa	4	4	3	3	3						
Kit Carson	27	27	27	29	25						
La Plata	142	130	151	159	159						
Lake	39	36	39	45	39						
Larimer	482	465	501	512	521						

Cigarette and Tobacco Products

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/

Fiscal Years 1995 to 2004

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	TOTAL COLLECTIONS
2004	\$15,016,782	\$38,435,641	\$53,452,423
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

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

TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Years 1995 to 2004

YEAR	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
2004	\$11,695,246	\$4,432	\$11,690,814
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

PACKAGES OF CIGARETTES TAXED

Fiscal Years 1995 to 2004

(Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2004	275.5
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

The Liquor Enforcement Division's Tobacco Enforcement Unit conducted 2,073 statewide compliance checks for sales of tobacco to minors. The overall compliance rate was 92.1%.

Estate, Inheritance and Gift Tax

Fiscal Years 2000 to 2004

Returns and Documents Reviewed/Recorded

Estate Tax:

	2000	2001	2002	2003	2004
Taxable Returns	954	903	971	775	572
Nontaxable Returns	760	816	821	716	583

Statements, Certificates & Receipts Issued:

Estate Tax	2,093	2,188	2,014	1,598	1,401
Inheritance Tax	0	0	0	0	0

Refunds Issued:

Estate Tax	279	261	264	338	251
Inheritance Tax	0	0	0	0	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years 1995 to 2004

YEAR	INHERITANCE TAX	1/ GIFT TAX	ESTATE TAX	TOTAL
2004	\$0	\$0	\$50,145,388	\$50,145,388
2003	-	3	54,298,077	54,298,080
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

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

Income Tax

TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS

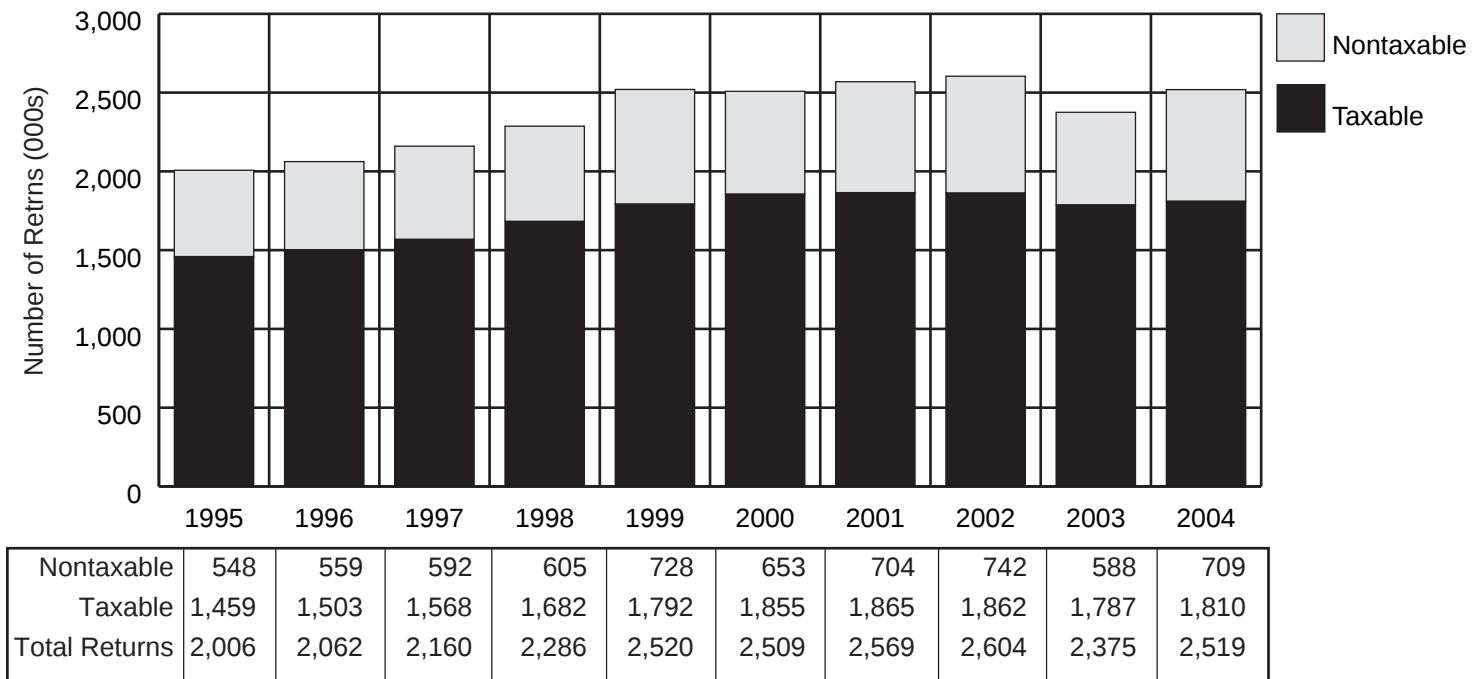
Fiscal Years 2000 to 2004

TYPE OF RETURN

	INDIVIDUAL	CORPORATION	FIDUCIARY	PARTNERSHIP	TOTALS
Taxable					
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
2004	1,718,887	19,665	14,365	0	1,752,917
Nontaxable					
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
2004	487,936	45,125	43,374	133,021	709,456
Amended					
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
2004	54,555	2,475	0	0	57,030
Totals					
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
2004	2,261,378	67,265	57,739	133,021	2,519,403

TAXABLE AND NONTAXABLE INCOME TAX RETURNS

Fiscal Years 1995 to 2004



TAX CREDITS**Fiscal Year 2003 and 2004**

TAX CREDITS	INDIVIDUAL AND FIDUCIARY				CORPORATE			
	2004		2003		2004		2003	
	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings
Enterprise Zone Credits	\$10,668,529	12,388	\$11,314,578	12,107				
Property/Rent/Heat	15,731,515	47,239	16,787,635	47,154				
Child Care Credit	5,343,080	46,877	4,804,738	47,722				
Child Tax Credit	1,234,311	3,995	2,584,425	10,899				
Alternative Fuel Credit	1,795,582	1107	1,396,712	815	77,385	4	133,694	9
Enterprise Zone Investment	**		**		7,145,175 2/	985	13,478,789 2/	1,164
Enterprise Zone Employee	**		**		2,250,799	248	2,257,123	274
Enterprise Zone Contribution Credits					569,091	201	435,890	223
Other Enterprise Zone Credits	**		**		1,437,465	119	1,725,229	127
Investment Tax					283,693	1,918	371,521	2,352
Gross Conservation Easement Credit	30,389,231	1,531	7,846,619	758	1,282,323	53	-341,834	69
Other Credits	177,946,631	58,723	86,440,535	52,608	3,659,527		3,665,775	111
TOTAL CREDITS	\$243,108,879 1/		\$131,175,242 1/		\$16,705,458 3/		\$21,726,187 3/	

1/ 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.

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

3/ Includes credit for: Colorado coal purchases, historic property preservation, child care contribution, child care center/family care home investment, employer child care facility investment, school-to-career investment, Colorado Works program, contaminated land redevelopment, low-income housing and weather-related livestock sale.

** Included in Enterprise Zone Credits line

ALTERNATIVE MINIMUM TAX**Fiscal Years 1995 to 2004**

YEAR	ALTERNATIVE MINIMUM TAX 1/
2004	\$2,548,738
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

1/ The alternative minimum tax was established by HB 87-1331. 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.

RETURNS FILED FOR OLD AGE**PROPERTY TAX AND HEAT CREDITS****Fiscal Years 1995 to 2004**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2004	47,239	\$15,731,515	\$333
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

REFUNDS ISSUED
Fiscal Years 1995 to 2004

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2004	1,491,394	\$606,032,741 2/	\$406.35
2003	1,531,147	653,651,682 3/	426.90
2002	2,018,443	1,143,971,837 4/	566.76
2001	1,971,183	1,206,731,714 5/	612.19
2000	1,888,284	1,009,415,782 6/	534.57
1999	1,813,019	897,811,138 7/	495.20
1998	1,545,453	474,993,700 8/	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
Corporate Income Tax:			
2004	3,572	\$96,304,491	\$26,960.94
2003	4,179	105,268,183 9/	25,189.80
2002	4,326	124,882,758 10/	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
Fiduciary:			
2004	788	\$1,895,376	\$2,405.30
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

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

2/ Includes \$276,768 refunded under Article X, Section 20.

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

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

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

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

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

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

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

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

INDIVIDUAL INCOME TAX CHECKOFFS 1/ NUMBER OF RETURNS AND DONATIONS Fiscal Years 1995 to 2004

NONGAME WILDLIFE

Year	No. of Donations	Amount	Average
2004	31,025	\$308,804	\$9.95
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

OLYMPIC COMMITTEE

Year	No. of Donations	Amount	Average
2004	7,916	\$39,753	\$5.02
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

CHILD CARE IMPROVEMENT

Year	No. of Donations	Amount	Average
2004	893	\$8,701	\$9.74
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
2004	20,283	\$184,092	\$9.08
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
2004	26,656	\$252,911	\$9.49
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

HOMELESS PREVENTION

Year	No. of Donations	Amount	Average
2004	21,488	\$186,211	\$8.67
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

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of Donations	Amount	Average
2004	10,302	\$60,705	\$5.89
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
2004	20,741	\$187,298	\$9.03
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
2004	9,834	\$77,378	\$7.87
2003	9,044	71,601	7.92

COLORADO WATERSHED PROTECTION FUND

Year	No. of Donations	Amount	Average
2004	14,012	\$96,800	\$6.91
2003	14,871	98,683	6.64

FAMILY RESOURCES CENTERS FUND

No. of donations	Amount	Average	
2004	11,606	\$80,316	\$6.92

TOTALS

Year	No. of Donations	Amount	Average
2004	174,756	\$1,482,969	\$8.49
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

1/ Revised to reflect adjustments and transfers

INCOME TAX CASH FLOW

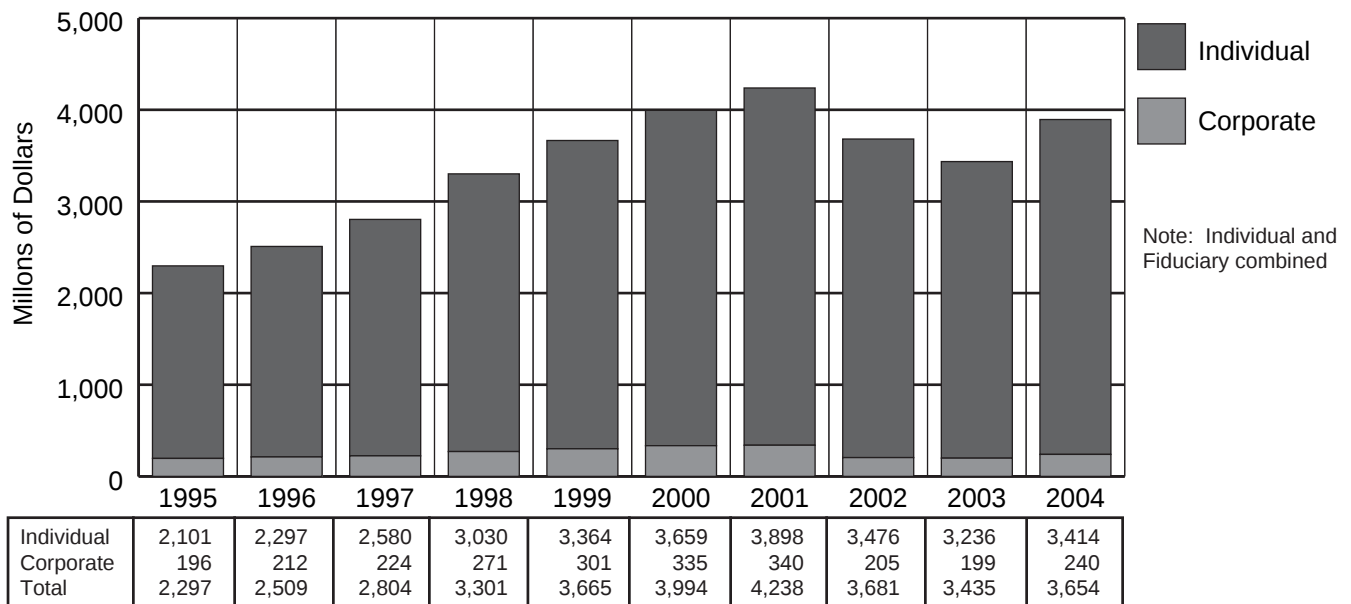
Fiscal Years 1995 to 2004 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS 3/	NET COLLECTIONS
INDIVIDUAL TAX 4/							
2004	\$3,060.7	\$590.0	\$379.2	\$4,029.9	\$8.3	\$607.7	\$3,413.9
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
CORPORATE TAX							
2004	\$0.0	\$265.8	\$70.2	\$336.0	\$0.1	\$96.3	\$239.6
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

- 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.
- 3/ Computation of the refunds has changed. Formerly, refunds included property tax credits and refund warrants. Currently refunds include 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 1995 to 2004



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 2004

Limited Gaming Revenues	\$99,486,017
plus Fiscal Year 2003 Escrow	4,243,639
Less:	
Division of Gaming and Limited Gaming	
Control Commission Expenditures	8,469,062
Fiscal Year 2004 Escrow	1,859,106
Net Total Available for Distribution	\$92,401,488

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

LIMITED STAKES GAMING FUND DISTRIBUTION

Fiscal Years 2001 to 2004

	2001	2002	2003	2004
Limited Gaming Revenue	\$93,816,459	\$99,842,110	\$100,802,060	\$98,486,017
Commission/Division Expenses	7,878,741	9,256,726	8,980,721	8,469,062
Total Amount Distributed	84,183,846	89,696,218	90,982,116	92,401,488
State General Fund	31,362,605	34,076,144	38,385,256	40,194,647
Local Government Gaming Impact Fund	4,630,112	4,933,292	5,913,838	6,006,097
Municipal Impact Fund:				
City of Victor	210,460	224,241	0	0
City of Woodland Park	631,379	672,722	0	0
Department of Transportation	5,089,000	4,762,318	1,010,000	0
Tourism Promotion Fund*	168,368	179,392	181,964	0
State Historical Society	23,571,477	25,114,941	25,474,992	25,872,417
Limited Gaming Counties:				
Gilpin County	7,983,760	8,622,677	8,715,286	8,825,968
Teller County	2,118,301	2,140,869	2,202,568	2,262,210
Limited Gaming Cities:				
City of Black Hawk	5,871,402	6,472,838	6,599,843	6,710,104
Central City	781,731	712,726	662,896	644,870
City of Cripple Creek	1,765,251	1,784,058	1,835,473	1,885,175

* Normal 0.4% distribution excluded from FY2004 distribution per SB03-274.

Lottery

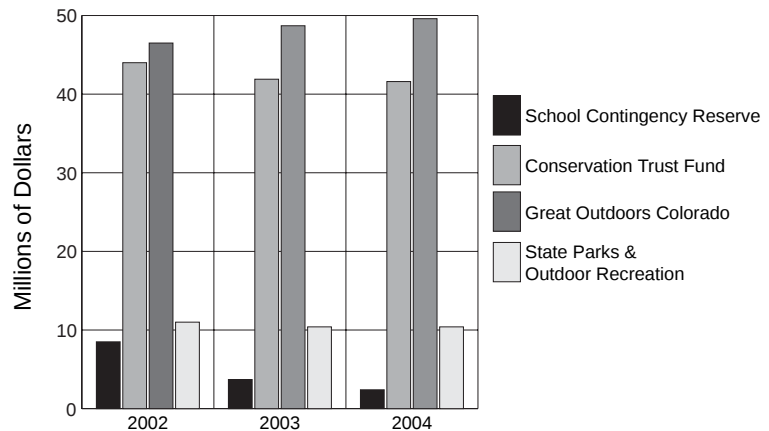
LOTTERY FUND DISTRIBUTION

Fiscal Years 2002 to 2004
(dollars in millions)

	2002	2003	2004	1983 - 2004
Conservation Trust Fund	\$44.0	\$41.9	\$41.6	\$555.0
Great Outdoors Colorado	46.5	48.7	49.6	361.0
Parks & Outdoor Recreation	11.0	10.4	10.4	138.0
School Contingency Reserve	8.5	3.7	2.4	14.5
General Fund	0.0	0.0	0.0	439.8
Capital Construction Fund	0.0	0.0	0.0	1.3
Totals	\$110.0	\$104.7	\$104.0	\$1,509.6

LOTTERY FUND DISTRIBUTION

Fiscal Years 2002 to 2004



School Contingency Reserve	8.5	3.7	2.4
Conservation Trust Fund	44.0	41.9	41.6
Great Outdoors Colorado	46.5	48.7	49.6
Parks & Outdoor Recreation	11.0	10.4	10.4

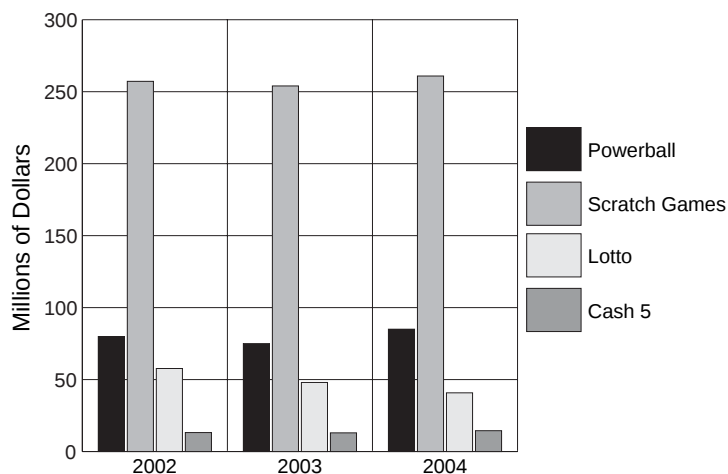
LOTTERY SALES DISTRIBUTION

Fiscal Years 2002 to 2004
(dollars in millions)

	2002	2003	2004
Cash 5	\$13.2	\$13.2	\$14.5
Lotto	57.7	48.3	40.8
Powerball	79.9	75.7	85.0
Scratch	257.2	254.3	260.9
Totals	\$408.0	\$391.5	\$401.2

LOTTERY SALES DISTRIBUTION

Fiscal Years 2002 to 2004



Powerball	79.9	75.7	85.0
Scratch Games	257.2	254.3	260.9
Lotto	57.7	48.3	40.8
Cash 5	13.2	13.2	14.5

Motor Fuels and Ports of Entry

STATE MOTOR FUEL GALLONS AND RECEIPTS

Fiscal Years 2003 and 2004

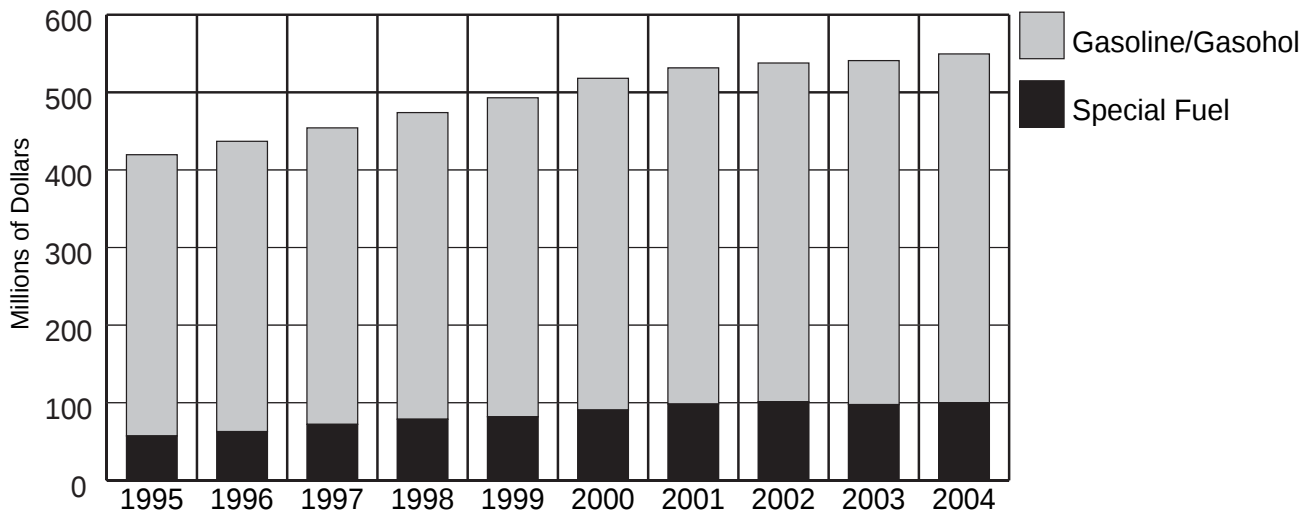
	2004	2003	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,113,132,629	2,133,103,119	-0.9%
Exemptions/Deductions	109,563,030	113,957,051	-3.9%
Refunds	16,681,905	13,360,424	24.9%
Net Gallons	1,986,887,694	2,005,785,644	-0.9%
SPECIAL FUEL			
Gross Gallons	516,659,108	510,337,032	1.2%
Exemptions/Deductions	85,890,989	105,098,063	-18.3%
Refunds	28,220,070	24,237,759	16.4%
Distributed to Other States	24,524,992	16,207,568	51.3%
Net Gallons	378,023,057	364,793,642	3.6%
AVIATION GASOLINE			
Gross Gallons	7,717,515	7,313,761	5.5%
Exemptions/Deductions	1,513,674	1,816,533	-16.7%
Refunds	45,192	37,555	20.3%
Net Gallons	6,158,649	5,459,673	12.8%
AVIATION JET FUEL			
Gross Gallons	279,587,200	185,507,481	50.7%
Exemptions/Deductions	242,445,271	150,762,122	60.8%
Refunds	5,948,212	8,134,567	-26.9%
Net Gallons	31,193,717	26,610,792	17.2%
SUMMARY			
Gross Gallons Total	2,917,096,452	2,836,261,393	2.9%
Exemptions/Deductions Total	439,412,964	371,633,769	18.2%
Refunds Total	50,895,379	45,770,305	11.2%
Distributed to Other States	24,524,992	16,207,568	51.3%
Net Gallons Total	2,402,263,117	2,402,649,751	0.0%
RECEIPTS			
Net Gasoline/Gasohol @22 cents	\$449,460,101	\$443,290,165	1.4%
Net Special Fuel @ 20.5 cents	100,108,381	97,575,378	2.6%
Net Aviation Gasoline @ 6 cents	217,522	565,820	-61.6%
Net Aviation Jet Fuel @ 4 cents	840,315	1,162,823	-27.7%
Net All Fuels Total	550,626,319	542,594,186	1.5%

GROSS MOTOR FUEL GALLONAGE**Fiscal Years 1995 to 2004**

	Gasoline/Gasohol	Special Fuel	Total
2004	2,113,132,629	581,876,707	2,695,009,336
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

NET TAXABLE MOTOR FUEL GALLONAGE**Fiscal Years 1995 to 2004**

	Gasoline/Gasohol	Special Fuel	Total
2004	2,043,000,459	488,333,566	2,531,334,025
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

NET FUEL TAX COLLECTIONS**Fiscal Years 1995 to 2004**

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 2001 to 2004

	2001	2002	2003	2004	Percentage Change 2003 to 2004
Number of Trucks Cleared	4,388,423	4,256,648	4,097,648	3,713,982	-9.4%
Number of Trucks Cleared AVI 1/	168,972	256,850	319,144	316,790	-0.7%
Number of Trucks Cleared AVI/WIM 2/	556,250	864,240	1,096,723	1,220,616	11.3%
Total Number of Trucks Cleared	5,113,645	5,377,738	5,513,515	5,251,388	-4.8%
Number of Trucks Weighed	4,437,167	4,524,001	4,659,685	4,441,025	-4.7%
Special Fuel Permits	5,693	5,812	6,168	5,962	-3.3%
Number of Health and Brand Inspections	25,827	25,977	20,908	20,962	0.3%
Hazardous Material Permits	2,234	1,755	1,662	1,436	-13.6%
60-Day Permits	324	434	289	470	62.6%
72-Hour Permits	19,066	13,291	12,426	12,011	-3.3%

1/AVI = Automatic Vehicle Identification

2/WIM = Weigh in Motion

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

Fiscal Year 2004

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$255,882	229,813	160,615	0	766
Dumont	337,751	550,555	545,237	0	543
Fort Collins	447,909	825,550	768,483	6	1,281
Fort morgan	344,425	673,455	488,056	31	1,322
Lamar	513,621	481,257	407,227	42	1,608
Limon	383,099	665,726	518,132	56	1,693
Loma	438,776	293,331	278,980	2	1,282
Loma-B 1/	44,182	119,496	72,075	0	100
Monument	469,532	819,117	713,788	0	819
Platteville	392,325	136,677	113,321	3	221
Trinidad	302,109	213,331	197,517	1	1,406
Trinidad-B 2/	10,771	126,210	125,896	0	74
Mobile Units	3,636,415	116,870	51,698	329	896
Total	\$7,576,797	5,251,388	4,441,025	470	12,011

1/ Figures originating from Utah side of joint port operation

2/ Figures originating from New Mexico side of joint port operation

Motor Vehicle

TRAFFIC RECORDS ACTIVITY

Fiscal Years 2000 to 2004

	2000	2001	2002	2003	2004
Number of Penalty Assessments	99,596	96,334	98,030	113,695	126,454
Penalty Assessment Collections	\$3,359,183	\$2,034,651	\$7,005,235	\$8,771,879	\$9,198,974

DEALER LICENSING ACTIVITY

(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Fiscal Years 2000 to 2004

	2000	2001	2002	2003	2004
Licenses Processed	22,815	20,949	22,299	22,345	21,330
Dealer/Salesperson License Revenues	\$946,262	\$1,891,336	\$2,666,991	\$2,175,816	\$2,162,250

TITLES ACTIVITY

Fiscal Years 2000 to 2004

	2000	2001	2002	2003	2004
Title Applications Received	1,573,337	1,544,650	1,609,155	1,480,394	1,589,372
Title Revenues	\$4,636,822	\$4,490,186	\$11,575,091	\$8,142,167	\$8,922,960

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Years 2000 to 2004

Licenses:	2000	2001	2002	2003	2004
Stations Licensed	340	328	327	371	308
Stations Renewed	123	176	98	182	113
Mechanics Licensed	2,301	2,042	1,780	1,794	1,896
Mechanics Renewed	265	330	306	328	338

Collections:

Stations Licenses	\$4,260	\$5,285	\$3,185	\$4,270	\$3,335
Mechanics' Licenses	16,215	14,790	20,945	14,040	14,575
Windshield Stickers 1/	427,925	405,175	389,450	354,543	45,600

TOTAL COLLECTIONS **\$448,400** **\$425,250** **\$413,580** **\$372,853** **\$315,998**

Penalty Assessments:

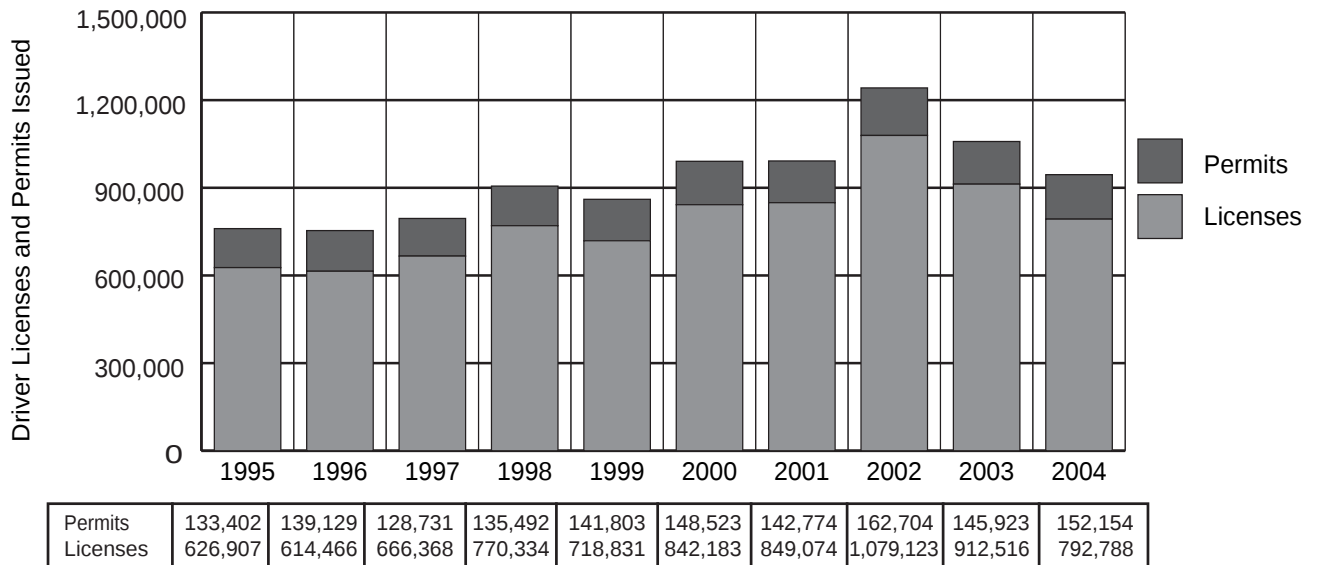
Calendar Years 1999 to 2003

	1999	2000	2001	2002	2003
	\$72,400	\$47,600	\$52,900	\$93,000	\$168,405

1/ The issuance of window stickers was discontinued in 2004.

DRIVER LICENSE ACTIVITIES

Fiscal Years 1995 to 2004



DRIVER CONTROL ACTIVITIES

Fiscal Years 2000 to 2004

	2000	2001	2002	2003	2004
Restraint Actions: Suspensions					
Financial Responsibility	15,960	14,743	18,776	19,977	17,361
Point System Violations	19,368	18,982	15,070	12,976	11,387
Driving Under the Influence	3,348	3,435	3,080	2,637	4,044
All Other	43,921	51,099	58,433	53,240	58,290
Total Suspensions	82,597	88,259	95,359	88,830	91,082
Restraint Actions: Revocations					
Driving Under the Influence	6,589	12,455	5,681	5,280	5,521
Express Consent	32,139	30,828	30,328	27,594	28,486
All Other	31,894	26,455	30,821	31,098	27,783
Total Revocations	70,622	69,738	66,830	63,972	61,790
Restraint Actions: Denials					
Driving Under Restraint	5,637	6,071	5,160	5,065	5,022
Denied Driving License Compact	4,064	3,361	3,843	2,575	2,623
Total Denials	9,701	9,432	9,003	7,640	7,645
Restraint Actions: Cancellations-Denials					
License Exam Failure	1,463	1,776	1,525	1,352	1,367
All Other	2,592	64,782	97,812	97,077	100,927
Total Cancellations-Denials	4,055	66,558	99,337	98,429	102,294
Cancellations					
Application for License Under Restraint	76	72	64	28	6
Default Infractions	1,395	998	387	185	6
All Others	1,965	1,727	1,969	1,940	1,820
Total Cancellations	3,436	2,797	2,420	2,153	1,832
TOTAL RESTRAINT ACTIONS	170,411	236,784	272,949	261,024	264,643
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	39,067	49,570	36,716	11,888	9,278
LICENSE REINSTATEMENTS 1/	116,295	96,316	152,205	191,225	147,610
CHANGE OF ADDRESS/NAME 2/			149,654	131,195	106,902
MOTOR VEHICLE (DRIVER) RECORDS					
Provided to Public			320,341	319,412	95,385
Provided to Courts			177,100	194,391	173,716
Number of Penalty Assessments (paid)					126,454
Penalty Assessment Collections					\$9,198,974

1/ Includes License Reinstatements from Driver License Section

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

DRIVER LICENSE ACTIVITIES

Fiscal Year 2004

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult Licenses	586,035	50,626	636,661
Provisional Licenses	37,788	2,129	39,917
Minor Licenses	62,656	1,607	64,263
Motorcycle Only Licenses	10	-	10
Commercial Driver Licenses	49,463	2,474	51,937
Total Licenses Issued	735,952	56,836	792,788
TYPE OF PERMIT ISSUED			
Adult	46,040	453	46,493
Provisional	15,175	349	15,524
Minor	74,889	2,207	77,096
Commercial Driver Instruction Permits	12,675	366	13,041
Total Permits Issued	148,779	3,375	152,154
TOTAL LICENSE, PERMITS AND DOCUMENTS	884,731	60,211	944,942
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	38,422	3,276	41,698
Colorado I.D. Cards	114,505	2,448	116,953
Organ Donors	589,168	38,837	628,005
Change of Name/Address	27,890	2,460	30,350
EXAMINATIONS			
Written Tests Passed	117,418	2,247	119,665
Written Tests Failed	28,114	399	28,513
Driver Road Tests Passed	62,578	1,211	63,789
Driver Road Tests Failed	7,564	51	7,615
Physical Referrals	3,487	253	3,740
Special Re-examinations	3,120	28	3,148
Voter Registration	243,649	21,998	265,647
Renewal by Mail	80,640	-	80,640
Motor Vehicle Records (DL Offices Only)	148,563	10	148,573
Reinstatements (DL Offices Only)	57,763	9	57,772

DIVISION OF HEARINGS

Fiscal Year 2003 and 2004

	2003	2004
Motor Vehicle Case Type	No. of Cases	No. of Cases
Excessive Points	9,342	8,976
Express Consent	12,156	13,131
Drivers License Compact	133	201
DUI Convictions	1,065	1,254
Habitual Traffic Offender	749	783
Financial Responsibility	90	93
Insurance Suspension	528	745
Vehicular Assault/Homicide	49	69
Controlled Substance/PDL	51	49
Underage Drinking and Driving	554	651
Minor Buy/Possess Alcohol	70	89
Other	1,649	1,347
Total Motor Vehicle Case Type	26,436	27,388
Other Case Type		
Liquor Division	2	11
Racing Division	3	1
Tax	4	6
Tobacco	21	12
Total Other Case Type	30	30
Items Processed		
Subpoenas	1,438	1,714
Hearing Notices	34,334	34,021
Incoming Calls	36,702	38,493
Total Items Processed	72,474	74,228

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

Calendar Year 2003

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	338,527	\$17,851,058	\$35,001,039	Kit Carson	12,034	466,504	858,800
Alamosa	16,839	664,334	1,192,542	La Plata	58,512	1,998,678	4,885,109
Arapahoe	446,133	20,430,899	54,289,998	Lake	9,035	310,657	622,242
Archuleta	15,614	568,113	1,420,601	Larimer	272,026	9,492,594	26,120,773
Baca	7,340	228,054	388,500	Las Animas	19,595	753,485	1,551,400
Bent	5,990	178,036	318,572	Lincoln	7,913	275,237	476,263
Boulder	237,585	8,071,068	25,585,155	Logan	24,674	862,297	1,619,652
Broomfield	38,671	1,344,881	4,546,565	Mesa	148,158	5,501,293	12,163,509
Chaffee	24,358	928,583	1,873,878	Mineral	1,784	51,935	121,332
Cheyenne	3,773	157,626	284,079	Moffat	18,303	636,322	1,431,698
Clear Creek	15,043	543,846	1,440,288	Montezuma	32,436	991,694	2,176,881
Conejos	11,326	347,026	653,687	Montrose	46,889	1,676,419	3,257,271
Costilla	5,240	152,437	276,089	Morgan	34,106	1,341,966	2,493,170
Crowley	4,418	127,301	208,644	Otero	23,603	766,952	1,370,968
Custer	7,240	306,194	643,997	Ouray	6,853	228,683	613,852
Delta	40,194	1,335,253	2,383,418	Park	28,234	986,577	2,603,152
Denver	452,915	17,692,505	41,741,115	Phillips	6,790	260,676	520,387
Dolores	3,587	103,569	194,082	Pitkin	18,609	665,961	2,707,564
Douglas	203,884	9,464,738	34,574,811	Prowers	16,441	577,804	969,975
Eagle	52,338	2,050,300	6,625,615	Pueblo	147,204	5,237,618	11,053,671
El Paso	488,603	17,575,932	45,334,419	Rio Blanco	10,265	371,723	854,177
Elbert	35,083	1,348,605	3,510,522	Rio Grande	17,348	656,888	1,258,415
Fremont	50,033	1,761,594	3,527,547	Routt	29,212	1,116,928	2,904,363
Garfield	59,469	2,542,477	5,566,623	Saguache	9,545	353,182	603,074
Gilpin	8,602	311,346	859,261	San Juan	1,142	35,154	68,481
Grand	21,544	861,112	2,025,527	San Miguel	9,778	343,669	1,008,750
Gunnison	19,062	666,605	1,510,281	Sedgwick	4,067	132,522	248,116
Hinsdale	1,787	51,261	102,121	Summit	32,431	1,296,450	3,945,857
Huerfano	9,531	321,555	575,373	Teller	31,551	1,007,111	2,549,506
Jackson	3,399	129,958	238,320	Washington	9,382	356,654	559,048
Jefferson	503,185	17,681,851	58,032,509	Weld	235,939	10,156,975	22,372,994
Kiowa	3,021	105,370	153,361	Yuma	15,510	594,993	1,180,139
				State Issued	24,037		
				TOTAL	4,497,740	\$175,409,089	\$450,249,129

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

2/ Includes fees retained by the counties in the amount of \$29,172,162.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY
Calendar Year 2003

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	843	2,746	2,450	3,399	67,549	8,964	2,722
Alamosa	50	139	1,135	168	3,745	331	115
Arapahoe	618	4,999	864	1,183	62,682	10,619	2,196
Archuleta	43	21	338	118	3,980	360	156
Baca	49	21	1,782	37	1,100	73	43
Bent	21	16	836	29	1,186	89	43
Boulder	458	1,534	1,464	519	33,964	7,983	1,566
Broomfield	16	300	49	61	5,953	1,181	267
Chaffee	103	111	360	234	5,487	658	32
Cheyenne	26	7	853	46	663	48	12
Clear Creek	37	21	119	72	3,467	530	190
Conejos	52	34	1,403	29	2,333	199	47
Costilla	20	8	572	23	1,245	107	54
Crowley	17	18	543	22	909	40	48
Custer	15	13	394	81	1,689	178	92
Delta	72	195	1,849	222	8,699	828	434
Denver	1,928	3,118	15	2,854	65,965	8,475	1,612
Dolores	10	12	762	28	502	61	34
Douglas	288	869	1,638	710	27,684	6,125	1,074
Eagle	228	53	367	381	11,353	1,435	248
El Paso	1,139	4,246	3,727	1,996	79,246	14,391	4,072
Elbert	79	62	1,842	242	7,994	892	416
Fremont	117	215	1,677	346	10,731	1,587	679
Garfield	166	374	1,000	635	13,790	1,548	528
Gilpin	23	3	91	64	2,011	340	115
Grand	109	51	457	232	5,281	554	192
Gunnison	74	101	407	137	4,622	524	133
Hinsdale	9	8	27	12	369	46	12
Huerfano	30	13	444	71	2,459	189	87
Jackson	11	5	387	39	756	46	42
Jefferson	601	2,418	1,649	1,230	82,733	16,626	4,458
Kiowa	15	0	755	31	449	29	19
Kit Carson	41	121	2,390	98	2,203	246	51
La Plata	162	258	1,491	325	13,023	1,922	480
Lake	24	0	20	62	2,318	202	67
Larimer	453	1,886	5,563	960	48,185	8,857	2,295
Las Animas	62	66	1,405	181	4,881	454	131
Lincoln	27	35	1,320	47	1,373	146	94
Logan	75	280	2,713	132	4,600	484	157
Mesa	307	1,116	2,950	902	31,302	3,380	1,695
Mineral	4	0	24	13	409	30	20
Moffat	36	138	1,168	158	3,736	373	170
Montezuma	96	200	2,659	198	6,575	620	288
Montrose	81	245	2,250	332	9,977	904	436
Morgan	96	218	2,932	313	6,939	634	309
Otero	69	226	2,120	120	4,820	477	205
Ouray	20	1	202	47	1,560	249	84
Park	53	14	368	143	7,256	964	500
Phillips	22	11	1,268	45	1,094	179	43
Pitkin	184	4	228	110	2,776	870	93
Prowers	59	303	1,827	114	3,404	289	125
Pueblo	295	1,270	2,068	807	32,193	3,773	1,311
Rio Blanco	30	16	753	95	2,514	135	67
Rio Grande	60	59	1,611	122	3,501	351	115
Routt	153	74	753	285	6,814	928	248
Saguache	27	15	1,280	60	2,193	201	80
San Juan	1	0	0	6	321	54	16
San Miguel	33	4	241	82	2,209	493	75
Sedgwick	9	28	778	18	690	56	29
Summit	196	115	58	258	7,032	1,006	304
Teller	73	48	299	147	6,650	1,082	473
Washington	45	33	2,693	89	956	139	55
Weld	378	1,909	9,510	2,144	50,947	6,155	2,141
Yuma	57	102	3,034	108	2,572	285	63
State Issued	139	0	32	882	6,206	138	109
Totals	10,634	30,526	86,264	24,654	801,825	121,132	34,359

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	197,501	37	3,093	8,116	900	40,207	338,527
Alamosa	7,538	0	188	349	20	3,061	16,839
Arapahoe	325,310	7	2,561	5,676	282	29,136	446,133
Archuleta	6,556	45	318	274	16	3,389	15,614
Baca	2,364	6	26	113	16	1,710	7,340
Bent	2,489	0	52	47	0	1,182	5,990
Boulder	169,739	0	970	1,530	226	17,632	237,585
Broomfield	27,261	0	267	261	32	3,023	38,671
Chaffee	11,091	4	604	350	44	4,988	24,358
Cheyenne	1,179	6	18	45	1	869	3,773
Clear Creek	8,384	0	243	140	29	1,811	15,043
Conejos	4,957	7	75	29	3	2,158	11,326
Costilla	2,268	0	31	17	0	895	5,240
Crowley	1,829	0	24	45	1	922	4,418
Custer	2,811	3	99	100	12	1,753	7,240
Delta	17,362	57	1,447	285	21	8,723	40,194
Denver	346,630	0	1,041	3,649	237	17,391	452,915
Dolores	1,232	5	47	22	0	872	3,587
Douglas	142,419	99	1,087	2,556	90	19,245	203,884
Eagle	31,966	46	241	524	56	5,440	52,338
El Paso	321,450	36	5,453	5,680	457	46,710	488,603
Elbert	14,662	0	471	468	13	7,942	35,083
Fremont	23,612	16	1,282	592	47	9,132	50,033
Garfield	28,715	127	1,417	1,074	122	9,973	59,469
Gilpin	4,498	0	191	161	1	1,104	8,602
Grand	9,512	24	238	462	63	4,369	21,544
Gunnison	8,908	6	302	218	36	3,594	19,062
Hinsdale	791	1	6	35	0	471	1,787
Huerfano	4,332	1	52	138	10	1,705	9,531
Jackson	1,071	7	58	71	8	898	3,399
Jefferson	335,793	0	5,919	3,916	158	47,684	503,185
Kiowa	882	3	9	57	0	772	3,021
Kit Carson	4,157	26	46	144	12	2,499	12,034
La Plata	28,378	60	1,231	1,037	40	10,105	58,512
Lake	4,823	0	232	106	18	1,163	9,035
Larimer	162,399	20	3,166	3,732	267	34,243	272,026
Las Animas	8,801	1	75	279	59	3,200	19,595
Lincoln	3,087	32	26	72	5	1,649	7,913
Logan	11,471	5	141	311	20	4,285	24,674
Mesa	75,046	28	3,525	2,070	161	25,676	148,158
Mineral	788	0	16	13	0	467	1,784
Moffat	6,980	65	911	255	4	4,309	18,303
Montezuma	13,127	34	699	625	9	7,306	32,436
Montrose	20,672	112	1,583	559	82	9,656	46,889
Morgan	16,098	20	479	471	27	5,570	34,106
Otero	11,232	76	182	243	16	3,817	23,603
Ouray	3,127	16	60	94	1	1,392	6,853
Park	13,168	2	273	165	23	5,305	28,234
Phillips	2,636	29	10	39	12	1,402	6,790
Pitkin	12,343	0	50	252	4	1,695	18,609
Prowers	6,957	4	175	257	10	2,917	16,441
Pueblo	83,149	190	1,709	1,957	151	18,331	147,204
Rio Blanco	3,315	20	268	363	11	2,678	10,265
Rio Grande	7,243	29	397	143	32	3,685	17,348
Routt	13,759	41	342	561	33	5,221	29,212
Saguache	3,604	1	47	33	12	1,992	9,545
San Juan	529	1	27	20	4	163	1,142
San Miguel	4,966	14	39	191	17	1,414	9,778
Sedgwick	1,636	4	16	45	0	758	4,067
Summit	19,305	0	111	465	55	3,526	32,431
Teller	16,603	0	838	237	33	5,068	31,551
Washington	3,138	12	35	141	13	2,033	9,382
Weld	123,415	9	2,375	3,853	357	32,746	235,939
Yuma	5,677	17	20	166	21	3,388	15,510
State Issued	12,936	0	24	1,685	0	1,886	24,037
Totals	2,769,677	1,411	46,958	57,584	4,410	508,306	4,497,740

VEHICLE REGISTRATIONS BY PLATE TYPE

Calendar Year 2003

Bus	8,927
Camper Trailers	71,549
City	19,627
Collector	97,683
County	16,559
Dealer Demo	16,624
Dealer Full Use	8,701
Dealer In Transit	4,164
Dealer Motorcycle Full Use	313
Dealer Motorcycle	724
Disability	33,609
Fleets	4,190
Light Truck Personalized Designer (Denim)	2,112
Light Truck Regular Designer (Denim)	45,911
Neighborhood Electric	14
Passenger Designer (Denim)	10,905
Personalized Regular	40,951
Political Delegation	46
Regular Designer (Denim)	208,787
Regular	3,136,273
Rental	58,188
SMM/SME	51,291
Special Plates	
10th Mountain Division	4,240
Agriculture and Natural Resource	1,317
Air Force Academy	77
Air Force Commemorative	8,918
Always Buy Colorado	398
American Indian	411
Army	2,030
Call Letters	2,756
Colorado State University	2,456
Columbine	52,223
Denver Firefighter	625
Denver University	288
Disabled Veterans	9,054
Firefighter	11,743
Former POW	497
Greyhound Lovers	2,344
Honorably Discharged Veteran	61,975
Horseless Carriage	2,492
Korean War Veteran	318
Knights of Columbus	756
Masonic Family	1,514
Medal of Honor	6
Metro State	92
National Guard	946
Naval Reserve	743
Olympic Committee	24
Pearl Harbor Survivor	127
Pioneer	25,058
Benevolent and Protective Order of Elk	837
Purple Heart	3,044
Raptor Education Foundation	2,686
Rotary Club	240
School of Mines	589
Street Rod	841
University of Colorado	6,397
University of Northern Colorado	666
University of Southern Colorado	4
United States Marine Corps	6,977
Vietnam Veterans	3,990
State of Colorado	10,651
Trailer	430,242
Total	4,497,740

Racing Events

In 2003, the Racing Commission held 12 meetings. The Commission:

- Conducted a 2004 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 2,396 horse and greyhound drug tests to determine the presence of prohibited drugs or medications. The overall compliance rate achieved in FY04 was 99.05% 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 1999 to 2003

	1999	2000	2001	2002	2003
NUMBER OF LIVE RACING DAYS					
Horse Racing	43	37	37	41	47
Greyhound Racing	609	622	608	437	316
Total	652	659	645	478	363

PARI-MUTUEL SALES 1/

Horse Racing	\$75,628,353	\$75,256,831	\$81,889,773	\$86,495,895	\$84,720,388
Greyhound Racing	168,940,048	155,567,451	151,233,959	132,684,446	121,966,413
Total	\$244,568,401	\$230,824,282	\$233,123,732	\$219,180,341	\$206,686,801

PERCENTAGE OF SALES DISTRIBUTED TO PUBLIC

Horse Racing	77.7%	77.4%	76.8%	77.2%	76.3%
Greyhound Racing	79.8%	79.8%	79.8%	79.7%	77.8%
Total	79.1%	79.0%	78.8%	78.7%	77.2%

STATE PARI-MUTUEL TAX COLLECTIONS

Horse Racing	\$567,492	\$560,438	\$606,682	\$631,453	\$626,970
Greyhound Racing	5,975,089	5,384,307	5,288,543	4,425,453	3,929,859
Total	\$6,542,581	\$5,944,745	\$5,895,225	\$5,056,906	\$4,556,829

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

Pueblo Greyhound Park
3215 Lake Avenue
Pueblo CO 81005

Sales and Use Taxes

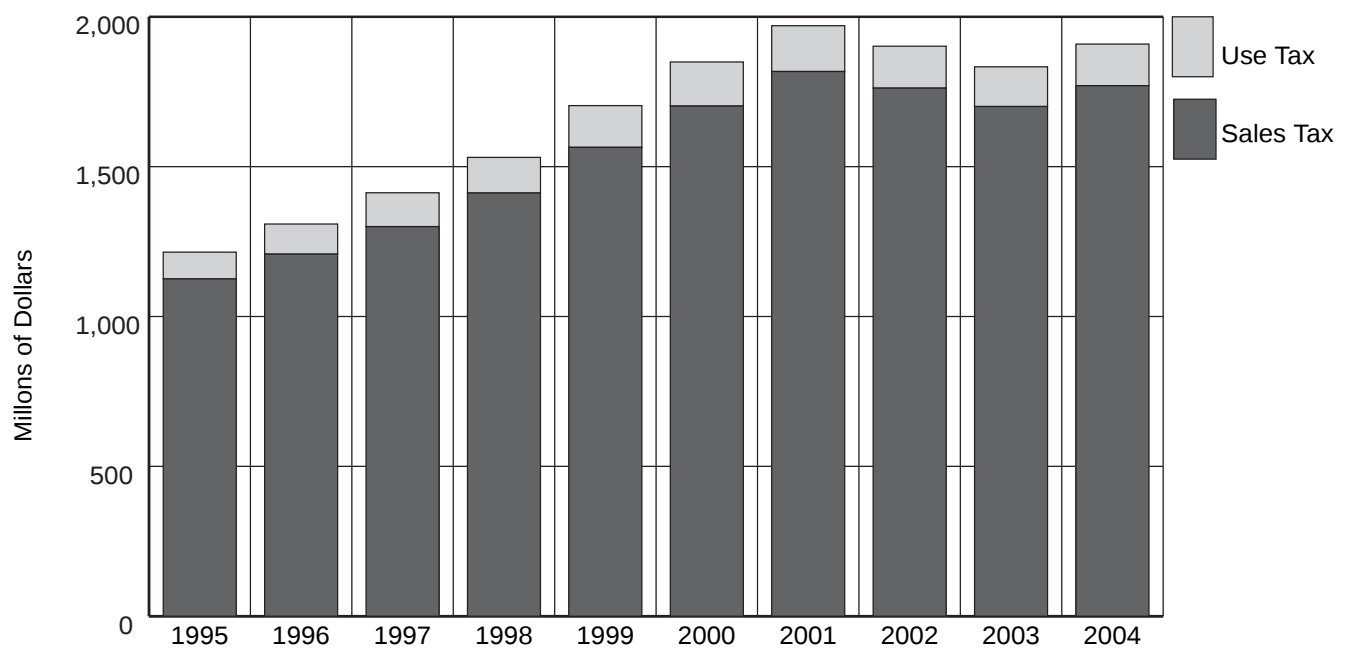
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1995 to 2004 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX
2004	\$1,770,247	\$72,636	\$66,363
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

NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1994 to 2003



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Use Tax	89.4	100.5	112.9	118.9	139.3	147.2	152.8	139.9	132.5	139.0
Sales Tax	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	1,770.2

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS
Fiscal Year 2004 (thousands of dollars)

BUSINESS CLASS	NO. OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Agriculture, Forestry & Fisheries	3,268	\$384,982	\$157,864	\$72,105	\$2,042
Mining	2,673	1,037,453	809,581	465,925	13,195
Public Utilities	6,210	5,694,075	4,497,006	1,544,562	43,742
Construction Trades	29,916	2,877,838	2,453,583	847,952	24,014
Manufacturing	73,996	14,240,591	6,821,796	2,403,143	68,057
Wholesale Trade	77,908	23,870,528	8,212,524	3,504,590	99,250
RETAIL TRADE:					
Motor Vehicles and Auto Parts	33,909	16,899,030	13,719,447	8,719,845	246,946
Furniture and Home furnishings	26,535	2,404,986	2,190,878	1,771,575	50,171
Electronics and Appliance Stores	17,796	2,314,765	1,875,891	1,443,856	40,890
Building Materials/Improvement/Nurseries	19,156	5,056,921	4,550,346	4,041,419	114,453
Food & Beverage Stores	41,104	9,948,405	9,683,653	2,840,537	80,444
Health/Personal Care Stores	10,453	1,610,778	1,550,581	529,802	15,004
Service Stations	14,641	3,570,623	3,236,730	335,770	9,509
Clothing/Accessory Stores	37,730	2,561,843	2,507,475	2,263,665	64,107
Sporting Goods/Hobby/Book/Music Stores	34,055	2,377,562	2,241,724	1,873,764	53,065
General Merchandisers/Warehouse Stores	16,564	8,952,865	8,808,599	5,960,275	168,795
Miscellaneous Stores	67,941	2,430,228	2,199,021	1,569,668	44,453
Non-Store Retailers	68,127	1,481,465	1,293,428	451,730	12,793
TOTAL RETAIL TRADE	388,011	59,609,471	53,857,773	31,801,907	900,630
Transportation & Warehousing	4,878	978,200	606,063	146,540	4,150
Information Producers/Distributors	144,908	5,647,309	5,177,107	3,685,805	104,382
Finance and Insurance	33,723	1,148,188	1,016,346	607,203	17,196
Real Estate, Rental, & Leasing Services	70,647	2,971,344	2,737,708	2,142,479	60,675
Professional, Scientific, & Technical Services	89,310	7,986,890	6,153,357	1,382,309	39,147
Bus., Admin., Support, Waste/Remediation Svcs	20,707	1,417,587	1,218,896	369,597	10,467
Educational Services	4,263	245,480	228,655	89,583	2,537
Health Care and Social Assistance Services	10,092	3,691,320	3,085,073	96,363	2,729
Arts, Entertainment, & Recreation Services	13,440	743,160	703,696	335,417	9,499
Hotel and Other Accommodation Services	19,959	2,056,661	2,036,208	1,800,530	50,991
Food and Drinking Services	110,799	6,278,900	6,140,773	5,795,339	164,124
Other Personal Services	79,398	3,083,594	2,768,721	1,243,609	35,219
Government Services	7,967	328,076	236,153	113,171	3,205
TOTALS	1,192,073	\$144,291,647	\$108,918,883	\$58,448,129	\$1,655,251
Fiscal Year 2003 Totals	1,132,170	\$136,044,546	\$104,425,220	\$57,060,970	\$1,599,419
Percentage Change	5.3%	6.1%	4.3%	2.4%	3.5%

RETAIL SALES BY COUNTY

Calendar Years 1999 to 2003 (thousands of dollars)

COUNTY	1999	2000	2001	2002	2003
Adams	\$6,940,803	\$7,581,317	\$7,894,776	\$7,920,532	\$8,282,594
Alamosa	300,553	319,007	331,312	354,763	349,396
Arapahoe	12,816,261	14,241,174	14,212,021	14,404,415	14,618,994
Archuleta	157,632	178,576	184,005	178,358	172,966
Baca	43,469	46,908	44,421	43,843	42,976
Bent	25,433	29,298	29,249	30,094	28,175
Boulder	6,326,441	6,998,612	7,264,107	6,123,173	6,381,038
Broomfield 1/			293,863	1,512,917	1,421,411
Chaffee	283,177	305,572	317,165	321,658	324,538
Cheyenne	32,168	35,557	35,246	29,595	32,926
Clear Creek	104,825	113,296	119,173	118,884	121,794
Conejos	37,695	41,181	42,784	40,514	41,802
Costilla	12,295	12,868	14,180	14,553	14,328
Crowley	19,982	19,661	20,068	19,988	19,662
Custer	27,360	31,110	32,899	33,730	30,720
Delta	297,189	303,699	318,019	335,231	348,328
Denver	15,531,712	17,488,139	17,817,540	17,214,843	16,992,854
Dolores	14,392	16,516	18,103	17,440	19,696
Douglas	3,156,508	3,666,174	4,048,657	4,233,303	4,287,519
Eagle	1,324,264	1,495,926	1,456,906	1,416,272	1,461,867
El Paso	8,120,696	9,175,487	9,581,367	9,914,891	10,351,098
Elbert	100,413	123,974	134,075	129,506	124,233
Fremont	380,223	430,203	448,502	447,907	454,172
Garfield	1,028,004	1,155,540	1,194,068	1,213,434	1,242,012
Gilpin	40,983	44,784	51,909	56,636	61,619
Grand	264,072	301,162	301,099	305,686	309,643
Gunnison	401,387	423,133	431,296	405,537	402,539
Hinsdale	12,951	13,606	13,367	12,200	12,102
Huerfano	64,441	69,698	70,843	74,812	66,754
Jackson	19,112	21,784	22,969	21,733	19,943
Jefferson	9,953,803	10,890,215	11,056,283	11,049,135	11,426,490
Kiowa	12,413	12,837	14,672	11,557	12,153
Kit Carson	191,588	178,412	189,507	179,270	187,563
La Plata	883,846	975,301	1,015,255	1,036,969	1,073,259
Lake	64,942	68,408	71,585	66,512	70,960
Larimer	4,841,789	5,319,602	5,609,952	5,675,598	5,722,362
Las Animas	189,120	223,699	245,652	249,488	245,674
Lincoln	112,729	112,889	120,396	117,771	117,576
Logan	358,016	377,448	368,067	371,545	352,772
Mesa	2,336,400	2,574,813	2,704,636	2,841,144	2,969,272
Mineral	14,053	17,850	18,654	21,276	20,665
Moffat	185,269	204,033	221,797	216,796	226,778
Montezuma	370,327	390,217	406,912	412,543	492,494
Montrose	545,183	605,661	665,810	689,206	718,647
Morgan	379,633	410,313	456,966	417,150	448,102
Otero	297,002	317,558	330,416	347,934	342,678
Ouray	42,683	44,294	47,718	48,794	51,341
Park	73,052	80,025	83,457	82,764	86,046
Phillips	127,720	127,296	129,486	126,894	142,003
Pitkin	808,730	850,387	834,144	816,744	801,202
Prowers	398,357	402,328	374,125	377,509	341,145
Pueblo	2,218,515	2,320,148	2,370,306	2,504,134	2,600,859
Rio Blanco	57,392	74,167	80,149	102,836	178,629
Rio Grande	189,848	203,632	193,735	217,602	212,174
Routt	525,774	564,185	609,740	599,091	592,217
Saguache	39,089	39,113	41,784	42,295	45,139
San Juan	13,837	15,617	15,129	14,355	14,419
San Miguel	167,664	191,281	197,842	195,685	182,897
Sedgwick	39,534	46,146	42,248	38,698	39,257
Summit	979,349	1,047,290	1,057,629	1,049,640	1,024,517
Teller	181,924	272,173	215,439	222,412	230,550
Washington	63,414	67,210	68,017	64,092	68,262
Weld	2,837,779	3,215,007	3,558,517	3,873,850	4,061,799
Yuma	173,977	189,787	209,600	212,470	192,941
Out of State	3,321,813	3,507,092	3,229,981	2,726,699	2,144,877
State Total	\$90,881,005	\$100,620,396	\$103,599,595	\$103,966,906	\$105,475,418

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

RETAIL TRADE SALES BY COUNTY

Calendar Years 1999 to 2003 (thousands of dollars)

Note: Data for 2002 and 2003 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 and 2003 figures in order to make the data more comparable to previous years.

COUNTY	1999	2000	2001	2002	2003
Adams	\$4,036,263	\$4,452,955	\$4,376,922	\$4,332,268	\$4,381,737
Alamosa	202,088	219,516	220,096	228,448	227,923
Arapahoe	7,900,311	8,666,555	8,949,473	9,069,696	9,221,406
Archuleta	102,956	118,111	113,555	98,678	96,601
Baca	25,044	34,672	30,259	30,809	30,204
Bent	17,747	19,968	18,399	18,471	18,495
Boulder	3,572,397	4,027,542	4,204,078	3,561,151	3,560,786
Broomfield*			177,700	845,640	927,009
Chaffee	196,565	208,844	210,631	207,612	203,788
Cheyenne	8,114	8,596	7,824	8,324	8,698
Clear Creek	59,671	66,610	69,461	66,632	65,143
Conejos	26,539	29,250	29,143	25,596	26,618
Costilla	6,411	7,516	7,940	7,341	7,690
Crowley	15,432	15,441	14,419	13,575	14,179
Custer	17,695	20,486	21,137	19,972	18,815
Delta	175,124	183,432	188,157	199,355	207,449
Denver	7,301,794	8,102,252	7,873,629	7,563,560	7,360,038
Dolores	8,326	9,784	9,578	9,218	10,818
Douglas	2,280,115	2,718,663	3,005,546	3,129,546	3,177,891
Eagle	708,213	800,658	796,583	773,954	791,445
El Paso	5,430,356	5,942,882	6,049,663	6,144,424	6,151,707
Elbert	59,420	68,891	77,979	79,038	72,635
Fremont	276,294	310,225	318,838	314,695	313,396
Garfield	630,542	731,743	732,179	729,656	754,419
Gilpin	9,920	9,784	8,931	13,258	12,354
Grand	152,909	171,796	170,613	166,831	172,175
Gunnison	193,156	209,997	198,115	181,970	177,060
Hinsdale	7,483	8,098	7,774	6,193	6,639
Huerfano	39,740	42,627	40,729	43,050	39,133
Jackson	8,773	9,773	9,269	10,290	9,618
Jefferson	6,499,392	7,122,916	6,973,850	6,852,688	6,908,175
Kiowa	9,079	9,161	9,006	6,661	7,564
Kit Carson	78,077	75,279	71,706	65,272	64,435
La Plata	553,114	592,127	614,240	614,655	653,819
Lake	44,631	48,380	49,347	44,959	47,292
Larimer	3,047,063	3,323,983	3,464,937	3,524,253	3,532,124
Las Animas	117,319	134,768	136,636	137,498	142,105
Lincoln	71,810	82,158	86,148	73,978	74,716
Logan	213,076	232,601	219,635	214,634	208,428
Mesa	1,487,425	1,605,250	1,660,638	1,725,540	1,742,483
Mineral	5,208	5,013	5,368	5,352	5,901
Moffat	121,438	137,977	139,743	123,912	127,567
Montezuma	258,738	279,610	288,549	285,499	289,042
Montrose	352,832	385,898	420,868	420,526	442,657
Morgan	218,930	205,181	192,808	189,328	208,154
Otero	157,562	170,317	178,981	177,934	175,280
Ouray	24,193	24,439	26,602	23,673	25,676
Park	41,546	50,714	51,436	47,472	46,466
Phillips	33,983	30,010	25,404	19,121	19,645
Pitkin	426,091	444,340	430,309	425,494	419,181
Prowers	151,500	150,597	157,896	140,776	138,629
Pueblo	1,381,179	1,455,084	1,500,714	1,522,193	1,546,482
Rio Blanco	32,089	42,207	45,858	41,202	39,862
Rio Grande	87,159	92,078	82,180	75,202	76,888
Routt	307,465	336,712	353,113	348,675	348,272
Saguache	27,408	22,433	22,157	21,951	24,158
San Juan	8,869	10,033	9,114	9,856	9,348
San Miguel	88,351	99,511	101,299	97,888	95,080
Sedgwick	27,520	31,844	29,404	24,219	24,450
Summit	589,218	617,221	624,267	600,819	603,678
Teller	118,293	136,824	139,007	137,010	136,246
Washington	26,021	30,305	31,530	27,540	28,385
Weld	1,414,942	1,582,809	1,732,914	1,867,620	1,963,103
Yuma	80,460	89,155	98,264	103,505	91,629
Out of State	1,037,944	1,144,483	1,102,415	954,101	324,470
State Total	\$52,609,323	\$58,018,085	\$59,014,963	\$58,850,257	\$58,657,259

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

STATE SALES TAX STATISTICS BY COUNTY

Fiscal Year 2004 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	75,952	\$13,481,209	\$8,810,701	\$4,557,133	\$129,058
Alamosa	6,278	420,570	356,498	189,301	5,361
Arapahoe	103,018	21,094,384	14,616,443	7,517,514	212,896
Archuleta	5,584	184,645	169,367	109,958	3,114
Baca	2,148	46,483	43,959	14,831	420
Bent	2,427	30,429	28,877	12,571	356
Boulder	70,385	8,133,012	6,423,304	3,217,514	91,120
Broomfield	13,668	2,993,715	2,279,061	945,586	26,779
Chaffee	11,022	364,676	331,365	194,244	5,501
Cheyenne	1,823	39,915	38,389	12,323	349
Clear Creek	7,481	140,926	120,608	56,886	1,611
Conejos	3,027	64,059	44,017	21,151	599
Costilla	2,267	19,081	14,489	6,639	188
Crowley	1,867	22,834	21,833	10,523	298
Custer	3,003	34,710	31,495	16,984	481
Delta	12,596	449,018	387,680	179,167	5,074
Denver	109,750	24,684,196	17,426,200	9,459,110	267,882
Dolores	1,330	24,302	20,766	7,168	203
Douglas	48,516	5,094,913	4,640,766	2,972,740	84,188
Eagle	26,633	1,634,314	1,497,745	1,001,412	28,360
El Paso	93,177	13,151,149	10,413,222	6,163,701	174,556
Elbert	6,643	151,255	127,359	54,661	1,548
Fremont	12,087	589,578	460,085	239,831	6,792
Garfield	23,229	1,465,647	1,307,502	739,760	20,950
Gilpin	2,878	78,506	62,756	34,251	970
Grand	13,207	342,463	317,017	225,388	6,383
Gunnison	10,350	443,238	421,319	193,856	5,490
Hinsdale	1,308	13,824	12,310	9,040	256
Huerfano	4,616	76,275	69,387	31,462	891
Jackson	1,397	22,372	21,177	10,134	287
Jefferson	103,351	13,912,616	11,627,744	6,094,138	172,586
Kiowa	990	15,159	12,474	3,637	103
Kit Carson	4,569	226,965	207,332	62,782	1,778
La Plata	18,090	1,263,202	1,155,769	654,732	18,542
Lake	3,621	78,292	73,071	35,311	1,000
Larimer	65,492	6,922,630	5,813,052	3,243,008	91,842
Las Animas	6,797	282,008	263,590	131,285	3,718
Lincoln	4,122	127,730	121,152	51,271	1,452
Logan	7,913	413,704	365,782	191,879	5,434
Mesa	32,894	3,861,322	3,063,379	1,745,127	49,422
Mineral	1,319	21,996	21,574	10,840	307
Moffat	6,476	288,170	235,532	128,919	3,651
Montezuma	9,618	610,649	506,540	213,242	6,039
Montrose	13,435	884,839	766,294	426,730	12,085
Morgan	10,403	782,803	468,428	175,424	4,968
Otero	8,539	460,429	366,558	139,160	3,941
Ouray	4,047	56,971	52,377	38,347	1,086
Park	6,820	102,442	91,366	49,506	1,402
Phillips	3,383	150,923	141,813	27,189	770
Pitkin	14,158	882,644	832,622	539,230	15,271
Prowers	6,321	444,328	362,176	103,390	2,928
Pueblo	28,410	3,277,946	2,653,655	1,418,291	40,166
Rio Blanco	3,829	231,672	219,274	55,085	1,560
Rio Grande	7,365	313,718	208,580	76,342	2,162
Routt	13,762	698,597	619,268	398,129	11,275
Saguache	2,788	49,797	46,683	15,607	442
San Juan	1,336	15,124	14,663	11,017	312
San Miguel	7,006	204,611	196,641	141,914	4,019
Sedgwick	2,594	44,844	41,205	14,371	407
Summit	22,346	1,096,342	1,027,920	751,059	21,270
Teller	9,297	263,313	241,518	123,305	3,492
Washington	2,769	73,690	69,498	24,576	696
Weld	59,413	5,836,115	4,290,039	1,946,645	55,129
Yuma	5,488	205,896	188,650	78,001	2,209
Out of State	15,645	4,898,462	2,036,967	1,123,799	31,826
State Total	1,192,073	\$144,291,647	\$108,918,883	\$58,448,129	\$1,655,251

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

Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
ADAMS	\$13,481,209	\$8,810,701	\$4,557,133	\$129,058
Arvada	125,961	94,155	51,095	1,447
Aurora	2,172,133	1,540,141	587,429	16,636
Bennett	20,164	17,450	6,391	181
Brighton	672,405	608,920	326,624	9,250
Commerce City	3,243,424	1,317,191	484,569	13,723
Federal Heights	295,300	236,206	136,052	3,853
Northglenn	648,043	584,320	380,049	10,763
Strasburg	6,372	6,122	3,249	92
Thornton	1,594,019	1,381,771	884,852	25,059
Westminster	876,278	757,033	387,677	10,979
Remainder of county	3,827,110	2,267,392	1,309,145	37,075
ALAMOSA	420,570	356,498	189,301	5,361
Alamosa	369,693	308,921	169,986	4,814
Remainder of county	50,877	47,577	19,315	547
ARAPAHOE	21,094,384	14,616,443	7,517,514	212,896
Aurora	6,363,972	4,293,433	2,589,054	73,322
Byers	6,879	6,174	3,566	101
Centennial	3,362,496	2,561,818	1,258,298	35,635
Cherry Hills Village	42,026	37,670	13,277	376
Columbine Valley	5,124	5,039	3,672	104
Deer Trail	2,473	2,458	883	25
Englewood	5,345,335	3,646,359	1,251,306	35,437
Foxfield	6,961	6,185	2,507	71
Glendale	363,650	320,929	249,929	7,078
Greenwood Village	869,314	759,507	429,237	12,156
Littleton	2,349,323	1,713,180	967,408	27,397
Sheridan	300,206	195,371	113,489	3,214
Strasburg	11,614	10,280	4,167	118
Remainder of county	2,065,011	1,058,040	630,720	17,862
ARCHULETA	184,645	169,367	109,958	3,114
Pagosa Springs	146,615	139,246	91,349	2,587
Remainder of county	38,030	30,121	18,609	527
BACA	46,483	43,959	14,831	420
Campo	300	299	282	8
Pritchett	275	273	212	6
Springfield	26,351	24,887	9,322	264
Two Buttes	332	331	71	2
Walsh	11,608	11,148	2,048	58
Remainder of county	7,617	7,021	2,895	82
BENT	30,429	28,877	12,571	356
Las Animas	22,582	21,272	10,275	291
Remainder of county	7,847	7,605	2,295	65
BOULDER	8,133,012	6,423,304	3,217,514	91,120
Boulder	4,218,235	3,104,106	1,540,855	43,637
Erie	57,202	54,125	21,681	614
Lafayette	345,272	307,374	126,907	3,594
Longmont	1,893,482	1,638,010	868,573	24,598
Louisville	763,769	610,102	288,736	8,177
Lyons	30,385	28,212	10,558	299
Nederland	26,477	23,595	11,123	315
Niwot	47,383	34,473	15,572	441
Superior	273,202	263,610	147,881	4,188
Ward	605	537	141	4
Remainder of county	477,000	359,160	185,487	5,253
BROOMFIELD CITY AND COUNTY	2,993,715	2,279,061	945,586	26,779
CHAFFEE	364,676	331,365	194,244	5,501
Buena Vista	84,148	75,948	49,294	1,396
Poncha Springs	21,579	18,930	13,418	380
Salida	206,163	190,342	107,309	3,039
Remainder of county	52,786	46,145	24,223	686

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

Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
CHEYENNE	\$39,915	\$38,389	\$12,323	\$349
Cheyenne Wells	12,609	12,263	7,168	203
Kit Carson	1,546	1,529	1,059	30
Remainder of county	25,760	24,597	4,096	116
CLEAR CREEK	140,926	120,608	56,886	1,611
Empire	3,231	3,078	1,871	53
Georgetown	16,224	14,915	8,545	242
Idaho Springs	64,910	57,176	25,883	733
Silver Plume	1,802	1,668	671	19
Remainder of county	54,759	43,771	19,915	564
CONEJOS	64,059	44,017	21,151	599
Antonito	24,907	7,546	2,542	72
La Jara	13,359	13,021	3,390	96
Manassa	5,713	4,333	2,154	61
Romeo	1,016	1,008	530	15
Remainder of county	19,064	18,109	12,535	355
COSTILLA	19,081	14,489	6,638	188
Blanca	2,799	2,613	1,201	34
Fort Garland	1,686	1,581	1,024	29
San Luis	4,191	3,705	1,801	51
Remainder of county	10,405	6,590	2,613	74
CROWLEY	22,834	21,833	10,523	298
Ordway	13,916	13,337	5,226	148
Remainder of county	8,918	8,496	5,297	150
CUSTER	34,710	31,495	16,984	481
Silver Cliff	5,171	5,004	2,507	71
Westcliffe	23,051	21,237	12,253	347
Remainder of county	6,488	5,254	2,225	63
DELTA	449,018	387,680	179,167	5,074
Cedaredge	25,763	22,799	12,429	352
Crawford	1,657	1,546	883	25
Delta	233,388	211,877	101,130	2,864
Hotchkiss	29,228	26,209	12,853	364
Orchard City	8,346	5,485	1,554	44
Paonia	53,193	50,536	12,994	368
Remainder of county	97,443	69,228	37,323	1,057
DENVER CITY & COUNTY	24,684,196	17,426,200	9,459,110	267,882
DOLORES	24,302	20,766	7,168	203
Dove Creek	20,281	17,839	5,049	143
Rico	2,252	2,050	1,236	35
Remainder of county	1,769	877	883	25
DOUGLAS	5,094,913	4,640,766	2,972,740	84,188
Aurora	6,932	6,126	1,766	50
Castle Rock	837,559	733,209	468,362	13,264
Franktown	20,711	16,002	10,275	291
Highlands Ranch	678,549	646,292	398,799	11,294
Larkspur	29,396	15,183	7,133	202
Littleton *	278,541	265,638	197,917	5,605
Lone Tree	989,644	936,278	627,825	17,780
Parker	761,774	696,595	410,876	11,636
Sedalia	77,891	72,938	21,645	613
Remainder of county	1,413,916	1,252,505	828,143	23,453
EAGLE	1,634,314	1,497,745	1,001,412	28,360
Avon	306,558	257,898	163,771	4,638
Basalt	112,502	103,825	58,121	1,646
Eagle	108,423	101,241	54,025	1,530
Edwards	133,419	119,610	87,500	2,478
Gypsum	106,911	90,729	63,736	1,805
Minturn	28,154	25,808	13,418	380
Red Cliff	822	819	494	14
Vail	463,453	445,896	310,240	8,786
Remainder of county	374,072	351,919	250,106	7,083

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**

Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
EL PASO	\$13,151,149	\$10,413,222	\$6,163,701	\$174,556
Calhan	22,314	20,030	8,227	233
Colorado Springs	11,037,489	9,116,461	5,463,595	154,729
Fountain	958,027	256,336	120,621	3,416
Green Mountain Falls	2,614	2,420	1,801	51
Manitou Springs	54,863	50,558	41,137	1,165
Monument	179,487	169,446	72,952	2,066
Palmer Lake	22,727	21,339	10,169	288
Security	38,901	37,896	13,065	370
Remainder of county	834,727	738,736	432,133	12,238
ELBERT	151,255	127,359	54,661	1,548
Agate	3,304	3,303	3,037	86
Elizabeth	73,085	55,730	21,893	620
Kiowa	16,574	16,131	7,592	215
Simla	7,568	6,276	3,213	91
Remainder of county	50,724	45,919	18,927	536
FREMONT	589,578	460,085	239,831	6,792
Canon City	379,190	351,457	188,418	5,336
Florence	66,138	33,932	16,525	468
Penrose	8,528	5,943	2,754	78
Remainder of county	135,722	68,753	32,133	910
GARFIELD	1,465,647	1,307,502	739,760	20,950
Carbondale	144,478	131,825	77,366	2,191
Glenwood Springs	751,322	676,104	383,157	10,851
New Castle	55,123	40,036	15,537	440
Parachute	30,035	24,645	17,196	487
Rifle	223,525	212,823	104,732	2,966
Silt	24,189	21,603	12,076	342
Remainder of county	236,975	200,466	129,696	3,673
GILPIN	78,506	62,756	34,251	970
Black Hawk	58,321	44,304	23,870	676
Central City	7,351	6,326	4,944	140
Remainder of county	12,834	12,126	5,438	154
GRAND	342,463	317,017	225,388	6,383
Fraser	54,898	53,375	28,672	812
Granby	56,713	52,694	32,733	927
Grand Lake	30,962	29,804	23,729	672
Hot Sulphur Springs	3,475	3,294	2,472	70
Kremmling	28,531	27,427	15,572	441
Winter Park	69,079	66,061	56,497	1,600
Remainder of county	98,805	84,362	65,713	1,861
GUNNISON	443,235	421,319	193,856	5,490
Crested Butte	63,513	59,542	43,538	1,233
Gunnison	206,340	195,923	103,566	2,933
Marble	588	561	424	12
Mt. Crested Butte	25,943	24,831	19,809	561
Remainder of county	146,851	140,462	26,518	751
HINSDALE	13,824	12,310	9,040	256
Lake City	8,907	8,425	5,968	169
Remainder of county	4,917	3,885	3,072	87
HUERFANO	76,275	69,387	31,462	891
La Veta	13,201	10,534	6,532	185
Walsenburg	45,769	42,164	18,079	512
Remainder of county	17,305	16,689	6,850	194
JACKSON	22,372	21,177	10,134	287
Walden	15,952	15,541	7,627	216
Remainder of county	6,420	5,636	2,507	71

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

Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
JEFFERSON	\$13,912,616	\$11,627,744	\$6,094,138	\$172,586
Arvada	1,758,923	1,571,203	756,144	21,414
Conifer	64,747	58,373	10,629	301
Edgewater	71,062	69,790	31,568	894
Evergreen	137,688	110,957	62,253	1,763
Golden	1,865,432	1,410,578	617,373	17,484
Kittredge	3,735	3,356	2,119	60
Lakeside	44,770	39,845	30,544	865
Lakewood	4,136,280	3,310,145	2,005,897	56,807
Littleton	237,928	232,622	141,879	4,018
Morrison	45,551	36,596	22,281	631
Mountain View	5,062	5,052	2,507	71
Superior	1,000	971	847	24
Westminster	1,128,063	1,009,110	728,001	20,617
Wheat Ridge	1,947,106	1,783,361	621,610	17,604
Remainder of county	2,465,269	1,985,785	1,060,487	30,033
KIOWA	15,159	12,474	3,637	103
Eads	8,876	8,212	2,966	84
Remainder of county	6,283	4,262	671	19
KIT CARSON	226,965	207,332	62,782	1,778
Burlington	110,469	99,090	49,823	1,411
Flagler	14,387	13,502	3,037	86
Seibert	13,063	12,891	1,024	29
Stratton	6,382	6,248	3,390	96
Remainder of county	82,664	75,601	5,508	156
LA PLATA	1,263,202	1,155,769	654,732	18,542
Bayfield	38,940	36,108	21,010	595
Durango	990,646	905,012	503,884	14,270
Ignacio	20,391	17,652	8,545	242
Remainder of county	213,225	196,997	121,292	3,435
LAKE	78,292	73,071	35,311	1,000
Leadville	32,993	31,594	19,280	546
Twin Lakes	836	573	459	13
Remainder of county	44,463	40,904	15,572	441
LARIMER	6,922,630	5,813,052	3,243,008	91,842
Berthoud	72,468	53,331	21,716	615
Estes Park	223,622	209,505	135,487	3,837
Ft. Collins	3,807,941	3,380,394	1,943,856	55,050
Johnstown	11,160	10,867	5,120	145
Loveland	1,787,189	1,420,389	717,373	20,316
Timnath	8,684	7,596	5,508	156
Wellington	34,712	32,501	10,417	295
Windsor	17,439	15,470	7,486	212
Remainder of county	959,415	682,999	396,045	11,216
LAS ANIMAS	282,008	263,590	131,285	3,718
Aguilar	4,338	3,816	1,271	36
Trinidad	216,013	199,949	99,965	2,831
Remainder of county	61,657	59,825	30,049	851
LINCOLN	127,730	121,152	51,271	1,452
Arriba	2,299	2,002	282	8
Genoa	82	74	71	2
Hugo	8,265	8,202	3,814	108
Limon	110,152	104,842	44,386	1,257
Remainder of county	6,932	6,032	2,719	77
LOGAN	413,704	365,782	191,879	5,434
Crook	6,318	6,307	494	14
Fleming	1,215	1,183	177	5
Iliff	166	158	106	3
Merino	5,707	5,570	494	14
Sterling	343,638	306,834	174,258	4,935
Remainder of county	56,660	45,730	16,349	463

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
MESA	\$3,861,322	\$3,063,379	\$1,745,127	\$49,422
Clifton	66,391	61,733	40,925	1,159
Collbran	4,053	3,688	2,472	70
De Beque	1,827	1,813	1,130	32
Fruita	115,334	95,091	34,887	988
Gateway	83	60	35	1
Grand Junction	3,170,995	2,457,395	1,431,179	40,531
Palisade	27,894	23,588	12,288	348
Remainder of county	474,745	420,011	222,210	6,293
MINERAL	21,996	21,574	10,840	307
Creede	8,513	8,233	5,826	165
Remainder of county	13,483	13,341	5,014	142
MOFFAT	288,170	235,532	128,919	3,651
Craig	258,441	210,580	115,395	3,268
Dinosaur	3,053	2,984	1,201	34
Remainder of county	26,676	21,968	12,323	349
MONTEZUMA	610,649	506,540	213,242	6,039
Cortez	475,491	413,007	169,986	4,814
Dolores	11,904	11,400	6,709	190
Mancos	23,006	19,624	5,579	158
Remainder of county	100,248	62,509	30,968	877
MONTROSE	884,839	766,294	426,730	12,085
Cimarron	358	307	177	5
Montrose	730,144	643,284	371,328	10,516
Naturita	12,297	12,211	3,284	93
Nucla	10,171	8,933	3,531	100
Olathe	36,901	19,633	7,062	200
Remainder of county	94,968	81,926	41,349	1,171
MORGAN	782,803	468,428	175,424	4,968
Brush	96,018	87,159	25,636	726
Fort Morgan	536,350	260,492	118,538	3,357
Hillrose	245	218	106	3
Log Lane Village	1,891	1,822	494	14
Wiggins	25,438	24,052	5,756	163
Remainder of county	122,861	94,685	24,894	705
OTERO	460,429	366,558	139,160	3,941
Cheraw	1,203	1,178	671	19
Fowler	10,855	9,634	3,884	110
La Junta	370,910	285,337	104,061	2,947
Manzanola	1,837	1,592	671	19
Rocky Ford	43,336	39,220	18,856	534
Swink	1,791	1,771	1,130	32
Remainder of county	30,497	27,826	9,887	280
OURAY	56,971	52,377	38,347	1,086
Ouray	27,604	25,172	20,198	572
Ridgway	22,451	20,852	13,453	381
Remainder of county	6,916	6,353	4,696	133
PARK	102,442	91,366	49,506	1,402
Alma	1,944	1,779	1,271	36
Fairplay	15,731	14,255	9,393	266
Remainder of county	84,767	75,332	38,842	1,100
PHILLIPS	150,923	141,813	27,189	770
Haxtun	38,604	36,042	5,120	145
Holyoke	60,905	55,262	15,219	431
Remainder of county	51,414	50,509	6,850	194
PITKIN	882,644	832,622	539,230	15,271
Aspen	559,487	538,964	358,404	10,150
Basalt	49,001	46,253	22,458	636
Snowmass	6,930	6,895	2,966	84
Snowmass Village	114,097	109,448	81,780	2,316
Remainder of county	153,129	131,062	73,623	2,085

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
PROWERS	\$444,328	\$362,176	\$103,390	\$2,928
Granada	2,180	2,112	1,024	29
Holly	16,732	11,838	3,884	110
Lamar	392,969	318,838	89,795	2,543
Wiley	7,369	7,084	1,801	51
Remainder of county	25,078	22,304	6,886	195
PUEBLO	3,277,946	2,653,655	1,418,291	40,166
Avondale	1,557	1,140	530	15
Boone	1,206	1,138	530	15
Colorado City	23,647	23,198	18,821	533
Pueblo	2,929,660	2,369,431	1,276,271	36,144
Rye	6,032	5,686	3,672	104
Remainder of county	315,844	253,062	118,468	3,355
RIO BLANCO	231,672	219,274	55,085	1,560
Meeker	35,694	32,135	20,092	569
Rangely	21,163	19,295	9,393	266
Rio Blanco	1,063	966	918	26
Remainder of county	173,752	166,878	24,682	699
RIO GRANDE	313,718	208,580	76,342	2,162
Center	20,860	9,132	1,059	30
Del Norte	16,771	16,323	5,862	166
Monte Vista	162,981	88,694	30,191	855
South Fork	22,359	21,387	14,195	402
Remainder of county	90,747	73,044	25,035	709
ROUTT	698,597	619,268	398,129	11,275
Hayden	30,912	30,092	17,761	503
Oak Creek	9,208	8,359	4,237	120
Phippsburg	258	233	177	5
Steamboat Springs	531,162	476,710	320,198	9,068
Yampa	4,534	4,309	1,836	52
Remainder of county	122,523	99,565	53,919	1,527
SAGUACHE	49,797	46,683	15,607	442
Center	28,572	26,483	8,934	253
Crestone	2,566	2,333	1,095	31
Saguache	4,285	4,255	1,024	29
Remainder of county	14,374	13,612	4,555	129
SAN JUAN	15,124	14,663	11,017	312
Silverton	12,889	12,429	9,216	261
Remainder of county	2,235	2,234	1,801	51
SAN MIGUEL	204,611	196,641	141,914	4,019
Mountain Village	44,436	44,290	38,912	1,102
Norwood	10,767	10,500	6,215	176
Telluride	107,542	101,207	71,999	2,039
Remainder of county	41,866	40,644	24,788	702
SEDGWICK	44,844	41,205	14,371	407
Julesburg	27,088	24,635	9,534	270
Ovid	2,008	1,481	494	14
Sedgwick	509	492	282	8
Remainder of county	15,239	14,597	4,061	115
SUMMIT	1,096,342	1,027,920	751,059	21,270
Breckenridge	284,631	270,882	206,850	5,858
Copper Mountain	36,260	33,707	33,722	955
Dillon	107,667	95,523	63,806	1,807
Frisco	164,661	157,372	104,661	2,964
Keystone	76,107	73,350	68,856	1,950
Montezuma	461	433	318	9
Silverthorne	304,862	279,009	203,213	5,755
Remainder of county	121,693	117,644	69,633	1,972

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2004 (thousands of dollars)

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
TELLER	\$263,313	\$241,518	\$123,305	\$3,492
Cripple Creek	41,296	35,811	25,671	727
Victor	7,310	6,126	4,873	138
Woodland Park	160,519	147,716	67,479	1,911
Remainder of county	54,188	51,865	25,282	716
WASHINGTON	73,690	69,498	24,576	696
Akron	54,094	50,835	14,901	422
Cope	960	950	424	12
Otis	7,407	6,843	5,473	155
Remainder of county	11,229	10,870	3,778	107
WELD	5,836,115	4,290,039	1,946,645	55,129
Ault	11,828	11,105	5,403	153
Brighton	107,865	94,404	71,010	2,011
Dacono	61,853	59,645	33,369	945
Eaton	117,649	86,713	20,869	591
Erie	20,970	18,688	8,828	250
Evans	115,451	103,394	55,332	1,567
Firestone	83,193	49,672	17,126	485
Frederick	336,547	217,451	48,799	1,382
Fort Lupton	251,381	190,155	89,442	2,533
Garden City	19,829	15,830	11,194	317
Gilcrest	6,414	6,238	3,249	92
Greeley	2,176,998	1,832,384	1,040,148	29,457
Grover	716	604	247	7
Hudson	21,828	11,549	5,508	156
Johnstown	66,898	59,909	29,343	831
Keenesburg	12,023	11,093	7,133	202
Kersey	9,498	8,018	4,308	122
La Salle	30,093	25,672	11,864	336
Lochbuie	6,508	6,504	2,648	75
Mead	88,635	66,762	30,120	853
Milliken	12,974	12,473	5,756	163
Northglenn	1,909	664	565	16
Nunn	3,059	2,665	989	28
Pierce	4,411	3,798	1,342	38
Platteville	24,516	18,277	11,511	326
Severance	4,720	4,226	1,871	53
Windsor	259,929	196,254	117,832	3,337
Remainder of county	1,978,420	1,175,892	310,840	8,803
YUMA	205,896	188,650	78,001	2,209
Eckley	1,766	1,765	1,306	37
Idalia	1,796	1,744	1,236	35
Joes	764	754	600	17
Kirk	1,996	1,705	989	28
Wray	48,887	46,778	21,222	601
Yuma	102,946	97,756	43,220	1,224
Remainder of county	47,741	38,148	9,428	267
OUT OF STATE	4,898,462	2,036,967	1,123,799	31,826
STATE TOTALS	\$144,291,647	\$108,918,883	\$58,448,129	\$1,655,251

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2004

Akron	\$189,483	Garden City	\$199,887	Nucla	\$119,256
Alma	43,232	Georgetown	354,957	Nunn	16,118
Antonito	169,456	Gilcrest	124,033	Oak Creek	145,670
Ault	157,093	Granada	28,307	Olathe	211,007
Basalt	1,728,811	Granby	965,993	Ordway	111,369
Bayfield	317,625	Grand Lake	899,814	Otis	35,855
Bennett	232,482	Green Mountain Falls	49,516	Ouray	619,080
Berthoud	738,505	Gypsum	1,380,032	Ovid	10,770
Black Hawk	887,967	Haxtun	85,270	Palisade	71,159
Blanca	29,450	Hayden	650,099	Palmer Lake	175,400
Brush	890,556	Holly	45,815	Paonia	249,869
Buena Vista	800,953	Holyoke	217,659	Parachute	492,360
Burlington	633,523	Hooper	7,831	Pierce	27,760
Calhan	102,713	Hot Sulphur Springs	72,849	Pitkin	5,612
Carbondale	2,513,940	Hotchkiss	292,383	Platteville	195,501
Cedaredge	207,666	Hudson	217,971	Poncha Springs	126,405
Centennial	12,038,680	Hugo	84,525	Red Cliff	16,557
Center	191,872	Idaho Springs	1,006,156	Rico	58,880
Cheyenne Wells	81,492	Ignacio	179,476	Rocky Ford	620,378
Collbran	33,916	Johnstown	795,836	Romeo	7,081
Columbine Valley	97,827	Julesburg	82,530	Saguache	52,333
Craig	2,445,233	Keenesburg	92,208	Salida	2,097,276
Crawford	22,014	Kersey	143,561	San Luis	72,504
Creede	135,491	Kiowa	66,908	Sawpit	11,371
Crestone	48,285	Kit Carson	36,368	Sedgwick	2,303
Cripple Creek	423,488	Kremmling	578,401	Severance	47,018
Dacono	450,777	La Jara	204,203	Sheridan	2,181,623
De Beque	8,680	La Salle	299,587	Silt	237,071
Del Norte	188,428	La Veta	213,053	Silver Cliff	53,512
Dillon	1,739,499	Lakeside	388,925	Silver Plume	24,799
Dinosaur	25,333	Las Animas	374,249	Simla	43,231
Dolores	223,347	Limon	727,927	South Fork	233,831
Dove Creek	95,213	Lochbuie	180,877	Springfield	266,123
Eads	79,784	Log Lane Village	30,905	Stratton	65,484
Eagle	2,240,268	Lyons	354,077	Superior	6,970,702
Eaton	581,455	Manassa	30,407	Telluride	3,727,304
Elizabeth	870,110	Mancos	269,264	Timnath	33,352
Empire	82,891	Manitou Springs	1,630,791	Trinidad	4,285,893
Erie	1,531,739	Manzanola	18,529	Victor	42,332
Estes Park	6,365,922	Marble	5,157	Walsenburg	842,833
Evans	2,185,825	Mead	183,057	Ward	4,355
Fairplay	302,662	Milliken	468,938	Wellington	281,726
Firestone	754,751	Minturn	374,398	Westcliffe	271,617
Flagler	73,023	Moffat	5,827	Wiggins	142,990
Florence	380,614	Monte Vista	669,504	Windsor	2,709,738
Fort Lupton	2,296,360	Montezuma	7,879	Wray	577,104
Fort Morgan	4,077,825	Monument	1,591,953	Yampa	38,117
Fountain	3,358,517	Morrison	399,164	Yuma	807,946
Fowler	115,332	Mountain View	147,231		
Foxfield	50,065	Mountain Village	1,781,950		
Fraser	1,687,406	Naturita	117,519	Total	\$110,312,203
Frederick	728,811	Nederland	649,347		
Frisco	2,379,344	New Castle	804,768		
Fruita	712,837	Norwood	101,372		

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)

Fiscal Year 2004

Adams County	\$23,073,994	Lake County	964,186
Alamosa County	1,579,700	City of Leadville	857,150
Town of Hooper	6,669	Larimer County	23,019,965
City of Alamosa	2,362,882	Lincoln County	959,487
Arapahoe County	6,372,232	Logan County	1,858,582
Archuleta County	2,496,853	Mesa County	21,682,817
City of Pagosa Springs	2,496,859	City of Grand Junction	4,785,173
Bent County	187,836	City of Fruita	1,495,367
Boulder County	16,524,388	Town of Palisade	1,046,850
Chaffee County	2,254,569	City of Collbran	448,610
City of Buena Vista	581,918	Town of Debeque	448,610
City of Poncha Springs	112,562	Mineral County	213,039
City of Salida	1,204,542	City of Creede	106,518
Clear Creek County	726,502	Moffat County	1,801,743
Costilla County	77,039	City of Craig	911,138
City of San Luis	20,544	Town of Dinosaur	11,584
City of Blanca	5,136	Montezuma County	945,514
Crowley County	217,347	Montrose County	3,578,815
Custer County	376,646	Otero County	1,163,362
Delta County	3,034,071	Ouray County	427,086
City of Delta	347,780	Park County	472,594
City of Orchard City	156,255	Phillips County	319,411
Town of Paonia	81,161	Pitkin County	11,669,242
Town of Cedaredge	100,883	Town of Basalt	162,667
Town of Hotchkiss	52,717	City of Snowmass Village	1,331,671
Town of Crawford	19,721	City of Aspen	4,997,102
Douglas County	26,821,927	Prowers County	1,407,712
Eagle County	9,391,355	Pueblo County	12,945,969
City of Avon	267,552	Rio Blanco County	1,227,631
Town of Basalt	74,364	City of Meeker	588,965
Town of Eagle	78,670	City of Rangely	463,027
Town of Gypsum	81,515	Rio Grande County	2,031,352
Town of Minturn	20,629	City of Monte Vista	338,517
Town of Redcliff	927	Town of Del Norte	145,115
City of Vail	510,889	Routt County	3,752,978
El Paso County	58,109,340	San Juan County	85,276
Fremont County	3,255,089	Town of Silverton	470,052
Garfield County	6,597,489	San Miguel County	1,404,283
Grand County	2,610,042	Sedgwick County	322,585
Gunnison County	2,124,147	Summit County	3,794,330
Hinsdale County	235,271	Town of Breckenridge	4,527,717
Town of Lake City	260,109	City of Montezuma	7,847
Huerfano County	218,886	Town of Blue River	27,128
Town of La Veta	59,282	Town of Dillon	1,734,232
City of Walsenburg	177,845	Town of Frisco	2,584,366
Jackson County	210,352	Town of Silverthorne	3,464,908
Town of Walden	171,813	Teller County	1,086,509
Jefferson County	29,946,239		
Las Animas County	1,674,365	Sum of Entries	\$349,956,266
La Plata County	10,794,175		
City of Durango	2,609,754		
Town of Bayfield	579,945		
Town of Ignacio	514,705		

Severance Tax

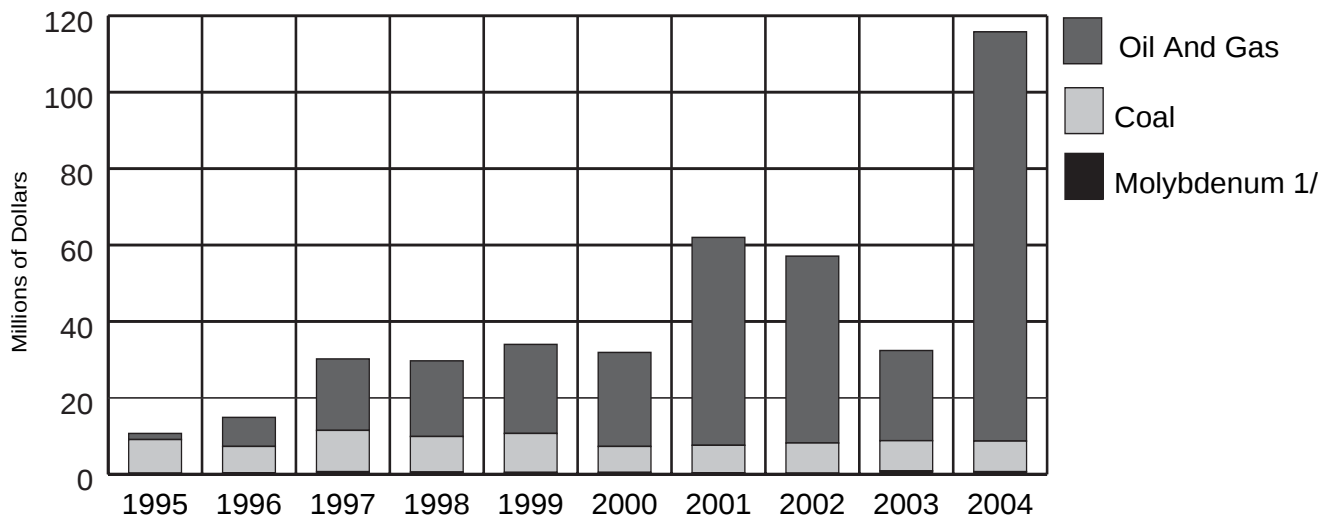
COLORADO NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1995 to 2004

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2004	\$722,657	\$8,015,735	\$107,145,432	\$115,883,824
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

NET SEVERANCE TAX COLLECTIONS

Fiscal Years 1995 to 2004



Oil and Gas	1.6	7.6	18.7	19.8	23.3	24.6	54.4	48.9	23.6	107.1
Coal	8.8	6.9	10.8	9.3	10.2	6.8	7.2	7.9	7.9	8.0
Molybdenum	0.3	0.4	0.7	0.6	0.5	0.5	0.4	0.3	0.9	0.7

1/ The Molybdenum classification includes collections for metallic metals.