

ROXANNE HUBER
Executive Director

Tim Weber
Deputy Executive Director

Janet Archibeque
Acting Director, Office of
Research and Analysis

Susan Conwell
Heidi Craig
Ann Dueñas
Statistical Analysts

Shirley Bean
Internal Auditor

Rebecca S. Davis
Susan Spriggs
General Professionals

Marguerite Cox
Administrative Assistant

Sam Raffa
Graphic Artist

ANNUAL REPORT

COLORADO DEPARTMENT OF REVENUE
2007

July 1, 2006 through June 30, 2007

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Available at:

<http://www.revenue.state.co.us/TaxStats>



DEPARTMENT OF REVENUE

State Capitol Annex
1375 Sherman Street, Room 409
Denver, Colorado 80261
(303) 866-3091
FAX (303) 866-2400

January 10, 2008

The Honorable Bill Ritter, Jr.
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

The Colorado Department of Revenue is proud to present its 67th Annual Report, covering the period July 1, 2006 to June 30, 2007.

As the state's economy continued to rebound, we fulfilled increased demands for service from the Department. We processed a record number of income tax transactions, managed growing sales tax receipts and implemented new rules to ensure legal residency before issuing driver's licenses.

A highlight of the year was the approval of funding for three new driver's license stations and 53 new workers. With support from Gov. Bill Ritter and the state legislature, the department began restoring driver license services cut during the economic downturn earlier in the decade. In early 2008, we will open offices in Loveland, Denver/Adams County border and Jefferson County and add workers to offices across the state – a move that should reduce waiting times.

In addition to extra offices, the Department will continue to use new technology to improve service to its customers. A new program that allows online renewals of motor-vehicle registrations is already a success story. Nine counties are now using our system that allows vehicle owners to pay their annual registration fees online with a credit card or e-check. So far, 38,098 citizens have used the system. We aim to make this service available to all Colorado counties.

In the year ahead, the Department is launching a major initiative to replace the outdated computer systems that process tax returns. The Colorado Integrated Tax Architecture system will enhance financial controls, improve work processes and provide efficient service to all taxpayers in the state. We believe the system will provide benefits for generations to come.

Sincerely,

A handwritten signature in cursive script that reads "Roxanne Huber".

Roxanne Huber
Executive Director

HIGHLIGHTS

The Colorado Department of Revenue (DOR) administers state sales, fuel, motor vehicle, gaming, liquor, income, racing, cigarette, severance, and estate taxes. It also oversees the administration of the state and multi-state lottery and scratch games, collection of funds, provides licensing and enforcement of state laws and regulations as mandated by the legislature, and conducts comprehensive programs of information and education to serve the public and encourage voluntary compliance.

The following is a brief summary of some DOR activities during FY 2006-07.

SERVICE TO TAXPAYERS

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY 07, DOR

- managed more than 830,000 telephone calls from taxpayers regarding sales, fuel, and income taxes (67 percent of which were handled through Interactive Voice Response or Symposium Tax Information Scripts)
- maintained more than 221,000 active sales tax accounts and more than 169,000 active wage withholding accounts
- provided FYI information sheets regarding tax issues that were accessed over 1.1 million times via the internet

TAX PROCESSING AND COLLECTION

During FY 07, the Department processed

2.4 million individual income tax returns

61,045 corporate income tax returns

1.5 million income tax refunds; average refund \$439.23, of which

- 96.7 percent were processed within 21 days
- 99.6 percent were processed within 45 days

8.2 million documents for all taxes

assessments imposed by the Department's FairShare and Field Audit units for delinquent taxes valued at \$270 million

COLORADO LOTTERY

- Gross Sales: \$455.7 million
- Total Proceeds: \$118.9 million
- Funds Distribution:
 - Conservation Trust Fund \$47.5 million
 - Great Outdoors Colorado \$51.3 million
 - Parks & Outdoor Recreation \$11.9 million
 - School Contingency Reserve \$8.2 million
- Total Proceeds (1983-2007) \$1,754.1 million

MOTOR VEHICLE REGISTRATION, DRIVER LICENSING, AND SERVICES

- 494,374 driver's licenses issued
- 135,514 ID cards issued
- 136,561 driver records provided to public
- \$1.3 million obtained in restitution and/or money value for Colorado consumers and dealers as part of the Department's investigation and complaint resolution process
- \$373,109 imposed for fines on licensed dealers and salespeople

COLORADO LIMITED STAKES GAMING

- \$264,150 assessed in fines against 20 casinos and slot machine manufacturers
- \$111.0 million in gaming tax revenues collected
- 44 gaming establishments licensed
- 8,038 employed by casinos
- \$106.4 million distributed to constitutional and statutory fund recipients

LIQUOR ENFORCEMENT

- 13,524 liquor licenses in force
- 1,678 investigations performed, 75 percent resulted in criminal penalties or administrative sanctions
- 2,231 "no notice" compliance inspections were performed on alcohol beverage licensed establishments
- 2,692 statewide compliance checks for sales of tobacco to minors with a 90 percent compliance rate

PORTS OF ENTRY

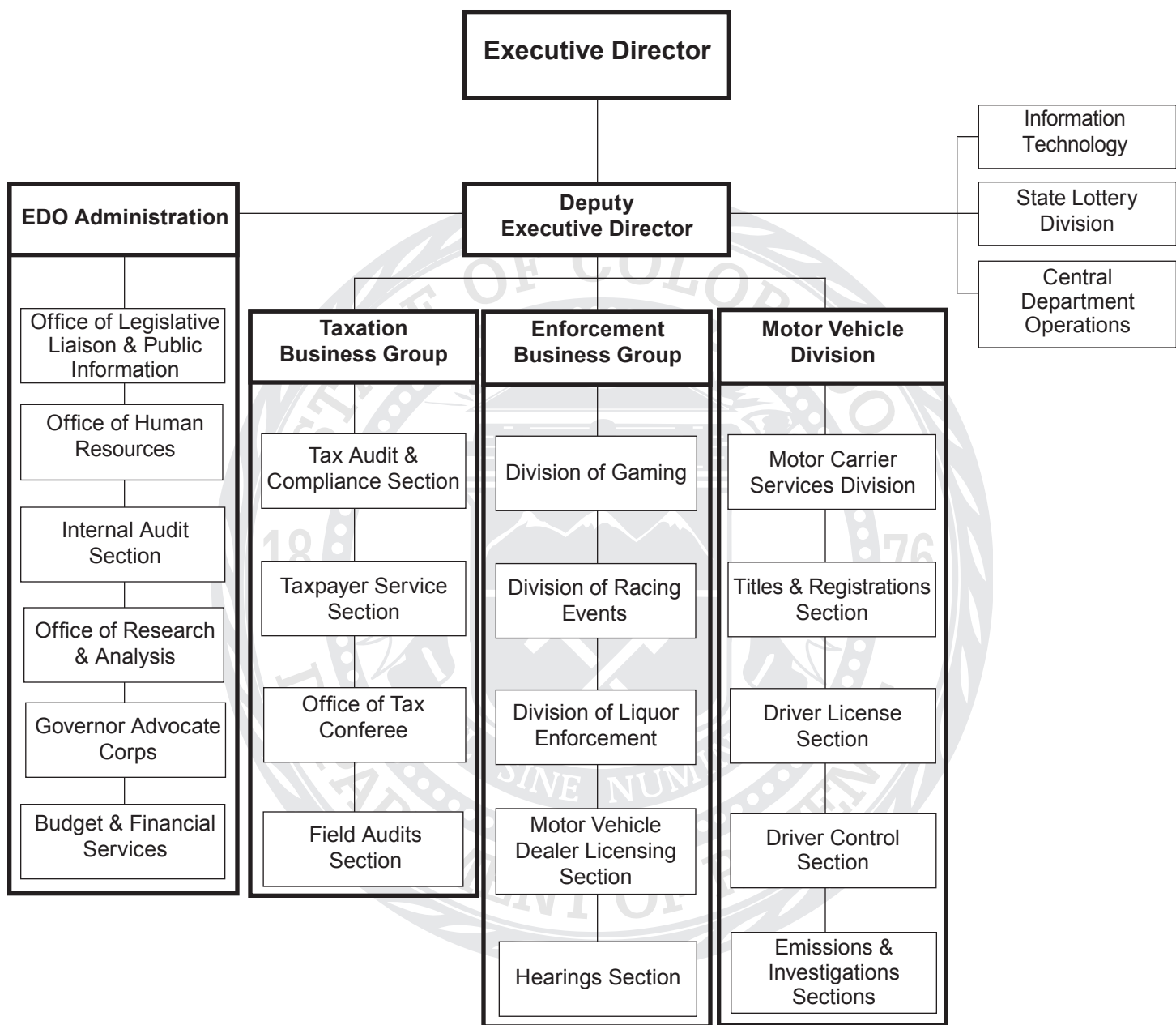
- 6.35 million trucks cleared
- 24,579 commercial vehicle inspections with 22,886 being placed out of service for safety violations
- 45 percent of all vehicle traffic cleared ports using AVI WIM technology
- \$7.2 million collected in fines and permits

RACING

- 39 Horse and 276 Greyhound race days regulated
- \$3.2 million collected in racing related taxes
- 628 horse and 3,774 greyhound drug tests conducted; 97.7 percent compliance rate for horses and 100 percent compliance rate for greyhounds

COLORADO DEPARTMENT OF REVENUE

FUNCTIONAL ORGANIZATION CHART



NET COLLECTIONS BY SOURCE
Fiscal Years 2006 and 2007

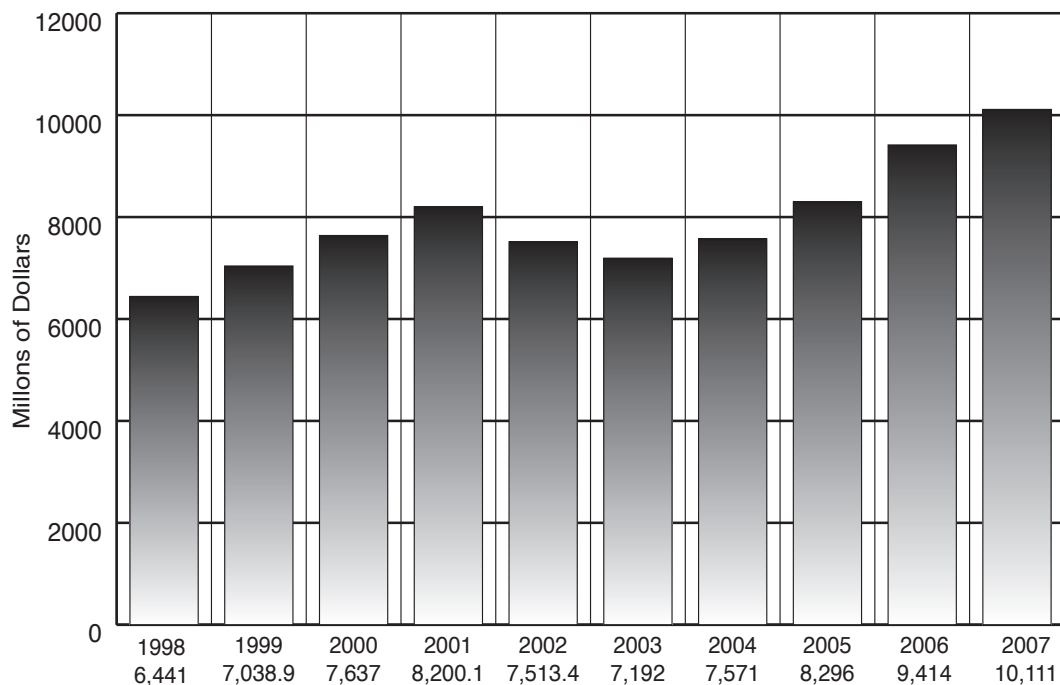
			Percent of 2007 Revenues Collected	Year-to- Year Percent Change
	2006	2007		
STATE TAXES				
SALES, USE, AND EXCISE				
Alcoholic Beverages	\$33,216,803	\$34,394,199		
Aviation Fuel	20,731,684	14,104,436		
Cigarette	206,131,914	202,089,387		
Highway Fuel	535,259,009	608,358,726		
Limited Stakes Gaming	105,594,952	110,846,016		
Racing	3,398,483	2,972,161		
Sales	1,941,754,399	2,039,572,287		
Tobacco Products	23,075,379	25,573,502		
Use	163,294,591	179,378,744		
Subtotal	\$3,032,457,213	\$3,217,289,457	31.8%	6.1%
INCOME				
Individual	\$4,219,443,330 1/	\$4,749,243,172 2/		
Corporate	457,673,239	479,445,366		
Fiduciary	39,500,577	46,179,309		
Subtotal	\$4,716,617,146	\$5,274,867,847	52.2%	11.8%
ESTATE & INHERITANCE				
Estate	\$6,881,192	\$600,630		
Inheritance/Gift	133	0		
Subtotal	\$6,881,325	\$600,630	0.0%	-91.3%
SEVERANCE				
	\$212,753,355	\$136,887,598	1.4%	-35.7%
LOCAL TAXES				
Baseball Stadium District Taxes	\$182,526	\$195,617		
City Sales Taxes	121,514,076	129,872,961		
County Lodging Taxes	3,412,917	3,669,217		
County Sales Taxes	407,086,415	428,202,136		
County Transit Sales Taxes	17,005,351	18,520,106		
Football Stadium District Taxes	39,461,917	40,451,180		
Local Improvement District Taxes	3,796,050	3,758,785		
Local Marketing District	3,222,535	3,745,616		
Motor Vehicle Specific Ownership--Classes A & F	13,428,541	15,308,592		
Multi-Jurisdictional Housing Authority	N/A	514,686		
RTD Sales and Use	395,380,520	405,421,390		
Rural Transportation Authority	74,521,607	74,916,417		
SCFD Sales and Use	39,186,327	40,971,109		
Short-term Rental Taxes	96,841	80,333		
Subtotal	\$1,118,295,623	\$1,165,628,145	11.5%	4.2%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$185,668,645	\$196,629,823		
Motor Vehicle Operator Licenses	12,371,260	10,426,689		
Emissions	8,460,439	8,364,114		
Titles	8,766,994	5,882,540		
Drivers License Express Consent Fees	425,380	318,920		
IRP Due Other States	5,911,567	1,241,471		
License Reinstatement Fees	4,790,987	4,933,185		
Motor Vehicle Financial Responsibility	-5,054	3,769		
Motor Vehicle Penalty Assessments	9,386,556	8,747,037		
Motor Vehicle Dealer/Sales Licenses	2,118,622	2,044,456		
Motor Vehicle Manufacturer Licenses	131,448	137,520		
Motorist Insurance Identification Database	2,295,167	2,269,313		
Passenger Mile Tax	535,924	455,667		
60-Day Harvest Permit	66,437	39,515		
Tow Bills	68,073	74,200		
Subtotal	\$240,992,444	\$241,568,218	2.4%	0.2%

NET COLLECTIONS BY SOURCE (CONTINUED)
Fiscal Years 2006 and 2007

			Percent of 2007 Revenues Collected	Year-to- Year Percent Change
	2006	2007		
REGULATORY AND BUSINESS				
Cigarette Licenses	\$1,094	\$908		
Liquid Petroleum Inspection Fee	150,428	174,136		
Liquor Licenses	2,807,584	3,179,351		
Liquor Licenses/85% City	2,474,849	2,468,421		
Liquor Licenses 85% County	472,953	449,597		
Limited Stakes Gaming	1,019,555	1,204,804		
PUC Utility Supervision Fees	9,192,201	9,621,781		
Other PUC Hazardous Fees	98,680	127,921		
Racing Licenses/Fees	1,846,330	1,946,618		
Recycled Tire Fees	2,899,641	3,094,339		
Restaurant Licenses/Fees	590,644	557,464		
Sales Tax Licenses	2,365,411	266,354		
Special Fuel Licenses and Permits	6,391	7,337		
Tobacco Products Licenses/Fines	6,960	8,005		
Trade Name Fees	421,673	612		
Underground Storage Tank Surcharge	33,541,787	39,368,884		
Subtotal	\$57,896,182	\$62,476,532	0.6%	7.9%
OTHER RECEIPTS				
Miscellaneous Receipts	\$26,776,966	\$10,549,157		
Revenue Department Service Fees	471,828	577,663		
Traumatic Brain Injury Fee Surcharge	893,298	831,326		
Subtotal	\$28,142,092	\$11,958,146	0.1%	-57.5%
NET COLLECTIONS	\$9,414,035,379	\$10,111,276,573	100.0%	7.4%

1/ Includes \$38,146,660 refunded under Article X, Section 20

2/ Includes \$2,189,509 refunded under Article X, Section 20

NET STATE AND LOCAL REVENUE COLLECTIONS
Fiscal Years 1998 to 2007


**GROSS COLLECTIONS, NET COLLECTIONS AND ADMINISTRATIVE
COSTS BY FUND AND TAX SOURCES 1/
Fiscal Year 2007**

	GROSS COLLECTIONS	NET COLLECTIONS	ADMINISTRATION COST
GENERAL FUND:			
Alcoholic Beverages 2/	\$40,579,581	\$40,491,568	\$2,136,969
State Sales Tax 2/	2,050,672,575	2,039,572,287	4,530,169
State Use Tax 2/	184,565,550	179,378,744	2,185,619
Cigarette and Tobacco 2/	227,831,778	227,671,802	225,161
Income Tax	6,014,938,057	5,274,852,209	19,981,792
Death and Gift Tax 2/	649,376	600,630	16,330
Racing	4,918,779	4,918,779	1,899,834
Regulatory and Business	55,555,875	55,403,767	543,345
Other Receipts, Fees, etc. 3/	23,660,607	22,389,007	190,113
TOTAL GENERAL FUND 1/	\$8,603,372,177	\$7,845,278,792	\$31,709,332
HIGHWAY USERS TAX FUND:			
Mileage and Fuel Taxes 4/	\$617,332,910	\$608,921,114	\$8,909,198
Vehicle Registrations 5/	204,924,440	204,821,190	5,006,790
Operators Licenses & Control 6/	16,886,840	16,794,555	23,036,809
All Other Motor Vehicle 7/	11,361,240	11,268,636	1,592,240
Emissions	8,364,628	8,364,114	1,098,097
TOTAL HIGHWAY USERS TAX FUND	\$858,870,057	\$850,169,609	\$39,643,134
OTHER COLLECTIONS:			
Gaming	\$112,051,044	\$112,050,820	\$6,585,093
Severance Tax	170,873,676	136,887,598	662,051
Local Government Sales Tax	1,154,262,699	1,150,319,553	9,209,311
Other Special Funds 8/	20,145,741	16,554,563	21,086,386
TOTAL OTHER	\$1,457,333,160	\$1,415,812,533	\$37,542,841
TOTAL ALL FUNDS	\$10,919,575,395	\$10,111,260,935	\$108,895,307

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 items.

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

**COST OF ADMINISTRATION
Fiscal Years 1998 to 2007**

YEAR	COLLECTIONS	ADMINISTRATION 1/	COST AS % OF COLLECTIONS
2007	\$10,919,575,395	\$108,895,307	\$1.00
2006	10,197,679,020	109,003,382	1.07
2005	9,027,369,791	107,948,818	1.20
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

1/ Administration excludes county clerk fees

TAXATION BUSINESS GROUP ACTIVITIES

Fiscal Years 2003 to 2007

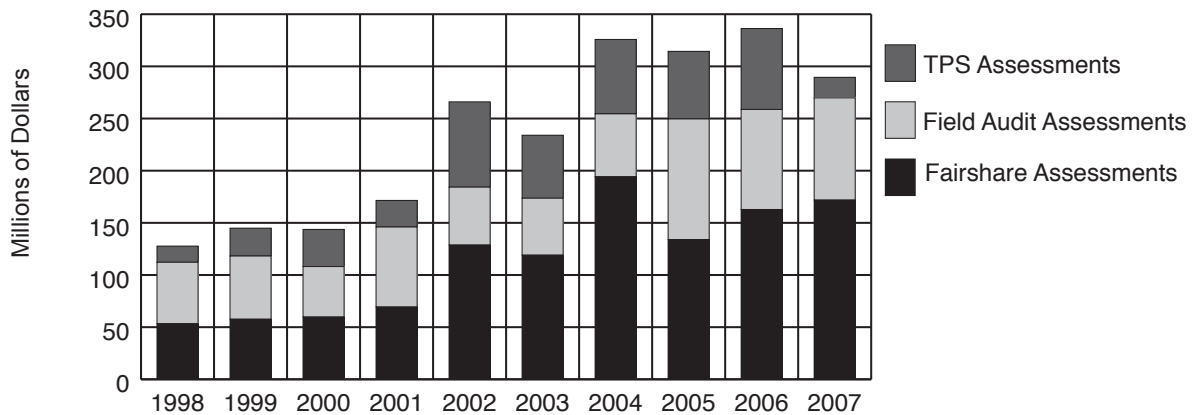
Assessments	2003	2004	2005	2006	2007
Fairshare	\$119,039,370	\$194,224,105	\$133,891,340	\$162,769,447	\$171,794,375
Field Audit	54,581,698	60,278,059	115,694,875	95,918,098	98,060,283
Taxpayer Services	60,378,164	71,293,836	64,785,560	77,617,688	19,666,880
Total	\$233,999,232	\$325,796,000	\$314,371,775	\$336,305,233	\$289,521,538
Taxpayer Services Refund Claims Denied 1/					
Income Tax					\$19,400,437
Business Tax					30,018,691
Total Refund Claims Denied					\$49,419,128
Delinquent Collections	\$161,283,966	\$181,177,107	\$188,408,657	\$176,269,414	\$191,275,092
Call Center Call Activity 2/	2003	2004	2005	2006	2007
Calls answered by interactive voice response system	539,131	514,551	482,881	401,442	336,939
Calls answered by Symposium tax information scripts	219,852	183,277	181,002	228,579	223,921
Calls answered by live agents	242,278	287,845	292,226	277,176	273,169
Total calls answered	1,001,261	985,673	956,109	907,197	834,029
Internet	10,193,963	10,822,625	12,177,256	13,904,019	14,501,073
Written Correspondence	117,157	114,933	138,649	149,596	142,011
Walk-Ins	112,194	134,795	141,844	140,191	94,606
Total Customers Served	11,424,575	12,058,026	13,413,858	15,101,003	15,571,719

1/ Refund claims denied were included in Taxpayer Service assessment figures from FY 2003-2006

2/ The Call Center corrected the historical Total Calls Received number to include all calls where a taxpayer received assistance. As more taxpayers have their basic questions answered through the automated services offered by the Call Center and by services on the Tax Group's Internet site, the calls that reach the Call Center are more complex in nature. The Call Center has minimized wait times and essentially eliminated blockage rates. Calls answered by agents increased from last year and calls to the automated systems decreased.

TOTAL ASSESSMENTS-ALL SOURCES

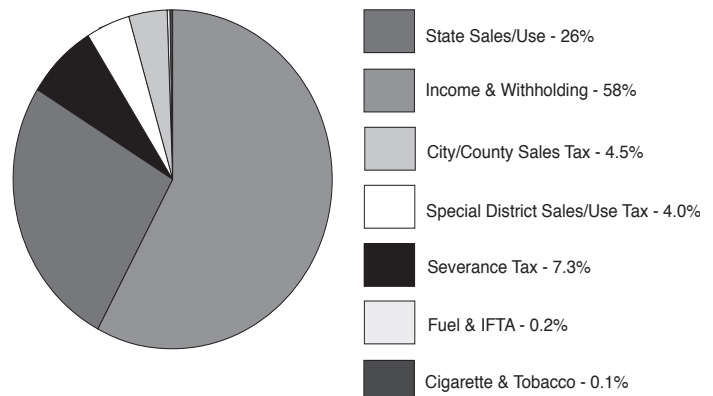
Fiscal Years 1998 to 2007



Taxpayer Services	15.5	26.7	35.6	25.5	81.8	60.4	71.3	64.8	77.6	19.7
Field Audit	58.9	60.6	48.4	76.7	55.5	54.6	60.3	115.7	95.9	98.1
Fairshare	53.3	57.6	59.7	69.3	128.7	119.0	194.2	133.9	162.8	171.8

FIELD AUDIT ASSESSMENTS BY TYPE OF TAX

Fiscal Year 2007



POPULATION BY COUNTY 1/

COUNTY	1990 CENSUS	2000 CENSUS	2005 ESTIMATE	2006 ESTIMATE	CHANGE IN AMOUNT 2005 - 2006	CHANGE IN PERCENT 2005 - 2006	RANK
Adams	265,038	363,857	402,110	415,010	12,900	3.2%	5
Alamosa	13,617	14,966	15,765	15,765	0	0.0%	31
Arapahoe	391,511	487,967	534,252	542,316	8,064	1.5%	3
Archuleta	5,345	9,898	11,716	12,208	492	4.2%	37
Baca	4,556	4,517	4,263	4,263	0	0.0%	54
Bent	5,048	5,998	6,314	6,266	-48	-0.8%	47
Boulder	225,339	291,288	285,880	288,603	2,723	1.0%	6
Broomfield			45,755	47,521	1,766	3.9%	16
Chaffee	12,684	16,242	16,889	16,919	30	0.2%	27
Cheyenne	2,397	2,231	2,120	2,057	-63	-3.0%	58
Clear Creek	7,619	9,322	9,510	9,483	-27	-0.3%	39
Conejos	7,453	8,400	8,586	8,587	1	0.0%	40
Costilla	3,190	3,663	3,628	3,602	-26	-0.7%	56
Crowley	3,946	5,518	5,740	6,092	352	6.1%	48
Custer	1,926	3,503	3,964	4,000	36	0.9%	55
Delta	20,980	27,834	30,257	30,676	419	1.4%	18
Denver	467,610	554,636	571,848	580,223	8,375	1.5%	1
Dolores	1,504	1,844	1,846	1,946	100	5.4%	59
Douglas	60,391	175,766	251,418	265,470	14,052	5.6%	8
Eagle	21,928	41,659	49,375	50,894	1,519	3.1%	13
El Paso	397,014	516,929	22,786	23,235	449	2.0%	22
Elbert	9,646	19,872	565,350	578,336	12,986	2.3%	2
Fremont	32,273	46,145	47,727	48,117	390	0.8%	15
Garfield	29,974	43,791	50,673	53,020	2,347	4.6%	12
Gilpin	3,070	4,757	5,004	5,088	84	1.7%	50
Grand	7,966	12,442	13,906	14,222	316	2.3%	33
Gunnison	10,273	13,956	14,264	14,437	173	1.2%	32
Hinsdale	467	790	821	851	30	3.7%	63
Huerfano	6,009	7,862	7,932	8,020	88	1.1%	42
Jackson	1,605	1,577	1,531	1,520	-11	-0.7%	60
Jefferson	438,430	527,056	532,608	534,691	2,083	0.4%	4
Kiowa	1,688	1,622	1,533	1,518	-15	-1.0%	61
Kit Carson	7,140	8,011	7,882	7,814	-68	-0.9%	43
La Plata	32,284	43,941	7,949	8,054	105	1.3%	41
Lake	6,007	7,812	48,019	48,752	733	1.5%	14
Larimer	186,136	251,494	271,951	277,343	5,392	2.0%	7
Las Animas	13,765	15,207	16,271	16,465	194	1.2%	29
Lincoln	4,529	6,087	5,905	5,770	-135	-2.3%	49
Logan	17,567	20,504	21,605	21,684	79	0.4%	25
Mesa	93,145	116,255	130,662	135,468	4,806	3.7%	11
Mineral	558	831	946	966	20	2.1%	62
Moffat	11,357	13,184	13,426	13,729	303	2.3%	35
Montezuma	18,672	23,830	24,862	25,343	481	1.9%	21
Montrose	24,423	33,432	37,880	38,903	1,023	2.7%	17
Morgan	21,939	27,171	28,348	28,540	192	0.7%	19
Otero	20,185	20,311	19,569	19,452	-117	-0.6%	26
Ouray	2,295	3,742	4,303	4,358	55	1.3%	53
Park	7,174	14,523	16,595	16,802	207	1.2%	28
Phillips	4,189	4,480	4,631	4,633	2	0.0%	52
Pitkin	12,661	14,872	16,420	16,420	0	0.0%	30
Prowers	13,347	14,483	13,973	13,800	-173	-1.2%	34
Pueblo	123,051	141,472	151,104	153,243	2,139	1.4%	10
Rio Blanco	6,051	5,986	6,073	6,288	215	3.5%	46
Rio Grande	10,770	12,413	13,043	12,803	-240	-1.8%	36
Routt	14,088	19,690	21,905	22,299	394	1.8%	24
Saguache	4,619	5,917	6,538	6,568	30	0.5%	45
San Juan	745	558	576	589	13	2.3%	64
San Miguel	3,653	6,594	7,310	7,345	35	0.5%	44
Sedgwick	2,690	2,747	2,667	2,606	-61	-2.3%	57
Summit	12,881	23,548	27,507	27,964	457	1.7%	20
Teller	12,468	20,555	22,346	22,726	380	1.7%	23
Washington	4,812	4,926	4,936	4,936	0	0.0%	51
Weld	131,821	180,936	228,011	236,908	8,897	3.9%	9
Yuma	8,954	9,841	9,978	10,009	31	0.3%	38
STATE TOTALS	3,294,473	4,301,261	4,718,562	4,813,536	94,974	2.0%	

1/ Source data: Colorado Department of Local Affairs, State Demography Office

DEPARTMENT OF REVENUE LOCATIONS

DRIVER'S LICENSE LOCATIONS

Full-Service Offices

Akron, Alamosa, Aurora, Boulder, Burlington, Canon City, Cheyenne Wells, Colorado Springs-Austin Bluffs Parkway, Cortez, Craig, Delta, Denver, Durango, Fort Collins, Fort Morgan, Frisco, Glenwood Springs, Grand County (Hot Sulphur Springs), Grand Junction, Greeley, Gunnison, Holyoke, Hugo, Julesburg, La Junta, Lamar, Leadville, Longmont, Meeker, Montrose, Northglenn, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Walsenburg, Wray, Yuma

Limited Service Offices

Arapahoe County (Centennial & Littleton), Broomfield, Colorado Springs (Centennial Hall, Loma, Chapel Hills, and Cascade), Eads, Lakewood, Mesa County, Saguache

AIR CARE COLORADO TESTING STATIONS

Arvada, Aurora, Boulder, Broomfield, Castle Rock, Denver (2 stations), Golden, Littleton (2 stations), Longmont, Northglenn, Parker, Sheridan,

TAXPAYER SERVICE CENTERS

Colorado Springs 1/, Denver 1/, Fort Collins 1/, Grand Junction 1/, Pueblo 1/

LIQUOR ENFORCEMENT OFFICES

Colorado Springs, Denver, Grand Junction, Greeley, Pueblo

LIMITED STAKES GAMING OFFICES

Central City, Cripple Creek, Lakewood

LOTTERY OFFICES

Denver, Fort Collins 1/, 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

Alamosa, Craig, Denver Metro Area, Durango, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument

COMPLIANCE DISTRICT OFFICES

Colorado Springs 1/, Denver, Durango, Fort Collins 1/, Grand Junction, Greeley, Pueblo

FIELD AUDIT DISTRICT OFFICES

Colorado Springs 1/, Denver, Fort Collins 1/, Grand Junction, Pueblo 1/, Colorado; San Francisco, California;
New York City area: Dallas, Texas

RACING OFFICES

Lakewood, Commerce City, Aurora 2/, Colorado Springs 2/, Pueblo 2/

1/ Regional Service Center

2/ Seasonal Offices

TAXES AND FEES 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 1/
Spiritous Liquors	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape Tax	\$10/ton

1/ Surcharges: 1¢ for all wine. In addition, graduated annual rate of 5¢, 3¢, and 1¢ for Colorado produced wine.

Imposed upon manufacturers or wholesalers of alcoholic beverages (or fermented malt beverages, i.e., beer containing 0.5 to 3.2% alcohol) that are sold, offered for sale, or used in the state.

The manufacturer or wholesaler is required to 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	84¢/20 count package \$1.05/20 count package 42 mills/cigarette
Other Tobacco Products	40% 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 4% discount on the 20¢/package tax (but not on the new 64¢/package tax) for collection and remittance.

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 3 1/3% of the first 20% of the tax (but not on the new 20% tax) for collection and remittance.

Estate:

Title 39, Article 23.5

Colorado imposes a tax in an amount equal to the state death tax credit allowable by federal estate tax law. Beginning in 2000, Congress began phasing out this credit

by 25% each year. The credit was completely phased out effective December 31, 2004.

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 1/	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%

1/ 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 are required to 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 1/

1/ 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 14 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, city and county or incorporated town.

Gasoline and special fuel 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% allowance for collection costs.

Both gasoline and special fuel tax are reported each month on a gasoline and special fuel distributor's monthly report, which is due on the 26th 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

Passenger Vehicles, Ambulances, Hearses

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
16,001 lbs. and over	\$110.00 + \$1.50/100 lbs. above 16,000

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less	\$7.60
2,001 – 3,000 lbs.	\$7.80 + 20¢/100 lbs. above 2,000
3,001 – 3,500 lbs.	\$10.20 + 20¢/100 lbs. above 3,000
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 1/

Private Carriers:

Declared Gross Vehicle Weight

16,001 – 30,000 lbs.	\$330 - \$490
30,001 – 48,000 lbs.	\$630 - \$940
48,001 – 74,000 lbs.	\$1,150 - \$1,850
74,001 lbs. and over	\$1,975

1/ Fees collected in a Non-TABOR year as identified by C.R.S. 42-3-306(1)

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, Utility Trailers, Camper 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 that are apportioned within the owner's county in the same manner as other property taxes. Statutory rate schedules are applied to the vehicle's taxable value by vehicle class.

Tax Class	Tax Base
A and B less than 16,000 lbs. (empty weight)	75% of Manufacturer's Suggested Retail Price
A and B 16,001 lbs. and over (empty weight)	Actual Purchase Price
C and D	85% of Manufacturers Suggested Retail Price
F	Factory List Price Unless Equipment Has Been Permanently Mounted Subsequent to Manufacture. If So, Factory List Price Plus 75% of Original Price of Mounted Equipment

Class A includes motor vehicles and trailers used in interstate commercial business to carry people or property.

Class B includes motor vehicles and trailers used in intrastate business to carry people or property and light trucks and recreational trucks for personal use and not included in Class A.

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.

Additional fees include: \$2.00 County Clerk Hire fee; \$1.50 Road and Bridge; 50¢ Motorist Insurance Identification Database; \$1.00 Emergency Medical Services Surcharge; 50¢ Emissions Program fee for ownership Classes B, C, and D; and 25¢ Peace Officer Standards and Training (POST). Emission tested vehicles in the Air Program area also pay an additional fee 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.

Driver's License and ID Card Fees**Original/Renewal of Basic License:**

All ages	\$21.00
Original/Renewal of Commercial License	\$35.00
Instruction Permit	\$14.00

Duplicate/Reissue of License:

First Duplicate/Reissue	\$7.50
Subsequent Duplicates/Reissues	\$14.00
Motorcycle Endorsement	\$2.00
Original/Renewal of ID Card	\$10.50
ID Card 60 years of age or older	Free

**Pari-Mutuel Racing:
Title 12, Article 60**

Horse Racing:	Tax Rate
Simulcasts:	
Handle from all wagers	0.75%
Live Racing: The greater of	
Handle from all wagers,	0.75%
or \$2,500 per race day	

Distribution to C.S.U. School of Veterinary Medicine:	
Handle from all Exotic wagers	0.25%
Distribution of escrow for horse owners and breeders fund:	
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers	1.50%

Greyhound Racing:

Handle from all in-state wagers	4.50%
Colorado-based horse and greyhound race and/or simulcast facility operators are required to remit all taxes by the 10 th 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 3 1/3% of taxes due to cover collection expense on timely filings only.

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 the purpose of resale.

Retail Sales:

Gross sales less wholesale sales.

Total Deductions:

Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious, or charitable organizations; admissions; lodging over 30 days; gasoline; cigarettes; food for home consumption; prescription drugs and prosthetics; certain machinery and machine tools; livestock and livestock feed; seed; newspapers; and residential fuel used for light, heat, and power.

Net Taxable Sales:

Gross sales less total deductions.

Severance:

Title 39, Article 29

Oil and Gas Revenue:

Gross Income of :	Tax 1/
Under \$25,000	2% of gross income
\$25,000 - \$99,999	\$500 and 3% of excess over \$24,999
\$100,000 - \$299,999	\$2,750 and 4% of excess over \$99,999
\$300,000 and above	\$10,750 and 5% of excess over \$299,999

Metallic Minerals: 2/

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 are required to 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).

1/ Increment applies to excess over lower limit of class. 87.5% of ad valorem taxes paid is allowed as a credit for oil and gas severance tax.

2/ Ad valorem taxes paid or assessed are credited.

LEGISLATIVE DIGEST

Following is a list of new laws enacted by the Sixty-sixth General Assembly during the first regular session that pertain to the operations of the Department of Revenue. Effective dates are listed after each summary. (Much of the information has been excerpted from the Digest of Bills prepared by the Office of Legislative Legal Council.)

INCOME TAX:

HB 07-1027 Enterprise zone tax credits. Clarifies that the income tax credit allowed to taxpayers that make contributions to enterprise zone administrators to implement economic development plans is allowed for income tax years commencing on or after January 1, 1989, rather than for income tax years commencing on or after January 1, 2000. Clarifies that on and after January 1, 2000, the Colorado economic development commission, rather than the Department of Local Affairs, designates the administrator of an enterprise zone. Relocates the definitions pertaining to the income tax credit allowed to taxpayers that hire new business facility employees in an enterprise zone. Repeals obsolete provisions regarding an income tax credit for taxpayers that operate new business facilities. Effective August 3, 2007.

HB 07-1099 Colorado institute of technology. Repeals the Colorado institute of technology and the tax credit for contributions to the Colorado institute of technology. Effective August 3, 2007.

HB 07-1106 Property tax and heat or fuel expenses assistance for the elderly or disabled. For 2008, increases the yearly income thresholds used to determine whether an elderly or disabled person is eligible to receive a grant for real property tax assistance or for residential heat or fuel expenses, as well as the amount of the grant. Adjusts the thresholds by inflation for subsequent years. Effective August 3, 2007.

HB 07-1142 Access to information related to oil or gas leasehold or lands. Authorizes the Department to have access to all statements and documentation filed with a county assessor related to the valuation of an oil or gas leasehold(s) or land. Establishes that notices of valuation for oil or gas lands and leaseholds shall be public records available for inspection. Effective April 16, 2007.

HB 07-1201 Pet overpopulation fund checkoff. Extends the voluntary income tax checkoff for the pet overpopulation fund for tax years beginning on or after January 1, 2007 but prior to January 1, 2010. Effective August 3, 2007.

HB 07-1312 Employee leasing companies. Clarifies that an employee leasing company does not engage in the substantive business operations of a work-site

employer. Clarifies that for tax credit and economic incentive purposes, work-site employees are solely employees of the work-site employer and that the work-site employer is entitled to any credit or incentive that arises as a result of the employment regardless of a relationship with an employee leasing company. Clarifies that taxes, fees, and other assessments shall be assessed against a work-site employer based upon the number of work-site employees under the contract with the employee leasing company and against the employee leasing company based upon the number of employees who are not work-site employees. Effective August 3, 2007.

HB 07-1354 Colorado breast and women's reproductive cancers fund and voluntary checkoff. Creates the Colorado breast and women's reproductive cancers fund and establishes a voluntary checkoff for income tax years beginning on or after January 1, 2007 but prior to January 1, 2010. Effective September 1, 2007.

HB 07-1361 Income tax conservation easements. Requires an organization that accepts a conservation easement in gross for which a state income tax credit is claimed to submit specified information to the Department regarding the easements it holds. Requires a taxpayer who claims a state income tax credit for donating a conservation easement to submit to the Department certain information about the easement. Requires the appraisal for a conservation easement to be from a qualified appraiser in accordance with specified provisions of federal law. Authorizes the Department to require a second appraisal if an appraisal of a conservation easement represents a gross valuation misstatement. Clarifies that the transferee of a credit shall be subject to the same statute of limitations as the transferor of the credit. Requires the Department to create specified public reports on the location, size, and value of conservation easements for which credits are granted, the amount of credits granted, and other information related to the easements and credits. Effective August 3, 2007.

SB 07-37 Organ and tissue donation awareness fund. Continues the organ and tissue donation awareness fund until July 1, 2018. Extends the voluntary income tax checkoff for the organ and tissue donation awareness fund for tax years beginning on or after January 1, 2007 but prior to January 1, 2010. Changes the name of the fund to the Emily Maureen Ellen Keyes organ and tissue donation awareness fund. Effective March 30, 2007.

SB 07-195 Wildlife hunting licenses. Clarifies that a resident who is on active duty in the armed forces outside Colorado does not lose residence status for the purpose of obtaining a hunting or fishing license on account of acts normally associated with residency

outside Colorado unless the service member fails to comply with Colorado income tax filing requirements. Effective April 19, 2007.

LIMITED GAMING:

HB 07-1009 Limited gaming revenue restriction on transfer to other funds. Modifies the limitation on the transfer of the general fund portion of limited gaming revenues to the Colorado travel and tourism promotion fund, the state council on the arts cash fund, the film incentives cash fund, and the new jobs incentives cash fund when general fund revenues are not sufficient to allow the maximum amount of general fund appropriations permitted by law. Requires the Joint Budget Committee, acting by bill, to determine the amount of the transfers if, based on the March revenue forecast prepared by the Legislative Council, the Joint Budget Committee determines that general fund revenues will be insufficient. Beginning June 1, 2007 and no later than June 1 of each year thereafter, requires the Department to adjust transfers from the general fund portion of the limited gaming fund to reflect the percentage change in the consumer price index for the Denver Metropolitan Area. Effective August 3, 2007.

HB 07-1206 Colorado economic development commission. For the 2006-07 fiscal year and each fiscal year thereafter, reduces the amount of limited gaming funds allocated to the general fund and increases the amount of such moneys that are allocated to the film incentives cash fund. Specifies that the allocation to the cash fund shall be increased to \$600,000 to the cash fund annually. Specifies that for the 2007-08 fiscal year and each fiscal year thereafter, the amount allocated to the cash fund shall be adjusted to reflect the percentage change in the consumer price index for the Denver Metropolitan Area. Effective August 3, 2007.

HB 07-1349 Gambling Payment Intercept Act. Creates the gambling payment intercept act. Applies certain moneys won in limited gaming and pari-mutuel wagering by a parent subject to a child support order to the parent's outstanding support obligation. Requires the Department to create and maintain a registry for the purpose of providing information concerning the gambling winnings of parents with outstanding child support obligations. Permits a gambling establishment to pay winnings if an individual is not listed in the registry. If the winner is listed in the registry, requires gambling establishments to withhold payment of winnings in the amount of child support obligations and to send withheld amounts to the registry operator. Directs the registry operator to forward withheld amounts to the Department of Human Services for processing. Portions effective May 31, 2007, October 1, 2007, January 1, 2008, and July 1, 2008.

SB 07-246 Clean energy fund. Creates the clean energy fund in the state treasury. At the end of the 2006-07

state fiscal year, requires \$7,000,000 of moneys in the limited gaming fund that would otherwise be transferred to the general fund to be transferred to the clean energy fund. At the end of each succeeding state fiscal year, requires all moneys in the limited gaming fund that would otherwise be transferred to the state general fund to be transferred to the clean energy fund. Reduces or eliminates the annual transfer to the clean energy fund if the June general fund revenue estimate for the fiscal year indicates that general fund revenues will be insufficient to fund the entire transfer and the maximum amount of general fund appropriations growth permitted by law. Effective May 29, 2007.

LIQUOR AND TOBACCO ENFORCEMENT:

HB 07-1269 Smoking ban - casino exemption. Repeals the casino exemption from the "Colorado Clean Indoor Air Act". Effective January 1, 2008.

SB 07-114 Delinquency of a minor. Clarifies the authority to prosecute distribution of alcohol as contributing to the delinquency of a minor. Effective July 1, 2007.

SB 07-149 Liquor licensing - local government. Raises the cap on the application fees that are charged by a local government to issue liquor licenses and permits: for a new license, from \$500 to \$1,000, phased in until 2010; for a transfer of location or ownership, from \$500 to \$750, phased in until 2008; for a renewal of license, from \$50 to \$100, phased in until 2008; and special permit fee, from \$25 to \$100. Effective August 3, 2007.

LOTTERY:

HB 07-1079 Colorado lottery sales liability. Grants lottery sales agents protection against liability for acts connected with the sale of lottery tickets. Effective March 14, 2007.

MOTOR VEHICLE AND TRAFFIC:

HB 07-1018 Transportation legislation review committee. Expands the scope of the transportation legislation review committee to include the regulation of traffic, licensing of drivers, registration and titling of motor vehicles, and oversight of the agencies and political subdivisions of Colorado that administer such laws. Effective August 3, 2007.

HB 07-1020 Temporary registrations. Increases to a class 1 misdemeanor the penalty for failing to register a motor vehicle 2 or more times in 5 years. Prohibits the issuance of more than 2 temporary registrations per year to a Class A or Class B motor vehicle unless the delay is caused by a title or lien problem as specified by rule promulgated by the Department. Effective July 1, 2007.

HB 07-1063 Uninsured motorist database. Clarifies the disclosure of information by the Department under the uninsured motorist identification database. Effective August 3, 2007.

HB 07-1081 Powersports vehicles. Requires a person to be licensed by the motor vehicle dealer board as a powersports dealer, salesperson, manufacturer, or distributor in order to sell off-highway vehicles, motorized bicycles, personal watercraft, or snowmobiles. Authorizes the motor vehicle dealer board to promulgate rules implementing the act, including rules implementing the American national standards institute safety standards for the sale of all-terrain vehicles. Effective July 1, 2007.

HB 07-1097 Collectors' item original plates. Authorizes a motor vehicle that is registered as a collectors' item to use the original license plates if such plates are at least 30 years old. Effective August 3, 2007.

HB 07-1105 Korean war special license plate. Expands eligibility to be issued a veteran of the Korean war special license plate to include individuals who served between June 27, 1950, and January 31, 1955. Effective August 3, 2007.

HB 07-1113 Personal identification number. Requires the owner of a class A or class B motor vehicle to submit a personal identification number when applying for a certificate of title. Repeals the requirements that a title applicant must submit the date the vehicle was sold at retail and the amount of debt upon the obligation secured by the vehicle when the title application is filed. Requires the owner of a class B motor vehicle to submit a personal identification number when registering the vehicle. Effective August 3, 2007.

HB 07-1117 Protective helmet requirement. Prohibits a person under 18 years of age from operating or carrying a passenger on a motorcycle or motorized bicycle unless the person and passenger are wearing a protective helmet that is designed according to certain specifications. Sets the penalty and surcharge for failing to wear a protective helmet at \$100 and \$15, respectively. Sets an additional \$10 surcharge for each violation to be deposited in the Colorado traumatic brain injury trust fund. Effective July 1, 2007.

HB 07-1119 Clerk and recorder fee. Increases the fee that a county clerk and recorder retains for acting as the authorized agent of the Department for registrations and titling of motor vehicles and titling of manufactured homes from \$2 to \$4 per paid motor vehicle registration. Effective September 1, 2007.

HB 07-1120 Italian-American heritage special license plate. Creates the Italian-American heritage special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 3, 2007.

HB 07-1148 Registration of multiple vehicles. Authorizes the registration of certain types of vehicles for intervals less than one year for purposes of allowing the owner of multiple vehicles to have vehicle registrations expire in the same month. Effective August 3, 2007.

HB 07-1166 Minor's driver's license revocation. Modifies the driver's license revocation statute by adding a previously omitted reference to the 0.02 blood alcohol content minor driver's license revocation. Clarifies that minors subject to the 0.08 driver's license revocation do not qualify for a probationary license. Clarifies the prohibition against issuing a driver's license to an individual under restraint. Clarifies provisions concerning the mandatory revocation of driver's licenses and permits. Effective July 1, 2007.

HB 07-1200 United States Air Force special license plate. Creates a United States Air Force special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 3, 2007.

HB 07-1205 Truck trailer laden weight. Clarifies that a truck trailer that is designed to carry cargo but is not carrying cargo is not laden. Effective March 29, 2007.

HB 07-1229 Snow and mud restrictions for commercial motor vehicles. Increases the penalties for failing to comply with snow and mud restrictions while operating a commercial vehicle by raising the fine for a violation to \$500 and raising the fine for a violation that closes a highway lane to \$1,000. Effective August 3, 2007.

HB 07-1266 Anatomical gift act. Enacts the "Revised Uniform Anatomical Gift Act". Makes it easier to make a document of anatomical gift, particularly as provided on drivers' licenses. Designates the Department as the lead state agency regarding anatomical gifts. Effective July 1, 2007.

HB 07-1352 Fallen service members special license plate and Army Special Forces special license plate. Authorizes the sibling or grandparent of a fallen service member to be issued and to use the fallen service member special license plate. Exempts the fallen service member special license plate from the additional \$25 fee for military special license plates. Creates the Army Special Forces license plate for motor vehicles that do not exceed 16,000 pounds. Repeals a requirement that the owner of a disabled veteran special license plate send a disabled application to the Department when transferring the plate to another vehicle. Clarifies when certain personal property is not taxable when a service member is in Colorado in compliance with a military order. Effective August 3, 2007.

HB 07-1378 Special license plate retirement. Extends to March 1, 2008 the retirement date of the following special license plates: alumni special license plates; agriculture and natural resources special license plates; and special license plates issued pursuant to rules promulgated by the executive director of the Department. Effective June 1, 2007.

SB 07-27 United States Coast Guard special license plate. Creates a United States Coast Guard special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 3, 2007.

SB 07-42 Motorcycle operator safety training program for members of the armed forces. Permits a member of the armed forces who has moved to Colorado on a permanent change of station basis and who holds a valid driver's license issued by another state to enroll in a certified motorcycle operator safety training course for the same charge as a resident of the state. Effective August 3, 2007.

SB 07-55 Victim compensation and victim assistance surcharges. Increases costs levied for the benefit of crime victims on certain criminal actions. Adds surcharges to traffic infractions and offenses to fund the crime victim compensation fund. Transfers one-half of certain surcharges collected for the victims and witnesses assistance and law enforcement fund to the general fund. Repeals this transfer effective July 1, 2008. Effective July 1, 2007.

SB 07-62 Motor carriers registration enforcement. Directs the Department to cancel the registration of a motor carrier who fails to pay civil penalties imposed for violating commercial vehicle standards. Exempts interstate carriers until July 1, 2009. Prohibits the state from contracting with a motor carrier who has a registration canceled. Effective May 14, 2007.

SB 07-67 Share the road special license plate. Creates the share the road special license plate for motor vehicles that do not exceed 16,000 pounds. Effective August 3, 2007.

SB 07-70 Recycling and theft prevention. Authorizes a motor vehicle recycler to receive a vehicle when: the seller or transferor is the owner on the certificate of title, an operator, or a licensed motor vehicle dealer; the seller or transferor provides a completed bill of sale on a form prescribed by the Department; or the receiver or purchaser checks whether the vehicle has been stolen and holds the vehicle for 7 days. Creates the Colorado motor vehicle verification system, which is a database that the public may use, upon payment of a fee, to check whether a vehicle has been stolen. Requires a person who discovers a vehicle is stolen to report the incident to law enforcement and imposes misdemeanor criminal penalties for failing to report. Requires a person giving a motor vehicle to a dealer or garage to present an identification document. Effective July 1, 2007.

SB 07-77 Driver's education requirements. Specifies an additional requirement for the issuance of driver's license to individuals under 18 years of age a minimum of six hours of driving-behind-the-wheel training with a driving instructor. For an individual that resides in a defined area without a full-time driver training office,

allows as substitution for the new training requirement, a minimum of twelve hours of driving-behind-the-wheel training by a parent, legal guardian, or an alternate permit supervisor. The twelve hours of replacement instruction is in addition to the current requirement of fifty hours of driving experience prior to issuance of a driver's license. Allows a person who is 15 years of age or older to obtain a permit upon completion of a department approved driver's education course, eliminating the requirement for behind-the-wheel training to obtain the permit. Effective April 20, 2007.

SB 07-88 Regional transportation district parking facility fee. Expands the regional transportation district's authority to charge a parking fee at a district parking facility. Modifies when the district may request personal information, which includes any motor vehicle registration or driver's license information. Requires the Department to allow the district to inspect any motor vehicle registration electronic database that includes the name and address of registered owners. Effective May 22, 2007.

SB 07-112 Motor vehicle dealers lenders. Exempts lenders who sell leased, repossessed, and foreclosed vehicles from the motor vehicle licensing requirements. Effective April 19, 2007.

SB 07-154 Drunk driving blood alcohol testing. Under defined extraordinary circumstances, allows a law enforcement officer to compel a suspected drunk driver to complete a blood or alcohol test contrary to the selection of test chosen by the driver. Under current statutes, a driver may not change the selection of the type of test administered. Doing so would be considered a refusal to submit; however, compliance with an officer's request for the submission to the other test would not be deemed a refusal to submit. Effective July 1, 2007.

SB 07-221 Motor vehicle dealers. Continues the motor vehicle dealer board until July 1, 2017. Raises the motor vehicle dealer bond requirement to \$50,000 and the motor vehicle salesperson bond requirement to \$15,000. Requires the board to appoint an administrative law judge to conduct licensing and discipline hearings concerning a motor vehicle dealer, used motor vehicle dealer, wholesaler, buyer's agent, or wholesale motor vehicle auction dealer, unless the board adjudicates the case. Instructs the board to use hearing officers for hearings concerning salespersons. Authorizes the board to summarily suspend the license of a person who fails to maintain the required bond. Clarifies the types of activities that may be conducted in addition to selling vehicles on the dealer's primary place of business. Authorizes the board to require a licensee to include a notice with a consumer sales contract that provides to the consumer the contact information of the board and information about the board's authority over consumer motor vehicle sales. Effective July 1, 2007.

SB 07-241 Licensing services cash fund. Creates the licensing services cash fund and increases the fees for the issuance of driver's licenses, instruction permits, and identification cards. Requires that the money in the fund be used for personal services and operating expenses of driver's license offices. Adds a \$25 fee for the issuance of most special license plates except certain military license plates exempt from such fees. Effective July 1, 2007.

PARI-MUTUEL:

SB 07-119 Division of racing events. Extends the sunset date for the termination of the Colorado racing commission and the Colorado division of racing events to July 1, 2016. Effective July 1, 2007.

SALES AND USE:

HB 07-1168 Forest improvement districts. Authorizes a municipality or county to adopt an ordinance or resolution to create or join a forest improvement district. Specifies that a district shall include the entire territory of the municipality or county. Allows a district to seek voter approval to levy and collect sales taxes. Exempts the additional sales tax from the cap on the total sales tax. Effective April 9, 2007.

HB 07-1186 Regional transportation district. Authorizes incorporated portions of counties to be included in the regional transportation district in the same manner as unincorporated portions of counties. Effective April 26, 2007.

HB 07-1190 Regional transportation authority. Specifies that the amount of sales or use tax levied by a regional transportation authority that the Department may retain as payment for collecting, administering, and enforcing the tax may not exceed the net incremental cost of the collection, administration, and enforcement. Effective January 1, 2008.

HB 07-1219 Health service and health assurance districts. Allows a health assurance district to be formed in any area of the state rather than only in rural areas. Authorizes a health service district or a health assurance district to seek voter approval to levy a sales tax. Exempts the additional sales tax from the cap on total county sales tax. Effective July 1, 2007.

HB 07-1277 Cleanrooms exemption. For the next 10 fiscal years, exempts from sales and use tax, purchases in excess of \$500 of machinery that comprises a cleanroom used to produce tangible property. Defines machinery that comprises a cleanroom. Disallows the sales and use tax exemption in a year in which the amount of total general fund revenues will not be sufficient to maintain the statutory limit on general fund appropriations, according to the revenue estimate prepared by the staff of the Legislative Council in June of each year. Effective July 1, 2007.

HB 07-1279 Machinery used to produce electricity exemption. Exempts from sales and use tax purchases of machinery and machine tools used to produce electricity from a renewable energy source, including wind, and purchases of machinery and machine tools used to produce electricity in a facility for which a long-term power purchase agreement was fully executed between February 5, 2001 and November 7, 2006. Effective May 23, 2007.

HB 07-1288 Waste tire recycling development fee. Requires the waste tire recycling development fee on waste motor vehicle tires to be stated and shown as a separate and distinct item on the statement from the retailer to the customer. On and after July 1, 2007, imposes an additional fee of \$0.50 on any waste motor vehicle tire for any passenger vehicle, including any truck weighing less than 15,000 pounds. Also imposes the fee on truck tires, including tires on truck tractors, trailers, and semitrailers, weighing more than 15,000 pounds other than tires that are recapped or otherwise reprocessed for use. Includes motorcycles within the definition of motor vehicle for purposes of the waste tire recycling development fee on waste motor vehicle tires. Effective July 1, 2007.

HB 07-1295 Regional transportation district. Specifies the area that comprises the regional transportation district on July 1, 2007 and any additional area annexed or included in the district after July 1, 2007. Requires the board of directors of the district to prepare and update written documents with descriptions of the area as well as maps of the district boundaries. Specifies that the written documents and maps are to be maintained at the district office and be made available for public inspection and copying. Requires that the board file copies of the documents and maps with the Department. Portions effective May 14, 2007 and October 1, 2007.

HB 07-1344 County public safety improvements. Authorizes the board of county commissioners of a county to levy a sales tax of not more than 2 percent to be used for public safety improvements upon approval of the voters. Defines public safety improvements. Requires the Department to collect and administer the tax in the same manner as other county sales taxes and to retain collection and administration costs. Exempts the tax from the existing limit on total sales taxes levied by local governments. Increases the maximum rate of sales tax that a local improvement district may levy. Effective August 3, 2007.

SB 07-98 County sales or use tax for county-owned open space and parks. States that any increment of sales tax or use tax imposed by any county for the specific purpose of funding the acquisition or management of open space and parks within such county shall be exempt from the statutory limitation on the total amount of sales tax or use tax that may be imposed by the state, any

county, and any city or town. Specifies that in no case shall such additional increment of sales tax or use tax exceed a rate of 1/2 of one percent. Specifies that a county may only impose an additional increment of sales tax or use tax after voter approval from eligible electors in the county. Effective March 30, 2007.

SB 07-111 Local marketing district. Exempts a marketing and promotion tax levied by a local marketing district from the limitation on the total amount of sales or use tax. Effective April 19, 2007.

SEVERANCE:

HB 07-1309 Oil and gas estimated tax and withholding payments. Requires estimated tax and withholding payments related to the oil and gas severance tax to be made electronically on a monthly basis instead of quarterly. Creates an exception to the requirement that tax information be kept confidential in order to permit the Department to provide the legislative council staff with the information it needs to calculate the additional interest earned. Effective May 30, 2007.

MISCELLANEOUS:

HB 07-1046 Obsolete statutes. Repeals statutes specifying: the mechanism that refunds excess state revenues through an income tax credit for contributions made to the Colorado institute of technology; the requirement that the Department produce copies or digests of the provisions of the motor vehicle law, articles 1 to 4 of title 42; and that the Department either publish or post on public bulletin boards in each of its offices a record of suspensions and revocations of drivers' licenses, and the requirement that the Department furnish copies of those records to law enforcement offices throughout the state. Strikes language allowing a holder of a valid state garage license to operate, move, or transport a vehicle on the streets and highways of this state without registering the vehicle and without an attached numbered plate so long as the vehicle had a depot tag issued by the Department. Effective August 3, 2007.

HB 07-1180 Oil and gas wellhead measurement. Requires the Colorado oil and gas conservation commission to promulgate rules to ensure the accuracy of oil and gas production reporting by establishing standards for wellhead oil and gas measurement and reporting. Effective May 29, 2007.

HB 07-1314 Public benefits proof of lawful presence. Requires the Executive Director of the Department to issue permanent rules providing for additional forms of identification recognized by the federal government and a waiver exemption process for persons applying for federal, state or local public benefits. Specifies that emergency rules issued prior to March 1, 2007, remain in effect until new rules are promulgated. Effective March 1, 2007.

HB 07-1350 Address confidentiality program. Establishes the address confidentiality program in the office of the Secretary of State to protect the confidentiality of the address of a relocated victim of domestic violence, a sexual offense, or stalking. Requires the secretary to designate a substitute address for a program participant and to receive and forward mail. Requires the Department, through its local driver's license examination facilities, to provide certain information to a program participant relating to voter registration. Establishes that a program participant is responsible for requesting that a state or local government agency use a substitute address as the participant's residential, work, or school address when creating a new public record. Establishes when a substitute address may not be used. Effective May 31, 2007.

SB 07-45 Public records fees. Authorizes custodians of certain public records to charge a fee for copies of the records in an amount not to exceed \$0.25 per standard page or the actual cost of copies provided in a form other than on a standard page. Effective April 19, 2007.

SB 07-158 Debt collection proceedings exempt assets. Increases the value of property that is exempt from attachment or execution and amends the definition of "elderly" for purposes of exempt property to include persons 60 years of age or older. Adds refunds for child tax credits to the exemption for certain income tax refunds. On and after July 1, 2007, revises the formula for computing the amount of wages that may be protected from garnishment or levy to reflect the state minimum wage. Increases the amount of the homestead exemption, and clarifies the amount of the exemption based upon who is occupying the home. Exempts the proceeds from workers' compensation claims from levy, execution, or attachment. Portions effective May 14, 2007. Portions effective July 1, 2007.

ALCOHOLIC BEVERAGES

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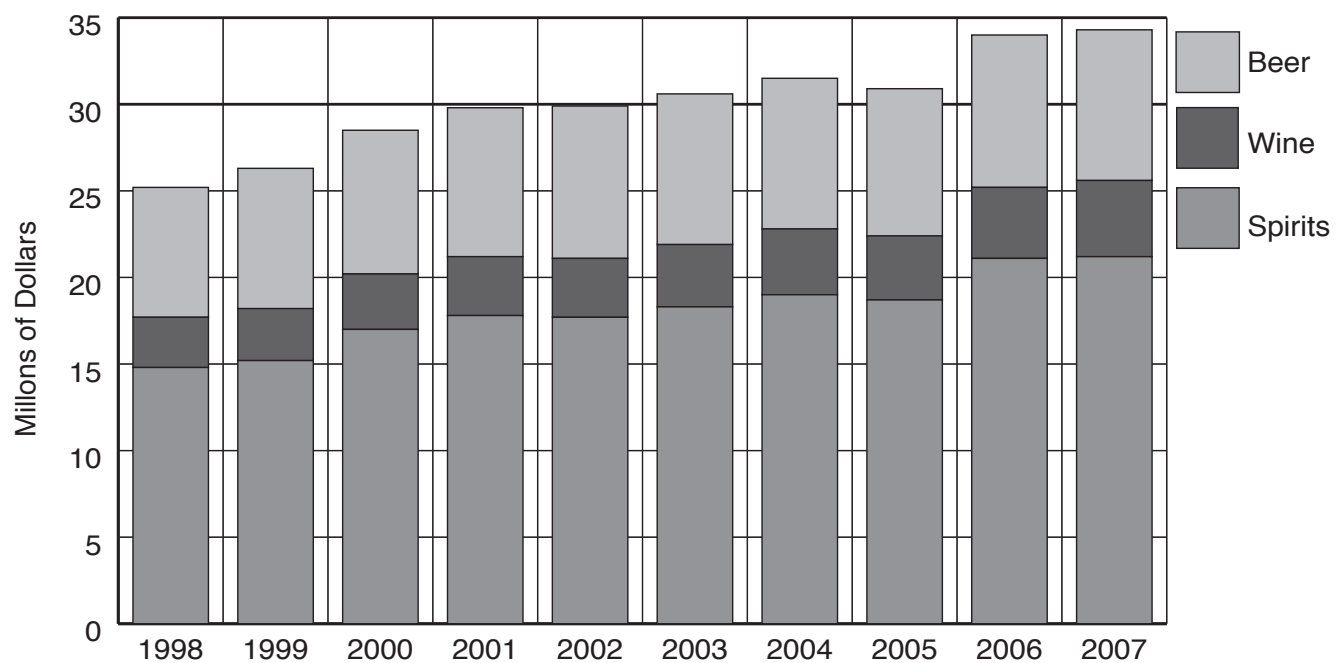
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ALCOHOLIC BEVERAGES**ALCOHOLIC BEVERAGE EXCISE TAXES AND LICENSE FEES****Fiscal Years 2003 to 2007**

	2003	2004	2005	2006	2007
State License Fees	\$2,584,852	\$2,858,548	\$2,753,906	\$2,859,654	\$3,202,963
85% Liquor Licenses (from local government)	2,650,221	2,853,866	2,831,179	2,921,028	2,983,506
Total Net License Fees	\$5,235,073	\$5,712,414	\$5,585,085	\$5,780,682	\$6,186,469
3.2% Beer Tax	\$625,249	\$588,339	\$569,287	\$590,164	\$582,595
Repeal Beer Tax	8,029,206	8,077,452	7,902,061	8,231,398	8,146,423
Hard Cider Tax	13,736	9,612	10,104	11,941	14,481
Wine Tax	3,573,243	3,758,001	3,734,418	4,101,175	4,379,795
Spiritous Liquors Tax	18,264,261	18,954,753	18,728,430	21,174,905	21,245,452
Total Net Tax Receipts	\$30,505,694	\$31,388,157	\$30,944,300	\$34,109,583	\$34,368,746
TOTAL NET REVENUES	\$35,740,767	\$37,100,571	\$36,529,385	\$39,890,265	\$40,555,215

EXCISE TAX REVENUES**Fiscal Years 1998 to 2007**

Beer	7.5	8.1	8.3	8.6	8.8	8.7	8.7	8.5	8.8	8.7
Wine	2.9	3.0	3.2	3.4	3.4	3.6	3.8	3.7	4.1	4.4
Spirits	114.8	15.2	17.0	17.8	17.7	18.3	19.0	18.7	21.1	21.2

TAXABLE GALLONS OF BEER, WINE, AND SPIRITS
Fiscal Year 1998 to 2007

YEAR	BEER	WINE	SPIRITS
2007	109,112,723	13,934,446	9,314,007
2006	110,269,523	13,022,648	9,283,078
2005	105,891,845	11,793,572	8,210,545
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

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT
Fiscal Years 2003 to 2007

ACTIONS	2003	2004	2005	2006	2007
State Administrative Actions	264	242	64	173	191
State Revocations	3	1	1	0	0
State Suspensions	55	93	61	93	71
State Denials	0	5	0	2	1
Division-Filed Court Cases	264	245	456	270	292
Division-Assisted Local Hearings	18	28	2	11	9
Totals	604	614	584	549	564

LIQUOR LICENSES IN FORCE BY TYPE
Fiscal Years 2003 to 2007

	2003	2004	2005	2006	2007
3.2% Beer Importers License (non-resident)	8	15	15	15	16
3.2% Beer Importers License (resident)	5	0	0	0	0
3.2% Beer Manufacturer	6	7	6	6	7
3.2% Beer Manufacturer (non-resident)	6	6	5	6	6
3.2% Retail Beer	1,889	1,792	1,776	1,757	1,753
3.2% Special Events Permit	101	118	98	102	69
3.2% Wholesale Beer	45	41	40	43	41
Arts Liquor	30	34	36	40	44
Bed and Breakfast Permit	51	53	58	56	58
Beer and Wine	309	299	309	339	376
Beer, Wine, & Spiritous Liquor Special Events Permit	1,848	2,039	2,078	1,956	2,085
Brew Pub	75	75	81	75	75
Club Liquor	218	215	216	215	206
Hotel & Restaurant Liquor	3,712	3,892	4,060	4,237	4,277
Hotel & Restaurant--Optional Premises	216	222	242	245	232
Importer--Malt Liquor	59	56	57	58	59
Importer--Vinous & Spiritous Liquor	354	352	380	396	411
Limited Winery	51	59	70	87	93
Liquor-License Drug Store	28	22	20	17	14
Malt Liquor Manufacturer (non-resident)	22	23	26	27	26
Manufacturer--Brewery	23	21	20	23	23
Manufacturer--Distillery/Rectifier	1	2	3	5	6
Manufacturer--Winery	6	2	5	3	2
Optional Premises	30	34	43	46	50
Public Transportation Liquor	37	37	35	33	32
Racetrack Liquor	8	8	7	8	9
Resort Complex	162	232	331	9	10
Retail Gaming Tavern	9	9	10	26	28
Retail Liquor Store	25	26	27	1,638	1,639
Tavern Liquor	1,501	1,554	1,587	1,462	1,444
Wholesale Beer	1,364	1,390	1,452	67	62
Wholesale Liquor	62	62	57	67	77
Wine Delivery Permit	58	61	62	460	767
TOTAL LICENSES	12,319	12,758	13,212	13,524	13,997

ACTIVE COUNTY-ISSUED STATE LIQUOR LICENSES
Fiscal Years 2003 to 2007

COUNTY	2003	2004	2005	2006	2007	COUNTY	2003	2004	2005	2006	2007
Adams	510	527	513	566	541	Las Animas	76	69	69	68	63
Alamosa	48	48	49	52	51	Lincoln	19	17	17	19	18
Arapahoe	791	718	817	875	858	Logan	48	46	45	48	43
Archuleta	50	51	47	52	51	Mesa	260	259	245	286	261
Baca	11	9	10	11	10	Mineral	19	16	17	18	18
Bent	14	14	16	14	15	Moffat	37	39	42	41	37
Boulder	520	543	527	582	547	Montezuma	73	76	74	74	69
Broomfield	82	87	83	90	85	Montrose	95	93	88	104	91
Chaffee	73	71	77	86	80	Morgan	73	67	68	70	66
Cheyenne	11	10	10	10	10	Otero	59	58	57	60	58
Clear Creek	55	51	50	53	43	Ouray	35	37	37	41	41
Conejos	22	20	20	18	17	Park	48	42	43	47	46
Costilla	24	21	20	23	21	Phillips	12	12	13	14	13
Crowley	10	10	9	8	8	Pitkin	171	168	161	159	153
Custer	21	20	20	20	20	Prowers	45	44	44	44	46
Delta	85	81	72	98	70	Pueblo	357	359	371	370	353
Denver	1,380	1,433	1,408	1,578	1,511	Rio Blanco	32	32	29	31	32
Dolores	11	12	13	13	15	Rio Grande	43	44	46	47	45
Douglas	260	287	307	336	342	Routt	136	138	135	146	144
Eagle	255	262	258	272	268	Saguache	21	25	25	23	22
El Paso	911	932	930	984	956	San Juan	20	21	22	23	23
Elbert	17	21	19	21	21	San Miguel	66	68	67	67	65
Fremont	102	100	98	101	92	Sedgwick	12	13	11	11	10
Garfield	174	173	177	190	190	Summit	207	214	225	227	216
Gilpin	40	36	40	38	37	Teller	72	71	79	74	76
Grand	117	118	113	113	106	Washington	9	10	9	9	11
Gunnison	118	120	117	116	113	Weld	307	327	354	354	357
Hinsdale	21	16	17	17	17	Yuma	26	29	29	28	29
Huerfano	45	44	42	43	46						
Jackson	12	12	13	14	14	State Totals	9,758	9,861	9,922	10,622	10,215
Jefferson	842	873	855	916	885	Special Event Licenses					
Kiowa	3	3	5	5	5						
Kit Carson	29	25	29	28	29	Liquor	1,848	2,039	2,078	1,956	2,085
La Plata	159	159	154	176	158	3.2% Beer	101	118	98	102	69
Lake	45	39	39	42	35						
Larimer	512	521	526	558	542						

CIGARETTE AND TOBACCO PRODUCTS

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Tobacco Products Tax Collections 26

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CIGARETTE AND TOBACCO PRODUCTS

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS 1/ Fiscal Years 1998 to 2007

YEAR	CITY/COUNTY SHARE COLLECTIONS	STATE SHARE COLLECTIONS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL COLLECTIONS
2007	\$14,559,053	\$32,449,749	\$155,080,585	\$202,089,387
2006	15,320,042	32,843,373	157,966,453	206,129,868
2005	14,777,878	37,104,448	63,115,105	114,997,432
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

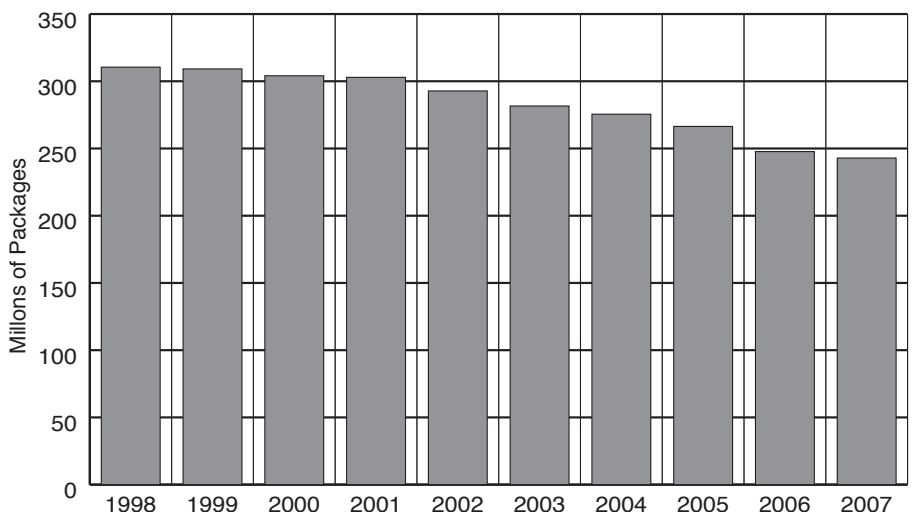
1/ Based on time of distribution rather than entitlement per statute

TOBACCO PRODUCTS TAX COLLECTIONS Fiscal Years 1998 to 2007

YEAR	GROSS GENERAL FUND COLLECTIONS	REFUNDS AND SHORT CHECKS	HEALTH- RELATED PROGRAMS COLLECTIONS	TOTAL NET COLLECTIONS
2007	\$12,671,979	\$(35,949)	\$12,937,473	\$25,573,503
2006	11,687,799	(286,108)	11,673,688	23,075,379
2005	11,876,192	(97,140)	3,329,494	15,108,545
2004	11,695,246	(4,432)		11,690,814
2003	10,484,683	(8,174)		10,476,510
2002	10,065,514	(33,886)		10,031,628
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

PACKAGES OF CIGARETTES TAXED Fiscal Years 1998 to 2007 (Millions of Packages)

YEAR	MILLIONS OF PACKAGES
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6
2002	292.8
2001	302.9
2000	304.1
1999	309.2
1998	310.5



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ESTATE AND GIFT TAX ACTIVITIES
Fiscal Years 2003 to 2007

	2003	2004	2005	2006	2007
Returns and Documents Reviewed/Recorded					
Estate Tax:					
Taxable Returns	775	572	467	187	0
Nontaxable Returns	716	583	427	248	38 1/
Statements, Certificates & Receipts Issued:					
Estate Tax	1,598	1,401	1,182	561	98
Inheritance Tax	0	0	0	0	0
Refunds Issued:					
Estate Tax	338	251	230	168	19
Inheritance Tax	0	0	0	0	0

1/ The majority of nontaxable returns received were 2005 and 2006 Estate Tax Returns which were not required to be submitted due to the state death tax credit on the federal return being completely phased out. Colorado has no filing requirement for estate tax returns for decedents with date after January 1, 2005.

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS
Fiscal Years 1998 to 2007

YEAR	INHERITANCE TAX 1/	GIFT TAX	ESTATE TAX	TOTAL
2007	\$0	\$0	\$600,630	\$600,630
2006	0	133	6,881,192	6,881,325
2005	0	0	22,762,956	22,762,956
2004	0	0	50,145,388	50,145,388
2003	0	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

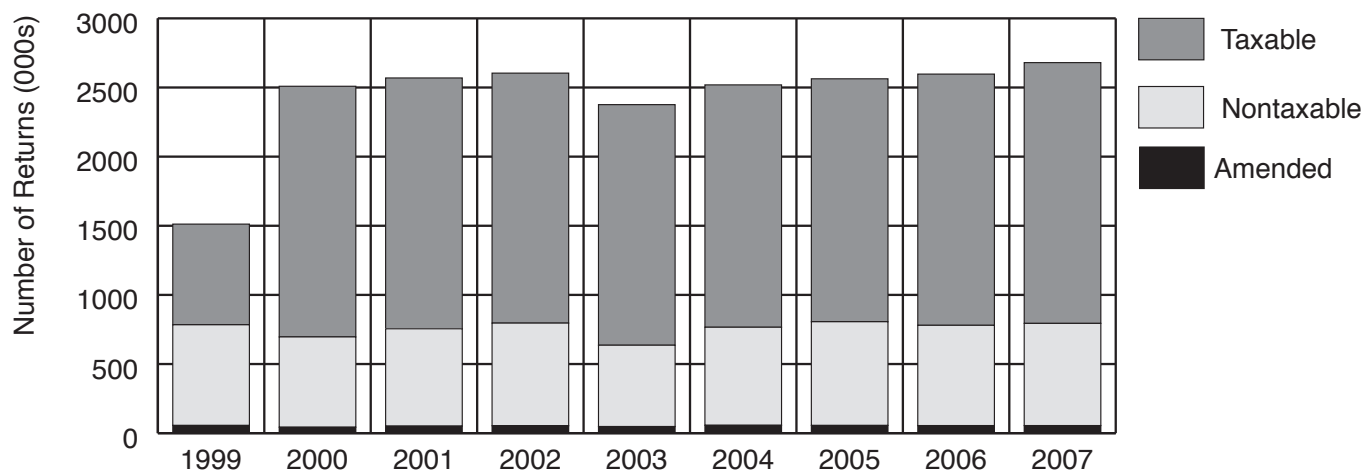
1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee

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INCOME TAX**TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS**
Fiscal Years 2003 to 2007

TYPE OF RETURN	INDIVIDUAL	FIDUCIARY	PARTNERSHIP	CORPORATION	TOTALS
Taxable					
2007	1,841,179	23,252	-	21,095	1,885,526
2006	1,776,399	20,830	-	19,892	1,817,121
2005	1,722,804	16,965	-	17,305	1,757,074
2004	1,718,887	14,365	-	19,665	1,752,917
2003	1,704,318	14,027	-	21,185	1,739,530
Nontaxable					
2007	492,553	19,270	189,652	37,273	738,748
2006	507,057	21,120	171,620	24,892	724,689
2005	487,743	12,357	219,688	29,786	749,574
2004	487,936	43,374	133,021	45,125	709,456
2003	471,590	9,096	83,856	23,532	588,074
Amended					
2007	51,990	-	-	2,677	54,667
2006	52,210	-	-	2,460	54,670
2005	53,917	-	-	2,378	56,295
2004	54,555	-	-	2,475	57,030
2003	45,470	-	-	2,281	47,751
Totals					
2007	2,385,722	42,522	189,652	61,045	2,678,941
2006	2,335,666	41,950	171,620	47,244	2,596,480
2005	2,264,464	29,322	219,688	49,469	2,562,943
2004	2,261,378	57,739	133,021	67,265	2,519,403
2003	2,221,378	23,123	83,856	46,998	2,375,355

TAXABLE, NONTAXABLE, AND AMENDED INCOME TAX RETURNS
Fiscal Years 1999 to 2007

Taxable	1,736	1,813	1,814	1,808	1,740	1,753	1,757	1,817	1,886
Nontaxable	728	653	704	742	588	709	750	725	739
Amended	56	43	51	54	48	57	56	55	55
Total Returns	2,520	2,509	2,569	2,604	2,375	2,519	2,563	2,596	2,679

TAX CREDITS**Fiscal Year 2006 and 2007****INDIVIDUAL AND FIDUCIARY**

	2006		2007		%Change	
	Amount	Transactions	Amount	Transactions	in Amount	in Transactions
TAX CREDITS						
Enterprise Zone Credits	\$14,124,158	1/ 15,056	\$16,122,101	1/ 16,067	14%	7%
Property/Rent/Heat	11,676,772	38,827	8,255,633	32,673	-29%	-16%
Child Care Credit	4,494,190	41,731	4,239,332	39,171	-6%	-6%
Child Tax Credit	194,994	671	47,478	209	-76%	-69%
Alternative Fuel Credit	5,687,014	2,913	9,814,434	4,590	73%	58%
Gross Conservation Easement Credit	76,655,160	2,110	71,557,167	2,452	-7%	16%
Other Credits	143,247,053	2/ 77,474	180,893,626	2/ 84,412	26%	9%
TOTAL	\$256,079,340	178,782	\$290,929,771	179,574	14%	0%

CORPORATE

	2006		2007		% Change	
	Amount	Transactions	Amount	Transactions	in Amount	in Transactions
TAX CREDITS						
Alternative Fuel Credit	4/ 3/ 4/		\$104,120	3/ 11	4/	4/
Enterprise Zone Investment	\$13,938,955	911	22,746,994	874	63%	-4%
Enterprise Zone Employee	1,829,317	262	2,083,460	262	14%	0%
Enterprise Zone Contribution Credits	510,699	240	380,607	233	-25%	-3%
Other Enterprise Zone Credits	3,454,482	121	1,609,441	123	-53%	2%
Investment Tax	(353,831)	1,480	663,284	1,491	-287%	1%
Gross Conservation Easement Credit	8,401,391	96	10,134,712	134	21%	40%
Other Credits	1,774,316	129	3,271,688	5/ 132	84%	2%
TOTAL	\$29,555,329	3,239	\$40,994,306	3,260	39%	1%

1/ Includes Enterprise Zone Investment, Enterprise Zone Employee, Enterprise Zone Contribution Credits, and Other Enterprise Zone Credits.

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

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

4/ Data is not disclosable due to confidentiality

5/ 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.

**RETURNS FILED FOR OLD AGE
PROPERTY TAX AND HEAT CREDITS
Fiscal Years 1998 to 2007**

YEAR	NUMBER OF RETURNS	AMOUNT OF REFUND/CREDIT	AVERAGE CREDIT
2007	30,399	\$8,255,633	\$272
2006	38,827	11,676,772	301
2005	43,614	13,917,904	319
2004	46,885	15,731,515	336
2003	47,442	16,787,635	354
2002	51,107	18,106,976	354
2001	51,144	18,022,525	352
2000	47,975	17,149,062	357
1999	40,657	9,072,554	223
1998	30,808	9,972,485	324

**ALTERNATIVE MINIMUM TAX
Fiscal Years 1998 to 2007**

YEAR	ALTERNATIVE MINIMUM TAX
2007	\$3,031,765
2006	2,697,486
2005	2,467,199
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

REFUNDS ISSUED
Fiscal Years 1998 to 2007

Year	Number of Returns	Total Refund	Average Refund Per Return
Individual Income Tax: 1/			
2007	1,515,582	\$665,683,268 2/	\$439.23
2006	1,736,611	654,576,761 3/	376.93
2005	1,501,809	622,318,795	414.38
2004	1,491,394	606,032,741 4/	406.35
2003	1,531,147	653,651,682 5/	426.90
2002	2,018,443	1,143,971,837 6/	566.76
2001	1,971,183	1,206,731,714 7/	612.19
2000	1,888,284	1,009,415,782 8/	534.57
1999	1,813,019	897,811,138 9/	495.20
1998	1,545,453	474,993,700 10/	307.35
Fiduciary:			
2007	1,296	\$6,977,925	\$5,384.20
2006	985	3,483,922	3,536.98
2005	778	6,404,921	8,232.55
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
Corporate Income Tax:			
2007	3,349	\$64,340,656	\$19,211.90
2006	3,500	76,923,668	21,978.19
2005	3,190	52,373,337	16,417.97
2004	3,572	96,304,491	26,960.94
2003	4,179	105,268,183 11/	25,189.80
2002	4,326	124,882,758 12/	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

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 \$2,189,509 refunded under Article X, Section 20.

3/ Includes \$38,146,660 refunded under Article X, Section 20.

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

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

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

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

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

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

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

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

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

**INDIVIDUAL INCOME TAX CHECKOFFS
NUMBER OF RETURNS AND DONATIONS
Fiscal Years 2003 to 2007**

NONGAME WILDLIFE

Year	No. of donations	Amount	Average
2007	23,190	\$244,748	\$10.55
2006	28,398	291,228	10.26
2005	29,538	288,330	9.76
2004	31,025	308,804	9.95
2003	31,858	309,290	9.71

SPECIAL OLYMPICS

Year	No. of donations	Amount	Average
2007	16,361	\$170,329	\$10.41
2006	19,681	195,206	9.92
2005	21,825	212,153	9.72
2004	20,283	184,092	9.08
2003	18,749	160,963	8.59

DOMESTIC ABUSE

Year	No. of donations	Amount	Average
2007	20,450	\$211,548	\$10.34
2006	25,119	248,252	9.88
2005	26,121	252,723	9.68
2004	26,656	252,911	9.49
2003	26,468	241,065	9.11

HOMELESS PREVENTION

Year	No. of donations	Amount	Average
2007	16,816	\$164,609	\$9.79
2006	19,702	175,884	8.93
2005	21,278	189,856	8.92
2004	21,488	186,211	8.67
2003	20,902	166,578	7.97

WESTERN SLOPE VETERANS' CEMETERY

Year	No. of donations	Amount	Average
2007	7,960	\$53,540	\$6.73
2006	9,292	57,766	6.22
2005	10,028	61,442	6.13
2004	10,302	60,705	5.89
2003	10,043	56,431	5.62

PET OVERPOPULATION FUND

Year	No. of donations	Amount	Average
2007	20,057	\$213,563	\$10.65
2006	21,968	210,864	9.60
2005	20,357	183,398	9.01
2004	20,741	187,298	9.03
2003	21,270	187,807	8.83

COLORADO WATERSHED PROTECTION FUND

Year	No. of donations	Amount	Average
2007	10,601	\$83,003	\$7.83
2006	11,971	85,711	7.16
2005	12,761	90,059	7.06
2004	14,012	96,800	6.91
2003	14,871	98,683	6.64

FAMILY RESOURCES CENTERS FUND

Year	No. of donations	Amount	Average
2007	7,786	\$69,832	\$8.97
2006	9,500	67,762	7.13
2005	10,895	75,642	6.94
2004	11,606	80,316	6.92

COLORADO STATE FAIR AUTHORITY

Year	No. of donations	Amount	Average
2007	3,198	\$12,221	\$3.82
2006	3,783	13,118	3.47
2005	4,110	24,601	5.99

ORGAN/TISSUE DONATION AWARENESS

Year	No. of donations	Amount	Average
2007	8,869	\$59,883	\$6.75
2006	10,352	65,382	6.32
2005	11,443	72,095	6.30

ALZHEIMER'S ASSOCIATION FUND

Year	No. of donations	Amount	Average
2007	12,295	\$121,807	\$9.91
2006	13,123	116,711	8.89

DROPOUT PREVENTION ACTIVITY GRANT FUND

Year	No. of donations	Amount	Average
2007	7,503	\$47,213	\$6.29
2006	8,362	47,626	5.70

MILITARY FAMILY RELIEF FUND

Year	No. of donations	Amount	Average
2007	16,418	\$229,126	\$13.96
2006	16,695	207,248	12.41

COLORADO EASTER SEALS FUND /1

Year	No. of donations	Amount	Average
2007	6,738	47,950	\$7.12

MULTIPLE SCLEROSIS FUND /1

Year	No. of donations	Amount	Average
2007	10,794	\$105,092	\$9.74

TOTALS

	No. of donations	Amount	Average
2007	189,036	\$1,834,464	\$9.70
2006	197,946	1,782,757	9.01
2005	168,356	1,450,299	8.61
2004	156,113	1,357,137	8.69
2003	144,161	1,220,817	8.47

1/ These Income Tax Checkoffs are new and reflect collections from January 2007 through June 2007.

INCOME TAX CASH FLOW

Fiscal Years 1997 to 2007 (millions of dollars)

YEAR	TAX WITHHELD	ESTIMATED PAYMENTS	CASH WITH RETURNS 1/	GROSS COLLECTIONS	ADJUSTMENTS 2/	REFUNDS	NET COLLECTIONS
INDIVIDUAL TAX 3/							
2007	\$3,685.2	\$1,177.2	\$608.6	\$5,471.0	\$8.2	\$666.9	\$4,795.9
2006	3,448.2	946.2	522.3	4,919.6	6.7	653.9	4,256.0
2005	3,240.1	735.5	425.9	4,401.5	6.7	624.1	3,770.7
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

CORPORATE TAX

2007	\$0.0	\$483.5	\$60.5	\$544.0	\$0.2	\$64.3	\$479.5
2006	0.0	472.9	62.0	534.9	0.3	76.9	457.7
2005	0.0	320.6	48.0	368.5	0.3	52.4	315.8
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

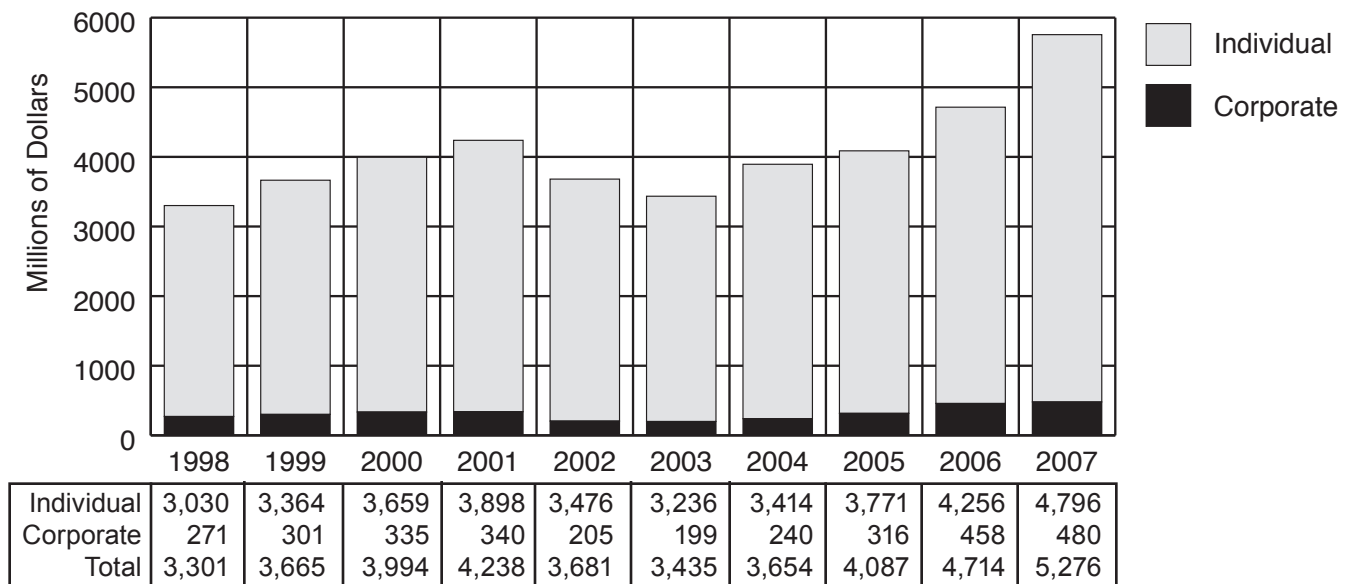
1/ Computation of cash with returns has changed. Beginning 1998, the amount is grossed up to reflect the reduction in cash with returns due to taxpayer distributions under Article X, Section 20.

2/ Adjustments include short-checks and withholdings refunds.

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

NET INCOME TAX COLLECTIONS

Fiscal Years 1998 to 2007



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LIMITED STAKES GAMING

Limited Stakes Gaming Revenues and Expenditures 38

Limited Stakes Gaming Fund Distribution 38

LIMITED STAKES GAMING

LIMITED STAKES GAMING REVENUES AND EXPENDITURES 1/ Fiscal Years 2007

Limited Gaming Revenues	\$116,034,393
plus Fiscal Year 2006 Escrow	289,848
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	9,012,969
Fiscal Year 2007 Escrow	954,558
Net Total Available for Distribution	106,356,714

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

LIMITED STAKES GAMING FUND DISTRIBUTION Fiscal Years 2004 to 2007

	FY 2004	FY 2005	FY 2006	FY 2007
Limited Gaming Revenue	\$98,486,017	\$100,571,614	\$108,017,575	\$116,034,393
Commission/Division Expenses	8,469,062	8,379,344	8,701,436	9,012,969
Total Amount Distributed	92,401,488	92,930,205	100,147,466	106,356,714
State General Fund	40,194,647	40,238,779	17,464,148	6,547,293
Local Government Gaming Impact Fund	6,006,097	6,040,463	6,509,585	6,913,186
Department of Transportation	-	-	-	5,259,411
Tourism Promotion Fund 2/	-	185,860	19,000,000	19,676,799
State Historical Society	25,872,417	26,020,457	28,041,290	29,779,880
State Council on the Arts Cash Fund			1,500,000	1,553,432
Film Incentives Cash Fund			600,000	621,373
New Jobs Incentives Cash Fund			3,000,000	3,106,863
Bioscience Discovery Evaluation Grant Program			2,000,000	2,500,000
Clean Energy Fund				7,000,000
Limited Gaming Counties:				
Gilpin County	8,825,968	8,893,755	9,616,921	10,317,452
Teller County	2,262,210	2,257,869	2,400,775	2,445,354
Limited Gaming Cities:				
City of Black Hawk	6,710,104	6,587,172	7,110,170	7,530,055
Central City	644,870	824,291	903,931	1,067,821
City of Cripple Creek	1,885,175	1,881,558	2,000,646	2,037,795

2/ Normal 0.4% distribution excluded from FY2004 distribution per SB03-274.A70

LOTTERY

Lottery Fund Distribution 40

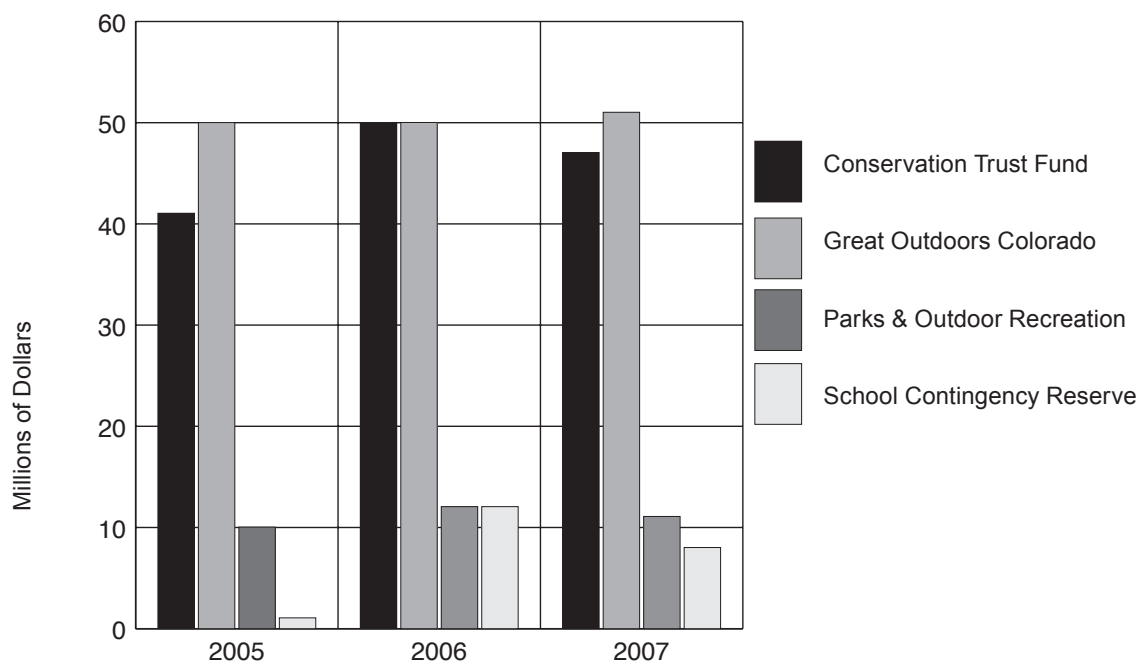
Lottery Sales Distribution 40

LOTTERY

LOTTERY FUND DISTRIBUTION Fiscal Years 2005 to 2007 (dollars in millions)

	2005	2006	2007	1983-2007
Conservation Trust Fund	\$41.5	\$50.2	\$47.5	\$652.7
Great Outdoors Colorado	50.1	50.2	51.3	462.5
Parks & Outdoor Recreation	10.4	12.6	11.9	162.5
School Contingency Reserve	1.7	12.6	8.2	35.3
General Fund	0.0	0.0	0.0	439.8
Capital Construction Fund	0.0	0.0	0.0	1.3
Totals	\$103.7	\$125.6	\$118.9	\$1,754.1

LOTTERY FUND DISTRIBUTION Fiscal Years 2005 to 2007



Conservation Trust Fund
Great Outdoors Colorado
Parks & Outdoor Recreation
School Contingency Reserve

41.5	50.2	47.5
50.1	50.2	51.3
10.4	12.6	11.9
1.7	12.6	8.2

LOTTERY SALES DISTRIBUTION Fiscal Years 2005 to 2007 (dollars in millions)

	2005	2006	2007
Cash 5	\$15.1	\$16.9	\$17.4
Lotto	38.3	38.3	39.8
Powerball	80.9	119.8	101.5
Scratch	282.7	293	297
Total	\$417.0	\$468.0	\$455.7

MOTOR FUELS

State Motor Fuel Gallons and Receipts..... 42

MOTOR FUELS**STATE MOTOR FUEL GALLONS AND RECEIPTS 1/
Fiscal Years 2006 and 2007**

	2006	2007	Percent Change
GASOLINE/GASOHOL			
Gross Gallons	2,158,541,330	2,160,647,018	0.1%
Exemptions/Deductions	86,588,497	93,273,408	7.7
Refunds	16,931,862	18,084,499	6.8
Net Gallons	2,055,020,971	2,049,289,111	-0.3
DIESEL			
Gross Gallons	681,238,470	697,542,765	2.4%
Exemptions/Deductions	97,949,848	103,608,172	5.8
Refunds	27,054,282	29,153,082	7.8
Distributed to Other States	16,951,514	15,066,241	-11.1
Net Gallons	539,282,824	549,715,270	1.9
ALTERNATIVE FUELS 2/			
Gross Gallons	6,583,320	13,267,423	129.0%
Exemptions/Deductions	5,098,344	9,740,810	113.5
Net Gallons	1,484,976	3,526,613	186.6
AVIATION GASOLINE			
Gross Gallons	6,341,762	6,587,065	3.9%
Exemptions/Deductions	1,129,378	1,077,217	-6.4
Refunds	71,315	144,010	101.9
Net Gallons	5,141,069	5,365,838	4.8
AVIATION JET FUEL			
Gross Gallons	396,326,668	300,511,184	-24.2%
Exemptions/Deductions	353,968,173	257,043,761	-27.4
Refunds	4,340,994	31,158,280	617.8
Net Gallons	38,017,502	12,309,143	-67.6
SUMMARY			
Gross Gallons Total	3,249,031,550	3,178,555,455	-2.1%
Exemptions/Deductions Total	544,734,240	464,743,367	-14.6
Refunds Total	48,398,453	78,539,872	62.3
Distributed to Other States	16,951,514	15,066,241	-11.1
Net Gallons Total	2,638,947,342	2,620,205,975	-0.7
RECEIPTS			
Net Gasoline/Gasohol @22 cents	\$425,760,924	\$480,159,622	12.8%
Net Special Fuel @ 20.5 cents	104,993,911	123,364,946	17.5
Net Aviation Gasoline @ 6 cents	287,912	266,677	-7.4
Net Aviation Jet Fuel @ 4 cents	2,173,935	856,055	-60.6
Net All Fuels Total	\$533,216,682	\$604,647,300	13.4

1/ Gallons and excise tax receipts may not reconcile. Gallons are tracked by actual period of activity, while excise taxes are based on receipts during each calendar month.

2/ Alternative fuel amounts in FY2006 reflect gallons for six months between January and June 2006.

MOTOR VEHICLE

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MOTOR VEHICLE

MOTOR CARRIER SERVICES DIVISION

PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED Fiscal Years 2004 to 2007

	2004	2005	2006	2007	Percentage Change 2006 to 2007
Number of Trucks Cleared	3,713,982	3,858,858	3,531,677	3,465,135	-1.9%
Number of Trucks Cleared AVI 1/	316,790	393,362	526,847	628,937	19.4%
Number of Trucks Cleared AVI/WIM 2/	1,220,616	1,524,914	1,911,079	2,254,736	18.0%
Total Number of Trucks Cleared	5,251,388	5,777,134	5,969,603	6,348,808	6.4%
Number of Trucks Weighed	4,441,025	4,930,889	5,016,784	5,423,400	8.1%
Special Fuel Permits	5,962	6,197	5,986	6,806	13.7%
Number of Health and Brand Inspections	20,962	22,727	21,055	19,664	-6.6%
Hazardous Material Permits	1,436	1,234	1,299	1,426	9.8%
60-Day Permits	470	311	359	208	-42.1%
72-Hour Permits	12,011	12,532	12,802	13,028	1.8%

1/AVI = Automatic Vehicle Identification

2/WIM = Weigh in Motion

PORTS OF ENTRY COLLECTIONS, CLEARINGS, WEIGHINGS, AND PERMITS ISSUED BY PORT Fiscal Year 2007

PORT	COLLECTIONS	CLEARED	WEIGHED	60-DAY	72-HOUR
Cortez	\$308,518	251,440	138,160	0	953
Dumont	399,028	740,874	736,181	0	622
Fort Collins	466,291	890,624	847,975	1	1,432
Fort Morgan	353,726	787,314	636,989	32	1,433
Lamar	540,618	545,117	427,114	23	1,801
Limon	344,232	1,003,879	757,105	12	2,191
Loma	743,709	312,651	302,890	0	1,303
Loma-B 1/	177,039	190,907	78,550	1	200
Monument	345,370	1,014,524	969,085	0	678
Platteville	213,723	180,369	164,072	3	140
Trinidad	292,538	224,984	209,619	14	1,419
Trinidad-B 2/	(66,806)	104,885	104,648	0	56
Mobile Units	3,059,193	101,240	51,012	122	800
Total	\$7,177,180	6,348,808	5,423,400	208	13,028

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

SAFETY INSPECTION ACTIVITY Fiscal Year 2004 to 2007

	2004	2005	2006	2007	Percentage Change 2006 to 2007
Safety Inspections	34,928	32,442	30,228	24,579	-18.7%
Fixed		26,242	24,864	19,308	
Mobile		6,200	5,364	5,271	
Safety Citations Issued	11,539	11,925	13,779	12,810	-7.0%
Fixed		8,394	10,798	6,390	
Mobile		3,531	2,981	4,408	
Trucks/Drivers Placed Out-of-Service	14,488	14,503	12,938	10,719	-17.2%
Fixed		10,401	9,729	7,759	
Mobile		4,102	3,209	2,960	
Out-of-Service Safety Violations	29,347	29,510	19,955	22,886	14.7%
Fixed		20,068	10,154	15,852	
Mobile		9,442	9,801	7,034	

1/ Joint port operation with Utah

2/ Joint port operation with New Mexico

TRAFFIC RECORDS ACTIVITY
Fiscal Years 2003 to 2007

	2003	2004	2005	2006	2007
Number of Penalty Assessments	113,695	126,454	178,257	187,679	180,904
Penalty Assessment Collections	\$8,771,879	\$9,198,974	\$11,392,201	\$12,251,763	\$11,669,084

DEALER LICENSING ACTIVITY
(Manufacturer, Distributor, Dealer, Wholesaler, Salesperson)

Dealer Licenses Processed	22,345	21,330	19,664	20,865	23,446
Dealer License Revenues	\$2,175,816	\$2,162,250	\$1,813,174	\$2,276,383	\$1,025,100
Salesperson License Revenues					\$1,095,425

TITLES ACTIVITY

Title Applications Received	1,480,394	1,589,372	1,542,183	1,650,515	1,555,680
Title Revenues	\$8,142,167	\$8,922,960	\$8,825,125	\$8,775,139	\$5,889,826 1/

MOTOR VEHICLE EMISSIONS PROGRAM
Licenses:

Stations Licensed	371	308	314	312	78
Stations Renewed	182	113	140	126	38
Mechanics Licensed	1,794	1,896	2,087	1,781	481
Mechanics Renewed	328	338	328	332	138

Collections:

Station Licenses	\$4,270	\$3,335	\$4,160	\$3,376	\$1,540
Mechanic Licenses	\$14,040	\$14,575	\$14,255	\$12,655	\$6,625
Exempt Window Stickers				\$44,300	\$36,450
Vehicle Inspection Reports	\$354,543	\$361,598	\$355,313	\$306,993	\$264,143
Total Collections	\$372,853	\$379,508	\$373,728	\$367,324	\$308,758

PENALTY ASSESSMENTS
Calendar Years 2002 to 2006

	2002	2003	2004	2005	2006
	\$93,000	\$168,405	\$29,875	\$195,475	\$386,025

1/ Title fees reduced by \$2.30 on September 1, 2006.

DRIVER CONTROL ACTIVITIES
Fiscal Years 2003 to 2007

	2003	2004	2005	2006	2007
Restraint Actions: Suspensions					
Excessive Points	14,238	13,037	14,952	14,447	11,432
Adult Impaired Driving Arrests	28,306	27,413	28,198	30,855	28,292
License on Hold by Another State	2,575	2,623	2,688	2,453	3,159
DUI Convictions	2,637	4,044	2,818	3,234	3,666
Habitual Traffic Offender	3,256	3,021	3,384	3,533	3,071
Accident Without Insurance	19,977	17,361	15,922	2,660	1,881
Driving Without Insurance	28,888	32,427	36,135	36,123	34,020
Vehicular Assault/Homicide	83	86	61	195	151
Controlled Substance Convictions	1,007	1,445	1,538	7,326	7,369
Underage Drinking and Driving	3,082	2,952	2,430	2,329	2,065
Underage Buy/Possess Alcohol	5,857	5,941	5,916	5,345	5,061
Child Support Arrears	17,307	18,689	17,360	19,975	20,468
Unpaid Ticket/Failure to Appear in Court	95,064	99,873	106,281	107,317	108,135
 All Others	 38,745	 38,041	 38,017	 44,282	 39,304
Total Restraints	261,022	266,953	275,700	280,074	268,074
 License Reinstatements Tendered 1/	 191,225	 147,610	 154,374	 139,406	 123,257
Change Of Address/Name 2/	131,195	106,902	92,976	113,134	149,942
 DRIVER RECORDS					
Provided to Public	319,412	95,385	89,070	66,493	136,561
Provided to Courts	194,391	173,716	159,325	153,326	285,321
 Number of Penalty Assessments (paid)		126,454	178,257	187,679	180,904
Penalty Assessment Collections		\$9,198,974	\$11,392,201	\$12,251,763	\$11,669,084

1/ Includes License Reinstatements from Driver License Section

2/ Forms change in FY 2007 allowed more people to easily change their addresses by mail

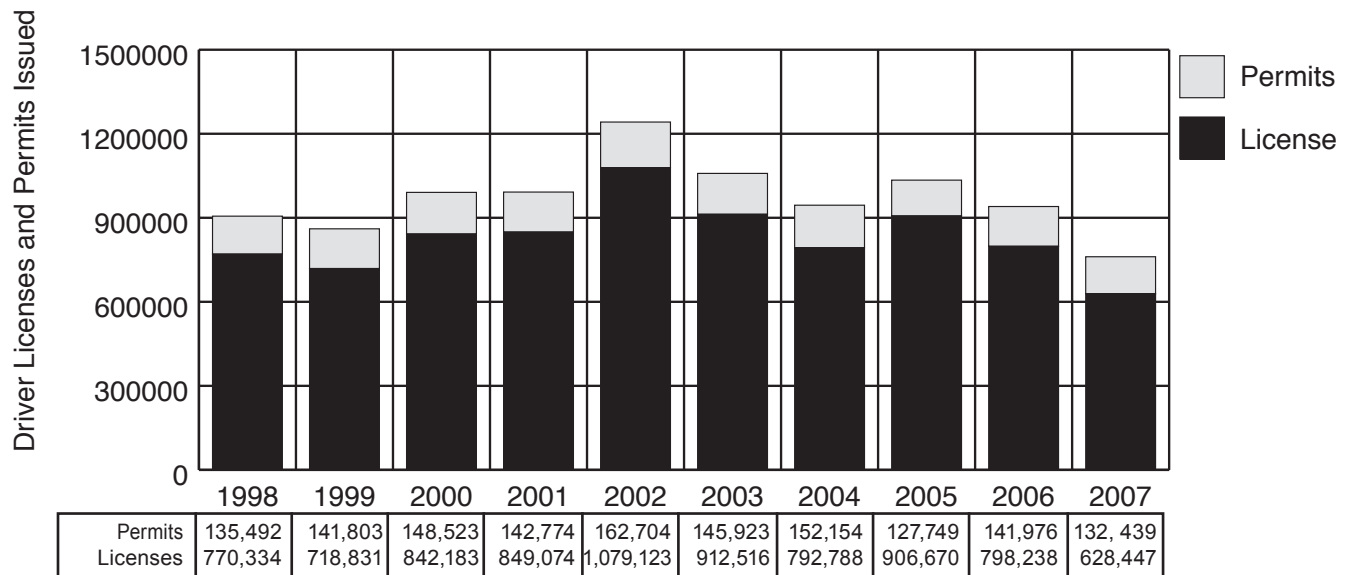
DRIVER LICENSE ACTIVITIES

Fiscal Year 2007

	STATE OFFICES	COUNTY OFFICES	TOTAL
TYPE OF LICENSE ISSUED			
Adult License	431,857	62,517	494,374
Provisional License	28,106	1,034	29,140
Minor License	59,072	1,420	60,492
Motorcycle Only License	5	0	5
Commercial Driver License	42,982	1,454	44,436
Total Licenses Issued	562,022	66,425	628,447
TYPE OF PERMIT ISSUED			
Adult	41,908	460	42,368
Provisional	12,240	127	12,367
Minor	54,619	787	55,406
Motor Cycle Instruction Permits	9,222	168	9,390
Commercial Driver Instruction Permits	12,576	322	12,898
Total Permits Issued	130,565	1,864	132,429
Total Permits In Force As Of June 30, 2007			107,799
TOTAL LICENSE, PERMITS AND DOCUMENTS	692,587	68,289	760,876
ENDORSEMENTS/MISCELLANEOUS			
Motorcycle Endorsements	42,700	4,623	47,323
Colorado I.D. Cards	127,802	7,712	135,514
Organ Donors	496,466	45,992	542,458
Change of Name/Address	34,753	4,594	39,347
EXAMINATIONS			
Written Tests Passed	101,413	2,012	103,425
Written Tests Failed	47,324	516	47,840
Driver Road Tests Passed	59,432	1,279	60,711
Driver Road Tests Failed	6,665	42	6,707
Physical Referrals	3,699	1,730	5,429
Special Re-Examinations	2,808	24	2,832
Voter Registration	165,998	20,926	186,924
Renewal by Mail	7,854	0	7,854
Motor Vehicle Records (DL Offices Only)	124,354	0	124,354
Reinstatements (DL Offices Only)	5,445	0	5,445

DRIVER LICENSE ACTIVITIES

Fiscal Years 1998 to 2007



DIVISION OF HEARINGS
Fiscal Years 2006 and 2007

	2006	2007
Motor Vehicle Case Type	No. of Cases	No. of Cases
Excessive Points	9,519	7,122
Express Consent	14,906	14,776
Drivers License Compact	158	139
DUI Convictions	1,923	1,628
Habitual Traffic Offender	699	629
Financial Responsibility	598	23
Insurance Suspension	123	559
Vehicular Assault/Homicide	57	104
Controlled Substance/PDL	472	504
Underage Drinking and Driving	368	408
Minor Buy/Possess Alcohol	32	39
Other	1,985	7,267
Total Motor Vehicle Case Type	30,840	33,198
Other Case Type		
Liquor Division	5	3
Racing Division	1	1
Tax	5	9
Tobacco	9	14
Emissions	1	-
Total Other Case Type	21	27
Items Processed		
Subpoenas	2,147	2,300
Hearing Notices	40,488	48,514
Incoming Calls	46,484	42,916
Total Items Processed	89,119	93,730

VEHICLE REGISTRATIONS, LICENSE FEES, AND SPECIFIC OWNERSHIP TAX BY COUNTY
Calendar Year 2006

COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX	COUNTY	REGISTRATIONS 1/	LICENSE FEES 2/	OWNERSHIP TAX
Adams	354,387	\$19,585,253	\$36,857,275	Lake	9,203	\$342,323	\$621,977
Alamosa	17,686	709,796	1,221,078	Larimer	281,052	10,095,337	26,242,973
Arapahoe	455,838	21,418,014	52,446,017	Las Animas	20,945	1,009,874	2,276,096
Archuleta	17,898	696,081	1,752,944	Lincoln	7,517	262,835	437,635
Baca	7,068	237,352	353,556	Logan	24,896	905,746	1,650,830
Bent	5,850	187,459	302,228	Mesa	163,539	6,816,912	15,909,193
Boulder	239,212	8,278,080	24,892,075	Mineral	1,977	58,066	123,715
Broomfield	42,252	1,499,367	4,972,801	Moffat	19,483	769,847	1,703,204
Chaffee	25,373	1,028,419	1,981,266	Montezuma	34,623	1,162,059	2,570,033
Cheyenne	3,851	169,078	299,072	Montrose	50,645	2,034,941	3,986,852
Clear Creek	14,956	526,201	1,353,675	Morgan	34,808	1,429,944	2,655,751
Conejos	11,452	366,798	651,683	Otero	23,009	807,959	1,356,515
Costilla	5,486	166,877	270,435	Ouray	7,457	260,211	699,967
Crowley	4,502	133,219	201,990	Park	29,872	1,091,243	2,542,578
Custer	7,678	289,777	542,615	Phillips	6,746	267,552	476,743
Delta	42,699	1,497,716	2,721,690	Pitkin	20,586	933,345	3,150,342
Denver	450,364	18,705,017	41,942,582	Prowers	15,792	572,639	904,859
Dolores	3,931	120,829	225,306	Pueblo	150,425	5,556,828	11,576,336
Douglas	232,675	11,107,801	38,180,226	Rio Blanco	11,880	608,659	1,684,082
Eagle	56,102	2,494,205	7,769,160	Rio Grande	17,720	718,131	1,251,241
El Paso	516,495	19,414,853	48,730,514	Routt	31,641	1,301,865	3,387,538
Elbert	38,603	1,625,911	3,861,486	Saguache	9,873	398,758	585,096
Fremont	52,411	1,894,287	3,687,667	San Juan	1,195	38,186	81,237
Garfield	66,997	3,533,481	7,432,968	San Miguel	10,045	402,645	1,127,651
Gilpin	8,702	304,790	860,260	Sedgwick	3,967	141,114	247,095
Grand	22,574	952,880	2,138,882	Summit	33,511	1,426,760	4,095,141
Gunnison	20,540	747,867	1,762,409	Teller	33,028	1,119,098	2,700,430
Hinsdale	1,849	56,651	112,302	Washington	9,436	385,159	549,285
Huerfano	9,767	383,774	650,848	Weld	259,380	11,920,604	25,485,069
Jackson	3,312	137,090	243,862	Yuma	16,193	708,816	1,284,398
Jefferson	503,848	18,234,845	54,665,256	State Issued	28,302		
Kiowa	2,969	119,864	151,439				
Kit Carson	12,091	494,691	818,524	TOTAL	4,692,376	\$193,069,691	\$471,376,511
La Plata	64,212	2,403,910	5,958,561				

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

2/ Includes fee retained by the counties in the amount of \$44,994,463.

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY
Calendar Year 2006

County	Bus	Dealer	Farm Truck/ Trailer	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	758	2,177	1,776	3,617	69,892	10,470	2,371
Alamosa	56	128	1,082	167	3,886	417	104
Arapahoe	834	4,149	764	1,107	61,996	12,056	1,954
Archuleta	44	3	320	156	4,294	460	152
Baca	42	18	1,643	49	1,056	81	41
Bent	21	16	776	34	1,171	100	49
Boulder	476	1,224	873	521	33,395	8,685	1,466
Broomfield	28	274	31	57	6,094	1,421	238
Chaffee	102	95	308	248	5,693	805	303
Cheyenne	24	2	830	46	714	47	10
Clear Creek	35	10	90	51	3,311	566	192
Conejos	59	23	1,381	21	2,342	267	51
Costilla	12	11	545	25	1,319	148	55
Crowley	19	16	499	24	924	78	34
Custer	10	11	350	56	1,849	236	87
Delta	78	138	1,352	247	9,137	986	461
Denver	1,685	2,306	17	2,912	64,064	9,312	1,371
Dolores	12	17	788	36	544	89	35
Douglas	398	526	1,427	805	30,651	8,106	1,104
Eagle	225	42	294	398	12,101	1,689	277
El Paso	1,249	3,140	2,993	2,239	82,387	19,448	3,889
Elbert	81	66	1,566	332	8,733	1,155	451
Fremont	137	182	1,488	345	11,002	2,001	640
Garfield	141	354	937	972	15,983	1,913	524
Gilpin	13	0	84	46	1,978	395	126
Grand	89	27	415	237	5,633	627	206
Gunnison	68	118	350	159	4,893	697	114
Hinsdale	3	8	20	12	396	60	7
Huerfano	25	2	407	94	2,491	235	90
Jackson	6	5	343	30	754	55	46
Jefferson	617	1,976	903	1,299	80,821	18,509	3,990
Kiowa	17	0	715	38	431	31	15
Kit Carson	38	79	2,271	91	2,218	274	52
La Plata	136	252	1,361	377	14,118	2,504	482
Lake	28	0	22	66	2,381	219	66
Larimer	474	1,727	2,295	986	49,878	10,413	2,143
Las Animas	57	60	1,349	246	5,374	541	137
Lincoln	24	41	1,237	44	1,315	165	71
Logan	69	229	2,563	142	4,694	615	164
Mesa	325	982	2,487	1,261	35,923	4,410	1,710
Mineral	4	0	22	13	446	35	15
Moffat	37	119	831	182	4,090	477	156
Montezuma	100	96	2,446	223	7,516	835	295
Montrose	88	229	1,954	386	10,774	1,232	446
Morgan	98	120	2,692	300	7,305	849	275
Otero	65	223	1,947	100	4,733	578	165
Ouray	19	0	192	40	1,654	318	66
Park	42	7	312	148	7,524	1,191	507
Phillips	18	1	1,182	36	1,131	187	41
Pitkin	101	0	190	109	3,088	1,029	102
Prowers	54	243	1,683	111	3,307	304	99
Pueblo	263	1,113	1,823	788	32,872	4,545	1,251
Rio Blanco	30	7	713	181	3,113	192	65
Rio Grande	56	34	1,510	140	3,649	411	120
Routt	152	57	767	305	6,826	1,128	244
Saguache	27	0	1,224	69	2,251	244	77
San Juan	2	0	0	4	324	78	14
San Miguel	26	13	224	91	2,258	541	73
Sedgwick	9	21	696	22	689	55	21
Summit	191	53	39	283	7,103	1,102	313
Teller	51	29	232	154	6,808	1,384	471
Washington	39	25	2,513	75	958	207	59
Weld	364	1,096	8,396	2,437	55,889	7,843	2,115
Yuma	54	104	2,868	133	2,959	326	70
State Issued	88	0	51	797	7,016	253	193
Totals	10,493	24,024	73,459	26,720	830,119	145,630	32,531

DETAIL: REGISTERED VEHICLES BY TYPE AND COUNTY, CONTINUED
Calendar Year 2006

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	209,832	15	2,416	9,325	783	40,955	354,387
Alamosa	7,884	0	165	391	22	3,384	17,686
Arapahoe	335,002	6	2,300	5,367	255	30,048	455,838
Archuleta	7,440	8	581	400	15	4,025	17,898
Baca	2,301	0	17	109	14	1,697	7,068
Bent	2,376	0	31	31	0	1,245	5,850
Boulder	171,354	0	812	1,569	84	18,753	239,212
Broomfield	30,377	0	246	250	19	3,217	42,252
Chaffee	11,471	0	531	383	42	5,392	25,373
Cheyenne	1,191	3	14	53	2	915	3,851
Clear Creek	8,422	0	228	131	23	1,897	14,956
Conejos	4,883	0	54	13	4	2,354	11,452
Costilla	2,360	0	22	10	0	979	5,486
Crowley	1,803	0	25	47	1	1,032	4,502
Custer	2,932	0	78	73	17	1,979	7,678
Delta	18,008	15	1,963	293	25	9,996	42,699
Denver	347,025	0	801	3,145	250	17,476	450,364
Dolores	1,296	5	47	20	0	1,042	3,931
Douglas	163,699	44	1,141	2,810	120	21,844	232,675
Eagle	34,240	1	205	572	87	5,971	56,102
El Paso	337,601	39	6,055	5,963	486	51,006	516,495
Elbert	15,846	0	488	699	10	9,176	38,603
Fremont	24,180	4	1,505	791	52	10,084	52,411
Garfield	31,492	22	1,593	1,505	126	11,435	66,997
Gilpin	4,515	0	177	201	0	1,167	8,702
Grand	9,808	8	210	500	78	4,736	22,574
Gunnison	9,479	3	318	249	35	4,057	20,540
Hinsdale	819	0	5	31	0	488	1,849
Huerfano	4,390	0	39	131	12	1,851	9,767
Jackson	1,021	3	56	55	6	932	3,312
Jefferson	336,662	0	5,525	3,998	137	49,411	503,848
Kiowa	868	0	11	43	0	800	2,969
Kit Carson	4,264	10	36	139	18	2,601	12,091
La Plata	30,418	48	1,436	1,310	46	11,724	64,212
Lake	4,808	0	188	87	27	1,311	9,203
Larimer	168,271	15	3,725	4,058	260	36,807	281,052
Las Animas	8,962	0	75	442	59	3,643	20,945
Lincoln	2,921	5	26	55	0	1,613	7,517
Logan	11,425	3	121	290	15	4,566	24,896
Mesa	79,948	6	3,762	3,141	132	29,452	163,539
Mineral	877	1	12	13	0	539	1,977
Moffat	7,208	10	1,262	312	17	4,782	19,483
Montezuma	13,809	12	477	637	16	8,161	34,623
Montrose	21,837	30	2,026	580	59	11,004	50,645
Morgan	16,037	13	452	521	28	6,118	34,808
Otero	10,847	17	185	156	14	3,979	23,009
Ouray	3,415	0	71	101	1	1,580	7,457
Park	13,708	1	253	175	34	5,970	29,872
Phillips	2,663	12	7	33	7	1,428	6,746
Pitkin	13,827	0	33	218	15	1,874	20,586
Prowers	6,692	3	150	223	4	2,919	15,792
Pueblo	84,018	43	1,542	2,075	156	19,936	150,425
Rio Blanco	3,483	10	226	754	12	3,094	11,880
Rio Grande	7,141	30	441	159	31	3,998	17,720
Routt	15,061	9	672	685	55	5,680	31,641
Saguache	3,746	0	35	35	16	2,149	9,873
San Juan	537	0	21	21	1	193	1,195
San Miguel	5,069	0	35	157	11	1,547	10,045
Sedgwick	1,573	3	15	45	0	818	3,967
Summit	20,002	0	74	495	67	3,789	33,511
Teller	16,953	0	966	218	28	5,734	33,028
Washington	3,180	10	29	106	12	2,223	9,436
Weld	136,599	6	2,119	4,583	381	37,552	259,380
Yuma	5,653	10	24	219	31	3,742	16,193
State Issued	16,568	0	72	1,270	9	1,985	28,302
Totals	2,882,097	483	48,227	62,471	4,267	551,855	4,692,376

VEHICLE REGISTRATIONS BY PLATE TYPE
Calendar Year 2006

SPECIAL PLATES	NUMBER OF PLATES	SPECIAL PLATES	NUMBER OF PLATES
10th Mountain Division	9,398	Regis University	373
Agriculture & Natural Resources	1,819	Rotary Club	117
Air Force Academy	236	School of Mines	923
Air Force Commemorative	12,409	Silver Star	31
Air Force Cross	3	Street Rod	882
Always Buy Colorado	318	U.S. Marine Corps	10,074
American Indian	1,329	U.S. Navy	740
Army	4,593	University of Colorado	7,739
Breast Cancer Awareness	8,337	University of Northern Colorado	959
Call Letters	2,486	University of Southern Colorado	3
Colorado College	234	Vietnam Veteran	7,010
Colorado State University	3,194	Western State College	375
Columbine	110,479	Bus	32,169
Denver Firefighters	1,058	City	17,079
Denver University	654	Collector	98,663
Disabled Veteran	10,579	County	16,625
Distinguished Service Cross	1	Dealer Demo	13,104
Firefighter	14,370	Dealer Full Use	6,876
Greyhound Lovers	3,963	Dealer In-Transit	3,127
Honorably Discharged Veteran	59,510	Dealer Motorcycle	680
Horseless Carriage	2,357	Dealer Motorcycle Full Use	237
Knights of Columbus	869	Fleets	3,800
Korean War Veteran	626	Handicapped	38,225
Masonic Family	1,645	Light Truck Designer	40,080
Medal of Honor	10	Light Truck Designer Personalized	2,212
Mesa State College	292	Neighborhood Electric	50
Metro State University	385	Passenger Designer	187,036
National Guard	892	Passenger Designer Personalized	11,855
Naval Reserve	835	Passenger Regular	3,212,574
Navy Cross	1	Passenger Regular Personalized	40,883
Olympic Committee	30	Political Delegation	45
Pearl Harbor Survivor	95	Rental	58,626
Pioneer	28,652	SMM/SME	56,749
Prisoner of War	388	State of Colorado	9,627
Protective Order of Elks	1,027	Trailer	466,827
Purple Heart	3,604	Trailer Camper	56,511
Raptor Education Foundation	2,812	TOTAL	4,692,376

REGISTERED VEHICLES GROUPED BY MODEL YEAR AND FUEL TYPE /1
Model Years 2004 - 2008

Model Year	2004	2005	2006	2007	2008
Fuel Type - Single Fuel Source					
Gasoline-Only	238,942	226,865	207,720	193,962	14,788
Diesel-Only 2/	16,421	15,992	17,789	11,206	2,055
Electric-Only	82	120	85	76	5
Ethanol-Only	31	28	27	22	0
Methanol-Only	2	1	1	1	0
Natural Gas-Only	11	11	12	29	0
Propane-Only	8	27	47	6	0
Other (Single Fuel)	105	165	115	67	4
Subtotal	255,602	243,209	225,796	205,369	16,852
Fuel Type - Hybrids					
Gasoline-Electric	963	2,616	3,483	5,757	404
Diesel-Electric	74	62	87	97	4
Natural Gas-Electric	5	5	5	6	2
Propane-Electric	4	10	15	16	1
Subtotal	1,046	2,693	3,590	5,876	411
Grand Total	256,648	245,902	229,386	211,245	17,263

1/ Data collected October, 2007

2/ Does not include vehicles registered under the provisions of IRP/IFTA

3/ Including propane-gas, natural gas-diesel, and natural gas-gasoline

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RACING EVENTS

Pari-Mutuel Comparative Data 56

Licensed Racetracks 56

RACING EVENTS**PARI-MUTUEL COMPARATIVE DATA**
Calendar Years 2002 to 2006

	2002	2003	2004	2005	2006
NUMBER OF LIVE RACING DAYS					
Horse Racing	41	47	37	37	39
Greyhound Racing	437	316	282	263	276
Total	478	363	319	300	315
PARI-MUTUEL SALES 1/					
Horse Racing	\$86,495,895	\$84,720,388	\$70,612,157	\$65,211,651	\$63,999,748
Greyhound Racing	132,684,446	121,966,413	115,558,421	94,245,504	85,213,814
Total	\$219,180,341	\$206,686,801	\$186,170,578	\$159,457,155	\$149,213,562
STATE PARI-MUTUEL TAX COLLECTIONS					
Horse Racing	\$631,453	\$626,970	\$530,234	\$483,866	\$485,798
Greyhound Racing	4,425,453	3,929,859	3,584,048	3,067,060	2,749,470
Total	\$5,056,906	\$4,556,829	\$4,114,282	\$3,550,926	\$3,235,268

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 1/
3215 Lake Avenue
Pueblo CO 81005

Cloverleaf Kennel Club
PO Box 88
Loveland CO 80539

Post Time Greyhound Racing 1/
3701 North Nevada Avenue
Colorado Springs CO 8090705

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

1/ Simulcast Only

SALES AND USE

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SALES AND USE TAXES

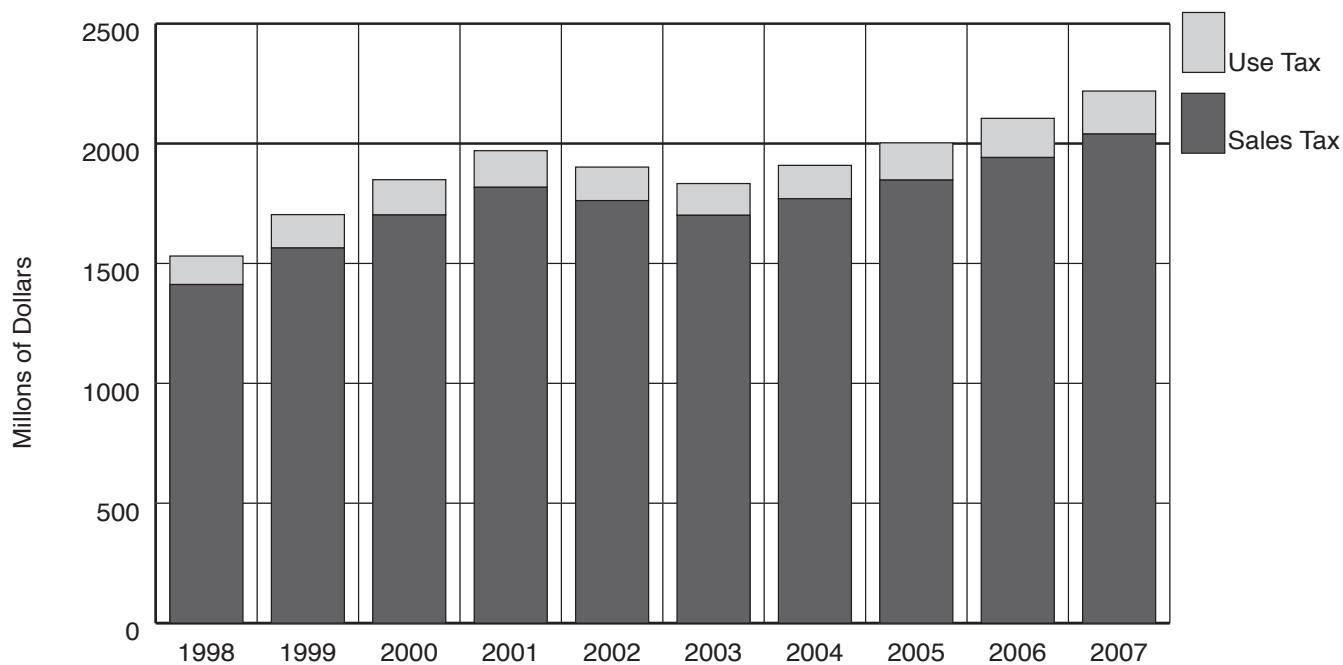
STATE SALES AND USE TAX NET COLLECTIONS

Fiscal Years 1998 to 2007 (thousands of dollars)

YEAR	COLORADO SALES TAX	CONSUMER USE TAX	RETAILER USE TAX	TOTALS	PERCENT CHANGE
2007	\$2,039,572	\$84,809	\$94,570	\$2,218,951	5.4%
2006	1,941,754	79,271	84,023	2,105,048	5.1
2005	1,847,623	82,388	73,054	2,003,065	4.9
2004	1,770,247	72,636	66,363	1,909,246	4.1
2003	1,700,723	67,478	64,999	1,833,200	-3.6
2002	1,762,037	73,841	66,093	1,901,971	-3.5
2001	1,817,451	78,024	74,732	1,970,207	6.5
2000	1,702,133	77,060	70,113	1,849,306	8.6
1999	1,564,354	78,513	60,741	1,703,608	11.3
1998	1,411,950	63,562	55,320	1,530,832	8.3

NET SALES AND USE TAX COLLECTIONS

Fiscal Years 1998 to 2007



	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Use Tax	118.9	139.3	147.2	152.8	139.9	132.5	139.0	155.4	163.3	179.4
Sales Tax	1,412.0	1,564.4	1,702.1	1,817.5	1,762.0	1,700.7	1,770.2	1,847.6	1,941.8	2,039.6

GENERAL STATE SALES STATISTICS BY BUSINESS CLASS
Fiscal Year 2007 (thousands of dollars)

BUSINESS CLASS	NO. OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Agriculture, Forestry & Fisheries	3,632	\$1,001,968	\$318,350	\$84,058	\$2,356
Mining	4,104	2,740,637	2,335,004	1,193,896	33,470
Public Utilities	8,725	8,707,515	5,636,605	2,054,873	57,607
Construction Trades	30,929	3,806,104	3,267,829	1,059,050	29,690
Manufacturing	87,475	21,072,840	10,640,488	3,343,117	93,808
Wholesale Trade	74,498	35,395,939	13,355,424	4,553,379	127,653
Retail Trade					
Motor Vehicles and Auto Parts	34,513	17,366,783	13,757,784	8,735,288	244,887
Furniture and Home Furnishings	26,289	2,788,255	2,535,517	1,937,884	54,328
Electronics and Appliance Stores	16,243	2,795,331	2,179,333	1,663,976	46,651
Building Materials/Improvement/Nurseries	21,471	6,532,159	5,622,821	4,802,970	134,645
Food & Beverage Stores	46,242	11,635,235	11,438,531	3,237,595	90,763
Health/Personal Care Stores	18,272	2,171,420	2,083,879	653,747	18,328
Service Stations	15,031	5,026,202	4,950,010	338,118	9,479
Clothing/Accessory Stores	39,648	3,154,677	3,076,926	2,716,502	76,154
Sporting Goods/Hobby/Book/Music Stores	33,938	2,746,124	2,597,009	2,058,623	57,711
General Merchandisers/Warehouse Stores	13,370	10,692,501	10,488,428	6,778,623	190,033
Miscellaneous Stores	60,209	2,758,246	2,443,679	1,755,557	49,215
Non-Store Retailers	74,169	2,143,227	1,941,248	518,043	14,524
Transportation & Warehousing	4,733	1,004,579	847,622	234,728	6,582
Information Producers/Distributors	170,488	6,644,125	5,965,288	3,987,084	111,773
Finance and Insurance	34,308	2,493,420	2,182,160	831,439	23,310
Real Estate, Rental, & Leasing Services	71,969	3,928,207	3,533,340	2,613,812	73,273
Professional, Scientific, & Technical Services	66,352	11,004,477	6,500,510	1,216,633	34,107
Bus., Admin., Support, Waste/Remediation Services	23,014	2,157,408	1,545,424	462,976	12,979
Educational Services	5,566	424,443	403,148	105,568	2,960
Health Care and Social Assistance Services	12,233	4,419,273	4,072,727	120,988	3,392
Arts, Entertainment, & Recreation Services	17,196	970,018	929,048	392,381	11,000
Hotel and Other Accommodation Services	20,995	2,799,937	2,777,345	2,414,589	67,693
Food and Drinking Services	125,682	7,886,308	7,756,129	6,990,810	195,983
Other Personal Services	85,361	4,000,512	3,626,752	1,465,738	41,091
Government Services	7,445	355,695	320,832	123,138	3,454
State Total - Fiscal Year 2007	1,254,100	\$190,623,565	\$139,129,190	\$68,445,183	\$1,918,899
State Total - Fiscal Year 2006	1,267,071	\$174,488,400	\$129,193,266	\$65,454,390	\$1,835,052
Percentage Change	-1.0%	9.2%	7.7%	4.6%	4.6%

RETAIL SALES BY COUNTY
Calendar Years 2002 to 2006 (thousands of dollars)

COUNTY	2002	2003	2004	2005	2006
Adams	\$7,920,532	\$8,313,606	\$9,284,304	\$10,826,141	\$11,665,576
Alamosa	354,763	349,396	368,699	368,345	416,891
Arapahoe	14,404,415	14,642,618	15,019,341	16,005,214	17,300,342
Archuleta	178,358	172,966	184,248	217,248	246,656
Baca	43,843	41,142	43,731	46,083	53,936
Bent	30,094	28,275	30,337	35,332	41,620
Boulder	6,123,173	6,379,950	6,516,758	7,104,124	7,551,055
Broomfield 1/	1,512,917	1,421,411	2,123,377	1,454,981	1,563,831
Chaffee	321,658	323,241	340,751	366,838	406,450
Cheyenne	29,595	31,606	43,205	47,475	61,987
Clear Creek	118,884	121,794	123,382	146,889	169,727
Conejos	40,514	42,394	45,638	47,760	48,979
Costilla	14,553	14,328	15,392	17,819	21,323
Crowley	19,988	18,809	22,785	23,334	24,572
Custer	33,730	30,720	34,056	36,331	42,969
Delta	335,231	349,437	472,331	534,697	594,140
Denver	17,214,843	16,957,495	18,324,835	20,222,493	22,429,560
Dolores	17,440	20,021	21,991	28,958	29,887
Douglas	4,233,303	4,323,247	5,051,932	5,736,257	6,019,395
Eagle	1,416,272	1,462,937	1,625,944	1,907,707	2,140,037
El Paso	9,914,891	10,344,981	10,997,099	11,917,012	12,555,125
Elbert	129,506	124,233	140,841	162,094	175,716
Fremont	447,907	454,172	482,191	544,105	600,041
Garfield	1,213,434	1,241,492	1,427,092	1,665,505	2,124,862
Gilpin	56,636	61,619	64,081	69,583	93,724
Grand	305,686	310,387	342,920	417,227	490,487
Gunnison	405,537	402,944	442,043	517,141	578,073
Hinsdale	12,200	12,102	14,203	14,270	15,848
Huerfano	74,812	66,754	70,946	76,954	86,031
Jackson	21,733	19,943	21,812	20,834	23,452
Jefferson	11,049,135	11,425,958	11,861,033	12,146,105	12,630,354
Kiowa	11,557	13,136	19,739	23,464	18,101
Kit Carson	179,270	187,656	204,043	194,403	212,893
La Plata	1,036,969	1,073,642	1,256,859	1,322,903	1,479,413
Lake	66,512	70,960	75,674	77,953	89,538
Larimer	5,675,598	5,727,570	6,015,812	6,264,821	6,659,003
Las Animas	249,488	245,898	282,252	321,350	336,185
Lincoln	117,771	117,576	129,171	149,319	168,438
Logan	371,545	355,569	396,405	470,295	516,876
Mesa	2,841,144	2,970,609	3,235,926	3,752,267	4,447,492
Mineral	21,276	20,665	23,521	21,375	25,440
Moffat	216,796	226,778	241,453	261,666	290,942
Montezuma	412,543	527,745	613,338	686,322	766,553
Montrose	689,206	718,647	808,595	909,008	1,013,829
Morgan	417,150	448,664	487,604	500,872	504,529
Otero	347,934	342,678	367,034	376,415	360,490
Ouray	48,794	51,285	55,660	59,831	66,125
Park	82,764	86,046	98,959	111,909	118,951
Phillips	126,894	142,003	130,009	140,742	143,152
Pitkin	816,744	800,047	889,562	975,914	1,070,313
Prowers	377,509	341,145	336,749	246,846	254,000
Pueblo	2,504,134	2,601,844	2,790,810	2,912,814	3,166,721
Rio Blanco	102,836	188,651	312,804	465,970	546,003
Rio Grande	217,602	211,120	214,135	232,828	253,260
Routt	599,091	593,369	678,408	716,366	856,769
Saguache	42,295	44,872	47,137	50,171	57,716
San Juan	14,355	14,419	15,992	16,458	18,894
San Miguel	195,685	183,497	215,265	242,181	282,324
Sedgwick	38,698	39,257	42,301	49,832	51,657
Summit	1,049,640	1,026,002	1,063,394	1,179,399	1,356,994
Teller	222,412	228,253	251,489	280,052	293,491
Washington	64,092	68,262	69,554	71,551	71,098
Weld	3,873,850	4,076,302	4,577,122	5,034,982	5,471,557
Yuma	212,470	192,941	189,579	207,264	243,705
Out of State	2,726,699	2,140,672	2,598,533	2,378,571	2,540,020
State Total	\$103,966,906	\$105,587,758	\$114,292,186	\$123,430,970	\$133,955,118

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

RETAIL TRADE SALES BY COUNTY
Calendar Years 2002 to 2006 (thousands of dollars)

Note: Data for 2002 through 2006 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 through 2005 figures in order to make the data more comparable to previous years.

COUNTY	2002	2003	2004	2005	2006
Adams	3,982,964	4,033,218	4,261,227	4,708,718	5,185,485
Alamosa	211,216	210,262	228,069	239,242	268,704
Arapahoe	8,400,445	8,580,508	8,745,199	8,631,557	8,131,031
Archuleta	85,946	82,846	93,578	114,368	126,657
Baca	29,971	27,629	28,310	31,472	32,407
Bent	17,433	16,736	17,376	21,137	24,245
Boulder	3,170,223	3,174,191	3,286,035	3,402,530	3,579,198
Broomfield 1/	759,623	829,191	862,641	918,345	922,809
Chaffee	186,169	179,655	193,219	207,660	225,926
Cheyenne	7,666	8,135	10,830	12,722	15,078
Clear Creek	52,775	52,538	57,813	69,680	77,795
Conejos	24,014	24,810	26,625	29,151	33,274
Costilla	6,479	6,854	7,664	8,571	9,218
Crowley	13,063	12,208	13,383	13,600	13,970
Custer	18,004	16,557	18,364	20,318	21,948
Delta	182,904	192,859	215,819	249,617	272,447
Denver	6,473,959	6,258,984	6,494,519	6,705,310	7,251,323
Dolores	8,861	10,793	14,668	20,203	21,555
Douglas	2,858,158	2,889,646	3,177,413	3,403,613	3,574,942
Eagle	595,203	631,642	711,098	794,832	879,965
El Paso	5,511,223	5,548,535	6,122,503	6,473,880	6,767,363
Elbert	75,484	68,743	78,931	88,704	92,753
Fremont	290,306	288,540	307,476	335,013	360,885
Garfield	668,673	695,226	763,946	867,413	1,051,259
Gilpin	7,623	7,415	8,678	9,266	9,669
Grand	126,123	135,190	147,155	168,613	182,956
Gunnison	157,474	151,528	169,851	190,797	207,947
Hinsdale	5,270	5,633	6,538	6,761	7,398
Huerfano	36,916	33,301	37,464	44,241	48,536
Jackson	9,573	9,055	9,213	9,067	10,367
Jefferson	6,219,467	6,278,057	6,559,678	6,823,370	7,157,194
Kiowa	6,183	7,061	7,471	8,400	8,092
Kit Carson	59,907	58,097	60,871	63,447	64,146
La Plata	551,919	589,361	665,524	700,249	768,171
Lake	39,592	41,657	44,688	48,044	52,884
Larimer	3,167,192	3,175,595	3,274,144	3,466,797	3,628,831
Las Animas	126,775	130,077	148,489	183,609	186,761
Lincoln	65,987	66,800	71,073	87,018	101,354
Logan	194,070	191,824	210,625	219,130	234,593
Mesa	1,589,842	1,608,213	1,705,991	1,877,101	2,101,847
Mineral	4,723	5,208	5,140	5,353	5,782
Moffat	113,452	116,897	121,185	134,684	149,880
Montezuma	261,651	265,238	277,165	300,249	321,142
Montrose	389,957	414,275	461,274	506,334	553,032
Morgan	169,805	188,918	200,982	211,546	230,268
Otero	162,773	160,434	164,859	166,975	158,584
Ouray	17,007	18,332	21,190	23,402	26,577
Park	39,064	39,733	45,550	50,618	58,477
Phillips	17,969	18,243	17,963	18,523	19,290
Pitkin	343,862	330,315	358,900	399,115	428,357
Prowers	128,852	127,348	124,634	129,345	131,497
Pueblo	1,364,327	1,395,221	1,473,143	1,513,186	1,586,331
Rio Blanco	38,151	37,096	34,074	36,699	55,938
Rio Grande	67,516	67,346	71,561	76,108	82,487
Routt	289,554	287,495	322,472	351,263	406,583
Saguache	20,152	22,010	22,708	22,707	22,785
San Juan	7,094	6,422	5,881	6,507	6,879
San Miguel	73,233	71,532	81,340	93,114	94,536
Sedgwick	23,375	23,623	25,808	30,515	32,142
Summit	493,415	500,793	516,583	552,118	592,464
Teller	120,650	118,438	122,496	135,862	149,172
Washington	26,641	27,524	28,656	28,266	25,901
Weld	1,717,406	1,809,176	2,065,528	2,252,406	2,404,953
Yuma	98,997	86,066	86,112	83,742	100,057
Out of State	919,654	297,198	313,389	346,213	314,892
State Total	\$52,903,955	\$52,764,051	\$55,832,752	\$58,748,416	\$61,668,989

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

STATE SALES TAX STATISTICS BY COUNTY
Fiscal Year 2007 (thousands of dollars)

COUNTY	NUMBER OF RETURNS	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
Adams	80,265	\$18,295,899	\$12,311,646	\$5,726,946	\$160,552
Alamosa	6,557	497,944	433,235	221,203	6,201
Arapahoe	108,370	25,492,897	17,977,384	7,911,893	221,806
Archuleta	6,423	265,775	253,757	154,478	4,331
Baca	2,587	56,915	53,452	17,272	484
Bent	2,333	41,039	40,025	15,912	446
Boulder	75,981	10,583,470	7,949,927	3,668,532	102,844
Broomfield	13,232	2,657,018	1,656,266	998,621	27,996
Chaffee	11,422	455,622	421,107	226,077	6,338
Cheyenne	1,720	74,695	70,151	35,070	983
Clear Creek	7,486	187,833	172,869	61,972	1,737
Conejos	3,206	73,529	50,429	20,780	583
Costilla	2,473	24,904	22,131	8,587	240
Crowley	1,980	25,710	25,165	10,756	302
Custer	3,347	47,686	44,569	21,842	612
Delta	13,693	735,131	634,007	252,503	7,079
Denver	111,677	34,316,521	23,222,222	11,372,681	318,825
Dolores	1,393	34,744	29,339	9,220	259
Douglas	52,402	6,939,006	6,177,540	3,623,345	101,578
Eagle	28,974	2,418,757	2,264,186	1,406,415	39,428
El Paso	97,786	17,552,936	13,198,537	6,812,165	190,975
Elbert	7,189	215,531	180,596	71,661	2,009
Fremont	12,256	787,691	614,417	281,555	7,893
Garfield	26,026	2,604,229	2,357,386	1,233,607	34,583
Gilpin	2,785	91,815	87,282	52,283	1,466
Grand	14,009	531,979	499,090	293,121	8,217
Gunnison	10,996	634,268	614,170	257,023	7,205
Hinsdale	1,481	16,807	15,883	10,705	300
Huerfano	4,649	98,156	85,433	36,136	1,013
Jackson	1,723	25,164	24,176	11,980	336
Jefferson	107,621	16,790,648	12,900,713	6,471,511	181,425
Kiowa	959	24,379	22,516	3,623	102
Kit Carson	5,262	245,936	222,025	69,320	1,943
La Plata	19,687	1,729,120	1,538,918	837,092	23,467
Lake	3,447	98,141	94,023	43,118	1,209
Larimer	69,860	8,561,421	6,883,500	3,652,018	102,382
Las Animas	6,578	364,809	332,878	149,888	4,202
Lincoln	4,319	177,206	170,074	52,643	1,476
Logan	8,175	760,494	597,466	259,198	7,266
Mesa	36,147	6,017,073	4,652,864	2,509,696	70,359
Mineral	1,578	26,082	25,817	12,043	340
Moffat	6,951	347,742	302,955	179,252	5,025
Montezuma	10,336	880,365	731,246	271,959	7,624
Montrose	14,059	1,171,062	1,014,589	543,739	15,243
Morgan	10,720	782,106	527,628	214,328	6,009
Otero	8,849	417,600	363,746	129,735	3,636
Ouray	4,297	78,829	72,070	45,626	1,279
Park	6,761	140,322	127,846	57,474	1,611
Phillips	3,366	164,200	151,967	24,822	696
Pitkin	14,770	1,140,987	1,101,465	701,332	19,661
Prowers	6,492	353,569	260,844	105,428	2,956
Pueblo	28,925	4,123,151	3,265,928	1,572,575	44,087
Rio Blanco	4,092	609,968	545,189	112,758	3,162
Rio Grande	7,753	403,983	263,764	90,079	2,525
Routt	14,821	1,008,018	918,115	548,488	15,376
Saguache	3,418	62,812	58,933	16,035	449
San Juan	1,534	20,783	20,033	13,654	383
San Miguel	7,699	300,653	286,500	187,296	5,247
Sedgwick	2,393	61,090	57,243	14,455	405
Summit	24,076	1,700,303	1,432,004	954,086	26,746
Teller	9,197	321,697	298,774	135,086	3,787
Washington	2,849	76,693	73,224	21,648	607
Weld	63,984	8,447,866	5,719,435	2,399,033	67,256
Yuma	6,116	306,184	259,063	97,008	2,720
Out Of State	12,588	7,124,599	2,349,450	1,127,788	31,617
Totals	1,254,100	\$190,623,562	\$139,129,182	\$68,448,172	\$1,918,901

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY
Fiscal Year 2007**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
ADAMS	\$18,295,898,269	\$12,311,645,226	\$5,726,944,540	\$160,551,454
Arvada	208,843,054	155,011,598	41,790,622	1,171,575
Aurora	3,790,735,879	2,122,805,638	849,268,042	23,808,720
Bennett	27,572,081	25,742,937	10,027,359	281,111
Brighton	916,635,060	846,121,780	405,103,587	11,356,836
Commerce City	3,262,009,283	1,605,823,442	606,631,282	17,006,544
Federal Heights	341,341,568	252,934,974	127,686,842	3,579,624
Northglenn	693,909,938	565,702,389	336,210,905	9,425,471
Strasburg	8,309,068	7,964,001	2,999,386	84,086
Thornton	1,958,110,103	1,783,361,038	1,057,759,253	29,653,646
Westminster	1,480,913,359	1,327,356,813	551,170,384	15,451,731
Remainder	5,607,518,876	3,618,820,616	1,738,296,878	48,732,110
ALAMOSA	\$497,943,708	\$433,234,961	\$221,203,200	\$6,201,299
Alamosa	424,473,710	362,675,611	181,512,535	5,088,595
Remainder	73,469,998	70,559,350	39,690,666	1,112,704
ARAPAHOE	\$25,492,897,281	\$17,977,384,234	\$7,911,908,370	\$221,805,604
Aurora	6,688,499,771	5,470,820,694	2,721,914,719	76,307,246
Byers	8,170,707	7,501,804	3,754,316	105,250
Centennial	4,783,532,870	2,918,387,744	1,363,431,142	38,222,974
Cherry Hills Village	48,188,056	46,721,134	20,417,487	572,392
Columbine Valley	12,039,132	11,333,107	4,127,465	115,711
Deer Trail	2,962,782	2,891,436	1,008,618	28,276
Englewood	6,218,969,935	4,315,508,162	1,277,928,081	35,825,947
Foxfield	6,795,475	6,368,783	2,245,634	62,955
Glendale	417,790,149	365,326,867	266,789,623	7,479,287
Greenwood Village	1,200,441,664	1,067,299,033	551,542,605	15,462,166
Littleton	2,646,960,277	1,659,285,353	861,781,347	24,159,523
Sheridan	318,359,451	225,730,703	107,212,817	3,005,647
Strasburg	15,547,629	15,097,552	5,311,189	148,896
Remainder	3,124,639,383	1,865,111,862	724,443,327	20,309,334
ARCHULETA	\$265,775,251	\$253,756,782	\$154,477,535	\$4,330,685
Pagosa Springs	219,696,605	209,956,361	126,008,154	3,532,563
Remainder	46,078,646	43,800,421	28,469,380	798,122
BACA	\$56,915,257	\$53,451,561	\$17,273,100	\$484,241
Campo	374,722	374,165	134,834	3,780
Pritchett	1,125,594	1,122,845	343,364	9,626
Springfield	33,652,057	30,779,765	12,040,778	337,556
Walsh	11,227,050	10,765,992	1,585,088	44,437
Remainder	10,535,834	10,408,794	3,169,035	88,842
BENT	\$41,038,527	\$40,024,799	\$15,911,452	\$446,068
Las Animas	26,408,338	25,669,571	10,883,379	305,109
Remainder	14,630,189	14,355,228	5,028,073	140,959
BOULDER	\$10,581,469,752	\$7,948,657,616	\$3,668,158,084	\$102,834,611
Boulder	5,133,767,779	3,602,739,027	1,751,727,235	49,108,622
Erie	60,218,952	59,050,154	22,307,165	625,368
Lafayette	604,561,565	525,214,991	145,176,497	4,069,936
Longmont	2,495,516,374	2,109,128,743	974,869,482	27,329,881
Louisville	886,207,962	620,680,262	286,235,268	8,024,434
Lyons	84,575,503	38,723,237	14,291,799	400,662
Nederland	46,484,879	28,972,714	18,754,031	525,758
Niwot	51,683,937	28,776,460	16,438,269	460,837
Superior	359,500,886	347,118,318	178,710,834	5,010,051
Ward	2,319,730	2,270,561	1,334,218	37,404
Remainder	856,632,185	585,983,149	258,313,287	7,241,658
BROOMFIELD	\$2,659,017,806	\$1,657,534,850	\$998,949,291	\$28,004,944
Broomfield	2,659,017,806	1,657,534,850	998,949,291	28,004,944
CHAFFEE	\$455,621,597	\$421,106,712	\$226,077,997	\$6,337,961
Buena Vista	108,169,348	103,176,984	57,268,249	1,605,481
Poncha Springs	33,932,512	29,761,658	15,029,571	421,345
Salida	243,518,592	226,410,994	121,824,758	3,415,284
Remainder	70,001,145	61,757,076	31,955,419	895,851

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)
Fiscal Year 2007**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
CHEYENNE	\$74,695,410	\$70,151,239	\$35,069,308	\$983,147
Cheyenne Wells	35,346,850	33,566,496	25,505,415	715,029
Kit Carson	1,412,025	1,388,388	845,426	23,701
Remainder	37,936,535	35,196,355	8,718,467	244,417
CLEAR CREEK	\$187,833,253	\$172,869,383	\$61,972,541	\$1,737,363
Empire	3,285,658	3,205,161	1,584,090	44,409
Georgetown	22,126,860	21,739,450	7,862,055	220,408
Idaho Springs	75,318,873	71,883,324	28,894,287	810,034
Silver Plume	2,093,351	1,401,696	858,766	24,075
Remainder	85,008,511	74,639,752	22,773,343	638,437
CONEJOS	\$73,528,840	\$50,429,169	\$20,779,364	\$582,537
Antonito	28,441,800	10,274,492	2,451,702	68,732
La Jara	17,170,458	16,429,685	4,849,934	135,965
Manassa	5,010,425	3,931,627	1,428,531	40,048
Romeo	1,082,470	1,080,978	502,954	14,100
Remainder	21,823,687	18,712,387	11,546,243	323,692
COSTILLA	\$24,904,154	\$22,131,289	\$8,571,255	\$240,290
Blanca	4,582,379	3,659,447	904,389	25,354
Ft Garland	1,661,573	1,522,586	1,199,883	33,638
San Luis	5,330,837	4,854,004	2,652,777	74,369
Remainder	13,329,365	12,095,252	3,814,207	106,929
CROWLEY	\$25,709,547	\$25,164,507	\$10,756,356	\$301,548
Ordway	15,247,807	14,834,496	5,714,479	160,202
Remainder	10,461,740	10,330,011	5,041,877	141,346
CUSTER	\$47,685,899	\$44,568,993	\$21,842,629	\$612,345
Silver Cliff	8,186,701	7,902,506	3,313,715	92,898
Westcliffe	27,545,047	25,469,167	13,945,617	390,957
Remainder	11,954,151	11,197,320	4,583,298	128,490
DELTA	\$735,130,924	\$634,007,495	\$252,501,248	\$7,078,721
Cedaredge	28,832,848	26,564,462	13,056,923	366,043
Crawford	4,241,374	1,895,754	1,092,836	30,637
Delta	376,442,579	333,170,078	153,599,685	4,306,075
Hotchkiss	34,274,407	30,708,073	16,778,886	470,386
Orchard City	11,155,285	7,268,080	1,764,475	49,466
Paonia	130,276,350	129,308,610	13,600,933	381,294
Remainder	149,908,081	105,092,438	52,607,511	1,474,820
DENVER	\$34,316,521,020	\$23,222,221,823	\$11,372,649,852	\$318,825,415
Denver	34,316,521,020	23,222,221,823	11,372,649,852	318,825,415
DOLORES	\$34,744,408	\$29,339,109	\$9,220,137	\$258,481
Dove Creek	27,589,205	24,529,084	6,088,877	170,698
Rico	2,539,434	2,354,267	1,222,427	34,270
Remainder	4,615,769	2,455,758	1,908,833	53,513
DOUGLAS	\$6,939,005,698	\$6,177,539,783	\$3,623,341,395	\$101,578,202
Aurora	9,479,416	9,478,419	2,923,266	81,952
Castle Rock	1,067,856,920	963,070,397	556,741,396	15,607,911
Franktown	37,806,590	26,437,024	15,435,857	432,735
Highlands Ranch	857,438,596	747,933,489	416,430,956	11,674,392
Larkspur	44,466,677	13,405,879	6,460,991	181,130
Littleton *	422,891,148	405,093,557	353,119,489	9,899,493
Lone Tree **	1,492,285,996	1,400,335,656	906,709,043	25,419,044
Parker	1,079,056,943	950,175,365	556,981,673	15,614,647
Sedalia	122,893,039	100,101,796	22,342,016	626,345
Remainder	1,804,830,373	1,561,508,201	786,196,708	22,040,553
* Formerly included Park Meadows Mall				
** Now includes Park Meadows Mall				

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2007

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
EAGLE	\$2,418,756,885	\$2,264,186,364	\$1,406,409,411	\$39,427,844
Avon	395,077,122	384,700,189	259,557,080	7,276,527
Basalt	172,380,964	164,222,680	94,945,817	2,661,749
Eagle	178,829,597	169,536,066	83,771,367	2,348,480
Edwards	210,387,832	195,632,909	125,913,628	3,529,913
Gypsum	344,458,641	261,288,954	136,098,115	3,815,429
Minturn	40,364,239	36,627,143	16,489,384	462,270
Red Cliff	4,493,100	4,356,358	3,591,587	100,688
Vail	575,207,747	566,886,190	387,034,072	10,850,268
Remainder	497,557,643	480,935,875	299,008,361	8,382,520
EL PASO	\$17,552,936,356	\$13,198,537,189	\$6,812,165,233	\$190,974,965
Calhan	22,926,361	20,923,435	7,143,616	200,267
Colorado Springs	15,298,729,202	11,510,922,536	5,992,475,815	167,995,464
Fountain	751,660,185	324,204,785	163,239,770	4,576,329
Green Mountain Falls	2,471,111	2,463,223	1,652,898	46,338
Manitou Springs	56,648,910	54,912,879	40,265,139	1,128,809
Monument	286,513,833	265,617,897	122,344,049	3,429,842
Palmer Lake	28,135,319	27,306,320	11,159,433	312,848
Security	32,908,139	28,807,805	9,071,105	254,303
Remainder	1,072,943,296	963,378,309	464,813,408	13,030,765
ELBERT	\$215,530,697	\$180,595,720	\$71,659,533	\$2,008,932
Agate	3,989,564	3,986,011	3,786,990	106,166
Elizabeth	79,568,137	75,428,069	28,533,623	799,923
Kiowa	21,643,519	21,058,700	8,364,474	234,493
Simla	8,994,801	8,743,151	3,638,244	101,996
Remainder	101,334,676	71,379,789	27,336,201	766,354
FREMONT	\$787,690,618	\$614,417,397	\$281,555,089	\$7,893,228
Canon City	459,068,709	423,604,847	210,433,788	5,899,385
Florence	58,934,719	49,291,619	19,774,955	554,379
Penrose	15,760,085	13,930,636	7,431,263	208,331
Remainder	253,927,105	127,590,295	43,915,083	1,231,133
GARFIELD	\$2,604,228,813	\$2,357,385,546	\$1,233,598,258	\$34,583,187
Carbondale	211,284,282	197,712,192	114,241,182	3,202,683
Glenwood Springs	1,112,637,419	1,028,477,988	552,260,723	15,482,298
New Castle	81,430,993	62,565,214	27,728,933	777,364
Parachute	93,856,350	77,274,289	57,209,714	1,603,840
Rifle	576,306,738	517,247,396	207,246,169	5,810,022
Silt	38,549,579	36,271,850	14,924,878	418,410
Remainder	490,163,452	437,836,617	259,986,659	7,288,570
GILPIN	\$91,815,169	\$87,281,747	\$52,283,302	\$1,465,731
Black Hawk	65,067,292	62,524,200	38,011,764	1,065,637
Central City	12,029,771	11,533,197	8,144,030	228,313
Remainder	14,718,106	13,224,350	6,127,508	171,781
GRAND	\$531,978,966	\$499,089,887	\$293,118,668	\$8,217,406
Fraser	65,918,606	63,336,659	35,786,284	1,003,247
Granby	119,382,707	115,740,528	63,469,702	1,779,335
Grand Lake	34,062,026	33,097,713	24,759,652	694,122
Hot Sulphur Springs	6,134,720	6,017,886	2,690,623	75,430
Kremmling	32,692,168	30,677,522	18,056,673	506,208
Winter Park	132,502,056	130,517,596	70,895,792	1,987,521
Remainder	141,286,683	119,701,983	77,459,942	2,171,543
GUNNISON	\$634,267,804	\$614,169,695	\$257,023,264	\$7,205,493
Crested Butte	97,888,036	94,857,352	61,573,674	1,726,181
Gunnison	263,225,275	250,566,131	132,619,674	3,717,913
Marble	702,168	667,748	407,499	11,424
Mt. Crested Butte	29,003,256	28,833,932	23,136,967	648,631
Remainder	243,449,069	239,244,532	39,285,449	1,101,344
HINSDALE	\$16,807,397	\$15,882,804	\$10,704,670	\$300,099
Lake City	10,807,643	9,949,815	6,735,689	188,831
Remainder	5,999,754	5,932,989	3,968,981	111,268

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)
Fiscal Year 2007**

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
HUERFANO	\$98,155,569	\$85,433,344	\$36,135,712	\$1,013,043
La Veta	18,642,925	12,537,925	6,765,117	189,656
Walsenburg	50,846,251	45,287,207	19,808,378	555,316
Remainder	28,666,393	27,608,212	9,562,216	268,071
JACKSON	\$25,163,862	\$24,176,133	\$11,979,818	\$335,847
Walden	13,008,422	12,705,465	6,995,727	196,121
Remainder	12,155,440	11,470,668	4,984,091	139,726
JEFFERSON	\$16,790,648,457	\$12,900,713,269	\$6,471,519,847	\$181,425,176
Arvada	2,162,326,708	1,879,642,182	827,501,034	23,198,495
Conifer	133,110,129	127,189,027	21,904,767	614,087
Edgewater	77,784,203	72,923,839	29,367,349	823,296
Evergreen	139,180,424	124,729,455	61,063,943	1,711,891
Golden	2,431,992,515	1,310,065,310	710,192,406	19,909,818
Kittredge	5,457,580	4,748,856	3,491,603	97,885
Lakeside	31,020,700	27,972,671	20,976,408	588,061
Lakewood	4,850,943,927	3,813,639,671	2,147,002,468	60,189,926
Littleton	698,768,442	380,432,679	245,404,539	6,879,769
Morrison	33,658,236	30,153,493	12,923,587	362,305
Westminster	1,441,824,296	1,248,168,096	802,345,404	22,493,272
Wheat Ridge	1,906,264,816	1,686,750,958	567,308,236	15,904,146
Remainder	2,878,316,481	2,194,297,032	1,022,038,103	28,652,225
KIOWA	\$24,378,995	\$22,516,009	\$3,623,620	\$101,586
Eads	11,107,413	10,109,419	3,087,100	86,545
Remainder	13,271,582	12,406,590	536,519	15,041
KIT CARSON	\$245,935,944	\$222,024,883	\$69,321,334	\$1,943,382
Burlington	126,543,945	112,614,617	55,419,199	1,553,644
Flagler	20,992,942	20,203,165	2,777,338	77,861
Seibert	11,905,611	11,450,435	2,379,898	66,719
Stratton	6,879,445	6,517,698	3,488,678	97,803
Remainder	79,614,001	71,238,968	5,256,221	147,355
LA PLATA	\$1,729,119,892	\$1,538,918,194	\$837,088,541	\$23,467,275
Bayfield	65,131,935	62,263,131	32,543,625	912,341
Durango	1,282,652,351	1,127,367,731	628,520,960	17,620,208
Ignacio	19,899,218	18,299,136	6,909,119	193,693
Remainder	361,436,388	330,988,196	169,114,837	4,741,033
LAKE	\$98,140,633	\$94,023,061	\$43,118,205	\$1,208,793
Leadville	38,082,319	37,051,114	21,619,546	606,091
Twin Lakes	759,318	743,815	611,713	17,149
Remainder	59,298,996	56,228,132	20,886,946	585,553
LARIMER	\$8,561,421,263	\$6,883,500,118	\$3,652,022,872	\$102,382,270
Berthoud	106,396,263	59,938,741	21,094,477	591,371
Estes Park	241,791,478	234,477,290	152,082,763	4,263,549
Ft. Collins	4,201,562,214	3,622,128,981	2,010,155,595	56,353,506
Johnstown	61,785,198	60,933,395	24,965,863	699,903
Loveland	2,537,520,605	1,882,385,048	945,415,383	26,504,153
Timnath	9,963,967	7,892,860	5,235,639	146,778
Wellington	56,223,443	54,928,157	17,454,877	489,337
Windsor	36,448,423	26,163,459	10,101,589	283,192
Remainder	1,309,729,672	934,652,187	465,516,687	13,050,481
LAS ANIMAS	\$364,808,995	\$332,878,193	\$149,888,458	\$4,202,033
Aguilar	4,934,496	4,860,762	1,356,084	38,017
Trinidad	290,174,886	260,212,051	117,178,573	3,285,031
Remainder	69,699,613	67,805,380	31,353,801	878,985
LINCOLN	\$177,205,885	\$170,074,457	\$52,645,678	\$1,475,890
Arriba	2,417,453	2,413,055	216,234	6,062
Genoa	216,268	213,496	102,125	2,863
Hugo	9,304,205	9,171,460	4,005,793	112,300
Limon	154,707,586	148,665,907	44,226,165	1,239,854
Remainder	10,560,373	9,610,539	4,095,361	114,811

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2007

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
LOGAN	\$760,493,956	\$597,466,241	\$259,186,785	\$7,266,146
Crook	47,442,778	47,413,621	592,950	16,623
Fleming	1,149,881	1,127,803	336,444	9,432
Iliff	485,831	483,146	54,826	1,537
Merino	10,758,716	10,656,220	1,048,783	29,402
Sterling	575,749,577	446,352,603	231,874,376	6,500,459
Remainder	124,907,173	91,432,848	25,279,407	708,693
MESA	\$6,017,073,220	\$4,652,864,110	\$2,509,725,694	\$70,358,654
Clifton	89,949,680	77,219,768	64,514,525	1,808,626
Collbran	6,635,702	6,312,776	3,804,183	106,648
De Beque	4,241,732	3,868,611	3,033,024	85,029
Fruita	206,849,850	156,752,503	58,472,412	1,639,239
Grand Junction	4,872,064,435	3,697,185,697	2,020,358,345	56,639,534
Palisade	37,577,407	32,821,491	15,184,381	425,685
Remainder	799,754,414	678,703,264	344,358,823	9,653,893
MINERAL	\$26,082,195	\$25,816,523	\$12,112,833	\$339,576
Creede	9,103,224	8,880,557	5,571,155	156,184
Remainder	16,978,971	16,935,966	6,541,677	183,392
MOFFAT	\$347,742,480	\$302,954,895	\$179,252,918	\$5,025,248
Craig	292,893,539	256,258,006	153,714,401	4,309,291
Dinosaur	4,876,772	4,857,802	2,096,317	58,769
Remainder	49,972,169	41,839,087	23,442,200	657,188
MONTEZUMA	\$880,364,719	\$731,246,110	\$271,959,949	\$7,624,234
Cortez	658,832,271	582,830,075	204,900,158	5,744,253
Dolores	16,535,450	15,363,664	7,097,209	198,966
Mancos	30,677,592	27,314,388	14,684,851	411,681
Remainder	174,319,406	105,737,983	45,277,730	1,269,334
MONTROSE	\$1,171,061,995	\$1,014,588,949	\$546,182,440	\$15,243,452
Montrose	918,134,287	834,294,998	473,506,692	13,274,476
Naturita	16,568,665	14,192,305	4,229,197	118,563
Nucla	13,463,609	12,237,710	4,104,885	115,078
Olathe	67,534,118	31,659,128	10,578,611	296,565
Remainder	155,361,316	122,204,808	53,763,055	1,438,770
MORGAN	\$782,106,750	\$527,628,081	\$214,326,720	\$6,008,521
Brush	96,708,488	87,755,878	30,274,342	848,723
Ft. Morgan	479,624,762	287,725,491	141,273,543	3,960,519
Log Lane Village	1,924,578	1,838,007	841,431	23,589
Wiggins	34,409,223	33,273,745	7,048,305	197,595
Remainder	169,439,699	117,034,960	34,889,101	978,095
OTERO	\$417,600,512	\$363,746,400	\$129,702,401	\$3,636,294
Cheraw	1,776,973	1,481,263	416,595	11,679
Fowler	13,474,076	12,328,254	4,836,201	135,580
La Junta	305,759,530	264,466,671	93,620,909	2,624,606
Manzanola	2,596,196	2,587,299	430,150	12,059
Rocky Ford	49,418,567	43,233,362	18,914,619	530,260
Swink	2,319,674	2,315,692	781,968	21,922
Remainder	42,255,496	37,333,859	10,701,959	300,188
OURAY	\$78,828,650	\$72,069,840	\$45,625,410	\$1,279,081
Ouray	33,541,018	29,848,417	21,584,910	605,120
Ridgway	32,072,162	30,122,701	14,871,265	416,907
Remainder	13,215,470	12,098,722	9,169,235	257,054
PARK	\$140,322,470	\$127,845,746	\$57,475,387	\$1,611,288
Alma	3,371,212	3,117,293	1,697,058	47,576
Fairplay	23,610,547	21,725,768	10,540,836	295,506
Remainder	113,340,711	103,002,685	45,237,494	1,268,206
PHILLIPS	\$164,200,732	\$151,967,851	\$24,818,079	\$695,924
Haxtun	37,754,054	34,557,589	6,587,549	184,649
Holyoke	87,148,439	79,714,441	14,159,474	397,058
Remainder	39,298,239	37,695,821	4,071,057	114,217

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2007

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
PITKIN	\$1,140,986,987	\$1,101,465,042	\$701,328,154	\$19,661,314
Aspen	751,732,995	727,458,898	473,265,310	13,267,709
Basalt	64,365,174	59,676,580	28,513,576	799,361
Snowmass	12,393,663	12,318,596	872,892	24,471
Snowmass Village	141,751,565	138,798,914	99,639,336	2,793,329
Remainder	170,743,590	163,212,054	99,037,040	2,776,444
PROWERS	\$353,568,554	\$260,844,143	\$105,429,330	\$2,955,648
Granada	2,736,660	2,616,093	1,067,831	29,936
Holly	18,920,627	16,851,134	4,454,741	124,886
Lamar	277,946,160	206,619,665	86,383,158	2,421,700
Wiley	4,268,896	4,260,280	1,051,993	29,492
Remainder	49,696,211	30,496,971	12,471,606	349,634
PUEBLO	\$4,123,151,016	\$3,265,927,642	\$1,572,589,426	\$44,086,601
Avondale	1,905,600	1,852,697	1,048,284	29,388
Boone	1,110,166	869,114	305,018	8,551
Colorado City	29,571,377	22,425,358	4,441,508	124,515
Pueblo	3,532,138,568	2,810,325,812	1,369,690,309	38,398,446
Rye	3,920,541	3,910,945	1,845,019	51,724
Remainder	554,504,764	426,543,716	195,259,289	5,473,977
RIO BLANCO	\$609,967,996	\$545,189,114	\$112,806,481	\$3,162,462
Meeker	52,669,490	49,894,980	19,282,346	540,569
Rangely	34,233,729	30,329,963	17,190,487	481,925
Remainder	523,064,777	464,964,171	76,333,647	2,139,968
RIO GRANDE	\$403,983,477	\$263,764,011	\$90,076,370	\$2,525,237
Center	26,839,495	13,068,747	859,337	24,091
Del Norte	21,410,474	20,574,304	7,040,029	197,363
Monte Vista	221,127,911	108,060,264	33,161,972	929,676
South Fork	25,311,043	24,819,703	16,018,285	449,063
Remainder	109,294,554	97,240,993	32,996,747	925,044
ROUTT	\$1,008,018,320	\$918,115,469	\$548,484,612	\$15,376,437
Hayden	53,774,681	52,743,841	22,454,592	629,501
Oak Creek	9,992,813	9,165,196	3,914,833	109,750
Phippsburg	450,841	359,881	274,235	7,688
Steamboat Springs	791,222,676	717,451,517	453,124,411	12,703,071
Yampa	5,507,995	4,659,322	2,370,445	66,454
Remainder	147,069,314	133,735,712	66,346,096	1,859,973
SAGUACHE	\$62,812,162	\$58,933,294	\$16,031,019	\$449,420
Center	27,748,351	27,295,050	5,821,098	163,191
Crestone	4,487,815	3,603,408	1,620,259	45,423
Saguache	6,351,542	6,215,269	1,832,677	51,378
Remainder	24,224,454	21,819,567	6,756,984	189,428
SAN JUAN	\$20,783,050	\$20,032,593	\$13,654,796	\$382,804
Silverton	17,539,324	16,806,807	11,134,749	312,156
Remainder	3,243,726	3,225,786	2,520,047	70,648
SAN MIGUEL	\$300,653,241	\$286,500,250	\$187,168,978	\$5,247,170
Mountain Village	74,274,437	73,858,864	56,426,176	1,581,874
Norwood	14,425,203	13,497,133	6,991,767	196,010
Telluride	149,245,787	138,355,143	85,384,135	2,393,693
Remainder	62,707,814	60,789,110	38,366,899	1,075,593
SEDGWICK	\$61,090,212	\$57,242,699	\$14,453,529	\$405,196
Julesburg	49,838,574	46,854,110	12,291,399	344,582
Ovid	6,454,725	6,019,398	540,871	15,163
Sedgwick	432,054	416,590	264,960	7,428
Remainder	4,364,859	3,952,601	1,356,298	38,023
SUMMIT	\$1,700,302,894	\$1,432,003,880	\$963,700,703	\$26,746,349
Breckenridge	396,988,053	385,217,626	285,283,152	7,997,742
Copper Mountain	49,615,686	47,089,819	44,184,752	1,238,693
Dillon	330,947,058	118,401,057	70,080,437	1,964,663
Frisco	298,588,365	283,769,230	131,661,851	3,691,061
Keystone	97,598,751	97,403,674	91,465,842	2,564,190
Silverthorne	344,197,534	327,988,956	234,564,250	6,575,868
Remainder	182,367,447	172,133,518	106,460,420	2,714,132

**GROSS SALES, RETAIL SALES, NET TAXABLE SALES AND
NET SALES TAX FOR SELECTED CITIES BY COUNTY (CONTINUED)**
Fiscal Year 2007

COUNTY/CITY	GROSS SALES	RETAIL SALES	NET TAXABLE SALES	NET SALES TAX
TELLER	\$321,697,226	\$298,774,184	\$132,746,055	\$3,787,063
Cripple Creek	37,725,300	36,695,963	27,240,925	763,683
Victor	12,228,447	6,620,146	4,729,689	132,594
Woodland Park	193,659,567	179,702,079	73,789,345	2,068,640
Remainder	78,083,912	75,755,996	26,986,096	822,146
WASHINGTON	\$76,693,382	\$73,224,440	\$21,648,546	\$606,904
Akron	57,129,614	54,537,150	13,947,579	391,012
Cope	706,398	701,625	317,253	8,894
Otis	6,921,256	6,169,848	4,408,869	123,600
Remainder	11,936,114	11,815,817	2,974,845	83,398
WELD	\$8,447,865,968	\$5,719,434,559	\$2,399,035,471	\$67,255,520
Ault	21,114,335	16,950,697	5,312,224	148,925
Brighton	208,774,962	191,113,478	142,218,382	3,987,007
Dacono	93,000,484	90,540,202	48,606,391	1,362,651
Eaton	132,310,250	105,684,788	21,423,858	600,605
Erie	27,419,605	24,020,170	15,170,219	425,288
Evans	209,212,237	176,832,525	96,692,385	2,710,713
Firestone	190,550,292	154,151,347	59,895,628	1,679,138
Frederick	405,215,690	288,377,093	92,290,507	2,587,309
Ft Lupton	466,875,366	336,014,695	120,605,042	3,381,090
Garden City	29,200,695	25,099,414	16,304,326	457,082
Gilcrest	176,863,616	7,130,214	5,019,333	140,714
Greeley	2,491,066,573	2,029,960,991	1,106,110,921	31,009,156
Hudson	25,411,635	20,203,963	7,098,208	198,994
Johnstown	115,396,617	98,307,072	40,563,308	1,137,168
Keenesburg	66,885,678	11,570,806	7,135,234	200,032
Kersey	12,284,639	11,434,919	5,887,802	165,061
La Salle	39,787,455	35,151,094	16,816,875	471,451
Lochbuie	7,226,953	6,955,146	2,850,034	79,899
Mead	98,464,370	85,251,677	42,578,190	1,193,654
Milliken	56,164,310	51,540,257	12,832,021	359,738
Northglenn	613,248	339,702	214,486	6,013
Nunn	2,195,588	2,170,491	932,747	26,149
Pierce	5,120,933	4,602,648	1,766,009	49,509
Platteville	55,324,273	26,764,585	15,946,195	447,042
Severance	8,456,539	8,248,514	3,117,991	87,411
Windsor	404,231,677	295,791,184	146,900,023	4,118,254
Remainder	3,098,697,948	1,615,226,887	364,747,132	10,225,467
YUMA	\$306,184,113	\$259,063,094	\$97,004,181	\$2,719,454
Eckley	3,172,208	3,101,746	624,269	17,501
Idalia	2,442,450	2,382,239	594,983	16,680
Joes	784,371	769,431	593,592	16,641
Kirk	2,543,251	2,343,722	1,206,018	33,810
Wray	98,471,768	68,175,005	31,458,030	881,907
Yuma	144,019,195	136,676,177	52,450,989	1,470,432
Remainder	54,750,870	45,614,774	10,076,299	282,483
OUT OF STATE	\$7,124,598,505	\$2,349,450,046	\$1,127,791,713	\$31,616,964
STATE TOTAL	\$190,623,563,583	\$139,129,182,747	\$68,448,051,572	\$1,918,900,057

CITY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)
Calendar Year 2006

Aguilar	\$62,540	Frederick	829,326	Nederland	610,358
Akron	203,231	Frisco	3,094	New Castle	1,051,661
Alma	45,257	Fruita	1,001,887	Norwood	204,973
Antonito	177,451	Garden City	260,178	Nucla	174,268
Ault	229,818	Georgetown	351,223	Nunn	17,463
Basalt	2,240,401	Gilcrest	125,662	Oak Creek	137,329
Bayfield	454,720	Granada	33,236	Olathe	326,178
Bennett	319,827	Granby	1,626,363	Ordway	118,656
Berthoud	786,567	Grand Lake	939,846	Otis	25,978
Black Hawk	1,624,216	Green Mountain Falls	68,574	Ouray	670,352
Blanca	28,345	Gypsum	3,427,679	Ovid	11,415
Broomfield	1,784	Haxtun	98,914	Palisade	157,655
Brush	916,662	Hayden	869,997	Palmer Lake	205,981
Buena Vista	911,414	Holly	48,272	Paonia	258,004
Burlington	670,641	Holyoke	215,626	Parachute	1,396,592
Calhan	103,766	Hooper	9,025	Parker	10,088
Carbondale	30,396	Hot Sulphur Springs	88,427	Pierce	36,231
Castle Rock	82,303	Hotchkiss	318,544	Pitkin	7,027
Cedaredge	222,035	Hudson	229,322	Platteville	220,822
Centennial	17,025,423	Hugo	88,826	Poncha Springs	144,454
Center	201,909	Idaho Springs	1,050,148	Red Cliff	13,737
Cheyenne Wells	96,266	Ignacio	201,365	Rico	64,912
Collbran	48,983	Johnstown	1,228,124	Rocky Ford	636,502
Columbine Valley	116,017	Julesburg	105,196	Romeo	6,433
Craig	2,853,480	Keenesburg	93,525	Saguache	45,791
Crawford	27,952	Kersey	163,588	Salida	2,243,485
Creede	143,704	Kiowa	64,124	San Luis	87,573
Crested Butte	719	Kit Carson	32,569	Sawpit	12,098
Crestone	77,239	Kremmling	658,952	Sedgwick	1,812
Cripple Creek	602,472	La Jara	236,289	Seibert	22,901
Dacono	683,890	La Salle	299,613	Severance	78,278
De Beque	32,523	Lakeside	515,815	Sheridan	17,748
Del Norte	204,282	Las Animas	373,827	Silt	321,218
Dillon	1,898,330	La Veta	237,624	Silver Cliff	61,376
Dinosaur	36,847	Limon	792,922	Silver Plume	30,578
Dolores	251,087	Lochbuie	214,294	Simla	33,753
Dove Creek	110,478	Log Lane Village	31,564	South Fork	254,517
Eads	80,010	Louisville	40,707	Springfield	276,124
Eagle	3,005,676	Lyons	422,005	Stratton	74,343
Eaton	631,596	Manassa	22,250	Superior	8,178,943
Elizabeth	1,057,178	Mancos	288,284	Telluride	4,178,381
Empire	60,183	Manitou Springs	1,829,904	Timnath	18,235
Erie	2,077,262	Manzanola	13,966	Trinidad	4,967,061
Estes Park	6,766,542	Marble	6,571	Victor	119,551
Evans	3,214,118	Mead	195,373	Walsenburg	903,941
Fairplay	377,442	Milliken	554,383	Walsh	86,430
Federal Heights	1,224	Minturn	456,905	Ward	5,554
Firestone	1,252,849	Moffat	8,843	Wellington	433,256
Flagler	70,032	Montezuma	4,622	Westcliffe	322,018
Florence	592,429	Monte Vista	670,747	Wiggins	155,985
Fort Lupton	2,747,372	Monument	2,697,466	Windsor	3,609
Fort Morgan	4,407,311	Morrison	389,411	Wray	754,095
Fountain	4,658,231	Mountain View	153,979	Yampa	40,390
Fowler	110,813	Mountain Village	2,237,596	Yuma	1,195,559
Foxfield	57,140	Naturita	162,975		
Fraser	1,651,559			Total	124,863,160

COUNTY SALES TAX DISTRIBUTION AMOUNTS (ACCRUED BASIS)
Calendar Year 2006

Adams County	\$27,016,005	Moffat County	2,312,485
Alamosa County	4,158,170	Craig	1,013,574
Arapahoe County	15,042,741	Dinosaur	15,127
Archuleta County	6,559,610	Montezuma County	1,111,325
Bent County	222,471	Montrose County	2,107,588
Boulder County	21,005,449	Otero County	1,113,022
Chaffee County	4,625,297	Ouray County	469,700
Clear Creek County	787,552	Park County	553,843
Costilla County	120,234	Phillips County	322,953
Crowley County	235,189	Pitkin County	22,470,853
Custer County	455,931	Prowers County	1,300,980
Delta County	5,185,410	Pueblo County	14,183,709
Douglas County	31,380,217	Rio Blanco County	2,844,147
Eagle County	13,403,232	Meeker	719,447
El Paso County	64,435,934	Rangely	558,490
Fremont County	3,698,014	Rio Grande County	2,691,396
Garfield County	12,146,655	Routt County	4,744,617
Grand County	3,288,303	San Juan County	609,524
Gunnison County	2,680,812	San Miguel County	1,665,992
Hinsdale County	558,809	Sedgwick County	333,322
Huerfano County	514,953	Summit County	6,112,723
Jackson County	526,119	Blue River	30,439
Jefferson County	31,670,604	Breckenridge	5,003,923
Las Animas County	58,787	Dillon	1,709,923
La Plata County	17,353,954	Frisco	2,722,101
Lake County	2,043,540	Montezuma	4,499
Larimer County	25,468,527	Silverthorne	3,962,846
Lincoln County	1,045,412	Teller County	1,299,735
Logan County	2,225,153		
Mesa County	39,298,029	Total	419,564,328
Mineral County	363,863		

COLORADO DEPARTMENT OF REVENUE
LODGING TAX DISTRIBUTIONS TO COUNTIES
Calendar Years 2002-2006

County	Current Tax Rate	2002	2003	2004	2005	2006
Alamosa	1.9%	92,415	97,633	102,343	101,712	118,182
Archuleta (Pagosa Springs omitted*)	1.9%	158,021	159,161	184,716	187,767	77,179
Chaffee	1.9%	214,660	214,238	215,917	237,257	261,942
Clear Creek	2.0%	66,556	63,462	61,386	64,322	67,902
Conejos	1.9%	15,891	15,128	13,568	13,652	20,686
Costilla	1.9%	7,444	9,172	8,282	7,643	7,721
Delta	1.9%	59,450	60,898	74,525	81,699	108,076
Fremont	2.0%	99,011	88,441	93,278	135,278	151,823
Grand (Winter Park omitted)	1.8%	438,037	438,413	439,595	488,188	493,651
Gunnison 1/	1.9%	388,114				
Hinsdale	1.9%	41,654	38,747	40,424	41,528	46,622
Lake	1.9%	69,533	67,558	61,644	65,004	79,700
La Plata (Durango omitted)	1.9%	147,247	152,371	169,067	147,833	178,915
Logan	1.9%	74,062	65,199	63,988	71,029	74,171
Moffat	1.9%	57,910	89,597	82,550	90,134	143,865
Montezuma (Cortez omitted)	1.9%	70,809	81,827	77,468	93,044	112,109
Morgan	1.9%	60,944	80,673	74,668	70,788	72,195
Prowers	2.0%	NA	NA	NA	NA	60,067
Rio Blanco	1.9%	41,158	62,994	111,136	46,729	53,430
Rio Grande	1.9%	70,966	75,982	79,210	75,676	81,801
Saguache	1.9%	7,987	9,756	9,075	9,754	9,821
San Juan	2.0%	50,765	41,929	39,663	49,814	54,418
San Miguel (Mountain Village omitted)	2.0%	315,084	292,227	316,681	317,043	329,020

1/ Lodging Tax repealed in 2003

NR = Nonreleasable

NA = Not Applicable

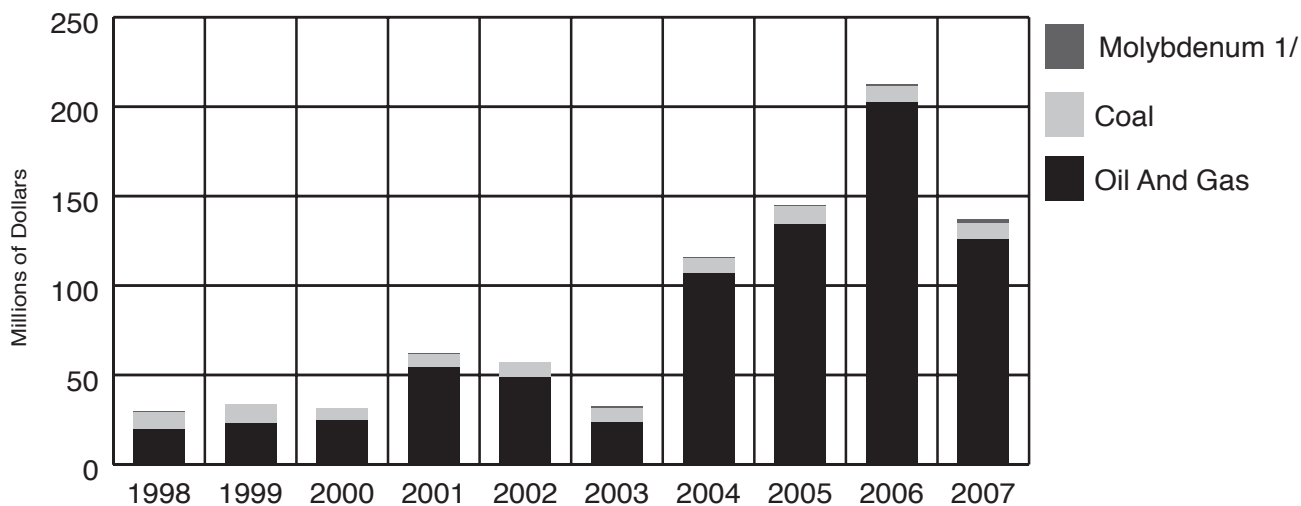
Data for Bent and Mineral Counties are not shown due to confidentiality.

SEVERANCE

Net Severance Tax Collections74

SEVERANCE TAX**COLORADO NET SEVERANCE TAX COLLECTIONS**
Fiscal Years 1998 to 2007

YEAR	MOLYBDENUM 1/	COAL	OIL AND GAS	TOTAL
2007	\$1,812,622	\$8,830,522	\$126,244,455	\$136,887,598
2006	1,494,051	8,591,065	202,668,239	212,753,355
2005	814,550	10,249,390	134,049,755	145,113,695
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

NET SEVERANCE TAX COLLECTIONS
Fiscal Years 1998 to 2007

Molybdenum	0.6	0.5	0.1	0.4	0.3	0.9	0.7	0.8	1.5	1.8
Coal	9.3	10.2	6.8	7.2	7.9	7.9	8.0	10.2	8.6	8.8
Oil and Gas	19.8	23.3	24.6	54.4	48.9	23.6	107.1	134.1	202.7	126.2

1/ The Molybdenum classification includes collections for metallic metals.