



2012

Colorado
Department of Revenue
Annual Report



Colorado Department of Revenue

2012 Annual Report

July 1, 2011 - June 30, 2012

TABLE OF CONTENTS

Message From the Executive Director	1
Highlights	2
Colorado Department of Revenue Organization Chart	3
Net Collections by Source	4
Gross Collections and Net Collections by Fund and Tax Sources	6
Cost of Administration	6
Population by County	7
Department of Revenue Locations.....	8
Taxes and Fees at a Glance	9
Legislative Digest	13
Alcoholic Beverages.....	17
Auto Dealer Licensing.....	21
Cigarette and Tobacco Products.....	23
Income Tax.....	25
Limited Stakes Gaming	33
Lottery	35
Medical Marijuana Enforcement.....	37
Motor Fuels	39
Motor Vehicle	41
Online Web Portal Services.....	51
Racing Events	53
Sales and Use Tax	55
Severance Tax	71
Amnesty Program	73

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January 9, 2013

The Honorable John Hickenlooper
Governor of Colorado

Members of the
Colorado General Assembly

Dear Governor, Senators and Representatives:

The Colorado Department of Revenue is proud to present its annual report for the fiscal year ending June 30, 2012.

This compilation of what we do for the people of our great state provides a plethora of numbers – taxes collected, licenses issued, investigations conducted. But as important as what we do is how we provide those services to our customers.

To that end, the Department has been working diligently this year on plans and processes that will improve service to our customers. We will give greater value to all the numbers in this book by instilling a culture of continuous improvement focused on exemplary customer service.

The Department's strategic plan, which was adopted this year, provides focus and direction for the work we do in all divisions – Tax, Motor Vehicles, Enforcement and Lottery – with measurable goals.

You can expect the Department to:

- Be respectful to our customers by providing processes that are clear, simple, timely, and convenient.
- Provide responsible financial, resource, and project management that builds a sustainable foundation utilizing a high standard of care.
- Promote fairness and consistency in the application of the law.
- Recruit, develop, retain, and value a high-quality, diverse workforce in an environment that promotes collaboration, professional development, and employee innovation.
- Maximize public trust through responsible stewardship and transparent processes.

The Department's Division of Motor Vehicles faces a daunting challenge – cut waiting times while facing a significant increase in the number of customers.

Driver's license renewals are expected to rise sharply through 2015 because legal changes in the renewal cycles for driver's licenses. Beginning in 2011, licenses with five-year and 10-year renewal cycles are coinciding. The result: More people coming to driver's license offices while staffing levels remain the same. The number of people renewing licenses jumped from about 870,000 in 2010 to 1.3 million in 2012.

The DMV launched the Waitless initiative last year. It allows customers to schedule appointments so they can arrive at an assigned time to be served. It also gives managers the technology to track workloads and assign resources to address areas of the greatest need.

The Tax Section is completing work on one of the most significant and successful computer-system conversions in Department history. The five-year, \$53.6 million Colorado Integrated Tax Architecture system was delivered on time and within budget by a crew of dedicated employees. CITA, which replaced a 50-year-old system, is already improving collection efforts, turning around refunds faster and compiling better information.

The Enforcement section continues to preserve the integrity of games at casinos and betting sites and monitors the sales of liquor, tobacco and motor vehicles. The Medical Marijuana Enforcement Division continues its mission to license and regulate an emerging industry.

The Colorado Lottery posted record annual sales of \$545.3 million last year and returned \$123.2 million in total proceeds to beneficiaries: Great Outdoors Colorado, \$57.1 million; the Conservation Trust Fund, \$49.3 million; Colorado State Parks, \$12.3 million; and the Public School Capital Construction Assistance Fund, \$4.5 million.

Thank you for your continued support as the Department strives for efficient, effective and elegant service to the people of Colorado.

Sincerely,



Barbara J. Brohl
Executive Director



**COLORADO DEPARTMENT
OF REVENUE**

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Highlights

The Colorado Department of Revenue (DOR) administers gaming, liquor, motor vehicle, racing, income, cigarette, sales, fuel, and severance 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 fiscal year 2012.

Service to Taxpayers

The Department provides informational and tax accounting services to a growing number of individuals and businesses throughout the state. During FY12, the Department of Revenue:

- Received 873,392 telephone calls from taxpayers regarding sales, fuel and income taxes (discontinued Interactive Voice Response automated system and changed customer service strategy to "first contact resolution.")
- Maintained 236,634 active sales tax accounts and 179,674 active withholding accounts

Tax Processing and Collection

During FY11, the Department processed:

- 2.4 million individual income tax returns
- 51,681 corporate income tax returns
- 1.6 million individual income tax refunds; average refund \$437, of which:
 - 90 % were processed within 21 days
 - 96 % were processed within 45 days
- 4.2 million paper documents for all taxes
- 1.9 million electronic (FSEF and Revenue Online) individual income tax returns
- 1,766,602 EFT payments/filings

Colorado Lottery

- Gross Sales: \$ 545.3 million
- Total Proceeds: \$ 123.3 million
- Funds Distribution:
 - Conservation Trust Fund: \$ 49.3 million
 - Great Outdoors Colorado: \$ 57.1 million
 - Parks & Outdoor Recreation: \$ 12.3 million
 - Public School Capital Construction Assistance Fund: \$ 4.6 million
 - Total Proceeds (1983-2012): \$ 2.5 billion

Medical Marijuana Enforcement

- 311 center and infused product business licenses issued, 218 optional premises cultivation business applications received.
- \$1,633,000 license fee revenue collected, \$1,149,500 license application revenue collected.

Motor Vehicle Registration, Driver Licensing and Services

- 923,609 adult driver's licenses issued

- 124,926 ID cards issued
- 68,444 driver records provided to the public
- 1,561,184 vehicle title applications received

Motor Vehicle Dealer Licensing

- 18,059 Dealer and Salesperson Licenses issued
- \$1,625,800 imposed for fines on licensed dealer and salespeople

Colorado Limited Stakes Gaming

- \$ 102.1 million in gaming tax revenues collected
- 40 gaming establishments licensed
- 9,608 individuals employed by casinos
- \$91.2 million distributed to constitutional and statutory fund recipients
- \$184,682 assessed in fines against 8 casinos and various individuals

Liquor Enforcement

- 13,515 liquor licenses in force
- 1,519 investigations performed, 82% resulted in criminal penalties or administrative sanctions
- 1,728 "no notice" compliance investigations were performed on alcohol beverage licensed establishments with an 84% compliance rate
- 2,572 statewide compliance checks for sales of tobacco to minors with a 90% compliance rate

Ports of Entry

- 5.66 million trucks cleared
- 46 % of all vehicle traffic cleared ports using AVI WIM technology
- \$10.4 million collected in fines and permits
- House Bill 12-1019 abolishes the Motor Carrier Services division of the Division of Motor Vehicles of the Department of Revenue and transfers the Ports of Entry section of the division to the Colorado State Patrol of the Department of Public Safety effective July 1, 2012.

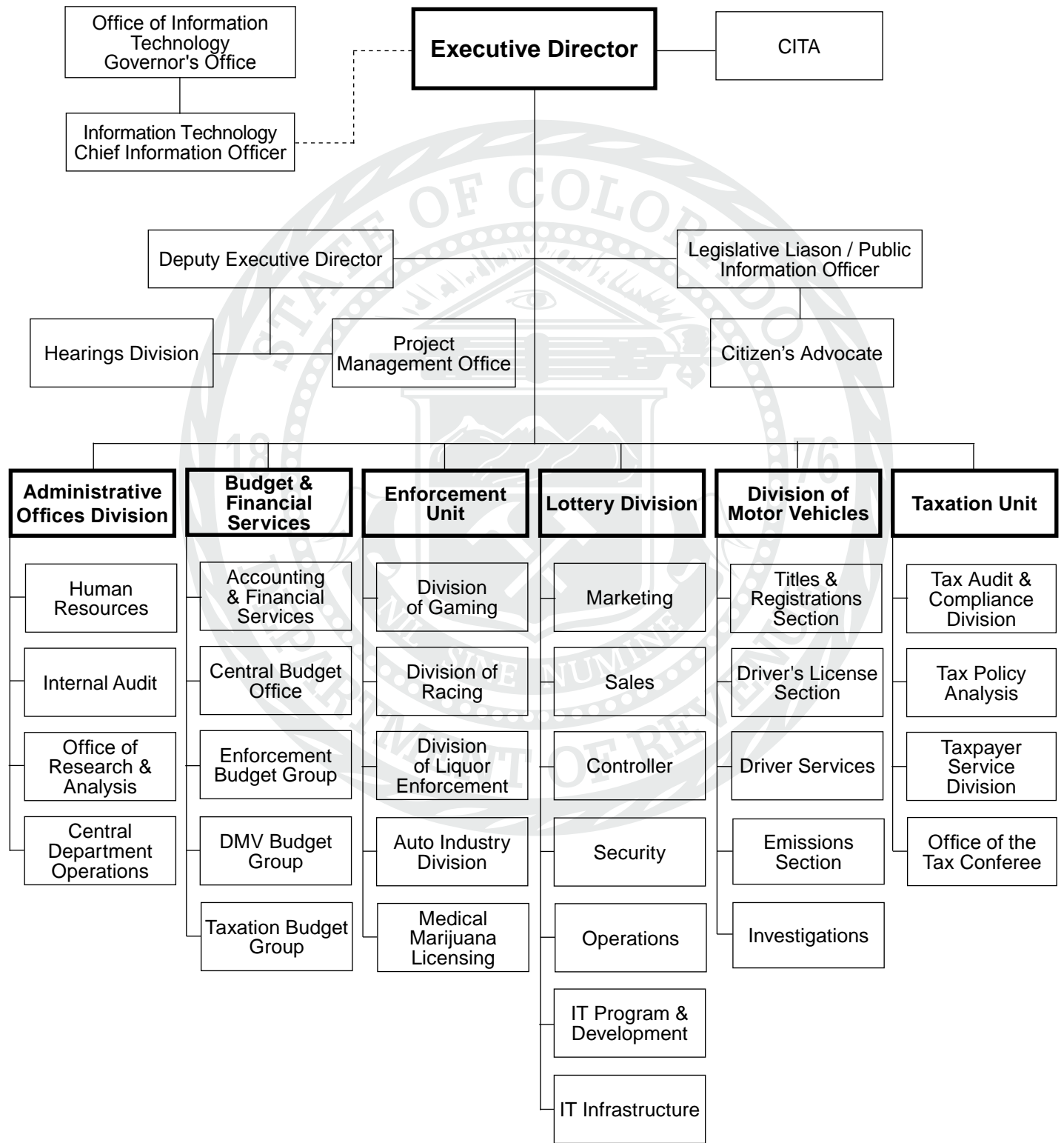
Racing

- 40 Horse and 0 Greyhound race days regulated during calendar year 2011
- \$598,123 collected in racing related taxes
- 586 horse drug tests conducted, 95% compliance rate for horses

E-Business / Portal Operations

- 109,145 driver licenses or identification cards renewed on-line
- 462,274 motor vehicle registrations renewed online
- \$699,104 collected as a result of 468 intercepts from gambling winnings for payment of delinquent child support
- 213,928 tax payments made online for a total of \$242,111,984 collected

Colorado Department of Revenue Functional Organization Chart



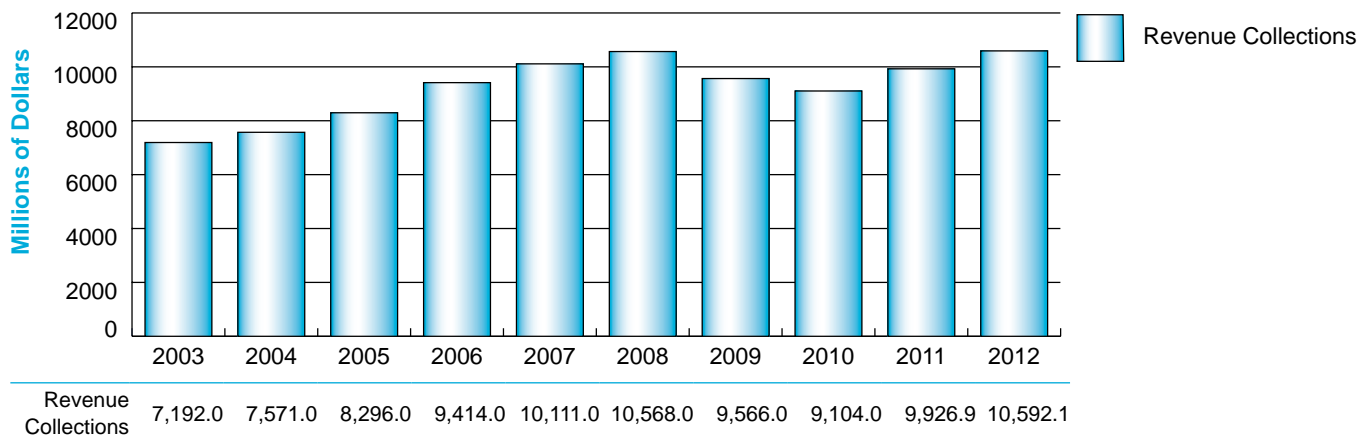
Net Collections by Source Fiscal Years 2011 and 2012

STATE TAXES: SALES, USE, AND EXCISE	2011	2012	Percent of 2012 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$37,014,005	\$38,817,101		
Aviation Fuel	34,775,720	39,965,944		
Cigarette	169,875,969	172,806,694		
Highway Fuel	552,086,049	561,134,577		
Limited Stakes Gaming	105,147,651	101,859,138		
Racing	576,545	594,680		
Sales	1,977,434,433	2,096,350,880		
Tobacco Products	29,165,873	30,591,878		
Use	196,448,313	205,981,583		
Subtotal	\$3,102,524,558	\$3,248,102,475	34.6%	4.7%
INCOME				
Individual	\$4,518,603,609	\$4,849,859,145		
Corporate	383,513,775	492,224,511		
Fiduciary	21,982,053	25,767,757		
Subtotal	\$4,924,099,437	\$5,367,851,414	57.1%	9.0%
SEVERANCE	\$146,689,768	\$175,090,866	1.9%	19.4%
LICENSES, PERMITS, AND MISCELLANEOUS RECEIPTS				
MOTOR VEHICLE				
Vehicle Registrations	\$207,715,446	\$219,099,146		
Road Safety Surcharge	114,481,654	115,710,494		
Bridge Safety Surcharge	65,328,855	88,908,969		
Daily Rental Fees	24,021,770	26,097,534		
Late Registration Penalty Fees	22,656,510	17,839,334		
Motor Vehicle Operator Licenses	20,275,629	23,429,649		
Emissions	12,934,713	14,186,455		
Titles	4,831,904	5,089,408		
IRP Due Other States	-1,132,824	-186,533		
License Reinstatement Fees	7,784,942	7,555,918		
Motor Vehicle Penalty Assessments	12,921,541	11,461,590		
Motor Vehicle Dealer/Sales Licenses	2,228,827	2,414,292		
Motor Vehicle Manufacturer Licenses	138,210	152,450		
Motorist Insurance Identification Database	2,484,596	698,691		
Passenger Mile Tax	366,275	387,138		
59-Day Harvest Permit	49,369	65,401		
Tow Bills	66,520	68,028		
Subtotal	\$497,153,937	\$532,977,963	5.7%	7.2%
REGULATORY AND BUSINESS				
Cigarette Licenses	\$748	\$753		
Liquid Petroleum Inspection Fee	149,665	175,966		
Liquor Licenses	3,120,093	3,127,590		
Liquor Licenses/85% City	2,647,773	2,675,084		
Liquor Licenses 85% County	469,700	418,478		
Limited Stakes Gaming	926,346	1,088,016		
Medical Marijuana Fees	8,428,291	3,806,601		
PUC Utility Supervision Fees	11,568,352	11,973,505		
Other PUC Hazardous Fees	49,621	57,315		
Racing Licenses/Fees	1,298,881	1,151,520		
Recycled Tire Fees	5,707,060	5,820,375		
Restaurant Licenses/Fees	862,187	839,207		
Sales Tax Licenses	184,427	2,248,826		
Special Fuel Licenses and Permits	7,135	7,431		
Tobacco Products Licenses/Fines	26,361	18,568		
Underground Storage Tank Surcharge	35,959,768	29,471,559		
Subtotal	\$71,406,407	\$62,880,792	0.7%	-11.9%

Net Collections by Source (Continued)

STATE TAXES: SALES, USE, AND EXCISE	2011	2012	Percent of 2012 State Revenues Collected	Year-to-Year Percent Change
OTHER RECEIPTS				
Miscellaneous Receipts ¹	\$7,706,361	\$9,229,331		
Revenue Department Service Fees	482,677	430,991		
DNA Cold Case Surcharge	276,456	246,510		
Driving School Penalty Surcharge	107,625	89,025		
Traumatic Brain Injury Fee Surcharge	878,865	718,798		
Subtotal	\$9,451,985	\$10,714,655	0.1%	13.4%
Net State Collections	\$8,751,326,091	\$9,397,618,164	100.0%	7.4%
LOCAL TAXES ²				
City Sales Taxes	\$128,707,281	\$132,643,117		
County Lodging Taxes	2,799,562	3,008,307		
County Sales Taxes	428,144,018	428,101,958		
County Transit Sales Taxes	16,928,999	17,051,071		
E911 Surcharge	552,953	1,796,915		
Football Stadium District Taxes	40,530,280	25,827,231		
Local Improvement District Taxes	7,181,267	5,236,757		
Local Marketing District	5,749,415	6,203,703		
Metropolitan Transportation District	498,935	1,226,045		
Motor Vehicle Specific Ownership--Classes A&F	13,268,089	15,598,691		
Multi-Jurisdictional Housing Authority	1,012,556	1,048,126		
Public Safety Improvement Authority	3,540,964	3,681,148		
RTD Sales and Use	408,001,781	428,897,843		
Rural Transportation Authority	77,216,650	80,765,845		
SCFD Sales and Use	41,385,781	43,350,148		
Short-term Rental Taxes	42,662	64,309		
Net Local Collections	\$1,175,561,194	\$1,194,501,214		1.6%
Net State and Local Revenue Collections	\$9,926,887,285	\$10,592,119,378		

Net State and Local Revenue Collections Fiscal Years 2003 to 2012



¹ Includes estate tax collections

² Taxes collected on behalf of local government

Gross Collections and Net Collections by Fund and Tax Sources Fiscal Year 2012

	Gross Collections ¹	Net Collections
General Fund:		
Alcoholic Beverages ²	\$45,112,493	\$45,038,253
State Sales Tax ²	2,096,327,829	2,096,350,880
State Use Tax ²	205,981,374	205,981,583
Cigarette and Tobacco ²	203,613,109	203,417,892
Income Tax	6,295,392,877	5,367,851,414
Racing	1,746,201	1,746,201
Regulatory and Business	57,015,207	56,970,588
Other Receipts, Fees, etc. ³	45,314,697	45,263,899
Total General Fund	\$8,950,503,787	\$8,022,620,709
Highway Users Tax Fund:		
Mileage and Fuel Taxes ⁴	\$562,383,097	\$561,621,879
Vehicle Registrations ⁵	224,559,403	224,503,426
Operators Licenses & Control ⁶	32,269,729	32,191,532
All Other Motor Vehicle ⁷	262,634,544	262,582,465
Emissions	14,186,455	14,186,455
Total Highway Users Tax Fund	\$1,096,033,228	\$1,095,085,756
Other Collections:		
Gaming	\$102,982,692	\$102,947,154
Severance Tax	210,173,798	175,090,866
Local Government Sales Tax	1,178,911,701	1,178,902,523
Other Special Funds ⁸	19,854,946	17,472,371
Total Other	\$1,511,923,138	\$1,474,412,913
Total All Funds	\$11,558,460,152	\$10,592,119,378

Cost of Administration ⁹ Fiscal Years 2003 to 2012

Year	Gross Collections	Administration	Cost as % of Collections
2012	11,558,460,152	135,556,132	1.17%
2011	10,962,892,030	123,740,158	1.13
2010	10,189,039,088	116,073,378	1.14
2009	10,670,993,094	124,495,086	1.17
2008	11,529,208,182	112,484,115	0.98
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

¹ Beginning in FY2012, Gross Collections are primarily net of refunds except for Income Tax and Severance Tax.

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.

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, FASTER surcharges, and other miscellaneous.

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

⁹ Gross Collections and Administration costs do not include Lottery funds or county clerk fees.

Population by County ¹

County	2000 Census	2010 Census	2011 Estimate	CHANGE		Rank
				Amount 2010-2011	Percent 2010-2011	
Adams	363,857	441,603	451,576	9,973	2.26%	5
Alamosa	14,966	15,445	15,642	197	1.28%	30
Arapahoe	487,967	572,003	584,703	12,700	2.22%	3
Archuleta	9,898	12,084	12,038	-46	-0.38%	36
Baca	4,517	3,788	3,786	-2	-0.05%	55
Bent	5,998	6,499	6,311	-188	-2.89%	46
Boulder	291,288	294,567	300,383	5,816	1.97%	7
Broomfield ²		55,889	57,305	1,416	2.53%	12
Chaffee	16,242	17,809	17,966	157	0.88%	27
Cheyenne	2,231	1,836	1,872	36	1.96%	59
Clear Creek	9,322	9,088	8,965	-123	-1.35%	39
Conejos	8,400	8,256	8,251	-5	-0.06%	40
Costilla	3,663	3,524	3,661	137	3.89%	56
Crowley	5,518	5,823	5,801	-22	-0.38%	48
Custer	3,503	4,255	4,206	-49	-1.15%	54
Delta	27,834	30,952	30,412	-540	-1.74%	18
Denver	554,636	600,158	620,917	20,759	3.46%	2
Dolores	1,844	2,064	2,042	-22	-1.07%	58
Douglas	175,766	285,465	292,305	6,840	2.40%	8
Eagle	41,659	52,197	51,776	-421	-0.81%	15
El Paso	516,929	622,263	637,302	15,039	2.42%	1
Elbert	19,872	23,086	23,156	70	0.30%	24
Fremont	46,145	46,824	47,375	551	1.18%	16
Garfield	43,791	56,389	56,237	-152	-0.27%	13
Gilpin	4,757	5,441	5,450	9	0.17%	49
Grand	12,442	14,843	14,500	-343	-2.31%	33
Gunnison	13,956	15,324	15,402	78	0.51%	31
Hinsdale	790	843	821	-22	-2.61%	62
Huerfano	7,862	6,711	6,474	-237	-3.53%	45
Jackson	1,577	1,394	1,366	-28	-2.01%	61
Jefferson	527,056	534,543	540,023	5,480	1.03%	4
Kiowa	1,622	1,398	1,433	35	2.50%	60
Kit Carson	8,011	8,270	8,150	-120	-1.45%	41
La Plata	43,941	51,334	51,944	610	1.19%	14
Lake	7,812	7,310	7,396	86	1.18%	43
Larimer	251,494	299,630	305,309	5,679	1.90%	6
Las Animas	15,207	15,507	14,991	-516	-3.33%	32
Lincoln	6,087	5,467	5,399	-68	-1.24%	50
Logan	20,504	22,709	22,193	-516	-2.27%	25
Mesa	116,255	146,723	147,753	1,030	0.70%	11
Mineral	831	712	709	-3	-0.42%	63
Moffat	13,184	13,795	13,434	-361	-2.62%	34
Montezuma	23,830	25,535	25,413	-122	-0.48%	21
Montrose	33,432	41,276	41,025	-251	-0.61%	17
Morgan	27,171	28,159	28,338	179	0.64%	19
Otero	20,311	18,831	18,866	35	0.19%	26
Ouray	3,742	4,436	4,355	-81	-1.83%	53
Park	14,523	16,206	16,079	-127	-0.78%	29
Phillips	4,480	4,442	4,387	-55	-1.24%	52
Pitkin	14,872	17,148	17,094	-54	-0.31%	28
Prowers	14,483	12,551	12,503	-48	-0.38%	35
Pueblo	141,472	159,063	160,393	1,330	0.84%	10
Rio Blanco	5,986	6,666	6,785	119	1.79%	44
Rio Grande	12,413	11,982	11,915	-67	-0.56%	37
Routt	19,690	23,509	23,216	-293	-1.25%	23
Saguache	5,917	6,108	6,258	150	2.46%	47
San Juan	558	699	691	-8	-1.14%	64
San Miguel	6,594	7,359	7,496	137	1.86%	42
Sedgwick	2,747	2,379	2,358	-21	-0.88%	57
Summit	23,548	27,994	27,964	-30	-0.11%	20
Teller	20,555	23,350	23,378	28	0.12%	22
Washington	4,926	4,814	4,759	-55	-1.14%	51
Weld	180,936	252,825	258,448	5,623	2.22%	9
Yuma	9,841	10,043	10,070	27	0.27%	38
State Totals	4,301,261	5,029,196	5,118,526	89,330	1.78%	

¹ Source data: Colorado Department of Local Affairs, State Demography Office as of October 2012² Broomfield became the City and County of Broomfield November 15, 2001.

Department of Revenue Locations

Air Care Colorado (Emissions) Testing Stations

Arvada, Aurora (2 locations), Boulder, Broomfield, Castle Rock, Dacono, Denver (2 locations), Ft. Collins, Golden, Greeley, Littleton (2 locations), Longmont, Loveland, Northglenn, Parker, and Sheridan

Driver's License Locations

Full-Service Offices

Akron, Alamosa, Aurora, Boulder, Burlington, Canon City, Cheyenne Wells, Colorado Springs, Cortez, Craig, Delta, Denver (2 locations), Durango, Fort Collins, Fort Morgan, Frisco, Glenwood Springs, Golden, Grand Junction, Greeley, Gunnison, Holyoke, Hot Sulphur Springs, Hugo, Julesburg, La Junta, Lamar, Littleton, Longmont, Meeker, Montrose, Northglenn, Parker, Pueblo, Rangely, Salida, Springfield, Steamboat Springs, Sterling, Trinidad, Wray, and Yuma

Limited Service Offices

Aurora, Castle Rock, Centennial, Colorado Springs (4 locations), Eads, Lakewood, Littleton, Leadville, Loveland, and Saguache

Field Audit District Offices

Colorado Springs¹, Denver (headquarters), Fort Collins¹, Grand Junction, and Pueblo¹, Colorado; San Francisco and Los Angeles, California; Chicago, Illinois; Secaucus, New Jersey; Dallas and Houston, Texas

Limited Stakes Gaming Offices

Central City/Black Hawk, Cripple Creek, and Golden (headquarters)

Liquor Enforcement Offices

Colorado Springs, Grand Junction, Greeley, and Lakewood (headquarters)

Lottery Offices

Denver, Fort Collins¹, Grand Junction¹, and Pueblo (headquarters)

Medical Marijuana Enforcement Offices

Denver (headquarters)

Ports of Entry Locations³

Primary Ports

Cortez, Dumont, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument, Platteville, and Trinidad

Mobile Port Assignment Areas

Denver Metro Area, Dumont, Durango, Fort Collins, Fort Morgan, Lamar, Limon, Loma, Monument, and Trinidad

Racing Offices

Aurora² and Lakewood (headquarters)

Tax Auditing and Compliance District Offices

Colorado Springs¹, Denver, Grand Junction, and Pueblo

Taxpayer Service Centers

Colorado Springs¹, Denver¹, Fort Collins¹, Grand Junction¹, and Pueblo¹

¹ Regional Service Center

² Seasonal Offices

³ *House Bill 12-1019* abolishes the Motor Carrier Services division of the Division of Motor Vehicles of the Department of Revenue and transfers the Ports of Entry section of the division to the Colorado State Patrol of the Department of Public Safety effective July 1, 2012.

For complete addresses for the offices listed above, please access the Department of Revenue website at www.Colorado.gov/revenue

Taxes and Fees at a Glance

Alcohol and Fermented Malt Beverages: Title 12, Articles 46, 47

Beer	8¢/gallon
Hard Cider (apple/pear)	8¢/gallon
Wine	7.33¢/liter ¹
Spirituos Liqueurs	60.26¢/liter
Fermented Malt Beverage	8¢/gallon
Winery Grape/Produce Tax	\$10/ton

¹ Surcharges: 1¢ for all wine. In addition, a graduated annual rate of 5¢, 3¢, and 1¢ is collected on all Colorado wine based on the amount produced.

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 42 mills/cigarette
Other Tobacco Products	40% of manufacturer's list price

Cigarette tax is imposed upon cigarette wholesalers who sell or offer for sale cigarettes in the state. The tax is paid by wholesalers who purchase tax stamps and affix them to the packages. The tax must be remitted by the 10th day of the month subsequent to purchase. A 4% discount for collection and remittance on the first 20¢ of the tax is available to timely filers.

Tobacco product distributors/first receivers must collect and remit taxes imposed on the distribution, sale, consumption, or handling of the products. Tobacco product distributors must file quarterly returns. Taxes are due by the 20th day of the month that follows the end of a quarter. Distributors may deduct for collection and remittance 3 1/3% of the first 20% of the tax if returns are timely filed.

Gaming: Title 12, Article 47.1

AGP ¹	AGP Tax Rate
\$0 - \$2,000,000	0.25%
\$2,000,001 - \$5,000,000	2.0%
\$5,000,001 - \$8,000,000	9.0%
\$8,000,001 - \$10,000,000	11.0%
\$10,000,001 - \$13,000,000	16.0%
\$13,000,001 +	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 Tax: 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 Tax: Title 42, Article 3 Title 39, Article 27

Passenger-mile	1.0 mill/passenger-mile
Aviation Gasoline	6¢/gallon
Aviation Jet Fuel	4¢/gallon
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 adjusted gross gallons acquired less a 2% shrinkage allowance. Using net taxable gallons, the tax is computed less a .5% 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 vehicles pay fuel excise tax on gasoline or special fuels at the retail pump. The excise tax paid is then redistributed to Colorado and other jurisdictions of the United States and Canada each quarter through the International Fuel Tax Agreement (IFTA). This redistribution is executed through the quarterly IFTA tax return, and is based on where the fuel is purchased and where the miles are traveled. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

Motor Vehicle and Driver's Licenses: Title 42

Basic State Vehicle Registration Fees ¹ 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
16,000 lbs. and over	\$110.00 + \$1.50/100 lbs. above 16,000

Trucks Less Than 16,001 Pounds Empty Weight

2,000 lbs. or less	\$7.60
2,001 - 3,000 lbs.	\$7.60 + 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

Private Carriers:

Declared Gross Vehicle Weight

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

Common or Contract Carriers

Declared Gross Vehicle Weight

16,001 - 30,000 lbs.	\$440 - \$660
30,001 - 48,000 lbs.	\$770 - \$1,130
48,001 - 74,000 lbs.	\$1,430 - \$2,260
74,001 lbs. and over	\$2,350

Vehicles Operated Less Than 10,000 Miles 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

¹ Vehicle Registration Fees are shown as collected in a Non-TABOR year as identified in C.R.S 42-3-306 (1).

Road Safety Surcharge (Effective for registration periods beginning July 1, 2009 or after)

2,000 lbs. or less	\$16.00
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(includes motorcycles and trailers where weight is not captured)

2,001 - 5,000 lbs.	\$23.00
5,001 - 10,000 lbs.	\$28.00
10,001 - 16,000 lbs.	\$37.00

(includes passenger buses)

16,001 and over	\$39.00
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Bridge Safety Surcharge (Effective for registration periods beginning July 1, 2009 or after)

FY 2009-2010 the surcharge will be 50% of the maximum surcharge amount.

FY 2010-2011 the surcharge will be 75% of the maximum surcharge amount.

FY 2011 and after the surcharge will be 100% of the maximum surcharge amount.

2,000 lbs. or less	\$13.00
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(includes motorcycles and trailers where weight is not captured)

2,001 - 5,000 lbs.	\$18.00
5,001 - 10,000 lbs.	\$23.00
10,001 - 16,000 lbs.	\$29.00

(includes passenger buses)

16,001 and over	\$32.00
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Special Laden Weight Registration Fees

In lieu of the payment of registration fees, the owner of a truck or truck tractor operating in interstate commerce shall apply to the department for a special laden weight registration. The registration is valid for 72 hours after issuance and shall authorize the operation of the vehicle when loaded. The fee for the special registration of a truck or a truck tractor is based on the actual gross vehicle weight of the vehicle and its cargo, computed to the nearest pound, according to the following schedule:

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 apply to the department for a temporary commercial registration permit. The permit authorizes the operation of such motor vehicle in commerce when the motor vehicle is operated solely in agricultural harvest operations within Colorado. The permit is valid for 60 days. The fee for a temporary commercial registration is based on the following schedule:

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 Manufacturer's Suggested Retail Price
F	<p>Factory list price of the vehicle if:</p> <p>The vehicle was acquired prior to 1-1-97.</p> <p>Factory list price of the vehicle + 75% of original price of equipment if:</p> <p>The vehicle has mounted equipment and was acquired prior to 1-1-97.</p> <p>75% of original retail delivered price of the vehicle + 75% of original retail delivered price of the mounted equipment if:</p> <p>The factory list price is not available and the vehicle was acquired prior to 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle if:</p> <p>The vehicle is acquired on or after 1-1-97,</p> <p>85% of the Manufacturer's Suggested Retail Price of the vehicle + 85% of Manufacturer's Suggested Retail Price of the mounted equipment if:</p> <p>The vehicle has mounted equipment and was acquired on or after 1-1-97.</p> <p>100% of original retail delivered price of the vehicle if:</p> <p>The MSRP is not available and the vehicle was acquired on or after 1-1-97,</p> <p>100% of original retail delivered price of the vehicle + 100% of original retail delivered price of the mounted equipment if:</p> <p>The vehicle has mounted equipment and was acquired on or after 1-1-97.</p>

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, light trucks and recreational trucks for personal use that are not included in Class A.

Class C includes motor vehicles not included in Classes A and B (largely passenger vehicles).

Class D includes utility, camper trailers, trailer-coaches and multi-purpose trailers.

Class F includes mobile machinery and self-propelled construction equipment except power takeoff equipment (effective October 1, 2010).

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 taxable value 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 Service Surcharge; 50¢ Emissions Program fee for tax classes B, C, and D; and 25¢ Peace Officer Standards and Training. 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
Provisional License	\$5.60

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
Motor Vehicle Record (Driving Record)	\$2.20
Certified Motor Vehicle Record	\$2.70

**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, or \$2,500 per race day	0.75%
Handle from all Exotic wagers (Distribution to C.S.U. School of Veterinary Medicine)	0.25%
Handle from Win, Place, and Show wagers	0.50%
Handle from Exotic wagers (Distribution of escrow for horse owners and breeders fund)	1.50%
Greyhound Racing:	
Handle from all in-state wagers	4.50%
Handle from greyhound simulcast wagers taken through a horse track	0.75%
Handle from all Exotic wagers on greyhound simulcasting through a horse track (Distribution to Welfare and promotion fund)	0.25%

Colorado-based horse and greyhound race and/or simulcast facility operators are required to remit all taxes by the 10th business day of the calendar month immediately following the month in which the sum was received and/or earned.

**State Sales and Use Taxes:
Title 39, Article 26**

Sales and Use Tax 2.9% of taxable value

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 currently given a discount of taxes due to cover collection expense of 3 1/3%.

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

Sales Tax Glossary:

Gross Sales:

Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.

Wholesale Sales:

Sales to other licensed dealers for purpose of resale.

Retail Sales:

Gross sales less wholesale sales.

Total Deductions:

Sales of services or tangible personal property that are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to governments, religious, or charitable organizations; admissions; lodging over 30 days; gasoline; food for home consumption (excluding soda and candy); 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:

The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, go to the Tax Information Index in the Tax Library at www.colorado.gov/revenue/tax. 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 2012

Following is a list of new laws enacted by the Sixty-ninth 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 this information has been excerpted from the Digest of Bills prepared by the Office of Legislative Legal Services.

Administration:

HB 12-1263—Reduce Barriers to State Employment for Individuals with Criminal Records. The act specifies that a regulatory authority cannot consider an individual's criminal history when granting a state license unless there is a specific statutory disqualification. In all other cases, the agency is governed by the provisions related to public employment. Effective: August 8, 2012

SB 12-152—Procedures for Filing Reports with the GA. The act updates the reporting requirements of the, "Information Coordination Act". Reporting entities must file the following: an electronic copy of statutorily-required reports with the joint legislative library and a hyperlink to the web site where the report is located if the report is directly accessible via the internet; and 4 hard copies with the state librarian for the state publications depository and distribution center. Effective: August 8, 2012

Driver's License & Driving Violations:

HB 12-1168—Clarification of Ignition Interlock. The act repeals and reenacts the statute authorizing the Department of Revenue to require ignition interlock devices for persons driving with an interlock-restricted license. Statutory provisions regarding crimes related to ignition interlock devices to the interlock statute were relocated, and, "suffering irreparable harm", was removed as a factor in issuing a stay of revocation when a person's driver's license is revoked based on an administrative determination. Effective: August 8, 2012

HB 12-1231—Private Investigators Access to Motor Vehicle Data. The act allows for access to information on driver's licenses and motor vehicle registrations to licensed private investigators, licensed private investigative agencies, and licensed security services. This change conforms state law to the federal "Driver's Privacy Protection Act of 1994". Effective: August 8, 2012

SB 12-44—Failure to Provide Valid Mass Transit Pass. The act repeals the crime of theft of public transportation services and creates a class B traffic infraction (failure to present a valid transit pass or coupon) that covers the same prohibited conduct as the former crime. Effective: June 8, 2012

Emissions:

SB 12-12—Department of Revenue Audits of Auto Emission Test Centers. The act implements the recommendations of the legislative audit committee regarding the conduct of automobile emission inspections. Specifically, Environmental Protection Agency rules require inspections of test centers a minimum of twice per year while current state law generally requires them every 90 days; the act conforms state law with federal law. Additionally, the act authorizes the department to conduct risk-based audits for stations and facilities employing inspectors or mechanics suspected of violating rules. Effective: July 1, 2012

Income Tax:

HB 12-1006—Red Cross tax checkoff. Creates a new voluntary contribution benefitting the American Red Cross Colorado. For the 5 income tax years immediately following the year in which a line has become available on the individual income tax form and the American Red Cross Colorado voluntary contribution is next in the queue, a voluntary contribution designation line for the American Red Cross Colorado fund shall appear on state individual income tax return forms. Effective: August 8, 2012

HB 12-1042—Income Tax Credit for Estate Taxes on Agricultural Land. Creates an income tax credit, based on the amount of Colorado estate taxes that are attributable to the transfer of agricultural land, for a person who inherits agricultural land located within the state. If more than one person inherits the land, the credit is apportioned among all beneficiaries. If the credit exceeds the income taxes owed, the excess is refundable to the taxpayer. If the land is reclassified in the 10 years after the credit is claimed, the taxpayer is required to repay the credit, with interest, to the state as part of an amended income tax return. The credit is only effective if Congress enacts legislation that has the effect of delaying the state estate tax. After the delay is over and there is a state estate tax again, the credit may be claimed. Effective: August 8, 2012

HB 12-1273—Add Approved Facility Schools Eligibility to Child Care Credit. For income tax years commencing on and after January 1, 2013, adds approved facility schools that are also affiliated with a licensed or certified hospital in the state and are also nonprofit organizations as eligible child care facilities for purposes of the child care contribution income tax credit; except that, subject to other limitations in the law, any credit for a monetary contribution made to an approved facility school in the income tax year commencing on or after January 1, 2013, but before January 1, 2014, shall not be claimed until the income tax year commencing on or after January 1, 2014. Effective: August 8, 2012

HB 12-1290—Colorado Healthy Landscapes tax checkoff.

Creates a new voluntary contribution benefitting Colorado for Healthy Landscapes. For the 5 income tax years immediately following the year in which a line has become available on the individual income tax form and the Colorado for Healthy Landscapes fund voluntary contribution is next in the queue, a voluntary contribution designation line for the Colorado for Healthy Landscapes fund shall appear on state individual income tax forms. Effective: August 8, 2012

HB 12-1314—Oil and Gas Filing Exception. Creates an exception to the requirement that everyone subject to the severance tax on oil and gas must file a return with the department of revenue. This exception applies to any person who has less than \$250 withheld by all unit operators or first purchasers in a taxable year and whose withholding is greater than or equal to the taxes owed by the person for the taxable year. The act prohibits the executive director from sending an estimate of tax to a person who has less than \$250 withheld by all unit operators or first purchasers for the taxable year, unless the executive director has good cause to believe that such person does not qualify for the filing exception. Effective: June 4, 2012

Motor Carrier Services:

HB 12-1019—Transfer of Ports of Entry. The act abolishes the Motor Carrier Services division of the Division of Motor Vehicles of the Department of Revenue and transfers the Ports of Entry section of the division to the Colorado State Patrol of the Department of Public Safety. The Department of Revenue retains the powers, duties, and functions of the division relating to commercial driver's licenses and relating to the international registration plan. Effective: July 1, 2012

HB 12-1038—Multi-year Registration for Class-A Trailers. Creates an alternate registration for interstate commercial trailers and semitrailers if the owner is based in a jurisdiction other than Colorado or, if the owner is based in Colorado, the trailer or semitrailer is at least 10 years old. The registration does not expire until the trailer is sold or transferred. The department will issue a report in 2014 making recommendations as to the cost-effectiveness of this system of registration. The expiration tabs and stickers for class-A motor vehicles is eliminated.

The act sets the specific ownership tax at \$95.50 and the registration fee at \$24.50. Effective: June 8, 2012

SB 12-59—Motor Vehicle Sales Certificate of Title Bond Requirement. The act exempts a motor vehicle or motor vehicle and trailer combination that weighs less than 26,001 pounds, is not operated in interstate commerce, does not carry hazardous materials, does not carry sixteen or more passengers, and is used for agricultural purposes, from compliance with commercial vehicle standards. Effective: August 8, 2012

Sales & Use Tax:**HB 12-1037—Classify Agricultural Products as Wholesale.**

Classifies the sales of certain agricultural items as wholesale sales rather than retail sales. Sales of agricultural compounds and spray adjuvants to be used in caring for livestock, sales of semen for agricultural or ranching purposes, and sales of pesticides that are registered for use in the production of agricultural and livestock products, will not be subject to sales tax. "Spray adjuvants" are defined as products that are used to increase the effectiveness of a pesticide. Effective: June 4, 2012

Titles & Registrations:**HB 12-1023—Fallen Heroes License Plates.**

Creates the Fallen Heroes special license plate. A person becomes eligible to use the plate by donating \$50 to the Colorado chapter of the concerns of police survivors. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1131—Child Loss Awareness Vehicle License Plate.

Creates the Child Loss Awareness special license plate. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1153—Distinguished Flying Cross License Plates.

Creates a special license plate to identify that an owner of a motor vehicle has received the Distinguished Flying Cross. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1162—Operation Desert Shield and Desert Storm special license plate.

Creates the Operation Desert Shield or Desert Storm license plate. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1295—Colorado Rockies License Plates.

Creates the Colorado Rockies special license plate. A person becomes eligible to use the plate by donating \$52.80 to the Colorado Rockies baseball club foundation. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1302—Flight for Life License Plates.

Creates the Flight for Life Colorado special license plate. A person becomes eligible to use the plate by donating \$25 to Flight for Life Colorado. In addition to the normal motor vehicle fees, the plate requires 2 one-time fees of \$25. One of the fees is credited to the Highway Users Tax fund and the other to the Licensing Services cash fund. Effective: August 8, 2012

HB 12-1327—Tow Carrier License Plates. Directs the Public Utilities Commission to create a document or electronic verification system so that the Department of Revenue can confirm that a towing carrier has valid operating authority. Establishes a special license plate for tow trucks, similar to the special plates currently in use for taxicabs and limousines, to be implemented beginning in 2013. Effective: May 24, 2012

SB 12-95—Motor Vehicle Sales Certificate of Title Bond Requirement. Clarifies the requirements for transfer of title to a motor vehicle when the certificate of title is not available, by specifying that a bill of sale alone is not a valid substitute for the certificate of title but that the Department of Revenue may specify, by rule, other documentation that may be accepted. Effective: August 8, 2012

SB 12-170—Personalized License Plate Auctions—Allowing One Position. Currently, a personalized plate may have 2 to 7 positions for letters or numbers. Allows the license plate auction group to sell personalized plates that have only one position. Effective: August 8, 2012

S.B. 12S-1—Registration of Special Mobile Machinery Fleets. Allows an owner of more than ten pieces of special mobile machinery to register all new special mobile machinery quarterly with the county and to obtain and use special mobile machinery plates, identifying decals, or certificates to designate that the registration for the machinery is pending. This allows the owner to renew the registrations for all of the machinery on the same date each year. The license plate for special mobile machinery is not required to have an annual validating tab or sticker. Fees are set to implement the bill. Effective: August 15, 2012

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Alcoholic Beverage

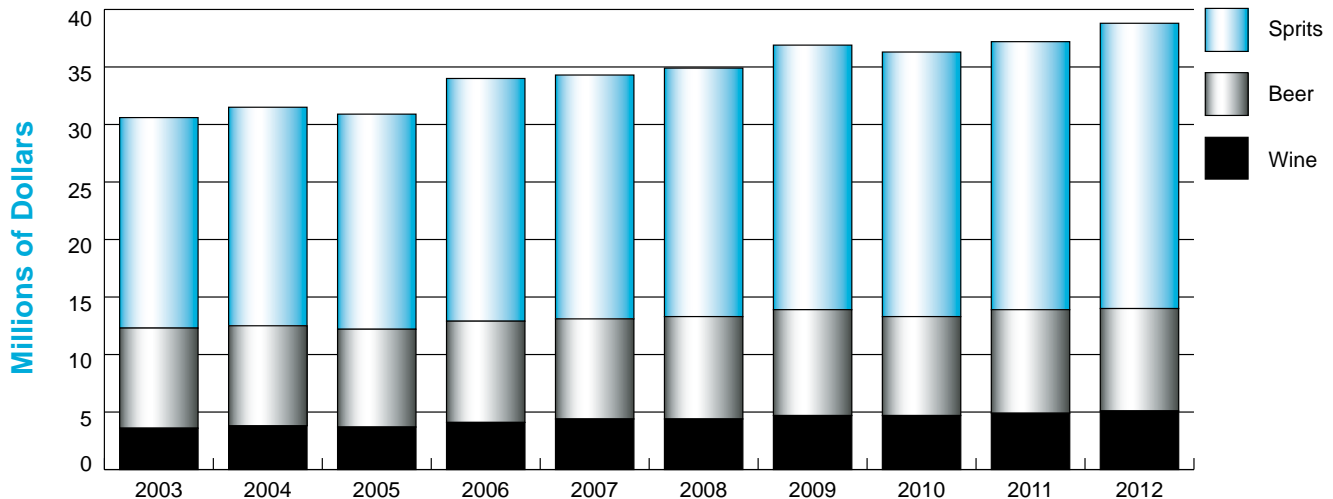
Alcoholic Beverage Excise Taxes and License Fees	18
Taxable Gallons of Beer, Wine, and Spirits	19
Liquor Licenses in Force, by Type	19
Violations of the Liquor Code and 3.2% Beer Act	20
Active County-Issued State Liquor Licenses	20



Alcoholic Beverage Excise Taxes and License Fees Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
State License Fees	\$3,092,183	\$2,946,077	\$2,990,074	\$3,107,054	\$3,204,467
85% Liquor Licenses (from local government)	3,024,245	3,011,155	3,060,161	3,097,470	3,182,202
Total Net License Fees	\$6,116,428	\$5,957,232	\$6,050,235	\$6,204,524	\$6,386,669
3.2% Beer Tax	\$571,021	\$438,158	\$413,657	\$478,445	\$463,382
Repeal Beer Tax	8,289,409	8,711,253	8,186,066	8,514,422	8,436,052
Hard Cider Tax	13,326	17,372	17,312	20,639	16,064
Wine Tax	4,422,560	4,716,512	4,717,050	4,856,409	5,127,991
Spiritous Liquors Tax	21,605,517	22,946,579	23,014,941	23,262,547	24,819,111
Total Net Tax Receipts	\$34,901,833	\$36,829,874	\$36,349,026	\$37,132,463	\$38,862,600
Total Net Revenues	\$41,018,261	\$42,787,106	\$42,399,261	\$43,336,987	\$45,249,268

Excise Tax Revenues Fiscal Years 2003 to 2012



Spirits	18.3	19.0	18.7	21.1	21.2	21.6	23.0	23.0	23.3	24.8
Beer	8.7	8.7	8.5	8.8	8.7	8.9	9.2	8.6	9.0	8.9
Wine	3.6	3.8	3.7	4.1	4.4	4.4	4.7	4.7	4.9	5.1

Taxable Gallons of Beer, Wine, and Spirits Fiscal Years 2003 to 2012

Year	Beer	Wine	Spirits
2012	111,242,926	16,296,374	10,880,699
2011	112,410,844	15,510,715	10,198,303
2010	107,496,536	15,019,918	10,089,751
2009	114,367,629	15,011,103	10,059,779
2008	110,755,376	14,048,006	9,471,859
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

Liquor Licenses in Force by Type Fiscal years 2008 to 2012

	2008	2009	2010	2011	2012
3.2% Beer Importers License (non-resident)	13	14	15	11	11
3.2% Beer Importers License (resident)	0	0	0	0	0
3.2% Beer Manufacturer	7	6	6	6	5
3.2% Beer Manufacturer (non-resident)	5	6	5	6	7
3.2% Retail Beer	1,751	1,693	1,707	1,667	1,552
3.2% Special Events Permit	82	67	73	134	26
3.2% Wholesale Beer	44	40	42	40	34
Arts Liquor	49	49	48	53	45
Bed and Breakfast Permit	55	55	59	60	56
Beer and Wine	399	424	464	485	482
Beer, Wine, & Spiritous Liquor Special Events Permit	2,305	3,189	2,670	3,136	1,209
Brew Pub	86	84	89	90	91
Club Liquor	202	197	196	193	187
Hotel & Restaurant Liquor	4,332	4,294	4,481	4,525	4,370
Hotel & Restaurant--Optional Premises	261	254	258	244	226
Importer--Malt Liquor	59	61	65	64	63
Importer--Vinous & Spiritous Liquor	428	435	456	437	432
Limited Winery	115	119	143	146	147
Liquor-License Drug Store	14	11	13	14	10
Malt Liquor Manufacturer (non-resident)	27	27	23	25	26
Manufacturer--Brewery	26	28	36	46	60
Manufacturer--Distillery/Rectifier	10	13	16	22	33
Manufacturer--Winery	2	5	2	1	2
Optional Premises	58	59	60	63	61
Public Transportation Liquor	30	30	28	27	28
Racetrack Liquor	8	6	6	6	4
Resort Complex	11	12	13	15	15
Retail Gaming Tavern	25	20	20	24	22
Retail Liquor Store	1,644	1,600	1,639	1,608	1,517
Tavern Liquor	1,471	1,415	1,453	1,436	1,391
Wholesale Beer	66	70	79	93	102
Wholesale Liquor	84	90	100	109	117
Wine Delivery Permit	951	1,055	1,164	1,149	1,184
Total Licenses	14,620	15,428	15,429	15,935	13,515

Violations of the Liquor Code and 3.2% Beer Act Fiscal Years 2008 to 2012

Actions	2008	2009	2010	2011	2012
State Administrative Actions	248	320	296	369	278
State Revocations	3	1	0	4	3
State Suspensions	78	115	152	163	51
State Denials	1	3	1	0	1
Division-Filed Court Cases	340	512	466	784	756
Division-Assisted Local Hearings	11	13	5	6	6
Totals	681	964	920	1,326	1,095

Active County-Issued State Liquor Licenses Fiscal Years 2008 to 2012

County	2008	2009	2010	2011	2012	County	2008	2009	2010	2011	2012
Adams	564	555	552	553	534	Lake	38	33	34	28	27
Alamosa	52	49	52	47	48	Larimer	560	577	587	592	569
Arapahoe	885	877	917	912	862	Las Animas	67	64	63	63	59
Archuleta	60	54	62	59	50	Lincoln	20	17	19	19	17
Baca	10	11	10	10	8	Logan	43	42	41	38	36
Bent	16	15	15	12	11	Mesa	253	245	258	255	228
Boulder	551	554	582	579	553	Mineral	20	20	20	20	17
Broomfield	85	88	89	91	92	Moffat	39	40	40	39	38
Chaffee	83	85	82	83	73	Montezuma	70	62	63	62	58
Cheyenne	9	10	7	7	7	Montrose	89	82	84	77	73
Clear Creek	45	44	46	46	44	Morgan	66	60	62	60	58
Conejos	17	19	18	17	18	Otero	54	54	57	52	41
Costilla	21	18	18	16	13	Ouray	47	49	53	46	42
Crowley	8	7	8	8	6	Park	48	48	50	46	36
Custer	25	24	24	24	21	Phillips	16	13	13	13	13
Delta	73	74	76	77	67	Pitkin	153	147	158	159	148
Denver	1,533	1,512	1,555	1,598	1,586	Prowers	44	40	39	36	33
Dolores	15	12	14	15	12	Pueblo	353	348	348	352	332
Douglas	358	352	378	383	354	Rio Blanco	33	32	30	31	27
Eagle	272	274	281	289	280	Rio Grande	43	39	37	38	36
El Paso	966	939	961	949	891	Routt	145	140	148	144	134
Elbert	22	17	22	26	24	Saguache	24	19	22	19	18
Fremont	89	86	90	88	95	San Juan	24	23	22	23	21
Garfield	193	191	198	203	187	San Miguel	68	65	66	62	58
Gilpin	35	33	36	41	34	Sedgwick	10	11	12	10	11
Grand	119	116	120	124	113	Summit	215	213	222	225	207
Gunnison	117	122	121	125	115	Teller	71	63	66	79	68
Hinsdale	19	16	17	17	15	Washington	9	10	10	8	8
Huerfano	43	39	37	36	40	Weld	351	350	370	366	361
Jackson	13	13	13	13	12	Yuma	31	29	27	30	28
Jefferson	886	868	883	871	839	State Totals	10,367	10,187	10,485	10,490	9,974
Kiowa	4	4	4	4	3	Special Event Licenses					
Kit Carson	22	22	22	23	22	Liquor	2,305	3,189	2,670	3,136	1,209
La Plata	153	152	154	152	143	3.2% Beer	82	67	73	134	26

*Auto Dealer
Licensing*

Auto Industry Division..... 22



Auto Industry Division Fiscal Years 2008 to 2012

Licensing Activities	2008	2009	2010	2011	2012
Dealer Licenses Processed ¹	21,896	5,170	4,663	4,466	4,493
Dealer License Revenues	\$995,120	\$1,154,500	\$1,791,261	\$1,255,549	\$1,316,604
Salesperson Licenses Processed ²		15,099	13,645	13,186	13,566
Salesperson License Revenues	\$1,050,740	\$1,055,235	\$1,633,225	\$1,074,576	\$1,177,800

¹ Dealer licenses are issued to New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Manufacturers, Manufacturer Representatives, Manufacturer Distributors, Buyer Agents, Wholesalers, and Wholesaler Auctions. Beginning in FY2008 all classes of Powersports licenses are included. These totals also include other license transactions detailed below.

² Until FY2009, Dealer Licenses Processed included all Salesperson Licenses Processed

Dealer Licenses Issued Fiscal Year 2012

License Types	FY 2012	License Types	FY 2012
Buyer Agent - Original	5	Wholesale Auction - Powersports - Original	0
Buyer Agent - Renewal	6	Wholesale Auction - Powersports - Renewal	0
Dealers - New - Original	26	Wholesalers - Original	23
Dealers - New - Renewal	655	Wholesalers - Renewal	357
Dealers - New - Powersports - Original	4	Wholesalers - Powersports - Original	1
Dealers - New - Powersports - Renewal	77	Wholesalers - Powersports - Renewal	0
Dealers - Used - Original	91	Additional Location	326
Dealers - Used - Renewal	1,323	Powersports - Additional Location	0
Dealers - Used - Powersports - Original	15	Ownership Change	52
Dealers - Used - Powersports - Renewal	40	Powersports - Ownership Change	1
Manufacturers - Original	42	Name Change	49
Manufacturers - Renewal	210	Powersports - Name Change	2
Manufacturers - Powersports - Original	1	Off-Premise	506
Manufacturers - Powersports - Renewal	4	Powersports - Off Premise	0
Manufacturers Distributor - Original	2	Address Change	127
Manufacturers Distributor - Renewal	51	Powersports - Address Change	5
Manufacturers Distributor - Powersports - Original	2	Class Change	50
Manufacturers Distributor - Powersports - Renewal	1	Powersports - Class Change	0
Manufacturer Distributor Branch - Original	0	Temp Out of State - Dealer	2
Manufacturer Distributor Branch - Renewal	0		
Manufacturer Distributor Branch - Powersports Original	0	Sub-Total	4,493
Manufacturer Distributor Branch - Powersports - Renewal	0	Salespersons - Original	3,500
Manufacturers Rep - Original	174	Salespersons - Renewal	7,075
Manufacturers Rep - Renewal	250	Salespersons - Multiple	914
Manufacturers Rep - Powersports - Original	0	Salespersons - Reissue	2,077
Manufacturers Rep - Powersports - Renewal	4		
Wholesale Auction - Original	2	Sub-Total	13,566
Wholesale Auction - Renewal	7	Totals	18,059

Investigation Activity

	FY 2012
Complaints Received	1,347
Investigations Completed	1,559
Consumer Harm	\$12,332,007
Violations/Founded Complaints	822
Criminal Summonses Issued	26
Cases Presented to the Dealer Board	286
Warning Letters Issued	137
Verbal Warning Issued	360
Cases Referred to Another Agency	14

Dealer Board Fines

	FY 2012		
	Fines in Abeyance	Fines Imposed	Payments
Total	\$615,700	\$1,625,800	\$79,450

Cigarette and Tobacco Products

Distribution of Net Cigarette Tax Collections	24
Tobacco Products Tax Collections	24
Packages of Cigarettes Taxed.....	24



Distribution of Net Cigarettes Tax Collections ¹ Fiscal Years 2003 to 2012

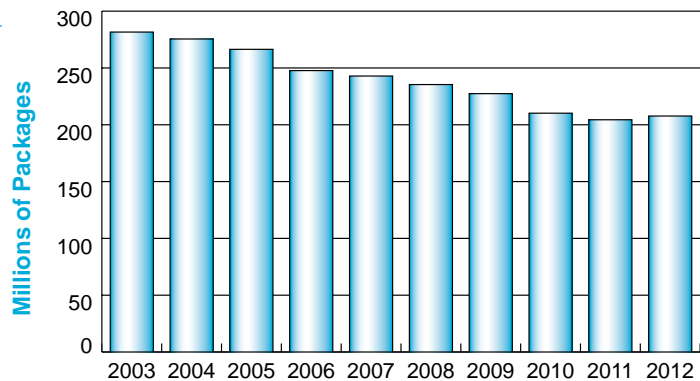
Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2012	\$12,304,812	\$27,573,656	\$132,928,226	\$172,806,694
2011	12,506,780	26,739,550	130,629,639	169,875,969
2010	12,775,371	27,900,232	134,187,556	174,863,159
2009	14,074,651	29,933,807	145,182,542	189,191,000
2008	14,645,688	30,915,717	150,305,667	195,867,072
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

Tobacco Products Tax Collections Fiscal Years 2003 to 2012

Years	Gross General Fund Collections	Refunds and Short Checks	Health-Related Programs Collections	Total Net Collections
2012	\$15,137,489	\$(21,848)	\$15,476,237	\$30,591,878
2011	14,538,437	(127,394)	14,754,830	29,165,873
2010	13,993,108	(58,988)	14,266,529	28,200,649
2009	13,921,765	(99,481)	14,152,026	27,974,310
2008	12,309,295	(39,916)	12,562,076	24,831,455
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

Packages of Cigarettes Taxed Fiscal Years 2003 to 2012

Year	Millions of Packages
2012	207.7
2011	204.4
2010	210.2
2009	227.4
2008	235.4
2007	242.9
2006	247.7
2005	266.4
2004	275.5
2003	281.6



¹ Based on time of distribution rather than entitlement per statute

Income Tax

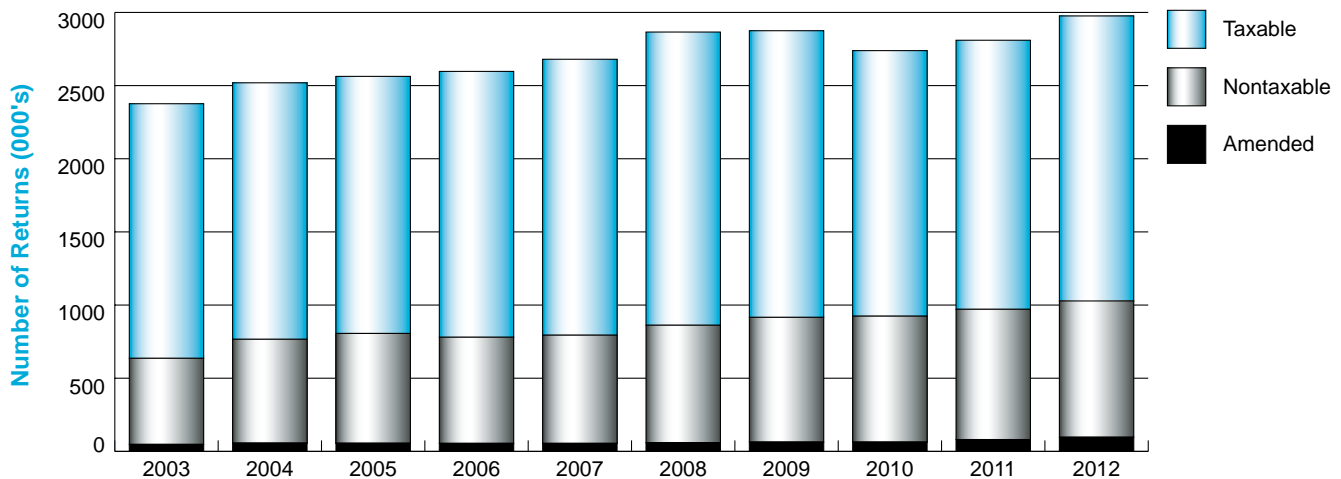
Taxable and Nontaxable Returns	26
Tax Credits	27
Corporate Income Tax Credits.....	28
Returns Filed for Old Age Property Tax and Heat Credits.....	28
Alternative Minimum Tax	28
Refunds Issued.....	29
Individual Income Tax Checkoffs Number of Returns and Donations	30
Income Tax Cash Flow	31



Taxable and Nontaxable Returns Fiscal Years 2008 to 2012

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2012	1,914,627	11,972	7,765	13,637	1,948,001
2011	1,809,571	11,473	6,480	11,748	1,839,272
2010	1,783,539	10,759	5,940	14,564	1,814,802
2009	1,911,336	24,157	–	22,971	1,958,464
2008	1,957,081	25,610	–	22,148	2,004,839
Nontaxable					
2012	654,624	32,433	207,052	37,320	931,429
2011	631,432	34,370	193,825	30,737	890,364
2010	588,098	33,732	203,555	34,669	860,054
2009	550,973	24,122	241,808	35,318	852,221
2008	533,090	21,916	213,350	33,688	802,044
Amended					
2012	88,759	933	4,348	3,343	97,383
2011	71,876	976	5,333	2,531	80,716
2010	57,386	443	3,952	1,867	63,648
2009	61,150	–	–	2,544	63,694
2008	57,040	–	–	2,673	59,713
Totals					
2012	2,658,010	45,338	219,165	54,300	2,976,813
2011	2,512,879	46,819	205,638	45,016	2,810,352
2010	2,429,023	44,934	213,447	51,100	2,738,504
2009	2,523,459	48,279	241,808	60,833	2,874,379
2008	2,547,211	47,526	213,350	58,509	2,866,596

Taxable, Nontaxable, and Amended Income Tax Returns Fiscal Years 2003 to 2012



Taxable	1,740	1,753	1,757	1,817	1,886	2,004	1,959	1,815	1,839	1,948
Nontaxable	588	709	750	725	739	802	852	860	890	931
Amended	48	57	56	55	55	60	64	64	81	97
Total Returns	2,375	2,519	2,563	2,596	2,679	2,867	2,874	2,739	2,810	2,977

Tax Credits

Fiscal Years 2011 and 2012

Individual and Fiduciary

Tax Credits	2011 ¹		2012	
	Amount	Filings	Amount	Filings
Enterprise zone investment credit	\$3,682,339	4,810	\$7,696,044	7,427
Enterprise zone commercial vehicle investment credit	N/A	N/A	298,584	15
Enterprise zone new business facility employee credit	607,355	535	873,385	840
Enhanced rural enterprise zone new business facility employee credit	219,230	96	287,750	190
Enterprise zone agricultural employee processing credit	7,950	23	20,594	16
Enhanced rural enterprise zone agricultural employee processing credit	7,859	19	24,288	17
Enterprise zone employee health insurance credit	100,825	140	89,175	162
Contribution to enterprise zone administrator credit	3,555,267	7,700	5,392,343	11,756
Research and development enterprise zone credit	N/A	N/A	67,453	131
Rehabilitation of vacant commercial buildings enterprise zone credit	N/A	N/A	294,201	74
Job training program enterprise zone credit	N/A	N/A	214,780	392
Enterprise zone credits carried over	5,960,604	2,811 ²	4,134,834	1,304 ²
Other enterprise zone credits	1,504,900	2,427 ³	1,252,873	1,053 ³
Child care credit	3,457,508	34,371	3,245,984	33,145
Alternative fuel credit	6,314,402	3,234 ⁴	5,244,175	2,405 ⁴
Gross conservation easement credit	41,319,911	960	49,142,712	1,310
Credit for taxes paid to another state	94,234,882	41,568	187,435,021	56,692
Plastic recycling investment credit	14,296	56	1,795	8
Colorado minimum tax credit	2,931,531	7,284	3,675,783	8,380
Historic property preservation credit	1,009,333	190	950,995	197
Child care investment credits	937,406	1,319 ⁵	601,500	832 ⁵
School-to-career investment credit	34,377	46	6,985	17
Colorado works program credit	37,791	68	NR	NR
Child care contribution credit	15,938,871	15,033	16,710,320	6,333
Rural technology enterprise zone credit	NR	NR ⁶	30,895	11 ⁶
Long term care insurance credit	3,646,924	18,975	3,563,958	18,994
Contaminated land redevelopment credit	NR	NR	134,653	21
Low-income housing credit	6,519	15 ⁶	1,500	6 ⁶
Aircraft manufacturer new employee credit	NR	NR	NR	NR
Colorado innovation investment tax credit	46,130	23	360,158	73
Job growth incentive tax credit	12,644	16	168,416	14
Other credits	2,441,330	881 ⁷	3,319,352	910 ⁷
Total	\$188,030,184	142,600	\$295,231,134	152,745

¹ Beginning FY2011 the Colorado Integrated Tax Architecture which houses Colorado Income Tax data, provides information specific to the income tax credits listed above.

² Applies to 2010 and prior income tax years and includes enterprise zone credits carried over from previous tax years.

³ Applies to 2010 and prior income tax years and includes the research and development enterprise zone credit, the rehabilitation of vacant commercial buildings enterprise zone credit, and the job training program enterprise zone credit.

⁴ Includes refundable and non refundable alternative fuel vehicle credits and alternative fuel refueling facility credit.

⁵ Includes investment credits for licensed child care centers, family care homes, and employers providing licenced child care facilities.

⁶ Includes credits carried forward only. See FY1 36 for rural technology enterprise zone credit and FY1 46 for low income housing credit.

⁷ Applies to 2010 and prior income tax years and includes credits for: taxes paid to another state, plastic recycling investment, previous year minimum tax, 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 (carry forward), long term care insurance, contaminated land redevelopment, low-income housing, weather related livestock sale (carry forward), aircraft manufacturer new employee credit, job growth incentive, and credits from fiduciary and partnerships returns.

NR = Nonreleasable data due to confidentiality requirements.

N/A = Data not available for the fiscal year.

The information on this page reflects individual, partnership, and fiduciary income tax transactions that occurred during the fiscal year but not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple years. This information is different from data by income tax year.

Corporate Income Tax Credits

Tax Credits	2011		2012	
	Amount	Filings	Amount	Filings
Enterprise zone investment	\$22,340,344	473	\$37,610,093	443
Commercial vehicle investment credit	N/A	N/A	NR	NR
Enterprise zone employee	2,014,639	121	383,970	121
Enterprise zone contribution credits	528,447	175	457,842	156
Enterprise zone building rehab credit	N/A	N/A	3,796	3
Enterprise zone research credit	N/A	N/A	927,797	30
Enterprise zone job training credit	N/A	N/A	2,551,337	40
Rural technology enterprise zone credit carryforward	N/A	N/A	195,573	4
Other enterprise zone credits	3,352,100	92 ¹	9,338,172	62 ¹
New investment tax	456,263	785	1,252,786	819
Alternative fuel credit	16,388	6 ²	5,337,347	21 ²
Gross conservation easement credit	1,654,158	20	969,552	19
Old investment tax credit	N/A	N/A	39,742	8
Crop and livestock contribution credit	N/A	N/A	0	0
Historic property preservation credit	N/A	N/A	NR	NR
Child care contribution credit	N/A	N/A	386,401	39
Child care investment credits	N/A	N/A	NR	NR ³
School-to-career investment credit	N/A	N/A	0	0
Colorado works program credit	N/A	N/A	0	0
Contaminated land redevelopment credit	N/A	N/A	0	0
Low-income housing credit	N/A	N/A	0	0
Aircraft manufacturer new employee credit	N/A	N/A	0	0
Job growth incentive credit	N/A	N/A	312,561	3
Other credits	19,110,538	124 ⁴	2,956,675	51 ⁴
Total	\$49,472,877	1,796	\$62,751,054	1,822

Returns Filed for Old Age Property Tax and Heat Credits Fiscal Years 2008 to 2012

Year	Number of Returns	Amount of Refund/Credit	Average Credit
2012	21,703	\$7,254,389	\$334
2011	24,206 ⁵	7,373,322	305
2010	23,595 ⁵	7,581,317	321
2009	26,058 ⁵	8,290,629	318
2008	36,200	8,728,936	241

Alternative Minimum Tax Fiscal Years 2008 to 2012

Year	Number of Returns	Alternative Min. Tax
2012	2,707	\$5,229,465
2011	2,574 ⁶	4,075,750
2010		5,506,178
2009		5,482,504
2008		2,794,482

¹ Applies to income tax years 2009 and prior and includes enterprise zone vacant commercial building rehabilitation credit, enterprise zone research and experimental credit, enterprise zone job training credit, and rural technology enterprise zone credit.

² Includes credit amounts for the purchase of alternative fuel vehicles and investment in alternative fuel refueling facilities.

³ Includes investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁴ Applies to income tax years 2009 and prior and includes credits for: old investment tax, crop and livestock contribution, 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 aircraft manufacturer new employee.

⁵ The previous accounting system tracked the number of transactions involving property tax credit rebates. The new accounting system currently being used tracks and counts the number of income tax filers receiving the rebates.

⁶ Beginning FY2011 the Colorado Integrated Tax Architecture which houses Colorado income tax data, provides information specific to the returns for alternative minimum tax.

NR - Not Releasable

N/A - Not Available

The information on this page reflects corporate income tax transactions that occurred during the fiscal year but not limited to credits claimed on current year, amended returns, and/or corrected returns previously in error. The information may encompass transactions over multiple years. This information is different from data by income tax year.

Refunds Issued Fiscal Years 2003 to 2012

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ²	Total Refunds ³	Average Refund Per Return
Individual Income Tax: ¹					
2012	1,572,378	\$786,868,713	\$0	\$786,868,713	\$500
2011	1,570,641	836,424,576	0	836,424,576	533
2010	1,531,794	883,017,972	0	883,017,972	576
2009	1,627,969	881,665,139	0	881,665,139	542
2008	1,605,757	745,795,002	21,472	745,816,474	464
2007	1,515,582	657,733,860	2,189,509	659,923,369	435
2006	1,736,611	612,273,127	38,146,660	650,419,787	375
2005	1,501,809	617,735,126	0	617,735,126	411
2004	1,491,394	605,755,973	276,768	606,032,741	406
2003	1,531,147	587,526,797	66,124,885	653,651,682	427
Fiduciary:					
2012	2,202			\$4,944,222	\$2,245
2011	2,250			4,582,858	2,037
2010	2,086			6,994,012	3,353
2009	2,540			7,201,770	2,835
2008	1,365			5,701,242	4,177
2007	1,296			6,977,925	5,384
2006	985			3,483,922	3,537
2005	778			6,404,921	8,233
2004	788			1,895,376	2,405
2003	1,043			2,827,158	2,711
Corporate Income Tax:					
2012	4,889			\$131,243,697	\$26,845
2011	4,183			137,153,721	32,788
2010	4,560			91,686,992	20,107
2009	4,784			139,980,241	29,260
2008	3,649			87,123,679	23,876
2007	3,349			64,340,656	19,212
2006	3,500			76,923,668	21,978
2005	3,190			52,373,337	16,418
2004	3,572			96,304,491	26,961
2003	4,179	\$104,924,364	\$343,819	105,268,183	25,190

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 This column reflects the dollar amount for refunds administered through income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution.

³ The Total Refund column reflects all refunds including those processed per Article X, Section 20.

Individual Income Tax Checkoffs Number of Returns and Donations Fiscal Years 2008 to 2012

Non-Game Wildlife

Year	No. of donations	Amount	Average
2012	14,210	\$172,986	\$12.17
2011	15,535	176,012	11.33
2010	15,835	173,332	10.95
2009	18,954	210,200	11.09
2008	22,076	242,665	10.99

Special Olympics

Year	No. of donations	Amount	Average
2012	9,691	\$107,143	\$11.06
2011	10,772	114,393	10.62
2010	11,228	116,105	10.34
2009	12,980	139,097	10.72
2008	15,368	166,004	10.80

Domestic Abuse

Year	No. of donations	Amount	Average
2012	12,681	\$142,734	\$11.26
2011	13,812	146,137	10.58
2010	13,887	141,468	10.19
2009	16,588	176,729	10.65
2008	19,026	195,062	10.25

Homeless Prevention

Year	No. of donations	Amount	Average
2012	11,162	\$124,512	\$11.15
2011	12,344	135,888	11.01
2010	12,709	135,599	10.67
2009	14,977	162,059	10.82
2008	15,860	152,482	9.61

Western Slope Veterans' Cemetery

Year	No. of donations	Amount	Average
2012	4,746	\$33,879	\$7.14
2011	5,174	36,391	7.03
2010	5,235	34,204	6.53
2009	6,133	41,802	6.82
2008	8,016	52,062	6.49

Pet Overpopulation Fund

Year	No. of donations	Amount	Average
2012	12,677	\$145,352	\$11.47
2011	14,081	154,325	10.96
2010	14,330	153,853	10.74
2009	16,839	183,716	10.91
2008	20,831	226,117	10.85

Colorado Healthy Rivers Fund

Year	No. of donations	Amount	Average
2012	9,895	\$96,225	\$9.72
2011	10,412	96,090	9.23
2010	10,424	88,585	8.50
2009	11,611	97,482	8.40
2008	10,515	80,192	7.63

Alzheimer's Association Fund

Year	No. of donations	Amount	Average
2012	9,111	\$100,401	\$11.02
2011	9,945	101,734	10.23
2010	9,647	91,893	9.53
2009	11,715	117,685	10.05
2008	12,578	127,122	10.11

Military Family Relief Fund

Year	No. of donations	Amount	Average
2012	11,064	\$168,514	\$15.23
2011	12,246	175,363	14.32
2010	12,479	187,799	15.05
2009	14,779	213,982	14.48
2008	17,159	254,827	14.85

Colorado Breast and Women's Reproductive Cancer Fund

Year	No. of donations	Amount	Average
2012	8,897	\$85,239	\$9.58
2011	10,011	90,762	9.07
2010	10,570	95,021	8.99
2009	12,668	115,009	9.08
2008	14,050	128,311	9.13

The Make-a-Wish Foundation of Colorado Fund

Year	No. of donations	Amount	Average
2012	9,972	\$108,508	\$10.88
2011	10,845	111,179	10.25
2010	10,297	95,768	9.30

The Colorado 2-1-1 First Call For Help Fund

Year	No. of donations	Amount	Average
2012	3,259	\$16,366	\$5.02
2011	3,323	15,742	4.74

The Unwanted Horse Fund

Year	No. of donations	Amount	Average
2012	9,056	\$93,365	\$10.31
2011	9,536	88,762	9.31

Goodwill Industries Fund ¹

Year	No. of donations	Amount	Average
2012	4,311	\$54,427	\$12.63

Families in Action For Mental Health Fund ¹

Year	No. of donations	Amount	Average
2012	5,189	\$42,330	\$8.16

Totals ²

Year	No. of donations	Amount	Average
2012	136,784	\$1,501,980	\$10.98
2011	153,567	1,573,110	10.24
2010	149,470	1,494,679	10.00
2009	170,673	1,717,033	10.06
2008	190,021	1,917,134	10.09

¹ This income tax checkoff is new and reflects collections from January 2012 through June 2012.

² The category TOTALS includes the number and amount of checkoffs that no longer meet the criteria for inclusion on income tax forms. These checkoffs are not listed on this page.

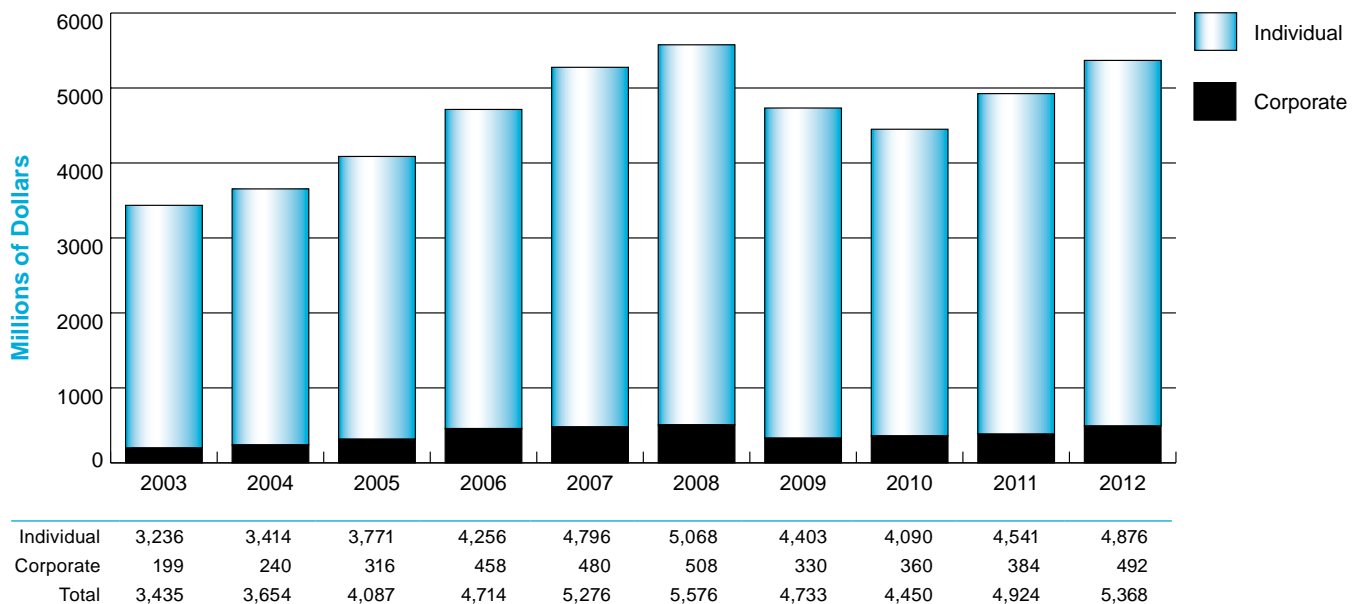
Income Tax Cash Flow

Fiscal Years 2003 to 2012 (millions of dollars)

Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments ¹	Refunds	Net Collections
Individual Tax ²							
2012	\$4,201.7	\$900.6	\$569.6	\$5,671.9	\$4.5	\$791.8	\$4,875.6
2011	4,043.4	784.5	557.1	5,385.0	3.5	841.0	4,540.6
2010	3,835.6	571.2	576.9	4,983.7	3.7	890.0	4,090.0
2009	3,919.9	862.8	522.8	5,305.5	13.2	888.9	4,403.4
2008	3,935.9	1,220.0	675.5	5,831.4	11.9	751.5	5,068.0
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	525.2	4,919.6	6.7	653.9	4,259.0
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
Corporate Tax							
2012	\$0.0	\$516.8	\$106.6	\$623.5	\$0.0	\$131.2	\$492.2
2011	0.0	413.0	107.7	520.7	0.0	137.2	383.5
2010	0.0	351.8	99.9	451.7	0.0	91.7	360.0
2009	0.0	406.6	63.3	470.0	0.4	140.0	329.6
2008	0.0	512.1	83.7	595.8	0.6	87.1	508.1
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

¹ Adjustments include short-checks and withholdings refunds.
² For this table, fiduciary information is included in this category.

Net Income Tax Collections



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*Limited Stakes
Gaming*

Limited Stakes Gaming Revenues and Expenditures.....	34
Limited Stakes Gaming Fund Distribution	34
Revenue Distribution Resulting from Amendment 50.....	34



Limited Stakes Gaming Revenues and Expenditures ¹ Fiscal Year 2012

Limited Gaming Revenues	\$103,571,928 ²
plus Fiscal Year 2011 Escrow	4,726,076
Less:	
Division of Gaming and Limited Gaming	
Control Commission Expenditures	12,305,062
Fiscal Year 2012 Escrow	3,270,844
Net Total Available for Distribution	\$91,197,386

Limited Stakes Gaming Fund Distribution Fiscal Years 2008 to 2012

	FY 2008	FY2009	FY2010	FY2011	FY2012
Limited Gaming Revenue	\$112,074,885	\$97,445,021	110,809,510	105,949,859	103,557,500
Commission/Division Expenses	10,318,448	11,251,725	12,372,539	12,097,096	12,305,062
Total Amount Distributed	100,591,698	85,281,086	96,742,401	95,327,351	91,197,386
State General Fund	0	2,811,210	16,200,000	20,400,269	20,304,942
Local Government Gaming Impact Fund	6,538,460	5,543,271	3,772,780	3,600,806	3,314,827
Department of Transportation	14,292,757	10,127,274	0	0	0
Tourism Promotion Fund	20,107,662	15,578,699	14,208,015	12,002,686	11,049,424
State Historical Society	28,165,675	23,878,704	24,867,360	24,195,009	23,127,355
State Council on the Arts Cash Fund	1,587,447	1,200,026	1,121,726	0	0
Film Incentives Cash Fund	634,979	180,011	407,997	240,054	220,989
New Jobs Incentives Cash Fund	3,174,894	1,400,052	1,291,231	0	0
Bioscience Discovery Evaluation Grant Program	0	4,500,000	5,500,000	4,320,967	3,977,793
Clean Energy Fund	3,959,650	0	0	0	0
Office of Economic Development Film Commission		300,000	0	0	0
Innovative Higher Ed Research Fund		1,000,000	1,904,251	1,680,376	1,546,920
Creative Industries Cash Fund				960,215	883,954

Limited Gaming Counties:

Gilpin County	9,773,892	8,196,195	8,720,983	8,544,294	8,196,996
Teller County	2,297,112	2,037,536	1,936,457	1,824,995	1,714,728

Limited Gaming Cities:

City of Black Hawk	7,172,188	6,056,663	6,516,136	6,352,054	6,048,629
Central City	972,722	773,499	751,350	768,192	782,200
City of Cripple Creek	1,914,260	1,697,946	1,613,714	1,520,829	1,428,940

Revenue Distribution Resulting From Amendment 50 ³ Fiscal Years 2010 and 2012

Cities of Black Hawk, Central City and Cripple Creek	793,040	891,661	859,969
Gilpin and Teller Counties	951,648	1,069,993	1,031,963
Community College System	6,185,713	6,954,952	6,707,757
Total Due to Extended Gaming Recipients	7,930,401	8,916,605	8,599,689

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

² Includes \$14,428 of interest income in the Extended Gaming Fund during FY 2011

³ Beginning July 2, 2009, Colorado casinos were allowed to increase maximum bets to \$100, offer the games of craps and roulette, and remain open 24 hours a day as a result of the passage of Amendment 50. This amendment earmarks additional state revenues generated by these changes for community colleges and the gaming cities and counties.

Lottery

Lottery Sales Distribution	36
Lottery Fund Distribution	36
Aggregate Lottery Fund Distribution.....	36



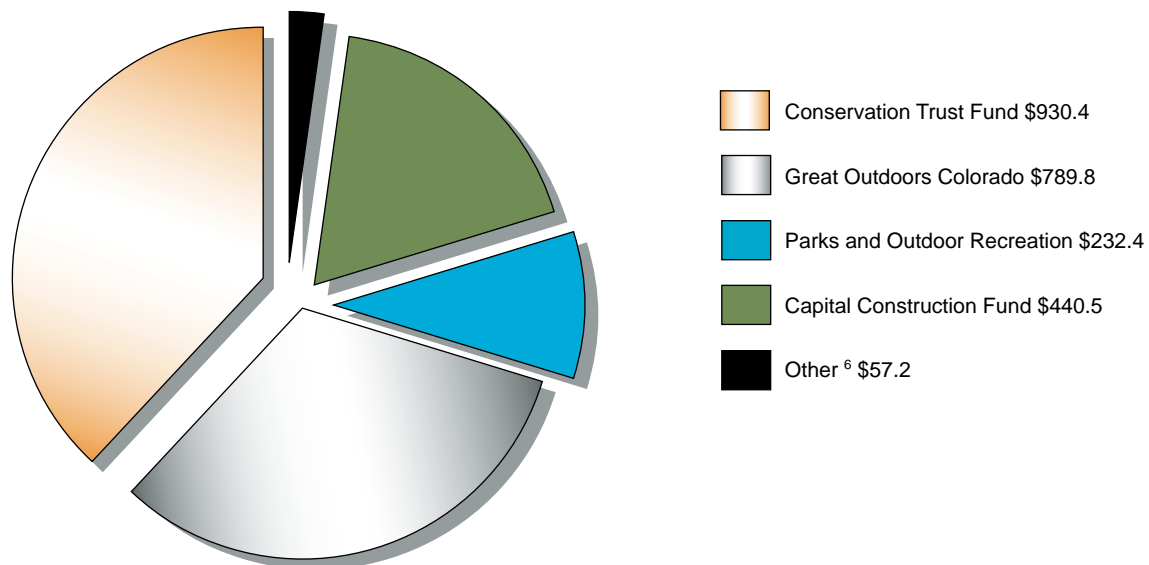
Lottery Sales Distribution—(millions of dollars) Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
Cash	\$19.1	\$20.8	\$21.3	\$19.2	\$19.5
Lotto	41.1	43.6	41.6	39.3	33.3
Powerball	109.6	100.7	101.6	70.0	81.9
Scratch	336.0	328.3	328.1	344.9	364.2
Matchplay ¹			6.2	11.4	9.3
Megamillions ²			2.4	25.1	37.1
Raffle ³				9.0	
Total	\$505.8	\$493.4	\$501.2	\$518.9	\$545.3

Lottery Fund Distribution—(millions of dollars) Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
Conservation Trust Fund	\$48.9	\$47.8	\$45.2	\$45.3	\$49.3
Great Outdoors Colorado	53.1	54.3	56.4	56.0	57.1
Parks & Outdoor Recreation	12.2	12.0	11.3	11.3	12.3
Lottery Contingency Reserve Fund ⁴	8.0	N/A	N/A	N/A	N/A
Public School Capital Construction Fund ⁵	N/A	5.5	0.1	0.7	4.6
General Fund	0.0	0.0	0.0	0.0	0.0
Capital Construction Fund	0.0	0.0	0.0	0.0	0.0
Totals	\$122.2	\$119.6	\$113.0	\$113.3	\$123.3

Aggregate Lottery Fund Distribution Fiscal Years 1983 to 2011



¹ Matchplay began February 21, 2010

² Megamillions began May 16, 2010

³ Raffle began September 19, 2010

⁴ This fund replaced the State Public School Fund in 2008 and existed for one year

⁵ This fund replaced the Lottery Contingency Reserve Fund in 2009

⁶ The Other category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions

Medical Marijuana Enforcement

Medical Marijuana Enforcement Division	38
Medical Marijuana Business Applications by County	38



Medical Marijuana Enforcement Division Fiscal Year 2012

Licensing Activity	2011	2012
Medical Marijuana Center Business License Applications Received	819	-
Medical Marijuana Center Business License Application Revenues	\$6,463,950	\$-
Medical Marijuana Center Business Licenses Issued	-	273
Medical Marijuana Center Business License Fee Revenues	\$-	\$1,410,250
Medical Marijuana-Infused Product Business License Applications Received	325	-
Medical Marijuana-Infused Product Business License Application Revenues	\$406,650	\$-
Medical Marijuana-Infused Product Business Licenses Issued	-	38
Medical Marijuana-Infused Product Business License Fee Revenues	\$-	\$222,750
Medical Marijuana Optional Premises Cultivation Business License Applications Received	1,241	218
Medical Marijuana Optional Premises Cultivation Business License Application Revenues	\$1,551,500	\$1,149,500

Medical Marijuana Business Applications by County Fiscal Year 2012

	Active Centers ¹	All Business Licensing Activity ²	
		Licenses Issued	Applications Pending
Adams	25	13	37
Alamosa	1	0	2
Arapahoe	12	4	16
Archuleta	1	1	1
Boulder	49	20	134
Chaffee	4	3	3
Clear Creek	8	8	10
Costilla	2	0	4
Denver	201	67	594
Douglas	0	0	1
Eagle	6	0	12
El Paso	94	55	167
Fremont	4	4	8
Garfield	17	2	43
Gilpin	7	0	14
Gunnison	3	0	3
Jefferson	31	4	49
La Plata	8	0	21
Lake	2	2	4
Larimer	3	1	5
Mesa	2	0	5
Moffatt	1	0	1
Montezuma	5	0	12
Montrose	2	0	5
Ouray	0	0	2
Park	3	0	7
Pitkin	7	0	12
Pueblo	7	0	20
Routt	5	0	21
Saguache	1	2	3
San Juan	0	0	2
San Miguel	4	3	9
Summit	9	7	11
Teller	1	0	5
Weld	7	0	19
Yuma	0	0	1
Total	532	196	1263

¹ Active centers include those with both issued licenses and pending applications.

² Includes licenses and pending applications for centers, cultivations, and manufacturers.

Motor Fuels State Motor Fuel Gallons and Receipts 40



State Motor Fuel Gallons and Receipts ^{1, 2} Fiscal Years 2009 to 2012

Year		2009	2010	2011	2012
GASOLINE/GASOHOL	Gross Gallons	2,112,780,897	2,161,334,944	2,174,827,391	2,168,549,848
	Exemptions/Deductions	95,688,398	110,918,680	101,748,783	94,351,609
	Refunds	13,821,825	21,594,879	14,745,803	14,733,002
	Net Gallons	2,003,270,674	2,028,821,385	2,058,332,805	2,059,465,237
DIESEL	Gross Gallons	628,683,417	621,057,943	637,738,740	620,872,215
	Exemptions/Deductions	88,904,619	94,771,349	104,854,122	104,749,550
	Refunds	24,157,367	28,176,871	26,966,533	31,248,697
	Distributed to Other States	19,895,103	13,877,979	16,966,738	7,283,001
Net Gallons	515,621,431	498,109,723	505,918,085	484,873,968	
ALTERNATIVE FUELS	Gross Gallons	5,082,508	4,451,173	20,444,984	44,971,541
	Exemptions/Deductions	3,166,261	2,939,306	5,622,705	11,789,677
	Net Gallons	1,916,247	1,511,867	14,822,279	33,181,865
AVIATION GASOLINE	Gross Gallons	4,999,677	4,966,716	4,933,803	5,128,522
	Exemptions/Deductions	553,183	576,164	532,630	426,625
	Refunds	300,683	332,499	277,470	349,543
	Net Gallons	4,145,811	4,058,053	4,123,703	4,352,354
AVIATION JET FUEL	Gross Gallons	214,699,584	183,859,626	179,108,936	264,615,394
	Exemptions/Deductions	179,394,194	149,625,448	144,315,546	223,171,153
	Refunds	4,288,620	4,794,728	3,609,548	2,015,993
	Net Gallons	31,016,770	29,439,450	31,183,842	39,428,248
SUMMARY	Gross Gallons Total	2,966,246,083	2,975,670,402	3,017,053,854	3,104,137,520
	Exemptions/Deductions Total	367,706,655	358,830,947	357,073,786	434,488,613
	Refunds Total	42,568,495	54,898,977	45,599,354	48,347,235
	Distributed to Other States	19,895,103	13,877,979	16,966,738	7,283,001
	Net Gallons Total	2,555,970,933	2,561,940,478	2,614,380,714	2,621,301,671
RECEIPTS	Net Gasoline/Gasohol @ 22 cents	\$438,245,772	\$444,500,847	\$446,669,209	\$456,077,344
	Net Special Fuel @ 20.5 cents	104,836,721	103,348,301	105,720,993	106,341,489
	Net Aviation Gasoline @ 6 cents	212,128	215,576	213,178	206,187
	Net Aviation Jet Fuel @ 4 cents	1,242,428	1,073,790	1,230,898	1,332,002
	Net All Fuels Total	\$544,537,050	\$549,138,514	\$553,834,279	\$563,957,022

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 Current fiscal year data is preliminary. Prior year data was modified to reflect updated information

Motor Vehicle

Ports of Entry Collections, Clearings, Weighings and Permits Issued	42
Collections, Clearings, Weighings, and Permits Issued by Port	42
International Registration Plan Registrations and Collections ...	42
Traffic Penalty Assessments	43
Motor Vehicle Titles Received	43
Motor Vehicle Emissions Licenses and Collections.....	43
Emissions Penalty Assessment Collections	43
Driver Record Administration.....	44
Driver License Administration.....	45
Motor Vehicle Hearings	46
Other Hearings	46
Hearings Administration	46
Vehicle Registered, License Fees, and Specific Ownership Tax by County.....	47
Registered Vehicles by Type and County	48-49
Vehicle Registrations by Plate Type	50

Ports of Entry Collections, Clearings, Weighings, and Permits Issued Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
Number of Trucks Cleared	3,284,156	3,108,563	2,974,239	3,131,747	3,140,020
Number of Trucks Cleared AVI ¹	669,059	638,400	573,035	591,907	556,484
Number of Trucks Cleared AVI/WIM ²	2,531,518	2,146,207	2,168,701	2,124,139	1,962,159
Total Number of Trucks Cleared	6,484,733	5,893,170	5,715,975	5,847,793	5,658,663
Number of Trucks Weighed	5,525,622	4,968,423	4,935,358	5,065,239	4,897,868
Special Fuel Permits	6,571	6,162	5,953	6,892	7,124
Number of Health and Brand Inspections	17,784	15,117	16,511	17,394	13,443
Hazardous Material Permits	1,372	1,253	1,055	1,174	1,116
60-Day Permits	330	253	228	307	354
72-Hour Permits	12,232	12,167	11,559	12,762	13,538

Collections, Clearings, Weighings, and Permits Issued by Port Fiscal Year 2012

Port	Collections	Cleared	Weighed	60-Day	72-Hour
Cortez	\$356,839	240,209	138,685	0	918
Dumont	\$225,931	643,113	638,457	0	434
Fort Collins	\$736,625	1,033,176	977,731	1	2,309
Fort Morgan	\$1,265,943	651,337	535,226	2	1,176
Lamar	\$734,167	542,769	415,329	33	2,125
Limon	\$692,742	671,747	471,403	32	1,723
Loma	\$865,969	434,800	353,259	1	1,551
Loma-B ³	\$8,421	25,195	12,873	0	25
Monument	\$455,219	888,647	865,005	0	672
Platteville	\$1,857,824	130,776	126,849	0	116
Trinidad	\$384,023	201,494	187,667	0	1,736
Trinidad-B ⁴	\$7,521	83,062	96,776	2	48
Mobile Units	\$2,804,669	112,338	78,608	283	705
Total	\$10,395,893	5,658,663	4,897,868	354	13,538

International Registration Plan (IRP) Registrations and Collections Fiscal Years 2010 to 2012

	2010	2011	2012
Total Number of Colorado-Based IRP Vehicles	19,663	19,587	20,331
Registration Fees Collected in Colorado that Remained in Colorado	\$12,432,034	\$12,369,814	\$14,601,355
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$39,300,333	\$37,638,016	\$43,757,475
Total IRP Collection for Colorado	\$51,732,367	\$50,007,830	\$58,358,830

¹ AVI = Automatic Vehicle Identification

² WIM = Weigh in Motion

³ Joint port operation with Utah

⁴ Joint port operation with New Mexico

NOTICE: House Bill 12-1019 transfers the Ports of Entry to the Colorado State Patrol Department of Public Safety effective July 1, 2012. Functions relating to commercial driver's licensing and the administration of the International Registration Plan remain in the Department of Revenue.

Traffic Penalty Assessments Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
Number of Penalty Assessments	184,712	171,735	156,265	125,396	111,740
Penalty Assessment Collections	\$13,098,173	\$21,063,780	\$20,111,056	\$16,647,496	\$14,508,038

Motor Vehicle Titles Received Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
Title Applications Received	1,652,931	1,452,418	1,430,621	1,471,503	1,561,184
Title Revenues ¹	\$5,266,538	\$4,565,401	\$4,479,655	\$4,720,286	\$4,493,764

Motor Vehicle Emissions Licenses and Collections Fiscal Years 2008 to 2012

Licenses:	2008	2009	2010	2011	2012
Stations Licensed	73	74	77	83	85
Mechanics Licensed	495	467	493	579	617
Total Licenses in Force	568	541	570	662	702
Stations Renewed	44	56	39	64	67
Mechanics Renewed	137	147	182	200	151
Total Licenses Renewed	181	203	221	264	218
Collections:	2008	2009	2010	2011	2012
Station Licenses	\$670	\$935	\$715	\$1,330	\$730
Mechanic Licenses	\$4,305	\$3,855	\$3,820	\$6,080	\$4,190
Exempt Window Stickers	\$26,850	\$17,900	\$18,900	\$26,050	\$30,200
Vehicle Inspection Reports	\$224,429	\$218,323	\$232,982	\$261,062	\$296,458
Total Collections	\$256,254	\$241,013	\$256,417	\$294,522	\$331,578

Emissions Penalty Assessment Collections Fiscal Years 2008 to 2012

	2008	2009	2010	2011	2012
	\$400,096	\$231,054	\$249,643	\$221,325	\$208,825

¹ Title Revenues include only state revenue collected. For each \$7.20 title fee, the state receives \$3.20 and \$4.00 is retained by the county. C.R.S. -1342-6-138 (1) (a)

Driver Record Administration Fiscal Years 2008 - 2012

	2008	2009	2010	2011	2012
Excessive Points	11,949	15,405	13,842	11,299	9,907
Adult Impaired Driving Arrests	31,821	32,979	29,599	26,876	26,062
License on Hold by Another State	3,707	3,811	3,597	4,146	3,953
DUI Convictions	4,917	4,435	4,956	4,515	4,318
Habitual Traffic Offender	4,072	4,462	4,247	3,387	3,279
Accident Without Insurance	2,303	1,368	1,483	1,670	1,876
Driving Without Insurance	34,068	29,244	26,359	27,481	26,075
Vehicular Assault/Homicide	143	117	160	171	195
Controlled Substance Convictions ¹	5,659	6,110	246	15	4
Underage Drinking and Driving	2,490	2,219	2,027	1,845	1,693
Underage Buy/Possess Alcohol ¹	6,118	5,733	2,233	1,361	1,149
Child Support Arrears	19,760	18,692	17,234	18,911	17,834
Unpaid Ticket/Failure to Appear in Court	106,634	98,676	95,456	84,370	81,085
All Others	46,737	40,317	40,031	39,642	37,678
Total Restraints	280,378	263,568	241,470	225,689	215,108
License Reinstatements Tendered ²	86,483	88,585	85,531	82,261	79,147
Reinstatement Fees Collected ³	\$5,188,993	\$7,807,578	\$8,105,236	\$7,880,033	\$7,622,656
Change of Address/Name	162,683	119,856	105,339	100,989	70,664

Driver Records

Provided to Public	60,668	55,465	57,949	59,744	68,444
Provided to Courts	251,913	177,182	253,435	207,678	169,010

¹ Restraint Actions for Controlled Substance Convictions and Underage Drinking and Driving decreased as a result of the enactment of *HB09-1266*

² Previous Reinstatement data counted the number of reinstatement transactions, rather than the count of reinstatements for which reinstatement fees were collected

³ The reinstatement fee increased in 2009 upon the enactment of *HB08-1194*

Driver License Administration Fiscal Year 2012

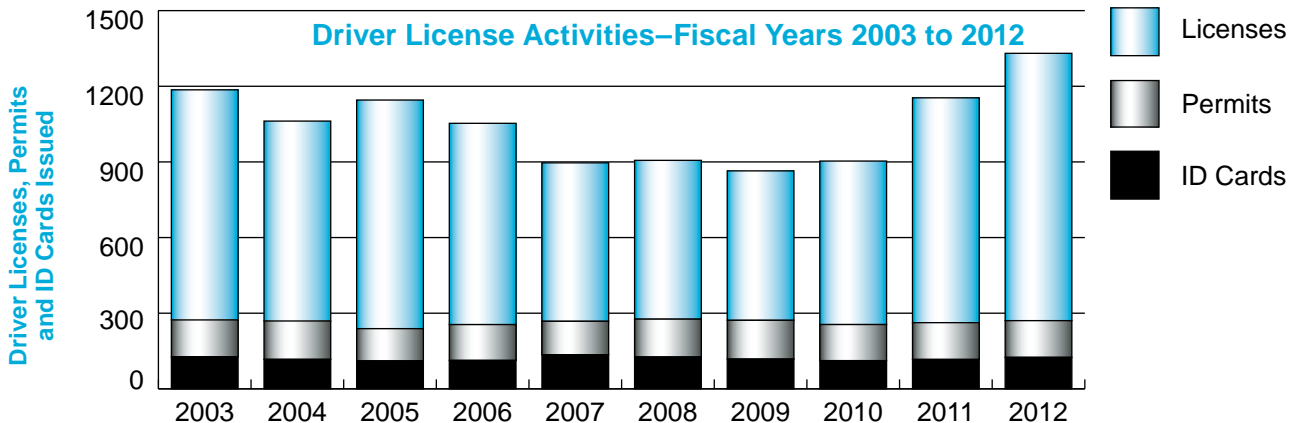
Type of License Issued	State Offices	County Offices	Total
Adult License	777,437	146,172	923,609
Minor License	80,526	4,993	85,519
Motorcycle Only License	0	0	0
Commercial Driver License	48,903	2,137	51,040
Total Licenses Issued	906,866	153,302	1,060,168

Type of Permit Issued	State Offices	County Offices	Total
Adult	54,106	709	54,815
Minor	68,922	1,080	70,002
Motor Cycle Instruction Permits	7,377	246	7,623
Commercial Driver Instruction Permits	12,717	367	13,084
Total Permits Issued	143,122	2,402	145,524
Total Licenses and Permits Issued	1,049,988	155,704	1,205,692

Documents Issued	Total
Total IDs In Force As Of June 30, 2012	628,775
Total Permits In Force As Of June 30, 2012	114,285
Total Regular Licenses In Force As Of June 30, 2012	3,670,574
Total CDL Licenses In Force As Of June 30, 2012	132,572
Total Motorcycle Endorsements In Force As Of June 30, 2012	371,477

Endorsements/Miscellaneous	State Offices	County Offices	Total
Motorcycle Endorsements	90,365	14,827	105,192
Colorado I.D. Cards	111,576	13,350	124,926
Organ Donors	781,407	114,236	895,643
Change of Name/Address	13,768	661	14,429

Examinations	State Offices	County Offices	Total
Written Tests Passed	113,110	1,956	115,066
Written Tests Failed	66,981	961	67,942
Driver Road Tests Passed	54,580	1,624	56,204
Driver Road Tests Failed	9,589	82	9,671
Physical Referrals	5,628	1,700	7,328
Special Re-Examinations	3,655	32	3,687
Votor Registration	159,607	35,576	195,183
Online Renewals - Driver's Licenses Issued	159,893	N/A	159,893
Online Renewals - ID Cards Issued	2,201	N/A	2,201
Renewal by Mail	5,550	N/A	5,550
Motor Vehicle Records (DL Offices Only)	96,952	6,048	103,000
Reinstatements (DL Offices Only)	42,122	N/A	42,122



Licenses	912,516	792,788	906,670	798,238	628,447	629,780	592,604	648,382	891,733	1,060,168
Permits	145,923	152,154	127,749	141,976	132,429	149,868	153,606	143,099	145,787	145,524
ID Cards	127,405	116,953	110,987	112,873	135,514	126,540	118,231	111,897	116,682	124,926

Motor Vehicle Hearings Fiscal Years 2008 to 2012

Motor Vehicle Case Types and Counts	2008	2009	2010	2011	2012
Excessive Points	7,967	9,250	8,275	6,988	6,073
Express Consent ¹	15,805	16,134	14,303	12,375	12,167
Drivers License Compact	148	130	138	176	211
DUI Convictions	1,916	1,785	546	139	141
Habitual Traffic Offender	776	854	283	73	72
Insurance Related Restraints ²	599	444	467	302	231
Vehicular Assault/Homicide	398	523	531	537	584
Controlled Substance/PDL ³	488	453	110		
Minor Buy/Possess Alcohol	32	34	36	24	19
Underage Drinking and Driving	305	287	271	206	192
Ignition Interlock	293	642	1,348	1,908	2,267
CDL Restraints	14	19	24	14	28
Extensions/Renewals	418	364	436	286	255
Other	248	374	556	498	470
Total MV Matters	29,407	31,293	27,324	23,526	22,710

Other Hearings

Other Case Types	2008	2009	2010	2011	2012
Liquor Division	14	7	6	13	10
Racing Division	1	20	5	1	12
Tax	5	6	5	8	11
Tobacco	20	2	1	11	7
Emissions	3	2	4	5	2
CDL and 3rd Party Testers	0	1	0	1	6
Automobile Salespersons	24	24	33	84	66
Gaming ⁴				1	1
Medical Marijuana Enforcement ⁴				1	4
Total Other Case Types	67	62	54	125	119

Hearings Administration

Items Processed	2008	2009	2010	2011	2012
Subpoenas	2,122	2,166	2,226	2,061	1,697
Hearing Notices	41,668	48,636	36,885	28,137	22,270
Incoming Calls	40,928	37,199	41,882	31,931	28,563
Hearing Reschedules ⁵			2,115	2,136	2,016
Transcript/Recording Requests ⁵			567	382	531
Total Items Processed	84,718	88,001	83,675	64,647	55,077

¹ Beginning 2008, Underage Drinking and Driving cases were no longer tracked as a separate category and were included in the Express Consent category

² Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings

³ In FY2011 this category was tracked as "other"

⁴ Hearings for Gaming and Medical Marijuana Enforcement were not tracked prior to FY2011

⁵ Hearing Reschedules and Transcript/Recording Requests were not tracked prior to FY2010

Registered Vehicle, License Fees, and Specific Ownership Tax by County Calendar Year 2011

County	Registered Vehicle	License Fee ¹	Ownership Tax ²	County	Registered Vehicle	License Fee ¹	Ownership Tax ²
Adams	415,682	\$40,065,410	\$31,608,995	La Plata	70,141	5,728,857	5,140,554
Alamosa	19,112	1,668,978	1,098,273	Lake	9,810	838,919	526,097
Arapahoe	518,759	46,966,857	45,399,541	Larimer	315,863	25,524,219	23,366,039
Archuleta	18,930	1,565,893	1,264,745	Las Animas	21,436	1,989,149	1,692,648
Baca	7,326	569,385	372,845	Lincoln	7,841	642,745	394,584
Bent	6,063	465,297	266,850	Logan	27,086	2,256,197	1,592,412
Boulder	264,532	21,211,956	21,989,027	Mesa	179,213	15,985,220	14,258,218
Broomfield	52,118	4,294,775	5,287,963	Mineral	2,128	161,944	111,560
Chaffee	28,086	2,357,168	1,670,489	Moffat	20,680	1,789,208	1,502,448
Cheyenne	4,526	429,377	434,321	Montezuma	37,079	2,824,165	2,250,188
Clear Creek	15,635	1,308,755	1,125,329	Montrose	54,748	4,551,009	2,988,303
Conejos	12,392	943,262	562,975	Morgan	38,280	3,394,285	2,949,029
Costilla	5,864	437,237	217,808	Otero	23,329	1,887,252	1,138,729
Crowley	4,648	348,110	168,355	Ouray	7,848	607,614	498,057
Custer	8,284	699,814	478,008	Park	30,913	2,558,957	1,917,719
Delta	45,610	3,699,545	2,208,308	Phillips	7,558	649,381	553,765
Denver	494,606	42,369,842	40,750,450	Pitkin	21,930	2,000,378	2,512,359
Dolores	4,173	314,412	195,094	Prowers	16,638	1,368,189	871,548
Douglas	276,926	25,239,197	34,677,988	Pueblo	161,456	13,554,879	10,022,923
Eagle	62,007	5,518,218	5,977,934	Rio Blanco	12,952	1,157,885	1,217,634
El Paso	583,305	47,423,278	39,783,839	Rio Grande	18,381	1,596,322	1,073,929
Elbert	42,369	3,628,947	2,982,505	Routt	33,728	2,851,634	2,644,339
Fremont	54,498	4,501,256	2,911,674	Saguache	10,211	917,500	494,211
Garfield	74,508	7,364,113	7,340,221	San Juan	1,196	95,857	55,831
Gilpin	10,238	809,290	604,769	San Miguel	10,954	897,282	790,283
Grand	23,404	2,036,154	1,640,496	Sedgwick	4,254	344,855	235,322
Gunnison	22,016	1,757,969	1,293,968	Summit	34,222	3,052,300	3,182,568
Hinsdale	2,014	156,280	96,452	Teller	33,779	2,634,026	2,145,345
Huerfano	9,807	845,763	468,021	Washington	9,895	840,607	501,520
Jackson	3,659	317,903	196,916	Weld	293,158	27,724,867	24,515,826
Jefferson	543,594	44,562,202	45,718,894	Yuma	18,090	1,709,767	1,463,493
Kiowa	3,205	276,064	179,282	State Issued	44,053	N/A	N/A
Kit Carson	13,467	\$1,232,913	\$957,143	TOTAL	5,230,213	\$447,521,087	\$412,536,958

¹ Includes clerk hire fee retained by the county where the vehicle is registered.

² Ownership Tax figures do not include 2% vehicle rental SOT or 2% SMM rental SOT collected by the county.

Registered Vehicles by Type and County Calendar Year 2011

County	Bus	Dealer	Farm Truck/	GVW	Light Truck	Motorcycle	Motorhome
			Tractor	Truck/Tractor			
Adams	1,013	2,536	1,272	3,774	76,166	14,189	2,257
Alamosa	50	102	1,070	198	4,224	530	120
Arapahoe	916	4,711	809	1,118	65,631	15,453	1,846
Archuleta	45	5	269	139	3,947	661	153
Baca	36	13	1,810	61	1,056	149	33
Bent	23	11	815	42	1,260	127	42
Boulder	648	1,224	874	491	34,606	10,580	1,510
Broomfield	27	214	28	70	6,865	2,019	252
Chaffee	120	84	266	251	6,200	1,118	328
Cheyenne	25	0	935	73	777	89	18
Clear Creek	42	1	64	59	3,504	695	184
Conejos	26	19	1,511	26	2,538	323	47
Costilla	8	13	555	16	1,457	165	46
Crowley	12	10	517	34	961	98	37
Custer	15	8	328	55	1,964	285	91
Delta	75	152	1,606	274	8,969	1,300	447
Denver	1,813	2,151	8	3,139	64,906	12,341	1,210
Dolores	12	12	616	33	778	124	28
Douglas	499	814	1,283	643	34,475	10,339	1,184
Eagle	262	51	225	427	12,672	2,116	304
El Paso	1,365	3,466	2,195	2,180	88,338	23,555	4,207
Elbert	64	71	1,493	263	9,522	1,340	428
Fremont	105	164	1,248	383	10,107	2,432	641
Garfield	189	253	774	1,085	17,305	2,290	485
Gilpin	15	0	70	42	2,316	502	128
Grand	92	14	324	241	5,688	765	227
Gunnison	75	73	351	167	4,681	876	139
Hinsdale	5	7	23	25	413	81	18
Huerfano	1	2	350	90	2,547	269	84
Jackson	5	7	326	42	891	62	45
Jefferson	735	2,111	697	1,251	84,187	22,654	3,623
Kiowa	17	0	759	44	426	42	14
Kit Carson	41	80	2,355	141	2,676	303	62
La Plata	177	212	1,231	353	14,553	2,855	491
Lake	22	0	19	75	2,635	276	66
Larimer	538	1,671	2,198	892	52,104	13,295	2,145
Las Animas	40	44	1,376	236	5,591	631	122
Lincoln	28	39	1,295	56	1,402	199	72
Logan	76	232	2,510	176	5,348	858	179
Mesa	283	995	2,069	1,412	41,563	5,983	1,688
Mineral	4	0	22	16	501	67	17
Moffat	12	98	752	189	4,120	583	167
Montezuma	95	138	2,556	193	8,171	1,049	281
Montrose	129	222	1,864	412	10,344	1,564	478
Morgan	112	157	2,695	325	8,221	1,094	249
Otero	34	106	1,773	122	5,157	709	159
Ouray	23	0	169	37	1,741	408	77
Park	39	11	211	122	7,762	1,304	441
Phillips	15	1	1,258	40	1,351	223	48
Pitkin	105	0	115	87	3,288	1,217	121
Prowers	57	267	1,749	119	3,668	445	91
Pueblo	281	925	1,509	754	35,266	5,824	1,285
Rio Blanco	43	21	716	158	3,598	277	69
Rio Grande	55	26	1,568	165	3,861	497	106
Routt	159	55	804	318	6,440	1,319	266
Saguache	27	0	1,180	71	2,402	264	88
San Juan	4	0	0	3	347	74	19
San Miguel	35	7	156	104	2,369	618	80
Sedgwick	11	16	637	25	872	92	28
Summit	161	56	26	268	7,036	1,336	279
Teller	50	27	179	151	6,479	1,586	490
Washington	25	21	2,461	62	1,205	221	34
Weld	368	1,689	7,916	2,762	60,300	10,512	1,872
Yuma	54	96	2,890	159	3,502	455	81
State Issued	122	0	31	650	9,817	467	361
Totals	11,560	25,511	69,761	27,389	883,067	184,174	32,188

Registered Vehicles by Type and County (Continued)

Calendar Year 2011

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	250,828	18	2,100	20,669	798	40,062	415,682
Alamosa	8,564	0	183	417	24	3,630	19,112
Arapahoe	390,795	0	2,152	5,008	198	30,122	518,775
Archuleta	7,750	7	1,087	418	16	4,433	18,930
Baca	2,225	0	13	102	11	1,817	7,326
Bent	2,337	0	22	48	0	1,336	6,063
Boulder	191,882	0	640	2,355	161	19,561	264,532
Broomfield	38,806	0	194	274	21	3,348	52,118
Chaffee	12,759	0	404	447	37	6,072	28,086
Cheyenne	1,274	3	11	112	9	1,200	4,526
Clear Creek	8,767	0	172	144	11	1,992	15,635
Conejos	5,099	0	47	32	4	2,720	12,392
Costilla	2,551	0	21	14	0	1,018	5,864
Crowley	1,803	0	23	66	4	1,083	4,648
Custer	3,185	0	59	103	28	2,163	8,284
Delta	18,773	9	2,746	306	32	10,921	45,610
Denver	384,946	0	573	5,908	220	17,391	494,606
Dolores	1,321	2	85	40	0	1,122	4,173
Douglas	200,243	49	1,209	2,477	84	23,627	276,926
Eagle	38,267	1	176	723	74	6,709	62,007
El Paso	390,068	28	8,563	7,031	412	51,897	583,305
Elbert	18,587	0	461	578	7	9,555	42,369
Fremont	25,064	2	2,670	979	43	10,660	54,498
Garfield	34,067	22	1,728	3,193	137	12,980	74,508
Gilpin	5,443	0	159	137	0	1,426	10,238
Grand	10,454	11	188	571	40	4,789	23,404
Gunnison	10,121	2	746	279	26	4,480	22,016
Hinsdale	900	0	7	27	0	508	2,014
Huerfano	4,327	0	53	84	9	1,991	9,807
Jackson	1,102	3	42	92	7	1,035	3,659
Jefferson	369,023	0	4,981	3,624	125	50,583	543,594
Kiowa	875	0	17	45	1	965	3,205
Kit Carson	4,473	6	32	175	17	3,106	13,467
La Plata	32,657	28	2,518	1,892	38	13,136	70,141
Lake	5,012	0	187	77	22	1,419	9,810
Larimer	194,522	17	4,935	4,124	175	39,247	315,863
Las Animas	8,923	0	54	505	27	3,887	21,436
Lincoln	2,842	10	26	56	17	1,799	7,841
Logan	11,864	3	101	370	19	5,350	27,086
Mesa	84,471	4	3,033	4,639	130	32,943	179,213
Mineral	893	0	14	12	0	582	2,128
Moffat	7,155	1	1,547	584	18	5,454	20,680
Montezuma	14,754	10	290	716	12	8,814	37,079
Montrose	23,691	13	3,312	661	69	11,989	54,748
Morgan	17,154	13	398	802	25	7,035	38,280
Otero	10,843	13	153	178	11	4,071	23,329
Ouray	3,725	0	79	71	5	1,513	7,848
Park	14,611	0	257	112	54	5,989	30,913
Phillips	2,744	10	6	41	11	1,810	7,558
Pitkin	14,730	0	33	186	3	2,045	21,930
Prowers	6,562	2	122	255	1	3,300	16,638
Pueblo	90,381	33	1,383	2,236	154	21,425	161,456
Rio Blanco	3,603	8	172	649	16	3,622	12,952
Rio Grande	7,270	0	479	192	31	4,131	18,381
Routt	16,317	10	1,254	727	53	6,006	33,728
Saguache	3,845	0	45	36	12	2,241	10,211
San Juan	544	0	15	13	0	177	1,196
San Miguel	5,643	0	36	231	20	1,655	10,954
Sedgwick	1,594	3	15	47	0	914	4,254
Summit	20,420	0	66	526	45	4,003	34,222
Teller	17,183	0	1,312	267	36	6,019	33,779
Washington	3,211	13	23	94	11	2,514	9,895
Weld	152,350	2	1,952	10,288	446	42,701	293,158
Yuma	5,919	5	26	296	24	4,583	18,090
State Issued	29,994	0	97	718	1	1,795	44,053
Totals	3,262,106	361	55,504	88,079	4,042	586,471	5,230,213

Vehicle Registrations by Plate Type Calendar Year 2011

Special Plate	Number of Plates	Special Plate	Number of Plates
Adopt a Shelter Pet	3,320	Livery	1,053
Agriculture & Natural Resources	1,688	Low Power Scooter	2,864
Air Force Academy	368	Low Speed Electric	126
Air Force Commemorative	12,612	Masonic Family	1,293
Air Force Cross	11	Medal of Honor	5
Alive at 25	45	Metropolitan State College	837
Always Buy Colorado	235	Motorcycle Regular	164,098
American Indian	1,804	Motorcycle Regular Personalized	2,842
Boy Scouts Centennial	928	Motor Home	28,383
Breast Cancer Awareness	32,478	Naval Reserve	512
Bronze Star	1,163	Navy Cross	7
Bronze Star for Valor	157	NORAD Command Commemorative	1,071
Bus	6,669	Passenger Designer	135,797
Call Letters	2,414	Passenger Designer Personalized	11,816
City	19,483	Passenger Regular	2,502,799
Collector	98,875	Passenger Regular Personalized	28,726
Colorado Carbon Fund	882	Pearl Harbor Survivor	46
Colorado College	803	Persons with Disabilities	39,918
Colorado Horse Development Authority	1,628	Pioneer	36,064
Colorado Mesa University	695	Political Delegation	59
Colorado National Guard	744	Protective Order of Elks	794
Colorado School of Mines	1,723	Public Utilities Commission	375
Colorado Ski Country	5,360	Purple Heart	4,292
Colorado State University	4,125	Raptor	2,997
Colorado State University at Pueblo	233	Recreational Truck	49,973
Columbine	110,799	Regis University	685
County	21,654	Rental	35,877
Dealer Demo	13,847	Share the Road	4,411
Dealer Full Use	6,956	Silver Star	145
Dealer In-Transit	3,617	Special Use Truck	3,622
Dealer Motorcycle	809	Street Rod	817
Dealer Motorcycle Full Use	259	Special Mobile Machinery Dealer Demo	2
Denver Broncos Charities	9,816	Special Mobile Machinery / Exempt	73,617
Denver Firefighters	1,247	State of Colorado	8,700
Disabled Veteran	17,652	State Parks	424
Disabled Veteran Handicap	3,112	Support Public Education	699
Distinguished Service Cross	7	Trailer Utility	476,185
Donate Life	2,385	Trailer Camper	62,005
Fallen Air Force	11	Trailer Coach	29,576
Fallen Army	98	Trailer Multi-Purpose	293
Fallen Coast Guard	0	U.S. Air Force	3,705
Fallen Marines	24	U.S. Army	8,035
Fallen Navy	17	U.S. Army Fourth Infantry Division	456
Farm	68,222	U.S. Army Special Forces	351
Firefighter	17,334	U.S. Army Tenth Mountain Division	12,172
Fleets	40,349	U.S. Coast Guard	496
Former Prisoner of War	236	U.S. Marine Corps	13,265
Greyhound Lovers	3,982	U.S. Navy	4,169
GVW Truck/Tractor	21,581	U.S. Olympic Committee	26
Honorably Discharged Veteran	51,780	U.S. Support the Troops	6,060
Horseless Carriage	3,923	University of Colorado	9,967
Italian - American Heritage	2,360	University of Colorado at Colorado Springs	90
Kids First	1,486	University of Denver	1,025
Knights of Columbus	688	University of Northern Colorado	1,389
Korean War Veteran	674	Veteran of Afghanistan War	274
Light Truck Designer	28,375	Veteran of Iraq War	628
Light Truck Designer Personalized	2,090	Vietnam War Veteran	8,439
Light Truck Regular	705,444	Western State College	652
Light Truck Regular Personalized	5,988		
		Total	5,130,269

*Online Web Portal
Services*

Portal Transaction Data 52



Portal Transaction Data Fiscal Years 2011 to 2012

Service/Product Motor Vehicles Driver's License	2011		2012	
	Transactions	Amount Collected	Transactions	Amount Collected
Driver License / I.D. Card Renewal Payments Processed	110,860	\$2,338,345	109,145	\$2,317,637
PayPort ¹				
County Motor Vehicle Offices	397,682	\$64,831,559	483,427	\$83,295,814
Motor Carrier Services - Port of Entry	9,925	\$1,794,169	10,236	\$2,577,642
Total Payport	407,607	\$66,625,728	493,663	\$85,873,456
Vehicle Registrations				
Online Vehicle Registration Renewals	363,826	\$62,225,532	462,274	\$75,671,441
International Registration Plan/International Fuel Tax Agreement				
Online Payment for Apportioned Registrations ²	434	\$3,038,216	1,150	\$4,160,652
Online Payment for IFTA Return ³	N/A	N/A	572	\$123,964
Total Online Motor Vehicle Transactions	882,727	\$134,227,821	1,066,804	\$168,147,149
Enforcement Division Auto Industry				
Automobile Salespersons Licenses ⁴	28	\$2,800	N/A	N/A
Limited Stakes Gaming				
Gambling intercept	181	\$335,579	468	\$699,104
Total Online Enforcement Transactions	209	\$338,379	468	\$699,104
Taxpayer Service Division Online Tax Payments Individual Income Taxes				
Income tax payments ⁵	67,372	\$41,534,871	133,464	\$59,333,651
Corporate Income Taxes				
Income tax payments ⁶	656	\$18,236,316	2,280	\$43,018,506
Fiduciary/Trust income taxes				
Income tax payment	60	\$24,567	119	\$87,646
Partnership Income Taxes				
Income tax payment ⁷	N/A	N/A	260	\$1,695,672
Sales Tax				
Online sales tax remittance ⁸	9,594	\$36,094,108	58,354	\$110,085,846
Consumer and Retail Use Tax				
Online consumer use tax remittance ⁹	199	\$449,081	12,229	\$21,011,359
Wage Withholding				
Online wage withholding remittance ¹⁰	N/A	N/A	7,222	\$6,879,304
Total Online Income, Sales, & Use Tax Transactions	77,881	\$96,338,943	213,928	\$242,111,984
Total Online Portal Transactions	960,817	\$230,905,143	1,281,200	\$410,958,237

¹ Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices and Port of Entry locations

² Service became available during FY11

³ Service became available during FY12

⁴ The ability to renew Automobile Salespersons Licenses online was decommissioned 8/31/10 due to a rule change by the Motor Vehicle Dealer Board

⁵ Includes regular payments, NetFile return, estimated, extension, and delinquent payments. NetFile service was decommissioned by upgrade to RevenueOnline service.

⁶ Includes regular payments, estimated, and extension payments.

⁷ Service became available during FY 12, Includes regular payments, estimated, and extension payments.

⁸ Service became available during FY10, includes remittance, license fees, and special event licenses and remittance.

⁹ Consumer Use service became available during FY11 and Retail Use service became available during FY12.

¹⁰ Service became available during FY 12, Includes regular payments, estimated, and extension payments.

Racing Events

Racing Events Pari-Mutuel Comparative Data	54
Licensed Racetracks	54
Licensed Off-Track Betting	54



Racing Events Pari-Mutuel Comparative Data Calendar Years 2007 to 2011

Number of Live Racing Days	2007	2008	2009	2010	2011
Horse Racing	35	36	36	39	40
Greyhound Racing	259	126	0	0	0
Total	294	162	36	39	40

Pari-Mutuel Sales¹

Horse Racing	\$61,811,342	\$59,674,385	\$50,162,287	\$48,463,460	\$48,063,003
Greyhound Racing	65,297,424	31,081,863	14,054,240	28,971,896	31,686,653
Total	\$127,108,766	\$90,756,248	\$64,216,527	\$77,435,356	\$79,749,656

State Pari-Mutuel Tax Collections

Horse Racing	\$468,481	\$447,181	\$365,452	\$345,011	\$360,473
Greyhound Racing	2,324,295	1,121,420	105,407	217,288	237,650
Total	\$2,792,776	\$1,568,600	\$470,859	\$562,299	\$598,123

¹ Includes off-track-betting figures

Licensed Racetrack

Horse Track

Arapahoe Park
26000 East Quincy Avenue
Aurora, CO 80016

Licensed Off-Track Betting

Bank 8 Billiards
2460 Patterson Road #3
Grand Junction, CO 81505

Havana Park
10750 East Iliff Avenue
Aurora, CO 80014

On the Border OTB
68777 U.S. Highway 85
Carr, CO 80612

Post Time
3570 North Academy Boulevard
Colorado Springs, CO 80221

Post Time at Copperhead Road
3330 North Academy Boulevard
Colorado Springs, CO 80917

Post Time at Sundance
2716 East Mulberry Road
Fort Collins, CO 80524

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

Softball Country
2101 W 64th Avenue
Denver, CO 80221

Southern Colorado Gaming & Event Center
3215 Lake Avenue
Pueblo, CO 81005

Sales and Use Tax

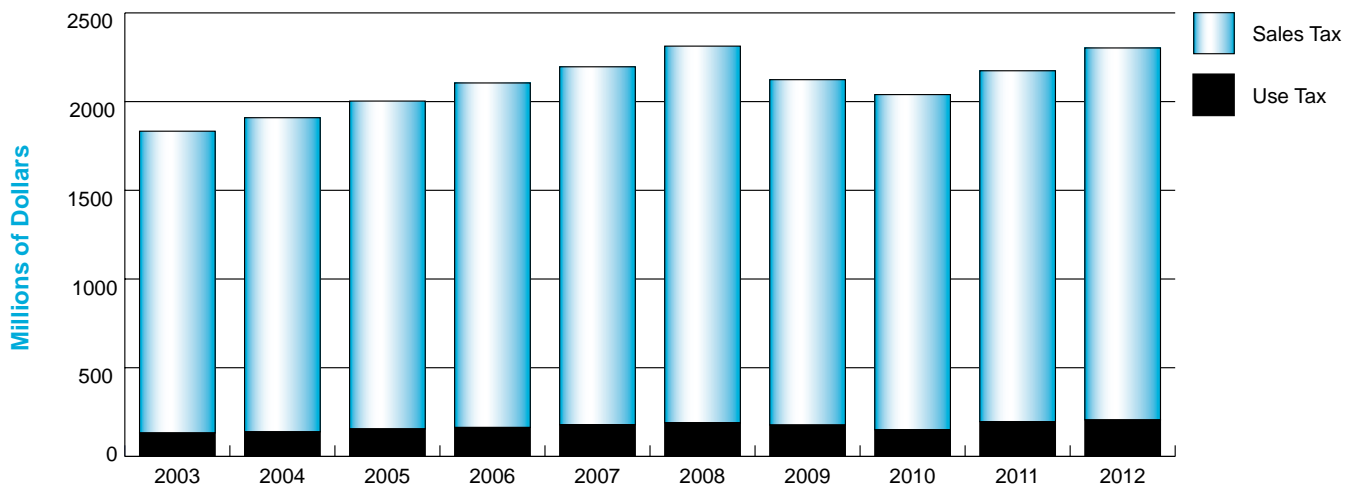
State Sales and Use Tax Net Collections.....	56
General State Sales Statistics by Business Class.....	57
Retail Sales by County	58
Retail Trade Sales by County	59
State Sales Tax Statistics by County.....	60
State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics.....	61-67
City Sales Tax Distribution Amounts	68
County Sales Tax Distribution Amount.....	69
Lodging Tax Distribution to Counties.....	70



State Sales and Use Tax Net Collections Fiscal Years 2003 to 2012 (thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2012	\$2,096,351	\$102,689	\$103,292	\$2,302,332	5.9%
2011	1,977,434	95,083	101,365	2,173,882	6.6
2010	1,888,763	68,224	82,427	2,039,414	-4.0
2009	1,946,343	83,870	93,458	2,123,671	-8.2
2008	2,122,444	89,958	100,329	2,312,731	5.3
2007	2,016,814	84,809	94,570	2,196,193	4.3
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

Net Sales and Use Tax Collections Fiscal Years 2003 to 2012



Use Tax	132.5	139.0	155.4	163.3	179.4	190.3	177.3	150.7	196.4	206.0
Sales Tax	1,700.7	1,770.2	1,847.6	1,941.8	2,016.8	2,122.4	1,946.3	1,888.8	1,977.4	2,096.4

General State Sales Statistics by Business Class

Fiscal Year 2012 (thousands of dollars)

Business Class	# of Returns	Gross Sales	Retail Sales	Net Taxable Sales	Net Sales Tax
Agriculture, Forestry & Fisheries	6,112	\$1,010,981	\$380,661	\$79,458	\$2,265
Mining	13,670	5,763,881	3,435,399	1,452,888	41,361
Public Utilities	17,899	9,543,096	7,752,612	2,819,175	80,032
Construction Trades	56,937	3,579,404	2,896,042	824,066	24,934
Manufacturing	192,407	30,237,397	16,648,747	3,529,128	101,987
Wholesale Trade	148,072	37,940,230	13,236,608	4,049,574	115,888
Retail Trade	684,797	77,612,231	69,283,975	37,304,238	1,062,777
Motor Vehicles and Auto Parts	44,221	16,762,108	13,778,350	8,530,085	242,526
Furniture and Home Furnishings	41,532	2,344,021	2,165,485	1,749,953	49,947
Electronics and Appliance Stores	31,730	2,578,521	2,164,440	1,655,827	47,147
Building Materials/Improvement/Nurseries	32,812	5,165,361	4,645,206	3,974,234	114,705
Food & Beverage Stores	62,727	15,465,478	14,950,598	4,471,498	126,984
Health/Personal Care Stores	43,397	2,858,716	2,726,046	1,048,200	29,958
Service Stations	16,465	6,171,982	5,960,582	759,474	21,729
Clothing/Accessory Stores	56,420	3,606,868	3,396,647	3,076,693	87,442
Sporting Goods/Hobby/Book/Music Stores	48,853	2,811,641	2,656,617	2,139,216	61,015
General Merchandisers/Warehouse Stores	12,977	12,171,604	11,995,465	7,217,758	204,844
Miscellaneous Stores	153,254	4,189,653	3,319,318	2,232,179	63,631
Non-Store Retailers	140,409	3,486,278	1,525,222	449,120	12,851
Transportation & Warehousing	5,876	1,065,444	597,923	153,197	4,431
Information Producers/Distributors	320,218	7,239,953	6,414,989	3,925,982	111,693
Finance and Insurance	76,887	3,614,353	3,243,251	547,172	15,568
Real Estate, Rental, & Leasing Services	151,893	3,609,599	3,208,904	2,351,665	66,920
Professional, Scientific, & Technical Services	135,037	9,337,204	6,602,997	1,217,716	35,327
Bus., Admin., Support, Waste/Remediation Services	45,392	2,434,758	1,865,325	396,021	11,402
Educational Services	10,880	504,950	462,639	113,896	3,287
Health Care and Social Assistance Services	23,416	6,295,400	6,189,980	149,692	4,354
Arts, Entertainment, & Recreation Services	24,063	1,082,653	1,012,415	396,980	12,112
Hotel and Other Accommodation Services	30,484	3,189,977	3,119,951	2,697,031	77,409
Food and Drinking Services	168,673	9,277,237	9,133,953	8,655,294	246,201
Other Personal Services	118,080	4,299,040	3,767,337	1,562,950	44,704
Government Services/Non-classifiable Entities	2,150	261,803	255,887	105,071	2,982
State Total - Fiscal Year 2012	2,232,943	\$217,899,591	\$159,509,596	\$72,331,192	\$2,065,634
State Total - Fiscal Year 2011	1,797,005	\$203,583,691	\$150,975,210	\$67,655,229	\$1,970,514
Percentage Change	24.3%	7.0%	5.7%	6.9%	4.8%

Retail Sales by County

Calendar Years 2007 to 2011 (thousands of dollars)

County	2007	2008	2009	2010	2011
Adams	\$14,135,727	\$15,759,637	\$12,992,523	\$16,694,634	\$18,354,889
Alamosa	428,366	452,567	463,684	476,207	613,461
Arapahoe	18,429,237	17,540,366	16,121,603	17,069,705	15,923,508
Archuleta	262,083	260,592	224,463	233,034	246,498
Baca	58,407	68,062	52,611	69,278	82,794
Bent	38,265	43,135	40,344	42,901	42,716
Boulder	8,723,590	8,771,113	7,975,230	8,471,349	9,042,412
Broomfield	1,708,633	1,629,809	1,493,808	1,702,676	1,705,197
Chaffee	424,020	433,603	384,484	420,858	443,684
Cheyenne	74,658	89,797	62,800	74,593	71,213
Clear Creek	173,938	169,134	140,231	165,999	204,900
Conejos	52,354	55,591	49,110	49,988	57,009
Costilla	21,541	24,356	21,948	25,204	28,243
Crowley	25,253	27,965	24,301	26,883	46,933
Custer	45,960	48,218	43,586	49,954	51,713
Delta	714,666	693,449	531,369	604,901	549,351
Denver	25,295,359	26,534,640	22,947,004	24,200,877	28,836,803
Dolores	30,402	26,760	21,477	21,039	27,051
Douglas	6,515,134	6,514,363	6,141,002	6,587,132	7,691,866
Eagle	2,370,414	2,354,652	1,876,486	1,911,033	2,067,156
El Paso	13,798,635	13,654,292	12,584,293	13,259,015	13,919,650
Elbert	185,410	193,944	175,314	208,586	239,091
Fremont	613,202	609,185	565,534	584,015	593,951
Garfield	2,551,178	2,790,745	2,040,466	2,159,999	2,658,287
Gilpin	84,706	78,684	77,957	90,661	100,099
Grand	518,986	511,551	435,096	441,341	478,080
Gunnison	806,269	872,345	762,281	745,195	609,948
Hinsdale	16,592	17,314	16,138	16,234	19,247
Huerfano	90,143	98,896	84,570	96,677	108,906
Jackson	26,737	32,483	25,527	25,327	28,995
Jefferson	13,381,056	13,320,627	11,920,190	12,502,171	13,434,714
Kiowa	30,592	33,839	26,156	26,181	30,998
Kit Carson	255,358	283,695	265,076	309,520	388,539
La Plata	1,614,067	1,865,384	1,750,897	1,876,862	2,106,367
Lake	97,407	109,055	86,083	91,814	115,104
Larimer	7,169,111	7,299,775	6,687,235	7,331,485	7,907,985
Las Animas	377,270	383,823	292,527	297,434	306,184
Lincoln	191,941	246,880	170,065	196,078	244,732
Logan	656,141	571,280	509,843	563,982	661,149
Mesa	5,084,539	5,414,230	3,999,426	4,278,089	4,910,592
Mineral	24,668	26,483	27,018	27,791	33,472
Moffat	316,757	348,242	329,220	332,995	392,044
Montezuma	725,451	622,248	540,119	568,649	636,190
Montrose	1,062,969	1,091,112	906,429	927,455	949,457
Morgan	572,027	602,947	531,843	592,700	660,973
Otero	391,593	431,099	412,997	469,977	439,511
Ouray	74,755	75,056	66,878	70,797	71,093
Park	133,062	126,645	118,813	128,314	132,911
Phillips	194,045	305,853	257,315	240,868	225,057
Pitkin	1,284,645	1,316,125	1,170,988	1,231,924	1,044,729
Prowers	275,449	308,332	300,655	309,251	341,508
Pueblo	3,823,301	3,909,603	3,732,589	3,690,865	4,111,319
Rio Blanco	546,411	843,153	602,207	533,130	345,778
Rio Grande	273,497	312,191	274,711	265,626	272,829
Routt	969,706	989,434	787,967	768,060	861,441
Saguache	60,743	70,142	63,274	68,406	91,831
San Juan	20,479	20,035	21,141	20,459	21,331
San Miguel	288,436	299,290	244,610	243,336	247,240
Sedgwick	67,936	63,395	46,959	54,532	59,442
Summit	1,496,512	1,466,110	1,279,808	1,349,960	1,407,865
Teller	325,359	355,321	328,629	363,231	375,765
Washington	78,498	91,409	79,003	89,985	90,726
Weld	6,035,003	6,161,095	5,290,278	6,015,978	7,448,714
Yuma	253,316	294,582	246,994	267,818	298,865
Out of State	2,538,859	2,793,508	2,424,460	2,319,381	2,198,427
State Total	\$148,910,824	\$152,809,246	\$134,167,643	\$144,950,399	\$157,708,535

Retail Trade Sales by County

Calendar Years 2007 to 2011 (thousands of dollars)

County	2007	2008	2009	2010	2011
Adams	\$6,167,887	\$6,596,152	\$5,671,919	\$5,850,530	\$5,697,508
Alamosa	278,731	298,615	307,245	320,226	342,012
Arapahoe	8,451,401	7,934,303	7,218,191	7,936,970	8,889,189
Archuleta	137,540	132,388	108,685	108,309	115,808
Baca	34,959	36,750	31,432	35,107	41,540
Bent	24,026	25,563	22,065	22,363	23,059
Boulder	3,871,505	3,811,165	3,456,275	3,636,469	3,855,848
Broomfield	994,138	931,960	876,604	1,080,984	1,008,975
Chaffee	242,997	251,348	219,878	245,441	263,645
Cheyenne	17,406	20,282	12,025	12,741	14,220
Clear Creek	82,746	83,844	61,782	72,812	81,823
Conejos	36,419	38,362	33,392	33,140	34,653
Costilla	9,869	10,818	9,182	11,124	12,090
Crowley	15,268	16,208	12,659	14,883	16,568
Custer	23,614	23,969	20,682	23,856	23,201
Delta	306,539	323,951	271,591	279,152	290,862
Denver	8,638,981	8,677,734	6,966,724	7,375,879	7,613,904
Dolores	19,907	15,739	12,980	14,152	18,303
Douglas	3,881,373	3,747,874	3,409,498	3,683,703	3,982,905
Eagle	1,007,117	989,168	813,669	819,911	895,221
El Paso	7,146,140	6,910,752	6,450,442	6,910,297	7,525,106
Elbert	97,204	102,448	92,469	118,522	146,396
Fremont	360,679	354,309	326,267	337,510	340,110
Garfield	1,196,537	1,255,664	905,863	911,475	1,011,264
Gilpin	8,783	9,610	8,938	12,766	11,236
Grand	198,465	185,022	150,034	152,751	160,955
Gunnison	206,327	182,196	161,261	175,055	189,076
Hinsdale	8,171	8,469	7,226	9,153	8,848
Huerfano	50,871	58,447	49,415	56,428	65,846
Jackson	12,399	13,664	11,076	12,486	10,543
Jefferson	7,454,992	7,277,156	6,539,310	6,815,263	7,069,549
Kiowa	8,641	9,173	8,658	10,419	11,709
Kit Carson	69,548	72,224	64,744	76,531	88,029
La Plata	805,511	797,500	683,608	689,182	741,886
Lake	54,459	58,681	38,447	40,919	47,375
Larimer	3,863,498	3,823,022	3,456,103	3,717,913	4,038,476
Las Animas	174,697	174,438	145,124	156,309	170,706
Lincoln	103,687	134,928	94,110	105,612	139,613
Logan	258,520	262,156	234,399	252,489	284,896
Mesa	2,373,966	2,357,894	1,889,169	1,962,130	2,183,408
Mineral	6,355	6,649	6,124	8,886	9,286
Moffat	161,512	172,141	174,596	171,464	189,238
Montezuma	342,160	344,223	294,649	310,274	361,865
Montrose	599,597	598,273	506,928	515,425	527,781
Morgan	237,957	259,432	231,083	259,119	306,094
Otero	165,259	163,293	168,297	182,218	191,333
Ouray	30,340	28,768	25,873	27,019	26,853
Park	65,576	63,424	57,703	63,656	65,577
Phillips	16,468	17,684	15,362	15,671	17,258
Pitkin	424,559	397,072	316,586	322,446	348,020
Prowers	143,641	154,563	133,655	145,913	160,785
Pueblo	1,730,110	1,692,109	1,644,372	1,771,953	2,000,847
Rio Blanco	66,969	67,094	47,884	45,506	55,190
Rio Grande	82,718	82,493	71,898	76,694	75,314
Routt	447,823	414,454	336,076	318,323	348,346
Saguache	21,542	23,923	22,178	22,753	25,219
San Juan	7,305	7,880	7,580	7,112	5,950
San Miguel	104,241	102,958	83,410	86,860	90,829
Sedgwick	36,175	39,723	28,695	26,696	24,757
Summit	645,189	620,375	539,721	651,472	608,117
Teller	177,598	204,273	184,738	199,556	211,815
Washington	22,590	20,847	13,739	13,435	13,663
Weld	2,612,843	2,649,140	2,223,026	2,459,826	3,106,335
Yuma	109,931	121,072	97,980	101,196	106,949
Out of State	378,100	416,435	391,004	486,950	439,738
State Total	\$67,332,076	\$66,682,244	\$58,476,298	\$62,391,385	\$66,783,520

State Sales Tax Statistics by County

Fiscal Year 2012 (thousands of dollars)

County	Number of Returns	Gross Sales	Retail Sales	Taxable Sales	Net Tax
Adams	134,983	\$28,501,061	\$19,435,426	\$5,831,184	\$168,102
Alamosa	12,709	595,367	530,263	227,911	6,474
Arapahoe	174,918	26,518,070	18,862,264	8,612,790	245,187
Archuleta	11,182	268,393	257,118	131,551	3,736
Baca	7,446	95,726	91,522	32,632	935
Bent	5,307	43,494	42,138	17,153	487
Boulder	127,781	12,318,984	9,410,450	4,207,270	119,915
Broomfield	21,948	2,622,973	1,755,573	1,022,806	29,584
Chaffee	20,860	492,605	448,578	224,036	6,362
Cheyenne	5,570	88,156	75,557	21,386	607
Clear Creek	15,957	215,039	189,094	79,838	2,272
Conejos	8,892	76,192	59,021	27,897	793
Costilla	6,325	36,628	29,180	10,778	307
Crowley	4,991	60,465	42,705	12,674	360
Custer	7,413	54,732	51,209	23,451	669
Delta	26,359	674,163	558,315	235,527	6,713
Denver	161,127	40,207,555	24,001,121	12,087,431	345,871
Dolores	4,145	30,425	26,409	10,500	298
Douglas	103,881	8,909,421	7,943,693	4,020,404	114,497
Eagle	56,738	2,245,054	2,090,799	1,280,150	36,502
El Paso	157,571	17,783,682	14,165,375	7,189,540	205,055
Elbert	17,267	287,094	239,830	91,754	2,612
Fremont	23,907	764,474	607,753	300,632	8,579
Garfield	48,376	3,017,163	2,706,966	1,242,302	35,290
Gilpin	8,144	110,012	105,369	64,035	2,429
Grand	29,584	498,604	470,008	249,889	7,097
Gunnison	22,175	610,944	587,218	228,198	6,480
Hinsdale	3,394	19,650	19,035	11,519	327
Huerfano	9,915	114,571	109,857	37,692	1,071
Jackson	4,717	29,426	28,192	13,323	381
Jefferson	173,086	16,899,081	14,306,889	6,609,172	188,225
Kiowa	3,853	35,830	34,613	8,180	234
Kit Carson	11,697	458,192	406,361	86,497	2,462
La Plata	33,564	2,992,497	2,273,489	791,088	22,538
Lake	7,364	131,708	116,581	58,930	1,673
Larimer	113,874	10,790,700	8,049,967	4,040,985	115,010
Las Animas	14,406	344,349	311,869	152,736	4,335
Lincoln	9,668	258,014	249,996	55,643	1,582
Logan	16,071	1,029,762	675,368	245,712	6,996
Mesa	62,185	5,741,290	4,792,120	2,325,161	66,216
Mineral	3,407	37,604	36,866	18,710	532
Moffat	13,330	437,873	389,996	202,964	5,764
Montezuma	19,264	755,031	648,909	302,796	8,818
Montrose	26,213	1,107,079	975,502	461,482	13,124
Morgan	21,636	860,439	696,180	294,017	8,535
Otero	17,238	535,499	455,188	135,486	3,847
Ouray	9,040	77,280	73,163	44,234	1,256
Park	14,953	143,554	134,891	55,228	1,570
Phillips	7,779	142,980	119,384	35,293	1,015
Pitkin	28,679	1,113,004	1,068,858	691,835	19,762
Prowers	12,850	385,706	340,683	126,109	3,583
Pueblo	46,645	5,654,307	4,211,465	1,728,482	49,261
Rio Blanco	9,384	545,729	334,764	238,747	6,775
Rio Grande	15,329	458,226	261,801	86,600	2,466
Routt	28,098	962,417	868,051	486,159	13,817
Saguache	8,579	100,976	97,753	23,717	674
San Juan	3,587	23,246	21,588	14,667	417
San Miguel	15,871	269,073	248,600	174,172	4,954
Sedgwick	6,237	63,169	59,477	24,181	686
Summit	46,336	1,762,328	1,414,277	873,630	24,809
Teller	19,101	400,287	386,800	190,427	5,539
Washington	7,573	127,456	93,787	26,849	765
Weld	134,391	10,775,218	7,820,312	3,354,353	95,728
Yuma	13,068	375,392	277,771	100,819	2,892
Out Of State	15,005	4,814,171	2,316,236	719,879	20,781
Totals	2,232,943	\$217,899,591	\$159,509,596	\$72,331,192	\$2,065,634

State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics

Fiscal Year 2012

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Adams		\$28,501,061,428	\$19,435,425,469	\$5,831,184,070	\$168,102,432
	Arvada	204,105,288	151,609,087	43,848,104	1,246,111
	Aurora	4,263,574,411	2,031,606,815	847,665,299	24,317,132
	Bennett	104,899,307	98,230,544	24,724,369	704,481
	Brighton	1,829,381,000	1,474,213,970	524,254,745	14,910,334
	Commerce City	9,516,007,709	7,107,207,073	592,423,972	17,008,061
	Federal Heights	337,493,430	253,938,710	129,458,517	3,673,088
	Northglenn	684,589,058	591,086,898	396,267,333	11,296,604
	Strasburg	21,209,832	20,322,361	6,663,893	189,210
	Thornton	2,487,589,075	2,135,475,656	1,214,149,863	34,515,389
	Westminster	1,902,167,917	1,660,786,913	670,038,114	19,145,738
	Remainder	7,150,044,400	3,910,947,440	1,381,689,862	41,096,285
Alamosa		\$595,367,254	\$530,263,107	\$227,910,778	\$6,474,471
	Alamosa	511,523,756	453,466,437	202,106,592	5,739,027
	Remainder	83,843,498	76,796,670	25,804,186	735,444
Arapahoe		\$26,518,069,859	\$18,862,264,347	\$8,612,789,513	\$245,186,652
	Aurora	6,933,372,816	6,089,639,421	2,976,764,698	84,644,693
	Byers	9,009,130	7,499,088	3,387,944	98,013
	Centennial	4,830,729,807	3,514,165,605	1,634,330,315	46,424,513
	Cherry Hills Village	47,569,562	46,913,052	21,449,856	615,785
	Columbine Valley	13,963,569	12,580,784	4,212,150	121,216
	Deer Trail	2,042,295	2,019,754	1,159,309	33,064
	Englewood	4,866,380,781	3,141,110,227	1,147,357,296	32,775,360
	Foxfield	18,293,146	17,591,660	8,154,038	232,871
	Glendale	592,340,848	530,882,553	359,637,189	10,248,561
	Greenwood Village	3,483,962,050	1,345,308,413	611,828,427	17,437,580
	Littleton	2,651,297,174	1,816,640,488	975,709,733	27,772,722
	Sheridan	489,826,469	394,231,587	214,532,747	6,093,350
	Strasburg	8,026,360	5,212,262	3,449,568	98,271
	Remainder	2,571,255,852	1,938,469,454	650,816,242	18,590,656
Archuleta		\$268,392,678	\$257,118,155	\$131,550,836	\$3,736,078
	Pagosa Springs	206,209,927	199,246,870	99,179,424	2,815,455
	Remainder	62,182,751	57,871,285	32,371,413	920,623
Baca		\$95,726,410	\$91,521,909	\$32,631,816	\$935,454
	Campo	668,774	624,891	389,339	11,102
	Pritchett	3,179,144	3,178,903	409,552	11,621
	Springfield	37,988,768	37,336,715	14,710,136	423,681
	Walsh	17,282,420	16,840,708	3,515,629	101,329
	Remainder	36,607,304	33,540,691	13,607,159	387,722
Bent		\$43,494,278	\$42,137,981	\$17,153,001	\$486,987
	Las Animas	31,937,758	30,914,923	11,266,165	319,958
	Remainder	11,556,520	11,223,058	5,886,835	167,029
Boulder		\$12,318,984,165	\$9,410,449,604	\$4,207,270,063	\$119,915,049
	Boulder	6,051,649,854	4,300,433,126	2,108,317,956	60,062,083
	Erie	154,851,728	147,054,985	22,274,350	633,324
	Lafayette	714,364,830	614,502,911	212,128,651	6,041,551
	Longmont	2,747,338,276	2,251,056,245	967,172,124	27,578,561
	Louisville	1,097,351,968	803,635,416	369,566,712	10,555,262
	Lyons	39,466,854	38,590,905	4,933,803	423,981
	Nederland	42,975,371	37,991,343	23,295,220	665,556
	Niwot	49,942,633	34,603,253	16,697,477	477,353
	Superior	407,889,779	377,088,802	178,488,774	5,070,107
	Ward	1,666,729	1,568,410	333,664	9,496
	Remainder	1,011,486,143	803,924,210	294,061,334	8,397,776

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Broomfield		\$2,622,972,808	\$1,755,573,236	\$1,022,806,443	\$29,583,839
	Broomfield	2,622,972,808	1,755,573,236	1,022,806,443	29,583,839
Chaffee		\$492,605,174	\$448,577,660	\$224,036,402	\$6,361,713
	Buena Vista	126,805,603	117,733,864	52,074,960	1,479,868
	Poncha Springs	40,871,403	27,108,234	10,787,555	306,061
	Salida	249,922,732	235,979,218	125,066,091	3,548,680
	Remainder	75,005,435	67,756,344	36,107,797	1,027,104
Cheyenne		\$88,156,098	\$75,557,486	\$21,385,942	\$606,734
	Cheyenne Wells	32,557,802	23,732,135	10,993,724	311,875
	Kit Carson	2,906,449	2,831,683	1,025,703	29,108
	Remainder	52,691,846	48,993,668	9,366,515	265,752
Clear Creek		\$215,039,025	\$189,093,888	\$79,838,056	\$2,272,469
	Empire	4,450,278	4,196,964	3,331,790	94,503
	Georgetown	23,318,420	22,750,304	10,967,769	311,503
	Idaho Springs	100,676,423	96,421,957	37,565,159	1,069,480
	Silver Plume	1,582,695	951,242	612,704	17,382
	Remainder	85,011,209	64,773,420	27,360,635	779,601
Conejos		\$76,192,246	\$59,021,156	\$27,896,713	\$792,585
	Antonito	18,345,603	10,289,811	3,276,214	92,971
	La Jara	25,170,227	21,484,903	7,725,947	219,128
	Manassa	5,095,160	4,323,101	1,894,236	54,365
	Romeo	704,051	703,416	434,736	12,350
	Remainder	26,877,205	22,219,924	14,565,579	413,771
Costilla		\$36,627,851	\$29,180,421	\$10,777,872	\$306,517
	Blanca	8,535,456	3,311,871	1,702,526	48,424
	Ft Garland	4,022,270	3,594,493	1,705,504	48,965
	San Luis	5,645,041	5,331,711	2,218,152	62,951
	Remainder	18,425,084	16,942,347	5,151,690	146,177
Crowley		\$60,464,557	\$42,704,591	\$12,674,131	\$359,701
	Ordway	13,685,521	13,260,291	4,978,290	141,232
	Remainder	46,779,036	29,444,300	7,695,842	218,469
Custer		\$54,731,518	\$51,209,417	\$23,450,989	\$668,594
	Silver Cliff	9,262,519	9,003,621	4,167,262	118,957
	Westcliffe	27,190,276	24,752,285	12,761,366	364,445
	Remainder	18,278,722	17,453,511	6,522,361	185,191
Delta		\$674,162,562	\$558,314,662	\$235,526,908	\$6,712,766
	Cedaredge	36,779,034	30,287,353	13,052,791	370,400
	Crawford	5,206,807	4,676,499	2,392,986	67,941
	Delta	411,359,969	326,197,554	145,693,192	4,162,545
	Hotchkiss	37,905,291	34,819,777	15,478,675	439,081
	Orchard City	15,941,674	11,840,727	4,012,867	113,984
	Paonia	21,784,042	21,004,313	12,916,583	366,709
	Remainder	145,185,745	129,488,438	41,979,815	1,192,107
Denver		\$40,207,555,171	\$24,001,120,757	\$12,087,431,391	\$345,871,033
	Denver	40,207,555,171	24,001,120,757	12,087,431,391	345,871,033
Dolores		\$30,425,088	\$26,408,593	\$10,500,160	\$298,120
	Dove Creek	20,233,525	19,438,114	5,756,090	163,283
	Rico	2,258,791	2,232,878	1,311,687	37,219
	Remainder	7,932,772	4,737,601	3,432,384	97,619
Douglas		\$8,909,421,348	\$7,943,693,180	\$4,020,404,292	\$114,497,357
	Aurora	7,087,133	6,750,725	2,347,595	66,823
	Castle Pines North	120,367,594	116,443,082	38,393,230	1,094,942
	Castle Rock	1,136,291,472	1,065,107,770	625,807,245	17,800,762
	Franktown	40,298,420	34,229,834	20,184,854	610,602
	Highlands Ranch	1,441,688,780	1,173,718,203	636,556,546	18,089,769
	Larkspur	17,513,954	11,450,376	5,244,540	149,257
	Littleton	187,502,493	165,594,573	94,049,534	2,678,820
	Lone Tree	2,166,557,830	1,989,300,107	1,258,235,898	35,767,495
	Parker	1,726,163,374	1,578,404,111	672,706,979	19,131,058
	Sedalia	66,959,074	61,469,165	24,474,477	701,422
	Remainder	1,998,991,225	1,741,225,234	642,403,394	18,406,408

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Eagle		\$2,245,054,223	\$2,090,798,939	\$1,280,150,486	\$36,501,506
	Avon	389,481,406	372,396,920	247,241,340	7,030,201
	Basalt	143,205,588	132,538,223	68,847,444	1,961,063
	Eagle	184,867,461	160,408,130	64,583,897	1,897,732
	Edwards	128,774,930	122,322,564	80,322,693	2,279,097
	Gypsum	361,739,138	290,745,086	112,105,897	3,203,787
	Minturn	34,128,601	32,069,387	12,919,596	370,339
	Red Cliff	2,287,804	2,282,175	1,465,731	41,650
	Vail	627,262,300	620,159,932	443,938,497	12,650,560
	Remainder	373,306,996	357,876,522	248,725,392	7,067,076
El Paso		\$17,783,682,218	\$14,165,375,247	\$7,189,539,761	\$205,054,992
	Calhan	20,750,167	19,365,193	5,683,010	161,953
	Colorado Springs	15,452,722,357	12,177,690,345	6,249,135,285	178,278,583
	Fountain	468,158,021	416,365,089	210,262,477	5,973,994
	Green Mountain Falls	3,076,740	2,952,769	1,926,209	54,668
	Manitou Springs	77,324,552	72,981,765	54,065,560	1,537,323
	Monument	359,668,352	330,011,578	152,673,085	4,351,147
	Palmer Lake	24,242,310	22,536,164	9,170,721	260,210
	Security	34,795,032	33,658,970	18,727,485	531,063
	Remainder	1,342,944,688	1,089,813,373	487,895,928	13,906,050
Elbert		\$287,094,118	\$239,829,723	\$91,753,676	\$2,612,088
	Agate	271,263	238,413	105,853	3,079
	Elizabeth	78,814,061	74,842,455	31,400,525	897,370
	Kiowa	31,316,781	29,316,187	7,128,775	202,361
	Simla	13,094,393	11,289,565	4,200,240	119,486
	Remainder	163,597,620	124,143,103	48,918,283	1,389,793
Fremont		\$764,473,953	\$607,753,450	\$300,631,579	\$8,578,744
	Canon City	498,299,926	444,445,269	231,551,503	6,618,402
	Florence	61,623,063	52,336,073	22,741,403	645,621
	Penrose	19,057,520	14,043,627	5,353,401	152,000
	Remainder	185,493,444	96,928,482	40,985,272	1,162,722
Garfield		\$3,017,162,668	\$2,706,965,533	\$1,242,302,363	\$35,289,709
	Carbondale	207,664,617	192,946,323	84,052,186	2,388,088
	Glenwood Springs	1,097,606,201	1,029,116,291	436,421,252	12,394,685
	New Castle	79,321,466	65,105,950	30,267,561	858,616
	Parachute	201,923,872	124,327,145	59,854,248	1,697,502
	Rifle	629,150,783	581,151,188	264,956,670	7,517,582
	Silt	41,522,138	38,985,155	13,806,922	398,002
	Remainder	759,973,591	675,333,481	352,943,524	10,035,234
Gilpin		\$110,012,082	\$105,369,020	\$64,035,483	\$2,428,588
	Black Hawk	77,967,625	75,910,422	46,450,648	1,888,475
	Central City	13,586,758	13,123,274	11,233,456	359,907
	Remainder	18,457,699	16,335,324	6,351,379	180,206
Grand		\$498,604,284	\$470,008,363	\$249,888,999	\$7,097,492
	Fraser	58,962,563	56,139,586	28,787,277	816,647
	Granby	120,177,606	110,266,561	47,487,830	1,350,212
	Grand Lake	32,530,045	30,846,904	23,381,969	664,834
	Hot Sulphur Springs	5,286,055	4,694,169	1,803,002	51,165
	Kremmling	35,485,354	30,564,862	15,722,377	445,930
	Winter Park	121,893,801	120,956,197	64,055,999	1,820,153
	Remainder	124,268,860	116,540,085	68,650,544	1,948,553
Gunnison		\$610,944,072	\$587,218,260	\$228,198,059	\$6,480,136
	Crested Butte	89,049,865	85,714,308	55,534,668	1,576,160
	Gunnison	233,353,359	219,298,717	97,394,741	2,768,864
	Marble	2,959,678	1,395,818	944,454	26,789
	Mt. Crested Butte	29,121,664	28,922,956	22,632,642	642,039
	Remainder	256,459,506	251,886,460	51,691,555	1,466,286
Hinsdale		\$19,649,828	\$19,035,194	\$11,519,109	\$327,279
	Lake City	13,100,859	12,562,109	7,433,575	210,868
	Remainder	6,548,969	6,473,085	4,085,534	116,411

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Huerfano		\$114,570,980	\$109,856,965	\$37,691,630	\$1,070,566
	La Veta	21,433,482	20,777,998	7,222,699	204,992
	Walsenburg	79,507,939	77,574,606	24,402,527	693,474
	Remainder	13,629,559	11,504,361	6,066,405	172,100
Jackson		\$29,426,149	\$28,192,135	\$13,323,318	\$380,758
	Walden	14,803,837	14,493,113	8,276,198	234,739
	Remainder	14,622,312	13,699,022	5,047,120	146,019
Jefferson		\$16,899,080,752	\$14,306,888,704	\$6,609,172,329	\$188,225,282
	Arvada	2,300,976,501	2,027,756,302	917,743,987	26,122,886
	Conifer	127,005,989	117,841,158	37,166,115	1,054,678
	Edgewater	123,779,853	120,539,757	61,930,074	1,758,975
	Evergreen	180,976,998	138,279,788	59,240,941	1,688,258
	Golden	1,815,530,118	1,287,187,454	641,119,810	18,309,833
	Kittredge	9,611,942	9,324,351	5,304,841	150,468
	Lakeside	4,346,760	4,091,607	3,759,101	106,624
	Lakewood	5,669,769,508	5,050,421,379	2,306,561,055	65,709,043
	Littleton	623,238,445	529,022,193	262,723,174	7,522,147
	Morrison	49,579,408	46,618,833	20,932,315	593,985
	Westminster	1,536,362,856	1,329,821,866	826,751,216	23,523,960
	Wheat Ridge	1,886,089,286	1,626,424,097	535,324,725	15,229,331
	Remainder	2,571,813,088	2,019,559,918	930,614,974	26,455,094
Kiowa		\$35,829,866	\$34,613,409	\$8,180,182	\$234,470
	Eads	13,913,359	13,533,442	3,946,161	114,022
	Remainder	21,916,507	21,079,967	4,234,021	120,448
Kit Carson		\$458,191,964	\$406,361,323	\$86,497,144	\$2,461,626
	Burlington	163,921,921	153,115,420	61,019,657	1,734,619
	Flagler	53,762,276	37,231,334	6,295,136	179,995
	Seibert	31,318,068	30,783,562	3,079,462	87,626
	Stratton	17,676,374	17,049,304	5,793,896	166,500
	Remainder	191,513,323	168,181,703	10,308,992	292,885
La Plata		\$2,992,497,317	\$2,273,488,743	\$791,087,619	\$22,538,369
	Bayfield	64,427,898	60,327,384	27,752,724	788,928
	Durango	2,020,602,730	1,771,059,729	573,968,658	16,359,596
	Ignacio	37,022,399	27,348,267	11,591,092	343,715
	Remainder	870,444,291	414,753,363	177,775,145	5,046,131
Lake		\$131,708,424	\$116,581,499	\$58,929,502	\$1,672,856
	Leadville	60,642,104	47,401,001	26,539,403	753,649
	Twin Lakes	707,342	704,096	570,579	16,186
	Remainder	70,358,977	68,476,402	31,819,520	903,021
Larimer		\$10,790,700,172	\$8,049,967,432	\$4,040,985,191	\$115,009,612
	Berthoud	107,045,595	71,734,080	30,358,971	864,196
	Estes Park	282,443,499	272,020,284	181,509,848	5,169,963
	Ft. Collins	5,357,637,364	4,037,395,090	2,151,122,780	61,223,375
	Johnstown	86,823,132	84,152,189	41,048,720	1,164,695
	Loveland	3,109,089,607	2,429,252,649	1,123,820,254	31,958,378
	Timnath	84,811,735	83,390,147	47,354,970	1,346,690
	Wellington	82,227,773	63,973,593	22,935,382	651,372
	Windsor	76,552,231	54,453,092	22,576,284	641,884
	Remainder	1,604,069,236	953,596,308	420,257,983	11,989,060
Las Animas		\$344,349,360	\$311,868,888	\$152,736,020	\$4,334,776
	Aguilar	2,891,933	2,800,859	1,782,454	50,567
	Trinidad	271,572,291	247,211,324	122,579,254	3,478,971
	Remainder	69,885,135	61,856,705	28,374,312	805,237
Lincoln		\$258,013,604	\$249,995,521	\$55,643,371	\$1,582,095
	Arriba	2,142,988	2,134,299	836,100	23,717
	Genoa	296,307	293,513	180,029	5,110
	Hugo	33,322,157	33,239,778	3,579,595	103,159
	Limon	199,180,949	192,701,239	45,865,088	1,302,982
	Remainder	23,071,203	21,626,691	5,182,559	147,128

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Logan		\$1,029,762,337	\$675,368,448	\$245,712,009	\$6,996,219
	Crook	60,183,623	60,161,934	1,852,855	52,877
	Fleming	2,323,209	1,610,912	1,228,471	34,861
	Iliff	512,799	512,480	287,832	8,174
	Merino	6,547,635	6,343,535	1,304,700	37,115
	Sterling	707,308,238	401,589,284	211,133,526	5,999,361
	Remainder	252,886,833	205,150,303	29,904,625	863,830
Mesa		\$5,741,289,607	\$4,792,120,196	\$2,325,161,449	\$66,215,559
	Clifton	108,858,585	98,284,589	66,955,049	1,901,863
	Collbran	14,047,094	10,902,134	7,297,052	206,973
	De Beque	52,256,208	51,742,219	6,932,651	196,631
	Fruita	278,121,871	249,775,902	89,798,102	2,554,026
	Grand Junction	4,399,375,815	3,716,179,735	1,868,971,166	53,241,065
	Palisade	47,522,438	41,393,691	17,877,750	507,150
	Remainder	841,107,596	623,841,926	267,329,679	7,607,850
Mineral		\$37,603,703	\$36,866,122	\$18,709,952	\$532,318
	Creede	17,077,716	16,539,586	10,200,873	289,597
	Remainder	20,525,988	20,326,537	8,509,079	242,721
Moffat		\$437,872,555	\$389,996,042	\$202,964,424	\$5,764,390
	Craig	356,517,047	315,772,651	168,591,429	4,787,809
	Dinosaur	6,821,810	6,741,040	3,288,011	93,468
	Remainder	74,533,698	67,482,351	31,084,983	883,113
Montezuma		\$755,030,544	\$648,908,701	\$302,795,909	\$8,818,435
	Cortez	526,831,386	468,048,841	237,220,152	6,888,115
	Dolores	16,794,203	16,293,756	6,900,278	195,772
	Mancos	25,551,981	22,326,309	9,509,015	270,066
	Remainder	185,852,975	142,239,796	49,166,464	1,464,483
Montrose		\$1,107,079,273	\$975,501,709	\$461,482,000	\$13,123,564
	Montrose	846,611,895	760,314,127	380,971,285	10,836,486
	Naturita	16,872,469	14,898,696	3,097,639	87,870
	Nucla	23,749,220	14,009,641	3,641,391	103,319
	Olathe	39,178,873	35,125,910	7,682,806	218,905
	Remainder	180,666,816	151,153,335	66,088,880	1,876,985
Morgan		\$860,439,482	\$696,179,840	\$294,016,928	\$8,535,205
	Brush	115,429,634	99,212,047	38,438,609	1,274,477
	Ft. Morgan	447,334,722	372,693,165	193,241,536	5,488,584
	Log Lane Village	4,880,259	4,402,495	1,106,003	31,379
	Wiggins	41,432,007	35,480,333	9,918,185	281,309
	Remainder	251,362,860	184,391,800	51,312,595	1,459,456
Otero		\$535,498,761	\$455,188,217	\$135,485,615	\$3,846,659
	Cheraw	1,712,178	1,706,119	822,639	23,330
	Fowler	17,178,605	16,009,334	4,940,652	141,174
	La Junta	350,188,146	313,606,943	96,727,026	2,744,714
	Manzanola	1,108,882	1,075,548	350,990	9,975
	Rocky Ford	63,164,857	60,021,731	20,931,098	594,234
	Swink	3,295,060	3,292,740	518,157	14,710
	Remainder	98,851,034	59,475,803	11,195,052	318,522
Ouray		\$77,279,531	\$73,163,116	\$44,233,645	\$1,256,168
	Ouray	30,622,415	29,815,797	24,187,339	686,772
	Ridgway	35,816,615	33,323,990	14,120,712	401,163
	Remainder	10,840,501	10,023,328	5,925,594	168,233
Park		\$143,553,717	\$134,891,334	\$55,227,797	\$1,570,071
	Alma	5,274,462	5,023,625	3,691,587	104,718
	Fairplay	28,353,533	27,154,930	11,839,474	337,823
	Remainder	109,925,721	102,712,778	39,696,736	1,127,531
Phillips		\$142,979,664	\$119,384,384	\$35,292,662	\$1,015,184
	Haxtun	14,782,883	13,997,166	9,143,465	259,385
	Holyoke	69,456,582	50,861,586	20,157,481	582,996
	Remainder	58,740,199	54,525,632	5,991,716	172,803

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Pitkin		\$1,113,003,605	\$1,068,857,899	\$691,834,311	\$19,759,657
	Aspen	728,801,588	699,058,075	463,004,142	13,193,940
	Basalt	48,575,436	45,682,499	25,982,114	780,382
	Snowmass	4,717,217	4,616,592	1,927,215	54,666
	Snowmass Village	130,406,318	129,650,620	94,116,886	2,675,849
	Remainder	200,503,045	189,850,113	106,803,955	3,054,821
Prowers		\$385,706,271	\$340,683,045	\$126,108,559	\$3,583,262
	Granada	2,712,461	2,336,837	1,039,917	29,502
	Holly	30,098,740	20,736,229	4,898,228	138,966
	Lamar	282,729,468	262,206,102	98,066,121	2,787,733
	Wiley	5,252,935	5,249,574	710,030	20,147
	Remainder	64,912,667	50,154,303	21,394,264	606,914
Pueblo		\$5,654,307,143	\$4,211,465,358	\$1,728,482,457	\$49,260,906
	Avondale	3,816,886	3,744,743	1,239,609	35,460
	Boone	881,792	740,405	320,365	9,097
	Colorado City	44,262,775	40,587,604	7,900,534	226,049
	Pueblo	4,812,510,913	3,511,553,022	1,475,775,112	42,077,194
	Rye	938,453	934,084	755,222	21,433
	Remainder	791,896,325	653,905,502	242,491,616	6,891,674
Rio Blanco		\$545,729,500	\$334,763,509	\$238,747,416	\$6,775,443
	Meeker	179,400,687	45,344,461	22,637,962	644,637
	Rangely	55,460,983	48,928,280	27,956,030	793,017
	Remainder	310,867,829	240,490,769	188,153,424	5,337,789
Rio Grande		\$458,226,388	\$261,801,289	\$86,599,613	\$2,466,420
	Center	17,263,427	8,619,255	2,155,153	61,146
	Del Norte	25,065,435	23,804,769	8,874,818	251,764
	Monte Vista	243,200,302	66,463,671	30,110,454	854,674
	South Fork	28,496,916	28,183,564	12,846,070	365,501
	Remainder	144,200,308	134,730,031	32,613,117	933,335
Routt		\$962,416,869	\$868,050,734	\$486,158,994	\$13,817,108
	Hayden	66,895,601	62,490,747	25,078,523	714,686
	Oak Creek	7,939,057	7,533,526	3,415,998	96,950
	Phippsburg	1,978,317	1,668,501	909,364	25,791
	Steamboat Springs	755,227,944	675,385,984	401,001,268	11,397,546
	Yampa	7,343,251	7,278,522	2,307,923	65,463
	Remainder	123,032,700	113,693,454	53,445,919	1,516,672
Saguache		\$100,976,054	\$97,752,930	\$23,716,800	\$674,016
	Center	40,634,476	40,208,320	9,621,261	273,117
	Crestone	14,171,090	13,801,591	3,588,771	102,435
	Saguache	7,603,857	7,342,265	2,392,060	68,072
	Remainder	38,566,632	36,400,754	8,114,708	230,391
San Juan		\$23,246,092	\$21,587,920	\$14,666,589	\$417,426
	Silverton	19,418,095	18,118,641	12,330,627	349,842
	Remainder	3,827,996	3,469,279	2,335,963	67,585
San Miguel		\$269,073,378	\$248,600,475	\$174,171,947	\$4,954,121
	Mountain Village	72,454,884	70,478,892	56,805,971	1,611,322
	Norwood	15,072,113	14,343,098	6,765,781	196,014
	Telluride	127,523,605	122,081,927	87,302,308	2,478,361
	Remainder	54,022,776	41,696,558	23,297,888	668,424
Sedgwick		\$63,169,186	\$59,477,386	\$24,180,775	\$686,058
	Julesburg	39,564,470	37,122,812	12,396,042	351,658
	Ovid	4,543,822	4,043,903	423,947	12,069
	Sedgwick	1,005,634	961,318	392,683	11,164
	Remainder	18,055,260	17,349,353	10,968,103	311,167

County	Selected City	Gross Sales	Retail Sales	Taxable Sales	Net Sales Tax
Summit		\$1,762,328,203	\$1,414,277,335	\$873,630,124	\$24,808,516
	Breckenridge	416,066,493	404,810,261	291,564,927	8,280,224
	Copper Mountain	37,586,276	37,578,600	34,461,701	978,220
	Dillon	390,396,347	137,899,380	72,882,974	2,068,361
	Frisco	311,523,363	305,262,732	121,582,552	3,452,468
	Keystone	74,819,424	74,696,507	67,227,975	1,906,935
	Silverthorne	379,498,354	309,224,570	209,336,135	5,949,734
	Remainder	152,437,945	144,805,286	76,573,860	2,172,574
Teller		\$400,286,927	\$386,800,175	\$190,426,911	\$5,539,132
	Cripple Creek	47,343,799	45,622,507	34,473,068	1,113,761
	Victor	11,340,627	9,523,675	8,686,911	246,353
	Woodland Park	248,388,220	240,963,941	105,608,135	2,997,165
	Remainder	93,214,280	90,690,052	41,658,797	1,181,854
Washington		\$127,455,517	\$93,786,713	\$26,848,654	\$765,283
	Akron	101,979,689	68,820,600	20,486,995	583,455
	Cope	322,813	320,845	138,163	3,942
	Otis	6,196,713	5,838,760	3,681,405	104,929
	Remainder	18,956,303	18,806,509	2,542,091	72,957
Weld		\$10,775,217,966	\$7,820,311,987	\$3,354,353,067	\$95,727,964
	Ault	174,884,838	50,814,451	7,255,239	206,417
	Brighton	102,559,199	50,740,399	17,644,237	500,611
	Dacono	101,783,458	93,555,740	45,867,383	1,301,560
	Eaton	183,692,344	155,257,750	28,643,248	827,181
	Erie	95,493,427	74,588,772	34,327,444	973,922
	Evans	451,236,424	425,675,972	270,077,920	7,670,149
	Firestone	275,311,052	252,508,366	112,960,915	3,207,137
	Frederick	416,076,765	341,559,683	170,261,660	4,842,098
	Ft Lupton	375,010,892	265,984,141	82,998,031	2,355,931
	Garden City	47,355,715	33,099,756	23,242,711	659,409
	Gilcrest	13,002,647	8,241,738	2,736,868	77,708
	Greeley	3,979,065,831	3,303,509,063	1,229,193,454	35,084,929
	Hudson	85,539,990	76,872,503	15,360,977	441,825
	Johnstown	179,367,272	152,765,353	44,312,222	1,273,393
	Keenesburg	15,045,300	12,866,121	4,736,101	134,495
	Kersey	58,491,850	54,027,649	34,893,989	991,528
	La Salle	57,658,164	52,238,233	14,283,658	444,112
	Lochbuie	17,635,989	17,167,872	9,123,766	258,810
	Mead	179,039,115	87,245,522	39,296,584	1,115,646
	Milliken	38,734,508	30,635,597	11,896,746	338,365
	Northglenn	2,586,735	2,529,871	410,511	11,690
	Nunn	2,565,095	2,549,702	925,252	26,277
	Pierce	9,960,167	8,925,483	3,306,390	94,478
	Platteville	161,523,932	84,851,476	29,855,653	847,309
	Severance	14,052,829	13,575,374	5,875,903	166,683
	Windsor	453,346,152	276,967,008	124,226,915	3,535,376
	Remainder	3,284,198,279	1,891,558,393	990,639,288	28,340,924
Yuma		\$375,391,588	\$277,771,046	\$100,818,846	\$2,891,627
	Eckley	2,933,904	431,092	246,055	7,009
	Idalia	3,784,887	3,781,447	1,025,635	30,225
	Joes	1,814,717	1,733,596	992,938	28,201
	Kirk	6,712,186	6,362,730	1,187,701	34,237
	Wray	115,777,625	79,378,629	37,593,957	1,066,603
	Yuma	128,471,013	114,695,547	41,850,742	1,208,259
	Remainder	115,897,256	71,388,005	17,921,818	517,094
Out of State		\$4,814,171,505	\$2,316,236,321	\$719,879,075	\$20,783,307
State Total		\$217,899,590,917	\$159,509,596,196	\$72,331,191,729	\$2,065,633,520

City Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2011

Aguilar	\$54,811	Fruita	\$1,953,685	New Castle	\$1,021,610
Akron	289,214	Garden City	488,903	Norwood	215,868
Alma	105,877	Georgetown	356,265	Nucla	168,974
Antonito	200,034	Gilcrest	100,600	Nunn	17,055
Ault	192,412	Granada	32,848	Oak Creek	110,639
Basalt	3,201,504	Granby	1,854,706	Olathe	334,806
Bayfield	501,326	Grand Lake	870,920	Ordway	117,062
Bennett	1,211,162	Green Mountain Falls	72,843	Otis	28,586
Berthoud	773,097	Gypsum	33,578	Ouray	733,826
Blanca	44,861	Haxtun	201,215	Ovid	9,505
Brush	1,230,840	Hayden	704,630	Palisade	252,635
Buena Vista	1,360,651	Holly	55,059	Palmer Lake	294,331
Burlington	816,479	Holyoke	296,229	Paonia	259,196
Calhan	76,874	Hooper	7,633	Parachute	1,027,920
Carbondale	388	Hot Sulphur Springs	57,582	Pierce	71,807
Castle Pines North	904,461	Hotchkiss	416,839	Pitkin	16,638
Cedaredge	272,739	Hudson	471,628	Platteville	347,192
Centennial	6,833	Hugo	97,514	Poncha Springs	179,046
Center	277,759	Idaho Springs	1,227,163	Red Cliff	31,126
Cheyenne Wells	103,481	Ignacio	255,194	Rico	73,614
Collbran	53,040	Johnstown	1,940,230	Rocky Ford	694,777
Columbine Valley	117,820	Julesburg	103,709	Romeo	6,002
Craig ¹	4,693,437	Keenesburg	86,232	Saguache	90,151
Crawford	32,441	Kersey	392,012	Salida	3,678,961
Creede	171,363	Kiowa	61,318	San Luis	90,577
Crestone	125,972	Kit Carson	35,311	Sawpit	12,612
Cripple Creek	516,193	Kremmling	577,764	Sedgwick	3,519
Dacono	747,787	La Jara	293,556	Seibert	54,460
De Beque	73,806	La Salle	435,234	Severance	139,802
Del Norte	227,230	Lakeside	67,182	Silt	385,571
Dillon ¹	4,528,269	Las Animas	452,141	Silver Cliff	82,311
Dinosaur ¹	67,967	La Veta	210,694	Silver Plume	23,686
Dolores	281,343	Limon	855,708	Silverton	133,383
Dove Creek	128,690	Lochbuie	497,692	Simla	45,874
Eads	96,229	Log Lane Village	44,990	South Fork	219,084
Eagle	2,663,238	Lyons	472,851	Springfield	326,138
Eaton	992,212	Manassa	21,361	Stratton	96,517
Elizabeth	1,456,056	Mancos	400,194	Superior	8,649,453
Empire	77,153	Manitou Springs	2,136,813	Telluride	2,616
Erie	1,863,603	Manzanola	2,400	Trinidad	4,893,305
Estes Park	7,422,537	Marble	13,573	Victor	329,503
Evans	17,912	Mead	585,058	Walden	80,570
Fairplay	416,602	Milliken	348,940	Walsenburg	959,335
Firestone	1,522,651	Minturn	444,700	Walsh	130,920
Flagler	113,897	Moffat	12,715	Ward	9,791
Florence	611,960	Montezuma ¹	14,905	Wellington	674,385
Fort Lupton	1,943,268	Monte Vista	671,800	Westcliffe	279,851
Fort Morgan	5,362,780	Monument	3,946,280	Wiggins	199,113
Fountain	6,549,792	Morrison	560,023	Wray	888,056
Fowler	104,783	Mountain View	180,501	Yampa	37,161
Foxfield	231,886	Mountain Village	2,474,000	Yuma	1,320,771
Fraser	1,544,863	Naturita	166,927		
Frederick	1,170,630	Nederland	760,591		
				Total	\$116,224,347

¹ Beginning in September 2010, distribution amounts for these cities include a portion of the County Sales Tax Distribution Amounts formerly shown on page 69.

County Sales Tax Distribution Amounts (Accrued Basis) Calendar Year 2011

Adams County	\$30,795,113	Mesa County	\$36,022,048
Alamosa County	4,752,925	Mineral County	439,277
Arapahoe County	15,741,447	Moffat County	2,667,127
Archuleta County	6,333,634	Montezuma County ¹	3,658
Bent County	232,377	Montrose County	4,831,524
Boulder County	27,089,714	Otero County	1,216,702
Chaffee County	4,865,348	Ouray County	996,158
Clear Creek County	884,570	Park County	506,662
Costilla County	138,567	Phillips County	391,147
Crowley County	284,477	Pitkin County	23,334,063
Custer County	387,263	Prowers County	1,469,359
Delta County	5,017,853	Pueblo County	13,958,138
Douglas County	33,854,946	Rio Blanco County	3,358,425
Eagle County	11,995,757	Meeker	806,293
El Paso County	65,333,968	Rangely	829,132
Elbert County	734,166	Rio Grande County	2,812,320
Fremont County	3,619,305	Routt County	4,228,661
Garfield County	7,717,438	Saguache County	248,675
Grand County	2,820,670	San Juan County	632,183
Gunnison County	2,537,514	San Miguel County	1,663,682
Hinsdale County	641,748	Sedgwick County	309,944
Huerfano County	988,746	Summit County	4,218,887
Jackson County	519,360	Blue River	80,545
Jefferson County	33,646,514	Breckenridge	6,231,368
La Plata County	16,739,264	Frisco	2,741,574
Lake County	2,682,678	Silverthorne	3,882,677
Larimer County	27,510,671	Teller County	1,576,231
Lincoln County	1,135,507	Washington County	300,715
Logan County	2,484,242		
		Total	\$431,242,958

¹ Sales tax was repealed in January 2011

Lodging Tax Distributions to Counties Calendar Years 2007 – 2011

County	Current Tax Rate	2007	2008	2009	2010	2011
Alamosa	1.9%	\$129,149	\$128,274	\$117,233	\$175,397	\$170,983
Archuleta (Pagosa Springs omitted)	1.9%	80,673	74,528	74,763	76,833	83,068
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	294,678	306,211	290,926	306,692	295,394
Clear Creek	2.0%	71,046	70,826	66,968	69,835	58,495
Conejos	1.9%	22,085	21,111	23,513	20,050	19,260
Costilla	1.9%	9,061	6,922	9,349	10,660	6,676
Custer	2.0%		19,596	16,312	20,563	19,320
Delta	1.9%	88,770	85,466	72,356	72,275	68,894
Fremont	2.0%	137,332	148,463	135,348	134,398	129,511
Grand (Winter Park omitted)	1.8%	502,889	499,055	458,513	420,421	481,860
Hinsdale	1.9%	49,144	45,771	48,750	45,275	47,848
Huerfano	2.0%	37,508	45,255	49,812	44,511	46,084
Lake	1.9%	76,659	110,640	78,891	99,276	95,528
La Plata (Durango omitted)	1.9%	179,204	189,262	168,180	180,453	198,218
Lincoln	2.0%			89,854	106,225	107,422
Logan (Sterling omitted)	1.9%	97,766	81,720	69,904	83,047	69,240
Mineral	1.9%	63,128	57,267	60,122	58,332	53,354
Moffat	1.9%	163,686	164,595	155,261	102,137	129,066
Montezuma (Cortez omitted)	1.9%	115,986	108,014	107,364	87,290	100,112
Morgan	1.9%	84,028	84,192	83,402	76,945	83,011
Prowers	2.0%	78,457	75,607	79,037	72,243	71,793
Rio Blanco	1.9%	62,563	86,346	75,806	58,888	64,099
Rio Grande	1.9%	84,781	83,597	83,987	88,879	78,664
Saguache	1.9%	10,086	11,519	11,663	13,217	12,935
San Juan	2.0%	50,496	44,958	43,074	51,663	50,939
San Miguel (Mountain Village omitted)	2.0%	384,016	367,446	284,267	302,944	291,802

NR = Nonreleasable due to confidentiality requirements

Severance
Tax

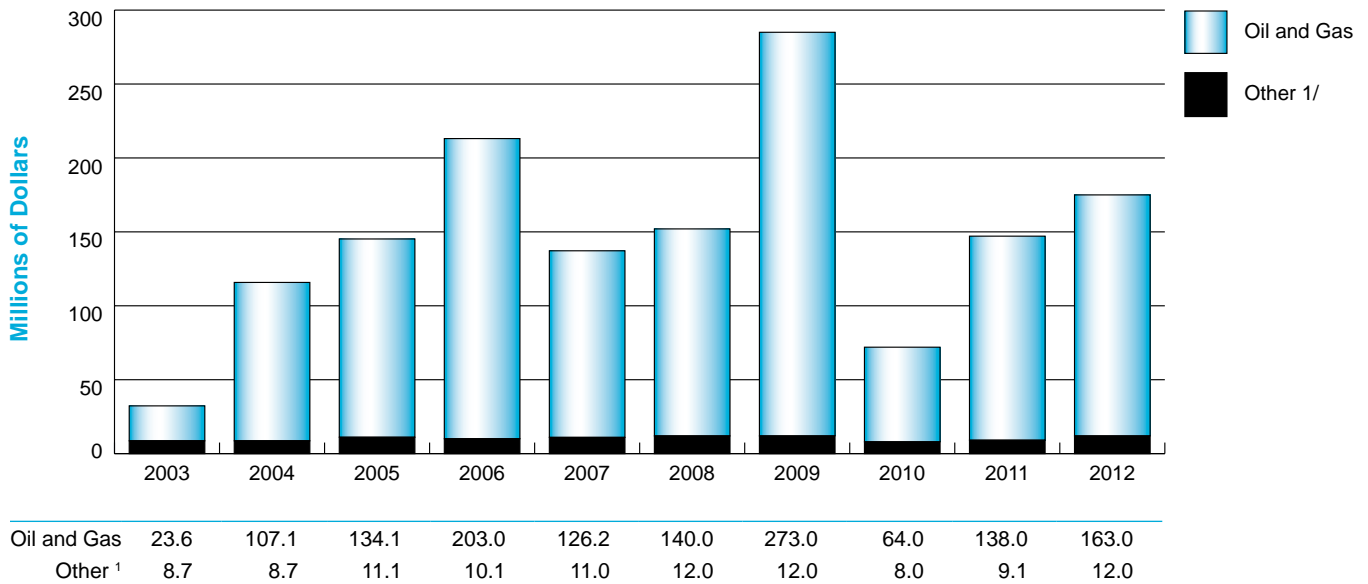
Net Severance Tax Collections 72



Net Severance Tax Collections Fiscal Years 2003 to 2012

Year	Oil and Gas	Other ¹	Total
2012	\$163,046,102	\$12,044,764	\$175,090,866
2011	137,589,353	9,100,415	146,689,768
2010	63,702,238	7,733,188	71,435,426
2009	273,028,479	11,986,824	285,015,302
2008	139,550,829	11,922,825	151,473,654
2007	126,244,455	10,643,144	136,887,598
2006	202,688,239	10,085,116	212,773,355
2005	134,049,755	11,063,940	145,113,695
2004	107,145,432	8,738,392	115,883,824
2003	23,612,982	8,721,827	32,334,808

Net Severance Tax Collections Fiscal Years 2003 to 2012



¹ The other classification includes severance tax collections for coal, molybdenum, and metallic minerals.

Amnesty Program State Amnesty Program74



State Amnesty Program Fiscal Year 2012

Tax Type	Number of Returns	Amount Paid	Number of Accounts
State Sales	522	\$1,036,274	90
Use	786	2,581,185	110
Corporate	107	4,755,797	50
Fiduciary	18	4,327	16
Individual	1,223	2,616,957	845
Partnerships	16	41,391	9
Other State ¹	68	2,506,957	29
Total State	2,740	\$13,542,888	1,149
City Sales	90	\$163,209	22
County Sales	344	400,573	66
RTD	714	769,633	118
SCFD	683	82,189	115
Football District	666	79,891	114
Other Local Government ²	281	146,446	63
Total Local Government	2,778	1,641,941	498
Total	5,518	\$15,184,829	1,647

Note: Amounts shown were processed in the months of October 2011 through June 2012.

¹ Other State includes primarily withholding and severance taxes.

² Other Local Government includes rural transportation authority, mass transit, local improvement district, and county lodging taxes.