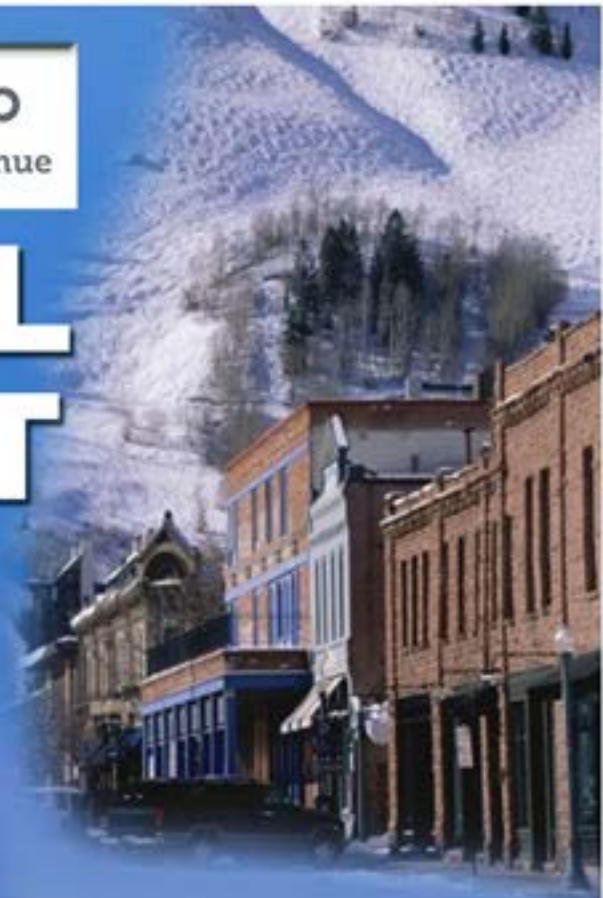




COLORADO
Department of Revenue

ANNUAL REPORT



2014





Colorado Department of Revenue 2014 Annual Report

July 1, 2013–June 30, 2014



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www.colorado.gov/revenue/statistics

To The Honorable John Hickenlooper and Members of the Colorado General Assembly



Barbara Brohl
Executive Director

We are committed to continuously improving so that we will reach our vision of becoming the “premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.”

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

January 5, 2015

The Honorable John Hickenlooper
Governor of Colorado

Members of the Colorado General Assembly

Dear Governor, Senators, and Representatives:

Fiscal Year 2013/2014 presented many challenges but also many successes for the Department of Revenue.

In Fiscal Year 2013/2014, the Department spent considerable time preparing for the implementation retail marijuana on January 1, 2014. The first set of permanent rules were adopted in October 2013, the referred measure for retail excise and additional sales tax passed in November 2013, and on January 1, 2014, the Marijuana Enforcement Division successfully began issuing licenses to those that already had a medical marijuana business and wanted to enter the retail marijuana environment.

Lottery Division was very busy implementing a new Jackpot system that went live in November 2014. New equipment and technology was successfully rolled out to over 3,000 retailers. In addition, Lottery had sales of \$545 million, the 3rd highest in Lottery's history. Proceed distributions to beneficiaries were the 2nd highest in history at \$130.1 million.

In tax, we continue to get more experience with the taxation ERP solution that was implemented several years ago. We continue to work with stakeholder groups on the wording of notices and changing processes and procedures to better serve our customers. In addition, we are providing more on-line options for filing taxes, payment of taxes, and assistance.

We continue to have challenges in the Division of Motor Vehicles. Our focus continues to be the reduction of wait times which is the biggest complaint from our customers. We had funding issues in fiscal year 2013/2014 that prevented us from filling positions and making other investments that would assist with the operations of this Division. However, in FY 14/15 the General Assembly provided funding that will enable us to make strides towards reducing wait times and funding the replacement of the DMV systems that are over 25 years old.

We continue to be committed to continuously improving and reaching out to our customers and the industries we regulate for feedback so that we will reach our vision of becoming the "premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees." We thank you for your continued support of the Department of Revenue.

Sincerely,

Barbara Brohl

A handwritten signature in black ink that reads "Barbara Brohl". The signature is written in a cursive style.

Executive Director

Welcome to Your Department of Revenue



It was another year of great progress

at the Colorado Department of Revenue (DOR). This year presented another opportunity to provide quality service to our customers, to be innovative in our processes, and to be fiduciarily and statutorily responsible with the many services we provide each and every day.

DOR is one of the state agencies that touch every Coloradan. Although DOR is best known for collecting taxes and issuing driver licenses. However, DOR also regulates and enforces Colorado's laws regarding Gaming, Liquor, Tobacco, Racing, Auto Dealers and Marijuana. In addition, the Department has the Colorado Lottery, which began in 1983 with just a single scratch game.

All of these services support this great state of incredible beauty, and all of the amazing people who choose to live, work and play here!

Vision

To become the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.

Mission

The Department of Revenue will provide quality service to our customers in fulfillment of our fiduciary and statutory responsibilities while instilling public confidence through professional and responsive employees.

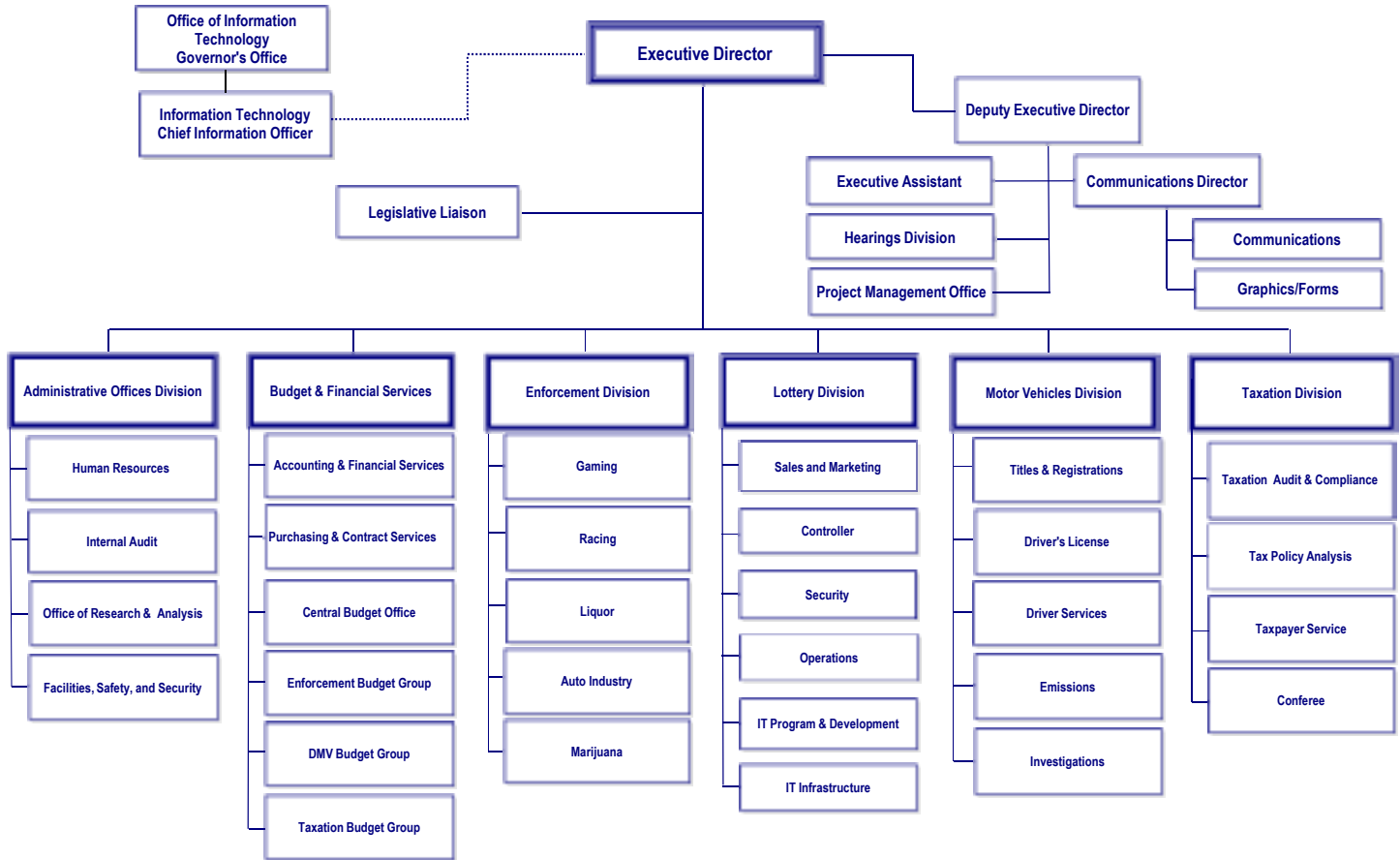
Values

C – Communication
D – Dedication
O – Ownership
R – Responsible Government

T – Teamwork
R – Respect
U – Unity
S – Stewardship
T – Transparency



COLORADO DEPARTMENT OF REVENUE



The Executive Director's Office (EDO) includes the Hearings Division, Communications Office, Project Management Office, Administrative Offices, Budget and Finance, and Legislative Liaison.

The EDO is committed to continuously improving so that we will reach our vision of becoming the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees, and continue to strive for efficient, effective, and elegant service to the people of Colorado.

Fun Facts...

Since the Project Management Office's inception May of 2012, 259 projects have been completed.

Fun Facts...

During the 2014 Legislative Session, the EDO office tracked 171 pieces of legislation. 109 passed and 49 bills required some degree of implementation.



Executive Director's Office

Legislative Digest

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2014

Legislative Digest 2014

Following is a list of new laws enacted by the Sixty-ninth General Assembly during the second 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. For complete bill summaries, please reference the Legislative Legal Services Web site at www.leg.state.co.us

HB 14-1003 – Income tax exemption for nonresident disaster emergency workers.

Nonresident individuals are exempt from the state income tax if they perform disaster emergency-related work in the state on certain infrastructure that has been affected by a declared state disaster emergency or if they provide emergency service work related to the disaster emergency.

Effective August 6, 2014

HB 14-1006 – Local government marketing districts - marketing and promotion tax remittance.

Beginning July 1, 2014, a person or entity that provides rooms or accommodations and is included in a local marketing district is required to remit the marketing and promotion tax it collects to the Department of Revenue with the same filing frequency as the person or entity that remits and files sales tax, rather than on a quarterly basis.

Effective May 17, 2014

HB 14-1012 – Colorado innovation investment tax credit replaced by advanced industry investment tax credit.

Repeals the Colorado innovation investment tax credit and replaces it with the advanced industry investment tax credit. The tax credit is available for a qualified investor who, prior to January 1, 2018, makes an equity investment in a qualified small business from the advanced industries. To claim the tax credit, a taxpayer must submit a copy of the tax credit certificate obtained from the Colorado Office of Economic Development.

Effective May 29, 2014

HB 14-1014 – Job growth incentive tax credit modifications.

For income tax years beginning January 1, 2014, the act modifies the job growth incentive tax credit by extending the tax credit claim period from 60 months to 96 months, lowering the average wage match from 110% to 100%, and changing the language that governs the commission's approval of a project to show that the credit is a major factor in the decision to locate or retain the project in Colorado. The act also extends the years the income tax credit is available to the tax year commencing January 1, 2026.

Effective May 16, 2014

HB 14-1017 – Colorado low-income housing tax credit.

Modifies the existing state low-income housing tax credit, by extending the "credit period" from 4 to 6 taxable years; amending the definition of "qualified taxpayer" and permits any amount of credit that exceeds the tax due for a taxable year to be carried forward as a tax credit for up to 11 tax

years following the tax year in which the allocation was made.

Effective May 29, 2014

HB 14-1018 – Continuation of the tax profile and expenditure report.

Eliminates the Department's ability to opt out of preparing future tax profile and expenditure reports, which include information about state tax expenditures.

Effective August 6, 2014

HB 14-1027 – Plug-in electric motor vehicle.

Modifies the definition of plug-in electric motor vehicle to "any motor vehicle that can be recharged from any external source of electricity and the electricity stored in a rechargeable battery pack propels or contributes to propel the vehicle's drive wheels" for the purposes of registering a motor vehicle.

Effective February 19, 2014

HB 14-1029 – Reserved parking for persons with disabilities.

Recodifies the statutes for reserved parking for persons with disabilities to clarify certain provisions and increase the penalties for violations related to misuse of disabled parking plates and placards.

Effective July 1, 2014

HB 14-1034 – Wine packaging permits.

Creates a wine packaging permit under which a licensed winery, limited winery, or wholesaler may package wine produced by another manufacturer as long as the federal excise tax on the wine has been paid. The Department of Revenue, acting as the state licensing authority for alcohol beverage licenses, is authorized to issue wine packaging permits, set permit application fees, and assess annual permit fees.

Effective May 9, 2014

HB 14-1037 – Enforcement of laws against designer drugs.

Establishes penalties for persons who distribute, dispense, manufacture, display for sale, offer for sale, attempt to sell, or sell any product that contains any amount of any synthetic cannabinoid. The Colorado Bureau of Investigation shall make available to law enforcement agencies and to the liquor enforcement division within the Department of Revenue the materials and equipment for the presumptive identification of synthetic cannabinoids or any other designer drugs.

Effective August 6, 2014

HB 14-1045 – Breast and cervical cancer prevention and treatment program.

The act extends the repeal date by 5 years for the breast and cervical cancer prevention and treatment program and permits the program to receive moneys from the sale of the breast cancer awareness license plates removing language that prevents the transfer of those moneys until certain conditions are met.

Effective July 1, 2014

Legislative Digest 2014 (continued)

HB 14-1056 – Motor vehicle emission inspection for collector’s item motor vehicles.

Clarifies changes made to the laws governing the registration of collector’s item motor vehicles and makes clear that emission inspection requirements for collector’s item motor vehicles registered before September 1, 2009, continue to apply to those vehicles until they are transferred.

Effective March 7, 2014

HB 14-1066 – County Clerk and Recorder driver license fees.

Allows a county clerk and recorder’s office that issues a driver license to retain \$13.60 of the fee in counties of fewer than 100,000 people rather than the \$8.00 authorized under current law.

Effective July 1, 2014

HB 14-1072 – Child care expenses credit for low-income resident individuals.

Beginning with the 2014 income tax year and the following two income tax years thereafter, the act creates a new state child care expenses refundable tax credit for a resident individual that has a federal adjusted gross income of \$25,000 or less when certain conditions apply.

Effective May 22, 2014

HB 14-1080 – Colorado Ute Indians sales and use tax exemption.

Codifies the Department of Revenue’s current practice under federal law of exempting from sales and use tax on reservation sales of goods and services to the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe.

Effective May 30, 2014

HB 14-1089 – 10th Mountain Division special license plates.

Converts the current “10th Mountain Division” license plate into a “Support the 10th Mountain Division” license plate. The Department of Revenue must confirm that a person is qualified to have a “10th Mountain Division” license plate by making the issuance or renewal of the plate conditional upon the person presenting a certificate from the sponsoring organization. The act applies to license plates issued or renewed on or after January 1, 2015.

Effective May 15, 2014

HB 14-1092 – Colorado Youth Conservation Corps fund voluntary contribution.

A voluntary contribution designation line for the Colorado Youth Conservation Corps fund will appear on the state individual income tax return form for the 5 income tax years following the year that the executive director of the Department of Revenue certifies that there is space on the form and the fund is the next in queue to be added.

Effective August 6, 2014

HB 14-1100 – Motor vehicle title branding.

Expands the existing systems of branding the title of a motor vehicle to include a vehicle that is nonrepairable, flood damaged, has had its odometer tampered with or has a designation placed on the title by another jurisdiction.

These brands are carried forward to all subsequent titles. Effective August 6, 2014

HB 14-1105 – Fuel tax exemption for sales between governmental entities.

Sales of gasoline and other special fuels used by motor vehicles are subject to the state gasoline and special fuel tax. Sales from retailers to governmental entities are exempt from the tax. Subject to certain requirements, the act specifies that sales between governmental entities are also exempt.

Effective August 6, 2014

HB 14-1107 – Ability to offer taxpayers the option to receive required notices electronically.

Allows the Department of Revenue the flexibility to offer taxpayers the option to receive electronic communications rather than requiring the Department to send notices by first-class mail.

Effective April 25, 2014

HB 14-1119 – Income tax credit for food contributions.

Creates an income tax credit for taxpayers who make food contributions to a hunger-relief charitable organization meeting certain conditions for tax years commencing on or after January 1, 2015, but before January 1, 2020.

Effective May 30, 2014

HB 14-1122 – Legal marijuana packaging requirements.

Requires that medical marijuana and medical marijuana-infused products be sold in either child-proof packaging or in an opaque and resealable exit package or container that meets standards established by rule. Also allows retail marijuana store owners to confiscate a fraudulent identification card and detain and question the person who provided the fraudulent identification. Additionally this act makes selling marijuana to a person under 21 years of age at a retail marijuana store a class 1 misdemeanor.

Effective March 17, 2014

HB 14-1146 – Prohibits live greyhound racing.

Under current law, greyhound racing is permitted in Colorado. The act prohibits greyhound live racing in Colorado but maintains the practice of wagering on greyhound races that are held at race tracks in other states and are simultaneously broadcast at race tracks in Colorado.

Effective March 10, 2014

HB 14-1159 – Sales and use tax exemption for biogas production system components.

Through June 30, 2019, the act exempts components used in biogas production systems from state sales and use tax. Local governments that currently impose sales or use tax on such components may either continue to do so or may exempt them from their sales or use taxes.

Effective May 17, 2014

Legislative Digest 2014 (continued)

HB 14-1163 – Enterprise zones investment tax credit.

Amends the language added during the 2013 legislative session that could interfere with the General Assembly's intent in adopting House Bill 13-1142, concerning reforms to the "Urban and Rural Enterprise Zone Act" regarding the \$750,000 annual cap. Credits earned on and after tax year 2014 over the \$750,000 limit were intended to be allowed as a carryforward in future tax years for 14 years.

Effective March 27, 2014

HB 14-1176 – Emissions audit program.

Currently, the legislative audit committee is required to audit the emissions program for motor vehicles every 3 years. The act changes the cycle to every 5 years.

Effective August 6, 2014

HB 14-1178 – State sales and use tax exemption for qualified property used in space flight.

Creates a state tax exemption for all sales, storage, and use of qualified property used in space flight and outlines the reporting requirements for the exemption. Also specifies that local statutory taxing jurisdictions may choose to adopt the same exemption by express inclusion in their sales and use tax ordinance or resolution.

Effective May 20, 2014

HB 14-1193 – Colorado Open Records Act fees for research and retrieval.

Allows a custodian of public records under the "Colorado Open Records Act" to impose a fee in response to a request for the research and retrieval of such records if the custodian has posted on the custodian's web site or otherwise published a written policy that specifies the applicable conditions concerning the research and retrieval of public records by the custodian, including the amount of any current fee. The custodian is precluded from imposing a charge for the first hour of time used in research and retrieval of public records. After the first hour the custodian may charge a fee for the research and retrieval of public records that does not exceed \$30 per hour.

Effective July 1, 2014

HB 14-1224 – Procurement code preference for service-disabled veteran owned small businesses.

In awarding contracts that are subject to the "Procurement Code", the state has established a goal that it will award at least 3% of all contracts by dollar value to service-disabled veteran owned small businesses.

Effective March 21, 2014

HB 14-1228 – Repeal of driving schools evaluation.

Repeals a requirement that the Department of Revenue evaluate the curriculum and effectiveness of driver improvement classes required by a court order.

Effective June 5, 2014

HB 14-1269 – Collection of sales and use tax for retailers and vendors doing business in this state.

The state imposes a sales tax collection obligation on every retailer or vendor, and the terms "retailer" and "vendor"

are defined to include every person doing business in this state and selling to the user or consumer, and not for resale. The state also imposes a use tax collection obligation on every person in this state for the privilege of storing, using, or consuming in the state any tangible personal property purchased at retail. Defines the term "doing business in this state" and "nexus".

Effective July 1, 2014

HB 14-1279 – Income tax credit for personal property taxes paid.

For 5 income tax years beginning January 1, 2015, the act creates an income tax credit to reimburse a qualifying taxpayer for personal property taxes paid in Colorado for which the taxpayer does not already receive a state or federal income tax benefit. For purposes of the credit, the term "taxpayer" includes an exempt 501 (c) organization, and the amount of the allowable credit for these organizations is equal to 100% of the personal property taxes paid.

Effective August 6, 2014

HB 14-1284 – Registration and special license plates for members of the general assembly.

Instructs the Department of Revenue to assign a registration number to each member of the general assembly. The registration number must be the license plate number, which comprises an "H" for the house or an "S" for the senate followed by the member's district number. Also clarifies that a member is eligible for the special plates during the member's term of office. The act applies to vehicles registered or license plates issued on or after January 1, 2015.

Effective August 6, 2014

HB 14-1299 – Vehicle titles and salvage vehicles six-year exception.

Currently, a motor vehicle is not considered salvage if the vehicle is at least 6 years old when damaged. The act repeals the 6-year requirement and replaces it with an exception for collector's items, horseless carriages, and street rod vehicles.

Effective April 25, 2014

HB 14-1311 – Historic structure income tax credit for recovery of costs incurred in preserving the structure.

For income tax years commencing on or after January 1, 2016, but prior to January 1, 2020, the act creates a new income tax credit to be claimed by an owner of a historic property for recovery of certain costs related to preserving the property under certain conditions. The act applies to costs for the rehabilitation of historic structures incurred on or after July 1, 2015.

Effective May 14, 2014

HB 14-1322 – Probate omnibus act.

Repeals and reenacts certain provisions relating to the elective-share of a surviving spouse. Under current law, a successor of a decedent may collect from another person any debts owed to the decedent and any personal

Legislative Digest 2014 (continued)

property belonging to the decedent if the fair market value of the property owned by the decedent at the time of his or her death does not exceed \$60,000. Under the act, this amount may not exceed twice the value of property that the decedent's surviving spouse is entitled to exempt from the estate, as adjusted for cost of living.

Effective August 6, 2014

HB 14-1323 – Personal medical information restrictions on government access.

Prohibits the Department of Revenue from accessing an individual's personal medical information or medical record without the individual's consent. The act permits the Department to access an invoice, receipt, or other documentation of a sale of a prescription drug or other item exempt from sales tax in certain circumstances. The act also creates the government access to personal medical information task force to review, analyze, and make recommendations regarding the ability of state and local government departments and agencies to access, use, and distribute personal medical information.

Effective May 31, 2014

HB 14-1326 – Tax credits for alternative fuel trucks.

Allows an income tax credit for the purchase or conversion of an electric or plug-in electric truck with a gross vehicle weight rating of over 8,500 pounds. Also expands the income tax credit for the purchase or conversion of a truck equipped to operate on compressed natural gas and liquefied petroleum gas to include liquefied natural gas and hydrogen and also allows the credit for heavy duty trucks. Allows an income tax credit for the purchase of devices on the United States environmental protection agency's smartway verified technology list. Limits the applicability of the current sales and use tax exemption for motor vehicles, the power source for any motor vehicle, or parts used for converting the power source for any motor vehicle, as of July 1, 2014, to those motor vehicles with gross vehicle weight ratings greater than 26,000 pounds under certain conditions. The taxable value of some alternative fuel trucks is reduced to 75% of the actual purchase price of those trucks for purposes of calculating the specific ownership tax.

Portions effective June 6, 2014 and portions effective December 31, 2019

HB 14-1327 – State sales and use tax refund for broadband service.

Permits a broadband provider to claim a refund for the state sales and use tax paid for tangible personal property that is installed in a target area for the provision of broadband service. The annual maximum amount of the total refunds made to taxpayers is \$1,000,000.

Effective August 6, 2014

HB 14-1348 – Definition of retail sale and delay of effective date of amended definition.

Delays the effective date of the amended sales tax definition of "retail sale" that was adopted in House Bill 13-

1295, which concerned the implementation of the minimum simplification requirements of the proposed federal "Marketplace Fairness Act of 2013", so that the definition does not take effect on July 1, 2014, but instead takes effect only if congress enacts an act that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes. The act also makes technical changes to remove erroneous references to the term "remote sale" in the definition.

Effective May 31, 2014

HB 14-1350 – Defines baseline growth rate for regional tourism projects and Department of Revenue requirements.

Modifies the "Colorado Regional Tourism Act" by defining "state sales tax increment revenue" to include the revenue that is attributable to the baseline growth rate in the proposed regional tourism zone. The Department of Revenue is required to track the annual and cumulative state sales tax increment revenue remitted to the financing entity for the project and to notify the commission when the financing entity has reached its total cumulative dollar amount of sales tax increment revenue.

Effective May 31, 2014

HB 14-1352 – Disposal, reuse and cleanup of waste tires.

Repeals the state's waste tire laws, recreating and consolidating the laws in a new part of the solid waste statutes and all regulatory authority in the Department of Public Health and Environment.

Effective July 1, 2014

HB 14-1361 – Retail marijuana study regarding the equivalency of marijuana flowers.

Directs the Department of Revenue to promulgate rules by January 1, 2016, establishing the equivalent of one ounce of retail marijuana flower in various retail marijuana products. Authorizes the Department to contract for a scientific study of the equivalency of marijuana flower in marijuana products and prohibits a retail marijuana store from selling more than one ounce of retail marijuana or the equivalent in retail marijuana products during any single transaction to a Colorado resident.

Effective May 21, 2014

HB 14-1366 – Rules regarding retail marijuana in edible products.

Requires the Department of Revenue by January 1, 2016, to adopt rules requiring edible retail marijuana products to be clearly identifiable, when practicable, with a standard symbol indicating that they contain marijuana and are not for consumption by children. Requires the Department to convene a stakeholders group to make recommendations on the rule and to reports its findings to the health committees of the general assembly.

Effective May 21, 2014

Legislative Digest 2014 (continued)

HB 14-1367 – Licensing autocycles.

Autocycles are self-propelled 3-wheeled vehicles that have safety belts and air bags and are completely enclosed. The act requires that autocycles are issued license plates that are similar to motorcycle plates.

Effective July 1, 2014

HB 14-1374 – Sales and use tax exemptions for on-demand air carriers.

Beginning July 1, 2014, but prior to July 1, 2019, the sale of a new or used aircraft is exempt from sales and use tax depending on the terms of the sale and the amount of time the aircraft will remain in Colorado after the assembly. A purchaser of an aircraft who claims the exemption is required, at the time of purchase, to provide an affidavit to the seller that the aircraft will be used by an on-demand air carrier and that the purchaser agrees to pay the sales and use tax if the purchaser fails to comply with the exemption requirements.

Effective July 1, 2014

SB 14-014 – PTC grant modifications.

Beginning with grants claimed for 2014, the act modifies heat or fuel expenses assistance grants for low-income seniors and individuals with disabilities and how the PTC rebate program is administered. Clarifies the executive director of the Department of Revenue's responsibilities for preparing grant application forms and related instructions; permits the executive director to develop an electronic application form; repeals the requirement that the Department mail copies of the grant forms to county departments of social services and public and private pensions; and permits the executive director to waive the rebate reimbursement and any related interest or penalties that accrue, if the Department of Revenue incorrectly pays a rebate as a result of a departmental mistake.

Effective July 1, 2014

SB 14-018 – Prohibition against selling tobacco and nicotine products to minors.

Under current law, it is illegal to furnish cigarettes or tobacco products to persons under 18 years of age. The act expands the prohibition to include all cigarettes, tobacco products, and nicotine products.

Effective April 11, 2014

SB 14-019 – Clarification of state filing status for persons allowed to file joint federal returns.

Any two taxpayers who may legally file a joint federal income tax return are required to file separate state income tax returns if they file separate federal income tax returns and file a joint state income tax return if they file a joint federal income tax return. The act applies to income tax years commencing on or after January 1, 2013.

Effective February 27, 2014

SB 14-030 – Distinguished Flying Cross special license plates.

Waives the additional one-time fees for one set of Distinguished Flying Cross special license plates if the cross was awarded for valor.

Effective August 6, 2014

SB 14-036 – Emergency Medical Services (EMS) special license plates.

Creates the EMS license plate. A person becomes eligible to use the plate by providing a certificate confirming that the person made a \$25 donation to the Emergency Medical Services Association of Colorado. Other special plate fees apply.

Effective August 6, 2014

SB 14-041 – USS Colorado special license plates.

The act creates the USS Colorado license plate. In addition to the normal motor vehicle fees, the plate requires two one-time fees of \$25, credited to the highway users tax fund and the licensing services cash fund.

Effective August 6, 2014

SB 14-054 – Alcohol beverage licenses fine in lieu of suspension when permitted.

Expands the ability of the state or a local licensing authority, upon petition of an alcohol beverage license or permit holder and in the licensing authority's sole discretion, to impose a fine on the license or permit holder in lieu of a license or permit suspension under certain conditions. The act applies to final alcohol beverage license or permit suspension decisions issued by the state or a local licensing authority on or after the effective date of this act.

Effective April 11, 2014

SB 14-055 – Daily vehicle rental fee imposed on short-term vehicle rentals.

Specifies that the \$2 daily vehicle rental fee is imposed without regard to the primary business of the renter on any short-term rental of a vehicle with a gross vehicle weight rating of twenty-six thousand pounds or less, that is rented in the state for a period of less than 30 days, and that a subsequent renewal of such a short-term vehicle rental is exempt from the fee to the extent that the renewal extends the total rental period beyond 30 days.

Effective July 1, 2014

SB 14-073 – Environmental remediation income tax credit.

From 2000 through 2010, there was a state income tax credit for taxpayers who conducted certain environmental remediation activities on property that was proposed for redevelopment. The act reauthorizes the credit for a 9-year period commencing in 2014 under certain conditions. The taxpayer seeking the credit must obtain a certificate from the Department of Public Health and Environment certifying the accuracy of the costs of the cleanup and that a cleanup plan has been fully implemented. The credit can be carried forward for up to 5 years.

Effective August 6, 2014

Legislative Digest 2014 (continued)

SB 14-075 – Registration and taxation for vehicles owned by those deployed by the military.

Exempts a member of the United States armed forces from paying the basic motor vehicle registration fees and authorizes payment of an alternate specific ownership tax of \$1 if the person is deployed outside the United States for a full year. The vehicle may not be driven during this time. If the person is not deployed for a whole year, the basic fees and taxes are prorated. If the person has already paid the fees at the time of deployment, the Department credits the fees towards succeeding years.

Effective August 6, 2014

SB 14-087 – Driver license and identification document exceptions processing.

Requires the Department of Revenue to submit to the transportation legislation review committee a report concerning the effectiveness of exceptions processing, which is the method by which a person may seek a driver license or state ID card when their supporting documentation does not meet all of the regulatory requirements. Requires the Department to promulgate rules to establish procedures for resolving minor spelling discrepancies and accepting alternate documents showing lawful presence. Creates a simplified process for a person 70 years of age or older to change his or her name to settle name discrepancies.

Effective August 6, 2014

SB 14-123 – Peace officers standards and training board rulemaking authority and increase of the vehicle registration fee.

The act gives the peace officers standards and training board (P.O.S.T. board) the authority to promulgate rules regarding certification of inspectors of vehicle identification numbers among other things. Under current law, there is a 60-cent fee on vehicle registration to fund the peace officers standards and training board cash fund. The act raises that fee to \$1.

Effective August 6, 2014

SB 14-129 – Underage consumption and possession of marijuana crime and penalties.

Adds consumption and possession of marijuana and possession of marijuana paraphernalia to the crime of underage possession or consumption of alcohol and makes the crime an unclassified petty offense. The act changes internal citations and references related to underage consumption and possession of alcohol and marijuana.

Effective July 1, 2014

SB 14-131 – Motor Vehicle registration card modifications.

Removes the requirement that a motor vehicle registration card contain a signed statement swearing that the person has motor vehicle insurance. The Department will issue one registration card without the person's address in addition to a card with the person's address. The registration

card without the address will contain a statement advising the person to keep the card without the address in the person's vehicle.

Effective July 1, 2014

SB 14-132 – Fallen soldier special license plates modifications.

Repeals the requirement that a fallen soldier be deployed to a combat zone at the time of his or her death for a relative to be eligible for a fallen soldier license plate. The act applies to license plates issued or renewed on or after January 1, 2015.

Effective August 6, 2014

SB 14-161 – Uniform Election Code of 1992 updates, harmonization, and corrections.

To better facilitate the conduct of elections, the act makes various changes, corrections, clarifications, and alterations to the "Uniform Election Code of 1992". Modifies voter registration deadlines by imposing the same deadline for voter registration applications by any method of submission, except for applications submitted through voter registration drives or at voter service and polling centers. Repeals the requirement that a county clerk and recorder verify the change of address of a voter who, pursuant to information received from the United States post office or a driver's license examination facility, appears to have moved in-state.

Effective May 9, 2014

SB 14-194 – Driver licenses and identification documents issuance by Department of Revenue.

Eliminates the identification security fund and the motorist insurance identification account in the highway users tax fund and allocates the moneys previously allocated to those funds to the licensing services cash fund and the Colorado state titling and registration account. An additional fee is imposed, to be collected by the Department of Revenue, on the issuance of a driver license for each time an applicant retakes either the written exam or the driving exam. The Department is authorized to change statutory fees concerning driver licenses and identification cards, but the fees cannot increase by more than 20% the first year and 5% per year thereafter and the joint budget committee must be notified before fees are increased. The Department is required to operate at least 4 regional offices that allow exceptions processing. A person may renew a driver license or identification card electronically for two consecutive renewal periods.

Effective June 5, 2014

Hearings Fiscal Years 2010 to 2014

Motor Vehicle

Motor Vehicle Case Types and Counts	2010	2011	2012	2013	2014
Excessive Points	8,275	6,988	6,073	5,556	4,724
Express Consent	14,303	12,375	12,167	12,022	11,222
Drivers License Compact	138	176	211	162	225
DUI Convictions	546	139	141	107	72
Habitual Traffic Offender	283	73	72	61	63
Insurance Related Restraints ¹	467	302	231	219	165
Vehicular Assault/Homicide	531	537	584	694	793
Controlled Substance/PDL ²	110				0
Underage Drinking and Driving	271	206	192	150	163
Minor Buy/Possess Alcohol	36	24	19	14	8
Ignition Interlock	1,348	1,908	2,267	2,203	2,553
CDL Restraints	24	14	28	26	30
Extensions/Renewals	436	286	255	197	193
Other	556	498	470	456	179
Total Motor Vehicle Matters	27,324	23,526	22,710	21,867	20,390

Other Hearings

Other Case Types and Counts	2010	2011	2012	2013	2014
Liquor Division	6	13	10	5	5
Racing Division	5	1	12	19	0
Tax	5	8	11	3	11
Tobacco	1	11	7	5	0
Emissions	4	5	2	4	16
CDL and 3rd Party Testers	0	1	6	0	1
Automobile Salespersons	33	84	66	96	60
Gaming ³		1	1	0	0
Medical Marijuana Enforcement ³		1	4	0	2
Total Other Case Types	54	125	119	132	95

Hearings Administration

Items Processed	2010	2011	2012	2013	2014
Subpoenas	2,226	2,061	1,697	1,437	1,621
Hearing Notices	36,885	28,137	22,270	21,698	27,243
Incoming Calls	41,882	31,931	28,563	26,745	27,397
Hearing Reschedules	2,115	2,136	2,016	1,726	1,973
Transcript/Recording Requests	567	382	531	473	610
Total Items Processed	83,675	64,647	55,077	52,079	58,844

¹ Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings

² Beginning in FY2011 these cases were tracked as "other"

³ Hearings for Gaming and Medical Marijuana Enforcement were not tracked prior to FY2011

The Division of Motor Vehicles (DMV) issues driver licenses, identification cards, and permits; regulates commercial driving schools; provides operations support for the statewide vehicle titling and registration system; enforces the State’s auto emissions program; oversees the Motorist Insurance Identification Database program and Ignition Interlock Program; maintains driver records and facilitates the administrative sanctions and verifies compliance with registration requirements for the International Registration Plan and International Fuel Tax Act programs.

Fun Facts

141,550 IDs and driver licenses were renewed online in FY 13-14, an average of 564 per day.



Fun Facts

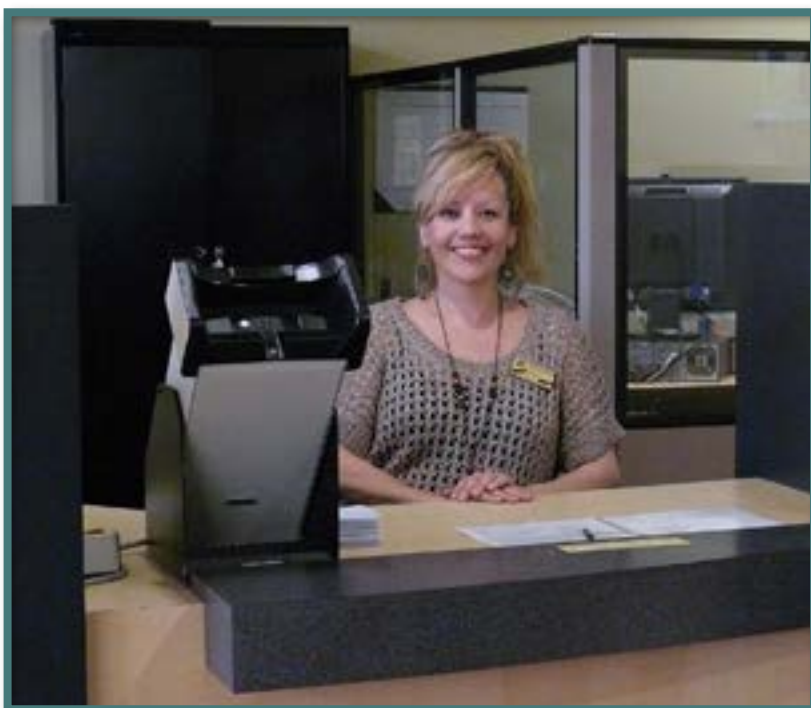
State and county driver license offices issued 1,233,690 total IDs and driver licenses in FY 13-14, an average of 4,915 per day.

Fun Facts

5,379,910 vehicles renewed their registrations with 695,623 renewing online in FY 13-14.

My wife and I renewed our driver licenses at the DMV office in Frisco yesterday, Thursday 10 Oct 13. The staff was top notch—very friendly, professional and efficient. Please thank them for a pleasant experience.

— Wally & Christine



Division of Motor Vehicles

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Motor Vehicle Emissions Licenses and Collections 18

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Online Transaction Data–DMV 22

Registered Vehicles, License Fees, and Specific Ownership Tax by County 66

Registered Vehicles By Type And County 67–68

Vehicle Registrations by Plate Type 69

2014

Traffic Penalty Assessments

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Number of Penalty Assessments	156,265	125,396	111,740	94,275	102,539
Penalty Assessment Collections	\$20,111,056	\$16,647,496	\$14,508,038	\$12,600,209	\$13,562,379

Motor Vehicle Titles Received

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Title Applications Received	1,430,621	1,471,503	1,561,184	1,608,557	1,621,277
Title Revenues ¹	\$4,479,655	\$4,720,286	\$4,493,764	\$5,147,382	\$5,188,086

Motor Vehicle Emissions Licenses And Collections

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Licenses ² :					
Stations Licensed	77	83	75	87	87
Mechanics Licensed	493	579	355	683	593
Total Licenses in Force	570	662	430	770	680
Stations Renewed	39	64	67	81	51
Mechanics Renewed	182	200	151	245	173
Total Licenses Renewed	221	264	218	326	224
Collections:					
Station Licenses	\$715	\$1,330	\$730	\$1,355	\$960
Mechanic Licenses	\$3,820	\$6,080	\$4,190	\$6,085	\$5,245
Exempt Window Stickers	\$18,900	\$26,050	\$30,200	\$36,750	\$35,100
Vehicle Inspection Reports	\$232,982	\$261,062	\$296,458	\$290,887	\$302,656
Total Collections	\$256,417	\$294,522	\$331,578	\$335,077	\$343,961

Emissions Penalty Assessment Collections

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
	\$249,643	\$221,325	\$208,825	\$338,713	\$381,810

¹ Title Revenues include only state revenue collected. For each \$7.20 title fee, the State retains \$3.20 and \$4.00 is retained by the county.
C.R.S. §42-6-138 (1) (a)

² The reduction in licenses is expected and due to upcoming program changes

Driver Record Administration

Fiscal Years 2010 To 2014

	2010	2011	2012	2013	2014
Excessive Points	13,842	11,299	9,907	8,947	7,380
Adult Impaired Driving Arrests	29,599	26,876	26,062	26,859	24,592
License on Hold by Another State	3,597	4,146	3,953	3,675	4,071
DUI Convictions	4,956	4,515	4,318	4,125	3,944
Habitual Traffic Offender	4,247	3,387	3,279	3,265	2,887
Accident Without Insurance	1,483	1,670	1,876	1,258	1,441
Driving Without Insurance	26,359	27,481	26,075	24,417	21,050
Vehicular Assault/Homicide	160	171	195	156	153
Controlled Substance Convictions ¹	246	15	4	1	0
Underage Drinking and Driving	2,027	1,845	1,693	1,468	1,373
Underage Buy/Possess Alcohol ¹	2,233	1,361	1,149	846	613
Child Support Arrears	17,234	18,911	17,834	18,201	18,774
Unpaid Ticket/Failure to Appear in Court	95,456	84,370	81,085	78,868	77,519
All Others	40,031	39,642	37,678	37,573	48,129
Total Restraints	241,470	225,689	215,108	209,659	211,926
License Reinstatements Tendered	85,531	82,261	79,147	77,124	78,484
Reinstatement Fees Collected	\$8,105,236	\$7,880,033	\$7,622,656	\$7,346,642	\$7,458,928
Change of Address/Name	105,339	100,989	70,664	51,420	46,736
Driver Records					
Provided to Public	57,949	59,744	68,444	73,893	73,277
Provided to Courts	253,435	207,678	169,010	164,837	151,739

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

International Registration Plan (IRP) Registrations And Collections

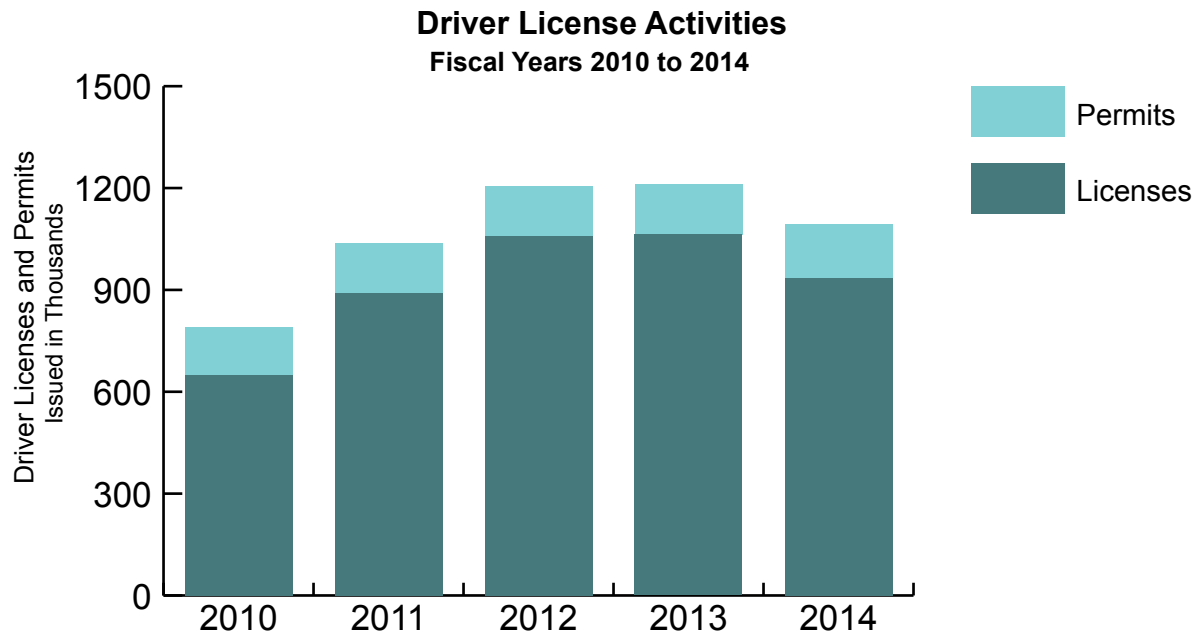
Fiscal Years 2011 to 2014

	2011	2012	2013	2014
Total Number of Colorado-Based IRP Vehicles	19,587	20,331	19,404	19,827
Registration Fees Collected in Colorado that Remained in Colorado	\$12,369,814	\$14,601,355	\$17,161,716	\$16,945,828
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$37,638,016	\$43,757,475	\$37,627,469	\$46,310,010
Total IRP Collection for Colorado	\$50,007,830	\$58,358,830	\$54,789,185	\$63,255,838

Driver License Administration Fiscal Year 2014

Type Of License Issued	State Offices	County Offices	Total
Adult License	678,450	128,594	807,044
Minor License	80,058	5,553	85,611
Commercial Driver License	41,123	1,376	42,499
Total Licenses Issued	799,631	135,523	935,154

Type Of Permit Issued	State Offices	County Offices	Total
Adult	63,174	787	63,961
Minor	74,059	1,162	75,221
Motor Cycle Instruction Permits	5,908	206	6,114
Commercial Driver Instruction Permits	13,692	389	14,081
Total Permits Issued	156,833	2,544	159,377
Total Licenses And Permits Issued	956,464	138,067	1,094,531



Permits	143	146	146	150	159
Licenses	648	892	1,060	1,061	935

Driver License Administration (continued)
Fiscal Year 2014

	State Offices	County Offices	Total
Documents Issued			
Total IDs In Force As Of June 30, 2014			598,767
Total Permits In Force As Of June 30, 2014			123,686
Total Regular Licenses In Force As Of June 30, 2014			3,729,743
Total CDL Licenses In Force As Of June 30, 2014			120,970
Total Motorcycle Endorsements In Force As Of June 30, 2014			384,761
Endorsements/Miscellaneous During FY 2014			
Motorcycle Endorsements	72,358	12,556	84,914
Colorado I.D. Cards	122,203	15,561	137,764
Organ Donors	751,772	109,103	860,875
Change of Name/Address	18,022	940	18,962
Examinations During FY 2014			
Written Tests Passed	117,742	2,069	119,811
Written Tests Failed	67,236	1,094	68,330
Driver Road Tests Passed	38,485	1,542	40,027
Driver Road Tests Failed	8,152	155	8,307
Physical Referrals	4,531	1,281	5,812
Special Re-Examinations	3,183	43	3,226
Voter Registration	148,425	32,631	181,056
Online Renewals - Driver Licenses Issued ¹	134,524	N/A	134,524
Online Renewals - ID Cards Issued ¹	7,026	N/A	7,026
Renewal by Mail / Reissue Out of State	6,507	N/A	6,507
Motor Vehicle Records	91,738	7,802	99,540
Reinstatements	79,016	N/A	79,016

¹ The numbers are also reported on page 22 for Online Transactions Data.

Online Transaction Data—DMV Fiscal Years 2013 to 2014

Service/Product Motor Vehicles Driver License	2013		2014	
	Transactions	Amount Collected	Transactions	Amount Collected
Driver License / I.D. Card renewal payments processed	178,027	\$3,703,511	141,550	\$2,861,660
Driver License Issued Over the Counter processed with Credit Card ¹			54,718	\$1,159,394
Vehicle Registrations				
County Motor Vehicle Offices using PayPort ²	617,420	\$111,010,659	667,246	\$134,682,924
Online Vehicle Registration Renewals	625,307	\$92,279,969	680,652	\$112,229,564
International Registration Plan/International Fuel Tax Agreement				
Online payment for apportioned registrations	1,152	\$4,208,227	1,118	\$4,666,556
Online payment for IFTA return	1,022	\$220,073	3,041	\$636,831
Total Online Motor Vehicle Transactions	1,422,928	\$211,422,438	1,548,325	\$256,236,929

¹ Service became available during FY 2013-14.

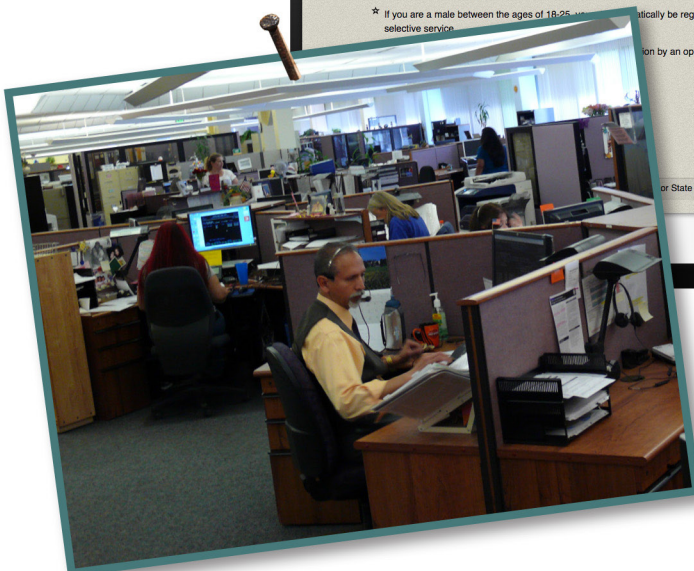
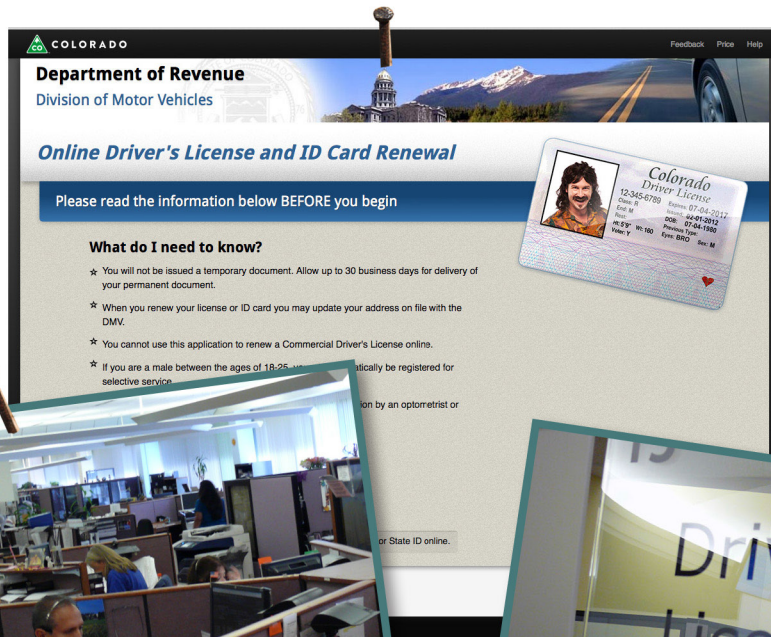
² Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices and Port of Entry locations

Driver License Locations:

www.colorado.gov/dmv/locations-0

Air Care Colorado (Emissions) Testing Stations:

<https://www.colorado.gov/dmv/vehicles>



The Colorado Lottery Division creates and sells Lottery games of chance that are held to the highest standards of public confidence, integrity, entertainment, and efficiency in order to maximize revenue for the Lottery beneficiaries and the people of Colorado.



Fun Facts

To date, the Lottery has paid out more than \$5 billion in prizes to players.

Fun Facts

There were 63 Powerball winners of \$10,000 or more - including four \$2 million and two \$1 million winners!

Fun Facts

With more than 14 million visits to our Web page, www.coloradolottery.com ranked the 5th most-visited web site in Colorado.

The Colorado Lottery is a division of the Department of Revenue (DOR) and is an enterprise fund that receives no money from the State General Fund. Tax money does not support the Lottery operations in any way. In fact, the entire operation — salaries, infrastructure, retailer commissions and prizes — is funded through the sale of our games.

Thanks to loyal players and retail partners, the Colorado Lottery is able to give back to the State of Colorado through all of the ticket sales for Scratch, Powerball, Mega Millions, Lotto, Cash 5, and Pick 3. All Lottery proceeds are directed to Great Outdoors Colorado (GOCO), the Conservation Trust Fund and Colorado Parks and Wildlife to fund parks, recreation, open space, trails, wildlife and conservation education in Colorado. In the event that the money directed toward GOCO exceeds its annual cap, portions of the proceeds are directed to underfunded public schools for capital improvements through the Building Excellent Schools Today (BEST) program. Like all DOR agencies, the Colorado Lottery operates with the integrity and security expected of a state agency, takes pride in the services provided to the people of Colorado, and works hard to earn and maintain the public trust.

The following is a summary of another successful year:

- **Gross Sales: \$545.0 million**
- **Total Proceeds: \$130.1 million**
- **Funds Distribution:**
 - **Great Outdoors Colorado: \$60.3 million**
 - **Conservation Trust Fund: \$52.1 million**
 - **Colorado Parks and Wildlife: \$13.0 million**
 - **Public School Construction Fund (BEST): \$4.7 million**
- **Total Proceeds (1983-2014): \$2.65 billion**

Lottery Locations:

www.coloradolottery.com/ABOUT/CONTACT-US/

Pueblo

225 N. Main St.
Pueblo, CO 81003

Denver

720 South Colorado Blvd., Suite 110A
Denver, CO 80246

Fort Collins

3030 S. College Ave., Suite 100
Fort Collins, CO 80525

Grand Junction

222 South 6th St., Rm. 112
Grand Junction, CO 81501



Lottery	Lottery Sales Distribution	26
	Lottery Fund Distribution	26
	Aggregate Lottery Fund Distribution	26

2014

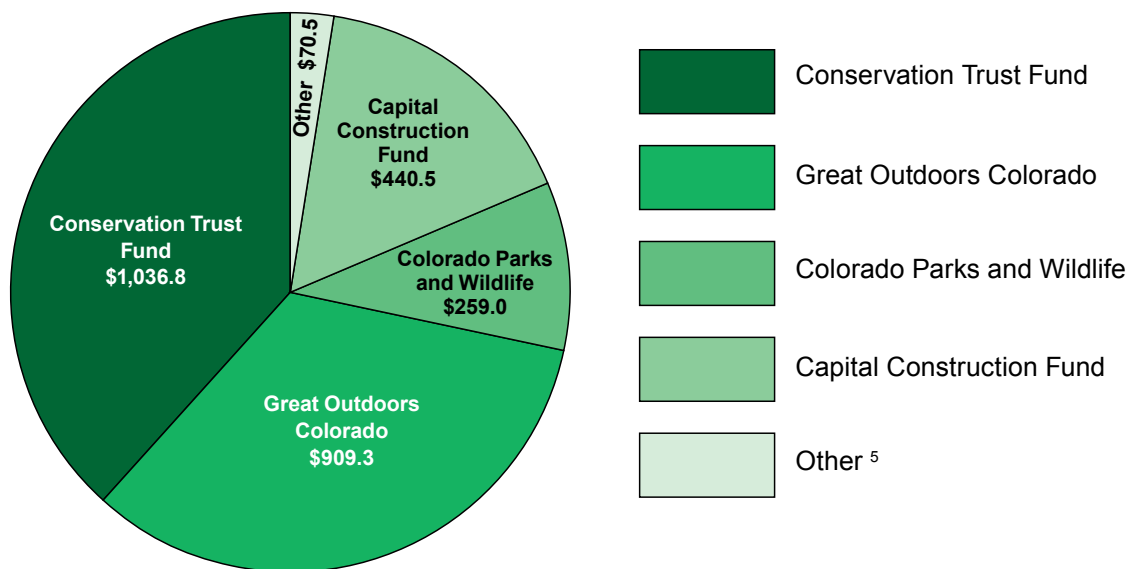
Lottery Sales Distribution - (millions of dollars) Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Cash 5	\$ 21.3	\$ 19.2	\$ 19.5	\$ 21.3	\$ 19.2
Lotto	41.6	39.3	33.3	32.6	33.8
Powerball	101.6	70.0	81.9	116.7	84.5
Scratch	328.1	344.9	364.2	368.6	362.0
MatchPlay ¹	6.2	11.4	9.3	0.0	0.0
Megamillions ²	2.4	25.1	37.1	23.2	36.8
Raffle ³	0.0	9.0	0.0	2.0	0.0
Pick 3 ⁴	0.0	0.0	0.0	1.9	8.7
Total	\$501.2	\$518.9	\$545.3	\$566.3	\$545.0

Lottery Fund Distribution - (millions of dollars) Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Conservation Trust Fund	\$ 45.2	\$ 45.3	\$ 49.3	\$ 54.2	\$ 52.1
Great Outdoors Colorado	56.4	56.0	57.1	59.2	60.3
Colorado Parks and Wildlife	11.3	11.3	12.3	13.6	13.0
Public School Capital Construction Fund	0.1	0.7	4.6	8.6	4.7
Totals	\$113.0	\$113.3	\$123.3	\$135.6	\$130.1

Aggregate Lottery Fund Distribution - (millions of dollars) Fiscal Years 1983 to 2014



¹ MatchPlay began February 21, 2010 and ended June 29, 2012

² Mega Millions began May 16, 2010

³ Holiday Raffle ran most recently between October 1, 2012 and January 1, 2013

⁴ Pick 3 began April 28, 2013

⁵ The "Other" category includes General Fund, State Public School Fund, Lottery Contingency Reserve Fund and Public School Capital Construction Fund distributions

The Enforcement Division is comprised of five separate sections. The sections are Auto Industry, Gaming, Liquor and Tobacco Enforcement, Marijuana Enforcement and Racing. The mission of the Enforcement Division is to uniformly enforce Colorado laws in a fair, consistent, and equitable manner through education, compliance, administration, and criminal enforcement.





Enforcement	Auto Industry Enforcement.....	29–30
	Gaming Enforcement.....	31–32
	Liquor and Tobacco Enforcement.....	34–36
	Marijuana Enforcement	37–39
	Racing Enforcement.....	40–41

2014

Auto Industry Enforcement regulates the Motor Vehicle and Powersports Industry with a balanced emphasis on education, compliance, and enforcement of applicable laws and regulations. The Division strives to regulate with fundamental fairness by ensuring three key components as the primary focus: To educate and protect consumers; To treat applicants and licensees fairly, professionally, courteously, and efficiently; To foster an honest and healthy industry within the State of Colorado and to ensure consumer confidence for the manufacture, distribution, and sale of all vehicles within the Division's jurisdiction.

Activity during Fiscal Year 2014:

- **19,295** Dealer and Salesperson Licenses issued
- **\$222,000** imposed for fines on licensed dealers and salespeople

Auto Industry Field Offices:

www.colorado.gov/enforcement/contact-us-auto-industry-division

Auto Industry Offices:

Lakewood

1881 Pierce St., #112
Lakewood, CO 80214

Colorado Springs

2447 North Union Boulevard
Colorado Springs, CO 80909

Fort Collins

3030 S. College St.
Fort Collins, CO 80525

Grand Junction

632 Market St., G-3
Grand Junction, CO 81506

Auto Industry Enforcement

Fiscal Years 2010 to 2014

Licensing Activity	2010	2011	2012	2013	2014
Dealer Licenses Processed	4,663	4,466	4,493	4,343	4,383
Dealer License Revenues	\$1,791,261	\$1,255,549	\$1,316,604	\$1,661,306	\$1,483,633 ¹
Salesperson Licenses Processed	13,645	13,186	13,566	14,356	14,912
Salesperson License Revenues	\$1,633,225	\$1,074,576	\$1,177,800	\$1,544,030	\$1,475,330 ¹

¹ Even though licenses processed went up, fees went down resulting in lower revenues

Dealer Licenses Issued

Fiscal Year 2014

License Types	2014 Licenses	License Types	2014 Licenses
Buyer Agent–Original	6	Wholesale Auction–Renewal	5
Buyer Agent–Renewal	7	Wholesale Auction–Powersports–Original	0
Dealers–New–Original	26	Wholesale Auction–Powersports–Renewal	0
Dealers–New–Renewal	612	Wholesalers–Original	27
Dealers–New–Powersports–Original	10	Wholesalers–Renewal	324
Dealers–New–Powersports–Renewal	73	Wholesalers–Powersports–Original	1
Dealers–Used–Original	100	Wholesalers–Powersports–Renewal	1
Dealers–Used–Renewal	1,285	Additional Location	360
Dealers–Used–Powersports–Original	5	Powersports–Additional Location	4
Dealers–Used–Powersports–Renewal	44	Ownership Change	51
Manufacturers–Original	35	Powersports–Ownership Change	0
Manufacturers–Renewal	222	Name Change	29
Manufacturers–Powersports–Original	2	Powersports– Name Change	3
Manufacturers–Powersports–Renewal	1	Off-Premise	435
Manufacturers Distributor–Original	5	Powersports–Off Premise	0
Manufacturers Distributor–Renewal	40	Address Change	135
Manufacturers Distributor–Powersports–Original	1	Powersports– Address Change	7
Manufacturers Distributor–Powersports–Renewal	0	Class Change	47
Manufacturer Distributor Branch–Original	0	Powersports–Class Change	1
Manufacturer Distributor Branch–Renewal	0	Temp Out of State–Dealer	0
Manufacturer Distributor Branch–Powersports Original	0	Sub-Total	4,383
Manufacturer Distributor Branch–Powersports–Renewal	0	Salespersons– Original	3,637
Manufacturers Rep–Original	143	Salespersons–Renewal	7,844
Manufacturers Rep–Renewal	334	Salespersons– Multiple	879
Manufacturers Rep–Powersports–Original	1	Salespersons–Transfer	2,237
Manufacturers Rep–Powersports–Renewal	0	Salesperson–Reprint	315
Wholesale Auction–Original	1	Sub-Total	14,912
		Totals	19,295

Investigation Activity

	FY 2014
Consumer Complaints Received	1,225
Investigations Completed	1,270
Violations/Founded Complaints	656
Criminal Summonses Issued	23
Cases Presented to the Dealer Board	159
Warning Letters Issued	225
Verbal Warning Issued	238
Criminal Cases Referred to Another Agency	11
Compliance Inspections	3
Background Investigations Initiated	792
Background Investigations Completed	765

Dealer Board Fines

Fiscal Year 2014		
Fines In Abeyance	Fines Imposed	Payments
\$469,500	\$222,000	\$217,834

Gaming Enforcement is responsible for the regulation and enforcement of limited gaming in Colorado. The Division, with offices in Golden, Central City/Black Hawk and Cripple Creek, employs a staff of 91 persons which includes investigators, auditors, accountants, administrators, and support personnel. The mission of the Division of Gaming is to ensure honesty and integrity in the Colorado gaming industry.

The following is a summary of some information:

- **\$106.3** million in gaming tax revenues collected
- **\$92.2** million distributed to constitutional and statutory fund recipients
- **\$6.53** million distributed to Community College system

Limited Stakes Gaming Offices:

www.colorado.gov/enforcement/contact-us-gaming

Golden (Main Office)

17301 W. Colfax Ave.
Suite 135
Golden, CO 80401

Central City/Black Hawk

142 Lawrence St.
P.O. Box 721
Central City, CO 80427

Cripple Creek

350 West Carr Ave.
P.O. Box 1209
Cripple Creek, CO 80813



Fun Facts

The longest licensed operating casino in Colorado is the Famous Bonanza Casino in Central City, CO. The Famous Bonanza Casino received the first casino license in Colorado, on November 22, 1991.

Limited Stakes Gaming Revenues And Expenditures¹

Fiscal Year 2014

Limited Gaming Revenues ²	\$106,330,924
plus Fiscal Year 2013 Escrow	2,435,468
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(13,877,185)
Fiscal Year 2014 Escrow	(2,669,835)
Net Total Available for Distribution	\$92,219,372

Limited Stakes Gaming Fund Distribution

Fiscal Years 2010 to 2014

	FY2010	FY2011	FY2012	FY2013	FY2014
Limited Gaming Revenue	\$110,809,510	\$105,949,859	\$103,557,500	\$104,644,974	\$106,322,700
Commission/Division Expenses	12,372,539	12,097,096	12,305,062	12,872,721	13,877,185
Total Amount Distributed	96,742,401	95,327,351	91,197,386	92,686,815	92,219,372
State General Fund	16,200,000	20,400,269	20,304,942	12,102,134	11,820,185
Local Government Gaming Impact Fund	3,772,780	3,600,806	3,314,827	5,000,000	5,000,000
Department of Transportation	0	0	0	0	0
Tourism Promotion Fund	14,208,015	12,002,686	11,049,424	15,000,000	15,000,000
State Historical Society	24,867,360	24,195,009	23,127,355	23,633,195	23,475,304
State Council on the Arts Cash Fund	1,121,726	0	0	0	0
Film Incentives Cash Fund	407,997	240,054	220,989	500,000	500,000
New Jobs Incentives Cash Fund	1,291,231	0	0	0	0
Bioscience Discovery Evaluation Grant Program	5,500,000	4,320,967	3,977,793	5,500,000	5,500,000
Clean Energy Fund	0	0	0	0	0
Office of Economic Development Film Commission	0	0	0	0	0
Innovative Higher Ed Research Fund	1,904,251	1,680,376	1,546,920	2,100,000	2,100,000
Creative Industries Cash Fund		960,215	883,954	2,000,000	2,000,000
Limited Gaming Counties:					
Gilpin County	\$8,720,983	\$8,544,294	\$8,196,996	\$8,364,125	\$8,373,641
Teller County	1,936,457	1,824,995	1,714,728	1,764,387	1,687,203
Limited Gaming Cities:					
City of Black Hawk	\$6,516,136	\$6,352,054	\$6,048,629	\$6,174,172	\$6,244,431
Central City	751,350	768,192	782,200	795,932	733,603
City of Cripple Creek	1,613,714	1,520,829	1,428,940	1,470,322	1,406,003

Revenue Distribution Resulting From Amendment 50³

Fiscal Years 2010 to 2014

	FY2010	FY2011	FY2012	FY2013	FY2014
Cities of Black Hawk, Central City and Cripple Creek	\$793,040	\$891,661	\$859,969	\$828,255	\$837,900
Gilpin and Teller Counties	951,648	1,069,993	1,031,963	993,906	1,005,480
Community College System	6,185,713	6,954,952	6,707,757	6,460,388	6,535,622
Total Due to Extended Gaming Recipients	\$7,930,401	\$8,916,606	\$8,599,689	\$8,282,549	\$8,379,002

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

² Includes \$8,224 of interest income in the Extended Gaming Fund during FY 2014

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.

Online Transaction Data—Gaming Fiscal Years 2013 to 2014

Limited Stakes Gaming	2013		2014	
	Transactions	Amount Collected	Transactions	Amount Collected
Gambling intercept	351	\$602,912	585	\$906,598
Total Online Enforcement Transactions	351	\$602,912	585	\$906,598

Fun Facts

In FY14, monies from the Limited Gaming fund went to the following:

State Historical Fund	\$23,475,304
Colorado Community College System.....	\$ 6,535,622
Colorado Travel and Tourism.....	\$15,000,000

Fun Facts

Famous donkeys live right in the town of Cripple Creek and are considered celebrities and roam throughout the former gold camp, freely walking through the streets, neighborhoods, and visiting our Gaming office, eager for handouts of apples and carrots. These good-natured creatures are tourism ambassadors for the town — descendants of the herd that made countless trips up and down the mountain while working the gold mines during the gold rush days from the 1890's to the 1930's.



Liquor and Tobacco Enforcement strives to gain and monitor compliance with Colorado liquor and tobacco laws and regulations through education, outreach, licensing, inspections, and enforcement activities in conjunction and cooperation with local and State enforcement officials, local licensing authorities, the industry, advocacy and community groups, and the general public.

Liquor and Tobacco Enforcement Offices:

www.colorado.gov/enforcement/information-resources-bulletin-board

Denver

1881 Pierce St., #108
Lakewood, CO 80204

Greeley

2320 Reservoir Rd., Suite A
Greeley, CO 80634

Colorado Springs

2447 N. Union Blvd.
Colorado Springs, CO 80909

Grand Junction

632 Market St., Suite G.
Grand Junction, CO 81506



Liquor Licenses In Force By Type

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
3.2% Beer Importers License (non-resident)	15	11	11	10	11
3.2% Beer Manufacturer	6	6	5	6	5
3.2% Beer Manufacturer (non-resident)	5	6	7	6	6
3.2% Retail Beer	1,707	1,667	1,552	1,582	1,552
3.2% Special Events Permit	73	134	26	11	11
3.2% Wholesale Beer	42	40	34	38	36
Arts Liquor	48	53	45	51	54
Bed and Breakfast Permit	59	60	56	51	48
Beer and Wine	464	485	482	499	526
Beer, Wine, & Spiritous Liquor Special Events Permit	2,670	3,136	1,209	443	410
Brew Pub	89	90	91	102	111
Club Liquor	196	193	187	186	171
Hotel & Restaurant Liquor	4,481	4,525	4,370	4,385	4,399
Hotel & Restaurant--Optional Premises	258	244	226	228	223
Importer--Malt Liquor	65	64	63	66	67
Importer--Vinous & Spiritous Liquor	456	437	432	422	425
Limited Winery	143	146	147	132	114
Liquor-License Drug Store	13	14	10	14	13
Malt Liquor Manufacturer (non-resident)	23	25	26	25	24
Manufacturer--Brewery	36	46	60	88	150
Manufacturer--Distillery/Rectifier	16	22	33	38	54
Manufacturer--Winery	2	1	2	5	5
Optional Premises	60	63	61	60	65
Public Transportation Liquor	28	27	28	26	22
Racetrack Liquor	6	6	4	4	3
Resort Complex	13	15	15	14	14
Retail Gaming Tavern	20	24	22	22	20
Retail Liquor Store	1,639	1,608	1,517	1,552	1,563
Tavern Liquor	1,453	1,436	1,391	1,344	1,355
Wholesale Beer	79	93	102	128	191
Wholesale Liquor	100	109	117	118	127
Wine Delivery Permit	1,164	1,149	1,184	1,160	1,223
Total Licenses	15,429	15,935	13,515	12,816	12,998

Tobacco Enforcement

Fiscal Year 2014

Tobacco Compliance Checks	2,283
Violations	164

Violations Of The Liquor Code And 3.2% Beer Act Fiscal Years 2010 to 2014

Actions	2010	2011	2012	2013	2014
State Administrative Actions	296	369	278	424	362
State Revocations	0	4	3	0	5
State Suspensions	152	163	51	70	44
State Denials	1	0	1	1	3
Division-Filed Court Cases	466	784	756	1,042	1,026
Division-Assisted Local Hearings	5	6	6	12	5
Totals	920	1,326	1,095	1,549	1,445

Active County-Issued State Liquor Licenses Fiscal Years 2010 to 2014

County	2010	2011	2012	2013	2014	County	2010	2011	2012	2013	2014
Adams	552	553	534	554	616	Larimer	587	592	569	578	578
Alamosa	52	47	48	45	43	Las Animas	63	63	59	56	57
Arapahoe	917	912	862	869	865	Lincoln	19	19	17	17	17
Archuleta	62	59	50	48	46	Logan	41	38	36	38	37
Baca	10	10	8	9	7	Mesa	258	255	228	229	226
Bent	15	12	11	10	7	Mineral	20	20	17	18	14
Boulder	582	579	553	551	558	Moffat	40	39	38	37	35
Broomfield	89	91	92	115	125	Montezuma	63	62	58	60	63
Chaffee	82	83	73	75	72	Montrose	84	77	73	66	63
Cheyenne	7	7	7	7	7	Morgan	62	60	58	59	62
Clear Creek	46	46	44	38	38	Otero	57	52	41	38	37
Conejos	18	17	18	16	16	Ouray	53	46	42	36	38
Costilla	18	16	13	13	16	Park	50	46	36	36	37
Crowley	8	8	6	5	6	Phillips	13	13	13	14	14
Custer	24	24	21	16	18	Pitkin	158	159	148	145	149
Delta	76	77	67	69	68	Prowers	39	36	33	32	29
Denver	1,555	1,598	1,586	1,597	1,589	Pueblo	348	352	332	310	312
Dolores	14	15	12	13	13	Rio Blanco	30	31	27	29	28
Douglas	378	383	354	374	379	Rio Grande	37	38	36	34	31
Eagle	281	289	280	274	275	Routt	148	144	134	126	127
El Paso	961	949	891	908	926	Saguache	22	19	18	17	14
Elbert	22	26	24	23	17	San Juan	22	23	21	19	17
Fremont	90	88	95	87	79	San Miguel	66	62	58	64	64
Garfield	198	203	187	185	179	Sedgwick	12	10	11	9	8
Gilpin	36	41	34	35	34	Summit	222	225	207	223	218
Grand	120	124	113	115	105	Teller	66	79	68	69	66
Gunnison	121	125	115	116	112	Washington	10	8	8	6	8
Hinsdale	17	17	15	15	14	Weld	370	366	361	361	345
Huerfano	37	36	40	40	36	Yuma	27	30	28	23	24
Jackson	13	13	12	12	10	State Totals	10,485	10,490	9,974	10,042	10,060
Jefferson	883	871	839	855	865	Special Event Licenses					
Kiowa	4	4	3	3	5	Liquor	2,670	3,136	1,209	443	410
Kit Carson	22	23	22	23	24	3.2% Beer	73	134	26	11	11
La Plata	154	152	143	153	146						
Lake	34	28	27	25	26						

Marijuana Enforcement is tasked with licensing and regulating the Medical and Retail Marijuana industries in Colorado. The Division implements legislation, develops rules, conducts background investigations, issues business licenses, and enforces compliance mandates in order to maintain a robust regulatory structure. Marijuana Enforcement promotes transparency and clarity for all stakeholders by utilizing a highly collaborative process through which it develops industry regulations and furthers our primary mission to ensure public safety.

Summary of licenses issued and tax revenue
for Medical Marijuana July 1, 2013–June 30, 2014:

- **637** center and infused product business licenses issued, **727** optional premises cultivation business licenses issued.
- **\$7,128,568** license fee revenue collected.

Summary of licenses issued and fee revenue collected for Retail Marijuana
January 1, 2014 - June 30, 2014:

- **263** store and infused product business licenses issued, **272** associated optional premises cultivation business licenses issued, and **7** testing facility business licenses issued.
- **\$2,425,200** license fee revenue collected.

Marijuana Enforcement Offices:

www.colorado.gov/enforcement/contact-us-marijuana-enforcement

Denver

544 Sherman St., Suite 390
Denver, CO 80203

Colorado Springs

1030 Academy Blvd., Suite 200
Colorado Springs, CO 80910



Marijuana Enforcement Section

Fiscal Years 2012 through 2014

Medical Marijuana Licensing Activity	FY 2012	FY 2013	FY 2014
Medical Marijuana Center Business Licenses Issued	273	372	493
Medical Marijuana-Infused Product Business Licenses Issued	38	80	144
Medical Marijuana Optional Premises Cultivation Business License Issued		488	727
Retail Marijuana Licensing Activity			FY 2014
Retail Marijuana Store Business Licenses Issued			205
Retail Marijuana Product Manufacturer Business Licenses Issued			58
Retail Marijuana Optional Premises Cultivation Business License Issued			272
Retail Marijuana Testing Facility Business Licenses Issued			7
Marijuana Licenses and Application Fees Transfer to Marijuana Cash Fund			FY 2014 ¹
Medical Marijuana			\$7,128,568
Retail Marijuana			\$2,425,200
Total			\$9,553,768
Marijuana Sales Tax Transfer to Marijuana Cash Fund (2.9% rate)			FY 2014 ¹
Medical Marijuana			\$10,562,577
Retail Marijuana			\$2,706,299
Total			\$13,268,876
Retail Marijuana Sales Tax (10% rate)			FY 2014 ¹
Local Government Distribution (15% of Total)			\$1,353,571
Marijuana Cash Fund Transfer (85% of Total)			\$7,668,035
Collections Not Yet Allocated ²			\$1,746
Total			\$9,023,352
Retail Marijuana Excise Tax (15% rate)			FY 2014 ¹
Public School Capitol Construction Assistance Fund Transfer			\$3,012,860
Marijuana cash Fund Transfer			\$0
Collections Not Yet Allocated ²			\$1,979
Total			\$3,014,839

¹ Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana sales data from January 1, 2014 through May 31, 2014.

² Indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

Marijuana Licensed Businesses by County

Fiscal Year 2014

All Business Licensing Activity ¹

	Medical Marijuana		Retail Marijuana	
	Licences Issued ²	Applications Pending	Licenses Issued ²	Applications Pending
Adams	6		3	
Alamosa	3		0	
Arapahoe	13		0	
Archuleta	2		0	
Boulder	30		15	
Chaffee	3		0	
Clear Creek	5		7	
Costilla	2		0	
Denver	193	3	109	
Eagle	8		5	1
El Paso	94	1	1	
Fremont	6		0	
Garfield	11		6	
Gilpin	6	1	4	
Grand	1		0	
Gunnison	3		3	
Jefferson	24		9	
La Plata	8		0	
Lake	1		2	
Larimer	17		4	1
Mesa	1		0	
Moffatt	1		0	
Montezuma	5		0	
Montrose	2		0	
Morgan	1		0	
Ouray	1		1	
Park	2		2	
Pitkin	8		4	
Pueblo	12		10	
Routt	4		3	
Saguache	1		2	
San Miguel	5		4	
Sedgwick	1		1	
Summit	7		6	
Teller	1		0	
Weld	5		4	
Total	493	5	205	2

¹ Includes licenses and pending applications for centers, cultivations, and manufacturers.

² Issued licenses have received State Licenses, but may not have a local authority approval.

Racing Enforcement is responsible for regulatory enforcement and pari-mutuel tax collecting of pari-mutuel horse and greyhound racing. The major functions of the Racing group are to promote racing and the recreational, entertainment, and commercial benefits derived from it, to establish high standards of sport and fair-play, to promote the health and safety of the animals involved in racing and to foster honest and fair-dealing in the industry.

Colorado currently has one live horse racetrack facility, Arapahoe Park in Aurora. Arapahoe Park runs on Fridays, Saturdays and Sundays for 13 consecutive weekends between May and August. No live greyhound racing currently runs in Colorado.

Seven off-track betting facilities statewide offer wagering on simulcast horse and greyhound racing year round. Arapahoe Park offers simulcast wagering during the live racing season.

The following is a summary of information:

- **39** Horse and **0** Greyhound race days regulated during calendar year 2013
- **\$609,698** collected in racing related taxes

Racing Enforcement Office:

www.colorado.gov/enforcement/office-locations-racing

Denver

1881 Pierce St., Suite 108
Lakewood, CO 80214

Division Track Office

Arapahoe Park Horse Track
26000 E. Quincy Ave.
Aurora, CO 80016



Racing Events Pari-Mutuel Comparative Data Calendar Years 2009 to 2013

Number of Live Racing Days	2009	2010	2011	2012	2013
Horse Racing	36	39	40	39	39
Greyhound Racing	0	0	0	0	0
Total	36	39	40	39	39

Pari-Mutuel Sales ¹	2009	2010	2011	2012	2013
Horse Racing	\$50,162,287	\$48,463,460	\$48,063,003	\$45,852,063	\$46,230,149
Greyhound Racing	14,054,240	28,971,896	31,686,653	34,182,957	34,962,476
Total	\$64,216,527	\$77,435,356	\$79,749,656	\$80,035,020	\$81,192,625

State Pari-Mutuel Tax Collections	2009	2010	2011	2012	2013
Horse Racing	\$365,452	\$345,011	\$360,473	\$343,890	\$347,479
Greyhound Racing	105,407	217,288	237,650	256,372	262,219
Total	\$470,859	\$562,299	\$598,123	\$600,262	\$609,698

¹Includes off-track-betting figures

Racetrack and Licensed Off-Track Betting Locations

www.colorado.gov/enforcement/node/37721

Arapahoe Park

26000 East Quincy Ave.
Aurora, CO 80016
(303) 690-2400
(open during live horse racing season)

Red & Jerry's

1840 West Oxford Ave.
Sheridan, CO 80110
Phone: (303) 783-0655

Havana Park

10750 E. Iliiff Ave.
Aurora, CO 80014
Phone: (303) 696-7315 or
(303) 751-5918

Southern Colorado Gaming & Event Center

3215 Lake Ave.
Pueblo, CO 81005
Phone: (719) 561-0753 or
(719) 561-8926

Soft Ball Country at Celtic Tavern

1801 Blake Street
Denver, CO 80202
(303) 308-1795

Softball Country

2101 W 64th Ave.
Denver, CO 80221
(303) 428-3518

Post Time

3570 N. Academy Blvd.
Colorado Springs, CO 80915
(719) 570-7545

Big D's OTB at El Bandido Night Club

618 25th Street
Garden City, CO 80631
(970) 353-9759

Sundance Steakhouse OTB

2716 E. Mulberry Rd
Fort Collins, CO 80524
(970) 484-1600

Bank 8 Billiards d/b/a The 8 Track

2460 Patterson #3
Grand Junction, CO 8150
(970) 255-8808

Post Time at Rawkus

3506 N. Academy Blvd.
Colorado Springs, CO 80917
(303) 829-2000

Post Time at Country Bar

606 South Santa Fe Avenue.
Fountain, CO 80817
(719) 382-5361



The Taxation Division assists Coloradans with collecting and administering taxes, bonds, and licenses covered under Colorado tax laws. In addition, the Division is responsible for the auditing and enforcement of state taxes. Taxation includes the Taxpayer Service Division, the Tax Auditing and Compliance Division, the Tax Conferee Section, and the Tax Policy Analysis Section.

Information is easy to find on the Taxation general information Web site which includes forms, publications, "Quick Answers," online classes, and workshops. There are videos and podcasts that cover common questions about Colorado taxes and a Weblog and email services where information is posted as soon as it is available. Subscribers receive notifications when new information is published.

Taxpayers can also manage their tax account online at Revenue Online by creating a login at www.colorado.gov/revenueonline Revenue Online makes it easy to file taxes, check on the status of a refund, set up an Agreement to Pay and view tax returns from previous years.

Fun Facts...

The Department processed more than 2.5 million individual income tax returns.

Fun Facts...

The Department saw 2,084,829 E-Filed Individual Income Tax Returns.

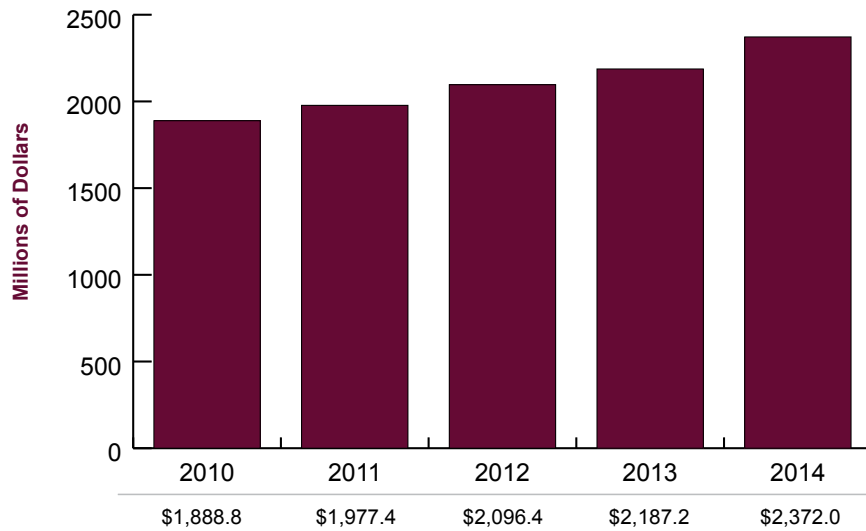


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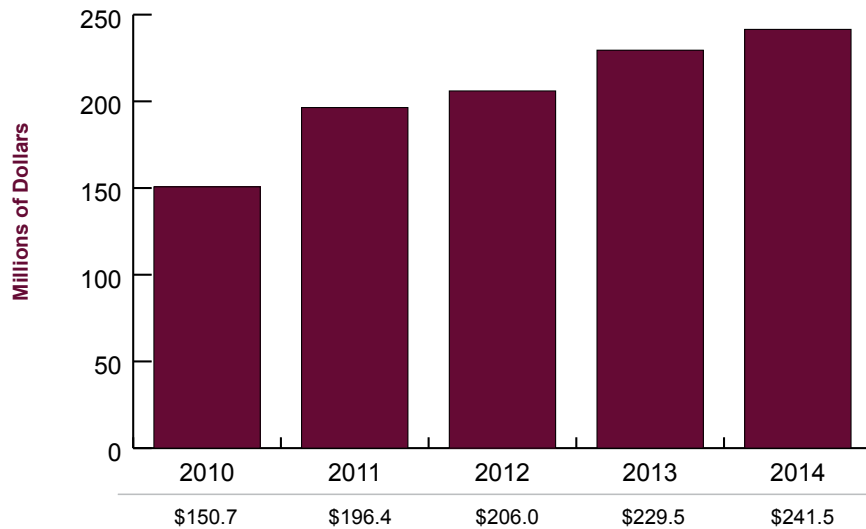
State Sales And Use Tax Net Collections Fiscal Years 2010 to 2014 (thousands of dollars)

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2014	\$2,371,992	\$116,268	\$125,209	\$2,613,469	8.1%
2013	2,187,244	110,166	119,321	2,416,731	5.0
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

Net Sales Tax Collections Fiscal Years 2010 to 2014

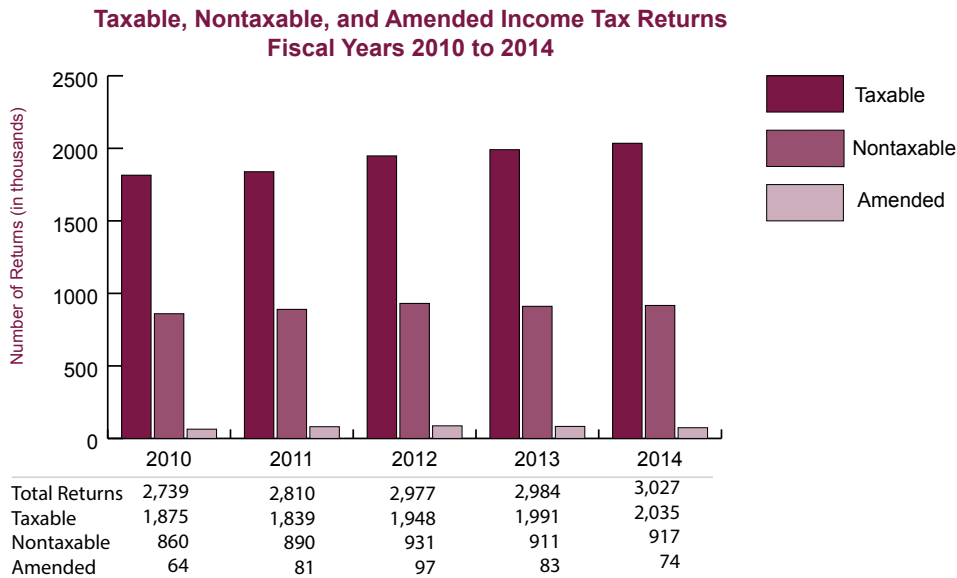


Net Use Tax Collections Fiscal Years 2010 to 2014



Taxable And Nontaxable Returns Fiscal Years 2010 to 2014

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2014	1,995,282	15,621	9,508	14,716	2,035,127
2013	1,954,765	13,557	8,508	13,848	1,990,678
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
Nontaxable					
2014	633,067	31,022	219,747	33,642	917,478
2013	631,678	31,706	212,296	35,267	910,947
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
Amended					
2014	69,913	1,099	495	2,889	74,396
2013	77,543	1,062	1,395	2,796	82,796
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
Totals					
2014	2,698,262	47,742	229,750	51,247	3,027,001
2013	2,663,986	46,325	222,199	51,911	2,984,421
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



Tax Credits

Fiscal Years 2013 and 2014

Individual, Fiduciary and Partnership

Tax Credits	2013		2014	
	Amount	Filings	Amount	Filings
Enterprise zone investment credit	\$7,284,844	5,297	\$6,358,149	4,446
Enterprise zone commercial vehicle investment credit	(284,870)	17	3,912	7
Enterprise zone new business facility employee credit	988,990	584	519,661	408
Enhanced rural enterprise zone new business facility employee credit	225,243	150	136,629	86
Enterprise zone agricultural employee processing credit	14,998	12	21,150	8
Enhanced rural enterprise zone agricultural employee processing credit	8,573	14	16,698	7
Enterprise zone employee health insurance credit	66,606	108	52,948	81
Contribution to enterprise zone administrator credit	4,881,157	7,679	5,030,221	5,940
Research and development enterprise zone credit	281,072	151	154,621	154
Rehabilitation of vacant commercial buildings enterprise zone credit	525,941	76	229,045	36
Job training program enterprise zone credit	557,940	622	515,981	602
Enterprise zone credits carried over ¹	266,056	150	13,174	44
Other enterprise zone credits ²	139,771	106	11,434	35
Child care credit	2,952,404	31,070	2,942,392	31,687
Alternative fuel credit ³	4,246,469	2,439	5,270,766	2,444
Gross conservation easement credit	17,819,759	910	59,701,161	2,745
Credit for taxes paid to another state	124,777,638	55,706	198,927,050	62,041
Plastic recycling investment credit	2,449	6	2,172	6
Colorado minimum tax credit	2,276,484	7,388	2,194,583	7,370
Historic property preservation credit	280,067	117	535,498	160
Child care investment credits ⁴	305,784	546	334,000	620
School-to-career investment credit	NR	NR	654	8
Colorado works program credit	56,640	15	1,967	13
Child care contribution credit	3,449,586	1,358	8,154,685	11,872
Rural technology enterprise zone credit ⁵	9,054	11	NR	NR
Long term care insurance credit	3,466,327	18,428	3,442,821	17,546
Contaminated land redevelopment credit	91,118	13	69,987	7
Low-income housing credit ⁵	1,125	7	124	3
Aircraft manufacturer new employee credit	NR	NR	NR	NR
Colorado innovation investment tax credit	31,540	15	25,017	14
Job growth incentive tax credit	327,502	7	844,898	10
Other credits ⁶	4,991,998	925	4,001,910	938
TOTAL	\$180,042,265	133,927	\$299,513,308	149,338

¹ Applies to 2010 and prior income tax years and includes enterprise zone credits carried over from previous tax years.

² 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.

³ Includes refundable and non refundable alternative fuel vehicle credits and alternative fuel refueling facility credit.

⁴ Includes investment credits for licensed child care centers, family care homes, and employers providing licensed child care facilities.

⁵ Includes credits carried forward only. See FYI 36 for rural technology enterprise zone credit and FYI 46 for low income housing credit.

⁶ 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.

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 tax years. This information is different from data by income tax year.

Corporate Income Tax Credits Fiscal Years 2013 To 2014

Tax Credits	2013		2014	
	Amount	Filings	Amount	Filings
Enterprise zone investment	\$14,255,392	461	\$19,983,421	393
Commercial vehicle investment credit	NR	NR	62,928	4
Enterprise zone employee	1,878,159	81	920,496	102
Enterprise zone contribution credits	602,964	134	444,925	153
Enterprise zone building rehab credit	102,249	3	NR	NR
Enterprise zone research credit	94,979	27	1,493,769	24
Enterprise zone job training credit	4,180	3	(1,442,187)	4
Rural technology enterprise zone credit carryforward	NR	NR	NR	NR
Other enterprise zone credits ¹	1,555,828	24	(1,089,911)	13
New investment tax	364,907	577	429,078	633
Alternative fuel credit ²	(317,655)	10	2,015,237	4
Gross conservation easement credit	97,940	8	7,439,828	140
Old investment tax credit	NR	NR	NR	NR
Crop and livestock contribution credit	0	0	0	0
Historic property preservation credit	NR	NR	60,896	4
Child care contribution credit	189,690	23	55,177	33
Child care investment credits ³	NR	NR	NR	NR
School-to-career investment credit	0	0	0	0
Colorado works program credit	0	0	NR	NR
Contaminated land redevelopment credit	0	0	0	0
Low-income housing credit	0	0	NR	NR
Aircraft manufacturer new employee credit	0	0	0	0
Job growth incentive credit	603,277	6	1,771,688	8
Other credits ⁴	4,576	9	NR	NR
Total	\$19,436,486	1,366	\$32,145,345	1,515

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.

NR - Not Releasable

The information on this page reflects corporate income tax transactions that occurred during the fiscal year but is 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.

Returns Filed for Old Age Property Tax and Heat Credits Fiscal Years 2010 to 2014

Year	Number Of Returns	Amount Of Refund/Credit	Average Credit
2014	19,395	\$6,086,470	\$314
2013	20,878	6,874,010	329
2012	21,703	7,254,389	334
2011	24,206	7,373,322	305
2010	23,595	7,581,317	321

Alternative Minimum Tax Fiscal Years 2010 to 2014

Year	Number Of Returns	Alternative Minimum Tax
2014	2,908	\$5,592,794
2013	2,738	4,984,432
2012	2,707	5,229,465
2011	2,574 ¹	4,075,750
2010		5,506,178

¹ Beginning FY2011 the Colorado Integrated Tax Architecture, which houses Colorado income tax data, provides information specific to the returns for alternative minimum tax.

Refunds Issued
Fiscal Years 2010 to 2014

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ²	Total Refunds ³	Average Refund Per Return
Individual Income Tax:¹					
2014	1,615,563	\$790,546,637	\$0	\$790,546,637	\$489
2013	1,599,658	758,105,087	0	758,105,087	474
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
Fiduciary:					
2014	2,726			\$5,196,483	\$1,906
2013	2,555			4,827,565	1,889
2012	2,202			4,944,222	2,245
2011	2,250			4,582,858	2,037
2010	2,086			6,994,012	3,353
Corporate Income Tax:					
2014	4,178			\$105,493,583	\$25,250
2013	3,803			96,000,403	25,243
2012	4,889			131,243,697	26,845
2011	4,183			137,153,721	32,788
2010	4,560			91,686,992	20,107

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

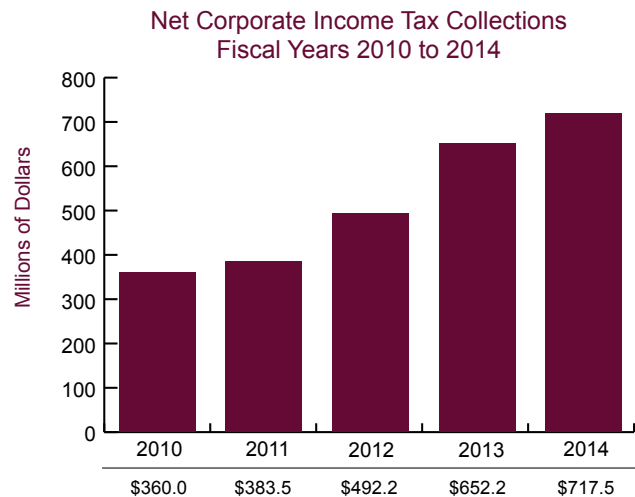
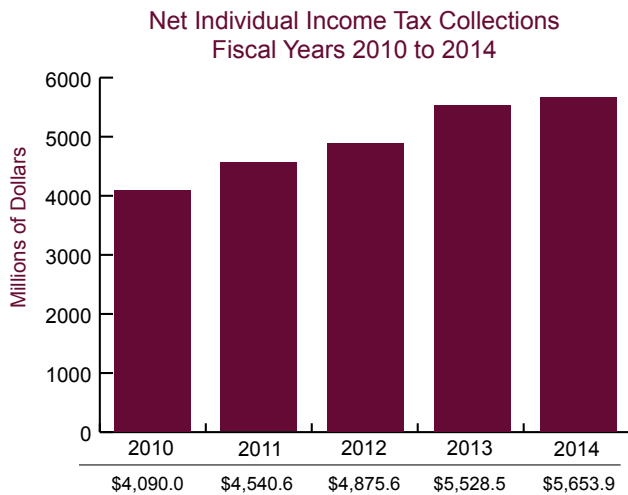
² This column reflects the dollar amount for refunds administered through income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution.

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

Income Tax Cash Flow Fiscal Years 2010 to 2014 (Millions of Dollars)

Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments ¹	Refunds	Net Collections
Individual Tax ²							
2014	\$4,699.6	\$1,066.8	\$687.8	\$6,454.2	\$4.5	\$795.7	\$5,653.9
2013	4,459.3	1,168.6	666.8	6,294.8	3.4	762.9	5,528.5
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
Corporate Tax							
2014	\$0.0	\$727.1	\$95.9	\$823.0	\$0.0	\$105.5	\$717.5
2013	0.0	640.0	108.2	748.2	0.0	96.0	652.2
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

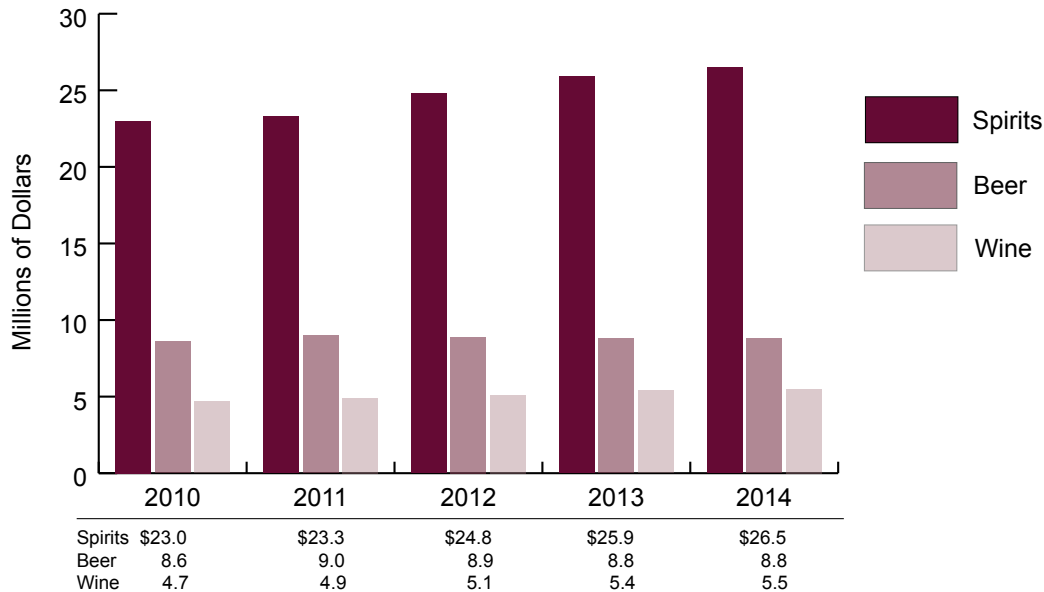
¹ Adjustments include short-checks and withholdings refunds.
² For this table, fiduciary information is included in this category.



Alcoholic Beverage Excise Taxes And License Fees Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
State License Fees	\$2,990,074	\$3,107,054	\$3,204,467	\$3,611,266	\$3,945,792
85% Liquor Licenses (from local government)	3,060,161	3,097,470	3,182,202	3,096,509	3,265,887
Total Net License Fees	\$6,050,235	\$6,204,524	\$6,386,669	\$6,707,775	\$7,211,679
3.2% Beer Tax	\$413,657	\$478,445	\$463,382	\$374,155	\$366,469
Repeal Beer Tax	8,186,066	8,514,422	8,436,052	8,466,726	8,418,506
Hard Cider Tax	17,312	20,639	16,064	22,785	38,558
Wine Tax	4,717,050	4,856,409	5,127,991	5,387,244	5,533,033
Spirituuous Liquors Tax	23,014,941	23,262,547	24,819,111	25,887,063	26,512,197
Total Net Tax Receipts	\$36,349,026	\$37,132,462	\$38,862,600	\$40,137,973	\$40,868,763
Total Net Revenues	\$42,399,261	\$43,336,986	\$45,249,269	\$46,845,748	\$48,080,442

Excise Tax Revenues
Fiscal Years 2010 to 2014 (Millions of Dollars)



Taxable Gallons Of Beer, Wine And Spirits Fiscal Years 2010 to 2014

Year	Beer	Wine	Spirits
2014	109,812,194	17,867,779	11,622,950
2013	110,511,009	17,202,962	11,348,888
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

Distribution Of Net Cigarette Tax Collections¹ Fiscal Years 2010 to 2014

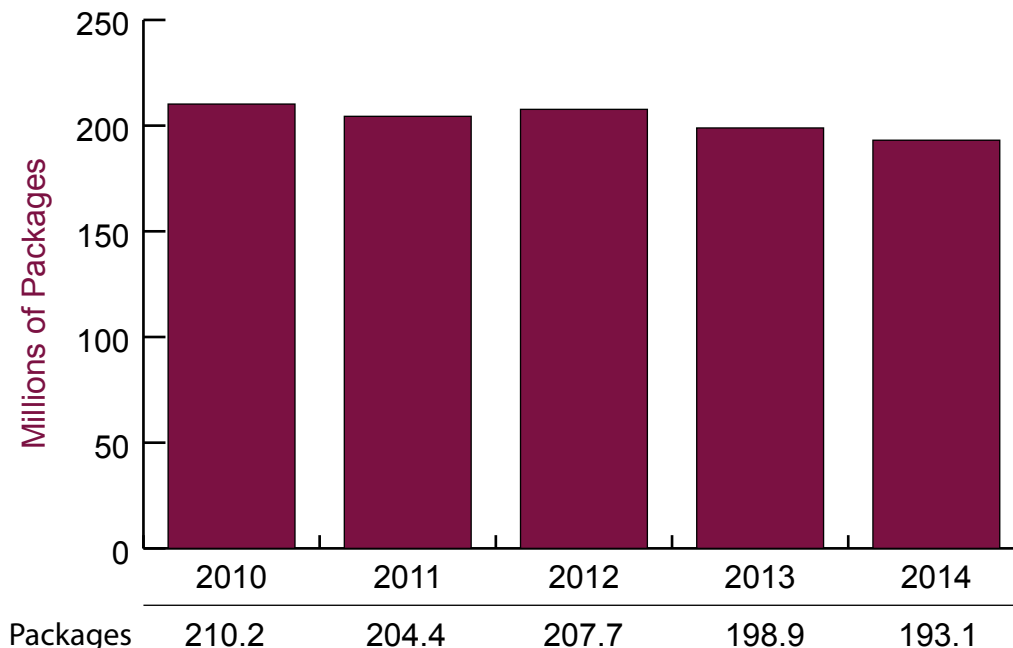
Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Collections
2014	\$11,693,193	\$25,487,357	\$123,595,398	\$160,775,948
2013	12,098,292	26,086,660	127,283,176	165,468,128
2012	12,304,812	27,573,656	132,928,226	172,806,694
2011	12,506,780	26,739,550	130,629,639	169,875,969
2010	12,775,371	27,900,232	134,187,556	174,863,159

¹ Based on time of distribution rather than entitlement per statute

Tobacco Products Tax Collections Fiscal Years 2010 to 2014

Years	Gross General Fund Collections	Refunds And Short Checks	Health-Related Programs Collections	Total Net Collections
2014	\$16,748,256	\$(7,423)	\$16,923,144	\$33,663,977
2013	15,665,950	(72,826)	15,965,112	31,558,236
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

Packages Of Cigarettes Taxed Fiscal Years 2010 to 2014 (Millions of Packages)



State Motor Fuel Gallons and Receipts^{1 2}

Fiscal Years 2010 to 2014

	2010	2011	2012	2013	2014
Gasoline/Gasohol					
Gross Gallons	2,161,334,944	2,174,827,391	2,171,725,091	2,180,934,055	2,204,448,257
Exemptions/Deductions	110,918,680	101,748,783	94,726,371	103,212,904	86,278,572
Refunds	21,594,879	14,745,803	15,971,397	13,637,563	10,373,799
Net Gallons	2,028,821,385	2,058,332,805	2,061,027,323	2,064,083,588	2,107,795,886
Diesel					
Gross Gallons	621,057,943	637,738,740	630,203,505	599,783,453	621,116,189
Exemptions/Deductions	94,771,349	104,854,122	106,904,379	87,597,144	89,900,623
Refunds	28,176,871	26,966,533	33,239,682	21,236,201	15,685,721
Net Gallons	498,109,723	505,918,085	490,059,444	490,950,108	515,529,845
Alternative Fuels					
Gross Gallons	4,451,173	20,444,984	45,302,624	40,577,453	68,982,090
Exemptions/Deductions	2,939,306	5,622,705	11,872,014	8,550,522	15,737,456
Net Gallons	1,511,867	14,822,279	33,430,610	32,026,931	53,244,634
Aviation Gasoline					
Gross Gallons	4,966,716	4,933,803	5,128,522	4,747,838	4,353,088
Exemptions/Deductions	576,164	532,630	458,151	436,746	538,569
Refunds	332,499	277,470	373,093	234,117	126,859
Net Gallons	4,058,053	4,123,703	4,297,278	4,076,975	3,687,660
Aviation Jet Fuel					
Gross Gallons	183,859,626	179,108,936	264,615,394	395,722,132	411,468,049
Exemptions/Deductions	149,625,448	144,315,546	223,171,153	359,954,026	372,956,160
Refunds	4,794,728	3,609,548	2,574,898	3,021,492	2,578,560
Net Gallons	29,439,450	31,183,842	38,869,343	32,746,614	35,933,329
Summary					
Gross Gallons Total	2,975,670,402	3,017,053,854	3,116,975,136	3,221,764,931	3,310,367,673
Exemptions/Deductions Total	358,830,947	357,073,786	437,132,068	559,751,341	565,411,380
Refunds Total	54,898,977	45,599,354	52,159,070	38,129,373	28,764,939
Net Gallons Total	2,561,940,478	2,614,380,714	2,627,683,998	2,623,884,217	2,716,191,354
Receipts					
Net Gasoline/Gasohol @ 22 cents	\$444,500,847	\$446,669,209	\$456,077,344	\$449,593,926	\$460,038,937
Net Special Fuel @ 20.5 cents	103,348,301	105,720,993	106,348,629	106,086,839	115,616,161
Net Compressed Natural Gas @ 3 cents ³	n/a	n/a	n/a	n/a	80,846
Net Liquefied Natural Gas @ 3 cents ³	n/a	n/a	n/a	n/a	70,831
Net Liquefied Petroleum Gas @ 3 cents ³	n/a	n/a	n/a	n/a	74,643
Net Aviation Gasoline @ 6 cents	215,576	213,178	206,187	202,442	180,926
Net Aviation Jet Fuel @ 4 cents	1,073,790	1,230,898	1,332,002	1,494,730	1,299,429
Net All Fuels Total	\$549,138,514	\$553,834,278	\$563,964,162	\$557,377,937	\$577,361,773

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.

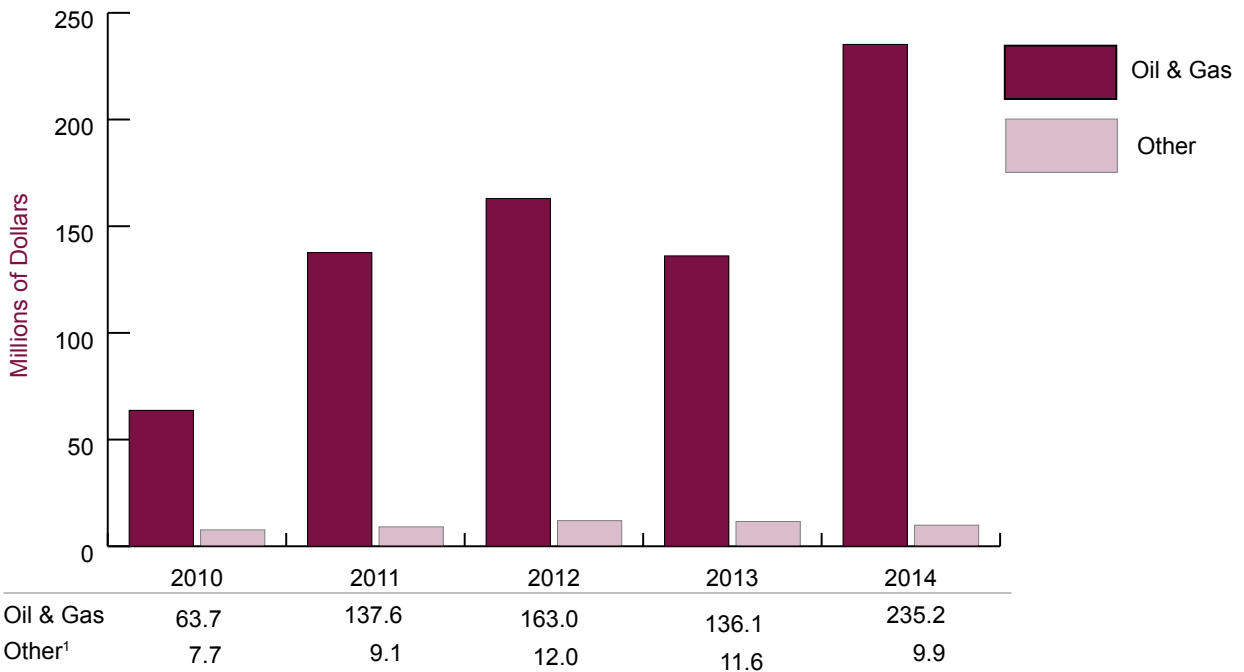
² Current fiscal year data is preliminary. Prior year data was modified to reflect updated information

³ Effective January 1, 2014, these fuel types are levied at 3 cents per gallon. The gallons are included in the Alternative Fuels section.

Colorado Net Severance Tax Collections Fiscal Years 2010 to 2014

YEAR	Oil and Gas	Other ¹	Total
2014	\$235,199,630	\$9,887,724	\$245,087,354
2013	136,083,569	11,647,221	147,730,790
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

Net Severance Tax Collections
Fiscal Yers 2010 to 2014 (Millions of Dollars)



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

Online Transaction Data—Tax

Fiscal Years 2013 to 2014

Taxpayer Service Division	2013		2014	
	Transactions	Amount Collected	Transactions	Amount Collected
Online Tax Payments Individual Income Taxes				
Income tax payments ¹	151,634	\$66,902,457	175,394	\$77,418,578
Corporate Income Taxes				
Income tax payments ²	2,037	\$27,772,702	2,466	\$33,832,823
Fiduciary/Trust income taxes				
Income tax payment ³	131	\$139,412	154	\$362,423
Partnership Income Taxes				
Income tax payment ⁴	380	\$2,785,927	494	\$2,049,505
Sales Tax				
Online sales tax remittance ⁵	94,243	\$173,588,369	117,350	\$228,197,205
Consumer and Retail Use Tax				
Online consumer use tax remittance ⁶	21,569	\$39,731,520	26,657	\$53,551,656
Wage Withholding				
Online wage withholding remittance ⁷	25,046	\$23,282,769	42,511	\$38,363,026
Total Online Income, Sales, & Use Tax Transactions	295,040	\$334,206,156	365,026	\$433,775,216

¹ Includes regular payments, NetFile return, estimated, extension, and delinquent payments. NetFile service was decommissioned by upgrade to RevenueOnline service.

² Includes regular payments, estimated, and extension payments.

³ Includes regular payments and estimated payments.

⁴ Service became available during FY 12. Includes regular payments, estimated, and extension payments.

⁵ Service became available during FY10 and usage continues to increase. Includes remittance, license fees, and special event licenses and remittance.

⁶ Consumer Use service became available during FY11. Retail Use service became available during FY12. Usage of each continues to increase.

⁷ Service became available during FY 12 and usage continues to increase. Includes regular payments, estimated, extension, and reconciliation payments.

Taxpayer Service Centers

www.colorado.gov/tax/locations-service-centers

Colorado Springs¹
Denver¹
Fort Collins¹
Grand Junction¹
Pueblo¹

Tax Auditing and Compliance District Offices

www.colorado.gov/tax/locations-service-centers

Colorado Springs¹
Denver
Grand Junction
Pueblo

National and District Field Audit Offices

Colorado Springs, Denver (headquarters), Fort Collins, Grand Junction and Pueblo Colorado
San Francisco and Los Angeles, California; Houston and Dallas Texas; Chicago, Illinois and Seacaucus, New Jersey

¹ Regional Service Center



**Fiscal Year 2014
Collections**

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Net Collections By Source

Fiscal Years 2013 and 2014

State Taxes: Sales, Use, And Excise	2013	2014	Percent of 2014 State Revenues Collected	Year-to-Year Percent Change
Alcoholic Beverages	\$39,863,646	\$40,886,494		
Aviation Fuel	44,537,611	37,541,118		
Cigarette	165,468,129	160,674,017		
Highway Fuel	555,845,146	570,368,036		
Limited Stakes Gaming	103,681,417	105,083,617		
Marijuana ¹				
Medical Marijuana Sales Tax	n/a	10,562,577		
Retail Marijuana Excise Tax	n/a	3,014,839		
Retail Marijuana Sales Tax	n/a	2,706,299		
Retail Marijuana Special Sales	n/a	9,023,352		
Racing	610,160	608,809		
Sales	2,187,244,101	2,374,124,447		
Tobacco Products	31,558,236	33,474,323		
Use	229,486,843	241,428,461		
Subtotal	\$3,358,295,289	\$3,589,496,389	33.1%	6.9%
Income				
Individual	\$5,492,975,311	\$5,604,460,072		
Corporate	652,180,000	717,490,225		
Fiduciary	35,509,997	49,482,213		
Subtotal	\$6,180,665,308	\$6,371,432,510	58.8%	3.1%
Severance	\$147,730,791	\$245,087,355	2.3%	65.9%
Licenses, Permits, And Miscellaneous Receipts Motor Vehicle				
Vehicle Registrations	\$221,753,783	\$226,828,914		
Road Safety Surcharge	117,086,211	120,585,573		
Bridge Safety Surcharge	92,719,529	95,540,528		
Daily Rental Fees	27,091,988	28,947,834		
Late Registration Penalty Fees	17,285,245	17,721,980		
Motor Vehicle Operator Licenses	23,662,142	21,258,972		
Emissions	13,830,710	13,857,224		
Titles	5,417,063	5,741,055		
IRP Due Other States	408,959	68,855		
License Reinstatement Fees	7,283,071	7,400,797		
Motor Vehicle Penalty Assessments	10,064,264	11,229,179		
Motor Vehicle Dealer/Sales Licenses	3,092,632	3,174,803		
Motor Vehicle Manufacturer Licenses	181,445	183,293		
Motorist Insurance Identification Database	510,761	525,626		
Passenger Mile Tax	334,093	329,840		
59-Day Harvest Permit	13,499	35,760		
Tow Bills	65,115	72,956		
Subtotal	\$540,800,510	\$553,503,189	5.1%	2.3%

¹Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana sales data from January 1, 2014 through May 31, 2014.

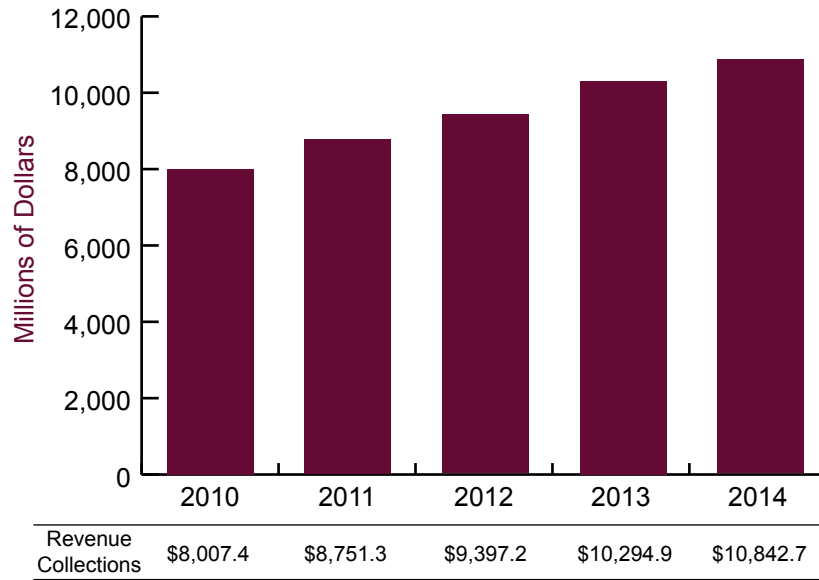
Net Collections By Source (continued)
Fiscal Years 2013 and 2014

	2013	2014	Percent of 2014 State Revenues Collected	Year-to-Year Percent Change
Regulatory And Business				
Cigarette Licenses	\$730	\$670		
Liquid Petroleum Inspection Fee	178,669	175,267		
Liquor Licenses	3,629,634	3,963,599		
Liquor Licenses/85% City and County	3,104,164	3,338,889		
Limited Stakes Gaming	959,002	682,478		
Medical Marijuana Fees	4,078,875	7,128,568		
Retail Marijuana Fees	n/a	2,425,200		
PUC Utility Supervision Fees	11,506,270	10,818,559		
Other PUC Hazardous Fees	20,042	28,654		
Racing Licenses/Fees	1,299,540	1,390,299		
Recycled Tire Fees	5,918,661	6,369,281		
Restaurant Licenses/Fees	719,344	36,768		
Sales Tax Licenses	293,319	2,154,872		
Special Fuel Licenses and Permits	5,090	6,305		
Tobacco Products Licenses/Fines	11,325	42,655		
Underground Storage Tank Surcharge	26,235,610	33,681,685		
Subtotal	\$57,960,275	\$72,243,749	0.7%	24.6%
Other Receipts				
Miscellaneous Receipts ¹	\$8,208,423	\$9,541,177		
Department of Revenue Service Fees	345,749	342,154		
DNA Cold Case Surcharge	206,915	228,039		
Driving School Penalty Surcharge	58,782	51,875		
Traumatic Brain Injury Fee Surcharge	639,703	755,066		
Subtotal	\$9,459,572	\$10,918,311	0.1%	15.4%
Net State Collections	\$10,294,911,745	\$10,842,681,503	100.0%	5.3%
Local Taxes ²				
City Sales Taxes	\$138,503,611	\$147,597,852		
County Lodging Taxes	3,240,007	3,289,479		
County Sales Taxes	443,661,499	481,405,750		
County Transit Sales Taxes	18,064,721	19,752,596		
E911 Surcharge	2,120,412	2,230,148		
Football Stadium District Taxes	562,133	246,797		
Local Improvement District Taxes	5,256,603	5,271,485		
Local Marketing District	6,626,981	7,251,625		
Metropolitan Transportation District	1,225,976	1,293,720		
Motor Vehicle Specific Ownership--Classes A & F	18,449,757	21,464,186		
Multi-Jurisdictional Housing Authority	1,107,644	1,232,397		
Public Safety Improvement Authority	3,819,722	3,922,255		
RTD Sales and Use	454,173,555	485,942,524		
Rural Transportation Authority	86,701,662	90,740,749		
SCFD Sales and Use	46,023,218	49,195,065		
Short-term Rental Taxes	73,686	2,321		
Net Local Collections	\$1,229,611,187	\$1,320,838,949		7.4%
Net State and Local Revenue Collections	\$11,524,522,932	\$12,163,520,452		

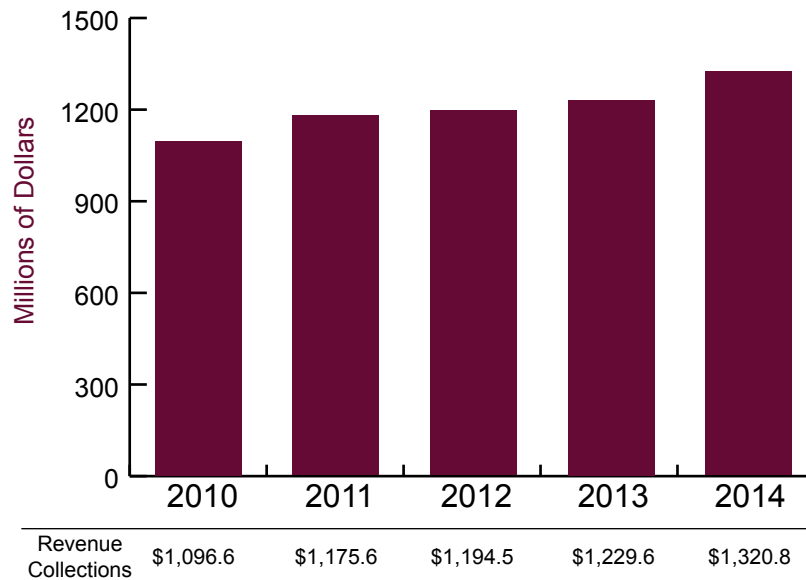
¹ Includes estate tax collections

² Taxes collected on behalf of local government

Net State Collections Fiscal Years 2010 to 2014



Net Local Collections Fiscal Years 2010 to 2014



Gross Collections And Net Collections By Fund And Tax Sources

Fiscal Year 2014

	Gross Collections ¹	Net Collections
General Fund:		
Alcoholic Beverages ²	\$48,226,101	\$48,188,982
State Sales Tax ²	2,374,124,447	2,374,124,447
State Use Tax ²	241,428,461	241,428,461
Cigarette and Tobacco ²	194,300,668	194,191,665
Income Tax	7,277,155,263	6,371,432,509
Marijuana ³	25,307,067	25,307,067
Racing	1,999,109	1,999,109
Regulatory and Business	66,332,281	66,191,509
Other Receipts, Fees, etc. ⁴	44,337,468	44,266,545
Total General Fund	\$10,273,210,865	\$9,367,130,294
Highway Users Tax Fund:		
Mileage and Fuel Taxes ⁵	\$570,704,142	\$570,704,142
Vehicle Registrations ⁶	232,050,468	232,033,331
Operators Licenses & Control ⁷	29,779,856	29,719,318
All Other Motor Vehicle ⁸	276,605,015	276,572,364
Emissions	13,857,224	13,857,224
Total Highway Users Tax Fund	\$1,122,996,705	\$1,122,886,379
Other Collections:		
Gaming	\$105,767,943	\$105,766,095
Severance Tax	282,511,829	245,087,355
Local Government Sales Tax	1,299,374,763	1,299,374,763
Other Special Funds ⁹	23,460,215	23,275,565
Total Other	\$1,711,114,750	\$1,673,503,778
Total All Funds	\$13,107,322,320	\$12,163,520,451

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 Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana sales data from January 1, 2014 through May 31, 2014.

⁴ Includes miscellaneous collections and voter registration costs.

⁵ Includes passenger mile, gasoline, and special fuels taxes.

⁶ Includes vehicle registration fees and ownership taxes.

⁷ Includes driver's and instructor's licenses, driver improvement, and accident records.

⁸ Includes penalty assessments, FASTER surcharges, and other miscellaneous.

⁹ Includes miscellaneous suspense, bonds, and special purpose funds.

Cost Of Administration¹

Fiscal Years 2010 to 2014

Year	Gross Collections	Administration	Cost As % Of Collections
2014	13,107,322,318	145,753,012	1.11%
2013	12,424,962,629	132,923,639	1.07
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

¹ Gross Collections and Administration costs do not include Lottery funds or county clerk fees.



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
Spirituous Liquors.....	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.

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.

Pari-mutuel Racing: Title 12, Article 60

Horse Racing: Tax Rate

Simulcasts:

Handle from all wagers.....	0.75%
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Live Racing:

The greater of Handle from all wagers, or \$2,500 per race day	0.75%
Handle from all Exotic wagers (Distribution to CSU 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.

Income Tax: Title 39, Article 22

Individuals, Fiduciaries, and 4.63% of Colorado Corporations 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.

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 expenses of 3.33%.

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.



Taxes and Fees at a Glance (continued)

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.

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.

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, see Reports and Notifications on the Severance Tax / Legal Research page, www.Colorado.gov/tax/severance-tax-legal-research

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.

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
Compressed Natural Gas ¹	
July 2014 to December 2014	3¢/gallon
January 2015 to June 2015	6¢/gallon
Liquefied Natural Gas/Liqueified Petroleum Gas ¹	
July 2014 to December 2014	3¢/gallon
January 2015 to June 2015	5¢/gallon

¹ Tax rate changes occur every calendar year on January 1. Rates reflected here on a state fiscal year basis.

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.



Taxes and Fees at a Glance (continued)

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.

**Driver's Licenses and Motor Vehicle:
Title 42**

**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
Probationary License	\$5.60

Duplicate/Reissue of License:

First Duplicate/Reissue	\$7.50
Subsequent Duplicate/Reissue	\$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

**Basic State Vehicle Registration Fees ¹
Passenger Vehicles, Ambulances, Hearses**

Weight	Fee
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

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

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

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

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
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Taxes and Fees at a Glance (continued)

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

2,000 lbs. or less (includes motorcycles and trailers where weight is not captured)	\$16.00
2,001 - 5,000 lbs.	\$23.00
5,001 -10,000 lbs.	\$28.00
10,001 - 16,000 lbs. (includes passenger buses)	\$37.00
16,001 and over	\$39.00

Bridge Safety Surcharge

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.

FY2011 and after the surcharge will be 100% of the maximum surcharge amount.

2,000 lbs. or less (includes motorcycles and trailers where weight is not captured)	\$13.00
2,001 - 5,000 lbs.	\$18.00
5,001 - 10,000 lbs.	\$23.00
10,001 - 16,000 lbs. (includes passenger buses)	\$29.00
16,001 and over	\$32.00

Special Laden Weight Registration Fees

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:

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. Depending on the age of the 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.

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).

Additional fees include \$4.00 County Clerk Hire fee; \$1.50 Road and Bridge; \$0.10 Motorist Insurance Identification Database; \$2.00 Emergency Medical Service Surcharge; \$0.50 Emissions Program fee for tax classes B, C, and D; and \$0.60 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.



Taxes and Fees at a Glance (continued)

Tax Class	Ownership 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: The vehicle was acquired prior to 1-1-97.</p> <p>Factory list price of the vehicle + 75% of original price of equipment if: 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: 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: 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: 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: 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: The vehicle has mounted equipment and was acquired on or after 1-1-97.</p>



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Registered Vehicles, License Fees, and Specific Ownership Tax by County Calendar Year 2013

County	Registered Vehicles	License Fee ¹	Ownership Tax ²	County	Registered Vehicles	License Fee ¹	Ownership Tax ²
Adams	441,150	\$42,894,715	\$34,375,540	La Plata	71,088	\$5,748,610	\$5,318,480
Alamosa	19,069	\$1,677,811	\$1,091,417	Lake	10,081	\$848,631	\$537,154
Arapahoe	539,478	\$49,093,844	\$47,693,463	Larimer	324,785	\$26,123,818	\$24,681,785
Archuleta	19,251	\$1,583,447	\$1,221,342	Las Animas	20,216	\$1,911,623	\$1,580,972
Baca	7,197	\$559,431	\$369,395	Lincoln	7,815	\$663,109	\$407,608
Bent	5,764	\$450,198	\$252,514	Logan	27,491	\$2,304,279	\$1,655,084
Boulder	271,002	\$21,390,374	\$22,638,901	Mesa	179,420	\$15,735,399	\$13,609,241
Broomfield	54,661	\$4,457,277	\$5,474,192	Mineral	2,080	\$163,342	\$112,862
Chaffee	28,484	\$2,440,844	\$1,735,954	Moffat	20,474	\$1,854,517	\$1,516,210
Cheyenne	4,416	\$448,813	\$425,961	Montezuma	36,853	\$2,944,937	\$2,080,321
Clear Creek	15,749	\$1,327,590	\$1,142,954	Montrose	55,353	\$4,631,781	\$2,992,543
Conejos	12,583	\$964,598	\$543,106	Morgan	38,944	\$3,525,893	\$3,112,651
Costilla	5,959	\$435,448	\$205,968	Otero	23,154	\$1,915,891	\$1,121,208
Crowley	4,589	\$349,681	\$163,052	Ouray	8,053	\$640,273	\$523,816
Custer	8,270	\$695,100	\$512,716	Park	31,323	\$2,670,408	\$1,927,067
Delta	45,332	\$3,711,795	\$2,185,279	Phillips	7,662	\$658,545	\$572,264
Denver	523,133	\$43,563,990	\$42,969,626	Pitkin	22,913	\$2,120,373	\$2,588,540
Dolores	4,059	\$316,210	\$202,643	Prowers	16,415	\$1,337,279	\$822,745
Douglas	289,058	\$26,168,295	\$36,660,782	Pueblo	161,559	\$13,564,655	\$9,844,614
Eagle	64,293	\$5,742,934	\$6,116,063	Rio Blanco	12,495	\$1,081,060	\$1,078,518
El Paso	598,658	\$48,067,723	\$40,158,253	Rio Grande	18,285	\$1,572,502	\$1,024,208
Elbert	43,081	\$3,841,984	\$3,023,210	Routt	34,343	\$2,925,166	\$2,653,850
Fremont	54,378	\$4,525,374	\$2,831,572	Saguache	10,127	\$912,101	\$492,397
Garfield	75,267	\$7,309,429	\$6,959,826	San Juan	1,183	\$92,925	\$50,694
Gilpin	10,480	\$830,797	\$613,778	San Miguel	11,096	\$906,578	\$788,317
Grand	24,275	\$2,107,468	\$1,651,702	Sedgwick	4,192	\$342,027	\$227,912
Gunnison	22,653	\$1,804,216	\$1,283,929	Summit	35,671	\$3,167,558	\$3,319,161
Hinsdale	1,974	\$152,981	\$95,849	Teller	34,013	\$2,749,621	\$2,218,060
Huerfano	9,701	\$868,726	\$459,956	Washington	9,933	\$837,391	\$520,948
Jackson	3,735	\$309,452	\$182,261	Weld	308,034	\$29,214,305	\$27,911,677
Jefferson	556,287	\$45,560,384	\$47,107,510	Yuma	18,160	\$1,667,132	\$1,417,623
Kiowa	3,135	\$273,753	\$185,576	State Issued	39,503	\$0	\$0
Kit Carson	13,654	\$1,249,171	\$993,519	TOTAL	5,383,489	\$460,005,582	\$428,236,339

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.

Note: Calendar 2012 SOT collections were \$431M instead of the \$445M reported in the annual report for a 0.7% decrease year to year.

Note: Calendar 2012 License fee collections were \$453M instead of the \$467M reported in the annual report for a 1.5% increase year to year.

Registered Vehicles By Type And County

Calendar Year 2013

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome
Adams	670	2,506	1,222	4,205	80,358	15,224	2,601
Alamosa	54	88	1,067	191	4,214	533	117
Arapahoe	856	5,065	774	1,270	68,430	15,868	1,826
Archuleta	47	7	248	143	4,007	669	170
Baca	35	17	1,810	64	1,032	144	29
Bent	21	8	805	41	1,161	122	42
Boulder	591	1,258	874	536	35,253	10,710	1,478
Broomfield	30	280	20	73	7,044	2,039	266
Chaffee	139	84	245	270	6,268	1,213	333
Cheyenne	20	0	927	112	741	87	17
Clear Creek	42	0	53	82	3,548	688	173
Conejos	29	21	1,595	32	2,541	331	46
Costilla	8	14	547	21	1,489	172	46
Crowley	11	10	490	39	941	108	43
Custer	10	2	299	52	1,954	317	102
Delta	78	140	1,613	269	9,005	1,339	417
Denver	1,056	2,184	6	2,946	66,618	13,055	1,241
Dolores	11	12	589	21	740	112	25
Douglas	492	945	1,203	750	36,023	10,488	1,181
Eagle	259	23	197	442	12,854	2,250	358
El Paso	1,366	3,476	2,078	2,302	89,768	23,720	4,224
Elbert	57	34	1,404	334	9,693	1,435	420
Fremont	122	144	1,204	423	9,949	2,489	581
Garfield	211	273	777	983	17,375	2,363	489
Gilpin	15	0	71	42	2,385	531	128
Grand	98	20	329	257	5,760	785	230
Gunnison	73	72	358	173	4,760	950	150
Hinsdale	3	7	21	29	373	78	20
Huerfano	2	2	355	83	2,507	269	101
Jackson	6	8	351	40	918	74	39
Jefferson	755	2,161	680	1,354	85,942	23,642	3,564
Kiowa	17	0	741	36	423	49	13
Kit Carson	41	84	2,394	143	2,651	363	64
La Plata	180	243	1,223	330	14,227	2,960	517
Lake	26	0	17	72	2,661	303	76
Larimer	521	1,924	2,170	1,021	53,220	13,720	2,130
Las Animas	32	44	1,306	196	5,122	644	117
Lincoln	25	43	1,276	63	1,424	184	66
Logan	68	238	2,473	208	5,540	932	183
Mesa	261	969	1,998	1,347	41,720	6,117	1,649
Mineral	4	0	22	10	481	75	17
Moffat	35	83	745	224	4,058	576	159
Montezuma	79	133	2,514	211	8,145	1,036	292
Montrose	118	223	1,899	430	10,162	1,583	455
Morgan	114	138	2,678	365	8,570	1,097	259
Otero	29	80	1,733	131	5,208	751	150
Ouray	30	0	160	41	1,735	391	83
Park	19	11	235	137	7,772	1,381	442
Phillips	15	0	1,272	37	1,356	231	38
Pitkin	120	0	125	92	3,399	1,333	122
Prowers	49	264	1,698	135	3,719	419	78
Pueblo	277	921	1,374	726	35,021	5,777	1,280
Rio Blanco	40	23	710	169	3,373	250	69
Rio Grande	51	23	1,597	168	3,815	505	109
Routt	174	48	797	295	6,540	1,390	277
Saguache	26	0	1,106	73	2,318	290	85
San Juan	6	0	0	3	329	85	20
San Miguel	29	7	156	87	2,386	639	91
Sedgwick	10	16	643	25	828	106	29
Summit	145	57	26	267	7,248	1,413	322
Teller	73	23	177	152	6,550	1,643	460
Washington	35	10	2,434	59	1,230	210	34
Weld	371	1,817	7,821	3,204	65,464	11,298	1,902
Yuma	55	118	2,914	194	3,439	487	64
State Issued	1,463	0	21	599	9,609	486	353
Totals	11,705	26,401	68,667	28,829	903,394	190,529	32,462

Registered Vehicles By Type And County (continued)

Calendar Year 2013

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Totals
Adams	265,949	17	1,966	22,909	956	42,567	441,150
Alamosa	8,486	0	192	407	26	3,694	19,069
Arapahoe	407,600	0	2,101	4,866	216	30,606	539,478
Archuleta	8,019	6	1,091	392	14	4,438	19,251
Baca	2,118	0	9	94	11	1,834	7,197
Bent	2,228	0	19	33	0	1,284	5,764
Boulder	196,816	0	595	2,797	143	19,951	271,002
Broomfield	41,006	0	194	258	28	3,423	54,661
Chaffee	12,917	0	349	432	40	6,194	28,484
Cheyenne	1,216	3	11	96	9	1,177	4,416
Clear Creek	8,868	0	155	152	13	1,975	15,749
Conejos	5,153	0	44	34	4	2,753	12,583
Costilla	2,600	0	16	8	0	1,038	5,959
Crowley	1,820	0	18	66	4	1,039	4,589
Custer	3,210	0	53	69	31	2,171	8,270
Delta	18,780	8	2,620	298	40	10,725	45,332
Denver	408,907	0	524	8,544	212	17,840	523,133
Dolores	1,304	1	81	101	0	1,062	4,059
Douglas	209,572	50	1,072	2,610	112	24,560	289,058
Eagle	39,913	1	177	705	76	7,038	64,293
El Paso	401,845	23	9,417	7,191	441	52,807	598,658
Elbert	18,871	0	413	681	3	9,736	43,081
Fremont	25,023	2	2,843	943	59	10,596	54,378
Garfield	35,043	21	1,664	2,856	153	13,059	75,267
Gilpin	5,595	0	154	114	0	1,445	10,480
Grand	11,044	7	182	561	45	4,957	24,275
Gunnison	10,386	2	792	292	28	4,617	22,653
Hinsdale	892	1	4	27	0	519	1,974
Huerfano	4,241	0	45	95	8	1,993	9,701
Jackson	1,132	3	42	93	10	1,019	3,735
Jefferson	378,457	0	4,723	3,524	157	51,328	556,287
Kiowa	825	0	19	38	2	972	3,135
Kit Carson	4,462	5	22	173	16	3,236	13,654
La Plata	33,435	25	2,930	1,731	48	13,239	71,088
Lake	5,214	0	179	83	26	1,424	10,081
Larimer	200,006	17	5,368	4,682	208	39,798	324,785
Las Animas	8,523	0	52	464	24	3,692	20,216
Lincoln	2,842	12	24	47	4	1,805	7,815
Logan	11,815	2	101	369	17	5,545	27,491
Mesa	85,031	3	2,858	4,114	125	33,228	179,420
Mineral	887	0	8	9	0	567	2,080
Moffat	7,094	1	1,549	528	17	5,405	20,474
Montezuma	14,662	10	257	628	11	8,875	36,853
Montrose	23,842	12	3,720	690	70	12,149	55,353
Morgan	17,399	2	374	730	41	7,177	38,944
Otero	10,720	12	132	170	9	4,029	23,154
Ouray	3,865	0	82	92	4	1,570	8,053
Park	14,754	0	251	127	69	6,125	31,323
Phillips	2,798	11	4	38	11	1,851	7,662
Pitkin	15,420	0	35	190	0	2,077	22,913
Prowers	6,453	0	108	230	2	3,260	16,415
Pueblo	91,450	34	1,266	2,102	173	21,158	161,559
Rio Blanco	3,467	7	155	575	14	3,643	12,495
Rio Grande	7,153	0	505	152	33	4,174	18,285
Routt	16,835	10	1,193	647	58	6,079	34,343
Saguache	3,887	0	50	32	12	2,248	10,127
San Juan	527	0	15	13	0	185	1,183
San Miguel	5,754	0	35	238	20	1,654	11,096
Sedgwick	1,568	3	12	45	0	907	4,192
Summit	21,495	0	62	486	53	4,097	35,671
Teller	17,154	0	1,273	298	46	6,164	34,013
Washington	3,177	15	20	91	10	2,608	9,933
Weld	158,968	2	1,936	9,430	509	45,312	308,034
Yuma	5,896	3	23	285	21	4,661	18,160
State Issued	24,617	0	90	598	2	1,665	39,503
Totals	3,371,006	331	56,274	91,373	4,494	598,024	5,383,489

Vehicle Registrations by Plate Type Calendar Year 2013

Plates	Number Of Plates	Plates	Number of Plates
Adopt a Shelter Pet	8,825	Light Truck Regular	702,909
Agriculture & Natural Resources	1,439	Light Truck Regular Personalized	5,548
Air Force Academy	461	Livery	1,918
Air Force Commemorative	12,266	Low Power Scooter	6,723
Air Force Cross	12	Low Speed Electric	126
Alive at 25	72	Masonic Family	1,078
Always Buy Colorado	185	Medal of Honor	7
American Indian	1,793	Metropolitan State College	754
Boy Scouts	1,209	Motorcycle Regular	166,805
Breast Cancer Awareness	35,153	Motorcycle Regular Personalized	2,659
Bronze Star	1,285	Motor Home	27,392
Bronze Star for Valor	185	Naval Reserve	403
Bus	5,502	Navy Cross	5
Call Letters	2,286	NORAD Command Commemorative	1,133
Child Loss Awareness ¹	431	Operations Desert Shield/Storm ¹	279
City	18,843	Passenger Designer	118,006
Collector	97,993	Passenger Designer Personalized	11,205
Colorado Avalanche	1,161	Passenger Regular	2,567,418
Colorado Carbon Fund	1,049	Passenger Regular Personalized	27,175
Colorado College	907	Pearl Harbor Survivor	31
Colorado Horse Development Authority	2,153	Persons with Disabilities	38,622
Colorado Mesa University	645	Pioneer	36,833
Colorado National Guard	626	Political Delegation	64
Colorado Rockies ¹	1,094	Protective Order of Elks	675
Colorado School of Mines	1,981	Public Utilities Commission	343
Colorado Ski Country	11,207	Purple Heart	4,060
Colorado State University	4,529	Raptor	2,843
Colorado State University at Pueblo	435	Recreational Truck	51,424
Columbine	105,311	Regis University	735
County	22,055	Rental	54,874
Craig Hospital	325	Share the Road	5,152
Dealer Demo	14,174	Silver Star	145
Dealer Full Use	7,275	Special Use Truck	3,466
Dealer In-Transit	3,636	Street Rod	724
Dealer Motorcycle	751	Special Mobile Machinery Dealer Demo	11
Dealer Motorcycle Full Use	238	Special Mobile Machinery / Exempt	65,485
Denver Broncos Charities	12,064	State of Colorado	9,172
Denver Firefighters	1,118	State Parks	1,148
Denver Nuggets	451	Support Public Education	698
Disabled Veteran	19,893	Taxicab	2,037
Disabled Veteran Handicap	3,238	Tow Truck ¹	1,330
Distinguished Flying Cross ¹	37	Trailer Utility	465,389
Distinguished Service Cross	11	Trailer Camper	62,761
Donate Life	4,550	Trailer Coach	32,102
Fallen Air Force	20	Trailer Multi-Purpose	611
Fallen Army	125	U.S. Air Force	5,371
Fallen Coast Guard	0	U.S. Army	8,679
Fallen Heroes ¹	825	U.S. Army Fourth Infantry Division	630
Fallen Marines	40	U.S. Army Special Forces	422
Fallen Navy	14	U.S. Army Tenth Mountain Division	12,602
Farm	66,222	U.S. Coast Guard	577
Firefighter	18,104	U.S. Marine Corps	14,293
Flight for Life Colorado ¹	266	U.S. Navy	5,058
Fleets	38,000	U.S. Olympic Committee	23
Former Prisoner of War	177	U.S. Support the Troops	7,291
Girl Scouts	217	University of Colorado	10,421
Greyhound Lovers	3,676	University of Colorado at Colorado Springs	110
GVW Truck/Tractor	21,754	University of Denver	1,138
Honorably Discharged Veteran	47,862	University of Northern Colorado	1,396
Horseless Carriage	4,741	Veteran of Afghanistan War	841
Italian - American Heritage	3,149	Veteran of Iraq War	1,433
Juvenile Diabetes	824	Vietnam War Veteran	8,599
Kids First	1,820	Western State College	713
Knights of Columbus	588	Wildlife Sporting ¹	0
Korean War Veteran	646	World War II	155
Light Truck Designer	24,573	TOTAL	5,206,496
Light Truck Designer Personalized	1,969		

¹Indicates the license plate is type that became available since the calendar year 2012 report.

City Sales Tax Distribution Amounts (Accrued Basis) Calendar year 2013

Aguilar	\$52,338	Frederick	\$1,753,524	New Castle	\$1,077,532
Akron	302,568	Fruita	2,210,468	Norwood	218,931
Alma	120,287	Garden City	673,421	Nucla	212,265
Antonito	245,102	Georgetown	394,485	Nunn	20,048
Ault	346,963	Gilcrest	98,881	Oak Creek	129,520
Basalt	4,050,406	Granada	24,943	Olathe	372,733
Bayfield	540,314	Granby	2,127,269	Ordway	119,060
Bennett	1,458,835	Grand Lake	980,092	Otis	27,809
Berthoud	1,020,474	Green Mountain Falls	73,250	Ouray	804,816
Black Hawk	7	Haxtun	180,958	Ovid	8,404
Blanca	42,703	Hayden	847,917	Palisade	293,376
Brush	1,412,720	Holly	171,058	Palmer Lake	291,459
Buena Vista	1,484,260	Holyoke	373,247	Paonia	273,646
Burlington	911,506	Hooper	6,782	Parachute	1,038,705
Calhan	133,634	Hot Sulphur Springs	64,085	Pierce	81,300
Carbondale	23	Hotchkiss	461,982	Pitkin	15,928
Castle Pines North	973,000	Hudson	639,860	Platteville	573,811
Cedaredge	293,105	Hugo	109,454	Poncha Springs	148,844
Centennial	4,360	Idaho Springs	1,416,868	Red Cliff	44,622
Center	312,014	Ignacio	277,176	Rico	90,422
Cheyenne Wells	119,868	Johnstown	2,363,001	Rocky Ford	719,263
Collbran	46,171	Julesburg	110,985	Romeo	6,774
Columbine Valley	121,284	Keenesburg	113,365	Saguache	96,724
Craig ¹	4,854,866	Kersey	545,452	Salida	4,204,734
Crawford	26,235	Kiowa	66,050	San Luis	92,867
Creede	187,229	Kit Carson	39,610	Sawpit	9,421
Crestone	153,351	Kremmling	668,562	Sedgwick	5,544
Cripple Creek	596,568	La Jara	296,544	Seibert	56,249
Dacono	941,434	La Salle	519,350	Severance	146,474
De Beque	176,729	Lakeside	373,870	Silt	634,827
Del Norte	254,543	Las Animas	399,732	Silver Cliff	88,662
Dillon ¹	5,109,067	La Veta	211,239	Silver Plume	25,943
Dinosaur ¹	69,226	Limon	899,889	Silverton	145,502
Dolores	298,047	Lochbuie	137,111	Simla	46,176
Dove Creek	127,093	Log Lane Village	45,006	South Fork	215,244
Eads	107,212	Lyons	511,032	Springfield	308,829
Eagle	2,986,965	Manassa	20,106	Stratton	723,083
Eaton	1,132,916	Mancos	369,694	Superior	9,264,142
Elizabeth	1,593,647	Manitou Springs	2,116,709	Telluride	137
Empire	61,791	Manzanola	6,518	Trinidad	4,599,081
Erie	2,070,622	Marble	17,449	Victor	43,518
Estes Park	7,564,896	Mead	717,916	Walden	87,735
Fairplay	503,508	Milliken	415,555	Walsenburg	1,056,964
Firestone	1,728,343	Minturn	501,557	Walsh	129,202
Flagler	130,521	Moffat	6,979	Ward	8,161
Fleming	18,783	Montezuma ¹	20,017	Wellington	773,542
Florence	651,323	Monte Vista	696,910	Westcliffe	297,757
Fort Lupton	2,558,796	Monument	4,536,625	Wiggins	188,814
Fort Morgan	5,912,559	Morrison	631,536	Wray	899,477
Fountain	7,311,141	Mountain View	257,815	Yampa	37,218
Fowler	195,645	Mountain Village	5,919	Yuma	1,401,904
Foxfield	301,158	Naturita	166,370	Total	\$126,941,976
Fraser	1,654,144	Nederland	840,284		

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

County Sales Tax Distribution Amounts (Accrued Basis)
Calendar year 2013

Adams County	\$37,092,912	Mesa County	\$37,082,232
Alamosa County	4,965,383	Mineral County	451,217
Arapahoe County	18,123,778	Moffat County	2,785,571
Archuleta County	6,688,757	Montezuma County ¹	4,721
Bent County	239,712	Montrose County	5,302,436
Boulder County	30,191,006	Otero County	1,249,447
Chaffee County	5,522,603	Ouray County	1,075,195
Clear Creek County	973,940	Park County	568,933
Costilla County	143,390	Phillips County	399,014
Crowley County	269,858	Pitkin County	25,707,663
Custer County	430,268	Prowers County	1,515,775
Delta County	5,408,242	Pueblo County	14,543,385
Douglas County	38,756,724	Rio Blanco County	1,788,961
Eagle County	13,501,320	Meeker	681,819
El Paso County	90,411,505	Rangely	1,016,701
Elbert County	841,423	Rio Grande County	2,673,015
Fremont County	3,803,085	Routt County	4,672,178
Garfield County	5,795,808	Saguache County	284,968
Grand County	3,106,738	San Juan County	839,155
Gunnison County	2,775,355	San Miguel County	1,861,609
Hinsdale County	628,465	Sedgwick County	334,283
Huerfano County	1,026,796	Summit County	4,243,137
Jackson County	597,035	Blue River	92,520
Jefferson County	37,544,170	Breckenridge	7,173,467
La Plata County	18,912,642	Frisco	2,979,759
Lake County	2,515,802	Silverthorne	4,543,108
Larimer County	23,113,589	Teller County	1,774,563
Lincoln County	1,321,369	Washington County	303,860
Logan County	2,627,285	Total	\$483,277,652

¹ Sales tax was repealed in January 2011

Lodging Tax Distributions to Counties

Calendar Years 2009 to 2013

County	Current Tax Rate	2009	2010	2011	2012	2013
Alamosa	1.9%	\$117,233	\$175,397	\$170,983	\$188,792	\$175,859
Archuleta (Pagosa Springs omitted)	1.9%	74,763	76,833	83,068	85,973	83,557
Bent	0.9%	NR	NR	NR	NR	NR
Chaffee	1.9%	290,926	306,692	295,394	395,580	404,350
Clear Creek	2.0%	66,968	69,835	58,495	79,854	55,566
Conejos	1.9%	23,513	20,050	19,260	22,473	21,909
Costilla	1.9%	9,349	10,660	6,676	8,230	8,190
Custer	2.0%	16,312	20,563	19,320	20,637	27,039
Delta	1.9%	72,356	72,275	68,894	86,729	68,380
Fremont	2.0%	135,348	134,398	129,511	127,029	136,870
Grand (Winter Park omitted)	1.8%	458,513	420,421	481,860	526,986	553,532
Hinsdale	1.9%	48,750	45,275	47,848	49,337	48,351
Huerfano	2.0%	49,812	44,511	46,084	47,114	44,272
La Plata (Durango omitted)	1.9%	168,180	180,453	198,218	226,754	226,661
Lake	1.9%	78,891	99,276	95,528	106,575	99,969
Lincoln	2.0%	89,854	106,225	107,422	129,611	119,796
Logan (Sterling omitted)	1.9%	69,904	83,047	69,240	25,228	6,725
Mineral	1.9%	60,122	58,332	53,354	60,990	47,787
Moffat	1.9%	155,261	102,137	129,066	168,080	144,468
Montezuma (Cortez omitted)	1.9%	107,364	87,290	100,112	130,658	108,646
Morgan	1.9%	83,402	76,945	83,011	103,646	140,544
Prowers	2.0%	79,037	72,243	71,793	110,450	95,383
Rio Blanco	1.9%	75,806	58,888	64,099	61,411	77,831
Rio Grande	1.9%	83,987	88,879	78,664	100,329	76,829
Saguache	1.9%	11,663	13,217	12,935	17,099	17,779
San Juan	2.0%	43,074	51,663	50,939	48,190	50,888
San Miguel (Mountain Village omitted)	2.0%	284,267	302,944	291,802	308,655	370,743

NR = Nonreleasable due to confidentiality requirements

Individual Income Tax Checkoffs Number of Returns and Donations Fiscal Years 2010 to 2014

Non-Game Wildlife			
Year	Number of donations	Amount	Average
2014	11,593	\$160,353	\$13.83
2013	13,126	156,824	11.95
2012	14,210	172,986	12.17
2011	15,535	176,012	11.33
2010	15,835	173,332	10.95

Domestic Abuse			
Year	Number of donations	Amount	Average
2014	9,954	\$129,110	\$12.97
2013	11,821	140,918	11.92
2012	12,681	142,734	11.26
2011	13,812	146,137	10.58
2010	13,887	141,468	10.19

Homeless Prevention			
Year	Number of donations	Amount	Average
2014	8,782	\$109,403	\$12.46
2013	10,168	118,249	11.63
2012	11,162	124,512	11.15
2011	12,344	135,888	11.01
2010	12,709	135,599	10.67

Western Slope Veterans' Cemetery			
Year	Number of donations	Amount	Average
2014	4,190	\$34,556	\$8.25
2013	4,359	32,224	7.39
2012	4,746	33,879	7.14
2011	5,174	36,391	7.03
2010	5,235	34,204	6.53

Pet Overpopulation Fund			
Year	Number of donations	Amount	Average
2014	11,178	\$142,189	\$12.72
2013	11,870	134,902	11.36
2012	12,677	145,352	11.47
2011	14,081	154,325	10.96
2010	14,330	153,853	10.74

Colorado Healthy Rivers Fund			
Year	Number of donations	Amount	Average
2014	8,693	\$95,635	\$11.00
2013	9,232	91,199	9.88
2012	9,895	96,225	9.72
2011	10,412	96,090	9.23
2010	10,424	88,585	8.50

Alzheimer's Association Fund			
Year	Number of donations	Amount	Average
2014	7,541	\$105,212	\$13.95
2013	8,132	98,314	12.09
2012	9,111	100,401	11.02
2011	9,945	101,734	10.23
2010	9,647	91,893	9.53

Military Family Relief Fund			
Year	Number of donations	Amount	Average
2014	9,346	\$162,421	\$17.38
2013	10,089	155,592	15.42
2012	11,064	168,514	15.23
2011	12,246	175,363	14.32
2010	12,479	187,799	15.05

Colorado Breast And Womens Reproductive Cancer Fund			
Year	Number of donations	Amount	Average
2014	7,244	\$81,844	\$11.30
2013	8,142	84,794	10.41
2012	8,897	85,239	9.58
2011	10,011	90,762	9.07
2010	10,570	95,021	8.99

The Make-A-Wish Foundation of Colorado Fund			
Year	Number of donations	Amount	Average
2014	9,231	\$125,992	\$13.65
2013	9,264	108,806	11.75
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	Number of donations	Amount	Average
2014	215	\$ 1,547	\$7.20
2013	3,047	14,628	4.80
2012	3,259	16,366	5.02
2011	3,323	15,742	4.74

The Unwanted Horse Fund			
Year	Number of donations	Amount	Average
2014	7,590	\$89,849	\$11.84
2013	8,746	96,518	11.04
2012	9,056	93,365	10.31
2011	9,536	88,762	9.31

Goodwill Industries Fund			
Year	Number of donations	Amount	Average
2014	3,293	\$63,827	\$19.38
2013	4,445	64,562	14.52
2012	4,311	54,427	12.63

Families in Action for Mental Health Fund			
Year	Number of donations	Amount	Average
2014	5,740	\$62,003	\$10.80
2013	7,603	69,138	9.09
2012	5,189	42,330	8.16

Colorado Multiple Sclerosis Fund			
Year	Number of Donations	Amount	Average
2014	4,838	\$58,074	\$12.00
2013	5,326	51,564	9.68

Public Education Fund ¹			
Year	Number of donations	Amount	Average
2014	6,334	\$72,190	\$11.40

Totals ²			
Year	Number of donations	Amount	Average
2014	115,927	\$1,495,765	\$12.90
2013	125,974	1,425,664	11.32
2012	136,784	1,501,980	10.98
2011	153,567	1,573,110	10.24
2010	149,470	1,494,679	10.00

¹ This income tax checkoff is new and reflects collections from January 2014 through June 2014.

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 individually on this page.



The Department of Revenue saved \$505 this year by not professionally printing the 2014 Colorado Annual Report.

And at least one tree.

