



ANNUAL REPORT

2016



COLORADO
Department of Revenue

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Message from the Executive Director



With just under 1,500 employees, the Colorado Department of Revenue oversees the Division of Motor Vehicles, the Enforcement Division, the Colorado State Lottery, and the Taxation Division. These services touch every Colorado resident. That's why we strive to:

- Provide outstanding customer service
- Develop regulations that protect our consumers, ensure public safety and support good business practices
- Guide and assist Colorado residents in complying with the state's laws, rules and regulations
- Instill public trust and confidence through professional and responsive employees

The Division of Motor Vehicles is dedicated to providing excellent identification, driver and motor vehicle services. The DMV is comprised of: Driver License, Driver Control, Title and Registration, Emissions, and Investigations. In addition, the 64 County Clerk and Recorders serve as the Department's authorized agents for motor vehicle titling and registration. You're always first in line when you use online services at www.colorado.gov/dmv.

The Enforcement Division strives to uniformly enforce Colorado laws in a fair, consistent, and equitable manner through education, compliance, administration, and criminal enforcement. The Enforcement Division includes: Auto Industry Division, Limited Gaming Division, Liquor and Tobacco Enforcement Division, Marijuana Enforcement Division, and the Division of Racing Events.

The Colorado Lottery creates and sells lottery games of chance that are held to the highest standards of integrity, efficiency and entertainment, in order to maximize proceeds for the people of Colorado. The Colorado State Lottery began in 1983 with just a single scratch game. Today, there are a variety of scratch and jackpot games. Since its inception, the Lottery has contributed \$2.9 billion to the state of Colorado.

The Taxation Division promotes voluntary compliance with all Colorado state tax laws through information, education, assistance and customer service. Revenue Online, www.Colorado.gov/RevenueOnline, allows convenient and secure online access to file taxes, check refund status, set up payment plans and view tax records from previous years. The Taxation Division works tirelessly to guard confidential taxpayer information by reviewing all income tax refunds, ensuring taxpayer refunds are not diverted to identity thieves and protecting state revenue.

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





Organizational Chart





The Executive Director’s Office (EDO) is committed to reaching our vision of becoming the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees. EDO strives for efficient, effective, and elegant service for the people of Colorado and consists of Administrative, Budget and Finance, Communications, Hearings, Legislative Liaison and Project Management.

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Office of Communications

The Office of Communications for the Colorado Department of Revenue creates and executes broad-based public information, education and media campaigns that further the goals and objectives of the Department and effectively communicates the vision, mission and messages to all stakeholders, both internal and external.

The Office of Communications provides operational oversight of communications staff within each of the Department's Divisions: Tax, DMV, Lottery and Enforcement. The Office of Communications is responsible for: all Colorado Open Records Act requests, citizen concerns, media queries, internal information, employee engagement, project implementation communication, websites, social media, branding, the DOR Annual Report and Performance Plan, and all speaking engagements and presentations.

Office of Budget and Financial Services

The Office of Budget and Financial Services is made up of approximately 100 dedicated employees in three sections: Budget, Purchasing and Contract Service (PACS), and Accounting and Financial Services (AFS).

Budget is responsible for projecting how much revenue the Department will receive, monitoring the spending across all Divisions within the Department, submitting budget requests to the Governor's office, and calculating the fiscal impact of legislation proposed by the General Assembly.

Purchasing and Contract Services' role is to ensure that DOR's purchases, contracts and leases are compliant with the Colorado Constitution, State law, the Procurement Code and Rules, Fiscal Rules and Department policy and practice. They protect the Department's, and therefore the State's, interests by helping to develop legally adequate solicitations, contracts, and leases.

The Accounting and Financial Services team is responsible for maintaining controls and records for more than \$12 billion in taxes and fees that the Department of Revenue collects for the State each year. AFS manages the distributions of shared revenue to various local and county governmental agencies. The AFS unit also functions as a statewide entity, directly entering activity to the accounts for 20 state agencies, as well as being the primary custodian of many cash funds for Departmental operations.



Administrative Offices Division

Facilities, Safety and Security

The Facilities, Safety and Security Section coordinates and facilitates the process for the acquisition, maintenance, modification, and repair of the Department of Revenue facilities statewide. They do this in conjunction with the agency's Contract Services Unit for leased and purchased space, the Department of Personnel and Administration, Capitol Complex, the State Architect's Office, and outside vendors. This office manages and coordinates all Department of Revenue tasks associated with renovations and new construction projects from conceptual planning and design through the bidding, construction and occupancy. Facilities, Safety and Security also has the responsibility of leading building safety and security drills, fire drills, disaster evacuation drills and ensures all American with Disabilities Act (ADA) facilities requirements are met.

Human Resources

Human Resources (OHR) implements an integrated program involving the recruitment and training of employees. OHR also establishes and advises Department personnel of the policies, procedures and interpretation of human resources management in the state classified system. OHR ensures appropriate allocation of positions; and ensures compliance with state and federal laws. It also ensures the health and safety of the employees through a Risk Management Program, which includes Workers Compensation claims management, and wellness programs with the intent to minimize financial liabilities and risk in all areas of the Department's operation.

Office of Research and Analysis

The Office of Research and Analysis (ORA) started in the 1940's primarily to produce the Department's annual report. ORA's mission has grown over time to provide analytical expertise, research, and information to internal and external stakeholders. ORA facilitates the transfer of information from DOR as required by law, which includes 13 statutorily required reports. ORA also develops and provides revenue estimates for proposed bills and ballot initiatives. This office tracked over 69 bills and ballot initiatives that could have had revenue impacts during the 2015 – 2016 legislative session, and generated over 44 revenue estimates. Finally, ORA answers ad hoc requests with available data, responding to 344 customer requests in FY16.



Administrative Offices Division (cont'd)

Outgoing Mail Services

This section provides intradepartmental and outgoing mail services for the Department. The section sends out approximately seven million pieces of mail each year. Approximately six million are mailed using in-house services. The remaining one million consist of large mailings which are mailed by the vendors who print the forms.

Tax Files

This section manages the imaging document conversion process for the Department. Some of the files are maintained in hard copy format in addition to image format. This section retrieved approximately 25,000 microfilm/image/CD file requests for end users such as tax examiners and taxpayers yearly. This is accomplished by utilizing various media (microfilm, imaging) and systems.

Incoming Mail Services

This section extracts tax documents and/or checks from the envelope and begins the process of sorting, and clearing them. Documents are then distributed to the appropriate pipeline and/or Department sections. This section received 1,310,048 pieces of mail in FY16.

Forms Fulfillment

This section supplies citizens and internal divisions with printed departmental forms, publications, envelopes, cigarette stamps, and paper stock for printing. This section monitors the usage of most of the Department's forms (not including Motor Vehicle and Lottery forms) using an on-line computer inventory system, and procures forms as needed. It is responsible for ensuring that sufficient forms are available to allow citizens to conduct business with the Department. The section fills approximately 30,000 taxpayers' orders for forms each year.

Records Management

The Colorado Department of Revenue's records are an asset for ongoing operations. Records provide valuable evidence of business decisions, activities, and transactions. The Records Management section develops, updates, and disseminates the Colorado Department of Revenue's internal records management processes, procedures, and guidelines. The Director of this section serves as the Department's records liaison officer in accordance with section 28-80-102.7(2) (b), C.R.S.

Administrative Offices Division (cont'd)

Project Management Office

The mission of the Project Management Office (PMO) is to provide quality service to our customers through a trained, attentive, dedicated and highly-skilled project management staff and through easily understandable, repeatable business processes. The vision of the PMO is to become the premier Business Project Management Office in State government known for providing the Divisions of the Colorado Department of Revenue (CDOR) with sound requirements development, planning and project management services.

Since its inception in 2012, the PMO has helped deliver 331 projects for the department. In 2016, the project portfolio averaged 42 projects at any given time with an average of 27 in implementation.

Some of the key projects implemented by the PMO this year include the Waitless System expansion project, which replaced existing customer kiosk equipment in 15 Driver License Offices, and expanded the system to 16 additional offices. Additionally, the PMO implemented the new Driver License and Identification Card Production System. The new system replaced a system that was over 12 years old, which enabled Colorado to issue one of the most secure forms of identification in the nation.

Forms Development Section

The Forms Development section develops and modifies the Colorado Department of Revenue's forms and marketing materials. This includes electronic and paper forms, internal administrative forms, external forms (tax, licensing, registration, etc.), and publications, signage, posters, brochures, etc. This section manages the change process for approximately 2,500 active electronic forms. On average there are 425 requests to update or create new forms or projects each year. Each year on average there are 50 tax software companies that reproduce some of the Department's tax forms in their tax preparation software program(s). Samples of the reproduced forms must be submitted to the Department for approval prior to the release of their tax preparation software program(s). On average Forms Development will receive a total of 1,500 form review submissions from the tax software companies each year.

Hearings Division

The Hearings Division provides fair and efficient administrative hearings for the Department and its constituent Divisions, including regulatory and driving privilege hearings arising from the actions of the Divisions; and rulemaking hearings to evaluate new regulations or rule changes proposed by the Divisions.

In conducting hearings, the Hearings Division makes faithful, impartial, and timely interpretations of the law as applied to the facts of the case, in order to provide due process to those who are challenging an adverse action by the Department; and appropriately review and recommend proposed rule changes prior to their adoption and publication in the Code of Colorado Regulations.

Hearings

Fiscal Years 2012 to 2016

Motor Vehicle

Motor Vehicle Case Types and Counts	2012	2013	2014	2015	2016
Excessive Points	6,073	5,556	4,724	7,140	5,696
Express Consent	12,167	12,022	11,222	10,979	9,854
Driver License Compact	211	162	225	276	230
DUI Convictions	141	107	72	78	61
Habitual Traffic Offender	72	61	63	68	77
Insurance Related Restraints ¹	231	219	165	137	110
Vehicular Assault/Homicide ²	584	694	793	403	5
Underage Drinking and Driving	192	150	163	109	95
Minor Buy/Possess Alcohol	19	14	8	12	13
Ignition Interlock	2,267	2,203	2,553	2,535	2,855
CDL Restraints	28	26	30	18	13
Extensions/Renewals	255	197	193	262	219
Other	470	456	179	171	196
Total Motor Vehicle Matters	22,710	21,867	20,390	22,188	19,424

Other Hearings

Other Case Types	2012	2013	2014	2015	2016
Liquor Division	10	5	5	3	6
Racing Division	12	19	0	1	0
Tax	11	3	11	4	11
Tobacco	7	5	0	5	1
Emissions	2	4	16	0	1
CDL and 3rd Party Testers	6	0	1	0	0
Automobile Salespersons	66	96	60	37	40
Gaming	1	0	0	0	0
Medical Marijuana Enforcement	4	0	2	3	16
Lottery ³	NA	NA	NA	1	1
DMV - Title Enforcement ³	NA	NA	NA	1	0
EDO - Rules Hearings ³	NA	NA	NA	23	23
Total Other Case Types	119	132	95	78	99

Hearings Administration

Items Processed	2012	2013	2014	2015	2016
Subpoenas	1,697	1,437	1,621	1,789	1,389
Hearing Notices	22,270	21,698	27,243	26,653	19,414
Incoming Calls	28,563	26,745	27,397	26,606	27,050
Hearing Reschedules	2,016	1,726	1,973	2,162	2,341
Transcript/Recording Requests	531	473	610	581	623
Total Items Processed	55,077	52,079	58,844	57,791	50,817

¹ Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

² A procedural change in fiscal year 2015 resulted in most vehicular assault/homicide reinstatement requests being determined by the Division of Motor Vehicles. The majority of these requests are not denied by DMV, therefore a hearing with the Hearings Division is not needed.

³ Hearings for Lottery, DMV-Title Enforcement, and EDO-Rules were not tracked prior to FY2015.

NA = Not Applicable



Legislative Digest 2016

Following is a list of new laws enacted by the Seventieth General Assembly during the second regular session that pertain to the operations of the Department of Revenue. This list contains the legislation that requires implementation efforts in varying degrees. The effective dates are listed after each summary. Much of this information has been excerpted from the Digest of Bills prepared by the Office of Legal Services. For complete bill summaries, please reference the Legislative Services website at: www.tornado.state.co.us/gov_dir/leg_dir/olls/digest2015a/15Digest.pdf

Administrative

HB 16-1415 – Driver license fee increase and procedure for permanent lawful resident to retest.

Beginning July 1, 2016, fees related to a driver license are increased. The fees which were initially set in statute and increased by the Department of Revenue are outlined in the Taxes and Fees at a glance portion of the Annual Report. Like the existing fees, the department has the authority to raise or lower all of the increased fees in the future. If a person fails a driver license test, the act specifies that the current surcharge for retesting, added for issuance of a driver or minor driver license, applies regardless of whether an applicant retakes the examination or demonstration with the Department of Revenue or a vendor approved by the Department. The act establishes a procedure whereby, after qualifying for a driver license but failing the driving test, an applicant for a driver license who is not a permanent lawful resident may use a private vendor to re-administer the driving test. The applicant must successfully complete the driver test within 60 days after the first attempt.

Portions effective May 4, 2016 and July 1, 2016

SB 16-056 – State employee whistleblower protection.

Broadens the protections of the state whistleblower protection law by specifying that no appointing authority or supervisor may take disciplinary action against a state employee for disclosing information that is not subject to public inspection under the “Colorado Open Records Act” (CORA), or that is confidential under any other provision of law, to any of the state entities that are designated as whistleblower review agencies. The act requires whistleblower review agencies to follow specific procedures in regard to the disclosure of the information. Any person notified who could be harmed by the release of the information may file an action for injunctive relief prohibiting release of the information. The information may be released to members of the general assembly and to the public if information is determined to be releasable. The act requires the governor to convene a working group on broadening protections for state employee whistleblowers who may be required to disclose confidential information that is the subject of whistleblowing.

Effective June 10, 2016

SB 16-191 – CSU Pueblo scientific and social science marijuana research including law enforcement’s activity and costs related to retail marijuana.

Allows the general assembly to appropriate money from the marijuana tax cash fund to CSU Pueblo for scientific and social science cannabis research. The act requires the governor’s office of marijuana coordination to coordinate data sharing in consultation with the joint technology committee and address any data gaps. The act extends the gathering of data for a scientific study of law enforcement’s activity and costs related to the implementation of retail marijuana by the division of criminal justice.

Effective July 1, 2016

SB 16-203 – State tax expenditures annual evaluation by state auditor.

Specifies that the state auditor is responsible for evaluating the state’s tax expenditures. The evaluation must include a summary of the purpose, intent, or goal of the tax expenditure; the intended beneficiaries of the tax expenditure; whether it is accomplishing its purpose, intent, or goal; an explanation of the intended economic costs and benefits; a comparison of the tax expenditure to similar tax expenditures in other states; whether there are other tax expenditures, federal or state spending, or other government, nonprofit, commercial, volunteer, or philanthropic programs that have the same or similar purpose, intent, or goal as the tax expenditure, and how coordination of those could be improved or redundancies eliminated. The tax expenditure evaluation should also include an analysis of the tax expenditure’s effect on competition and on business and stakeholder needs. The state auditor must present the results in the form of an annual report that is posted on the general assembly’s website and delivered to the joint budget committee and finance committees of the Senate and House of Representatives.

Effective August 10, 2016

SB 16-218 – Severance tax and income tax revenue diversions.

Until July 1, 2017, income tax revenue that would otherwise be deposited in the general fund may instead be deposited in a reserve to be used for severance tax refunds if needed. The amount of the general fund reserve for the fiscal year 2015-16 is decreased by an amount equal to the amount of income tax revenue that is deposited in the reserve for the year.

Effective June 10, 2016

Enforcement Division

HB 16-1041 – Marijuana licensing.

Declares that, because bonds for medical marijuana businesses and retail marijuana establishments are unavailable in the current marketplace, the requirement to post a bond for the issuance or renewal of a state – issued license makes the operation of medical and retail marijuana establishments unreasonably impracticable, a result prohibited by Colorado’s constitution.

**Legislative Digest 2016 (cont'd)**

The act repeals the requirement that medical marijuana businesses and retail marijuana establishments post a bond to be eligible for the issuance or renewal of a license; and repeals the requirement that retail marijuana cultivation facilities file a state tax surety bond.

Effective March 11, 2016

HB 16-1042 – Liquor license exemption for higher education brewing program.

Establishes that State institutions of higher education that engage in manufacturing and tasting of 3.2% beer, and full – strength beer, for teaching or research purposes, are exempt from licensing requirements under the “Colorado Beer Code” and the “Colorado Liquor Code”. The exemption applies only if the higher education institution does not offer its manufactured beer for sale and allows only students enrolled in a brewing class or program, employees engaged in manufacturing and tasting for teaching or research purposes, or expert tasters, all of whom must be at least 21 years of age, to taste the beer.

Effective August 10, 2016

HB 16-1084 – Home brewing exception to license requirements.

For purposes of the exemption from licensing requirements under the “Colorado Liquor Code” for home brewing, the act replaces the terminology “head of a family” and “family use” with “adult” and “personal use”, thereby allowing any adult occupant of a residence to brew beer for personal use without obtaining a license.

Effective March 18, 2016

HB 16-1151 – Alcohol beverages responsible vendor penalty mitigation.

Requires state and local liquor licensing authorities to consider aggravating and mitigating factors when assessing penalties for violation of liquor laws, not only when persons under 21 years of age are used to investigate the sale of liquor to underage persons but also when licensees’ employees violate certain provisions. The act also requires state and local liquor licensing authorities to consider it a mitigating factor for certain violations, including sales to minors, sales to visibly intoxicated patrons, and other violations approved by rule of the state licensing authority, if a licensee meets the requirements of a “responsible vendor” as defined by law.

Effective August 10, 2016

HB 16-1176 – Liquor wholesalers employee purchase program.

The act authorizes a wholesaler licensed to sell vinous or spirituous liquors to establish a program to allow its employees to purchase vinous or spirituous liquors directly from the wholesaler.

Effective April 14, 2016

HB 16-1211 – Marijuana transporter license.

Creates a retail marijuana transporter license and a medical marijuana transporter license that is valid for 2 years. A licensed marijuana transporter provides logistics, distribution, and storage of marijuana and

marijuana products and may contract with multiple businesses.

A transporter must be licensed by July 1, 2017, in order to continue to operate. The act gives the state licensing authority rule-making authority for transporter licensed businesses.

Effective August 10, 2016

HB 16-1261 – Retail marijuana continuation under the sunset law.

Implements recommendations from the sunset report for the retail marijuana program. Additionally, the act creates two new retail marijuana licenses; a retail marijuana transport license and a retail marijuana operator license. The Department of Revenue will have rule-making authority over those licenses. The act conforms language in the retail marijuana code to language in the medical marijuana code related to mandatory testing, the confidentiality of licensee information, and limited access areas. The act removes most of the specific statutory requirements that must be included on a label, but still requires warning labels, a universal symbol that the package contains marijuana, and the potency of the marijuana highlighted on the package. In current law, out-of-state resident purchases are limited to a quarter ounce, but a state resident can purchase up to one ounce. The act eliminates the difference in the amount that can be sold between in-state residents and out-of-state residents.

Effective June 10, 2016

HB 16-1271 – Ability of limited winery to deliver directly to consumers.

Current law requires a limited winery that holds a winery direct shipper’s permit to use a common carrier to deliver its vinous liquors to a personal consumer. The act permits a limited winery to deliver its vinous liquors directly to personal consumers without the use of a common carrier.

Effective August 10, 2016

HB 16-1317 – Motor vehicle repair contracts, products and services.

Authorizes certain products or services to be offered in connection with a motor vehicle service contract such as repair or replacement of wheels or tires damaged by road hazards, paint-less dent repair, repair or replacement of a windshield damaged by road hazards, replacement of a key or key fob that is broken, lost, or stolen, and other similar services. For the purposes of a service contract or warranty, distributors and affiliates of manufacturers are also considered manufacturers.

Effective August 10, 2016

HB 16-1363 – Medical marijuana advertising to underage persons.

Under the current retail marijuana code, the Department of Revenue must promulgate rules related to advertising that is likely to reach underage persons. The act provides similar rule-making authority for medical marijuana.

Effective August 10, 2016



Legislative Digest 2016 (cont'd)

HB 16-1427 – Retail marijuana standard symbol requirement exception and package requirements.

Exempts a multi-serving liquid retail marijuana product from the standard symbol requirements if the product is impracticable to mark with a symbol and complies with all statutory and rule requirements regarding packaging. The product must be packaged in a structure that uses a single mechanism to achieve both child-resistance and accurate pouring/dosing of each liquid serving in increments equal to or less than 10 milligrams of active THC per serving with no more than 100 milligrams of active THC total per package. The dosing component must be within the child-resistant cap or closure of the bottle and not a separate component.

Effective June 10, 2016

HB 16-1436 – Marijuana edibles not to be in the shape of a human, animal or fruit.

Requires the Department of Revenue to promulgate rules that prohibit the production and sale of edible marijuana products that are in the distinct shape of a human, animal, or fruit. Geometric shapes and products that are simply fruit flavored are not considered fruit. Products in the shape of a marijuana leaf are permissible. The prohibition does not apply to a company logo. The promulgated rules take effect October 1, 2017.

Effective June 10, 2016

SB 16-040 – Medical and retail marijuana repeal state residency requirement allowing out-of-state ownership.

Under current law, an owner of a medical or retail marijuana business must have been a Colorado resident for at least 2 years prior to applying for licensure. The act repeals this requirement. The act also repeals the current definition of “owner” in the retail and medical marijuana codes and replaces it with definitions of “direct beneficial interest owner” and “indirect beneficial interest owner”. “Direct beneficial interest owner” is defined as a person or closely held business entity that owns a share or shares of stock in a licensed medical marijuana business, including the officers, directors, managing members, or partners of the licensed medical marijuana business or closely held business entity, or a qualified limited passive investor. A direct beneficial interest owner must have been a resident of Colorado for at least one year prior to applying for licensure or be a U.S. citizen prior to applying. A person who wants to be approved as direct beneficial interest owner must first submit a request for suitability to the state licensing authority and must receive a finding of suitability prior to applying as a direct beneficial interest owner. “Indirect beneficial interest owner” is defined as a holder of a permitted economic interest, a recipient of a commercially reasonable royalty associated with the use of intellectual property by a licensee, a licensed employee who receives a share of the profits from an employee benefit plan, a qualified institutional investor, or another similarly situated person or entity as determined by the state licensing authority. The act prohibits a publicly traded company from being an owner in a medical or retail marijuana business. The act gives the state licensing authority rulemaking authority regarding the parameters

and qualifications of an indirect beneficial interest owner and a qualified limited passive investor. This act applies to applications made on or after January 1, 2017.

Effective June 10, 2016

SB 16-143 – Reduction in annual state fees for wholesalers and distillers who sell alcohol beverages.

Reduces annual state liquor license fees for manufacturers licensed as distillers or rectifiers and licensed wholesalers. This fee structure will be phased in over a two-year period.

Effective August 10, 2016

SB 16-163 – Recodification of Title 12 study.

Directs the office of legislative legal services, overseen by the committee on legal services, to conduct a study of an organizational recodification of title 12 of the Colorado Revised Statutes. The office must solicit input, including regarding the potential fiscal impacts of a recodification, from the judicial department, state agencies, local governments, and other entities with regulation and enforcement responsibilities established by provisions of the title as well as from representatives of the regulated professions and occupations and the public. The proposed recodification should be largely organizational and nonsubstantive, including only those substantive provisions necessary to promote the public purposes of an organizational recodification, such as changes that will make similar but repetitive provisions uniform and capable of consolidation and changes that will eliminate archaic or obsolete provisions.

Effective June 10, 2016

SB 16-197 – Retail sales and restrictions on alcohol beverages.

Starting July 1, 2016, the act prohibits the Department of Revenue and local licensing authorities from issuing a new license under the “Colorado Liquor Code” authorizing the sale at retail of malt, vinous, or spirituous liquors in sealed containers for consumption off the licensed premises if the premises for which a license is sought is located within 1,500 feet of another premises licensed to sell any of those alcohol beverage products at retail in sealed containers for off-premises consumption or, if located in a municipality with a population of 10,000 or fewer, located within 3,000 feet of an off-premises retailer. On or after January 1, 2017, the act allows a liquor-licensed drugstore to obtain additional liquor-licensed drugstore licenses, under which drugstores are permitted to sell malt, vinous, and spirituous liquors in sealed containers for consumption off the licensed premises under certain conditions. In making its determination on the application, the local licensing authority must consider the reasonable requirements of the neighborhood. Additionally, new liquor-licensed drugstores must be open to the public and must demonstrate that at least 20% of their total annual gross revenues is derived from the sale of food items.

Effective July 1, 2016

**Legislative Digest 2016 (cont'd)****Motor Vehicle Division****HB 16-1021 – Driver license race or ethnicity information.**

Requires that an application for a driver license or state identification card include the opportunity for the applicant to self-identify his or her race or ethnicity. The race or ethnicity information will not be printed on the driver license or identification card but will be included in the information on the stored information magnetic strip on the card. A law enforcement officer will be able to access the information when he or she swipes the driver license or identification card.

Effective June 10, 2016

HB 16-1051 – Motor vehicle certificates of title transfer upon death.

Requires that the Department of Revenue make available a beneficiary designation form that allows the owner or joint owners of a vehicle to arrange to transfer ownership of the vehicle to a named beneficiary upon the death of the owner or upon the death of all joint owners of the vehicle. Upon the death of the owner or of the last surviving joint owner, the beneficiary may present the form to the Department and request a new title of ownership of the vehicle in the beneficiary's name. The request must be accompanied by the appropriate death certificate(s) and the title transfer fee. Upon the presentation of a properly executed and notarized form and the accompanying documents and fee, the Department, subject to any security interest, shall issue a new certificate of title to the beneficiary.

Effective August 10, 2016

HB 16-1056 – Abandoned vehicles title searches and notifications.

Currently, when an abandoned motor vehicle has been towed, the responsible law enforcement agency and tow operator notify the Department of Revenue, which searches its records to determine who owns the vehicle and if there is a lienholder.

This information is used to return stolen vehicles and to notify the owner and any lienholder that the vehicle will be sold at an auction if it is not claimed. The act broadens the records used in the search to include those that can be obtained through a national title search. The act also extends the period for a tow operator to notify the owner and any lienholder from 3 days to 5 days.

Effective August 10, 2016

HB 16-1269 – Identification cards electronic and mail application.

Beginning March 1, 2017, the act allows anyone who holds a valid Colorado driver license or whose Colorado driver license has been expired for less than one year to apply by mail or electronically to the Department of Revenue for an identification card. Upon issuance of the identification card, the person's driver license is canceled.

Effective August 10, 2016

HB 16-1298 – Motor vehicles height and length requirements.

Changes the legal height of unladen and laden vehicles to 14 feet 6 inches, restricts the use of certain vehicle combinations, and increases the maximum legal gross weight of vehicles that use alternative fuel.

Effective August 10, 2016

HB 16-1362 – Transfer duties of the license plate auction group to the disability support committee.

Under current law, the license plate auction group has authority to sell registration numbers for motor vehicle license plates. The money is used to help people with disabilities to navigate the social security process. The act transfers the functions of the license plate auction group to the Colorado disability funding committee, renames the committee as the, and repeals the license plate auction group. The Department of Public Safety may prohibit any action of the committee if the decision would affect state policy concerning the use or display of license plates or registration numbers.

Effective August 10, 2016

SB 16-010 – Off-highway vehicles dealer certificates of title.

Current law requires an owner to obtain a certificate of title before selling an off-highway vehicle. The act exempts off-highway vehicles that have never been titled and were sold either in a jurisdiction that does not issue titles to off-highway vehicles or in Colorado before off-highway vehicles were titled. If a dealer purchases an off-highway vehicle without a certificate of title, the dealer must obtain from the seller a signed affidavit that the seller owns the off-highway vehicle and whether the vehicle is subject to a lien. To obtain a certificate of title, the dealer must present the affidavit to the Department of Revenue. The act limits this to vehicles purchased before July 1, 2014 that have been registered for at least one year.

Effective August 10, 2016

SB 16-030 – Vehicle size and weight limit regulation and penalties.

Repeals the statutory surcharges for violating motor vehicle weight limits and substitutes a uniform surcharge of 16% of the base amount of the penalty for each violation.

Effective August 10, 2016

SB 16-138 – Delegation of functions from the Department of Revenue to the County Clerks.

Authorizes a kiosk pilot program whereby a county clerk may contract with a private vendor to provide motor vehicle services, such as issuing certificates of title, registering motor vehicles, and issuing driver licenses. The act authorizes a convenience fee of \$3 for the service.

Effective August 10, 2016



Legislative Digest 2016 (cont'd)

SB 16-140 – Motor vehicle dealers certificate of title deadlines.

Under current law, a motor vehicle dealer has 30 days to facilitate the delivery of the certificate of title to a vehicle sold by the dealer. Until the certificate of title is delivered, the dealer issues a temporary license plate so that the purchaser may legally drive the vehicle. The act makes it an affirmative defense in a disciplinary hearing that the dealer took every reasonable action necessary to deliver the title within 30 days. The dealer may issue a second temporary license plate if the dealer has taken every reasonable action necessary to facilitate the delivery of the certificate of title.

Effective August 10, 2016

SB 16-142 – Elections administration and harmonization of “Help America Vote Act”.

Makes various technical changes to modernize, correct, and improve elections laws. The term “identification” is amended to exclude state driver licenses issued to noncitizens.

Effective May 18, 2016

Taxation Division

HB 16-1119 – New and used aircraft sales and use tax exemptions.

One of the criteria to qualify for the sales and use tax exemption on the sale of a new or used aircraft that is purchased in the state is modified. Rather than removing the aircraft from the state within 120 days after the date of the sale, the purchaser of an aircraft is required to remove the aircraft from the state within 120 days after the date of the sale or within 30 days after the completion of certain work on the aircraft that is associated with the sale of the aircraft, whichever is longer. The act applies to aircraft sold on or after July 1, 2016.

Effective March 23, 2016

HB 16-1142–Income tax credit for rural primary care preceptors training students.

For income tax years commencing on or after January 1, 2017, but prior to January 1, 2020, the act offers an income tax credit in the amount of \$1,000 to a health care professional who provides a preceptorship during the applicable income tax year. A preceptorship is defined as an uncompensated mentoring experience in which a preceptor provides a program of personalized instruction, training, and supervision for a total of not less than 4 weeks per calendar year that is offered to an eligible graduate student to enable the student to obtain an eligible professional degree. The credit is available to a taxpayer who is licensed to practice one of a number of primary health care fields of medicine; and practiced his or her primary health care field of medicine in a rural or frontier area during the portion of the income tax year for which the preceptor is claiming the tax credit. If the amount of the credit allowed exceeds the amount of the income tax otherwise due, the act allows the balance to be

carried forward and applied against the income tax due in each of the 5 succeeding income tax years.

Effective August 10, 2016

HB 16-1187 – Sales and use tax exemption for food and meals provided to residents in certain retirement communities.

Creates a sales and use tax exemption for the sale, storage, use, or consumption by residents of food, food products, snacks, beverages, and meals on the premises of a retirement community. The act defines “food” for purposes of this particular sales and use tax exemption to include prepared salads, salad bars, and packaged and unpackaged cold sandwiches.

Effective June 1, 2016

HB 16-1194 – Income tax deduction for leasing property to an eligible beginning farmer or rancher.

Allows an income tax deduction for specified income tax years if a qualified taxpayer enters into a qualified lease with an eligible beginning farmer or rancher, in an amount specified in a deduction certificate issued by the Colorado agricultural development authority that is equal to 20% of the lease payments received from the eligible beginning farmer or rancher as specified in the qualified lease, not to exceed a specified amount per income tax year, for a maximum of 3 income tax years.

Effective August 10, 2016

HB 16-1286 – Income tax deduction for costs incurred for wildfire mitigation measures.

Increases the percentage of a landowner’s costs incurred in performing wildfire mitigation measures from 50% to 100% that may be claimed by the landowner for purposes of the wildfire mitigation income tax deduction.

Effective August 10, 2016

HB 16-1297 – Voluntary income tax check-off contribution program.

Expands from 15 to 20 the statutory maximum number of funds that may appear on the income tax form at any one time and reestablishes funds that did not meet the minimum dollar donation amount the previous year. Each reestablished fund sunsets in 5 years, subject to the minimum dollar amount of contributions that all check-offs are required to receive. The act lowers the minimum dollar amount that every fund must receive to \$50,000.

Effective April 14, 2016

HB 16-1332 – Income tax credit for alternative fuel motor vehicles.

Makes changes to 2 income tax credits available to taxpayers who purchase alternative fuel motor vehicles and trucks. The act requires the taxpayer claiming an income tax credit on or after January 1, 2017, to provide the Department of Revenue with the motor vehicle or truck’s vehicle identification number; and requires the Department of Revenue to commence tracking the vehicle identification number of the motor vehicle or truck for which a credit is claimed.

Effective June 6, 2016

**Legislative Digest 2016 (cont'd)****HB 16-1414 – Telecommunications relay services.**

Telecommunications relay services are telecommunications services that provide 2-way communication for individuals with hearing or speech disabilities. Telecommunications relay services are funded in Colorado through the Colorado disabled telephone users fund. Money in the fund is collected through a surcharge that the public utilities commission assesses on each telephone landline in Colorado and will be collected with the Prepaid Wireless E911 charges currently collected by the Department of Revenue. The act applies to surcharges assessed on or after September 1, 2016.

Portions effective July 1, 2016 and September 1, 2016

HB 16-1457 – Sales and use tax exemption for residential use of power or fuel.

Codifies the Department of Revenue's rule regarding the existing sales and use tax exemption for the sale, storage, use, or consumption, for residential use, of electricity, coal, wood, gas, fuel oil, or coke in order to clarify that the sales and use tax exemption applies to residences either acted under a single utility meter or a master utility meter and either charged at a residential, commercial, or other nonresidential utility rate, so long as the electricity, coal, wood, gas, fuel oil, or coke is used for powering lights, refrigerators, stoves, water heaters, space heaters, air conditioners, or other domestic items that require power or fuel in a residence. The act also states, consistent with current practice, that "residential use" is presumed when a utility company charges a residential utility rate.

Effective June 10, 2016

HB 16-1465 – Income tax credit for low-income housing.

Makes modifications to the Colorado low-income housing tax credit including extending the credit from 2 years to 5 years, and deletes provisions added in 2014 that exempted credit allocations to developments located in counties impacted by a natural disaster from the overall aggregate annual limitation on the amount of credits that may be allocated. The act clarifies that the exemption from the overall annual limitation still applies to credit allocations for such purposes allocated in 2015 and 2016.

Effective June 6, 2016

HB 16-1467 – Income tax reduction for first-time home buyer savings account.

Allows an individual taxpayer to claim a state income tax deduction for the interest and other income earned on contributions made to a first-time home buyer savings account. Beginning January 1, 2017, any individual may create a first-time home buyer savings account with a financial institution to be used to pay or reimburse a qualified beneficiary's eligible expenses for the purchase of a primary residence in Colorado. The individual must meet certain criteria. The department of revenue is required to establish a form that an account holder must complete and file with his or her state income tax return.

Effective August 10, 2016

SB 16-016 – Scientific and cultural facilities district (SCFD).

Since 1989, the SCFD has distributed funds from a one-tenth of one percent sales and use tax to scientific and cultural facilities throughout the 7-county Denver metropolitan area. The SCFD's current authority to levy the sales and use tax expires on June 30, 2018. Pursuant to its existing statutory authority, the SCFD may submit a ballot question to the registered voters of the SCFD concerning the extension of the tax from July 1, 2018, through June 30, 2030. Portions effective April 29, 2016, January 1, 2017.

January 1, 2018 and July 1, 2018

SB 16-036 – Requirements when appealing a Department of Revenue final determination.

Repeals the current requirement for setting aside twice the amount of taxes through a surety bond or a savings account when appealing a tax final determination. A taxpayer may still choose to deposit the disputed amount with the Executive Director of the Department of Revenue if the taxpayer so wishes, allowing the interest accrual to be tolled.

Effective August 10, 2016

SB 16-050 – Retailers held harmless if sales tax assigned location is incorrect.

Any business owner who wants to sell retail goods in the state as a retailer must first obtain a sales tax license from the Department of Revenue. The act specifies that if a retailer obtains a license as required by law in good faith, the retailer provides an address that correctly indicates the location of the business, the Department assigns an incorrect location code to the retailer, and the retailer in good faith collects and remits sales taxes for the local jurisdictions represented by the assigned location code, then the retailer is held harmless for any tax, charge, penalty, interest, or fee payable as a result of failing to collect and remit sales taxes for a local jurisdiction as a result of the incorrect location code.

Effective March 18, 2016

The Division of Motor Vehicles (DMV) provides identification, driver and vehicle services used by nearly every resident of the state. Additionally, the DMV licenses and provides oversight of private businesses and government organizations that provide driver and emission testing services. The 64 County Clerk and Recorders serve as the Department's authorized agents for motor vehicle titling and registration. Finally, the division works closely with other state agencies and programs to provide information and education to serve the public and encourage voluntary compliance.

Division of Motor Vehicles	Traffic Penalty Assessments	18
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Driver License and County Motor Vehicle Locations:

www.colorado.gov/dmv/locations

Air Care Colorado (Emissions) Testing Stations:

www.colorado.gov/dmv/vehicles

You're always first in line with online services at:

www.colorado.gov/dmv

**Traffic Penalty Assessments****Fiscal Years 2012 to 2016**

	2012	2013	2014	2015	2016
Number of Penalty Assessments	111,740	94,275	102,539	100,553	105,136
Penalty Assessment Collections	\$14,508,038	\$12,600,209	\$13,562,379	\$14,491,527	\$15,077,050

Motor Vehicle Titles Received**Fiscal Years 2012 to 2016**

	2012	2013	2014	2015	2016
Title Applications Received	1,561,184	1,608,557	1,621,277	1,561,035	1,850,487
Title Revenues ¹	\$4,493,764	\$5,147,382	\$5,188,086	\$4,995,312	\$5,921,558

Motor Vehicle Emissions Licenses and Collections**Fiscal Years 2012 to 2016**

	2012	2013	2014	2015	2016
Licenses:					
Stations Licensed	75	87	87	81	82
Inspectors Licensed	355	683	593	496	480
Total Licenses in Force	430	770	680	577	562
Stations Renewed	67	81	51	49	53
Inspectors Renewed	151	245	173	161	224
Total Licenses Renewed	218	326	224	210	277
Collections:					
Station Licenses	\$730	\$1,355	\$960	\$700	\$795
Inspector Licenses	\$4,190	\$6,085	\$5,245	\$4,730	\$5,235
Exempt Window Stickers	\$30,200	\$36,750	\$35,100	\$48,500	\$36,050
Vehicle Inspection Reports	\$296,458	\$290,887	\$302,656	\$285,070	\$264,043
Total Collections	\$331,578	\$335,077	\$343,961	\$339,000	\$306,123

Emissions Penalty Assessment Collections**Fiscal Years 2012 to 2016**

	2012	2013	2014	2015	2016
	\$208,825	\$338,713	\$381,810	\$278,475	\$401,775

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 per C.R.S. §42-6-138 (1) (a).



Driver Record Administration Fiscal Years 2012 to 2016

	2012	2013	2014	2015	2016
Excessive Points	9,907	8,947	7,380	7,811	5,534
Adult Impaired Driving Arrests	26,062	26,859	24,592	23,581	19,871
License on Hold by Another State	3,953	3,675	4,071	4,409	3,638
DUI Convictions	4,318	4,125	3,944	3,463	3,142
Habitual Traffic Offender	3,279	3,265	2,887	2,567	2,437
Accident Without Insurance	1,876	1,258	1,441	1,552	1,595
Driving Without Insurance	26,075	24,417	21,050	18,448	17,490
Vehicular Assault/Homicide	195	156	153	211	189
Controlled Substance Convictions	4	1	0	0	0
Underage Drinking and Driving	1,693	1,468	1,373	1,178	993
Underage Buy/Possess Alcohol	1,149	846	613	422	385
Child Support Arrears	17,834	18,201	18,774	18,645	17,426
Unpaid Ticket/Failure to Appear in Court	81,085	78,868	77,519	76,662	74,128
All Others	37,678	37,573	48,129	43,503	42,922
Total Restraints	215,108	209,659	211,926	202,452	189,750
License Reinstatements Tendered	79,147	77,124	78,484	94,928	87,878
Reinstatement Fees Collected	\$7,622,656	\$7,346,642	\$7,458,928	\$7,308,834	\$6,848,249
Change of Address/Name	70,664	51,420	46,736	35,305	33,798
Driver Records					
Provided to Public	68,444	73,893	73,277	73,101	67,216
Provided to Courts	169,010	164,837	151,739	143,823	150,927

International Registration Plan (IRP) Registrations and Collections Fiscal Years 2012 to 2016

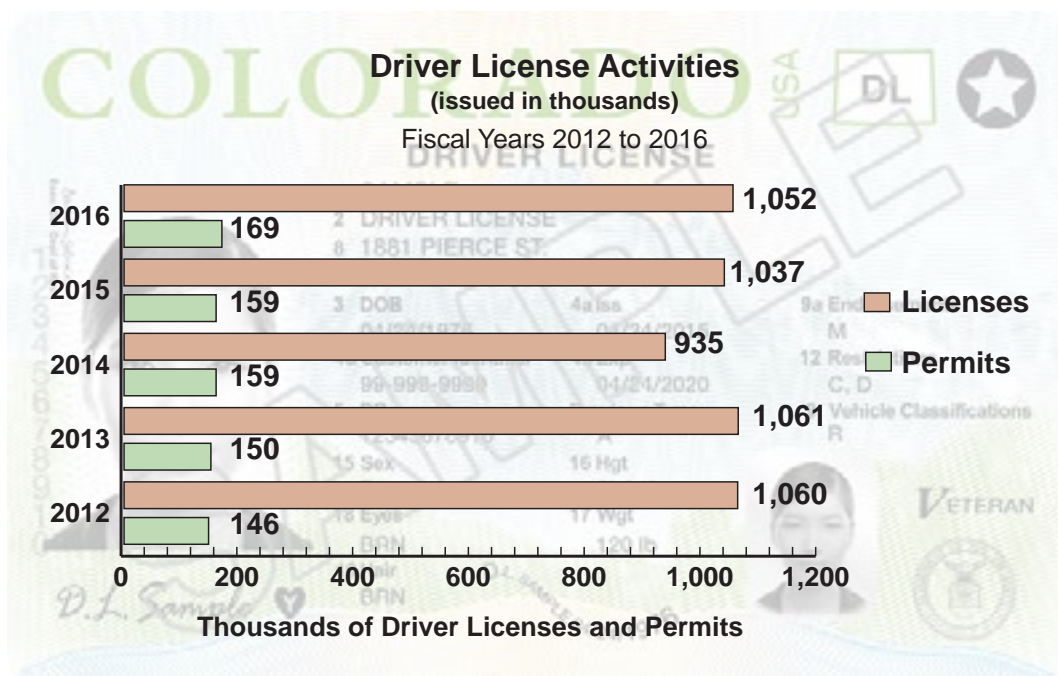
	2012	2013	2014	2015	2016
Total Number of Colorado-Based IRP Vehicles	20,331	19,404	19,827	20,037	20,274
Registration Fees Collected in Colorado that Remained in Colorado	\$14,601,355	\$17,161,716	\$16,945,828	\$17,563,603	\$20,546,618
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$43,757,475	\$37,627,469	\$46,310,010	\$51,728,416	\$53,600,633
Total IRP Collection for Colorado	\$58,358,830	\$54,789,185	\$63,255,838	\$69,292,019	\$74,147,251

**Driver License Administration****Fiscal Year 2016**

Type of License Issued	State Offices	County Offices	Total
Adult License	776,480	139,238	915,718
Minor License	78,882	7,563	86,445
Commercial Driver License	47,165	2,179	49,344
Total Licenses Issued	902,527	148,980	1,051,507

Type of Permit Issued			
Adult Permits	72,614	807	73,421
Minor Permits	74,411	1,412	75,823
Motorcycle Instruction Permits	5,432	162	5,594
Commercial Driver Instruction Permits	13,653	359	14,012
Total Permits Issued	166,110	2,740	168,850

Total Licenses and Permits Issued	1,068,637	151,720	1,220,357
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Driver License Administration (cont'd)

Fiscal Year 2016

Documents Issued as of June 30, 2016	Total
Total IDs In Force	596,949
Total Permits In Force	128,832
Total Regular Licenses In Force	3,900,774
Total CDL Licenses In Force	120,783
Total Motorcycle Endorsements In Force	399,386

Endorsements/Miscellaneous During FY 2016	State Offices	County Offices	Total
Motorcycle Endorsements	83,385	15,035	98,420
Colorado I.D. Cards	124,640	14,577	139,217
Organ Donors	839,389	119,368	958,757
Change of Name/Address	35,778	397	36,175

Examinations During FY 2016			
Written Tests Passed	106,406	1,705	108,111
Written Tests Failed	70,701	701	71,402
Driver Road Tests Passed	42,137	1,276	43,413
Driver Road Tests Failed	10,385	120	10,505
Physical Referrals ¹	4,406	2,132	6,538
Special Re-Examinations	3,364	43	3,407
Voter Registration	193,993	48,815	242,808
Online Renewals - Driver's Licenses Issued ²	181,587	NA	181,587
Online Renewals - ID Cards Issued ²	5,068	NA	5,068
Renewal by Mail / Reissue Out of State	4,479	NA	4,479
Motor Vehicle Records	103,963	10,682	114,645
Reinstatements	75,030	NA	75,030

Fun Facts...

During the 120-day legislative session this year, the Department of Revenue tracked 212 bills. Governor Hickenlooper signed 108 bills into law this year that impacted the Department of Revenue. Of these, thirty-five required some level of implementation activity.

KUDOS...

Thank you, Heather Ball, for your professionalism when I visited the Fort Collins tax office. I had anticipated a negative experience but Heather was very helpful and that changed my idea about DOR. Heather deserves a cup of coffee.

—Beverly

¹ This data includes referrals for medical and eye exams.

² These numbers are also reported in the "Online Transaction Data-DMV" table.

NA = Not Applicable

**Online Transaction Data—DMV ¹****Fiscal Years 2015 and 2016**

Service/Product Motor Vehicles Driver License	2015		2016	
	Transactions	Amount Collected	Transactions	Amount Collected
Driver License / I.D. Card Renewal Payments Processed ²	134,427	\$2,814,268	185,377	\$4,637,311
Driver License Issued Over the Counter Processed with Credit Card	286,664	\$6,877,834	382,736	\$9,624,874
Vehicle Registrations				
County Motor Vehicle Offices Using PayPort ³	855,632	\$178,804,169	1,038,504	\$223,262,615
Online Vehicle Registration Renewals	785,807	\$133,052,775	900,499	\$154,725,215
International Registration Plan/ International Fuel Tax Agreement				
Online Payment For Apportioned Registrations	1,002	\$5,594,537	1,089	\$5,098,781
Online Payment for IFTA Return	3,284	\$638,826	3,732	\$652,348
Total Online Motor Vehicle Transactions	2,066,816	\$327,782,409	2,511,937	\$398,001,144

Fun Facts...

Colorado Fun Facts about the \$1.5 Billion Powerball Run: The run started on November 7, 2015 and there were 20 consecutive drawings before someone hit the jackpot. Sales for the entire Powerball run Colorado were an estimated \$59.7 million. The last four drawings alone contributed nearly \$49 million of those sales. The very last drawing on January 13 contributed approximately \$24.4 million. Approximately \$21 million in proceeds was generated from the Powerball run.

KUDOS...

I had to renew my commercial driver license at the Grand Junction Driver License office. I wish to thank them for their courtesy and efficiency they showed. All of the people I came in contact with were very personable and I just thought that should be recognized.

—From the Daily Sentinel's
"What's on Your Mind"

¹ Online transactions include payments via credit cards and electronic checks, and exclude ACH payments.

² Includes donation amounts to Emily Keyes Organ Foundation Fund.

³ Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices and Port of Entry locations.

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. Since its inception in 1983, the Lottery has contributed more than \$2.9 billion to the state, funding outdoor projects through its proceeds partners including Great Outdoors Colorado (GOCO), the Conservation Trust Fund (CTF), Colorado Parks and Wildlife (CPW), and the Public School Capital Construction - Building Excellent Schools Today (BEST) Program. These proceeds have helped fund and support parks, playgrounds, river corridors, trail restoration, open space conservation, wildlife habitats, and more.

The Lottery is an industry leader built on strong relationships with players, retailers and proceeds partners. The Lottery encourages Coloradans to *Expect the Unexpected* through superior products, innovative and efficient processes and a commitment to excellent customer service to accomplish the mission of improving the quality of life in Colorado and enhancing Colorado's great outdoors.

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Lottery Locations:

<https://www.coloradolottery.com/en/about/contact-us/>

Lottery Sales Distribution

(millions of dollars)

Fiscal Years 2012 to 2016

	2012	2013	2014	2015	2016
Cash 5	\$19.5	\$21.3	\$19.2	\$19.3	\$19.0
Lotto	\$33.3	\$32.6	\$33.8	\$29.8	\$27.4
Powerball	\$81.9	\$116.7	\$84.5	\$72.0	\$115.1
Scratch	\$364.2	\$368.6	\$362.0	\$377.2	\$395.2
Matchplay ¹	\$9.3	NA	NA	NA	NA
Mega Millions ²	\$37.1	\$23.2	\$36.8	\$31.0	\$28.8
Raffle ³	NA	\$2.0	NA	NA	NA
Pick 3 ⁴	NA	\$1.9	\$8.7	\$8.7	\$8.9
Total	\$545.3	\$566.3	\$545.0	\$538.0	\$594.4

Lottery Fund Distribution

(millions of dollars)

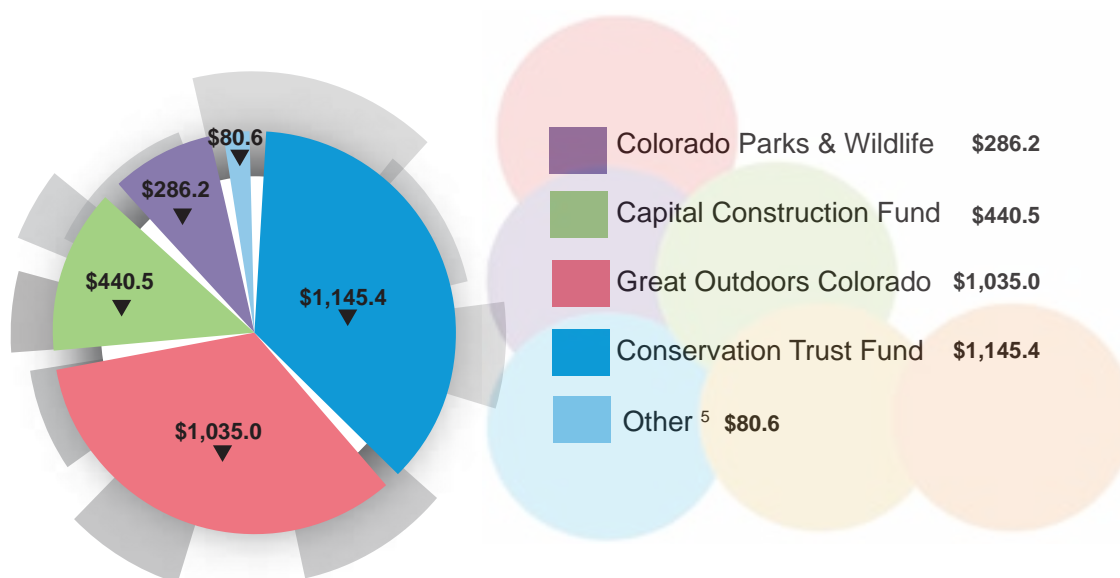
Fiscal Years 2012 to 2016

	2012	2013	2014	2015	2016
Conservation Trust Fund	\$49.3	\$54.2	\$52.1	\$51.2	\$57.4
Great Outdoors Colorado	\$57.1	\$59.2	\$60.3	\$62.0	\$63.7
Colorado Parks and Wildlife	\$12.3	\$13.6	\$13.0	\$12.8	\$14.4
Public School Capital Construction Fund	\$4.6	\$8.6	\$4.7	\$2.0	\$8.1
Total	\$123.3	\$135.6	\$130.1	\$128.0	\$143.6

Aggregate Lottery Fund Distribution

(millions of dollars)

Fiscal Years 1983 to 2016


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.

NA = Not Applicable



The Enforcement Division is responsible for licensing, regulation and law enforcement of the Auto Industry, Limited Stakes Gaming, Liquor and Tobacco, Marijuana and Racing in the State of Colorado. The Division enforces laws in a fair, consistent, and equitable manner through outreach, education, compliance and administration.

- **Auto Industry Division**
The Auto Industry Division regulates Motor Vehicles and Powersports sales in Colorado.
- **Gaming Division**
The Gaming Division ensures honesty and integrity in Colorado's gaming industry.
- **Liquor and Tobacco Enforcement Division**
The Liquor and Tobacco Enforcement Division oversees enforcement and compliance with Colorado liquor and tobacco control laws.
- **Marijuana Enforcement Division**
The Marijuana Enforcement Division administers and enforces medical and retail marijuana laws and regulation.
- **Racing Events Division**
The Racing Division promotes and fosters public confidence in the pari-mutuel industry and protects the welfare of all racing participants.

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	Marijuana Enforcement.....	30
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Auto Industry Field Offices:

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

Limited Stakes Gaming Offices:

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

Liquor and Tobacco Enforcement Offices:

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

Marijuana Enforcement Offices:

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

Racing Enforcement Offices:

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

**Auto Industry Division****Fiscal Years 2012 to 2016**

Licensing Activity	2012	2013	2014	2015	2016
Dealer Licenses Processed	4,493	4,343	4,383	4,200	4,558
Dealer License Revenues	\$1,316,604	\$1,661,306	\$1,483,633 ¹	\$1,344,379	\$1,548,317
Salesperson Licenses Processed	13,566	14,356	14,912	15,752	16,335
Salesperson License Revenues	\$1,177,800	\$1,544,030	\$1,475,330 ¹	\$1,476,250	\$1,466,750

Dealer Licenses Issued**Fiscal Year 2016**

License Types	Issued	License Types	Issued
Buyer Agent-Original	1	Wholesale Auction-Renewal	5
Buyer Agent-Renewal	5	Wholesale Auction-Powersports-Original	0
Dealers-New-Original	27	Wholesale Auction-Powersports-Renewal	0
Dealers-New-Renewal	597	Wholesalers-Original	38
Dealers-New-Powersports-Original	6	Wholesalers-Renewal	327
Dealers-New-Powersports-Renewal	84	Wholesalers-Powersports-Original	0
Dealers-Used-Original	130	Wholesalers-Powersports-Renewal	2
Dealers-Used-Renewal	1,283	Additional Location	377
Dealers-Used-Powersports-Original	8	Powersports-Additional Location	62
Dealers-Used-Powersports-Renewal	50	Ownership Change	109
Manufacturers-Original	31	Powersports-Ownership Change	7
Manufacturers-Renewal	225	Name Change	28
Manufacturers-Powersports-Original	1	Powersports-Name Change	1
Manufacturers-Powersports-Renewal	26	Off-Premise	481
Manufacturers Distributor-Original	4	Powersports-Off Premise	0
Manufacturers Distributor-Renewal	20	Address Change	128
Manufacturers Distributor-Powersports-Original	0	Powersports-Address Change	2
Manufacturers Distributor-Powersports-Renewal	2	Class Change	32
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	Subtotal	4,558
Manufacturer Distributor Branch-Powersports-Renewal	0	Salespersons-Original	4,135
Manufacturers Rep-Original	168	Salespersons-Renewal	8,616
Manufacturers Rep-Renewal	290	Salespersons-Multiple	940
Manufacturers Rep-Powersports-Original	0	Salespersons-Transfer	2,259
Manufacturers Rep-Powersports-Renewal	0	Salespersons-Reprint	385
Wholesale Auction-Original	0	Subtotal	16,335
	Total		20,893

Investigation Activity**Fiscal Year 2016****Dealer Board Fines****Fiscal Year 2016**

	Cases	Fines Ordered	Fines in Abeyance	Fines Imposed	Payments
Consumer Complaints Received	1,242	\$827,500	\$420,100	\$407,300	\$141,075
Investigations Completed	1,297				
Violations/Founded Complaints	761				
Criminal Summonses Issued	12				
Cases Presented to the Dealer Board	93				
Warning Letters Issued	420				
Verbal Warning Issued	122				
Criminal Cases Referred to Another Agency	5				
Compliance Inspections	0				
Background Investigations Initiated	793				
Background Investigations Completed	823				

¹ The number of licenses processed increased, however the license fee amounts decreased, resulting in lower revenues.



Limited Stakes Gaming Revenues and Expenditures ¹

Fiscal Year 2016

Total Gaming Revenues ²	\$118,082,520
Plus:	
Fiscal Year 2015 Escrow	\$2,573,759
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$14,561,705)
Fiscal Year 2016 Escrow	(\$2,409,657)
Net Total Available for Distribution	\$103,684,917

Limited Stakes Gaming Fund Distribution

Fiscal Years 2012 to 2016

	2012	2013	2014	2015 ³	2016
Limited Gaming Revenue	\$103,557,500	\$104,644,974	\$106,322,700	\$111,421,159	\$118,073,006
Commission/Division Expenses	\$12,305,062	\$12,872,721	\$13,877,185	\$13,981,725	\$14,561,705
Total Amount Distributed	\$91,197,386	\$92,686,815	\$92,219,372	\$97,218,342	\$103,684,917
State General Fund	\$20,304,942	\$12,102,134	\$11,820,185	\$13,571,425	\$15,463,715
Local Government Gaming Impact Fund	\$3,314,827	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Tourism Promotion Fund	\$11,049,424	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$23,127,355	\$23,633,195	\$23,475,304	\$24,455,998	\$25,515,681
Film Incentives Cash Fund / Colorado Office of Film, Television, and Media	\$220,989	\$500,000	\$500,000	\$500,000	\$500,000
Bioscience Discovery Evaluation Grant Program ⁴	\$3,977,793	\$5,500,000	\$5,500,000	NA	NA
Advanced Industries Acceleration Cash Fund ⁵	NA	NA	NA	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$1,546,920	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$883,954	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

Limited Gaming Counties:

Gilpin County	\$8,196,996	\$8,364,125	\$8,373,641	\$8,780,053	\$9,162,681
Teller County	\$1,714,728	\$1,764,387	\$1,687,203	\$1,701,089	\$1,772,611

Limited Gaming Cities:

City of Black Hawk	\$6,048,629	\$6,174,172	\$6,244,431	\$6,592,639	\$6,864,629
Central City	\$782,200	\$795,932	\$733,603	\$724,072	\$770,938
City of Cripple Creek	\$1,428,940	\$1,470,322	\$1,406,003	\$1,417,574	\$1,477,176

Revenue Distribution Resulting from Amendment 50 ⁶

Fiscal Years 2012 to 2016

	2012	2013	2014	2015	2016
Cities of Black Hawk, Central City and Cripple Creek	\$859,969	\$828,255	\$837,900	\$987,549	\$1,255,749
Gilpin and Teller Counties	\$1,031,963	\$993,906	\$1,005,480	\$1,185,059	\$1,506,898
Community College System	\$6,707,757	\$6,460,388	\$6,535,622	\$7,702,884	\$9,794,840
Total Due to Extended Gaming Recipients	\$8,599,689	\$8,282,549	\$8,379,002	\$9,875,492	\$12,557,487

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

² Includes \$9,514 of interest income in the Extended Gaming Fund during Fiscal Year 2016.

³ Beginning with fiscal year 2015, revenues and escrow no longer include the unrealized gain or loss number. This is a more accurate reflection of both revenues and escrow.

⁴ Beginning with fiscal year 2015, the limited gaming fund revenue transfer to the bioscience discovery evaluation cash fund was repealed.

⁵ Limited gaming fund revenue transfer to the advanced industries acceleration cash fund began fiscal year 2015.

⁶ 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.

NA = Not Applicable

**Online Transaction Data—Gaming ¹****Fiscal Years 2015 and 2016**

Limited Stakes Gaming	2015		2016	
	Transactions	Amount Collected	Transactions	Amount Collected
Gambling intercept	723	\$1,096,840	749	\$1,172,909

Tobacco Enforcement**Fiscal Years 2014 to 2016**

	2014	2015	2016
Tobacco Compliance Checks	2,283	3,145	2,767
Violations	164	261	235

Active Liquor Licenses by Type**Fiscal Years 2012 to 2016**

	2012	2013	2014	2015	2016
3.2% Beer Importers License (non-resident) ²	11	10	11	12	12
3.2% Beer Manufacturer ²	5	6	5	5	6
3.2% Beer Manufacturer (non-resident) ²	7	6	6	5	5
3.2% Retail Beer	1,552	1,582	1,552	1,534	1,558
3.2% Special Events Permit	26	11	11	9	7
3.2% Wholesale Beer ²	34	38	36	37	44
Arts Liquor	45	51	54	54	55
Bed and Breakfast Permit ²	56	51	48	45	49
Beer and Wine	482	499	526	562	652
Beer, Wine, & Spirituous Liquor Special Events Permit ²	1,209	443	410	329	325
Brew Pub	91	102	111	120	134
Club Liquor	187	186	171	172	171
Distillery Pub ³	NA	NA	NA	NA	2
Hotel & Restaurant Liquor	4,370	4,385	4,399	4,528	4,751
Hotel & Restaurant--Optional Premises	226	228	223	231	229
Importer--Malt Liquor ²	63	66	67	71	71
Importer--Vinous & Spirituous Liquor ²	432	422	425	456	490
Limited Winery ²	147	132	114	124	135
Liquor-License Drug Store	10	14	13	15	14
Malt Liquor Manufacturer (non-resident) ²	26	25	24	25	29
Manufacturer--Brewery ²	60	88	150	182	219
Manufacturer--Distillery/Rectifier ²	33	38	54	69	83
Manufacturer--Winery ²	2	5	5	5	6
Optional Premises	61	60	65	70	75
Public Transportation Liquor ²	28	26	22	24	28
Racetrack Liquor	4	4	3	4	4
Resort Complex	15	14	14	13	14
Retail Gaming Tavern	22	22	20	18	18
Retail Liquor Store	1,517	1,552	1,563	1,573	1,631
Tavern Liquor	1,391	1,344	1,355	1,366	1,443
Wholesale Beer ²	102	128	191	220	266
Wholesale Liquor ²	117	118	127	138	174
Wine Delivery Permit ²	1,184	1,160	1,223	1,332	1,413
Total Licenses	13,515	12,816	12,998	13,348	14,113

¹ Online transactions include payments via credit cards and electronic checks, and exclude ACH payments.² These license types are reported at the State level only.³ Indicates the liquor license type became available since the previous Annual Report.

NA = Not Applicable



Violations of the Liquor Code and 3.2% Beer Act

Fiscal Years 2012 to 2016

Actions	2012	2013	2014	2015	2016
State Administrative Actions	278	424	362	314	452
State Revocations	3	0	5	0	0
State Suspensions	51	70	44	33	57
State Denials	1	1	3	3	3
Division-Filed Court Cases	756	1,042	1,026	988	874
Division-Assisted Local Hearings	6	12	5	3	1
Total	1,095	1,549	1,445	1,341	1,387

Active County-Issued State Liquor Licenses

Fiscal Years 2012 to 2016

County	2012	2013	2014	2015	2016	County	2012	2013	2014	2015	2016
Adams	534	554	616	604	671	Kit Carson	22	23	24	24	25
Alamosa	48	45	43	47	49	La Plata	143	153	146	145	146
Arapahoe	862	869	865	890	928	Lake	27	25	26	28	34
Archuleta	50	48	46	50	49	Larimer	569	578	578	575	620
Baca	8	9	7	7	8	Las Animas	59	56	57	49	51
Bent	11	10	7	9	9	Lincoln	17	17	17	16	16
Boulder	553	551	558	564	602	Logan	36	38	37	37	39
Broomfield	92	115	125	135	110	Mesa	228	229	226	222	232
Chaffee	73	75	72	75	83	Mineral	17	18	14	18	18
Cheyenne	7	7	7	6	6	Moffat	38	37	35	33	33
Clear Creek	44	38	38	40	39	Montezuma	58	60	63	62	67
Conejos	18	16	16	15	14	Montrose	73	66	63	60	65
Costilla	13	13	16	16	17	Morgan	58	59	62	60	60
Crowley	6	5	6	5	5	Otero	41	38	37	38	37
Custer	21	16	18	19	18	Ouray	42	36	38	36	40
Delta	67	69	68	72	73	Park	36	36	37	38	37
Denver	1,586	1,597	1,589	1,704	1,811	Phillips	13	14	14	13	13
Dolores	12	13	13	11	12	Pitkin	148	145	149	142	145
Douglas	354	374	379	379	397	Prowers	33	32	29	32	30
Eagle	280	274	275	273	285	Pueblo	332	310	312	293	304
El Paso	891	908	926	947	980	Rio Blanco	27	29	28	26	27
Elbert	24	23	17	18	18	Rio Grande	36	34	31	33	32
Fremont	95	87	79	82	88	Routt	134	126	127	133	136
Garfield	187	185	179	183	197	Saguache	18	17	14	12	14
Gilpin	34	35	34	34	41	San Juan	21	19	17	21	22
Grand	113	115	105	107	112	San Miguel	58	64	64	61	63
Gunnison	115	116	112	115	117	Sedgwick	11	9	8	9	7
Hinsdale	15	15	14	14	16	Summit	207	223	218	225	233
Huerfano	40	40	36	34	34	Teller	68	69	66	66	69
Jackson	12	12	10	10	11	Washington	8	6	8	10	7
Jefferson	839	855	865	894	940	Weld	361	361	345	349	361
Kiowa	3	3	5	6	4	Yuma	28	23	24	22	26
						State Total	9,974	10,042	10,060	10,253	10,753



Marijuana Enforcement Activity

Fiscal Years 2012 to 2016

Active Medical Marijuana Licenses	2012¹	2013	2014	2015	2016
Medical Marijuana Center Business Licenses	131	372	493	512	529
Medical Marijuana-Infused Product Business Licenses	38	80	144	183	237
Medical Marijuana Optional Premises Cultivation Business License	52	488	727	63	785

Active Retail Marijuana Licenses	2012	2013	2014	2015	2016
Retail Marijuana Store Business Licenses	NA	NA	205	372	435
Retail Marijuana Product Manufacturer Business Licenses	NA	NA	58	132	193
Retail Marijuana Optional Premises Cultivation Business License	NA	NA	272	471	572
Retail Marijuana Testing Facility Business Licenses	NA	NA	7	19	15

Marijuana Licenses and Application Fees Collected (Transfer to Marijuana Cash Fund)	2012	2013	2014²	2015	2016
Medical Marijuana	NA	NA	\$7,117,569	\$9,610,024	\$10,099,057
Retail Marijuana	NA	NA	\$2,425,200	\$4,545,830	\$5,263,010
Permitted Economic Interest (PEI) Application Fee	NA	NA	NA	NA	\$51,109
Others ³	NA	NA	NA	NA	\$900
Total⁴	NA	NA	\$9,542,769	\$14,155,854	\$15,414,076

Marijuana Sales Tax Collected (Transfer to Marijuana Cash Fund 2.9% rate)	2012	2013	2014²	2015	2016
Medical Marijuana	NA	NA	\$10,562,577	\$10,409,340	\$12,150,626
Retail Marijuana	NA	NA	\$2,706,299	\$11,816,410	\$19,410,953
Total⁴	NA	NA	\$13,268,876	\$22,225,749	\$31,561,579

Retail Marijuana Sales Tax Collected (10% rate)	2012	2013	2014²	2015	2016
Local Government Distribution (15% of Total)	NA	NA	\$1,353,571	\$6,272,356	\$10,083,825
Marijuana Cash Fund Transfer (85% of Total)	NA	NA	\$7,668,035	\$35,543,542	\$57,141,737
Collections Not Yet Allocated ⁵	NA	NA	\$1,746	\$201,900	(\$131,038)
Total⁴	NA	NA	\$9,023,352	\$42,017,797	\$67,094,524

Retail Marijuana Excise Tax Collected (15% rate)	2012	2013	2014²	2015	2016
Public School Capital Construction Assistance Fund Transfer	NA	NA	\$3,012,860	\$23,949,565	\$40,000,000
Marijuana Cash Fund Transfer	NA	NA	\$0	\$0	NA
Public School Fund ⁶	NA	NA	NA	NA	\$2,450,958
Collections Not Yet Allocated ⁵	NA	NA	\$1,979	\$46,211	\$179,881
Total⁴	NA	NA	\$3,014,839	\$23,995,775	\$42,630,839

¹ Fiscal year 2012 figures were modified to reflect updated information since the previous Annual Report.

² Sale of retail marijuana began January 1, 2014. Marijuana data for fiscal year 2014 includes marijuana tax data beginning January 1, 2014.

³ Other represents Responsible Vendor Provider licenses and fees.

⁴ May not sum to total due to rounding.

⁵ This 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.

⁶ HB15-1367 changed the fund type from Marijuana Tax Cash Fund to Public School Fund.

NA = Not Applicable



Marijuana Licensed Businesses by County ¹

Fiscal Year 2016

All Business Licensing Activity ²				
Medical Marijuana			Retail Marijuana	
County	Active Licenses ³	Applications Pending as of 6/30/2016	Active Licenses ³	Applications Pending as of 6/30/2016
Adams	16	1	50	5
Alamosa	2	0	0	0
Arapahoe	16	0	44	2
Archuleta	4	0	10	0
Boulder	76	0	106	3
Chaffee	4	2	7	0
Clear Creek	15	0	23	0
Conejos	0	0	5	1
Costilla	7	0	10	0
Denver	727	27	418	14
Eagle	11	0	18	1
El Paso	360	4	4	0
Fremont	27	1	0	0
Garfield	23	0	38	0
Gilpin	2	0	8	0
Grand	5	0	8	0
Gunnison	1	0	22	1
Huerfano	0	0	11	3
Jefferson	36	0	21	0
La Plata	11	0	19	0
Lake	0	0	10	1
Larimer	31	0	25	0
Las Animas	11	3	29	6
Mesa	3	0	6	0
Moffat	1	0	0	0
Montezuma	9	0	11	0
Montrose	4	0	0	1
Morgan	6	1	9	1
Otero	0	2	0	0
Ouray	4	0	10	2
Park	5	0	22	0
Pitkin	8	1	13	0
Pueblo	64	0	157	9
Routt	16	0	23	1
Saguache	1	2	11	4
San Juan	0	0	6	0
San Miguel	11	0	15	0
Sedgwick	2	0	2	0
Summit	6	0	16	0
Teller	4	0	0	0
Weld	10	0	10	0
Total	1,539	44	1,197	55

¹ This data was valid as of July 22, 2016.

² Activity includes licenses and pending applications for centers, cultivations, and manufacturers.

³ Issued licenses have received State Licenses, but may not have a local authority approval.



Racing Events Pari-Mutuel Comparative Data Calendar Years 2011 to 2015

Number of Live Racing Days	2011	2012	2013	2014	2015
Horse Racing	40	39	39	38	39
Total	40	39	39	38	39

Pari-Mutuel Sales ¹

Horse Racing	\$48,063,003	\$45,852,063	\$46,230,149	\$47,767,088	\$48,790,290
Greyhound Racing	\$31,686,653	\$34,182,957	\$34,692,476	\$33,772,570	\$33,403,362
Total	\$79,749,656	\$80,035,020	\$81,192,625	\$81,539,658	\$82,193,652

State Pari-Mutuel Tax Collections

Horse Racing	\$360,473	\$343,890	\$347,479	\$358,253	\$365,927
Greyhound Racing	\$237,650	\$256,372	\$262,219	\$253,294	\$250,525
Total	\$598,123	\$600,262	\$609,698	\$611,547	\$616,452

Racetrack and Licensed Off-Track Betting Locations

www.colorado.gov/enforcement/node/37721

Arapahoe Park

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

Red & Jerry's

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

Bank 8 Billiards d/b/a The 8 Track

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

Softball Country

2101 W. 64th Avenue
Denver, CO 80211
(303) 426-6784

Big D's OTB at El Bandido Night Club

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

Softball Country at Celtic Tavern

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

Havana Park

10750 E. Iliff 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

Post Time

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

Sundance OTB

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

Post Time at Sick Puppy Saloon

(Special Events Only)
5975 Terminal Avenue
Colorado Springs, CO 80915
(719) 591-1126

Wildwood Casino

119 Carbonate St
Cripple Creek, CO 80813
(719) 244-9700

¹ Totals include off-track-betting figures.

The Taxation Division is charged with collection, administration, audit and enforcement responsibilities for all taxes, fees, bonds and licenses under Colorado tax laws. The mission of the Taxation Division is to promote voluntary compliance with all Colorado state tax laws through information, education, assistance and customer service. The Division strives to provide its services to the taxpayers of Colorado in a manner that is efficient, effective and elegant, which eliminates redundancy, and ensures integrity in its processes and data.

The Taxation Division is organized into four areas: Taxpayer Service, Tax Auditing and Compliance, Tax Conferee, and Tax Policy Analysis. While each section functions separately, they unite to achieve the Departmental goals of being the premier Department of Revenue known for its outstanding customer service, innovation and dedicated employees.

Information is easy to find on the Taxation general information website, www.Colorado.gov/Tax, which includes forms, publications, and Quick Answers. Taxation's Office of Public Information and Education (PIE) provides in-person and online classes for businesses on sales tax laws and filing requirements, as well as instructional and informational videos. Citizens can also follow the blog and subscribe to the email service to receive filing tips and updates on new tax laws.

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Taxpayer Service Centers

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

Tax Auditing and Compliance District Office

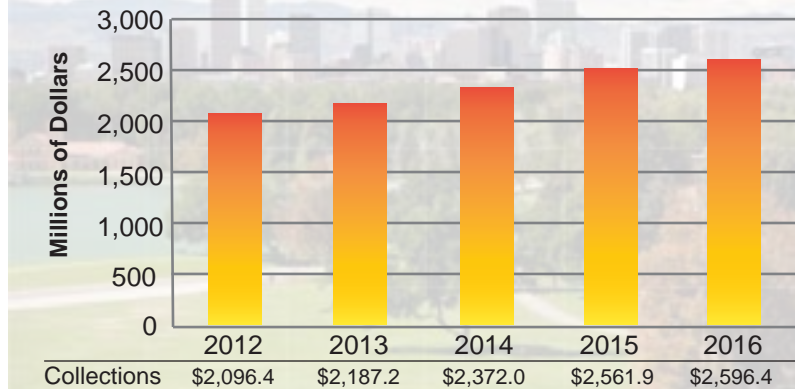
www.colorado.gov/tax/locations-service-centers

State Sales and Use Tax Net Collections
(thousands of dollars)
Fiscal Years 2012 to 2016

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2016	\$2,596,355	\$111,227	\$132,591	\$2,840,173	0.8%
2015	\$2,561,913	\$123,175	\$132,685	\$2,817,773	7.8%
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%

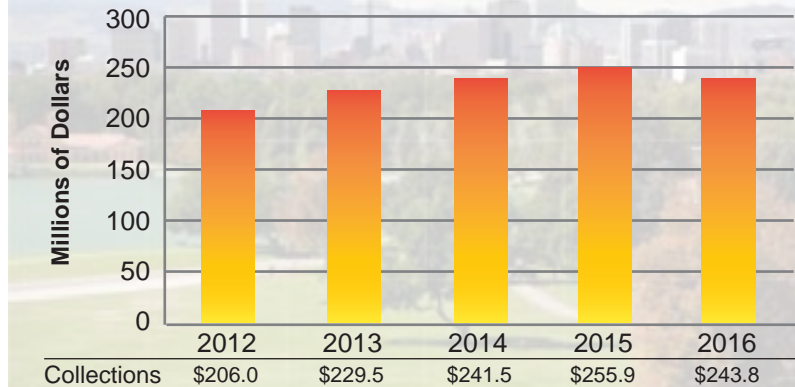
Net Sales Tax Collections
(millions of dollars)

Fiscal Years 2012 to 2016



Net Use Tax Collections
(millions of dollars)

Fiscal Years 2012 to 2016

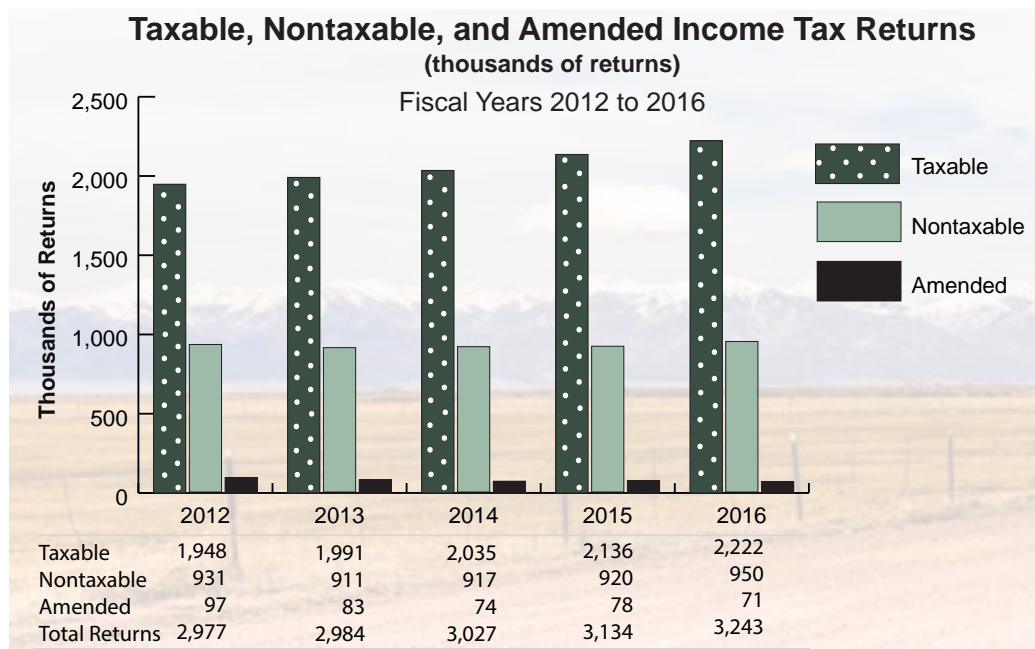




Taxable and Nontaxable Returns

Fiscal Years 2012 to 2016

Type of Return	Individual	Fiduciary	Partnership	Corporation	Totals
Taxable					
2016	2,177,199	18,592	11,134	14,876	2,221,801
2015	2,093,640	17,989	10,144	14,654	2,136,427
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
Nontaxable					
2016	647,455	31,043	235,649	36,214	950,361
2015	630,132	29,734	225,356	34,384	919,606
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
Amended					
2016	66,475	1,367	75	2,994	70,911
2015	73,880	1,247	233	2,994	78,354
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
Totals					
2016	2,891,129	51,002	246,858	54,084	3,243,073
2015	2,797,652	48,970	235,733	52,032	3,134,387
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





Individual, Fiduciary, and Partnership Income Tax Credits

Fiscal Years 2015 and 2016

Tax Credits	2015 ¹		2016	
	Amount	Filings	Amount	Filings
Enterprise zone investment tax credit	*	*	*	*
Enterprise zone commercial vehicle investment credit	\$0	0	\$0	0
Enterprise zone new business facility employee credit	\$1,093,780	414	\$214,825	72
Enhanced rural enterprise zone new business facility employee credit	(\$3,377)	8	\$5,389	4
Enterprise zone agricultural employee processing credit	NR	NR	NR	NR
Enhanced rural enterprise zone agricultural employee processing credit	NR	NR	\$0	0
Enterprise zone employee health insurance credit	(\$782)	5	\$2,983	6
Contribution to enterprise zone administrator credit	\$5,659,192	8,393	\$204,541	306
Research and development enterprise zone credit	\$212,763	145	\$9,083	22
Rehabilitation of vacant commercial buildings enterprise zone credit	\$73,497	8	NR	NR
Job training program enterprise zone credit	\$415,127	346	\$22,912	25
Child care expenses credit	\$4,557,057	33,670	\$5,369,869	34,971
Alternative fuel credit ²	\$5,925,455	1,945	\$6,822,615	2,305
Gross conservation easement credit	\$30,911,394	1,363	\$19,380,388	634
Credit for taxes paid to another state	\$192,097,908	65,188	\$175,680,726	68,738
Plastic recycling investment credit	\$5,454	9	\$4,836	12
Colorado minimum tax credit	\$2,257,648	6,804	\$2,358,076	7,038
Historic property preservation credit	\$833,047	184	\$904,382	194
Child care investment credit ³	\$531,318	808	\$444,313	624
School-to-career investment credit	\$35,229	57	\$41,616	48
Colorado works program credit	\$18,758	35	\$25,469	39
Child care contribution credit	\$20,474,982	18,746	\$24,500,459	21,682
Rural technology enterprise zone credit ⁴	NR	NR	NR	NR
Long term care insurance credit	\$3,263,649	16,547	\$3,157,163	16,044
Contaminated land redevelopment credit	\$103,256	16	\$1,984	7
Low-income housing credit ⁴	NR	NR	\$665	3
Aircraft manufacturer new employee credit	\$21,653	24	\$26,683	32
Colorado innovation investment tax credit	\$123,771	31	\$761,201	52
Job growth incentive tax credit	\$181,750	33	\$52,508	18
Food contributed to hunger relief credit ⁵	NA	NA	\$61,506	252
Certified auction group license fee credit ⁶	NR	NR	\$4,300	12
Refundable renewable energy tax credit ⁵	NA	NA	\$3,280	9
Business personal property credit ⁵	NA	NA	\$261,818	497
Instream flow incentive credit ⁷	\$76,125	176	\$15,422	38
Colorado Earned Income Tax Credit (COEITC) ⁸	NA	NA	\$72,315,989	331,551
Other credits ⁹	\$4,238,191	1,119	\$10,009,696	1,193
Total	\$273,859,483	156,089	\$322,687,753	486,433

¹ Some fiscal year 2015 figures were modified to reflect updated information since the previous Annual Report.

² Includes refundable innovative motor vehicle credits, nonrefundable alternative fuel vehicle carryforward credits from 2009, refundable alternative fuel vehicle credits claimed on 2011 returns and prior, and alternative fuel refueling facility carryforward credits from 2010.

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

⁴ These include credits carried forward only. See FYI 36 for rural technology enterprise zone credit and FYI 46 for low income housing credit.

⁵ Credit became available income tax year 2015.

⁶ Credit became available income tax year 2013. Credit first reported on 2016 Annual Report.

⁷ Credit became available income tax year 2009. Credit first reported on 2016 Annual Report.

⁸ Credit was not available during income tax years 2002 -2014. It became available again income tax year 2015.

⁹ Also includes particular credits claimed on Fiduciary returns (Form 105), and all 106CR credits (including non-refundable enterprise zone credits) applied to Partnership returns (Form 106) except innovative motor fuel, gross conservation easement, certified auction group license fee, refundable renewable energy tax, and business personal property credits. Also includes credits claimed on Individual returns (Form 104) from income tax years 2010 and prior that no longer appear due to form changes; specifically, the 'enterprise zone credits carried over from 2009' and 'other enterprise zone credits' (vacant commercial building rehabilitation credit, research and experimental credit, job training credit, and rural technology credit) that became itemized income tax year 2011.

* This credit is not available for reporting and is not included in the total.

NR = Not releasable due to confidentiality requirements. The total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA = Not Applicable

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



Corporate Income Tax Credits Fiscal Years 2015 and 2016

Tax Credits	2015 ¹		2016	
	Amount	Filings	Amount	Filings
Enterprise zone investment tax credit	*	*	*	*
Commercial vehicle investment tax credit	NR	NR	\$0	0
Enterprise zone new employee credit	\$38,955	12	\$198,241	21
Contribution to an enterprise zone administrator credit	(\$199,890)	17	\$169,220	35
Enterprise zone building rehabilitation credit	\$0	0	\$0	0
Enterprise zone research and experimental activities credit	\$94,500	4	\$253,742	6
Enterprise zone job training program credit	\$0	0	NR	NR
Rural technology enterprise zone credit carryforward	NR	NR	\$0	0
New investment tax credit	\$398,363	556	\$331,989	480
Alternative fuel credit ²	\$89,206	10	\$127,316	6
Gross conservation easement credit	\$1,107,070	33	NR	NR
Old investment tax credit	NR	NR	NR	NR
Crop and livestock contribution credit	NR	NR	NR	NR
Historic property preservation credit	\$0	0	NR	NR
Child care contribution credit	\$638,847	78	\$1,572,056	130
Child care investment credits ³	NR	NR	NR	NR
School-to-career investment credit	\$0	0	NR	NR
Colorado works program credit	NR	NR	\$0	0
Contaminated land redevelopment credit	\$0	0	\$0	0
Low-income housing credit	\$0	0	\$0	0
Aircraft manufacturer new employee credit	NR	NR	NR	NR
Job growth incentive credit	\$2,382,508	11	\$1,327,029	13
Food contributed to hunger relief credit ⁴	NA	NA	\$0	0
Certified auction group license fee credit ⁵	\$0	0	\$0	0
Refundable renewable energy tax credit ⁴	NA	NA	\$0	0
Business personal property credit ⁴	NA	NA	\$6,963	16
Instream flow incentive credit ⁶	NR	NR	\$208	3
Other credits ⁷	\$415,030	12	NR	NR
Total	\$4,884,989	743	\$5,942,949	734

¹ Some fiscal year 2015 figures were modified to reflect updated information since the previous Annual Report.

² Includes innovative motor vehicle credits, refundable alternative fuel vehicle credits, and alternative fuel refueling facility credits.

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

⁴ Credit became available income tax year 2015.

⁵ Credit became available income tax year 2013. Credit first reported on 2016 Annual Report.

⁶ Credit became available income tax year 2009. Credit first reported on 2016 Annual Report.

⁷ Applies to credits claimed on Corporate returns (Form 112) from income tax years 2009 and prior that no longer appear due to form changes. This includes 'other enterprise zone credits' (vacant commercial building rehabilitation credit, research and experimental credit, job training credit, and rural technology credit) and 'other credits' (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, aircraft manufacturer new employee, and job growth incentive) that became itemized income tax year 2010.

* This credit is not available for reporting and is not included in the total.

NR = Not releasable due to confidentiality requirements. The total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA = Not Applicable

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

**Returns Filed for Old Age Property Tax and Heat Credits****Fiscal Years 2012 to 2016**

Year	Number Of Returns	Amount Of Refund/Credit	Average Credit
2016	18,139	\$6,738,894	\$372
2015	18,267	\$5,746,231	\$315
2014	19,395	\$6,086,470	\$314
2013	20,878	\$6,874,010	\$329
2012	21,703	\$7,254,389	\$334

Alternative Minimum Tax**Fiscal Years 2012 to 2016**

Year	Number Of Returns	Alternative Minimum Tax
2016	3,116	\$6,351,113
2015	2,918	\$6,245,441
2014	2,908	\$5,592,794
2013	2,738	\$4,984,432
2012	2,707	\$5,229,465

Refunds Issued**Fiscal Years 2012 to 2016**

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ²	Total Refunds ³	Average Refund Per Return
Individual ¹					
2016	2,039,194	\$905,248,086	\$55,725,688	\$960,973,774	\$471
2015	1,663,610	\$777,410,432	\$0	\$777,410,432	\$467
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
Fiduciary					
2016	3,358	\$11,795,703 ⁴	NA	\$11,795,703 ⁴	\$3,513
2015	3,065	\$5,251,247	NA	\$5,251,247	\$1,713
2014	2,726	\$5,196,483	NA	\$5,196,483	\$1,906
2013	2,555	\$4,827,565	NA	\$4,827,565	\$1,889
2012	2,202	\$4,944,222	NA	\$4,944,222	\$2,245
Corporate					
2016	4,448	\$107,529,746	NA	\$107,529,746	\$24,175
2015	4,171	\$117,575,280	NA	\$117,575,280	\$28,189
2014	4,178	\$105,493,583	NA	\$105,493,583	\$25,250
2013	3,803	\$96,000,403	NA	\$96,000,403	\$25,243
2012	4,889	\$131,243,697	NA	\$131,243,697	\$26,845

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

² This column reflects the dollar amount for refunds administered through individual income tax forms that were processed based on the requirements of Article X, Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). State revenue is capped through the spending limits established by TABOR. The legislature may determine statutorily how the excess revenue is refunded.

³ This column reflects all refunds including those processed per Article X, Section 20.

⁴ There was unusually large refund activity during this period.

NA = Not Applicable

Income Tax Cash Flow

(millions of dollars)

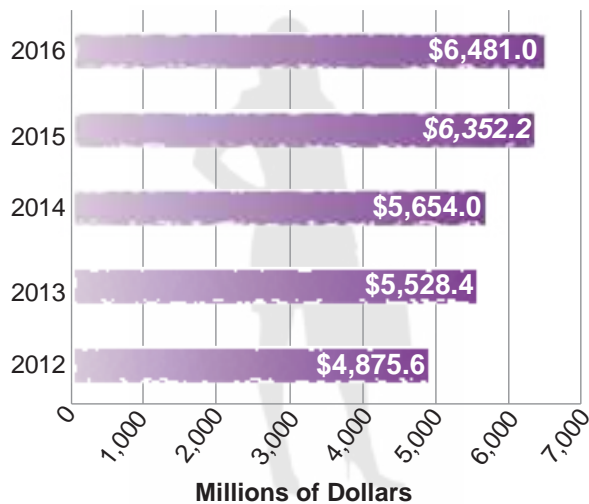
Fiscal Years 2012 to 2016

Year	Tax Withheld	Estimated Payments	Cash With Returns	Gross Collections	Adjustments ¹	Refunds	Net Collections
Individual Tax ²							
2016	\$5,324.2	\$1,362.6	\$771.5	\$7,458.3	\$4.5	\$972.8	\$6,481.0
2015	\$5,062.9	\$1,331.7	\$748.7	\$7,143.3	\$8.4 ³	\$782.7	\$6,352.2
2014	\$4,699.6	\$1,066.8	\$687.8	\$6,454.2	\$4.5	\$795.7	\$5,654.0
2013	\$4,459.3	\$1,168.6	\$666.8	\$6,294.7	\$3.4	\$762.9	\$5,528.4
2012	\$4,201.7	\$900.6	\$569.6	\$5,671.9	\$4.5	\$791.8	\$4,875.6
Corporate Tax							
2016	\$0.0	\$648.2	\$85.5	\$733.7	\$0.0	\$107.5	\$626.2
2015	\$0.0	\$676.0	\$110.2	\$786.2	\$0.0	\$117.6	\$668.6
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	\$623.4	\$0.0	\$131.2	\$492.2

Net Individual Tax Collections

(millions of dollars)

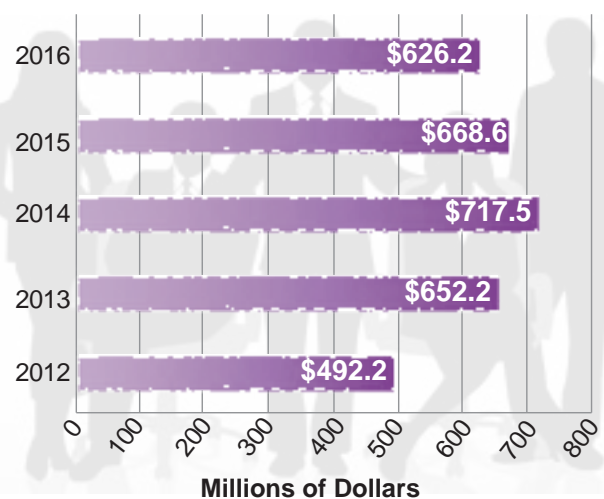
Fiscal Years 2012 to 2016



Net Corporate Tax Collections

(millions of dollars)

Fiscal Years 2012 to 2016



¹ Adjustments include short-checks and withholdings refunds, but not intercepts and check-offs.

² Fiduciary information is included in this category.

³ An unusually large adjustment occurred during fiscal year 2015.



Alcoholic Beverage Excise Taxes & License Fees

and

Taxable Gallons of Beer, Wine and Spirits

can now be found on the “Statistics and Reports” page at:

[*www.colorado.gov/revenue/statistics*](http://www.colorado.gov/revenue/statistics)

Distribution of Net Cigarette Tax Collections ¹

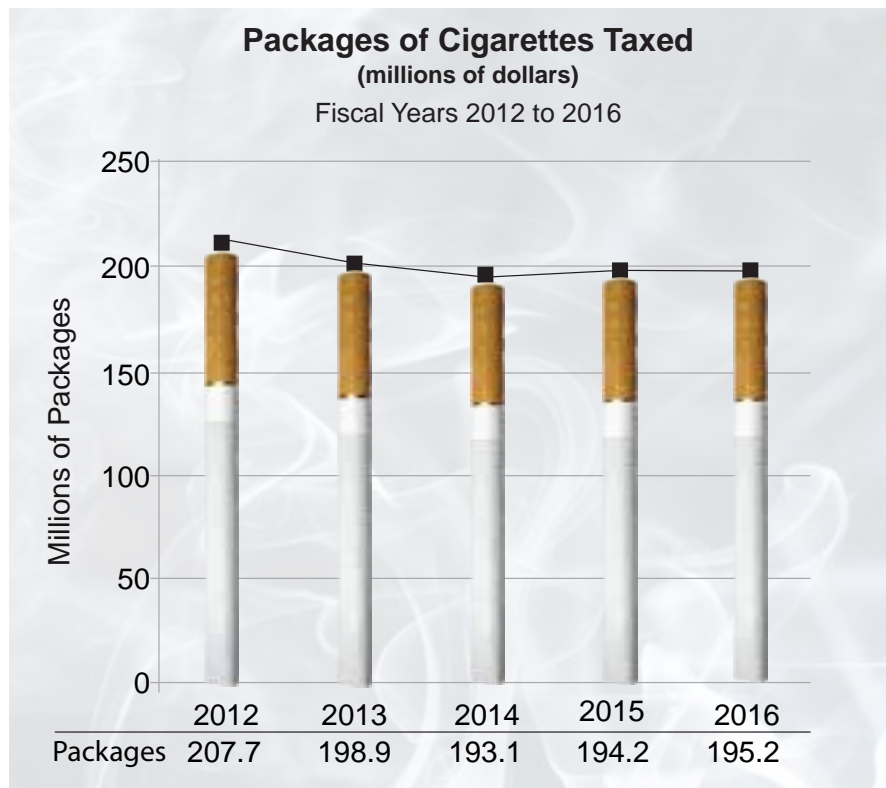
Fiscal Years 2012 to 2016

Year	City/County Share Collections	State Share Collections	Health-Related Programs Collections	Total Net Collections
2016	\$11,727,699	\$25,757,877	\$124,951,918	\$162,437,494
2015 ²	\$11,788,004	\$25,496,085	\$124,280,298	\$161,564,387
2014 ³	\$11,693,193	\$25,385,427	\$123,595,398	\$160,674,018
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

Tobacco Products Tax Collections

Fiscal Years 2012 to 2016

Year	Gross General Fund Collections	Refunds and Short Checks	Health-Related Programs Collections	Total Net Collections
2016	\$19,163,193	(\$16,778)	\$19,603,169	\$38,749,584
2015 ²	\$22,768,461	(\$14,657)	\$17,922,983	\$40,676,787
2014 ³	\$16,547,093	(\$7,423)	\$16,934,227	\$33,473,897
2013	\$15,665,950	(\$72,826)	\$15,965,112	\$31,558,236
2012	\$15,137,489	(\$21,848)	\$15,476,237	\$30,591,878



¹ Amounts based on time of distribution rather than entitlement per statute.

² Some fiscal year 2015 figures were modified to reflect updated information since the previous Annual Report.

³ Some fiscal year 2014 figures were modified to reflect updated information since the previous Annual Report.



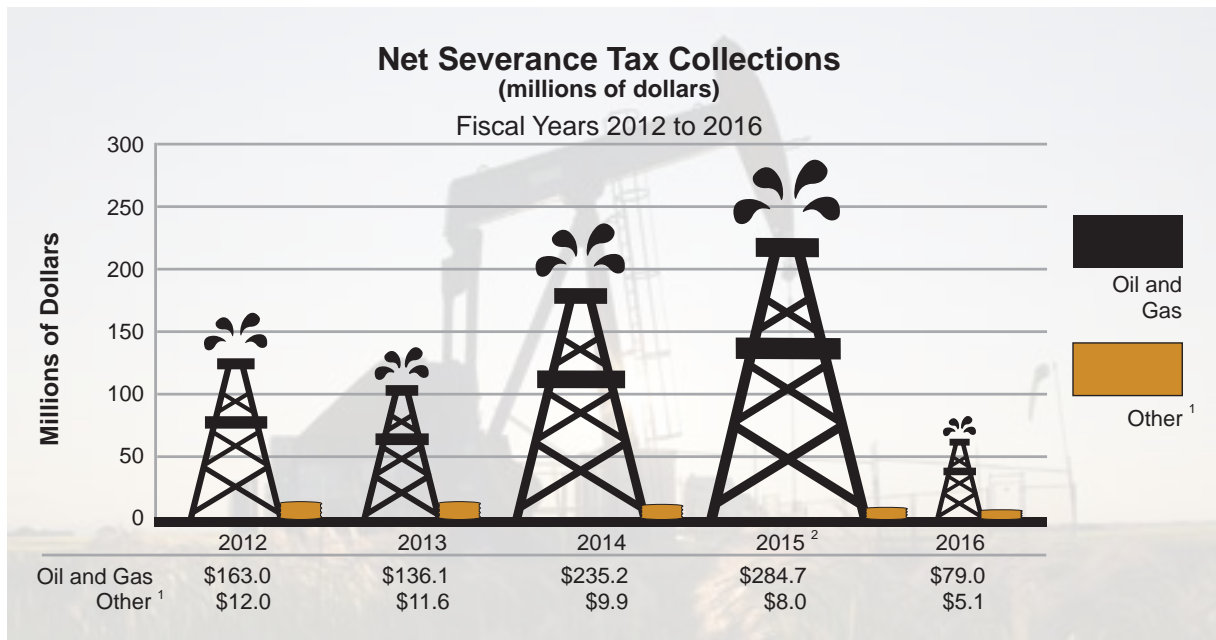
State Motor Fuel Gallons and Receipts

can now be found on the “Statistics and Reports” page at:

www.colorado.gov/revenue/statistics

Colorado Net Severance Tax Collections Fiscal Years 2012 to 2016

Year	Oil and Gas	Other ¹	Total
2016	\$79,024,205	\$5,055,024	\$84,079,229
2015 ²	\$284,673,385	\$8,011,937	\$292,685,322
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



Fun Facts...

33,788!

That is the number of back-to-school items that were donated by Department of Revenue employees as part of the 2016 Pencils for Pupils campaign! We had participation from all over the state and we couldn't be more excited about it. Each of the participating DOR offices donated the items to schools or organizations in their communities. A variety of items were donated including backpacks, lunch boxes, batteries, tissues, pencil boxes, and scissors. Some of the more popular items were: 16,570 sheets of paper, 5,430 crayons, 3,609 pencils, 1,700 Index cards and 1,500 colored pencils!

KUDOS...

Just wanted to express sincere gratitude to the Tax Division for helping with a tax issue and the work that the team did to help out my company. We really appreciate it and it goes to show you that Colorado really is a state that is focused on providing outstanding service to the constituents of the state. Again I want to extend Thanks to the entire team.

—Eric

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

² Fiscal year 2015 figures were modified to reflect updated information since the previous Annual Report.

Online Transaction Data—Tax ¹

Fiscal Years 2015 and 2016

Taxpayer Service Division	2015		2016	
	Transactions	Amount Collected	Transactions	Amount Collected
Individual Income Tax ²	143,542	\$77,683,810	144,904	\$96,554,583
Corporate Income Tax ³	2,361	\$45,395,079	2,274	\$25,686,195
Fiduciary/Trust Income Tax ⁴	138	\$321,476	140	\$73,142
Partnership Income Tax ³	505	\$3,453,909	609	\$3,337,708
Sales Tax ⁵	129,401	\$281,516,665	150,585	\$319,632,639
Consumer and Retail Use Tax	23,589	\$54,020,075	23,599	\$52,196,883
Wage Withholding ⁶	42,337	\$43,687,538	42,633	\$44,019,718
Total Online Transactions	341,873	\$506,078,552	364,744	\$541,500,868

Fun Facts...

During the 2015 holiday season, the Annex Mitten and Hat tree collected a total of 143 mittens, gloves, hats, and scarves for the Florence Crittenton High School. This school provides education, career guidance, and parenting training for pregnant and parenting teens. During this past year, 94.4% of eligible seniors graduated from Florence Crittenton. Additionally, 96% of the graduating seniors had post-secondary plans at the time of graduation.

KUDOS...

I wanted to send a quick note to say thank you to you and your staff for running a competent and efficient operation. My recent experience working with your department both in person and on the phone was a model of customer service.

—Hennie

¹ Online transactions include payments via credit cards and electronic checks, and exclude ACH payments.

² This includes regular payments, estimated, extension, and delinquent payments.

³ This includes regular payments, estimated, and extension payments.

⁴ This includes regular payments and estimated payments.

⁵ This includes regular payments and license fees, and special event payments and license fees.

⁶ This includes regular payments and reconciliation payments.

Fiscal Year 2016 Collections	Gross Receipts Realized by Source	46
	Cost of Administration	49
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	Alcohol and Fermented Malt Beverages	50
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Gross Receipts Realized by Source ¹

Fiscal Years 2015 and 2016

State Taxes Sales, Use, and Excise	2015	2016	Percent of 2016 State Gross Receipts Realized	Year-to-Year Percent Change
Alcoholic Beverages	\$42,074,458	\$44,116,397		
Aviation Fuel	\$30,833,843	\$16,545,251		
Cigarette	\$161,564,387	\$162,437,494		
Highway Fuel	\$598,462,449	\$611,270,615		
Limited Stakes Gaming	\$109,635,590	\$116,374,146		
Marijuana				
Medical Marijuana Sales Tax	\$10,409,340	\$12,150,626		
Retail Marijuana Excise Tax	\$23,995,775	\$42,630,839		
Retail Marijuana Sales Tax	\$11,816,410	\$19,410,953		
Retail Marijuana Special Sales	\$42,017,797	\$67,094,524		
Racing	\$615,447	\$619,653		
Sales	\$2,561,912,717	\$2,596,355,335		
Tobacco Products	\$40,676,787	\$38,749,584		
Use	\$255,860,091	\$243,817,991		
Subtotal	\$3,889,875,092	\$3,971,573,409	33.6%	2.1%
Income				
Individual	\$6,267,451,128	\$6,408,323,310		
Corporate	\$669,053,880	\$626,109,654		
Fiduciary	\$60,348,290	\$42,604,925		
Subtotal	\$6,996,853,298	\$7,077,037,889	59.9%	1.1%
Severance	\$292,685,322	\$84,079,229	0.7%	-71.3%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts				
Vehicle Registrations	\$237,469,696	\$244,104,159		
Road Safety Surcharge	\$123,115,539	\$127,248,706		
Bridge Safety Surcharge	\$97,561,043	\$100,854,068		
Daily Rental Fees	\$30,515,403	\$31,670,438		
Late Registration Penalty Fees	\$17,991,581	\$18,520,531		
Motor Vehicle Operator Licenses	\$25,814,827	\$29,954,541		
Emissions	\$14,037,448	\$13,283,456		
Titles	\$6,072,064	\$6,345,425		
IRP Due Other States	\$391,851	(\$13,752)		
License Reinstatement Fees	\$7,239,798	\$6,796,215		
Motor Vehicle Penalty Assessments	\$11,477,476	\$11,776,552		
Motor Vehicle Dealer/Sales Licenses	\$2,854,587	\$2,848,355		
Motor Vehicle Manufacturer Licenses	\$162,383	\$149,407		
Motorist Insurance Identification Database	\$535,483	\$552,042		
Passenger Mile Tax	\$381,648	\$394,388		
59-Day Harvest Permit	\$32,752	\$25,108		
Tow Bills	\$97,075	\$98,676		
Subtotal	\$575,750,654	\$594,608,315	5.0%	3.3%

¹ "Gross Receipts Realized" refers to the term "Net Collections" used in Annual Reports prior to 2016.



Gross Receipts Realized by Source (cont'd)
Fiscal Years 2015 and 2016

			Percent of 2016 State Gross Receipts Realized	Year-to-Year Percent Change
Regulatory and Business	2015	2016		
Cigarette Licenses	\$660	\$700		
Liquid Petroleum Inspection Fee	\$226,857	\$231,604		
Liquor Licenses	\$3,621,105	\$3,898,106		
Liquor Licenses/85% City and County	\$3,254,054	\$3,468,678		
Limited Stakes Gaming	\$810,159	\$1,304,992		
Medical Marijuana Fees	\$9,610,024	\$10,151,066		
Retail Marijuana Fees	\$4,545,830	\$5,263,010		
PUC Utility Supervision Fees	\$11,411,573	\$11,650,418		
Other PUC Hazardous Fees	\$37,364	\$1,631,446		
Racing Licenses/Fees	\$1,307,857	\$1,452,583		
Recycled Tire Fees ¹	\$495,764	\$4,500		
Restaurant Licenses/Fees ¹	\$0	\$0		
Sales Tax Licenses	\$327,221	\$2,316,788		
Special Fuel Licenses and Permits	\$5,196	\$264,226		
Tobacco Products Licenses/Fines	\$19,826	\$9,131		
Underground Storage Tank Surcharge	\$38,652,439	\$39,221,093		
Subtotal	\$74,325,929	\$80,868,341	0.7%	8.8%
Other Receipts				
Miscellaneous Receipts ²	\$7,920,405	\$9,539,155		
Revenue Department Service Fees	\$314,731	\$405,560		
DNA Cold Case Surcharge	\$238,338	\$241,509		
Driving School Penalty Surcharge ¹	\$2,650	\$0		
Traumatic Brain Injury Fee Surcharge	\$782,017	\$804,599		
Subtotal	\$9,258,141	\$10,990,823	0.1%	18.7%
State Gross Receipts Realized	\$11,838,748,436	\$11,819,158,006	100.0%	-0.2%
Local Taxes³				
City Sales Taxes	\$161,869,666	\$174,161,693		
County Lodging Taxes	\$3,742,785	\$4,156,204		
County Sales Taxes	\$520,049,158	\$550,818,012		
County Transit Sales Taxes	\$21,495,137	\$22,776,661		
E911 Surcharge	\$3,028,683	\$2,858,201		
Football Stadium District Taxes	\$271,525	\$132,172		
Health Service District Tax	\$0	\$485,273		
Local Improvement District Taxes	\$5,449,061	\$5,644,727		
Local Marketing District	\$8,383,891	\$8,948,983		
Metropolitan Transportation District	\$1,388,298	\$3,006,358		
Motor Vehicle Specific Ownership—Classes A & F	\$23,354,822	\$24,413,567		
Multi-Jurisdictional Housing Authority	\$1,342,198	\$1,465,450		
Public Safety Improvement Authority	\$4,065,947	\$4,348,501		
RTD Sales and Use	\$528,688,897	\$545,823,690		
Rural Transportation Authority	\$96,564,678	\$103,727,830		
SCFD Sales and Use	\$53,511,434	\$55,198,470		
Local Gross Receipts Realized	\$1,433,206,180	\$1,507,965,792		5.2%
Total State and Local Gross Receipts Realized	\$13,271,954,616	\$13,327,123,798		

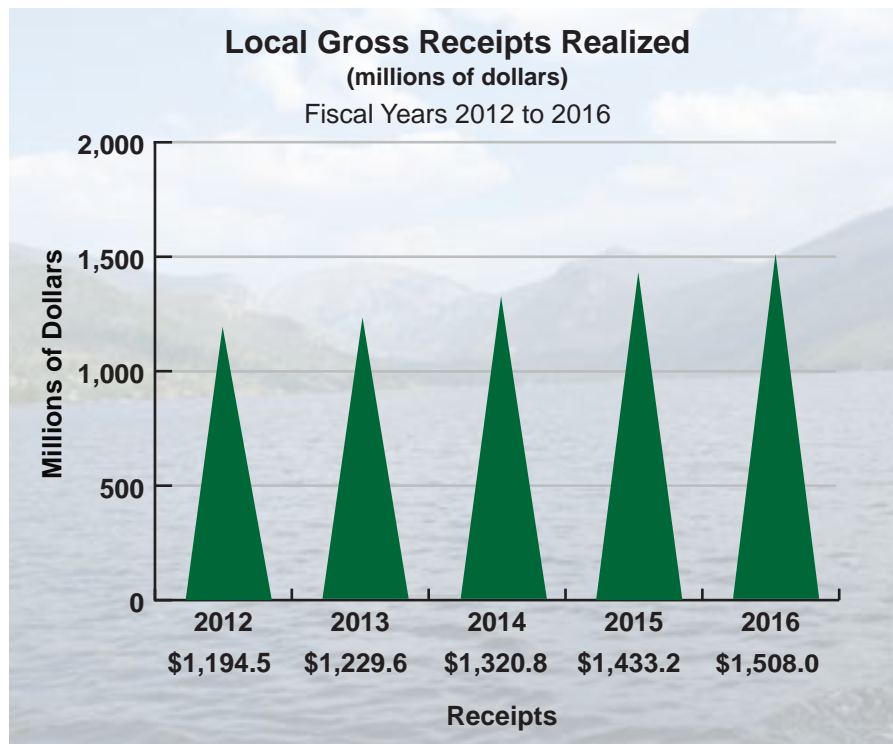
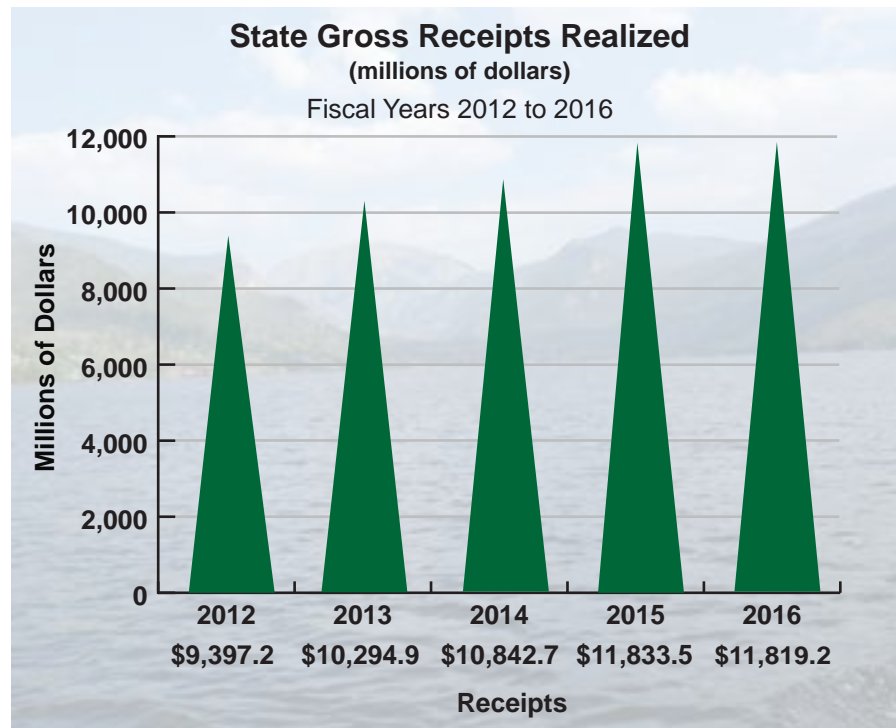
¹ The Department of Revenue no longer collects these taxes/fees.

² These collections include estate tax collections.

³ These taxes are taxes collected on behalf of local government.

Gross Receipts Realized by Source (cont'd)

Fiscal Years 2012 to 2016





Cost of Administration

Fiscal Years 2012 to 2016

Year	Gross Receipts Realized ¹	Administration ²	Cost as % of Receipts
2016	\$13,327,123,798	\$168,446,681	1.26%
2015	\$13,271,954,616	\$153,080,237	1.15%
2014	\$12,163,509,453	\$145,753,012	1.20%
2013	\$11,524,522,932	\$132,923,639	1.15%
2012	\$10,591,700,900	\$135,556,132	1.28%

Fun Facts...

On May 25, 2016, the Colorado Liquor Enforcement Division received the 2016 Outstanding Dedication to Underage Drinking Prevention Award for Law Enforcement from the Mothers Against Drunk Drivers Organization. This award is presented to an individual or team that has demonstrated dedication to enforcing the minimum drinking age through proactive underage drinking prevention, with a focus on both adults and minors, and compliance initiatives throughout their communities and state. Congratulations to the Liquor Enforcement Division!

KUDOS...

This morning my wife called your Department and spoke with Millie Duran who provided us with excellent customer service! We are very impressed with the level of service and expertise Millie provided. She was thorough and detailed in her assistance and quickly resolved our issue! You should be pleased to have a top performer like Millie on staff!

—Charles

Fun Facts...

The Lottery team helped sponsor the Furry Scurry at Denver's Washington Park on May 7, 2016. The Furry Scurry is the largest dog walk in the U.S., and is the premier fundraiser for the Dumb Friends League, which helps animals who are still waiting to find their forever family. Lottery handed out hundreds of our new Scratch tickets, Lucky Dog - featuring dogs of Lottery employees.

¹ Beginning with the 2016 Annual Report, the data reported shows gross receipts realized instead of gross collections. Gross receipts realized are also reported in the "Gross Receipts Realized by Source" table.

² Administration costs include all DOR personal services and operating costs with the exception of Lottery funds.



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
Spirituuous 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

Adjusted Gross Proceeds ¹	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%

¹AGP (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

Tax Rate:

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.

Marijuana: Title 39, Article 28.8

Consumer

Tax Rate:

Medical Marijuana*	2.9% state sales tax and any local sales taxes
Retail Marijuana*	2.9% state sales tax, 10% state marijuana sales tax and any local sales taxes.

If a city or county imposes a specific tax on retail marijuana, that tax needs to be reported and remitted directly to that city or county.

*Marijuana or marijuana infused product.

Cultivator

Excise Tax on	15% excise tax on the average
Retail Marijuana	market price of retail marijuana

For bud, trim, and wet whole plant, the excise tax is imposed on the first sale or transfer from a retail marijuana cultivation facility to a retail marijuana store, retail marijuana product manufacturing facility or to another retail marijuana cultivation facility. For seeds and immature plants, the excise tax is imposed on the first sale or transfer from a retail marijuana cultivation facility to a retail marijuana store or retail marijuana product manufacturing facility. The tax shall be calculated on the basis of the category of the retail marijuana product (i.e., bud, trim, wet whole plant, immature plant, or seed) being sold or transferred.

Medical marijuana is not subject to an excise tax. The Department of Revenue establishes the average market rate every 6 months pursuant to statutory requirements.

Income Tax: Title 39, Article 22

Individuals, Fiduciaries, and 4.63% of Colorado Corporations taxable income¹

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.



Taxes and Fees at a Glance (cont'd)

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 vehicles, 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.

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 0.9524% discount is allowed for the collection and remittance of the tax 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. A 1.655% discount is allowed for the collection and remittance of the tax to timely filers.

Severance:

Title 39, Article 29

Oil and Gas Revenue:

		Tax ¹
Gross Income of:		
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.

**Taxes and Fees at a Glance** (cont'd)

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 Tax:**Title 42, Article 3**

Passenger-mile \$0.001 per passenger mile

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 \$0.001 for each passenger transported for a distance of one mile outside the boundaries of a city, city and county or incorporated town.

Title 39, Article 27

Aviation Gasoline	6¢/gallon
Aviation Jet Fuel	4¢/gallon
Gasoline	22¢/gallon
Special Fuel	20.5¢/gallon

Compressed Natural Gas¹

January 2015 to June 2015	6¢/gallon
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January 2016 to June 2016	9¢/gallon
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Liquefied Natural Gas/Liquefied Petroleum Gas¹

January 2015 to June 2015	5¢/gallon
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January 2016 to June 2016	7¢/gallon
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¹ Tax rate changes occur every calendar year on January 1. Rates reflected here on a state fiscal year basis.

Gasoline and special fuel tax is imposed on licensed distributors acquiring gasoline for storage and subsequent sale based on adjusted gross gallons acquired less a 2% shrinkage allowance. Using net taxable gallons, the tax is computed less a .5% allowance for collection costs.

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

Owners and operators of commercial interstate vehicles pay fuel excise tax on gasoline or special fuels at the retail pump. The excise tax paid is then redistributed to Colorado and other jurisdictions of the United States and Canada each quarter through the International Fuel Tax Agreement (IFTA). This redistribution is executed through the quarterly IFTA tax return, and is based on where the fuel is purchased and where the miles are traveled. A quarterly IFTA tax return is due the last day of the month following the end of the quarter.

**Driver Licenses and Motor Vehicle:
Title 42****Driver License and ID Card Fees Original/
Renewal of Basic License:**

Driver License	\$26.00
Regular or Commercial Instruction Permit	\$16.80
Original/Renewal of ID Card	\$11.50
ID Card 60 Years of Age or Older Free	
Original/Renewal of Commercial License	\$15.50

**Colorado Road and Community
Safety Act:**

Driver License	\$79.58
Instruction Permit	\$48.19
Identification Card	\$26.68

Duplicate/Reissue of License:

First Duplicate/Reissue (minors under 21)	\$12.00
Subsequent Duplicate/Reissue (minors under 21)	\$16.00

Other fees

Motorcycle Endorsement	\$2.00
Motor Vehicle Record (Driving Record)	\$9.00
Certified Motor Vehicle Record	\$10.00
Knowledge (Written) Test – Retest	\$11.15
Skills (Drive) Test – Retest	\$15.00

Basic State Vehicle Registration Fees¹**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
5,000 - 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



Taxes and Fees at a Glance (cont'd)

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
2,001 lbs. and over	\$7.50
Semitrailers	\$7.50
Trailer Coaches	\$3.00

Road Safety Surcharge

2,000 lbs. or less \$16.00

(includes motorcycles and trailers where weight is not captured)

2,001 - 5,000 lbs.	\$23.00
5,001 -10,000 lbs.	\$28.00
10,001 - 16,000 lbs.	\$37.00
(includes passenger buses)	
16,001 lbs and over	\$39.00

Bridge Safety Surcharge

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

2,001 - 5,000 lbs.	\$18.00
5,001 - 10,000 lbs.	\$23.00
10,001 - 16,000 lbs.	\$29.00
(includes passenger buses)	
16,001lbs 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.	\$60.00
30,001 - 60,000 lbs.	\$70.00
60,001 lbs. and over	\$80.00

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)	\$ 80.00
Single Unit (3 or more axles)	\$120.00
Combination (any number of axles)	\$200.00

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.



Taxes and Fees at a Glance (cont'd)

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.

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

Fun Facts...

On March 5, 2016, six brave Division of Gaming (DOG) employees also known as the DOG Paddlers, represented the Department of Revenue at the Polar Plunge for Special Olympics. The DOG paddlers, which included Doug Darr, Mary McGhee, Robert Darrow, Rob Neely, Paul Hogan and Flavio Quintana, braved the waters of the Boulder Reservoir. Our thanks goes to the brave employees that took the plunge as well as those that sponsored and made contributions to Special Olympics.

KUDOS...

Please know that I received excellent customer service from one of your Employees, Cheryl Morrison. Simply put, communications, follow-up, and overall customer service from Cheryl has been excellent. In closing, I hope that you might take the time to recognize and thank Cheryl from a very satisfied customer."

—Richard



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Vehicle License Fees and Specific Ownership Tax Collected by County

Fiscal Year 2016

County	License Fee ¹	Ownership Tax ²	County	License Fee ¹	Ownership Tax ²
Adams	\$51,312,620	\$45,950,159	La Plata	\$6,311,795	\$5,753,060
Alamosa	\$1,809,418	\$1,262,708	Lake	\$945,610	\$624,483
Arapahoe	\$57,358,052	\$61,614,518	Larimer	\$31,016,416	\$33,222,823
Archuleta	\$1,821,911	\$1,516,125	Las Animas	\$1,843,520	\$1,368,489
Baca	\$554,510	\$366,005	Lincoln	\$723,326	\$452,892
Bent	\$479,236	\$276,493	Logan	\$2,505,577	\$1,811,003
Boulder	\$24,482,510	\$29,166,646	Mesa	\$16,882,447	\$14,795,564
Broomfield	\$5,358,612	\$7,663,830	Mineral	\$176,345	\$119,132
Chaffee	\$2,520,379	\$1,946,526	Moffat	\$1,937,436	\$1,566,791
Cheyenne	\$425,279	\$345,908	Montezuma	\$3,225,675	\$2,398,682
Clear Creek	\$1,477,402	\$1,315,123	Montrose	\$5,094,256	\$3,558,619
Conejos	\$1,071,681	\$605,536	Morgan	\$3,984,500	\$3,616,425
Costilla	\$506,020	\$262,027	Otero	\$2,046,645	\$1,293,963
Crowley	\$363,257	\$173,782	Ouray	\$705,675	\$638,576
Custer	\$775,343	\$628,303	Park	\$2,953,944	\$2,443,563
Delta	\$4,039,770	\$2,404,843	Phillips	\$714,825	\$591,771
Denver	\$51,382,725	\$58,640,521	Pitkin	\$2,372,897	\$3,354,609
Dolores	\$338,181	\$213,523	Prowers	\$1,443,632	\$864,527
Douglas	\$30,199,989	\$47,473,652	Pueblo	\$15,146,389	\$11,744,624
Eagle	\$6,547,812	\$7,801,203	Rio Blanco	\$1,134,017	\$1,000,295
El Paso	\$51,592,182	\$46,502,150	Rio Grande	\$1,661,626	\$1,133,377
Elbert	\$4,361,161	\$3,885,508	Routt	\$3,205,595	\$3,244,789
Fremont	\$4,949,359	\$3,404,658	Saguache	\$981,202	\$524,605
Garfield	\$7,890,123	\$7,340,275	San Juan	\$104,995	\$59,196
Gilpin	\$944,205	\$787,199	San Miguel	\$1,004,816	\$1,026,444
Grand	\$2,415,529	\$2,105,421	Sedgwick	\$378,246	\$242,334
Gunnison	\$2,036,278	\$1,600,291	Summit	\$3,664,033	\$4,332,304
Hinsdale	\$162,570	\$102,873	Teller	\$2,998,059	\$2,611,658
Huerfano	\$915,748	\$530,089	Washington	\$902,046	\$574,907
Jackson	\$338,210	\$216,766	Weld	\$34,128,924	\$38,125,224
Jefferson	\$51,864,560	\$59,952,917	Yuma	\$1,825,589	\$1,582,169
Kiowa	\$256,750	\$181,547	State Issued	\$439,265	\$2,484,717
Kit Carson	\$1,317,079	\$1,052,041	Total	\$524,327,784	\$544,450,781

¹ Fee includes clerk hire fee retained by the county where the vehicle is registered.² Ownership Tax figures do not include 2% vehicle rental SOT or 2% SMM rental SOT collected by the county.



Registered Vehicles by Type and County

Fiscal Year 2016

County	Bus	Dealer	Farm Truck / Tractor	GVW Truck / Trailer	Light Truck	Motorcycle	Motorhome
Adams	721	2,766	1,150	4,985	90,359	15,985	2,516
Alamosa	56	92	918	204	4,516	532	123
Arapahoe	921	5,339	669	1,528	74,388	15,921	1,813
Archuleta	46	8	239	150	4,481	704	184
Baca	37	21	1,598	61	1,061	126	32
Bent	23	8	750	41	1,247	125	36
Boulder	592	1,373	837	570	37,236	10,619	1,493
Broomfield	34	288	14	78	7,757	2,106	294
Chaffee	146	85	232	253	6,661	1,270	335
Cheyenne	22	0	771	72	742	84	13
Clear Creek	37	0	59	97	3,673	709	189
Conejos	27	20	1,554	39	2,564	338	47
Costilla	8	14	538	13	1,606	193	54
Crowley	12	10	467	36	938	114	39
Custer	14	2	297	58	2,128	316	97
Delta	91	145	1,589	264	9,847	1,374	452
Denver	1,193	2,401	8	2,986	72,117	13,651	1,310
Dolores	13	13	538	34	795	120	31
Douglas	549	1,351	1,159	794	40,178	10,668	1,328
Eagle	253	30	194	485	14,066	2,366	401
El Paso	1,421	3,678	1,960	2,524	100,297	23,647	4,428
Elbert	71	75	1,386	367	10,872	1,598	452
Fremont	111	160	1,138	437	10,898	2,563	606
Garfield	233	294	744	997	18,328	2,409	533
Gilpin	9	0	59	67	2,523	554	143
Grand	113	18	323	257	6,209	851	242
Gunnison	78	65	350	185	5,302	937	162
Hinsdale	2	7	25	35	405	97	19
Huerfano	3	2	364	66	2,658	300	96
Jackson	7	10	359	42	925	66	31
Jefferson	833	2,328	683	1,450	91,002	23,669	3,524
Kiowa	14	0	624	37	440	43	10
Kit Carson	44	84	1,914	151	2,756	349	64
La Plata	183	251	1,183	343	15,180	2,919	551
Lake	23	0	18	72	2,823	320	72
Larimer	586	2,096	2,133	1,136	58,924	14,373	2,200
Las Animas	24	40	1,351	152	5,062	630	128
Lincoln	30	41	1,180	67	1,514	192	61
Logan	71	209	2,134	222	5,678	891	175
Mesa	300	1,013	1,796	1,297	42,467	6,102	1,651
Mineral	4	0	19	13	494	76	17
Moffat	34	82	720	221	4,541	555	145
Montezuma	89	141	2,414	282	8,523	1,032	289
Montrose	132	226	1,845	433	10,915	1,574	476
Morgan	64	161	2,307	371	8,872	1,118	246
Otero	53	77	1,579	187	5,445	719	147
Ouray	26	0	145	40	1,864	421	85
Park	23	8	232	167	8,319	1,503	447
Phillips	16	0	979	50	1,434	234	37
Pitkin	233	5	113	98	3,641	1,363	134
Prowers	51	257	1,455	143	3,805	427	83
Pueblo	282	907	1,359	817	37,546	5,888	1,297
Rio Blanco	31	22	699	171	3,323	244	67
Rio Grande	51	23	1,489	159	3,992	494	113
Routt	162	51	825	284	7,046	1,440	306
Saguache	31	0	922	79	2,406	269	92
San Juan	6	0	0	7	328	86	18
San Miguel	22	5	139	92	2,515	613	83
Sedgwick	10	17	532	30	864	113	35
Summit	151	63	27	287	7,914	1,505	321
Teller	72	23	170	162	7,260	1,648	493
Washington	39	16	2,039	74	1,370	228	33
Weld	414	1,958	6,954	3,435	72,741	11,938	1,992
Yuma	54	99	2,503	182	3,452	478	69
State Issued	1,360	0	17	682	5,104	332	72
Total	12,361	28,478	62,788	31,118	974,337	194,129	33,032

**Registered Vehicles by Type and County (cont'd)****Fiscal Year 2016**

County	Passenger	Public Utility	Recreational Truck	Special Mobile Machinery	Special Use Truck	Trailer	Total
Adams	288,998	17	1,758	25,491	1,137	46,880	482,763
Alamosa	8,815	0	181	404	26	3,740	19,607
Arapahoe	431,780	0	1,725	4,984	237	31,622	570,927
Archuleta	8,556	8	961	355	19	4,748	20,459
Baca	2,049	0	10	79	12	1,888	6,974
Bent	2,228	0	19	33	0	1,330	5,840
Boulder	204,335	0	533	3,244	147	20,021	281,000
Broomfield	45,203	0	177	228	28	3,678	59,885
Chaffee	13,631	0	319	474	41	6,692	30,139
Cheyenne	1,192	3	12	81	5	1,134	4,131
Clear Creek	9,101	0	137	143	20	2,083	16,248
Conejos	5,273	0	51	37	7	2,959	12,916
Costilla	2,734	0	18	8	0	1,133	6,319
Crowley	1,823	0	17	64	1	1,072	4,593
Custer	3,395	0	50	80	33	2,346	8,816
Delta	19,306	6	2,114	305	36	11,273	46,802
Denver	438,133	0	453	8,453	273	19,382	560,360
Dolores	1,334	1	63	24	0	1,105	4,071
Douglas	221,462	52	989	2,936	117	25,526	307,109
Eagle	41,997	1	152	733	93	7,530	68,301
El Paso	434,731	21	8,113	6,889	464	55,980	644,153
Elbert	20,107	0	410	795	7	10,986	47,126
Fremont	26,068	2	2,674	918	72	11,076	56,723
Garfield	37,147	16	1,491	2,097	176	13,567	78,032
Gilpin	5,741	0	151	108	0	1,506	10,861
Grand	11,835	7	170	589	45	5,206	25,865
Gunnison	10,886	1	681	319	36	5,028	24,030
Hinsdale	912	1	4	26	0	532	2,065
Huerfano	4,494	0	41	100	7	2,049	10,180
Jackson	1,127	2	33	101	8	1,082	3,793
Jefferson	392,674	0	4,074	3,545	145	53,008	576,935
Kiowa	830	0	17	44	2	1,003	3,064
Kit Carson	4,493	5	22	172	16	3,262	13,332
La Plata	34,325	24	2,746	1,486	88	14,202	73,481
Lake	5,464	0	157	90	25	1,542	10,606
Larimer	213,007	14	4,606	5,025	246	43,015	347,361
Las Animas	8,711	0	48	298	23	3,720	20,187
Lincoln	3,006	7	25	48	6	1,955	8,132
Logan	11,834	2	96	344	23	5,763	27,442
Mesa	88,181	3	2,599	3,695	143	34,036	183,283
Mineral	934	0	5	9	0	581	2,152
Moffat	7,193	1	1,199	441	14	5,667	20,813
Montezuma	14,935	8	233	502	9	9,304	37,761
Montrose	24,655	11	3,686	616	77	12,692	57,338
Morgan	18,120	1	330	786	42	7,727	40,145
Otero	10,781	10	132	234	16	4,214	23,594
Ouray	3,982	0	77	90	3	1,697	8,430
Park	15,246	0	227	163	90	6,498	32,923
Phillips	2,823	11	5	33	10	1,918	7,550
Pitkin	16,121	0	38	238	2	2,188	24,174
Prowers	6,500	0	89	210	2	3,293	16,315
Pueblo	96,391	34	1,195	2,048	185	22,185	170,134
Rio Blanco	3,302	7	140	474	18	3,608	12,106
Rio Grande	7,266	0	454	117	32	4,338	18,528
Routt	17,399	11	1,002	543	66	6,416	35,551
Saguache	4,041	0	46	30	13	2,355	10,284
San Juan	554	0	14	15	0	211	1,239
San Miguel	6,043	0	41	277	14	1,736	11,580
Sedgwick	1,644	3	14	20	0	931	4,213
Summit	23,488	0	64	507	44	4,417	38,788
Teller	17,952	0	1,050	315	46	6,460	35,651
Washington	3,217	17	19	99	13	2,753	9,917
Weld	171,838	1	1,807	9,079	591	49,412	332,160
Yuma	5,911	0	17	209	20	4,925	17,919
State Issued	2,477	0	24	693	1	1,907	12,669
Total	3,549,731	308	49,805	92,593	5,072	632,093	5,665,845



Vehicle Registrations by Plate Type

Fiscal Year 2016

Plate Type	Number of Plates	Plate Type	Number of Plates	Plate Type	Number of Plates
Adopt a Shelter Pet	14,321	Fallen Heroes	2,362	Recreational Truck	49,805
Agriculture & Natural Resources	1,234	Fallen Marines	61	Regis University	785
Air Force Academy	509	Fallen Marines Handicap ¹	0	Rental	17,347
Air Force Commemorative	11,755	Fallen Navy	16	Rocky Mountain National Park ¹	1,734
Air Force Cross	10	Fallen Navy Handicap ¹	0	Share the Road	5,703
Air Force Cross Handicap ¹	0	Farm	62,788	Silver Star	182
Alive at 25	105	Firefighter	19,187	Silver Star Handicap ¹	0
ALS ¹	0	Flight for Life Colorado	544	Special Use Truck	5,072
Always Buy Colorado	170	Fleets	115,945	Street Rod	654
American Indian	1,770	Former Prisoner of War	129	Special Mobile Machinery Dealer Demo	18
Autocycle ¹	1	Former Prisoner of War Handicap ¹	0	Special Mobile Machinery / Exempt	74,639
Boy Scouts	1,307	Fort Lewis College ¹	30	State of Colorado	13,124
Breast Cancer Awareness	36,204	Girl Scouts	260	State Parks	1,945
Bronze Star	1,566	Greyhound Lovers	3,246	Support Public Education	651
Bronze Star Handicap ¹	1	GVW Truck/Tractor	22,332	Support the 10th Mountain Division ¹	3,494
Bronze Star for Valor	209	Honorably Discharged Veteran	44,120	Taxicab	1,194
Bronze Star for Valor Handicap ¹	0	Honorably Discharged Veteran Handicap ¹	22	Tow Truck	1,874
Bus	5,196	Horseless Carriage	5,088	Trailer Utility	497,931
Call Letters	2,202	Italian - American Heritage	3,613	Trailer Camper	71,615
Child Loss Awareness	1,312	Juvenile Diabetes	1,440	Trailer Coach	39,856
City	20,409	Kids First	2,130	Trailer Multi-Purpose	1,243
Civil Air Patrol	178	Knights of Columbus	474	Transporter	2,572
Civil Air Patrol Handicap ¹	0	Korean War Veteran	562	U.S. Air Force	6,616
Collector	101,171	Korean War Veteran Handicap ¹	3	U.S. Air Force Handicap ¹	3
Colorado Avalanche	2,175	Light Truck Designer	21,067	U.S. Army	8,896
Colorado Carbon Fund	1,156	Light Truck Designer Personalized	1,997	U.S. Army Handicap ¹	1
Colorado College	992	Light Truck Regular	788,243	U.S. Army Fourth Infantry Division	679
Colorado Horse Development Authority	2,743	Light Truck Regular Personalized	5,682	U.S. Army Fourth Infantry Division Handicap ¹	0
Colorado Mesa University	686	Livery	2,272	U.S. Army Special Forces	539
Colorado National Guard	563	Low Power Scooter	5,764	U.S. Army Special Forces Handicap ¹	0
Colorado National Guard Handicap ¹	0	Low Speed Electric	234	U.S. Army Tenth Mountain Division	365
Colorado Rockies	1,789	Manufacturer	381	U.S. Army Tenth Mountain Division Handicap ¹	0
Colorado School of Mines	2,286	Masonic Family	873	U.S. Coast Guard	701
Colorado Ski Country	16,234	Medal of Honor	5	U.S. Coast Guard Handicap ¹	0
Colorado State University	5,290	Medal of Honor Handicap ¹	0	U.S. Marine Corps	15,476
Colorado State University at Pueblo	694	Metropolitan State College	790	U.S. Marine Corps Handicap ¹	7
Columbine	97,604	Motorcycle Regular	191,445	U.S. Navy	5,978
County	25,379	Motorcycle Regular Personalized	2,684	U.S. Navy Handicap ¹	4
Craig Hospital	402	Motor Home	33,032	U.S. Navy SEALS	43
Dealer Demo	15,209	Naval Reserve	325	U.S. Navy SEALS Handicap ¹	0
Dealer Full Use	8,685	Navy Cross	3	U.S. Olympic Committee	19
Dealer In-Transit	3,555	Navy Cross Handicap ¹	0	U.S. Support the Troops	9,164
Dealer Motorcycle Demo	781	NORAD Command Commemorative	1,017	USS Colorado Submarine ¹	217
Dealer Motorcycle Full Use	230	NORAD Command Commemorative Handicap ¹	0	USS Colorado Submarine Handicap ¹	0
Denver Broncos Charities	16,813	Operations Desert Shield/Storm	924	University of Colorado	11,348
Denver Firefighters	1,031	Operations Desert Shield/Storm Handicap ¹	0	University of Colorado at Colorado Springs	176
Denver Nuggets	453	Passenger Designer	99,270	University of Denver	1,281
Depot	647	Passenger Designer Personalized	11,425	University of Northern Colorado	1,416
Disabled Veteran	30,312	Passenger Regular	2,784,171	Veteran of Afghanistan War	1,342
Disabled Veteran Handicap	4,374	Passenger Regular Personalized	26,800	Veteran of Afghanistan War Handicap ¹	0
Distinguished Flying Cross	123	Pearl Harbor Survivor	19	Veteran of Iraq War	1,960
Distinguished Flying Cross Handicap ¹	0	Pearl Harbor Survivor Handicap ¹	0	Veteran of Iraq War Handicap ¹	1
Distinguished Service Cross	13	Persons with Disabilities	40,078	Vietnam War Veteran	8,549
Distinguished Service Cross Handicap ¹	0	Pioneer	36,512	Vietnam War Veteran Handicap ¹	11
Donate Life	6,039	Political Delegation	105	Western State College	773
Emergency Medical Services ¹	566	Protective Order of Elks	567	Wildlife Supporting	2,719
Fallen Air Force	137	Protect Our Rivers	1,718	World War II	141
Fallen Air Force Handicap ¹	0	Public Utilities Commission	308	World War II Handicap ¹	2
Fallen Army	203	Purple Heart	4,341		
Fallen Army Handicap ¹	0	Purple Heart Handicap ¹	0		
Fallen Coast Guard	0	Raptor	2,782		
Fallen Coast Guard Handicap ¹	0				
				Total	5,665,845

¹ Indicates the license plate type became available since the previous Annual Report.



City Sales Tax Distribution Amounts

can now be found on the “Statistics and Reports” page at:

www.colorado.gov/revenue/statistics

County Sales Tax Distribution Amounts

can now be found on the “Statistics and Reports” page at:

www.colorado.gov/revenue/statistics

Lodging Tax Distributions

can now be found on the “Statistics and Reports” page at:

www.colorado.gov/revenue/statistics



Individual Income Tax Checkoffs

Fiscal Years 2012 to 2016

Military Family Relief Fund

Year	Number of donations	Amount	Average
2016	12,305	\$196,857	\$16.00
2015	6,378	\$111,819	\$17.53
2014	9,346	\$162,421	\$17.38
2013	10,089	\$155,592	\$15.42
2012	11,064	\$168,514	\$15.23

Colorado Domestic Abuse Program Fund

Year	Number of donations	Amount	Average
2016	14,793	\$186,765	\$12.63
2015	7,599	\$111,080	\$14.62
2014	9,954	\$129,110	\$12.97
2013	11,821	\$140,918	\$11.92
2012	12,681	\$142,734	\$11.26

Nongame and Endangered Wildlife Cash Fund

Year	Number of donations	Amount	Average
2016	16,671	\$245,550	\$14.73
2015	8,706	\$110,402	\$12.68
2014	11,593	\$160,353	\$13.83
2013	13,126	\$156,824	\$11.95
2012	14,210	\$172,986	\$12.17

Pet Overpopulation Fund

Year	Number of donations	Amount	Average
2016	14,424	\$179,089	\$12.42
2015	7,780	\$104,026	\$13.37
2014	11,178	\$142,189	\$12.72
2013	11,870	\$134,902	\$11.36
2012	12,677	\$145,352	\$11.47

Homeless Prevention Activities Program Fund

Year	Number of donations	Amount	Average
2016	13,677	\$172,918	\$12.64
2015	6,713	\$96,465	\$14.37
2014	8,782	\$109,403	\$12.46
2013	10,168	\$118,249	\$11.63
2012	11,162	\$124,512	\$11.15

Public Education Fund

Year	Number of donations	Amount	Average
2016	9,218	\$108,239	\$11.74
2015	4,348	\$59,336	\$13.65
2014	6,334	\$72,190	\$11.40

Roundup River Ranch Fund

Year	Number of donations	Amount	Average
2016 ¹	3,506	(\$4,985)	(\$1.42)
2015	1,864	\$45,713	\$24.52

9Health Fair Fund ²

Year	Number of donations	Amount	Average
2016	5,616	\$48,918	\$8.71
2015	2,868	\$31,640	\$11.03
2014	27	\$292	\$10.81
2013	62	\$130	\$2.10
2012	484	\$4,162	\$8.60

Western Slope Military Veterans Cemetery Fund

Year	Number of donations	Amount	Average
2016	5,577	\$47,661	\$8.55
2015	3,036	\$26,064	\$8.58
2014	4,190	\$34,556	\$8.25
2013	4,359	\$32,224	\$7.39
2012	4,746	\$33,879	\$7.14

Special Olympics of Colorado Fund ³

Year	Number of donations	Amount	Average
2016	9,795	\$112,973	\$11.53
2015	36	\$297	\$8.25
2014	85	\$1,065	\$12.53
2013	581	\$6,803	\$11.71
2012	9,830	\$107,143	\$10.90

Habitat for Humanity of Colorado Fund ⁴

Year	Number of donations	Amount	Average
2016	9,471	\$110,936	\$11.71

American Red Cross Fund ⁴

Year	Number of donations	Amount	Average
2016	8,585	\$98,087	\$11.43

Colorado for Healthy Landscapes Fund ⁴

Year	Number of donations	Amount	Average
2016	4,718	\$34,916	\$7.40

Colorado Youth Corps Association Fund ⁴

Year	Number of donations	Amount	Average
2016	4,671	\$31,726	\$6.79

Total ⁵

Year	Number of donations	Amount	Average
2016	136,259	\$1,620,077	\$11.89
2015	82,335	\$1,117,197	\$13.57
2014	115,927	\$1,495,765	\$12.90
2013	125,974	\$1,425,664	\$11.32
2012	136,784	\$1,501,980	\$10.98

¹ Negative value in FY2016 reflects correction of over payment in FY2015 and collections for FY2016.

² This checkoff was not available during income tax years 2011, 2012, and 2013. The figures reported for FY2012-FY2014 are related to prior year returns filed during these fiscal years.

³ This checkoff was not available during income tax years 2012, 2013, and 2014. The figures reported for FY2013-FY2015 are related to prior year returns filed during these fiscal years.

⁴ This income tax checkoff is new and reflects collections from January 2016 through June 2016.

⁵ The total includes donations for checkoffs that are not listed individually on this page because they no longer meet the criteria for inclusion on the most current Individual Income Tax return.

★ Caped Crusader Award ★



Jim Alderden
Liquor Enforcement
Division



Gloria Breeden
Auto Industry
Division



David Brown
Division of
Motor Vehicles



Danielle DeLeon
Lottery Division



Diane Johannsen
Division of
Motor Vehicles



Stephanie Johnson
Division of Gaming



Austin Knight
Taxation Division



Michele List
Taxation Division



Melissa Martinez
Executive Director's
Office



James Patterson
Motor Vehicle
Investigations



Shona Peacock
Taxation
Division



Marie Valtakis
Lottery Division

★ Starfish Award ★



Jennifer Beath
Division of
Motor Vehicles



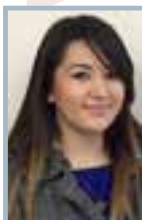
Eric Bua
Taxation Division



Chris Hockmuth
Division of
Motor Vehicles



Barb Weakland
Division of
Motor Vehicles



**Gabriela "Gabby"
Mendez**
Taxation Division



Kathleen McCutcheon
Marijuana Enforcement
Division

★ Public Service Award 2016 ★



Sue Spriggs
Deputy Communications Director
Department of Revenue

Caped Crusader Award: This is a program that awards employees for the good work that is being done on a daily basis. Each division; Tax, Enforcement, Motor Vehicle, Lottery and Administration are designated certain months throughout the year to select a recipient of this award. The recipient is selected by each division's management staff to recognize those employees that "go above and beyond" on a regular basis. We consider all of our Caped Crusaders to be "superheroes".

The Starfish Award: This award is presented to recognize outstanding customer service. The recipients of the Starfish Award have been nominated by one of their coworkers for outstanding customer service that they have either seen them provide or that they have received from that individual.

Public Service Award: Governor John Hickenlooper and the Department of Personnel and Administration's (DPA) Executive Director June Taylor recognized 20 state employees for their superior service to the people of Colorado. Sue Spriggs, Deputy Communications Director, was selected for DOR. Sue Spriggs was nominated for her dedication to committees and events that celebrate the efforts of state employees. One of her most notable efforts is leading the committee that created the "Starfish Award." This award is presented by the Executive Director, recognizing employees that have made a positive difference to our customers. Sue has also spearheaded committees to provide assistance to organizations that help the disadvantaged, such as "Pencils for Pupils" which is a back-to-school supply drive for underprivileged schools in the communities that we serve. Sue consistently makes it a priority to recognize the efforts of all of the DOR employees and strives to provide an upbeat work environment. She is dedicated to her job and to the employees of DOR. Congratulations Sue Spriggs for being recognized as the Department of Revenue Public Servant Award recipient for 2016.

The Five Pillars of Colorado

The Colorado brand was built on a foundation derived from the State's core essence.

We refer to this foundation as The Five Pillars of Colorado.

These threads that unite all Coloradans are individually appealing and accessible, however the magic of Colorado lies in the collective sum of these five parts.

Powered by Nature

Colorado's most famous qualities lie in nature.

We have epic mountains, wooded trails, rushing rivers and 300 days of sunshine a year.

These qualities attract visitors from around the world and are why many of us stay.

Our nature inspires us and infuses us with energy to live a healthy, active lifestyle.

Economic Opportunity

In the early days it was gold, silver and then oil that drove our economy.

Now, Colorado is home to innovative companies and cutting-edge technology.

We are national leaders in industries from aerospace to natural foods and quick-casual restaurants to renewable energy.

Entrepreneurism is thriving.

Here, the pay is competitive and the life/work balance is cherished.

Independent Spirit

The people of Colorado think for themselves.

We are open to new ideas and different ways of thinking.

We are constantly looking for new ways to do things and think with a pioneering mindset.

We chart our own course to a better life.

Vitality

In Colorado, vitality persists at work and at play.

Coloradans live with enthusiasm and happiness.

They are constantly in pursuit of the next challenge or adventure.

We are the leanest people in the nation and some of the strongest and most productive.

Kinship

Coloradans are proud to call this state home.

We feel a close tie with one another, but are welcoming to outsiders.

We're happy to share knowledge of secret powder stashes and honey holes teeming with trout.

Mentors help the next generation succeed and we band together to help our neighbors through difficult times.



COLORADO
Department of Revenue

“Service, Security, Compliance”



COLORADO
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www.colorado.gov/revenue

