



ANNUAL REPORT

2017



COLORADO
Department of Revenue

colorado.gov/revenue



COLORADO
Department of Revenue

ANNUAL REPORT 2017

JULY 1, 2016 – JUNE 30, 2017

Contents

Message from the Executive Director	5
Organizational Chart	7
Executive Director's Office.....	9
Division of Motor Vehicles.....	23
Colorado Lottery Division.....	35
Enforcement Division.....	39
Taxation Division	49
Fiscal Year Collections	65
Taxes and Fees at a Glance.....	71

Michael Hartman
Executive Director

Heidi Humphreys
Deputy Executive Director

Lynn Granger
Director of Communications

Susan Spriggs
Deputy Director of Communications

Eric Hurley
Director of Office of Research and Analysis

Kit Berg
Laura Braunstein
Stephanie Fuentes
Melinda Kraus
Carolyn Thomas
Statistical Analysts

Benjamin Dennee
Graphic Artist
Cover Design

Cynthia Ergenbright
Danny Ko
Jennie Wren
Graphic Artists
Layout & Elements Design

Available at:
www.colorado.gov/revenue/statistics



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.

Department Goals

Customer Service

Be respectful to our customers by providing processes that are clear, simple, timely, and convenient.

Fiduciary Responsibility

Provide responsible financial, resource, and project management that builds a sustainable foundation utilizing a high standard of care

Statutory Responsibility

Promote fairness and consistency in the application of the law.

Employees

Recruit, develop, retain, and value a high quality, diverse workforce in an environment that promotes collaboration, professional development, and employee innovation.

Public Confidence

Maximize public trust through responsible stewardship and transparent processes.

Values

Communication

Encourage an inclusive environment that fosters ongoing creative exchange of information and ideas between employees, management, and the public.

Dedication

Demonstrate a strong support for the mission of the organization and service to the people of Colorado.

Ownership

Promote active and constructive participation in the organization. Take pride in the organization and what you do. Create a sense of community.

Responsible Government

Guarantee responsiveness, accountability, and pursue policies and ideas that are prudent and consistent.

Teamwork

Work collaboratively to achieve a common goal.

Respect

Value customers' and employees' opinions and thoughts and treat them with dignity.

Unity

Foster a unified Department of Revenue.

Stewardship

Ensure careful and responsible collection and distribution of the public's money and information.

Transparency

Utilize processes, procedures, and forms that are understandable and easy to use.

Message from the Executive Director



Michael Hartman

It is great to be on-board at the Department of Revenue and truly an honor to have the opportunity to work alongside such talented professionals. I am constantly impressed at everything this Department is responsible for and everything the employees do on a daily basis to provide excellent service to Colorado residents and businesses.

As a Department, we strive to live up to our vision by providing top-flight customer service with innovative and efficient processes, using world class technological solutions. I want the best interests of Colorado residents and employees of the Department to be at the heart of everything we do.

The Colorado Department of Revenue oversees the Division of Motor Vehicles, the Enforcement Division, the Colorado Lottery, and the Taxation Division. These services touch almost every Colorado resident. Our goals are 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 professionalism 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 Clerks and Recorders serve as the Department's authorized agents for motor vehicle titling and registration. You can always "Skip the Trip" when you use the online motor vehicle services at www.colorado.gov/dmv.

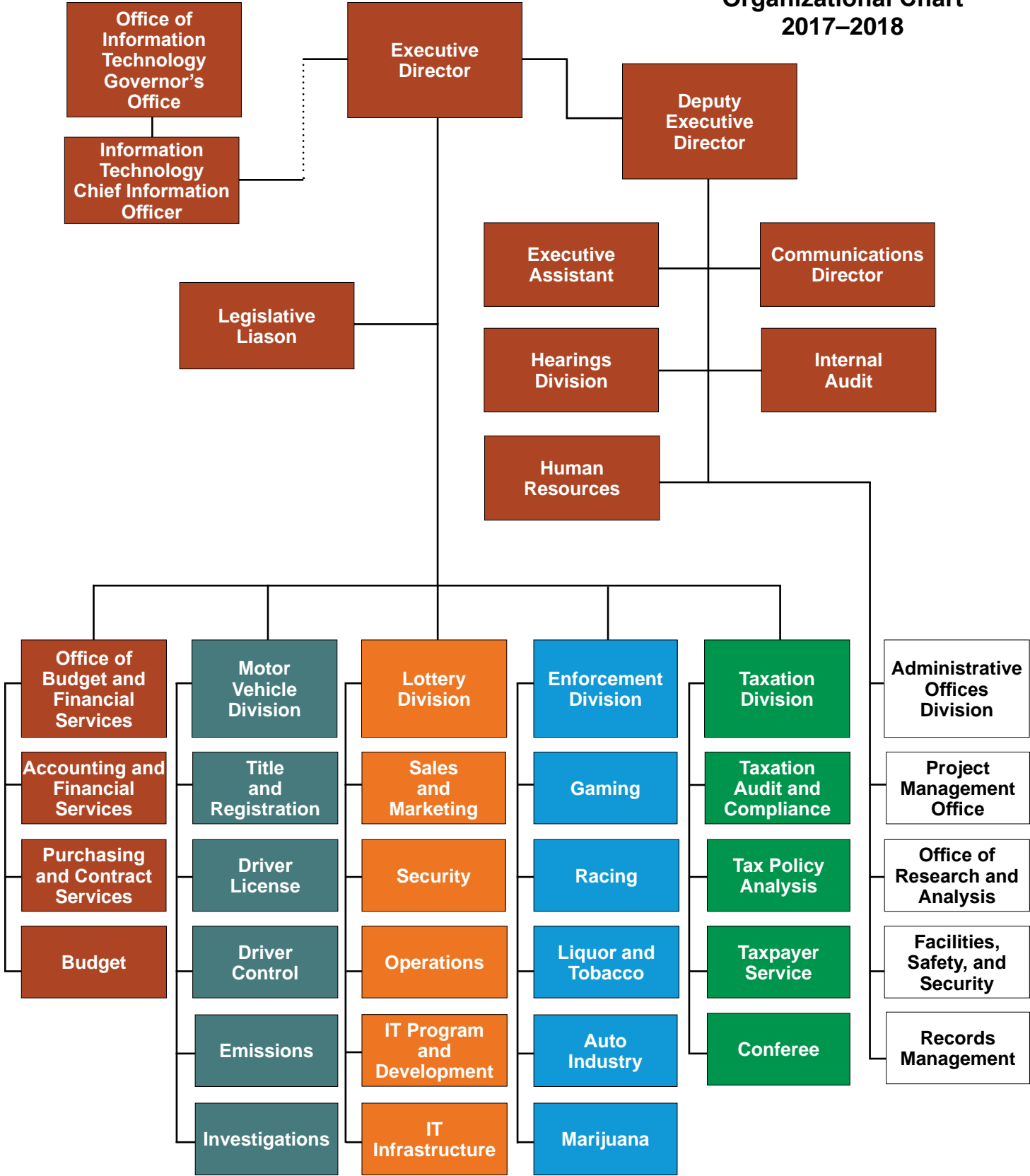
The Enforcement Division strives to uniformly enforce Colorado laws in a fair, consistent, and equitable manner through education, compliance, administration, and criminal enforcement. The Enforcement Division includes: the Auto Industry Division, Limited Gaming Division, Liquor and Tobacco Enforcement 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 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 more than \$3 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.



Organizational Chart 2017-2018





Executive Director's Office

by the numbers

Administrative Offices Division
received

3,196,900

pieces of mail.

Forms
Development
managed

2,430

active forms.

Communications Division
provided responses to

806

Colorado Open Records Act
(CORA) requests.

During the
2017

Legislative Session, the Department...

tracked

180

legislative
proposals



provided

265

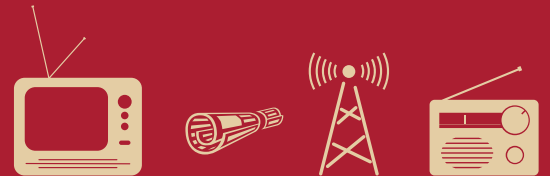
responses

to those proposals through the fiscal note process.

The Department
responded to

334

requests
for information from media



The Citizens' Advocate responded to

9,190

citizen concerns

Office of Research
& Analysis
produced

208

monthly,
quarterly
&
annual reports.

The
Project Management
Office

*in conjunction
with*

The Office of
Information Technology
completed

17

projects during FY16-17.

Hearings Division held

23,114

hearings

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 Internal Audit.

Executive Director's Office

- Office of Communications.....10**
- Office of Budget and Financial Services.....10**
- Administrative Offices Division10**
- Hearings Division11**
- Hearings12**
- Non Motor Vehicle Case Metrics13**
- Legislative Digest.....14**

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, Motor Vehicles, 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 the Department'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 (AFS) 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

The Office of 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, 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 62 bills and ballot initiatives with potential revenue impacts during the 2016 – 2017 legislative session, and generated over 31 revenue estimates. Finally, ORA answers ad hoc requests with available data, responding to 463 customer requests in FY16–17.

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.

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 online 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 Department 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 Department 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.

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 processes. Since its inception in 2012, the PMO has helped deliver 348 projects for the department. Some of the key projects implemented by the PMO this year include:

- Modernization of systems used to issue Colorado driver credentials and manage driver records, including twelve new web services that allow customers to complete transactions online without coming into a DMV office, and an easier to use interface for the over three thousand third party users of DMV data

- Enhancements to the tax fraud management system
- Enhancements to the seed to sale marijuana inventory control system to decrease amount of manual entries into the system
- Multiple lottery enhancement and maintenance projects
- Oversight of several driver license offices and other facility remodels, expansions, and lease renewals.

Forms Development Section

The Forms Development section develops and modifies the Department forms and marketing materials. This includes electronic and paper forms, internal administrative forms, external forms (tax, licensing, registration), and publications, signage, posters, brochures. 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. Additionally, there are approximately 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). Forms Development will receive up to 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. These hearings resolve matters involving the various DOR regulatory divisions as well as driving privilege cases brought by the Division of Motor Vehicles. The Hearings Division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by the divisions.

In conducting hearings, the Hearings Division makes impartial and timely interpretations of the law as applied to the facts of the case. In each case, the hearing officers preside over recorded administrative hearings in order to provide due process to those who are challenging an adverse action by the Department. The decisions and orders are presented to all parties and are subject to appellate review. The Hearings Division also issues written rule reports after appropriate review and makes recommended proposed rule changes prior to their adoption and publication in the Code of Colorado Regulations.

Hearings

Fiscal Years 2013 to 2017

Motor Vehicle Hearings

Motor Vehicle Case Types and Counts	2013	2014	2015	2016	2017
Excessive Points ¹	5,556	4,724	7,140	5,696	9,609
Express Consent	12,022	11,222	10,979	9,854	8,685
Driver License Compact	162	225	276	230	323
DUI Convictions	107	72	78	61	80
Habitual Traffic Offender	61	63	68	77	107
Insurance Related Restraints ²	219	165	137	110	233
Vehicular Assault/Homicide ³	694	793	403	5	4
Underage Drinking and Driving	150	163	109	95	95
Minor Buy/Possess Alcohol	14	8	12	13	17
Ignition Interlock	2,203	2,553	2,535	2,855	3,485
CDL Restraints	26	30	18	13	14
Extensions/Renewals	197	193	262	219	236
Other	456	179	171	196	127
Total Motor Vehicle Matters	21,867	20,390	22,188	19,424	23,114

Other Hearings ⁴

Other Case Types	2013	2014	2015	2016	2017
Liquor Division	5	5	3	6	3
Racing Division ⁵	19	0	1	0	0
Tax	3	11	4	11	4
Tobacco	5	0	5	1	0
Emissions	4	16	0	1	0
CDL and 3rd Party Testers	0	1	0	0	0
Automobile Salespersons	96	60	37	40	18
Gaming ⁶	0	0	0	0	0
Medical Marijuana Enforcement ⁷	0	2	3	16	2
Lottery ^{8,9}	NA	NA	1	1	0
DMV - Title Enforcement ⁹	NA	NA	1	0	0
EDO - Rules Hearings ⁹	NA	NA	23	23	28
Total Other Case Types	132	95	78	99	55

Hearings Administration ¹⁰

Items Processed	2013	2014	2015	2016	2017
Subpoenas	1,437	1,621	1,789	1,389	1,324
Hearing Notices	21,698	27,243	26,653	19,414	23,048
Incoming Calls	26,745	27,397	26,606	27,050	31,156
Hearing Reschedules	1,726	1,973	2,162	2,341	2,056
Transcript/Recording Requests	473	610	581	623	531
Total Items Processed	52,079	58,844	57,791	50,817	58,115

¹ Measures were taken to increase the number of point hearings in FY16-17 to provide more timely hearings as well as reduce the amount of pending cases.

² Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

³ A procedural change in FY14-15 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.

⁴ These numbers denote Initial Decisions or Final Determinations issued after hearing or briefing only in Non Motor Vehicle cases that the Hearings Division hears for the Executive Director. They do not include orders issued in pre-hearing conferences.

⁵ During racing season hearings are generally conducted at the track by Racing Division stewards.

⁶ Gaming cases are heard exclusively by the Gaming Commission.

⁷ Marijuana Enforcement Division cases encompass both Medical and Retail Marijuana.

⁸ Lottery cases are generally heard by the Lottery Director.

⁹ Hearings for Lottery, DMV-Title Enforcement, and EDO-Rules were not tracked prior to FY14-15.

¹⁰ This table reflects Motor Vehicle statistics. Other Hearings statistics are tracked internally but not included in the table

NA – Not applicable

Non Motor Vehicle Case Metrics ¹

Fiscal Year 2017

Liquor Enforcement Division	2017
All cases filed	35
All hearings set	35
All hearings conducted	3
All Orders issued	141
All Initial Decisions/Final Determinations Issued	3
Lottery	
All cases filed	0
All hearings set	0
All hearings conducted	0
All Orders issued	0
All Initial Decisions/Final Determinations Issued	0
Tax	
All cases filed	11
All hearings set	8
All hearings conducted	4
All Orders issued	46
All Initial Decisions/Final Determinations Issued	1
Tobacco	
All cases filed	0
All hearings set	0
All hearings conducted	0
All Orders issued	0
All Initial Decisions/Final Determinations Issued	0
Automobile salesperson licensing denial and discipline	
All cases filed	19
All hearings set	20
All hearings conducted	18
All Orders issued	45
All Initial Decisions/Final Determinations Issued	16
Marijuana Enforcement Division including Medical and Retail	
All cases filed	60
All hearings set	79
All hearings conducted	2
All Orders issued	456
All Initial Decisions/Final Determinations Issued	1
Miscellaneous/Non-licensing DMV Cases	
Racing Division	0
Emissions tester certifications	0
CDL and Third Party Tester certifications	0

¹ Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory hearings matters before the Division, including both hearings and settled cases.

Colorado Department of Revenue 2017 Legislative Digest

Following is a list of new laws enacted during the first regular legislative session of the 71st Colorado General Assembly that pertain to the Colorado Department of Revenue (CDOR). The effective dates are listed after each summary. Please visit the General Assembly website for more information on these acts. <http://leg.colorado.gov>

Administrative:

HB17-1006: Correct Statutory Citation in Rule Without Hearing

The act allows agencies to correct statutory citations in the Code of Colorado Regulations without notice, comment, or a hearing by submitting to the Secretary of State a specific, written determination by the Attorney General.
Effective March 16, 2017

HB17-1051: Procurement Code Modernization

The act makes numerous changes to modernize and update the Colorado “procurement code” (Code). The Colorado Department of Personnel and Administration will conduct rulemaking and work with agencies on implementing changes to the Code.
Effective August 9, 2017

HB17-1137: Reporting Requirements by Department of Revenue to General Assembly

The act repeals CDOR’s obligation to prepare some legislative reports. Per statute, reporting obligations expire on the day after the third anniversary of the first report unless specifically continued by the General Assembly.
Repealed: Annual Retail Marijuana Report, Report of Liquor Enforcement Actions, Colorado Lottery Monthly Financial Statements, Colorado Lottery Annual Report, Report on Electronic Benefits Transfers, Conservation Easement CDOR Quarterly Report, Annual Exception Process Report, Annual Report on Special License Plate Fees, Quality and Assurance and Enforcement Issues (Emissions) Report
Effective August 9, 2017

HB17-1177: Mediation for Disputes Arising Under CORA Colorado Open Records Act

The act makes changes to the mediation process for disputes arising under the Colorado Open Records Act (CORA). The act: extends the deadline from 3 to 14 days by which records requesters seeking court order to inspect records are required to file notice with records custodian before filing an application with district court; requires personal meeting or telephonic communication between parties to determine if the dispute may be resolved without court action during the 14-day period; permits recourse to any method of dispute resolution agreeable to both parties; and requires allocation of expenses between or among parties.
Effective August 9, 2017

HB17-1223: OSA Office of the State Auditor Fraud Hotline

The act requires the Office of the State Auditor (OSA) to establish and administer the State Fraud Hotline whereby any individual may report an allegation of fraud committed by a state employee or an individual acting under a contract with a state agency.
Effective August 9, 2017

HB17-1229: Workers’ Compensation for Mental Impairment

The act adds the definitions “mental impairment”, “psychologically traumatic event”, and “serious bodily injury” to the workers’ compensation statutes for the purposes of clarifying a worker’s right to compensation for any claim of mental impairment.
Effective July 1, 2018

HB17-1269: Repeal Prohibition of Wage Sharing Information

The act strikes a reference to federal law that exempts certain classes of employers from labor laws concerning an employee’s inquiry, discussion, or disclosure of wage information.
Effective August 9, 2017

HB17-1296: Assignment of State-Owned Vehicles

The act changes the procedures for assigning vehicles to state agencies, including the procedures for allowing for the use of state vehicles for commuting to and from work. This act also authorizes the Colorado Department of Personnel and Administration to promulgate rules governing the use and assignment of state vehicles.
Effective September 1, 2017

HB17-1313: Civil Forfeiture Reform*

The act requires government entities that seize property to record certain information related to the seizure and submit that information to the Colorado Department of Local Affairs (DOLA). DOLA will post on its website a searchable database and an annual summary report of the information. The act prohibits seizing agencies from receiving forfeiture proceeds from the Federal Government unless the aggregate net equity value of the property and currency seized in the case is in excess of \$50,000 and the Federal Government commences a forfeiture proceeding that relates to a filed criminal case.
Effective August 9, 2017

**Upon signing the act into law, the Governor identified additional reforms that are necessary to address the fairness and protections for citizens facing civil asset forfeiture and thus the Governor established a Task Force to present recommendations to the General Assembly to inform future legislation: CDOR has one seat on the Task Force.*

2017 Legislative Digest (cont'd)

SB17-040: Public Access to Government Files

The act updates the "Colorado Open Records Act" (CORA) for the digital age by creating new procedures governing the inspection of public records and providing copies of records to the public in digital, sortable, or searchable formats as applicable.

Effective August 9, 2017

SB17-046: Modernize Procedures for Unpaid Checks & Warrants

The act modernizes practices relating to warrants and checks not timely presented to the State Treasurer for payment.

Effective August 9, 2017

SB17-083: Rule Review Bill*

Based on the findings and recommendations of the Committee on Legal Services, the act extends all state agency rules that were adopted or amended on or after November 1, 2015, and before November 1, 2016, with the exception of the rules that either conflict with statute or lack or exceed statutory authority.

Effective April 28, 2017

**For CDOR, the act did not extend a tax regulation to allow CDOR to grant hardship waivers to marijuana businesses from the requirement that they pay sales tax by electronic funds transfer (EFT) if their annual tax liability is more than \$75,000. Further, the act did not extend Rule 2, emissions inspection of the DMV which includes licensing requirements for remote sensing devices and the roadside locations where the equipment is operated.*

***HB17-1136 addressed the tax regulation.*

SB17-169: Supplemental Appropriations Department of Revenue

The 2016 general appropriation act is amended to balance and make adjustments to CDOR. The general fund portion of the appropriation is decreased and the cash funds and reappropriated funds portions are increased, resulting in an overall increase to CDOR.

Effective March 1, 2017

SB17-254: 2017-18 Long Appropriations Bill

The act represents the "budget" for the fiscal year beginning July 1, 2017.

Effective Fiscal Year 2017-18

Division of Motor Vehicles (DMV):

HB17-1012: Pueblo Chile Vehicle License Plate

The act creates the Pueblo Chile special license plate. In addition to the standard motor vehicle fees, one \$25 is accredited to the Highway Users Tax Fund (HUTF) and another \$25 fee to Licensing Services Cash Fund.

Effective April 18, 2017. Plates issued on or before September 1, 2018.

HB17-1027: Remove Fund Repeal & Clarify Organ Donor Process

The act renames the organ donation fund to the Emily Keyes - John W. Buckner Organ and Tissue Donation Awareness Fund (Fund) and extends the repeal date until September 1, 2027. The act adds a representative to the Fund's advisory board from a living donation transplant organization and clarifies that an organ donation designation is effective until revoked. The recipient of funds, Donor Alliance, Inc., must file an annual report to CDOR detailing the amount and uses of funds.

Effective September 15, 2017

HB17-1044: Autocycle Characteristics & Safety Requirements

The act amends the definition of "autocycle" to specify that an autocycle is a three-wheeled motorcycle that does not use handlebars or any other device that is directly connected to a single front wheel to steer and in which the driver and each passenger ride in either a fully- or a partly-enclosed seating area that is equipped with a safety belt system. The act eliminates the requirements that an autocycle be equipped with air bags and a hard-top enclosure that protects occupants from the elements and can support the weight of the vehicle without harming occupants when the vehicle is resting on the enclosure. The act exempts an autocycle driver from the motorcycle driver endorsement requirement.

Effective March 23, 2017

HB17-1105: Vehicle Titling and Registration Inspection Requirements

The act narrows the circumstances in which a physical inspection of a vehicle, including a vehicle identification number inspection to verify information about the vehicle, is required before registering or titling the vehicle. The act also creates a pilot program under the Colorado State Patrol (CSP) to issue permits to transportation associations to verify information for the purposes of titling and registration of commercial vehicles, and allows CSP to promulgate rules to implement the program. The act applies to applications for registration or titling of a vehicle that are filed on or after July 1, 2017.

Effective March 16, 2017

HB17-1107: Division of Motor Vehicles Colorado Driver License Record Identification and Vehicle Enterprise System

The DMV is in the process (to be completed Fall 2018) of converting its current computer system, known as the Colorado State Titling and Registration System (CSTARS), to a new computer system, known as Colorado Driver License, Record, Identification, and Vehicle Enterprise Solution (Colorado DRIVES). The act amends statute to replace CSTARS with Colorado DRIVES, including renaming the account associated with these programs, replaces the current advisory committee with a Colorado DRIVES county governance committee, defines and

2017 Legislative Digest *(cont'd)*

clarifies the term “authorized agent”, repeals obsolete provisions, authorizes the DMV to share driver license and identification card images with the driver licensing agency of any other state, and clarifies that the DMV is responsible for the documents digitally stored by the DMV. The act authorizes county clerks to transfer money collected from motor vehicle transactions to the DMV via electronic funds transfer (EFT).

Portions Effective August 9, 2017; Portions Effective July 30, 2018

HB17-1149: Army Special Forces License Plate

Currently, CDOR issues special license plates to members and veterans of the United States Army Special Forces. The plates are restricted to people whose orders or DD214 form show an awarded prefix “3” or suffix “S” or a designation of “5G”, 18/180 series MOS, special forces tab, OSS, or UNPIK-8240. The act removes the ability to get the special license plate based on an awarded “S” suffix.

Effective August 9, 2017

HB17-1162: Outstanding Judgments and Driver Licenses

Under current law, driving under restraint is a misdemeanor punishable by up to 6 months in jail and up to a \$500 fine. The act decreases the penalty to a class A traffic infraction if the basis of the restraint is an outstanding judgment.

Effective August 9, 2017

HB17-1205: Motor Vehicle Total Loss Title Insurance

The act changes the definition of “salvage vehicle” to allow use of that designation when an insurer determines the vehicle to be a total loss. The act also excludes theft damage from the types of damage that can cause a vehicle to be a salvage vehicle.

Effective August 9, 2017

HB17-1212: Colorado Aviation Special License Plate

The act creates the aviation special license plate. In addition to the standard motor vehicle fees, one \$25 is accredited to the Highway Users Tax Fund (HUTF) and another \$25 fee to Licensing Services Cash Fund.

Effective August 9, 2017.

Plates issued on or before September 1, 2018.

HB17-1213: Transfers of Automobile Titles Upon Death

Under current law, CDOR makes available a beneficiary designation form that allows the owner or joint owners of a vehicle to arrange for the transfer of the vehicle’s title to a named beneficiary upon the death of the owner, or of the last surviving joint owner, of the vehicle. The act adds language stating that the DMV within CDOR, rather than the department itself, shall administer the process. The act states that the personal representative of the estate or successor of a decedent or person acting on behalf of the successor, is not liable for obtaining a new certificate of title or for transferring title to the vehicle if the personal

representative does not have actual knowledge of the existence of a valid, unrevoked beneficiary designation form.

Effective August 9, 2017

HB17-1277: Driver License Suspension Leaving Accident Scene

Currently, CDOR is required to revoke the driver license of a driver convicted of leaving the scene of an accident involving serious bodily injury or death. The act allows CDOR to also suspend the license based on a preponderance of evidence of the same. If both the suspension and revocation are imposed as a result of the same episode of driving, the act requires CDOR to run the suspension and the revocation concurrently. The act establishes a procedure by which a driver may contest the suspension and request issuance of a probationary license for the purpose of driving for employment, education, health, or other necessities.

Effective January 1, 2018

HB17-1354: Collection of Delinquent Taxes on Mobile Homes

The act modifies a county treasurer’s duties in connection with the collection of delinquent taxes on mobile or manufactured homes that are not affixed to the ground, including the authorization to declare tax liens. The county treasurers issue a certificate of ownership for the mobile home to the purchaser or lawful holder of the certificate of sale. This certificate of ownership shall be accepted at county clerk and recorder’s offices for the purposes of titling a mobile home.

Effective August 9, 2017

SB17-027: Increase Penalty Texting While Driving

Under current law, the penalty for text messaging while driving is a \$50 fine and one point assessed against the violator’s driver license for a first offense and a \$100 fine and one point assessed against the violator’s driver license for a second or subsequent offense. This act increases the penalty to a \$300 fine and four points for each offense.

Effective Jun 1, 2017

SB17-176: Motor Vehicle License Plate Appropriation

The act authorizes an appropriation to the DMV to purchase and issue license plates, decals, and validating tabs.

Effective March 1, 2017

SB17-213: Autonomous Driving Motor Vehicles

The act declares that the regulation of automated driving systems is a matter of statewide concern, and, therefore, local authorities are prohibited from setting different standards for these systems than for human drivers. These vehicles will be titled and registered in the tax class and vehicle type as required in Title 42 of the Colorado Revised Statutes.

Effective August 9, 2017

2017 Legislative Digest *(cont'd)*

SB17-251: Department Revenue Records Insurer and Salvage Pool

The act allows motor vehicle insurers and salvage pools to use an electronic system to access CDOR's records to determine a motor vehicle's owner and lienholder. CDOR may charge a fee of up to \$5 for access to the system.
Effective August 9, 2017

SB17-286: Driver Permit License Disability Administration

The act clarifies that a person with a disability obtains a temporary instruction permit for driving using the normal procedures and requirements, but modified as necessary because of the disability. The instruction permit expires after three years. The act also requires CDOR to make a reasonable effort to ensure that confidential driver records are not visible or accessible to the public and to protect the contents against inadvertent disclosure.
Effective August 9, 2017

SB17-305: Primary Election Clean-Up

In the 2016 general election, Colorado voters approved two citizen-initiated measures affecting primary elections: Proposition 107, which restores presidential primary elections, and Proposition 108, which allows participation by unaffiliated voters in primary elections. The act makes several statutory changes to facilitate effective implementation of the state's election laws. For the DMV, the act adds to the list of questions for unaffiliated electors what political party, if any, whose primary election ballot the elector desires to receive in the mail.
Effective August 9, 2017

Enforcement Business Group:

HB17-1034: Medical Marijuana License Issues

Corresponding the medical marijuana (MMJ) code to the retail marijuana (RMJ) code: created the MMJ business operator license; allows a MMJ licensee to move their business anywhere in Colorado upon approval of the state and local jurisdiction; allows MMJ licensee to remediate product if test indicated presence of a microbial and if unable to remediate, require the licensee to properly destroy the adulterated product; and, allow MMJ-infused product (MIP) manufacturers to sell or buy MMJ from another MIP.
Effective March 16, 2017

HB17-1120: Alcohol Beverage License Higher Education Campus

The act allows a higher education institution that has a license to serve alcohol beverages for on-premises consumption to apply for designation as a campus liquor complex, thereby allowing the institution to designate multiple facilities on the campus as locations for serving alcohol beverages.
Effective August 9, 2017

HB17-1145: Amateur Winemaker Tastings Contests & Judgings

The act authorizes amateur winemakers to enter their brews in organized events, such as contests, tastings, or judgings at licensed premises. The wine portions are limited to 6 ounces and cannot be sold to the general public.
Effective August 9, 2017

HB17-1249: Penalties for Unlicensed Motor Vehicle Sales

The act increases the penalties for individuals and corporations who act as a wholesaler, powersports vehicle dealer, motor vehicle dealer, used powersports vehicle dealer, used motor vehicle dealer, buyer agent, wholesale motor vehicle auction dealer, powersports vehicle salesperson, or motor vehicle salesperson without proper authorization.
Effective August 9, 2017

HB17-1365: Liquor-Licensed Drugstores Electronic Benefit Transfers

The act exempts liquor-licensed drugstores from the law prohibiting an establishment that is licensed to sell malt, vinous, or spirituous liquors from having an automated teller machine (ATM) on the premises from which individuals enrolled in public assistance programs may obtain cash benefits through the electronic benefits transfer (EBT) service.
Effective August 9, 2017

HB17-1367: Authorize Marijuana Clinical Research*

The act creates a marijuana research and development license that allows the holder to possess marijuana for research purposes and a marijuana research and development cultivation license that allows the holder to grow, cultivate, possess, and transfer marijuana for research purposes; the State Licensing Authority may promulgate rules. The act makes statutory change regarding marijuana research at public entities or with public money, medical efficacy research, and pesticide research.
Portions Effective August 9, 2017;
Portions Effective January 1, 2018

**The act became law without the Governor's signature.*

SB17-015: Unlawful Marijuana Advertising

The act makes it a level 2 drug misdemeanor for a person not licensed to sell medical or retail marijuana to knowingly advertise for the sale of marijuana or marijuana concentrate. The bill excludes primary caregivers from the crime.
Effective September 1, 2017

SB17-058: Employee Agent Purchase of Alcohol Beverages

The act allows an employee or agent to purchase alcohol beverages on behalf of: a hotel and restaurant licensee, a tavern licensee, or a lodging and entertainment facility licensee.
Effective August 9, 2017

2017 Legislative Digest *(cont'd)*

SB17-077: Government Agency Special Event Permit Eligibility

The act authorizes a state agency, the Colorado Wine Industry Development Board, or an instrumentality of a municipality or county that has a statutory mandate to promote either alcohol beverages manufactured within the State or tourism to an area of the State where alcohol beverages are manufactured, to obtain a special event permit to sell alcohol beverages for a limited period.

Effective August 9, 2017

SB17-134: Alcohol Beverage License Penalty Application

The act limits penalties for violations relating to the sale of alcohol beverages to a visibly intoxicated or underage person that occur in a sales room for licensees operating a beer wholesaler, winery, limited winery, or distillery, or in a retail establishment, for licensees operating a brew pub, vintner's restaurant, or distillery pub, by prohibiting the licensing authority from: basing any fine on the estimated gross revenues of any manufacturing or wholesale activities of the licensee, and extending any suspension to the manufacturing or wholesale activities of the licensee.

Effective August 9, 2017

SB17-187: Residency Exemption Marijuana Education-Based Occupational License

Under current law, when an employee or manager of a retail or medical marijuana business applies for an occupational license, the person must be a Colorado resident on the date of application. The act gives the State Licensing Authority the ability to create an exemption for up to 2 years to the residency requirement for a nonresident applying for an occupational license in order to participate in a marijuana-based workforce development or training program. The nonresident must file an affirmation that they are participating in a program that requires access to licensed premises.

Effective August 9, 2017

SB17-192: Marijuana Business Efficiency Measures

Prior to the act, if medical marijuana tested positive for a substance injurious to health, the product could be remediated or destroyed. The act allows for a second test before the marijuana goes to remediation, and, if two additional tests indicate there is no injurious substance, the marijuana can be used or sold. The act changes the frequency of how often CDOR determines the average market rate (AMR) for purposes of excise tax collection on retail marijuana (RMJ) from every 6 months to quarterly. A separate AMR is required for unprocessed RMJ for extraction that is lower than the AMR for unprocessed RMJ for direct sale. The act requires the AMR to be used to calculate the state excise tax on affiliated transactions, and requires the contract price to be used to calculate the excise tax on unaffiliated transactions. The act clarifies that the AMR will be used to calculate the excise tax on all county, municipal, or metropolitan district transactions.

Effective August 9, 2017

SB17-237: Age of Employees Serving Alcohol on Premises

The act permits a licensed tavern or lodging and entertainment facility that regularly serve meals to allow an employee who is at least 18 years of age but less than 21 years of age to sell malt, vinous, or spirituous liquors if the employee is supervised on-site by a person who is at least 21 years of age.

Effective June 5, 2017

SB17-240: Sunset Motor Vehicle Dealers Sales

The act implements many of the recommendations in the Colorado Department of Regulatory Agencies' sunset review of the Motor Vehicle Dealer Board and the regulation of powersports vehicles as follows: continues the regulation of motor vehicle and powersports vehicle sales until September 1, 2027; codifies the Auto Industry Division (AID) in statute under CDOR and changes the authority to enforce the regulation of the licensing of vehicle sellers from the CDOR Executive Director to the AID Director; requires a licensing application when a business acquires a new owner, except in the case of a publicly traded corporation; subjects the license of a dealer to discipline when the owner is acting as a salesperson and violates the law governing salespersons; requires a fingerprint-based criminal history record check for all licensees; and requires people who have had licenses revoked to wait one year before applying for a new license. The act amends the Consumer Protection Act to require powersports vehicle sales to comply with the protections already afforded consumers with motor vehicle sales.

Effective July 1, 2017

SB17-269: Retail Liquor Store Sales Revenue Nonalcohol Goods

For purposes of calculating the 20 percent limit on a retail liquor store's annual gross sales revenue from the sale of nonalcohol products, the act excludes revenues from the sale of the following products from the calculation: Lottery products, cigarettes, tobacco products, nicotine products, ice, soft drinks, mixers, and nonfood items related to the consumption of alcohol beverages.

Effective August 9, 2017

SB17-298: Motor Vehicle Dealers and Manufacturers

The act makes several statutory changes regarding the relationship between a motor vehicle manufacturer and the motor vehicle dealers that have franchise agreements with the manufacturer.

Effective August 9, 2017

2017 Legislative Digest (cont'd)

Taxation Division:

HB17-1002: Child Care Expenses Income Tax Credit Extension

The act extends the child care expenses income tax credit for individuals who have a federal adjusted gross income of \$25,000 for three income tax years. The credit is allowed for the 2018 and 2019 income tax years. If the general fund surplus is forecast to be at least \$2.9 million, then the tax credit is available for the 2017 income tax year and, if not, then it is available for the 2020 income tax year.

Effective August 9, 2017

HB17-1055: Create New Tax Check-Off for Urban Peak

The act creates the Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund (Fund) in the State Treasury and a voluntary contribution designation line for the Fund on the state individual income tax return form (form) for the five income tax years following the year that the CDOR Executive Director certifies to the Revisor of Statutes that there is a space available on the form. Following the statutory two-year grace period for new tax check-offs, the Fund is required to achieve the minimum contribution amount of \$50,000 per year to remain on the form.

Effective August 9, 2017

HB17-1090: Advanced Industry Investment Tax Credit Extension

A qualified investor who, prior to January 1, 2018, makes an equity investment in a qualified small business from an advanced industry is allowed an income tax credit that is equal to a percentage of the investment, up to a maximum credit of \$50,000. The act extends the credit to January 1, 2023. The definition of "qualified small business" is expanded to include a company that has annual revenues of less than \$5 million or that has been actively operating and generating revenue for less than 5 years. The Office of Economic Development and International Trade (OEDIT) is required to submit a report in 2022 about the economic benefits from the related qualified investments.

Effective August 9, 2017

HB17-1103: Sales and Use Tax Exemption for Historic Aircraft

The act creates a state sales and use tax exemption for a historic aircraft that is on loan for public display, demonstration, educational, or museum promotional purposes in the State.

Effective August 9, 2017

HB17-1104: Exclude Olympic Medal Income from Taxable Income

The act exempts from an individual's state income tax liability income earned as a direct result of winning a medal (includes both the monetary value of the medal itself and any monetary award given for winning the medal from the

United States Olympic Committee or any sport-specific national governing body or paralympic sport organization and to exclude endorsement income and nonmonetary benefits) while competing for the United States of America at the Olympic Games. Certain exclusions and conditions may apply.

Effective August 9, 2017

HB17-1136: Consistent Statutes for Electronic Filing of Taxes

For the purposes of consistency, the act makes statutory changes regarding the use of electronic funds transfer (EFT) for the payment of tax, and changes to electronic filing requirements. The act specifies that in all cases CDOR may require EFT and electronic filing; CDOR may promulgate rules.

Effective March 23, 2017

HB17-1203: Local Government Special Sales Tax on Retail Marijuana

The act authorizes counties and statutory municipalities (municipalities) to levy, collect, and enforce a special sales tax on retail marijuana (RMJ) and RMJ products in addition to any sales tax imposed by the State and the standard sales tax imposed by the county or municipality. The special sales tax must be approved by the eligible electors of the county or municipality, as applicable. If the county levies, collects, and enforces such tax in a municipality that has already obtained voter approval to levy a special sales tax on RMJ, county's special sales tax is invalid unless the county enters into an intergovernmental agreement with the municipality.

Effective May 4, 2017

HB17-1216: Sales and Use Tax Simplification Task Force*

The act creates the Sales and Use Tax Simplification Task Force (Task Force) which is made up of legislative members and state and local sales and use tax experts. The Task Force will study sales and use tax simplification between the state and local governments. The Task Force is subject to sunset review in 3 years, has the authority to recommend legislation, and is required to make an annual report to Legislative Council.

Effective June 5, 2017

* CDOR has one seat on the Task Force.

**For more information, visit:

<https://leg.colorado.gov/bills/hb17-1216>

HB17-1222: Create Family Caregiver Support Fund Tax Check-Off

The act creates the Family Caregiver Support Fund (Fund) in the State Treasury and a voluntary contribution designation line for the Fund on the state individual income tax return form (form) for the five income tax years following the year that the CDOR Executive Director certifies to the Revisor of Statutes that there is a space available on the form. Following the statutory two-year grace period

2017 Legislative Digest *(cont'd)*

for new tax check-offs, the Fund is required to achieve the minimum contribution amount of \$50,000 per year to remain on the form.

Effective August 9, 2017

HB17-1250: Renew and Expand Tax Check-Off to Benefit Wildlife

The act extends by five years the nongame and endangered wildlife tax check-off, previously scheduled to sunset in 2018. The act renames the check-off as the Colorado Nongame Conservation and Wildlife Restoration Voluntary Contribution Program for the purpose expanding the program to benefit all wildlife in Colorado.

Effective August 9, 2017

HB17-1356: Treat Economic Development Income Tax Credits Differently

The act allows the Colorado Economic Development Commission to allow certain businesses that make a \$100 million strategic capital investment in the State, subject to a maximum amount, and subject to the requirements of the specified income tax credits, to treat any of the following income tax credits allowed to the business as either carry forwardable for a five-year period or transferable: the Colorado job growth incentive tax credit, the enterprise zone income tax credit for investment in certain property, the income tax credit for new enterprise zone business employees, and the enterprise zone income tax credit for expenditures for research and experimental activities.

Effective May 24, 2017

SB17-112: Sales & Use Tax Payment to Wrong Local Government

Current law provides a dispute resolution process if a taxpayer asserts that all or part of a sales or use tax owed has been paid to another local government and grants that taxpayer a remedy by relieving the tax and interest due if the CDOR Executive Director agrees with the taxpayer. A court case applied the statute of limitations to the current law, barring the applicability of the remedy for a taxpayer. This act specifies that any kind of statute of limitations cannot operate to bar the remedies set forth in the current law. The act denies this remedy to any taxpayer who received notice that the wrong local government was paid and who failed to comply with the requirements of the notice.

Effective April 18, 2017

SB17-194: Exception to Deadlines Due to Refund-Related Fraud

CDOR is required to meet certain deadlines in sending out income tax refunds. If these statutory deadlines are not met, a penalty and interest is added as specified in statute. The act adds to the list of deadline exceptions when CDOR makes a determination that there is a suspicion of identity theft or other refund-related fraud.

Effective March 30, 2017

SB17-267: Sustainability of Rural Colorado

This is a multi-faceted act that addressed the following: repealed the Hospital Provider Fee program, created the Colorado Healthcare Affordability and Sustainability Enterprise (CHASE), supports the implementation of a health care delivery system reform incentive payments program, reduced excess state revenues cap, classifies state reimbursement to local governments as a TABOR refund mechanism, authorizes lease-purchase agreements to fund transportation and capital construction up to \$2 billion, exempts marijuana from state sales tax, increases the state marijuana special sales tax rate from 10 percent to 15 percent, allocates state marijuana sales tax proceeds, requires reduction in fiscal year 2018-19 departmental budget requests, eliminates general fund transfers to the Highway Users Tax Fund (HUTF), modifies medical services copayments, implements enhanced pediatric health under the federal "ACE Kids Act", and terminates an existing temporary income tax credit for business personal property taxes.

Portions Effective May 30, 2017; Portions Effective July 1, 2017

SB17-294: Revisor's Bill

The act improves the clarity and certainty of the statutes by amending, repealing, and reconstructing various statutory provisions of law that are obsolete, imperfect, or inoperative. In particular, the act provided clarity to the legislative intent regarding the rural primary care preceptor tax credit.

Effective May 25, 2017

SB17-299: Apportionment of Income of Enterprise Data Centers

The act allows a taxpayer that makes a \$150 million capital investment in an enterprise data center operation in the State within a consecutive five-year period to enter into a memorandum of understanding with the Office of Economic Development and International Trade (OEDIT) to transition to a different income tax apportionment method.

Effective August 9, 2017



Peak Performer

Isaac Ndegwa



Isaac is always efficient, courteous, and professional when providing service to his taxpayers and his peers. Thank you Isaac for the work you do for the Field Audit Section and the Department of Revenue!

Kudos From Customers
 Went to Westgate and worked with **Tommie (Bustamante)** to get my daughter's learners permit—what a fabulous experience! Professional, informative, caring, supportive. Our entire experience was so positive—just wanted to recognize Tommie and say thank you!

— Kelly E.

Kudos From Customers
 I accompanied my mother to the Driver License Office, in order to get her a Colorado ID. We felt so lucky to have gotten **Rick**, who really went above and beyond to assist my 85 year old mother. She has onset of Alzheimer's, so can get confused in situations such as this and **Rick** was respectful, patient, friendly and persistent. The manager also was so incredible, as he also had to assist us. The office overall was very pleasant, lots of smiles. They really made our day and week, as I had to take off work to bring my mother there. The young woman at the front was also so helpful and friendly. I give them 11 out of 10.

— Patricia B.



Starfish Award



Don Felske

Don provides suggestions to encourage exceptional work performance within the Gaming Division. Don's efforts, hard work and cooperative spirit truly make a difference! Thank you Don for all you do!



Peak Performer

Marsia Blackwell



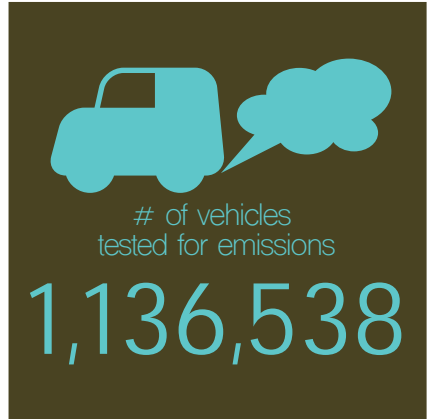
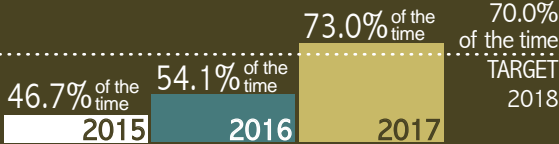
Marsia is a great example of an effective, proactive and professional supervisor. Her ability to identify issues and establish streamlined processes are instrumental in the Driver Control Section "reaching new heights" for the residents of Colorado.



DMV by the numbers

Driver License Transactions complete within

15 minutes



Online Driver License Renewals

37% increase between 2015 and 2016

GOAL:

5% over previous year

10% by 2018

1.8 million minutes saved with online renewals



Fiscal Year 2017

Driver Control Call Center Wait Time



1.13% Call Block Rate

customers called to the counter within 15 minutes of appointment time

ACHIEVED 94.5% of the time



TARGET 90%



998
FRAUD INVESTIGATIONS COMPLETED IN FY 17



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 Assessments24

Motor Vehicle Titles Received24

Motor Vehicle Emissions Licenses and Collections24

Driver Record Administration25

International Registration Plan Registrations and Collections.....25

Driver License Administration26

Online Transaction Data28

Vehicle License Fees and Specific Ownership Tax Collected by County.....29

Registered Vehicles by Type and County30

Vehicle Registrations by Plate Type32

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 ¹

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Number of Penalty Assessments	94,275	102,539	100,553	105,136	149,933
Penalty Assessment Collections	\$12,600,209	\$13,562,379	\$14,491,527	\$15,077,050	\$14,360,668

Motor Vehicle Titles Received

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Title Applications Received	1,608,557	1,621,277	1,561,035	1,850,487	1,860,984
Title Revenues ²	\$5,147,382	\$5,188,086	\$4,995,312	\$5,921,558	\$5,955,148

Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Licenses:					
Stations Licensed	87	87	81	82	81
Inspectors Licensed	683	593	496	480	479
Total Licenses in Force	770	680	577	562	560
Stations Renewed	81	51	49	53	66
Inspectors Renewed	245	173	161	224	171
Total Licenses Renewed	326	224	210	277	237
Collections:					
Station Licenses	\$1,355	\$960	\$700	\$795	\$1,050
Inspector Licenses	\$6,085	\$5,245	\$4,730	\$5,235	\$4,215
Exempt Window Stickers	\$36,750	\$35,100	\$48,500	\$36,050	\$36,250
Vehicle Inspection Reports	\$290,887	\$302,656	\$285,070	\$264,043	\$261,437
Penalty Assessment	\$338,713	\$381,810	\$278,475	\$401,775	\$310,155
Total Collections	\$673,790	\$725,771	\$617,475	\$707,898	\$613,107

¹ The Penalty Assessments data do not necessarily equate to an increase in funds collected. DMV collects the funds if the customer elects to pay the ticket within the 40 days. Otherwise the department forwards the ticket to court without collecting any funds.

² 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 2013 to 2017

	2013	2014	2015	2016	2017 ¹
Excessive Points	8,947	7,380	7,811	5,534	7,010
Adult Impaired Driving Arrests ²	26,859	24,592	23,581	19,871	18,254
License on Hold by Another State	3,675	4,071	4,409	3,638	6,483
DUI Convictions	4,125	3,944	3,463	3,142	6,995
Habitual Traffic Offender	3,265	2,887	2,567	2,437	2,540
Accident Without Insurance	1,258	1,441	1,552	1,595	4,480
Driving Without Insurance	24,417	21,050	18,448	17,490	14,136
Vehicular Assault/Homicide	156	153	211	189	197
Controlled Substance Convictions	1	0	0	0	0
Underage Drinking and Driving	1,468	1,373	1,178	993	829
Underage Buy/Possess Alcohol	846	613	422	385	289
Child Support Arrears ³	18,201	18,774	18,645	17,426	34,505
Unpaid Ticket/Failure to Appear in Court	78,868	77,519	76,662	74,128	86,926
All Others	37,573	48,129	43,503	42,922	66,513
Total Restraints	209,659	211,926	202,452	189,750	249,157
License Reinstatements Tendered	77,124	78,484	94,928	87,878	81,681
Reinstatement Fees Collected	\$7,346,642	\$7,458,928	\$7,308,834	\$6,848,249	\$7,332,049
Change of Address/Name	51,420	46,736	35,305	33,798	25,847
Driver Records					
Provided to Public	73,893	73,277	73,101	67,216	68,035
Provided to Courts	164,837	151,739	143,823	150,927	151,814

International Registration Plan (IRP) Registrations and Collections

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Total Number of Colorado-Based IRP Vehicles	19,404	19,827	20,037	20,274	20,509
Registration Fees Collected in Colorado that Remained in Colorado	\$17,161,716	\$16,945,828	\$17,563,603	\$20,546,618	\$25,696,187
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$37,627,469	\$46,310,010	\$51,728,416	\$53,600,633	\$50,826,501
Total IRP Collection for Colorado	\$54,789,185	\$63,255,838	\$69,292,019	\$74,147,251	\$76,522,688

¹ The Motor Vehicle Division implemented a new computer system during FY16-17, which changed the way some data was tracked. Variances in data are generally due to new tracking methods.

² The decrease in FY16-17 may be attributed to increased awareness campaigns through Colorado Department of Transportation and Colorado Task Force on Drunk and Impaired Driving, as well as increased awareness and usage of rideshare services.

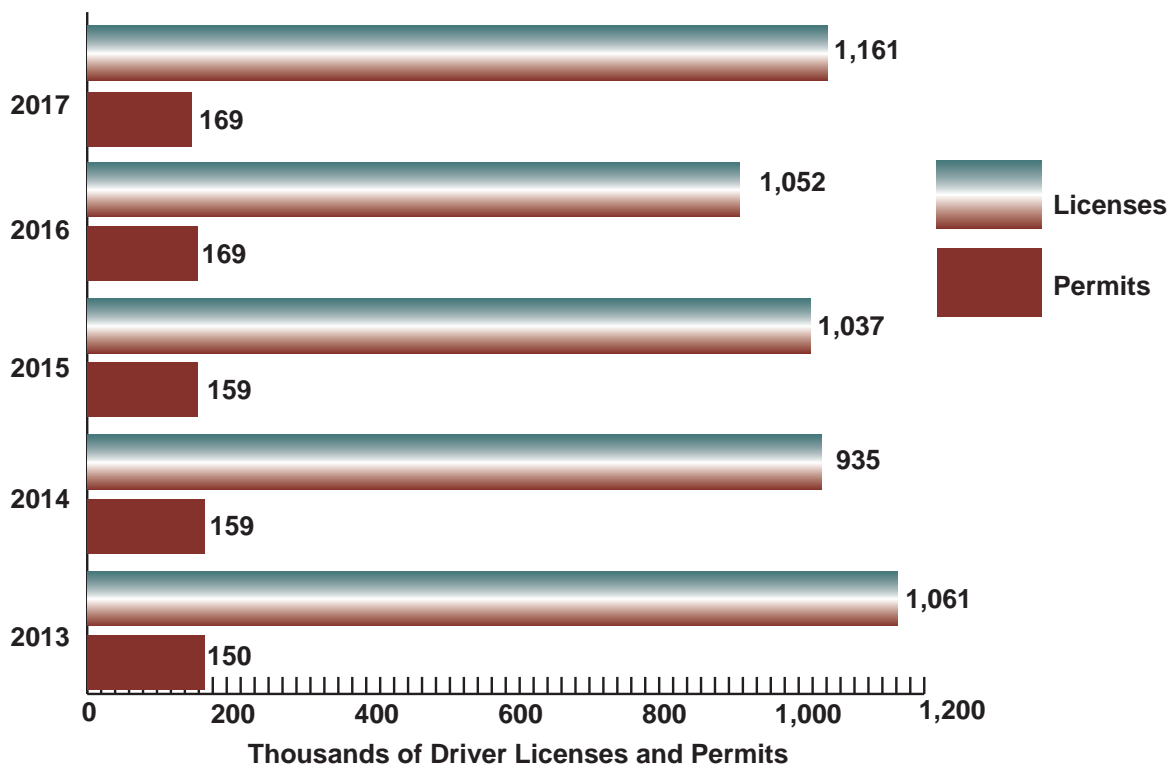
³ This number has increased in FY16-17 as a result of a systems processing error in the Colorado Department of Human Services computer system which caused approximately 13,000 child support compliance letters to be issued in error.

Driver License Administration Fiscal Year 2017

Type of License Issued	State Offices	County Offices	Total
Adult License	872,687	149,122	1,021,809
Minor License	61,601	5,651	67,252
Provisional License	23,812	1,478	25,290
Probationary License	1,294	2	1,296
Commercial Driver License	44,038	1,670	45,708
Total Licenses Issued	1,003,432	157,923	1,161,355

Type of Permit Issued	State Offices	County Offices	Total
Adult Permits	67,675	868	68,543
Minor Permits	67,231	1,207	68,438
Provisional Permits	12,661	202	12,863
Motorcycle Instruction Permits	5,234	178	5,412
Commercial Driver Instruction Permits	13,656	334	13,990
Total Permits Issued	166,457	2,789	169,246
Total Licenses and Permits Issued	1,169,889	160,712	1,330,601

Driver License Activities
(issued in thousands)
Fiscal Years 2013 to 2017



Continued on next page

Driver License Administration *(cont'd)*

Fiscal Year 2017

Documents Issued as of June 30, 2017	Total
Total IDs In Force	576,502
Total Permits In Force	131,974
Total Regular Licenses In Force	3,889,348
Total CDL Licenses In Force	132,759
Total Motorcycle Endorsements In Force	406,513

Endorsements/Miscellaneous During FY16–17	State Offices	County Offices	Total
Motorcycle Endorsements	84,280	16,531	100,811
Colorado I.D. Cards	135,593	13,679	149,272
Organ Donors	942,928	121,007	1,063,935
Change of Name/Address ¹	31,234	785	32,019

Examinations During FY16–17	State Offices	County Offices	Total
Written Tests Passed	86,383	1,000	87,383
Written Tests Failed	50,193	343	50,536
Driver Road Tests Passed	68,700	1,285	69,985
Driver Road Tests Failed	15,737	71	15,808
Physical Referrals ²	7,355	1,525	8,880
Special Re-Examinations	2,146	18	2,164
Voter Registration	220,230	41,894	262,124
Online Renewals - Driver Licenses Issued ³	200,012	NA	200,012
Online Renewals - ID Cards Issued ³	7,770	NA	7,770
Renewal by Mail / Reissue Out of State	3,576	NA	3,576
Motor Vehicle Records	160,759	7,957	168,716
Reinstatements	72,830	NA	72,830

Kudos From Customers

Can't believe I'm saying this, but I just had a really easy experience at the Colorado DMV (Golden Driver License Office). Went in to renew my license and was out in less than 30 minutes. Staff smiled too!

— Nancy L.

Kudos From Customers

Eighty-six year old Stevia W. contacted the Citizens' Advocate stating "I no longer drive and sold my car. My license is expiring. Do I need another license as ID even though I will never drive again?" She was given the instructions to exchange her license for an ID online at no charge. Her response was "Thank you so much...this was easy!"

¹ Not specifically tracked in the new computer system, DRIVES, that was implemented in FY16-17. The data being reported comes from the preexisting Driver License System (DLS)

² This data includes referrals for medical and eye exams.

³ These numbers are also reported in the "Online Transaction Data-DMV" table.

NA – Not applicable

Online Transaction Data—DMV ¹

Fiscal Years 2016 and 2017 ²

Service/Product	2016		2017	
	Transactions	Amount Collected	Transactions	Amount Collected
Service/Product Motor Vehicles Driver License				
Driver License / I.D. Card Renewal Payments Processed ³	185,377	\$4,637,311	222,925	\$6,149,919
Driver License Issued Over the Counter Processed with Credit Card	382,736	\$9,624,874	521,821	\$13,539,317
Vehicle Registrations				
County Motor Vehicle Offices Using PayPort ⁴	1,038,504	\$223,262,615	1,212,466	\$269,137,707
Online Vehicle Registration Renewals	900,499	\$154,725,215	1,015,331	\$183,286,945
International Registration Plan/ International Fuel Tax Agreement (IFTA)				
Online Payment For Apportioned Registrations	1,089	\$5,098,781	1,169	\$5,345,195
Online Payment for IFTA Return	3,732	\$652,348	4,264	\$786,393
Total Online Motor Vehicle Transactions	2,511,937	\$398,001,144	2,977,976	\$478,245,476

CUSTOMER SERVICE PERFORMANCE METRICS

DL ONLINE RENEWALS

- Goal: **5%** increase
- Actual: **6%** increase



Reached **1 million** online renewals on Oct. 26, 2016



54.1%

Percentage of customers called to the counter within **15 minutes** in FY 16.
Goal was **50%**

73%

Percentage of customers called to the counter within **15 minutes** in FY17.
Goal was **65%**

94.5%

Percentage of customers with **appointments** who are called to the counter within **15 minutes**

1 minute, 22 seconds

Amount of time by which the Driver Control Call Center exceeded the **10 minute wait time** goal. Only **1.13%** of calls were blocked.



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

² Drives rolled out in February 2017 for Drivers License. This allowed more online services than was previously offered, including online payment of Penalty Assessments, Reinstatements, and Driver Record Searches. Also, penalty assessments are now payable by CC OTC beginning with roll-out, in the past they were not payable by credit card. The OTC number also includes County Driver License offices that previously did not have visibility too.

³ Includes donation amounts to Emily Keyes Organ Foundation Fund.

⁴ Credit card acceptance for payment of motor vehicle registration taxes and fees at county motor vehicle offices.

Vehicle License Fees and Specific Ownership Tax Collected by County Fiscal Year 2017

County	License Fee ¹	Ownership Tax ²	County	License Fee ¹	Ownership Tax ²
Adams	\$51,252,524	\$51,582,674	La Plata	\$6,208,192	\$6,358,580
Alamosa	\$1,810,008	\$1,386,457	Lake	\$948,354	\$698,286
Arapahoe	\$54,664,372	\$67,492,151	Larimer	\$30,119,931	\$36,446,274
Archuleta	\$1,820,291	\$1,728,738	Las Animas	\$1,724,970	\$1,356,645
Baca	\$546,729	\$349,070	Lincoln	\$713,554	\$482,399
Bent	\$461,503	\$289,685	Logan	\$2,441,619	\$1,895,600
Boulder	\$23,626,848	\$32,086,913	Mesa	\$16,388,260	\$15,669,152
Broomfield	\$5,196,188	\$8,479,277	Mineral	\$172,129	\$123,223
Chaffee	\$2,669,037	\$2,289,806	Moffat	\$1,905,878	\$1,648,351
Cheyenne	\$402,199	\$349,166	Montezuma	\$3,150,894	\$2,515,453
Clear Creek	\$1,436,560	\$1,454,899	Montrose	\$5,041,279	\$3,892,697
Conejos	\$1,079,622	\$681,123	Morgan	\$3,947,311	\$3,693,348
Costilla	\$516,809	\$287,791	Otero	\$2,023,576	\$1,389,385
Crowley	\$360,055	\$188,126	Ouray	\$690,357	\$735,755
Custer	\$781,184	\$673,396	Park	\$2,893,736	\$2,649,890
Delta	\$3,971,054	\$2,593,886	Phillips	\$674,898	\$584,833
Denver	\$50,656,041	\$65,225,211	Pitkin	\$2,271,300	\$3,620,646
Dolores	\$329,835	\$216,237	Prowers	\$1,410,575	\$927,473
Douglas	\$30,537,893	\$54,056,266	Pueblo	\$14,871,930	\$12,783,062
Eagle	\$6,445,449	\$8,788,802	Rio Blanco	\$1,077,021	\$983,787
El Paso	\$54,939,966	\$57,869,450	Rio Grande	\$1,626,865	\$1,209,095
Elbert	\$4,416,946	\$4,349,533	Routt	\$3,168,593	\$3,518,260
Fremont	\$4,942,295	\$3,810,462	Saguache	\$1,002,448	\$570,600
Garfield	\$7,746,872	\$7,615,158	San Juan	\$96,829	\$62,699
Gilpin	\$859,680	\$800,557	San Miguel	\$976,759	\$1,108,961
Grand	\$2,393,811	\$2,317,981	Sedgwick	\$373,566	\$249,971
Gunnison	\$2,073,776	\$1,785,559	Summit	\$3,635,980	\$4,837,689
Hinsdale	\$163,316	\$111,642	Teller	\$3,026,224	\$2,983,737
Huerfano	\$893,346	\$573,783	Washington	\$897,263	\$589,524
Jackson	\$346,926	\$228,417	Weld	\$34,428,437	\$42,241,951
Jefferson	\$49,811,550	\$66,129,972	Yuma	\$1,777,517	\$1,556,987
Kiowa	\$269,489	\$186,808	Total	\$518,386,240	\$604,368,353
Kit Carson	\$1,277,821	\$1,005,044			

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 2017

County	Bus	Dealer	Farm Truck/ Tractor	GVW Truck/ Trailer	Light Truck	Motorcycle	Motorhome
Adams	734	3,133	1,266	5,177	95,422	16,091	2,827
Alamosa	57	91	1,023	210	4,650	567	116
Arapahoe	933	5,611	767	1,613	77,713	15,834	1,864
Archuleta	50	7	247	156	4,740	744	197
Baca	39	21	1,763	59	1,095	133	30
Bent	24	8	799	43	1,275	127	37
Boulder	622	1,419	867	577	38,415	10,671	1,551
Broomfield	34	299	16	78	8,141	2,103	303
Chaffee	147	83	232	260	7,022	1,352	360
Cheyenne	22	0	879	64	731	92	13
Clear Creek	48	3	61	80	3,726	739	197
Conejos	23	19	1,686	42	2,649	351	45
Costilla	0	12	556	22	1,637	203	55
Crowley	12	10	472	37	947	122	40
Custer	11	2	317	58	2,287	339	100
Delta	95	154	1,715	299	10,239	1,422	469
Denver	1,214	2,450	7	3,336	75,916	13,949	1,349
Dolores	14	13	578	33	828	123	27
Douglas	548	1,546	1,168	824	42,813	10,779	1,353
Eagle	274	40	204	495	14,753	2,447	430
El Paso	1,503	3,859	1,954	2,632	106,110	23,795	4,468
Elbert	49	70	1,462	430	11,481	1,617	469
Fremont	118	168	1,146	442	11,319	2,634	628
Garfield	243	316	742	1,022	19,091	2,430	563
Gilpin	15	0	61	79	2,547	578	135
Grand	112	19	335	280	6,513	908	250
Gunnison	81	68	343	190	5,608	976	167
Hinsdale	2	7	26	37	415	107	15
Huerfano	3	2	358	70	2,795	311	102
Jackson	7	10	384	40	934	78	36
Jefferson	853	2,452	680	1,438	94,375	23,726	3,628
Kiowa	12	0	759	33	453	53	12
Kit Carson	47	79	2,363	144	2,837	355	68
La Plata	169	250	1,220	347	15,846	3,015	581
Lake	25	0	18	81	2,940	342	79
Larimer	580	2,149	2,299	1,211	62,093	14,633	2,336
Las Animas	17	44	1,390	155	5,086	615	126
Lincoln	28	44	1,307	67	1,604	208	64
Logan	68	184	2,445	221	5,744	923	180
Mesa	307	1,050	1,823	1,300	43,307	6,184	1,645
Mineral	4	0	22	13	499	73	18
Moffat	39	85	760	214	4,797	570	152
Montezuma	91	126	2,402	282	8,814	1,088	312
Montrose	134	236	1,932	456	11,412	1,635	507
Morgan	61	183	2,702	388	9,288	1,089	259
Otero	58	92	1,714	181	5,640	723	154
Ouray	28	0	139	38	1,916	444	90
Park	24	8	225	184	8,580	1,518	440
Phillips	17	0	1,213	45	1,460	231	31
Pitkin	246	5	108	105	3,776	1,351	157
Prowers	60	272	1,610	145	3,905	416	88
Pueblo	304	940	1,357	860	39,043	5,982	1,349
Rio Blanco	31	22	694	161	3,294	234	67
Rio Grande	49	29	1,620	154	4,111	484	105
Routt	187	51	860	304	7,506	1,459	323
Saguache	29	0	1,110	88	2,487	281	93
San Juan	5	0	0	8	324	87	19
San Miguel	23	8	142	99	2,562	614	86
Sedgwick	10	17	611	34	869	117	36
Summit	154	68	26	282	8,343	1,563	329
Teller	71	22	169	184	7,692	1,688	485
Washington	41	15	2,390	74	1,454	241	38
Weld	444	1,954	7,652	3,654	77,244	12,313	1,997
Yuma	38	99	2,924	186	3,582	490	71
State Issued	1,594	0	22	679	5,526	6,095	35
Total	12,882	29,924	68,142	32,500	1,020,221	202,462	34,156

Continued on next page

Registered Vehicles by Type and County (cont'd)

Fiscal Year 2017

County	Passenger	Recreational Truck	Special Mobile	Special Use Truck ¹	Trailer	Total
Adams	298,002	1,683	24,771	1,283	48,491	498,880
Alamosa	9,134	177	395	24	3,895	20,339
Arapahoe	439,854	1,593	4,924	274	32,184	583,164
Archuleta	8,886	957	389	21	5,007	21,401
Baca	2,073	9	74	14	1,845	7,155
Bent	2,259	17	32	0	1,315	5,936
Boulder	207,663	503	3,703	165	20,514	286,670
Broomfield	46,696	171	196	26	3,818	61,881
Chaffee	13,997	302	469	44	6,990	31,258
Cheyenne	1,170	12	77	5	1,122	4,187
Clear Creek	9,240	127	142	18	2,145	16,526
Conejos	5,268	43	32	8	2,979	13,145
Costilla	2,781	19	6	0	1,199	6,490
Crowley	1,884	14	58	4	1,070	4,670
Custer	3,573	55	81	32	2,485	9,340
Delta	19,880	1,969	347	33	11,669	48,291
Denver	457,916	429	8,768	277	20,135	585,746
Dolores	1,347	59	17	0	1,130	4,169
Douglas	228,386	963	3,289	136	26,476	318,281
Eagle	43,109	149	832	96	7,971	70,800
El Paso	445,690	7,645	7,152	457	57,779	663,044
Elbert	20,529	403	891	11	11,435	48,847
Fremont	26,872	2,701	935	71	11,551	58,585
Garfield	38,437	1,456	2,124	166	13,982	80,572
Gilpin	5,729	138	86	1	1,586	10,955
Grand	12,103	163	596	48	5,517	26,844
Gunnison	11,154	668	309	37	5,158	24,759
Hinsdale	935	5	24	0	524	2,097
Huerfano	4,581	42	100	6	2,096	10,466
Jackson	1,167	35	97	9	1,124	3,921
Jefferson	398,222	3,826	3,519	130	54,138	586,987
Kiowa	834	15	34	2	981	3,188
Kit Carson	4,525	22	170	18	3,351	13,979
La Plata	34,947	2,730	1,506	94	14,602	75,307
Lake	5,564	151	99	31	1,607	10,937
Larimer	219,583	4,379	5,373	264	44,750	359,650
Las Animas	8,750	46	293	23	3,674	20,219
Lincoln	3,044	30	50	7	1,966	8,419
Logan	11,977	90	352	24	5,813	28,021
Mesa	89,619	2,488	3,610	138	34,567	186,038
Mineral	970	7	10	0	598	2,214
Moffat	7,334	1,126	418	13	5,820	21,328
Montezuma	15,231	232	436	9	9,453	38,476
Montrose	25,442	3,670	625	87	13,274	59,410
Morgan	18,660	306	742	42	7,955	41,675
Otero	11,167	123	238	17	4,351	24,458
Ouray	4,079	70	92	2	1,742	8,640
Park	15,450	222	144	100	6,717	33,612
Phillips	2,858	5	33	13	1,951	7,857
Pitkin	16,160	39	234	2	2,257	24,440
Prowers	6,609	89	182	1	3,351	16,728
Pueblo	98,720	1,174	2,023	191	22,863	174,806
Rio Blanco	3,371	132	386	20	3,576	11,988
Rio Grande	7,355	453	116	33	4,483	18,992
Routt	17,784	962	531	71	6,687	36,725
Saguache	4,221	43	35	12	2,433	10,832
San Juan	541	17	9	0	204	1,214
San Miguel	6,166	35	271	11	1,816	11,833
Sedgwick	1,677	12	15	3	954	4,355
Summit	24,218	66	525	33	4,642	40,249
Teller	18,518	1,016	336	50	6,784	37,015
Washington	3,258	21	117	15	2,804	10,468
Weld	180,297	1,803	9,742	679	51,550	349,329
Yuma	5,997	18	180	22	4,999	18,606
State Issued	16,298	20	731	4	2,210	33,214
Total	3,659,761	47,945	94,093	5,427	652,115	5,859,628

¹ Public Utility vehicles are included with special use trucks beginning with the 2017 Annual Report.Executive
Director's OfficeDivision of
Motor VehiclesColorado Lottery
DivisionEnforcement
DivisionTaxation
DivisionFiscal Year
CollectionsTaxes and Fees
at a Glance

Vehicle Registrations by Plate Type

Fiscal Year 2017

Plate Type	Number of Plates	Plate Type	Number of Plates	Plate Type	Number of Plates
Adopt a Shelter Pet	16,555	Colorado Ski Country	18,108	Fallen Marines Handicap	0
Agriculture & Natural Resources	1,184	Colorado State University	5,484	Fallen Navy	16
Air Force Academy	536	Colorado State University at Pueblo	754	Fallen Navy Handicap	0
Air Force Commemorative	11,822	Columbine	95,602	Farm	66,472
Air Force Cross	9	County	27,469	Firefighter	19,724
Air Force Cross Handicap	0	Craig Hospital	390	Flight for Life Colorado	670
Alive at 25	94	Dealer Demo	15,726	Fleets	141,754
ALS	71	Dealer Full Use	9,237	Former Prisoner of War	125
Always Buy Colorado	161	Dealer In-Transit	3,895	Former Prisoner of War Handicap	1
American Indian	1,835	Dealer Motorcycle Demo	810	Fort Lewis College ¹	77
Autocycle	0	Dealer Motorcycle Full Use	239	Girl Scouts	313
Boy Scouts	1,264	Denver Broncos Charities	18,508	Greyhound Lovers	3,146
Breast Cancer Awareness	35,972	Denver Firefighters	1,004	GVW Truck/Tractor	24,565
Bronze Star	1,669	Denver Nuggets	467	Honorably Discharged Veteran	43,089
Bronze Star Handicap	2	Depot	668	Honorably Discharged Veteran Handicap	41
Bronze Star for Valor	220	Disabled Veteran	34,806	Horseless Carriage	5,678
Bronze Star for Valor Handicap	0	Disabled Veteran Handicap	4,849	Italian - American Heritage	3,754
Bus	5,141	Distinguished Flying Cross	153	Juvenile Diabetes	1,654
Call Letters	2,204	Distinguished Flying Cross Handicap	0	Kids First	2,220
Child Loss Awareness	1,669	Distinguished Service Cross	16	Knights of Columbus	434
City	21,639	Distinguished Service Cross Handicap	0	Korean War Veteran	524
Civil Air Patrol	214	Donate Life	6,838	Korean War Veteran Handicap	4
Civil Air Patrol Handicap	0	Emergency Medical Services	761	Light Truck Designer	19,928
Collector	102,764	Fallen Air Force	35	Light Truck Designer Personalized	2,000
Colorado Avalanche	2,324	Fallen Air Force Handicap	0	Light Truck Regular	817,003
Colorado Carbon Fund	1,240	Fallen Army	211	Light Truck Regular Personalized	5,747
Colorado College	1,002	Fallen Army Handicap	1	Livery	1,995
Colorado Horse Development Authority	2,916	Fallen Coast Guard	0	Low Power Scooter	5,730
Colorado Mesa University	760	Fallen Coast Guard Handicap	0	Low Speed Electric	110
Colorado National Guard	527	Fallen Heroes	3,428	Manufacturer	393
Colorado National Guard Handicap	0	Fallen Marines	73	Masonic Family	802
Colorado Rockies	2,033			Medal of Honor	4
Colorado School of Mines	2,428				

Continued on next page

¹ Indicates new license plate type added since the previous Annual Report.

Vehicle Registrations by Plate Type *(cont'd)*

Fiscal Year 2017

Plate Type	Number of Plates	Plate Type	Number of Plates	Plate Type	Number of Plates
Medal of Honor Handicap	0	Rental	8,940	U.S. Army Tenth Mountain Division Handicap	0
Metropolitan State College	798	Rocky Mountain National Park	3,828	U.S. Coast Guard	732
Motorcycle Regular	178,562	Share the Road	5,853	U.S. Coast Guard Handicap	1
Motorcycle Regular Personalized	2,638	Silver Star	192	U.S. Marine Corps	16,380
Motor Home	29,589	Silver Star Handicap	0	U.S. Marine Corps Handicap	9
Naval Reserve	290	Special Use Truck	4,024	U.S. Navy	6,448
Navy Cross	3	Street Rod	637	U.S. Navy Handicap	7
Navy Cross Handicap	0	Special Mobile Machinery Dealer Demo	17	U.S. Navy SEALS	55
NORAD Command Commemorative	982	Special Mobile Machinery / Exempt	55,656	U.S. Navy SEALS Handicap	0
NORAD Command Commemorative Handicap	3	State of Colorado	12,621	U.S. Olympic Committee	17
Operations Desert Shield/Storm	1,126	State Parks	2,240	U.S. Support the Troops	9,812
Operations Desert Shield/Storm Handicap	2	Support Public Education	667	USS Colorado Submarine	399
Passenger Designer	93,120	Support the 10th Mountain Division	3,607	USS Colorado Submarine Handicap	0
Passenger Designer Personalized	11,434	Taxicab	1,279	University of Colorado	11,932
Passenger Regular	2,927,566	Tow Truck	2,031	University of Colorado at Colorado Springs	163
Passenger Regular Personalized	26,734	Trailer Utility	508,083	University of Denver	1,306
Pearl Harbor Survivor	16	Trailer Camper	75,370	University of Northern Colorado	1,430
Pearl Harbor Survivor Handicap	0	Trailer Coach	43,068	Veteran of Afghanistan War	1,415
Persons with Disabilities	40,394	Trailer Multi-Purpose	1,557	Veteran of Afghanistan War Handicap	0
Pioneer	36,337	Transporter	3,038	Veteran of Iraq War	2,121
Political Delegation	120	U.S. Air Force	7,147	Veteran of Iraq War Handicap	1
Protective Order of Elks	496	U.S. Air Force Handicap	4	Vietnam War Veteran	8,474
Protect Our Rivers	2,109	U.S. Army	9,236	Vietnam War Veteran Handicap	18
Public Utilities Commission	294	U.S. Army Handicap	10	Western State College	778
Purple Heart	4,379	U.S. Army Fourth Infantry Division	697	Wildlife Supporting	7,794
Purple Heart Handicap	17	U.S. Army Fourth Infantry Division Handicap	0	World War II	120
Raptor	2,732	U.S. Army Special Forces	584	World War II Handicap	3
Recreational Truck	43,161	U.S. Army Special Forces Handicap	1		
Regis University	778	U.S. Army Tenth Mountain Division	386		
				Total	5,859,628




Lottery by the numbers

NUMBER OF
LOTTERY EMPLOYEES

117

NUMBER OF
CURRENT
LOTTERY
RETAILERS

3,165



NUMBER OF NEW
LOTTERY RETAILERS
ADDED IN FY17

86



\$64.5
million

Proceeds dollars
paid to



Prizes paid to
Colorado Lottery players



\$341.4 million

Number of
annual visits to
ColoradoLottery.com



45,491,906

\$13.3 million

Proceeds
dollars
paid to
Colorado
Parks and
Wildlife



**BIGGEST Jackpot
payout last year**



\$4,956,534

number of
subscribers to the
MyLottery
Player's Club

153,848

\$53.4
million

Proceeds dollars paid to
Conservation Trust Fund
(CTF)



\$2.3 million

Proceeds dollars paid to
Building Excellent Schools Today
Program (BEST)



Total number of
dollars in millions
distributed to all
Lottery proceeds
beneficiaries

\$133.4



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 \$3 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.

Lottery

Lottery Sales Distribution..... 36

Lottery Fund Distribution 36

Aggregate Lottery Fund Distribution..... 36

Lottery Locations:

www.coloradolottery.com/retailers

Lottery Sales Distribution

(millions of dollars)

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Cash 5	\$21.3	\$19.2	\$19.3	\$19.0	\$17.6
Cash 5 EZ Match ¹	NA	NA	NA	NA	\$1.1
Lotto	\$32.6	\$33.8	\$29.8	\$27.4	\$30.6
Powerball	\$116.7	\$84.5	\$72.0	\$115.1	\$73.0
Scratch	\$368.6	\$362.0	\$377.2	\$395.2	\$380.2
Mega Millions	\$23.2	\$36.8	\$31.0	\$28.8	\$25.8
Raffle ²	\$2.0	NA	NA	NA	NA
Pick 3 ³	\$1.9	\$8.7	\$8.7	\$8.9	\$11.0
Lucky For Life ⁴	NA	NA	NA	NA	\$16.0
Total	\$566.3	\$545.0	\$538.0	\$594.4	\$555.3

Lottery Fund Distribution

(millions of dollars)

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Conservation Trust Fund	\$54.2	\$52.1	\$51.2	\$57.4	\$53.4
Great Outdoors Colorado	\$59.2	\$60.3	\$62.0	\$63.7	\$64.5
Colorado Parks and Wildlife	\$13.6	\$13.0	\$12.8	\$14.4	\$13.3
Public School Capital Construction Fund	\$8.6	\$4.7	\$2.0	\$8.1	\$2.3
Total	\$135.6	\$130.1	\$128.0	\$143.6	\$133.5

Aggregate Lottery Fund Distribution

(millions of dollars)

Fiscal Years 1983 to 2017



¹ Cash 5 EZ Match began May 7, 2017.

² Holiday Raffle ran most recently between October 1, 2012 and January 1, 2013.

³ Pick 3 began April 28, 2013.

⁴ Lucky For Life began July 17, 2016.

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

Kudos From Customers

Hi,
I just completed working with a person named **Brian (LoCascio)** in the Wage Withholding area. Honestly, I had completely screwed up the filing of my wage withholding for the past six months. Brian was great! He spent the time needed to help me clean up my errors. Basically, he cleaned up my mess and explained what I had done wrong and how to avoid the same mistakes in the future. He was great to work with. Thank you.

— Ron A.



Starfish Award



Sarah Reimer

Sarah worked with the Auto Industry Division to locate some very important documents for one of their customers. Sarah's quick and diligent work was very much appreciated! You truly made a difference Sarah!

Kudos From Customers

Pete (Martinez) was great! We went to get a permit this morning...crazy busy. **Pete** was fast, efficient and pleasant. He works well under pressure and made us feel welcome. Give **Pete** a raise.

— J.C.

Kudos From Customers

When arriving I didn't have a long wait before consulting with **Tiffany (Bottcher)** at the Colorado Springs Taxation Service Center. She listened and asked appropriate questions when required. After reviewing the paperwork she immediately discovered the mistake and explained to me completely what the issue was."

— Andrew

Peak Performer



Sandra Lowman



Kudos From Customers

Gary C. contacted the Citizens' Advocate to say that he had called the Tax Call Center three times in the past three weeks about a business issue and spoke with three different people, **Curtis (Butler)**, **Jan (Haney)**, and **Brian (LoCascio)**. "All three were so helpful and kind". Gary added that he owns a restaurant so he knows how important it is to get positive feedback.

Sandra is solution oriented and always up for a challenge. Her extensive knowledge, willingness to help, and hard work make her invaluable to the Liquor Enforcement Division! Thank you Sandra for your many years of dedication to the Department of Revenue!



Enforcement by the numbers

The Division performed

796

casino visits, reviewing **thousands** of areas of compliance

2,000

criminal incidents

23%

led to an arrest on gaming premises

DIVISION of GAMING RESPONDED TO



369

PATRON COMPLAINTS

AUTO INDUSTRY

1,189 complaint investigations

COMPLETED

with a **94%** success rate

14,154 active liquor licenses



Compliance rate for Liquor Enforcement's underage compliance check:

90%

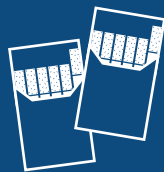
NUMBERS OF ACTIVE RETAIL MARIJUANA STORE LICENSES

435
2016

492
2017



Division completed **2,278** inspections of liquor and tobacco retailers



2,339 tobacco underage compliance checks with compliance rate of 94%

39 *Racing Days* @ *Arapahoe Park*

181 STABLE & COMPLIANCE CHECKS
908 TESTS ON EQUINE ATHLETES

MARIJUANA
ENFORCEMENT DIVISION

34,459

ACTIVE
OCCUPATIONAL LICENSES



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.

Enforcement	Auto Industry Division	40
	Dealer Licenses Issued.....	40
	Investigation Activity	40
	Dealer Board Fines.....	40
	Limited Stakes Gaming Revenues and Expenditures.....	41
	Limited Stakes Gaming Fund Distribution.....	41
	Revenue Distribution Resulting from Amendment 50	41
	Colorado Gambling Payment Intercept Act	42
	Tobacco Enforcement	42
	Active Liquor Licenses by Type.....	42
	Violations of the Liquor Code and 3.2% Beer Act	43
	Active County-Issued State Liquor Licenses	43
	Marijuana Enforcement Activity	44
	Marijuana Licensed Businesses by County.....	45
	Racing Events.....	46
	Racetrack Licenses and Collections	46
	Horse Breeders and Owners Awards Paid.....	46
	Funds Distributed for Research and Animal Welfare.....	46
	Racetrack and Licensed Off-Track Betting Locations	46

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 2013 to 2017 ¹

Licensing Activity	2013	2014	2015	2016	2017
Dealer Licenses Processed	4,343	4,383	4,558	4,200	4,730
Dealer License Revenues	\$1,661,306	\$1,483,633	\$1,344,379	\$1,548,317	\$1,586,494
Salesperson Licenses Processed	14,356	14,912	15,752	16,335	17,521
Salesperson License Revenues	\$1,544,030	\$1,475,330	\$1,476,250	\$1,466,750	\$1,731,723

Dealer Licenses Issued

Fiscal Year 2017

License Types	Issued	License Types	Issued
Buyer Agent-Original	1	Wholesale Auction-Renewal	3
Buyer Agent-Renewal	7	Wholesale Auction-Powersports-Original	0
Dealers-New-Original	37	Wholesale Auction-Powersports-Renewal	0
Dealers-New-Renewal	585	Wholesalers-Original	29
Dealers-New-Powersports-Original	11	Wholesalers-Renewal	312
Dealers-New-Powersports-Renewal	89	Wholesalers-Powersports-Original	0
Dealers-Used-Original	102	Wholesalers-Powersports-Renewal	2
Dealers-Used-Renewal	1,401	Additional Location	413
Dealers-Used-Powersports-Original	5	Powersports-Additional Location	73
Dealers-Used-Powersports-Renewal	50	Ownership Change	86
Manufacturers-Original	31	Powersports-Ownership Change	5
Manufacturers-Renewal	208	Name Change	41
Manufacturers-Powersports-Original	4	Powersports-Name Change	3
Manufacturers-Powersports-Renewal	26	Off-Premise	381
Manufacturers Distributor-Original	14	Powersports-Off Premise	0
Manufacturers Distributor-Renewal	20	Address Change	140
Manufacturers Distributor-Powersports-Original	3	Powersports-Address Change	1
Manufacturers Distributor-Powersports-Renewal	3	Class Change	35
Manufacturer Distributor Branch-Original	0	Powersports-Class Change	1
Manufacturer Distributor Branch-Renewal	0	Temp Out of State-Dealer	1
Manufacturer Distributor Branch-Powersports-Original	0	Subtotal	4,730
Manufacturer Distributor Branch-Powersports-Renewal	0	Salespersons-Original	4,383
Manufacturers Rep-Original	287	Salespersons-Renewal	9,096
Manufacturers Rep-Renewal	320	Salespersons-Multiple	1,102
Manufacturers Rep-Powersports-Original	0	Salespersons-Transfer	2,543
Manufacturers Rep-Powersports-Renewal	0	Salespersons-Reprint	397
Wholesale Auction-Original	0	Subtotal	17,521
		Total	22,251

Investigation Activity

Fiscal Years 2016 and 2017

	2016	2017
Consumer Complaints Received	1,242	1,067
Investigations Completed	1,297	1,189
Violations/Founded Complaints	761	671
Criminal Summonses Issued	12	23
Cases Presented to the Dealer Board	93	141
Warning Letters Issued	420	406
Verbal Warning Issued	122	97
Criminal Cases Referred to Another Agency	5	2
Compliance Inspections	0	0
Background Investigations Initiated	793	863
Background Investigations Completed	823	822

Dealer Board Fines

Fiscal Years 2016 and 2017

	2016	2017
Fines Ordered	\$827,500	\$217,500
Fines in Abeyance	\$420,100	\$120,800
Fines Imposed	\$407,300	\$96,700
Payments	\$141,075	\$91,241

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 2017

	2017
Total Gaming Revenues	\$119,180,480 ²
Plus:	
Fiscal Year 2016 Escrow	\$2,409,657
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$15,022,463)
Fiscal Year 2017 Escrow	(\$2,485,425)
Net Total Available for Distribution	\$104,082,249

Limited Stakes Gaming Fund Distribution

Fiscal Years 2013 to 2017

	2013	2014	2015 ³	2016	2017
Limited Gaming Revenue	\$104,644,974	\$106,322,700	\$111,421,159	\$118,073,006	\$119,169,899
Commission/Division Expenses	\$12,872,721	\$13,877,185	\$13,981,725	\$14,561,705	\$15,022,463
Total Amount Distributed	\$92,686,815	\$92,219,372	\$97,218,342	\$103,684,917	\$104,082,249
State General Fund	\$12,102,134	\$11,820,185	\$13,571,425	\$15,463,715	\$15,231,191
Local Government Gaming Impact Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Tourism Promotion Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$23,633,195	\$23,475,304	\$24,455,998	\$25,515,681	\$25,385,467
Film Incentives Cash Fund / Colorado Office of Film, Television, and Media	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Bioscience Discovery Evaluation Grant Program ⁴	\$5,500,000	\$5,500,000	NA	NA	NA
Advanced Industries Acceleration Cash Fund ⁵	NA	NA	\$5,500,000	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Limited Gaming Counties:					
Gilpin County	\$8,364,125	\$8,373,641	\$8,780,053	\$9,162,681	\$9,095,250
Teller County	\$1,764,387	\$1,687,203	\$1,701,089	\$1,772,611	\$1,784,236
Limited Gaming Cities:					
City of Black Hawk	\$6,174,172	\$6,244,431	\$6,592,639	\$6,864,629	\$6,792,426
Central City	\$795,932	\$733,603	\$724,072	\$770,938	\$786,949
City of Cripple Creek	\$1,470,322	\$1,406,003	\$1,417,574	\$1,477,176	\$1,486,863

Revenue Distribution Resulting from Amendment 50 ⁶

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Cities of Black Hawk, Central City and Cripple Creek	\$828,255	\$837,900	\$987,549	\$1,255,749	\$1,341,986
Gilpin and Teller Counties	\$993,906	\$1,005,480	\$1,185,059	\$1,506,898	\$1,610,384
Community College System	\$6,460,388	\$6,535,622	\$7,702,884	\$9,794,840	\$10,467,496
Total Due to Extended Gaming Recipients	\$8,282,549	\$8,379,002	\$9,875,492	\$12,557,487	\$13,419,866

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

² Includes \$10,581 of interest income in the Extended Gaming Fund during FY16-17.

³ Beginning with FY14-15, 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 FY14-15, 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 FY14-15.

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

Colorado Gambling Payment Intercept Act ¹

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
Transactions	351	585	723	749	717
Amount Collected	\$602,912	\$906,598	\$1,096,840	\$1,172,909	\$1,192,936

Tobacco Enforcement

Fiscal Years 2014 to 2017

	2014	2015	2016	2017
Tobacco Compliance Checks	2,283	3,145	2,767	2,339
Violations	164	261	235	142

Active Liquor Licenses by Type

Fiscal Years 2013 to 2017

	2013	2014	2015	2016	2017
3.2% Beer Importers License (non-resident) ²	10	11	12	12	12
3.2% Beer Manufacturer ²	6	5	5	6	6
3.2% Beer Manufacturer (non-resident) ²	6	6	5	5	5
3.2% Retail Beer	1,582	1,552	1,534	1,558	1,551
3.2% Special Events Permit	11	11	9	7	7
3.2% Wholesale Beer ²	38	36	37	44	40
Arts Liquor	51	54	54	55	53
Bed and Breakfast Permit ²	51	48	45	49	44
Beer and Wine	499	526	562	652	656
Beer, Wine, & Spirituous Liquor Special Events Permit ²	443	410	329	325	273
Brew Pub	102	111	120	134	143
Club Liquor	186	171	172	171	167
Distillery Pub	NA	NA	NA	2	2
Hotel & Restaurant Liquor	4,385	4,399	4,528	4,751	4,810
Hotel & Restaurant–Optional Premises	228	223	231	229	227
Importer–Malt Liquor ²	66	67	71	71	73
Importer–Vinous & Spirituous Liquor ²	422	425	456	490	497
Limited Winery ²	132	114	124	135	126
Liquor License–Drug Store	14	13	15	14	12
Lodging and Entertainment ³	NA	NA	NA	NA	98
Malt Liquor Manufacturer (non-resident) ²	25	24	25	29	32
Manufacturer–Brewery ²	88	150	182	219	236
Manufacturer–Distillery/Rectifier ²	38	54	69	83	85
Manufacturer–Winery ²	5	5	5	6	6
Optional Premises	60	65	70	75	74
Public Transportation Liquor ²	26	22	24	28	27
Racetrack Liquor	4	3	4	4	3
Resort Complex	14	14	13	14	17
Retail Gaming Tavern	22	20	18	18	18
Retail Liquor Store	1,552	1,563	1,573	1,631	1,600
Tavern Liquor	1,344	1,355	1,366	1,443	1,317
Wholesale Beer ²	128	191	220	266	286
Wholesale Liquor ²	118	127	138	174	167
Wine Delivery Permit ²	1,160	1,223	1,332	1,413	1,484
Total Licenses	12,816	12,998	13,348	14,113	14,154

¹ Through Colorado's Gambling Payment Intercept Act (§24-35-605), gambling winnings may be intercepted to fulfill an offender's outstanding criminal court obligations, outstanding child support obligations and other uncollected debt to the state.

² These license types are reported at the State level only.

³ Lodging and Entertainment became available as of August 2016.

NA – Not applicable

Violations of the Liquor Code and 3.2% Beer Act

Fiscal Years 2013 to 2017

Actions	2013	2014	2015	2016	2017
State Administrative Actions	424	362	314	452	409
State Revocations	0	5	0	0	4
State Suspensions	70	44	33	57	41
State Denials	1	3	3	3	1
Division-Filed Court Cases ¹	1,042	1,026	988	874	482
Division-Assisted Local Hearings	12	5	3	1	2
Total	1,549	1,445	1,341	1,387	939

Active County-Issued State Liquor Licenses

Fiscal Years 2013 to 2017

County	2013	2014	2015	2016	2017	County	2013	2014	2015	2016	2017
Adams	554	616	604	671	669	Kit Carson	23	24	24	25	24
Alamosa	45	43	47	49	46	La Plata	153	146	145	146	156
Arapahoe	869	865	890	928	919	Lake	25	26	28	34	30
Archuleta	48	46	50	49	55	Larimer	578	578	575	620	655
Baca	9	7	7	8	8	Las Animas	56	57	49	51	54
Bent	10	7	9	9	8	Lincoln	17	17	16	16	17
Boulder	551	558	564	602	618	Logan	38	37	37	39	36
Broomfield	115	125	135	110	116	Mesa	229	226	222	232	221
Chaffee	75	72	75	83	85	Mineral	18	14	18	18	18
Cheyenne	7	7	6	6	6	Moffat	37	35	33	33	31
Clear Creek	38	38	40	39	45	Montezuma	60	63	62	67	70
Conejos	16	16	15	14	14	Montrose	66	63	60	65	68
Costilla	13	16	16	17	16	Morgan	59	62	60	60	59
Crowley	5	6	5	5	4	Otero	38	37	38	37	35
Custer	16	18	19	18	19	Ouray	36	38	36	40	45
Delta	69	68	72	73	64	Park	36	37	38	37	32
Denver	1,597	1,589	1,704	1,811	1,852	Phillips	14	14	13	13	12
Dolores	13	13	11	12	11	Pitkin	145	149	142	145	146
Douglas	374	379	379	397	392	Prowers	32	29	32	30	32
Eagle	274	275	273	285	294	Pueblo	310	312	293	304	317
El Paso	908	926	947	980	1,011	Rio Blanco	29	28	26	27	27
Elbert	23	17	18	18	15	Rio Grande	34	31	33	32	35
Fremont	87	79	82	88	85	Routt	126	127	133	136	141
Garfield	185	179	183	197	190	Saguache	17	14	12	14	10
Gilpin	35	34	34	41	43	San Juan	19	17	21	22	23
Grand	115	105	107	112	113	San Miguel	64	64	61	63	69
Gunnison	116	112	115	117	126	Sedgwick	9	8	9	7	9
Hinsdale	15	14	14	16	19	Summit	223	218	225	233	240
Huerfano	40	36	34	34	34	Teller	69	66	66	69	71
Jackson	12	10	10	11	13	Washington	6	8	10	7	7
Jefferson	855	865	894	940	960	Weld	361	345	349	361	347
Kiowa	3	5	6	4	6	Yuma	23	24	22	26	26
						State Total	10,042	10,060	10,253	10,753	10,919

¹ The decline in FY16–17 Division-Filed Court Cases is due to a temporary budget shortfall and subsequent temporary personnel transfers. This figure is expected to rise to normal in FY17–18.

Marijuana Enforcement Activity

Fiscal Years 2013 to 2017

Active Medical Marijuana Licenses	2013	2014	2015	2016	2017
Medical Marijuana Center Business Licenses	372	493	512	529	509
Medical Marijuana-Infused Product Business Licenses	80	144	183	237	256
Medical Marijuana Optional Premises Cultivation Business Licenses	488	727	763	785	765
Medical Marijuana Testing Facility Business Licenses ¹	NA	NA	NA	NA	14
Active Retail Marijuana Licenses	2013	2014	2015	2016	2017
Retail Marijuana Store Business Licenses	NA	205	372	435	492
Retail Marijuana Product Manufacturer Business Licenses	NA	58	132	193	271
Retail Marijuana Optional Premises Cultivation Business License	NA	272	471	572	692
Retail Marijuana Testing Facility Business Licenses	NA	7	19	15	13
Marijuana Licenses and Application Fees Collected (Transfer to Marijuana Cash Fund)	2013	2014 ²	2015	2016	2017
Marijuana Fees	NA	\$9,542,769	\$14,155,854	\$15,414,076	\$13,047,252
Marijuana Sales Tax Collected (Transfer to Marijuana Cash Fund 2.9% rate)	2013	2014 ²	2015	2016	2017
Medical Marijuana	NA	\$10,562,577	\$10,409,340	\$12,150,626	\$12,422,012
Retail Marijuana	NA	\$2,706,299	\$11,816,410	\$19,410,953	\$28,147,430
Total ³	NA	\$13,268,876	\$22,225,749	\$31,561,579	\$40,569,441
Retail Marijuana Sales Tax Collected (10% rate)	2013	2014 ²	2015	2016	2017
Local Government Distribution (15% of Total)	NA	\$1,353,571	\$6,272,356	\$10,083,825	\$14,744,561
Marijuana Cash Fund Transfer (85% of Total)	NA	\$7,668,035	\$35,543,542	\$57,141,737	\$83,552,899
Collections Not Yet Allocated ⁴	NA	\$ 1,746	\$201,900	(\$131,038)	\$127,793
Total ³	NA	\$9,023,352	\$42,017,797	\$67,094,524	\$98,425,253
Retail Marijuana Excise Tax Collected (15% rate)	2013	2014 ²	2015	2016	2017
Public School Capital Construction Assistance Fund Transfer	NA	\$3,012,860	\$23,949,565	\$40,000,000	\$40,000,000
Marijuana Cash Fund Transfer	NA	\$0	\$0	NA	NA
Public School Fund ⁵	NA	NA	NA	\$2,450,958	\$31,558,384
Collections Not Yet Allocated ⁴	NA	\$1,979	\$46,211	\$179,881	(\$135,277)
Total ³	NA	\$3,014,839	\$23,995,775	\$42,630,839	\$71,423,107

¹ Medical Marijuana Testing Facility Businesses were issued licenses beginning the start of FY16-17. They were not able to be licensed prior.

² Sale of retail marijuana began January 1, 2014. Marijuana data for FY13-14 includes marijuana tax data beginning January 1, 2014.

³ May not sum to total due to rounding.

⁴ 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.

⁵ 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 2017

All Business Licensing Activity ²				
Medical Marijuana			Retail Marijuana	
County	Active Licenses ³	Applications Pending as of 6/30/2017	Active Licenses ³	Applications Pending as of 6/30/2017
Adams	17	3	65	9
Alamosa	2	0	0	0
Arapahoe	15	0	52	0
Archuleta	2	0	12	0
Boulder	79	1	121	3
Chaffee	4	0	7	0
Clear Creek	17	0	24	0
Conejos	0	0	5	0
Costilla	5	0	12	0
Denver	688	6	514	5
Eagle	9	0	18	0
El Paso	374	2	4	0
Fremont	28	0	0	0
Garfield	25	0	40	3
Gilpin	2	0	8	0
Grand	5	0	8	0
Gunnison	1	0	24	1
Huerfano	0	0	20	0
Jefferson	34	0	22	0
La Plata	14	0	27	0
Lake	0	0	10	0
Larimer	35	0	27	0
Las Animas	23	0	51	1
Mesa	3	0	6	4
Moffat	1	0	0	0
Montezuma	7	0	11	0
Montrose	4	0	0	0
Morgan	8	0	11	0
Otero	4	0	1	0
Ouray	3	0	12	0
Park	6	0	25	0
Pitkin	7	0	14	0
Pueblo	67	1	212	7
Routt	18	0	27	0
Saguache	8	0	36	1
San Juan	0	0	3	0
San Miguel	9	1	12	0
Sedgwick	2	0	2	0
Summit	5	0	15	0
Teller	5	0	0	0
Weld	8	0	10	0
Total	1,544	14	1,468	34

¹ This data was valid as of July 20, 2017.

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

Calendar Years 2012 to 2016

Number of Live Racing Days	2012	2013	2014	2015	2016
Horse Racing	39	39	38	39	39

Racing Licenses and Collections

	2012	2013	2014	2015	2016
Licences:					
Licenses Issued	681	863	1084	704	962
Collections:					
Licenses Fees	\$11,505	\$18,233	\$15,566	\$14,563	\$19,731
Fines and Penalties	\$4,300	\$5,217	\$18,300	\$18,900	\$24,336
Investigation Fees	\$1,368	\$745	\$27,170	\$21,270	\$5,400
Printing Fees	\$0	\$303	\$261	\$70	\$70
Total	\$17,173	\$24,498	\$61,297	\$54,803	\$49,537

Horse Breeders and Owners Awards Paid

	2012	2013	2014	2015	2016
Thoroughbreds	\$1,055,389	\$1,048,475	\$1,044,946	\$1,081,061	\$1,090,490
Quarterhorse	\$196,174	\$196,505	\$200,270	\$204,730	\$231,150
Arabian	\$53,484	\$36,336	\$31,391	\$37,977	\$14,761
Paint	\$2,748	\$1,569	\$293	\$78	\$379
Appaloosa	\$1,558	\$687	\$96	\$7	\$58
Harness	\$12,115	\$27,021	\$29,006	\$27,306	\$26,230
Mule	\$0	\$0	\$182	\$167	\$45
Total	\$1,321,468	\$1,310,593	\$1,306,184	\$1,351,326	\$1,363,113

Funds Distributed for Research and Animal Welfare

	2012	2013	2014	2015	2016
Greyhound Welfare and Adoption	\$79,268	\$80,713	\$77,980	\$77,837	\$77,607
CSU Equine Research Fund	\$83,242	\$83,186	\$86,365	\$86,793	\$87,425
Total	\$162,510	\$163,899	\$164,345	\$164,630	\$165,032

Racetrack and Licensed Off-Track Betting Locations

www.colorado.gov/enforcement/node/37721

Horse Track

Arapahoe Park
Bruce Seymore, General Manager
26000 East Quincy Avenue
Aurora CO 80016
(303) 690-2400

Licensed OTB's

Bank 8 Billiards d/b/a The 8 Track
2460 Patterson, #3
Grand Junction, CO 81505

Barrera's OTB at El Patron Sports Bar
(Opened May 2016, Closed December 2016)
1703 Federal Blvd.
Denver, CO 80204

Big D's OTB at El Bandido Night Club
618 25th Street
Garden City, CO 80631

Havana Park
10750 East Iliff Avenue
Aurora, CO 80014

Post Time
3570 Academy Blvd North
Colorado Springs, CO 80917

Post Time at Harry's Sports Bar & Grill
(Opened March 2016)
5975 Terminal Avenue
Colorado Springs, CO 80915

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

Softball Country
2101 W. 64th Avenue
Denver, CO 80221

Softball Country At Celtic Tavern
(Closed September 2016)
1801 Blake Street
Denver, CO 80202

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

Sundance Steakhouse & Saloon OTB
2716 East Mulberry Street
Fort Collins, CO 80524

Wildwood Casino
119 Carbonate Street
Cripple Creek, CO 80813

Winners Circle At Rumors Sports Bar & Grill
(Opened May 2016, Closed July 2016)
7575 N. Broadway
Denver, CO 80221



**Heather
Fisher**

Excellent customer service is a valuable asset that Heather brings to her job. Her willingness to take on whatever is asked of her and the service that she provides to the Lottery players on the Western Slope, truly make her a Peak Performer in the Lottery Division!

Kudos From Customers
 I had to renew in person this year (driver license in Pueblo), and was impressed by the change in service since I was last there 15 or so years ago. I had an appointment this morning and was in and out in less than 30 minutes. I had contact with three staff, all of whom were pleasant and professional. Excellent customer service!
 — Anonymous

Kudos From Customers
 My grandson recently turned 18 and went to the Golden Driver License Office to add a motorcycle endorsement. He said the people were great and it was very easy. Coincidentally, my wife went to the Golden Office that same day to add a motorcycle endorsement and to renew her DL and CDL. She said it was quick and easy, in and out within about 45 minutes. My son, who is with the Thornton P.D., said he has excellent customer service at the Golden Driver License Office. Sometimes we only hear the bad experiences with DMV but there are good ones too.
 — Gary B.

Kudos From Customers
 Thank you very much to **Joni (Fox)** for taking the time to listen to my technical question regarding registering vehicles that the military owns and allows local law enforcement agencies to use. **Joni** researched my issue with her supervisor and came back to me with multiple suggestions. It was a pleasure to work with someone knowledgeable, professional, courteous, and helpful. Thank you, **Joni!**
 — Alice H.



Emily is someone who takes her time with each customer and coworker, making them feel valued and important. As a member of the Lottery team, she makes a difference, not only for those she works with, but also for the customers she serves!



Taxation by the numbers

8,581,530

visitors to
Colorado.gov/Tax



walk-in customers to
five regional service centers

49,893



250,653



phone calls answered
by Tax Hotline

e-Filed Returns

83%
individual
income
tax



82%
sales
tax

Help to:

- avoid math errors
- increase efficiency
- enhance security
- reduce paper

Net collections to fund state priorities

INCOME
TAXES

\$7.32
billion

59.9%
of CDOR Collections

Sales &
Use Taxes

\$2.98
billion

24.4%
of CDOR Collections

HELPING OTHERS

\$1,612,435,969

Collected on behalf of
special districts and
local governments



\$6,034,957

Property Tax/Rent/Heat
Rebates issued to elderly,
disabled and
low-income residents

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 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.

Taxation Division

Individual Income Tax Credits 50

Corporate Income Tax Credits 52

Number of Income Tax Returns Filed 54

Alternative Minimum Tax 54

Individual, Partnership, and Corporate Enterprise Zone Credits 55

Property Tax/Rent/Heat Credit Rebates 56

Refunds Issued 56

Income Tax Cash Flow 57

State Sales and Use Tax Net Collections 58

Net Cigarette Tax Collections and Distributions 59

Net Tobacco Products Tax Collections 59

Colorado Net Severance Tax Collections 60

Paper vs. Electronic Sales Tax Returns 61

Paper vs. Electronic Income Tax Returns Processed 61

Individual Income Tax Checkoffs 62

**Taxpayer Service Centers
 Tax Auditing and Compliance District Office**
www.colorado.gov/tax/locations-service-centers

Individual Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Credit	\$29,743	12	\$22,099	12	\$252,612	35
Aircraft Manufacturer New Employee Credit	NR	NR	\$9,415	17	\$24,672	23
Alternative Fuel Refueling Facility	NR	NR	\$20,134	9	\$19,508	14
Authorized Instream Flow Incentive Credit	NA	NA	\$7,162	18	\$86,925	201
Business Personal Property Credit	NA	NA	NA	NA	NA	NA
Certified Auction Group License Fee Credit	NA	NA	NR	NR	\$0	0
Child Care Center Investment Credit	\$304,396	522	\$315,810	564	\$440,126	717
Child Care Contribution Credit	\$2,174,155	804	\$15,821,044	16,324	\$23,452,799	18,733
Child Care Expenses Credit	\$2,939,506	29,195	\$2,779,913	28,316	\$4,721,691	33,096
Colorado Earned Income Tax Credit	NA	NA	NA	NA	NA	NA
Colorado Minimum Tax Credit	\$2,579,895	7,642	\$1,853,006	6,063	\$2,292,954	6,450
Colorado Works Program Credit	\$1,033	8	\$6,120	17	\$14,625	31
Contaminated Land Redevelopment Credit	\$19,095	5	\$21,884	8	\$18,423	11
Credit for Tax Paid to Another State	\$193,584,122	56,908	\$166,964,051	58,275	\$188,786,639	61,652
Employer Child Care Facility Investment Credit	\$6,006	10	\$7,401	17	\$9,176	22
Food Contributed to Hunger-Relief Charitable Organizations Credit	NA	NA	NA	NA	NA	NA
Gross Conservation Easement	\$16,947,502	588	\$12,555,435	526	\$9,880,438	499
Historic Property Preservation Credit	\$357,213	93	\$868,557	183	\$863,058	175
Innovative Motor Vehicle Credit	\$4,410,795	2,049	\$4,917,529	2,116	\$6,096,421	1,794
Job Growth Incentive Credit	\$148,189	7	\$6,092	11	\$123,210	25
Long-term Care Insurance Credit	\$3,572,270	18,464	\$3,421,234	17,065	\$3,244,341	16,005
Low-income Housing Credit	\$1,249	7	NA	NA	NA	NA
Nonrefundable Alternative Fuel Credit	\$401,630	352	\$191,693	226	\$198,390	171
Plastic Recycling Investment Credit	NR	NR	NR	NR	\$5,166	8
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA
School-to-Career Investment Credit	\$4,914	8	\$10,572	20	\$37,519	48
Total	\$232,584,336	118,976	\$215,360,214	132,145	\$246,809,446	142,030

Continued on next page

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Income tax year is defined as a tax year that begins any day in that calendar year.

NR - Not releasable due to confidentiality requirements. 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: Fiduciary, Partnership, and Corporate credits are not included in this table. Enterprise Zone credits are reported in a separate table.

Individual Income Tax Credits ¹ *(cont'd)*

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2015		Partial 2016 ³	
	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Credit	\$457,019	47	\$222,380	33
Aircraft Manufacturer New Employee Credit	\$21,311	21	\$515	5
Alternative Fuel Refueling Facility	\$8,835	12	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA	NA	NA
Business Personal Property Credit	\$292,791	516	\$155,181	301
Certified Auction Group License Fee Credit	\$0	0	\$0	0
Child Care Center Investment Credit	\$505,384	544	\$335,681	416
Child Care Contribution Credit	\$26,611,374	22,004	\$12,985,224	13,160
Child Care Expenses Credit	\$5,053,044	33,120	\$4,912,512	32,166
Colorado Earned Income Tax Credit	\$75,668,057	351,096	\$72,576,831	334,939
Colorado Minimum Tax Credit	\$2,567,224	6,855	\$1,326,614	4,691
Colorado Works Program Credit	\$18,898	33	\$17,064	29
Contaminated Land Redevelopment Credit	\$729,219	15	\$220,371	6
Credit for Tax Paid to Another State	\$184,264,799	63,648	\$94,407,849	50,524
Employer Child Care Facility Investment Credit	\$11,392	19	\$12,786	12
Food Contributed to Hunger-Relief Charitable Organizations Credit	\$67,712	257	\$68,499	274
Gross Conservation Easement	\$9,936,229	419	\$1,386,601	125
Historic Property Preservation Credit	\$732,536	136	\$435,744	79
Innovative Motor Vehicle Credit	\$7,534,297	2,097	\$9,583,687	2,377
Job Growth Incentive Credit	\$181,067	60	\$24,110	16
Long-term Care Insurance Credit	\$3,108,913	15,361	\$2,916,895	14,225
Low-income Housing Credit	\$6,719	12	\$12,568	22
Nonrefundable Alternative Fuel Credit	NA	NA	NA	NA
Plastic Recycling Investment Credit	\$5,305	30	\$237	4
Preservation of Historic Structures Credit	NA	NA	\$7,590	5
Rural Jump-Start Zone Credit	NA	NA	\$10,800	6
School-to-Career Investment Credit	\$29,785	41	\$27,510	34
Total	\$323,489,555	499,075	\$203,472,932	454,470

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Income tax year is defined as a tax year that begins any day in that calendar year.

³ Partial income tax year 2016 data may not include all late or extension filings.

NR - Not releasable due to confidentiality requirements. 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: Individual, Fiduciary, and Partnership credits are not included in this table. Enterprise Zone credits are reported in a separate table.

Corporate Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Tax Credit	NA	NA	NA	NA	NA	NA
Aircraft Manufacturer New Employee Credit	\$0	0	NR	NR	NR	NR
Alternative Fuel Refueling Facility	\$0	0	\$0	0	\$0	0
Authorized Instream Flow Incentive Credit	NA	NA	NR	NR	NR	NR
Business Personal Property Credit	NA	NA	NA	NA	NR	NR
Certified Auction Group License Fee	NA	NA	\$0	0	\$0	0
Child Care Center Investment Credit	NR	NR	NR	NR	\$1,298	3
Child Care Contribution Credit	\$157,680	20	\$599,832	75	\$575,284	52
Colorado Works Program Credit	NR	NR	NR	NR	\$0	0
Contaminated Land Redevelopment Credit	\$0	0	\$0	0	\$0	0
Crop and Livestock Contribution Credit	\$0	0	NR	NR	NR	NR
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0
Food Contributed to Hunger-Relief Charitable Organizations Credit	NA	NA	NA	NA	NA	NA
Gross Conservation Easement Credit	\$0	0	\$0	0	\$0	0
Historic Property Preservation Credit	NR	NR	NR	NR	\$0	0
Innovative Motor Vehicle Credit	\$324,763	7	\$169,027	12	NR	NR
Job Growth Incentive Credit	\$1,797,439	7	\$2,868,561	12	\$2,940,680	15
Low-income Housing Credit	NR	NR	NA	NA	NA	NA
New Investment Tax Credit	\$412,326	527	\$392,351	555	\$282,541	397
Nonrefundable Alternative Fuel Credit	\$0	0	\$0	0	\$0	0
Old Investment Tax Credit	NR	NR	\$92,416	14	\$125,078	13
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA
School-to-Career Investment Credit	\$0	0	NR	NR	\$0	0
Total	\$16,131,092	579	\$4,188,550	679	\$4,492,203	492

Continued on next page

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Income tax year is defined as a tax year that begins any day in that calendar year.

NR - Not releasable due to confidentiality requirements. 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: Individual, Fiduciary, and Partnership credits are not included in this table. Enterprise Zone credits are reported in a separate table.

Corporate Income Tax Credits ¹ *(cont'd)*

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2015		Partial 2016 ³	
	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Tax Credit	NR	NR	\$0	0
Aircraft Manufacturer New Employee Credit	NR	NR	\$0	0
Alternative Fuel Refueling Facility	\$0	0	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA	NA	NA
Business Personal Property Credit	\$10,447	30	\$5,542	14
Certified Auction Group License Fee	\$0	0	\$0	0
Child Care Center Investment Credit	\$0	0	\$0	0
Child Care Contribution Credit	\$558,991	71	\$72,750	29
Colorado Works Program Credit	NR	NR	\$0	0
Contaminated Land Redevelopment Credit	NR	NR	\$0	0
Crop and Livestock Contribution Credit	NR	NR	\$0	0
Employer Child Care Facility Investment Credit	\$0	0	\$0	0
Food Contributed to Hunger-Relief Charitable Organizations Credit	\$0	0	\$0	0
Gross Conservation Easement Credit	\$94,335	6	NR	NR
Historic Property Preservation Credit	NR	NR	\$0	0
Innovative Motor Vehicle Credit	\$1,334,546	6	NR	NR
Job Growth Incentive Credit	\$6,077,523	16	NR	NR
Low-income Housing Credit	\$0	0	\$0	0
New Investment Tax Credit	\$251,330	353	\$63,304	112
Nonrefundable Alternative Fuel Credit	NA	NA	NA	NA
Old Investment Tax Credit	\$220,076	17	\$7,940	5
Preservation of Historic Structures Credit	NA	NA	\$0	0
Rural Jump-Start Zone Credit	NA	NA	\$0	0
School-to-Career Investment Credit	\$0	0	\$0	0
Total	\$8,848,235	508	\$168,529	164

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Income tax year is defined as a tax year that begins any day in that calendar year.

³ Partial income tax year 2016 data may not include all late or extension filings.

NR - Not releasable due to confidentiality requirements. 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: Individual, Fiduciary, and Partnership credits are not included in this table. Enterprise Zone credits are reported in a separate table.

Number of Income Tax Returns Filed ¹

Income Tax Years 2012 to 2016 ²

Income Tax Type	2012	2013	2014	2015	Partial 2016 ³
Individual	2,555,356	2,599,415	2,669,565	2,751,158	2,574,037
Fiduciary	46,725	47,732	47,987	49,047	36,190
Partnership	223,262	229,483	237,468	244,303	175,275
Corporate	49,268	49,501	49,975	49,643	20,469
Total	2,874,611	2,926,131	3,004,995	3,094,151	2,805,971

Alternative Minimum Tax ¹

Income tax Years 2012 to 2016 ²

Income Tax Type	2012		2013		2014		2015		Partial 2016 ³	
	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings
Individual	\$5,000,234	2,287	\$5,558,007	2,349	\$6,240,769	2,321	\$5,681,836	2,751	\$1,828,614	1,036
Fiduciary	\$436,149	355	\$388,602	286	\$244,759	292	\$758,569	300	\$214,420	108
Total	\$5,436,383	2,642	\$5,946,609	2,635	\$6,485,528	2,613	\$6,440,405	3,051	\$2,043,034	1,144

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Income tax year is defined as a tax year that begins any day in that calendar year.

³ Partial income tax year 2016 data may not include all late or extension filings.

Kudos From Customers

Just wanted to express sincere to 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 for helping with a Colorado business.

— Eric



Bharat's leadership and knowledge make him a great asset for the Field Audit Section. He continually makes a difference for the interns and auditors that he manages and for that he is very much appreciated!

Kudos From Customers

Ladies and Gentlemen, please give my thanks to the Longmont Marijuana Enforcement office for their professional, friendly, and efficient service I received yesterday during my application for a MED Support badge.

— Giuseppe D.

Peak Performer



Antonia is disciplined, highly motivated, and an extremely dedicated employee. Her body of work not only adds value to the Income Tax Section but to the Department of Revenue as a whole. She truly is "reaching new heights" in the Taxation Division.

Executive Director's Office

Division of Motor Vehicles

Colorado Lottery Division

Enforcement Division

Taxation Division

Fiscal Year Collections

Taxes and Fees at a Glance

Individual, Partnership, and Corporate Enterprise Zone Credits ¹Booklet Years 2012 to 2016 ²

Enterprise Zone Credit	2012		2013		2014	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Agricultural Processing Employee Credit	\$39,607	43	\$67,816	79	\$84,303	99
Commercial Vehicle Investment Tax Credit	\$32,574	22	DNA	DNA	\$20,232	17
Contribution to Enterprise Zone Administrator Credit	\$7,186,824	11,399	\$6,789,304	12,110	\$8,390,381	12,823
Employee Health Insurance Credit	\$309,243	255	\$93,438	127	\$530,426	212
Enhanced Rural Agricultural Processing Employee Credit	\$18,413	35	\$23,262	25	NR	NR
Enhanced Rural New Business Facility Employee Credit	\$442,436	396	\$210,416	214	\$124,742	238
Investment Tax Credit	\$23,714,760	14,508	\$21,543,288	11,667	\$22,594,876	11,420
Job Training Program Credit	\$2,235,204	1,186	\$2,126,162	1,126	\$1,420,598	1,227
New Business Facility Employee Credit	DNA	DNA	DNA	DNA	DNA	DNA
Renewable Energy Investment Credit - Nonrefundable	NA	NA	NA	NA	NR	NR
Renewable Energy Investment Credit - Refundable	NA	NA	NA	NA	NA	NA
Research and Experimental Activities Credit	\$1,510,524	417	\$1,317,459	324	\$582,696	383
Vacant Commercial Building Rehabilitation Credit	\$565,353	105	\$347,835	114	\$344,116	146
Total	\$36,054,938	28,366	\$32,518,980	25,786	\$34,210,245	26,625

Individual, Partnership, and Corporate Enterprise Zone Credits ¹ (cont'd)Booklet Years 2012 to 2016 ²

Enterprise Zone Credit	2015		Partial 2016 ³	
	Amount	Credits Used	Amount	Credits Used
Agricultural Processing Employee Credit	\$118,288	132	\$46,513	29
Commercial Vehicle Investment Tax Credit	NR	NR	\$18,440	14
Contribution to Enterprise Zone Administrator Credit	\$8,028,812	13,928	\$5,882,974	12,129
Employee Health Insurance Credit	\$349,001	309	\$109,103	130
Enhanced Rural Agricultural Processing Employee Credit	\$2,103	28	NR	NR
Enhanced Rural New Business Facility Employee Credit	\$261,349	271	\$217,005	175
Investment Tax Credit	\$20,761,189	10,484	\$3,432,206	7,097
Job Training Program Credit	\$1,543,863	1,173	\$250,598	541
New Business Facility Employee Credit	DNA	DNA	DNA	DNA
Renewable Energy Investment Credit - Nonrefundable	\$29,588	86	\$15,287	32
Renewable Energy Investment Credit - Refundable	NR	NR	NR	NR
Research and Experimental Activities Credit	\$1,331,514	503	\$118,659	257
Vacant Commercial Building Rehabilitation Credit	\$443,949	195	\$132,348	79
Total	\$33,749,887	27,151	\$10,267,578	20,519

¹ This dataset was retrieved August 2017. All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. Partial income tax year data will be updated in subsequent Annual Reports.

² Booklet year refers to the year associated with the forms used to claim the credits.

³ Booklet year 2016 data may not include all late or extension filings.

NR - Not releasable due to confidentiality requirements. 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

DNA - Data not available

Note: Reported amounts are based on Individual, Partnership, and Corporate income tax returns. Data for Fiduciary enterprise zone credits are not available.

Property Tax/Rent/Heat Credit Rebates ¹

Fiscal Years 2013 to 2017 ²

Year	Number Of Rebates Issued ³	Total Rebates Issued	Average Rebate Installment
2017	44,343	\$6,034,957	\$136
2016	48,698	\$6,638,897	\$136
2015	45,055	\$5,669,064	\$126
2014	57,967	\$6,086,470	\$105
2013	60,481	\$6,874,010	\$114

Refunds Issued

Fiscal Years 2013 to 2017 ²

Year	Number of Refunds	Income Tax Refunds	Article X, Section 20 Refunds ⁴	Total Refunds ⁵	Average Refund Per Return
Individual					
2017	1,892,688	\$1,051,186,788	\$5,976,627	\$1,057,163,415	\$559
2016	2,014,888	\$995,675,392	\$55,725,688	\$1,051,401,080	\$522
2015	1,645,015	\$810,239,195	\$0	\$810,239,195	\$493
2014	1,598,389	\$790,546,637	\$0	\$790,546,637	\$495
2013	1,594,019	\$758,105,087	\$0	\$758,105,087	\$476
Fiduciary					
2017	3,801	\$9,074,009	NA	\$9,074,009	\$2,387
2016	3,358	\$11,795,703	NA	\$11,795,703	\$3,625
2015	3,065	\$5,251,247	NA	\$5,251,247	\$1,770
2014	2,726	\$5,196,483	NA	\$5,196,483	\$1,983
2013	2,784	\$4,827,565	NA	\$4,827,565	\$1,907
Corporate and Partnership					
2017	7,160	\$124,888,459	NA	\$124,888,459	\$17,443
2016	6,724	\$107,529,746	NA	\$107,529,746	\$15,992
2015	6,075	\$117,575,280	NA	\$117,575,280	\$19,354
2014	5,993	\$105,493,583	NA	\$105,493,583	\$17,603
2013	5,638	\$96,000,403	NA	\$96,000,403	\$17,027

¹ "Property Tax/Rent/Heat Credit Rebates" was previously known as "Old Age Property Tax and Heat Credits" in Annual Reports prior to 2017.

² Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

³ Recipients of the property tax and heat credit rebate may receive more than one rebate installment per year, depending on when they file. Applicants have up to two years to file a claim. Rebates are typically issued in quarterly installments.

⁴ 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. This refund was able to be claimed by taxpayers in income tax year 2015.

⁵ Refunds include refund intercepts, income tax checkoffs, refunds issued, and refund cancels. The figures do not include property tax/rent/heat credit (PTC) rebates.

NA - Not applicable

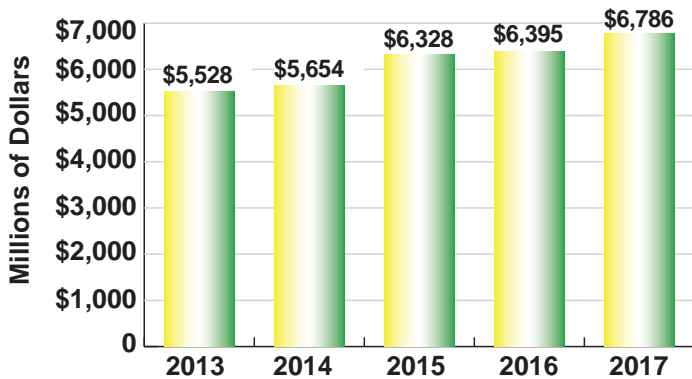
Income Tax Cash Flow

(millions of dollars)

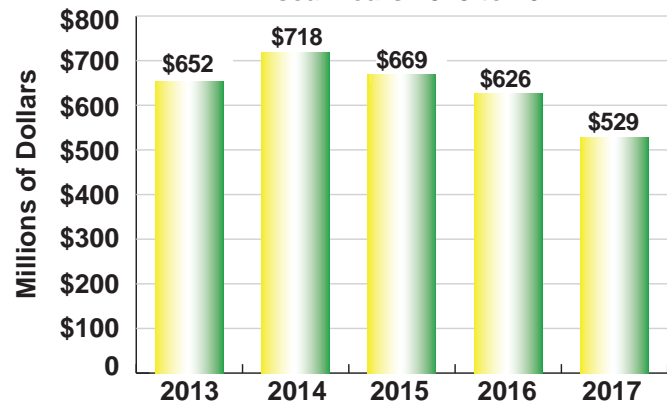
Fiscal Years 2013 to 2017 ¹

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections	Article X, Section 20 (TABOR) Refunds ²	Refunds ³	Net Collections
Individual and Fiduciary							
2017	\$5,642.8	\$1,446.7	\$762.6	\$7,852.2	\$6.0	\$1,060.3	\$6,785.9
2016	\$5,324.2	\$1,362.6	\$771.5	\$7,458.3	\$55.7	\$1,007.5	\$6,395.1
2015	\$5,062.9	\$1,331.7	\$748.7	\$7,143.3	\$0.0	\$815.5	\$6,327.8
2014	\$4,699.6	\$1,066.8	\$687.8	\$6,454.2	\$0.0	\$795.7	\$5,654.0
2013	\$4,459.3	\$1,168.6	\$666.8	\$6,294.7	\$0.0	\$762.9	\$5,528.4
Corporate and Partnership							
2017	\$0.0	\$572.9	\$80.5	\$653.4	NA	\$124.9	\$528.5
2016	\$0.0	\$648.2	\$85.5	\$733.7	NA	\$107.5	\$626.2
2015	\$0.0	\$676.0	\$110.2	\$786.2	NA	\$117.6	\$668.6
2014	\$0.0	\$727.1	\$95.9	\$823.0	NA	\$105.5	\$717.5
2013	\$0.0	\$640.0	\$108.2	\$748.2	NA	\$96.0	\$652.2

Net Individual and Fiduciary Tax Collections
(millions of dollars)
Fiscal Years 2013 to 2017



Net Corporate and Partnership Tax Collections
(millions of dollars)
Fiscal Years 2013 to 2017



¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

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. This refund was able to be claimed by taxpayers in ITY 2015.

³ Refunds include short-checks and withholdings refunds, intercepts, and checkoffs.

NA - Not applicable

State Sales and Use Tax Net Collections

(thousands of dollars)

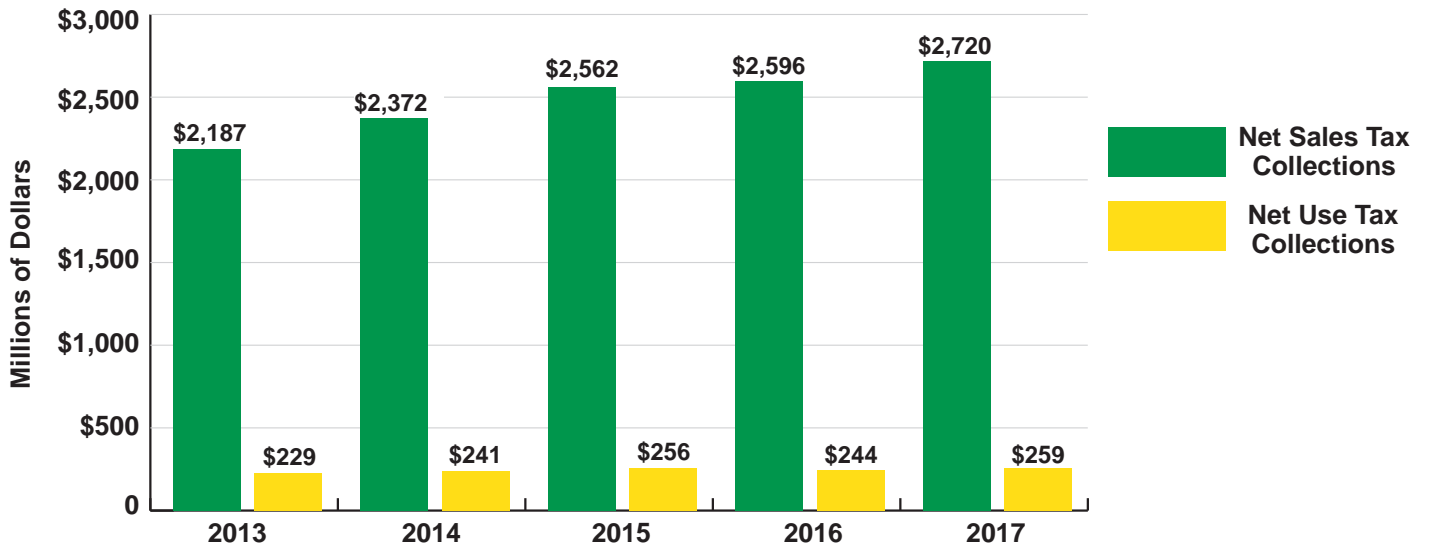
Fiscal Years 2013 to 2017 ¹

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total	Percent Change
2017	\$2,719,778	\$109,037	\$149,567	\$2,978,382	4.9%
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%

Net Sales and Use Tax Collections

(millions of dollars)

Fiscal Years 2013 to 2017



¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

Net Cigarette Tax Collections and Distributions

Fiscal Years 2013 to 2017 ¹

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections	City/County Distributions
2017	\$36,666,057	\$122,220,188	\$158,886,245	\$11,631,127
2016	\$37,485,576	\$124,951,918	\$162,437,494	\$11,736,297
2015	\$37,284,089	\$124,280,298	\$161,564,387	\$11,862,271
2014	\$37,078,620	\$123,595,398	\$160,674,018	\$11,693,193
2013	\$38,184,952	\$127,283,176	\$165,468,128	\$12,098,292

Net Tobacco Products Tax Collections

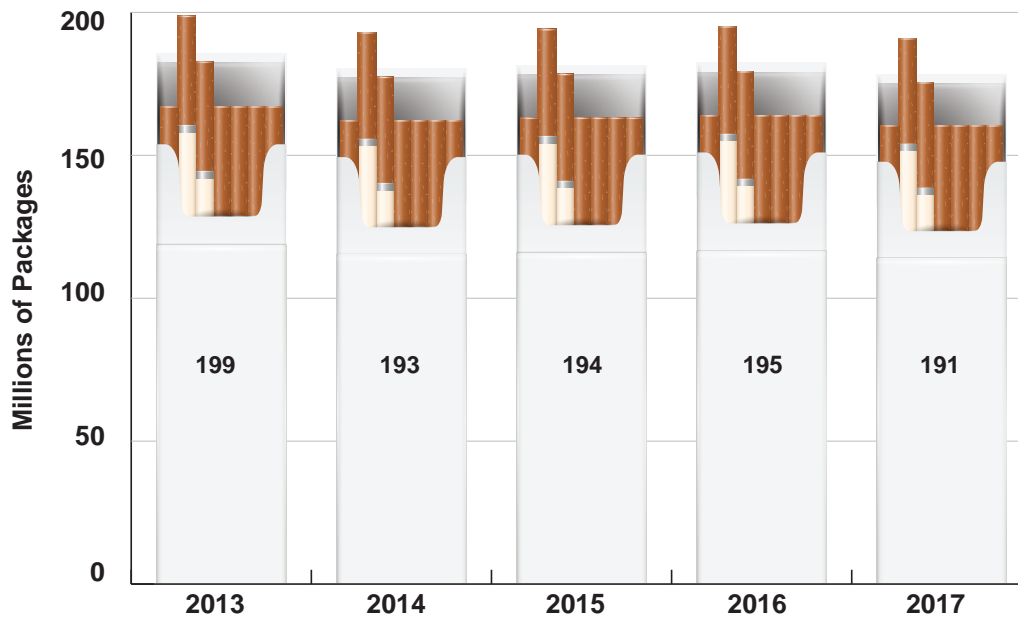
Fiscal Years 2013 to 2017 ¹

Year	General Fund Gross Collections	Refunds and Short Checks	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections
2017	\$20,335,120	(\$132,953)	\$20,909,983	\$41,112,150
2016	\$19,163,193	(\$16,778)	\$19,625,160	\$38,771,575
2015	\$17,518,636	(\$13,579)	\$17,947,156	\$35,452,213
2014	\$16,547,093	(\$7,423)	\$16,934,227	\$33,473,897
2013	\$15,665,950	(\$72,826)	\$15,965,112	\$31,558,236

Packages of Cigarettes Taxed

(millions of packages)

Fiscal Years 2013 to 2017



¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

Colorado Net Severance Tax Collections

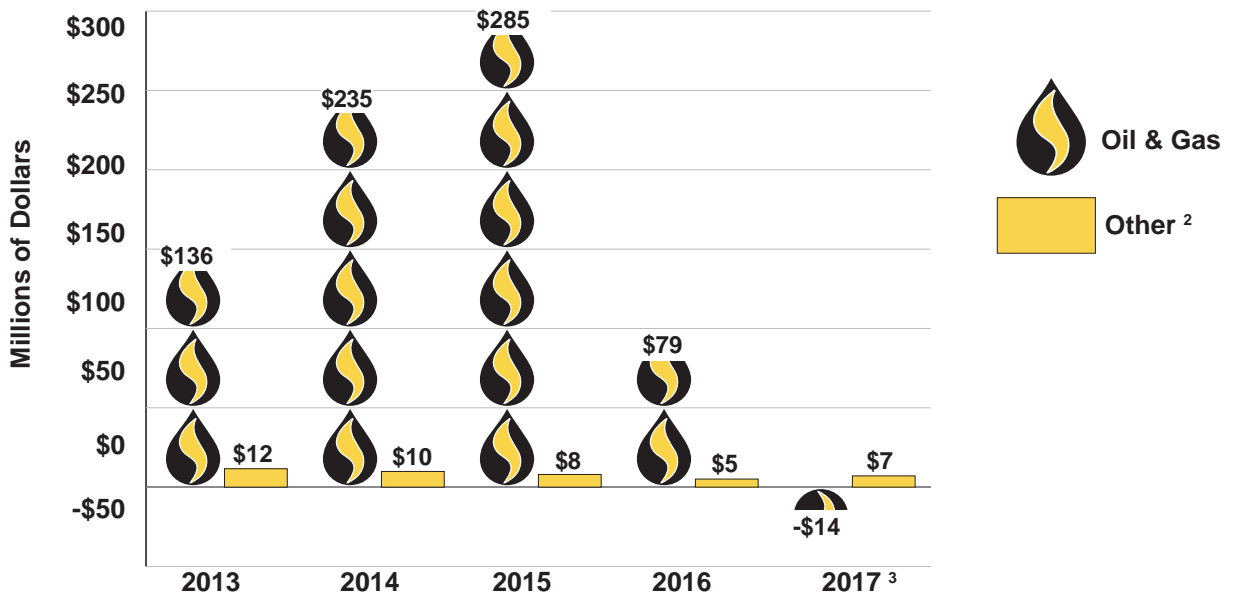
Fiscal Years 2013 to 2017 ¹

Year	Oil and Gas	Other ²	Total
2017 ³	(\$14,288,549)	\$7,093,125	(\$7,195,424)
2016	\$79,024,205	\$5,055,024	\$84,079,229
2015	\$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

Net Severance Tax Collections

(millions of dollars)

Fiscal Years 2013 to 2017



Carolyn is known for her ability to dig into statistical data, identify and understand individual and business tax filing behaviors, and then compile and analyze aggregated tax data and trends. Carolyn is a valued asset in the Office of Research and Analysis, as well as the Department of Revenue.

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.
² The "other" classification includes severance tax collections for coal, molybdenum, and metallic minerals.
³ In FY16-17, refunds exceeded collections. All values are on a cash basis.

Executive Director's Office
Division of Motor Vehicles
Colorado Lottery Division
Enforcement Division
Taxation Division
Fiscal Year Collections
Taxes and Fees at a Glance

Paper vs. Electronic Sales Tax Returns ¹

Fiscal Years 2013 to 2017 ²

Return Format	2013	2014	2015	2016	2017
Paper	1,078,321	892,242	676,282	544,144	465,270
Electronic	1,061,711	1,353,183	1,656,733	1,897,347	2,139,369
% Electronic	50%	60%	71%	78%	82%

Paper vs. Electronic Income Tax Returns Processed

Fiscal Years 2013 to 2017 ³

Return	2013	2014	2015	2016	2017
Individual Income Tax					
Paper	577,307	533,964	516,939	489,968	483,697
Electronic	1,893,657	2,066,481	2,174,064	2,316,496	2,374,609
% Electronic	77%	79%	81%	83%	83%
Corporate Income Tax					
Paper	33,731	29,476	27,091	25,001	23,433
Electronic	16,468	20,927	24,062	27,383	30,070
% Electronic	33%	42%	47%	52%	56%
Fiduciary/Trust Income Tax					
Paper	45,590	44,404	33,433	23,471	17,880
Electronic	83	3,456	14,641	26,524	32,437
% Electronic	0%	7%	30%	53%	64%
Partnership Income Tax					
Paper	93,940	76,554	63,791	54,654	49,493
Electronic	126,006	151,422	170,886	190,562	200,946
% Electronic	57%	66%	73%	78%	80%
Total	2,786,782	2,926,684	3,024,907	3,154,059	3,212,565

Kudos From Customers

I was amazed at the courtesy, persistence, and patience of **Ann Brannan** (DMV Call Center) when I called with a problem I had renewing my license online. She went above and beyond her duty to help me and I really appreciated her customer service!

— Mary Sue

Kudos From Customers

I am writing to express my appreciation for one of your employees. **Pam (Burgess)** at the DOR office in Ft. Collins has been a pleasure to work with. As a payroll provider we help small business meet their tax obligations. It is very nice to be able to work with a professional like Pam.

— With Regards, Zane

¹ This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).

² Fiscal year includes data from June through May filing periods.

³ Income tax returns processed are not limited to current year filings. Fiscal year data includes income tax returns from multiple tax years and amended returns.

Individual Income Tax Checkoffs

Fiscal Years 2013 to 2017 ¹

Nongame and Endangered Wildlife Cash Fund			
Year	Number of donations	Amount	Average
2017	14,692	\$175,898	\$11.97
2016	16,671	\$245,550	\$14.73
2015	8,706	\$110,402	\$12.68
2014	11,593	\$160,353	\$13.83
2013	13,285	\$156,824	\$11.80

Colorado Domestic Abuse Program Fund			
Year	Number of donations	Amount	Average
2017	12,850	\$168,265	\$13.09
2016	14,793	\$186,765	\$12.63
2015	7,599	\$111,080	\$14.62
2014	9,954	\$129,110	\$12.97
2013	11,935	\$140,918	\$11.81

Homeless Prevention Activities Program Fund			
Year	Number of donations	Amount	Average
2017	11,540	\$153,745	\$13.32
2016	13,677	\$172,918	\$12.64
2015	6,713	\$96,465	\$14.37
2014	8,782	\$109,403	\$12.46
2013	10,249	\$118,249	\$11.54

Western Slope Military Veterans Cemetery Fund			
Year	Number of donations	Amount	Average
2017	4,485	\$36,675	\$8.18
2016	5,577	\$47,661	\$8.55
2015	3,036	\$26,064	\$8.58
2014	4,190	\$34,556	\$8.25
2013	4,398	\$32,224	\$7.33

Pet Overpopulation Fund			
Year	Number of donations	Amount	Average
2017	12,277	\$147,514	\$12.02
2016	14,424	\$179,089	\$12.42
2015	7,780	\$104,026	\$13.37
2014	11,178	\$142,189	\$12.72
2013	11,964	\$134,902	\$11.28

Military Family Relief Fund			
Year	Number of donations	Amount	Average
2017	9,529	\$161,604	\$16.96
2016	12,305	\$196,857	\$16.00
2015	6,378	\$111,819	\$17.53
2014	9,346	\$162,421	\$17.38
2013	10,159	\$155,592	\$15.32

Public Education Fund			
Year	Number of donations	Amount	Average
2017	8,807	\$115,980	\$13.17
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
2017	2,823	\$18,068	\$6.40
2016 ²	3,506	(\$4,985)	-\$1.42
2015	1,864	\$45,713	\$24.52

9Health Fair Fund			
Year	Number of donations	Amount	Average
2017	4,442	\$35,351	\$7.96
2016	5,616	\$48,918	\$8.71
2015	2,868	\$31,640	\$11.03
2014	27	\$292	\$10.81
2013	62	\$130	\$2.10

American Red Cross Fund			
Year	Number of donations	Amount	Average
2017	7,792	\$91,503	\$11.74
2016	8,585	\$98,087	\$11.43

Colorado for Healthy Landscapes Fund			
Year	Number of donations	Amount	Average
2017	4,345	\$34,889	\$8.03
2016	4,718	\$34,916	\$7.40

Continued on next page

¹ This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

² The negative value in FY15-16 reflects a correction of over payment in FY14-15 and collections for FY15-16.

Individual Income Tax Checkoffs (cont'd)Fiscal Years 2013 to 2017 ¹

Habitat for Humanity of Colorado Fund			
Year	Number of donations	Amount	Average
2017	8,161	\$101,963	\$12.49
2016	9,471	\$110,936	\$11.71

Special Olympics of Colorado Fund			
Year	Number of donations	Amount	Average
2017	7,790	\$91,711	\$11.77
2016	9,795	\$112,973	\$11.53
2015	36	\$297	\$8.25
2014	85	\$1,065	\$12.53
2013	581	\$6,803	\$11.71

Colorado Youth Corps Association Fund			
Year	Number of donations	Amount	Average
2017	3,503	\$21,652	\$6.18
2016	4,671	\$31,726	\$6.79

Colorado Healthy Rivers Fund			
Year	Number of donations	Amount	Average
2017	7,998	\$82,341	\$10.30
2016 ²	590	\$7,606	\$12.89
2015	6,446	\$74,581	\$11.57
2014	8,693	\$95,635	\$11.00
2013	9,309	\$91,199	\$9.80

Alzheimer's Association Fund			
Year	Number of donations	Amount	Average
2017	7,247	\$91,980	\$12.69
2016 ²	538	\$9,857	\$18.32
2015	5,835	\$84,589	\$14.50
2014	7,541	\$105,212	\$13.95
2013	8,212	\$98,314	\$11.97

Colorado Cancer Fund			
Year	Number of donations	Amount	Average
2017	6,607	\$69,891	\$10.58
2016 ²	455	\$5,095	\$11.20
2015	4,726	\$48,846	\$10.34
2014	7,244	\$81,844	\$11.30
2013	8,213	\$84,794	\$10.32

Make-A-Wish Foundation of Colorado Fund			
Year	Number of donations	Amount	Average
2017	7,836	\$94,951	\$12.12
2016 ²	547	\$5,866	\$10.72
2015	5,810	\$69,063	\$11.89
2014	9,231	\$125,992	\$13.65
2013	9,327	\$108,806	\$11.67

Unwanted Horse Fund			
Year	Number of donations	Amount	Average
2017	7,797	\$87,647	\$11.24
2016 ²	530	\$8,267	\$15.60
2015	5,666	\$68,862	\$12.15
2014	7,590	\$89,849	\$11.84
2013	8,791	\$96,518	\$10.98

Colorado Multiple Sclerosis Fund			
Year	Number of donations	Amount	Average
2017	5,127	\$54,768	\$10.68
2016 ²	389	\$5,307	\$13.64
2015	3,667	\$54,181	\$14.78
2014	4,838	\$58,074	\$12.00
2013	5,361	\$51,564	\$9.62

Total ³			
Year	Number of donations	Amount	Average
2017	155,768	\$1,838,669	\$11.80
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	126,861	\$1,425,674	\$11.24

¹ This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous Annual Report.

² Some checkoffs that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The FY15-16 values reported for these checkoffs are for amended, late, and/or extension filers that made donations on 2014 and prior income tax returns. HB16-1297 modified the rules regarding checkoff listings on the individual income tax return, and checkoffs previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in FY16-17).

³ 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.

Kudos From Customers

This morning my wife called your Department concerning our tax return. She spoke with **Millie [Duran]** in your Department 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



Starfish Award



Heather Ball

Heather has a reputation for being able to help even the most difficult customers. Her patience and willingness to listen make her an excellent member of the Taxation Division's Taxpayer Service Centers. Heather has made a difference for many customers through her kindness and understanding.

Peak Performer



Ted Wiatr



Ted is a model employee, setting an example for others with his positive attitude, and professional and courteous treatment of each person that he comes into contact with. Ted is continually "reaching new heights", in the Taxation Division's Gross Conservation Easement Program.

Kudos From Customers

I want to commend **Pete (Martinez)** and **Alex (Greene)** for their level of professionalism and problem solving skills. They both went above and beyond to find a solution to the issues I was having regarding getting a Colorado state driver license. I can not thank them enough for all of their help. Thank you Colorado DMV for hiring such dedicated employees.

— Jessie K.

Kudos From Customers

Dear **Ms. (Jan) Kroger**,
I offer my fullest appreciation for your assistance in resolving my 2014 tax issue with Colorado Department of Revenue. From our initial telecom and throughout all of our exchanges, it was clear you approached issues with an open-mind; you were courteous and very helpful. You are gifted with a high sense of "Customer Service" and together with your professionalism, you truly demonstrate you are a valued employee to the Department of Revenue.
Thank you very much **Ms. Kroger** for your patience and dedication in working with me to obtain a correct 2014 Tax Return.

Sincerely,
Ronald M.

**Fiscal
Year 2017
Collections**

Gross Receipts Realized (Net Collections) by Source.....	66
Summary of Gross Receipts Realized (Net Collections) by Source.....	68
Cost of Administration.....	68

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2016 and 2017 ¹

State Taxes Sales, Use, and Excise	2016	2017
Alcoholic Beverages	\$44,116,397	\$45,671,281
Aviation Fuel	\$16,545,251	\$23,980,040
Cigarette	\$162,437,494	\$158,886,245
Highway Fuel	\$611,270,615	\$629,809,824
Limited Stakes Gaming & Racing	\$116,993,800	\$117,217,775
Marijuana		
Medical Marijuana Sales Tax	\$12,150,626	\$12,422,012
Retail Marijuana Excise Tax	\$42,630,839	\$71,423,107
Retail Marijuana Sales Tax	\$19,410,953	\$28,147,430
Retail Marijuana Special Sales	\$67,094,524	\$98,425,253
Sales	\$2,596,355,335	\$2,719,778,355
Tobacco Products	\$38,749,584	\$41,112,150
Use	\$243,817,991	\$258,603,724
Subtotal	\$3,971,573,409	\$4,205,477,196
Income		
Individual ²	\$6,408,323,310	\$6,751,356,491
Corporate and Partnership	\$626,109,654	\$528,543,070
Fiduciary	\$42,604,925	\$40,551,342
Subtotal	\$7,077,037,889	\$7,320,450,903
Severance ³	\$84,079,229	(\$7,195,424)
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts		
Vehicle Registrations	\$244,104,159	\$251,143,285
Road Safety Surcharge	\$127,248,706	\$130,589,785
Bridge Safety Surcharge	\$100,854,068	\$103,521,973
Daily Rental Fees	\$31,670,438	\$33,284,226
Late Registration Penalty Fees	\$18,520,531	\$20,060,848
Motor Vehicle Operator Licenses	\$29,954,541	\$34,706,789
Emissions	\$13,283,456	\$13,724,675
Titles	\$6,345,425	\$6,667,707
IRP Due Other States	(\$13,752)	\$347,870
License Reinstatement Fees	\$6,796,215	\$6,795,062
Motor Vehicle Penalty Assessments	\$11,776,552	\$11,576,047
Motor Vehicle Dealer/Sales Licenses	\$2,848,355	\$3,225,046
Motor Vehicle Manufacturer Licenses	\$149,407	\$196,838
Motorist Insurance Identification Database	\$552,042	\$572,665
Passenger Mile Tax	\$394,388	\$375,137
59-Day Harvest Permit	\$25,108	\$34,711
Tow Bills	\$98,676	\$144,881
Subtotal	\$594,608,315	\$616,967,545

Continued on next page

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

² This value does not include 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).

³ In FY16-17 severance refunds exceeded collections. All values are on a cash basis.

Gross Receipts Realized (Net Collections) by Source *(cont'd)*

Fiscal Years 2016 and 2017 ¹

Regulatory and Business	2016	2017
Cigarette Licenses	\$700	\$680
Liquid Petroleum Inspection Fee	\$231,604	\$289,920
Liquor Licenses	\$3,898,106	\$4,362,742
Liquor Licenses/85% City and County	\$3,468,678	\$3,476,971
Limited Stakes Gaming & Racing	\$2,757,575	\$1,726,824
Marijuana Fees	\$15,414,076	\$13,047,252
PUC Utility Supervision Fees	\$11,650,418	\$11,647,621
Other PUC Hazardous Fees	\$1,631,446	\$1,596,942
Recycled Tire Fees ²	\$4,500	(\$301)
Restaurant Licenses/Fees ²	\$0	\$321
Sales Tax Licenses	\$2,316,788	\$324,779
Special Fuel Licenses and Permits	\$264,226	\$93,953
Tobacco Products Licenses/Fines	\$9,131	\$11,643
Underground Storage Tank Surcharge	\$39,221,093	\$39,175,957
Subtotal	\$80,868,341	\$75,755,304
Other Receipts		
Miscellaneous Receipts ³	\$9,539,155	\$10,719,008
Revenue Department Service Fees	\$405,560	\$645,624
DNA Cold Case Surcharge	\$241,509	\$238,704
Traumatic Brain Injury Fee Surcharge	\$804,599	\$749,858
Subtotal	\$10,990,823	\$12,353,194
State Gross Receipts Realized	\$11,819,158,006	\$12,223,808,718
Local Taxes ⁴		
City Sales Taxes	\$174,161,693	\$194,940,336
County Lodging Taxes	\$4,156,204	\$4,573,914
County Sales Taxes	\$550,818,012	\$582,733,248
County Transit Sales Taxes	\$22,776,661	\$23,818,309
E911 and TRS Surcharges	\$2,858,201	\$3,030,475
Football Stadium District Taxes ²	\$132,172	(\$242,716)
Health Service District Tax	\$485,273	\$1,294,136
Local Improvement District Taxes	\$5,644,727	\$5,969,838
Local Marketing District	\$8,948,983	\$9,668,750
Metropolitan Transportation District	\$3,006,358	\$5,610,292
Motor Vehicle Specific Ownership—Classes A & F	\$24,413,567	\$22,295,138
Multi-Jurisdictional Housing Authority	\$1,465,450	\$4,919,566
Public Safety Improvement Authority	\$4,348,501	\$4,543,043
RTD Sales and Use	\$545,823,690	\$578,024,152
Rural Transportation Authority	\$103,727,830	\$113,370,389
SCFD Sales and Use	\$55,198,470	\$57,887,099
Local Gross Receipts Realized	\$1,507,965,792	\$1,612,435,969
Total State and Local Gross Receipts Realized	\$13,327,123,798	\$13,836,244,687

Continued on next page

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

² The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

³ Estate tax collections are included among miscellaneous receipts.

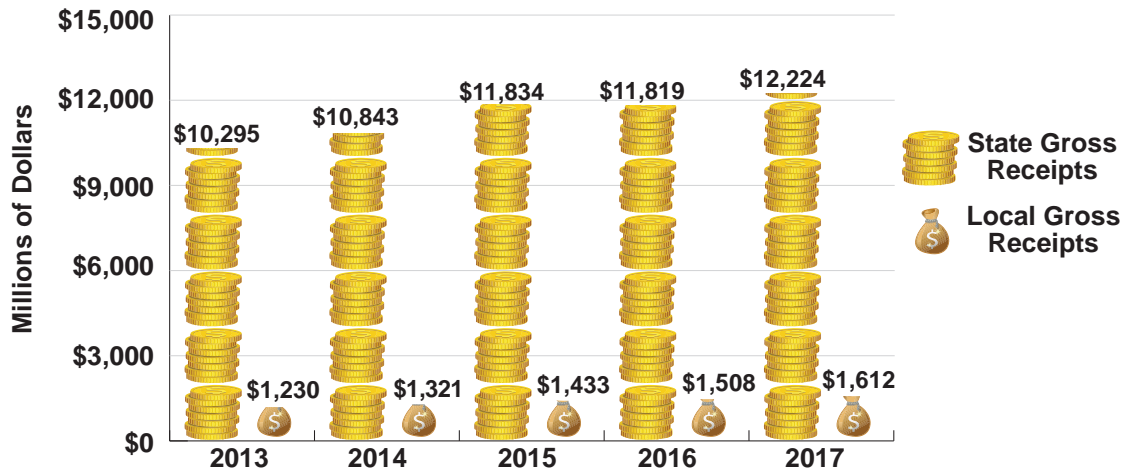
⁴ Local taxes are collected on behalf of local governments.

Summary of Gross Receipts Realized (Net Collections) by Source *(cont'd)*

Fiscal Years 2016 and 2017 ¹

	2016	2017	Percent of 2017 State Gross Receipts Realized	Year-to-Year Percent Change
Sales, Use, and Excise	\$3,971,573,409	\$4,205,477,196	34.4%	5.9%
Income	\$7,077,037,889	\$7,320,450,903	59.9%	3.4%
Severance ²	\$84,079,229	(\$7,195,424)	-0.1%	-108.6%
Motor Vehicle Licenses, Permits, and Miscellaneous Receipts	\$594,608,315	\$616,967,545	5.0%	3.8%
Regulatory and Business	\$80,868,341	\$75,755,304	0.6%	-6.3%
Other Receipts	\$10,990,823	\$12,353,194	0.1%	12.4%
State Gross Receipts Realized	\$11,819,158,006	\$12,223,808,718	100.0%	3.4%
Local Gross Receipts Realized	\$1,507,965,792	\$1,612,435,969		6.9%
Total State and Local Gross Receipts Realized	\$13,327,123,798	\$13,836,244,687		3.8%

State and Local Gross Receipts Realized (millions of dollars) Fiscal Years 2013 to 2017



Cost of Administration

Fiscal Years 2013 to 2017

Year	Gross Receipts Realized ³	Administration ⁴	Cost as % of Receipts
2017	\$13,836,244,687	\$186,269,373	1.35%
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%

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

² In FY16-17, severance tax refunds exceeded collections. All values are on a cash basis.

³ Beginning with the 2016 Annual Report, the data reported shows gross receipts realized (net collections) instead of gross collections. Gross receipts realized are also reported in the "Gross Receipts Realized (Net Collections) by Source" table. The gross receipts realized reported in this table are the total of state and local receipts.

⁴ Administration costs include all DOR personal services and operating costs with the exception of Lottery funds.



Casey repeatedly challenges herself to learn new skills, become knowledgeable about the latest changes in rules and regulations affecting the Marijuana Enforcement Division and then ensures that she shares that knowledge with others. Casey's work and dedication are very much appreciated.

Kudos From Customers
Kimberly (Southam) was courteous, witty and very efficient. I was floored to receive great customer service at the DMV! As I awaited my photo I also observed her concern for another person waiting for photos who may have accidentally been missed. Kimberly made a point to check with other staff and got the individual taken care of... again. WOW! She had high concern for prompt and courteous service. Please make sure to recognize her for her high level of service!
 — Dan



Barbara Brohl was the Department of Revenue Director from 2011–2017. During her tenure, Director Brohl established the Starfish Award to recognize DOR employees who had been “caught doing something good!” By taking the time to show her appreciation for the Starfish Award recipients, Director Brohl made a difference to each and every one of them!

Kudos From Customers
I just wanted to commend Shawn of your Driver License Communications division. I received a reply and help in record time and Shawn was a pleasure to deal with. Shawn is professional, kind and understanding and went the extra mile for me. Thanks so much.
 — Betsy D.



Suzie continually demonstrates her skill in identifying trends and patterns in criminal behavior and fraud. Her expertise, dedication, positive attitude, and the work she does truly make her a Peak Performer in the Motor Vehicle Investigations Unit.



Barbara Brohl

**Colorado Dept. of Revenue
Director (Ret.)**

Center for Legal Inclusiveness
Inclusiveness@Work Lifetime
Achievement Award and La Voz
Newspaper's "One of Colorado's
most influential and successful
women who have helped shape
Colorado."



Ron Kammerzell

Enforcement Division Senior Director
Recipient of the
"Governor's Public Service Award" for
2017



Laura Solano

Colorado State Lottery Director
La Voz Newspaper's
"One of Colorado's most influential
and successful women who have
helped shape Colorado."



Nikki Gwinn

Marijuana Enforcement Division
Recipient of the "State United We Serve
Award" for the shelter and rescue that
she provides for disabled dogs.



Beth Hewes

**Office of Budget and
Financial Services**
Rocky Mountain Governmental
Purchasing Association's
"Buyer of the Year"



Karen Picariello
**Office of Budget and
Financial Services**

2016 Excellence in
Colorado Procurement Award

**Taxes and
Fees at a
Glance**

Alcohol and Fermented Malt Beverages72
Gaming72
Pari-mutuel Racing.....72
Marijuana.....72
Income Tax72
State Sales and Use Taxes73
State Sales Glossary73
Cigarette and Tobacco Products73
Severance.....73
Mileage Tax State Sales Glossary74
Driver Licenses and Motor Vehicle74

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%

¹ AGP (Adjusted Gross Proceeds) is total gaming receipts minus payouts and other adjustments.

A graduated tax is imposed upon limited gaming retailers and operators who are required to file a monthly return and remit the tax no later than the 15th day of the subsequent month.

Pari-mutuel Racing: Title 12, Article 60

Horse Racing	Tax Rate
Simulcasts	
Handle from all wagers	0.75%
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 Retail Marijuana	15% excise tax on the average 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 six 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

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

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 fourth month following the tax year's close. Other requirements are imposed for withholding and estimated payments.

State Sales and Use Taxes:

Title 39, Article 26

Sales and Use Tax 2.9% of taxable value

State sales tax is imposed upon the purchase price of retail sales of tangible personal property and is remitted by vendors. If no sales tax is paid, the buyer is liable for use tax. In addition to tangible personal property, taxable sales include lodging, telephone service, restaurant food and drink sales, rental 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 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 and 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:

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

Metallic Minerals:²

2.25% of gross income that exceeds \$19 million. A credit for county ad valorem taxes is allowed for up to 50% of severance tax liability.

Molybdenum:

5¢ per ton of ore. An exemption for the first 625,000 tons produced each quarter is allowed.

Oil Shale:

1–4% on gross production beginning 180 days after commercial viability. An exemption of 15,000 tons of oil shale or 10,000 barrels of shale oil per day, whichever is greater, is allowed.

Coal:

The tax rate is based on changes in the Producer Price Index. For the applicable quarterly rate, see Reports and Notifications on the Severance Tax / Legal Research page, www.Colorado.gov/tax/severance-tax-legal-research. An exemption for the first 300,000 tons produced each quarter is allowed. Underground production is allowed a 50% tax credit. Lignite coal (standard D388) is given a further 50% credit.

Producers and interest holders are required to file annually and pay tax by the 15th day of the fourth month after the tax year's close (excluding molybdenum interests and producers who file and pay quarterly).

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

² Ad valorem taxes paid or assessed are credited.

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

**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 Gas ¹	
July 2016 to December 2016	9¢/gallon
January 2017 to June 2017	12¢/gallon
Liquefied Natural Gas ¹	
July 2016 to December 2016	7¢/gallon
January 2017 to June 2017	8¢/gallon
Liquefied Petroleum Gas ¹	
July 2016 to December 2016	7¢/gallon
January 2017 to June 2017	9¢/gallon

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

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	\$6.00
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
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).

Executive Director's Office
Division of Motor Vehicles
Colorado Lottery Division
Enforcement Division
Taxation Division
Fiscal Year Collections
Taxes and Fees at a Glance

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

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)*

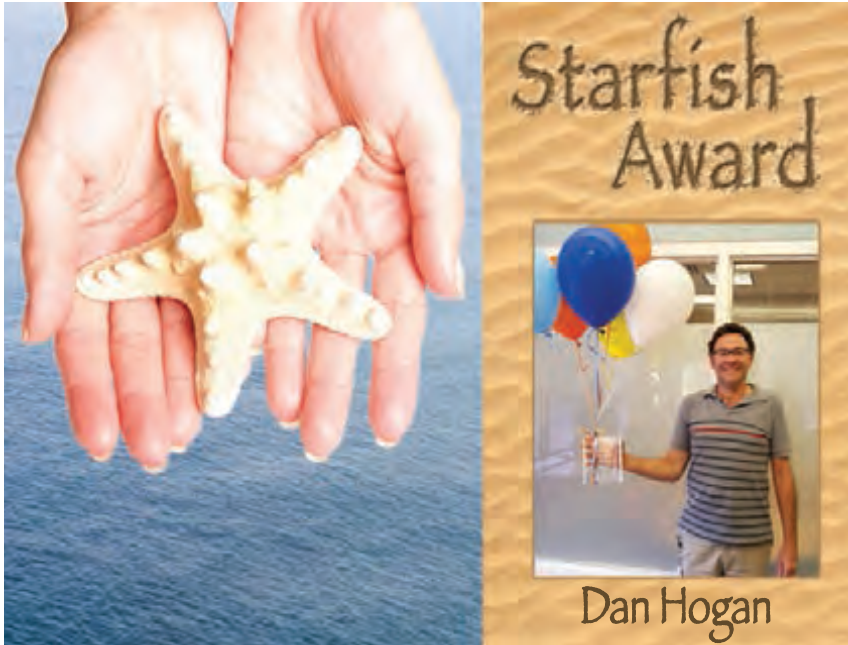
An additional fee of \$12.00 is paid on vehicles less than seven years old, \$10.00 on vehicles seven to ten years old, and \$7.00 on vehicles eleven years or older for road improvements. The additional road improvement fee is \$10.00 if the vehicle is greater than 16,000 pounds empty weight.

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.

100% of original retail delivered price of the vehicle if the MSRP is not available.

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.

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	If vehicle was acquired prior to 1-1-97: Factory list price of the vehicle Factory list price of the vehicle + 75% of original price of equipment if the vehicle has mounted equipment



Dan is known for always going above and beyond for his customers both in person and over the phone. Additionally, Dan is always willing to help with any task asked of him. Dan truly makes a difference in the Titles and Registration Section and always brightens the day!

Kudos From Customers

Mundi was a delight to work with today in the Craig (Driver License) Office. She obviously enjoys her job! It was so nice to have a good experience. She should be commended.

— Anonymous

Kudos From Customers

What a GREAT online driver license renewal site. The format was simple and easy to follow (especially those of us who aren't especially tech savvy). Everything worked smoothly. Whoever programmed this online renewal system/process should get a raise! If that's possible, at least they get my sincere appreciation for a job well done!

— Mary G.

Kudos From Customers

It is with great gratitude that I write this message. My father was a lottery winner, and recently passed away. **Tina (Faye)** was very professional and courteous. I'm beyond impressed by the exemplary and stellar performance of **Ms. Faye**. Her expertise and knowledge is unparalleled. **Ms. Faye** invested her time into ensuring the funds were distributed properly. I did not expect this type of personal service. She thoroughly answered all of my questions. Her assistance made a very hard transitional time much easier. Such persons are assets to your company. I hope **Ms. Faye** receives the recognition she undeniably deserves.

— Jahla H.

Kudos From Customers

I wanted to compliment the Lakewood DMV staff. I needed to renew my driver license, had made an appointment for 3 pm on Monday, 7/31/17. When I arrived, there were moderate lines and lots of people sitting, so I took a deep breath and thought "here goes". I was immediately handed a ticket, barely sat down before being called to the window. Again I barely sat down before being called to have my picture. Everyone that I dealt with was cool, calm and professional. I was in and out of the building in less than 10 minutes. Very impressive.

— Amy L.



Patricia Sellars

Patricia is always willing to take on additional duties to ensure that the Driver License Office operations are running smoothly. She helps her employees, assists customers and performs management tasks, always with a smile.

Kudos From Customers

I'd like to nominate **Denise (Leuallen)** as a superior employee of the DOR. We had worked with Denise several years back and when one of my clients, which was fighting to survive a failed merger, was forced to pay some \$80,000 of sales taxes which we knew had been paid but mis-posted, we reached out to her. Even though the request was somewhat outside of her apparent current job, she took it upon herself to discuss and usher giving us meaningful assistance and usher the paperwork through the channels to allow us to not only get current with the DOR but to recover the appropriate amount of \$80,000. She acted like she really cared and did it within the constraints of the rules. Now that is what I call excellent customer service. I will always appreciate what **Denise** did for my firm and my client. Congratulations—you have a true warrior for the taxpayer!!

— David D.

Kudos From Customers

Many many thanks! I sent an email request for help on March 29 and got a call from **Jan Koger** on March 30 – very quick response! Please thank **Jan Koger** for her fantastic help on the phone. She is knowledgeable, very helpful, and patient. Please insure her supervisors are aware of her good service.

— Joe



2017
STARBURST AWARDS
FOR EXCELLENCE IN USE OF LOTTERY FUNDS
RIVER RUN TRAILHEAD
CITY OF ENGINEERS

POWERBALL

CASH 5

ME MILL

! THO

Revenue
ONLINE

Revenue Online

Check the Status of My Refund

Revenue Online is the Colorado Department of Revenue's free, online tool for filing your taxes, making payments, and checking the status of your refund. The Department is committed to protecting personal information and providing excellent customer service to assist in your compliance with tax laws. We encourage Revenue Online to submit additional documents whenever possible.

Helpful Links for Visitors

- [VOT: Tax on Selling Up Assets](#)
- [VOT: Tracking Login Issues](#)
- [VOT: Hacking/Letter ID](#)
- [VOT: Substituted Letter ID](#)
- [VOT: Self-Cancel](#)